

Dr G R DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE - 641014
BACHELOR OF COMMERCE
(Under Choice Based Credit System)

CI-01
2020-21

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

Programme Outcome	
PO 1	To develop a broad range of knowledge in the accounting field for applying concepts and techniques in Commerce to meet the current and future expectation of business.
PO 2	On successful completion of this course the student are enabled with the Knowledge in the practical applications of accounting, learn principles and concepts of Accountancy, basic concepts of Partnership Accounting, company accounts etc.
PO 3	To build a strong foundation in the areas of taxation, finance and corporate laws, thereby they relate their conceptual and analytical skills in business finance and audit.
PO 4	To nurture the students in intellectual, personal, interpersonal and societal skills with a focus on relevant professional career to maximize professional growth.
PO 5	To Gain idea about marketing and its functions, consumer behavior, product and its classifications, pricing policies.
PO 6	To Enable students to understand project formulation, Entrepreneurship development, awareness on various Entrepreneurship Development Programmes, EDP schemes, knowledge of entrepreneurial skills and to make the students understand the approaches to attain the goals of the business.
PO 7	To develop an understanding of audit concept.
PO 8	To acquire new skills on the application of statistical tools and techniques in Business decision-making, Popular Quantitative Tools used in Business, practical exposure on calculation of measures of average, correlation and regression.
PO 9	To create awareness about capital structure and theories of capital structure, cost of capital in wide aspects, dividend policies and various dividend models, working capital management.
PO 10	To acquire real time experience in using MS Office and Accounting Software.



CI - 02
2020 - 21

Dr G R DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE - 641014
BACHELOR OF COMMERCE
(Under Choice Based Credit System)

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

Programme Specific Outcome	
PSO1	Students also acquire skills to work as tax consultant, audit assistant and other financial supporting services.
PSO2	Students have choices to pursue professional courses such as CA, M.COM, MBA, CMA, ICWA, CS, etc
PSO3	Students are able to play roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.
PSO4	To ensure the development of core competencies including, but not limited to, written and oral communication, quantitative reasoning, information literacy, and critical thinking.
PSO5	Apply the knowledge of ethical and management principles required to work in a team with stewardship of the society.



Dr G R DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE - 641014

BACHELOR OF COMMERCE

(Under Choice Based Credit System)

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

SCHEME OF EXAMINATIONS

Sem.	Part	Course Code	Core/Allied/Elective/ Skill Based	Course Name	Credits	MARKS			Hrs. / Week	Exam. Duration (Hrs.)	Category
						CA	TEE	TOTAL			
I	I	20100T	TAMIL	TAMIL I							
I	I	20100H	HINDI	HINDI I	3	25	75	100	5	3	THEORY
I	I	20100F	FRENCH	FRENCH I							
I	I	20100M	MALAYALAM	MALAYALAM I							
I	II	20100E1	ENGLISH	CONTEMPORARY ENGLISH I	3	25	75	100	6	3	THEORY
I	III	20102A	CORE	PRINCIPLES OF ACCOUNTING BUSINESS ORGANISATION AND OFFICE MANAGEMENT	5	25	75	100	6	3	THEORY
I	III	20102B	CORE	BUSINESS COMMUNICATION	3	25	75	100	5	3	THEORY
I	III	20102C	CORE	BUSINESS COMMUNICATION	4	25	75	100	5	3	THEORY
I	III	20102D	ALLIED	BUSINESS ECONOMICS	3	25	75	100	5	3	THEORY
I	IV	20100G	SKILL BASED SUBJECT	GENERAL AWARENESS	2	25	75	100	1	3	THEORY
II	I	20200T	TAMIL	TAMIL II							
II	I	20200H	HINDI	HINDI II	3	25	75	100	5	3	THEORY
II	I	20200F	FRENCH	FRENCH II							
II	I	20200M	MALAYALAM	MALAYALAM II							
II	II	20200E1	ENGLISH	CONTEMPORARY ENGLISH II	3	25	75	100	6	3	THEORY
II	III	20202A	CORE	FINANCIAL ACCOUNTING	5	25	75	100	6	3	THEORY
II	III	20202K		ONLINE SWAYAM: PRINCIPLES OF MANAGEMENT	3						
II	III	20202B	ALLIED	BUSINESS ENVIRONMENT	4	25	75	100	5	3	THEORY
II	III	20202C	SKILL BASED SUBJECT	PRINCIPLES AND PRACTICES OF MODERN BANKING	2	25	75	100	5	3	THEORY

CI - 03
2020-21



Dr G R DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE - 641014
BACHELOR OF COMMERCE
(Under Choice Based Credit System)

CI-04
2020-21

Sem.	Part	Course Code	Course Name	Credits	MARKS			Hrs. / Week	Exam. Duration (Hrs.)	Category
					CA	TEE	TOTAL			
II	IV	20200G	ENVIRONMENTAL STUDIES	2	25	75	100	1	3	THEORY
III	IV	20300A	ADVANCED TAMIL	2	100	NA	100	2	3	THEORY
III	IV	20300B	BASIC TAMIL							
III	IV	20300N	NON MAJOR ELECTIVE	4	40	60	100	6	3	THEORY
III	III	20302A	CORE	4	25	75	100	5	3	THEORY
III	III	20302B	CORE	4	25	75	100	5	3	THEORY
III	III	20302C	CORE	4	25	75	100	5	3	THEORY
III	III	20302E	SKILL BASED SUBJECT	3	25	75	100	5	3	THEORY
III	III	20302D	ALLIED	4	25	75	100	6	3	THEORY
III	IV	20300G1	VALUE EDUCATION	2	25	75	100	2	3	THEORY
III	V	20302S	EXTENSION ACTIVITIES	1	*GRADE			2	3	PRACTICAL
IV	IV	20400A	ADVANCED TAMIL	2	100	NA	100	2	3	THEORY
IV	IV	20400B	BASIC TAMIL							
IV	IV	20400N	NON-MAJOR ELECTIVE	4	40	60	100	2	3	THEORY
IV	III	20402A	CORE	4	25	75	100	5	3	THEORY
IV	III	20402B	CORE	4	25	75	100	5	3	THEORY
IV	III	20402C	CORE	4	25	75	100	6	3	THEORY

Dr G R DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE - 641014
BACHELOR OF COMMERCE
(Under Choice Based Credit System)

Sem.	Part	Course Code	Course Name	Credits	MARKS			Hrs./ Week	Exam. Duration Hrs	Category
					CA	TEE	TOTAL			
IV	III	20402E	SKILL BASED SUBJECT	4	25	75	100	5	3	THEORY
IV	III	20402D	ALLIED	4	25	75	100	6	3	THEORY
IV	IV	20402K	ONLINE SWAYAM: SOFT SKILLS	2						
V	III	20502A	CORE	4	25	75	100	6	3	THEORY
V	III	20502B	CORE	4	25	75	100	5	3	THEORY
V	III	20502C	CORE	4	25	75	100	6	3	THEORY
V	III	20502D	CORE	4	25	75	100	5	3	THEORY
V	III	20502K	ONLINE SWAYAM: BUSINESS ETHICS	4						
V	III	20502S	SKILL BASED SUBJECT	2	40	60	100	1	3	PRACTICAL
VI	III	20602A	CORE	4	25	75	100	6	3	THEORY
VI	III	20602B	CORE	4	25	75	100	6	3	THEORY
VI	III	20602S	CORE	7	25	75	100	6	3	PRACTICAL
VI	III	20602U1	ELECTIVE I	4	25	75	100	6	3	THEORY
VI	III	20602V1	ELECTIVE II	4	25	75	100	6	3	THEORY
VI	III	20602P	SKILL BASED SUBJECT	2	40	60	100	2	3	PRACTICAL
			Total	140			3700			

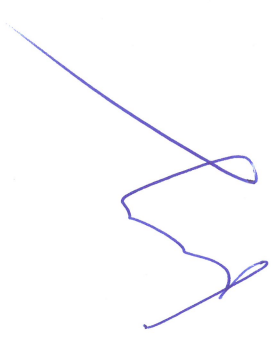
Extra Credits:

Professional Development : 6 Credits
Business Fundamental Workshop : 4 Credits

CI-05
2020-21

Dr G R DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE - 641014
BACHELOR OF COMMERCE
(Under Choice Based Credit System)

Sem.	Part	Course Code	Course Name
ELECTIVE I & II			
VI	III	20602U1	ELECTIVE I: AUDITING
VI	III	20602V1	ELECTIVE II: INVESTMENT MANAGEMENT



CI-06
2020-21

Dr G R DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE - 641014

BACHELOR OF COMMERCE

(Under Choice Based Credit System)

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

MAPPING OF COURSES WITH PROGRAMME OUTCOME LEVELS

Course Code	Course Title	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
20100E1	ENGLISH: CONTEMPORARY ENGLISH-I		1		2		2	1			1
20102A	CORE: PRINCIPLES OF ACCOUNTING	3	3	2	2	2	2	3	1	2	2
20102B	CORE: BUSINESS ORGANISATION AND OFFICE MANAGEMENT	2	3	2	2	2	3	2	1	1	2
20102C	CORE: BUSINESS COMMUNICATION	2	2	3	3	3	3	2	1	1	3
20102D	ALLIED: BUSINESS ECONOMICS	2	2	2	2	2	2	2	1	2	1
20200E1	ENGLISH: CONTEMPORARY ENGLISH-II	2	1	1	1	1	2	1	1	1	1
20202A	CORE: FINANCIAL ACCOUNTING	3	3	2	3	2	2	3	1	2	2
20202K	ONLINE SWAYAM: PRINCIPLES OF MANAGEMENT	2	2	2	2	2	3	2	1	1	1
20202C	SKILL BASED SUBJECT: PRINCIPLES AND PRACTICES OF MODERN BANKING	2	2	3	3	2	3	2	1	2	2
20202B	ALLIED: BUSINESS ENVIRONMENT	2	2	3	2	2	2	2	1	3	1
20302A	CORE: HIGHER FINANCIAL ACCOUNTING	3	3	2	2	2	2	3	1	2	2
20302B	CORE: COMMERCIAL LAW	2	2	3	3	3	2	2	1	2	2
20302C	CORE: HUMAN RESOURCE MANAGEMENT	3	2	2	3	2	3	2	1	2	2
20302E	SKILL BASED SUBJECT: MARKETING	3	2	3	3	3	3	2	1	2	2
20302D	ALLIED: BUSINESS STATISTICS	2	2	3	2	2	2	2	3	1	2
20402A	CORE: CORPORATE ACCOUNTING - I	3	3	2	2	2	2	3	1	3	2
20402B	CORE: COMPANY LAW AND SECRETARIAL PRACTICE	2	2	3	3	2	3	3	1	2	2
20402C	CORE: TAXATION	2	3	3	2	3	3	3	1	2	2
20402E	SKILL BASED SUBJECT: INTERNATIONAL FINANCIAL REPORTING STANDARDS	3	3	2	3	2	3	3	2	2	2
20402D	ALLIED: BUSINESS MATHEMATICS	2	2	2	2	2	2	2	3	1	1
20402K	ONLINE SWAYAM: SOFT SKILLS	1	2	1	1	2	1	1	1	1	1
20502A	CORE: CORPORATE ACCOUNTING - II	3	3	2	2	2	2	3	1	3	2
20502B	CORE: FINANCIAL MANAGEMENT	3	3	3	2	2	3	3	2	3	3
20502C	CORE: COST ACCOUNTING	3	3	2	2	2	3	3	1	2	2
20502D	CORE: BUSINESS RESEARCH METHODS	2	3	3	3	2	2	3	3	2	2

CI-07
2020-21

**Dr G R DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE - 641014**

BACHELOR OF COMMERCE

(Under Choice Based Credit System)

Course Code	Course Title	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
20502K	ONLINE SWAYAM: BUSINESS ETHICS	2	2	3	3	3	2	2	1		
20502S	SKILL BASED SUBJECT: INSTITUTIONAL TRAINING	2	1	2	3	2	2	2	1	2	2
20602A	CORE: ENTREPRENEURIAL DEVELOPMENT	2	2	2	3	3	3	2	1	2	2
20602B	CORE: MANAGEMENT ACCOUNTING	3	3	2	3	2	3	3	2	3	3
20602S	CORE: PROJECT AND VIVA VOCE	2	2	2	3	2	2	2	3	3	3
20602U1	ELECTIVE I: AUDITING	2	2	3	3	3	3	3	1	2	2
20602V1	ELECTIVE II: INVESTMENT MANAGEMENT	2	2	3	3	3	2	2	2	3	2
20602P	SKILL BASED SUBJECT: LAB – MS OFFICE AND ACCOUNTING SOFTWARE	2	2	2	3	2	2	2	2	2	3

Indicators: 1. Reasonable 2. Significant 3. Strong

CI-08
2020-21

CI-09
2020-21

DR. G R DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE
(Under Choice Based Credit System)
EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
FIRST	20100E1	CONTEMPORARY ENGLISH- I	3	Theory	-	100

Objective: To inculcate aesthetic sensitivity, use error free grammatical sentences and to understand the basics of Business English and use it effectively

Unit-I: Grammar

(Teaching Hours: 10)

Tenses, Modal auxiliaries, Prepositions, Voice, Connectors

Unit-II: Basics of Communication

(Teaching Hours: 10)

The process and importance, Principles and benefits of effective communication, Communication as action and interaction, Developing honest relationship in communication, Power of words

Unit-III: Spoken English

(Teaching Hours: 10)

Speech drills, Pronunciation (Phonetics symbols), Stress and intonation

Unit-IV: LSRW Skills

(Teaching Hours: 10)

Listening skills-Videos on Self-motivation and Phonetics,
Speaking skills-Phone Conversations and Conversational Fillers,
Reading skills-Newspaper Article Review and Reading Comprehension,
Writing skills-Punctuation Rules, Euphemism and polite language

Unit-V: Literature

(Teaching Hours: 10)

Prose-Travel by Train by J.B.Priestley and Dabbawalas: Mumbai's best managed business by Amberish Diwanji.

Poetry-All the world's a stage by William Shakespeare and Paper Boats by Rabindranath Tagore.

Short Stories-The Necklace by Guy de Maupassant and A snake in the grass by R.K.Narayan .

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

Course Outcome mapping with Knowledge level

Course Outcome	CO Statement	Knowledge level
CO1	To train the students to write error free grammatical sentences and improve their linguistic skills.	K1,K3
CO2	Recognize culture, specific perspectives and values embedded in language behaviour.	K2,K5
CO3	To understand the concept of Business English and develop intellectual, personal, professional and communicative abilities.	K3,K4
CO4	To stimulate critical thinking, crafting and developing clear, lucid LSRW skills.	K2,K3
CO5	To develop creativity, imagination and aesthetic sensitivity with literary texts.	K1,K5

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating.

For every Course Outcome Knowledge Level should be mentioned & Knowledge Level can be more than one (i.e. like K1&k2)

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1		1	1							1
CO2		2	1		2					1
CO3		3	2		2					1
CO4		3	3		3			2	1	3
CO5		1								1

Indicators: 1. Reasonable 2. Significant 3.Strong

Text Books				
S.No.	Title	Author	Publishers	Publication Year &Edition
1	Contemporary English	Compiled by English Faculty of SCIB & IM	GRD SCIB & IM	Revised Ed.- 2019
Reference Books				
1	Better English Pronunciation	J.D.O'Connor	Cambridge University Press	Second Edition
2	Path of Glory	Ed Rangaswamy	Path Press	Path Press
3	Radiance-English for communication	Orient Blackswan	Orient Blackswan	2009
4	Understanding and Using English Grammar	Betty Schramper Azad	Pearson Longman	Pearson Longman

Pedagogy: Teaching /learning methods: Lecture, Interactive and Discussion methods.

CI - 11
2020-21

DR. G R DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE
(Under Choice Based Credit System)
EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
FIRST	20102A	Core: PRINCIPLES OF ACCOUNTING	5	Theory	80	20

Objectives:

- To define Accounting concepts, Conventions and rules.
- To Prepare Cash Books, BRS, Bill of Exchange, prepare final accounts.
- To Prepare consignment, Joint venture, Account current and Average due Date.

UNIT I Fundamentals of book keeping: (Teaching Hours: 13)

Fundamentals of book keeping – Accounting Concepts and Conventions - merits and demerits of accounting – Journal and Ledger – Trial Balance - Subsidiary Books.

UNIT II Cash book and BRS: (Teaching Hours: 13)

Cash Book – preparation of different types of cash book – Bank Reconciliation Statement – meaning – uses - Errors – Classification of Errors - Rectification of errors.

UNIT III Accounts of a sole trader business: (Teaching Hours: 12)

Apportionment of capital and revenue expenditure – preparation of final statements of accounts of a sole trader business.

UNIT IV Bill of Exchange: (Teaching Hours: 15)

Bills of exchange – meaning – Accounting entries for Bills transactions – Account Current – Meaning – Product method - Daily balance method. Average Due Date – meaning - Determination of Average Due date and calculation of interest.

UNIT V Consignment and Joint Venture: (Teaching Hours: 12)

Consignment - meaning – distinguish between consignment and sale – Normal loss - Abnormal loss - Joint venture - Difference between Consignment and Joint Venture.

DR. G R DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE
(Under Choice Based Credit System)
EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

CI-12
2020-21

Course Outcome mapping with Knowledge level

Course Outcome	CO Statement	Knowledge level
CO1 - Understand the Accounting concepts and conventions	Fundamentals of book keeping	K1&K2
CO2 - Acquire knowledge about cash book and Bank Reconciliation statement	Cash book and BRS	K3 &K4
CO3 - Analyse the single entry book keeping system	Accounts of a sole trader business	K4
CO4 - Applying the concepts of Bill of exchange	Bill of Exchange	K3
CO5 - Evaluating the consignment accounts and joint venture accounting	Consignment and Joint Venture	K5

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating.

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	2	1		1	2		1	
CO2	2	2	2	1	3	1	3			
CO3	3	3	3	1	2	1	2		1	
CO4	2	2	2		2		2			
CO5	2	3	2	1	3	1	3	1	1	

Indicators: 1. Reasonable 2. Significant 3.Strong

Text Books				
S.No	Title	Author	Publishers	Publication Year & Edition
1	Financial Accounting	Reddy & Murthy	Margham Publications	2008 & 7 th edition
2	Advanced accountancy	Jain S.P, Narang K.L	KalyaniPublishers New Delhi	2007 & 6 th edition
3	Advanced Accounting	R.L.Gupta & Radhaswamy,	Sultan Chand & Sons, New Delhi	2006 & 8 th edition
Reference Books				
S.No	Title	Author	Publishers	Year of Publication
1	Principles and Practice of Accountancy	R. L. Gupta, V. K. Gupta	Sultan Chand and Sons.	2010
2	Introduction to Accounting	T. S. Grewal,	Sultan Chand & Company Ltd , Delhi	1998
3	Double Entry book keeping	T. S. Grewal,	Sultan Chand & Company Ltd , Delhi	2003

Pedagogy: Lecture, PPT presentation, seminar, Assignment, Quiz.



CI-13
2020-21

DR. G R DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE
(Under Choice Based Credit System)

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
FIRST	20102B	Core - BUSINESS ORGANISATION AND OFFICE MANAGEMENT	3	Theory	-	100

Objectives:

- To study nature and forms of business Organization, Location, Sources of finance
- To explain legal requirements and registration procedures to start-up enterprise
- To study about functions and significance of office.

UNIT – I Forms of Business Organisation: (Teaching Hours: 15)

Nature and scope of business-Forms of business organization – sole trader, partnership firms, companies and co-operative societies – public enterprise – Procedures for establishing various forms of organization.

UNIT – II Business Entity and its categories of business licence:(Teaching Hours: 15)

Business Entity- Types of Entity-Registered Entity-Unregistered Entity-Different categories of business licence- Legal requirements and registration procedures:- Food Processing Industry, Textile Industry, Software Industry, Engineering Industry

UNIT – III Location of business and sources of finance: (Teaching Hours: 15)

Location of business – factors influencing location, localization of industries - size of firms, sources of finance – shares, debentures, public deposits, bank credit and trade credit.

UNIT – IV Office: Accommodation and Building: (Teaching Hours: 10)

Office: Meaning – Functions and Significance; Office Accommodation: Meaning and Importance – Factors Influencing Choice of Office Accommodation – Office Building – Size – Layout – Safety and Security Measures.

UNIT – V Office machines, records, EDP: (Teaching Hours: 10)

Office Machines – Kinds – Objectives – Advantages and Limitations; Office Records: - filing and indexing - Data processing systems – EDP - uses and limitations.

DR. G R DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE
(Under Choice Based Credit System)
EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

CI-14
2020-21

Course Outcome mapping with Knowledge level

Course Outcome	CO Statement	Knowledge level
CO1 - Understand the various forms and procedures for establishing various forms of organisation	Forms of Business Organisation	K1 & K2
CO2 - Acquire knowledge about various business entities, its legal requirements and registration procedures	Business Entity and its categories of business licence	K1 & K3
CO3 - Analyse about the location of business and its size and sources of finance	Location of business and sources of finance	K4 & K2
CO4 - Evaluating the factors regarding office, its accommodation, size, layout and measures	Office: Accommodation and Building	K5
CO5 - Applying the concept of filing and indexing, data processing system	Office machines, records, EDP	K3 & K5

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating.

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2		1		3	1			
CO2	3	1				3	1			
CO3	3	2	2			3		1	3	
CO4	3	1				3		1		
CO5	3	1	2			3	2		1	

Indicators: 1. Reasonable 2. Significant 3.Strong

Text Books

S.No	Title	Author	Publishers	Publication Year & Edition
1	Business organisation and management	Shukla,M.C	Sultan Chand & Company Ltd	2014& 12 th edition
2	Fundamentals of Business Organisation and Management	Bhushan Y.K	Sultan Chand & Sons, Delhi.	2013& 3 rd edition
3	Office Organisation and Management	S.P. Arora	Vani educational Books, Chennai	2003& 3 rd edition

Reference Books

S.No	Title	Author	Publishers	Year of Publication
1	Business Organisation & Management	D.P.Jain	Varinda Publications Pvt Ltd, New Delhi	2010
2	Business organisation and office management	R. C. Bhatia K. Natesa Priya	Atlantic Publishers and Distributors	2012
3	Modern Business Organisation and Management	Sherlaker SA/ Sherlaker V	Himalaya publishing	2018

Pedagogy: Lecture, PPT presentation, seminar, Assignment, Quiz.

CI-15
2020-21

DR. G R DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE
(Under Choice Based Credit System)
EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
FIRST	20102C	Core: BUSINESS COMMUNICATION	4	Theory	-	100

Objectives:

- To study about definition and types of communication, objectives and barriers.
- To explain the structure and layout of the business letter and sales letter.
- To study about report writing, classifications of report and its characteristics.

UNIT I Types of Communication: **(Teaching Hours: 13)**

Definition - Types and patterns of communication - Spoken communication - Written communication - Non-verbal communication - Audio-visual communication and Multimedia communication.

UNIT II Business Correspondence: **(Teaching Hours: 14)**

Objectives of communication - Horizontal communication - Upward communication - Barriers to communication. Business correspondence – Functions - Various kinds of business correspondence.

UNIT III Business Letter: **(Teaching Hours: 14)**


Business Letter – Characteristics - Organisation, Structure and Layout of a business letter. Letter of Enquiries and Replies, Offers and quotations - Credit and Status Enquiries- Complaints, Claims and adjustment.

UNIT IV Report Writing: **(Teaching Hours: 12)**

Sales Letters – Circulars. Bank Correspondence. Life Insurance Correspondence. Collection letters – Correspondence of a Company Secretary - Report writing – Classification - Characteristics of a good report.

UNIT V Online Practical Modules: **(Teaching Hours: 12)**

Career strokes: Online Practical modules: Communication skills – Group Discussion – Interviews – Team work – Time management – Business Awareness.



CI-16
2020-21

DR. G R DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE
(Under Choice Based Credit System)
EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

Course Outcome mapping with Knowledge level

Course Outcome	CO Statement	Knowledge level
CO1 - To acquire the knowledge of Business Communication	Types of Communication	K1 & K2
CO2 - Understanding knowledge about Business Correspondence	Business Correspondence	K2 & K3
CO3 - Applying the Business Letter writing skills	Business Letter	K2 & K3
CO4 - Evaluating the Report Writing	Report Writing	K5
CO5 - Applying skills towards online practical modules.	Online Practical Modules	K4

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating.

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2			3	2	2				
CO2	3		2	3		2			2	
CO3	3	2	2	2	2	3	2	2	2	
CO4	2	2		3	2	2		2		3
CO5	3			3	3	2		2		3

Indicators: 1. Reasonable 2. Significant 3.Strong

Text Books

S.No.	Title	Author	Publishers	Publication Year & Edition
1	Business Communication	Dr. K.K. Ramachandran,	Macmillan Publications, Delhi	2007
2	Essentials of Business Communication	RajendraPal, J.S.Korlahalli,	Sultan Chand & Sons.	2014
3	Essentials of Business Communication	Reddy Raja Rao,	Himalaya Publishing House,	2013

Reference Books

S.No.	Title	Author	Publishers	Year of Publication
1	Business Communication	Vainder Bhatia,	Khanna Publishing Co. P Ltd. Delhi.	2010, 8 th
2	Business Communication	Dr V K Jain, Dr. O P Biyani,	Sultan Chand & Company Ltd , Delhi	1998, 11 th
3	Essentials of Business Communication	Maryellen Guffey, Dana Lowey	Cengage Learning	2019, 11 th

Pedagogy: Lecture, PPT presentation, seminar, Assignment, e. content Learning, Quiz, Group Discussion

DR. G R DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE
(Under Choice Based Credit System)

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

CI-17
2020-21

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
FIRST	20102D	Allied: BUSINESS ECONOMICS	3	Theory	-	100

Objectives:

- To study definition and scope of business economics, law of demand, law of supply, types of elasticity of demand.
- To study production function with one variable, two and all variable inputs, cost and output relationship in the short run and long run.
- To study price determination under perfect and imperfect market, Business cycle, Monetary and Fiscal policies.

UNIT I Concept of Business Economics: (Teaching Hours: 11)

Business Economics – Meaning, Definition – Characteristics of Business Economics – Nature and Scope of Business Economics – Distinction between Business Economics and Economics – Uses of Business Economics – Role and Responsibilities of a Business Economist – Principles of Business Economics

UNIT II Demand and Demand Forecasting: (Teaching Hours: 13)

Meaning of Demand – Determinants of Demand - Law of Demand - Demand Analysis – Demand Schedule - Elasticity of Demand - Types of Elasticity of Demand (Price, Income, Cross, Advertisement) - Methods of Measuring Elasticity of Demand - Demand Forecasting – Objectives of demand forecasting - Methods of Demand forecasting.

UNIT III Production Function and Supply: (Teaching Hours: 15)

Production function - Factors of Production - Production functions with one variable input - Production function with two variable inputs - Production functions with all variable input - Law of Supply - Determinants of supply – Elasticity of supply - Meaning of Cost -Types of cost - Cost and output relationship in the short run and the long run - Economies of scale - Diseconomies of scale.

UNIT IV Markets and Price Discrimination: (Teaching Hours: 15)

Market definition - Types of Market (Perfect competition, Monopoly, Monopolistic, oligopoly). Price discrimination - Price and Output determination in Perfect and Imperfect markets.

UNIT V Business Cycle, Monetary and Fiscal Policy: (Teaching Hours: 11)

Business cycle - Meaning and phases of business cycle - Monetary Policy of India -Fiscal Policy of India – Inflation – Deflation – Causes and Effects of Inflation and Deflation.

Course Outcome mapping with Knowledge level

Course Outcome	CO Statement	Knowledge level
CO1 - Understand the concepts of Business Economics	Concept of Business Economics	K1 & K2
CO2 - Acquire knowledge about Demand and Demand Forecasting	Demand and Demand Forecasting	K3 & K4
CO3 - Analyse the concepts of Production Function and Supply	Production Function and Supply	K3, K4 & K5
CO4 - Applying the concepts of Markets and Price Determination	Market and Price Determination	K3 & K5
CO5 - Evaluating the Business Cycle, Monetary and Fiscal Policy, Inflation and Deflation	Business Cycle, Monetary and Fiscal Policy	K5

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2		1		3	1			
CO2	3	1				3	1			
CO3	3	2	2			3		1	3	
CO4	3	1				3		1		
CO5	3	1	2			3	2		1	

Indicators: 1. Reasonable 2. Significant 3. Strong

Text Books				
S.No.	Title	Author	Publishers	Publication Year & Edition
1.	Business Economics	Sankaran S	Margham Publications, Madras	2014 & 7 th edition
2.	Micro Economics	Jhingan M.L,	Varinda Publications P ltd, Mumbai.	2007 & 6 th edition
3.	Principles of Economics	Seth.M.L, Lakshmi Narain Agarwal,	Sultan Chand and Sons. Delhi	2008 & 12 th edition
Reference Books				
S.No.	Title	Author	Publishers	Year of Publication
1.	Managerial Economics	Varshney & Maheswari,	Sultan Chand and Sons, Delhi	2010
2.	Business Economics	K.P.M Sundharam & E.N Sundharam	Sultan Chand & Company Ltd, Delhi	2008
3.	Business Economics	H. L. Ahuja	Sultan Chand & Company Ltd, Delhi	2016

Pedagogy: Lecture, PPT presentation, seminar, Assignment, Quiz.

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
SECOND	20200E1	Contemporary English II	3	Theory	-	100

Objective: To inculcate aesthetic sensitivity, use error free grammatical sentences and to understand the basics of Business English and use it effectively

Unit-I: Grammar

(Teaching Hours: 10)

Phrases, clauses, sentence structures, Idioms, Lexical skills.

Unit-II: Effective Communication

(Teaching Hours: 12)

Social English and cultural awareness, Writing paragraphs. CV(resume)/Job Interviews, Presentations – Structure and key phrases, Presentations – Being lively and Persuasive, Style – Clarity and Emphasis.

Unit-III: Communication Practice

(Teaching Hours: 12)

Communication Exercise, Real Life incidents, Face – to- Face training, Presenting skills, group discussion and seminars.

Unit-IV: LSRW Skills

(Teaching Hours: 10)

Listening skills-Interview with CEO & Marketing director, Nature: Changing Opinions, Extended multiple choice, Summary Completion.
Speaking skills-Pronunciation: Word Stress, Stress Shift, Contrastive Stress, Emphasis, Compound Adjectives, Past Simple Endings.
Reading skills- Information and communication technology , Globalisation and economic policy.
Writing skills- Feature Writing, Interviewing & Ad-writing.

Unit-V: Literature

(Teaching Hours: 10)

Prose- 'I Have a Dream' by Martin Luther King Jr. and 'Words of Wisdom' by Chetan Bhagat.
Poetry- 'A Prayer For My Daughter' by W.B. Yeats and Palanquin Bearers by Sarojini Naidu.
Short Stories- 'The Last Leaf' by O. Henry and Glory at Twilight by Bhabhani Bhattacharya.

Course Outcome mapping with Knowledge level

Course Outcome	CO Statement	Knowledge level
CO1	To train the students to write error free grammatical sentences and improve their linguistic skills.	K1,K3
CO2	Recognize culture, specific perspectives and values embedded in language behaviour.	K2,K5
CO3	To understand the concept of Business English and develop intellectual, personal, professional and communicative abilities.	K3,K4
CO4	To stimulate critical thinking, crafting and developing clear, lucid LSRW skills.	K2,K3
CO5	To develop creativity, imagination and aesthetic sensitivity with literary texts.	K1,K5

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating.

For every Course Outcome Knowledge Level should be mentioned & Knowledge Level can be more than one (i.e. like K1&k2)

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1		1	1							1
CO2		2	1		2					1
CO3		3	2		2					1
CO4		3	3		3			2	1	3
CO5		1								1

Indicators: 1. Reasonable 2. Significant 3.Strong

Text Books				
S.No.	Title	Author	Publishers	Publication Year & Edition
1	Contemporary English	Compiled by English Faculty of SCIB &IM	GRD SCIB & IM	Revised Ed.- 2019
Reference Books				
1	Better English Pronunciation	J.D.O'Connor	Cambridge University Press	Second Edition
2	Paths of Glory	Ed Rangaswamy	Path Press	Path Press
3	Radiance-English for communication	Orient Blackswan	Orient Blackswan	2009
4	Understanding and Using English Grammar	Betty Schramper Azad	Pearson Longman	Pearson Longman
5	Listening and speaking skills	Barry Cussack and Sam McCarter	Oxford	Oxford

Pedagogy: Teaching /learning methods: Lecture, Interactive and Discussion methods.

DR. G R DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE
(Under Choice Based Credit System)

CI - 21
2020-21

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
SECOND	20202A	Core: FINANCIAL ACCOUNTING	5	Theory	80	20

Objectives:

- To gain basic knowledge of Depreciation accounting, Branch and Departmental accounts and Hire Purchase accounts.
- To know the Concept of Hire purchase, Instalment purchase and Single entry systems.
- To gain knowledge of Non – trading concern and its accounting treatment.

UNIT I Types of Depreciation: (Teaching Hours: 15)

Depreciation – Objectives, Causes, Factors to be considered in charging depreciation - Methods – Straight line method – Written down value method – Annuity method. Reserves and provisions – Types of reserves and provision - Difference between reserves and provisions.

UNIT II Hire purchase and Instalment System: (Teaching Hours:13)

Hire purchase System – Features – Accounting treatment – Calculation of interest – Default and repossession (Excluding Hire Purchase Trading A/c) - Instalment system – Difference between hire-purchase and instalment system.

UNIT III Branch and Departmental Accounts: (Teaching Hours: 14)

Branch accounts (excluding foreign and independent branches). Departmental accounts – Transfer at Cost or selling price.

UNIT IV Single Entry System: (Teaching Hours: 10)

Single Entry System – Meaning - features - Difference between single entry system and double entry system – Difference between statement of affairs and balance sheet – Accounting treatment - Statement of affairs method and conversion Method (Excluding final accounts).

UNIT V Non –Trading Concern Accounts: (Teaching Hours:13)

Non Trading Concern Accounts - Meaning – Scope – Capital Expenditure – Revenue Expenditure – Preparation of Receipts and Payments Accounts – Income and Expenditure Accounts – Balance Sheet of Non Trading Concerns

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

Course Outcome mapping with Knowledge level

Course Outcome	CO Statement	Knowledge level
CO1 - Understanding the Depreciation concepts, reserves and Provisions.	Types of Deprecation:	K1&K2
CO2 - Acquire knowledge about Hire purchase and Instalment System	Hire purchase and Instalment System	K2 &K3
CO3 - Analysing the Branch accounts and Departmental accounts transfer at cost or selling price.	Branch and Departmental Accounts	K4
CO4 - Understanding the accounting treatment in single entry system	Single Entry System	K1&K2
CO5 - Evaluating the concept of Non –Trading Concern Accounts	Non –Trading Concern Accounts	K5

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating.

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3		2	2	1	1		2	
CO2	3	2		3	2	1	1		2	
CO3	3	3	2	3	1	2	1	1	2	
CO4	2	2		2	2	2	1		1	
CO5	2		2	3		1	1		1	

Indicators: 1. Reasonable 2. Significant 3.Strong

Text Books

S.No.	Title	Author	Publishers	Publication Year & Edition
1	Financial Accounting	Reddy & Murthy	Margham Publications	2008& 7 th edition
2	Advanced accountancy	Jain S.P, Narang K.L	KalyaniPublishersNew Delhi	2007 & 6 th edition
3	Advanced Accounting	R.L.Gupta&Radhaswamy,	Sultan Chand & Sons, New Delhi	2006 & 8 th edition

Reference Books

S.No.	Title	Author	Publishers	Year of Publication
1	Principles and Practice of Accountancy	R. L. Gupta, V. K. Gupta	Sultan Chand and Sons.	2010
2	Advanced Accounting	S.N.Maheswari,	Vikas Publishing house, New Delhi.	2009
3	Financial Accounting	Dr S Ganesan, S R Kalavathi,	Thirumalai Publication	2007

Pedagogy: Lecture, PPT presentation, seminar, Assignment, Quiz.

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
SECOND	20202K	ONLINE SWAYAM: PRINCIPLES OF MANAGEMENT	3			

Objectives:

- To acquaint students with the terms, concepts and points of view used in management and its evolution
- To provide students with a working knowledge of that skills and functions necessary to be an effective and efficient manager.
- To provide an introduction to the theory and practice of managing organisations and examine the management functions.

Course link: <http://www.swayam.gov.in>

Week 1: Management: Definition, nature, purpose and scope of management, Skills and roles of a Manager, functions, principles; Evolution of Management Thought, Scientific Management.

Week 2: Planning: Types of plans, planning process, Characteristics of planning, Traditional objective setting, Strategic Management, premising and forecasting

Week 3: Decision-Making: Process, Simon's model of decision making, creative problem solving, group decision making.

Week 4: Management by Objectives: Management by exception; Styles of management: (American, Japanese and Indian), McKinsey's 7-S Approach, Self Management

Week 5: Organizing: Organizational design and structure, Coordination, differentiation and integration.

Week 6: Span of management, centralization and de-centralization Delegation, Authority & power - concept & distinction, Line and staff organizations

Week 7: Staffing: Human Resource Management and Selection, Performance appraisal and Career strategy, Coordination- Concepts, issues and techniques

Week 8: Organizational Change: Introduction, Resistance to Change, Behavioural Reactions to Change, Approaches Or Models to Managing Organisational Change.

Week 9: Organizational Change: Introduction, Resistance to Change, Behavioural Reactions to Change, Approaches Or Models to Managing Organisational Change.

Week 10: Leading: Human Factors and Motivation, Leadership, Communication, Teams and Team Work

DR. G R DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE
(Under Choice Based Credit System)

CI-24
2020-21

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

Week 11: Leading: Human Factors and Motivation, Leadership, Communication, Teams and Team Work

Week 12: Controlling: Concept, planning-control relationship, process of control, Types of Control, Control Techniques Characteristics of team

BOOKS AND REFERENCES

1. Principles of management: Stoner
2. Principles of management: Koontz O'donell



DR. G R DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE
(Under Choice Based Credit System)
EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

CI - 25
2020-21

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
SECOND	20202B	Allied: BUSINESS ENVIRONMENT	4	Theory	-	100

Objectives:

- To develop ability to understand and scan the issues of modern business environment.
- To analyze the market opportunities.
- To understand the laws relevant to business.

UNIT I Overview of Business Environment: (Teaching Hours: 15)

An overview: Business Environment – Concepts – Factors and dimensions - Nature and significance of Business environment – types of Business environment: internal, external, micro and macro environment – Environmental analysis – need and importance – Techniques- Environmental forecasting.

UNIT II Economic Environment: (Teaching Hours: 12)

Economic environment: Nature of economy – Economic systems – Economic Conditions – Economic Reforms – Liberalization – Privatization – Merits and Demerits – Globalization – Foreign investment – Significance of Foreign investment – Types - Factors affecting Foreign investment.

UNIT III Social and Cultural Environment: (Teaching Hours: 12)

Social and Cultural environment: Social Environment – Business and society – Elements – Factors influencing social environment – Social Audit – Objectives – Methods – Obstacles – Social audit in India – Cultural environment – Elements of Culture – Factors influencing cultural environment.

UNIT IV Political Environment: (Teaching Hours: 13)

Political Environment: Economic roles of government – political system – Relationship between Government and Business in India – political risk – home country environment – host country environment – managing political risk. Government and legal environment – law relevant to business.

UNIT V Technological Environment: (Teaching Hours: 13)

Technological Environment: Innovation – technological leadership – Features of Technological Environment – Factors Governing Technological Environment – transfer of technology – information technology and management – Impact of technology on globalization – Green Environment.



EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

Course Outcome mapping with Knowledge level

Course Outcome	CO Statement	Knowledge level
CO1 - Understanding the Importance of Business Environment	Overview Of Business Environment	K2
CO2 - Describing the economic reforms and economic system	Economic Environment:	K3 & K4
CO3 - Understanding the factors influencing social Environment	Social and Cultural Environment	K2 & K4
CO4 - Applying the law relevant to Business	Political Environment	K3
CO5 - Creating & Evaluating the technology on globalization	Technological Environment	K2&K5

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating.

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3		1	3	2	3	1		1	
CO2	2		3	2	2	3			2	
CO3	1		2	3	2	2	2			
CO4	3		3	2	2	3	1		2	
CO5	3		1	3	3	2			1	

Indicators: 1. Reasonable 2. Significant 3.Strong

Text Books				
S.No.	Title	Author	Publishers	Publication Year & Edition
1	Business Environment	Dr. Francis Cherunilam	Himalaya Publishing House	2003 & 15 th edition
2	Business Environment	Dr. Suresh Bedi,	Excel Books, Delhi.	2005 & 14 th edition
3	Business Environment for Strategic Management	Dr. K.Asathappa	Himalaya Publishing House, Mumbai.	2014 & 3 rd edition
Reference Books				
S.No.	Title	Author	Publishers	Year of Publication
1	International Marketing	Sak Onkvist & John Shaw	Routledge	2004 & 4 th edition
2	Business Environment	C B Gupta	Sultan Chand & Sons	2013 & 8 th edition
3	Business Environment	Justin Paul	MCGrawhill	2010 & 3 rd edition

Pedagogy: Lecture, PPT presentation, seminar, Assignment, Quiz.

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
SECOND	20202C	Skill Based Subject :- PRINCIPLES AND PRACTICES OF MODERN BANKING	2	Theory	-	100

Objectives:

- To understand the banking practices and procedures
- To acquire the knowledge of modern banking practices and procedures
- To understand concept and applications of electronic payment system

UNIT I Banking Concepts: (Teaching Hours: 14)

Banking Regulation Act 1949 - Definition of Banker and Customer; General relationship – Debtor and Creditor Relationship - Opening of a New Account – General Precautions – Types of Accounts :- Fixed Deposit – Savings Account – Current Account – Recurring Deposits – Pass Book – its functions – Special Types of customers: Minor – Lunatic – Drunkards.

UNIT II Negotiable Instruments: (Teaching Hours: 12)

Characteristics of Negotiable Instruments – Different types of Negotiable Instruments – Bills of Exchange – Essentials – Promissory Note – Essentials – Cheques – Essentials – Endorsement – Crossing of Cheques – Marking of cheques.

UNIT III Collecting and Paying Banker: (Teaching Hours: 14)

Collecting Banker -Procedure for collection – Duties and Responsibilities – Paying Banker: Duties and Responsibilities – Statutory protection – Points to be considered before passing a cheque for payment. Loans and Advances – Principles of good lending – Safety, liquidity and Profitability of funds.

UNIT IV E-Banking and Electronic Payment Gateway: (Teaching Hours: 13)

E-Banking-Core banking – Electronic Payment Gateway: ATM – ECS-NEFT-RTGS-SWIFT-The intelligent auto teller and Netware Management System.

UNIT V Electronic card and Customer Grievance: (Teaching Hours: 12)

Electronic card and its types- Impact of IT on banking service quality – Customer Grievance and Redressal- Ombudsman.

Course Outcome mapping with Knowledge level

Course Outcome	CO Statement	Knowledge level
CO1 - Acquire the knowledge of Banking and different types of Deposits	Banking Concepts	K1&K2
CO2 - Acquire knowledge about Negotiable instruments and its essentials	Negotiable Instruments	K2 &K3
CO3 - Applying the skill for collecting and paying banker duties and responsibilities	Collecting and Paying Banker	K3 & K4
CO4 - Evaluating the importance of E-banking performance	E-Banking and Electronic Payment Gateway	K5
CO5 - Analyzing the Electronic card services and its grievances	Electronic card and Customer Grievance	K4 & K5

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating.

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2	2	3	2	1	2	2	2	1	
CO2	2	3	2	1	2	2	2	1	2	
CO3	3	2	2	2	1	2	1	2	2	
CO4	3	3	2	1	2	1	2	2	1	
CO5	2	3	2	1	3	1	3	1	1	

Indicators: 1. Reasonable 2. Significant 3.Strong

Text Books

S.No.	Title	Author	Publishers	Publication Year & Edition
1	Banking Theory Law and Practice	Sundaram and Varshney	Sultan Chand & Company, NewDelhi	2005 & 4 th edition
2	Banking Law and Practice	S.N.Maheswari	Kalyani Publishers, New Delhi	2014& 13 th edition
3	E-Banking in India	Dr.M.Srinivas	Himalaya Publication NewDelhi	2019 & 1 st edition

Reference Books

S.No.	Title	Author	Publishers	Year of Publication
1	Banking Law and Practice	Kandasamy.K	S.Chand& Company, New Delhi	1998
2	Banking Law and Practice	Gordan and Natarajan	Himalaya Publication,NewDelhi	2016
3	Banking Law and Practice	ML Tannan Rajesh Narain Gupta	Lexis Nexis	2017

Pedagogy: Lecture, PPT presentation, seminar, Assignment, Quiz.

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
THIRD	20302A	Core: HIGHER FINANCIAL ACCOUNTING	4	Theory	80	20

Objectives:

- To gain knowledge about partnership accounts and royalty accounts.
- To gain knowledge about Dissolution of Firm
- To study about Statement of Affairs and Deficiency Accounts.

UNIT I Concept of Royalty Accounts:**(Teaching Hours: 12)**

Royalty accounts – Royalty – Minimum Rent – Short-workings – Recoupment of Short-workings – Entries in the Booking of Lessor and Lessee (Excluding Sub-lease).

UNIT II Partnership Accounts:**(Teaching Hours: 16)**

Partnership Accounts - Division of Profits - Fixed and fluctuating capital - Guarantee of profits - Admission of partner

UNIT III Partnership Accounts, Amalgamation and Sale:**(Teaching Hours: 12)**

Retirement and Death of partner - Joint life policy - Amalgamation and sale of firms.

UNIT IV Dissolution and Insolvency of Partner:**(Teaching Hours: 13)**

Dissolution - Insolvency of Partner: Insolvency of one partner, Insolvency of more than one partner - Insolvency of all partners - Rule in Garner (Vs) Murray - piecemeal distribution.

UNIT V Statement of Affairs and Deficiency Account:**(Teaching Hours: 12)**

Insolvency Accounts of Individuals and Partnership firm – Meaning of insolvent – Distinction between insolvency of an individual and a partnership firm – Preparation of Statement of affairs and deficiency accounts.

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

Course Outcome mapping with Knowledge level

Course Outcome	CO Statement	Knowledge level
CO1 - Understand the concepts of Royalty Accounts	Concept of Royalty Accounts	K1 & K2
CO2 - Acquire knowledge about Partnership Accounts	Partnership Accounts	K3 & K4
CO3 - Analyse Partnership Accounts and Amalgamation and Sale of Firms	Partnership Accounts, Amalgamation and Sale	K3, K4 & K5
CO4 - Applying the concepts of Dissolution of Firm and Insolvency of Firm	Dissolution and Insolvency of Partner	K3 & K5
CO5 - Evaluating the Statement of Accounts and Deficiency Accounts	Statement of Accounts and Deficiency Accounts	K5

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating.

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	2	1		1	2		1	
CO2	2	2	2	1	3	1	3			
CO3	3	3	3	1	2	1	2		1	
CO4	2	2	2		2		2			
CO5	2	3	2	1	3	1	3	1	1	

Indicators: 1. Reasonable 2. Significant 3. Strong

Text Books

S.No.	Title	Author	Publishers	Publication Year & Edition
1.	Financial Accountancy	T.S.Reddy& Murthy,	Margham Publications, Madras	2009 & 12 th edition
2.	Advanced Accountancy	S.P.Jain & K. L. Narang,	Kalyani Publishers, New Delhi	2002 & 13 th edition
3.	Advanced Accounting	Gupta, R.L &, Radhasamy	Sultan Chand and Sons. Delhi	2001 & 13 th edition

Reference Books

S.No.	Title	Author	Publishers	Year of Publication
1.	Advanced Accounting	S.N.Maheshwari	Vikas Publishing House, Delhi	2003
2.	Advanced Accounts	M C Shukla, T S Grewal& S C Gupta	Sultan Chand & Company Ltd, Delhi	2002
3.	Principles and Practice of Accountancy	R. L. Gupta and V. K. Gupta	Sultan Chand & Sons Ltd, Delhi	2009

Pedagogy: Lecture, PPT presentation, Seminar, Assignment, Quiz.



DR. G R DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE
(Under Choice Based Credit System)

CJ-31
2020-21

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
THIRD	20302B	Core: COMMERCIAL LAW	4	Theory		100

Objectives:

- To know the legal provisions of business and to gain knowledge in respect of law relating to commercial transactions.
- To gain a basic knowledge in the Indian Contract Act.
- To Acquire knowledge of Law of Agency and Sale of Goods Act.

UNIT I Classifications of Contract: (Teaching Hours: 15)

Indian Contract Act 1872 - Contract - Definition – Legal Obligation and Agreement – Essential Elements of Valid Contract - classifications of Contract - offer – meaning – Legal rules – Acceptance - Legal rules - Revocation of offer and Acceptance - Consideration – Essentials – “No-Consideration No Contract”– Exceptions.

UNIT II Capacity of Contract: (Teaching Hours: 15)

Capacity – Legal rules – Minor’s Agreements – persons of unsound mind – disqualified persons – Free consent – Legal rules – Coercion – Undue Influence – Misrepresentation – Mistake – Fraud. Different modes of discharge of contract - Remedies for breach of contract - Principles for awarding damages

UNIT III Indemnity and guarantee: (Teaching Hours: 12)

Contract of Indemnity and Guarantee - Definition - Rights of Indemnity-holder – Rights of Surety - Discharge of Surety. Bailment and Pledge - Kinds of Bailment – Rights and Duties of Bailee and Bailor - Pledge - Rights and Duties of Pawnee and Pawnor.

UNIT IV Law of Agency: (Teaching Hours: 10)

Law of Agency - Kinds of Agents - Rights, Duties and Liabilities of Principal and Agents. Indian Partnership Act 1932 – Definition – Rights, Duties and Liabilities of Partners - Dissolution of Partnership firm.

UNIT V Sale of Goods Act: (Teaching Hours: 13)

Sale of Goods Act 1930 – Definition - Sale - Differences between Sale and Agreement to sell - Rules regarding passing of Property in Goods. Conditions and Warranties – Definition - Principles of "Caveat Emptor" and its limitations. Rights and Duties of common carriers - Contract of carriage of goods by sea - Bill of Lading and Charter party.

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

Course Outcome mapping with Knowledge level

Course Outcome	CO Statement	Knowledge level
CO1 - Understanding the concepts and classifications of contract.	Classifications of Contract	K1&K2
CO2 - Applying the legal rules of capacity to contract	Capacity of Contract	K3 &K4
CO3 - Defining the rights of Indemnity Holder and Surety and the kinds of Bailment.	Indemnity and guarantee	K2 &K3
CO4 - Acquiring the knowledge of rights, Duties of Principal and Agents.	Law of Agency	K3&K5
CO5 - Defining the Rights and Duties of Common Carriers.	Sale of Goods Act	K1 & K5

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating.

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3		3	3	2	2	1			
CO2	2		3	3	2	1				
CO3	3		3	3	2	1			1	
CO4	2		3	3	3	2	1	1	2	
CO5	3		2	2	2	2	1		1	

Indicators: 1. Reasonable 2. Significant 3.Strong

Text Books

S.No.	Title	Author	Publishers	Publication Year & Edition
1	Commercial Law	Kapoor N.D	Sultan Chand & Sons, New Delhi	2015& 3 rd edition
2	Business Law	M.C. Kuchhal	Vikas Publishing House, New Delhi	2013& 6 th edition
3	Principles of Business Law	Aswathappa,	Himalaya Publishing House,	2001& 4 th edition

Reference Books

S.No.	Title	Author	Publishers	Year of Publication
1	Mercantile Law	P.C.Tulsan	Tata MC.Graw Hill Publishing Co	2007
2	A Text book of Business Law	A K Singhal,	Vayu Education	2017
3	Business Law	P.C Tulsian	Tata MC.Graw Hill Publishing Co	2000

Pedagogy: Lecture, PPT presentation, seminar, Assignment, Quiz.

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
THIRD	20302C	Core: HUMAN RESOURCE MANAGEMENT	4	Theory	-	100

Objectives:

- To Study the meaning, objectives, scope of Human Resource Management.
- To bring out the details about HRP, job analysis and job design.
- To study about recruitment, selection, motivation, employee grievances.

Unit I Human Resource Management and Planning: (Teaching Hours: 13)

HRM: Meaning - objectives - Scope and functions. HRP: Definition – objectives - need - importance – levels - process of HRP, Barriers of HRP and Effective HRP.

Unit II Job Analysis, Job Design and Job Evaluation: (Teaching Hours: 15)

Job Analysis: Definition - Uses and process of job analysis. Job Design: Meaning - Factors affecting job design - methods of job design. Job evaluation: Definition – objectives – procedure - merits – Demerits - methods - essentials of job evaluation.

Unit III Recruitment, Selection and Training: (Teaching Hours: 13)

Recruitment: Definition - Sources of recruitment – process – methods - factors affecting recruitment - effectiveness of recruitment. Selection: Definition - need - methods of selection. Training: meaning – Need - importance - steps - evaluation of training.

Unit IV Concept of Performance Appraisal: (Teaching Hours: 12)

Performance Appraisal – Concept – Changing pattern of performance appraisal – Objectives – Process – Methods – Barriers to Effective Performance Appraisal.

Unit V Employee Grievance and Personnel Audit: (Teaching Hours: 12)

Employee Grievance: Meaning – causes - grievance procedure – model - legislative aspects - essentials of sound grievances. Personnel audit: meaning – objectives - scope - process.

Course Outcome mapping with Knowledge level

Course Outcome	CO Statement	Knowledge level
CO1 - Understand the concepts of Human Resource Management and Planning	Human Resource Management and Planning	K1 & K2
CO2 - Acquire knowledge about Job Analysis, Job Design and Job Evaluation	Job Analysis, Job Design and Job Evaluation	K3 & K4
CO3 - Analyse the methods of Recruitment, Selection and Training	Recruitment, Selection and Training	K3, K4 & K5
CO4 - Applying the concepts of Performance Appraisal	Concept of Performance Appraisal	K3 & K4
CO5 - Evaluating Employee Grievance and Personnel Audit	Employee Grievance and Personnel Audit	K4 & K5

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating.

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2	2	3	2	1	2	2	2	1	
CO2	2	3	2	1	2	2	2	1	2	
CO3	3	2	2	2	1	2	1	2	2	
CO4	3	3	2	1	2	1	2	2	1	
CO5	2	3	2	1	3	1	3	1	1	

Indicators: 1. Reasonable 2. Significant 3. Strong

Text Books

S.No.	Title	Author	Publishers	Publication Year & Edition
1.	Human Resource Management	Dr. S. S Khanka	Sultan Chand & Company Ltd, Delhi	2008 & 7 th edition
2.	Human Resource Management	V. S. P Rao	Konark Publishers P ltd,	2007 & 6 th edition
3.	Human Resource Management	Biswajeet Pattanayak	PHI Learning Pvt Ltd	2008 & 12 th edition

Reference Books

S.No.	Title	Author	Publishers	Year of Publication
1.	Human Resource Management	P. G. Aquinas	Vikas Publishing House Pvt Ltd,	2010
2.	Emerging Trends in HRM: Sectoral Experiences	Mrudula E, V. V. Ramani	Sultan Chand & Company Ltd, Delhi	2008
3.	Human Resource Management	Dr. C. D. Balaji	Margham Publications, Chennai	2016

Pedagogy: Lecture, PPT presentation, seminar, Assignment, Quiz.

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
THIRD	20302E	Skill based subject: MARKETING	3	Theory	-	100

Objectives:

- To understand the principles, concepts and techniques of marketing management and acquisition of distinctive abilities and skill to apply them.
- To know about the consumer behavior and market segmentation
- To study about rural, online and retail marketing

UNIT I Concept of Modern Marketing Management: (Teaching Hours: 10)

Definition – Meaning – Concept of Modern Marketing Management – Definition of Market – Classification of Markets – Marketing and Selling – Marketing Functions.

UNIT II Product mix and Price mix: (Teaching Hours: 15)

Product Mix – Meaning of a product – Product mix strategies - New Product Development – Product Life Cycle – Price Mix: Importance of price, pricing objectives, kinds of pricing – Factors influencing pricing decision.

UNIT III Physical distribution and Promotional mix: (Teaching Hours: 15)

Physical Distribution – Meaning – Importance – Factors influencing Distribution channel – kinds of middlemen- Functions of Middlemen. Promotion mix: meaning and Definition – methods of promotion – Advertising – characteristics and types – Sales promotion: Meaning – Types – importance. Personal selling: – Meaning – importance – Personal selling process.

UNIT IV Consumer behavior and market segmentation: (Teaching Hours: 13)

Consumer Behaviour- Meaning- Need- Factors influencing consumer behavior- Buyer decision making process. Market segmentation: Meaning – Definition – Bases of market segmentation.

UNIT V Forms of marketing: (Teaching Hours: 12)

Rural Marketing – Meaning and Importance - E – Marketing and Online marketing. Meaning and importance- Retail marketing: Meaning-Importance.

Course Outcome mapping with Knowledge level

Course Outcome	CO Statement	Knowledge level
CO1 - Understand the concept of marketing and its role in business and society	Concept of Modern Marketing Management	K1 & K2
CO2 - Acquire knowledge about product mix and price mix strategies	Product mix and Price mix	K1 & K3
CO3 - Analyse about physical distribution, advertising and personal selling	Physical distribution and Promotional mix	K4 & K2
CO4 - Evaluating the Concept of consumer behavior and bases of market segmentation	Consumer behavior and market segmentation	K5
CO5 - Applying the concept of various forms of marketing like Rural, Online and retail.	Forms of marketing	K3 & K5

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating.

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3			2	3	3	1		1	
CO2	3		1	2	3			2	2	
CO3	3		2	2	3			2		
CO4	3			2	3					
CO5	3			2	3	2			2	

Indicators: 1. Reasonable 2. Significant 3.Strong

Text Books

S.No	Title	Author	Publishers	Publication Year & Edition
1	Marketing Management	Dr. Radha	Prasanna Publishers	2011 & 9 th edition
2	Principles of Marketing	Philip Kotler	Pearson India	2018 & 17 th edition
3	Marketing	Pillai, R.S.N Mrs.Bagavathi	Sultan Chand & Co, New Delhi	2012 & 8 th edition

Reference Books

S.No	Title	Author	Publishers	Year of Publication
1	Marketing	Rajan Nair	Sultan Chand & Co, New Delhi	2017
2	Marketing Management	Ramasamy, V.S.Namakumari	Macmillan India, New Delhi.	2009, 4 th Edition
3	Marketing Management	Amar jyoti	Gen next publication	2009

Pedagogy: Lecture, PPT presentation, seminar, Assignment, Quiz.

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
THIRD	20302D	Allied: BUSINESS STATISTICS	4	Theory	80	20

Objectives:

- To cater to the needs of Statistical applications in Business.
- To use Statistical Techniques in business decision making.
- To develop skills in structuring and analyzing business problems statistically.

UNIT I Introduction to Statistics:**(Teaching Hours: 12)**

Meaning, Definition and scope of statistics – Sources of data – Collection of data – primary and secondary – Methods of primary data collection – Editing secondary data – Sampling and its methods – Classification and Tabulation – Presentation of data by diagrams – Bar diagram and Pie diagram – Graphic representation of frequency distribution.

UNIT II Measures of central tendency and dispersion:**(Teaching Hours: 15)**

Averages – Mean, Median, Mode, Geometric mean and Harmonic mean – their computation – properties and uses – Measures of dispersion – Range, Quartile deviation, Mean deviation, Standard deviation, co-efficient of variation.

UNIT II Index Numbers:**(Teaching Hours: 13)**

Skewness - Karlpearson's and Bowley's coefficient of Skewness – Index Numbers – meaning – uses – selection of base year – Simple and Weighted Index Numbers – Tests of an Index Number – Consumer Price Index.

UNIT IV Correlation and Regression:**(Teaching Hours: 13)**

Correlation – meaning and definition – Scatter diagram - Pearson's coefficient of correlation – Computation and interpretation – Rank correlation – Regression – Meaning and methods of forming the regression equations and lines – Properties of Regression coefficients

UNIT V Time Series analysis:**(Teaching Hours: 12)**

Time series – Meaning – components – Models – Methods of estimating trend – Graphic, semi-average, moving average and least square methods (Linear equations only) – Seasonal Variation – Simple average Method.

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

Course Outcome mapping with Knowledge level

Course Outcome	CO Statement	Knowledge level
CO1 –Students learn about the meaning and uses of Statistics and gain knowledge in creating charts and graphs in an innovative manner	Introduction to Statistics	K1, K2, K3
CO2 – Students come to know about different types of averages, deviations and their purposes.	Measures of Central tendency and Dispersion	K1, K2, K3, K4
CO3 – Students can learn to obtain the variations in economic variables especially in price and quantity of the particular product in a particular period. It would help them to understand the market scenario to take business decisions.	Index Numbers	K1, K2, K3,
CO4 – Students gain knowledge in finding relationship between the variables.	Correlation and Regression	K1, K2, K3, K4
CO5 – Students come to learn about the Collection of observations in sequentially in time and their different types of Analysis to forecast the future value.	Time Series Analysis	K2, K3, K4

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating.

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1		3						3		
CO2		3						3		
CO3	3	3			3	2		3		
CO4		3						3		
CO5	3	3				2		3		

Indicators: 1. Reasonable 2. Significant 3.Strong

Text Books				
S.No.	Title	Author	Publishers	Publication Year & Edition
1	Statistical Methods	S.P. Gupta	Sultan Chand and sons, New Delhi.	2012
2	Business Mathematics and Statistics	P.A.Navnitham	Sultan Chand and sons, New Delhi.	2019
3	Statistics- Theory and Practices	R.S.N. Pillai and Bagavathy	Sultan Chand and sons, New Delhi.	2010
Reference Books				
S.No.	Title	Author	Publishers	Year of Publication
1	Fundamentals of Applied Statistics	S.C.Gupta and V.K.Kapoor	Sultan Chand and sons, New Delhi.	2001
2	Business Statistics	P.R.Vittal	Margham Publications, Chennai	2001
3	Fundamentals of Statistics	S.C.Gupta	Himalaya Publishing House	2018

Pedagogy: Lecture, PPT presentation, seminar, Assignment, Quiz.

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
FOURTH	20402A	Core : CORPORATE ACCOUNTING – I	4	Theory	80	20

Objectives:

- To define Shares and debentures.
- To prepare Amalgamation, Absorption, Reconstruction, Acquisition of business accounts.
- To prepare final accounts and Liquidators final statements of Accounts.

UNIT I Issue and Underwriting of shares and Debenture: (Teaching Hours: 14)

Shares – Issue- Calls-in-arrears and Calls-in-advance - Over subscription and under subscription - Issue of shares at premium - Issue of shares at discount - Forfeiture of shares - Re-issue of forfeited shares - Rights issue - Bonus issue - Underwriting of shares and debentures - Complete underwriting (excluding Firm underwriting).

UNIT II Redemption of preference shares: (Teaching Hours: 14)

Redemption of preference shares - Issue and redemption of debentures out of provisions (Excluding without provision) - Acquisition of business.

UNIT III Amalgamation and Absorption of Company: (Teaching Hours: 11)

Amalgamation – In the nature of merger and in the nature of purchase. Absorption: Net Payment Method and Net Asset Method. External reconstruction (excluding inter-company holdings)

UNIT IV Profits Prior to Incorporation: (Teaching Hours: 11)

Profits prior to incorporation - Ascertainment of profit or loss prior to incorporation. Internal reconstruction - Reduction of share capital.

UNIT V Company final accounts and Liquidation of companies: (Teaching Hours: 15)

Preparation and presentation of company final accounts - Legal requirements - Tax adjustments - Calculation of managerial remuneration - Preparation of profit/loss account - Balance sheet - Liquidation of companies - Order of Payment (excluding Statement of Affairs) - Liquidator's Final Statement of Account.

Note: Preparation of Profit and Loss Account and Balance Sheet as per Revised Schedule: VI

Course Outcome mapping with Knowledge level

Course Outcome	CO Statement	Knowledge level
CO1 - Understand the issue of shares and concepts of underwriting of shares and debentures	Issue and Underwriting of shares and Debenture	K1&K2
CO2 - Acquire knowledge about redemption of preference shares and acquisition of business	Redemption of preference shares	K3 &K4
CO3 - Evaluating the Amalgamation and absorption accounts	Amalgamation and Absorption of Company	K4 & K5
CO4 - Analysing the Profit Prior and Post Incorporation period	Profits Prior to Incorporation	K3 &K4
CO5 - Preparation of Company final accounts and liquidation of company	Company final accounts and Liquidation of companies	K4&K5

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating.

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	2	1		2	2		2	
CO2	2	3	2	2	3	1	3			
CO3	3	3	3	1	2	2	2		1	
CO4	2	3	2		2		2			
CO5	2	3	2	1	2	1	3	2	1	

Indicators: 1. Reasonable 2. Significant 3.Strong

Text Books				
S.No.	Title	Author	Publishers	Publication Year & Edition
1	Corporate Accounting	Reddy& Murthy,	Margham Publication.	2020 & 1 st Edition
2	Advanced Accountancy	Jain S.P, Narang K.L,	Kalyani Publishers, New Delhi.	2016 & 4 th Edition
3	Advanced Accountancy	M.C.Shukla	Sultan Chand & Sons, Delhi.	2019 & 1 st Edition
Reference Books				
S.No.	Title	Author	Publishers	Year of Publication
1	Advanced Accounting	T.S.Grewal	Sultan Chand& Sons, Delhi.	2019 & 1 st Edition
2	Advanced Accounting	R.L.Gupta&Radhaswamy	Sultan Chand & Sons, Delhi	1999 & 20 th Edition
3	Corporate Accounting	Bhusan Kumar Goyal	Taxman	2020& 7 th Edition

Pedagogy: Lecture, PPT presentation, seminar, Assignment, Quiz.

DR. G R DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE
(Under Choice Based Credit System)
EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

CI-41
2020-21

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
FOURTH	20402B	Core : COMPANY LAW AND SECRETARIAL PRACTICE	4	Theory	-	100

Objectives:

- To study kinds of companies, Articles of Association, Shares and debentures.
- To know about the company management & company secretary – qualifications, duties
- To study company meetings, secretarial duties for statutory meeting.

UNIT I Kinds of Companies: **(Teaching Hours: 12)**

Company - Definition and Features - Distinction between company and Partnership firm
- Kinds of companies - Differences between a public company and a private company -
Incorporation of a company - Certificate of commencement of business - Documents to be filed -
Memorandum of Association - Doctrine of ultra -vires.

UNIT II Articles of Association: **(Teaching Hours: 13)**

Articles of Association - Doctrine of constructive notice and indoor managements -
Alteration of Articles - Prospectus, contents - Misstatements - Liability for misstatements -
Public Deposits- Merits and Demerits of Public Deposits

UNIT III Allotment of Shares: **(Teaching Hours: 10)**

Shares, debentures - Allotment, valid allotment, irregular allotment, effect of irregular
allotment - transfer and transmission of shares.

UNIT IV Company Management: **(Teaching Hours: 15)**

Company Management - Membership of a company - Board of Directors - Appointment -
Qualification, Powers, duties, liabilities and position of directors, managing director and
manager - managerial remuneration - Company secretary - Appointment, qualifications,
powers, duties and positions

UNIT V Company Meetings: **(Teaching Hours: 15)**

Company Meetings - Secretarial duties for statutory meeting - Annual General
Meeting - Extraordinary General Meetings and Board Meetings - Resolutions, minutes, quorum
and proxy - winding up of companies - types and consequences - Recent trends relating to
Corporate Governance

DR. G R DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE
(Under Choice Based Credit System)
EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

CI - 42
2020 - 21

Course Outcome mapping with Knowledge level

Course Outcome	CO Statement	Knowledge level
CO1 - Acquiring the knowledge of kinds of Companies	Kinds of Companies	K3
CO2 - Understanding the provisions of Articles of Association	Articles of Association	K1 & K3
CO3 - Acquiring the knowledge of shares	Allotment of Shares	K3
CO4 - Defining the Role of directors and secretary	Company Management	K1 & K2
CO5 - Evaluating the company meetings	Company Meetings	K5

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating.

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3		3	3		2	1			
CO2	3		3	3	2	1	1			
CO3	3		2	3	2	2				
CO4	3		2	3	2	1			1	
CO5	2	2	2	3	1	2	1	1	2	

Indicators: 1. Reasonable 2. Significant 3.Strong

Text Books

S.No.	Title	Author	Publishers	Publication Year & Edition
1	Company Law and Secretarial Practice	N.D.Kapoor	Sultan Chand & Sons	2014 & 1 st edition
2	Company Secretarial Practice	P.K.Ghosh	Sultan Chand & Sons	2007 & 5 th edition
3	Secretarial Practice	B.N Tandon	Sultan Chand & Sons	2002 & 10 th edition

Reference Books

S.No.	Title	Author	Publishers	Year of Publication
1	Company Law	Avtar Singh	Eastern Book Company,	2019
2	Legal aspects of business	RSN Pillai & Bhagavathi	Sultan Chand & Sons	2016
3	Secretarial Practices in India	Bahi J.C	N.M Tripathi(p) Ltd	2016

Pedagogy: Lecture, PPT presentation, seminar, Assignment, Quiz.

DR. G R DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE
(Under Choice Based Credit System)

CI - 43
2020-21

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
FOURTH	20402C	Core: TAXATION	4	Theory	60	40

Objectives:

- To study about the Income Tax Act and its provisions and Assesseees.
- To study computation of income from salary, House Property, Profits and Gains of Business and Profession, capital gain, other sources.
- To study the concept and provisions of GST.

UNIT I Income Tax Act:

(Teaching Hours: 12)

The Income Tax Act - Definition of Income - Assessment year - Previous year - Assessee - Types of Assesseees - Scope of income - Charge of Tax - Residential status - Exempted Incomes u/s 10.

UNIT II Heads of Income:

(Teaching Hours: 13)

Heads of Income - Income from Salary: - Salary - Definition - Characteristics - Computation of Income from Salary - Rates of tax for individuals.

UNIT III Income from House Property, Business and Profession:

(Teaching Hours: 15)

Income from House Property: - Characteristics - Exempted Incomes from House Property - Deductions - Computation of Income from House Property - Income from Business and Profession: - Meaning of Business and Profession - Expenses expressly allowed - Expenses expressly disallowed - Computation of Profits and Gains of Business and Profession of Individual.

UNIT IV Income from Capital Gains and Other Sources:

(Teaching Hours: 13)

Income from Capital Gain: - Capital Asset - Long term Capital Asset - Short term Capital Asset - Indexation - Computation of Income from Capital Gain. Income from Other Sources: - Various Sources of Income - Computation of Income from Other Sources. Set off and Carry forward of losses

UNIT V Concept of GST:

(Teaching Hours: 12)

Introduction to Goods and Service Tax - Functions - GST Levy - Features of GST - Taxes Subsumed under GST - Benefits of GST Act - GST Rate Structure - Types of Supplies under GST in India - Goods and Service Tax Network - Need - Services Rendered.

DR. G R DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE
(Under Choice Based Credit System)
EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

CI - 44
2020-21

Course Outcome mapping with Knowledge level

Course Outcome	CO Statement	Knowledge level
CO1 - Understand the concepts of Income Tax	Income Tax Act	K1 & K2
CO2 - Acquire knowledge about Different Heads of Income	Heads of Income	K3 & K4
CO3 - Analyse the methods of computation of Income from House Property and Business and Profession	Income from House Property, Business and Profession	K3, K4 & K5
CO4 - Applying the Computation of Income from Capital Gains and Other Sources	Income from Capital Gains and Other Sources	K3 & K4
CO5 - Evaluate the Concept of GST	Concept of GST	K4 & K5

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating.

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	2	1		2	2		2	
CO2	2	3	2	2	3	1	3			
CO3	3	3	3	1	2	2	2		1	
CO4	2	3	2		2		2			2
CO5	2	3	2	1	2	1	3	2	1	2

Indicators: 1. Reasonable 2. Significant 3. Strong

Text Books

S.No.	Title	Author	Publishers	Publication Year & Edition
1.	Income Tax Law and Practice	Gaur and Narang	Kalyani Publishers, New Delhi	2019 & 65 th edition
2.	Direct Taxes law & practice	Vinod Singhania	Taxmann Publications Pvt ltd, New Delhi	2019 & 65 th edition
3.	Students Guide to Income Tax	Vinod Singhania	Taxmann Publications Pvt ltd, New Delhi	2019 & 65 th edition

Reference Books

S.No.	Title	Author	Publishers	Year of Publication
1.	Income Tax Theory Law and Practice	T. S. Reddy, Y. Hariprasad Reddy,	Margham Publications.	2019
2.	Indirect Taxes, GST and Customs Laws	Dr. Parameswaran P. Viswanathan,	Kavin Publications	2019
3.	Practical Income Tax	Vinod Singhania	Taxmann Publications Pvt ltd, New Delhi	2019

Pedagogy: Lecture, PPT presentation, seminar, Assignment, Quiz.

DR. G R DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE
(Under Choice Based Credit System)
EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

CI-45
2020-21

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
FOURTH	20402E	Skill Based Subject: INTERNATIONAL FINANCIAL REPORTING STANDARDS	4	Theory	-	100

Objectives:

- To develop, in the public interest, a single set of high quality, understandable, enforceable and globally accepted financial reporting standards based upon clearly articulated principles.
- To understand and gain insights towards group accounting.
- To develop understanding and conceptual knowledge about Disclosure Standards.

UNIT-I: IASB and IFRS:

(Teaching Hours: 13)

Structure of the IFRS/IASB - Extant standards of the IASB - The framework - The status of IFRSs around the world-The use of IFRS around the world - The IASB roadmap - The annual IASB bound volume and its use- **Principal differences between Indian GAAP and IFRS- Proposals for change**

UNIT-II: Presentation and Profit:

(Teaching Hours: 13)

IAS 1: Presentation of financial statements - IFRS 15: Revenue from contracts with customers - IAS 8: Accounting policies, changes in accounting estimates and errors.

UNIT-III Accounting for Assets and Liabilities:

(Teaching Hours: 13)

IAS 16:Property plant and equipment - IAS 38: Intangible assets - IAS 40: Investment Property - IAS 36: Impairment of assets - IAS 23: Borrowing costs - IAS 20: Accounting for government grants and disclosure of government assistance - IAS 2:Inventories - IAS 17: Leases - IFRS 5: Non-current assets held for sale and discontinued operations-IFRS 13: Fair Value Measurement - IAS 32: Financial instruments- presentation - IFRS 9: Financial instruments- IFRS 7: Financial instruments: disclosures- IFRS 2: Share-based payment- IAS 37: Provisions, contingent liabilities and contingent assets - IAS 10: Events after the reporting period - IAS 19: Employee benefits - IAS 12: Income taxes - IAS 41: Agriculture - IFRS 6: Exploration for and evaluation of mineral resources.

UNIT-IV: Group Accounting:

(Teaching Hours: 13)

IFRS 10: Consolidated Financial Statements- IAS 27 (revised 2011): Separate financial statements-IFRS 3: Business Combinations- IAS 28 (revised 2011): Investments in associates and joint ventures-IFRS 11: Joint arrangements-IFRS 12: Disclosure of interests in other entities- IAS 21: The effects of changes in foreign exchange rates- IAS 29: Financial reporting in hyperinflationary economies.

UNIT-V: Disclosure Standards:

(Teaching Hours: 13)

IAS 7: Statement of cash flows- IAS 24: Related party disclosures- IAS 33: Earnings per share- IAS 34: Interim financial reporting- IFRS 4: Insurance contracts- IFRS 1: First time adoption of IFRS- IFRS 8- Operating segments.

CI-46
2020-21

DR. G R DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE
(Under Choice Based Credit System)
EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

Course Outcome mapping with Knowledge level

Course Outcome	CO Statement	Knowledge level
CO1 - Understand the concepts of IASB and IFRS	IASB and IFRS	K1 & K2
CO2 - Acquire knowledge about Presentation of Financial Statements and Profit	Presentation and Profit	K3 & K4
CO3 - Analyse the methods of Accounting for Assets and Liabilities	Accounting for Assets and Liabilities	K3, K4 & K5
CO4 - Applying the concepts of Group Accounting	Group Accounting	K3 & K4
CO5 - Evaluating Disclosure Standards	Disclosure Standards	K4 & K5

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating.

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	2			2		2	
CO2	3	2	3	2			2		2	
CO3	3	3	2	3			3		3	
CO4	2	3	3	3		2	3		2	
CO5	3	2	3	3			3		3	

Indicators: 1. Reasonable 2. Significant 3. Strong

Text Books				
S.No.	Title	Author	Publishers	Publication Year & Edition
1.	International Financial Reporting Standards (IFRS) & Indian Accounting practices	Jagadish R. Raiyani	New Century Publications	2016 & 1 st edition
2.	Accounting Standards	M. P. Vijay kumar	Snow White Publications Pvt. Ltd., Mumbai	2016 & 1 st edition
3.	Accounting Theory and Standards,	P.Mohana Rao	Deep & Deep Publications Pvt. Ltd, New Delhi	2017 & 3 rd edition

Reference Books				
S.No.	Title	Author	Publishers	Year of Publication
1.	International Financial Reporting Standards: A Practical Guide	Henie Van Greuning	World Bank Publications.	2016
2.	IFRS Simplified: A fast and easy – to – understand overview of the New International Financial Reporting Standards	Mika Morley	Amazon Digital South Asia Services, Inc.	2016
3.	Global Financial Reporting and Analysis	Alexander, Britton	Jorissen Cengage Learning India Pvt. Ltd, New Delhi	2017

Pedagogy: Lecture, PPT presentation, seminar, Assignment, Quiz.

CI-47
2020-21

DR. G R DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE
(Under Choice Based Credit System)
EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
FOURTH	20402D	Allied: BUSINESS MATHEMATICS	4	Theory	80	20

Objectives:

- **To Cater to the needs of Mathematical applications in Business.**
- **To Familiarize the students with the basic concepts of Mathematics.**
- **To Train the students with Mathematics for their application in business decisions.**

UNIT I Introduction to Matrix: (Teaching Hours:13)

Matrix – Basic Concepts – Addition and Multiplication of matrices – Inverse of matrix – Rank of a Matrix – determinants of a matrix – solution of Simultaneous linear equations - Cramer's rule and matrix method.

UNIT II Interest and Interpolation: (Teaching Hours: 13)

Simple and Compound Interest – Interpolations – Binomial Expansion method – Newton's method of forward differences – Newton's method of backward differences – Lagrange's method.

UNIT III Introduction to Operations Research: (Teaching Hours: 13)

Operations Research – Meaning – Scope and limitations – Linear programming problem – Formulation – Canonical and standard forms of L.P.P – solution by Graphical method – solution by Simplex method (Basic problems only).

UNIT IV Network Analysis: (Teaching Hours: 13)

Network Analysis – Introduction – Basic concepts – Rules of Network Construction – Critical Path Analysis (CPM) – Project Evaluation and Review Technique (PERT) – Probability Considerations in PERT – Distinction Between PERT and CPM.

UNIT V Transportation and Assignment Problem: (Teaching Hours: 13)

Transportation Problem – Introduction – matrix form of T.P – The transportation Table – balanced and unbalanced – Initial Basic feasible solution – NWC, LCM, VAM – The assignment problem – the assignment algorithm – unbalanced assignment problem – Hungarian Method.

DR. G R DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE
(Under Choice Based Credit System)
EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

CI-48
2020-21

Course Outcome mapping with Knowledge level

Course Outcome	CO Statement	Knowledge level
CO1 –Students learn about the concept of Matrix and its Applications	Introduction to Matrix	K2, K3
CO2 – Students come to know about the rate of interest calculations and Interpolation methods of finding missing values inside the given values.	Interest and Interpolation	K1, K2, K3
CO3 – Students learn about the overview of Operations Research especially in practicing the Industrial related problems with Maximizing the profit and Minimizing the cost	Introduction to Operations Research	K2,K3, K4, K5
CO4 – Students come to know about the Network construction by CPM and PERT, It helps them in planning and scheduling the projects effectively	Network Analysis	K2, K3
CO5 – Students learn about the completion of the program or assignment with minimum time and cost.	Transportation and Assignment Problem	K2, K3

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating.

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1		3						3		
CO2	2	3	3			2		3		
CO3		3				3		3		
CO4		3				3		3		
CO5		3				3		3		

Indicators: 1. Reasonable 2. Significant 3.Strong

Text Books

S.No.	Title	Author	Publishers	Publication Year & Edition
1	Business Mathematics and Statistics	P.A. Navnitham	Jai Publishers, Trichy	2019
2	Operations Research	Kanti Swarup, P.K. Gupta and Man Mohan	Sultan Chand and sons, New Delhi.	2012
3	Operations Research	S.Kalavathy	Vikas Publishing House, New Delhi.	2002

Reference Books

S.No.	Title	Author	Publishers	Year of Publications
1	Business Mathematics	P.R.Vittal	Margham Publications, Chennai	2005
2	Introduction to Operations Research	Kanti Swarup, P.K. Gupta and Man Mohan	Sultan Chand and sons, New Delhi.	2005
3	Business Mathematics	M.Wilson	Himalaya Publishing House	2012

Pedagogy: Lecture, PPT presentation, Seminar, Assignment, Quiz, Group Discussion.

DR. G R DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE
(Under Choice Based Credit System)
EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

CI - 49

2020-21

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
FOURTH	20402K	ONLINE SWAYAM: SOFT SKILLS	2			

OBJECTIVES: The course aims to develop the soft skills, communication and behavioural skills of the students

LINK: https://swayam.gov.in/nd1_noc20_hs60/preview

Week 1:

Introduction to Soft Skills, Aspects of Soft Skills, Effective Communication Skills, Classification of Communication, Personality Development

Week 2:

Positive Thinking, Telephonic Communication Skills, Communicating without Words, Paralanguage

Week 3:

Proxemics, Haptics: The Language of Touch, Meta-communication, Listening Skills, Types of Listening

Week 4:

Negotiation Skills, Culture as Communication, Organizational Communication

Week 5:

Communication Breakdown, Advanced Writing Skills, Principles of Business Writing

Week 6:

Business Letters, Business Letters: Format and Style, Types of Business Letter

Week 7:

Writing Reports, Types of Report, Strategies for Report Writing, Evaluation and Organization of Data

Week 8:

Structure of Report, Report Style, Group Communication Skills

Week 9:

Leadership Skills, Group Discussion, Meeting Management, Adaptability & Work Ethics

DR. G R DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE
(Under Choice Based Credit System)
EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

CI - 50
2020-21

Week 10:

Advanced Speaking Skills, Oral Presentation, Speeches & Debates, Combating Nervousness, Patterns & Methods of Presentation, Oral Presentation: Planning & Preparation

Week 11:

Making Effective Presentations, Speeches for Various Occasions, Interviews, Planning & Preparing: Effective Résumé,

Week 12:

Facing Job Interviews, Emotional Intelligence & Critical Thinking, Applied Grammar

BOOKS AND REFERENCES:

1. Butterfield, Jeff. Soft Skills for Everyone. New Delhi: Cengage Learning. 2010.
2. Chauhan, G.S. and Sangeeta Sharma. Soft Skills. New Delhi: Wiley. 2016.
3. Goleman, Daniel. Working with Emotional Intelligence. London: Banton Books. 1998.
4. Hall, Calvin S. et al. Theories of Personality. New Delhi: Wiley. rpt. 2011.
5. Holtz, Shel. Corporate Conversations. New Delhi: PHI. 2007.
6. Kumar, Sanajy and Pushp Lata. Communication Skills. New Delhi: OUP. 2011.



DR. G R DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE
(Under Choice Based Credit System)

CI-51
2020-21

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
FIFTH	20502A	Core: CORPORATE ACCOUNTING – II	4	Theory	80	20

Objectives:

- To know the various techniques of accounts framed for the corporate sectors.
- To find out the important determinants in the case of balance sheet, statement of profit
- To acquire the knowledge of Holding companies.

UNIT I Valuation of Goodwill: (Teaching Hours: 13)

Valuation of Goodwill – Need for valuation – Factors affecting the value of goodwill – methods - Valuation of Shares (Theory and Problems)

UNIT II Banking Companies Accounts: (Teaching Hours: 12)

Banking Companies Accounts: Preparation of Profit and Loss Account and Balance Sheet. (Only Problems)

UNIT III Insurance Companies Accounts: (Teaching Hours: 13)

Insurance Companies Accounts - Life assurance companies - Revenue accounts: Valuation Balance Sheet, Statement of distribution of profits. General Insurance – Fire, Marine Insurance (Theory and Problems)

UNIT IV Accounts of Holding Companies: (Teaching Hours: 15)

Accounts of Holding Companies (As per Revised Schedule –VI) (excluding chain Holdings) - Capital and Revenue profit - Minority Interest-Capital Reserve - Treatment of unrealised profits - Mutual obligation - Revaluation of Assets and liabilities - Bonus shares issued by subsidiary company - Preference shares in Subsidiary company. (Only Problems)

UNIT V Accounting Standards: (Teaching Hours: 12)

Accounting Standards - Scope of Accounting Standards - Procedure for issuing Accounting Standards - Disclosure of Accounting policies - Valuation of Inventories - Cash flow Statements - Depreciation Accounting. (Theory Only)

DR. G R DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE
(Under Choice Based Credit System)

CI - 52
2020-21

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

Course Outcome mapping with Knowledge level

Course Outcome	CO Statement	Knowledge level
CO1 - Determination of Goodwill of a company	Valuation of Goodwill	K2
CO2 - Acquire knowledge of Preparation of Banking Company Accounts	Banking Companies Accounts	K3 & K4
CO3 - Acquire the skill of analyzing the Insurance company accounts	Insurance Companies Accounts	K4
CO4 - Preparation of Holding company accounts and determination of capital and revenue profit	Accounts of Holding Companies	K3
CO5 - Evaluating the various Accounting Standards and its procedures	Accounting standards	K3 & K5

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating.

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	2	1		1	2		1	
CO2	2	3	2	2	3	1	3			
CO3	3	3	3	1	2	1	2		1	
CO4	2	3	2		2		2			
CO5	2	3	2	1	3	1	2	1	1	

Indicators: 1. Reasonable 2. Significant 3. Strong

Text Books

S.No.	Title	Author	Publishers	Publication Year & Edition
1	Corporate Accounting	T.S.Reddy & Murthy	Margam Publication, Chennai.	2020 & 1 st Edition
2	Advanced Accountancy	Jain S.P, Narang K.L	Kalyani Publication, New Delhi.	2016 & 4 th Edition
3	Advanced Accountancy	R.L.Gupta & Radhaswamy,	Sultan Chand & Sons, New Delhi.	2019 & 1 st Edition

Reference Books

S.No.	Title	Author	Publishers	Year of Publication
1	Advanced Accountancy	S.N.Maheswari,	S Kalyani Publication, New Delhi	2001 & 19 th Edition
2	Advanced Accounting	Shukla M C, Grewal T S & S C Gupta,	S Chand, New Delhi	2020 & 1 st Edition
3	Corporate Accounting	Bhusan Kumar Goyal	Taxman	2020 & 7 th edition

Pedagogy: Lecture, PPT presentation, seminar, Assignment, Quiz.

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
FIFTH	20502B	Core: FINANCIAL MANAGEMENT	4	Theory	40	60

Objectives:

- To describe financial management and role of financial manager.
- To study the Capital structure, Capital budgeting and Dividend policy of the company.
- To calculate Cost of capital.

UNIT I Financial Management and Planning: (Teaching Hours: 12)

Nature of financial management – Scope - objectives – Functions – Role and functions of financial manager – Financial Planning – meaning – Scope of financial planning. Time value of money.

UNIT II Capitalisation and Capital Structure: (Teaching Hours: 14)

Capitalisation – over capitalisation and under capitalization. Financial leverage – measures – EBIT – EPS Analysis – Operating leverage – Theories of Capital structure – Net income approach – Net operating income Approach. MM Hypothesis, Traditional approach– Determinants of Capital structure.

UNIT III Capital Budgeting: (Teaching Hours: 13)

Capital budgeting – Techniques – Payback period method, Discounted cash flow method, Accounting Rate of Return method.

UNIT IV Cost of Capital: (Teaching Hours: 13)

Cost of Capital – Meaning and importance – Cost of debt, preference, equity and retained earnings – Weighted average cost of capital.

UNIT V Dividend Policy: (Teaching Hours: 13)

Dividend Policy – Meaning - Factors determining dividend policy - Theories – MM Hypothesis - Walter's Hypothesis – Gordon's Approach.

CI - 54
2020 - 21

DR. G R DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE
(Under Choice Based Credit System)
EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

Course Outcome mapping with Knowledge level

Course Outcome	CO Statement	Knowledge level
CO1 - Understand the concepts of Financial Management and Financial Planning	Financial Management and Planning	K1 & K2
CO2 - Acquire knowledge about Capitalisation and Capital Structure	Capitalisation and Capital Structure	K3 & K4
CO3 - Analyse the methods of Capital Budgeting	Capital Budgeting	K3, K4 & K5
CO4 - Applying the Computation of Cost of Capital	Cost of Capital	K3 & K4
CO5 - Evaluate the Concept of Dividend Policy	Dividend Policy	K4 & K5

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating.

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	2	1		1	2		1	
CO2	2	3	2	2	3	1	3			
CO3	3	3	3	1	2	1	2		1	
CO4	2	3	2		2		2			
CO5	2	3	2	1	3	1	2	1	1	

Indicators: 1. Reasonable 2. Significant 3. Strong

Text Books				
S.No.	Title	Author	Publishers	Publication Year & Edition
1.	Financial Management	Sharma&Shashi k Gupta	Kalyani Publishers, New Delhi	2017 & 11 th Edition
2.	Financial Management	I.M.Pandey,	Vikas Publishing House Pvt LTD, New Delhi	2011 & 9 th Edition
3.	Financial Management	Khan & Jain,	Tata MC Graw Hill Publishing Co Ltd, New Delhi	2010 & 10 th Edition
Reference Books				
S.No.	Title	Author	Publishers	Year of Publication
1.	Elements of Financial Management	Dr.S.N.Maheshwari	KalyaniPublications, Chennai	2015
2.	Financial Management	Prasanna Chandra	Tata McGraw Hill	2012
3.	Financial Management	Dr. A. Murthy	Margham Publications, Chennai	2017

Pedagogy: Lecture, PPT presentation, seminar, Assignment, Quiz.

DR. G R DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE
(Under Choice Based Credit System)

CI - 55
2020-21

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
FIFTH	20502C	Core: COST ACCOUNTING	4	Theory	60	40

Objectives:

- To describe the cost accounting, elements of Cost.
- To calculate value of material, labour Cost.
- To calculate process costing and operating Costing.

UNIT I Methods of Cost Accounting: (Teaching Hours: 13)

Cost Accounting - Definition, meaning and scope - Relationship of Cost accounting with financial accounting and management accounting - methods of costing - cost analysis - concepts and classifications - Elements of cost - preparation of cost sheet and tender - Costing as an aid to management - limitations of cost accounting.

UNIT II Valuing of Materials: (Teaching Hours: 13)

Materials - Purchasing of materials, procedure and documentation involved in purchasing - requisitioning for stores - Cost centre, cost unit and profit centre. Methods of Valuing material issues - Minimum, Maximum and reordering levels - EOQ - Perpetual inventory - control over wastages, scrap and spoilage, - ABC analysis after EOQ.

UNIT III Labour and Overhead Costing: (Teaching Hours: 14)

Labour – Systems of wage payment, idle time, control over idle time - labour turnover - causes of labour turnover – Overhead-Classification of overhead - Allocation and Apportionment of overhead - basis of apportionment – absorption of overhead (problems relating to primary and secondary distribution only)- Machine hour rate

UNIT IV Process Costing: (Teaching Hours: 13)

Process costing: Features of process costing - Process losses – waste – scrap - normal process loss - abnormal process loss – abnormal gain - inter-process profit (excluding equivalent production) - Costing of joint products and by-products.

UNIT V Operating Costing: (Teaching Hours: 12)

Operating costing - contract costing - Reconciliation of costs and financial accounts.

DR. G R DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE
(Under Choice Based Credit System)
EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

CI - 56
2020 - 21

Course Outcome mapping with Knowledge level

Course Outcome	CO Statement	Knowledge level
CO1 - Acquiring the knowledge of cost concepts and methods and preparation of cost sheet and tender	Methods of Cost Accounting	K2 & K3
CO2 - Defining the procedure and documentation involved in purchasing.	Valuing of materials	K1 & K2
CO3 - Understanding the concepts of wage payment and allocation of overhead.	Labour turnover and overhead classification.	K2 & K4
CO4 - Evaluating the inter-process profit in process costing.	Process costing	K3 & K5
CO5 - Analysing the cost in operating and find out the actual cost in contract costing.	Operating and Contract costing	K4

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating.

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	2	3	2	1	1		1	
CO2	2	2	1	3	2	1	1			
CO3	3	3	2	3	2	2	1	1	1	
CO4	2	2	1	3	1	1	1		1	
CO5	2	1	1	3	2	2	1		1	

Indicators: 1. Reasonable 2. Significant 3. Strong

Text Books

S.No.	Title	Author	Publishers	Publication Year & Edition
1	Cost Accounting	Jain, S.P(r) & Narang	K.L Kalyani Publications	2015 & 1 st edition
2	Cost Accounting and Methods and Problems	Bhar B.K	Academic Publication	2012 & 4 th edition
3	Cost Accounting and Methods and Problems	Murthy & Reddy	Margam Publications	2012 & 4 th edition

Reference Books

S.No.	Title	Author	Publishers	Year of Publication
1	Cost Accounting	R.S.N Pillai & Bhagavathi	Sultan Chand & Sons Company	2008
2	Cost and Management Accounting	S N Maheswari	Sultan Chand & Sons	2013
3	Cost Accounting	S N Maheswari	Sultan Chand & Sons	2014

Pedagogy: Lecture, PPT presentation, seminar, Assignment, Quiz.

DR. G R DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE
(Under Choice Based Credit System)
EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

CI - 57
2020-21

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
FIFTH	20502D	Core: BUSINESS RESEARCH METHODS	4	Theory	20	80

Objectives:

- To gain knowledge about how to do a Research in the field.
- To understand research methodology in the field.
- To study about report writing and its layout.

UNIT I Research and Research design: (Teaching Hours: 13)

Introduction to Research - Meaning - Characteristics of good research - Objectives of Research - Types of Research - Research Process- Identification of Research Problem - Techniques involved in defining a problem. Research Design: Meaning - Definition - Need and Importance - Features of a good design - Steps - Types of research design.

UNIT II Sample design: (Teaching Hours: 13)

Sampling Design - Meaning - Steps in Sampling- Criteria for good sample design- characteristics of good Sample design - Types of sample designs: Probability and Non-Probability - Sample size and Population Size – Meaning

UNIT III Measurement and scaling techniques: (Teaching Hours: 10)

Measurements and Scaling Techniques: Meaning- Sources of Error in measurement - Tests of sound measurement. Scaling: Meaning – Classification - important scaling techniques.

UNIT IV Processing of data and hypothesis: (Teaching Hours: 17)

Processing of Data - Editing - Coding – Classification - Tabulation. Analysis of data: Meaning-type of analysis. Hypothesis - meaning - formulation - types - steps in testing of hypothesis. Parametric Test: T-test, F-test, ANOVA- Chi-square test.

UNIT V Interpretation and report writing: (Teaching Hours: 12)

Interpretation: Meaning – significance - techniques. Report Writing: Meaning - significance- steps in writing report - Layout of Report - Type of Reports - Mechanics of writing a research report.

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

Course Outcome mapping with Knowledge level

Course Outcome	CO Statement	Knowledge level
CO1 - Understand the concept of research, its process, problem and design	Research and Research design	K1 & K2
CO2 - Acquire knowledge about sampling design and size	Sample design	K1 & K3
CO3 - Analyse about various measurement and scaling techniques	Measurement and scaling techniques	K4 & K2
CO4 - Evaluating the Concept of processing and analyzing of data and testing of hypothesis	Processing of data and hypothesis	K5
CO5 - Applying the concept of interpretation, report writing, its layout, types and mechanics.	Interpretation and report writing	K3 & K5

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating.

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3			1	1	1			1	
CO2	3	1	2	2				3	1	
CO3	3	1	2	1	2			3		
CO4	3			2				3		
CO5	3			2				2		

Indicators: 1. Reasonable 2. Significant 3.Strong

Text Books

S.No	Title	Author	Publishers	Publication Year & Edition
1	Research methodology - methods and techniques	C. R. Kothari	New age international publishers	2013 & 2 nd revised edition
2	Research Methodology	Mukul Gupta, Deepa Gupta	PHI Learning Private Limited	2011 & 3 rd edition
3	Research Methodology	R.Panneerselvam	PHI Learning Private Limited	2013 & 2 nd edition

Reference Books

S.No	Title	Author	Publishers	Year of Publication
1	Research Methodology	Thanulingom. N	Himalaya Publishing House	2010
2	Research Methodology	Ranjit Kumar	Pearson Publications	2005 & 2 nd edition
3	Business Research Methodology	J.K. Sachdeva	Himalaya Publishing House	2009 & 1 st Edition

Pedagogy: Lecture, PPT presentation, seminar, Assignment, Quiz.

DR. G R DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE
(Under Choice Based Credit System)
EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

CI - 59
2020-21

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
FIFTH	20502K	ONLINE SWAYAM: BUSINESS ETHICS	4			

Objectives:

- To impart knowledge of Business Ethics to the student
- To impart knowledge of various Business Ethics practices
- To make them understand the concept of modern Business ethics and Applications

Course Link: <http://www.swayam.gov.in>

Week 1 : Meaning and Nature of Ethics, Moral and Ethics: Importance of Ethics, Types of Ethic Causes of Unethical Behavior

Week 2 : Meaning, Nature and Importance of Business Ethics, Types of Business Ethics, Factors Influencing Business Ethics, Corporate Ethics: Ethical Behavior and Audit of Ethical Behavior

Week 3 : Individual Ethics, Professional Ethics, Gandhian Philosophy of Ethical Behavior, Social Audit Concept of Globalization and Global Business Network, Relationship among Business, Business Ethics and Business Development

Week 4 : Developing Business System Ethics relating to Ethics in Global Economy, Marketing Ethics in Foreign Trade, Role of Business Ethics in Developing Civilized Society, Concept of Corporate Social Responsibility

Week 5 : Relationship between CSR and Business Ethics, Justice and Economic Environment Protection, Business Ethics and Consumer Protection, Business Ethics and Social Justice

Week 6 : Arguments for and against Corporate Social Responsibility, Meaning of Functional Ethics, Types of Ethics according to Functions of Business (Marketing and HRM), Types of Ethics according to Functions of Business (Purchase, Selling and Distribution)

Week 7 : Patents, Copy-rights, Intellectual Property rights, Trade Marks, and Business Ethics, Ethical Value System, Values

Week 8 : Indian Values and Ethics, Business Ethics, Ethics and Corporate Excellence, Indian and Global Case Studies

BOOKS AND REFERENCES

1. Business Ethics - **O.C. Ferrell, John Paul Fraedrich, Linda Ferrell**
2. Business Ethics - **Gautam Pherwani**
3. Business Ethics - **Ritu Pamraj**
4. Business Ethics - **Prof. Agalgatti**
5. Governance ethics and social responsibility of business **Neeru Vasishth and Namita Rajput**
6. Business Ethics: Concepts and Cases – **Manuel G. Velasquez**



DR. G R DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE - 641 014
BACHELOR OF COMMERCE
(Under Choice Based Credit System)

CI-61
2020-21

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
FIFTH	20502S	Skill Based Subject: INSTITUTIONAL TRAINING	2	Practical	-	-

OBJECTIVE:

This Institutional Training is to be done during the summer break after Semester IV and is encouraged in order to enable students to gain practical experience in the field of their study. The type of Institutional Training needs to be approved by the Director. A request letter will be given to the student when approaching an organisation for Institutional Training opportunity.

GUIDELINES FOR STUDENTS:

1. Every student must do the Institutional Training for a minimum period of 21 days
2. Students can select only the Private/Public limited companies for their Institutional Training.
3. The Institutional Training can be done on the overall functioning of the organization or particularly about the functions of any department.
4. No two students can select the same company/department for doing Institutional Training.
5. Students are required to register with the concerned tutor about the company in which they propose to do the Institutional Training.
6. The students are suggested to choose the nature of the company in which they have interest.
7. A Training Work Diary is to be maintained by the student for recording the day to day Institutional Training activities which is duly signed by the company authorities on a daily basis.
8. Every student must submit the certificate issued by the Company Authorities regarding the successful completion of the Institutional Training attended by the student after the summer vacation.
9. The students must collect all data regarding the performance of the organization/department for the purpose of drafting report after the Institutional Training.
10. The students are advised to contact the respective tutor for any clarification regarding Institutional Training.

DR. G R DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
 COIMBATORE – 641 014
 BACHELOR OF COMMERCE
 (Under Choice Based Credit System)
 EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

CI-62
 2020-21

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
SIXTH	20602A	Core: ENTREPRENEURIAL DEVELOPMENT	4	Theory	-	100

Objectives:

- The study helps to understand the functions, types of entrepreneurs, motivating factors
- To identify the new areas of research and development in entrepreneurial venture.
- To gain a basic knowledge of incentives and subsidies offered by the Government.

UNIT I Entrepreneurship: **(Teaching Hours: 13)**
 Concept of Entrepreneurship – Definition and functions of Entrepreneur – Personality traits of an Entrepreneur - Types of Entrepreneurs – Distinguish between an entrepreneur and a manager – Entrepreneurial Development Programme - Women entrepreneurs – role - problems and their prospects - Rural entrepreneurs.

UNIT II Motivation in Entrepreneurship: **(Teaching Hours: 13)**
 Evolution of Entrepreneurs – Entrepreneurial mobility – factors influencing mobility. Entrepreneurial Motivation – Motivating factors – Entrepreneurial ambitions – Compelling reasons – Facilitating factors

UNIT III Entrepreneurial Techniques: **(Teaching Hours: 13)**
 Creating and Leading an Entrepreneurial Organisation: Identifying new venture Opportunities – Environment Scanning – Idea processing and selection, SWOT and PEST analysis.

UNIT IV Government Assistance: **(Teaching Hours: 13)**
 Incentives and Subsidies offered by the Central and State government - Institutional finance to entrepreneurs – Role of government and other organisations in entrepreneurial growth

UNIT V Project Management: **(Teaching Hours: 13)**
 Project management: Project classifications - Identifications - formulation and design - feasibility analysis - Preparation of Project Report and presentation. Project Appraisal – Concept and methods.

CT - 63
2020-21

DR. G R DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE
(Under Choice Based Credit System)
EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

Course Outcome mapping with Knowledge level

Course Outcome	CO Statement	Knowledge level
CO1 - Understanding the concept of Entrepreneurship	Entrepreneurship	K2
CO2 - Applying the motivating theories in entrepreneurship	Motivation in Entrepreneurship	K3
CO3 - Analysing the organization through managerial tools	Entrepreneurial Techniques	K4
CO4 - Examine the governmental and non-governmental support offered to the entrepreneurs.	Government Assistance	K2
CO5 - Evaluating the project report	Project Management	K5

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating.

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3		3	3	2	3	1	1	2	
CO2	2		2	3	3	3			1	
CO3	2		2	3	2	3	1	1	1	
CO4	2		2	2	3	1	1	1	2	
CO5	3		2	3	2	3		1	1	

Indicators: 1. Reasonable 2. Significant 3.Strong

Text Books

S.No.	Title	Author	Publishers	Publication Year & Edition
1	Entrepreneurial Development	Gupta C.B and Srinivasan N.P	Sultan & Chand sons	2017 & 3 rd edition
2	Dynamics of Entrepreneurial Development	Vasant Desai	Himalaya Publishing house, New Delhi.	2019 & 1 st edition
3	Entrepreneurial Development	S.S.Khanka	Sultan & Chandsons, New Delhi	2017 & 3 rd edition

Reference Books

S.No.	Title	Author	Publishers	Year of Publication
1	Entrepreneurial Development	Gordon & Natarajan,	Himalaya Publishing house, New Delhi	2015
2	Entrepreneurial Development	P Saravanavel	Margham Publication	2020
3	Entrepreneurship for the creative and cultural industries.	Kolb Bonita M	Routledge	2015

Pedagogy: Lecture, PPT presentation, seminar, Assignment, Quiz.

DR. G R DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE
(Under Choice Based Credit System)

CI - 64
2020-21

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
SIXTH	20602B	Core: MANAGEMENT ACCOUNTING	4	Theory	60	40

Objectives:

- To know the methods of analyzing the Financial Statements.
- To find out Working capital requirement, Fund flow and Cash flow statement.
- To know about the Marginal costing techniques, prepare various types of Budgets.

UNIT I Management accounting – scope and need: (Teaching Hours: 13)

Management accounting - Meaning, objectives, functions and scope – Distinction between Management Accounting, Cost Accounting and Financial Accounting - need and significance of management accounting.

UNIT II Analysis and interpretation of financial statement: (Teaching Hours: 14)

Analysis and interpretation of Financial statements - Ratio analysis – meaning and significance - uses and limitation of ratios – classification of ratios – profitability ratios – turnover ratios – solvency ratios.

UNIT III Working capital requirement: (Teaching Hours: 15)

Working capital - concepts, kinds, importance and sources of working capital – Estimation of working capital requirements - Fund flow and Cash flow analysis.

UNIT IV Marginal costing: (Teaching Hours: 11)

Marginal costing – features – cost volume profit analysis – Break even analysis – managerial applications of marginal costing – significance and limitations of marginal costing.

UNIT V Budget and budgetary control: (Teaching Hours: 12)

Budgeting and budgetary control - definition, objectives, importance, classifications of budgets, Zero based budgeting – process and its importance - preparation of different budgets - Flexible Budget, Cash Budget, Materials and Production Budget.

CI-65
2020-21

DR. G R DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE
(Under Choice Based Credit System)

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

Course Outcome mapping with Knowledge level

Course Outcome	CO Statement	Knowledge level
CO1 - Understand the concept of management accounting, its functions, need and scope	Management accounting – scope and need	K1 & K2
CO2 - Acquire knowledge about ratio analysis and interpreting financial statements	Analysis and interpretation of financial statement	K1 & K3
CO3 - Analyse about working capital needs, Cash Flow and Funds Flow statements	Working capital requirement	K4 & K2
CO4 - Evaluating the Concept of Marginal costing, break even, Cost volume profit analysis	Marginal costing	K5
CO5 - Applying the concept of various budgets and budgetary control.	Budget and budgetary control	K3 & K5

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating.

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3			2		2		3		
CO2	3		1	2	2	1		3		
CO3	3		2	2		2		3	3	
CO4	3			2		1		3	1	
CO5	3			2		2		3	1	

Indicators: 1. Reasonable 2. Significant 3.Strong

Text Books

S.No	Title	Author	Publishers	Publication Year & Edition
1	Management Accounting	Sharma R.K Sashi K Gupta Neeti Gupta	Kalyani publishers	2016 & 4 th edition
2	Jain and Narang	Cost and Management Accounting	Kalyani publishers	2013 & 21 st edition
3	Management Accounting	S.N Maheshwari	Sultan Chand and Sons	2013 & 3 rd edition

Reference Books

S.No	Title	Author	Publishers	Year of Publication
1	Management Accounting	Reddy T.S and Reddy H.P	Margham Publications	2013 & 8 th Edition
2	Management Accounting	RSN Pillai & Bagavathi	Sultan Chand and Sons	2010
3	Management Accounting	S.P Gupta K.L Gupta	Sahitya Bhawan Publications	2019 Revised

Pedagogy: Lecture, PPT presentation, seminar, Assignment, Quiz.

DR. G R DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE
(Under Choice Based Credit System)

CI-66
2020-21

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
SIXTH	20602S	Core: PROJECT AND VIVA VOCE	7	Practical	-	-

OBJECTIVES:

The Objectives of the main project should facilitate the students,

- To apply specific principles and investigations of research methodology to provide solutions to the organizational problems.
- To apply management concepts to organizational settings
- To understand real organizational situation

AREA OF RESEARCH:

Working Capital Management, Performance Evaluation, Risk and Return Analysis, Comparative Analysis, Micro Finance, Mutual Fund Performance, Service Quality, HR Practices, Non Performing Assets.

PERIOD:

1 Month of their final Year.

INSTRUCTIONS TO THE STUDENTS:

1. Students are expected to identify a company, preferably in Coimbatore or nearby areas, since they are expected to be in contact with the company throughout the project. However, the students can do the project anywhere in India after getting approval from the Director.
2. Guide will be allocated to each student and he/she should regularly communicate to the concerned guide and has to get approval for every process.
3. Project Work should be either a Field Survey study, Comprehensive Case study on the functioning of a business organization, Inter-organizational study, and application of optimization techniques for business decisions.
4. Choose any organization preferably a medium sized or a large enterprise and approach its HR manager / PRO for necessary permission.
5. Each Student will be interviewed by an Expert Committee to validate the project. Each Student should appear with the Company Name, chapter scheme and tool selection for approval.

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

6. After getting approval from the Expert Committee, the student has to submit the acceptance letter and attendance certificate received from the company and followed by that he/she will be permitted to start the process relevant to project.
7. Students will be evaluated by their performance in their reviews. Students are asked to appear for all the reviews without fail and are advised to maintain a record of such review duly signed and approved by the guide.
8. Review presentation should be made by the students in PowerPoint. Mark will not be provided to the student if he/she is absent for the review.
9. Cover wrapper should be Grey in color. Students should submit 1 copy of fair draft report in the form of soft binding during the time of submission along with the CD.
10. Students are informed to stick on to the given instructions.

STRUCTURE OF PROJECT:

Structure of project work should contain the following chapters to maintain the uniformity in preparation and presentation

Chapter No. 1	-	Introduction
Chapter No. 2	-	Literature Review
Chapter No. 3	-	Research Methodology
Chapter No. 4	-	Analysis and Interpretation of Data
Chapter No. 5	-	Findings, Suggestions and Conclusion

Component

CA	:	25
Review-I	:	10
Review II	:	10
Work Diary	:	5
Total	:	25

TEE	:	75
Internal Examiner	:	25
External Examiner	:	25
Viva Voce Examination	:	25
Total	:	75

DR. G R DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE
(Under Choice Based Credit System)

CI-68
2020-21

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
SIXTH	20602U1	Elective- I: AUDITING	4	Theory	-	100

Objectives:

- To study the objectives of auditing, classification and Audit procedures.
- To explain about the procedures of Vouching, verifications of Assets and liabilities, Valuation of Assets and liabilities.
- To study Auditors Rights, duties and their Liabilities.

UNIT I Concept of Auditing:

(Teaching Hours: 13)

Origin of Auditing - Definition - Difference between auditing and accountancy - objectives of auditing - Types of Errors and Fraud - Advantages and limitations of auditing - Difference between Auditing and investigation - qualification and qualities of an auditor.

UNIT II Classes of Audit, Internal Check and Internal Control:

(Teaching Hours: 15)

Different Classes of Audit – Mode of Audit - Continuous audit - Final audit - Interim Audit - Balance sheet audit - Audit procedure - Planning of Audit- Audit Programme - Audit Note book - Audit working papers - Internal control - Internal check and internal audit - Internal check as regards wages and sales.

UNIT III Vouching:

(Teaching Hours: 12)

Vouching – Definition – objectives – Auditors duties regarding vouching of cash receipts - vouching of cash payments – vouching of credit purchase - vouching of credit sales – vouching of impersonal ledger – outstanding assets and liabilities.

UNIT IV Verification and Valuation of Assets and Liabilities:

(Teaching Hours: 12)

Verification of assets and liabilities – Definition – objectives – Difference between vouching and verification - valuation of assets and liabilities - meaning – objectives - Auditors position in respect of valuation of assets – plant and machinery – building – stock – debtors - Auditors duties regarding verification and valuation of liabilities - capital – creditors – loans and advances.

UNIT V Company Audit, Audit of Share Capital and Transfer:

(Teaching Hours: 13)

Company Audit - Appointment and removal of auditors – Rights, duties and Liabilities of Company auditors - Audit of share capital and share transfer.

DR. G R DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE
(Under Choice Based Credit System)
EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

CI-69
2020-21

Course Outcome mapping with Knowledge level

Course Outcome	CO Statement	Knowledge level
CO1 - Understand the concept of Auditing and Investigation	Concept of Auditing	K1 & K2
CO2 - Acquire knowledge about Classes of Audit, Internal Check and Internal Control	Classes of Audit, Internal Check and Internal Control	K3 & K4
CO3 - Analyse the methods of Vouching of Transactions	Vouching	K3, K4 & K5
CO4 - Applying the Verification and Valuation of Assets and Liabilities	Verification and Valuation of Assets and Liabilities	K3 & K4
CO5 - Evaluate the Concept of Company Audit, Audit of Share Capital and Share Transfer	Company Audit, Audit of Share Capital and Share Transfer	K4 & K5

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating.

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	2		3	2		3		2	1	
CO2	2	3	2	2		3		1	1	
CO3	1	3	3	1	2	1	1	2	1	
CO4	2	3	3	2	2		2			
CO5	2	3	2	1	3	1	3	1	1	

Indicators: 1. Reasonable 2. Significant 3. Strong

Text Books

S.No.	Title	Author	Publishers	Publication Year & Edition
1.	Practical Auditing	Dr Radha	Prasanna Publishers, Chennai	2017 & 8 th Edition
2.	Principles and Practice of Auditing	Dinkar Pagare	Sultan Chand & Sons, New Delhi	2007 & 12 th Edition
3.	Practical Auditing	Tandon, B.N	Sultan Chand & Company Ltd,	2009 & 10 th Edition

Reference Books

S.No.	Title	Author	Publishers	Year of Publication
1.	Auditing	R C Bhatia	Vikas Publishing House Pvt Ltd,	2010
2.	Auditing	Kamal Nath	Tata Mcgraw – Hill Publishing Company Ltd, New Delhi.	2017
3.	Practical Auditing	S. Vengadamani	Margham Publications, Chennai	2018

Pedagogy: Lecture, PPT presentation, seminar, Assignment, Quiz.

DR. G R DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE
(Under Choice Based Credit System)

CI-70
2020-21

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
SIXTH	20602V1	Elective- II : INVESTMENT MANAGEMENT	4	Theory	20	80

Objectives:

- To examine the types, concepts, and techniques of investment for effective management in the private and government sectors.
- To understand the various reputed theories on instruments for effective investment management.
- To evaluate various security – Price Earnings ratio.

UNIT I Concepts of Investments:

(Teaching Hours: 13)

Meaning and Definition of Investment – Concepts – Nature and features of Investment – Relationship between Risk and Return – Scope or types of Investment – Types of Investors – Stages in Investment – Difference between Investment, Speculation and Gambling – Types of Speculators in Stock market.

UNIT II New Issue Market:

(Teaching Hours: 15)

New issue market - meaning, Importance, Functions – Methods of Issuing securities – Reforms in NIM; Investment Alternatives: Negotiable Securities- Fixed Income Securities- Variable Income Securities- Non Negotiable Securities- Mutual Funds – Other Investments : Real Estate – Gold and Other Metals.

UNIT III Security analysis:

(Teaching Hours: 13)

Security analysis – meaning – methods – fundamental analysis – economic analysis – industry analysis – company analysis, technical analysis – meaning – assumption – tools used – types of charts – Dow theory, efficient market theory – meaning – Weak form, semi-strong form, strong form.

UNIT IV Security valuation:

(Teaching Hours: 12)

Security valuation – common stock – present value approach, one year holding period, multiple year holding, P/E ratio model.

UNIT V Portfolio management:

(Teaching Hours: 12)

Portfolio management – meaning – process – diversification – optimum portfolio – Markowitz model – Sharpe's model – evaluation of portfolio - New avenues of Investment – ULIP– ULIS.

DR. G R DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE
(Under Choice Based Credit System)

CI-71
2020-21

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

Course Outcome mapping with Knowledge level

Course Outcome	CO Statement	Knowledge level
CO1 - Understand the various investment concepts and its types	Concepts of Investment	K1&K2
CO2 - Acquire knowledge about New Issue market and Investment alternatives	New Issue Market	K2
CO3 - Analysis different types of securities using various techniques	Security Analysis	K2 & K4
CO4 - Applying various valuation models for security valuation and common stock	Security valuation	K3 & K4
CO5 - Evaluating the optimum Portfolio and various models of portfolio evaluation	Portfolio management	K4&K5

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating.

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	2	1		1	2		1	
CO2	2	2	2	1	3	1	3			
CO3	3	3	3	1	2	1	2		1	
CO4	2	2	2		2		2			
CO5	2	3	2	1	3	1	3	1	1	

Indicators: 1. Reasonable 2. Significant 3.Strong

Text Books

S.No.	Title	Author	Publishers	Publication Year & Edition
1	Security Analysis and Portfolio Management	Dr.Punithavathy Pandian	Vikas publishing House, New Delhi	2010 & 2 nd edition
2	Investment Management (Security analysis & Portfolio Management)	Dr. L. Natarajan	Margham Publication	2015 & 3 rd edition
3	Investment Management	Bhalla. V.K	Sultan Chand and Company Ltd, NewDelhi	2008 & 10 th edition

Reference Books

S.No.	Title	Author	Publishers	Year of Publication
1	Investment Management	Preeti Singh	Himalaya Publishing House, Mumbai	2016 & 1 st edition
2	Investment Management	Avadhani. V.A	Himalaya Publishing House, Mumbai	2003 & 9 th edition
3	Investment Management	Yogesh Maheswari	PHI Learning	2008 & 7 th edition

Pedagogy: Lecture, PPT presentation, seminar, Assignment, Quiz.

DR. G R DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE
(Under Choice Based Credit System)

CI-72
2020-21

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

Semester	Course Code	Course Title	Credits	Theory/ Practical	Problems %	Theory %
SIXTH	20602P	Skill Based Subject : LAB - MS OFFICE AND ACCOUNTING SOFTWARE	2	Practical	-	100

Ms WORD

1. Narrate the favorite place you have visited in a passage and do the formatting as given below:
 - a. Font size, style
 - b. Title should be in Bold, italics, underlined
 - c. Set left margin to 1.5, right margin to 1.75
 - d. Line spacing should be doubled
 - e. Apply border to the passage
 - f. Insert date and time, page number and header and footer
 - g. Insert of Clips Arts
 - h. Check Word Count, Spelling and Grammar
 - i. Include Double Column Style
 - j. Insert auto formatting of table
2. Using mail merge prepare an interview call letter.
3. Create a Layout of an Organization.
4. Design a Curriculum Vitae using Hyperlink

Ms EXCEL

5. Prepare a payroll using the following:
Basic – Rs. 50,000, D.A – 40%, HRA – 10%, TA – 15%, MA – 5%, CCA – 12%, PF – 12%, Deductions – 10%.
6. Design a Purchase Order for a company using Quantity, Description, Unit Price and Amount and include GST calculation.
7. Create a Sales Invoice using MS Excel (Quantity, Value, Discount and Tax to be apportioned using Formulas)
8. Create a Datasheet for Yearly Sales and Calculate Summary Statistical Measures such as Mean, Standard Deviation, coefficient of Variation and Trend Analysis using Formulas and Charts.
9. Create a Datasheet for Monthly Income and cost of living and compare the data using Correlation.

Ms POWER POINT

10. Design an advertisement for FMCG Product.
11. Prepare a Power Point presentation for Department function.
12. Prepare a Power Point presentation for Product Launch.
13. Draw up Production Process of a Company using Power Point.

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

Ms ACCESS

14. **Create a Database using MS – Access with the given fields;**
Employee Number (Primary Key), Employee Name, Department, Designation, Salary, PF No.
15. **With a given fields create a table (using design view, wizard view) in Ms-Access.**
Register Number (Primary key), Name, Class, Mark1, Mark2, and Mark3. Use SQL Commands to find out Average and Total of Marks.

ACCOUNTING SOFTWARE

16. Create a Company using Tally.
17. Single Ledger - Create Assets, Liabilities, Income and Expenditure account.
18. Create accounting groups.
19. Enter some test transactions, say numbering 100 in the form of Cash Receipts, Cash Payments, Bank receipts, Bank payments, Purchase Bills, Sales Invoices, Debit Note, Credit note and General Journal Vouchers
20. Voucher Entries - Print the primary books for the same.
21. Create an opening Trial Balance and print the same.
22. Profit and Loss and Balance sheet.
23. Financial Ratio Analysis.



DR. G R DAMODARAN COLLEGE OF SCIENCE (AUTONOMOUS)
COIMBATORE – 641 014
BACHELOR OF COMMERCE
(Under Choice Based Credit System)

CI-74
2020-21

EFFECTIVE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2020 - 2021

Course Outcome mapping with Knowledge level

Course Outcome	CO Statement	Knowledge level
CO	To make students understand the fundamental formatting of documents and assist them in preparing basic word processing operations such as mail merge etc.	K1, K2, K3

Note: K1- Remembering; K2 – Understanding; K3 – Applying; K4 – Analysing; K5 – Creating & Evaluating.

For every Course Outcome Knowledge Level should be mentioned & Knowledge Level can be more than one (i.e. like K1&k2)

Course Outcome mapping with Programme outcome

Course outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO	3	2		1	1	3	2			1

Indicators: 1. Reasonable 2. Significant 3.Strong

Text Books				
S.No.	Title	Author	Publishers	Publication Year & Edition
1	MS Office	Dr. S. S. Shrivastava	Firewall Media.	2008
2	Office 2010 All-in-one for Dummies	Peter Weverka	Wiley Publishing Inc	2010
3	Tally 9.0	Namrata Agrawal	Dreamtech Press	2009
Reference Books				
S.No.	Title	Author	Publishers	Year of Publications
1	Office 2007for Dummies	Wallace Wang	Wiley Publishing Inc	2007
2	Working in Microsoft Office	Ron Mansfield	Tata McGraw-Hill	2008
3	Tally 9	Dinesh Maidasani	Firewall Media	2007

Pedagogy: Lecture, PPT presentation, Seminar, Assignment