



RAJAH SERFOJI GOVT. COLLEGE (AUTONOMOUS)
Reaccredited at 'A'Grade by NAAC
(Affiliated to Bharathidasan University, Tiruchirappalli)
Thanjavur - 613 005, TAMIL NADU, INDIA.

comdept@rsgc.ac.in

**BOARD OF STUDIES IN COMMERCE
MINUTES OF THE MEETING**

HELD ON 18th AUGUST 2022

The meeting of the Board of Studies in Commerce, for the Academic Year 2020-21, was held on 18th August 2022 at 11:00 a.m. at Department of Commerce, Rajah Serfoji Government College, Thanjavur-5.

The following members govern the Board of Studies in Commerce:

1	Dr. V.PUGAZHENTHI	Chairperson	Associate Professor Head, Department of Commerce
2	Dr. W.JAYASEELI	Subject Expert & University Nominee	Associate Professor Department of Commerce Govt Arts College for women (Autonomous) Kumbakonam-612 001.
3	Dr. T.SRINIVASAN	Subject Expert Academic Council Nominee	Professor of Commerce Annamalai University Annamalai Nagar, Chidambaram Mobile: 94420 06295.
4	Dr. L.CECIS DASTAN	Subject Expert Academic Council Nominee	Associate Professor of Commerce Presidency College Chennai - 600 005. Mobile: 94435 31543
5	Mr. D.SANTHANAM	Representative from Industry	Branch Manager The Tamil Nadu Industrial Investment Corporation Ltd., Thanjavur Mobile: 94443 96813
6	Mr. V. STALIN	PG Meritorious Alumnus	Assistant Professor of Commerce Annai Velankanni Arts and Science College. Thanjavur-7 Mobile: 95976 44707

7	Dr.R.P.RAMESH	Faculty Member	Assistant Professor, Dept of Commerce
8	Dr.R.KATHAIAN	Faculty Member	Assistant Professor, Dept of Commerce
9	Dr.S.ADAIKALA CHARLES	Faculty Member	Assistant Professor, Dept of Commerce
10	Dr.V.BUVANESWARAN	Faculty Member	Assistant Professor, Dept of Commerce
11	Dr. R.RAJASEKARAN	Faculty Member	Assistant Professor, Dept of Commerce
12	Dr.R.SWAMINATHAN,	Faculty Member	Assistant Professor, Dept of Commerce
13	Dr.C.PALANICHAMY	Faculty Member	Assistant Professor, Dept of Commerce
14	Dr.A.GOVINDARAJAN	Faculty Member	Assistant Professor, Dept of Commerce
15	Dr. R.DHARMALINGAM	Faculty Member	Assistant Professor, Dept of Commerce

Dr.V.PUGAZHENTHI, Chairperson, BoS and Head, Department of Commerce, Rajah Serfoji Government College, called the meeting to order and the following business was transacted.

1. Discussions for the new structure for B.Com, M.Com and M.Phil. Programmes, were made in the context of LOCF suggestive syllabus of UGC and proposed syllabus of Integrated Board of Studies of TANSICHE. Due care is taken in framing the syllabus in such a way that 75% of the contents of the mandatory courses as specified by the TANSICHE, are included in the present syllabus. Each course content is set by the Teacher, who is presently teaching that course or who is specialized in that particular course. The needs of the locality, relevance, and the UGC/LOCF/TANSICHE statutory requirements, are all taken into consideration while framing the syllabus and are counter-checked by the Teacher who is the immediate senior to the teacher who has set the same.

RESOLUTION [No.: BOS/COM/2022-23/1] unanimously resolved to approve the changes made in the course structure and contents of the B.Com, M.Com and M.Phil. programmes which will be implemented from the present academic year 2022-23.

2. Discussions for the revision of the course credits for the B.Com./ M.Com. Programmes incorporating the Extra Credit Courses for Advanced Learners were made extensively. The extra credit courses were implemented from the Academic year 2020-21. These courses were introduced to improve the knowledge base of the students in their own Discipline. These are self study courses and are optional. For UG, two Courses with extra credit and for PG, two courses with extra credit are included. There should be no standing arrears for opting Extra Credit Courses and similarly, Students are not permitted to write the course as arrear, if he / she fails in the courses with extra credit. In the 5th & 6th semesters of the UG Programmes and 3rd & 4th Semesters of the PG Programmes, these self-study extra credit courses are offered. On par with other part – IV courses, each self-study Extra Credit Course also carries two credits, instead of four credits, as were awarded so far. For the UG programme, Consumer Rights and Awareness and Mutual Fund Foundation Course are the two self-study courses offered during the 5th and 6th semester respectively which may be pursued to add extra credits. Similarly, for the PG programme, Entrepreneurship and Small Business Management and E-Banking are self-study courses offered during the 3rd and 4th semester respectively, which may be pursued to add extra credits.

RESOLUTION [No.: BOS/COM/2022-23/2] Unanimously resolved to introduce two new Extra Credit Courses for Advanced Learners separately for UG and PG programme which are self-study in nature. Instead of choosing one Major Elective Course as an Extra Credit Course choice, it is resolved to offer two specific Extra Credit Courses, with two credits each, for each programme, from this Academic Year 2022-23 onwards.

3. Discussions for the revision of three Discipline-specific electives were made. Two Discipline-specific electives are offered in the 5th semester and one in 6th semester. The Discipline-specific electives are to be chosen by the students, from the alternate choices. DSE1 set comprises of Principles of Life Insurance, Business Environment, and Business Mathematics. DSE2 set comprises of Practice of Life Insurance, Industrial Relations and Business Data Analytics and DSE3 set comprises of Regulations of Insurance Business, Organizational Behaviour and Business Ethics and Human Values.

RESOLUTION [No.: BOS/COM/2022-23/3] Unanimously resolved to introduce Discipline-specific electives, as mentioned in the course structure and it is suggested to add more choices in these electives in the next BoS meeting, as the contents are yet to be framed.

4. Discussions were made about the Extra Credit accumulation and Credit transfer benefits for the B.Com. Students if they pursue Professional Course from Insurance Institute of India (III),

RESOLUTION [No.: BOS/COM/2022-23/4] Resolved to give approval for retaining three major electives to the B.Com Programme (Discipline Specific Elective Course) namely,-Principles of Insurance, Practice of Life Insurance and - Regulations of Insurance Business. The contents of these electives are also unanimously approved to retain in its present form and the attempt of offering Credit transfer benefits for the B.Com. students is appreciated. The Board further recommends that Students are to be encouraged to enroll with III to avail this credit transfer benefit.

5. Discussions regarding the sector specific Skill based electives took place in the meeting. Presently, only one skill based paper in the 3rd 4th ad 5th semesters. From the batch 2022-23 onwards, introduction of sector specific skill enhancement electives were suggested. Accordingly, three sets of options namely Option A: Banking and Micro finance, Option B: Mutual Fund, and Option C: Derivatives are offered in all the three semesters. If a student chooses a skill based elective in any one of these options in the 3rd semester he has to continue with the same option electives, in the next two semesters also. In the UGC-LOCF syllabus, there is an option for Insurance in addition to Banking & Microfinance and Mutual Fund. As we have three insurance courses as Discipline Specific Electives, three Derivatives papers are given as Option C.

RESOLUTION [No.: BOS/COM/2022-23/5] Unanimously resolved to introduce nine sector specific Skill based elective courses with three sets containing three courses each, to be studied in the three semesters namely 3rd 4th and 5th semesters , in lines with the UGC-LOCF.

6. Discussions were made exhaustively on the feedback of the Students regarding the Curriculum and the need for more Practical papers/internships is understood. In the UG

programme, Internship is given as an optional extra credit opportunity, in the fifth semester. In the PG programme, Internship is now made as an essential inbuilt core course component, which is expected to give exposure to the real-world commerce and hands-on training in the field of the choice of the students.

RESOLUTION [No.: BOS/COM/2022-23/6] Unanimously resolved to recommend more Practical components in all the papers in the curriculum, wherever possible, and to introduce Internship programme as an optional extra credit course for the UG programme in the fifth semester and as a compulsory core course for the PG programme in the third semester, subject to the approval of the forthcoming Academic Council.

7. Discussions were made exploring the possibility of offering the value-added courses in the non-college hours, for the interested students of any stream, free of cost. For the students of the PG Programmes two value added courses namely Equity Derivatives and Currency Derivatives are suggested to be offered in the second and third semesters respectively, carrying two credits each. Along similar lines, at the UG level also, four value-added courses namely Stock trading, Financial Markets, Securities Market and Commercial Banking in India are suggested to be offered in the second, third, fourth and fifth semesters respectively, carrying two credits each.

RESOLUTION [No.: BOS/COM/2022-23/7] Unanimously resolved to recommend more Practical components in all the papers in the curriculum, wherever possible, and to introduce the Internship programme as an optional extra credit course for the UG programme in the fifth semester and as a compulsory core course for the PG programme in the third semester, subject to the approval of the forthcoming Academic Council.

8. Deliberations regarding offering the allied papers were made. From the academic year 2018-19 onwards, three allied courses, namely, Quantitative Techniques For Decision Making, Modern Marketing and Business Organization & Management, are being offered to the students of second year B.A. Economics Programme. The Board of Studies of Economics department may decide to continue with the commerce allied
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courses or to have three statistics courses again from the batch 2022-23 or to go for three commerce courses for the first year students from the academic year 2024-25. So, whatever be the course of action, the Board of Studies of Commerce, decided to suggest three new allied courses namely, Basic Accountancy, Principles of Commerce and Consumer Rights & Awareness, as the three allied courses to the first-year or the second-year students of other departments including economics.

RESOLUTION [No.: BOS/COM/2022-23/8] Unanimously resolved to recommend three new allied courses namely, Basic Accountancy, Principles of Commerce and Consumer Rights & Awareness in place of the three existing courses Quantitative Techniques For Decision Making, Modern Marketing Business Organization & Management.

9. Discussions to alter the non-major elective courses, offered to other discipline students, were made. At present, two non-major electives (Generic Elective Courses) namely Principles of Insurance and Fundamentals of Financial Market are offered to the students of other disciplines at the UG level, in the 5th and 6th semesters respectively. Now, in place of Principles of Insurance course, three courses namely, Accounting for Everyone, Financial Literacy and Public Administration & Business are suggested from which one course is to be chosen by the students of other disciplines in the 5th semester. Similarly, in place of Fundamentals of Financial Market course, three courses namely, Stock Market Operations, Entrepreneurship Development and Digital Marketing are suggested from which one course is to be chosen by the students of other disciplines in the 6th semester. Further, in lines with the suggestions made by the TANSICHE, two non-major Generic Elective Courses, namely Personal investment planning and Modern Banking are also introduced to the students of other disciplines at the PG level, in the 5th and 6th semesters respectively.

RESOLUTION [No.: BOS/COM/2022-23/9] unanimously resolved to replace the two non-major elective courses with two sets of three newly suggested elective courses in the final year of the UG programme. Further, as suggested by the TANSICHE, resolved to introduce two non-major Generic Elective (Supportive) Courses in the first year of the PG programme,

The meeting ended with vote of thanks, particularly to the External Members of the Board, recollecting their valuable inputs in their tenure.

Chairman:

1. Dr. V.PUGAZHENTHI

Associate Professor &
Head, Department of Commerce

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18/08/22

Members of the Board:

2. Dr. W.JAYASEELI- University Representative Nominee

Associate Professor
Department of Commerce
Govt Arts College for women (Autonomous)
Kumbakonam-612 001.

Attended Online

3. Dr. T.SRINIVASAN- Subject Expert

Professor of Commerce
Annamalai University
Annamalai Nagar,
Chidambaram
Mobile: 94420 06295.

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4. Dr. L.CECIS DASTAN- Subject Expert

Associate Professor of Commerce
Presidency College
Chennai – 600 005.
Mobile: 94435 31543

Attended Online

5. Mr. D.SANTHANAM- Representative from Industry

Branch Manager
The Tamil Nadu Industrial Investment Corporation Ltd.,
Thanjavur
Mobile: 94443 96813

M. S. S. S.

6. Mr. V. STALIN - PG Meritorious Alumnus

Assistant Professor of Commerce
Annai Velankanni Arts and Science College
Thanjavur-7
Mobile: 95976 44707

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18/08/22

7. Dr. R.P. RAMESH

Assistant Professor of Commerce

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18/08/22

8. Dr. R. KATHAIAN

Assistant Professor of Commerce

-

9. Dr. S. ADAIKALA CHARLES
Assistant Professor of Commerce


18/08/2022

10. Dr. V. BUVANESWARAN
Assistant Professor of Commerce


18/8/22

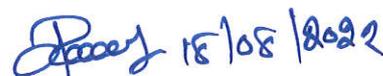
11. Dr. R. RAJASEKARAN
Assistant Professor of Commerce


18/08/22.

12. Dr. R. SAMINATHAN
Assistant Professor of Commerce


18/08/22

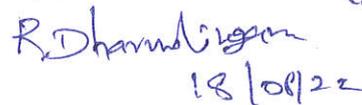
13. Dr. C. PALANICHAMY
AU-Assistant Professor of Commerce


18/08/2022

14. Dr. A. GOVINDARAJAN
AU-Assistant Professor of Commerce


18/08/22

15. Dr. R. DHARMALINGAM
AU-Assistant Professor of Commerce


18/08/22

B.Com
LOCF SYLLABUS - 2022

WITH CHOICE-BASED CREDIT SYSTEM (CBCS)



DEPARTMENT OF COMMERCE
RAJAH SERFOJI GOVERNMENT COLLEGE (AUTONOMOUS)
Accredited at 'A' Grade by NAAC & DST-FIST Sponsored College
Thanjavur - 613 005, Tamil Nadu,
India



DEPARTMENT OF COMMERCE

VISION

Forming globally competent, committed, compassionate and holistic persons promoting a just society.

MISSION

1. Fostering learning environment to students of diverse background, developing their inherent skills and competencies through reflection, creation of knowledge and service.
2. Cultivating comprehensive learning and best practices through innovative and value driven pedagogy.
3. Contributing significantly to Higher Education through Teaching, Learning, and Research and Extension activities.

PROGRAMME EDUCATIONAL OBJECTIVES (PEO)-UG

1. Graduates will be able to accomplish professional standards in the global environment.
2. Graduates will be able to uphold integrity and human values.
3. Graduates will be able to appreciate and promote pluralism and multiculturalism in working environment.

PROGRAMME OUTCOMES (POs)-B.Com.

Upon completion of an Under Graduate Degree Programme in Commerce Faculty, students will be able to

PO-1	Acquire the basic knowledge on the relevant concepts of the programme.
PO-2	Develop Critical and Analytical Skills.
PO-3	Attain Communication and Presentation Skills.
PO-4	Trace and develop the Skills required to be a successful entrepreneur
PO-5	Find opportunities to work together and develop their teamwork Skills.

PROGRAMME SPECIFIC OUTCOMES (PSOs): -B.Com.

Upon completion of the B.Com Degree Programme, Students will be able to

PSO – 1	Become aware of the basic concepts in the areas of Marketing, Human Resources, Accounting, Insurance and Finance
PSO – 2	Attain academic excellence with an ability to pursue higher studies, professional certification and research
PSO – 3	Use the ICT tools effectively in the field of commerce and accounting.
PSO – 4	Become aware of the various laws pertaining to the business environment
PSO – 5	Acquire the necessary skills to manage various positions in the corporate sector and in the field of education.



RAJAH SERFOJI GOVT COLLEGE (AUTONOMOUS), THANJAVUR-5
COURSE STRUCTURE UNDER C.B.C.S. PATTERN
Programme: B.Com. (COMMERCE)
(Applicable to the Students admitted from the academic year 2022-2023 onwards)

P A R T	CODE	COUR SE	TITLE	Lectures	Tutorial	Practical	HRS	MARKS		TO TA L	CR ED IT
								IE	WE		
			I SEMESTER								
I	A1T1	LT	PART I Tamil - I	5	1	0	6	25	75	100	3
II	A1E1	LE	PART - II English for Communication-1	5	1	0	6	25	75	100	3
III	A1CO1	CC1	Accounting Theory And Practices	5	1	0	6	25	75	100	5
III	A1CO2	CC2	Banking Theory Law and Practice	5	1	0	6	25	75	100	5
III	A1ACO1	Allied 1	Business Economics	4	0	0	4	25	75	100	4
IV	A1VE	VE	Value Education	2	0	0	2	25	75	100	2
			TOTAL				30			600	22
			II SEMESTER								
I	A2T2	LT	PART I Tamil - II	5	1	0	6	25	75	100	3
II	A2E2	LE	PART - II English for Communication- II	5	1	0	6	25	75	100	3
III	A2CO3	CC3	Business Tools for Decision Making	5	1	0	6	25	75	100	4
III	A2ACO2	Allied 2	Principles of Marketing	5	0	0	5	25	75	100	5
III	A2ACO3	Allied 3	Business Organisation and Management	5	0	0	5	25	75	100	5
IV	A2ES	ES	Environmental Studies	2	0	0	2	25	75	100	2
			TOTAL				30			600	22
			III SEMESTER								
I	A3T3	LT	PART I Tamil - III	5	1	0	6	25	75	100	3
II	A3E3	LE	PART - II English for Communication- III	5	1	0	6	25	75	100	3
III	A3CO4	CC4	Business Accounting	5	1	0	6	25	75	100	5
III	A3CO5	CC5	Business Law	4	1	0	5	25	75	100	5
III	A3ACO4	Allied 4	Human Resources Management	4	1	0	5	25	75	100	4
IV	A3SBC1	SBE1	Option A: Banking and Microfinance: Financial Arithmetic and Basics of Micro Finance and	2	0	0	2	25	75	100	2

			lending								
	A3SBC2		Option B: Mutual Fund: Financial Arithmetic and Basics of mutual fund	2	0	0					
	A3SBC3		Option C: Derivatives: Equity Derivatives	2	0	0					
			TOTAL				30			600	22
			IV SEMESTER					IE	WE		
I	A4T4	LT	PART I Tamil - IV	5	1	0	6	25	75	100	3
II	A4E4	LE	PART - II English for Communication - IV	5	1	0	6	25	75	100	3
III	A4CO6	CC6	Cost Accounting	5	1	0	6	25	75	100	4
III	A4ACO5	Allied 5	Company Law	4	1	0	5	25	75	100	5
III	A4ACO6	Allied 6	Elements of E-Commerce	4	1	0	5	25	75	100	5
IV	A4SB2H	SBE2	Option A: Banking and Microfinance : Technical Knowledge about Banking products and processes	2	0	0	2	25	75	100	2
			Option B: Mutual Fund: Mutual fund operations, distribution and regulations	2	0	0					
			Option C: Derivatives: Commodity Derivatives	2	0	0					
			TOTAL				30			600	22
PA RT	CODE	COUR SE	TITLE				HRS	MARKS		TO TA L	CR ED IT
			V SEMESTER					IE	WE		
III	A5CO7	CC7	Advanced Corporate Accounting	4	1	0	5	25	75	100	4
III	A5CO8	CC8	Income Tax Law and Practice	4	1	0	5	25	75	100	4
III	A5CO9	CC9	Auditing	4	1	0	5	25	75	100	4
III	A5COEL1A	DSE1	Principles of Life Insurance	3	1	0	4	25	75	100	4
	A5COEL1B		Business Environment	3	1	0					
	A5COEL1C		Business Mathematics	3	1	0					
	A5COEL2A	DSE 2	Practice of Life Insurance	3	0	2	5	25	75	100	4
	A5COEL2B		Industrial Relations	4	1	0					
	A5COEL2C		Business Data Analytics	4	1	0					
IV	A5SSD	SSD	Soft Skill Development	2	0	0	2	25	75	100	2
IV	A5COSB3A	SBE3	Option A: Banking and Microfinance : Sourcing customers, application process and cross selling of products	2	0	0	2	25	75	100	2
	A5COSB3B		Option B: Mutual Fund: Mutual fund market research and sales	2	0	0					

	A5COSB3C		Option C: Derivatives: Currency Derivatives	2	0	0					
IV		GEC-1		2	0	0	2	25	75	100	2
IV	A5COEC1	*ECC1	Consumer Rights and Awareness	-	-	-	-	-	100	100	(2)
IV			Internship (optional)								(2)
			TOTAL				30			800	26
			VI SEMESTER					IE	WE		
III	A6CO10	CC10	Management Accounting	5	1	0	6	25	75	100	4
III	A6CO11	CC11	Financial Management	4	1	0	5	25	75	100	4
III	A6CO12	CC12	Entrepreneurial Development	4	1	0	5	25	75	100	4
III	A6CO13P	CC13	Computer Applications in Business - Practical	1	0	4	5	25	75	100	4
III	A6COEL3A	DSE 3	Regulations of Insurance Business	4	1	0	5	25	75	100	4
	A6COEL3B		Organizational Behaviour	4	1	0					
	A6COEL3C		Business Ethics and Human Values	4	1	0					
IV	A6GS	GS	GENDER STUDIES	2	0	0	2	25	75	100	2
IV		GEC-2		2	0	0	2	25	75	100	2
IV	A6COEC2	*ECC2	Mutual Fund Foundation Course				-	-	100	100	(2)
V		EXT. ACTI VITIE S	NSS/NCC/SPORTS/YRC/RR C/CCC				-	-	-	-	2
			TOTAL				30			700	26
			GRAND TOTAL							3900	140

*SELF STUDY COURSE

LIST OF GENERIC ELECTIVES (NON-MAJOR ELECTIVES):

PA RT	CODE	COU RSE	TITLE	Lectures	Tutorial	Practical	HR S	MARK S	TOTAL	CRE DIT
IV	A3COGEA	GE1	Accounting for Everyone	2	0	0	2	75	100	2
	A3COGEB		Financial Literacy	2	0	0	2	75	100	2
	A3COGEC		Public Administration and Business	2	0	0	2	75	100	2
IV	A4COGEA	GE2	Stock Market Operations	2	0	0	2	75	100	2
	A4COGEB		Entrepreneurship Development	2	0	0	2	75	100	2
	A4COGEC		Digital Marketing	2	0	0	2	75	100	2

ALLIED COURSES OFFERED TO DEPT OF ECONOMICS:

PART	CODE	COURSE	TITLE	Lectures	Tutorial	Practical	HRS	MARKS	TOTAL
III	A1AEC01	Allied	Basic Accountancy	4	1	0	5	75	100
	A1AEC02	Allied	Principles of Commerce	5	0	0	5	75	100
	A1AEC03	Allied	Consumer Rights and Awareness	5	0	0	5	75	100

**LIST OF VALUE-ADDED COURSES
along with UG Programmes :**

PART	CODE	COURSE	TITLE	Lectures	Tutorial	Practical	HRS	CIA MARKS	TOTAL
IV	A2VAC01	Value-Added	Stock trading	2	0	0	2	0	100
	A3VAC02	Value-Added	Financial Markets	2	0	0	2	0	100
	A4VAC03	Value-Added	Securities Market	2	0	0	2	0	100
	A5VAC04	Value-Added	Commercial Banking in India	2	0	0	2	0	100

Semester	Code	Course	Title of the Paper	Hours /Week	Credits	Medium
1	A1CO1	CC-1	ACCOUNTING THEORY AND PRACTICES	6(5L+1T)	4	English

Course objectives

1. To make the students understand the Basic Accounting Theories with concepts of Accounting Principles and Procedures.
2. To deliver modern Accounting Standards for to know recent development of accounting procedures.
3. To create the awareness to study the different accounting oriented computer Programming.
4. To motivate the students to pursue higher studies like C.A., ICWA, ICS etc.

Course outcomes

CO No	CO-Statements	Cognitive Levels
	<i>On successful completion of this course, students will be able to</i>	
CO-1	Outline of the Accounting Theories, Concepts, Conventions, Principles And Accounting Environment.	K1
CO-2	Deliberate Accounting Standards With Various Accounting Standards Bodies. Like, IASB, FASB and ICAI.	K2
CO-3	Compose the Final Account with Accounting Standard 5.	K3
CO-4	Calculate Depreciation under various methods with Accounting Standard 6.	K3
CO-5	Specify the computerized accounting and Appraise Enterprises Resource Planning in modern Accounting.	K4, K5

Unit – I - Accounting Theory

(Hours: 15)

Accounting – Meaning – Definitions - Nature of Accounting - Objectives of Accounting –Branches of Accounting – Accounting Equations – Basic Accounting Principles – Accounting Environment, Development of Accounting theory, Methodology for the formation of an Accounting theory, Users of Accounting Information.

Unit – II - Accounting Standards and Practice for Accounting Process

(Hours:20)

Accounting Standards – Meaning – Definitions – Accounting Standards Setting Bodies (IASB, FASB and ICAI.)- Issues in setting Accounting Standards.

Concept of Double Entry System – Preparation of Journal - Journal Entries of GST – Sub- Division of Journal (Cash Book) – Ledger – Construction of Trail Balance.

Unit – III – Preparation of Final Accounts

(Hours:20)

Final Accounts- Trading Accounts – Profit and Loss Accounts with Accounting Standards 5 - Balance Sheet with Simple Adjustment Entries

Unit – IV-Preparation of Depreciation Accounting

(Hours:15)

Depreciation - Meaning – Causes – Difference among Depreciation, Amortization and Depletion - Concept of Depreciation -Methods of providing Depreciation as per Accounting Standards 6 (WDV and SLM).

Unit – V- Accounting Information System**(Hours:20)**

Computerized Accounting – Meaning – Features of Computerized Accounting – History of Computerized Accounting – Computerized Accounting System – Advantages and Disadvantages of Computerized Accounting. Difference between Manual Accounting and Computerized Accounting. Enterprise Resource Planning (ERP) In Computerized Accounting.

TEXT BOOK RECOMMENDED:

1. Financial Accounting By Dalston L. Cecil and Jenitra L. Merwin – Learntech Press
2. Accounting Theory and Practice – Prof. Jawahar Lal – Himalaya Publishing House.
3. Financial Accounting By Reddy and Murthy – Margham Publications.

SUGGESTED READINGS:

1. Advanced Accountancy By Shukla and Grewal – S.Chand & Sons.
2. Advanced Accountancy By Jain and Narang – Kalyani Publishers.
3. Advanced Accountancy By Arulanandam – Himalaya Publications.
4. Accounting packages by P.Saravanel- Margham Publications

WEBSITES:

- ❖ www.lcai.org/now_poss.html?poss_id=2805
- ❖ <https://oms.bdu.ac.in.86-16c>
- ❖ [CCCA15_2020052911250565.pdf](#)

Relationship matrix for Course outcomes, Programme outcomes /Programme Specific Outcomes

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)					Mean Scores
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	Mean Score of COs
CO1	2	2	3	3	2	3	3	3	1	2	2.4
CO2	3	2	3	3	1	2	3	1	2	3	2.3
CO3	3	2	3	2	3	3	2	1	3	3	2.5
CO4	2	2	2	2	3	1	2	3	2	2	2.1
CO5	1	2	3	2	3	3	2	1	3	3	2.3
Mean Overall Score (High Level Relationship between COs and POs)											2.32

Semester Question paper Pattern:

Section: A	10x2=20
Section: B	5X5=25
Section: C	3X10=30

(Theory 40%; Problem 60%)

Prepared By	Checked By
Dr. V.BUVANESWARAN	Dr. R.P.RAMESH

SIGNATURE OF HOD

Semester	Code	Course	Title of the Paper	Hours/Week	Credits	Medium
1	A1CO2	CC-2	BANKING THEORY LAW AND PRACTICE	6(5L+1T)	4	English

Course Objectives

1. To Understand the Bank and Functions of commercial bank
2. To Study about method of credit control
3. To Exposes the type of accounts and formalities of opening account
4. To Know the Pass book and types of Cheque
5. To Impart knowledge about the paying banker and collecting banker

Course Outcomes:

CO No	CO-Statement	Cognitive Level (K Level)
<i>On successful completion of this course, students will be able to:</i>		
CO-1	Understand the bank and classification of banks	K1,K2
CO-2	Illustrate the E-banking features and digital payment systems	K2
CO-3	Identify the features of negotiable instruments and processing of loans	K3
CO-4	Discuss the relationship between banker and customer and the real process of different bank accounts	K4
CO-5	Understand the cheque and features of cheque	K4

Unit – I (Hours: 15)

Introduction -Definition of a bank – Classification of banks –Banking system - Functions of commercial banks –Agency services and Subsidiary services -Unit banking and Branch banking –Core banking – Net banking – Mobile banking – NEFT – RTGS – IMPS – UPI Payment – ATM and Cash deposit machine – Debit Card and Credit Card – ECS.

Unit – II (Hours: 20)

Functions of central bank – Methods of Credit control – Quantitative and Qualitative methods – Cash Reserve Ratio - Liquidity Statutory Ratio – Repo rate –Reverse repo rate – Functions of Reserve bank of India – Reforms in the banking sector – Role of banks in Economic development.

Unit - III (Hours: 20)

Types of Bank accounts – Fixed deposits – Fixed deposit receipts - Savings deposit accounts – Current Accounts – Recurring deposit Accounts - Clean Loan – Opening of accounts and Closing of Accounts– Banker and Customer - Special Types of Customer-Relationship between Banker and customer- General relationship and special relationship - Know Your Customer.

Unit – IV (Hours: 15)

Pass Book - Definition of Cheque – Features of a Cheque – Kinds of Cheque – Material alteration in the cheques – Crossing – Different forms of Crossing - General crossing and

Special crossing – Endorsement – Types of Endorsement.

Unit – V

(Hours: 20)

Paying Banker - Precautions to be taken the Paying banker - Refusing payment of Customers cheque – Statutory protection to the paying banker – Payment in the due course – Collecting banker – Holder for value and as an Agent - Statutory protection to the Collecting Banker – Duties and liability of the Collecting banker.

Text Book:

1. Banking Theory Law and practice, E.Gordon & K.Natrajan, 27th Edition, 2019. Himalaya Publishing House, Mumbai (2018).
2. Banking Theory Law and practice, SUNDHARAM & VARSHNEY, Sultan Chand & Sons.

Books for Reference:

1. Tandon M.L- Banking Law and Practice in India- India Book House, New Delhi (2019)
2. Agarwal, O.P, ‘Modern Banking of India’, Himalaya Publications, Mumbai (2019)
3. Varshney P.N, S.LGupta& T.D. Malhotra – ‘Principals of Banking’ S. Chand & Sons Publishers, New Delhi (2018)

Course Outcomes↓	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO-1	3	3	3	2	3	3	2	3	3	2	2.7
CO-2	3	3	3	2	2	3	3	3	2	2	2.6
CO-3	3	3	3	3	2	3	3	2	3	3	2.8
CO-4	3	3	2	3	2	3	3	2	2	2	2.5
CO-5	3	3	3	2	2	3	3	3	2	3	2.7
Mean Overall Score											2.12
Result											High

Semester Question paper Pattern:

Section A	10x2=20
Section B	5X5=25
Section C	3X10=30

Prepared By	Checked By
Dr. R.DHARMALINGAM	Dr. A.GOVINDARAJ

SIGNATURE OF HOD

Semester	Code	Course	Title of the Paper	Hours/Week	Credits	Medium
1	A1ACO1	Allied-1	BUSINESS ECONOMICS	4	4	English

Course Objective:

At the end of the course, the students shall be able to understand the principles of business economics and apply it to business situations.

Course Outcomes:

CO No	CO-Statement	Cognitive Level (K Level)
<i>On successful completion of this course, students will be able to</i>		
CO-1	To understand the basic concepts of business economics	K1
CO-2	To understand and estimate production function	K2
CO-3	To impart knowledge on law of demand	K3
CO-4	To discuss about the cost output relationship	K4
CO-5	To obtain the meaning of national income and public finance	K4

UNIT – I

(Hours: 12)

Introduction to Economics : Definition, Scope, Importance and Nature of Economics- Micro and Macroeconomic concepts relating to business –Theories of Economics.

UNIT – II

(Hours: 12)

Demand : Law of demand – types- Elasticity of demand – Measurement – Factors influencing Elasticity of demand – Role of Elasticity of demand- Supply – Determinants of supply.

UNIT – III

(Hours: 12)

Production Function : Factors of production-Land, Labour, Capital and Organisation – Sale of production.

UNIT – IV

(Hours: 12)

Cost Output Relationship: Concept of cost – Determination of cost – Short run and Long run cost – Concept of Revenue – Different types of revenues –Cost control-Techniques of cost control.

UNIT – V

(Hours: 12)

National Income : Concepts of National Income- National Product – National Income- Measurement of National income- Public finance- Definition- Scope – Importance.

Text Books:

1. S.Shankaran Business Economics by – Margham Publication, Chennai.
2. H.L.Anuja Business Economics by – Sultan Chand & Sons, New Delhi.
3. Francis Cherunilum Economics for Business by Himalaya Publishing House, Mumbai.

Reference Books:

1. C.M.Chaudhary Business Economics by-RBSA Publisher Jaipur.
2. Yogesh Maheswari Managerial economics by –Phi learning ,New Delhi
3. Ghosh & Coudhury Managerial Economics by-Leng age learning, New Delhi.

Relationship matrix for Course Outcomes, Programme Outcomes /Programme Specific Outcomes											
Course Outcomes↓	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO-1	3	2	3	2	2	3	3	2	2	3	2.5
CO-2	2	2	2	2	3	3	2	2	1	2	2.1
CO-3	2	2	3	2	2	2	2	3	2	3	2.3
CO-4	2	3	2	2	3	2	3	2	1	3	2.2
CO-5	3	2	2	1	2	2	3	2	1	3	2.1
Mean Overall Score											2.24
Result											Medium

Semester Question paper Pattern:

Section A	10x2=20
Section B	5X5=25
Section C	3X10=30

Prepared By	Checked By
Dr. C.PALANISAMY	Dr. A.GOVINDARAJ

SIGNATURE OF HOD

Semester	Code	Course	Title of the Paper	Hours/Week	Credits	Medium
2	A2CO3	CC-3	BUSINESS TOOLS FOR DECISION MAKING	6 (5L+1T)	4	English

Course objectives:

1. To familiarize with the modern concepts of Statistical tools for business decisions
2. To have hands on experience in Business statistics

Course Outcomes:

CO No	CO-Statement	Cognitive Level (K Level)
<i>On successful completion of this course, students will be able to:</i>		
CO-1	Understand the concept of Statistics and its Application	K1
CO-2	Explain the uses of Measures of Central Tendency and other statistical tools.	K2
CO-3	Interpret the results of measures of dispersion with that of Averages	K3
CO-4	Understand the application of index numbers in daily business life	K1
CO-5	Analyze the investment decisions in accordance with the discounting concept	K4

Unit 1:

(Hours: 15)

Statistics – Definition, Scope, functions and characteristics – Measures of central tendency – Characteristics of a good measure of central tendency Mean, Median, Mode, Geometric mean, Harmonic Mean.

Unit 2:

(Hours: 20)

Measures of Dispersion – Absolute and Relative measures based on Range, Quartile Deviation, Mean Deviation, Standard Deviation and Coefficient of variation – Definition, Merits and Demerits.

Unit 3:

(Hours: 20)

Correlation – Karl Pearson’s Coefficient of Correlation – Spearman’s Rank Correlation – Concurrent Deviation – Regression Analysis - Simple Regression Equations.

Unit 4:

(Hours: 20)

Concept of Time series analysis - component - Fitting a straight line by the method of least square- Moving averages Index numbers - weighted and un weighted - Price index numbers – Laspeyr’s, Paasche’s and Fisher index numbers - Time and Factor Reversal test - Cost of living index number.

Unit 5:

(Hours: 15)

Elements of Simple Interest and Compound Interest-Time Value of Money-Reasons for time preference of money-the Interest Rate-Compound Interest-Compounding more than once a year. Doubling Period.- Normal Rate And Effective Rate Of Interest-Present Value-Discounting Concept-Annuity-Immediate Annuity-Deferred Annuity.

TEXT BOOK RECOMMENDED

1. Business Statistics-Pillai & Bagavathy, S Chand & Co. New /Delhi
2. Elements of Statistics – S.P. Gupta, Sulthan Chand& Co. New /Delhi
3. Business Statistics- P.A.Navaneetham, Jai Publication, Trichy.

Relationship matrix for Course Outcomes, Programme Outcomes /Programme Specific Outcomes											
Course Outcomes↓	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO-1	3	2	1	2	2	2	3	2	1	2	1.9
CO-2	2	2	2	2	3	3	2	2	1	2	2.1
CO-3	2	2	3	2	2	2	2	3	2	3	2.3
CO-4	2	3	2	2	3	2	3	2	1	3	2.2
CO-5	3	2	2	1	2	2	3	2	1	3	2.1
Mean Overall Score											2.1
Result											Medium

Semester Question paper Pattern:

Section A	10x2=20
Section B	5x5=25
Section C	3x10=30

(Problems 80% ; Theory 20%)

Prepared By	Checked By
Dr . S.ADAIKALA CHARLES	Dr. R.KATHAIAN

SIGNATURE OF HOD

Semester	Code	Course	Title of the Paper	Hours/Week	Credits	Medium
2	A2ACO2	Allied-2	PRINCIPLES OF MARKETING	5	4	English

Course Objectives:

1. To familiarize with the modern concepts of marketing
2. To provide basic knowledge about the latest trends in marketing

Course Outcomes:

CO No	CO-Statement	Cognitive Level (K Level)
<i>On successful completion of this course, students will be able to:</i>		
CO-1	After the doing well end of this subject the students gain knowledge about the basic	K1
CO-2	Knowledge In Marketing and skills to be used in their career.	K2
CO-3	To recognize the basic Principles and Practices of Marketing.	K3
CO-4	Apply the basic aspects of the channels of distribution and buyers behaviours.	K3
CO-5	Analyze global environment for sustainable and ethical marketing	K4

UNIT - I Introduction and Emerging trends in marketing: (Hours: 15)

Marketing - Definition of market and marketing – Importance of Marketing - Types of Markets - Modern marketing concept - Features of Modern Marketing - Modern Marketing is consumer oriented -Modern Marketing precedes and succeeds production - Modern Marketing starts with and ends with Buyers - Modern Marketing guides Business.

UNIT – II Functions of Marketing: (Hours: 15)

Marketing functions - Buying - Selling - Transportation -Storage - Financing - Risk Bearing - Standardization - Market Information.

UNIT – III Buyer Behaviour: (Hours: 15)

Consumer behaviour - Meaning - Need for studying consumer behaviour - Factors influencing Consumer behaviour - Market segmentation – Customer relations marketing.

UNIT - IV Marketing Mix: (Hours: 15)

Marketing mix - Product mix - Meaning of product – Product life cycle- Branding - Labelling - Pricing objectives - Pricing strategies - Personal selling and sales promotion - Advertising - Place mix - Importance of channels of distribution –Functions of middleman - Importance of retailing in today's context.

UNIT – V Marketing and Government: (Hours: 15)

Marketing and Government - Agricultural marketing -Problems - Remedial measures - Bureau of Indian Standards - AGMARK - Consumerism -Consumer protection - Rights of consumers .

TEXT BOOKS:

1. R.S.N.Pillai and Bhagavathi, Marketing, S.Chand & Co Ltd, 2009 edition 2011 reprint, New Delhi.
2. Philip Kotler & Gary Armstrong, Principles of Marketing, 6th Edition, 2012, Prentice Hall of India Pvt. Ltd, New Delhi.

REFERENCE BOOKS:

1. Rajan Nair, Marketing, Sultan Chand & Sons, New Delhi 2005 Edition.
2. K. Sundar, Essentials of Marketing, Vijay Nicole Imprints Pvt Ltd, Chennai-91.
3. J. Jayasankar, Marketing, Margham Publications, Chennai.

Relationship matrix for Course Outcomes, Programme Outcomes /Programme Specific Outcomes											
Course Outcomes↓	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO-1	3	3	3	2	3	3	2	3	3	2	2.7
CO-2	3	3	3	2	2	3	3	3	2	2	2.6
CO-3	3	3	3	3	2	3	3	2	3	3	2.8
CO-4	3	3	2	3	2	3	3	2	2	2	2.5
CO-5	3	3	3	2	2	3	3	3	2	3	2.7
Mean Overall Score											2.12
Result											High

Semester Question paper Pattern:

Section A	10x2=20
Section B	5x5=25
Section C	3x10=30

Prepared By	Checked By
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SIGNATURE OF THE HOD

Semester	Code	Course	Title of the Paper	Hours/Week	Credits	Medium
2	A2ACO3	Allied-3	BUSINESS ORGANISATION AND MANAGEMENT	5	4	English

Course Objectives:

1. To know nature and scope of a business
2. To familiarize with modern forms of organisation
3. To study about plant location and plant layout
4. To impart knowledge about F.W.Taylor's Scientific Management
5. To introduce the primary functions of management

Course Outcomes:

S. No.	CO- Statement	Cognitive Level (K- level)
<i>After completing this course, the students will be able to:</i>		
CO-1	Describe the concepts of business, management and their features	K1
CO-2	Discuss the forms of business organization	K2
CO-3	Interpret the functional areas of business organisation and management	K3
CO-4	Analyze the processes involved in decision making and organizing	K4
CO-5	Understand the size of the firm	K2

Unit – I (Hours: 15)

Nature and Scope of the Business – Characteristics - Objectives - Criteria for Success in Modern Business – Profession - Distinction between Business, Profession and Employment-Classification of Business Activities – Ethics and Social Responsibility of Business.

Unit – II (Hours: 15)

Modern Forms of Business Organisation – Sole Trader – Partnership – Joint Stock Companies– Co-operatives Societies-Government Companies – Public Utilities-One person company-Limited Liability Partnership.

Unit - III (Hours: 15)

Plant Location: Theories of Location - Factors Influencing Location – Determination optimum location for plant - Plant Layout: Objectives - Characteristics of Good Layout –Factor influencing design of plant layout - Size of Firm: Concept of Size – Factors determining size of firm.

Unit – IV (Hours: 15)

Definition – Importance – Nature and Scope of Management - Administration vs. Management- F.W.Taylor's Scientific Management – Features and Benefits of Scientific Management - Fayol's Theory of Management –Henry Fayol's management principles.

Unit – V**(Hours: 15)**

Functions of Management – Planning- Steps in planning – Organisation – Staffing
– Directing – Controlling - Co Ordination –Features, Steps, Types and Importance.

TEXT BOOK RECOMMENDED

1. Business Organization and Management - Y.K.Bhusan
2. Business Organization - C.B. Gupta

Relationship matrix for Course Outcomes, Programme Outcomes /Programme Specific Outcomes											
Course Outcomes↓	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)					Mean Scores
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	of COs
CO-1	3	3	2	3	3	3	3	3	3	2	2.8
CO-2	3	3	2	3	3	3	2	3	2	3	2.7
CO-3	3	3	3	2	2	3	3	3	3	2	2.7
CO-4	3	3	2	3	2	3	2	3	3	2	2.6
CO-5	3	3	2	3	2	3	2	3	3	2	2.6
Mean Overall Score											2.68
Result											High

Semester Question paper Pattern:

Section A	10x2=20
Section B	5x5=25
Section C	3x10=30

Prepared By	Checked By
Dr. R.DHARMALINGAM	Dr. A.GOVINDARAJ

SIGNATURE OF HOD

Semester	Code	Course	Title of the Paper	Hours/Week	Credits	Medium
2	A2VAC01	Value Added Course	STOCK TRADING	2 non-regular class hours	2	English

Course Objectives:

1. To provide students an exposure to stock trading as a career
2. To learn the various investment alternatives
3. To understand the theory and practice of taking optimized investment risks.

Course Outcomes:

CO No.	CO-Statements	Cognitive Level (K Level)
<i>On successful completion of this course, students will be able to:</i>		
CO-1	Describe the basic concepts of investment and capital market.	K1
CO-2	Demonstrate the functioning of stock market	K2
CO-3	Explain the process of online stock trading.	K2
CO-4	Apply the fundamental and technical analysis for investment decisions	K3
CO-5	Analyze share price movements using technical tools	K4

UNIT I (6 Hours)

Investment: Meaning, Objectives and Characteristics–Investment process - Speculation - Security Analysis –Portfolio – Meaning -Construction of portfolio.

Skills Tested: Construction of portfolio

UNIT II (6 Hours)

Capital Market - Introduction in Brief- The Primary & secondary market - Stock Exchanges- Issue of Securities-Listing-Types of Investment- Equity shares, IPO/FPO, Bonds, Indian Securities Market: Types of Investors, security market indices, SEBI.

Skills Tested: Observation of BSE and NSE share prices

UNIT III (6 Hours)

Online trading – Share brokers-DEMAT Account - Types of Orders - Open Order, Limit Orders.- Trading and Settlement cycle - Intraday Trading – Short Selling-Stock Market Clearing House – Functions and Importance.

Skills Tested: Online Trading

UNIT IV (6 Hours)

Fundamental Analysis - Economic Analysis - Industry Analysis - Company Analysis - Quantitative Analysis.

Skills Tested: Financial performance analysis.

UNIT V**(6 Hours)**

Technical Analysis- Assumptions - History of technical analysis -Technical tools - Dow Theory - Primary trend - Secondary trend - Minor trend - Charts And Candlesticks , Candlesticks , Trends, Support & Resistance , Chart Patterns, Volume, Gaps.

Skills Tested: Use various technical analysis tools and understand share price movements.

Text Books:

1. Punithavathi Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd, New Delhi (2013)

Reference Books:

1. Avadhani VA, Investment and Securities Market in India, Himalaya Publishing House, Mumbai (2014)
2. Bhalla VK, (2014), Investment Management, Security Analysis and Portfolio Management, S.Chand and Company Ltd, New Delhi (2014)
3. Natarajan L, Investment Management, Security Analysis and Portfolio management, Margham Publications, Chennai (2016)

Relationship matrix for Course Outcomes, Programme Outcomes /Programme Specific Outcomes											
Course Outcomes↓	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)					Mean Scores of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO-1	1	1	1	1	1	2	1	1	1	1	1.1
CO-2	1	1	1	1	1	2	1	1	1	1	1.1
CO-3	2	1	1	1	1	2	1	1	1	1	1.2
CO-4	2	1	1	2	1	1	2	1	1	1	1.3
CO-5	2	1	1	2	1	1	1	2	1	1	1.3
Mean Overall Score											1.2
Result											Medium

Semester Question paper Pattern: Essay Type alone with 5 Questions one from each unit with internal choice (5x20=100 marks)

Prepared By	Checked By
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SIGNATURE OF HOD