

ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514

B.COM WITH CA

CBCS STRUCTURE (For 2023-24 onwards)

I SEMESTER				
PART	SUBJECTCODE	PAPER	Hrs	Cr
I	23UTAL11/ 23UHN11/ 23UFNL11	Tamil/Hindi/French	06	04
II	23UENB11	English through Prose & Short Story (Stream B)-	05	04
III		Core		
	23UCMC11	Financial Accounting-I	06	05
	23UCMC21	Computer Application in Business -Theory	03	03
	23UCMP11	Practical	03	02
	23UCMA11	Allied–I Business Economics	05	04
IV	23UFCE11	FC- Personality Development	01	01
	23UCSH12	Communication Skill	01	-
	23UBRC11	Bridge Course	-	01
V	23UNCC/NSS/ PED/YRC/ROT/ ACF/NCB12	Extension Activities NCC/NSS/Phy.Edn./YRC/ ROTARACT/ AICUF/NCB	---	---
		Total	30	24
II SEMESTER				
I	23UTAL22/ 23UHN12/ 23UFNL22	Tamil/Hindi/French	06	04
II	23UENB22	English through Prose & Poetry (Stream B)	05	04
III		Core		
	23UCMC32	Financial Accounting –II	06	04
	23UCMC42	Business Application Programming–Theory	03	03
	23UCMP22	Practical	03	02
	23UCMA22	Allied –II Principles of Marketing	05	04
IV	23UFCH22	FC-Social Responsibility and Global Citizenship	01	01
	23UCSH12	Communication Skill	01	01
V	23UNCC/NSS/ PED/YRC/ROT/ ACF/NCB12	Extension Activities NCC/NSS/Phy.Edn./YRCROTARACT/AICUF/NCB	--	01
		Total	30	24
III SEMESTER				
	23UTAL33/ 23UHN13/ 23UFNL33	TAMIL	06	05
III		Core		
	23UCMC53	Partnership Accounts	06	05

	23UCMC63	Information Technology-Theory	03	02
	23UCMP33	Practical	03	02
	23UCMA33	Allied–III Business Mathematics	05	04
IV	23UCMN13	Basic Tamil/Advanced Tamil Non Major Elective to Science Students - Principles of Accountancy	03	02
	23UCMS13	SBE–I Practical Banking	03	02
	23UFCE33	FC-Environmental Studies	01	01
V	23UNCC/NSS/ PED/YRC/ROT/ ACF/NCB24	Extension Activities NCC/NSS/Phy.Edn./YRCROTARACT/AICUF/NCB	---	---
	23UARE14	ARISE	----	---
		Total	30	22
IV SEMESTER				
	23UTAL44/ 23UHNL44/ 23UFNL44	TAMIL	06	05
III		Core		
	23UCMC74	Corporate Accounting	06	05
	23UCMC84	E-Commerce-Theory Practical	03	02
	23UCMP44		03	02
	23UCMA44	Allied IV-Business Statistics	05	04
IV	23UCMN24	Non Major Elective to Arts Students– 1.AptitudeTechniques for Competitive Exams	03	02
	23UCMS24	SBE II-Entrepreneurship Development	03	02
	23UFCH44	FC-Religious Literacy and Peace Ethics	01	01
V	23UNCC/NSS/ PED/YRC/ROT/ ACF/NCB24	Extension Activities NCC/NSS/Phy.Edn./YRCROTARACT/AICUF/NCB	---	01
	23UARE14	ARISE	---	01
		Total	30	24
V SEMESTER				
III		Core		
	23UCMC95	Cost Accounting	05	04
	23UCMD05	Programming With JAVA-Theory Practical	03	03
	23UCMP55		03	02
	23UCMD15	Auditing	05	04
	23UCMD25	International Business	04	04
	23UCMD35	Business Management	05	04
	23UCME15	Core Elective I – Investment Management Indian Financial Services Portfolio Management	03	03

IV	23UINT15	Internship(Holidays)	-	01
	23USSI16	Soft Skills	02	--
		Total	30	25
VI SEMESTER				
III		Core		
	23UCMD46	Accounting Package-Theory	02	02
	23UCMP66	Practical	04	02
	23UCMD56	Income Tax Law and Practice	05	04
	23UCMD66	Management Accounting	05	05
	23UCMD76	Commercial Law	05	04
	23UCMD86	Institutional Training	04	03
	23UCME26	Core Elective- II - Human Resource Management Advertising and Salesmanship Services Marketing	03	03
IV	23USSI16	Soft Skills	02	02
		Total	30	25

Semester	I	II	III	IV	V	VI	Total
Credits	24	24	22	24	25	25	144

Self Learning Courses-Additional Credits

Semester	Credits
III	3
IV	3
V	3
VI	3

ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514
PG DEPARTMENT OF COMMERCE
B.Com. with C.A.

Class : I B.Com
Semester : I
Subject Code : 23UCMC11

Part : III Core-1
Hours : 90
Credits: 05

1. Title of the paper : Financial Accounting - I

2. Course Objectives (CO):

1. To understand the Accounting concepts and acquaint the knowledge in preparing accounts.
2. To know the different methods of depreciation and higher purchase.

3. Five Units of syllabus:

Unit	Content	Hours
I	Double entry system of accounting Accountancy – Accounting Concepts-Conventions – Principles – Accounting Cycles – Objectives and uses – Classification – Double entry system – Rules – Journals– Ledgers – Trial Balance – Rectification of errors	20
II	Subsidiary books & Bank Reconciliation Statement Cash book – Single column, Double column and Triple column cash book – Bank Reconciliation Statement – cash book to Pass book and Pass book to cash book.	20
III	Final Accounts Final Accounts : Manufacturing Account – Trading Account – Profit and Loss Account – Balance Sheet - Adjustments.	15
IV	Depreciation Depreciation: Meaning – Characteristics – Objectives – Basic factors affecting the amount of Depreciation – Methods – Straight line, Written down value, Sinking fund, Insurance Methods – Change of methods.	15
V	Hire Purchase and Installment system Hire Purchase system - Accounting treatment of hire purchase system - Calculation of interest - Default and Repossession - hire purchase trading account- Debtors method - Stock and debtors method - Instalment purchase system - Accounting treatment- Difference between hire purchase system and Instalment purchase system	20

4. Book for Study:

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

5. Books for Reference:

1. Gupta R.L. and M.Rathaswamy, 2018, Advanced Accountancy, Sultan & Chand Publications, New Delhi.
2. Shukla, M.C. and T.S.Grewal, 2018, Advanced Accountancy S.Chand And Co., New Delhi.
3. Jain, S.P. and K.L.Narang, 2018, Advanced Accountancy, Kalyani Publishers, New Delhi.

6. Teaching Learning methods:

PPT, Lecture, Test, Assignment

7. Course outcome:

CO No.	Statement	Level
CO 1	Familiarise the students with the accounting concepts and the purpose of double entry system to understanding the accounting system properly.	K1
CO 2	Classify the cash book and compute bank Reconciliation statement.	K2
CO 3	Interpret the problems of final accounts of a sole trader.	K3
CO 4	Understand the concept of different methods of depreciation.	K4
CO 5	Illustrate the implication of hire purchase and installment accounting practices.	K4

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

Mapping of COs with PSOs and POs

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	2	2	3	3	3	3	2	2	-	3	2	2	-	27
CO2	2	3	3	3	2	3	3	1	2	3	-	-	1	26
CO3	3	3	2	2	3	3	3	2	2	3	2	1	-	29
CO4	3	2	3	-	1	3	3	3	2	2	3	-	-	25
CO5	3	3	3	2	2	3	3	-	3	2	-	2	1	27
Grand Total of COs with PSOs and POs														134
Mean Value of COs with PSOs and POs(134/56)														2.39

Strong -3, Medium -2, Low-1

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.39
Observation	COs of Financial Accounting - I strongly related with PSOs and POs		

ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514
PG DEPARTMENT OF COMMERCE
B.COM WITH CA

Class : I B.Com
Semester : I
Subject Code : 23UCMC21

Part : III Core-2
Hours : 45
Credits : 03

1. Title of the Paper: Computer Applications in Business

2. Course Objectives (CO):

1. In-depth understanding of essential computer in business, education and society. To know more about the concept of basic operation of computer, its generation, software and Hardware.
2. To provide hands-on use of Microsoft Office 2013 application of Word, Excel, Power Point and Access will result in MS Office applications of knowledge and skills.

3. Five units of the Syllabus:

UNIT	Content	Hours
I	Introduction to Computer – Characteristics of a Computer – History of Computer – Computer generation - Hardware – Software – System Software and application software	7
II	MS - Word Processing - Starting MS word - MS word environment - working with word documents, text, tables - checking spelling and grammar - printing a documents.	7
III	MS Excel - MS Excel Sheet - MS Excel environment - Working with Excel workbook - worksheet - Formulas and functions - Inserting charts - printing in Excel.	10
IV	MS Power Point - Starting MS Power Point - MS power point environment - working with power point - working with different views – designing, presentation & printing in Power Point.	10
V	MS Access - Database overview – Creating a database – Modifying table and Creating Form – Query – Creating reports – Mailing Labels.	11

4. Books for Study:

1. Ananthi Sheshasaayee: Computer Application in Business and Management, Margam Publication.
2. Leon & Leon, Computer Applications in Business, Vijay Nicholes Imprint Pvt. Ltd., – Chennai

5. Books for Reference :

1. A. Zakiudeen Ahmed: Computer Application in Business, Margam Publication.

6. Teaching Learning Methods:

PPT, Lecture, Test, Assignment

7. Course Outcome (CO):

After Completion of the Course Computer Fundamentals the students will be

CO No.	Statement	KNOWLEDGE LEVEL (Bloom's Taxonomy)
CO 1	To understand about computer and its usage, the basic operation, the generation and functional units of the computer.	K1 & K2
CO 2	Strong knowledge on Hardware, Software, Programming language and the Operating system.	K2
CO 3	Utilizing how to create, update, design, analyze and e-mail in strong support to learn more about MS-Word and MS-Excel to perform a mathematical calculation	K3
CO 4	Able to prepare point presentation with graphics, animation and make video	K3
CO 5	Developing a strong knowledge in working with database, data types and to create the reports.	K4

K1=Knowledge

K2=Understanding

K3=Application

K4=Analysis

K5=Synthesis

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	-	3	1	3	3	3	1	2	3	3	2	2	1	27
CO2	-	3	2	3	2	3	3	-	3	3	2	1	1	26
CO3	3	3	2	1	-	3	2	-	3	3	3	2	1	26
CO4	1	3	2	2	3	2	1	-	3	3	3	1	-	24
CO5	1	2	1	2	3	2	1	1	3	3	3	2	-	24
Grand Total of COs with PSOs and POs														127
Mean Value of COs with PSOs and POs(127/52)														2.44

Strong -3, Medium -2, Low-1

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.44
Observation	COs of Computer Application in Business strongly related with PSOs and POs		

ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514
DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS

Class	: I B.Com	Part	: III (CORE)
Semester	: I	Hours	: 45
Subject Code	: 23UCMP11	Credits	: 2

COMPUTER APPLICATION IN BUSINESS LAB

LAB EXERCISES:

1. Create a product document in MS-Word.
2. Create a paragraph about agreement and apply different font, color, size, and underline.
3. Create a business proposal and apply alignment options.
4. Create a legal document and apply bullets and numbering.
5. Create an advertisement for interview with themes, page color, and border.
6. Create an Employee table for your class and apply spilt and merge options.
7. Insert an image in your document and apply different image processing option.
8. Create a document on company and insert header, footer, page number.
9. Draw the business sales analysis using shapes and smart art.
10. Create a business letter to send client using mail merge.
11. Prepare a document with two or three columns and change the page orientation.
12. Create a student mark statement table and calculate total, average, and minimum, maximum and find pass or fail in MS-Excel 2010.
13. Create an employee table and calculate the net salary and gross salary.
14. Create a student mark's table and apply filter option.
15. Create an employee table and apply sort option.
16. Create a pie chart for sales area.
17. Create a bar chart for employee salary.
18. Create a table for student marks and apply conditional formatting.
19. Create a table and apply different border options.
20. Insert a word and apply different string functions.
21. Create a presentation on Market analysis in MS-Power Point.
22. Create a presentation about product comparison to apply animation.
23. Create a presentation about business budget to apply design options.
24. Create a presentation and run the slide show with time.
25. Create a presentation to introduce a new product using slide transition.
26. Create a presentation on national games with smart art, images, and audio.
27. Create a database for student with personal, marks, result table in MS-Access.
28. Create a database for employee with employee details, increment, salary tables in MS-Access.
29. Create report and form for employee details.
30. Create report and form for student personal information.

ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514
PG DEPARTMENT OF COMMERCE
B.COM WITH CA

Class : I B.Com
Semester : I
Subject Code : 23UCMA11

Part : III Allied-1
Hours : 75
Credits : 04

1. Title of the paper; BUSINESS ECONOMICS

2. Course Objectives (CO):

1. To impart the students with the basic principles and market structure of business economics.
2. To understand the monetary, Fiscal policies of government and phases of business cycle.

3. Five Units of Syllabus:

UNIT	CONTENT	HOURS
I	Business Economics: Meaning, Definitions, Scope and Nature. Concept applied in business economics, Micro and Macro economics applied to business environment– Role and responsibilities of business economists	15
II	Analysis of demand: Meaning of demand – the basis of consumer demand –utility – total utility, marginal utility, law of diminishing marginal utility – Law of demand, shift in demand curve, Elasticity of demand, Meaning and nature of indifference curve, properties of indifference curve. Consumer equilibrium.	15
III	Supply and Productions: Meaning of Supply, determinations, law, schedule and supply curve –elasticity of supply – Productions; Production Functions – Laws of Production. ISO – Quants. Pricing : Market structure and pricing decisions – Pricing under perfect competition –characteristics and Price determination. Monopoly– Oligopoly	15
IV	The Economic system: Capitalism– Socialism and Mixed Economic System– Monetary Policy – meaning, scope, limitations and instruments. Fiscal Policy - definition, objectives, taxation policy	15
V	National Income, GDP, Inflation, Business Cycle and Economic Linkages: basic concepts in national income – methods of measuring national income - inflation – meaning, causes and measures. Business Cycle – phases, characteristics. Balance of Trade and Balance of Payment – Meaning, causes, kinds and measures.	15

4. Textbooks:

1. Ravilochanan P, 2010, Business Economics, ESS PEE KAY Publishing House, Chennai.
2. R.Cauvery R.Meenakshi:2013, Managerial Economics S.Chand Publishing

5. Books for Reference :

1. Sundaram KPM & Sundaram EN, 2010, Business Economics, Sultan Chand and Sons, New Delhi.
2. Cherunilam, Francis, Business Environment, Himalaya Publishing House, New Delhi, 2012.
3. Sankaran, "Business Economics" Margham Publications, Chennai, 2012.

6. Teaching Learning methods:

PPT, Lecture, Test, Assignment

7. Course outcome:

After Completion of the Course Business Economics the students will be

CO No.	Statement	KNOWLEDGE LEVEL (Bloom's Taxonomy)
CO 1	Learn basic principles and concepts of Business Economics	K1 & K2
CO 2	Be familiar knowledge on demand analysis	K2
CO 3	Accumulate knowledge on law of supply, production and Market Structure	K3
CO 4	Understand on the economic system and Fiscal policy.	K3
CO 5	Gain the importance of GDP, National Income and Balance of Trade.	K2

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

Mapping of COs with PSOs and POs

Objectives Outcome	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
CO1	2	2	3	3	3	3	2	2	-	3	2	2	-	27
CO2	2	3	3	3	2	3	3	1	2	3	-	-	1	26
CO3	3	3	2	2	3	3	3	2	2	3	2	1	-	29
CO4	3	2	3	2	1	3	3	3	2	2	3	-	-	25
CO5	3	3	3	2	2	3	3	-	3	2	2	2	1	29
Grand Total of COs with PSOs and POs														138
Mean Value of COs with PSOs and POs(138/56)														2.46

Strong -3, Medium -2, Low-1

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.46
Observation	COs of Business Economics strongly related with PSOs and POs		

ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514

PG DEPARTMENT OF COMMERCE

B.Com. with C.A.

Class : I B.Com

Semester : II

Subject Code : 23UCMC32

Part : III – Core-3

Hours : 90

Credits : 04

FINANCIAL ACCOUNTING – II

1. Title of the Paper: Financial Accounting – II

2. Course Objectives (CO) :

1. To make the students know the various methods of maintaining the accounts.
2. To acquire the knowledge in preparing surplus and deficiency of sole trader.

3. Five units of Syllabus

UNIT	CONTENT	HOURS
I	Accounts of Non - profit organization Introduction- Final Accounts of Non profit organisation- Preparation of Receipts and payments Account, Income and Expenditure Account and Balance Sheet- Difference between Receipts and payments Account and Income and Expenditure Account.	20
II	Branch Accounts Branch Accounts : Types of branches (Accounting in respect of dependent Branches only) Departmental Accounts Need for departmental Accounts- Distinction between departments and branches- Methods and techniques of Departmental Accounts- Guidelines for apportionment of expenses - Inter - departmental transfer	20
III	Consignment Accounts: Features -Distinction between Sale and Consignment - Valuation of unsold stock - Normal loss and Abnormal loss - Accounting treatment of consignment transactions.	15
IV	Joint ventures: Features - Distinction between joint venture and partnership- Accounting for joint ventures- Separate set of books or joint bank account method - When separate set of books is not kept	15
V	Insolvency Accounts Insolvency Accounts: Meaning - Procedure under Insolvency Act - Difference between balance sheet and statement of affairs- Preferential creditors - Preparation of deficiency account	20

4. Book for Study:

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

5. Books for Reference

1. Gupta R.L. and M.Rathaswamy, 2006, Advanced Accountancy, Sultan Chand Publications, New Delhi.
2. Shukla M.C. and T.S.Grewal, 2003, Advanced Accountancy, S.Chand and Co., New Delhi.
3. Jain S.P. and K.L. Narang, 2003, Advanced Accountancy, Kalyani Publications, New Delhi.

6. Teaching Learning Method

PPT, Seminar, Quiz programme, Assignment, Chalk and talk, Brain Storming

7. Course Outcome (CO):

Sl. No.	Course Outcome	Knowledge Level
CO1	Prepare Receipts and Payment & Income and expenditure Accounts and Balance sheet of Non Profit Organisation.	K1
CO2	Develop the procedure involved in branch and department account.	K2
CO3	Compute the consignment accounts	K3
CO4	Spell out the nature and types of accounting records to be prepared in cash of short term agreements of trade	K3
CO5	Demonstrate the various list in the preparation of statement of affairs when an individual is insolvent & list out the items for deficiency account	K4

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	2	2	3	3	3	3	2	2	-	3	2	2	-	27
CO2	2	3	3	3	2	3	3	1	2	3	-	-	1	26
CO3	3	3	2	2	3	3	3	2	2	3	2	1	-	29
CO4	3	2	3	3	1	3	3	3	2	2	3	-	-	28
CO5	3	3	3	2	2	3	3	2	3	2	-	2	1	29
Grand Total of COs with PSOs and POs														138
Mean Value of COs with PSOs and POs(138/58)														2.37

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.37
Observation	Financial Accounting – II strongly related with PSOs and POs		

ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514
PG DEPARTMENT OF COMMERCE
B.COM WIH CA

Class : I B.Com
Semester : II
Subject Code : 23UCMC42

Part : III Core-4
Hours : 45
Credits : 03

1. Title of the Paper: Business Application Programming

2. Course Objectives (CO):

1. To impart the knowledge on fundamentals of C and conditional expressions.
2. To get a clear understanding of object-oriented concepts through C++.

3. Five units of the syllabus

UNIT	CONTENT	HOURS
I	C Fundamentals - Introduction to C – the character set – identifiers and keywords-data types – constants – variables – declarations – expression-various types of operators - Simple C programs.	9
II	Conditional Expressions- if statements-simple if- if else- else if ladder-nested if-loop statements: while loop-do while loop-for loop-breaking control statements: switch case.	9
III	Strings: Introduction - Declaring and initializing string variables - Reading and Writing strings - String handling functions.	9
IV	Introduction to C++ - Basic concepts of OOP-Benefits of OOPS-What is C++- applications of C++- simple C++ program- structure of C++ program	9
V	Tokens and control structures: Tokens-basic data types-declarations of variables –dynamic initialization - operators in C++-expressions and types- control structure.	9

4. Books for Study:

1. BalagurusamyE., "Programming in ANSI C", McGraw Hill 7th Edition-**Unit I,II,III** .
2. BalagurusamyE. "Object Oriented programming with C++", MC GrawHill 6th Edition - **Unit IV , V**

5. Books for Reference:

1. Revichandran D., "Programming in C", New Age International Publishers Edition 2009, **Unit I,II,III**.
2. D.Revichandran , "Programming in C++", New Age International Publishers Edition 2009, **Unit IV,V**.

6. Teaching Learning Methods:

PPT, Lecture, Test, Assignment

7. Course Outcome (CO)

After Completion of the Course Business Application Programming the students will be

Sl. No.	Course Outcome	KNOWLEDGE LEVEL (Bloom's Taxonomy)
CO1	Understanding the basic concept of C, Character Set, identifiers, keywords and fundamentals of C language	K2
CO2	Strong knowledge in Decision making and Branching statements as well as Decision making and looping in C language.	K1
CO3	To learn how to initialize, processing and declaring the string functions in C	K3
CO4	Gain the basic knowledge on Object Oriented concepts and to demonstrate the basic concepts, benefits and application in C++.	K1
CO5	To understand about the tokens and control structures in building reusable code	K4

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

Mapping of COs with PSOs and POs

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	2	3	3	3	3	3	3	1	3	3	3	1	-	31
CO2	2	3	3	3	3	3	2	1	3	3	2	-	2	30
CO3	2	3	-	2	-	3	3	1	3	3	1	2	2	25
CO4	3	3	-	3	2	3	3	3	3	3	3	1	-	30
CO5	3	3	2	1	-	-	3	3	3	2	2	3	-	25
Grand Total of COs with PSOs and POs														141
Mean Value of COs with PSOs and POs(141/56)														2.51

Strong -3, Medium -2, Low-1

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.51
Observation	COs of Business Application Programming strongly related with PSOs and POs		

ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514
DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS

Class : I B.Com
Semester : II
Subject Code : 23UCMP22

Part : III (CORE)
Hours : 45
Credits: 2

BUSINESS APPLICATION PROGRAMMING LAB

LAB EXERCISES:

1. Simple interest using C
2. Commission calculation using C
3. Compound interest calculation- yearly, half-yearly and monthly compounding using C
4. Student Mark Sheet preparation using C
5. Voting Eligible or not using C
6. Depreciation by three methods using C
7. Preparation of pay bill for 5 employees using C++
8. Checking the character is vowel or not using C++
9. Calculation of Electricity charger(Assume three types of consumers-Domestic, office and industry and three levels of rating for each type) using C++
10. Calculating area and perimeter of square, rectangle, triangle using C++ class.
11. Student Mark sheet preparation using C++ class.
12. Function Overloading in C++.

ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514
PG DEPARTMENT OF COMMERCE
B.COM WITH CA

Class : I B.Com
Semester : II
Subject Code : 23UCMA22

Part : III Allied-2
Hours : 75
Credits : 04

1. Title of the Paper: Principles of Marketing

2. Course Objectives (CO)

1. This course is designed to provide students with an understanding of the principles of Marketing.
2. This course enables a student to understand the 'Marketing Mix' elements and the strategies and principles underlying the modern marketing practices.

3. Five Units of Syllabus:

UNITS	CONTENT	HOURS
I	Market and Marketing Introduction - Fundamental Concepts and Approaches- Evolution of Marketing – Nature, Scope and Importance of Marketing –Objectives, Types and Functions of Marketing	15
II	Marketing Mix Meaning- Definition- Product-Price-Promotion-Physical distribution. Market segmentation Introduction – Classification –Consumer behavior – Factors affecting consumer behavior - Marketing Mix	15
III	Product and Pricing Concept of Product, Consumer and Industrial Goods-Product Planning and Development- Product Life Cycle. Pricing Methods- Objectives of Pricing-Factors affecting the price of a product- Methods of pricing and pricing strategies	15
IV	Channel of Distribution and Promotion Introduction - Importance-Types-Functions-Middlemen- Wholesalers-Retailers-Factors affecting the selection of a distribution channel. Promotion – Meaning – Promotion mix – Selection of media – Advertisement copy – Personal selling – Sales Promotion	15
V	Recent trends in Marketing E-Marketing- E-Tailing – Green marketing, social marketing, Rural marketing , services marketing,Niche marketing, viral marketing, Ambush marketing, Guerilla marketing,Multi level marketing, Referral marketing, Content marketing	15

4. Book for Study

1. R.S Pillai&Bhagavathy, Marketing Management –S.Chand& Sons, New Delhi.

5. Books for Reference

1. C.B. Memoria& L. Joshi, Principles and Practice of Marketing in India.
2. Philip Kotler,Marketing Management, 9th Edition- Prentice- Hall India Publisher.

6. Teaching Learning Methods

Power Point Presentation, Group Discussion, Seminar, Assignment

7. Course Outcome (CO)

The students will be able to

Sl. No.	Course Outcome	Knowledge Level
CO1	To define the concepts of marketing	K1
CO2	To comprehend the various techniques for analysis of consumer behavior	K2
CO3	To assess the students on different product and pricing methods	K3
CO4	To compare the methods of channels of distribution and promotion	K4
CO5	To examine the development of marketing	K5

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	2	2	3	3	3	3	2	2	-	3	2	2	-	27
CO2	2	3	3	3	2	3	3	1	2	3		2	1	28
CO3	3	3	2	2	3	3	3	2	2	3	2	1	-	29
CO4	3	2	3	3	1	3	3	3	2	2	3	-	1	29
CO5	3	3	3	2	2	3	3	2	3	2	-	2	1	29
Grand Total of COs with PSOs and POs														142
Mean Value of COs with PSOs and POs(142/59)														2.40

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.40
Observation	COs of Principles of Marketing strongly related with PSOs and POs		

ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514
DEPARTMENT OF COMMERCE

Class : II B.Com with CA
Semester : III
Subject Code : 23UCMC53

Part : III Core-5
Hours : 90
Credits: 05

1. Title of the paper: PARTNERSHIP ACCOUNTS

2. Course Objectives (CO):

1. Explain the concepts of partnership accounts theory and practice.
2. Enable the students the conceptual principles and develop an enterprise in handling the account in the permission of a partner.
3. Calibrate the procedure involved in retirement and death of partners in the partnership accounts.
4. Enable the students the procedure in handling the accounts in case of dissolution of partnership.
5. Calibrate the procedures involved in amalgamation and sale of firm.

3. Five Units of syllabus:

UNITS	CONTENT	HOURS
I	Partnership : Meaning – Features – kinds- Partnership deed- Partnership Accounts - capital Account for the partners – Fixed capital method – Fluctuating Capital Method-Profit and Loss Appropriation accounts – Past adjustments – Accounting Procedures	18
II	Admission of a partner – Profit sharing Ratio – Good will - Revaluation of Assets and liabilities. Retained earnings and accumulated losses – Book values are not to be altered – (Memorandum revaluation method) Treatment of Goodwill, Adjustment	18
III	Retirement and death of partners – Ascertainment of amount due to retiring partner – Simultaneous retirement and admission – Death of a partner – Profit sharing ratio - Gaining ratio-Joint life policy – Difference between Sacrificing and Gaining ratio	18
IV	Amalgamation of Firms -Meaning and accounting procedure – Assets and liabilities not taken over - Different forms of Amalgamation of Firms - Objectives of Amalgamation of firms – Accounting treatment	18

V	Dissolution of partnership: Dissolution of firm – Dissolution by court – settlement of accounts – Gradual realization of Assets - Modes of dissolution – Treatment of goodwill on dissolution –Treatment of unrecorded assets and liabilities – Piece meal distribution-proportionate capital method – Maximum loss method. Insolvency of a partner – Insolvency of more partners than one – Insolvency of all partners – Sale of partnership Business to Company - Accounting Entries.	18
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4. Text Book:

1. Reddy T.S. and Murthy A. (2014) “Advanced Accountancy”, Margham Publications, Chennai.

5. Reference Books:

1. Gupta, R.L and Rathaswamy, M. (2002) “Advanced Accountancy”, Sultan Chand & Sons, New Delhi.
2. Jain.S.P. & Narang, K.L (2006) “Advanced Accountancy”, Kalyani Publication, New Delhi.

6. Teaching Learning methods:

PPT, Lecture, Test, Assignment

7. Course outcome:

After Completion of the Course Partnership Accounts the students will be

CO No.	Statement	KNOWLEDGE LEVEL (Bloom’s Taxonomy)
CO 1	Define and examine the accounting principles, underlying financial statement and their implementation in partnership firm.	K1 & K3
CO 2	Interpret the financial result after admission of a partner and explain different accounting policies.	K3
CO 3	Interpret the financial result after retirement and death of a partner and explain different accounting policies.	K3
CO 4	Develop the procedure involved in amalgamation and sale of firm in the partnership accounts.	K2,K3
CO 5	Discuss the case Garner Vs Murray and solve problems relating to insolvency of partners.	K3

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

Mapping of COs with PSOs and POs

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	3	3	2	3	-	3	3	2	3	2	-	1	1	26
CO2	3	3	3	3	2	3	2	2	1		2	-	-	24
CO3	3	3	3	-	2	3	3	-	2	2	-	2	-	23
CO4	3	2	3	3	-	3	2	2	-	2	2	-	2	24
CO5	3	3	3	2	3	3	2	2	1	2	-	-	2	26
Grand Total of COs with PSOs and POs														123
Mean Value of COs with PSOs and POs(123/51)														2.41

Strong -3, Medium -2, Low-1

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.41
Observation	COs of Partnership Accounts strongly related with PSOs and POs		

ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514

DEPARTMENT OF COMMERCE

Class : II B.Com CA

Part : III Core-6

Semester : III

Hours : 45

Subject Code : 23UCMC63

Credits : 02

1. Title of the paper: INFORMATION TECHNOLOGY

2. Course Objectives (CO):

1. Understand the basic concepts of the Number System.
2. To gain the strong knowledge on Computer Networks.
3. To impart the knowledge on HTML tags.
4. Learn the type of List and Table attributes.
5. To enlighten the students on Frames and Forms

3. Five Units of Syllabus:

Unit	Content	Hours
1.	The Number System: Decimal Number System – Binary Number System – Binary Addition – Binary Subtraction – Complements – Signed and Unsigned Number Representation – Binary Coded Decimal (BCD) – Gray Code – Excess-3 Code – ASCII Code – EBCDIC Code – Bits, Bytes and Words – Octal Number System – Hexadecimal Number System	9
2.	Computer networks: Overview of a network–Communication Media– Telecommunication software - Types of networks – Network topology - Internet & world Wide Web : internet basics – internet protocols –internet addressing–worldwide web (WWW)– Web pages.	9
3.	Introduction to HTML–Anatomy of HTML document – tag attributer-title–document tags–fonts–background–heading level tags–creating paragraph and line break.	9
4.	List – Types of List – Ordered List – Unordered List - Adding Graphics to HTML Documents – Marquee tags and its Attributes – Table – Cell Spacing and Cell Padding –Row and Column span– Horizontal and Vertical tag.	9
5.	Linking Documents – Links – Image as Hyperlink – Introduction to Frames – Frameset –Forms	9

4. Books for Study:

1. Alexis Leon, Mathews Leon, (2009) “Fundamentals of Information Technology”, Second edition, Unit I & II, New Delhi.
2. C. Xavier, World Wide Web Design with HTML, 2006, Tata McGraw Hill, New Delhi. (Unit III, IV, V)

5.Books for Reference:

1. Raj Kumar Shrivastav, (Edition 2009 10)"A text book of Information Technology", Wisdom Press, New Delhi.
2. Bayrosslvav, (2000)" HTML, DHTML, JAVA Script", BPB Publication, New Delhi.
3. Deitel, Edition 3, 2003, Internet and World Wide Web How to program Prentice Hall.

6.Teaching Learning Methods:

Power Point Presentation, Group Discussion, Brain Storming, Quiz, Students Staging Presentation, Assignments, etc....

7.Course Outcome (CO)

After Completion of the Course Information Technology the students will be

CO No.	Statement	KNOWLEDGE LEVEL (Bloom's Taxonomy)
CO1	Convert the binary into decimal, octal and Hexadecimal	K1&K2
CO2	Categorize the types of Network protocols, topology and Communication Media	K2
CO3	Apply the basic HTML tags to design the webpage	K3
CO4	Able to design the HTML program using List, Table tags with its attributes	K3, K4
CO5	Analyze the concepts on frames and forms.	K4

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

Mapping of COs with PSOs and POs

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	3	3	3	3	3	3	3	2	3	3	2	2	1	34
CO2	3	3	2	3	2	3	3	-	3	3	2	1	1	29
CO3	3	3	2	1	-	3	3	-	3	3	3	2	1	27
CO4	3	3	2	2	3	3	3	-	3	3	3	1	-	29
CO5	3	2	3	2	3	3	3	1	3	3	3	2	-	31
Grand Total of COs with PSOs and POs														150
Mean Value of COs with PSOs and POs (150/59)														2.54

Strong-3, Medium-2, Low-1

Mapping Scale	1	2	3
Relation	0.01to1.0	1.01to2.0	2.01to3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.54
Observation	COs of Information Technology strongly related with PSOs and POs		

ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514
DEPARTMENT OF COMMERCE

Class	: II B.Com CA	Part	: III (CORE)
Semester	: III	Hours	: 45
Subject Code	: 23UCMP33	Credits	: 2

INFORMATION TECHNOLOGY LAB

LAB EXERCISES:

1. Create a webpage with text formatting–paragraph breaks, line breaks.
2. Create a webpage in different heading style.
3. Create a text with different text styles–bold, italic, Underline.
4. Create a paragraph with different text effect–centering, spacing, font size and color.
5. Display the subjects using ordered list– Number, Alphabets, Roman Number
6. Display the subjects using unordered list.
7. Insert image and change its height, width, and border and align the image.
8. Create a table and change its width, border, cell padding cell spacing, background, color.
9. Create a webpage and make link with other webpage.
10. Create a frame set with five frames.
11. Create a college website.
12. Create an advertisement.
13. Create a computer selling company website.

Class : II B.Com CA

Part : III (Allied-3)

Semester : III

Hours : 75

Subject Code : 23UCMA33

Credits: 04

1. Title of the Paper: BUSINESS MATHEMATICS

2. Course Objectives (CO):

1. To understand the concept of Interest calculation
2. To enlighten the students in the basics of sets.
3. To demonstrate the concept of permutation and combination
4. To understand the concept of indices.
5. To impart the knowledge of Central Tendency

3. Five Units of syllabus:

Unit	Content	Hours
1.	Commercial Arithmetic: Percentage- simple and Compound Interest-true and Bankers discount.	15
2.	Theory of sets: Elements of set-Types of sets-Venn diagrams-union of sets, Complements and intersection-Demargon's law.	15
3.	Permutation and combinations: Rules – Fractional notation- Circular permutations -Complementary theorems-restricted combinations.	15
4.	Indices- positive indices- fractional indices-operations with power functions - logarithms-laws and operations-change of base (simple problems only).	15
5.	Arithmetic and Geometric progressions: Arithmetic progressions-sum of series in Arithmetic Mean-Geometric progressions-sum of series in geometric Mean.	15

4. Book for Study

1. Manoharan.M & Elango.C, (2010), "Business Mathematics", Palani Paramount Publication, Palani.

5. Books for Reference:

1. M.Wilson, (2011),"Business Mathematics", Himalaya Publication House, Mumbai.
2. Peer Mohamed & Shazulilbrahim, (2008), "Business Mathematics", Pass Publication, Madurai.

6. Teaching Learning methods:

PPT, Lecture, Test, Assignment

7. Course Outcome (CO):

After Completion of the Course Business Mathematics the students will be

CO No.	Statement	KNOWLEDGE LEVEL (Bloom's Taxonomy)
CO 1	Familiarize the students with the Basic Mathematical Concepts for their higher studies	K1&K2
CO 2	Computing the problems in different sets	K2
CO 3	Interpret the problems of permutation and combination	K3
CO 4	Understand of different methods of Indices.	K3
CO 5	Apply central tendency treatments in their life	K2

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

Mapping of COs with PSOs and POs

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSO sand POs
Outcomes														
CO1	3	3	3	3	-	3	3	-	3	-	3	2	3	29
CO2	3	3	2	3	3	3	2	3	-	-	2	2	1	27
CO3	3	3	2	2	-	3	3	-	3	3	-	1	-	23
CO4	3	3	3	3	3	3	2	2	-	-	3	1	2	28
CO5	3	2	-	2	3	3	2	2	3	1	3	-	3	27
Grand Total of COs with PSOs and POs														134
Mean Value of COs with PSOs and POs (134/56)														2.52

Strong-3, Medium-2, Low-1

Mapping Scale	1	2	3
Relation	0.01to1.0	1.01to2.0	2.01to3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.52
Observation	COs of Business Mathematics strongly related with PSOs and POs		

ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514

DEPARTMENT OF COMMERCE

Class : II B.Com CA

Part : IV (NME-1)

Semester : III

Hours : 45

Subject Code : 23UCMN13

Credits: 02

1.Title of the Paper: PRINCIPLES OF ACCOUNTANCY

2.Course Objectives:

1. Understand the basic concepts of Accounting and convention.
2. Prepare ledger accounts using double entry book keeping.
3. Classify the cash book.
4. Prepare Trial Balance.
5. Preparation of final accounts of a sole trader.

3.Five Units of Syllabus:

Unit	Content	Hours
1.	Accounting-Meaning, objectives, advantages, accounting concepts and conventions.	9
2.	Books of accounts-Journal, Ledger, Preparation of Subsidiary Books –sales books-purchases book-sales return books-purchases return-bills payable –bills receivables.	9
3.	Cash Book: Single Column, Double Column and Triple Column.	9
4.	Preparation of Trial Balance	9
5.	Preparation of Final accounts and Balance sheet with simple adjustments.	9

4. Books for Study:

Grewal.T.S. (2006), "Introduction to Accountancy", Chand & Co., New Delhi.

5. Books for References:

Gupta, R.L, (2008), "Advance Accounts Vol-1", Sulthan Chand & Sons., New Delhi.

Jain & Narang, (2007), "Advance Accountancy-Vol-1", Kalyani Publication, New Delhi.

6. Teaching Learning methods:

PPT, Lecture, Test, Assignment

7. Course Outcome (CO):

After Completion of the Course Principles of Accountancy the students will be

CO No.	Statement	KNOWLEDGE LEVEL (Bloom's Taxonomy)
CO1	Acquire the conceptual knowledge of accounting concepts and Convention	K1&K2
CO2	Grasp the accounting treatments relating to posting of double Entry system properly.	K2
CO3	Classify the cashbook	K3

CO4	Interpret the financial report after preparing ledger and posting balance in trial balance	K2
CO5	Develop the skills in preparation of final accounts pertaining to sole proprietorship.	K3

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

Mapping of COs with PSOs and POs

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	3	3	2	3	3	3	3	2	2	1	1	-	2	28
CO2	3	3	2	-	3	3	3	2	3	1	1	-	1	25
CO3	3	3	3	3	3	3	3	3	-	2	2	2	-	30
CO4	3	3	2	-	2	3	3	2	2	2	-	-	1	23
CO5	3	3	3	3	3	3	3	2	2	1	-	1	1	28
Grand Total of COs with PSOs and POs														134
Mean Value of COs with PSOs and POs (134/56)														2.39

Strong-3, Medium-2, Low-1

Mapping Scale	1	2	3
Relation	0.01to1.0	1.01to2.0	2.01to3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.39
Observation	COs of Principles of Accountancy strongly related with PSOs and POs		

ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514

DEPARTMENT OF COMMERCE

Class	: II B.Com CA	Part	: IV SBE-1
Semester	: III	Hours	: 45
Subject Code	: 23UCMS13	Credits	: 02

1. Title of the paper: PRACTICAL BANKING

2. Course Educational Objectives:

1. Identify the relationship between banker and customer.
2. To familiarize various types of cheques.
3. To understand the duties and responsibilities of paying and collecting banker.
4. To interpret and examine loans and advances.
5. To enhance practical knowledge in E- banking services..

3. Five Units of Syllabus:

Unit	Content	Hours
1.	Bank-Banker-Banking: Meaning-definition-Scope-Bank vs Banking-Types of banks in India-functions of Commercial banks - Relationship of banker and Customer-General relationship, Special relationship. Opening and Operations of bank accounts:- Types of Accounts–Types of Customer/Account holders.	9
2.	Cheque: Definition of Cheque - Essentials of a Cheque-Drawing of a cheque-Type of cheques-material alteration-Crossing-different forms of crossing and their significance-Loss of cheques in transit-Endorsement-Types of Endorsement and their legal effect.	9
3.	Paying and collecting Bankers: Rights, responsibilities and duties of paying and collecting bankers-Precautions to be taken in paying and collection of cheques-payment in due course, holder in due course-recovery of money paid by mistake.	9
4.	Loans and advances: principles of lending-Types of Lending-Over drafts, cash credit, Demand Draft, Lending against life policies-Documents to title to goods-Lien, pledge, Hypothecation, Mortgage and assignment.	9
5.	E – Banking : Meaning – Debit card – Credit card – ATM -Internet Banking - Electronic Fund Transfer (EFT) – RBI Guidelines – Benefits of electronic clearing system – E –Cheques– E – money – Real Time Gross Settlement (RTGS) -Core Banking Solutions (CBS) - Benefits	9

4. Text Book:

1. Gordon E. and Natarajan. (K.2015), "Banking Theory Law and Practice", Himalaya Publishing House, Mumbai.

5. Reference Book:

1. Varshney.P.N. (2014) "Banking Law and Practice", Sultan Chand & Sons, New Delhi.

6. Teaching Learning Method

PPT, Seminar, Quiz programme, Assignment, Chalk and talk, Group Discussion

7. Course Outcome (CO)

After Completion of the Course Practical Banking the students will be

CO No.	Statement	KNOWLEDGE LEVEL (Bloom's Taxonomy)
CO1	Understand the concept of banking, functions, the relationship of banker with the customer	K2
CO2	Know the procedural formalities in dealing with different kinds of Cheque, Crossing, alterations and Endorsement	K1
CO3	Develop a perfect theoretical knowledge on Paying and collecting Bankers, their duties and responsibilities, payment in due course, Holder in due course	K3
CO4	Differentiate the documents of title to goods	K3,K4
CO5	Learn electronic fund transfer system.	K4

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

Mapping of COs with PSOs and POs

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	2	2	3	3	3	3	2	2	-	3	2	2	-	27
CO2	2	3	3	3	2	3	3	1	2	3	-	-	1	26
CO3	3	3	2	2	3	3	3	2	2	3	2	1	-	29
CO4	3	2	3	-	1	3	3	3	2	2	3	-	2	27
CO5	3	3	3	2	2	3	3	-	3	2	1	2	1	28
Grand Total of COs with PSOs and POs														137
Mean Value of COs with PSOs and POs (137/58)														2.36

Strong-3, Medium-2, Low-1

Mapping Scale	1	2	3
Relation	0.01to1.0	1.01to2.0	2.01to3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.36
Observation	COs of Practical Banking strongly related with PSOs and POs		

Class : II-B.Com CA

Semester : III

Subject Code : 23UCMSL3

Part : S.L.C.

Hours :

Credits : 03

1. Title of the Paper: BUSINESS ORGANISATION

2. Course Objectives (CO)

To facilitate the learners:

1. Understand the concept of organization and their functions and importance.
2. Gain comprehensive knowledge on New Business and Plant layout.
3. Identify the forms of Business
4. Learn the Business combination and its types
5. They can understand the term Business Finance and Stock exchange

UNITS	CONTENT	HOURS
I	Unit I Business Organisation :Meaning and definition of business essentials& scope of business Classification of Business Activities, Meaning, Definition, Characteristics and objectives of Business Organisation, Evolution of Business Organisation. Modern Business, Business &Profession.	
II	Unit II Business Unit: Establishing a new business unit. Meaning of Promotion. Features for business, Plant location, Plant Layout & size of business unit.	
III	Unit III Forms of Business Organisation: Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives.	
IV	Unit IV Business Combination: Meaning Causes, Objectives, Types and Forms Mergers, Take overs and Acquisitions.	
V	Unit V Business Finance: Financial need of Business methods & sources of finance. Security Market, Money Market, Study of Stock Exchange &SEBI.	

4. Text Book:

Y.K.Bhushan, Fundamentals of Business Organisation and Management, Sultan Chand & Sons, New Delhi.

5. Reference Book:

1. Chhabra T.N.; Business Organisation & Management, Sun India Publications, New Delhi.

2. Shankar, Gauri; Modern Business Organisation, Mahavir Book Depot, New Delhi.

6. Teaching Learning methods:

PPT, Lecture, Test, Assignment

7. Course Outcome (CO):

After Completion of the Course Business Organisation the students will be

CO No.	Statement	KNOWLEDGE LEVEL (Bloom's Taxonomy)
CO1	Familiarise the students with the Basic Business organization concepts.	K1&K2
CO2	Apply the knowledge of New Business strategies	K2
CO3	Choose different forms of Organisation	K3
CO4	Recommend Business Combination	K5
CO5	Select Business Finance and Sources	K5

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

Mapping of COs with PSOs and POs

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	2	2	3	3	3	3	2	2	-	3	2	2	-	27
CO2	2	3	3	3	2	3	3	2	2	2	-	-	2	27
CO3	3	3	3	2	3	3	3	2	2	3	2	2	2	33
CO4	3	3	3	-	1	3	3	2	2	2	1	1	2	26
CO5	3	3	2	2	2	3	3	-	1	2	2	2	2	27
Grand Total of COs with PSOs and POs														140
Mean Value of COs with PSOs and POs (140/60)														2.33

Strong-3, Medium-2, Low-1

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.33
Observation	COs of Business Organisation strongly related with PSOs and Pos		

ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514
DEPARTMENT OF COMMERCE

Class : II B.Com CA
Semester : IV
Subject Code : 23UCMC74

Part : III Core 7
Hours : 90
Credits: 05

1. Title of the paper: CORPORATE ACCOUNTING I

2. Course Objectives:

1. To train the students in the basics of issue and redemption of shares
2. To enlighten the students on the application of issue and redemption of debentures.
3. To impart the knowledge of companies profit prior to incorporation and under writing.
4. To understand the concept of valuation of shares and good will.
5. To demonstrate the concept of adjustments to be made in the final accounts of joint stocks companies

3. Five Units of syllabus:

Unit	Content	Hours
1.	Company Accounts – share capital – issue of shares for cash – – issue of shares other than cash -Application – Allotment Calls – Calls in Advance calls in arrear –Issue of shares at par, at premium - Issue of shares at discount-Forfeiture of shares - Reissue of forfeited shares – Forfeiture of shares when the reissue over subscription and pro-rata allotment–Rights issues. Redeemable preference shares–Issue and Redemption.	15
2.	Debentures – Issue of debentures – debenture discount and its treatment–Interest on debentures– provision for Redemption of debentures – Sinking fund method – Non-cumulative sinking fund – Insurance policy method –own debentures-Interest on own debentures–Ex-Interest and Cum Interest.	20
3.	Profits prior to incorporation—Time ratio & Sales ratio--Underwriting–liability of under writer–total and partial under writing–Firm under writing.-under writing commission.	20
4.	Valuation of good will – Methods of valuing Good will (average profit method, super profit method, capitalization method) - Valuation of equity and preference shares (net assets method, yield value ,fair value method)	15
5.	Final Accounts of companies–contents of Final statements–Vertical form of balance sheet (new format)–divisible profits and dividends–Transfer of profit store serve computation of maximum amount of dividend payable–guidelines for issue of bonus shares.	20

4. Book for Study

1. Reddy.T.S & Murthy.A. (2014), "Corporate Accounting", Margham Publications, Chennai.

5. Books for Reference:

1. Advanced Accounting: Corporate Accounting, Ashok Sehgal & Deepak Sehgal, Taxmann, 2017
2. Corporate Accounting, B.S.Raman, United Publishers, 2017

3. Advanced Accounting, S.P.Jain & K.L.Narang, Kalyani Publishers, 2017
4. Advanced Accounting, Dr. Arulanandham & Raman, Himalaya Publishing House Pvt Ltd, 2017
5. Hanif and Mukherjee. (2004), "Modern Accountancy", Tata McGraw Hill Publishing Company Ltd, New Delhi.
6. Shukla M.C., Grewal T.S (2004), "Advanced Accountancy", Sultan Chand & Company Ltd, New Delhi.

5. Teaching Learning methods:

PPT, Lecture, Test, Assignment

6. Course Outcome (CO):

CO No.	Statement	Level
CO1	Familiarise the students with the Basic knowledge in issue and Redemption of shares.	K1&K2
CO2	Classify and understand the issue and redemption of debentures.	K2
CO3	Prepare problems of profit prior to incorporation and underwriting	K3
CO4	Understand the valuation of shares and goodwill	K3
CO5	Interpret the problems of final accounts of joint stock companies	K2

7. Mapping Course outcome with

(i) Programme Specific Objectives-PSO (put tick mark in the correlating box)

(ii) Programme Objectives-PO (put tick mark in the correlating box)

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	3	3	3	3	-	3	3	2	3	2	-	1	1	27
CO2	3	3	3	3	2	3	2	2	1		2	-	-	24
CO3	3	3	3	-	3	3	3	-	2	2	-	2	-	24
CO4	3	2	3	3	-	3	2	2	-	2	2	-	2	24
CO5	3	3	3	2	3	3	2	2	3	2	-	-	2	28
Grand Total of COs with PSOs and POs														127
Mean Value of COs with PSOs and POs(127/52)														2.45

Strong-3, Medium-2, Low-1

Mapping Scale	1	2	3
Relation	0.01to1.0	1.01to2.0	2.01to3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.45
Observation	COs of Corporate Accounting I strongly related with PSOs and POs		

ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514
DEPARTMENT OF COMMERCE

Class : II B.Com CA
Semester : IV
Subject Code : 23UCMC84

Part : III Core-8
Hours : 45
Credit: 02

1. Title of the Paper: E-COMMERCE

2. Course Objectives (CO)

- In-depth understanding of traditional commerce and e-commerce.
- Impart the knowledge of applications of ecommerce.
- They can understand the importance of EDI, E-CR Mine-commerce.
- To know the concept of e-payment methods.
- Develop a perfect understanding on mobile commerce technology.

3. Five units of the Syllabus:

Unit	Content	Hours
I	Introduction–Definition of Electronic Commerce–Electronic Commerce and Traditional Commerce–Advantages of Electronic Commerce to Business, Consumers, Society, Nation –Factors stressing the need for Electronic Business–Classification of Electronic Commerce: Business 2 Business, Business 2 Consumer, Consumer 2 Consumer, Consumer 2 Business, Business 2 Employer, Business 2 Government.	9
II	Framework and Applications: Anatomy of Electronic Commerce Applications – Electronic Commerce Applications: Employment–Real Estate– Healthcare–Insurance–Planning and Essentials of E-Commerce: Planning process–E-Business Strategies–Essentials of E-Commerce.	9
III	Electronic Data Interchange: Process–Benefits– EDI standards –E-Marketing and E-Advertising: – E-Marketing – Advantages – Segmentation–E-Marketing mix–E-Advertising–Format for Web advertising–E-CRM–Advantages –E-CRM work model	9
IV	E-Payment: Benefits –Components of E-Payment–EDI–Credit card system – Popular Electronic Payment Methods – Security requirements in E-Payment Systems – Online transaction Protocols–E-Security: Security threats –E-Security Protection –Cryptography based protection.	9
V	Mobile Commerce: Introduction–Difference between Electronic Commerce and Mobile Commerce–Growth of Mobile Commerce in India–Advantages of Mobile Commerce–Technologies behind Mobile Commerce–Applications of Mobile Commerce–Types of Mobile Payment.	9

4. Books for Study:

1. Abirami Devi.K, Alagammai.M, 2019, "E-Commerce", Margham Publications, Chennai.

5. Books for Reference:

1. P.T.Joseph, S.J. (2011)," E-Commerce", An Indian Perspective PHI Learning, Fourth Edition, New Delhi.
2. Kenneth C.Laudon, Carol Guerico Traver, (2008),"E-Commerce Business Technology Society", Pearson Prentice Hall, New Jersey.
3. Schneider.G.P. (2015),"E-Commerce", Thomson Publication, 11th Edition, Canada.

6. Teaching Learning Methods:

Power Point Presentation, Group Discussion, Quiz, Assignments, etc....

7. Course Outcome (CO):

After Completion of the Course E-Commerce the students will be

CO No.	Statement	KNOWLEDGE LEVEL (Bloom's Taxonomy)
CO1	Compare the traditional commerce vs E –Commerce and classify Business models	K3
CO2	Discuss the applications of e-commerce	K1
CO3	Compare the EDI, E-Marketing, E-CRM	K2
CO4	Analyze the payments methods and identify these curity issues	K4
CO5	Able to handlee-commerce technology through mobile phone	K5

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

Mapping of COs with PSOs and POs

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	3	3	3	3	3	3	3	3	3	3	2	2	1	35
CO2	3	3	2	3	2	3	3	-	3	3	2	2	2	31
CO3	3	3	2	1	-	3	3	-	3	3	3	2	1	27
CO4	3	3	2	2	3	3	3	-	3	3	3	3	-	31
CO5	3	2	3	2	3	3	3	3	3	3	3	2	-	33
Grand Total of COs with PSOs and POs														157
Mean Value of COs with PSOs and POs(157/59)														2.66

Strong-3, Medium-2, Low-1

Mapping Scale	1	2	3
Relation	0.01to1.0	1.01to2.0	2.01to3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.66
Observation	COs of E-Commerce strongly related with PSOs and POs		

ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514
DEPARTMENT OF COMMERCE

Class	: II B.COM	Part	: III (CORE)
Semester	: IV	Hours	: 45
Subject Code	: 23UCMP44	Credits	: 2

E-COMMERCE LAB

LAB EXERCISES:

1. Email Id creation ie.Yahoo, Gmail, Bharath students.com
2. File Attachments ie.Text, Image, Pdf, Jpg
3. Downloading files ie.Pdf files
4. Online shopping
5. Online Mobile, DTH Recharge
6. Online Ticket Reservation–Bus, Air, Train.
7. Online Application–TNPSC, Naukri, Monster.
8. Online Banking(Net Banking, Mobile Banking)
9. Payment mode ie.Debit Card ,Credit Card system
10. Online views

ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514

DEPARTMENT OF COMMERCE

Class : II B.Com CA

Part : III Allied-4

Semester : IV

Hours : 75

Subject Code : 23UCMA44

Credits: 4

1. Title of the paper: Business Statistics

2. Course Objectives (CEO):

- In-depth understanding of characteristics and functions of statistics. To know more about data collection.
- To provide practical exposure on calculation of measure of central tendency of different series.
- To judge the reliability of measures of central tendency
- To provide practical knowledge on types of correlation and enable the students to analyze regression equations.
- Develop a perfect Understanding on Calculation of various time series and trend analysis.

3. Five Units of Syllabus:

Unit	Content	Hours
1.	Statistics: Meaning – Scope - Characteristics and Limitations -Data - Sources Of Data - Methods of collection of data - Classification, Tabulation and Presentation of data - Statistical Series - Discrete and Continuous - Formulation of Frequency Distribution.	15
2.	Measures of Central Tendency: Meaning – Definition - Arithmetic Mean – Weighted Average - Median - Mode - Geometric Mean - Harmonic Mean.	15
3.	Measures of Dispersion: Meaning – Definition – Methods of measuring Dispersion – Range – Quartile Deviation – Mean Deviation – Standard Deviation.	15
4.	Correlation and Regression : Meaning - Types of Correlation- Scatter diagram - Pearson's Coefficient of correlation - Rank correlation (Direct Mean Method only) Regression: Meaning - Types of regression - Methods of Regression Analysis – Regression line – Regression Equation.	15
5.	Index numbers: Meaning - Types of index number – method of constructing index numbers Analysis of Time series: Meaning and components of time series - Methods of Trend analysis - Semi Averages - Moving Averages.	15

(Question paper consists of 20% Theory and 80% problem)

4. Books for Study:

1. Gupta S.P, (2012), "Statistical Methods", Sultan Chand & Sons, New Delhi.

5. Books for Reference :

1. Pillai R. S.N & Bagavathy, (2012), " Statistics Theory and Practice", Sultan Chand & Sons, New Delhi.

2. Alagar.K., (2014), "Business Statistics", McGraw Hill Education Pvt. Ltd, New Delhi.

6. Teaching Learning Methods:

Power Point Presentation, Group Discussion, Quiz, Assignments, etc....

7. Course Outcome (CO):

After Completion of the Course Business Statistics the students will be

CO No.	Statement	KNOWLEDGE LEVEL (Bloom's Taxonomy)
CO 1	Familiarize the concept of statistics and data collection	K2
CO 2	Strong knowledge on mean, median, mode and frequency distribution	K1
CO 3	Understand the difference between these measurements of dispersion.	K2
CO 4	Evaluate the regression equations using algebraic and mean method	K5
CO 5	Compare types of time series and determine the trend	K4

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

Mapping of COs with PSOs and POs

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	3	3	3	3	-	3	3	-	3	-	3	2	3	29
CO2	3	3	2	3	3	3	2	3	-	-	2	2	1	27
CO3	3	3	2	2	-	3	3	-	3	3	-	1	-	23
CO4	3	3	3	3	3	3	2	2	-	-	3	1	2	28
CO5	3	2	-	2	3	3	2	2	3	1	3	-	3	27
Grand Total of COs with PSOs and POs														134
Mean Value of COs with PSOs and POs(134/56)														2.52

Strong -3, Medium -2, Low-1

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.52
Observation	COs of Business Statistics strongly related with PSOs and POs		

ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514
DEPARTMENT OF COMMERCE

Class : II.B.B.A, B.A, B.Sc (IT&M)
Semester : IV
Subject Code : 23UCMN24

Part : IV NME-2
Hours : 45
Credits: 02

1. Title of the paper : APTITUDE TECHNIQUES FOR COMPETITIVE EXAMS

2. Course Objectives (CO):

1. Understand relevance & need of quantitative methods form a king business decision
2. To enlighten the students on the application of mathematical principles.
3. To impart knowledge about ratio and proportion
4. To understand the concept of Interest calculation
5. To demonstrate the problem on Permutation and Combination

3. Five Units of syllabus:

Unit	Content	Hours
I	Simplification–Average – Surds & indices	9
II	Percentage-Profit & Loss	9
III	Time & Work-Time & Distance	9
IV	Simple Interest- Compound Interest	9
V	Permutation and Combination–Data Interpretation	9

4. Book for Study

1. Agrawal R.S.(2015),” Quantitative Aptitude, S.chand Publishing”, New Delhi.

5. Books for Reference:

1. Shambhu NathJha & RPH Editorial Board.(2015), ”R.Gupta’s Quantitative Aptitude, Ramesh Publishing House, New Delhi.

6. Teaching Learning methods:

PPT, Lecture, Test, Assignment

7. Course Outcome (CO):

After Completion of the Course Aptitude Technique for Competitive Exam the students will be

CO No.	Statement	KNOWLEDGE LEVEL (Bloom’s Taxonomy)
CO1	Familiarise the students with the Basic Mathematical concepts for to attend competitive exam	K1&K2
CO2	Apply the knowledge of percentage in their regular life	K2
CO3	Interpret the problems of ratio and proportion	K3
CO4	Find simple and compound interest and rates of interest	K3
CO5	Able to apply quantitative methods to solve a variety of business problems	K2

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

Mapping of COs with PSOs and POs

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	2	2	3	3	3	3	2	2	-	3	1	1	-	25
CO2	2	3	3	3	2	3	3	2	2	1	-	-	1	25
CO3	3	2	2	2	3	3	3	2	2	3	2	1	1	29
CO4	3	2	2	-	1	3	3	1	2	2	1	1	2	23
CO5	3	3	1	2	2	3	3	-	1	2	2	2	2	26
Grand Total of COs with PSOs and POs														128
Mean Value of COs with PSOs and POs (128/60)														2.13

Strong -3, Medium -2, Low-1

Mapping Scale	1	2	3
Relation	0.01to1.0	1.01to2.0	2.01to3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.13
Observation	COs of Aptitude Technique for Competitive Exam strongly related with PSOs and POs		

ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514

DEPARTMENT OF COMMERCE

Class : II B.Com with CA

Part : IV SBE

Semester : IV

Hours : 45

Subject Code : 22UCMS24

Credits: 02

1.Title of the paper: ENTREPRENEURSHIP DEVELOPMENT

2. Course Objectives (CO):

Understand the concept of Entrepreneur and their functions and importance.

1. Gain a comprehensive knowledge on entrepreneurial competencies and skills and understand the entrepreneurial growth and the factors affecting the growth.
2. Identify the entrepreneurial development programs and the opportunities for entrepreneurial career.
3. Reveal the project preparation and understand about the venture capital and export finance.
4. They can understand the different kinds of institution which supports entrepreneurs.

3.Five Units of Syllabus:

Unit	Content	Hours
1.	Entrepreneur: concept, Meaning- Characteristics – Function – Importance-Kinds of Entrepreneurs-Women entrepreneur-Factors influencing women entrepreneur-Women entrepreneurs in India	9
2.	Entrepreneurship: Meaning – Growth of Entrepreneurship in India, Factors affecting-Entrepreneurial-growth Motivation for Entrepreneurs in India. Entrepreneurial competencies and skill.	9
3.	Entrepreneurship Development Programs: objectives of EDP, Different Phases of EDP –EDP Organization. Small Enterprise: Definitions, objectives, scope, Opportunities for Entrepreneurial career- Problems of SSI.	9
4.	Project Preparation: Project identification – Project formulations and project appraisal-Venture capital-export finance.	9
5.	Institutional support to Entrepreneurs: Commercial Banks –Industrial development Bank of India, Industrial finance corporation of India, Small industries development bank of India, State finance corporation, Export import bank of India,. National small industries corporation, Small Industries development corporation, Small industries service unit, District industries centres, industrial Estate, and Technical Consultancy Organization.	9

4. Text Book:

1. Khanka S.S- Entrepreneurial Development, 2012, S.Chand, New Delhi.

5. Reference Book:

1. Gupta C.B, R. Srinivasan - Entrepreneurial Development, 2008, Chand, 2011, New Delhi.

6. Teaching Learning Method

PPT, Seminar, Quiz programme, Assignment, Chalk and talk, Group Discussion.

7. Course Outcome (CO):

After Completion of the Course Entrepreneurship Development the students will be

CO No.	Statement	KNOWLEDGE LEVEL (Bloom's Taxonomy)
CO 1	To understand the basic knowledge and concept of entrepreneur	K1
CO 2	To impart the knowledge on growth and competencies.	K2
CO 3	To understand various programs related to entrepreneur	K3
CO 4	Preparation projects ad report	K4
CO 5	Know the financial support for entrepreneur.	K4

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

Mapping of COs with PSOs and POs

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	3	3	2	3	3	3	1	2	1	1	1	-	2	25
CO2	3	3	2	-	3	3	3	2	3	1	1	-	1	25
CO3	3	3	3	3	3	3	3	3	-	2	2	2	-	30
CO4	3	3	2	-	2	3	3	2	2	2	-	-	1	23
CO5	3	3	3	3	3	3	3	2	2	1	-	1	1	28
Grand Total of COs with PSOs and POs														131
Mean Value of COs with PSOs and POs (131/56)														2.33

Strong -3, Medium -2, Low-1

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.33
Observation	COs of Entrepreneurship Development strongly related with PSOs and POs		

ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514
DEPARTMENT OF COMMERCE

Class : II B.Com
Semester : IV
Subject Code : 22UCMSL4

Part : SLC
Hours :
Credit : 3

1. Title of the Paper: OFFICE MANAGEMENT

2. Course Objectives (CO):

To facilitate the learners:

1. Understand the concept of Office Management and their functions and importance.
2. Gain a comprehensive knowledge on office accommodation.
3. Identify the Office services.
4. Learn the Office Machines and its types
5. They can understand the different procedure of recruitment.

3. Five units of Syllabus:

UNITS	CONTENT	HOURS
I	Concept of office management - Importance of office – Functions of modern office – The office manager and his job- Office organization – Meaning - Principle of office organization - Technique of organization – Types of office organization - Organization chart.	
II	Office accommodation and layout: Objectives - Principles of office layout - Steps in designing office layout - Types of layout office environment - Physical hazards in office safety – Security - Secrecy.	
III	Office services: Centralization: Decentralization of office services - Handling mail - Postal services - Office inter communication - Choice of the method of communication - Barriers of communication - Maintenance of records - Filing -Methods of filing - Centralized vs. Decentralized filing – Indexing – Types - Filing routine	
IV	Office machines: Meaning - Objectives of using machines – Advantages -Principles of office machine and equipment selection, Types of office machines - Office report-kinds of reports - Preparation of reports - Specimen of report	
V	Personnel management: Definition - Functions of personnel management department - Job analysis - Job evaluation – Recruitment - Selection of personnel-Training - Merit rating - Promotion and transfer - Office discipline- Personnel turnover-Compensation – Motivation - Employees participation in management - Staff unions.	

4. Text Book:

1. OFFICE MANAGEMENT - V.G.Mankar MacMillan India, Chennai, 1999.

5. Reference Books:

1. OFFICE MANAGEMENT – Madon Korshed Vikas Publications, New Delhi, 2001.

2. OFFICE MANAGEMENT – Ghosh Prasanta, Denyer J.C., Singh B.P.

6. Teaching Learning methods:

PPT, Lecture, Test, Assignment

7. Course Outcome (CO):

After Completion of the Course Office Management the students will be

CO No.	Statement	KNOWLEDGE LEVEL (Bloom's Taxonomy)
CO 1	Familiarise the students with the Basic Office Management concepts.	K1 & K2
CO 2	Apply the knowledge of environment in their regular life	K2
CO 3	Apply the practical knowledge of office work	K3
CO 4	Classify the machines	K4
CO 5	Evaluate Training and Recruitment	K5

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

Mapping of COs with PSOs and POs

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	2	2	3	3	3	3	2	2	-	3	2	2	-	27
CO2	2	3	3	3	2	3	3	2	2	2	-	-	2	27
CO3	3	2	2	2	3	3	3	2	2	3	2	2	2	31
CO4	3	2	2	-	1	3	3	2	2	2	1	1	2	24
CO5	3	3	1	2	2	3	3	-	1	2	2	2	2	26
Grand Total of COs with PSOs and POs														135
Mean Value of COs with PSOs and POs(135/60)														2.25

Strong -3, Medium -2, Low-1

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.25
Observation	COs of Office Management strongly related with PSOs and POs		

ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514
PG DEPARTMENT OF COMMERCE
B.COM WITH CA
CBCS STRUCTURE

I SEMESTER				
PART	SUBJECT CODE	PAPER	Hrs	Cr
I	22UTML11/ 22UHNL11/ 22UFNL11	Tamil/Hindi/French	06	04
II	22UENA11/ 22UENB11	English through Prose & Short Story – Stream – A English through Prose & Short Story – Stream – B	05	04
III		Core		
	22UCMC11	Financial Accounting -I	06	05
	22UCMC21	Computer Application in Business - Theory	03	03
	22UCMP11	Practical	03	02
	22UCMA11	Allied –I Business Economics	05	04
IV	22UFCE11	FC-Personality Development	01	01
	22UCSH12	Communication Skill	01	
	22UBRC11	Bridge Course	-	01
V	22UNCC/NSS/ PED/YRC/ROT/ ACF/NCB12	Extension Activities NCC/NSS/Phy. Edn./YRC ROTARACT/AICUF/NCB	---	---
		Total	30	24
II SEMESTER				
I	22UTML22/ 22UHNL22/ 22UFNL22	Tamil/Hindi/French	06	04
II	22UENA22/ 22UENB22	English through Prose & Poetry – Stream – A English through Prose & Poetry – Stream - B	05	04
III		Core		
	22UCMC32	Financial Accounting –II	06	04
	22UCMC42	Business Application Programming – Theory	03	03
	22UCMP22	Practical	03	02
	22UCMA22	Allied – II Principles of Marketing	05	04
IV	22UFCH22	FC-Social Responsibility and Global Citizenship	01	01
	22UCSH12	Communication Skill	01	01
V	22UNCC/NSS/ PED/YRC/ROT/ ACF/NCB12	Extension Activities NCC/NSS/Phy. Edn./YRC ROTARACT/AICUF/NCB	--	01
		Total	30	24

III SEMESTER				
III		Core		
	22UCMC53	Partnership Accounts	06	05
	22UCMC63	Information Technology - Theory	03	02
	22UCMP33		03	02
	22UCMC73	Practical banking	06	04
	22UCMA33	Allied – III Business Mathematics	05	04
IV	22UCMN13	Basic Tamil/Advanced Tamil Non Major Elective to Science Students - Principles of Accountancy	03	02
	22UCMS13	SBE – I –Business Communication	03	02
	22UFCE33	FC-Environmental Studies	01	01
V	22UNCC/NSS/ PED/YRC/ROT/ ACF/NCB24	Extension Activities NCC/NSS/Phy. Edn./YRC ROTARACT/AICUF/NCB	---	---
	22UARE14	ARISE	----	---
		Total	30	22
IV SEMESTER				
III		Core		
	22UCMC84	Corporate Accounting I	06	05
	22UCMC94	E-Commerce - Theory Practical	03	02
	22UCMP44		03	02
	22UCMD04	Business Management	06	04
	22UCMA44	Allied IV - Business Statistics	05	04
IV	22UCMN24	Non Major Elective to Arts Students – 1. Aptitude Techniques for Competitive Exams	03	02
	22UCMS24	SBE II - Entrepreneurship Development	03	02
	22UFCH44	FC-Religious Literacy and Peace Ethics	01	01
V	22UNCC/NSS/ PED/YRC/ROT/ ACF/NCB24	Extension Activities NCC/NSS/Phy. Edn./YRC ROTARACT/AICUF/NCB	---	01
	22UARE14	ARISE	---	01
		Total	30	24
V SEMESTER				
III		Core		
	22UCMD15	Cost Accounting	05	04
	22UCMD25	Programming with JAVA - Theory Practical	03	03
	22UCMP55		03	02
	22UCMD35	Auditing	05	04
	22UCMD45	International Business	04	04

	22UCMD55	Corporate Accounting II	05	04
	22UCME15	Core Elective I – Investment Management Indian Financial Services Portfolio Management	03	03
IV	22UINT15	Internship (Holidays)	-	01
	22USSI16	Soft Skills	02	--
		Total	30	25
VI SEMESTER				
		Core		
	22UCMD66	Accounting Package - Theory	02	02
	22UCMP66	Practical	04	02
	22UCMD76	Income Tax Law and Practice	05	04
	22UCMD86	Management Accounting	05	05
	22UCMD96	Commercial Law	05	04
	22UCMT06	Institutional Training	04	03
	22UCME26	Core Elective- II - Human Resource Management Advertising and Salesmanship Services Marketing	03	03
IV	22USSI16	Soft Skills	02	02
		Total	30	25

Semester	I	II	III	IV	V	VI	Total
Credits	24	24	22	24	25	25	144

Self Learning Courses - Additional Credits

Semester	Credits
III	3
IV	3
V	3
VI	3

ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514
DEPARTMENT OF B.Com. with C.A.

Class : III B.Com CA
Semester : V
Subject Code : 22UCMD15

Part : Core 11
Hours : 75
Credits: 04

1. Title of the Paper: Cost Accounting

2. Course Objectives (CO)

1. To familiarize the various elements of cost and construct a cost sheet
2. To outline the procedure for purchase of material, maintaining level of stock and material cost control.
3. To Compute earnings of workers under different methods.
4. To calculate apportionment and allocation of overheads.
5. To Analyse costing techniques for contract work and process costing.

3. Five units of Syllabus

UNITS	CONTENT	HOURS
I	Costing: Definition – Importance of Costing – Objectives and advantages – Differences between cost accounting and financial accounting – Analysis and classification of costs – Preparation of cost sheet.	15
II	Materials: Purchase procedure – Requisition of material - Control – Recording and controlling of material department – Maintenance of stores – Minimum Level, Maximum Level, Re-order Level, Economic Order Quantity – Methods of pricing the issue of materials – FIFO and LIFO, Simple average and weighted average method .	15
III	Labour: Methods of remunerating labour – Incentive schemes – Halsey Premium Plan, Rowan system, Emersion efficiency Bonus and Beaux Point Premium – Idle time – Control over Idle time —measurement of Labour Turn over.	15
IV	Accounting of Overheads: Classification – Fixed and Variable Overheads – Basis of charging overheads – Allocation – Works overhead, Administration overheads, Selling and distribution overheads – Appropriation and absorption - Activity Based Costing - Concept - Need for ABC.	15
V	Contract Costing: Profit on incomplete contracts – Simple problems only (excluding estimated contracts) Process costing: Normal loss, abnormal loss and Abnormal gain. (Simple problems only.)	15

4. Text Book:

T.S. Reddy and Dr.A. Murthy 2018,"Cost Accountig" Margham Publications, Chnenai.

5. Reference Books:

1. Shukla.M.C ,& T.S. Grewal, 2000, "Cost Accounting", S.Chand& Company Ltd. New Delhi.
2. Alex, K. 2007,' Cost Accounting', ARR Publications, Trichy – 2.

6. Teaching Learning Method:

PPT, Seminar, Quiz programme, Assignment, Chalk and talk,

7. Course Outcome (CO):

After completion of the course the students will be able to

Sl. No.	Course Outcome	Knowledge Level
CO1	Describe how cost accounting is used for decision making and performance evaluation and to construct cost sheet	K2
CO2	Develop the procedure involved in purchase of material, maintaining level of stock and material cost control	K2
CO3	Apply the concept and techniques for calculating earnings of workers under different methods	K3
CO4	Demonstrate working knowledge in allocation and apportionment of overheads	K3
CO5	Analyse the problems of process and contract costing	K4

K1 – Remember, K2 – Understand, K3-Apply, K4- Analyze, K5-Evaluate K6-Create

Mapping of COs with PSOs and POs

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	3	3	3	1		3	3	3		1	1	1		22
CO2	3	3	3	2	3	3	3	2	3	2	2	1	2	32
CO3	3	3	2	3	2	3	3	2	3	3	2	1	1	31
CO4	3	3	2	3	2	3	3	3	2	3	3	2	1	33
CO5	3	3	1	1		3	3	1	1		3	3	2	24
Grand Total of COs with PSOs and POs														142
Mean Value of COs with PSOs and POs(/60)														2.36

ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR-625 514
DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS

Class : III B.Com CA
Semester : V
Subject Code : 22UCMD25

Part : Core 12
Hours : 45
Credits : 03

1. Title of the Paper: Programming with JAVA

2. Course Objectives (CO):

1. To understand the feature and structure of java programming.
2. To learn the fundamentals of constants, variables and operators.
3. To enable them to create program using decision making concept.
4. To import knowledge on classes, objects and methods.
5. To learn how to use exception handling and string handling in java application.

3. Five units of the Syllabus:

UNITS	CONTENT	HOURS
I	Fundamentals of OOP: Basic concept of OOPs– benefits of OOPs - Java features - Java and internet- Java and world wide web- Overview of java language: Java program structure- java tokens-java statements-implementing a java program.	9
II	Constants: constants-Data types-Declaration of variables-giving values to variables- Operators: Arithmetic Operators – Relational Operators – The Assignment Operators – The ?operator – Operator precedence	9
III	Decision making and branching: decision making with if statements- simple if- if else- nested if- else if ladder- the switch statement- while statement- do statement- for statement. Classes: Defining a class-methods overloading.	9
IV	Classes, Objects and Methods: Introduction-Defining a Class- Fields Declarations-Methods Declaration- Creating Objects- Accessing Class Members-Constructors-Methods Overloading- Static Members-Nesting of method	9
V	Exception Handling: Exception Handling Fundamentals – Using try and catch – throw – throws – finally. String Handling: String Comparison – Searching Strings – Modifying a String – Changing the Case of Characters within a String.	9

4. Text Book:

E. Balagurusamy, Programming with Java, 5th Edition, TMH Publications.

5. Reference Books:

Herbert Schildt, “The Complete Reference – JAVA 2”, Tata McGraw-Hill, Fifth Edition 2002.

Peter Norton, “Peter Norton Guide to Java Programming”, Techmedia Publication, 2nd Edition.

6. Teaching Learning Methods:

Power Point Presentation, Group Discussion, Quiz, Assignments, etc....

7. Course Outcome (CO):

After Completion of the Course Programming with Java the students will be to

CO No.	Statement	KNOWLEDGE LEVEL (Bloom's Taxonomy)
CO 1	Designing the structure of Java and to know how to implement the Java programming code	K2
CO 2	Applying the concepts of constants, variables and operators in java to perform Java programming	K3
CO 3	Develop programs using if statements and loops	K4
CO 4	Able to create programs with multiple methods	K3
CO 5	Applying the exception handling and string handling functions in java program.	K5

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

Mapping of COs with PSOs and POs

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	1	2	1	1	3	3	3	3	1	2	3	1	3	27
CO2	1	3	2		2	3	3	3	1	2	3	1	3	27
CO3	3	3	2		2	3	3	3	2	2	3	1	3	30
CO4	3	3	3			3	3	3	3	2	3	2	3	31
CO5	3	1	3	3	3	3	3	1	1	3	3		1	28
Grand Total of COs with PSOs and POs														143
Mean Value of COs with PSOs and POs(143/60)														2.33

Strong -3, Medium -2, Low-1

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.33
Observation	COs of Programming with Java strongly related with PSOs and POs		

ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR-625 514
DEPARTMENT OF COMMERCE

Class	: III B.Com CA	Part	: Core Lab-5
Semester	: V	Hours	: 45
Subject Code	: 22UCMP55	Credits	: 2

LAB CYCLE FOR JAVA

1. Program to calculate simple interest
2. Program to find area and perimeter of circle, square, rectangle
3. Program for arithmetic operation
4. Program to find the biggest three number
5. Program for mathematical function
6. Program to find the sum of n numbers
7. Program to display student mark sheet
8. Program to get and display the employee details
9. Program using try and IOExcepton
10. Program to compare strings
11. Program to find the length of the string
12. Program using method overloading
13. Program to reverse the string.
14. Program to trim the string
15. Program to find the number is odd or even.

ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514
DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS

Class : III B.Com CA
Semester : V
Subject Code : 22UCMD35

Part : Core 13
Hours : 75
Credits : 04

1. Title of the Paper: Auditing

2. Course Objectives (CO):

To make the students

1. To gain knowledge about the fundamentals of Auditing
2. To understand the audit of companies internal check and the procedure for internal check
3. To develop Critical thinking through Vouching.
4. To analyses the Verification and valuation of assets and liabilities.
5. To familiarize the auditing of banking companies.

3. Five units of the Syllabus:

UNITS	CONTENT	HOURS
I	Auditing - Definition-Objectives-, Auditing & Investigation-Advantages of Audit-Qualities of an auditor- Liabilities of an Auditor -Various types of Audit- Conduct of Audit: Procedure of Audit, Audit Programme-Audit notes, Audit files-Working papers – E-Auditing.	15
II	Internal Control: Internal Check –Meaning –Definitions-objectives –procedure of internal check – Advantages – Duties of an auditor in connection with internal check	15
III	Vouching: Meaning- Definitions- Importance – Duties of an auditor –Vouching receipts - cash sales- Receipts from debtors-Other receipts- Vouching payments- –Wages- Capital expenditure- Other payments and expenditure of petty cash payments- Vouching of banks- transactions-Vouching of cash - Returnable containers – Sales Return - Sales Ledger.	15
IV	Valuation and Verification of Assets & Liabilities - Fixed assets-Wasting Assets- Investments-Inventories, Freehold and Lease hold property- Loans and advances- Bills receivables – Sundry Debtors- Plant and machinery – patents and copy rights.	15
V	The Auditing of Banking Companies – Auditing of Nationalized banks – Special points to be noted in the case of bank Audit – The Audit of Co – operative banks and institutions – Insurance companies – Government accounts and their Audit.	15

4. Books for Study:

1. Tandon,B.N, 2007, “Auditing”, S. Chand & Son Company, New Delhi.

5. Books for Reference :

1. Kamal Gupta, 2006, “Fundamentals of Auditing”, Tata McGraw Hill, New Delhi.
2. Premavathy, 2006, ‘Practical Auditing’, Sri Vishnu Publications., Chennai.

Power Point Presentation, Group Discussion, Brain Storming, Quiz, Students Staging Presentation, Assignments, etc....

After Completion of the Course Auditing the students will be able to

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

[illegible]

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.66
Observation	COs of Auditing strongly related with PSOs and POs		

1370	Syllabus - 2024-25
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ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR- 625514
DEPARTMENT OF COMMERCE

Class : III BCOM CA
Semester : V
Subject Code : 22UCMD45

Part : Core 14
Hours : 60
Credit : 4

1. Title of the paper: International Business

2. Course Objectives (CO):

- 1) To impart the knowledge and skills of analysis on operational processes of business between two or more nations.
- 2) To understand the application of International Business Environment.
- 3) To create awareness on international organizations and arrangements.
- 4) To evaluate the concept of international finance and foreign exchange.
- 5) To learn foreign trade procedures and international logistics management.

3. Five Units of Syllabus:

S.NO	CONTENT	NO OF HOURS
UNIT-1	International Business and Theories of International Trade: Importance, Nature and Scope of International Business, Stages of International Business, Evolution of International Business, Modes of Entry. International Business Approaches: Classical, Neo-Classical Approach, Modern Approach. Introduction to theory of Absolute Differences in Costs by Adam Smith, Ricardian Theory of Comparative Costs.	12
UNIT-2	International Business Environment : Introduction - Social and cultural Environment - Technological Environment - Economic Environment - Political Environment	12
UNIT-3	International Organizations and Arrangements: WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD, Commodity and other trading agreements (OPEC).Regional Economic Co-operation: Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia (NAFTA, EU, ASEAN and SAARC). International Financial Environment: International financial system and institutions (IMF and World Bank – Objectives and Functions) ;.	12
UNIT-4	International Finance and Foreign Exchange: International Finance environment - Global capital structure - The Foreign Exchange market- Convertibility of the rupee and its implications - Foreign Institutional Investors - Global Depository Receipts - Capital expenditure analysis.	12
UNIT-5	Foregin Trade Procedures : Export Procedures - Import procedures - Export promotion	12

	International Production and Logistics Management: Generic strategies of the International Business - Acquisition of resources - Location Decisions - International logistics management.	
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4. Text Book:

1. Subba Rao, International Business, Himalaya Publishing House 2015, Mumbai.

5. Reference Books:

1. S.Sankaran, International Business, Himalaya Publishing House, 2010, Mumbai.
2. Khushpat S.Jain, Export Import Procedures & Documentation, Himalaya Publishing House 2011, Mumbai.
3. Aswathappa, International Business, Tata McGraw Hill Education Private Limited, New Delhi.
4. Useful Websites: The Economist, WTO, IMF, World Bank, China's Ministry of Commerce

6. Teaching Learning Methods:

Power point presentation, Seminars, Quiz Programme, Assignment, Test, Chalk and Talk method, Student staging presentation.

7. Course Outcomes (CO):

After Completion of the Course International Business the students will be able to

CO No.	Statement	KNOWLEDGE LEVEL (Bloom's Taxonomy)
CO 1	Grasp the concept in international business with respect to foreign trade/ international business	K2
CO 2	Apply the currents business phenomenon and to evaluate the global business environment in terms of economic, social legal and technological aspects	K3
CO 3	Evaluate the impact of strategies and regulatory compliance on an organizations integrative trade business.	K4
CO 4	Identify and interpret relevant international financial strategies that support an organizations integrative trade initiatives	K4
CO 5	Manage the preparation of documents and the application of procedures to support the movement of products and services in the organizations global supply chain	K5

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

Mapping of COs with PSOs and POs

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	3	3	2	3	3	3	3	3	3	1	1		3	31
CO2	3	3	2	3	2	3	3	3	3	2	3	2	2	34
CO3	3	3	3	2	1	3	3	2	2	2	1	2	1	28
CO4	3	3	3	3	2	3	3	3	2	3	2	3	1	34
CO5	3	3	3	2		3	3		2	1		1		19
Grand Total of COs with PSOs and POs														146
Mean Value of COs with PSOs and POs(146/60)														2.43

Strong -3, Medium -2, Low-1

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.43
Observation	COs of International Business strongly related with PSOs and POs		

ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR –625514
DEPARTMENT OF COMMERCE

Class : III B. Com CA

Part : Core 15

Semester : V

Hours : 75

Subject Code : 22UCMD55

Credits: 04

1. Title of the paper: CORPORATE ACCOUNTING - II

2. Course Objectives:

- To train the students in concepts of Amalgamation and External Reconstruction of companies.
- To enlighten the students on Holding companies and external reconstruction of the companies.
- To impart the knowledge on Banking and Insurance companies.
- To understand the recording of Final Accounts in the companies.
- To demonstrate the concepts to acquire the Profit or Loss statements and other Accounts for the respective company accounts with adjustments.

3. Five Units of syllabus:

UNIT	CONTENT	HOURS
I	Holding Companies Meaning and Definition of Holding Company and Subsidiary Company – Preparation of Consolidated Balance Sheet – Consolidated Profit and Loss Accounts.	15
II	Amalgamation & Absorption Meaning – External Reconstruction – Types of Amalgamation – Computation of Purchase Consideration – Methods of Accounting for Amalgamation – Pooling of Interests Method – Purchase Method.	15
III	Bank Accounts Business of Banking Companies – Preparation of Profit and Loss Account – Balance Sheet (Guidelines of RBI) -Items Requiring Special Attention in Preparation of Final Accounts.	15
IV	Insurance Company Accounts Insurance Accounts- Types –Revenue Account Preparation of Final Accounts of Insurance Companies - Final accounts of Life Insurance- Profit determination of Life Insurance	15
V	Inflation Accounting Inflation Accounting – Different methods of Inflation Accounting – Current Purchase Power Method – Current Cost Accounting Method – Hybrid Method.	15

4. Book for Study

1. Reddy.T.S&Murthy.A. (2014),”Corporate Accounting”, Margham Publications, Chennai.

5. Books for Reference:

1. Hanif and Mukherjee. (2004), "Modern Accountancy", Tata McGraw Hill Publishing Company Ltd, New Delhi.
2. Shukla M.C., Grewal T.S (2004), "Advanced Accountancy", Sultan Chand & Company Ltd, New Delhi.

6. Teaching Learning methods:

PPT, Lecture, Test, Assignment

7. Course Outcome (CO):

CO No.	Statement	Level
CO 1	Familiarise the students with the Basic knowledge in Amalgamation & Absorption.	K1 & K2
CO 2	Classify and understand the Holding Companies.	K2
CO 3	Interpret the problems of final accounts of Banking companies.	K3
CO 4	Understand the accounting of Insurance Companies.	K3
CO 5	Interpret the problems of amalgamation, absorption.	K2

8. Mapping Course outcome with

- (i) Programme Specific Objectives - **PSO**(put tick mark in the correlating box)
- (ii) Programme Objectives - **PO**(put tick mark in the correlating box)

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	3	3	3	3	-	3	3	2	3	2	-	1	1	27
CO2	3	3	3	3	2	3	2	2	1		2	-	-	24
CO3	3	3	3	-	3	3	3	-	2	2	-	2	-	24
CO4	3	2	3	3	-	3	2	2	-	2	2	-	2	24
CO5	3	3	3	2	3	3	2	2	3	2	-	-	2	28
Grand Total of COs with PSOs and POs														127
Mean Value of COs with PSOs and POs(127/52)														2.45

Strong -3, Medium -2, Low-1

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.45
Observation	COs of Corporate Accounting - II strongly related with PSOs and POs		

ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514
DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS

Class : III B. Com CA

Part : Core Elective-1

Semester : V

Hours : 45

Subject Code : 22UCME15 (A)

Credit : 3

INVESTMENT MANAGEMENT

1. Title of the Paper : Investment Management

Course Objectives (CO):

To facilitate the learners:

1. Understand the meaning of the term investment and the unique features of investment programme.
2. Gain a comprehensive knowledge on financial institutions and markets in India and the structure of financial system
3. Develop a perfect understanding on the securities exchange board of India.
4. Identify the risks involved in different alternatives and enable them to analyse the return they get out of their portfolio.
5. Get a wide knowledge on the importance of ideal portfolio

3. Five units of Syllabus

Unit	Content	Hours
1.	Investment Management: Meaning-Nature and scope of investments management – investments and speculation – Investment and Gambling – investment avenues– features of an investment programme – investment process and stages in investment.	9
2.	Financial Institutions and Markets in India: Development of the financial system in India – structure of financial markets , financial institutions — New developments in the financial system.	9
3.	The Securities Exchange Board of India: Kinds of Market-New issue market and stock exchange in India - Role of the new issue market – mechanics of floating new issues – Development in the stock market. Meaning –definition-Nature and scope. Objectives - functions organization of SEBI – SEBI's Role in the primary market and secondary market	9
4.	Return and Risk: Return; Definition – measurement – traditional technique – statistical methods. Risk ; Definition – systematic risk – Unsystematic risk – quantitative analysis of risk.	9
5.	Portfolio Investment: Meaning- importance of ideal portfolio- Government securities – Life insurance – Private insurance companies –Commercial bank – post office scheme – Fixed deposit schemes in companies – New instruments – Mutual fund – Investment in real estate and Gold.	9

4. Text book:

Preethi Singh, 2009, Investment Management, Himalaya Publishing House, Mumbai.

5. Reference:

Punithavathy Pandian, 2004, Security Analysis and Portfolio Management, Vikas Publishing House Private Ltd.

6. Teaching Learning Method

PPT, Seminar, Quiz programme, Assignment, Chalk and talk, Group Discussion.

7. Course Outcome (CO):

After Completion of the Course Investment Management the students will be

CO No.	Statement	KNOWLEDGE LEVEL (Bloom's Taxonomy)
CO 1	Understand the meaning of the term investment and the unique features of investment programme	K2
CO 2	Gain a comprehensive knowledge on financial institutions and markets in India and the structure of financial system	K1
CO 3	Develop a perfect understanding on the securities exchange board of India	K3
CO 4	Identify the risks involved in different alternatives and enable them to analyse the return they get out of their portfolio	K4
CO 5	Get a wide knowledge on the importance of ideal portfolio	K1

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

Mapping of COs with PSOs and POs

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	3	3	3	2	2	3	3	2	3	2	1			27
CO2	3	3	3	3	2	3	2	2	2		-	2	2	27
CO3	3	3	2	2	3	3	3	3			2	2	1	27
CO4	3	3	3	3	3	3	2	1	2	1	2	-	-	26
CO5	3	3	1	3	2	3	3	2	1	2	1		1	25
Grand Total of COs with PSOs and POs														132
Mean Value of COs with PSOs and POs(132/56)														2.35

Strong -3, Medium -2, Low-1

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.35
Observation	COs of Investment Management strongly related with PSOs and POs		

ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514
DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS

Class : III B. Com CA
Semester : V
Subject Code : 22UCME15 (B)

Part : Core Elective-1
Hours : 45
Credit : 3

1. Title of the Paper: INDIAN FINANCIAL SERVICES

2. Course Objectives (CO):

To facilitate the learners:

1. Understand the concept of Financial Assets, Financial intermediaries, Financial markets and Financial system and the share of financial system on the economic development.
2. Know about the features of Money Market and the recent developments in Indian Money Market.
3. Gain a comprehensive knowledge on the functions of New Issue Market and the Recent trends in the New issue market.
4. To build a strong understanding on the functions of securities exchange board of India, guidelines and the functions of credit rating.
5. To increase the awareness in the areas of stock exchange, brokers and their assistants –On line trading, speculative transactions and Stock indices.

3. Five units of Syllabus:

Unit	Content	Hours
1.	Structure of the Financial System – Functions of the financial system – Financial concepts, Financial Assets, Financial intermediaries – Financial markets – Money market – Capital Market – Foreign exchange Market – Financial Instruments : – Financial system and economic development – Financial system in India	9
2.	Money Market – Definition – Features of Money Market – Importance of Money Market – Composition of Money Market – Call Money Market – Commercial Bills, Treasury Bills Market-Commercial Paper – Money Market Instruments – Recent developments in Indian Money Market.	9
3.	New Issue Market – Functions of New Issue Market – Distinction between New Issue Market and Stock Exchange – Methods of floating new issue – Principal steps of a Public issue – Recent trends in the New issue market.	9
4.	Securities and Exchange Board of India –SEBI's Guidelines - Depository – Distribution NSE,BSE,SENSEX – Mutual Funds& Merchant Banking – Credit Rating.	9
5.	Secondary Market – Functions of stock exchange – Organization of stock exchanges in India –Registration of stock brokers - Kinds of brokers and their assistants –On line trading, speculative transaction – Stock indices.	9

4. Text Book:

E.Gordon and K.Natarajan “Financial Markets and Services” Eight Edition, Himalaya Publishing House, Mumbai, 2013.

5. Reference Books:

1.P.N.Varshney&D.K.Mittal “Indian Financial System” Eleventh Edition, Sultan Chand & Sons, New Delhi, 2010.

2.E.Gordon&K.Natarajan “Financial Markets & Institution” Second Edition, Himalaya Publishing House, Mumbai, 2010.

3.H.R.Machiraju “Indian Financial System” Fourth Edition, Vikas Publishing House, Noida, 2010.

6. Teaching Learning Method

PPT, Seminar, Quiz programme, Assignment, Chalk and talk, Group Discussion

7. Course Outcome (CO):

After Completion of the Course Indian Financial System the students will be

CO No.	Statement	KNOWLEDGE LEVEL (Bloom’s Taxonomy)
CO 1	Understand the concept of Financial Assets, Financial intermediaries, Financial markets and Financial system and the contribution of financial system towards the economic development	K2
CO 2	Know about the features of Money Market and the recent developments in Indian Money Market	K1
CO 3	Gain a comprehensive knowledge on the functions of New Issue Market and the Recent trends in the New issue market	K3
CO 4	To build a strong understanding on the functions of securities exchange board of India, guidelines and the functions of credit rating	K2
CO 5	To increase the awareness in the areas of stock exchange, brokers and their assistants –On line trading, speculative transactions and Stock indices	K4

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

Mapping of COs with PSOs and POs

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	3	3	3	2	1	3	3	3	3	2	1	2		29
CO2	2	3	2	2	3	3	3	2	3	2	3			28
CO3	3	3	3	2	2	3	3	2	2	2	3	2	2	32
CO4	2	3	2	2	2	3	3	2	2	3	2	2	1	29
CO5	3	3	2	2	3	3	3	2	2	2	3	2	1	31

Grand Total of COs with PSOs and POs	149
Mean Value of COs with PSOs and POs(149/62)	2.40

Strong -3, Medium -2, Low-1

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.40
Observation	COs of Indian Financial System strongly related with PSOs and POs		

ARUL ANANDAR COLLEGE (AUTONOMOUS) KARUMATHUR – 625514
DEPARTMENT OF COMMERCE

CLASS : III BCOM CA
SEMESTER : V
SUBJECT CODE: 22UCME15 (C)

PART : Core Elective 1
HOURS: 45
CREDIT: 3

1. Title of the paper: Portfolio Management

2. Course Objectives:

1. To understand the meaning and concept of the term portfolio management.
2. To get a wide knowledge about risk and return.
3. To Gain a depth knowledge on portfolio analysis.
4. To develop a strong understanding on various types of analysis.
5. To grasp the portfolio selection and management.

3. Five Units of syllabus:

UNIT	CONTENT	HOURS
I	Introduction Portfolio -Meaning – Objectives -Terms Relating to Portfolio– Role of Portfolio Managers - Portfolio Management vs Wealth Management – Introduction to Derivatives -Futures Options -Swaps -SEBI Regulations Relating to Portfolio Operations	9
II	Risk & Return Concepts of Risk, Return, Uncertainty Risk and Return Relationship Components of Return – Risk Elements – Systematic and Unsystematic Risks	9
III	Portfolio Analysis Planning- Selection –Evaluation-Revision-Variou-Steps involved in Portfolio Development Theories relating to Portfolio Analysis	9
IV	Fundamental Analysis Fundamental Analysis – Economic Analysis – Industry Analysis and Company Analysis, Technical Analysis; Dow Theory, Elliott Wave Theory, Charting, Efficient Market Hypothesis.	9
V	PORTFOLIO SELECTION & MANAGEMENT: AN OVERVIEW (Theory only) Efficient Market Theory, Random Walk Theory, Portfolio Risk/Return, Traditional portfolio Selection, Capital Assets Pricing Model, Growth investing, Value investing.	9

Book for Study

1. Punithaathi Pandian – Security Analysis & Portfolio Management, Vikas Publishing House
2. Gurusamy S , Security Analysis and Portfolio Management , Vijay Nicole Imprints
3. Francis Management of Investments

5. Books for Reference:

1. V.K. Bhalla – Investment Management S Chand & Co
2. Fisher & Jordan – Security Analysis & Portfolio Management

6. Teaching Learning Method

1. PPT, Seminar, Quiz programme, Assignment, Chalk and talk, Group Discussion.

7. Course Outcome (CO):

1. After Completion of the Course Portfolio Management the students will be

CO No.	Statement	KNOWLEDGE LEVEL (Bloom's Taxonomy)
CO 1	Understand the basic concepts in portfolio management.	K1
CO 2	Gain a comprehensive knowledge on risk and return of portfolio.	K2
CO 3	Plan and analyse the portfolio.	K3
CO 4	Identify the various analysis of portfolio	K4
CO 5	Get a wide knowledge on the selection of ideal portfolio	K3

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

Mapping of COs with PSOs and POs

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	3	3	3	2	2	3	3	2	3	2	1			27
CO2	3	3	3	3	2	3	2	2	2		-	2	2	27
CO3	3	3	2	2	3	3	3	3			2	2	1	27
CO4	3	3	3	3	3	3	2	1	2	1	2	-	-	26
CO5	3	3	1	3	2	3	3	2	1	2	1		1	25
Grand Total of COs with PSOs and POs														132
Mean Value of COs with PSOs and POs(132/56)														2.35

Strong -3, Medium -2, Low-1

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.35
Observation	COs of Portfolio Management strongly related with PSOs and POs		

ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514
DEPARTMENT OF COMMERCE

Class : III- B.Com
Semester : V
Subject code : 22UCMSL5

Part : S.L.C.
Hours :
Credits: 03

1. Title of the Paper : Business Environment

2. Course Objectives (CO)

1. To give an overview of business management.
2. To study the Provisions of Indian constitution pertaining to business.
3. To understand the economic environment.
4. To study natural and technological environment.
5. To study the financial environment.

3. Five units of the Syllabus:

UNIT	CONTENT	HOURS
I	An overview of business environment: Concept of business environment: nature of business environment; significance of business environment. A brief overview of business environments and their impact on business-political environment-socio-cultural environment-legal environment-economic environment.	
II	Political Environment: Political Environment-Government and business relationship in India-Provisions of Indian constitution pertaining to business. Legal environment: classification of laws: Companies Act: IRDA: Consumer protection Act: FEMA	
III	Economic environment: Economic environment-Economic systems: Macroeconomic parameters and their impact on business-GDP/GWP and per capita income; Population; urbanization; Fiscal deficit: Five year planning.	
IV	Natural and Technological Environment : Innovation, technological leadership and followership, sources of technological dynamics, impact of technology on globalization, transfer of technology, time lags in technology introduction, Status of technology in India; Management of technology; Features and Impact of technology.	
V	Financial environment: The financial system - Financial institutions: Commercial Banks: RBI: Stock Exchange: Capital market reforms and development; SICA and BIFR: non-Banking Financial companies (NBFCs)	

4. Books for Study:

1. Francis Cherunillam, 2003, Business Environment, Himalaya Publishing House, Mumbai

5. Books for Reference:

1. Raj Agarwal, 2002, Business Environment, Excel Books.
2. Francis Cherunillam, 2006, Business Environment, Text and Cases, H.P.H. Syllabus

6. Teaching Learning Methods:

Giving Guidance, providing materials

7. Course Outcome (CO):

After Completion of the Course Business Environment the students will be able to

CO No.	Statement	KNOWLEDGE LEVEL (Bloom's Taxonomy)
CO 1	Explain the concept of the various constituents of environment and their impact on businesses.	K3
CO 2	Able to understand the political environment.	K2
CO 3	Gain knowledge on the economic environment	K1
CO 4	Upgradation of technological environment	K3
CO 5	Able to get wider knowledge of Financial system	K1

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

Mapping of COs with PSOs and POs

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	3	3	1	1	-	3	3	-	1	-	3	2		20
CO2	3	3	2	1	1	3	2	1	-	-	2	2	1	21
CO3	3	3	2	2	-	3	1	-	1	3	-	1	-	19
CO4	3	3	1	3	1	3	2	2	-	-		1	2	21
CO5	3	2	-	2	3	3	2	2	3	1				21
Grand Total of COs with PSOs and POs														102
Mean Value of COs with PSOs and POs(102/48)														2.12

Strong -3, Medium -2, Low-1

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.12
Observation	COs of Business Environment strongly related with PSOs and POs		

ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR-625 514
DEPARTMENT OF COMMERCE

Class : III B.Com CA
Semester : VI
Subject Code : 22UCMD66

Part : Core 16
Hours : 30
Credits : 02

1. Title of the Paper: Accounting Package

2. Course Objectives (CO):

1. To expose the students to Computer Applications in the field of Accounting.
2. To develop the skills of recording a financial transaction into the books of accounts.
3. To impart the knowledge regarding the creation inventory details.
4. To impart comprehensive knowledge on Tally with GST.
5. To develop practical skills to generate payroll slip.

3. Five units of the Syllabus

UNITS	CONTENT	HOURS
I	Introduction to Computerized Accounting – Computerized Accounting Vs. Manual Accounting – Merits of Computerized Accounting – Tally ERP9 –Features of Tally ERP 9 – Screen Components – Creation of Company – Selecting a Company – Altering/Modifying Company Creation Details – Deleting a Company – F11 Features – F 12 Configuration.	6
II	Accounts and Voucher — creation of groups (single and multiple groups) – creation of ledger (single and multiple) – display ledger accounts –Voucher types ; creation of voucher – voucher entry; configuration accounts vouchers – cost categories (single and multiple) Cost centres (single and multiple) - Generating Reports - Configuring reports - Balance Sheet - Profit and Loss Account - Trial Balance - Day books - Account Books - Statement of Accounts .	6
III	Inventory and Voucher; stock groups (single and multiple) – stock categories (single and multiple) – Stock items (single and multiple) – display, alter, deletion. God owns; creation of god owns (single and multiple) – unit of measures (single and compound) – display, alter, deletion. Inventory vouchers –common information - voucher types. Inventory Reports - Stock Summary - Inventory Books - Statement of Inventory.	6
IV	GST Taxes and Invoices - Understanding SGST,CGST and IGST , Setting up GST at Ledger level - vouchers - Default Vouchers - Creating a new Voucher type- Various voucher	6

	like Receipts, Payments, Journal etc. Inventory Details in vouchers - Setting up GST at Inventory level - Receipt note - Delivery note - Rejections.	
V	Payroll: Enabling payroll - Creating Pay Heads - Single/Multiple Creation of Employee Groups - Single/Multiple Creation of employee head - Salary details - Configuration of salary details - Creating units of work - Managing and creating attendance/Production types - F 12 payroll configuration - payroll voucher -Generating a Sample Pay Slip.	6

4. Books for Study:

Nandhini.A. K. Implementing Tally-9", COP Publications, New Delhi

5. Books for Reference:

Tally Institute materials.

6. Teaching Learning Methods:

Chalk &Board ,Power Point Presentation, Group Discussion, Brain Storming, Quiz, Students Staging Presentation, Assignments, etc....

7. Course Outcome (CO):

After Completion of the Course Accounting Package the students will be able to

CO No.	Statement	KNOWLEDGE LEVEL (Bloom's Taxonomy)
CO 1	understand the basic knowledge on creation of company in Tally software	K2
CO 2	Develop a Strong knowledge on ledger ,Group creation and Voucher creation	K1
CO 3	Develop to create the Inventory vouchers.	K2
CO 4	Familiarize the students on Tally with GST	K3
CO 5	Generation of Payroll Slip.	K4

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

Mapping of COs with PSOs and POs

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	3	3	3	2	3	3	2	3	3	3	1		2	31
CO2	3	3	3	2	2	3	2	2	2	1	-	2	2	27
CO3	3	3	3	3	3	3	3	3	2	2	2	2	1	33
CO4	3	3	3	2	2	3	2	3		2	2	3	-	28

CO5	3	3	2	2	2	3	2	2	2	1	3	2	1	28
Grand Total of COs with PSOs and POs														147
Mean Value of COs with PSOs and POs(147/61)														2.40

Strong -3, Medium -2, Low-1

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.40
Observation	COs of Accounting Package strongly related with PSOs and POs		

ARULANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR-625 514
DEPARTMENT OF COMMERCE

Class : III B.Com CA
Semester : VI
Subject Code : 22UCMP66

Part : Core Lab-6
Hours : 60
Credits: 02

LAB CYCLE FOR ACCOUNTING PACKAGE

Objective:

To Develop Comprehensive knowledge on Tally with GST

1. Creation of Company
2. Creation of Account Group
3. Creation of Ledger Accounts
4. Creation of Cost categories
5. Creation of Cost centers
6. Creation of Voucher with GST
7. Voucher Transaction
8. Voucher Transaction displaying Book
9. Creation of Stock group and categories
10. Creation of stock items
11. Creation of God owns
12. Creation of units of measures
13. Maintaining accounts with inventory
14. Creation inventory vouchers With GST
15. Generating a pay slip

ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR-625 514
DEPARTMENT OF COMMERCE

Class : III B.Com CA
Semester : VI
Subject Code : 22UCMD76

Part : Core 17
Hours : 75
Credits : 04

INCOME TAX LAW AND PRACTICE

1. Title of the Paper: Income tax law and practice

2. Course Objectives (CO):

1. Understand the definitions, basic concepts and classification of different heads.
2. Identify the different forms of salary and house property.
3. Evaluate the business or profession.
4. Comprehend the capital gain and other sources.
5. Acquaint with the Gross total Income, Total Income and Tax Liability.

3. Five Units of Syllabus

UNITS	CONTENT	HOURS
I	The Income Tax Act -Definition of Income -Assessment Year -Previous Year -Assessee –Types of Assessee -Scope of Income -Charge of Tax -Residential Status.	15
II	Computation of Income from salaries –Different forms of salary–allowances, perquisites and their types and treatment –Profits in lieu of salary and exempted profits –Deductions U/S 16- Income from House property –Let out property-Self occupied - Properties - Computation of income from house property.	15
III	Income from Business or Profession -Meaning of Business or Profession -Computation of Profits and Gains of Business or Profession of an Individual-Expenses Expressly Allowed -Expenses Expressly Disallowed.	15
IV	Income from Capital Gains -Computation of Capital Gains-capital gains exempted u/s 10-Income from Other Sources -Computation of Income from Other Sources- – Winning from lotteries, puzzles, card games.	15
V	Deduction u/s 80C TO 80U-Computation of Gross total Income-Computation of Total Income-Agriculture Income-Tax Liability or Tax payable - TDS.	15

4. Text Book:

1. Dr.Hariharan.N, Income Tax Law and Practice, Dr.H.C. Mehrotra& D.S.P., Goyal, 62nd edition, SahityaBhawan Publications.

5. Reference Books:

1. Dr.R.G.Saha,Dr.UshaDevi.N, Current edition, "Income Tax", Himalaya Publishing House, Mumbai.
2. Vinod Singhania&, Kapilsinghania, Monica Singhania, Current edition, "Direct taxes", Kalyani Publishers, New Delhi.

6. Teaching Learning Methods

Power Point Presentation, Group Discussion, Assignment, chalk and talk method

7. Course Outcome (CO):

After Completion of the Course Income Tax Law and Practice the students will be

CO No.	Statement	KNOWLEDGE LEVEL (Bloom's Taxonomy)
CO 1	To define the basic concepts of income tax	K1
CO 2	To identify the forms of salaries and House property.	K2
CO 3	To assess the students on understanding concepts	K3
CO 4	To compute the Capital gains and other sources.	K4
CO 5	To Evaluate the Gross total Income, Total Income and Tax Liability.	K5

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

Mapping of COs with PSOs and POs

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	2	3	3	3	3	3	3	1	3	3	3	1	-	31
CO2	2	3	3	3	3	3	2	1	3	3	2	-	2	30
CO3	2	3	-	2	-	3	3	1	3	3	1	2	2	25
CO4	3	3	-	3	2	3	3	3	3	3	3	1	-	30
CO5	3	3	2	1	-	-	3	3	3	2	2	3	-	25
Grand Total of COs with PSOs and POs														141
Mean Value of COs with PSOs and POs(141/56)														2.51

Strong -3, Medium -2, Low-1

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.51
Observation	COs of Income Tax Law and Practice strongly related with PSOs and POs		

ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR-625 514
DEPARTMENT OF COMMERCE

Class	: B.Com CA	Part	: Core-18
Semester	: VI	Hours	: 75
Subject Code	: 22UCMD86	Credits	: 05

1. Title of the paper: Management Accounting

Course Objective (CO):

1. To enlighten the students thought and knowledge on management Accounting
2. To imbibe the concept of working capital.
3. To impart the students on Financial Statement Analysis with the emphasis on the preparation of fund flow and cash flow statement.
4. To provide knowledge about budget control keeping in mind the scope of the concept.
5. To develop the know-how and concept of marginal costing and standard costing

2. Five Units of Syllabus:

UNITS	CONTENT	HOURS
I	Management Accounting – meaning, nature, scope, functions and objectives Ratio analysis – advantages – classifications of ratios – profitability ratios, liquidity ratios, Solvency ratios and Turn over ratios.	15
II	Working capital - concept- composition-Nature - importance and types of working capital- Difference sources of working capital-working capital forecasting.	15
III	Fund Flow Statement and cash Flow Statement – Meaning significance and preparation.	15
IV	Budgetary Control –meaning, objectives – types of Budgets – Fixed and flexible budgets – cash and sales budgets – zero based budgeting	15
V	Marginal Costing – Meaning, Definition – preparation of marginal cost statement, Applications. (Break Even Analysis, profit volume analysis) Standard Costing – Meaning, Objectives – variance analysis – Material, Labour, overhead variances	15

4. Text Book:

1. S. Reddy and Dr.A. Murthy 2018, "Management Accounting" Margham Publications, Chennai.

5. Reference Books:

1. Ramachandran.R and Srinivasan.R, 2010 "Management Accounting", Sriram Publications, Tennur, Trichy.
2. Guru Prasad Murthy, 2006, "Management Accounting", Himalaya publishing house, Bombay.
3. Pillai R.S.N and Bagavathi, 2007 "Management Accounting"

6. Teaching Learning Method

PPT, Seminar, Quiz programme, Assignment, Chalk and talk

7. Course Outcome (CO):

After Completion of the Course Management Accounting the students will be able to

CO No.	Statement	KNOWLEDGE LEVEL (Bloom's Taxonomy)
CO 1	Develop the clear knowledge on management Accounting.	K2
CO 2	Manage working capital	K2
CO 3	Grasp practical training on cash flow and fund flow statement approach;	K3
CO 4	Obtain knowledge about budget control.	K3
CO 5	Expertise in the marginal costing and standard costing techniques.	K3

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

Mapping of COs with PSOs and POs

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	3	3	3	1		3	3	3		1	1	1		22
CO2	3	3	3	2	3	3	3	2	3	2	2	1	2	32
CO3	3	3	2	3	2	3	3	2	3	3	2	1	1	31
CO4	3	3	2	3	2	3	3	3	2	3	3	2	1	33
CO5	3	3	1	1		3	3	1	1		3	3	2	24
Grand Total of COs with PSOs and POs														142
Mean Value of COs with PSOs and POs(/60)														2.36

Strong -3, Medium -2, Low-1

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.36
Observation	COs of Management Accounting strongly related with PSOs and POs		

ARULANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR-625 514
DEPARTMENT OF COMMERCE

Class : III B.Com CA
Semester : VI
Subject Code : 22UCMD96

Part : Core 19
Hours : 75
Credits : 04

1. Title of the paper: Commercial Law

2. Course Objectives (CO):

To make the students

1. To Understand the basic principles and origin in the area of commercial law
2. To Obtain knowledge on bailment and pledge in the business
3. To Impart knowledge of sale of goods Acts
4. To understand the different types of liabilities, duties and rights of an agency.
5. To Aware of rights of women in the company.

3. Five units of the Syllabus:

UNITS	CONTENT	HOURS
I	Contract Act (Sec.1 to 75): Essentials of Valid contract-Offer-Acceptance Consideration, Capacity of Parties-Free Consent-Contingent agreement contract- Performance of Contract-Discharge of contract-breach of contract-Remedies for breach of contract. Contract of indemnity and guarantee.	15
II	Bailment and pledge(sec.148 to 181): Essentials – Rights and Duties of bailer and Bailee-termination of bailment- pledge-rights and duties of pledge- pledge by non owners- pledge distinguished from Mortgage- Finder of lost in goods	15
III	Sale of Goods Act(Sec.1 to 62): 'Delivery'. Documents of the title of goods, Bill of lading, Delivery order – formation of contract of sale -Distinction between sale and agreement to sell- Sale and Hire purchase- Essentials of sale- rights and duties of seller and Buyer- Rights of an unpaid seller- Quasi Contract	15
IV	Law of Agency: Meaning – Nature of Agency - Different kinds of Agents-methods of creating Agency-Extent of Agents Authority-Termination of Agency. Conditions and Warranties- Transfer of property in and title of goods. Duties, rights and responsibilities of an Agent.	15
V	Rights of women in the company: Rights to equal remuneration and opportunities (Equal Remuneration Act, 1976)- Right to harassment-free work environment (Sexual Harassment of Women at Workplace Act,2013)- Maternity benefit and Protection of employment (Maternity Benefit Act,1961)- Health and safety (The Factory Act,1948)-Mandatory board representation (Companies Act,2013)-Minimum wages Act,1948.	15

4. Text Book:

1. Kapoor.N.D, 2006, "Elements of Mercantile Law", Sulthan& Chand, New Delhi.

5. Reference Book:

1. Sundaram KPM &Varshney, "Introduction to Commercial Law", Kalyani Publications, New Delhi.
2. RSN Pillai and Bagavathi., Business Law, S.Chand, Delhi.
3. Ravinder Kumar and Virender Sharma, Practical Auditing, Prentice Hall of India Pvt. Ltd., New Delhi, 2012.

6. Teaching Learning Method

PPT, Seminar, Quiz programme, Assignment, Chalk and talk,

7. Course Outcome: (CO)

After Completion of the Course Commercial Law the students will be able to

CO No.	Statement	KNOWLEDGE LEVEL (Bloom's Taxonomy)
CO 1	Student could define the basic terms and be aware of the basic principles of commercial law.	K1
CO 2	Student will be able to know the duties and rights of bailer and Bailee	K1 &K4
CO 3	Student get to understand the delivery documents of sale of goods Acts, rights and duties of seller and buyer	K3
CO 4	Student can explain the different types of liabilities, duties and rights of an agency	K2
CO 5	Acquire knowledge on the rights of women in the company.	K4

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

Mapping of COs with PSOs and POs

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	3	3	1	1	-	3	3	-	1	-	3	2	3	23
CO2	3	3	2	1	1	3	2	1	-	-	2	2	1	21
CO3	3	3	2	2	-	3	1	-	1	3	-	1	-	19
CO4	3	3	1	3	1	3	2	2	-	-	3	1	2	24
CO5	3	2	-	2	3	3	2	2	3	1	3	-	3	27
Grand Total of COs with PSOs and POs														114
Mean Value of COs with PSOs and POs(114/51)														2.23

Strong -3, Medium -2, Low-1

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.23
Observation	COs of Commercial Law strongly related with PSOs and POs		

ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514
DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS

Class : III BCOM

Part : Core Elective II

Semester : VI

Hours : 45

Subject Code : 22UCME26 (A)

Credit : 03

HUMAN RESOURCE MANAGEMENT

1. Title of the Paper: Human Resource Management

2. Course Objectives (CO):

1. Understand the basic concepts of Management and to study the contribution of management expert and their role.
2. Understand the organization structure, staffing and selection.
3. Preparation of training and its development and to evaluate the performance appraisal.
4. To enhance the knowledge about Human resource accounting and auditing.
5. Describe the wages and salary administration

4. Five Units of syllabus:

UNITS	CONTENT	HOURS
I	Human Resources Management: Meaning- Features- Scope and Functions of Human Resource Management-History of Human Resource Management- Role of HR Manager.-Human Resource accounting-E-HRM	9
II	Job analysis & Job description and Job specification: Recruitment – concept and sources- Selection–Concept and Process- Test and Interview-Placement-induction-socialization- Retention.	9
III	Training and Development: Concept and importance- Training and development methods – Principles of Executive Development. Performance Appraisal: Concept- objectives- importance- methods of performance appraisal- transfer and promotions.	9
IV	Human resource accounting and audit: Human resource accounting -Meaning-Objectives-Need and limitations. Human resource audit-Nature-Benefits-Scope-Approaches	9
V	Compensation Management: Wage and salary administration-managing wages- concept of rewards- methods of fixing remuneration-incentives-security measure - Methods of fixing remuneration-Incentives -Security Measures -Employer - Employee Relations.	9

4. Text Book:

1. Gupta .C.B., 2012, “Human Resource Management”, Sulthan Chand and Sons, New Delhi.

5. Reference Books:

1. SubbaRao. P, 2009, "Personnel and Human Resource Management", Himalaya Publishing House, New Delhi.
2. Tripathi.P.C, 1997, "Personnel Management", Dominant Publishers and Distributors.

6. Teaching Learning methods:

PPT, Lecture, Test, Assignment

7. Course Outcome (CO):

After Completion of the Course Human Resource Management the students will be

CO No.	Statement	KNOWLEDGE LEVEL (Bloom's Taxonomy)
CO 1	Identify the basic principles and functions of management in functional areas of business and understand the contributions of experts to management thought.	K1&K2
CO 2	Develop the skills in job analysis and description.	K2
CO 3	Understand the training and development.	K2
CO 4	Evaluate the human resource accounting and audit.	K3
CO 5	understand the Wage and salary administration- managing wages- concept of rewards	K4

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

Mapping of COs with PSOs and POs

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	3	3	2	3	-	3	3	2	3	2	-	1	1	26
CO2	3	3	3	3	2	3	2	2	1		2	-	-	24
CO3	3	3	3	-	2	3	3	-	2	2	-	2	-	23
CO4	3	2	3	3	-	3	2	2	-	2	2	-	2	24
CO5	3	3	3	2	3	3	2	2	1	2	-	-	2	26
Grand Total of COs with PSOs and POs														123
Mean Value of COs with PSOs and POs(123/51)														2.41

Strong -3, Medium -2, Low-1

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.41
Observation	COs of Human Resource Management strongly related with PSOs and POs		

ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514
DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS

Class : B.Com CA

Part : Core Elective-II

Semester : VI

Hours : 45

Subject Code : 22UCME26 (B)

Credit : 3

1. Title of the Paper: ADVERTISEMENT AND SALESMANSHIP

2. Course Educational Objectives (CEO):

1. To help the students to understand the advertising.
2. To make the students to plan for advertising.
3. To acquire the skill of advertisement budget and to learn ethics in advertising.
4. To Know salesmanship.
5. To learn selection and appointment of salesmanship.

3. Five units of Syllabus:

Unit	Content	Hours
1.	Advertising :Meaning, Definition and concept of advertisement. Means and types of advertising – commercial and non-commercial advertising, Objectives and functions of advertising	9
2.	Planning For Advertising: Strategic planning - Marketing plan - Advertising objectives - Communication response pyramid - Advertising Department - Organizing for advertising department - Functions of advertising management.	9
3.	Advertisement Budget & Ethics in Advertising: Setting of advertising budget Factors affecting expenditures in a company. Ethics and code of conduct in advertising.	9
4.	Salesmanship : Meaning, Definition - Main elements of salesmanship - Advantages - Buying motives- Selling process	9
5.	Saleman - Meaning - Types - Qualities of salesman - Selection and appointment of salesmanship -Training , remuneration of salesmanship - Power of salesman.	9

4.Text Book

- 1.Advertising & Promotion: Belch & Belch, Tata McGraw Hill

5. Book for References:

1. Advertising: Sontakki, Himalaya Publishing House
2. Advertising Planning and implementation: Sharma and Singh, Prentice Hall
3. Advertising Management Concepts and Cases: Mahendra Mohan, Tata McGraw Hill
4. Promotion Management: Burnelt, Tata McGraw Hill.

6. Teaching Methodology:

PPT, Group Discussion, Chalk and Board and videos.

7. Course Outcomes (CO):

After Completion of the Course Advertisement and Salesmanship the students will be able to

S.No	Course Outcomes	Hours
1.	Familiarize the concept of advertising.	K1
2.	Make planning for advertisement.	K3
3.	Identify the best advertisement budget and learn ethics in advertising	K3
4.	Recognize the importance of salesmanship.	K3
5.	Know the process of selection and appointment of salesmanship.	K3

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

Mapping of COs with PSOs and POs

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	3	3	2	2	3	3	3	2	2	2	3	2	2	32
CO2	3	3	2	2	1	3	2	2	3		2	3	2	28
CO3	3	3	2		1	3	3	2	1		2	2	2	24
CO4	3	3	3	1	1	3	3	3	1	1		2	2	26
CO5	3	3	3	3	3	2	3	3	3	2	2	3	3	36
Grand Total of COs with PSOs and POs														146
Mean Value of COs with PSOs and POs(146/61)														2.39

Strong -3, Medium -2, Low-1

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.39
Observation	COs of Advertisement and Salesmanship Strongly related with PSOs and POs		

ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514
DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS

Class : B.Com CA

Part : Core Elective-II

Semester : VI

Hours : 45

Subject Code : 22UCME26 (C)

Credit : 3

1. Title of the Paper: Services Marketing

2. Course Educational Objectives (CEO):

1. To help the students to understand the critical role of services marketing,
2. To enable the students to know the various concepts of services marketing like service quality, service triangle.
3. To highlights the conceptual framework of the principles, practices.
4. To acquire the techniques
5. To face the challenges to the services marketing in the global era.

3. Five units of Syllabus:

Unit	Content	Hours
1.	Services Marketing – Introduction – meaning – definitions – concept, Components and of Services – Services (or) Goods, Characteristics of Services and their Marketing implications – Product Support services – Pricing of Services – Innovation in Services.	9
2.	Service Quality – Service quality gap –Service quality audit – SERVQUAL –Services triangle Marketing Strategies for service firms –Information technology, Mass Communication.	9
3.	Marketing of Financial Services –Insurance, Mutual funds, Banking –Factoring –Marketing of Educational Services	9
4.	Health care Marketing – Hospitality and tourism Services – Entertainment Marketing – Transport Marketing – Day care Marketing	9
5.	CRM – Transaction Marketing (or) Relationships Marketing – Objectives of CRM – Implementing– Requisites for implementation of CRM – Levels of Relationship Strategies Tele communication marketing	9

4. Book for References:

1. Jochenwirtg , Christopher Lovelock, services Marketing, World Scientific Publishing, (US), 2016
2. S.L. Gupta, Marketing of Services, International Book House, 2012
3. S.M. Jha, Services Marketing, Himalaya Publishing House, New Delhi, 2013
4. Vasnathi Venugopal, Raghu VN ,”Services Marketing” Himalaya Publishing house 2012.
5. SM.Jha,”ServicesMarketing”Himalaya Publishing House 2008.

5. Teaching Methodology:

PPT, Group Discussion, Chalk and Board and videos.

6. Course Outcomes (CO):

After Completion of the Course Services Marketing the students will be

S.No	Course Outcomes	Hours
1.	Familiarize the concept, components and classification of services.	K1
2.	Describe service quality gap, audit, and marketing strategies for service firms	K3
3.	Identify the various Marketing financial services	K3
4.	Recognize the Health care, tourism, and Day care marketing	K3
5.	the objectives and implementation of customer relationship management and responsible marketing on services managers	K3

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

Mapping of COs with PSOs and POs

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	3	3	2	2	3	3	3	2	2	2	3	2	2	32
CO2	3	3	2	2	1	3	2	2	3		2	3	2	28
CO3	3	3	2		1	3	3	2	1		2	2	2	24
CO4	3	3	3	1	1	3	3	3	1	1		2	2	26
CO5	3	3	3	3	3	2	3	3	3	2	2	3	3	36
Grand Total of COs with PSOs and POs														146
Mean Value of COs with PSOs and POs(146/61)														2.39

Strong -3, Medium -2, Low-1

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.39
Observation	COs of Services Marketing Strongly related with PSOs and POs		

ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514

DEPARTMENT OF COMMERCE

Class : III B. Com CA

Part : S.L.C

Semester : VI

Hours :

Subject Code : 22UCMSL6

Credit : 3

1. Title of the Paper: Sales Promotion

2. Course Objectives (CO):

1. To give students understanding about the various forms of sales promotion
2. To study the tools of sales promotion
3. To learn the sales promotion programme.
4. To understand the salesmanship and sales operations
5. To study the legal and ethical aspects of sales promotion

3. Five units of the Syllabus:

UNITS	CONTENT	HOURS
I	Nature and importance of sales promotion, its role in marketing - Forms of sales promotions - Consumer oriented sales promotion; trade oriented sales promotion & Sales force-oriented sales promotion.	
II	Tools of sales promotion- samples point of purchase, displays & demonstrations, exhibitions & fashion shows, sales contests & games of chance and skill, lotteries gifts offers, premium and free goods, price packs, rebates patronage rewards, Conventions, conference & trade shows, specialties and novelties.	
III	Developing sales promotion programme, pre-testing implementing, evaluation of results and making necessary modifications.	
IV	Salesmanship and Sales Operations: Types of Salesman - Prospecting - Pre-approach and Approach - Selling Sequence - Sales budget, Sales territories, Sales Quota's - Point of Sale – Sales Contests - Coupons and Discounts - Free Offers - Showrooms and Exhibitions - Sales Manager Qualities and functions.	
V	Ethical and legal aspects of sales promotion and public relations.	

4. Books for Study:

1. Wells, Moriarty & Burnett, Advertising, Principles & Practice, Pearson Education 7th Edition, 2007.
2. Kenneth Clow. Donald Baack, Integrated Advertisements, Promotion and Marketing Communication, Prentice Hall of India, New Delhi, 2003.

5. Books for Reference:

1. S. H. H. Kazmi and Satish K Batra, Advertising & Sales Promotion, Excel Books, New Delhi, 2001.
2. George E Belch and Michel A Belch, Advertising & Promotion, McGraw Hill, Singapore, 1998.
3. Julian Cummings, Sales Promotion, Kogan Page, London, 1998. Syllabus

6. Teaching Learning Methods:

Giving Guidance, provide study material

7. Course Outcome (CO):

After Completion of the Course Sales Promotion the students will be able to

CO No.	Statement	KNOWLEDGE LEVEL (Bloom's Taxonomy)
CO 1	Describe the importance of sales promotion	K1
CO 2	Get an idea about tools of sales promotion	K2
CO 3	Develop sales promotion programme	K3
CO 4	Grasp salesmanship and sales operations.	K3
CO 5	Acquire knowledge on ethical and legal aspects of sales promotion	K2

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

Mapping of COs with PSOs and POs

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	3	3	1	1	-	3	3	-	1	-	3	2	1	21
CO2	3	3	2	1	1	3	2	1	-	-	2	2	1	21
CO3	3	3	2	2	-	3	1	-	1	3	-	1	-	19
CO4	3	3	1	3	1	3	2	2	-	-		1	2	21
CO5	3	2	-	2	3	3	2	2	3	1			2	23
Grand Total of COs with PSOs and POs														105
Mean Value of COs with PSOs and POs(105/50)														2.1

Strong -3, Medium -2, Low-1

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs		2.00	2.1
Observation	COs of Sales Promotion strongly related with PSOs and POs		

ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514

DEPARTMENT OF COMMERCE

OBE - CBCS Pattern (From 2021-2022 Onwards) M.Com

Part	Nature of the paper	Subject Code	Paper	Hours	Credit
I Semester					
III	Core	22PCMC11	Business Environment	06	05
		22PCMC21	Direct Taxes	06	05
		22PCMC31	Advanced Cost accounting	06	05
		22PCMC41	Corporate legal frame work	06	05
	Core Elective	22PCME11	Marketing Management	06	04
				30	24
II Semester					
III	Core	22PCMC52	Advanced Business Statistics	06	05
		22PCMC62	Indirect Taxation	06	05
		22PCMC72	Accounting for Decision Making	06	05
	Core Elective	22PCME22	Managerial Economics	06	04
	NME	22PCMN12	Services marketing	04	04
		22PLFS12	Life Skills	2+2*	02
	Extra Credit - 1		MOOC/SWAYAM		02**
				30	25 +2**
III Semester					
III	Core	22PCMC83	Industrial law & Labour welfare	06	05
		22PCMC93	Financial Management	06	05
		22PCMD03	Operations Research	06	05
		22PCMD13	Export and Import Management	06	05
	Core Elective	22PCME33	Research Methodology	06	04
	Extra Credit - 2		MOOC/SWAYAM		02**
				30	24 +2**

IV Semester					
III	Core	22PCMD24	Advanced Corporate Accounting	06	05
		22PCMD34	Advanced Human Resource Management	06	05
	Core Elective	22PCME44	Competitive Exam for Commerce	06	04
		22PCMD44	Project	12	05
				30	19

Total Credits

Semester	I	II	III	IV	Total	Extra credit
Credit	24	25	24	19	92	4**

Non-Major Elective: **Services Marketing**

* Represents practical outside the class hour

** Extra credit course

SLC M/S (2 Credits for each course, maximum of two courses)

ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514
DEPARTMENT OF COMMERCE

PROGRAMME SPECIFIC OUTCOMES (PSO)

After the completion of PG programme, student will be able to

- 1) Develop skills in the preparation of Accounting statements, Income tax system, organizational dynamics, marketing practices in service sector, ethical issues and good governance practices.
- 2) Work in different domains like Accounting, Taxation, HRM, Banking and Administration, PVT and Public companies.
- 3) Establish the spirit of critical thinking on subject matter of Commerce to appear NET/SET examination.
- 4) Apply the most appropriate methodology in the field of Social Sciences and business.
- 5) Acquire interpersonal and communication skills through projects, field visit and Institutional training.

ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514
DEPARTMENT OF COMMERCE

Class : I M.Com

Part : Core-1

Semester : I

Hours : 90

Subject Code : 22PCMC11

Credits: 05

BUSINESS ENVIRONMENT

1. Title of the Paper: Business Environment

2. Course Educational Objectives (CEO):

To facilitate the learners:

1. To Identifying business opportunities
2. To enhance concentrate quality products and services
3. To improve the performance of business environment.
4. To obtain knowledge to improve Sales and Profit in business
5. To help in ethics & Social responsibilities.

3. Five Units of Syllabus:

Unit	Content	Hours
1	Introduction: Concept, Significance and Nature of Business Environment. Types of environment, Interaction between Internal and External environments, Nature and Structure of economy, Techniques for Environment Analysis, Approaches and Significance of Environment Forecasting.	18
2	Economic Environment: History of Economic Systems, Market, Planned and Mixed Economy, Planning in India: Emergence and Objective; Planning Monetary Policy, Fiscal Policy. Union Budget as an instrument of growth and its Impact on Business Industrial Policy: Meaning , Objective and Recent Development in New Economics Policy (1991) and its Impact on Business.	18
3	Politico-Legal Environment Relationship Between Business and Government, Economics, Planning, Regulatory, Promotional and Entrepreneurial Roles of Government, Constitutional Provisions affecting Business. An overview of major laws affecting business, Consumerism, Social Responsibility of Business and Corporate social responsibility.	18
4	Technological and Demographic And Socio-Cultural Environment Technological Environment: Factors Influencing Technological Environment, Role and Impact of Technology on Business. Transfer of Technology – Channels, Methods, and Limitations. Socio – Cultural Environment: Population Size, Falling Birth Rate, Changing age structure and its impact on business, Business and Society, Business and Culture, Culture and Organizational Behaviour.	18

5	Foreign Investment and Trade Regulation Foreign Direct Investment, Foreign Institutional Investment, WTO and India: an overview, Regulation of Foreign Trade, Disinvestment in Public Sector Units.	18
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4. Books for Reference:

1. Ruddar Dutt & KPM Sundaram: Indian Economy S.Chand & Co.
2. Fahey and Narayanan, Macro-environmental Analysis for Strategic Management West Publishing.
3. Aswathappa, Business Environment for Strategic Management K. HPH.
4. Francis Cherunilam, . Business Environment , Himalaya Publishing House
5. Justin Paul, “Business Environment” MC Graw Hill Education ,New Delhi,2018

5. Teaching Learning Method:

PPT, Seminar, Quiz programme, Assignment, Chalk and talk, Group Discussion

6. Course Outcome (CO):

After Completion of the Course Business Environment the students will be

CO No.	Statement	KNOWLEDGE LEVEL (Bloom's Taxonomy)
CO 1	Familiarize the various categories that are constituting the business environment and apply various approaches that are helpful to manage both the internal and external environment of the business.	K1 & K2
CO 2	Comprehend the various types of policies in the economic environment, applying these policies change the structure of the economy and the transition thereof from the past to the present scenario.	K2
CO 3	Apply various constitution provisions & how government play different roles for the smooth functioning of an organization & evaluate the importance of CSR in an economy	K3
CO 4	Identify the technological, demographic social, and cultural factors that play an important part in an organization's functioning and to evaluate the recent trends in the environment of the firm.	K4
CO 5	Appraise the various policies of foreign institutions like the world bank. Summarize the basics of foreign investments that are helpful for the economy and interpret the terms that are related to trade and its regulation.	K5

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

Mapping of COs with PSOs and POs

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	3	3	3	3	3	3	3	3	2	2	2	2	2	34
CO2	3	3	1	3	3	3	3	2		1	2	1	2	27
CO3	3	3	3	1	3	3	3	2	2	1	2	2	2	30
CO4	3	3	3	3	1	3	3	3	2	1		1	2	28
CO5	3	3	3	1	3	3	3	1	2	2	2	1	1	30
Grand Total of COs with PSOs and POs														149
Mean Value of COs with PSOs and POs(149/63)														2.36

Strong -3, Medium -2, Low-1

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.36
Observation	COs of Business Environment Strongly related with PSOs and POs		

ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR-625 514
DEPARTMENT OF COMMERCE

Class : I M.Com
Semester : I
Subject Code : 22PCMC21

Part : Core-2
Hours : 90
Credits : 05

DIRECT TAXES

1. Title of the Paper: Direct Taxes

2. Course Educational Objectives (CEO):

1. To Understand the Various Terminology and Practices in Direct Tax.
2. To learn the Tax Provisions towards Various Incomes Earned.
3. To Know the Provisions Related to Deduction and Income from Various Commercial Activities.
4. To Get Adequate Knowledge of Consolidation of Various Incomes.
5. To Gain Knowledge of Preparation of Returns and e Filing.

3. Five Units of Syllabus:

Unit	Content	Hours
1.	Basic Concepts – previous year – Assessment year –Assesses – person- Income- Gross Total Income – Agriculture Income – Exempted Income– Capital and Revenue Expenditure – Residential Status and Incidence of Tax Liability, Direct Tax- meaning- Definition and Types.	18
2.	Salaries – Allowances –perquisites- profit in lieu of salaries – Gratuity pension – leave salaryprovident fund – deductions u/s 16 – problems on Income from salary (only individual assesses)- Income from House Property- Basis of charge – Deemed owners, Exempted income from House property – Computation Income from House Property	18
3.	Profits& gains of Business or Profession – Admissible deductions expenses expressly disallowed- depreciation and deemed income: Capital Gain; Long Term Capital Gain (LTCG), Short Term Capital Gain (STCG): Income from other sources	18
4.	Clubbing of Income- set - off and carry forward of losses – Deduction from Gross total income - Computation of Total Income – Individual – firm- TDS- Advance Tax- PAN	18
5.	Income Tax Authorities – Deduction of Tax- Minimum Alternative Tax (MAT)- Alternative Minimum Tax (AMT) – Filling of returns- efilling- Different types of assessment- Defaults and penalties- Double Taxation relief	18

(Question paper consists of 20% Theory and 80% problem)

4. Books for Reference:

1. Dr.R.G.Saha,Dr.UshaDevi.N, Current edition,“Income Tax”, Himalaya Publishing House, Mumbai.
2. Vinod Singhanian&, Kapilsinghanian, Monica Singhanian, Current edition, “Direct taxes”, Kalyani Publishers, New Delhi.

3. T.S. Reddy and Y, Hari Prasad Reddy, Income Tax Theory and Law & Practice, Margham Publications, Chennai
4. Dr.Hariharan.N, Income Tax Law and Practice, Vijay Nicole Imprints Pvt. Ltd., Current edition, Chennai
5. Rajini Malhotra Dhingra “ Direct Taxes Law and Practice” Taxmann Publications Pvt. Ltd, New Delhi, 2021

5. Teaching Learning Methods:

Power Point Presentation, Group Discussion, Assignment, chalk and talk method

6. Course Outcome (CO):

After Completion of the Course Direct Taxes the students will be

CO No.	Statement	KNOWLEDGE LEVEL (Bloom’s Taxonomy)
CO 1	Demonstrate the various terminologies and practices in income tax	K2
CO 2	Derive the taxable income from various monetary appreciation	K3
CO 3	Find the various deduction for commercial activities	K3
CO 4	Consolidate the total incomes from the heads of income	K4
CO 5	Acquire knowledge in preparation of return and e-filing	K4

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

Mapping of COs with PSOs and POs

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	3	3	3	3	3	3	3	2	2	2		2	2	31
CO2	3	3	1	3	3	3	3	2		1	2	1	2	27
CO3	3	3	3	1	3	3	3	2	2	1	2	2	2	30
CO4	3	3	3	3	1	3	3	1	2	1		1	2	26
CO5	3	3	3	1	3	3	3		2	2	1			24
Grand Total of COs with PSOs and POs														138
Mean Value of COs with PSOs and POs (138/59)														2.33

Strong -3, Medium -2, Low-1

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.33
Observation	COs of Direct Taxes Strongly related with PSOs and POs		

ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514
DEPARTMENT OF COMMERCE

Class : I M.Com

Part : Core-3

Semester : I

Hours : 90

Subject Code : 22PCMC31

Credits : 05

ADVANCED COST ACCOUNTING

1. Title of the Paper: Advanced Cost Accounting

2. Course Educational Objectives (CEO):

To facilitate the learners:

1. To Identify and Calculate different types of cost.
2. To Prepare contract account
3. Distinguish between job costing, Process costing and Joint Costing systems
4. To use operation, operating and uniform costing for public services
5. To reconcile cost and financial records

3. Five Units of Syllabus

Unit	Content	Hours
1	Concepts of costs and unit costing Cost Accounting and Cost Concepts: Cost Accounting – Meaning – Objectives and Importance – Installation of Cost Accounting – Status and Functions of Cost Accountant. Cost Concepts: Elements of Cost – Components of Total Cost – Classification of Cost – Cost Sheet – Material Cost and Control – Objectives of Material Control – Material Control Techniques – EOQ – Material Level setting- ABC Analysis – VED Analysis – XYZ Analysis – FSND Analysis – Perpetual Inventory System – Inventory Ratios – Kardex system – Valuation of Materials – Pricing of material issues	18
2	Contract Costing Contracting costing – Recording of cost of contracts – Recording value – profit in constraints – valuation of work –in-progress, cost plus contract – Escalation clause	18
3	Process Costing Process costing - Features of process costing – comparison between job and process costing – process losses – inter process losses – inter process profits – equivalent production – meaning, calculation of equivalent production – procedure for evaluation.	18
4	Operation, Operating Costing and Uniform Costing Operation & Operating Costing – What Is Operating Cost – Classification of costs – Collection of costs – Selection of units – motor transport costing – power house costing – canteen costing – hospital costing – operating cost and management	18

	decisions. Uniform costing – Meaning of uniform costing – scope –need – objectives of uniform costing – requisites for installation of uniform costing – fields covered by uniform costing system – uniform costing manual – advantages and limitations.	
5	Cost Ledger Control Accounts Cost Ledger control accounts – journal entries – integral accounting – advantages – principles – features of integral accounting – journal entries– Reconciliation of cost accounts with financial accounts and their accounting standard.	18

(Question paper consists of 20% Theory and 80% problem)

4. Books for Reference:

1. Practical Costing : Arora.M.N — Himalaya Publishing, Mumbai.
2. Cost Accounting : Maheshwari S.N. — Sultan Chand & Sons, New Delhi.
3. Advanced Cost Accounting : Senthilkumar & Maruthamuthu, Vikas Publishing House, New Delhi (Revised Edition)
4. Cost Accounting : Murthy 7 Gurusamy, Vijay Nicole Publication, Chennai.
5. Cost Accounting : Jain & Narang —, Mc Graw Hill, Noida, U.P.

5. Teaching Learning Method:

PPT, Seminar, Quiz programme, Assignment, Chalk and talk, Group Discussion

6. Course Outcome (CO):

After Completion of the Course Advanced Cost Accounting the students will be

CO No.	Statement	KNOWLEDGE LEVEL (Bloom's Taxonomy)
CO 1	Recall various concepts of costing and costing methods	K1
CO 2	Compute Notional/real profit, contracts, completed and in progress	K4
CO 3	Able to create tenders collect costs for units, job batch and prepare production account.	K2
CO 4	Examine about overhead costing and Reconciliation of cost and Financial Profit	K4
CO 5	Categorize integral and non-integral cost accounts and reconcile between cost and financial records	K4

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

Mapping of COs with PSOs and POs

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	3	3	3	3	3	3	3	1	2	2	3	2	2	33
CO2	3	3	1	3	3	3	3	2		1	2	1	2	27
CO3	3	3	3	1	3	3	3	2	2	1	2	2	2	30
CO4	3	3	3	3	1	3	3	3	2	1		1	2	28
CO5	3	3	3	1	3	3	3	3	2	2	1			27
Grand Total of COs with PSOs and POs														145
Mean Value of COs with PSOs and POs(145/61)														2.37

Strong -3, Medium -2, Low-1

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.37
Observation	COs of Advanced Cost Accounting strongly related with PSOs and POs		

ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR-625 514
DEPARTMENT OF COMMERCE

Class : I M.Com
Semester : I
Subject Code : 22PCMC41

Part : Core-4
Hours : 90
Credits: 05

CORPORATE LEGAL FRAMEWORK

1. Title of the Paper: Corporate Legal Framework

2. Course Educational Objectives (CEO):

1. To know about the Companies Act and formation of companies.
2. To study about company share capital, Company Management and maintenance of books of accounts.
3. To know the provisions of Negotiable Instruments Act.
4. To acquire knowledge of Monopolistic trade practices..
5. To study about the Employees' Provident Funds & Miscellaneous Provisions.

3. Five Units of Syllabus:

Unit	Content	Hours
1	The Companies Act, 1956 and 2013: Nature of Company- Kinds of companies-Formation Company-Memorandum of Association - Articles of Associations-Prospectus.	18
2	Share capital and membership and Debentures-Meetings and Resolutions- Company Management and Administration - Managerial Remuneration – Accounts of Companies - winding up and dissolution of companies	18
3	The Negotiable Instruments Act, 1881: Negotiable Instruments; Meaning, Characteristics, Definitions-Classification- Sight and Time Bills- Negotiation- Negotiability- Assignability Rights and obligations of Parties- Notice dishonor- Acceptance and Payment for honour - Presentment of Instruments-Payment and Interest – Types of Hundis - endorsement and Crossing of Cheque	18
4	MRTTP Act 1969 and Competitive Act 2002: Monopolistic trade practices; Restrictive trade practices; unfair trade practices	18
5	The Employees' Provident Funds & Miscellaneous Provisions Act, 1952: Introduction -Definitions-Employees Provident Fund Scheme-Employees' Pension Scheme-Employees' Deposit –Linked Insurance Scheme- Miscellaneous Provisions	18

(Note: Question Papers Consists of 100% theory)

4. Books for Reference:

1. N.D.Kapoor, Company Law, Sultan Chand & Sons, New Delhi.
2. P.P.S. Gogna, Company Law S.Chand, Publishing, New Delhi
3. Dr. A. Vinayagamoorthy, Corporate Legal Framework, Vaishali Publications, Vellore
4. Jain Narang, Corporate Legal Framework

5. Teaching Learning Methods:

Power Point Presentation, Group Discussion, Assignment, chalk and talk method

6. Course Outcome (CO):

After Completion of the Course Corporate Legal Framework the students will be

CO No.	OUTCOMES	KNOWLEDGE LEVEL (Bloom's Taxonomy)
CO 1	Familiarize the various provisions related to formation of companies and operating procedure.	K2
CO 2	Acquire knowledge on capital formation of company and winding up procedures.	K2, K3 ,
CO 3	Imbibe the banking activities and process of negotiable instruments.	K3,
CO 4	Explore the knowledge of monopolistic trade practices and un-trade practices.	K4
CO 5	Estimate the employers contribution to provident fund and miscellaneous provisions	K3

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

Mapping of COs with PSOs and POs

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	3	3	3	3	3	3	3	2	2	2	2	2	2	30
CO2	3	3	1	3	3	3	3	2		1	2	1	2	27
CO3	3	3	3	1	3	3	3	2	2	1	2	2	2	30
CO4	3	3	3	3	1	3	3	3	2	1		1	2	28
CO5	3	3	3	1	3	3	3	3	2	2	2	1	1	30
Grand Total of COs with PSOs and POs														145
Mean Value of COs with PSOs and POs(145/63)														2.30

Strong -3, Medium -2, Low-1

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.30
Observation	COs of Corporate Legal Framework Strongly related with PSOs and POs		

ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514
DEPARTMENT OF COMMERCE

Class : I M.Com
Semester : I
Subject Code : 22PCME11

Part : Core Elective-1
Hours : 90
Credit : 04

MARKETING MANAGEMENT

1. Title of the Paper: Marketing Management

2. Course Educational Objectives (CEO):

1. Understand the concepts and ethical issues in marketing.
2. Identify the types of goods, product planning and product life cycle and appraise the pricing methods.
3. Grasp the marketing logistics decisions.
4. Acquaint with the promotional activities.
5. Appreciate the consumer behaviour and observe recent developments in marketing.

3. Five Unit of Syllabus :

Unit	Content	Hours
1	Definition and Meaning of Marketing and Marketing Management, goals of marketing; marketing mix; process of marketing management; strategic marketing planning	18
2	Product: Concept of product – Classification – Levels –Product line decisions - New product development – Product life cycle and its implications – Branding and packaging decisions. Price – Concept –Objectives - Factors influencing pricing decisions – Methods of Pricing- Cost based, demand based and competition based pricing strategies – Initiating and responding to price changes; Price adjustment strategies	18
3	Channels of distribution – Concept – Levels – Functions and types of distribution channels – Channel management decisions – Channel conflict – Channel cooperation – Retailing and wholesaling. Physical distribution decisions - Concept - Importance – Components of physical distribution (market logistics) – Market logistics decisions – Direct marketing – Major channels of direct marketing	18
4	Market segmentation and positioning; Marketing organization and control; Social, environmental and ethical issues in marketing; Promotion mix – Integrated marketing communication – Concept , process – Nature and importance of advertising – Advertising copy – Media selection – Advertising budget – Measurement of advertisement effectiveness - Personal selling – Nature and importance – Process – Sales force management – – Sales promotion – Objectives – Techniques.	18

5	Consumer Behaviour - Consumer behavior- Concept - Factors influencing consumer behavior – Consumer buying decision process – Marketing research - Steps and process. Recent Developments in marketing: International marketing; Green marketing; Digital marketing, Rural marketing, Global marketing.	18
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4. Books For Reference :

1. Ramaswamy V.S. and Namakumari: "Marketing Management", Macmillan India, New Delhi.
2. Stanton, William J and Charles Futreil: "Fundamentals of Marketing". McGraw Hill Publishing Co. New York.
3. Rajagopal: "Managing Rural Business", Wheeler Publishers, New Delhi. 5. Mamoria, C.B.: "Agricultural Marketing", Himalaya Publishing House, New Delhi.
4. Philip Kotler and Kevin Lane Keller: Marketing Management, Prentice Hall of India / Pearson Education, New Delhi.
5. RSN.Pillai & bagavathi," Marketing Management" Sultan Chand & Sons. New Delhi 2005.

5. Teaching Learning Methods:

Power Point Presentation, Group Discussion, Seminar, Assignment

6. Course Outcome (CO):

After Completion of the Course Marketing Management the students will be

Sl. No.	Course Outcome	Knowledge Level
CO1	Familiarize the concepts of marketing and ethics	K2
CO2	Analyze the product development and appraise the pricing decision.	K4
CO3	Acquire knowledge on physical distribution and logistics management in the field of marketing.	K4
CO4	Compare the various promotional activities	K4
CO5	Calibrate recent developments in marketing	K5

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

Mapping of COs with PSOs and POs

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	3	3	3	3	3	3	3	3	1	1		2	2	30
CO2	3	3	1	2	3	3	3	2		1	2	1	2	26
CO3	3	3	3	1	2	3	3	2	2	1	2	2	2	29
CO4	3	3	3	3	1	3	3	3	2	1		1	2	28
CO5	3	3	3	1	3	3	3	3	2	2	2	3	3	34
Grand Total of COs with PSOs and POs														147
Mean Value of COs with PSOs and POs(147/62)														2.37

Strong -3, Medium -2, Low-1

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.37
Observation	COs of Marketing Management Strongly related with PSOs and POs		

ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514
DEPARTMENT OF COMMERCE

Class : I M.Com
Semester : II
Subject Code : 22PCMC52

Part : Core-5
Hours : 90
Credits: 05

ADVANCED BUSINESS STATISTICS

1. Title of the paper: Advanced Business Statistics

2. Course Educational Objectives (COE):

1. To understand the classification of correlation.
2. To enable the students to study types of regression equations.
3. To Knowledge on testing of hypotheses.
4. Use sampling techniques to compute and test the significance using F-test, Chi- square test.
5. To know the structure of Analysis of Variance.

3. Five Units of syllabus:

Unit	Content	Hours
1.	Introduction to Business Statistics-Co-efficient of correlation and Causation – Types of correlation – Positive and Negative – Simple, Partial and Multiple – Linear and Non-linear methods – Scatter Diagram– Graphic – Karl Pearson’s Co-efficient of Correlation – Rank correlation Co-efficient – Concurrent Deviation method – Partial and Multiple Correlation	18
2.	Regression Analysis: Meaning and uses – Correlation Vs Regression – regression equations – Properties of Regression Coefficient – Standard Error of Estimate	18
3.	Testing of Hypothesis: Meaning, Procedures – Type I Error and Type II Error – Two tailed and one tailed tests – Z Test – t-Test.	18
4.	Chi Square Test: Properties, Uses, Conditions for applying Chi Square Test – Goodness of Fit Test ,Test of Independence	18
5.	Analysis of Variance – Assumptions in Analysis of Variance – Technique of Analysis – Coding of data – Analysis of variance in Two-way Classification	18

4. Books for Reference:

1. R.S.N Pillai &Bagavathi. “Statistics Theory and Practice” S.Chand&Company Ltd, 7th revised edition,2019.
2. Sanchetti and Kapoor – “Advanced Statistical methods,” Sultan Chand. Sons 2014,
3. Gupta and Kapoor, Elements of Mathematical ststistics, Sultan and Sons, New Delhi- 2002.
4. S.P. Gupta, Statistical Methods Sultan Chand & Sons, New Delhi, 48thEdition, 2019
5. Gupta SC” Statistical Methods” Sultan chnad & Sons New Delhi 2011.

5. Teaching Learning methods:

PPT, Lecture, Test, Assignment

6. Course outcome:

After Completion of the Course Advanced Business Statistics the students will be

CO No.	Statement	KNOWLEDGE LEVEL (Bloom's Taxonomy)
CO 1	Apply the Correlation technique to check the relationship between variables	K3
CO 2	Analyze the effect of dependent variable on one or more independent variable	K4
CO 3	Able to conclude the problem with small amount of data	K5
CO 4	Illustrate the derived result with the expected result	K4
CO 5	Assess the means of two or more groups are significantly different	K5

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

Mapping of COs with PSOs and POs

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	3	3	3	3	3	3	3	3	3	3	1	2	2	35
CO2	3	3	1	3	3	3	3	2		1	2	1	2	27
CO3	3	3	3	1	3	3	3	2	2	1	2	2	2	30
CO4	3	3	3	3	1	3	3	3	2	1		1		26
CO5	3	3	3	1	3	3	3	3	2	2	2	3		31
Grand Total of COs with PSOs and POs														149
Mean Value of COs with PSOs and POs(149/61)														2.44

Strong -3, Medium -2, Low-1

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.44
Observation	COs of Advanced Business Statistics Strongly related with PSOs and POs		

ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514
DEPARTMENT OF COMMERCE

Class : I M.Com

Part : Core-6

Semester : II

Hours : 90

Subject Code : 22PCMC62

Credits: 05

INDIRECT TAXATION

1. Title of the Paper: Indirect Taxation

2. Course Education Objectives (CEO):

1. Understand the Conceptual Background of GST.
2. To get the knowledge about the provisions of CGST and SGST
3. To know Interstate and Union Territory Supply under GST and its Provisions.
4. To Avail the Input Tax Credit and its Rules
5. To Understand the Customs Laws and its Provisions

3. Five Units of Syllabus:

Unit	Content	Hours
1	GST- Origin – Meaning- scope- features - significance - taxes subsumed- classification of goods and services - GST rates; GST model in India – Central Goods and Services Tax(CGST), State Goods and Services Tax (SGST) and Integrated Goods and Services Tax (IGST)- GST Administration in India – GST Council - functions and challenges-process of registration for manufacturer-service provider, dealer - amendment and cancellation of registration- filing of returns – forms,-time schedule - payment of tax.	18
2.	CGST and SGST Act, 2017 – levy and collection of central and state GST, composition levy, taxable person - power to grant exemption from tax - Time and Value of Supply – time of supply of goods and services; change in rate of tax in respect of supply of goods or services- value of taxable supply –zero rated supply-IGST Act 2017-Scope- levy and collection – exemption from tax-Determination of nature of supply-interstate supply- Intra- state supply – place of levy interstate supply- Impact of GST on state revenue- Union Territory Goods and Services Tax (UTGST) - - GST exemption on the sale and purchase of securities – Securities Transaction Tax (STT)	18
3.	IGST Act 2017-Scope- levy and collection –exemption from tax- Determination of nature of supply-interstate supply- Intra- state supply – place of levy interstate supply- Impact of GST on state revenue- Union Territory Goods and Services Tax (UTGST) - - GST exemption on the sale and purchase of securities – Securities Transaction Tax (STT.)	18
4.	Input Tax Credit System (ITC): Introduction, meaning of Input Tax Credit- features - ITC mechanism - recovery of Input Tax Credit and interest thereon – framework of ITC credit – required document to avail ITC- utilization of ITC - e-way bill: Introduction- features- significance- functions- e-way bill system Registration process of e way bill system – benefit.	18

5.	Tax Planning and Customs Duty – Scope and coverage of customs law, nature, types, classification, rates and valuation of customs duty; exemptions, remissions, demand, recovery and refunds in customs, export schemes, duty drawbacks, types of valuation for Customs Duty – tariff value, transaction value; methods of valuation; general provisions about baggage	18
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4. Books for Reference:

1. KeshavGarg, GST Ready Reckoner, Bharat Law House, Delhi.
2. V S Datey, GST Ready Reckoner, Taxmann's Publications, New Delhi.
3. Raman Singla and PallaviSingla, Simplified Approach to GST – A Ready Referencer, Young Global Publications, Delhi.
4. R .Parameswaran , CA.P. Viswanathan , Indirect Taxes -GST and Customs laws, Kavin Publications
5. Raj K Agarwal & Shivangi Agarwal,"Indirect Taxatio"Bharat Law House ,Delhi 2018.

5. Teaching Learning Methods:

Power Point Presentation, Group Discussion, Assignment, chalk and talk method

6. Course Outcome (CO):

After Completion of the Course Indirect Taxation the students will be

CO No.	Statement	KNOWLEDGE LEVEL (Bloom's Taxonomy)
CO 1	Show depth understanding of GST	K2
CO 2	Apply the provisions of CGST and SGST and how it works	K2, K3
CO 3	Compare the different provision applicable in IGST and UTGST	K4
CO 4	Apply the skills on mechanism for getting Input Tax Credit system under the GST provisions	K3
CO 5	Assess the various provision under customs law and execute it in International trade.	K5

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

Mapping of COs with PSOs and POs

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	3	3	3	3	3	3	3		3	3	3	2	2	34
CO2	3	3	1	3	3	3	3	2		1	2	1	2	27
CO3	3	3	3	1	3	3	3	2	2	1	2	2	2	30
CO4	3	3	3	3	1	3	3	3	2	1		1	2	28
CO5	3	3	3	1	3	3	3	3	2	2	2	3	3	34
Grand Total of COs with PSOs and POs														153
Mean Value of COs with PSOs and POs(153/62)														2.46

Strong -3, Medium -2, Low-1

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.46
Observation	COs of Indirect Taxation Strongly related with PSOs and POs		

ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514
MASTER OF COMMERCE

Class : I M.Com

Part : Core-7

Semester : II

Hours : 90

Subject Code : 22PCMC72

Credits : 05

ACCOUNTING FOR DECISION MAKING

1. Title of the Paper: Accounting for Managerial Decision

2. Course Educational Objectives (CEO):

1. To provide students with a general understanding of the concepts relevant to management accounting.
2. To equip knowledge on financial statement.
3. To forecast fund flow and cash flow analysis.
4. To provide an overview in marginal costing techniques
5. To develop budgetary control and become familiar with techniques used in decision-making situations

3. Five Units of Syllabus:

Unit	Content	Hours
1	Management accounting: meaning, nature, scope and functions of management accounting, role of management accounting in decision making, management accounting vs. financial accounting and cost accounting. Tools and techniques of management accounting	18
2	Financial statement: meaning, limitations of financial statements, objectives and methods of financial statements analysis, ratio analysis, classification of ratios – profitability ratios, turnover ratios and financial ratios, advantages of ratio analysis, limitations of accounting ratios	18
3	Fund flow statement, cash flow statement (As per Indian accounting standard-3) Forecasting of fund requirements -Need for Fund Flow Statement – Meaning – Uses of Fund Flow Statement –Preparation of Funds Flow Statement – Meaning of Cash Flow Statement – Preparation of Cash Flow Statement – AS3:[Revised] Cash Flow Statements – Cash Flow and Fund Flow Statements.	18
4	Marginal costing and Break even analysis: Concept of Marginal costing and absorption costing and direct costing. Cost volume profit analysis. Break even analysis and its application in business decision, Concept of Margin of Safety, Angle of Incidence, Decisions regarding sales mix, Make or buy. Discontinuation of product line and acceptance of an offer of supply, and Practical problems	18
5	Budgetary control: meaning of budget and budgetary control: objectives, merits and limitations, types of budget: cash budget and flexible budge. Concept of management audit. Responsibility accounting. Management reports, types of reports and quality of goods report	18

(Question paper consists of 20% Theory and 80% problem)

4. Books for Reference:

1. B.S. Raman, Management Accounting United Publishers, 2019.
2. M.Y. Khan & P.K. Jain, Management Accounting: Text, Problems & Cases Tata Mcgraw- Hill Publishing Co. Ltd, 4th Edition, 2019.
3. Ramachandran R & Srinivasan R "Management accounting", Sri Ram Publications, Tennur, Trichy 2010
4. R.K. Sharma Shashi K. Gupta and Anuj Gupta, Management Accounting Kalyani Publishers, 4th edition, 2019
5. Maheswari SN, Management Accounting, Sultan & Sons, New Delhi 2007

5. Teaching Methods:

Presentations, Interactive Presentation, Scenario Analysis, Seminar, Quiz, Assignment, Talk & Chalk, Lecture, Solving Problems

6. Course Outcome (CO):

After Completion of the Course Accounting for Managerial Decision the students will be

Sl. No.	Course Outcome	Knowledge Level
CO1	Out line on concept of management accounting	K2
CO2	Make expert analysis of financial statements	K3
CO3	Prepare fund flow and cash flow statements	K4
CO4	Interpret marginal costing and Break even Analysis	K4
CO5	Forecast Budgetary Methods	K4

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

Mapping of COs with PSOs and POs

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	3	3	3	2	3	3	3	2	3	2	3	2	2	34
CO2	3	3	1	3	2	3	2	2	3	2	2	3	1	30
CO3	3	3	1	1	3	3	3	2	2		1	2	2	26
CO4	3	3	1	3	1	3	3	3	1	1			2	24
CO5	3	3	3	3	3	2	3	3	1	2	2	3	3	34
Grand Total of COs with PSOs and POs														148
Mean Value of COs with PSOs and POs(148/62)														2.38

Strong -3, Medium -2, Low-1

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.38
Observation	COs of Accounting for Managerial Decision Strongly related with PSOs and POs		

ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514
DEPARTMENT OF COMMERCE

Class : I M.Com

Part : Core Elective-2

Semester : II

Hours : 90

Subject Code : 22PCME22

Credits : 04

MANAGERIAL ECONOMICS

1. Title of the Paper: Managerial Economics

2. Course Educational Objectives (CEO):

1. To offer expertise and knowledge on the application
2. To introduce Various economic theories
3. To acquire concepts to business decisions
4. To introduce Pricing policies in Business
5. To create awareness in capital resources

3. Five Units of Syllabus:

Unit	Content	Hours
1.	The Scope and Methods of Managerial Economics -Risk - uncertainty and probability analysis - Approach to managerial decision making and the theory of firm	18
2.	Demand analysis, basic concepts and tools of analysis for demand forecasting, use of business indicators; demand forecasting for consumer goods, Consumer durable and capital goods . Law of supply, Elasticity of supply, Demand forecasting: Meaning & Significance, Methods of demand forecasting. (No problems)	18
3.	Pricing objectives -pricing methods and approaches -Product line pricing -Differential pricing - Monopoly policy restrictive agreements -Price discrimination Measurement of economic concentration -Policy against monopoly and restrictive trade practices. Market structure, general equilibrium.	18
4.	Concepts in resource allocation, cost analysis; breakeven analysis, short run and long run cost functions; production function: cost - price -output relations -Capital investment analysis - Economics of size and capacity utilization input -output -analysis	18
5.	National Income – Concepts – Methods – Measurement of National Income – GDP and GVA – Business Cycles – Nature – Phases – Causes – Inflation – Causes and Control – Deflation and Stagflation.	18

4. Books for References:

1. Mithani D.M . &. Gopala Krishna Murthy,"Managerial Economics"Himalaya Publishing house, Mumbai.2017.
2. Cherunilam Francis,"International Economics,"Tata Mc.Graw Hill,New Delhi 2016.
3. Maria John Kenndey M,"International Economics" Prentice hall of India Publication New Delhi 2104.

4. Agarwal AN, Agarwal MK, Indian Economy: Problems of Development of Planning, New Age International (P) Pvt. Ltd. New Delhi.
5. Mithani DM, "International Economics", Himalaya Publishing House, Mumbai, 2017.

5. Teaching Methodology:

PPT, Group Discussion, Chalk and Board and videos.

6. Course Outcome (CO):

After Completion of the Course Managerial Economics the students will be

S.No	Out Comes	Knowledge Level
1.	Demonstrate the basic concepts of managerial economics	K2
2.	Estimate the market trend, and analyses demand for the Product	K4
3.	Determine the price and output of the Firm under different Market firms	K4
4.	Acquired knowledge in breakeven analysis, cost control and cost reduction in manufacturing of products	K3
5.	Measurement of National income and its impact on inflation.	K4

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

Mapping of COs with PSOs and POs

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	3	3	3	3	2	2	3	2	2	2	2	2	2	31
CO2	3	3	2	3	2	3	3	2			1	1	2	25
CO3	3	3	2	3	2	3	3	3		1	1		2	26
CO4	3	3	3	2	2	3	3	2	2		1	1	1	24
CO5	3	3	2	3	3	3	3	3	3	2	2	1	1	32
Grand Total of COs with PSOs and POs														138
Mean Value of COs with PSOs and POs(138/60)														2.3

Strong -3, Medium -2, Low-1

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.3
Observation	COs of Managerial Economics Strongly related with PSOs and POs		

ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514
DEPARTMENT OF COMMERCE

Class : I M.Com

Part : NME-1

Semester : II

Hours : 60

Subject Code : 22PCM12

Credit : 4

SERVICES MARKETING

1. Title of the Paper: Services Marketing

2. Course Educational Objectives (CEO):

1. To help the students to understand the critical role of services marketing,
2. To enable the students to know the various concepts of services marketing like service quality, service triangle.
3. To highlights the conceptual framework of the principles, practices.
4. To acquire the techniques
5. To face the challenges to the services marketing in the global era.

3. Five units of Syllabus:

Unit	Content	Hours
1.	Services Marketing – Introduction – meaning – definitions – concept, Components and of Services – Services (or) Goods, Characteristics of Services and their Marketing implications – Product Support services – Pricing of Services – Innovation in Services.	12
2.	Service Quality – Service quality gap –Service quality audit – SERVQUAL –Services triangle Marketing Strategies for service firms –Information technology, Mass Communication.	12
3.	Marketing of Financial Services –Insurance, Mutual funds, Banking – Factoring –Marketing of Educational Services	12
4.	Health care Marketing – Hospitality and tourism Services – Entertainment Marketing – Transport Marketing – Day care Marketing	12
5.	CRM – Transaction Marketing (or) Relationships Marketing – Objectives of CRM – Implementing– Requisites for implementation of CRM – Levels of Relationship Strategies Tele communication marketing	12

4. Book for References:

1. Jochenwirtg , Christopher Lovelock, services Marketing, World Scientific Publishing, (US), 2016
6. S.L. Gupta, Marketing of Services, International Book House, 2012
7. S.M. Jha, Services Marketing, Himalaya Publishing House, New Delhi, 2013
8. Vasnathi Venugopal, Raghu VN ,”Services Marketing” Himalaya Publishing house 2012.
9. SM.Jha,”Services Marketing”Himalaya Publishing House 2008.

5. Teaching Methodology:

PPT, Group Discussion, Chalk and Board and videos.

6. Course Outcomes (CO):

After Completion of the Course Services Marketing the students will be

S.No	Course Outcomes	Hours
1.	Familiarize the concept, components and classification of services.	K1
2.	Describe service quality gap, audit, and marketing strategies for service firms	K3
3.	Identify the various Marketing financial services	K3
4.	Recognize the Health care, tourism, and Day care marketing	K3
5.	the objectives and implementation of customer relationship management and responsible marketing on services managers	K3

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

Mapping of COs with PSOs and POs

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	3	3	2	2	3	3	3	2	2	2	3	2	2	32
CO2	3	3	2	2	1	3	2	2	3		2	3	2	28
CO3	3	3	2		1	3	3	2	1		2	2	2	24
CO4	3	3	3	1	1	3	3	3	1	1		2	2	26
CO5	3	3	3	3	3	2	3	3	3	2	2	3	3	36
Grand Total of COs with PSOs and POs														146
Mean Value of COs with PSOs and POs(146/61)														2.39

Strong -3, Medium -2, Low-1

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.39
Observation	COs of Services Marketing Strongly related with PSOs and POs		

ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514
DEPARTMENT OF COMMERCE

Class : II M.Com
Semester : III
Subject Code : 22PCMC83

Part : Core-8
Hours : 90
Credits : 05

1. Title of the Paper: INDUSTRIAL LAW AND LABOUR WELFARE

2. Course Educational Objectives (CEO):

To facilitate the learners:

1. Acquainting the students with basics relating Industrial Jurisprudence and also Labour Policy in India.
2. Providing an elementary understanding of the concept of Industrial Peace and Labour Harmony as well as understanding of everyday application of labour laws.
3. Providing extensive knowledge regarding the basis of Industrial Relations, Social Equity, Social Security, Growth of Labour Legislation in India and Government Schemes for welfare of Labour Classes.
4. Providing basic knowledge to the students about the Payment of Wages 1936 and also the Minimum Wages Act, 1948.
5. Providing an elementary understanding of the Employees' State Insurance Act, 1948 and the Payment of Bonus Act, 1965.

3. Five units of Syllabus:

Unit	Content	Hours
1	Trade Union–Definition, Concepts, Importance, Registration and Recognition: Definitions of 'trade union', 'workman' and 'trade dispute' –The Trade Unions Act, 1926, sections 2(g) and (h), 3-13, 15, 22 Immunities in trade disputes : Criminal and Civil: The Trade Unions Act. 1926, sections 17 and 18-The Indian Penal Code, sections 120-A,120 –B- Industrial Relations Problems in the Public Sector- Growth of Trade Unions-Codes of conduct	18
2	Laws related to Industrial Relations and Industrial Disputes: Industrial Disputes Act, 1947: Definition, Authorities, Awards, Settlements, Strikes Lockouts, Lay Offs, Retrenchment and Closure. The Trade Union Act, 1926 Disputes–Impact–Causes–Prevention–Industrial Peace–Government Machinery–Conciliation–Arbitration–Adjudication	18
3	Concept–Objectives–Scope–Need-Voluntary Welfare Measures–	18

	Statutory Welfare Measures- Labour- Welfare Funds-Education and Training Schemes-Laws related to Health, Safety and Welfare: The Factory Act 1948: (Provisions related to Health, Safety and Welfare. The Workmen's Compensation Act, 1923 Provisions – Introduction- A) The doctrine of assumed risk B) The doctrine of Common Employment C) The doctrine of Contributory Negligence. II- Definitions III- Employers liability for compensation (S-3 to 13). IV- Rules as to Compensation (Sec 4 to Sec 9)(14A&17)	
4	Social Legislation: Employee State Insurance Act 1948: Definition and Employees Provident Fund. Miscellaneous Provision Act 1948: Schemes, Administration and determination of dues. Causes of Accidents – Prevention–Safety–Provisions–Industrial Health and Hygiene Importance– Problems-Occupational Hazards- Diseases – Psychological problems- counseling statutory provisions	18
5	Laws Related To Compensation Management: The payment of Wages Act 1948: Objectives, Definition, Authorized Deductions Payment of Bonus Act, 1965. The Payment Of Gratuity Act, 1972. Child Labour –Female Labour- Contract Labour – Construction Labour–Agricultural labour–Disabled–Welfare of knowledge–Social Assistance–Social Security–Implications Book References 1. Mamoria C.B.	18

4. Books for Reference:

1. Shukla M. C, Mercantile Law, Sultan Chand, New Delhi, 2009.
2. Industrial and Labour Laws, Dr. Sanjeev Kumar, Bharat Law HP Ltd.
3. Labour and Industrial Laws, S.N Misra, Central Law Publication.
4. Kapoor N.D, Elements of Mercantile Law, Sultan Chand & Sons, New Delhi, 2010.
5. Padhi PK, PHI learning Pvt. Ltd. New Delhi, 2019.

5. Teaching Learning Method:

PPT, Seminar, Quiz programme, Assignment, Chalk and talk, Group Discussion

6. Course Outcome (CO):

After Completion of the Course Industrial Law and Labour Welfare the students will be

CO No.	Statement	KNOWLEDGE LEVEL (Bloom's Taxonomy)
CO 1	The student knows about the basic concepts relating to Industrial Jurisprudence and Labour Policy in India	K1
CO 2	The student has elementary knowledge about industrial peace, labour harmony and is capable to apply labour laws In day to day labour issues and problems.	K4
CO 3	The student has full knowledge of government schemes of Welfare for labour classes.	K2
CO 4	The student has general knowledge regarding Issues of wages, bonus and State Insurance.	K4

CO 5	The student has general awareness about Industrial Relations, Social Equity and Social Security	K2
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K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

Mapping of COs with PSOs and POs

Objectives Outcomes	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
CO1	3	3	3	3	2	2	3	2	2	2	2	2	2	31
CO2	3	3	2	3	2	3	3	2			1	1	2	25
CO3	3	3	2	3	2	3	3	3		1	3		2	28
CO4	3	3	3	2	2	3	3	2	2		3	1	1	28
CO5	3	3	2	3	3	3	3	3	3	2	2	1	1	32
Grand Total of COs with PSOs and POs														144
Mean Value of COs with PSOs and POs (144/60)														2.4

Strong-3, Medium-2, Low-1

Mapping Scale	1	2	3
Relation	0.01to1.0	1.01to2.0	2.01to3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.4
Observation	COs of Industrial Law and Labour Welfare strongly related with PSOs and POs		

ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR-625514

DEPARTMENT OF COMMERCE

Class : II M.Com
Semester : III
Subject Code : 22PCMC93

Part : Core-9
Hours : 90
Credits : 05

1. Title of the Paper: FINANCIAL MANAGEMENT

2. Course Educational Objectives (CEO):

1. To Perceive the Basics of Financial Management.
2. To Appraise the Required Liquidity to Run the Enterprises.
3. To be Aware of Financial Stability of the Firm.
4. To Evaluate and Identify the Suitable Project Proposals.
5. To Estimate the Dividend Portion for Shareholders.

3. Five Units of Syllabus:

Unit	Content	Hours
1	Financial Management: Concept-nature-objectives-functions-significance scope; financial decision making and types of financial decisions; role of finance manager in a firm-organization of financial management –time value of money – concept of risk and return. (Theory only)	18
2	Cost of capital and capital structure; concept – types of cost of capital and their measurement concept of capital structure-features of optimum capital structure-factors affecting capital structure-theories of capital structure; Leverage: operating leverage(OL)- Financial leverage(FL)- Combined leverage(CL)	18
3	Capital budgeting decisions: Concept-significance of capital expenditure decisions-capital budgeting process. Methods of evaluating capital budgeting-pay-back period-accounting rate return-net present value-internal rate of return.	18
4	Working Capital planning and Management: Basics of working capital planning; estimation of working capital requirement- sources of working capital-factors determining working capital-cash and receivables management.	18
5	Dividend Policy: concepts- different policies and practices - determinants of dividend policy Theories of dividend; valuation – Walter, Gordon and M.M Theory Assumptions and limitations.	18

(Note: Question Papers Consists of 20% theory and 80% Problem.)

4. Books for Reference:

1. I.M.Pandey, Financial Management, Vikas Publications, New Delhi.
2. Van Horne, C.James, Financial Management and Policy, Prentice Hall of India, New Delhi.
3. Ashwath Damodharana, Corporate Finance Theory and Practice, John Wiley and Sons, New York, 2nd edition,
4. S.N.Maheswari, Financial Management, Sultan Chand and Sons, New Delhi
5. MY.khan & PK Jain, "Financial management" Tata McGraw Hill, New Delhi, 2018

5. Teaching Learning Methods:

Power Point Presentation, Group Discussion, Assignment, chalk and talk method

6. Course Outcome (CO):

After Completion of the Course Financial Management the students will be

CO No.	Statement	KNOWLEDGE LEVEL (Bloom's Taxonomy)
CO1	Grasp Financial Management Concepts.	k2
CO2	Identify the constructive way of working capital planning	k3
CO3	Formulate the significance of cost of capital and capital structure of formation	k4
CO4	Analyze various methodology in preparation of capital budgeting	k4
CO5	Appraise the significance of dividend policy	k4

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

Mapping of COs with PSOs and POs

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	3	3	3	3	2	2	3	2	3	3	2	2	2	31
CO2	3	3	2	3	2	3	3	2			1	1	2	25
CO3	3	3	2	3	2	3	3	3		1	3		2	28
CO4	3	3	3	2	2	3	3	2	2		3	1	1	28
CO5	3	3	2	3	3	3	3	3	3	2	2	1	1	32
Grand Total of COs with PSOs and POs														144
Mean Value of COs with PSOs and POs (144/61)														2.36

Strong-3, Medium-2, Low-1

Mapping Scale	1	2	3
Relation	0.01to1.0	1.01to2.0	2.01to3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.36
Observation	COs of Financial Management strongly related with PSOs and POs		

ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514
DEPARTMENT OF COMMERCE

Class	: II M.Com	Part	: Core-10
Semester	: III	Hours	: 90
Subject Code	: 22PCMD03	Credit	: 05

1. Title of the Paper: OPERATIONS RESEARCH

2. Course Educational Objectives (CEO):

To facilitate the learners:

- Understand the need of using Operation Research as a quantitative approach for effective decision making
- To able build and solve transportation & assignment problem using appropriate method.
- Knowledge of formulation mathematical models for quantitative analysis of managerial problems in industry
- Skills in the use of Operations Research approaches and computer tools in solving real problems in industry
- Mathematical models for analysis of real problems in Operations Research

3. Five units of Syllabus:

Unit	Content	Hours
1	Operation Research – Introduction , OR Models, Areas of Applications – Linear Programming – Formulation of LPP – Graphical Method – Minimization & Maximization Problems	18
2	Transportation Models Balanced/Unbalanced, Minimization / Maximization – The Northwest Method, The lowest Cost Method – Vogel's Approximation Method – Modified Distribution (MODI) Method– The Assignment problem–meaning-General Model-Hungarian Method (Minimization and Maximization) – Unbalance assignment method	18
3	Replacement Theory–Introduction-Failure mechanism of items considerations leading to replacements–O.R methodology of solving replacement problems–replacement policy for equipment/ Asset which deteriorates gradually.	18
4	Network Analysis-Introduction–Types of networks CPM, Critical Path Method and PERT–The Basic Differences–Drawing a network–Obtaining a Critical Path–Time estimates for activities. Probability of	18

	Completion of Project–Determination of floats.	
5	Game theory – Definition – Saddle point – Two person Zero sum Game – Pure and Mixed Strategies–Algebraic Solution procedure–Graphical Solution–Principle of Dominance. Sequencing Problem– Processing of jobs through Two Machines and mMachines –Graphical Method of Two jobs mMachines Problem	18

4. Books for Reference:

1. Taha, H.A. (2017). Operations research-an introduction (10th ed.). New Delhi: Pearson Prentice Hall (Indian print).
2. Operations Research, V.K. Kapoor, Sultan and Sons
3. Operations Research, J.K. Sharma, MacMillan India Ltd.,
4. Waters, D.(2003). Inventory control and management (2nd ed.). West Sussex: John Wiley & Sons Ltd.
5. Operations Research, Taha. H.A. Macmillan

5. Teaching Learning Method:

PPT, Seminar, Quiz programme, Assignment, Chalk and talk, Group Discussion

6. Course Outcome(CO):

After Completion of the Course Operations Research the students will be

CO No.	Statement	KNOWLEDGE LEVEL (Bloom's Taxonomy)
CO 1	Demonstrate the application of OR and frame a LPP with solution.	K4
CO 2	Solve Transportation and assignment problems using appropriate method.	K4
CO 3	Acquire the knowledge about replacement of resources	K4
CO 4	Apply simple models of CPM and queuing to improve decision making and develop critical thinking and objective analysis of decision problems.	K4
CO 5	Enable to take best course of action out of several alternative courses for the purpose of achieving objectives by applying game theory and sequencing models.	K4

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

Mapping of COs with PSOs and POs

Objectives Outcomes	PSO 1	PS O 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
CO1	3	3	3	3	2	2	3	2	3	3	3	3	2	35
CO2	3	3	2	3	2	3	3	2	3		2		2	28
CO3	3	3	2	3	2	3	3	3		3		3	2	30
CO4	3	3	3	2	2	3	3	2	2	2	1	1	3	30
CO5	3	3	2	3	3	3	3	3	3	2	2	3	3	36
Grand Total of COs with PSOs and POs														159
Mean Value of COs with PSOs and POs (159/61)														2.60

Strong-3, Medium-2, Low-1

Mapping Scale	1	2	3
Relation	0.01to1.0	1.01to2.0	2.01to3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.60
Observation	COs of Operations Research strongly related with PSOs and POs		

ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514
DEPARTMENT OF COMMERCE

Class : II M.Com
Semester : III
Subject Code : 22PCMD13

Part : III Core-11
Hours : 90
Credit : 05

1. Title of the Paper: EXPORT AND IMPORT MANAGEMENT

2. Course Educational Objectives (CEO):

- To learn structure of International Trade Environments
- To have a better understanding of export.
- To disseminate knowledge on documentation.
- To acquaint the students with pre and post shipment formalities.
- To enlighten about foreign trade policies.

3. Five Units Syllabus:

Unit	Content	Hours
1.	International Trade Environments Introduction of International Trade Environments- Globalisation- Issues in Globalisation - GATT agreements - Impact of WTO on export import - Regional Trading (SAFTA/ NAFTA/ BRICS/SAARC etc.) - Category of export -- Customs Act – Role and functions of Export Promotion council, Commodity boards, Directorates of commercial intelligence and statistics, Indian trade promotion organization, IIFT	18
2.	Export: Types of exporters-Registration of exporters. Major Export from India –Licensing. Facilities available to EOU'S, SEZ'S, and Status holders duty draw back procedures other incentives	18
3.	Documentation - Performa invoice, commercial invoice and its attestation, packing list, Inspection, certificate, certificate of origin, GSP certification, shipping bills, A.R,A.R(4) forms, Mate receipts, GR-Forms or SDF, Marine insurance policy, ECGC policy, bill of exchange, bank certificate for Export B/L, AWB, Special Consular Invoice-bill of entry and air way bill	18
4.	Pre shipment inspection formalities – inspection agencies- compulsory inspection control Act 1963 – customs clearance of export cargo – post shipment formalities and procedures excise duty and customs clearance.	18
5.	Foreign trade policies-EXIM Policy-Foreign trade policy 2004-09-provisions Negative list-Restricted list, Shipment of Export cargo: By sea, air, ICD, courier, land customs station and by Post-Procedure and Documents required for shipment of cargo.	18

4. Books for Reference:

1. Usha Kiran Rai (2010), Export–Import and Logistics Management, PHI learning Pvt Ltd, New Delhi.
2. Mahajan, M.I Exports- Doity our self- Snow White Publications, Mumbai.

3. Export –Import Policy: Ministry of Commerce, Government of India.
4. Hand book of Export Import Procedures: Ministry of Commerce,
5. Export Marketing–Francis Cherunilam

5. Teaching Learning methods:

Power point presentations, Group Discussion, Seminar, Quiz, Assignment, Scenario analysis

6. Course Outcome (CO):

After Completion of the Course Export and Import Management the students will be

Sl. No.	Course Outcome	Knowledge Level
CO1	Determine the International trade environments	K1&K2
CO2	Examine the registration of exporters	K3
CO3	Appraise the documentation procedure	K4
CO4	Elaborate the shipment formalities	K4
CO5	Evaluate the foreign trade policies	K5

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

Mapping of COs with PSOs and POs

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	3	3	3	3	2	2	3	2	3	3	2	3	2	34
CO2	3	3	2	3	2	3	3	2	3	3	2		2	31
CO3	3	3	2	3	2	3	3	3	3	3			2	30
CO4	3	3	3	2	2	3	3	2	2	3		3		29
CO5	3	3	2	3	3	3	3	1		2	2			25
Grand Total of COs with PSOs and POs														149
Mean Value of COs with PSOs and POs (149/57)														2.61

Strong-3, Medium-2, Low-1

Mapping Scale	1	2	3
Relation	0.01to1.0	1.01to2.0	2.01to3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.61
Observation	COs of Export and Import Management strongly related with PSOs and POs		

ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514
DEPARTMENT OF COMMERCE

Class : II M.Com
Semester : III
Subject Code : 22PCME33

Part : Core- Elective 3
Hours : 90
Credits: 04

RESEARCH METHODOLOGY

1. Title of the paper: Research Methodology

2. Course Educational Objectives (CEO):

1. Understand the basic concept of Research
2. Aware of the identification of problem specification and research design
3. Acquire knowledge regarding methods of collecting data and tools used to collect the data
4. Get idea about the data processing and analysis
5. Have knowledge regarding the report writing and presentation

3. Five Units of Syllabus:

Unit	Content	Hours
1.	Introduction to Research Meaning of Research–Objectives and importance–Types of research-Pure and applied research-Experimental and non - experimental research-research process-Research Method vs Research methodology-Features of Good research.	18
2.	Problem Specification and Research Design Defining and Formulating Research problem: Process – Sources of Research Problem – Review of Literature: Objectives – Importance and Sources. Research Design: Meaning – Objectives – Importance – Types –Features of a Good Research Design. Formulation of Research Hypothesis: Meaning – Objectives – Importance – Types –Source – Qualities of a Good Hypothesis.	18
3.	Collections of Data Data Collection: Sources of Data – Methods and Techniques of Data Collection – Sampling: Meaning – Merits – Types – Sampling errors – Data Collection Tools: Questionnaire and Interview Schedule – Scaling Techniques: Meaning – Types.	18
4.	Processing and Interpretation of Data Processing of Data: Editing – Coding and Classification – Transcription – Tabulation –Measuring of scale-Rating Scales– Statistical Analysis.	18
5.	Report Writing and Presentation Research Report: Meaning – Objectives – Importance – Types – Process – Structure and Components –Tabular and Graphical Presentation-Qualities of a Good Research Report.	18

4. Book for Reference:

1. O.R. Krishnaswami and M. Ranganatham., Methodology of Research in Social Sciences, Himalaya Publishing House
2. R.Paneerselvam, Research Methodology, Prentice Hall of India Pvt. Ltd., New Delhi 2015
3. Deepak Chawla and Neena Sondhi, Research Methodology, Vikas Publishing House PVT
4. C.R.Kothari, Research Methodology, New Age International Publishers Ltd.
5. Rao K V., Research Methodology in Commerce and Management, (Sterling Publishers Pvt. Ltd., Chennai, 2012).

5. Teaching Learning methods:

PPT, Lecture, Test, Assignment

6. Course Outcome(CO):

After Completion of the Course Research Methodology the students will be

CO No.	Statement	KNOWLEDGE LEVEL (Bloom's Taxonomy)
CO 1	Explain the concept of research and methodology, acquired the knowledge about good research.	K1 & K2
CO 2	Designing the research problem and frame a research topic, and also learn overall content of the report.	K3
CO 3	Acquire knowledge to design the questionnaire and interview schedule for collection of primary data to identify the sample size.	K3
CO 4	Find the different types of tools used in analysis and interpret the analyzed data.	K4
CO 5	Developing research knowledge and finalizing the report in a proper manner and explore their presentation in report.	K5

K1=Knowledge K2=Understanding K3=Application

Mapping of COs with PSOs and POs

Objectives Outcome	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
CO1	3	3	3	3	2	3	3	2	1	1	2	1	2	29
CO2	3	3	3	2	2	3	3	2	1	2	2	1	2	29
CO3	3	3	3	2	2	3	3	2	2	2	2	1	2	30
CO4	3	3	2	2	2	3	3	2	2					22
CO5	3	3	3	1	2	3	3		1	2		2	1	24
Grand Total of COs with PSOs and POs														134
Mean Value of COs with PSOs and POs(134/60)														2.23

Strong -3, Medium -2, Low-1

Mapping Scale	1	2	3
Relation			
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.23
Observation	COs of Research Methodology strongly related with PSOs and POs		

ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514
DEPARTMENT OF COMMERCE

Class : II M.Com
Semester : IV
Subject Code : 22PCMD24

Part : III Core-12
Hours : 90
Credits : 05

Title of the paper: **ADVANCED CORPORATE ACCOUNTING**

Course Educational Objectives (COE):

1. To understand the preparation of final accounts of banking companies
2. To Know the legal requirements of Banking companies
3. Record the transactions of life Insurance companies
4. To aware the transactions of holding companies.
5. To knowledge in preparing the accounts of public utility concern

3. Five Units Syllabus:

Unit	Content	Hours
1.	Introduction–Business of banking companies–legal requirements–preparation of profit and loss account–Guidelines of RBI for Profit and Loss account Advanced Accountancy. Balance Sheet– Guidelines of RBI for Balance sheet– items requiring special attention in preparation of final accounts.	18
2	Introduction–types of Insurance–accounts of life insurance business and Accounts of General insurance companies statutory books–preparation of final accounts– revenue a/c – Net Revenue Account and Balance Sheet-Valuation Balance Sheet	18
3	Holding company: meaning –definition – legal requirements relating to presentation of accounts-consolidated financial statements-preparation of consolidated Balance Sheet-steps involved in preparation of consolidated balance sheet.	18
4	Accounts of Electricity companies–meaning–features–advantages–Double account system Vs single account system-computation of Capital base-preparation of final accounts of public utility concerns.	18
5	Price level changes-Inflation(simple problems)-Corporate Social responsibility accounting (Simple Problems)-Human Resource accounting (Theory part)	18

(Question paper consists of 20% Theory and 80% problem)

4. Books for Reference:

1. T.S.Reddy & A.Murthy, "Corporate Accounting" Margum Publications, Chennai, 2014
2. S.P.Jain and K.L.Narang, Advanced Accounting, Kalyani Publishers, Latest edition
3. B.S.Raman, Corporate Accounting United Publishers, Latest edition
4. R.L.Gupta and M.Radhaswamy, Advanced Accountancy Sultan Chand & Sons, Latest edition
5. Haniff & Mukherjee, "Modern Accountancy" Tata MC.graw Hill Publishing company Limited, New Delhi, 2004

5. Teaching Learning methods:

PPT, Lecture, Test, Assignment

6. Course Outcome (CO):

After Completion of the Course Advanced Corporate Accounting the students will be

CO	Course Outcome	Level
CO1	Identify legal requirements for Banking Accounts and classify advances by Banks	K2
CO2	Formulate final accounts for Life and General Insurance companies	K3
CO3	List out and prepare revenue accounts as per the new Insurance Regulations	K3
CO4	Prepare General Balance Sheet of Public Utility	K4
CO5	Formulate the Inflation accounting and Human Resource accounting.	K4

Mapping of COs with PSOs and POs

Objectives Outcome	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
CO1	3	3	3	2	2	3	3	2	3	2	2	2	1	31
CO2	3	3	3	2	2	3	3	2	3	2	2	1		29
CO3	3	3	2	2	1	3	3	2	2	2	1	1	2	27
CO4	3	3	2	2	3	3	3	2	2				1	24
CO5	3	3	1	2	2	3	3	3		1			1	22
Grand Total of COs with PSOs and POs														133
Mean Value of COs with PSOs and POs(133/58)														2.29

Strong-3, Medium-2, Low-1

Mapping Scale	1	2	3
Relation			
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.29
Observation	COs of Advanced Corporate Accounting strongly related with PSOs and POs		

ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR-625514

DEPARTMENT OF COMMERCE

Class : II M.Com

Part : III Core-13

Semester : IV

Hours : 90

Subject Code : 22PCMD34

Credit : 05

1. Title of the Paper: ADVANCED HUMAN RESOURCE MANAGEMENT

2. Course Educational Objectives (CEO):

1. To equips student to work in the field of human resource management.
2. Key functional area sare considered with in a strategic and contextualized framework,.
3. Create awareness ways to strengthen organizations for all stake holders.
4. To builds the necessary knowledge base for working in employment relations,.
5. To emphasis is knowledge in action.

3.Five Units Syllabus:

Unit	Content	Hours
1.	Concept and Nature of HRM-HR Masa Profession, Importance of RHM, Functions and Scope of HRM–Human Resource Planning –Need and Importance-Process and Levels of HRP, Obstacles to HRP.	18
2.	Meaning of Recruitment, Sources of Recruitment–Meaning and Process of Selection- Selection Test and Interviews. Concept of Placement- Concept and Objectives of Induction – Contents of Induction Programme- Advantages Of Formal Induction	18
3.	Human Resource Development: Training and Development, Training of Operatives, Executive development, Career planning and development	18
4.	Compensation, Wage and salary Administration: Incentive plans and profit sharing, Appraisal and Job Changes, Performance appraisal: Traditional Vs Modern methods, Job changes, Transfers, Promotions and Separations, Absenteeism and Labour Turnover. Maintenance: Health and Safety, Employee’s Welfare, Social Security.	18
5.	Integration: Work environment, Discipline and grievance, Morale, Collective bargaining, Worker’s participation in management, Industrial relations and industrial disputes, Trade unions, Job satisfaction, Human relations: Quality of work life – Management of Stress and burn out	18

4.Books for Reference:

1. G.R.Basotia, Human Resource Management, Tamil Nadu Book House, 2013
2. Kausal Kumar, Human Resource Management, Tamil Nadu Book House, 2013
3. Kandula Srinivas R., “Strategic Human Resource Development”, Prentice Hall of India, New Delhi, 2012
4. Gupta.C.B, Human Resource Management Text and Cases, Sultan Chand & Sons,2017
5. Subbaraop,“Personnel and Human Resource Management”, Himalaya Publishing House, New Delhi, 2009.

5. Teaching Methods:

PPT, Group Discussion, Chalk and Board, Videos

6. Course Outcomes (CO):

After Completion of the Course Advanced Human Resource Management the students will be

S.No	Course Outcome	Knowledge level
1.	Demonstrate there cent trends and practices in HRM	K2
2.	Observe HR Planning and Recruitment	K2
3.	Associate HR Training and developments	K2
4.	Estimate wage and salary computation and disbursement	K4
5.	Evaluate the factors influencing job satisfaction and retention	K4

Mapping of COs with PSOs and POs

Objectives Outcome	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
CO1	3	3	2	2	2	3	3	2	1	2	2	2	2	29
CO2	3	3	2	2	1	3	3	2	2	1	1		1	24
CO3	3	3	3	2	2	3	3	1			2	2	2	26
CO4	3	3	3	2	1	3	3	2	1	2	1	2	1	27
CO5	3	3	1	2	1	3	3		2	2		2		22
Grand Total of COs with PSOs and POs														128
Mean Value of COs with PSOs and POs (128/59)														2.16

Strong-3, Medium-2, Low-1

Mapping Scale	1	2	3
Relation			
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.16
Observation	COs of Advanced Human Resource Management strongly related with PSOs and POs		

ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514
DEPARTMENT OF COMMERCE

Class : II M.Com
Semester : IV
Subject Code : 22PCME44

Part : III
Hours : 90
Credit : 04

1. Title of the Paper: COMPETITIVE EXAM FOR COMMERCE

2. Course Educational objectives (CEO):

1. To recall concept of Business Environment and Economics
2. To recall the content of Branch of accounting.
3. To highlight in the area of Research.
4. To recollect the concept and scope of Marketing and Management
5. To revise calculation of tax liability and understand tax planning.

3. Unit for syllabus

Unit	Content	Hours
1.	BUSINESS ENVIRONMENT AND ECONOMICS Economic Environment–Political Environment–Legal Environment–Corporate Social Responsibility – Theories of International Trade – Foreign Direct Investment (FDI) – Balance of Payment (BOP) – Regional Economic Integration – International Economic Institutions – World Trade Organisation. Business Economics: Demand & Supply Analysis – Consumer Behaviour – Law of variable Proportion–Theory of cost– Price determination under different market forms–Pricing strategies.	18
2.	ACCOUNTS AND FINANCE Accounting concepts —Financial statements - Partnership Accounts - Company Accounts –Accounts for Banking & Insurance companies – Human resource Accounting – International Accounting Standards. Cost Accounting –Cost concepts - Reconciliation of cost & financial accounts. Management Accounting –Tools of management accounting: Ratio Analysis, Fund, Cash flow statements, Budgetary control, Variance analysis and Marginal costing. Financial Management -Risk and Return relationship – Cost of Capital— Capital budgeting techniques-leverages - Risks - Capital structures – Theories –Determinants of capital structure - leasing -Dividendtheories&polices,models-Workingcapital–Workingcapitalforecasting Management of Inventories, cash and receivables.	18
3.	STATISTICS FOR RESEARCH Research Methodology-Scope and objectives-Types of research, Case study, Research design–Sources of data collection –Methods– Sampling -Analysis and interpretation of data – Report writing. Quantitative techniques-Correlation Analysis–Regression analysis-Timeseries. Probability–Theoretical distributions–Binomial-Poisson-Normal Distribution. Hypothesis–Definition–Types-Type I Error-Type II Error-	18

	't'test-'F' test-Chisquaretest-ANOVA.	
4.	MARKETING AND MANAGEMENT Marketing–concepts–Market Segmentation–Market research– Consumer rights and protection – Consumer responsibility- 4 Ps - Pricing - Price determination process – Pricing policies and methods - Advertising –Channels of advertising - Service Marketing -Organised markets –Cooperative marketing Human Resource Management–Scope –Organisation structure - Human resource planning –Job Analysis-Selection and recruitment– Job evaluation and Merit rating–Performance appraisal - Various - Theories X and Y – Motivation theories- Learning theories- Theories of personality-Discipline-Grievance–Redressal procedure-Organisation conflict–leadership-Workers participation in management. Management – concepts- planning- organizing- staffing-directing-co- ordinating.	18
5.	INCOME TAX AND BUSINESS LAW Income Tax : Residential Status and Tax incidence – Agricultural Income – Computation of Tax able income under different heads– Deduction and collection of tax at source. Indian Contract Act–Special Contracts–Sale of Goods Act 1930– Negotiable Instrument Act – The companies Act – The Information Technology Act – The RTI Act 2005 –Intellectual Property Rights (IPRs)– Goods Services Tax(GST).	18

4. Books for Reference:

1. KVS Madhan NTAUGCNET/SET/JRF:Paper II-Commerce | First Edition | By Pearson Paper back 2021
2. [Neetu Singh](#), [Apeksha Agiwal](#), [Satyabroto Roy](#) NTA UGC NET Commerce Paper 2–Arihand Publications New Delhi 2021
3. Arihant Experts “NTA UGC NET/JRF/SET Teaching and Research Aptitude General Paper-1 (Compulsory) by Arihant Publication 2021
4. [Vineet Kaushik](#) UGC Net Commerce– Arihant Publications, New Delhi 2018
5. [Dr.Chandrabhas A.Dixit](#), [Dr.Anand A.Muley](#) NTA-UGC Commerce-II(NET/JRF/SET) | –Sai Jyothi Publications. New Delhi.2021

5. Teaching Methods:

PPT, Group Discussion, Chalk and Board, Videos, Journals, Quiz, Brainstorm.

6. Course Outcomes (CO):

After Completion of the Course Competitive Exam for Commerce the students will be

S.No	Course Outcome	Knowledge level
1.	Attend Environmental and Economics Questions	K2
2.	Solve the accounts	K2
3.	Workout questions in Statistics	K2
4.	Facilitate to face the questions in marketing and Management.	K4
5.	Attend and answer the questions in Income tax and legal aspects of business	K4

Mapping of COs with PSOs and POs

Objectives Outcome	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
CO1	3	3	2	2	2	3	3	2	1	2	2		2	27
CO2	3	3	2	2	1	3	3	2	2	1	1		1	24
CO3	3	3	3	2	2	3	3	1			2		2	24
CO4	3	3	3	2	1	3	3	2	1	2	1	2	1	27
CO5	3	3	1	2	1	3	3		2	2		2		22
Grand Total of COs with PSOs and POs														124
Mean Value of COs with PSOs and POs (124/57)														2.17

Strong-3, Medium-2, Low-1

Mapping Scale	1	2	3
Relation			
Quality	Low	Medium	Strong
Meanvalue of COs with PSOs and POs			2.17
Observation	COs of Competitive Exam for Commerce strongly related With PSOs and POs		

DEPARTMENT OF COMMERCE
ARUL ANANDAR COLLEGE (Autonomous)
Karumathur, Madurai District

External Question Pattern for M.COM

(Students who are joining from 2021-22 under OBE Pattern)

Total Marks:100

Time:3hrs

Section–A

(10 X1=10 marks)

Answer All the questions

(Multiple Choice Question)

Unit	Question Numbers	REMEMBERING LEVEL (Bloom's Taxonomy)
I	1&2	K1&K2
II	3&4	
III	5&6	
IV	7&8	
V	9&10	

Section–B

(5 X6=30marks)

Answer all the questions not exceeding 2 pages

Unit	Question Numbers	REMEMBERING LEVEL (Bloom's Taxonomy)
I	11.(a)or(b)	K3& K4
II	12.(a)or(b)	
III	13.(a)or(b)	
IV	14.(a)or(b)	
V	15.(a)or(b)	

Section–C

(5X12=60marks)

Answer all the questions not exceeding 4 pages

Unit	Question Numbers	REMEMBERING LEVEL (Bloom's Taxonomy)
I	16.(a)or(b)	K3,K4&K5
II	17.(a)or(b)	
III	18.(a)or(b)	
IV	19.(a)or(b)	
V	20.(a)or(b)	