

UNDERGRADUATE DEPARTMENT OF COMMERCE

COURSE STRUCTURE – B.COM (AIDED& SF) 2019 -20 ONWARDS

Semester	Course	Subject Code	Subject Title	Hours	Credit	Marks
1	Part-I	COM1251	TAM/TAS HIN/HIS FRE/FRS AzhuvalagaNadaimuraigal	3	2	30
	Part-II	ENG XXXX	ENGLISH	3	2	30
	Major	COM1553	Financial Accounting- I	5	5	75
	Major	COM 1455	Business Communication	4	4	60
	Major	COM 1457	Principles of Marketing	4	4	60
	Supportive	COM 1459	Business Economics	5	4	60
	NME	COM 1261	Principles of Accounting	3	2	30
	LS	COM 1263	Principles of Insurance	3	2	30
TOTAL				30	25	375
2	Part-I	COM 1252	TAM/TAS HIN/HIS FRE/FRS SeyalarPanimurai	3	2	30
	Part-II	ENG XXXX	ENGLISH	3	2	30
	Major	COM 1554	Financial Accounting – II	5	5	75
	Major	COM 1456	Banking Theory, Law & Practice	4	4	60
	Major	COM 1458	Auditing	4	4	60
	Supportive	COM 1460	Business Environment	5	4	60
	NME	COM 1262	Principles of Management	3	2	30
	LS	COM 1264	Creative Leadership	3	2	30
	Part V	XXX 0000	NSS/NCC/SLP/PED	---	1	30
TOTAL				30	25 + 1	375 / 405

Semester	Course	Subject Code	Subject Title	Hours	Credit	Marks
3	Part-I	COM 2251	TAM/TAS HIN/HIS FRE/FRS VanigaMelanmai	3	2	30
	Part-II	ENG XXXX	ENGLISH	3	2	30
	Major	COM 2553	Corporate Accounting	5	5	75
	Major	COM 2655	Business Law	6	6	90
	Major	COM 2457	Supply Chain Management	4	4	60
	Major	COM 2459	Business Ethics	4	4	60
	Supportive	COM 2461/ MAT XXX	Information Technology / Business Statistics	5	4	60
TOTAL				30	27	405
4	Part-I	COM 2252	TAM/TAS HIN/HIS FRE/FRS MelanmaiThathuvangal	3	2	30
	Part-II	ENG XXXX	ENGLISH	3	2	30
	Major	COM 2554	Higher Accounting	5	5	75
	Major	COM 2656	Corporate Law	6	6	90
	Major	COM 2458	Customer Relationship Management	4	4	60
	Major	COM 2460	Investment Management	4	4	60
	Supportive	COM2462/ MAT XXX	e-Commerce / Business Mathematics	5	4	60
	Part V	XXX 0000	NSS/NCC/SLP/PED	---	1	30
TOTAL				30	27 + 1	405 / 435
5	Major	COM 3651	Costing – I	6	6	90
	Major	COM 3653	Income Tax Law and Practice-I	6	6	90
	Major	COM 3555	Human Resource Management	5	5	75
	Major	COM 3657	Management Accounting	6	6	90
	VAL/HVS	VAL/HVSXXXX	Value Education/Human Value Development	4	2	30
	LS	COM 3259	Services Marketing	3	2	30
TOTAL				30	27	405

Semester	Course	Subject Code	Subject Title	Hours	Credit	Marks
6	Major	COM 3652	Costing – II	6	6	90
	Major	COM3654	Income Tax Law and Practice-II	6	6	90
	Major	COM 3556	International Marketing	5	5	75
	Major	COM 3658	Financial Management	6	6	90
	EVS	COM 3200	Environmental Studies	4	2	30
	LS	COM 3260	Entrepreneurial Skill Development	3	2	30
TOTAL				30	27	405

SUPPORTIVE COURSES

SEMESTER	SUBJECT CODE	SUBJECT TITLE	HOURS	CREDIT
1	COM 1459	Business Economics	5	4
2	COM 1460	Business Environment	5	4
3	COM2461/ MAT XXXX	Information Technology / Business Statistics	5	4
4	COM 2462/ MAT XXXX	e-Commerce / Business Mathematics	5	4

NON-MAJOR ELECTIVE COURSES

SEMESTER	SUBJECT CODE	SUBJECT TITLE	HOURS	CREDIT
1	COM 1261	Principles of Accounting	3	2
2	COM 1262	Principles of Management	3	2

LIFE-SKILL COURSES

SEMESTER	SUBJECT CODE	SUBJECT TITLE	HOURS	CREDIT
1	COM 1263	Principles of Insurance	3	2
2	COM 1264	Creative Leadership	3	2
5	COM 3259	Services Marketing	3	2
6	COM 3260	Entrepreneurial Skill Development	3	2

நோக்கம்

வணிகத்தில் உள்ள பல் மவறு பிரிவுகளை பற்றி விளக்குவதே இப்பாடத்தின் மாக் கோதுே

வணிக மேலாண்மை பற்றி படிப்பதன் மூலம் ஂணவரகளபின் வருவனவற்றை பற்றி ததரித்துகதகள கின்றனர்

- வணிகத்தை பற்றியும் , வணிகத்தின் நோக்கங்கள் , கண்ணாணிசியங்கள் மற்றும் அன் பரிணாம வளர்ச்சி பற்றி அறிந்து ககளள்ளுல்
- வணிக அதமப்பின் பல்நவறு வடிவங்களான கூட்டு பங்கு ருமங்கள் மற்றும் பன்னாட்டு ருமங்கள் பற்றி கற்றிந்து ககளள்ளுல்
- உற்பத்தி நமலண்தம் பற்றியும் அதில் உள்ள உற்பத்தி சர்கசயல்முதறகளயும் அறிந்து ககளள்ளுல்
- இனி நமலண்தம்பற்றியும் நமலும் வணிகத்தில் இனி னிரட்டும் முதறகளயும் அறிந்து ககளள்ளுல்
- பணியாளர்கள நைர்வு கசய்யும் முதற பற்றியும் , அவர்கள நமலண்தம் கசய்யும் நுட்பத்தை பற்றியும் அறிந்து ககளள்ளுல்

myF 1

tpahghuj;jpd; jd;ikfs; - tiutpyf;fzk; - Nehf;fq;fs; - Fzhjprpaq;fs; - ghpzhktsh;r;rp - thzpgRw;Wr;#oy; - Ez;zpakw;Wk; Nghpay; Rw;Wr;#oy;.

(9 Hours)

myF 2

tzpfmikg;gpd; tbtq;fs; - \$l;Lg;gq;FepWkk; - tiutpyf;fzk; - rpwg;gpay;Gfs; - Njhw;Wtpg;Gepiyfs; - Nkyhz;ik - nghJj;Jiwmikg;Gfs; - jd;ikfs; - gd;dhl;LepWkq;fs; - nghUs; - ed;ikfs; kw;Wk; jPikfs;.

(9 Hours)

myF 3

cw;gj;jpNkyhz;ik - njhopw;\$lj;jpw;fhd ,lk; - cw;gj;jpjpl;lkply; kw;Wk; fl;Lg;ghL - NtiyKd;Ndw;wk; - mstPL - nghUl;fs; Nkyhz;ik - nghUshjhumsTfs;.(9 Hours)

myF 4

epjpNkyhz;ik - nghUshjhujpl;lk; - epjpKiwfs; - tzpfepWtdhPjpahdepjp - gj;jpure;ij.

(9 Hours)

myF 5

kdpjtsNkyhz;ik - gzpahsh; Njh;T - njhopy;JiwcwTfs; - cw;gj;jpjpwd; kw;Wk; njhopyhsh; eyd;;.

(9 Hours)

Text Book

1. uhjhV,Nkyhz;ikj; jj;Jtq;fs;,gpurd;dhgg;sprH];,jpUty;ypf;Nfzp,nrd;id - 600 005.

Books for Reference

1. Lal and Prasad, Principles of Management, S. Chand Publishers, New Delhi, 2015
2. Prasad L M, Principles of Management, S. Chand Publishers, New Delhi, 2016
3. Mamoria C B, Personnel Management, Kitab Mahal, Kolkatta, 2012
4. Gupta C B, Human Resource Management, Sultan Chand, New Delhi, 2014
5. <https://www.msuniv.ac.in/Download/Pdf/0f80dc31780649d>

Bloom's Taxonomy

	K1	K2	K3	K4	K5	K6
CO1		2				
CO2			3			
CO3	1					
CO4					5	
CO5				4		

Mean: 3

COM2553**CORPORATE ACCOUNTING****5 Hrs / 5 Cr**

The objective of this course is to give a comprehensive understanding of all aspects relating to corporate accounting and to lay a theoretical foundation for the preparation and presentation of financial statements and to equip the students with the working knowledge of accounting practices in order in order to prepare for CA, CMA, and ACS.

At the end of the course, students will be able to

- i. Interpret accounting knowledge on the issue and redemption of shares and debentures.
- ii. Ascertain the profits prior to incorporation, underwriting of shares and Rights issue.
- iii. Compile the items of final accounts of a company.
- iv. Evaluate the account for amalgamation, absorption, internal and external reconstruction.
- v. Integrate the techniques of liquidating the corporate entities in compliance with IFRS.

UNIT I

Company - Meaning– Issue of Shares- Types of Shares, Forfeiture and reissue of shares – Redemption of Debentures and Preference shares.

(15 Hours)**UNIT II**

Profits prior to Incorporation – Underwriting of Shares – Full Underwriting- Partial Underwriting – Firm Underwriting - rights issues – acquisition of Business by a Company.

(15 Hours)**UNIT III**

Final Accounts of Companies – Preparation and presentation of final accounts of companies. Treatment of Reserve and Surplus and Preliminary Expenses-bonus and dividend to shareholders – managerial remuneration- Valuation of goodwill and shares.

(15 Hours)**UNIT IV**

Amalgamation and Absorption– computation of purchase consideration – types of amalgamation – pooling of Interest method – purchase method – treatment of realization expenses. Alteration of Share capital and Internal Reconstruction.

(15 Hours)**UNIT V**

Liquidation – Liquidator's final statement of accounts – Accounting standards 1 - 29. International Financial Reporting system-concepts.

(15 Hours)**Text Book**

1. TS Reddy & Dr.AMurthy, Corporate Accounting, Margham Publications, Chennai, 2019

Books for Reference

1. M C Shukla, T S Grewal & S C Gupta, Advanced Accounting I, Sultan Chand & Sons., New Delhi, 2019
2. Mukerjee and Hanif, Advanced Accounting Vol I, Tata McGraw Hill Company Limited, New Delhi, 2015
3. SP Iyengar, Advanced Accounting Vol I, S. Chand & Sons, New Delhi, 2014
4. SKr. Paul, Advanced Accountancy Vol I, Revised edition, Central Publishing Company, Kolkatta, 2015

Bloom's Taxonomy

	K1	K2	K3	K4	K5	K6
C01			3			
C02			3			
C03				4		
C04			3			
C05					5	

Mean: 3.6

COM 2655**BUSINESS LAW****6 Hrs /6 Cr**

This paper aims at providing a bird's eye view on various business laws which will facilitate the students in having an understanding of theoretical knowledge of laws governing business.

At the end of the course, students will be able to

- i. Interpret the concepts of business law.
- ii. Determine the basics of performance of contract.
- iii. Examine the basic frame work of the law relating to Indemnity, Guarantee and Surety.
- iv. Predict recent amendments, rules, and regulations related to settling industrial disputes with relevant case law.
- v. Apply the Information Technology Act and Right to Information Act in business.

UNIT I

Mercantile law – Introduction – Contract- Definition- Kinds - Essential elements, Offer – Types – Essentials- Revocation, Acceptance- Essentials and legal rules- Revocation, Consideration – Essentials- “No consideration, no contract”- Exceptions. **(20 Hours)**

UNIT II

Capacity- Law regarding minor's agreement- Persons of unsound mind- Persons disqualified by law, Free consent – Coercion- Undue influence – Misrepresentation – Mistake- Fraud, Performance of contract-Modes of performance, Discharge of contracts- Kinds - Remedies for breach of contracts. **(20 Hours)**

UNIT III

Contract of Indemnity and Guarantee- Rights of Indemnity holder- Difference between Indemnity and Guarantee- Rights of Surety- Discharge of Surety, Bailment and Pledge- Kinds of bailment- Rights and duties of bailee and bailor- Rights and duties of Pawnee and Pawner. **(20 Hours)**

UNIT IV

Industrial Disputes Act- Settlement mechanisms- Types of disputes- Offences and penalties- Health, safety and welfare measures of workers under Factories Act. **(15 Hours)**

UNIT V

Information Technology Act, 2000- Definition- Digital signature and certificates- Duties of subscriber- Penalties and adjudication, Right to Information Act, 2005- Origin- Objectives, Features- Process of filling- Challenges. **(15 Hours)**

Text Book

1. N D Kapoor, Elements of Mercantile Law, Sultan Chand & Sons, New Delhi, 2017.

Books for Reference

1. Rajni Abbi, Bharat Bhushan, Rajiv Kapoor, Elements of Industrial Law, Sultan Chand & Sons, New Delhi, 2019.
2. S K Tuteja, Business Law for managers, Sultan Chand & Sons, New Delhi, 2010.
3. MC Kuchhal, Mercantile Law, Seventh Edition, Vikas Publishing House Pvt.Ltd., New Delhi, 2018.

Bloom's Taxonomy

	K1	K2	K3	K4	K5	K6
CO1		2				
CO2				4		
CO3				4		
CO4			3			
CO5				4		

Mean: 3.4

COM 2457**SUPPLY CHAIN MANAGEMENT****4 Hrs / 4 Cr**

This course aims to impart knowledge to students on supply chain management and its relevance to today's business decision making.

At the end of the course, students will be able to

- i. Describe the components of supply chain management and supply chain network.
- ii. Ascertain the importance of demand management in customer service
- iii. Apply the knowledge and skills in the operation of inventory management, warehousing and transportation.
- iv. Examine the role of information technology on supply chain management.
- v. Evaluate the dimensions of performance measures and bench marking

UNIT I

Supply Chain Management – Meaning – Evolution – Importance- Nature and Scope, Logistics Management vs Supply Chain Management, Drivers of Supply Chain Management, Supply chain network design – Importance- Supply Chain Network Design Process- Design of Distribution Channels – Functions – Types- Considerations of Channels Design **(10 Hours)**

UNIT II

Demand Management- Relationship between customer service and demand management- Elements and measurement of customer service- Customer service standards- Customer Service Strategy-Demand management process- Problems in demand management- Methods of forecasting- Steps involved to demand forecasting- Role of forecasting in a supply chain **(10 Hours)**

UNIT III

Inventory Management- Types of inventory cost- Impact of demand pattern on inventory- Distribution Resource Planning, Warehousing- Functions of warehouse – Types- Site selection, Transportation in a supply chain- Carrier Selection-Transportation Management System- Transportation services- Third party logistics (3PL) and Fourth party logistics (4PL) – Just-in-Time Delivery **(15 Hours)**

UNIT IV

Purchasing and supply chain decision- Sourcing versus Purchasing-Insourcing and Outsourcing, Coordination in the supply chain – Bull-whip effect and supply chain- Role of information technology in a supply chain- Bar coding- Electronic Data Interchange-Radio Frequency Identification (RFID)- Satellite tracking- e-commerce- e-procurement- Enterprise Resource Planning Systems- Supply chain IT in practice **(15 Hours)**

UNIT V

Supply chain performance management- Supplier performance- Purchasing/ materials management performance- Performance measurement and evaluation system- SCOR Model- Balanced scorecard method, Bench marking – Benefits- Logistics process bench marking-Supply chain mapping- Supplier and distributor bench marking- Role of CSF in bench marking – Disruption in Supply Chain Management due to pandemic – Supply Chain strategies during natural disasters. **(10 Hours)**

Text book

1. Shridhara Bhat, Supply Chain Management, Himalaya Publishing House, New Delhi, 2012.

Books for Reference

1. Cecil B Bozarth, Robert B Handfield, Introduction to Operations and Supply Chain Management, Pearson Education, New Delhi, 2016.
2. Donal J Bowersox, David J Closs, M Bixby Cooper, Supply Chain Logistics Management, Tata McGraw Hill, New Delhi, 2019.
3. Richard B Chase, Ravi Shanker, F.Robert Jacobs, Operations and supply chain Management, McGraw Hill Publications, New Delhi, 2018.

Bloom's Taxonomy

	K1	K2	K3	K4	K5	K6
CO1		2				
CO2				4		
CO3			3			
CO4				4		
CO5					5	

Mean= 3.6

COM 2459

BUSINESS ETHICS

4 Hrs / 4 Cr

This paper is aimed at imparting social, moral and ethical values into young minds which will create better businessmen with ethos.

At the end of the course, students will be able to

- i. Interpret the principles of Ethics in business.
- ii. Examine knowledge about principles to be followed by the holders of Public life.
- iii. Ascertain the uses and importance of ethics in marketing.
- iv. Evaluate the ethics in various phases of human resource management.
- v. Analyse the ethical issues of society with reference to air, water and land pollutions.

UNIT I

Ethics: Meaning – Definition – Sources – Need for business ethics – Importance of business ethics – Factors influencing business ethics. **(10 Hours)**

UNIT II

Principles: The “Seven Principles of Public Life” – selflessness, integrity, objectivity, accountability, openness, honesty and leadership. **(10 Hours)**

UNIT III

Ethics in Marketing: Marketing ethics and consumer rights – Reasons for unethical practices – Socially responsible advertising towards socially backward classes - women, child, differently challenged and disparities in social values– Portrayal of women in advertising. **(15 Hours)**

UNIT IV

Ethics in Human Resource Management: Wages empowerment – Discrimination of wages – Whistle blowing – Ethics at work place. **(15 Hours)**

UNIT V

Ethical issues in society: Air pollution – Water pollution – Land pollution – Noise Pollution – Cultural Pollution. **(10 Hours)**

Text Book

1. CSVMurthy, Business Ethics, Himalaya Publishing House, Mumbai, 2010

Books for Reference

1. Dr. AKGavai, Business Ethics, Himalaya Publishing House, Mumbai, 2016
2. RVBadi, NVBadi, Business Ethics, Vrinda Publications Ltd, Delhi, 2012
3. Dr. KSundar, Business Ethics and Values, Vijay Nicole Imprints Pvt. Ltd. Chennai, 2019.
4. A C Fernando, K P Muralidheeran, E K Satheesh, Business Ethics, Third Edition, Pearson Publication, 2019

Bloom's Taxonomy

	K1	K2	K3	K4	K5	K6
C01		2				
C02				4		
C03				3		
C04					4	
C05				5		

Mean: 3.6

COM 2461**INFORMATION TECHNOLOGY****5 Hrs / 4 Cr**

This course equips the students to compete in the present world. It includes introduction to computers, the architecture-hardware and software, telecommunication networking and cyber laws.

At the end of the course, students will be able to

- i. Describe the growth of latest computer devices and technologies
- ii. Outline the computer languages, software and operating systems
- iii. Prepare documents, spreadsheet and presentations using office productivity tools
- iv. Integrate technical hardware and software including network, database and security components.
- v. Evaluate Enterprise Resource Planning, Core banking System and Management Information System.

UNIT I

Evolution of computers - Classification of digital computer systems – Anatomy of a digital computer – Memory units – Auxiliary storage devices – Input devices – Output devices- Overview of latest devices – Technologies – Bluetooth, Wi-Fi, NFC, Touchpad, iPad, iPod, Laptop, Notebook, Multimedia mobiles, Smart Phone. **(15 Hours)**

UNIT II

Generation of computer languages – Programming Languages – Computer Software – Types of software – System software, Utility Software – Operating Systems – Components of OS – MSDOS, Windows, Linux, Ubuntu, Mac, IOS, Android. **(15 Hours)**

UNIT III

Office Automation –Office Productivity tools – MS Office – Working with Word Document, Spread Sheet – Preparation of Spread Sheets in Excel – Power Point Presentation – Creation of Slides. **(15 Hours)**

UNIT IV

Network Topology – Components – Telecommunication Networks - Data networks– Data Warehouses – LAN, WAN, Wireless, Private and Public networks – Internet architecture – Internet Securities. **(15 Hours)**

UNIT V

ERP, Core Banking System – MIS, Emerging concepts – Grid Computing, Cloud Computing, Cloud delivery model. E-commerce and M-commerce technologies - Cyber Law - Information Technology Act, 2000. **(15 Hours)**

Text Book

1. Justin Manohar J, Dr. Antony Mary Vinothini C & Beulah R, Study Module on Information Technology and E-Commerce, Department of Commerce, The American College, 2020

Books for Reference

1. V Rajaraman, Introduction to Information Technology, PHI Learning, Delhi, 2018
2. Richard Fox, Information Technology, Chapman and Hall, Florida, 2015
3. Andrew S Tanenbaum & Albert S Woodhull, Operating Systems Design and Implementation, Second Edition Prentice Hall India, New Delhi, 2014
4. Alexis Leon & Mathews Leon, Fundamentals of Information Technology, Second Edition Vikas Publishing, New Delhi, 2014

Bloom's Taxonomy

	K1	K2	K3	K4	K5	K6
CO1		2				
CO2			3			
CO3			3			
CO4						6
CO5					5	

Mean: 3.8

COM 2252**Nkyhz;ikj; jj;Jtq;fs;****3 Hrs / 2 Cr****Nehf;fk;**

Nkyhz;ikj; jj;Jtq;fisgbg;gjd; *yk; khztHfs; Nkyhz;ikapd; nghUs;Nkyhz;ikapd; Kf;fpaj;Jtk;g;gzpfs;Nfhl;ghLfs; epiyfs; kw;Wk; Nkyhz;ikapd; ,ay;igAk; rpwg;Gj; jd;ikfisAk; mwpe;Jnfhs;sKbAk;.

Nkyhz;ikj; jj;Jtq;fisgbg;gjd; %yk; khztHfs; fPo;f;fz;ltw;iwnjhpe;Jnfhs;fpd;wdH.

- i. Nkyhz;ikgw;wpAk; mjd; jd;ikfs; Kf;fpaj;Jtk; gw;wpAk; fw;Wf; nfhs;fpd;wdH. NkYk; Nkyhz;ikapy; cs;sgzpfs; Nfhl;ghLfs; gw;wpAk; mwpe;Jnfhs;fpd;wdH.
- ii. Jpl;lkljy; gw;wpAk; mtw;wpy; cs;stiffisgw;wpAk; NkYk; mjd; ed;ikjPikfisgw;wpAk; fw;Wf; nfhs;fpd;wdH. NkYk; jpl;lkljydpd; Kf;fpa \$Wfs; gw;wpAk; mtw;wpd; ,ay;Gfs; gw;wpAk; mwpe;Jnfhs;fpd;wdH.
- iii. xOq;fikj;jy; gw;wpAk; mjd; ,ay;Gfs; Nfhl;ghLfs; ed;ikfs; kw;Wk; mjpy; cs;sed;ikfs; Nfhl;ghLfs; kw;Wk; gbepiyfismwpe;Jnfhs;fpd;wdH.
- iv. ,af;Fjy; kw;Wk; fl;Lg;gLj;Jy; gw;wpAk; NkYk; mjpy; cs;sKf;fpa \$Wfs; jj;Jtq;fs; eilKiwfs; ed;ikfs; kw;Wk; jPikfismwpe;Jnfhs;fpd;wdH.
- v. nray; Cf;Ftpj;jy; gw;wpAk; NkYk; mjd; rpwg;gpay;Gfs; gw;wpAk; njhpe;Jnfhs;fpd;wdH. NkYk; jfty; eilKiwgw;wpAk; mjd; ed;ikfs; jPikfisgw;wpAk; jilfismfw;Wk; Kaw;rpfisAk; mwpe;Jnfhs;fpd;wdH.

myF1

Nkyhz;ikmwpKfk;Njhw;wk; - mwpKfk; - Nkyhz;iknghUs; - ,yf;fzk; - rpwg;Gj; jd;ikfs; - Kf;fpaj;Jtk; - epiyfs; - gzpfs; - Nfhl;ghLfs; - epHthfk; kw;Wk; Nkyhz;ikf;fhdNtWghLfs;

(9 Hours)**myF 2**

jpl;lkljYk; KbntLj;jYk;jpl;lkljy; - nghUs; - tiutpyf;fzk; - ,ay;G - ed;ikfs; kw;Wk; Kf;fpaj;Jtk; - FiwghLfs;- eilKiw/ gbepiyfs; - jpl;ljjpd; nray; \$Wfs; - jpl;lkljydpd; tiffs; - KbntLj;jy; - nghUs; - tiutpyf;fzk; - ,ay;Gfs; - tiffs;- eilKiw / gbepiyfs; - ed;ikfs; - FiwghLfs;

(9 Hours)**myF 3**

xOq;fikj;jYk; mjpfhuxg;gil;jYk;xOq;fig;G - nghUs; - tiutpyf;fzk; - ,ay;Gfs; - Nfhl;ghLfs; - ed;ikfs; - gbepiyfs;/ eilKiwxOq;fig;gpd; tiffs; - KiwahdxOq;fig;Gf;Fk; Kiwaw;wxOq;fig;Gf;Fk; cs;sNtWghLfs; - mjpfhuxg;gil;jy; - nghUs; - tiutpyf;fzk; - jd;ikfs;- eilKiwfs; / gbepiyfs;- Nfhl;ghLfs; - ed;ikfs;- FiwghLfs;.

(9 Hours)**myF 4**

,af;Fjy; -nghUs; - tiutpyf;fzk;- \$Wfs; - jj;Jtq;fs; - jd;ikfs;- Kf;fpaj;Jtk; - ,af;Fjydpd; topfs;. fl;Lg;gLj;Jy;- nghUs; - tiutpyf;fzk; - rpwg;gpay;Gfs; - eilKiw- ed;ikfs;- fl;Lg;gLj;Jyppy; vOk; gpur;ridfs;.

(9 Hours)

myF 5

nray; Cf;fkspj;jy; - nghUs; -tiutpyf;fzk; - rpwg;gpay;Gfs; - jfty; eilKiw - ed;ikfs;- tiffs; - jfty; njhlHgpd; jilfs; - jfty; njhlHgpd; jilfismfw;Wk; Kaw;rpfs; - nray; Cf;fkspj;jy; - nghUs; - rpwg;gpay;Gfs; - eilKiwfs; - Kf;fpaj;Jtk; - Nfhl;ghLfs;.

(9 Hours)**TEXT BOOK**

1. uhjhV,Nkyhz;ikj; jj;Jtq;fs;gpurd;dhgg;sprH];jpUty;ypf;Nfzp,nrd;id- 600005.

REFERENCE BOOKS

1. Lal and Prasad, Principles of Management, S. Chand Publishers, New Delhi, 2015
2. Prasad L M, Principles of Management, S. Chand Publishers, New Delhi, 2016
3. Mamoria C B, Personnel Management, Kitab Mahal, Kolkatta, 2012
4. Gupta C B, Human Resource Management, Sultan Chand, New Delhi, 2014

Bloom's Taxonomy

	K1	K2	K3	K4	K5	K6
C01		2				
C02			3			
C03	1					
C04					5	
C05				4		

Mean: 3

COM 2554**HIGHER ACCOUNTING****5 Hrs / 5 Cr**

The objective of this course is to gain accounting knowledge in the various sectors like Insurance, Banking, Railways and Electricity. This is a one semester course deals with the preparation of final accounts of Insurance companies and banking companies double accounting system. Farm accounting, Hotel accounting. Few of the many Accounting standards in India are also dealt with.

At the end of the course, students will be able to

- i. Predict an idea on banking company accounts with its procedures.
- ii. Develop knowledge to prepare accounts of banking and insurance companies.
- iii. Appraise the knowledge of preparing consolidated balance sheet after adjusting common transaction between the holding and subsidiary companies.
- iv. Examine the accounting practices followed in Public Utility Concerns
- v. Prepare Final accounts of Farms and Hotels and get enlightened with the various accounting standards.

UNIT I

Accounting of banking companies – Forms of Business in which Banking companies may engage – Final Accounts of Banking companies. **(15 Hours)**

UNIT II

Accounting of Insurance companies – Accounts of Life Insurance Business: Revenue Accounts and Balance sheet – Accounts of General Insurance Business: Revenue Accounts and Balance sheet **(15 Hours)**

UNIT III

Accounting of Holding companies – Definitions – Consolidated Balance Sheet – Elimination of Common transactions – Treatment of Fictitious Assets, Unrealized Profit, contingent liabilities, Dividend, debentures – Disposal or Additional acquisition of shares in Subsidiary company – Revaluation of Assets. **(15 Hours)**

UNIT IV

Double Account System –Meaning – Difference between Double Account System and Double Entry System – Accounts of Railways – Accounts of Electricity supply companies. **(15 Hours)**

UNIT V

Farm Accounting, Hotel Accounting, Government Accounting, Insolvency and Bankruptcy Code 2016. **(15 Hours)**

Text Book

1. Reddy T.S & Dr. Murthy A, Advanced Accountancy, Margham Publications, Chennai, 2016.

Books for Reference

1. Jain S.P & Narang K.L, Advanced Accountancy, Kalyani Publications, Bangalore, 2018.
2. Mukerjee and Hanif, Advanced Accounting Vol I, Tata McGraw Hill Company Limited, New Delhi, 2015
3. S. P. Iyengar, Advanced Accounting Vol I, S. Chand & Sons, New Delhi, 2014
4. S.Kr. Paul, Advanced Accountancy Vol I, Revised edition, Central Publishing Company, Kolkatta, 2015

Bloom's Taxonomy

	K1	K2	K3	K4	K5	K6
CO1						6
CO2						6
CO3					5	
CO4				4		
CO5			3			

Mean: 4.8

COM 2656**CORPORATE LAW****6 Hrs / 6 Cr**

The objective of this course is to help the students to understand the basic laws related with company and to impart the knowledge of various provisions of the Companies Act.

At the end of the course, students will be able to

- i. Apply the principles of corporate law in a rigorous and principled manner in a company.
- ii. Understand the use of the memorandum of association and article of association in a Company
- iii. Prepare the prospectus of a company as per the legal requirements.
- iv. Identify the appropriate modes of acquisition and terminations of membership in a company.
- v. Understand the general objects, purposes and conduct of meetings in a company.

UNIT I

Company – Nature, scope, Meaning, Definition and characteristics of company – Formation and Incorporation - Kinds of companies - Merits and Demerits of Incorporation of company - Lifting the corporate veil. Solomon Vs Solomon & Co. **(15 Hours)**

UNIT II

Memorandum of Association - Meaning, Purpose, Contents., Alteration of MOA, Doctrine of Ultra vires. Articles of Association - Meaning Purpose, Content. Alteration of AOA, Doctrine of Indoor Management, Doctrine of Constructive Notice. **(20 Hours)**

UNIT III

Introduction - Legal requirement of Prospectus- Misstatement in Prospectus - Liability for misstatement in Prospectus- Civil & Criminal Liabilities- Types of Prospectus-Abridged Prospectus, Deemed Prospectus, Shelf Prospectus, Red Herring Prospectus- Shares - Meaning, Types of Shares - Transfer of shares - Transmission of Shares- Comparison between transfer & Transmission Of shares- Share Capital, Meaning, Kinds, Alteration- Voting Rights – Debenture, meaning, types, redemption on debentures **(20 Hours)**

UNIT IV

Company Management – Structure of Management – Appointment, Retirement, Qualifications, Remuneration, Powers & Duties of Shareholders – Board of Directors – Managing Directors – Other Executives - Members - Modes of acquisition of membership in a company- Eligibility- Rights and Liabilities of Members -. Shareholder Vs Member- Modes of termination of Membership in a company- Register of members-- Dividend - Rules as to Payment of Dividend **(15 Hours)**

UNIT V

Meetings - general objects and purposes of meetings - kinds of company meetings – statutory meeting - Statutory Report – annual general meeting –Extraordinary General Meeting- Requisites of valid meeting– Winding up- Modes of Winding up-Grounds of Winding Up-Petition for Winding Up-Consequences of Winding Up order-Official Liquidator-Powers & Duties of Official Liquidator. **(20 Hours)**

Text Book

1. NDKapoor, Elements of Company Law, Sultan Chand & Sons, New Delhi, 2016

Books for Reference

1. SK Dr.Tuteja, Business Law for managers, Sultan Chand & Sons, New Delhi, 2006
2. GK Kapoor, Lectures on Business & Corporate Laws, Sultan Chand & Sons, New Delhi, 2005
3. M C Kuchhal, Mercantile Law, Vikas Publishing House Pvt.Ltd., New Delhi, 2004.
4. Praveen, Suggested Answers in Mercantile Law, Sultan Chand & Sons, New Delhi, 2005.

Bloom's Taxonomy

	K1	K2	K3	K4	K5	K6
CO1		2				
CO2				4		
CO3				4		
CO4			3			
CO5				4		

Mean: 3.4

COM 2458**CUSTOMER RELATIONSHIP MANAGEMENT****4 Hrs / 4 Cr**

This course aims to equip the students the importance of customer relationship management in running a successful business.

At the end of the course, students will be able to

- i. Identify the concept of relationship marketing and its significance in the contemporary scenario.
- ii. Classify the stages of customer life cycle.
- iii. Analyse the elements of CRM process.
- iv. Develop various CRM models in service industries.
- v. Compile a database system for CRM solutions.

UNIT I

Customer relationship management –Introduction – Definition – Objectives – Importance – Benefits- Traditional Vs Relationship marketing- Strategies for building relationship. Customer loyalty – Process of brand choice- Types of customer loyalty- Loyalty continuum- Brand switching behaviour- Actions towards reaching loyal customers- Loyal customer ladder- Role of loyal customers
(15 Hours)

UNIT II

Customer acquisition – Requisites- Process of acquisition- Customer Interaction Management- Customer retention – Need- Stages of retention in the customer life cycle- Role of satisfaction in retention process-Retention Centered Organization - Recovery of lapsed customers – Defection- Reacquisition
(15 Hours)

UNIT III

CRM Process – Benefits- Closed loop CRM process-Need to create- Process selection procedure- Elements of CRM Process- CRM process for marketing organization. Types of CRM. Customer life time value
(10 Hours)

UNIT IV

CRM Implementation- Warnings of implementation- Framework of successful CRM Implementation steps. CRM in service industries – Banking – Insurance- Telecom, Hospitality – HealthCare- Airlines. Call centre management – Objectives- Features and functionalities- Computer Telephony Integration.
(10 Hours)

UNIT V

Customer information database- Data mining- Data warehousing- Sales force automation. e-CRM- Characteristics- Importance - Basic requirements - Problems with e-CRM solutions- e-CRM tools- Introduction to CRM software packages.
(10 Hours)

Text book

1. Peeru Mohamed H, Sagadevan A, Customer Relationship Management, Vikas Publishing House Pvt. Ltd, New Delhi, 2009.

Books for Reference

1. Alok Kumar Rai, Customer Relationship Management Concept&Cases, Prentice Hall of India Pvt. Ltd., New Delhi. 2011
2. Kumar, Werner Reinartz, Customer Relationship Management: Concept, Strategy and Tools, Springer, Berlin, Heidelberg, 2012
3. Sheth, Customer Relationship Management, McGraw Hill Publications, 2015

Bloom's Taxonomy

	K1	K2	K3	K4	K5	K6
C01	1					
C02			3			
C03				4		
C04						6
C05						6

Mean : 4

COM 2460**INVESTMENT MANAGEMENT****4 Hrs / 4 Cr**

This paper envisions the fundamentals of investment, security markets and analysis for better investment planning.

At the end of the course, students will be able to

- i. Explain the terminologies, objectives, principles and the process of investment.
- ii. Differentiate various investment avenues and financial instruments.
- iii. Evaluate the riskiness of a portfolio position and find the relationship between risk and return.
- iv. Interpret the mechanics of trading in securities market.
- v. Predict the statutory and legislative measures for the functioning of securities market and administrative bodies like SEBI.

UNIT I

Investment: Meaning- Definition – Nature- Need of Investment- Scope - Investment Environment - Speculation, Gambling - Investment Principles - Investment Process. **(10 Hours)**

UNIT II

Investment Avenues: Features of Equity Shares. Preference Shares: Features, Types. Bonds: Features, Types. Innovative Financial Instruments: Convertible Debentures and Warrants, Zero Coupon Bonds, Deep Discount Bond, Secured Premium Notes. Post Office Saving Schemes- LIC Policies- Mutual Funds. **(15 Hours)**

UNIT III

Return: Historical Vs. Expected Risk, Computation of Historical & Expected Return of Stock, Current Yield- Investment Risk- Systematic Risk: Market Risk, Interest Rate Risk, Purchasing Power Risk. Unsystematic Risk: Business Risk, Financial Risk. Credit rating: Functions, Benefits, Credit rating agencies: CRISIL, ICRA. **(15 Hours)**

UNIT IV

Securities Market: New Issue Market - Organisation Structure, Functions, Mechanics of Floating New Issue - Secondary Market: Definition, Functions, Mechanics of Security Trading in Stock Exchange - Stock Market Indices: NSE Index, BSE Index- Security Analysis: Basics of Fundamental and Technical Analysis. **(10 Hours)**

UNIT V

Listing of Securities: Scope, Objectives, Advantages and Disadvantages, Delisting-Security Dealings and Government: Securities Contracts (Regulation) Act, 1956 - Securities and Exchange Board of India (SEBI). **(10 Hours)**

Text Book

1. Preethi Singh, Investment management, Himalaya Publishing House, New Delhi, 2016.

Books for Reference

1. V K Bhalla, Fundamentals of Investment Management, S Chand Publishing, New Delhi, 2013.
2. Samuel Thomas, Security Analysis and Portfolio Management, PHI Learning Pvt. Ltd., New Delhi, 2014.
3. R P Rustagi, Investment Management, Sultan Chand & Sons, New Delhi, 2014.
4. V A Avadhani, Investment Management, Himalaya Publishing House, New Delhi, 2014.

Bloom's Taxonomy

	K1	K2	K3	K4	K5	K6
CO1		2				
CO2				4		
CO3					5	
CO4				4		
CO5			3			

Mean: 3.6

COM 2462**E-COMMERCE****5 Hrs / 4 Cr**

This course makes the student familiar with the mechanism of conducting business transactions through electronic media, understand the methodology of online business dealings using e-commerce infrastructure.

At the end of the course, students will be able to

- i. Describe the growth of e-commerce.
- ii. Examine the various e-commerce models.
- iii. Demonstrate the role of internet in e-commerce.
- iv. Apply e-payment systems and web marketing.
- v. Determine internet security, maintaining secure information, digital signatures and firewalls.

UNIT I

Introduction to E-Commerce- Features and functions of e-commerce- e-commerce practices viz. traditional practices- Scope and limitations of e-commerce- e-commerce security – Benefits- Impact of E-Commerce- State of e-commerce in India- Problems and opportunities in ecommerce in India- Legal issues- Future of e-commerce. **(15 Hours)**

UNIT II

Classification of E-Commerce- Framework of E-Commerce, E-Commerce Business Models - Business to Business, Business to Customer, Customer to Customer. EDI- Process - Components - Benefits. Service provider- E-distributor- Procurement and Just-in-Time delivery **(15 Hours)**

UNIT III

Internet and its role in e-commerce- Procedure of registering Internet domain, Establishing connectivity to Internet- Tools and services of Internet, Procedure of opening e-mail accounts on internet. **(15 Hours)**

UNIT IV

Transactions through Internet- Requirements of e-payment systems- Functioning of debit and credit cards- Pre and post payment services, Marketing on the web- Marketing strategies- Creating web presence – Advertising- Customer service and support- Web branding strategies- Web selling models- Online booking systems- Online booking procedure of railways, airlines, tourist and religious places, hotels and entertainment industry. **(15 Hours)**

UNIT V

Setting up Internet security- Maintaining secure information- Digital signature and their security measures – Authenticity – Privacy – Integrity- Non-repudiation- Encryption, Secret key cryptography- Public key cryptography, SET, SSL, Firewalls **(15 Hours)**

Text Book

1. Justin Manohar J, Dr. Antony Mary Vinothini C & Beulah R, Study Module on Information Technology and E-Commerce, Department of Commerce, The American College, 2020

Books for Reference:

1. Joseph P. T, E-Commerce: An Indian Perspective, Prentice Hall India, New Delhi, 2019.
2. Bharat Bhasker, Electronic Commerce: Framework, technologies and Applications, Tata McGraw Hill, New Delhi, 2008
3. Dave Chaffey, Digital Business and E- Commerce Management, Pearson Education Limited, Delhi, 2015
4. David Whiteley, E-Commerce: Strategy, Technologies and Applications, Tata McGraw Hill, New Delhi, 2017

Bloom's Taxonomy

	K1	K2	K3	K4	K5	K6
CO1		2				
CO2				4		
CO3				4		
CO4						6
CO5			3			

Mean: 3.8

Value Added Courses**w.e.f. 2020 -2021**

SEMESTER	SUBJECT CODE	SUBJECT TITLE	HOURS	CREDIT
1	COM 121V	Digital Marketing	2	2
3	COM 221V	Forex Management	2	2
5	COM 321V	Mechanized Accounting - I	2	2

COM 121V**DIGITALMARKETING****2Hrs/2Cr**

This course enlightens students to gain an understanding how the digital economy works and develop the critical insights necessary to succeed in e-commerce and digital and social media marketing.

At the end of the course, students will be able to

- i. Interpret the concept of Digital Marketing
- ii. Determine the basics of E-Supply Chain Management
- iii. Classify the Digital Marketing Strategies
- iv. Apply the various E-Payment systems
- v. Understand the E-Customer Relationship Management.

UNIT I

Digital Marketing: Introduction- Meaning – Definitions- Basics of Marketing- Comparison of Traditional and Digital Marketing - Benefits of Digital marketing - E-commerce Models-Latest Digital marketing trends– Digital marketing platforms- Digital Marketing strategy for websites- Career opportunities in digital marketing. **(6 Hours)**

UNIT II

Supply Chain Management: Goals of SCM - Functions of SCM - Benefits and Strategies of SCM - Components of Electronic SCM - Logistics and Reverse logistics - Implementation. **(6 Hours)**

UNIT III

Digital Marketing Strategies: Search Engine Optimisation (SEO) - Search Engine Marketing (SEM) - Social Media Marketing- Digital Applications - Email Marketing- Mobile Marketing- Electronic Display Advertising. **(6 Hours)**

UNIT IV

E-Payment Systems- Electronic Funds Transfer- Digital Token Based E-Payment Systems- Digital wallet-.Steps for Electronic Payment- Net Banking- Payment Security and Risks. **(6 Hours)**

UNIT V

Target Group Management: The Internet Audience and Consumer Behaviour - Getting to Know Your Customer - Delighting Your Customer - Engaging with Your Customer - Electronic Customer Relationship Management – Need - Architecture and Applications of E-CRM. **(6 Hours)**

REFERENCES BOOKS

1. Puneet Singh Bhatia, Fundamentals of Digital Marketing, Pearson, 2017
2. Philip Kotler, Marketing 4.0: Moving from Traditional to Digital, John Wiley & Sons, Inc., New Jersey, 2017
3. Debra Zahay, Digital Marketing Management: A Handbook for the Current (or Future) CEO, Business Expert Press, New York, 2015
4. Ian Dodson, The Art of Digital Marketing: The Definitive Guide to Creating Strategic, Targeted, and Measurable Online Campaigns, John Wiley & Sons, Inc., New Jersey, 2016

Bloom's Taxonomy

	K1	K2	K3	K4	K5	K6
C01		2				
C02			3			
C03			3			
C04			3			
C05					5	

Mean:3.2

COM 221V**FOREX MANAGEMENT****2 Hrs/2Cr**

This value added course provides the students with an elaborate knowledge on the management of Foreign exchange. It also focuses on practical aspects Foreign exchange transactions and conquers the complexities of Forex management.

At the end of the Course, Students will be able to

- i. Discuss the role of Reserve Bank of India in **Foreign Exchange**
- ii. Explain the cause and effect of fluctuations in Forex
- iii. Demonstrate the Forex Trading
- iv. Calculate the Rupee Value
- v. Identify appropriate e-payment system.

UNIT I

Foreign Exchange - Meaning – Concept – Evolution - Scope – Significance - Factors affecting Currency Value– Effect of Inflation on Foreign Exchange - Foreign Exchange Problems in India – Role of RBI in Forex. **(6 Hours)**

UNIT II

Foreign Exchange Rates – Concept – Determinants- Types – Floating – Pegged Float – Fixed. Evolution of India's Exchange Rate System - Exchange Rate Management in India - International Monetary System - Gold Standards - Fluctuations in Foreign Exchange Rate - Causes - Effects. **(6 Hours)**

UNIT III

Forex Trading – Concept -Infrastructure and Networks - Direct and Indirect Quotas – Speculation - Types of Speculators - Computerized Trading Programme. **(6 Hours)**

UNIT IV

Indian Forex Market - Foreign Exchange Administration - Setting up and Operating a Forex Dealership -Convertibility of Rupees on Current Account - Convertibility of Rupee on Capital Account. **(6 Hours)**

UNIT V

Payment Options In Currency Exchange - Credit Card Deposits –Money Bookers-Pay Pal – e-wallets –WebMoney – UPI -Western Union – MoneyGram - VISA – MASTER CARD. **(6 Hours)**

REFERENCE BOOKS

1. Financial Treasury & Forex Management, N S Zad Anand V.Shah , Taxmann Publications, 2nd Edition 2018.
2. S.K Aggarwal and Abha Aggarwal, Financial Treasury and Forex Management, Reliance Publications, 10th Edition 2019
3. Abhishek Mittal, Pooja, Financial, Treasury & Forex Management, Law House Publication, 2018
4. Jeevanandan, C, Foreign Exchange and Risk Management, Sultan Chand and Sons, New Delhi
5. Principles of Foreign Exchange, Chatterjee, Himalaya Publishing House, Bombay.

Bloom's Taxonomy

	K1	K2	K3	K4	K5	K6
CO1		2				
CO2				4		
CO3			3			
CO4		2				
CO5				4		

Mean: 3

COM 321V**MECHANIZED ACCOUNTING – I****2 Hrs / 2 Cr**

This course gives a clear insight into the Mechanized Accounting systems and techniques to equip the students capable of preparing accounts with the help of computer.

At the end of the course, students will be able to

- i. Adhere the principles of accounting
- ii. Identify the various Accounting Packages and the features of Tally.ERP9.
- iii. Create Ledger and Accounting Vouchers.
- iv. Prepare Inventory master.
- v. Derive reports after summarization of accounts.

UNIT I

Introduction to Accounting – Types of Accounts – Golden Rules of Accounting – Accounting Principles – Manual Accounting vs. Mechanized Accounting – Scope and Limitations of Mechanized Accounting **(6 Hours)**

UNIT II

Introduction to Accounting Packages – Quick Books – Zoho Books – Khata Books – Fresh Books – Book Keeper – Wave and Tally.ERP.9 – Features of Tally.ERP9 – Creation of Company – Gateway of Tally – F11 Features and F12 Configuration. **(6 Hours)**

UNIT III

Creation of Accounts Master: Group – Ledger – Accounting Vouchers – New Voucher Type. **(6 Hours)**

UNIT IV

Creation of Inventory Master – Stock Groups – Stock Categories – Stock Items – Units of Measurement – Inventory Vouchers **(6 Hours)**

UNIT V

Preparing Accounting Reports – Trial Balance – Profit and Loss Accounts – Balance Sheet – Day Book – Stock Summary – Printing of Report. **(6 Hours)**

REFERENCE BOOKS

1. Asok K. Nadhani, Tally.ERP 9, 4th Edition, BPB Publications, 2018.
2. Dr.Namrata Agarwal, Comdex Tally.ERP 9,Dreamtech Publications.
3. Shraddha Singh and Mehra Tally V&S Publishers, 2014.
4. SoumyaRanjanBehera Learn Tally.ERP 9 with GST, 3rd Edition, ISBN: 9789380422596, 9380422598
5. <https://youtu.be/lpz1VVQGXEc>

Bloom's Taxonomy

	K1	K2	K3	K4	K5	K6
C01		2				
C02			3			
C03			3			
C04				4		
C05					4	

Mean : 3.4

