Nallamuthu Gounder Mahalingam College (Autonomous)

Re-Accredited by NAAC and ISO 9001 : 2015 Certified Institution

Affiliated to Bharathiar University, Coimbatore.

POLLACHI - 642 001.

NGMC EXPANSION WITH EXCELLENCE

ACME Association of Commerce & Management Experts

Let's Touch the Sky

DEPARTMENT OF COMMERCE (ACME)



Ranked in the Rank Band 95 among Colleges in India by MHRD - NIRF 2023

ACADEMIC COUNCIL MEETING

EMPOWER THE YOUTH TO ENRICH THE NATION

18.06.2024

2024 - 2027

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Academic Council Meeting

18.06.2024

DEPARTMENT OF COMMERCE - ACME

NALLAMUTHU GOUNDER MAHALINGAM COLLEGE
(AUTONOMOUS)
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Ranked 95th among Colleges in India by NIRF Ranking 2023

POLLACHI – 642 001

NGMC EXPANSION WITH EXCELLENCE

MEETING OF THE ACADEMIC COUNCIL : 18.06.2024

PROGRAMME

DAY: TUESDAY **TIME: 02.30 p.m.**

1. Welcome by the Principal and Introduction of New Members.

2. Preliminary presentation of the OFFICIAL AGENDA by the Principal (Chairman of the Academic Council).

3. All the Official Resolutions will be moved as per the Official Agenda.

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POLLACHI – 642 001

NGMC EXPANSION WITH EXCELLENCE

LIST OF ACADEMIC COUNCIL MEMBERS

(Meeting on 18.06.2024 – Tuesday – 02.30 p.m.)

1.	Principal	:	Dr. R. Manicka chezian
		:	**(Chairman)**
2.	Curriculum Development Cell	:	Mr. K. Srinivasan
		:	**(Co-Ordinator)**
3.	Head of Departments	:	Dr. P. Maheswari
	(Aided Programmes)	:	Dr. S. Muthukumaravel
		:	Dr. V. Inthumathi
		:	Dr. T.E. Manjulavalli
		:	Dr. Indumathy Ramasamy
		:	Dr. A. Logamadevi
		:	Dr. S. Somasundaram
		:	Mr.K.Srinivasan
		:	Dr. K.Mangaiyarkarasi
		:	Mr.N.Anbuarasu
		:	Dr. P. Bruntha
4.	Physical Director	:	Dr. R. Ashok Kumar
5.	Librarian	:	Dr. S. Vijayakumar
	(Special Invitees)		
6.	Director	:	Dr.S.Saravanababu
7.	Dean-Research	:	Dr.S.Umapathy
	(Self – Financing Programmes)		
8.	Head Of Departments	:	Dr. N. Radha
	(Self-Financing Programmes)	:	Dr.T. Rajkumar
		:	Dr. G. Vignesh
		:	Dr. L. Ranjit
		:	Dr. M. Sakthi
		:	Dr. P. Anitha
		:	Mrs.K.Vimaladevi
		:	Dr. R. Rakkimuthu
		:	Dr. T. Parameswari
		:	Dr. N. Bagyalakshmi
		:	Dr. R. Nandhakumar
		:	Mr.D. Bhuvanendran
		:	Dr. K. Haridas
		:	Dr. P. Archanaa
		:	Mr. K. Vijayakumar
		:	Dr. M.V. Sathyabama
		:	Dr. G. Akilandeswari
		:	Dr. M. Rajasenathipathi
		:	Dr. M. Jeeva
		:	Dr. S.B. Gayathri
		:	Dr. M. Akilanayaki
		:	Dr. N. Bhuvaneshkumar
		:	Dr. E. Ramadevi
		:	Dr. S. Niraimathi
		:	Ms. S. Jeyalakshmi

(...2...)

			Ms. D. Dhirowpathi Mr. N. Henry Narwil
9	Associate N C C Officer	:	Dr. M. Chithiraiselvan
10	NSS Programme Co-ordinator	:	Dr. R. Somasundaram
11	Senior Teachers of Different Levels of Teaching Staff by Rotation on the Basis of Seniority	:	Ms. N.Revathi Dr. J. Jayasudha
12	Four Management Nominees	:	**Industry** Thiru. T. Rajkumar, Director, Sakthi Group of Companies, Chairman – Confideration of Indian Textile Industries, Chairman – Sri Maha Sakthi Mills Ltd., Coimbatore
		:	**Academic** Dr. Vijila Edwin Kennedy, Principal, KCT Liberal Arts and Science College, Coimbatore
		:	**Management Representative** Mr. G. Muniasamy, Executive Director, Kumaraguru Institutions, Coimbatore.
13	Three Nominees of the Bharathiar University	:	Dr. R. Sathishkumar Professor & Head Department of Biotechnology, Bharathiar University, Coimbatore.
		:	Dr. A. Ponnusamy, Syndicate Member, Principal, Hindustan College of Arts & Science College, Coimbatore.
		:	Dr. M. Punithavalli, Professor,Department of Computer Applications, Bharathiar University, Coimbatore.
14	Member Secretary	:	Mr.K.Srinivasan, Head of Department of Computer Science

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NALLAMUTHU GOUNDER MAHALINGAM COLLEGE (AUTONOMOUS),

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POLLACHI

31st MEETING OF THE ACADEMIC COUNCIL

Venue : Board Room

Date : 18.06.2024

Time : 2.30 P.M.

Day : Tuesday

AGENDA

ITEM INTRODUCTION OF NEW MEMBERS.

I. SYLLABI & SCHEME OF EXAMINATIONS for PART-I: TAMIL for UG DEGREE PROGRAMMES (AIDED & SELF-FINANCING) (I to IV SEMESTERS – 2024-2026 BATCH)

II. SYLLABI & SCHEME OF EXAMINATIONS for PART-I: HINDI for UG DEGREE PROGRAMMES (AIDED & SELF-FINANCING) (I to IV SEMESTERS – 2024-2026 BATCH)

III. SYLLABI & SCHEME OF EXAMINATIONS for PART-I: FRENCH for UG DEGREE PROGRAMMES (AIDED & SELF- FINANCING) (I to IV SEMESTERS – 2024-2026)

IV. SYLLABI & SCHEME OF EXAMINATIONS FOR PART-II: ENGLISH for UG DEGREE PROGRAMMES (AIDED & SELF-FINANCING) (I to VI SEMESTERS–2024-2026 BATCH).

V. SYLLABI & SCHEME OF EXAMINATIONS for B.Sc.-MATHEMATICS (AIDED) DEGREE PROGRAMME (I to VI SEMESTERS – 2024-2027 BATCH and ANCILLARY MATHEMATICS SYLLABI for B.Sc.-PHYSICS & B.Sc.-CHEMISTRY DEGREE PROGRAMMES (I & II SEMESTERS – 2024-2027 BATCH).

VI. SYLLABI & SCHEME OF EXAMINATIONS for B.Sc.-PHYSICS DEGREE PROGRAMME (AIDED) (I to VI SEMESTERS – 2024-2027 BATCH) and ANCILLARY PHYSICS SYLLABI for B.Sc.-MATHEMATICS & B.Sc.-CHEMISTRY DEGREE PROGRAMMES (III & IV SEMESTERS – 2024-2027 BATCH).

VII. SYLLABI & SCHEME OF EXAMINATIONS for B.Sc.-CHEMISTRY DEGREE PROGRAMME (AIDED) (I to VI SEMESTERS – 2024-2027 BATCH) and ANCILLARY CHEMISTRY SYLLABI for B.Sc.-PHYSICS, B.Sc.-BOTANY & B.Sc.-ZOOLOGY DEGREE PROGRAMMES (III & IV SEMESTERS – 2024-2027 BATCH).

VIII. SYLLABI & SCHEME OF EXAMINATIONS for B.Sc.-BOTANY DEGREE PROGRAMME (AIDED) (I to VI SEMESTERS – 2024-2027 BATCH) and ANCILLARY BOTANY SYLLABI for B.Sc.-ZOOLOGY DEGREE PROGRAMME (I & II SEMESTERS – 2024-2027 BATCH).

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IX. SYLLABI & SCHEME OF EXAMINATIONS for B.Sc.-ZOOLOGY DEGREE PROGRAMME (AIDED) (I to VI SEMESTERS – 2024-2027 BATCH) and ANCILLARY ZOOLOGY SYLLABI for B.Sc.-BOTANY DEGREE PROGRAMME (I & II SEMESTERS – 2024-2027 BATCH).

X. SYLLABI & SCHEME OF EXAMINATIONS for B.Sc.-COMPUTER SCIENCE DEGREE PROGRAMME (AIDED & SELF-FINANCING) (I & VI SEMESTERS – 2024-2027 BATCH.

XI. SYLLABI & SCHEME OF EXAMINATIONS for B.A.-HISTORY DEGREE PROGRAMME (AIDED) (I to VI SEMESTERS – 2024-2027 BATCH)

XII. SYLLABI & SCHEME OF EXAMINATIONS for B.A.-ECONOMICS DEGREE PROGRAMME (AIDED) (I to VI SEMESTERS – 2024-2027 BATCH).

XIII. SYLLABI & SCHEME OF EXAMINATIONS for B.A.-ENGLISH LITERATURE DEGREE PROGRAMME (AIDED) I & VI SEMESTERS (2024-2027 BATCH).

XIV. SYLLABI & SCHEME OF EXAMINATIONS for B.Com. DEGREE PROGRAMME (AIDED & SELF-FINANCING) (I to VI SEMESTERS-2024-2027 BATCH), B.A-ECONOMICS DEGREE PROGRAMME (AIDED) (I SEMESTER - 2024-2027 BATCH) AND ANCILLARY SYLLABI FOR B.SC-COMPUTER SCIENCE DEGREE PROGRAMMING (AIDED & SELF FINANCING IV-SEMESTER 2024-2027 BATCH)

XV. SYLLABI & SCHEME OF EXAMINATIONS for M.Sc.-MATHEMATICS DEGREE PROGRAMME (AIDED) (I to IV SEMESTERS – 2024-2026 BATCH).

XVI. SYLLABI & SCHEME OF EXAMINATIONS for M.Sc.-PHYSICS DEGREE PROGRAMME (AIDED) (I to IV SEMESTERS – 2024-2026 BATCH).

XVII. SYLLABI & SCHEME OF EXAMINATIONS for M.Com. DEGREE PROGRAMME (AIDED) (I to IV SEMESTERS – 2024-2026 BATCH).

XVIII. SYLLABI & SCHEME OF EXAMINATIONS for M.A.-ENGLISH LITERATURE DEGREE PROGRAMME (SELF-FINANCING) (I to IV SEMESTERS–2024-2026 BATCH).

XIX. SYLLABI & SCHEME OF EXAMINATIONS for M.A.-TAMIL LITERATURE DEGREE PROGRAMME (SELF-FINANCING) (I to IV SEMESTERS–2024-2026 BATCH).

XX. SYLLABI & SCHEME OF EXAMINATIONS for M.Com.-I.B DEGREE PROGRAMME (SELF-FINANCING) (I to IV SEMESTERS–2024-2026 BATCH)

XXI. SYLLABI & SCHEME OF EXAMINATIONS for M.S.W. DEGREE PROGRAMME (SELF-FINANCING) (I to IV SEMESTERS–2024-2026 BATCH).

XXII. SYLLABI & SCHEME OF EXAMINATIONS for M.Sc.-COMPUTER SCIENCE DEGREE PROGRAMME (SELF-FINANCING) (I to IV SEMESTERS–2024-2026 BATCH).

XXIII. SYLLABI & SCHEME OF EXAMINATIONS for M.Com.-C.A. DEGREE PROGRAMME (SELF-FINANCING) (I to IV SEMESTERS–2024-2026 BATCH).

XXIV. SYLLABI & SCHEME OF EXAMINATIONS for M.Sc.-CHEMISTRY DEGREE PROGRAMME (SELF-FINANCING) (I to IV SEMESTERS–2024-2026 BATCH).

XXV. SYLLABI & SCHEME OF EXAMINATIONS for M.Sc.-BOTANY DEGREE PROGRAMME (SELF-FINANCING) (I to IV SEMESTERS–2024-2026 BATCH).

XXVI. SYLLABI & SCHEME OF EXAMINATIONS for B.B.A. DEGREE PROGRAMME (SELF-FINANCING) (I to VI SEMESTERS – 2024-2027 BATCH).

XXVII. SYLLABI & SCHEME OF EXAMINATIONS for B.Com.-C.A. DEGREE PROGRAMME (SELF-FINANCING) (I to VI SEMESTERS – 2024-2027 BATCH).

XXVIII. SYLLABI & SCHEME OF EXAMINATIONS for B.C.A. DEGREE PROGRAMME (SELF-FINANCING) (I to VI SEMESTERS – 2024-2027 BATCH).

XXIX. SYLLABI & SCHEME OF EXAMINATIONS for B.A.-TAMIL LITERATURE DEGREE PROGRAMME (SELF-FINANCING) (I to VI SEMESTERS – 2024-2027 BATCH).

XXX. SYLLABI & SCHEME OF EXAMINATIONS for B.Sc.-INFORMATION TECHNOLOGY DEGREE PROGRAMME (SELF-FINANCING) (I to VI SEMESTERS – 2024-2027 BATCH).

XXXI. SYLLABI & SCHEME OF EXAMINATIONS for B.Com.-E-COMMERCE DEGREE PROGRAMME (SELF-FINANCING) (I to VI SEMESTERS–2024-2027 BATCH).

XXXII. SYLLABI & SCHEME OF EXAMINATIONS for B.Com.-FINANCE DEGREE PROGRAMME (SELF-FINANCING) (I to VI SEMESTERS – 2024-2027 BATCH).

XXXIII. SYLLABI & SCHEME OF EXAMINATIONS for B.Sc.-COMPUTER TECHNOLOGY DEGREE PROGRAMME (SELF-FINANCING) (I to VI SEMESTERS – 2024-2027 BATCH).

XXXIV. SYLLABI & SCHEME OF EXAMINATIONS for B.Com.-BANKING AND INSURANCE DEGREE PROGRAMME (SELF-FINANCING) (I to VI SEMESTERS – 2024-2027 BATCH).

XXXV. SYLLABI & SCHEME OF EXAMINATIONS for B.Com.- PROFESSIONAL ACCOUNTING DEGREE PROGRAMME (SELF-FINANCING) (I to VI SEMESTERS – 2024-2027 BATCH).

(...4...)

XXXVI. SYLLABI & SCHEME OF EXAMINATIONS for B.Com.-BUSINESS PROCESS SERVICES DEGREE PROGRAMME (SELF-FINANCING) (I to VI SEMESTERS – 2024-2027 BATCH).

XXXVII. SYLLABI & SCHEME OF EXAMINATIONS for B.Com.-I.B DEGREE PROGRAMME (SELF-FINANCING) (I to VI SEMESTERS – 2024-2027 BATCH).

XXXVIII. SYLLABI & SCHEME OF EXAMINATIONS for B.Sc.-COMPUTER SCIENCE WITH DATA ANALYTICS DEGREE PROGRAMME (SELF-FINANCING) (I & VI SEMESTERS – 2024-2027 BATCH). AND (III TO VI SEMESTERS – 2023 – 2026 BATCH).

XXXIX. SYLLABI & SCHEME OF EXAMINATIONS for B.Sc.-COMPUTER SCIENCE WITH ARTIFICIAL INTELLIGENCE AND MACHINE LEARNING DEGREE PROGRAMME (SELF-FINANCING) (I & VI SEMESTERS – 2024-2027 BATCH). AND (III TO VI SEMESTERS – 2023 – 2026 BATCH).

XL. SYLLABI & SCHEME OF EXAMINATIONS for B.S.W DEGREE PROGRAMME (SELF-FINANCING) (I to VI SEMESTERS – 2024-2027 BATCH). AND (III TO VI SEMESTERS – 2023 – 2026 BATCH).

XLI. SYLLABI & SCHEME OF EXAMINATIONS for HUMAN EXCELLENCE FOR UG DEGREE PROGRAMMES (AIDED & SELF-FINANCING) (I to VI SEMESTERS – 2024-2027 BATCH).

XLII. PRIVATE RESOLUTIONS.

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ITEM–XIV: REVISED SYLLABI AND SCHEME OF EXAMINATIONS for B.Com. for U.G. DEGREE PROGRAMMES (AIDED & SELF-FINANCING)

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The BOARD of STUDIES in B.COM met on TUESDAY- 18.06.2024 and formulated REVISED SYLLABI for U.G. DEGREE PROGRAMMES (AIDED & SELF-FINANCING).

The revised materials are annexed.

The Standing Committee of the Academic Council recommends and Dr. P. BRUNTHA moves that

i) The REVISED SYLLABI be approved and

SYLLABI & SCHEME OF EXAMINATIONS for B.Com. DEGREE PROGRAMME (AIDED & SELF-FINANCING) (I to VI SEMESTERS-2024-2027 BATCH), B.A-ECONOMICS DEGREE PROGRAMME (AIDED) (I SEMESTER - 2024-2027 BATCH) AND ANCILLARY SYLLABI FOR B.SC-COMPUTER SCIENCE DEGREE PROGRAMMING (AIDED & SELF FINANCING IV-SEMESTER 2024-2027 BATCH)

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(Autonomous)

(An ISO 9001:2015 Certified Institution)

Re-Accredited by NAAC

Pollachi- 642001

SYLLABUS

B.COM COMMERCE (AIDED AND SELF- FINANCING)

BATCH 2024-2027

Department of Commerce

Vision

The Department of Commerce aims at being a Centre with

- A passion for academic excellence
- Uncompromising human values
- A desire to make the students of this institution worthy citizens of our glorious motherland.

Mission

To make the vision materialize, the Department focuses special attention on the following:

- Maintenance of a progressive outlook towards development
- Updating the curriculum periodically to meet the dynamic global demands
- Training in soft skills to complement the hard skills
- Identifying the learner-needs and preparing them for a rewarding career
- Helping the youth realize their spirit of adventurism.

Program Educational Objectives

PEO1	To provide conceptual knowledge and application skills in commerce domain
PEO2	To facilitate students with skills and abilities to be competent, creative and highly valued professionals in industry, academia, or government
PEO3	To develop entrepreneurship and managerial skills in students so as to enable them to establish and manage their business effectively.
PEO4	To prove the proficiency with the ability to engage exams like CA, CS and CMA
PEO5	To adopt a rapidly changing environment with learned and applied new skills become socially responsible and value driven citizens, committed to sustainable development.

Program Outcomes

On successful completion of the programme, the students would be able to

PO1	**Disciplinary knowledge:** Enhance their qualification in Commerce and the related areas like accounting, Auditing, taxation, management, economics, finance, marketing, human resource management and business communication.
PO2	**Professional skills**: Inculcate the students to nurture their skills in personal, interpersonal, intellectual and other skills to develop their professional career and growth to join either corporate sector, public sector, government organizations as entry level executives or pursue higher studies in commerce, management, economics, law and professional courses like CA,ICMA,CS.
PO3	**Analytical reasoning**: Analyze the financial statements and find out necessary data for solving business problems and managerial decision making.
PO4	**Leadership readiness/qualities**: Build a good inter-personal relationship while working with other firms and exhibit leadership qualities in their future endeavors.
PO5	**Information/Digital literacy**: Work in digitalized environment.
PO6	**Application skills**: Face the modern-day challenges in commerce and business.
PO7	**Life-long learning:** Develop the self-confidence and attitude for lifelong learning.
PO8	**Values for life and character building:** Prepare to be competent and socially responsible citizens of India.

Program Specific Outcomes

PSO - 01	To Enhance knowledge and skills among students this built confident to identify their career opportunities in multiple dimensions.
PSO - 02	To Empower the students with necessary competencies and decision-making skills to foster the innovative thinking to become an entrepreneur.

Mapping

PEOs / POs/PSOs	PEO 1	PEO2	PEO3	PEO4	PEO5
PO1	H	M	H	M	M
PO2	H	H	M	H	M
PO3	H	M	H	M	M
PO4	H	H	H	M	H
PO5	M	H	M	M	M
PO6	H	H	M	M	M
PO7	H	H	H	M	H
PO8	H	H	H	M	H
PSO1	H	H	H	H	M
PSO2	H	H	H	M	M

H- High; M-Medium; L-Low

List of Part V Subjects to be included in Semester I, II, III & IV

S. No	Subject Code	Subjects
1	24 UNC 401	NCC
2	24 UNS 402	NSS
3	24 USG 403	Sports and Games
4	24 URO 404	Rotract Club
5	24 URR 405	Red Ribbon Club
6	24 UYR 406	Youth Red Cross
7	24 UCA 407	Consumer Awareness Club
8	24 UED 408	Entrepreneurship Development Cell
9	24 UCR 409	Center for Rural Development
10	24USS 410	Student Guild of Service
11	24 UGS 411	Green Society
12	24 UEO 412	Equal Opportunity Cell
13	24 UFA 413	Fine Arts Club
14	24 UAM 414	Arutchelvar Students Thinkers Forum
15	24 USV 415	Swami Vivekanandar Students Thinkers Forum

COMMERCE

(FOR THE CANDIDATES ADMITTED FROM THE ACADEMIC YEAR 2024 - 2025 ON WARDS)

I to VI SEMESTERS

SCHEME OF EXAMINATIONS

SEMESTER -I

Part	Subject Code	Title of the Paper	Hrs. / Week		Hrs. / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credit
			L	P	T		Internal	External		
I	24UTL1C1	Tamil Paper-I	5	-	-	3	25	75	100	3
	24UHN1C1	Hindi Paper-I								
	24UFR1C1	French Paper-I								
II	24UEN101 / 24UEN102	Communication Skills – I (Level I) / Communication Skills – I (Level II)	5	-	-	3	25	75	100	3
III	24UCO101	**CC I**: Financial Accounting - I	6			3	25	75	100	5
	24UCO102	**CC II**: Principles of Management	6			3	25	75	100	4
	24UCO1A1/ 24UCO1A2	**GE I – Allied:** Business Economics / Agriculture and Rural Development	6			3	25	75	100	5
IV		**AECC I**:Environmental Studies	1	-	-	-	-	-	-	-
	24HEC101	Human Excellence: Personal Values & SKY Yoga Practice - I	1	-	-	2	20	30	50	1
V		Extension Activities –Annexure I	-	-	-	-	-	-	-	-
EC		Online Course(Optional) (MOOC / NPTEL / SWAYAM)								Grade
		Total	**30**				**145**	**405**	**550**	**21**

List of Abbreviations:

EC – Extra Credit Course / Certificate Course / Co-scholastic Course / Job Oriented Course

CC – Core Course; GE – Generic Elective; AECC - Ability Enhancement Compulsory Course

SEMESTER - II

Part	Subject Code	Title of the Paper	Hrs. / Week		Hrs. / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
I	24UTL2C2	Tamil Paper-II	5	-	-	3	25	75	100	3
	24UHN2C2	Hindi Paper-II								
	24UFR2C2	French Paper-II								
II	24UEN202 / 24UEN203	Communication Skills – II (Level I) / Communication Skills – II (Level II)	5	-	-	3	25	75	100	3
III	24UCO203	**CCIII**: Financial Accounting -II	6			3	25	75	100	4
	24UCO204	**CC IV**: Commercial Law	5			3	25	75	100	3
	24UCO2A1 / 24UCO2A2	**GE II – Allied**: Business Application Software and Internet / Google Apps Fundamentals	3			3	25	75	100	3
	24UCO2A3/ 24UCO2A4	**GE III Allied Lab I:** Programming Lab in Business Application Software and Internet / Google Apps Fundamentals Lab	2			3	20	30	50	2
	24UEL2S1/ 24UCO2S2	**SEC I: Naan Mudhalvan :** Professional Skills / Commerce Practical	2			2	12	38	50	2
IV	24EVS201	**AECC I**: Environmental Studies	1			2	-	50	50	2
	24HEC202	Human Excellence: Family Values & SKY Yoga Practice - II	1			2	20	30	50	1
V		Extension Activities - Annexure I	-	-	-	-	-	-	-	-
EC	24CMM201	Manaiyiyal Mahathuvam - I	(15Hrs)			2	-	(50)	(50)	Grade
	24CUB201	Uzhavu Bharatham– I	(15 Hrs)			2	-	(50)	(50)	Grade
		Online Course (Optional) (MOOC/NPTEL/SWAYAM)								Grade
		Total	**30**				**177**	**523**	**700**	**23**

List of Abbreviations:

EC – Extra Credit Course / Certificate Course / Co-scholastic Course / Job Oriented Course

CC – Core Course; GE – Generic Elective; AECC - Ability Enhancement Compulsory Course;

SEC – Skill Enhancement Course

SEMESTER - III

Part	Subject Code	Title of the Paper	Hrs. / Week		Hrs. / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credit
			L	P	T		Internal	External		
I	24UTL3C3	Tamil Paper- III	3	-	-	3	25	75	100	3
	24UHN3C3	Hindi Paper- III								
	24UFR3C3	French Paper- III								
II	24UEN3C3	Communication Skills – III	3	-	-	3	25	75	100	3
III	24UCO305	**CCV**: Corporate Accounting - I	5			3	25	75	100	5
	24UCO306	**CC VI**: Income Tax Law and Practice	6			3	25	75	100	5
	24UCO307	**CC VII**: Company Law	4			3	25	75	100	3
	24UCO308	**CC VIII**: : Banking and Insurance	4			3	25	75	100	3
	24UCO3A1 / 24UCO3A2	**GE IV – Allied Lab II:** Programming Lab in Advanced Excel/ E- Filing of Income Tax Return	2				20	30	50	2
IV	24UCO3N1/ 24UCO3N2	**Non-Major Elective I**: Practical Banking / Fundamentals of Accounting	2			2	-	50	50	2
	24HEC303	Human Excellence Paper: Professional Values & SKY Yoga Practice - III	1			2	20	30	50	1
V		Extension Activities -Annexure I	-	-	-	-	-	-	-	-
EC	24CMM302	Manaiyiyal Mahathuvam - II	(15Hrs)			2	-	(50)	(50)	Grade
	24CUB302	Uzhavu Bharatham– II	(15Hrs)			2	-	(50)	(50)	Grade
	24UCO3VA	**VAC I: Indian Knowledge System:** E-Governance / Introduction to Research	(30 Hrs) (30Hrs)							2** 2**
		Total	**30**				**190**	**560**	**750**	**27**

EC – Extra Credit Course / Certificate Course / Co-scholastic Course / Job Oriented Course
CC – Core Course; GE – Generic Elective; VAC-Department Specific Value-Added Course;
**Extra Credits;

SEMESTER - IV

Part	Subject Code	Title of the Paper	Hrs. / Week		Hrs. / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
I	24UTL4C4	Tamil Paper - IV	3	-	-	3	25	75	100	3
	24UHN4C4	Hindi Paper - IV								
	24UFR4C4	French Paper-IV								
II	24UEN4C4	Communication Skills – IV	3	-	-	3	25	75	100	3
III	24UCO409	**CC XI**: Corporate Accounting-II	6			3	25	75	100	4
	24UCO410	**CC X**: Goods and Services Tax & Customs Law	5			3	25	75	100	3
	24UCO411	**CC XI - Lab I:** Programming Lab in Accounting and Inventory Management	2			3	20	30	50	1
	24UCO4A1 / 24UCO4A2	**GE V – Allied**: Business Mathematics and Statistics / Elements of Operation Research	6			3	25	75	100	5
	24UCO4S1/ 24UAP4S1	**SEC II: Naan Mudhalvan:** Mutual Fund Foundation / Quantitative Aptitude	2			2	12	38	50	2
IV	24UCO4N1/ 24UCO4N2	**Non-Major Elective II:** Consumer Affairs / Fundamentals of Marketing	2			2	-	50	50	2
	24HEC404	Human Excellence Paper: Social Values & SKY Yoga Practice -IV	1			2	20	30	50	1
V		Extension Activities -Annexure I	-	-	-	-	-	50	50	1
EC	24CMM403	Manaiyiyal Mahathuvam-III	(15Hrs)			2	-	(50)	(50)	Grade
	24CUB403	Uzhavu Bharatham– III	(15Hrs)			2	-	(50)	(50)	Grade
	24UCO4VA	VAC II: Consumer Protection, Waste Management, Impact on Environment and RTI Act/ New Product Development	(45 Hrs) (30Hrs)							3** 2**
Total			**30**				**177**	**573**	**750**	**25**

EC – Extra Credit Course / Certificate Course / Co-scholastic Course / Job Oriented Course
CC – Core Course; GE – Generic Elective; SEC – Skill Enhancement Course; VAC-Department Specific Value Added Course;
**Extra Credits;

SEMESTER - V

Part	Subject Code	Title of the Paper	Hrs. / Week		Hrs. / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
III	24UCO512	**CC XII**: Cost Accounting	6		8	3	25	75	100	5
	24UCO513	**CCXIII**: Principles and Practices of Auditing	5			3	25	75	100	3
	24UCO5E1/ 24UCO5E2	**DSE-I** : Financial Services / Modern Marketing	6			3	25	75	100	5
	24UCO514	**CC XIV:** E-Commerce and Information Security	6			3	25	75	100	3
	24UCO515	**CC XV**: Internship					20	30	50	2
	24UCO5S1/ 24UCO5S2	**SEC III**: Business Communication / Export Trade Procedures	6			3	25	75	100	3
IV	24HEC505	Human Excellence: National Values & SKY Yoga Practice-V	1			2	20	30	50	1
EC	24CSD501	Soft Skills Development – I	-		-	-	-	-	-	Grade
	24GKL501	General Awareness - Self Study	SS		-	2	-	(50)	(50)	Grade
	24UCO5AL	**Advanced Learner Course (ALC) –I** (Optional)-Self Study: Introduction to Foreign Trade	SS					(100)	(100)	Credits **
Total			**30**				**165**	**435**	**600**	**22**

Discipline Specific Elective (DSE) – I

24UCO5E1: Financial Services / 24UCO5E2: Modern Marketing

EC – Extra Credit Course / Certificate Course / Co-scholastic Course / Job Oriented Course

CC – Core Course; DSE – Discipline-Specific Elective; SEC – Skill Enhancement Course

ALC- Advanced Learner Course (Optional)

**Extra Credits – Based on course content maximum of 4 credits;

SEMESTER - VI

Part	Subject Code	Title of the Paper	Hrs. / Week		Hrs. / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
III	24UCO616	**CC XVI** : Management Accounting	6			3	25	75	100	4
	24UCO6E3/ 24UCO6E4	**DSE–II:** Financial Management / Service Marketing and Customer Relationship Marketing	6			3	25	75	100	5
	24UCO6E5/ 24UCO6E6	**DSE–III:** Financial Markets / Business Ethics	6			3	25	75	100	5
	24UCO617	**CC XVII**: Entrepreneurial Development	6			3	25	75	100	3
	24UCO618	**CC XVIII**: Case Analysis	3			2	20	30	50	2
	24UCO6S1/ 24UCO6S2	**SEC IV: Naan Mudhalvan:** Introduction to Industry 4.0 / Intellectual Property Rights	2			2	12	38	50	2
IV	24HEC606	Human Excellence Paper :Global Values & SKY Yoga Practice- VI	1			2	20	30	50	1
EC	24CSD602	Soft Skills Development–II	-		-	-	-	-	-	Grade
	24UCO6AL	**Advanced Learner Course (ALC) –II** (Optional)-Self Study: Advertisement and sales promotion	SS					(100)	(100)	(3**)
			30				**152**	**398**	**550**	**22**
Grand Total									**3900**	**140**

Discipline Specific Elective (DSE) – II	**Discipline Specific Elective (DSE) – III**
24UCO6E3: Financial Management / 24UCO6E4: Service Marketing and CustomerRelationship Marketing	24UCO6E5: Financial Markets / 24UCO6E6: Business Ethics

EC – Extra Credit Course / Certificate Course / Co-scholastic Course / Job Oriented Course

CC – Core Course; DSE – Discipline-Specific Elective; SEC – Skill Enhancement Course

ALC- Advanced Learner Course (Optional)

** Extra Credits – Based on course content maximum of 4 credits

List of Abbreviations:

CC – Core Course
GE – Generic Elective
AECC –Ability Enhancement Compulsory Course
SEC – Skill Enhancement Course
DSE – Discipline-Specific Elective
VAC –Value Added Course
ALC – Advanced Learner Course

Grand Total = 3900; Total Credits = 140

Question Paper Pattern

(Based on Bloom's Taxonomy)

K1-Remember; **K2**- Understanding; **K3**- Apply; **K4**-Analyze; **K5**- Evaluate

1. Theory Examinations: 75 Marks (Part I, II, & III)

Test- I & II, ESE:

Knowledge Level	Section	Marks	Description	Total
K1 & K2 (Q1 - 10)	A (Q1 – 5 MCQ) (Q6 – 10 Define / Short Answer / MCQ)	10 * 1 = 10	MCQ / Define	75
K3 (Q11-15)	B (Either or pattern)	5 * 5 = 25	Short Answers	
K4 & K5 (Q16 – 20)	C (Either or pattern)	5 * 8 = 40	Descriptive/ Detailed	

2. Theory Examinations: 38 Marks (3 Hours Examination) (Part III: If applicable)

Knowledge Level	Section	Marks	Description	Total
K1 & K2 (Q1 - 10)	A (Q 1 – 10 MCQ)	10 * 1 = 10	MCQ	50 (Reduced to 38)
K3 (Q11 – 15)	B (Either or pattern)	5 * 3 = 15	Short Answers	
K4 & K5 (Q16-20)	C (Either or pattern)	5 * 5 = 25	Descriptive/ Detailed	

3. Theory Examinations: 38 Marks (2 Hours Examination) (Part IV: If applicable)

Knowledge Level	Section	Marks	Description	Total
K1 & K2 (Q1-10)	A (Q1 – 5 MCQ) (Q6–10 Define / Short Answer)	10 * 1 = 10	MCQ / Define	50 (Reduced to 38)
K3, K4 & K5 (Q11-15)	B (Either or pattern)	5 * 8 = 40	Descriptive/ Detailed	

4. Practical Examinations:

Paper	Maximum Marks	Marks for		Components for CIA		
		CIA	CEE	Tests	Observation Note	Record Note
Practical (Core / Elective)	50	20	30	10	05	05
Practical (Core / Elective)	75	30	45	20	05	05
Practical (Core / Elective)	100	40	60	30	05	05

5. Project:

Paper	Maximum Marks	Marks for		
		CIA	CEE	
			Evaluation	Viva-voce
Project	100	25	50	25
Project	150	40	75	35
Project	200	50	100	50

* CIA – Continuous Internal Assessment & CEE – Comprehensive External Examinations

Components of Continuous Internal Assessment (CIA)

THEORY

Maximum Marks: 100; CIA Mark: 25; CEE Mark: 75;

Components		Calculation	CIA Total
Test 1	75	(75+75+15+10) / 7	25
Test 2 / Model	75		
Assignment / Digital Assignment	15		
Others*	10		

*Others may include the following: Seminar / Socratic Seminars, Group Discussion, Role Play, APS, Class participation, Case Studies Presentation, Field Work, Field Survey, Term Paper, Workshop / Conference Participation, Presentation of Papers in Conferences, Quiz, Report / Content Writing, etc.

Maximum Marks: 50; CIA Mark: 12; CEE Mark: 38; (Part III: If applicable)

Components		Calculation	CIA Total
Test 1	50	(50+50+10+10)/10	12
Test 2 / Model	50		
Assignment / Digital Assignment	10		
Seminar	10		

PROJECT

Maximum Marks: 100; CIA Mark: 25; CEE Mark: 75;

Components		Calculation	CIA Total
Review I	5	5+5+5+10	25
Review II	5		
Review III	5		
Report Submission	10		

Maximum Marks: 200; CIA Mark: 50; CEE Mark: 150;

Components		Calculation	CIA Total
Review I	10	10+ 10+10+20	50
Review II	10		
Review III	10		
Report Submission	20		

** Components for 'Review' may include the following:*

Originality of Idea, Relevance to Current Trend, Candidate Involvement, and Presentation of Report for Commerce, Management & Social Work.

Synopsis, System Planning, Design, Coding, Input form, Output format, Preparation of Report & Submission for Computer Science cluster.

Continuous Internal Assessment for Project

For Commerce, Management & Social Work Programme

The Final year Commerce, Management & Social Work students should undergo a project work during (V/VI) semester

- The period of study is for 4 weeks.
- Project / Internship work has to be done in an industrial organization (or) work on any industrial problem outside the organization is allowed.
- Students are divided into groups and each group is guided by a Mentor.
- The group should not exceed four students, also interested student can undergo individually.
- A problem is chosen, objectives are framed, and data is collected, analyzed and documented in the form of a report / Project.
- Viva – Voce is conducted at the end of this semester, by an External Examiner and concerned Mentor (Internal Examiner).
- Project work constitutes 100 marks, out of which 25 is CIA and 75 is CEE Marks.

Mark Split UP

CIA	CEE	Total
25	75	100

S. No	Components for CIA	Marks
1	Review – I *	5
2	Review – II *	5
3	Review – III *	5
4	Rough Draft Submission	10
Total		**25**

* Review includes Objectives and Scope, Research Methodology, Literature Review, Data Analysis and Results, Discussion and Interpretation, Recommendations and Implications, Presentation and Format, Creativity and Originality, and Overall Impact and Contribution.

S. No	Components for CEE	Marks
1	Evaluation*	50
2	Viva-Voce	25
Total		**75**

* Evaluation includes Originality of Idea, Relevance to Current Trend, Candidate Involvement, Thesis Style / Language, and Presentation of Report.

STUDENT SEMINAR EVALUATION RUBRIC

Grading Scale:

A	B	C	D
8-10	5-7	3-4	0-2

CRITERIA	A - Excellent	B - Good	C - Average	D - Inadequate
Organization of presentation	Information presented as an interesting story in a logical, easy-to-follow sequence	Information presented in logicalsequence; easy to follow	Most of the information is presented in sequence	Hard to follow: sequence of information jumpy
Knowledge of the subject & References	Demonstrated full knowledge; answered all questions with elaboration & Material sufficient for clear understanding **AND** exceptionally presented	At ease; answered all questions **but** failed to elaborate & Material sufficient for clear understanding **AND** effectively presented	At ease with information; answered most questions & Material sufficient for clear understanding **but** not clearly presented	Does not have a grasp of information; answered only rudimentary Questions & Materialnot clearly related to thetopic **OR** background dominated seminar
Presentation Skills using ICT Tools	Uses graphics that explain and reinforce text and presentation	Uses graphics that explain the text and presentation	Uses graphics that relate to text and presentation	Uses graphics that rarely support text and presentation
Eye Contact	Refers to slides to make points; engaged with the audience	Refers to slides to make points; eye contact the majority of the time	Refers to slides to make points; occasional eye contact	Reads most slides; no or just occasional eye contact
Elocution – (Ability to speak English language)	Correct, precise pronunciation of all terms. The voice is clear and steady; the audience can hear well at all times	Incorrectly pronounces a few terms Voice is clear withfew fluctuations; the audience can hear well most of the time	Incorrectly pronounces some terms Voice fluctuates from low to clear; difficult to hear at times	Mumbles and/or Incorrectly pronounces some terms Voice is low; difficult tohear

WRITTEN ASSIGNMENT RUBRIC

Grading Scale:

A	B	C	D	F
13-15	10-12	7-9	4-6	0-3

CRITERION	A - Excellent	B - Good	C - Average	D - Below Average	F - Inadequate
Content & Focus	Hits on almost all content exceptionally clear	Hits on most key points and the writing is interesting	Hits in basic content and writing are understandable	Hits on a portion of content and/or digressions and errors	Completely off track or did not submit
Sentence Structure & Style	* Word choice is rich and varies * Writing style is consistently strong * Students own formal language	* Word choice is clear and reasonably precise * Writing language is appropriate to the topic * Words convey intended message	* Word choice is basic * Most writing language is appropriate to the topic * Informal language	* Word choice is vague * Writing language is not appropriate to the topic * Message is unclear	* Not Adequate
Sources	Sources are cited and are used critically	Sources are cited and some are used critically	Some sources are missing	Sources are not cited	Sources are not at all cited
Neatness	Typed; Clean; Neatly bound in a report cover; illustrations provided	Legible writing, well-formed characters; Clean and neatly bound in a report cover	Legible writing, some ill-formed letters, print too small or too large; papers stapled together	Illegible writing; loose pages	Same as below standard
Timeliness	Report on time	Report one class period late	Report two class periods late	Report more than one week late	Report more than 10 days late

Programme Code	B.Com			Programme Title	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code	24UCO101			Title	Batch	2024– 2027
					Semester	I
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	FINANCIAL ACCOUNTING - I	Credits	5

Course Objective

To impart knowledge to the students for the preparation of various accounting statements

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recollect the basic concepts, conventions, methods and techniques underlying the accounting practices.	*K1
CO2	Get the idea for preparing and presenting financial statements in accordance with generally accepted accounting principles.	*K2
CO3	Determine the accounting treatments in the books of hire purchase and Installment accounting.	*K3
CO4	Enhance the skills in critical-thinking and problem-solving.	*K4
CO5	Evaluate conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.	*K5

Mapping

PO / PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	M	H	H	H	H	H
CO2	H	H	H	M	H	H	H	M	H	H
CO3	H	H	H	H	M	M	L	H	M	H
CO4	H	H	H	M	H	M	H	H	H	H
CO5	M	H	H	H	H	M	H	M	H	H

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	**Introduction to Accounting Cycle** Accounting – Definition –Concepts and Conventions (AS-09) – Accounting Standards – IFRS- Meaning- Uses and Importance. Journal – Ledger – Trial balance.	18
Unit II	**Final Accounts and Depreciation Accounting** Final Accounts of a Sole Trader (AS-04) - Depreciation Accounting – Methods of Depreciation- Straight Line and DiminishingBalance Methods – Annuity Method.	18
Unit III	**Single Entry system and Royalty Accounting** Single Entry system – Meaning and Salient Features – Statement of Affairs Method-Conversion Method. Royalty Accounting– -Minimum Rent, Short working, Recoupment of short working, Methods of recoupment, Short working written off- Adjustment of minimum rent due to Strike and Lock out. (Excluding Sub-Lease)	18
Unit IV	**Branch and Departmental Accounting** Branch Accounts- Dependent Branch-Stock and Debtors System (Excluding Foreign Branch) – Departmental Accounts –Inter-Departmental Transfer.	18
Unit V	**Hire Purchase and Installment accounting** Hire Purchase and Installment- Hire Purchase Accounting – Default and Repossession-Installment Accounting.	18
	Total Contact Hrs	**90**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

Distribution of Marks: 20% Theory and 80% Problems.

24UCO101

Text Book

1. Radha .V revised edition (2019). Financial Accounting, Prasanna Publishers and Distributors, New Delhi.

Reference Books

1. Jain S.P. and Narang K.L. (2019), Financial Accounting. Kalyani Publishers, Chennai.
2. Vinayakam. N and Charumathi,B. (2023), Financial Accounting. Sultan Chand and Sons, New Delhi.
3. Gupta. R.L and Radhaswamy.M. (2022). Financial Accounts, Theory Methods and Applications. 13th Revised Edition, Sultan Chand and Sons, New Delhi.

Course Designed by	Head of theDepartment	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Dr.R.Manikandan Dr.N.Bagyalakshmi	Name: Dr.P.Bruntha Signature:	Name: (Mr.K.Srinivasan) Signature:

K. SRINIVASAN, M.C.A.,
Co-ordinator
Curriculum Development Cell (CDC)
NGM College (Autonomous)
Pollachi - 642 001.

K. SRINIVASAN, M.C.A.,
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POLLACHI - 642 001.

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	24UCO102			Title	Batch:	2024– 2027
				PRINCIPLES OF MANAGEMENT	Semester:	I
Lecture Hrs./Week or Practical Hrs./Week	06	Tutorial Hrs./Sem.	-		Credits:	4

Course Objective

To make the students understand the conceptual framework of Business Management.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recollect the general framework and understand the key functions in Management as applied in practice.	*K1
CO2	Understand the managerial performance of an organization.	*K2
CO3	Execute the strength, weakness, opportunities and challenges of business Management.	*K3
CO4	Analyze the theories of directing, staffing and leadership in a variety of circumstances and management practices in organizations.	*K4
CO5	Obtain knowledge on motivation, co-ordination and controlling functions	*K5

Mapping

PO / PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	M	H	M	H	M	H	H	H	H
CO2	H	H	H	H	M	M	H	H	H	H
CO3	H	H	H	H	M	M	H	H	H	H
CO4	M	M	H	M	H	H	H	H	H	H
CO5	M	H	H	H	H	H	H	H	H	H

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	**Management-An Introduction** Management-Meaning-Definition-Administration Vs Management -Nature and Scope of Management - Functions of Management - Principles of Management - Contribution of F.W.Taylor - Henry Fayol.	18
Unit II	**Planning and Decision Making** Meaning - Definition-Nature of Planning-Objectives-Importance-Process of Planning - Types of Planning-Advantages and Limitations of planning. Decision Making-Meaning-Definition- Characteristics- Nature and Importance - Process of Decision Making-Types of Managerial Decisions.	18
Unit III	**Organisation and Delegation** Meaning-Nature and Importance -Process of Organisation - Principles of Sound Organisation -Organisation Structure - Organisation Charts-Types, Merits and Demerits. Delegation of Authority- Meaning and Definition-Process Delegation-Principles of Delegation - Benefits of delegation.	18
Unit IV	**Staffing, Directing and Leadership** Staffing: Meaning – Definition - Functions of Staffing – Recruitment – Selection – Promotion. Directing: Definition – Features - Objectives of Directing – Principles of Direction. Leadership- Need and Importance of Leadership-Types of Leader – Functions of a leader -Qualities of a leader - Leadership Styles.	18
Unit V	**Motivation, Co-ordination and Controlling** Motivation - Meaning and Definition-Nature- Importance –Types – Maslow's Hierarchy of needs – Motivational techniques. Co-ordination - Meaning-Definition – Need and importance – principles – techniques Controlling - Meaning and Definition- Characteristics - Importance-Process of Control- Techniques of Control.	18
	Total Contact Hrs	**90**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

24UCO102

Text Book

1. Dinkar Pagare (2018), Business Management, Sultan Chand and Sons, New Delhi.

Reference Books

1. Gupta,C.B (2022),Business Management, Sultan Chand &Sons, New Delhi.
2. Ramasamy .T(2019).Principles of Management, Himalaya publishing house, New Delhi.
3. Padmakar Asthana, (2019), Business Organization and Management, Sahithya Bhawan, Agra, New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Dr.G.Gnana Selvi Dr.T.S.Kavitha	Name: **Dr.P.Bruntha** Signature:	Name: **(Mr.K.Srinivasan)** Signature:

Dr. P. BRUNTHA, M.Com.,M.Phil.,Ph.D.,MBA (HR)
Associate Professor & Head
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Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	24UCO1A1			Title	Batch:	2024– 2027
					Semester:	I
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	BUSINESS ECONOMICS	Credits:	5

Course Objective

To make the students understand the importance and application of economic analysis to business decision making.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recollect the meaning of Business Economics and basic tools applied in the business economics.	*K1
CO2	Understand objectives of pricing policy, methods of pricing and concepts of National Income	*K2
CO3	Observe and analyse production function and its various theories and cost functions	*K3
CO4	Analyse the equilibrium of the firm under Different Market Structure	*K4
CO5	Evaluate the Law of Demand, Elasticity of Demand, Indifference Curve Analysis, Consumer's Equilibrium and Consumer's Surplus.	*K5

Mapping

PO /PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	H	H	H	H	H	H	M	M
CO2	H	H	H	H	H	H	H	H	H	H
CO3	H	M	H	H	M	H	M	M	H	H
CO4	H	H	H	M	H	M	H	H	M	M
CO5	H	M	H	H	H	H	H	H	H	H

H- High; M-Medium; L-Low

Unit I	Content	Hrs
Unit I	**Introduction to Economics** Definition of Business Economics - Nature and Scope of Business Economics –Basic Tools in Business Economics.	18
Unit II	**Law of Demand** Determinants of Demand – Demand Distinction – Law of Demand – Elasticity of Demand – Types – Measurement – Demand Forecasting – Methods – Indifference Curve Analysis – Consumer's Equilibrium - Consumer's Surplus.	18
Unit III	**Production and Cost Function** Production Function- Meaning- The Law of Variable Proportions-The Law of returns Producer's Equilibrium through Isoquant –Cost Function: Types of cost – Total Marginal Cost Functions- AC & MC relationships-Characteristics of Costs in the Long run- Cost Control and Cost reduction methods.	18
Unit IV	**Pricing Under Different Market Structure** Perfect Competition - Meaning- Definition - Characteristics – Price and Output Determination Monopoly - Characteristics – Price and Output Determination- Monopolistic Competition – Characteristics – Price and Output Determination - Oligopoly- Types-Characteristics – Price and Output Determination.	18
Unit V	**Pricing Policy and National Income** Objectives of Pricing Policy – Pricing Methods. National Income – Definition – Concepts of National Income – Methods of Calculating National Income – Uses –Limitations.	18
	Total Contact Hrs	**90**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

24UCO1A1

Text Book

1.Ahuja H.L. (2019) Business Economics, Sultan Chand and Sons, New Delhi.

Reference Books

1. Jame L. Pappas, Evene F. (2012) Managerial Economics, Holt Sundars International Edition, Japan
2. Sankaran (2012) Business Economics, Margham Publications, Chennai.
3. Sundharam K.P. M. and Sundharam E. N (2018) Business Economics, Sultan Chand & Co., New Delhi.
4. Reddy P. N. and Appanniah H. R (2018) Business Economics, Sultan Chand & Co., New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Dr.Nirrmala Satish	Name: Dr.P.Bruntha	Name: (Mr.K.Srinivasan)
	Signature:	Signature:

Dr. P. BRUNTHA, M.Com., M.Phil., Ph.D., MBA (HR)
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Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	24UCO1A2			Title	Batch:	2024– 2027
					Semester:	I
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	AGRICULTURE AND RURAL DEVELOPMENT	Credits:	5

Course Objective

Emphasis has to be placed upon recognition of agricultural problems and solving them through Revelent agriculture policies.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To keep basic knowledge about agriculture in the minds of learners	*K1
CO2	To understand various agricultural problems	*K2
CO3	To implement various suggestion for further improvement of agriculture	*K3
CO4	To review rural industry poverty and unemployment	*K4
CO5	To prepare on proactive attitude towards the internal and external changes in the agricultural sector	*K5

Mapping

PO /PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	M	H	H	H	H	H
CO2	H	H	H	M	H	H	H	M	H	H
CO3	H	H	H	H	M	M	L	H	M	H
CO4	H	H	H	M	H	M	H	H	H	H
CO5	M	H	H	H	H	M	H	M	H	H

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	**Introduction to agriculture in India** Agriculture : Definition- Peculiar Features - Relation to Non-Agriculture Sector -Role ofAgriculture in Indian Economy -Long Term Problems of Agricultural Development-New Agricultural Policy 2000	18
Unit II	**Agricultural production** Agriculture Resources in India- Land Utilization and Cropping Pattern – Irrigation: Types of Irrigation- Trends in Agricultural Growth and Agricultural Productivity - Pattern of Agricultural Development in Regional Variation - Organic Farming in India	18
Unit III	**Technological changes in agriculture** Technology Change in Agriculture: Tradition Techniques and Practices, HYV Seeds - Chemical Fertilizers, Water Technology -Green Revolution -Emerging Trends in Agricultural Technology-Dry Land Farming-Use of Bio -Technology Techniques	18
Unit IV	**Agricultural finance and marketing** Agriculture Finance: Importance -Sources of Credit -Institutional Finance: Government, Cooperative, Commercial Banks, The Regional Rural Banks, NABARD and Non-Institutional Finance: Landlords, Village Traders and Money Lender. Agricultural Marketing: Problems in Marketing and Measures -Agricultural Price Policy in India.	18
Unit V	**Agribusiness** Introduction to Agribusiness - Scope for Agribusiness in India -Types - Agribusiness Opportunities and Challenges in India-Agribusiness Management - Core Industries of Agribusiness-New Development and Trends in Agribusiness - Job Roles in Agribusiness Industry.	18
	Total Contact Hrs	**90**

Pedagogy and Assessment Methods

Seminar,PowerPointPresentation,DirectInstruction,Quiz,Assignments,GroupTask

24UCO1A2

Textbook

1. Ruddar Datt & Sundaram KPM (2019) ,"Indian Economy", Sultan Chand Company, New Delhi

Reference Books

1. Misra & Puri ,(2019),"Indian Economy",Himalaya publishing house ,Mumbai
2. Murthy & Nagaraja ,H.,(2017),"Agricultural Business Management ",Himalaya publishing house Mumbai
3. Venkat Reddy,K.,(2017)"Agricultural and Rural development" Himalaya publishing house,Mumbai.
4. Desai R. G (2015)"Agricultural Economics " ,Himalaya publishing house, New Delhi.

E- Reference

1. www.foodproductindaily.com
2. www.india.gov.in
3. www.icar.gov.in

Course Designed by	Head of the Department	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Dr.Nirrmala Satish	Name: **Dr.P.Bruntha**	Name: **(Mr.K.Srinivasan)**
	Signature:	Signature:

Dr. P. BRUNTHA, M.Com.,M.Phil.,Ph.D.,MBA (HR)
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POLLACHI - 642 001.

Programme Code:	B.Com			**Programme Title:**	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	24UCO203			**Title**	**Batch:**	2024– 2027
Lecture Hrs./Week or Practical Hrs./Week	**06**	**Tutorial Hrs./Sem.**	-	**FINANCIAL ACCOUNTING -II**	**Semester:**	II
					Credits:	4

Course Objective

To familiarize the fundamental concepts of higher financial Accounting.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recollect the rules for admission, retirement and death of a partner in a firm.	*K1
CO2	Get the idea about computation of various methods of goodwill and settlement of accounts to retiring partners.	*K2
CO3	Apply the relevant rule for settlement of accounts among partners after dissolution.	*K3
CO4	Examine the difference between joint venture and partnership account.	*K4
CO5	Compare the procedures involved in accounting processes and its application.	*K5

Mapping

PO /PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	M	H	H	H	H	H
CO2	H	H	H	M	H	H	H	M	H	H
CO3	H	H	H	H	M	M	M	H	H	H
CO4	H	H	H	M	H	M	H	H	H	H
CO5	M	H	L	H	H	M	H	M	H	H

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	**Admission of a Partner** Partnership- Introduction- Types – Admission of a Partner – Methods of valuation of Goodwill – Treatment for Goodwill – Revaluation of Assets and Liabilities – Calculation of Ratios for Distribution Profits – Capital Adjustments.	18
Unit II	**Retirement and Death of a partner** Retirement of Partner – Calculation of Gaining Ratio – Revaluation of Assets and Liabilities–Treatment of Goodwill – Treatment of Undistributed Profits or losses-Settlement of the total amount due to the Retiring partner. Death of a Partner –Calculation of amount due to Deceased partner -Methods of calculating deceased Partner's share of profit – On the basis of time – on the basis of Turnover.	18
Unit III	**Dissolution and Insolvency of a partner** Dissolution of firm – Modes of Dissolution of Firm – Settlement of accounts- Insolvency of a Partner – Garner Vs Murray – Insolvency of two partners.	18
Unit IV	**Insolvency of all Partners and Sale of firm** Insolvency of all Partners –Deficiency Account – Piecemeal Distribution of cash (Proportionate Capital Method only).	18
Unit V	**Joint Venture Account** (AS-11) Joint Venture Account – Meaning- Features- Distinction between Joint Venture and Partnership-Accounting for Joint Venture- Separate set of books-Separate set of books is not kept.	18
	Total Contact Hrs	**90**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

24UCO203

Distribution of Marks: 20% Theory and 80% Problems

Text Book

1.Jain S.P. and Narang K.L. (2019) Advanced Accounting, Kalayani Publishers, Chennai.

Reference Books

1. Reddy and Murthy (2023), Financial Accounting, Margham Publications, Chennai.
2. Shukla, M.C, Grewal, T.S and Gupta, S.L. (2022), Advanced Accountancy, S.Chand and Company, New Delhi.
3. Tulsian P.C. (2019), Financial Accounting, S.Chand and Company, New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Dr.R.Manikandan **Dr.N.Bagyalakshmi**	Name:**Dr.P.Bruntha** Signature:	Name: **(Mr.K.Srinivasan)** Signature:

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Course Code:	24UCO204			Title	Batch:	2024– 2027
				COMMERCIAL LAW	Semester:	II
Lecture Hrs./Week or Practical Hrs./Week	05	Tutorial Hrs. / Sem.	-		Credits:	3

Course Objective

To make the students to understand the fundamentals of Commercial Laws.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember rules and issues relating to the business.	*K1
CO2	Understand the fundamentals of commercial law.	*K2
CO3	Apply the knowledge and skills in the elective area of the business law.	*K3
CO4	Analyze the skills to initiate entrepreneurial ventures in LLP.	*K4
CO5	Evaluate the principles and legal techniques to resolve practical problems in the area of commercial law.	*K5

Mapping

PO / PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	H	H	H	H	M	H	M	M	H
CO2	L	H	H	M	H	M	H	H	H	M
CO3	H	H	H	H	H	H	M	M	H	H
CO4	H	H	H	H	H	M	H	H	H	H
CO5	H	H	H	M	M	H	H	M	H	H

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	**Indian contract act 1872** Contract – Definition – Classification of Contracts – Essential elements of a Valid Contract – Offer – Acceptance- Types – Legal Requirements- Legal Rules Relating to Offer and Acceptance – Essentials of Valid Acceptance –Communication of Offer and Acceptance – Revocation of Offer and Acceptance.	15
Unit II	**Consideration and Capacity to Contract** Essentials of Valid Consideration – Stranger to Consideration – No Consideration No Contract – Exceptions. Law Relating to Minor, Unsound Mind – Persons Disqualified by Law - Free Consent – Coercion – Undue Influence – Fraud – Mistake and Misrepresentation.	15
Unit III	**Performance of Contract** Performance of Contract-Modes of Performance – Discharge of Contract – Modes of Discharge - Remedies for Breach of Contract - Essentials of Valid Tender – Quasi Contract – Features- Types of Quasi - Rules Regarding Contingent Contract.	15
Unit IV	**Contract of Indemnity and Guarantee** Rights of Indemnity Holder – Rights and Liabilities of Surety – Bailment and Pledge – Essentials of Bailment – Rights and Duties of Bailor and Bailee – Pledge – Essentials – Rights and Duties of Pawn and Pawnee.	15
Unit V	**Contract of Agency and Sale of Goods Act 1930** Classification – Creation of Agencies – Rights and Duties of an Agent – Liabilities of the Principal to the Third Parties – Personal Liability of an Agent – Termination of Agency - - Contract of Sale – Essentials – Sale and Agreement to Sell –Rules regarding delivery of goods- Rights of unpaid seller. Limited Liability Partnership act 2008 - Salient Features of LLP- Difference between LLPand Partnership – Merits and demerits.	15
	Total Contact Hrs	**75**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

Text Book

24UCO204

1. Kapoor. N.D. (2020), Business Law, Sultan Chand and Sons, New Delhi.

Reference Books

1. Pillai and Bagavathi, R.S.N (2017), Business Law, Sultan Chand and Company, New Delhi.

2. Arun Kumar Sen. (2018), Commercial Law, The world press Pvt Ltd, Kolkata.

3. Bharath N.Basrani ,Chandresh B. Mehta (2019), Business Law,
Himalaya Publishing House, New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Dr.N.Bagyalakshmi Ms.P.Anitha	Name: Dr.P.Bruntha Signature:	Name: (Mr.K.Srinivasan) Signature:

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Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	24UCO2A1			Title	Batch:	2024– 2027
Lecture Hrs./Week or Practical Hrs./Week	3	Tutorial Hrs./Sem.	-	BUSINESS APPLICATION SOFTWARE AND INTERNET	Semester:	II
					Credits:	3

Course Objective

To make the students understand the application of computer in business.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recollect the document format by reference to the file extension.	*K1
CO2	Understand the concept in word processing sheet.	*K2
CO3	Execute the knowledge relating to create effective presentation of data	*K3
CO4	Analyze the designs to enhance the looks of the presentation.	*K4
CO5	Evaluate the applications of internet resources and web based contents.	*K5

Mapping

PO / PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	M	M	H	H	H
CO2	M	H	H	H	H	M	M	H	H	H
CO3	M	H	H	H	M	H	H	H	M	H
CO4	H	H	H	M	H	H	H	H	H	H
CO5	H	M	H	M	M	H	H	H	H	H

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	**Introduction to Windows** Introduction to Word–Editing a Document–Moving and Copying a Text– Text and Paragraph Formatting–Finding and Replacing Text–Spell and Grammar Check–File Export and Import.-Columns, Tables–Using Graphics. Templates–Using Mail Merge-Introduction to Worksheet and Excel–Getting Started with Excel–Editing Cells and Using Commands and Functions–Moving and Copying–Inserting and Deleting Rows and Columns–Formatting a Work sheet–Printing the Worksheet–Creating Charts–Using Date and Time–Naming ranges and Using Simple Statistical and Mathematical functions –Additional Formatting Commands and Drawing Toolbar–Multiple Worksheet	9
Unit II	**Introduction to PowerPoint** Creating a Presentation–Different Views in PowerPoint–Running a Slide Show–Animation and Sound – Importing Objects from other Applications– Automating Presentations– Printing Presentations-Modifying and Integrating Presentations.	9
Unit III	**Access** Databases and Tables–Creating Tables for Storing Data –Relationship Between Tables and Queries–Building User Interface with Forms–Displaying Data with reports.	9
Unit IV	**Introduction to Internet** Resources of Internet–Hardware and Software Requirements to connect to the Internet–Uses of Internet– Internet Service Provider–IP Address–Domain Naming System - Internet Protocols–IP/TCP–FTP–HTTP –Internet Clients and Internet Servers–Uniform Resource Locator(URL)	9
Unit V	**World Wide Web** Web Page – Web Browsing Software–Browser Search Engines–Electronic Mail (E-Mail) – E–Mail Message–Customizing-Email Programmes – Address Book–Signature Feature– File Attachment Facility–Advantages and Disadvantages of Email–Telnet–Gopher–WAIS- Important HTML Tags-Creation of Simple Web Page.	9
	Total Contact Hrs	**45**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

Text Book

1. Taxali.R.K (Taxali.R.K) PC (2019) Software Made Simple, Mc Graw Hill India.

Reference Books

1. Alexis Leon & Mathews Leon (2017) Internet for Everyone, Vikas Publishing House, New Delhi.
2. Nellai Kannan.C (2017) MS Office, NEIS Publications.

Course Designed by	Head of the Department	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Mr.K.Srinivasan	Name: **Dr.P.Bruntha**	Name: **(Mr.K.Srinivasan)**
	Signature:	Signature:

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Programme Code:	B.Com			ProgrammeTitle:	Bachelor of Commerce (Aided and Self Financing)	
Course Code:	24UCO2A2			Title	Batch:	2024 - 2027
					Semester:	II
Lecture Hrs./Week	3	Tutorial Hrs./Sem.	-	GE-Allied IV : GOOGLE APPS FUNDAMENTALS	Credits:	03

Course Objective

This course is learning how to set up an account, work with the ins and outs of the Drive organizational tools, and control your files.

Course Outcomes (CO)

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To remember the core to provide a conceptual understanding of the basics of Google Apps.	K1
CO2	To understand the Drive organizational tools.	K2
CO3	To use Google Apps to promote, support, and model creative thinking and inventiveness.	K3
CO4	To creating new folders to securely collaborating with others and working when you don't have Wi-Fi.	K4
CO5	To learn how to use and optimize Drive, Docs, Sheets, Slides, and Forms, and how to use these tools on the run via Google Mobile Apps.	K5

Mapping

POs, PSOs / COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO 1	PSO 2
CO1	H	H	H	H	H	H	H	H	H	H	H	H
CO2	H	M	H	H	H	M	H	H	M	H	M	H
CO3	H	H	H	H	H	H	H	H	H	H	H	H
CO4	M	H	M	M	M	H	M	M	H	H	H	M
CO5	H	H	M	H	H	H	M	H	H	M	H	M

H – High; M: Medium L: Low

Units	Contents	Hrs
Unit I	**Introduction**: Acquire the essentials for using Google apps: Drive, Docs, Sheets, Slides, and Forms. **Google Drive**: Move through the basics of setting up a Google Drive account complete with personalized folders, helpful apps, file conversion, sharing, and even editing offline.	9
Unit II	**Google Docs**: Work with the specifics on Google Docs, including creating documents, exploring and organizing your own Docs, starting a new document, formatting text effectively using the toolbar, inserting images, drawings, and charts, creating tables, using the web clipboard to save parts of a document to paste into another one, different sharing modes/permissions (editing, suggesting, or viewing), and using the revision history tool.	9
Unit III	**Google Sheets**: Learn to create, edit, analyze, manipulate, and share spreadsheets using Google Sheets. The section covers the basic toolbar and sorting tools, as well as using the commenting tool to collaborate, customizing/adding tabs to a sheet, using formulas, inserting charts to analyze information, sharing and permissions, freezing rows and column, and filtering to organize data. Discover tips for all levels of spreadsheet users, including information about data entry efficiency and safety, revision history, helpful add-ons, and ideas for how to use this tool in the classroom.	9
Unit IV	**Google Slides** : A step-by-step on Google's presentation app, recently renamed Google Slides. This section covers the basics of creating, editing, sharing, and presenting using Google Slides.	9
Unit V	**Google Forms**: Google's Form app- to send and receive forms through Google Drive- Use forms for assessments, class votes, or gathering general information. Learn how to create, customize and send surveys, and how and where to most efficiently collect and sort responses.	9
	Total Contact Hrs	45

Pedagogy and Assessment Methods:

Seminar, Power Point Presentation, Chalk and talk, Quiz, Assignments, Group Task.

Text Book

24UCO2A2

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	TABINA HENDRICK	Google Workspace For Beginners: The Complete User Guide from Beginner	Pearson Education	2022

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	George V. Todd	Google Workspace: 2023 Handbook	Kindle Edition	2023

Course Designed by	Verified by HOD	Curriculum Development Cell and Controller of the Examination
Name and Signature	**Name with Signature**	**Name and Signature**
Mr.K.Srinivasan Signature:	Name: **Dr.P.Bruntha** Signature:	Name: **(Mr.K.Srinivasan)** Signature:

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Programme Code:	B.Com.			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	24UCO2A3			Title	Batch:	2024– 2027
				Programming Lab in Business Application Software and Internet	Semester:	II
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem	-		Credits:	2

Course Objective

To make the students understand the application of computer in business

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember the theoretical knowledge for creating word documents using MS-Word	*K1
CO2	Understand the concepts with many functions and applying formulas using MS-Excel	*K2
CO3	Apply the contents in a presentable way using PowerPoint	*K3
CO4	Analyse the best practices in database management procedure using MS-Access	*K4
CO5	Evaluate Web page using HTML tags and validate its presentation	*K5

Mapping

PO / PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	H	H	H	M	H	H	H	H	H
CO2	H	H	H	M	H	H	H	H	H	H
CO3	H	M	H	M	M	H	H	H	H	H
CO4	H	H	M	M	M	H	H	M	H	H
CO5	M	H	H	H	H	H	H	H	H	H

H- High; M-Medium; L-Low

Units	Content	Hrs
	MS WORD 1. Formatting Text 2. Table Creation 3. Mail Merge 4. Resume Preparation	6
	MS EXCEL 5. Invoice Preparation 6. Salary Bill Creation 7. Inventory List Creation 8. Student Result Analysis Using Graphics	6
	MS POWERPOINT 9. Slide Presentation 10. Graphics in a Slide 11. Organizational Chart	6
	MS ACCESS 12. Creation of Tables a) Supplier Information b) Purchase Table 13. Queries using "Order by" 14. Sales Order Form 15. Purchase Order	6
	HTML 16. Create a HTML document using various tags. 17. Create a HTML document to show a Web page about the Post Graduate and Research Department of Commerce. 18. Create a HTML document to show the Computer Advertisement details.	6
	Total Contact Hrs	**30**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction Quiz, Assignments, Group Task.

Text Book

1. Taxali.R.K (Taxali.R.K) PC (2019) Software Made Simple, Mc Graw Hill India.

Reference Books

1. Alexis Leon & Mathews Leon (2017) Internet for Everyone, Vikas Publishing House, New Delhi.

2. Nellai Kannan.C (2017) MS Office, NEIS Publications.

Distribution of Marks:

Paper	Maximum Marks	Marks for		Components for CIA		
		CIA	CEE	Tests	Observation Note	Record Note
Practical (Core / Elective)	50	20	30	10	05	05

Course Designed by	Head of the Department	Curriculum Development Cell and Controller of the Examination
Name and Signature	**Name and Signature**	**Name and Signature**
Mr.K.Srinivasan Signature:	Name: **Dr.P.Bruntha** Signature:	Name: **(Mr.K.Srinivasan)** Signature:

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Programme Code:	B.Com.			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	24UCO2A4			Title	Batch:	2024– 2027
				Google Apps Fundamentals Lab	Semester:	II
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem	-		Credits:	2

Course Objective

To make the students understand the application of computer in business through practical.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember the theoretical knowledge through Google Apps practical	*K1
CO2	Understand the concepts with many functions using Google Apps	*K2
CO3	Apply the contents in a presentable way using Google Docs.	*K3
CO4	Analyse the best practices in database management procedure using Google Drive.	*K4
CO5	Apply the knowledge for collecting the data through Google sheet	*K5

Mapping

PO / PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	H	H	H	M	H	H	H	H	H
CO2	H	H	H	M	H	H	H	H	H	H
CO3	H	M	H	M	M	H	H	H	H	H
CO4	H	H	M	M	M	H	H	M	H	H
CO5	M	H	H	H	H	H	H	H	H	H

H- High; M-Medium; L-Low

Content
Google Apps Fundamentals lab
1. To create organizing files and sharing them with others using Google Drive.
2. To create creating, editing, and formatting documents using Google Docs.
3. To create backing up and syncing files using Google Drive.
4. To create collaborative writing and real-time editing using Google Docs.
5. To create formatting, styling, and adding visuals in Google Docs.
6. To create entering data and performing basic calculations in Google Sheets.
7. To create a budget tracking sheet and visualize data using charts.
8. To create data analysis using Pivot Tables in Google Sheets.
9. To create data entry, basic calculations, and formula usage in Google Sheets.
10. To create budget planning, data visualization, and chart creation in Google Sheets.
11. To create data analysis, pivot tables, and filtering in Google Sheets.
12. To present data effectively by having them create graphs, charts, and infographics within Google Slides.
13. To create virtual science fair presentations showcasing their research projects.
14. To create a digital flashcards in Google Slides for studying vocabulary, historical dates, formulas, or any other type of information.
15. To Create a Google slides with questions, answer choices, and feedback.
16. To Create a form titled Event Registration Form using Google form.
Total Contact Hrs- 30

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction Quiz, Assignments, Group Task.

Text Book

S.No	Author	Title of the Book	Publishers \ Edition	Year of Publication
1	TABINA HENDRICK	Google Workspace For Beginners: The Complete User Guide from Beginner	Pearson Education	2022

Reference Books

S.No	Author	Title of the Book	Publishers \Edition	Year of Publication
1	George V. Todd	Google Workspace: 2023 Handbook	Kindle Edition	2003

Course Designed by	Verified by HOD	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name with Signature	Name and Signature
Mr.K.Srinivasan Signature:	Name: Dr.P.Bruntha Signature:	Name: (Mr.K.Srinivasan) Signature:

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Programme Code:	B Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	24UCO2S2			Title	Batch:	2024– 2027
				COMMERCE PRACTICAL	Semester:	II
Lecture Hrs./Week or Practical Hrs./Week	02	Tutorial Hrs./Sem.	-		Credits:	2

Course Objective

To provide basic exposure to various forms and materials associated with office management

Course Outcomes (CO)

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recollect the various forms used in office management.	*K1
CO2	Understand the computation of tax liability.	*K2
CO3	Apply Concepts in Banking practice	*K3
CO4	Analyses strategies to set objectives for filling various forms.	*K4
CO5	Evaluate theoretical knowledge into a practical knowledge.	*K5

Mapping

PO /PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	M	H	H	H	H	H
CO2	H	H	H	M	H	H	H	M	H	H
CO3	H	H	H	H	H	H	M	H	M	H
CO4	H	H	H	M	H	M	H	H	H	H
CO5	H	H	H	H	H	H	H	M	H	H

H- High; M-Medium; L-Low

S.No	LIST OF PRACTICAL
1	Report Writing –Sales Report
2	Letter to editor- Current Issues
3	Computation of Tax Liability
4	Filling and Preparation of Saral form and Form16
5	Inward Mail Register – Outward Mail Register
6	Preparation of Application Form for PAN Card
7	Filling up of Cheque Leaf, Withdrawal Slip, Pay-in-Slip, DD Challan
8	GST Registration Form
9	Filling up of Share Application
10	Preparation of Employee History Card
11	Preparation of Pay Roll
12	Preparation of Pay Slip
13	Fixing Brand Name for Six products with USP
14	Designing Office Layout
15	Filling of Insurance Proposal
16	UPI Payments – NEFT, RTGS & IMPS
Total Contact hrs/ Semester - 30 hours	

Course Designed by	**Head of the Department**	**Curriculum Development Cell and Controller of the Examination**
Name and Signature	**Name and Signature**	**Name and Signature**
Dr.R.Manikandan **Ms.V.Ruba**	Name:**Dr.P.Bruntha** Signature:	Name: **(Mr.K.Srinivasan)** Signature:

Dr. P. BRUNTHA, M.Com.,M.Phil.,Ph.D.,MBA (HR)
Associate Professor & Head
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K. SRINIVASAN, M.C.A.,
Co-ordinator
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Pollachi - 642 001.

K. SRINIVASAN, M.C.A.,
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POLLACHI - 642 001.

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	24UCO305			Title	Batch:	2024– 2027
Lecture Hrs./Week or Practical Hrs./Week	05	Tutorial Hrs./Sem.	-	CORPORATE ACCOUNTING -I	Semester:	III
					Credits:	5

Course Objective

To inculcate knowledge among the students about corporate accounting and its implication

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recollect the basic concepts and terms of the corporate accounting.	*K1
CO2	Understand the accounting treatment of raising funds and redemption.	*K2
CO3	Practice students with the basis in preparing financial statements of joint stock company.	*K3
CO4	Analyse the skills in valuation of goodwill and share of a company.	*K4
CO5	Evaluate the knowledge of liquidation of Companies accounts.	*K5

Mapping

PO / PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	M	M	H	H	M
CO2	H	H	H	M	H	M	H	H	H	L
CO3	H	M	H	H	M	H	M	H	M	H
CO4	H	H	H	M	H	H	H	H	H	H
CO5	M	H	H	H	M	M	L	M	H	H

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	**Share Capital and Debentures** Share – Meaning – Types – Share Vs Stock - Issue of Shares- at Par and Premium– Allotment of Shares on Pro-rata Basis - Forfeiture and Reissue of Shares- Full and Partial Re-issue-Capital Reserve on Forfeiture. Debentures-Meaning –Types-Issue-Redemption (Sinking Fund Method only).	15
Unit II	**Financial Statement of Companies** Financial Statement of Companies - Statement of profit and loss - Statement of Balance Sheet (Vertical Form) Calculation of Managerial Remuneration (Basic adjustments).	15
Unit III	**Amalgamation, Absorption of companies** Accounting for Amalgamation (AS14) – types of Amalgamation- Method of Purchase Consideration and Accounting for Absorption of Companies.	15
Unit IV	**Reconstruction of Companies** Accounting for Reconstruction of Companies- External and Internal (Excluding preparation of scheme).	15
Unit V	**Liquidation of Companies** Liquidation of Companies –Calculation of Liquidator's Remuneration-Preparation of Statement of Affairs and Deficiency Accounts– Preparation of Liquidators Final Statement of Accounts.	15
	Total Contact Hrs	**75**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

Distribution of Marks: 20% Theory and 80% Problems

Text Book **24UCO305**

1. Jain S.P and Narang K.L (2021), Advanced Accountancy, Kalyani Publications, New Delhi.

Reference Books

1. Gupta R.L and Radha Swamy. M. (2021), Corporate Accounts, Theory Method and Applications, 14th Edition, Sultan Chand and Company, New Delhi.
2. Reddy and Murthy (2023), Corporate Accounting, Margham Publications, Chennai.
3. Dr.M.Shukla and Dr.K.L. Gupta.(2023), Corporate Accounting, Sahitya Bhawan Publications, Uttar Pradesh.

Course Designed by	Head of the Department	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Dr.P.V.Nandhini P.V.Nandhini Dr.N.Giri N.Giri	Name: **Dr.P.Bruntha** Signature: Dr. P. BRUNTHA, M.Com.,M.Phil.,Ph.D.,MBA (HR) Associate Professor & Head PG and Research Department of Commerce NGM College, Pollachi - 642 001.	Name: **(Mr.K.Srinivasan)** Signature: K. SRINIVASAN, M.C.A., Co-ordinator Curriculum Development Cell (CDC) NGM College (Autonomous) Pollachi - 642 001.

K. SRINIVASAN, M.C.A.,
Controller of Examinations
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POLLACHI - 642 001.

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	24UCO306			Title	Batch:	2024– 2027
					Semester:	III
Lecture Hrs./Week or Practical Hrs./Week	06	Tutorial Hrs./Sem.	-	INCOME TAX LAW AND PRACTICE	Credits:	5

Course Objective

To facilitate the students to gain adequate knowledge in Income-Tax

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recollect the fundamental concept of income tax act 1961	*K1
CO2	Get the idea of the various sources of incomes	*K2
CO3	Apply the income tax laws for computation of an individual's adjusted gross incomes	*K3
CO4	Analyse individual income computation statement.	*K4
CO5	Prepare aggregate income after set-off and carry forward of losses, and Deductions allowed under the Income Tax Act.	*K5

Mapping

PO / PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	H	H	M	H	L	M	H	H	H
CO2	H	H	H	M	H	M	H	H	H	H
CO3	H	M	H	M	H	M	H	M	H	M
CO4	H	H	H	M	H	M	H	H	H	H
CO5	H	H	M	M	H	L	H	H	H	H

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	**Income Tax** Introduction –Definitions under Income Tax Act – Person – Assesses – Income – Gross Total Income– Total Income– Assessment Year – Previous Year– Exception to General Rule – Residential Status – Scope of Total Income- New Regime – Income Tax Slab rates for individuals.	18
Unit II	**Income from Salaries** Computation of Income from Salary – Allowances – Perquisites - Profit in Lieu of Salary – Gratuity – Pension - Leave encashment - Deductions out of Gross Salary.	18
Unit III	**Income from House Property** Income from House Property - Exempted Incomes from House Property - Annual Value – Determination of Annual Value – Deductions Under Sec 24.	18
Unit IV	**Profits and Gains of Business & Profession and Capital Gains** Business Vs Profession - Computation of Profits and Gains of Business -Computationof Professional Income – Doctors, Chartered Accountant and Lawyer. Income from Capital Gains- Computation of Capital Gain -Short-term and long- term Capital Gains – Exempted Capital Gains.	18
Unit V	**Income from other Sources and Set off, Carry Forward of Losses** General Income-Specific Income – Set off, Carry Forward and Set off of Losses. Exempted Incomes- Deductions from Gross Total Income - 80C to 80GG, 80QQB and 80U (Theory only). Calculation of Tax Liability of Individual.	18
	Total Contact Hrs	**90**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

Distribution of Marks: 20% Theory and 80% Problems

24UCO306

Text Book:

1. Mehrotra, HC (2024) Income-tax Law and Account, Current Edition Sahithya Bhavan Publisher, New Delhi.

Books for Reference:

1. Gaur and Narang (2024), Income Tax Law and Practice , 43rd Edition ,Current Edition, kalyani Publishers, New Delhi.
2. Bhagawathi Prasad (2024), Law & Practice of Income Tax in India, Current Edition, Navman Prakashan Aligarh, New Delhi.
3. Mehrotra H.C., Goyal. S.P.,(2024), Income Tax Procedure & Practice, Sahithya Bhavan Publisher, New Delhi.

Note:

Problems shall be confined to Residential Status of an Individual, Scope of total income. Income from Salaries- Profits and Gains of Business or Profession, Income from House Property and Capital Gains. Othersources, Set Off, Carry Forward and Set Off of Losses and deductions applicable to individuals only.

Course Designed by	Head of the Department	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Dr.R.Manikandan Dr.N.Bagyalakshmi	Name:Dr.P.Buntha Signature: Dr. P. BRUNTHA, M.Com.,M.Phil.,Ph.D.,MBA (HR) Associate Professor & Head PG and Research Department of Commerce NGM College, Pollachi - 642 001.	Name: (Mr.K.Srinivasan) Signature: K. SRINIVASAN, M.C.A., Controller of Examinations NGM College (Autonomous) POLLACHI - 642 001.

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Programme Code:	B.Com			Programme Title:	Bachelor of Commerce(AIDED& SELF FINANCING)	
Course Code:	24UCO307			Title	Batch:	2024– 2027
					Semester:	III
Lecture Hrs./Week or Practical Hrs./Week	4	Tutorial Hrs./Sem.	-	COMPANY LAW	Credits:	03

Course Objective

To provide the student with basic knowledge and understanding the Law relating the provisions of the Companies Act, 2013 and Secretarial Practice.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recollect the concept about Company and its promotions under Companies Act 2013.	*K1
CO2	Understand legal reasoning and analysis through study of statutes and regulatory practice relating to Company Secretary.	*K2
CO3	Prepare the documents maintained under Companies Act 2013.	*K3
CO4	Analyse the correspondence relating to meeting and evaluate the process from formation of company to winding up of the company under company law.	*K4
CO5	Assess secretarial aspects relating to the procedures of Company Law	*K5

Mapping

PO / PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	M	H	H	H	M	H	H	H
CO2	H	M	H	M	H	M	H	H	H	H
CO3	M	H	H	H	H	L	M	H	H	M
CO4	H	H	M	M	H	H	H	M	H	H
CO5	H	H	H	M	H	H	H	M	H	H

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	**Company** Meaning, Definition – Characteristics – Types of companies including One Person Company –Private company Vs Public Company- Privilege of a Private Company – Formation of Company- Promotion- Meaning – Promoters- Legal position of Promoters – Liabilities of Promoters – Remuneration to Promoters – Registration - Capital Subscription - Commencement of Business. CSR-Meaning-Need and Importance.	12
Unit II	**Memorandum and Articles** Memorandum of Association – Meaning – Purpose –Contents – Alteration of Memorandum – Doctrine of Ultravires. Articles of Association– Meaning –Contents – Alteration of Articles –Doctrine of Indoor Management – Exceptions to Doctrine of Indoor Management.	12
Unit III	**Prospectus and Directors** Prospectus - Definition – Types of Prospectus – Contents – Statement in Lieu of Prospectus - Misstatements in Prospectus. Board of Directors- Appointment - Qualification - Powers-Duties –Liabilities of Directors - Legal provisions relating to Managing Director, Manager, whole time Director and Key Managerial Personnel.	12
Unit IV	**Meeting** Meeting – Importance of Meetings – Requisites of a valid Meeting – Kinds of Company Meetings – Board of Directors Meeting – Shareholders Meeting – Statutory Meeting – Annual General Meeting – Extraordinary General Meeting – Agenda - Quorum – Minutes –Notice.	12
Unit V	**Winding up of Company** Meaning - Modes of Winding up – Voluntary winding up – Compulsory winding up – Members' Voluntary winding up – Creditors Voluntary winding up – Difference between Members' Voluntary winding up – Creditors Voluntary winding up. Liquidation-Meaning of Liquidation - Liquidator – Powers and Duties -Duties of Liquidator.	12
	Total Contact Hrs	**60**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

24UCO307

Text Books

1. Kapoor N.D (2019), "Elements of Company Law", Sultan Chand & Sons, New Delhi.

Reference Books

1. Taxmann (2023), Companies Act 2013, Taxmann Publications Private Limited, Delhi.
2. Avtar Singh (2024), Company Law, Eastern Book Company, Lucknow.
3. Ashok K. and Bagrial, A.K (2018), Company Law, Vikas Publishing House, New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Dr.N.Bagyalakshmi Dr.G.Gnana Selvi	Name: Dr.P.Bruntha Signature: Dr. P. BRUNTHA, M.Com.,M.Phil.,Ph.D.,MBA (HR) Associate Professor & Head PG and Research Department of Commerce NGM College, Pollachi - 642 001.	Name:(Mr.K.Srinivasan) Signature: K. SRINIVASAN, M.C.A., Controller of Examinations NGM College (Autonomous) POLLACHI - 642 001.

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Pollachi - 642 001.

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	24UCO308			Title	Batch:	2024– 2027
				BANKING AND INSURANCE	Semester:	III
Lecture Hrs./Week or Practical Hrs./Week	04	Tutorial Hrs./Sem.	-		Credits:	3

Course Objective

To enrich the students` knowledge on Banking and Insurance.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember the Indian Banking System and Insurance Sectors in India.	*K1
CO2	Understand importance and roles of banks and insurance in India.	*K2
CO3	Discuss the role of recent developments of the modern banks' schemes in a globalized scenario.	*K3
CO4	Analyze the dimensions of life and general insurance and elaborate their contents.	*K4
CO5	Evaluate the banking services and insurance services to the society.	*K5

Mapping

PO / PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	L	M	M	M	M	H	M	M	M	M
CO2	M	M	M	M	M	M	M	L	M	H
CO3	M	M	H	M	H	H	M	M	H	M
CO4	M	M	M	M	M	M	H	M	M	M
CO5	M	H	M	M	H	H	H	M	M	M

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	**Banking System in India** Banking-Meaning and Definition-Structure of Indian Banking System – Reserve Bank of India – Constitution, Organization and Management – Functions – Methods of Credit Control – Commercial Banks – SBI – Functions– Commercial Bank –Functions- SBI – Functions .	12
Unit II	**Banker and Customer** Definition – Relationship between Banker and Customer – General Relationship and Special Relationship- Types of Accounts- Savings Account, Recurring Deposit, Fixed Deposit and Current Account - Lending – Principles of Sound Lending– Different Types of Lending.	12
Unit III	**Negotiable Instruments and Recent Trends in Banking** Meaning and Types of Negotiable Instruments –Meaning-Types- Features- Crossing-Meaning-Objective-Need-Types of crossing- Endorsement Meaning –Types of Endorsement - Types of Customers – Payment System in India: E- payment Methods- Core Banking Solution – Electronic Banking- RTGS (Real Time Gross Settlement)-NEFT (National Electronic Fund Transfer)-Telephone Banking-Features-merits and demerits.	12
Unit IV	**Insurance** Definition – Nature – Principles – Importance – Types of Insurance – Insurance and Assurance – Risk – Basic concepts of risk – Types of business risk – Factors affecting risk – RiskManagement- Risk Management-Objectives and Principles.	12
Unit V	**Life Insurance and General Insurance** Life Insurance Contract- Types– Procedure for Taking a Policy – Premium – Claim's settlement – Surrender Value – Double Insurance –Reinsurance. General Insurance: Kinds of Polices – Procedure for Taking Various Insurance Schemes – Settlement of Claims.	12
	Total Contact Hrs	**60**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

24UCO308

Text Book

1. Gordon and Natarajan, (2021), Banking theory and practices. Himalaya Publishing House, Mumbai.

Reference Books

1. Leela. V & Manikandan. R Banking (2019) Charulatha Publication, Chennai.

2. Gupta. P.K. (2019)-Insurance and Risk Management-Himalaya Publishing House, Mumbai.

3. Jyotsna Sethi and Nishwan Bhatia, (2023), Elements of Banking and Insurance, PHI Learning Pvt Ltd,New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Dr.M.Chithirai Selvan Dr.N.Bagyalakshmi	Name: Dr.P.Bruntha Signature:	Name:(Mr.K.Srinivasan) Signature:

Dr. P. BRUNTHA, M.Com.,M.Phil.,Ph.D.,MBA (HR)
Associate Professor & Head
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K. SRINIVASAN, M.C.A.,
Co-ordinator
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NGM College (Autonomous)
Pollachi - 642 001.

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	24UCO3A1			Title	Batch:	2024– 2027
					Semester:	III
Lecture Hrs./Week or Practical Hrs./Week	02	Tutorial Hrs./Sem.	-	PROGRAMMING LAB IN ADVANCED EXCEL	Credits:	2

Course Objective

To make the student understand the concept and uses of Advance Excel

Course Outcomes

On the successful completion of the course, student will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Learn the functions and uses of worksheets and work book	*K1
CO2	Understand the knowledge on how to work with Custom Data formation and Validation	*K2
CO3	Apply to know the uses and applications of EXCEL	*K3
CO4	Make the students to know how to create formatting and filtering	*K4
CO5	Evaluate the knowledge on how to work with Custom List.	*K5

Mapping

PO /PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	M	H	H	H	H	H
CO2	H	H	H	M	H	H	H	M	H	H
CO3	H	H	H	H	M	M	L	H	M	H
CO4	H	H	H	M	H	M	H	H	H	H
CO5	M	H	H	H	H	M	H	M	H	H

H-High; M-Medium; L-Low

S.No	Content	Hours
1	Create Worksheets and Workbooks	30
2	Format Worksheets and Workbooks	
3	Customize Options and Views for Worksheets and Workbooks	
4	Apply Custom Data Formats and Validation	
5	Configure data validation	
6	Apply Conditional Formatting and Filtering	
7	Create conditional formatting rules that use formulas	
8	Create and Modify Custom Workbook Elements	
9	Sharing Workbooks & Tracking Changes	
10	Protecting sheets / workbooks / File	
11	Sorting by Top to Bottom / Left to Right	
12	Creating / Deleting Custom List	
13	Sort by using Custom List	
	Total Contact Hours	**30**

Pedagogy and Assessment Methods

Seminar, Power point Presentation, Direct Instruction Quiz, Assignments, Group Task

24UCO3A1

Text Book

1. Adam Ramirez (2020), Excel Formulas and Functions, Caprioru Publication

Reference Books

1.Sima Alex (2019) Excel Formulas and Functions: Cool Tips and Tricks with Formulas in Excel, Caprioru Publication.

2. Ritu Arora (2023) Advance Excel 2023 Training guide, BPB Publications.

Course Designed by	Head of the Department	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Dr.M.Chithrai Selvan Dr.V.Meera	Name :Dr.P.Bruntha Signature:	Name:(Mr.K.Srinivasan) Signature:

Dr. P. BRUNTHA, M.Com., M.Phil., Ph.D., MBA (PA)
Associate Professor & Head
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K. SRINIVASAN, M.C.A.,
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K. SRINIVASAN, M.C.A.
Co-ordinator
Curriculum Development Cell (CDC)
NGM College (Autonomous)

Programme Code:	B.COM			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	24UCO3A2			Title	Batch:	2022– 2025
				E-filing of Income Tax Return	Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	02	Tutorial Hrs./Sem.	-		Credits:	2

Course Objective

To enlighten the students ón E -filing of Income Tax Return

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Identify the concepts of Income tax	*K1
CO2	Evaluate the types of Incomes	*K2
CO3	Apply the Procedure for Registration of pan Card Link with Aadhar	*K3
CO4	Compute Income and deductions and tax liability	*K4
CO5	Apply the provisions related to Returns, Refunds, Penalties and Offences.	*K5
	Tool : MS Office – Excel and Internet for Access the Income Tax Portal	

Mapping

PO /PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	H	H	H	L	H	H	H	H
CO2	H	H	H	M	H	M	H	H	H	H
CO3	H	H	H	H	H	H	H	M	H	M
CO4	H	H	M	H	M	H	H	M	M	H
CO5	H	M	H	M	H	M	M	M	H	H

H- High; M-Medium; L-Low

Excises	Contents	Hrs
1	**Income from Business** Finalization of accounts – Ledger Scrutiny – Voucher verification – ledger confirmation – Cash and Bank, Creditors and Debtors Balance Confirmation –Depreciation – EMI amounts (Calculation of EMI – Principal and Interest portion (Interest transfer to expenses , principle transfer to Liability's methods) final Net profit with payables and receivable management	
2	**Income from Professionals** Income from Independent professionals – Income for Professionals work as contract based – Income for Group of professionals accounts – Remunerations – Income from Partnership Firms	
3	**Income from Salary** Income from Salary – Allowance's – Remunerations – Reimbursements – Bonus and Gifts and awards – Gratuity – Provided fund – Pensions and etc	
4	**Income from House Property** Income from House property – Commercial Property – Partial rented – Rented depends accumulation – Property and other tax – Amenity charges and etc	
5	**Income from Non Taxable Income** Income from fully Agriculture – Partial Agriculture - Mining and works income –Lease and Rented for agriland – agri land used for cultivation of Dairy or poultry type of cultivations	
6	**Capital Gain** Capital Gain Calculation – CII – COA – COI **Income From Other Sources** Income from all other sources –Interest from long terms deposits	
7	**Gift and Articles** Gifts as Money – Royalty's from Copy Right – Pattern Rights and etc **Shares and Debentures** Income from Shares Investment Dividend – Debenture Interest – Plant and machinery lease – Intellectual properties royalty shares and dividend	30
8	**Deductions** As per income tax act All Eligible deductions and limit calculation **Tax Slabs** As per income tax act tax slabs and Regime	
9	**Computation of Income** All Income Total – Exceptions – Investments against eligible deductions – final income arriving for Gross and Net and Taxable Income	
10	**PAN Registration and 26 AS Reconciliation** In Income Tax portal – E – pan Application – Pan Link with Aadhar - Registration of Pan Cards – 26 AS Download and Reconciliations	
11	**Filling of Personal Returns** In Portal Offline tool Usage filling of Person Income tax returns	
12	**3 CB and 3 CD Filling** Using of Business Data's (Profit and Loss Account and Balance Sheet) fill up the documents of 3CB and 3 CD tax audit documents	
13	**TDS and TCS Calculation and Reconciliation** Based on the Process all Incomes and Deductions TDS and TCS Calculation and Reconciliation with 26 AS	
	Total Contact hrs./Semester	**30**

Pedagogy and Assessment Methods:

Seminar, Power Point Presentation, Quiz, Assignments, Group Task

Text Book: **24UCO3A2**

1. Mehrotra, HC (2024) Income-tax Law and Account, Current Edition Sahithya Bhavan Publisher, New Delhi.

Reference Books :

1. Gaur and Narang (2024), Income Tax Law and Practice, 43rd Edition, Current Edition, kalyani publishers, New Delhi.
2. Bhagawathi Prasad (2024),s Law & Practice of Income Tax in India, Current Edition... Navman Prakashan Aligarh, New Delhi.
3. Dr. H.C. Mehrotra, Dr. S.P. Goyal,(2024), Income Tax Procedure & Practice, Sahithya Bhavan Publisher, New Delhi.

Distribution of Marks:

Paper	Maximum Marks	Marks for		Components for CIA		
		CIA	CEE	Tests	Observation Note	Record Note
Practical (Core / Elective)	50	20	30	10	05	05

Course Designed by	Head of the Department	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Dr.R.Manikandan Dr.N.Bagyalakshmi	Name: Dr.P.Bruntha Signature:	Name:(Mr.K.Srinivasan) Signature:

Dr. P. BRUNTHA, M.Com.,M.Phil.,Ph.D.,MBA (HR)
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NGM College (Autonomous)
Pollachi - 642 001.

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED & SELF FINANCING)	
Course Code:	24UCO3N1			Title	Batch:	2024– 2027
				Elective – I	Semester:	III
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-	PRACTICAL BANKING	Credits:	2

Course Objective

To introduce the students to the practical aspects on banking

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember the relationship between banker and customer	*K1
CO2	Understand the various products and services offered by the bank.	*K2
CO3	Apply the knowledge for utilizing the banking services.	*K3
CO4	Analyze and inculcate the traits of professionalism amongst the students.	*K4
CO5	Evaluate the features of banking products and services.	*K5

Mapping

PO /PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	M	M	M	H	H	H	H
CO2	M	M	H	H	H	H	H	H	H	H
CO3	L	M	H	H	H	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H
CO5	M	M	H	H	H	M	M	H	H	H

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Banker and Customer – Account opening formalities –KYC (Know Your Customer) norms – Special Type of Customers- Minor, Married Women – Relation between Banker and Customer	6
Unit II	Deposit –Current Deposit Account –Fixed Deposit Account –Savings Deposit Account – Recurring Deposit.- Digital Account	6
Unit III	Loan and Advances-Principles of sound lending-Forms of Advances- Loans, Cash credit, Overdraft, Bills Purchased and Discounted.	6
Unit IV	Cheque –Definition-Salient Features of a Cheque- Specimen of a Cheque- Crossing-General and Special Crossing.	6
Unit V	ATM, Debit Card, Credit Card, RTGS, NEFT- Filling of form- Pay-in-slip, Withdrawal Slip, demand draft, Cheque.	6
	Total Contact Hrs	30

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

24UCO3N1

Text Book

1.Kandasami , K.P,.Natarajan. S,Parameswaran. R (2020), Banking Law and Practice, S.Chand and Company Ltd.

Reference Books

1. Sundharam & Varshney (2017), Banking Theory Law and Practice, Sultan & Chand Ltd, New Delhi.
2. Gordon and Natarajan (2021), Banking Theory, Law and Practice, 23rd Revised Edition,Himalaya Publishing House, Mumbai.
3. Christopher Hare,(2019), Principles of Banking Law ,Oxford University Publishers, New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Dr.M.Chithirai Selvan Ms.V.Ruba	Name: **Dr.P.Bruntha** Signature: Dr. P. BRUNTHA, M.Com.,M.Phil.,Ph.D.,MBA (HR) Associate Professor & Head PG and Research Department of Commerce NGM College, Pollachi - 642 001.	Name:(**Mr.K.Srinivasan**) Signature: K. SRINIVASAN, M.C.A., Controller of Examinations NGM College (Autonomous) POLLACHI - 642 001.

K. SRINIVASAN, M.C.A.,
Co-ordinator
Curriculum Development Cell (CDC)
NGM College (Autonomous)
Pollachi - 642 001.

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED & SELF FINANCING)	
Course Code:	24UCO3N2			Title	Batch:	2024– 2027
				FUNDAMENTALS OF ACCOUNTING	Semester:	III
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-		Credits:	2

Course Objective

To introduce the students to the fundamentals of Accounting

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember the basic concepts used in the accounting system.	*K1
CO2	Understand the accounting methods used in business.	*K2
CO3	Apply the events that need to be recorded in the accounting records	*K3
CO4	Analyze new approach in implementation of financial statement.	*K4
CO5	Evaluate the skills to prepare different types of accounts.	*K5

Mapping

PO / PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	H	M	M	H	H	H
CO2	H	H	H	M	H	M	H	M	H	H
CO3	H	M	M	H	H	H	H	H	H	H
CO4	H	H	M	H	H	H	H	H	H	H
CO5	H	H	H	H	H	M	H	M	H	H

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Accounting – Meaning. Definition – Basics Terms Used in Accountancy – Advantages of Book Keeping – Accounting Concepts.	6
Unit II	Rules of Double Entry System–Journals.	6
Unit III	Ledger – Trail Balance – Subsidiary Books (purchase book, Sales Book. Purchases Return Book, Sales Return Book).	6
Unit IV	Cash Book – Single Colum, Double Colum Cash Book.	6
Unit V	Final Accounts – Simple Adjustments – Closing Stock, Outstanding Expenses, Prepaid Expenses, Income Accrued Income Received In Advance and Depreciation only.	6
	Total Contact Hrs	30

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

Distribution of Marks: **20% Theory and 80% Problems**

24UCO3N2

Text Book

1. Reddy. T.S and Murthy (2022), Financial Accounting, Margham Publications,Chennai

Reference Books

1. Vinayakam.N and Charumathi,B.(2019), Financial accounting. S.Chand andCompany, New Delhi.
2. Gupta.R.Land Radhaswamy,M.(2022), Financial Accounts,Theory Methods and Applications.13th Revised edition, Sultan Chand and Sons, New Delhi.
3. Asoke K. Ghose (2019), Financial Accounting, A managerial perspective, published by, PHI Learning Private Ltd, Chennai.

Course Designed by	Head of the Department	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Dr.R.Manikandan Ms.V.Ruba	Name: Dr.P.Bruntha Signature:	Name:(Mr.K.Srinivasan) Signature:

K. SRINIVASAN, M.C.A.,
Controller of Examinations
NGM College (Autonomous)
POLLACHI - 642 001.

K. SRINIVASAN, M.C.A.,
Co-ordinator
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NGM College (Autonomous)
Pollachi - 642 001.

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (Aided & Self -Financing)	
Course Code:	24UCO3VA			Title	Batch:	2024– 2027
					Semester:	III
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-	E-GOVERNANCE	Credits:	(2**)

Course Objectives:

This course familiarizes students with different concepts of E-Governance

Course Outcomes:

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the concept, importance and different models of E-Governance.	*K1
CO 2	Evaluate various plans and issues of E- Governance.	*K2
CO 3	To enhance and develop skill of the students in the field of e-governance.	*K3
CO 4	Utilization of information technology to avail public service	*K4&K5

Mapping

PO/PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	M	M	H	H	M	H	M	M	M
CO2	M	M	H	M	M	M	M	M	M	H
CO3	M	M	H	H	M	H	H	M	H	M
CO4	M	H	H	M	M	H	H	M	H	M

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	**Introduction to E-Governance:** Introduction to E-Governance – Definition – Evolution -- Scope and Content of E- Governance; Stages of E-Governance: Present Global Trends of Growth in E-Governance	10
Unit II	**Models and Applications:** Types/models of e-governance -- Application of ICT-- Benefits, Issues and Challenges - National E-governance plan (NeGP) -- Mission and Visions	10
Unit III	**Role, Awareness and Issues &Challenges:** Role of Social Media in E-governance-- Needs of public awareness & communication in e-governance, Issues and Challenges of e-governance	10
	Total Contact Hrs	**30**

Text Book

1. Chakrabarty, Bidyut and Prakash Chand, (2020), Public Administration in a Globalizing World: Theories and Practi New Delhi, Second Edition, Sage Publication.
2. Basu, Rumki, (2019), Public Administration in the 21st Century: A Global South Perspective, New York, Routledge.

Reference Books

1. Bhattacharya, Mohit, (2018), New Horizon of Public Administration, New Delhi, Jawahar Publishers & Distributors.
2. Sapru, R., (2018), Indian Administration: A Foundation of Governance, New Delhi, Sage.
3. Kapur, Devesh, et al, (2017), Public Institutions in India: Performance and Design, New Delhi, OUP.

Course Designed by	Head of the Department	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Dr.V.Meera	Name:**Dr.P.Bruntha** Signature:	Name:**(Mr.K.Srinivasan)** Signature:

Dr. P. BRUNTHA, M.Com.,M.Phil.,Ph.D.,MBA (HR)
Associate Professor & Head
PG and Research Department of Commerce
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K. SRINIVASAN, M.C.A.,
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POLLACHI - 642 001.

K. SRINIVASAN, M.C.A.
Co-ordinator
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NGM College (Autonomous)
Pollachi - 642 001.

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED & SELF FINANCING)	
Course Code:	24UCO3VA			Title	Batch:	2024- 2027
				INTRODUCTION TO RESEARCH	Semester:	III
Lecture Hrs./Week or Practical Hrs./Week	02	Tutorial Hrs./Sem.	-		Credits:	2**

Course Objective

To understand the basics of Business Research

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Acquire knowledge on the basic framework of research process, research Design	*K1
CO2	Understand the Nature of Research Designs.	*K2
CO3	Use an appropriate letter format, business writing style and apply conventions to standard business letter. s.	*K3
CO4	Analyze and inculcate the Formulation of Research Problem and Development of Research Hypotheses	*K4
CO5	Summarize the knowledge of Data Processing, Fieldwork validation, Data Editing and Coding.	*K5

Mapping

PO / PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	M	M	M	H	H	H	H
CO2	M	M	H	H	H	H	H	H	H	H
CO3	L	M	H	H	H	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H
CO5	M	M	H	H	H	M	M	H	H	H

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Introduction to Research - Definition – Types of Research – Process of Research – Formulation of Research Problem and Development of Research Hypotheses.	10
Unit II	Research Designs: Exploratory and Descriptive – Nature of Research Designs – Formulation of Research Design.	10
Unit III	Methods of Data collection –Primary and Secondary Data-Sources - Questionnaire, Interview Observation- Sampling Concepts - Sampling Design – Probability Sampling Design – Non-Probability - Sampling Designs	10
	Total Contact Hrs	**30**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments. Group Task.

24UCO3VA

Text Book

1. Kothari C.R. Second revised edition, (2019) Research methodology Methods and Techniques New Age International Publishers, New Delhi.

Reference Books

1. Pattan Shetty C S and Ramash M S ,(2021) Effective Business English and Correspondence R.Chand & Co., New Delhi.
2. Thanulingom N ,(2023) Research Methodology Himalaya Publishing House, Chennai.
3. Rajendra Pal and J.S.Korlahalli,(2019) Eleventh edition, Essentials of Business Communication SultanChand& sons, New Delhi

Course Designed by	Head of the Department	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Dr.S.Kaleeswari	Name:**Dr.P.Bruntha**	Name:**(Mr.K.Srinivasan)**
	Signature:	Signature:

Dr. P. BRUNTHA, M.Com.,M.Phil.,Ph.D.,MBA (HR)
Associate Professor & Head
PG and Research Department of Commerce
NGM College, Pollachi - 642 001.

K. SRINIVASAN, M.C.A.,
Controller of Examinations
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POLLACHI - 642 001.

K. SRINIVASAN, M.C.A.
Coordinator
Curriculum Development Cell (CDC)
NGM College (Autonomous)
Pollachi - 642 001.

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	24UCO409			Title	Batch:	2024– 2027
				CORPORATE ACCOUNTING -II	Semester:	IV
Lecture Hrs./Week or Practical Hrs./Week	06	Tutorial Hrs./Sem.	-		Credits:	4

Course Objective

To enable the students understand Higher Corporate Accounting System.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember the concepts of amalgamation and absorption of companies.	*K1
CO2	Understand the accounting procedures for reconstruction of companies.	*K2
CO3	Examine the financial statement of the Banking companies.	*K3
CO4	Analyse the steps involved in preparation of consolidated balance sheet of Holding and subsidiary company.	*K4
CO5	Appraise the knowledge in the Insurance Companies accounts.	*K5

Mapping

PO /PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	M	H	H	H	H
CO2	H	H	H	M	H	M	H	H	H	L
CO3	H	H	H	H	M	H	H	H	M	H
CO4	H	H	H	M	H	H	H	H	H	M
CO5	H	H	H	H	M	M	M	M	H	H

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	**Valuation of Shares and Goodwill** Valuation of Shares – Need – Methods of Valuing Shares. Valuation of Goodwill – Need – Methods of Valuing Goodwill.	18
Unit II	**Banking Company Accounts (Banking Regulation Act 1949)** Banking Company Accounts – Rebate on Bills Discounted – Classification of Advances – Classification of Investments – Non-Performing assets- Provision for Doubtful debts- Preparation of Profit and Loss Account and Balance sheet.	18
Unit III	**General Insurance and Human Resource Accounting** General Insurance - Revenue account- Net Revenue Account- Profit and loss account - Balance sheet. Human Resource Accounting-Meaning –Objectives-Advantages and Limitations.(Theory only)	18
Unit IV	**Life Insurance and Inflation accounting** Life Insurance – Valuation Balance Sheet – Revenue Account –Net Revenue Account and Balance Sheet. Inflation accounting-Meaning - Objectives - Merits and Demerits. (Theory only)	18
Unit V	**Holding Company Accounts** Holding Company Accounts – Consolidation of Balance Sheets with Treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus Issue and Payment of Dividend (excluding inter-company holdings)	18
	Total Contact Hrs	**90**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

Distribution of Marks: 20% Theory and 80% Problem.

Text Book **24UCO409**

1. Jain, S.P and Narang. K.L, (2019), Advanced Accountancy, Kalayani Publishers, New Delhi.

Reference Books

1. Gupta,R.L and Radhaswamy.M (2019) , Corporate Accounts Theory Method and Applications, 13th Revised Edition, Sultan Chand and company, New Delhi.
2. Reddy and Murthy (2019), Corporate Accounting, Margham Publications, Chennai.
3. Maheshwari S.N, Suneel Maheshwari.K, Sharad K Maheshwari, (2019) Corporate Accounting, S.Chand & Co, New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell and Controller of the Examination
Name and Signature	**Name and Signature**	**Name and Signature**
Dr.S.Kaleeswari **Dr.G.Gnana Selvi**	Name: **Dr.P.Bruntha** Signature:	Name:**(Mr.K.Srinivasan)** Signature:

Dr. P. BRUNTHA, M.Com.,M.Phil.,Ph.D.,MBA (HR)
Associate Professor & Head
PG and Research Department of Commerce
NGM College, Pollachi - 642 001.

K. SRINIVASAN, M.C.A.,
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K. SRINIVASAN, M.C.A.,
Co-ordinator
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NGM College (Autonomous)
Pollachi - 642 001.

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	24UCO410			Title	Batch:	2024– 2027
				GOODS AND SERVICES TAX & CUSTOMS LAW	Semester:	IV
Lecture Hrs./Week or Practical Hrs./Week	05	Tutorial Hrs./Sem.	-		Credits:	3

Course Objective

To impart basic knowledge about major Indirect Taxes.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember the rules and regulation of indirect taxation.	*K1
CO2	Understand the rules for registrations and its exemptions in taxation.	*K2
CO3	Implement GST and its working mechanisms.	*K3
CO4	Analyze and resolve tax problems.	*K4
CO5	Generalize the procedural aspects under different applicable statutes related to GST	*K5

Mapping

PO /PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	H	H	H	M	L	M	H	H	H
CO2	H	H	M	H	H	M	H	H	H	H
CO3	H	M	H	H	H	M	H	M	H	M
CO4	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	M	H	H	H	H

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	**Indirect Taxes** Meaning and Nature- Special features of Indirect Taxes - Types -Objectives- Direct Taxes Vs. Indirect Taxes -Contribution to Government Revenues- Taxation under theConstitution- Advantages and Disadvantages of Indirect Taxes.	15
Unit II	**Goods and Services Tax** Introduction-Meaning-Need for GST - Features of GST - Advantages and Disadvantages of GST -Structure of GST in India- Dual Concepts -SGT -CGST -IGST -UTGST - Types of rates under GST - Taxes subsumed under State Goods and Services Tax Act 2017- Taxes subsumed under Central Goods and Services Tax Act 2017.	15
Unit III	**Levy and Collection under SGST/CGST Acts** Meaning of Important Term: Goods, Services, Supplier, Business, Manufacture, Casual Taxable person, Aggregate Turnover. Input Tax and Output Tax. Concept of Supply- Composite and Mixed Supplies- Composition Levy- Time of Supply of Goods and Services-Value of Taxable Supply- . Input Tax Credit- Eligibility and Conditions for taking Input Credit- Registration procedure under GST - Filing of Returns.	15
Unit IV	**Levy and Collection under the Integrated Goods and Services Tax Act 2017** Meaning of Important Terms: Integrated Tax, Intermediary, Location of the Recipient and Supplier of Services, Output Tax. Levy and Collection of Tax-Determination of Nature of supply- Inter- State Supply and Intra-State Supply- Place of Supply of Goods or Services-Zero-Rated Supply.	15
Unit V	**Introduction and Scope of Customs Law in India** The Customs Act 1962- Types-Levy and Collection from Customs duty- Exemption from Customs duty- Classification and Valuation of goods under Customs Law - Abatement ofœduty in Damage for Deteriorated Goods- Remission on Duty on Lost, Destroyed or Abandoned Goods- Customs Duty Draw Back.	15
	Total Contact Hrs	**75**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

24UCO410

Text Books

1. Reddy .Y, Hari Prasad Reddy .T.S (2022) Indirect Taxes. Margham Publications, Chennai.

Reference books

1. Kamal Garg & Neeraj Kumar Sehrawat. CA (2020), Beginner's guide to Goods & Services Tax, Bharat Law House Pvt. Ltd., New Delhi.
2. Balachandran, V. (2020), Indirect Taxation, Sultan Chand and Sons, New Delhi.
3. Mittal, J.K. (2020), Law Practice and Procedures of Service Tax, Jain Book Agency, New Delhi.
4. Radha Krishnan, R. (2020), Indirect Taxation, Kalyani Publishers, . New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Dr.M.Chithirai Selvan Dr.N.Bagyalakshmi	Name:**Dr.P.Bruntha** Signature: Dr. P. BRUNTHA, M.Com.,M.Phil.,Ph.D.,MBA (HR) Associate Professor & Head PG and Research Department of Commerce NGM College, Pollachi - 642 001.	Name:**(Mr.K.Srinivasan)** Signature: K. SRINIVASAN, M.C.A., Controller of Examinations NGM College (Autonomous) POLLACHI - 642 001. K. SRINIVASAN, M.C.A., Co-ordinator Curriculum Development Cell (CDC) NGM College (Autonomous) Pollachi - 642 001.

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	24UCO411			Title	Batch:	2024 – 2027
				PROGRAMMING LAB IN ACCOUNTING AND INVENTORY MANAGEMENT	Semester:	IV
Lecture Hrs./Week or Practical Hrs./Week	02	Tutorial Hrs./Sem.	-		Credits:	1

Course Objective

To create practical knowledge in accounting aspect

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Describe the basic accounting concepts.	*K1
CO2	Get the idea about tally accounting software from the business perspective.	*K2
CO3	Possess required skill and can also be employed as tally data entry operator.	*K3
CO4	Analyze the applications of technology in preparing the final accounts.	*K4
CO5	Evaluate the basic rules and tricks to drill the transaction.	*K5

Mapping

PO / PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	M	H	M	H	M	H	H	H	H
CO2	H	H	H	H	M	M	H	H	H	H
CO3	H	H	H	H	M	M	H	H	H	H
CO4	M	M	H	M	H	H	H	H	H	H
CO5	M	H	H	H	H	H	H	H	H	H

H-High; M-Medium; L-Low

Excises	Content	Hrs
	LIST OF PROGRAMMES	
1	Company Creation and Alteration	
2	Creating and Displaying Ledger.	
3	Voucher Entries, Voucher Alteration and Deletion.	
4	Preparation of Trial Balance.	
5	Inventory Information- Stock Summary	
6	Inventory Information- Godown creation, Alteration and Godown summary	30
7	Final Accounts without Adjustments.	
8	Final Accounts with Adjustments.	
9	Ratio Analysis	
10	Bank- Reconciliation Statements.	
11	Cost Center and Cost Categories	
12	Bill wise Statement	
	Total Contact hrs./Semester	**30**

Pedagogy and Assessment Methods:

Seminar, Power Point Presentation, Chalk and talk, Quiz, Assignments, Group Task.

24UCO411

Text Books

1.Nadhani Asok K (2022), GST Accounting with Tally ERP 9, BPB publications, New Delhi.

Reference Books

1. Grewal, T.S. (2022), Double Entry Book Keeping – Financial Accounting, Sultan Chand & Sons (P) Ltd., New Delhi.
2. Mehrotra.H.C,. Agarwal. V.P., (2022), Goods and Services tax Sahitya Bhawan Publications, Agra.

Course Designed by	Head of the Department	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Dr.Bagyalakshmi.N Dr.P.V.Nandhini	Name: Dr.P.Bruntha Signature:	Name:(Mr.K.Srinivasan) Signature:

Dr. P. BRUNTHA, M.Com.,M.Phil.,Ph.D.,MBA (HR)
Associate Professor & Head
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K. SRINIVASAN, M.C.A.,
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K. SRINIVASAN, M.C.A.,
Co-ordinator
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NGM College (Autonomous)
Pollachi - 642 001.

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELFFINANCING)	
Course Code:	24UCO4A1			Title	Batch:	2024-2027
				BUSINESS MATHEMATICS AND STATISTICS	Semester:	IV
Lecture Hrs./Week or Practical Hrs./Week	06	Tutorial Hrs./Sem.	-		Credits:	5

Course Objective

To enrich the students` knowledge on Business Mathematics and Statistics.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember the concepts of Matrices and theory of Statistics	*K1
CO2	Understand the limits of Algebraic functions and collecting, analyzing, interpreting and presenting results	*K2
CO3	Applying the knowledge in mathematics and appropriate statistical methods.	*K3
CO4	Interpreting the results of Analysis.	*K4
CO5	Evaluate the concepts of simple integration and its application in business.	*K5

Mapping

PO/PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	M	H	H	H	H	H
CO2	H	H	H	M	H	H	H	M	H	H
CO3	H	H	H	H	M	M	L	H	M	H
CO4	H	H	H	M	H	M	H	H	H	H
CO5	M	H	H	H	H	M	H	M	H	H

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit – I	**Mathematics of Finance** Simple Interest and Compound Interest - Sinking Fund – Annuity - Depreciation Bills - Discounting - Set Theory – Application to Business Problems – De Morgan's Law.	18
Unit – II	**Differential Calculus** Differential Calculus -Differentiation – Meaning -, Rules: Maxima and Minima of Univariate Functions: Application of Maxima and Minima in Business.	18
Unit -III	**Business Statistics** Definition-Functions- Scope-Limitations-Statistics in Business. Definition of Average, Types of Averages: Arithmetic Mean, Median, and Mode for grouped data.	18
Unit IV	**Sample Space** Concept of Sample Space - Events- Definition of Probability (Classical, Statistical and Axiomatic) - Addition and Multiplication laws of Probability- Independence- Conditional Probability- Baye's theorem – Simple Problems.	18
Unit V	**Correlation and Regression Analysis** Concepts of Bivariate Distributions - Correlation and Regression - Linear Prediction - Rank Correlation Coefficient - Concepts of Partial and Multiple Correlation Coefficients- Simple problems.	18
	Total Contact Hrs	90

Pedagogy and Assessment Methods

Seminar, Power Point Presentations, Chalk and talk, Quiz, Assignments, Group Task.

24UCO4A1

Text Book:

1. Navaneetham. P.A.(2022) Business Mathematics and Statistics Jai Publishers, ,Trichy.

Reference Books:

1. Vittal. P.R.(2018.) Business Mathematics and Statistics. Margham Publications. Chennai.

2. Gupta.S.P (2017) 2nd Edition, Statistical Methods, Sultan Chand & Sons, New Delhi.

3. Vittal P.R.(2018), Business Mathematics and Statistics, Margham Publications, . Chennai.

Course Designed by	Head of the Department	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Dr.V.Meera Dr.P.V.Nandhini	Name: Dr.P.Bruntha Signature:	Name:(Mr.K.Srinivasan) Signature:

Dr. P. BRUNTHA, M.Com.,M.Phil.,Ph.D.,MBA (HR)
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K. SRINIVASAN, M.C.A.,
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Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	24UCO4A2			Title	Batch:	2024- 2027
				ELEMENTS OF OPERATION RESEARCH	Semester:	IV
Lecture Hrs./Week or Practical Hrs./Week	06	Tutorial Hrs./Sem.	-		Credits:	5

Course Objective

To facilitate the understanding of the concept of operations research and various technique of solving problems

Course Outcomes

On the successful completion of the course, student will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Remember the basic concepts and describe mathematical relations and functions	*K1
CO2	Understand the concepts of Linear Programming Techniques to solve the problems	*K2
CO3	Apply the correct method of LPP and optimization techniques to evaluate the problems	*K3
CO4	Analyse and interpret the problems by available techniques	*K4
CO5	Evaluate problems by using Graphical method and optimization techniques	*K5

Mapping

PO /PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	M	H	H	H	H	H
CO2	H	H	H	M	H	H	H	M	H	H
CO3	H	H	H	H	M	M	L	H	M	H
CO4	H	H	H	M	H	M	H	H	H	H
CO5	M	H	H	H	H	M	H	M	H	H

H- High; M-Medium; L-Low

Units	Content	Hours
Unit I	**Introduction** Operations Research- Meaning-Definition - Origin and History- Characteristic Features – Need-Scope –Steps- Techniques- Application- Limitations	18
Unit II	**Linear Programming Problem (LPP)** Meaning- Requirements- Assumptions- Applications- Formulating LPP – Advantages Limitations Formulating LP Model (Simple Problems Only)	18
Unit III	**Methods Of (LPP)** Obtaining Optimal Solution for Linear Programming Problem (LPP)- Graphical Method - Problems --Simplex Method for Type of LPP and for Slack Variable Case –Maximization. Function -Minimization Function (Simple Problem Only).	18
Unit IV	**Transportation Problems** Meaning –(Initial Basic Feasible Solution)Assumptions -Degenerate Solution -North –West Corner Method- Least Cost Method -Vogels Approximation Method -Assignment Problems Features -Transportation Problem Vs Assignment Problem -Hungarian Method (Simple Problems Only)	18
Unit V	**Game Theory** Meaning- Types of Games- Basic Assumptions- Finding Value of Game for Pure Strategy - Mixed Strategy -Indeterminate Matrix and Average Method -Graphical Method –Pure Strategy- Saddle Point Payoff Matrix Value of Game (Simple Problems Only)	18
	Total Contact Hours	**90**

Pedagogy and Assessment Methods

Seminar, Power point Presentation, Direct Instruction Quiz, Assignments, Group Task

Text Book

1. Sreenivasa Reddy.M (2019), Operations Research – CENGAGE , New Delhi

Reference Books:

1. Agarwal NP and Sonia Agarwal, Operations Research and Quantitative Techniques, RBSA Publishers. New Delhi,(2009)
2. Anand Sharma, Operations Research, Himalayan Publishing House, (2014) Mumbai.
3. Gupta Pk and Gupta SP Quantitative Techniques and Operations Research, Sultan Chand and Sons, (2014) New Delhi.

Course Designedby	Head of theDepartment	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Dr.P.V.Nandhini P.V. Nandh Dr.N.Giri N. Giri	Name: Dr.P.Bruntha Signature: Dr. P. BRUNTHA, M.Com.,M.Phil.,Ph.D.,MBA (HR) Associate Professor & Head PG and Research Department of Commerce NGM College, Pollachi - 642 001.	Name:(Mr.K.Srinivasan) Signature: K. SRINIVASAN, M.C.A., Controller of Examinations NGM College (Autonomous) POLLACHI - 642 001.

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Pollachi - 642 001.

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	24UCO4S1			Title	Batch:	2024- 2027
				MUTUAL FUND FOUNDATION	Semester:	IV
Lecture Hrs./Week or Practical Hrs./Week	02	Tutorial Hrs./Sem.	-		Credits:	2

Course Objective

To provide basic knowledge about the Growth and Role of Mutual Funds

Course Outcomes (CO)

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recollect the Growth of Mutual funds.	*K1
CO2	Understand regulation of Mutual funds.	*K2
CO3	Observe the market imperfection and investment risk.	*K3
CO4	Analyze the UTI schemes.	*K4
CO5	Evaluate the prospects of Mutual Fund Industry.	*K5

Mapping

PO /PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	M	H	H	H	H	H
CO2	H	H	H	M	H	H	H	M	H	H
CO3	H	H	H	H	H	H	M	H	M	H
CO4	H	H	H	M	H	M	H	H	H	H
CO5	H	H	H	H	H	H	H	M	H	H

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	**Introduction to Mutual Funds** Introduction. The origin, meaning and growth of Mutual funds – Fund Units Vs shares. Types of Mutual fund schemes. The role of Mutual Funds. Organization of the Fund Operation of the Fund.	6
Unit II	**Investors Protection and Mutual Fund Regulation** Investors Protection and Mutual Fund Regulation: Investors Rights – Facilities available to Investors – Selection of a Fund – Advantages of Mutual Funds.	6
Unit III	**Market Imperfection and Investment Risks** Market Imperfection and Investment Risks – The need for Regulation – Regulation and Investors Protection in India.	6
Unit IV	**Mutual Funds in India** Mutual Funds in India – UTI Schemes, SBI Mutual Fund, Other Mutual Funds – Selection of a Fund.	6
Unit V	**Mutual Funds Industry in India** Mutual Funds Industry in India – Its size and Growth – Types and growth patterns of Mutual Funds – Reasons for slow Growth – Prospects of Mutual Fund Industry.	6
	Total Contact Hrs	**30**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task

24UCO4S1

Text Book:

1. Sahadevan. K.G. and Thripairaju.M (2020) "Mutual funds, data interpretation and Analysis" (Prentice Hall of India)

Reference Books:

1. Avadhani. V.K., (2019), Marketing of Financial Services, Himalaya Publishing House, Chennai.
2. Gorden.R and Natarajan,(2016), Emerging scenario of Financial Services, Himalaya Publishing House, Chennai.
3. Fredman and Wiles, (2019) How Mutual Funds work, Prentice Hall of India.

Course Designed by	Head of the Department	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Dr.R.Manikandan **Dr.N.Giri**	Name: **Dr.P.Bruntha** Signature:	Name:**(Mr.K.Srinivasan)** Signature:

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K. SRINIVASAN, M.C.A.,
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Programme Code:	UAP			Programme Title:	B.A. / B.Sc. / B. Com.	
Course Code:	24UAP4S1			Title	Batch:	2024-2027
					Semester:	IV
LectureHrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-	SEC II: Naan Mudhalvan: Quantitative Aptitude	Credits:	2

Course Objective

- To enable the students to refine their mathematical, logical, and analytical skills.
- The student will be able to answer real-life simple problems by using HCF and LCM.
- The student is able to apply the correct sequence of operations to find out the value of a given mathematical expression.
- The student will be able to solve the problem involving square roots, cube roots, and average.
- To make them prepare for various public and private sector exams and placement drives.
- To understand the functions of tableau for data process and deploy dashboard.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To have fundamental **knowledge** of Mathematics about problems of numbersusing Mathematical formulae.	K1
CO2	To **understand** the concepts of profit & loss related processing, simplification,etc.,	K2
CO3	To **apply** the formulae to real time problems on probability, Areas of surfacesand **apply** data visualization tool for any data set.	K3
CO4	To **analyze** the problems solving related to Age, Time and Distance and Timeand Work etc. To **examine** their employability skills.	K4
CO5	Use their logical thinking and analytical abilities to **evaluate** puzzle and decision-making related questions from company specific and other competitive tests / To critically **evaluate** numerous possibilities related to puzzles. To **develop** their competitive skills and **improve** the decision-making skills. To **generate** analytical reports and presentations using Data Interpretation.	K5 K6

Mapping

PO/PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	H	M	M	M	L	H	M	M	M	M	M	M
CO2	H	L	H	M	M	M	L	M	M	M	M	M
CO3	H	H	M	M	L	H	H	H	L	H	M	H
CO4	H	M	H	H	H	M	H	H	H	H	L	H
CO5	M	M	L	H	M	H	M	M	M	M	H	M

*H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Numbers-HCF And LCM of Numbers-Decimal Fractions- Comparison of Fractions - Simplification- Square Root and Cube Roots – Average.	6
Unit II	Time and Work - Time and Distance – Mixtures or Allegations - Problems on Numbers - Problems on Ages –Percentage - Profits and Loss.	6
Unit III	Ratio and Proportion - Time and Work - Time and Distance - Simple Interest - Compound Interest - Area-Volume and Surface Area.	6
Unit IV	Permutation and Combination - Probability, Height and Distances - Boats and Streams - Odd Man Out &Series.	6
Unit V	Interpretation: Tabulation, Bar Graphs, Pie Chart, Line Charts.	6
	Total Contact Hrs	30

Pedagogy

Direct Instruction, Flipped Class, Digital Presentation

Assessment Methods

Seminar, Quiz, Assignments, Group Task.

Text Book

S.No	Author	Title of the book	Publishers\Edition	Year of Publication
1	R.S. Aggarwal	Quantitative Aptitude for Competitive Examinations	S.Chand & Company Ltd., New Delhi.	2018

Reference Books

S.NO	AUTHOR	TITLEOFTHEBOOK	PUBLISHERS \EDITION	YEAR OF PUBLICATION
1	Dinesh Khattar	The Pearson Guide to Quantitative Aptitude for Competitive Examinations	Pearson's Publications, New Delhi. 2nd Edition	2013
2	Praveen R.V	Quantitative Aptitude and Reasoning	PHI Learning Pvt. Ltd., New Delhi. 3rd Edition.	2016
3	Rajesh Varma	Fast Track Objective Arithmetic	Arihant Publications India Limited, New Delhi	2018
4	Abhijit Guha	Quantitative Aptitude for Competitive Examinations	McGraw Hill Education (India) Private Limited. 7th Edition	2020
5	Sarvesh K Verma	Quantitative Aptitude Quantum CAT	Arihant Publications India Limited, New Delhi; Twelve edition	2022

Web References

1. https://www.javatpoint.com/aptitude/quantitative
2. https://www.toppr.com/guides/quantitative-aptitude/
3. https://www.tutorialspoint.com/quantitative_aptitude/index.htm
4. https://www.sscadda.com/quantitative-aptitude/
5. https://prepinsta.com/learn-aptitude/
6. https://www.indiabix.com/
7. https://www.icai.org/post.html?post_id=17790
8. https://tnpsc.news/tnpsc-study-materials
9. http://www.kalvisolai.com/p/kalvisolai-tnpsc-study-materials.html
10. https://byjus.com/free-ias-prep/tnpsc-study-material/

Course Designed by	Checked by	Curriculum Development Cell and Controller of the Examination
Name and Signature	**Name and Signature**	**Name and Signature**
Name: **Mr. K. Srinivasan& Dr. V. Indhumathi** Signature:	Name: **Mr. K. Srinivasan** Signature:	Name:**(Mr.K.Srinivasan)** Signature:

Dr. P. BRUNTHA, M.Com.,M.Phil.,Ph.D.,MBA (HR)
Associate Professor & Head
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K. SRINIVASAN, M.C.A.,
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Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	24UCO4N1			Title	Batch:	2024– 2027
				CONSUMER AFFAIRS	Semester:	IV
Lecture Hrs./Week or Practical Hrs./Week	02	Tutorial Hrs./Sem.	-		Credits:	2

Course Objective

To make the student understand the concept of Consumer Affairs

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recollect the knowledge of concepts and practices underlying sustainable Consumer Affairs	*K1
CO2	Get the idea of the complexities of Consumer Affairs	*K2
CO3	Execute the knowledge and understanding of relevant concept in relation to Consumer Affairs	*K3
CO4	Survey different ways to solve the consumer Affairs.	*K4
CO5	Evaluate the business firm's interface with consumers and the customer related regularity and business environment.	*K5

Mapping

PO /PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	M	M	M	H	H	M	H	H	H
CO2	M	M	H	M	M	M	H	H	M	M
CO3	M	M	M	M	M	M	M	M	M	H
CO4	M	H	L	M	M	H	H	H	H	M
CO5	M	M	M	L	H	H	H	H	H	H

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Concept of consumer, Nature of Markets: Liberalization and Globalization of Markets with special reference to Indian Consumer Markets, Consumer buying process, Consumer satisfaction/dissatisfaction – grievances – Complaint, alternative available to dissatisfied Consumer; Complaint handling process: ISO 10000 suite.	6
Unit II	Consumer rights and UN guidelines on consumer protection, Consumer goods, Defect in goods, unfair trade practice. Advisory Bodies: consumer protection councils at the Central, State and District levels; Adjudicatory Bodies: District Forums, State Commissions, National Commission; Their Composition, power and Jurisdiction.	6
Unit III	Way of File a Complaint – Grounds of filing a complaint; Limitation Period; Procedure for filing and hearing of a complaint; Disposal of Cases, Relief/ Remedy available; Temporary injection, Enforcement of order, Appeal, Frivolous and Vexatious complaints; Offenses and Penalties.	6
Unit IV	Role of Industry regulators in Consumer Protection: Food Product FSSAI, Banking: RBI and Banking Ombudsman and Insurance: IRDA and Insurance Ombudsman.	6
Unit V	Quality and Standardization: Voluntary and Mandatory standards, Role of BIS, Indian Standards Mark (ISI). Ag-mark. Hallmarking, Licensing and Surveillance; Role of International Standards: ISO an Overview.	6
	Total Contact Hrs	**30**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

24UCO4N1

Text Book

1. Khanna,Sri Ram, Savita Hanspal, Sheetal Kapoor and H.K.Awasthi (2020) Consumer Affairs,Universities press, New Delhi.

Reference Books

1. Ganesana. G. and Sumathy.M (2019) Globalization and Consumerism: Issues and Challenges,Regal Publications, New Delhi.

2. Tripathi.S.C (2020), Consumer Protection act, Central Law Publications New Delhi.

3. Padma.T &. Rao K.P.C, (2020), The Principles of Consumer Protection Law, Alt Publications, New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Ms.G.Nithya Dr.G.Gnanaselvi	Name: **Dr.P.Bruntha** Signature: Dr. P. BRUNTHA, M.Com.,M.Phil.,Ph.D.,MBA (PM) Associate Professor & Head PG and Research Department of Commerce NGM College, Pollachi - 642 001.	Name:(**Mr.K.Srinivasan**) Signature: K. SRINIVASAN, M.C.A., Controller of Examinations NGM College (Autonomous) POLLACHI - 642 001. K. SRINIVASAN, M.C.A., Co-ordinator Curriculum Development Cell (CDC) NGM College (Autonomous) Pollachi - 642 001.

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	24UCO4N2			Title	Batch:	2024– 2027
				FUNDAMENTALS OF MARKETING	Semester:	IV
Lecture Hrs./Week or Practical Hrs./Week	02	Tutorial Hrs./Sem.	-		Credits:	2

Course Objective

To introduce the students to the rudiments of Investment.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember the key concept and elements of marketing management.	*K1
CO2	Discuss an idea, how to implement marketing in Real life situation.	*K2
CO3	Deploy the role of marketing in a business context.	*K3
CO4	Analyze the global marketing environment and opportunities.	*K4
CO5	Evaluate product promotion and product life cycle.	*K5

Mapping

PO / PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	M	M	H	H	M	H	M	M	M
CO2	M	M	H	M	M	M	M	M	H	H
CO3	M	M	H	H	M	H	H	H	H	M
CO4	M	H	H	M	M	H	H	H	H	M
CO5	M	L	L	M	M	M	M	M	M	M

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	Marketing - Meaning– Definition- Evolution — Objectives – Importance –Functions- Types.	6
Unit II	Market Segmentation – Need- Methods of segmenting markets – Marketing Mix – Meaning and Definition Elements.	6
Unit III	Digital Marketing –Definition – Objectives- Advantages and Disadvantages- Digital Market vs Traditional Market	6
Unit IV	Product Promotion – Features – Types- Product Life Cycle – Advertisement–Types.	6
Unit V	Modern Marketing Concepts – Green marketing – Social marketing – Rural marketing – Service marketing– Commodity marketing – Niche marketing – Viral marketing – Ambush marketing –Guerrilla marketing	6
	Total Contact Hrs	30

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

24UCO4N2

Text Book

1.Pillai. R.S.N and Bagavathi (2020). Modern Marketing Principles and Practices, S. Chand & Co Pvt. Ltd, NewDelhi.

Reference Books

1. Philip Kotler (2020), Principles of Marketing, Prentice Hall of India, New Delhi.

2.Pingali Venugopal (2019),Marketing Management, SAGE Publication, New Delhi.

3.Govindarajan Madabusi,(2018), Marketing management, concepts and challenges, PHI Learning, New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Ms.G.Nithya Dr.G.Gnanaselvi	Name:**Dr.P.Buntha** Signature:	Name:**(Mr.K.Srinivasan)** Signature:

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Pollachi

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce(AIDED & SELF FINANCING)	
Course Code:	24UCO3VA			Title	Batch:	2024– 2027
					Semester:	IV
Lecture Hrs./Week or Practical Hrs./Week	45	Tutorial Hrs./Sem.	-	CONSUMER PROTECTION, ENVIRONMENT AWARENESS AND INTRODUCTION TO RTI ACT.	Credits:	(3**)

Faculty:	The programme will be conducted by highly experienced Consumer Activists, RTI activists, Lawyers, Professionals. Heads of various international institutions, Academicians from reputed Universities and senior members of Citizens Voice Coimbatore
Qualification:	The programme is open to candidates with a minimum 10+2 qualifications or students pursuing UG / PG courses, to be studied con-currently.
Examination:	Consists of THREE papers, for 50 marks each. Each paper will cover 5 units, including case analysis, mock sessions and talk shows.
Certification:	The programme will be conducted and certified thru' ….. College, Coimbatore affiliated to Bharathiyar University.

Course Objectives:

- This Diploma Programs aimed at enhancing the knowledge of participants, by offering them sound theoretical knowledge of consumer laws, as well as exposing them to actual applications of the law before Consumer Forum. The course is structured envisioning the following objectives:
- To build in depth understanding of consumer movement, highlighting thedifference of the old and new Consumer Protection Act in India.
- To impart skills and methodology in dealing with the new age challenges such as e-commerce.
- The course will give an insight to RTI Act (2005) and make them aware of procedure of filing an effective RTI application.
- To appraise about the role of Market Regulator (CCI) in supplementing and complementing the Consumer law regime in protecting consumer interests. (FSSAI, TRAI, SEBI,IRDA etc)
- To spread awareness about Environmental issues and implement methods to reduce Carbon foot print and Global Warming, at the community level.

Program Details – 3 Papers:

Paper 1 : AWARENESS ON CONSUMER PROTECTION ACT (5 units)

Units	Content	Hrs
I	**Conceptual Framework** Consumer & Markets - Concept of Consumer, based on the nature of markets: Liberalization and market globalization with specific reference to Indian Consumer Markets, E Commerce. Concept of pricing in Retail and Wholesale, with insight into MRP, Fair Price, GST, Labeling & Packaging with the prevailing laws. The process of buying and voicing concerns as needed – Consumer Satisfaction / Dissatisfaction, raising Grievances, Complaints, After Sales service, alternatives available to Dissatisfied Consumers and Complaint Handling process.	
II	**The Consumer Protection Law in India** Objectives & Basic Concepts: Consumer rights and UN Guidelines on consumer protection, with relevance to the Indian Market scenario, covering defects in goods, spurious goods & services, deficiency in service, unfair trade practice, restrictive trade practice etc. In sight into Consumer Protection Council at the Central, State and District levels, including their respective adjudicatory bodies.	
III	**Grievance Redressal Mechanism under the Indian Consumer Protection Law:** Who can file a complaint? Grounds of filing a complaint, Limitation period, Procedure for filing and hearing of a complaint, Disposal of cases, Enforcement of order and the right to Appeal. Dealing with frivolous and vexatious complaints, offences & penalties. Review few leading cases under the CPA, as delivered by the National Commission.	
IV	**Role of Industry Regulators in Consumer Protection**: • Banking: RBI and Banking Ombudsman • Insurance: IRDA and Insurance Ombudsman • Telecommunication: TRAI • Food Products: FSSAI • Electric Supply: Electricity Regulatory Commission • Real Estate: RERA	
V	**Contemporary Issues in Consumer Affairs and case studies** • The role of Consumer Forums / Organizations in Consumer Protection Act. • National Consumer Helpline • Sustainable consumption and Energy Ratings • The role of various Quality Standardization agencies – ISI, Ag Mark, ISO etc. • Conduct mock court sessions to give students a practical purview.	
	Total Contact Hrs	**15Hrs**

Paper 2: AWARENESS TO RTI ACT. (5 units)

Units	Content	Hrs
I	**Introduction to RTI act (150 minutes)** • Basic objective of RTI Act: It empowers citizens the right to seek and obtain information from Govt. authorities & Public institutions to promote transparency and accountability of concerned officials. • What is 'information' under RTI Act 2005: Information is any material in any form – it includes records, documents, memos, emails, opinions, advice, press releases, circulars, orders, log- books. contracts, reports, models held in any electronic format or in physical hard copy. • Salient features of RTI including details of deterrent punishments, on non-compliance: It will deal with the multiple facets of obtaining information from the concerned authorities. • Public Authority and Exempted information, to RTI. To review which of the information are considered 'classified' and exempt from being shared with anyone. • Role of NGOs and activists in RTI (2005): Although it is a thin line between the two, it will help the common man to understand the mechanism within the Govt. and bring to light any irregularities, noticed in the execution or implementation of any specific project.	
II	**Procedure to obtain Information under RTI Act (180 minutes)** • Steps involved in accessing information under RTI Act: To inform as to how an applicant can make a request in the web portal of RTI to the concerned Ministry / Dept. specifying particulars of the information sought from the PIO (Public Information Officer) • Drafting of an RTI application and follow up system: How to effectively file anRTI application (mock) addressed to CPIO and understand the follow up system. • Knowledge about second appeal and subsequent complaint to the Central information Commission, if required. To understand the role of Public Information Officer, Assistant Public Information Officer, and Appellate Authorities.	
III	**Role of Central Information Commission and State Information Commission:** • To understand the working of both Commissions and its constituent members. • Appointment of officials to both commissions and the importance of their individual roles. • How the State and Central are different from each other in their roles.	
IV	**Salient features of RTI related to good governance:** • Covers all sections of how RTI can improve the governance in the community. • Understand the limitations of RTI act. which can impact the society, in its betterment. • Study the key areas where RTI activists along with Consumer Forums can make a big difference to the society.	
V	**Misuse and Challenges faced by RTI (2005) in India:** • To study how RTI activist can possibly misuse information received from the PIO to their personal advantage. • Implementation challenges faced by RTI authorities, which is undermining the objectives of this Act., due to few systematic failures at various levels in the Authority. • Dilution of supplementary laws like the whistleblower's protection act.	
	Total Contact Hrs	15Hrs

Paper 3: ENVIRONMENT& ITS IMPACT ON CLIMATE CONTROL: (5 units)

Units	Content	Hrs
I	**Basic Awareness to Environmental Control:** • Understanding the need for a clean environment and the importance of improving greenery. • Various factors that have contributed to Environmental Science as a 'multidisciplinary' subject. • The importance of maintaining the ecological balance and other significant factors affecting its balance. • Soil erosion and the need to Save Soil. • Green House gases and its effect on global warming. • Ozone layer depletion and the effect of CFC on environment.	
II	**Solid Waste Management Techniques:** Sustainable solid waste management in India – the practices and challenges being faced.Types of Municipal Solid Waste & the need for segregation at source. Major categories of solid waste generated – biodegradable, non-biodegradable, recyclable. Handling of Medical and Hazardous waste material – its impact on society, if not taken care.The 3 'R`s of Waste Management. Concept of Waste to Wealth and Waste to Energy – the sustainable alternative to landfills. Swach Bharat Mission – its objectives and challenges ahead.	
III	**Liquid Waste Management** • The different types of Liquid Waste being generated in India – insight into handling of domesticsewage water, Industrial liquid waste, Commercial water and Storm water drainage. • Exploring alternative and advanced methods for cleaning of sewer lines – super sucker machines etc,to avoid people dying from inhaling toxic gases. • Water treatment processes currently adapted in housing communities – STP and RO etc. • Insight into the disadvantages of using RO water and the need to spread awareness not to consume ROwater. • Storm water drainage – challenges being faced by Urban Local Bodies and the need to adapt latesttechnology for its maintenance. • Conservation of water and its direct impact on nature and environment.	
IV	**The Environmental Laws:** • Role of NGT in environment control and its structure. • Role of State and Central Pollution Control Board and its interface with NGT. • The salient features of the environmental laws (2016) related to 'waste management' applicable toHousing Societies, local communities, and gated communities. • The International scenario – the highlights of the COP 26 – 2021 UN Climate Change Conference. • India's ambitious plan for NET ZERO by 2070 – highlights, its implications, and challenges ahead.	
V	**Project work on Waste Management:** • To form teams amongst students / participants and submit a proposal in brief about how we couldimprove our Waste Management schemes. • To have debates / talk shows/ mock courts amongst students to build up their awareness on Global Warming.	
	Total Contact Hrs	**15 Hrs**

Career opportunities in doing this course:

It is believed that the requirement for such candidates is rapidly increasing in a developing country like ours, with emphasizes being given to the e-commerce sector. The need of the hour is to reduce global warming and effectively control waste generation and its disposal. This specialization of consumer law& environmental sciences is in demand in the private sector, as well as in all other fields. Students who successfully complete this course, have a large variety of opportunities in all Municipal corporations, legal fraternity, counseling in marketing firms, and legal executives in public limited companies, lecturers in educational institutions, or in NGO groups etc.

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED & SELF FINANCING)	
Course Code:	24UCO4VA			Title	Batch:	2024– 2027
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-	New Product Development	Semester:	IV
					Credits:	2**

Course Objective

Learn the conceptual understanding about New Product Development

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the Customer Needs and need of market Research.	*K1
CO2	Design the New product Model and Managing Product development process	*K2
CO3	Skillfully understand and apply the concept of design thinking for new products	*K3
CO4	Apply the knowledge and design the new Product.	*K4 &*K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	M	M	H	H	M	H	M	M	M
CO2	M	M	H	M	M	M	M	M	H	H
CO3	M	M	H	H	M	H	H	H	H	M
CO4	M	H	H	M	M	H	H	H	H	M

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	**Understanding Customer Needs** Identifying New Product Opportunities - Market Research for New Product Development	10
Unit II	**Managing and Organizing Product Development** Introduction - Business Models for New Products - Managing Product Development. Product Architecture, Design for manufacturing and Prototyping - Organizing for ProductDevelopment - Developing Services and Product Service Systems.	10
Unit III	**New Product Strategies and Design Thinking** Building Markets and Creating Demand for New Products - Intellectual Property Issues in Product Development - New Product Business Plans- Strategy Consulting for New Products. Designing Products for Emerging Markets - Design Thinking for New Products.	10
	Total Contact Hrs	30

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Chalk and talk, Quiz, Assignments, Group Task.

Text books:

1.Marc Annacchino 2003 New Product Development: From Initial Idea to Product Management, Elsevier Publications.

Reference books:

1. Chunawalla, S.A. (2017). Product Management. Mumbai: Himalaya Publication.
2. Philip Kotler (2020), Principles of Marketing, Prentice Hall of India, NewDelhi.
3. Pingali Venugopal (2019),Marketing Management, SAGE Publication, New Delhi

Course Designed by	Head of the Department	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Ms.G.Nithya	Name: Dr.P.Bruntha Signature:	Name:(Mr.K.Srinivasan) Signature:

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Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (Aided & Self-Financing)	
Course Code:	24UCO512			Title	Batch:	2024– 2027
					Semester:	V
Lecture Hrs./Week or Practical Hrs./Week	06	Tutorial Hrs./Sem.	-	COST ACCOUNTING	Credits:	5

Course Objective

To enlighten the student's on the importance of cost ascertainment, reduction and control.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the costing system, cost management system and the concept of labour and overhead cost.	*K1
CO2	Identify skills in preparing cost sheet	* K2
CO3	Gain the lifelong learning of cost concepts and apply in the business environment.	*K3
CO4	Analyze the elements of cost involved in various processes.	*K4
CO5	Evaluate problems in the allocations and apportionment of overheads.	*K5

Mapping

PO / PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	M	H	H	M	M	M	M	H
CO2	M	M	M	M	M	M	H	M	M	H
CO3	M	M	M	M	M	H	M	M	L	M
CO4	M	M	M	M	M	M	M	H	M	M
CO5	M	M	M	M	M	M	M	M	L	M

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	**Cost Concepts** Cost Accounting – Definition – Meaning and Scope – Objectives and Functions- Relationship of Cost Accounting with Financial Accounting and Management Accounting- Costing as an Aid to Management – Limitations and Objections against Cost Accounting – Cost sheet – Tender and Quotation - Cost control -Cost Reduction – Cost Control Vs Cost Reduction.	18
Unit II	**Material Control** Materials – Levels of Inventory – EOQ – Methods of Valuing Material Issues –FIFO – LIFO – Base Stock – Standard Price – Simple Average – Weighted Average Methods – Perpetual Inventory – ABC – VED Analysis – Control Over Wastages, Scrap and Spoilage- Activity based cost.	18
Unit III	**Labour and Overheads** Labour – Systems of Wage Payment – Time Rate – Piece rate – Taylor, Merrick, Piece Rate System – Incentive Schemes-Halsey – Rowan – Idle Time – Labour Turnover. Overheads – Classification–Allocation Apportionment and Absorption of Overheads – Methods of Absorption of Overheads.	18
Unit IV	**Process Costing** Process Costing –Special Features– Comparison between Job Costing and Process Costing – Process Losses – Normal Loss-Abnormal Loss –Abnormal Gain.	18
Unit V	**Unit, Job, Batch and Transport Costing** Unit Costing – Job Costing and Batch Costing-Comparison between Job costing and unit cost –Transport Costing – Special Features. (Simple Practical Problems)	18
	Total Contact Hrs	90

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

Distribution of Marks: 20% Theory and 80%Problems

24UCO5T2

Text Book

1. Jain. S.P and Narang. K.L. , Cost Accounting (2020), KalyanPublishers,New Delhi.

Reference Books

1. Reddy, T.S, and Hari Prasad Reddy. V. (2020), Cost Accounting, Margham Publications, Chennai.
2. Khan. M.Y and Jain. P.K, (2019), Cost Accounting and Financial Management, 4rd Edition,Tata MC Graw Hill Education Private Ltd, New Delhi.
3. Gupta. K.L., Agarwal. M.L., (2021) Cost Accounting, Sahitya Bhawan Publications,NewDelhi.

Course Designed by	Head of the Department	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Dr.N.Bagyalakshmi Dr.P.V.Nandhini	Name: Dr.P.Bruntha Signature:	Name:(Mr.K.Srinivasan) Signature:

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Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	24UCO513			Title	Batch:	2024– 2027
				PRINCIPLES AND PRACTICES OF AUDITING	Semester:	V
Lecture Hrs./Week or Practical Hrs./Week	05	Tutorial Hrs./Sem.	-		Credits:	3

Course Objective

To expose the students to the principles and practice of auditing.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recall current auditing concepts, standards and acceptable practices.	*K1
CO2	Understand preventative internal control measures.	*K2
CO3	Illustrate the audit process from planning of audit to completion of audit.	*K3
CO4	Apply audit through computer assisted audit techniques.	*K4
CO5	Appraise the skill for preparation of an audit report.	*K5

Mapping

PO /PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	M	M	H	H
CO2	H	H	M	H	M	H	H	H	H	H
CO3	H	H	H	H	H	H	M	H	H	M
CO4	H	H	H	H	H	M	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	**Introduction to Auditing** Auditing – Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor- Investigation- Meaning –Difference between Auditing and Investigation.	15
Unit II	**Appointment of Auditor** Appointment of Company Auditor - Qualification –Dis-qualifications – Rights and Duties – Liabilities of a Company Auditor – Share Capital and Share Transfer Audit – Audit Report– Contents and Types.	15
Unit III	**Internal Check and Internal Audit** Internal Control – Internal Check and Internal Audit – Audit Programme - Audit Note Book – Working Papers. Vouching – Voucher – Vouching of Cash Book – Vouchingof Trading Transaction – The Audit of Impersonal Ledger.	15
Unit IV	**Verification and Valuation** Verification and Valuation of Assets and Liabilities – Auditor's Position Regarding the Valuation and Verification of Assets and Liabilities – Depreciation – Reserves and Provisions –Contingent Liabilities.	15
Unit V	**E -Audit & Assurance** Computer Assisted Audit Technique - Need - Capabilities - Precautions - Step by Step Methodology - Analytical Review Procedures –Audit Testing- E-Auditing – Features – Merits and Demerits.	15
	Total Contact Hrs	**75**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

24UCO513

Text Book

1. Tandon. B.N, Sudharsana and S, Sundharabahu.S. (2020), A Hand Book of Practical Auditing, S. Chand& Co Ltd, New Delhi.

Reference Books

1. De Paula.F.R.M.(2021), Auditing. London: The English Language Society and Sir Issac Pitman and Sons .Ltd, New Delhi.
2. Pradeep Kumar. (2019), Auditing Principles and Practices, Kalyani Publication, New Delhi.
3. Sharma,(2019), Auditing, Sahitya Bhawan Publications, New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Dr.S.Kaleswari Ms.P.Anitha	Name: **Dr.P.Bruntha** Signature:	Name:**(Mr.K.Srinivasan)** Signature:

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Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	24UCO5E1			Title	Batch:	2024– 2027
				FINANCIAL SERVICES	Semester:	V
Lecture Hrs./Week or Practical Hrs./Week	06	Tutorial Hrs./Sem.	-		Credits:	5

Course Objective

To facilitate the students to acquire an in-depth knowledge in financial services.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember the various financial products, services, and strategies offered by various institutions.	*K1
CO2	Understand how the functions of stock exchanges and SEBI.	*K2
CO3	Apply the knowledge of Venture capital scenario.	*K3
CO4	Analyze the structure of Mutual Funds.	*K4
CO5	Evaluate the importance of credit rating agencies and its functions.	*K5

Mapping

PO / PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	M	H	M	M	M	M	M	L	M
CO2	H	M	M	M	M	M	M	M	M	M
CO3	M	M	M	M	M	M	M	H	M	M
CO4	M	M	M	M	M	M	M	M	H	M
CO5	H	M	M	M	H	M	M	M	M	H

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	**Introduction** Financial Services-Meaning – Scope – Fund - Based and Non - Fund Based Activities – Innovative Financial Products & Services- Challenges Faced by Indian Financial Services Industry .	18
Unit II	**Mutual Funds** Mutual Funds – Origin and Growth of Mutual Funds – Organization of the Fund – Types – Importance of Mutual Funds – Selection of a Fund – Mutual Funds in India – Recent Trends.	18
Unit III	**Venture Capital** Venture Capital – Origin and Growth – Features – Modes of Financing – Stages of Financing – Factors of Decision – Importance of Venture Capital –Mode of Exit - Problems Faced by Venture Capital – Venture Capital Scenario in India - Angel Funding.	18
Unit IV	**Factoring and Merchant Banking** Factoring- Meaning- Types of factoring – Benefits - Factoring Vs Discounting - Forfeiting-Benefits of forfeiting – Factoring Vs Forfeiting. Merchant Banking – Functions–Leasing – Meaning –Features – Merits and Demerits.	18
Unit V	**Derivatives and Credit Rating** Derivatives – Meaning -Kinds of Financial Derivatives -Forwards, Futures, Options and Swaps – Features- types – Benefits. Credit Rating – Origin and Growth – Need for Rating – Features – Merits & Demerits – Methodology of Rating – Functions – Credit Rating Agencies in India.	18
	Total Contact Hrs	90

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Chalk and talk, Quiz, Assignments, Group Task.

Text Book

24UCO5E1

1. Gordon E. and Natarajan.K (2023), Financial services, Himalaya Publishing House, New Delhi.

Reference Books

1. Khan.M.Y.(2019) "Financial Services",5th Edition, Tata McGraw Hill Publishing Company Limited, New Delhi.

2. Santhanam. B. (2016), Financial Services, McGraw Hill Publishing Company Limited, New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Dr.S.Shanmuagapriya Dr.N.Bagyalakshmi	Name:Dr.P.Bruntha Signature:	Name:(Mr.K.Srinivasan) Signature:

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Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	24UCO5E2			Title	Batch:	2024– 2027
				MODERN MARKETING	Semester:	V
Lecture Hrs./Week or Practical Hrs./Week	06	Tutorial Hrs./Sem.	-		Credits:	5

Course Objective

To endow students with the knowledge of New Marketing ideas.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember the key concept and elements of marketing management.	*K1
CO2	Discuss an idea, how to implement marketing in Real life situation.	*K2
CO3	Deploy the role of marketing in a business context.	*K3
CO4	Analyze the global marketing environment and opportunities.	*K4
CO5	Evaluating an insight on the various marketing channels along with modern technology.	*K5

Mapping

PO /PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	H	M	M	M	H	H	M	H	H
CO2	H	H	H	H	M	H	H	H	M	M
CO3	M	M	H	M	H	H	M	M	M	M
CO4	H	M	M	M	L	H	M	M	M	M
CO5	M	M	H	H	H	H	H	M	M	M

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	**Marketing** Market – Marketing – Definition – Evolution – Classification – Objectives – Selling Vs Marketing – Modern Marketing Concept – Role of Marketing in Economic Development – Functions of Marketing – Standardization – Grading – Packaging – ISO Series and AGMARK–ISI.	18
Unit II	**Product and Price** Product – Features – Classification – New Product Planning and Development – Product. Life Cycle – Pricing: Definition – Objectives – Factors affecting Price Determination – Methods of Setting Price - Kinds of Pricing – Methods of Pricing.	18
Unit III	**Physical Distribution** Logistics- – Channel of Distribution – Wholesaler and Retailer: Sales Promotion –Need-Types – Sales Promotion Mix – Advertising – Publicity –Personal Selling.	18
Unit IV	**Buyer's Behavior** Need- types of consumer behavior- Buying Motives – types of Buying Motives – consumer buying decision process- factors influencing buyer Behavior- Market Segmentation – Need-methods of segmenting markets- Brand- Advantages and Disadvantages - Kinds of brands.	18
Unit V	**Recent Trends in Marketing** Strategic Marketing- key drivers – Green Marketing – Online Marketing –Tele Marketing – Rural Marketing- Public Relations Marketing-Blue Ocean Strategy – Relationship Marketing- Frugal and Grass Root Marketing - Experiential Marketing. Social Media Marketing	18
	Total Contact Hrs	**90**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

24UCO5E2

Text Book

1. Pillai, R.S.N and Bagavathi (2020). Modern Marketing Principles and Practices, S. Chand & Co Pvt. Ltd., New Delhi.

Reference Books

1. Philip Kotler (2020), Principles of Marketing, Prentice Hall of India, New Delhi.
2. Pingali Venugopal (2019),Marketing Management, SAGE Publication, New Delhi.
3. Govindarajan.M (2018), Modern Marketing Management, Narosa Publishing House, New Delhi

Course Designed by	Head of the Department	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Dr.S.Shanmuagapriya Dr.S.Kaleeswari	Name: **Dr.P.Buntha** Signature:	Name:**(Mr.K.Srinivasan)** Signature:

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Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	24UCO514			Title	Batch:	2024– 2027
Lecture Hrs./Week or Practical Hrs./Week	06	Tutorial Hrs./Sem.	-	E-COMMERCE AND INFORMATION SECURITY	Semester:	V
					Credits:	3

Course Objective

To enable the students to acquire knowledge on electronic commerce.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recall the foundations and importance of E-Commerce.	*K1
CO2	Understand the E-Commerce platforms.	*K2
CO3	Put ideas about Electronic Payment System.	*K3
CO4	Analyse the legal issues and privacy in E-Commerce.	*K4
CO5	Assess the E-Commerce Security.	*K5

Mapping

PO / PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	M	M	H	H
CO2	H	H	M	H	M	H	H	H	H	H
CO3	H	H	H	H	H	H	M	H	H	M
CO4	H	H	H	H	H	H	M	M	H	M
CO5	H	H	H	H	H	H	M	M	H	M

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	**Introduction to E-Commerce** Meaning – Origin – Features – Objectives - Types of E-Commerce – B2B – B2C – C2B – C2C –B2E - G2B - Advantages and Disadvantages - Business Models of E- Commerce.	18
Unit II	**Electronic Commerce** Mobile Commerce – Meaning – Advantages of Mobile Commerce - Electronic Data Interchange - Definition-Evolution of EDI – Objectives – Advantages - Bottlenecks of EDI-Components of EDI.	18
Unit III	**Electronic Payment System** Introduction- Token based E-payment- Credit cards – Debit Cards– Charge Cards- Smart Cards - Mobile payment- Electronic Funds Transfer (EFT) - E-cash and E-Cheque – E-Wallets – Micro Payment – Peer to Peer Payments.	18
Unit IV	**Components of Communications System** Transmission Media- Protocol Definition – Introduction To TCP/ IP- Wireless Network – Basics Of Internet – Types Of Attack: Spoofing – Phishing – Impersonation, Dumpster Diving- Information Security Goals – Information Security Threats And Vulnerability: Spoofing Identity, Pampering With Data, Repudiation, Information Disclosure, Denial Of Service, Elevation of Privilege.	18
Unit V	**Information Security** Password Management – E-Commerce Security- Windows Security- Network Security: Network Intrusion Detection And Prevention Systems – Firewalls –Software Security- Web Security user Authentication , Authentication- Secret And Session Management, Cross Site Scripting, Cross Site Forgery, SQL Injection. Computer Forensic- Steganography.	18
	Total Contact Hrs	90

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

24UCO514

Text Book

1. Srinivasa Vallaban, (2020) E-Commerce, Vijay Nicole Imprints Pvt Ltd, Chennai.

Reference Books

1. Ravi Kalakota and Andrew .B Whiston (2019), Frontier of Electronic Commerce, Dorling Kindersley(India)Pvt Ltd, New Delhi.
2. Bharat Bhasker,(2019), Electronic Commerce, Tata McGraw Hill Publishing Co.Ltd., New Delhi.
3. Joseph P.T. (2020), E-Commerce, PHILearning, New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Dr.M.Chithirai Selvan Ms.V.Ruba	Name: Dr.P.Bruntha Signature:	Name:(Mr.K.Srinivasan) Signature:

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Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	24UCO515			Title	Batch:	2024– 2027
				INTERNSHIP	Semester:	V
Lecture Hrs./Week or Practical Hrs./Week		Tutorial Hrs./Sem.	-		Credits:	2

Course Objective

To gain the practical knowledge in the working environment.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recollect and integrate classroom theory with workplace practice	*K1
CO2	Understand the administrative functions and company culture	*K2
CO3	Apply the academic and career goals	*K3
CO4	Analyse the work done in industrial training and describing the experience.	*K4
CO5	Evaluate specialized field knowledge and integrate work place knowledge.	*K5

Mapping

PO /PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	M	M	H	M	M	M	M	H	M
CO2	M	H	M	M	M	M	H	M	M	H
CO3	M	M	M	M	M	H	M	H	M	M
CO4	M	M	M	M	M	M	M	M	M	H
CO5	M	M	H	M	M	M	M	M	M	M

H- High; M-Medium; L-Low

Internship

Internship is a part of B.Com Curriculum. Students undergo training for a period of 4 weeks before the commencement of V semester. The knowledge acquired through training is put to test at the end of Fifth Semester by conducting Viva-voce examination. Internal and External examiners evaluate the student's performance and award the viva- voce marks.

Distribution of Marks

Criteria	Marks
Internal	20
External	30
Total	**50**

S. No	Internal Components	Marks
1	Review – I *	5
2	Review – II *	5
3	Rough Draft Submission	10
Total		**20**

S. No	External Components	Marks
1	Originality of idea	2
2	Relevance of current trend	2
3	Candidate involvement	2
4	Thesis style/Language	4
5	Presentation of report	5
6	Viva-Voce	15
Total		**30**

Course Designed by	Head of the Department	Curriculum Development Cell and Controller of the Examination
Name and Signature	**Name and Signature**	**Name and Signature**
Dr.P.Bruntha **Dr.N.Bagyalakshmi**	Name: **Dr.P.Bruntha** Signature:	Name:**(Mr.K.Srinivasan)** Signature:

K. SRINIVASAN, M.C.A.,
Controller of Examinations
NGM College (Autonomous)
POLLACHI - 642 001.

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	24UCO5S1			Title	Batch:	2024- 2027
				BUSINESS COMMUNICATION	Semester:	V
Lecture Hrs./Week or Practical Hrs./Week	06	Tutorial Hrs./Sem.	-		Credits:	3

COURSE OBECTIVE

To develop the skill of writing business letters.

COURSE OUTCOMES

On the Successful Completion of the course, students Will be able to

CO Number	CO Statement	Knowledge Level
CO1	To remember the concept and business communication models.	*K1
CO2	To understand the role of communication as an avenue for business.	*K2
CO3	To deploy students understand how to write business correspondence and improve written communication.	*K3
CO4	To interpret the ability to communicate effectively.	*K4
CO5	Assessing the Public Relation Correspondence.	*K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	M	M	M	M	H	H	H	M	H
CO2	H	H	H	H	H	H	M	H	M	M
CO3	H	H	H	H	H	H	H	H	L	H
CO4	H	H	H	H	M	M	M	M	M	H
CO5	H	H	H	M	M	L	M	M	M	M

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	**Business Communication** Business Communication: Meaning – Importance of Effective Business Communication- Modern Communication Methods - Business Letters: Need – Functions – Kinds – Essentials of Effective Business Letters – Layout of a Business Letter.	18
Unit II	**Enquiries Order and Execution** Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments - Claims and Settlement.	18
Unit III	**Collection Letters** Collection Letters: Meaning – Collection Series – Importance of Collection Letter – Debtors' Explanation Letter – Reply to Debtors' Explanations.	18
Unit IV	**Secretarial Correspondence** Correspondence with director - Correspondence with shareholders - Correspondence with others. Preparation of Agenda and Minutes.	18
Unit V	**Public Relation Correspondence** Press release and notice - press conference - Exhibition - Launches - Brochures - Magazines – advertising - classified advertising. Job Application Letters – Form and Content of an Application Letter – Resume / Bio-Data/CV- Interview Letter, Appointment Letter - Promotion - Retrenchment – Resignation.	18
	Total Contact Hrs	**90**

Pedagogy and Assessment Method

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

24UCO5S1

Text Book

1. Rajendra pal and Korlahalli. J.S.(2020), Essential of Business Communication, SultanChand and Sons, New Delhi.

Reference Books

1. Ramesh, MS, and C.C. Pattanshetti,(2020) , Business Communication. S.Chand & Co,New Delhi.

2.Raghunathan N.S and Santhanam.B (2019), Business Communication, Margham Publication, Chennai.

3.Asha Kaul (2020), Effective Business Communication, Asoke K.Ghose,
PHI Learning Pvt Ltd. New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Dr.P.V.Nandhini P.V.Nandhini Ms.V.Ruba R.Ruba	Name:Dr.P.Bruntha Signature:	Name:(Mr.K.Srinivasan) Signature:

Dr. P. BRUNTHA, M.Com.,M.Phil.,Ph.D.,MBA.,(PM)
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Pollachi - 642 001.

K. SRINIVASAN, M.C.A.,
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NGM College (Autonomous)
Pollachi - 642 001.

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	24UCO5S2			Title	Batch:	2024– 2027
Lecture Hrs./Week or Practical Hrs./Week	06	Tutorial Hrs./Sem.	-	EXPORT TRADE PROCEDURES	Semester:	V
					Credits:	3

Course Objective

To provide the students with a basic knowledge on export registration policies.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember the International Commercial Terms	*K1
CO2	Understand the various schemes and documentation procedure in export	*K2
CO3	Identify the major export documents required by banks, governments and transport Media	*K3
CO4	Analyze payment options, including letter of credit, claim for export.	*K4
CO5	Evaluate the current business phenomenon in Export trade	*K5

Mapping

PO / PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	M	H	M	H	H	H	H
CO2	H	H	H	H	H	H	H	M	H	H
CO3	H	H	M	H	M	H	H	H	H	H
CO4	H	H	M	H	H	H	H	H	H	H
CO5	H	H	L	H	H	H	H	M	H	H

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	**Foreign Trade Policy** Foreign trade policy 2014-2019 – Export licensing procedures and formalities - Deemed Exports – benefits – Categories and Role of Export credit guarantee Corporation (ECGC) – Export promotion councils - Commodity Boards – Export Promotion Schemes.	18
Unit II	**Export Zones** EOU scheme (Export Oriented Units) – Eligibility – Setting up EOUs – Special Economic Zones (SEZ) scheme – Eligibility Approval – Conditions – Fiscal Incentives for developer of SEZ's – New status Holder Categorization – One to five star Export Houses – Free trade and Warehousing Zones.	18
Unit III	**Export Registration Procedure** Pre-requisites: PAN Number, IEC Number, Application and Related documents for IEC. Role of DGFT, RCMC, other related procedures of registration - Different Registers, Significance of Documentation and Related procedures - Export Management.	18
Unit IV	**Export Packaging** Introduction - Inspection of Export consignment - Export by Post, Road, Air and Sea - Claiming for Export benefits and Duty drawbacks - Export Realization, Procedure and Related document- Export of services- Trends in India's Export.	18
Unit V	**Export Documentation** Export Documentation – Frame work-standardized pre- shipment Export documents- Types of export documents- All Important documents in export trade. Recent Trends of India's Foreign Trade: India's Foreign Trade- Direction and Composition of India's Trade, Trade Environment – Make in India Concept.	18
	Total Contact Hrs	90

Pedagogy and Assessment Methods:

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task

Text Book:

1. Thomas E.Johnson & Donna L.Bade, (2020) "Export-Import Procedures and Documentation", Himalaya Publishing House, New Delhi.

Reference Books:

1. Balagopal T.A.S, (2019) "Export Management" Himalaya Publishing House, New Delhi.
2. Mahajan, M. L, (2018) "A guide on Export Policy procedure and Documentation", Rbsa Publishers. Jaipur
3. Virendra, K.Pamecha C.A., (2019) "A guide to International Trade and Export Management", Jain Publishers,New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Dr.P.V.Nandhini Ms.V.Ruba	Name:Dr.P.Bruntha Signature:	Name:(Mr.K.Srinivasan) Signature:

Dr. P. BRUNTHA, M.Com.,M.Phil.,Ph.D.,MBA (HR)
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K. SRINIVASAN, M.C.A.,
Co-ordinator
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NGM College (Autonomous)
Pollachi - 642 001.

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	24UCO5AL			Title	Batch:	2024- 2027
Lecture Hrs./Week or Practical Hrs./Week		Tutorial Hrs./Sem.	-	Advanced Learner Course - I - (Optional) Self Study: INTRODUCTION TO FOREIGN TRADE	Semester:	V
					Credits:	(2*) Extra credits

Course Objective

To give the basic conceptual knowledge on foreign trade

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recollect the concept on Foreign trade	*K1
CO2	Understand the process of globalization, its impact on the evolution and growth of international business	*K2
CO3	Familiarize students with the international financial environment	*K3
CO4	Analyze the theoretical dimensions of international trade	*K4
CO5	Appraise an entrepreneurship skill into an international market levels	*K5

Mapping

PO /PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	L	H	M	H	H	H	M	H	M
CO2	M	M	H	H	M	H	M	H	H	H
CO3	M	M	H	H	H	H	H	H	H	H
CO4	H	H	H	H	H	H	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H

H- High; M-Medium; L-Low

Units	Content
Unit I	**Export and Import** Foreign trade Meaning-Need-Importance and nature of trade- Difference between domestic and foreign trade-Merits and Demerits of foreign trade in India's Economic development.
Unit II	**BOT and BOP** Terms of trade and gains from trade-Balance of trade and Balance of Payment - Tariffs- Free trade VS Protection-GATT-WTO.
Unit III	**EXIM Policy** Export-Import Policy-Features-Objectives of export-import policy.
Unit IV	**Foreign Trade Organization** India's Foreign trade organization set up-Ministry of Commerce-Autonomous bodies- PSU's advisory bodies.
Unit V	**EXIM Bank .** Export Import finance- Source of finance- Pre-Shipment Finance-Post shipment finance-Role of commercial banks-Role of EXIM bank -ECGC.

24UCO5AL

Text Book

1. Fransis Cherunilam (2023) "International Business Environment" Himalaya Publishing House, New Delhi.

Reference Books

1. Yadagiri M., Rana Pratap. V, (2019) "Foreign Trade" Kalyani Publishers, New Delhi.
2. Neeta Vayadande,(2020)"Foreign Trade of India" Sahitya Bhawan Publications, Chennai.
3. Pawan Kumar, (2018) "International Trade" Gvph Publishers, New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Dr.P.V.Nandhini Ms.V.Ruba	Name: Dr.P.Bruntha Signature:	Name:(Mr.K.Srinivasan) Signature:

Dr. P. BRUNTHA, M.Com., M.Phil., PA., DCMBA., SET.,
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K. SRINIVASAN, M.C.A.,
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K. SRINIVASAN, M.C.A.,
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NGM College (Autonomous)

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (Aided & Self –Financing)	
Course Code:	24UCO616			Title	Batch:	2024– 2027
				MANAGEMENT ACCOUNTING	Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	06	Tutorial Hrs./Sem.	-		Credits:	4

Course Objective

To enlighten the students on the different concepts of management accounting.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember the concepts and importance of management accounting in decision making.	*K1
CO2	Understand and analyze financial statement to help managerial decision making.	*K2
CO3	Prepare statements like cash flow, funds flow, budgets so as to assist the Management to take meaningful and correct decision.	*K3
CO4	Learn the various tools and techniques in budgetary control and working capital Requirements.	*K4
CO5	Summarize the Knowledge in the practical applications of Marginal costing Techniques.	*K5

Mapping

PO / PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	M	M	M	M	M	H	H
CO2	H	M	M	M	M	M	M	M	M	M
CO3	M	M	M	M	M	M	M	M	M	M
CO4	M	M	M	M	M	M	M	M	M	M
CO5	H	M	M	M	M	M	M	M	H	M

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	**Basis of Management Accounting** Management Accounting – Meaning – Definition – Characteristics - Objectives - Scope – Functions -Advantages and Limitations – Relationship of Management Accounting with Financial Accounting – Relationship between Management Accounting and Cost Accounting.	18
Unit II	**Ratio analysis** Ratio Analysis – Meaning – Use and significance – Limitations – Classification of Ratios – Computation of Ratios from Financial Statements.	18
Unit III	**Cash Flow Statement** Cash Flow Analysis – Meaning- Classification of Cash Flows – Cash Flows from Operating activities – Cash Flow from Investing activities – Cash flow from Financing activities – Procedure for preparing cash flow statement. (AS IV)	18
Unit IV	**Budgetary Control** Budgetary Control – Flexible Budget – Sales Budget – Cash Budget – Production Budget– Purchase Budget. Working Capital – Sources of Working Capital – Estimation of Working Capital Requirements.	18
Unit V	**Marginal Costing Techniques** Marginal Costing – Break-Even Analysis – Applications of Marginal Costing Techniques – Determination of Sales Mix – Key Factor – Make or Buy Decision (Simple Problems Only)	18
	Total Contact Hrs	**90**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

Distribution of Marks: 20% Theory and 80% Problems.

24UCO616

Text Book

1. Shashi K. Guptha and R.K.Sharma Neeti Gupta (2020) "Management Accounting", Kalyani Publishers, New Delhi.

Reference Books

1. Jain.S.P and Narang. K L (2020), Cost and Management Accounting, Kalyani Publishers, New Delhi.
2. Maheswari.S.N. (2019), Management Accounting", Sultan Chand & Sons, New Delhi.
3. Arora, M.N, (2019). Cost and Management Accounting. Himalaya Publishing House, Bangalore.

Course Designed by	Head of the Department	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Dr.R.Manikandan Dr.N.Bagyalakshmi	Name: **Dr.P.Bruntha** Signature:	Name:**(Mr.K.Srinivasan)** Signature:

Dr. P. BRUNTHA, M.Com.,M.Phil.,Ph.D.,MBA (PM)
Associate Professor & Head
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K. SRINIVASAN, M.C.A.,
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POLLACHI - 642 001.

K. SRINIVASAN, M.C.A.,
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Curriculum Development Cell (CDC)
NGM College (Autonomous)
Pollachi - 642 001.

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	24UCO6E3			Title	Batch:	2024– 2027
					Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	06	Tutorial Hrs./Sem.	-	FINANCIAL MANAGEMENT	Credits:	5

Course Objective

To enlighten the students on the concepts of Financial Management

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember the coneepts and tools of finance.	*K1
CO2	Understand the importance of working capital and capital budgeting techniques.	*K2
CO3	Apply techniques to project financial statements for forecasting long-term financial needs.	*K3
CO4	Analyse dividend decision policies in business environment.	*K4
CO5	Evaluate capital investment decisions and financial policies to business valuation.	*K5

Mapping

PO /PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	M	M	H	M	M	M	M	H	M
CO2	M	H	M	M	M	M	M	M	M	M
CO3	M	M	M	M	M	H	M	H	M	M
CO4	M	M	M	M	M	M	M	M	M	H
CO5	M	M	H	M	M	M	M	M	M	M

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	**Nature of Financial Management** Scope and functions of Finance-Role of Financial Manager-Goals of Financial Management -Profit Maximization and wealth Maximization - Functions of Controller and Treasurers in the Indian context.	18
Unit II	**Working Capital Management** Concept of Working Capital- Need for working capital -Determinants of Working Capital-Working capital Cycle - Management of Accounts Receivable, Inventory and Cash-Financing of Working Capital.	18
Unit III	**Cost of Capital** Cost of capital -Significance of the Cost of capital – Concept of Cost of capital -Determining Component Cost of Capital - Weighted Average Cost of Capital -Rationale of after tax Weighted Average Cost of Capital -Marginal Cost of Capital.	18
Unit IV	**Dividend Theories** Dividend Decision – Issues in Dividend Policy- Importance -Relevance and Irrelevance Theories – Walter's Model – Gordon's Model and MM Models – Factors Determining Dividend Policy – Types of Dividend Policies – Forms of Dividend.	18
Unit V	**Capital Structure Theories** Capital Structure decisions – Capital structure patterns, designing optimum capital structure, Constraints, Various capital structure theories -Net Income Approach, Net operating Income Approach - Factors determining Capital Structure Theories.	18
	Total Contact Hrs	90

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

24UCO6E3

Distribution of Marks: 60% Theory and 40% Problems

Note: Problems shall be confined to **Unit III and Unit V.**

Text Book

1. Prasanna Chandra (2021), Financial Management, 10th Edition, TMH, New Delhi.

Reference Books

1. M.Y.Khan&P.K.Jain, (2018) Financial Management, 08th Edition, TMH, New Delhi.
2. Sharma and Guptha, (2017) Financial Management, 08th Edition, Kalyani Publishers, New Delhi.
3. I.M.Pandey, (2018) Financial Management, 11th Edition, Vikas Publishing House Pvt.,Ltd. New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Dr.R.Manikandan **Dr.N.Bagyalakshmi**	Name: **Dr.P.Bruntha** Signature	Name:**(Mr.K.Srinivasan)** Signature:

Dr. P. BRUNTHA, M.Com.,M.Phil.,Ph.D.,MBA (HR)
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Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	24UCO6E4			Title	Batch:	2024– 2027
Lecture Hrs./Week or Practical Hrs./Week	06	Tutorial Hrs./Sem.	-	SERVICE MARKETING AND CUSTOMER RELATIONSHIP MARKETING	Semester:	VI
					Credits:	5

Course Objective

To equip the students with the knowledge of emerging trends in service marketing and customer relationship marketing.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recollect the concepts of service marketing.	*K1
CO2	Demonstrate ability evaluating service design.	*K2
CO3	Identify the way in which marketing of services can be practically applied in service sector.	*K3
CO4	Analyse and investigate the aspects of CRM implementation or CRM Innovations in work related environment.	*K4
CO5	Evaluating CRM strategies by understanding customers' preferences for the long term sustainability of the organization.	*K5

Mapping

PO /PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	M	M	M	H	H	M	M	M	H
CO2	M	H	H	M	H	H	H	H	H	M
CO3	M	M	M	L	M	M	M	M	M	H
CO4	M	H	H	H	H	M	L	M	H	H
CO5	H	H	M	H	H	H	M	L	M	M

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	**Introduction to Service Marketing** Definition- Nature and Scope of Services – Unique Characteristics of Services – Service Sector – Consumer Expectations in Service Sector- Growth of Service Sector and Service Industries in India - Evolution of Service Marketing – Concept of Service Marketing– Challenges and Issues in Service Marketing.	18
Unit II	**Service Life Cycle and Design** Service Life Cycle - Service Blueprint – GAP'S Model of Service Quality – 7 P's of Services Marketing – Service Benchmarking - Service Segmentation – Targeting and Positioning – Service Marketing Triangle- Integrated Service Marketing Communication (IMC).	18
Unit III	**Marketing of Services** Overview of different Service Sectors: Marketing of Banking Services – Marketing in Insurance Sector – Marketing of Educational Services – Marketing of Tourism and Airlines – Marketing of Hospitality Service – Healthcare Marketing – Social Services by NGO's – Marketing of Online Services – Marketing of Professional Services –case studies.	18
Unit IV	**Customer Relationship Marketing** Evolution of Relationship Marketing – Concept and Growth of Relationship Marketing - Definition of CRM – Emerging CRM Practices – CRM Implementation – Customer Development Process – Customer Retention – Customer Retention Strategies – Concept of Life Time Customer – Customer Satisfaction – Measuring Customer Satisfaction – Cases of Customer Satisfaction.	18
Unit V	**Emerging Trend in CRM** E-CRM – Importance of E-CRM in Service Marketing – CRM- Changing perspective – Features of e- CRM – Technologies of E-CRM – Voice Portals – Virtual Customer Representative – Functional Components of CRM – Database Management – Challenges involved in Formulating and Implementing E-CRM Strategies –CRM Software.	18
	Total Contact Hrs	**90**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

24UCO6E4

Text Book

1. Bhattacharjee C (2020), Service Marketing – Concepts, Planning and Implementation, Excel books, 1st Edition, New Delhi.

Reference Books

1. Christropher H.Lovelock,Jochen Wirtz,(2020)Service Marketing, Pearson Education, New Delhi.
2. Alok Kumar Rai, (2020) Customer relationship Management: Concepts and Cases, Prentice Hall of India Pvt. Ltd., New Delhi.
3. Sugandhi R.K (2019) Customer relationship management, New Age International Publishers, New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Dr.T.S.Kavitha Dr.P.V.Nandhini	Name: Dr.P.Bruntha Signature:	Name:(Mr.K.Srinivasan) Signature:

Dr. P. BRUNTHA, M.Com.,M.Phil.,Ph.D.,MBA (HR)
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Pollachi - 642 001.

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	24UCO6E5			Title	Batch:	2024– 2027
Lecture Hrs./Week or Practical Hrs./Week	06	Tutorial Hrs./Sem.	-	FINANCIAL MARKETS	Semester:	VI
					Credits:	5

Course Objective

To provide students an overview of financial markets

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Define the meaning and scope of financial markets as well as institutions in India.	*K1
CO2	Understand the concepts of Money Market and Capital Market	*K2
CO3	Relate the New Issue market and Secondary market	*K3
CO4	Assess the role of Depository system	*K5
CO5	Explain the concept of SEBI and its protection	*K4

Mapping

PO / PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	M	M	M	M	M	M	M	H	M
CO2	M	M	H	M	M	M	H	H	M	H
CO3	M	M	M	M	M	H	M	M	M	M
CO4	M	M	M	M	H	M	M	M	M	M
CO5	H	M	M	M	M	M	M	M	M	M

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	**Financial system in India** An Introduction to Financial System – Functions of the Financial System – Financial Concepts-Financial assets–Financial intermediaries – Financial Markets – Financial rate of return -Financial Instruments – Financial system and Economic Development.	18
Unit II	**Money Market** Money Market – Features – Importance of Money Market -Money Market Vs Capital Market -Composition of Money Market – Call Money Market – Commercial Bills - Discount Market – Bill market scheme – Treasury Bill Market – Money Market Instruments – Commercial Papers – Certificate of Deposit – Repo Instruments	18
Unit III	**New Issue Market and Secondary Market** New Issue Market – Meaning – Distinction between New Issue Market and Stock Exchange -Functions of New Issue Market – Methods of Floating New issues – Principal steps of a Public issue -Players in the New Issue Market – Advantages of Primary Market. Secondary Market – Meaning – Functions of Stock Exchanges – Listing of Securities – Merits and demerits – Listing procedure.	18
Unit IV	**SEBI and Investors Protection** Securities Contracts Act – Malpractices in Securities Act -Securities and Exchange Boardof India – Objectives – Functions -Powers – SEBI guidelines for primary market and Secondary Market – Prohibition of Unfair Trade practices. Investors' Protection – Need for Investors' Protection – Factors affecting Investors' Interest -Investors Protection Measures.	18
Unit V	**Depository System** Depository system – Meaning -Objectives – Depository Process –Depository - Depositoryparticipant – Beneficial owner – Issuer - Trading in a depository system – Benefits of Depository system - National Securities Depository Ltd (NSDL) – Central Depository Services Ltd (CDSL) – Draw backs of Depository System – Remedial Measures.	18
	Total Contact Hrs	**90**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

Text Book

24UCO6E5

1. Gordon. E and Natarajan. K (2019), Financial Markets and Services, Himalaya Publishing House, Mumbai.

Reference Books

1. Bhole, L.M.,(2020) Financial Markets and Institutions. Tata McGraw Hill Publishing Company, New Delhi.
2. Kumar, V., Gupta, K., Kaur, M., (2021) Financial Markets, Institutions and Financial Services,Taxmann's Publications, New Delhi.
3. Khan M.Y. and Jain, P.K Financial Markets, (2019) Tata McGraw Hill, New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Dr.S.Shanmuagapriya Dr.N.Bagyalakshmi	Name: Dr.P.Bruntha Signature:	Name:(Mr.K.Srinivasan) Signature:

Dr. P. BRUNTHA, M.Com.,M.Phil.,Ph.D.,MBA (HR)
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PG and Research Department of Commerce
NGM College, Pollachi - 642 001.

K. SRINIVASAN, M.C.A.,
Controller of Examinations
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POLLACHI - 642 001.

K. SRINIVASAN, M.C.A.,
Co-ordinator
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Pollachi - 642 001.

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	24UCO6E6			Title	Batch:	2024– 2027
				BUSINESS ETHICS	Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	06	Tutorial Hrs./Sem.	-		Credits:	5

Course Objective

To understand and inculcate the practices of implementing ethics in all aspects of business.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Expand the knowledge of students on principles and theories of ethics in business.	*K1
CO2	Understand the ethical issues in financial services.	*K2
CO3	Acquainted with the ethics used in the field of Marketing and HRM.	*K3
CO4	Get knowledge about Ethical Issues in Financial Services Industry.	*K4
CO5	Predict the knowledge of Corporate Social Responsibility towards society and nature / environment.	*K5

Mapping

PO /PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	M	M	H	H
CO2	H	H	M	H	M	M	H	M	M	M
CO3	H	H	H	H	H	H	M	H	H	H
CO4	H	H	H	M	H	M	M	M	H	M
CO5	H	H	H	H	H	H	M	H	H	H

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	**Introduction to Business Ethics** Business Ethics – Meaning – Principles – Ethical Theories in relation to Business – Ethical Decision Making – Benefits of Managing Ethics – Characteristics of an Ethical Organisation.	18
Unit II	**HRM and Ethics** Ethics in Human Resources Management – Definition – Growth of HRM – Scope of HRM – Emerging Challenges of HRM – Ethical Issues in HRM – Role of HRM increating Ethical Organization.	18
Unit III	**Marketing and Ethics** Ethics in Marketing – Definition – Ethical Issues in Marketing Strategy – Ethical Issues in Marketing Mix – Ethical Issues and Consumerism – Ethics in Marketing Research.	18
Unit IV	**Finance and Ethics** Ethical Issues in Finance – Introduction – Significance of Financial Management – Role of Finance Manager – Ethical Issues in Financial Market – Ethical Issues in Financial Services Industry – Frauds in Banks– Measures against Bank Frauds – Frauds in the Insurance Sector – Frauds in Non-Life Insurance Sector – Measures against Insurance Frauds.	18
Unit V	**Corporate Social Responsibility (CSR) and Ethics** Corporate Social Responsibility – Introduction – Definition – Scope and Importance of CSR in Business - Models of Implementation of CSR – Advantages of CSR. Ethics and Social Responsibility of Business – Environmental Ethics – Environmental Issues in India – Green Initiative –Waste Management.	18
	Total Contact Hrs	**90**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

24UCO6E6

Text Book

1. Fernando. AC (2021), Business Ethics – An Indian Perspective, Pearson Education, New Delhi.

Reference Books

1. Business Ethics and Corporate Governance (2020), ICFAI Centre for ManagementResearch, Hyderabad.
2. John R Boatright (2019), Ethicsand Conduct of Business, Pearson Education Pvt. Ltd., Singapore.
3. Davis Keith and Blomstorm (2019), Business, Society and Environment, Tata MaGraw–Hill Ltd., New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Dr.S.Shanmugapriya **Dr.N.Giri**	Name:**Dr.P.Bruntha** Signature:	Name: **(Mr.K.Srinivasan)** Signature:

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Pollachi - 642 001.

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce(AIDED& SELF FINANCING)	
Course Code:	24UCO617			Title	Batch:	2024– 2027
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	ENTREPRENEURIAL DEVELOPMENT	Semester:	VI
					Credits:	03

Course Objective

To instill the concept of entrepreneurship and to impart the knowledge on the entrepreneurial development and supportive measures

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Examine the essentials of entrepreneurship and to know the presence of supportive institutions	*K1
CO2	Discuss the forms of entrepreneurship including the women Entrepreneurship	*K2
CO3	Apply the knowledge of entrepreneurship in understanding the pros and cons of entrepreneurial ventures	*K3
CO4	Enable the students to have a practical knowledge to start small business.	*K4
CO5	Enlarge the students ability to identify and appraise the project	*K5

Mapping

PO / PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	M	H	H	H	M	H	H	H	H
CO2	M	M	H	H	H	M	H	M	H	H
CO3	M	L	H	H	H	M	H	H	H	H
CO4	H	M	H	H	M	M	H	H	H	H
CO5	H	M	H	H	H	H	H	H	M	H

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	**Introduction to Entrepreneurship** Entrepreneur – Definition and meaning- functions of Entrepreneur- Need for an Entrepreneur – Entrepreneur Vs Manager – Qualities of Entrepreneur – Types of Entrepreneurs – Traits of a successful Entrepreneur. Entrepreneurship – Definition – Characteristics – Factors affecting Entrepreneurship growth – Barriers to Entrepreneurship – Role of Entrepreneurship in Economic Development.	18
Unit II	**Project Identification and Appraisal** Meaning of Project – Objectives – Classification – Identification – Internal and External Constraints – Techno Economic Survey – Project Life Cycle – Formulation and Significance – Elements of Formulation-Project Selection – Design – Basic Concepts of Network Analysis like CPM and PERT.	18
Unit III	**Institutional finance to Entrepreneurs.** Need for Institutional Support – Institutional Support to Small Entrepreneurs – National small Industries Corporation Ltd (NSIC) – Small Industries Development Organization (SIDO) –Small Industries Development Corporations (SIDCO) – Small Industries Service Institutes (SISI) – District Industries Centers (DIC) – State Industries Promotion Corporation of Tamil Nadu Ltd (SIPCOT)- Industrial and Technical Consultancy Organization of Tamil Nadu Limited (ITCOT) - National Institute of Entrepreneurship and Small Business Development (NIESBUD)- Commercial Banks – Self Help Groups – Micro Credit.	18
Unit IV	**Women and Social Entrepreneurship** Women Entrepreneurship - Characteristics – Problems of Women Entrepreneurship in India– Developing Women Entrepreneurship in India – Schemes for Women Entrepreneurs in India. Concept of Social Enterprise and Social Entrepreneurship: Sustainability Issues and Challenges. Rural Entrepreneurship- Need –Problems of Rural Entrepreneurship and Family Business Entrepreneurship – Need and Importance – Issues and Challenges-Social Entrepreneurship: Introduction-Characteristics-Types.	18
Unit V	**Government Schemes to MSME** Micro, Small and Medium Enterprises (MSME)– Definition-Registration-- Government Schemes to promote MSME- Sickness in Micro, Small and Medium Enterprises-	18
	Total Contact Hrs	**90**

Pedagogy and Assessment Methods:

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

Text Book

24UCO617

1. Vasant Desai (2023), Dynamics of Entrepreneurial Development, Wiley EasternLtd., NewDelhi.

Reference Books

1. Gardon, E. and K. Natarajan (2017), Entrepreneurship Development, Himalaya Publishing House, Chennai.
2. Saravanavel, P. (2020), Entrepreneurial Development, Principles, Policies and Programmes,EssPee Kay Publishing House,Tanjore.
3. Sujatha,V. (2018), Entrepreneurial Development, CauveryPublications, Tirchirappalli.
4. Kaliraj. P. and Devi. T.,(2020)., Higher Education for Industry 4.0 and Transformation to Education 5.0.

Course Designed by	Head of theDepartment	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name andSignature	Name and Signature
Dr.P.V.Nandhini Dr.T.S.Kavitha	Name:Dr.P.Bruntha Signature:	Name:(Mr.K.Srinivasan) Signature:

Dr. P. BRUNTHA, M.Com., M.Phil., Ph.D., MBA (HR)
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Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	24UCO618			Title	Batch:	2024– 2027
					Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	03	Tutorial Hrs./Sem.	-	CASE ANALYSIS	Credits:	2

Course Objective

To enable the students develop their analytical skills, problem solving abilities and decision making strategies.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember the depth knowledge about the study subject condition.	*K1
CO2	Understand alternative course of action to develop creative solution by group discussion.	*K2
CO3	Judge present case studies in a critical view point of a manner.	*K3
CO4	Analyse strategies to set objectives for solving cases.	*K4
CO5	Evaluate insight and understanding of issues and difficulties in computational Modeling through case study.	*K5

Mapping

PO /PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	H	H	H	M	H	H	H	H
CO2	H	H	H	H	H	H	H	H	H	H
CO3	H	H	H	H	H	M	H	H	H	H
CO4	H	H	M	H	M	H	H	H	H	H
CO5	H	H	H	H	H	H	H	M	H	H

H -High; M-Medium; L-Low

Units	Content	Hrs
Unit I	**Introduction to Case** Case Study-Meaning-Purpose-Preparation of Cases-Types of Cases-Role of Case Analysis.	9
Unit II	**Case Studies in Marketing Management** Concept of Marketing-New Product Development-Pricing Strategy-Product Promotion-Sales Management	9
Unit III	**Case Studies in Human Resources Management** Training and Development- Performance Appraisal-Leadership-Motivation-Industrial Relation.	9
Unit IV	**Case Studies in Financial Management** Working Capital-Dividend Policies-Capital Structure-Budgeting.	9
Unit V	**Case Studies in Costing** Production and Material Management - Production Techniques – Material Management - Cost Management - Case studies related to Transport Management	9
	Total Contact Hrs	**45**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

24UCO618

Text Book

1. Sherlakar.(2020) Case Studies in Marketing, S.Chand & Co, New Delhi .

Reference Books

1. Renuka.V (2020), Case Anlyasis on Management.Margham Publications, Chennai.
2. Nair and Latha Nair (2020), Personnel Management and Industrial Relations, S. Chand & Co, New Delhi.
3. Ellet William, (2020), The case study, Harvard Business Review Press.

Course Designed by	Head of the Department	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Dr.P.Bruntha Dr.N.Giri	Name: Dr.P.Bruntha Signature:	Name:(Mr.K.Srinivasan) Signature:

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K. SRINIVASAN,
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Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	24UCO6S1			Title	Batch:	2024– 2027
Lecture Hrs./Week or Practical Hrs./Week	02	Tutorial Hrs./Sem.	-	INTRODUCTION TO INDUSTRY 4.0	Semester:	VI
					Credits:	2

Course Objective

The objective is to enable the students to gain in-depth knowledge in introduction to Industry 4.0.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Define the students in introduction to industrial internet (Industry 4.0)	*K1
CO2	Outline the various systems of artificial intelligence.	*K2
CO3	Apply the technologies enhancing productivity, improving customer service.	*K3
CO4	Analyse the value of supply chains in industry.	*K4
CO5	Explain the knowledge of modern method and techniques of planning designing and dimensioning.	*K5

Mapping

PO /PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	M	H	M	H	M	H	H	H	H
CO2	H	H	H	H	M	M	H	H	H	H
CO3	H	H	H	H	M	M	H	H	H	H
CO4	M	M	H	M	H	H	H	H	H	H
CO5	M	H	H	M	H	H	H	H	H	H

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	**Industry 4.0** Reasons for Adopting Industry 4.0 - Definition – Goals and Design Principles - Technologies of Industry 4.0 – Big Data – Artificial Intelligence (AI) – Industrial Internet of Things - Cyber Security – Cloud – Augmented Reality.	6
Unit II	**Artificial Intelligence** Artificial Intelligence (AI) – Meaning - Scope - The AI - Environment - Societal Influences of AI - Application of AI.	6
Unit III	**Big Data and IoT** Big Data- Definitions - Essential of Big Data in Industry 4.0 - Big Data Merits - Big Data Components - Big Data Characteristics - Big Data Applications - Big Data Use cases - Big Data for Industry. Internet of Things (IoT): Introduction to IoT - Architecture of IoT - Technologies for IoT - Applications of IoT.	6
Unit IV	**Applications and Tools of Industry 4.0** Applications of IoT – Manufacturing – Healthcare – Education – Aerospace and Defense – Agriculture – Transportation and Logistics. Tools for Artificial Intelligence - Big Data and Data Analytics.	6
Unit V	**Jobs 2030** Industry 4.0 – Education 4.0 – Curriculum 4.0 – Faculty 4.0 – Jobs 2030 - Framework for aligning Education with Industry 4.0.	6
	Total Contact Hrs	**30**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task

24UCO6S1

Text Book

1. Kaliraj.P, Devi. T, (2020), Higher Education for Industry 4.0 and Transformation to Education 5.0. Auerbach Publications.

Reference Books

1. Alasdair Gilchrist, Industry 4.0: the industrial internet of things, 2019, Publisher: A press 901 Grayson StreetSuite 204 Berkely, CA United States.
2. Alasdair Gilchrist (2019), Industry 4.0: The Industrial Internet of Things, Apress. Pune.
3. Narendra Jadhav (2019), New - Age Technology and Industrial Revolution 4.0, Konark Publishers Pvt Ltd, New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Dr.P.Bruntha Dr. N.Giri	Name: Dr.P.Bruntha Signature:	Name:(Mr.K.Srinivasan) Signature:

Dr. P. BRUNTHA, M.Com.,M.Phil.,Ph.D.,MBA (HR)
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NGM College (Autonomous)
Pollachi - 642 001.

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	24UCO6S2			Title	Batch:	2024– 2027
					Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	02	Tutorial Hrs./Sem.	-	INTELLECTUAL PROPERTY RIGHTS (IPRS)	Credits:	2

Course Objective

It aims to provide basic knowledge on Intellectual Property Rights followed in our country.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recall the IPR concepts in India.	*K1
CO2	Understand various procedures for IPR in India.	*K2
CO3	Develops procedural knowledge to Legal System and solving the problem relating to intellectual property rights.	*K3
CO4	Analyse pros and cons of IPR.	*K4
CO5	Evaluate the legal management of IPR in real life practice.	*K5

Mapping

PO /PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	M	M	M	H	M	H	H	H	M
CO2	M	M	M	M	M	M	L	M	M	M
CO3	M	M	M	H	M	M	M	M	M	H
CO4	M	M	M	M	M	H	M	M	M	L
CO5	M	M	M	M	M	M	M	M	M	M

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	**Overview of Intellectual Property** Need for IPR- IPR in India and abroad- importance of IPR.	6
Unit II	**Patents** Patent Document- Granting of Patent- Rights of Patent- Drafting and Filing of Patent.	6
Unit III	**Copy Right** Meaning- Coverage Protection of Copy Right- Other Related Rights- Distinguish Between Rights and Copy Rights.	6
Unit IV	**Trade Marks** Meaning- Rights- Kinds of Signs- Types of Trademark- Functions- Well Know Marks.	6
Unit V	**Unfair competitions** Meaning- Relationship between Unfair and Intellectual Property Laws- Merits and Demerits of Unfair Competition.	6
	Total Contact Hrs	**30**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

Text Book

24UCO6S2

1. Sople Vinod.V, (2018) Managing Intellectual Property by (Prentice hall of India Pvt.Ltd), 2006, New Delhi.

Reference Books

1. Primer, R. Anita Rao and Bhanoji Rao, (2017) Intellectual Property Rights, Lastain Book Company, Chennai.
2. Derek Bosworth and Elizabeth Webster, (2016) The Management of Intellectual Property,Edward Elgar Publishing Ltd, New Delhi.
3. Ahuja V.K (2017), Law Relating to Intellectual Property Rights, Lexis Nexis, Chennai.

Course Designed by	Head of the Department	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Dr.S.Shanmuga priya Dr.N.Giri	Name:Dr.P.Bruntha Signature:	Name:(Mr.K.Srinivasan) Signature:

Dr. P. BRUNTHA, M.Com.,M.Phil.,Ph.D.,MBA (HR)
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NGM College (Autonomous)
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Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (Aided & Self -Financing)	
Course Code:	24UCO6AL			Title	Batch:	2024– 2027
				ADVERTISEMENT AND SALES PROMOTION	Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week		Tutorial Hrs./Sem.	-		Credits:	3** Credit

Course Objective

To provide knowledge on Advertising and sales promotion.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Keep in mind the communication objectives behind advertisement and promotion.	*K1
CO2	Point out the advertising and promotion strategies and tactics utilized by Communicating agencies.	*K2
CO3	Implement skills in selecting and integrating element to create effective Communication campaigns.	*K3
CO4	Analyze current and past advertising and promotion campaigns.	*K4
CO5	Evaluate the steps involved in sales force management.	*K5

Mapping

PO / PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	M	H	H	M	L	L	H	M	H
CO2	M	H	M	M	M	H	M	M	H	M
CO3	M	M	M	H	M	M	M	M	M	H
CO4	M	M	H	M	M	M	M	H	H	M
CO5	M	M	M	H	H	M	H	M	M	M

H- High; M-Medium; L-Low

Units	Content
Unit I	**Advertising** Advertising- Meaning – Definition –Objectives – Advertisement Copy – Clarification of copy – Advertising Media – Kinds of Media.
Unit II	**Advertising Agencies** Advertising Agencies- Definition – Functions – Organization of Advertising Department – Advertising Layout – Meaning – Function of Advertising Layout –Different Types of Layout.
Unit III	**Elements of Advertising** Basic elements of Advertising- Print Production – Methods of Printing – Print Production Process – Broadcast vs. Print Production – Television Production –Radio Production.
Unit IV	**Advertising Campaign** Advertising Campaign – Campaign Planning – Media Planning – Scheduling the Message – Advertising budget– Methods.
Unit V	**Sales Promotion** Sales Promotion - Meaning – Methods – Sales Promotion Planning – Salesmanship and Sales Promotion – After Sales Service.
	Total Contact Hrs -

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

Text Book

24UCO6AL

1. Pillai. R.S.N & Bagavathi (2018), Modern Marketing Principles and Practices, S. Chand & Co Pvt. Ltd., New Delhi.

Reference Books

1. Philip Kotler (2018), Principles of Marketing, Prentice Hall of India, New Delhi.
2. Pingali Venugopal (2017),Marketing Management, Edition-1, SAGE Publication, New Delhi.
3. Pillai R. S. N, (2018), Marketing Management, S Chand & Co Ltd, New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Dr.P.V.Nandhini P.V.Nandh Dr.N.Giri N. Giri	Name: Dr.P.Bruntha Signature:	Name:(Mr.K.Srinivasan) Signature:

Dr. P. BRUNTHA, M.Com.,M.Phil.,Ph.D.,MBA.(HM)
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Programme Code:	BA			Programme Title:	Bachelor of Economics	
Course Code:	24UEO1A1			Title	Batch:	2024- 2027
					Semester:	I
Lecture Hrs./Week	06	Tutorial Hrs./ Sem.	-	BUSINESS ACCOUNTING	Credits:	05

Course Objective

To introduce the students to basics of Accounting Techniques.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recollect the basic concepts, conventions, methods and techniques underlying the accounting practices.	*K1
CO2	Get the idea for describing and presenting financial statements in accordance with generally accepted accounting principles.	*K2
CO3	Apply students demonstrate skills in critical-thinking and problem-solving	*K3
CO4	Support the students for the preparation of various accounting statements	*K4
CO5	Evaluate conceptual knowledge of the financial accounting and to impart skills for Recording various kinds of business transactions.	*K5

Mapping

PO /PSO CO	PO 1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	H	M	H	H
CO2	H	H	H	H	M	H	H	H	H	M
CO3	H	H	M	H	H	M	H	H	H	H
CO4	M	H	H	M	H	H	H	H	H	H
CO5	H	M	H	H	H	H	H	H	H	M

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit-1	**Accounting** Accounting- Definition- Concepts-Conventions- Journal- Ledger-Preparation of Trial Balance.	18
Unit-2	**Final Accounts** Preparation of Final Accounts of a Sole Trader (with Simple adjustments).	18
Unit-3	**Depreciation** Depreciation- Meaning- Definition- Causes, Methods of Depreciation-Straight Line Mod- Written Down Value Method.	18
Unit-4	**Cost Accounting** Cost Accounting- Definition-Objectives-Advantages and Disadvantages-Element of Cost-Cost Sheet.	18
Unit-5	**Management Accounting** Management Accounting for Business Decisions- Nature and Scope- Budgetary Control- Cash Budget-Flexible Budget.	18
Total Contact Hrs		**90**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task

24UEO1A1

Distribution of Marks: 20% Theory and 80% Problems

Text Book

1. Radha.V revised edition (2019), Financial Accounting, Prasanna Publishers and Distributors, New Delhi.

Reference Books

1. Jain and Narang (2019), Financial Accounting, Kalyani Publishers, Chennai.
2. Vinayakam, N and Charumathi,B. (2019), Financial Accounting,Sultan Chand and Sons, New Delhi.
3. Gupta, R.L and Radhaswamy,M. (2019), Financial Accounts, Theory Methods and Applications,13th Revised Edition, Sultan Chand and Sons, New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Dr.R.Manikandan	Name: Dr.P.Buntha Signature:	Name:(Mr.K.Srinivasan) Signature:

Dr. P. BRUNTHA, M.Com.,M.Phil.,Ph.D.,MBA (HR)
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Programme Code:	B.SC (CS)			Programme Title:	Computer Science Aided / Self Financing	
Course Code:	24UCS4A1			Title	Batch:	2024– 2027
				ACCOUNTANCY FOR DECISION MAKING	Semester:	IV
Lecture Hrs./Week or Practical Hrs./Week	04	Tutorial Hrs./Sem.	-		Credits:	3

Course Objective

To enlighten the students on the basics of Accountancy

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Provide the knowledge of accounting theory based on conceptual framework of accounting.	*K1
CO2	Enable students to understand the concept of accounting.	*K2
CO3	Impart knowledge accounting in decision making.	*K3
CO4	Analyze and interpret accounting related transactions in accordance with accounting theory.	*K4
CO5	Summarise ratio analysis and fund flow statement	*K5

Mapping

PO /PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	H	H	H	L	H	H	H	H
CO2	H	H	H	M	H	M	H	H	H	H
CO3	H	H	H	H	H	H	H	M	H	M
CO4	H	H	M	H	M	H	H	M	M	H
CO5	H	M	H	M	H	M	M	M	H	H

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	**Financial Accounting** Accounting- Meaning - Definition– Concepts – Conventions – Journal – Ledger – Trial Balance.	12
Unit II	**Subsidiary Books and Final Accounts** Subsidiary Books – Purchase Book and Sales Book – Purchase Returns and Sales Returns Book – Cash Book – Single Column- Double Column- - Preparation of Final Accounts with Simple Adjustment.	12
Unit III	**Cost Accounting** Meaning – Definition- Objectives - Elements of Cost – Cost Sheet –Meaning – Definition - Methods of Stock Valuation – FIFO - LIFO – Simple Average Method.	12
Unit IV	**Management Accounting** Meaning -Definition- Objectives of Management Accounting – Budgetary Control – Cash Budget –Flexible Budget– Material Budget (Simple problems)	12
Unit V	**Cash Flow Statement** Cash Flow Analysis – Meaning- Classification of Cash Flows – Cash Flows from Operating activities – Cash Flow from investing activities – Cash flow from Financing activities – Procedure for preparing cash flow statement. (Simple problems only)	12
	Total Contact Hrs	**60**

Pedagogy and Assessment Methods:

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

Distribution of Marks: 20 % Theory & 80 % Problems

24UCS4A1

Text Book

1. Sharma. K, Shashi.K.Gupta. (2020), Management Accounting, Kalyani Publishers, New Delhi.

Reference Books

1. Jain. S.P and Narang. K.L. (2020) Cost Accounting, Kalyan Publishers, New Delhi.
2. Gupta K.L. (2020), Accountancy for Managerial Decisions, Sahitya Bhawan, Publications. New Delhi.
3. Shukla. M.C and Grewal. T.S and Gupta. S.L.(2020), Advanced Accountancy, S.Chand and Co, New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Dr.T.S.Kavitha	Name: **Dr.P.Bruntha** Signature:	Name:**(Mr.K.Srinivasan)** Signature:

Dr. P. BRUNTHA, M.Com.,M.Phil.,Ph.D.,MBA(HR)
Associate Professor & Head
PG and Research Department of Commerce
NGM College, Pollachi - 642 001.

K. SRINIVASAN, M.C.A.,
Controller of Examinations
NGM College (Autonomous)
POLLACHI - 642 001.

K. SRINIVASAN, M.C.A.,
Co-ordinator
Curriculum Development Cell (CDC)
NGM College (Autonomous)
Pollachi - 642 001.

Programme Code:	B.SC (CS)			Programme Title:	Computer Science Aided / Self Financing	
Course Code:	24UCS4A2			Title	Batch:	2024– 2027
					Semester:	IV
Lecture Hrs./Week or Practical Hrs./Week	04	Tutorial Hrs./Sem.	-	FINANCIAL ACCOUNTING	Credits:	3

Course Objective

To introduce the students to the basics of Financial Accounting.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recollect the basic concepts, conventions, methods and techniquesunderlying the accounting practices.	*K1
CO2	Interpret the idea for preparing and presenting financial statements in accordance with generally accepted accounting principles.	*K2
CO3	Describe the accounting Principles and Regulations in accordance with appropriate standard.	*K3
CO4	Evaluate conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.	*K4
CO5	Assess students' demonstrate skills in critical-thinking and problem-solving	*K5

Mapping

PO / PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	M	H	M	H	H	H	H	H
CO2	H	H	H	M	H	H	H	M	H	H
CO3	H	H	H	H	M	M	L	H	M	H
CO4	H	H	H	M	H	M	H	H	H	H
CO5	M	H	H	H	H	M	H	M	H	H

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	**Introduction** Accounting-Definition-Concepts-Conventions-Journal –Ledger- Preparation of Trial Balance –Subsidiary Books- Cash book, Purchase book, Sales book, Purchase return book, Sales return book.	12
Unit II	**Final Accounts** Final Accounts of Sole Trader with Simple Adjustments- Depreciation, prepaid expenses, outstanding expenses, interest on capital, Bad debts Provision	12
Unit III	**Single Entry** Single Entry- Meaning and Salient features- Statement of Affairs Method- Conversion Method.(with Simple adjustment problems)	12
Unit IV	**Branch Accounts** Branch Accounts-Meaning-Definition-Types of Branch Accounting- Dependent Branch-Stock and Debtors system.	12
Unit V	**Depreciation** Depreciation Accounting-Meaning-Definition - Straight Line and Diminishing Balance Method.	12
	Total Contact Hrs	**60**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

Distribution of Marks: 20 % Theory & 80 % Problems **24UCS4A2**

Text Book

1. Reddy. T.S and Moorthy, (2021), Financial Accounting, Margham Publications, Chennai.

Reference Books

1. Gupta. R.L and Radha. M. (2020), Advanced Accountancy, Sultan Chand and Sons, New Delhi.
2. Raman. B.S., (2021), Financial Accounting, United Publisher, Mangalore.
3. Narayanswamy.K , (2020) Financial Accounting, PHI Learning, New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Dr.N.Giri	Name: **Dr.P.Bruntha**	Name:**(Mr.K.Srinivasan)**
	Signature:	Signature:

Dr. P. BRUNTHA, M.Com.,M.Phil.,Ph.D.,MBA (HR)
Associate Professor & Head
PG and Research Department of Commerce
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Pollachi - 642 001.

PRIVATE RESOLUTION

Upon successful completion of courses from Swayam / NPTEL / UGC approved portal, which have durations of 30, 45, or 60 hours, students are eligible to receive 2, 3, or 4 credits respectively. These credits can be applied as a compensatory course in Part-IV (Except Environmental Studies) or as an Extra Credit course. Additionally, the completion of these courses can be reflected in the consolidated mark sheets for undergraduate and postgraduate programs.

NGM COLLEGE (AUTONOMOUS) POLLACHI

MINUTES OF THE 31ST MEETING OF THE ACADEMIC COUNCIL

The 31st Meeting of the Academic council was held on 18.06.2024 (Tuesday) at 2.30 p.m at the Board Room under the Chairmanship of Dr.R.Manicka chezian, Principal.The Chairman welcomed the University Nominees, expert Members of the Management Nominees and the Members of the Academic Council. He introduced and invited the new Members who were inducted in the Academic Council.

The Chairman reiterated that with regard to Curriculum design and development, it is to be ensured about the satisfaction of the stakeholders' expectation, especially the industry, to make the students more skilled and employable .He requested the Member Secretary Mr.K.Srinivasan to invite the HoDs of each department to present the syllabi and the scheme of Examinations.

Mr.K.Srinivasan, Member Secretary presented the power point explaining the entire Curriculum Design of the institution and the Credits and Marks for each course. He also exemplified the significance of the Choice Based Credit System and the salient features of Bloom's Taxonomy on Outcome Based Education.

When Dr.R.Sathishkumar, the University Nominee, invited Dr.S.Umapathy, Dean Research, to explain the Research activities, the latter replied that one minor and 2 major projects are to be done by the research scholar and a sum of Rs.25000 is paid for each staff for six months. Moreover the research scholar should publish at least 2 papers.

Mr.G.Muniasamy, Executive Director of Kumaraguru Institutions, explained that NGM College Management has offered abundant opportunities for the Members of the teaching faculty to claim their requirements for the laboratories. Moreover, he said that the Management is highly liberal to provide the Members of the teaching staff whatever they need to enrich the infra structure of the institution and the curriculum related aspects.

Dr.M.Punithavalli, University nominee, made a few suggestions to include some of the fundamental computer courses such as DFS, N/W and OS in the computer science programme. She also suggested that all the departments should publish Newsletters at the end of each semester by incorporating the students' achievements and the departments' activities and accomplishments. Some of the concepts such as C/C++ and C with Data structure are to be included to enrich the domain knowledge of the students .

Mr.K.Srjnivasan, Co-ordinator for Curriculum Development Cell, exemplified the Curriculam Structure of all UG & PG Programmes

The meeting concluded with the vote of thanks by Dr.V.Inthumathi, HoD of Mathematics

NGM COLLEGE (AUTONOMOUS) POLLACHI

Office of the Controller of Examinations

Graduate Pass Percentage - May - 2024

UG Programmes (Aided)

S. No.	Programme Name	No. of students appeared	No. of students Passed	Percentage
1	B.Sc. - Mathematics	43	37	86.0%
2	B.Sc. - Physics	24	22	91.7%
3	B.Sc. - Chemistry	45	33	73.3%
4	B.Sc. - Botany	13	10	76.9%
5	B.Sc. - Zoology	27	23	85.2%
6	B.Sc. - Computer Science	49	46	93.9%
7	B.A. - History	46	33	71.7%
8	B.A. - Economics	46	39	84.8%
9	B.A. - English Literature	55	51	92.7%
10	B.Com (Aided)	60	60	100.0%
	Total	408	354	86.8%

UG Programmes (S.F)

S. No.	Programme Name	No. of students Appeared	No. of students Passed	Percentage
11	B.Com	80	79	98.8%
12	B.Sc. - Computer Science	108	108	100.0%
13	B.B.A	57	57	100.0%
14	B.C.A	117	114	97.4%
15	B.Com (Computer Applications)	172	170	98.8%
16	B.A. - Tamil Literature	30	29	96.7%
17	B.Sc. - Information Technology	51	51	100.0%
18	B.Com (E-Commerce)	56	56	100.0%
19	B.Com (Finance)	46	45	97.8%
20	B.Sc. - Computer Technology	33	33	100.0%
21	B.Com (Banking & Insurance)	31	30	96.8%
22	B.Com (Professional Accounting)	60	60	100.0%
23	B.Com (Business Process Services)	22	22	100.0%
24	B.Com - International Business	26	26	100.0%
	Total	889	880	99.0%

PG Programmes (Aided & S.F)

S. No.	Programme Name	No. of students appeared	No. of students Passed	Percentage
25	M.Sc. - Mathematics	25	19	76.0%
26	M.Sc. - Physics	20	20	100.0%
27	M.Com	38	38	100.0%
28	M.A. - English Literature	22	22	100.0%
29	M.A. - Tamil Literature	19	19	100.0%
30	M.Com - International Business	22	22	100.0%
31	M.S.W.	34	33	97.1%
32	M.Sc. - Computer Science	24	24	100.0%
33	M.Com (Computer Applications)	32	32	100.0%
34	M.Sc. - Chemistry	20	20	100.0%
35	M.Sc. - Botany	10	10	100.0%
	Total	266	259	97%
	Overall UG & PG	1563	1493	96%

CONTROLLER OF EXAMINATIONS



"A College is a temple of wisdom, seed bed of character, model of discipline, training ground of democracy and a nursery of great hearts, strong mind, true faith and willing hands. Hence, education has a pivotal role in harvesting the available resources to contribute to the prosperity of the nation"

- Arutchelvar Dr. N. Mahalingam

Holistic Education for the wholesome development of Human personality for the overall well-being of the Humanity as a whole.

Dr. B. K. Krishnaraj Vanavarayar
President

Ratification of B.COM Syllabus

Batch 2024-2027

Nallamuthu Gounder Mahalingam College (Autonomous)

Accredited with A++ Grade (4th Cycle) by NAAC

An ISO 9001 : 2015 Certified Institution

Affiliated to Bharathiar University, Coimbatore.

POLLACHI - 642 001.

ACME

Association of Commerce & Management Experts

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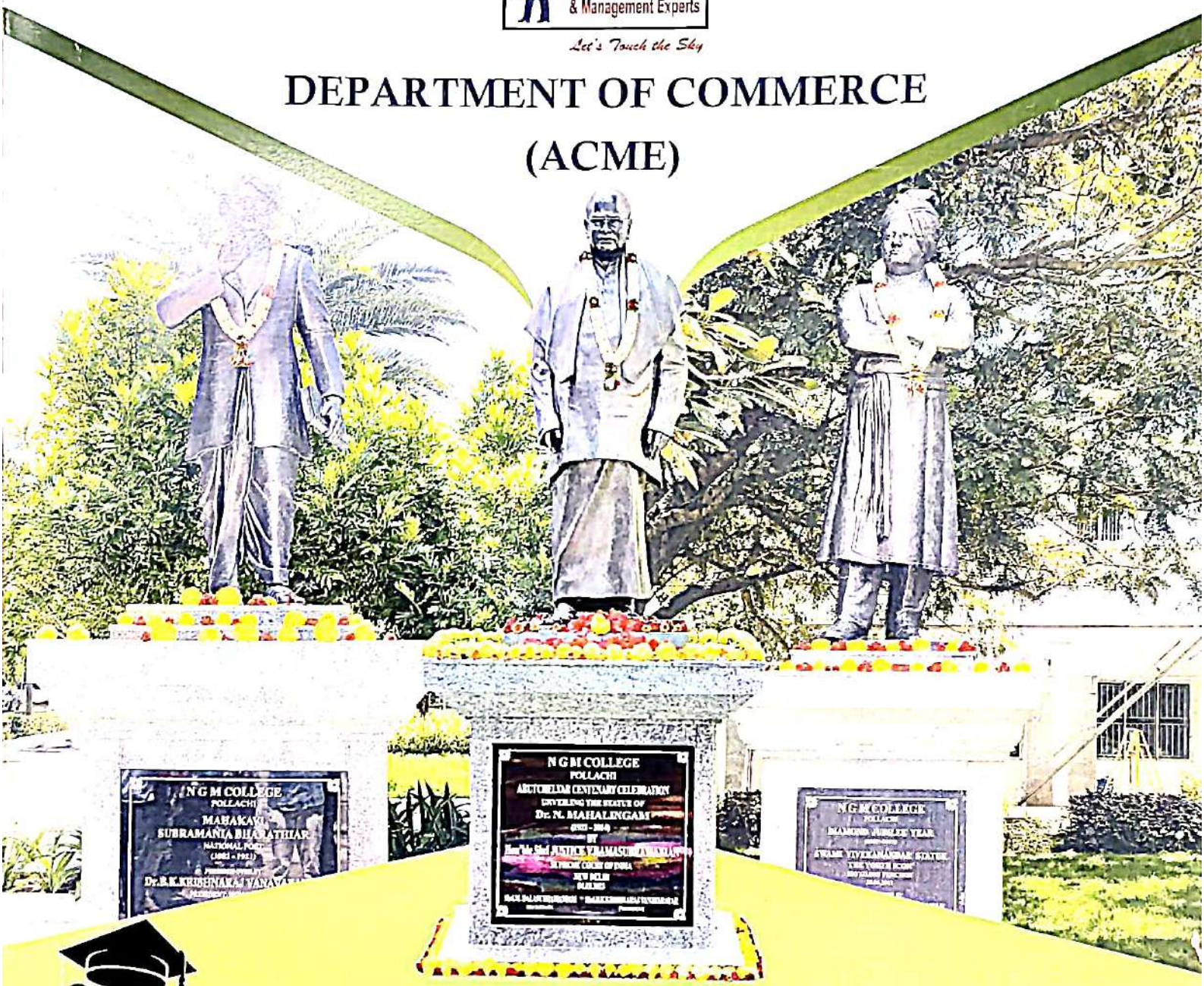
DEPARTMENT OF COMMERCE

(ACME)



Ranked in the 101-150 Rank Band among all the Colleges in India by MHRD - NIRF 2024

ACADEMIC COUNCIL MEETING

EMPOWER THE YOUTH TO ENRICH THE NATION

28.03.2025

Ratification of the syllabus for the Regulation (2024–2027) has been carried out, with modifications made to the contents of the following courses

	Course Code and Title Removed	Course Code and Title Introduced	Reason
	24UCO3A2 – E- filing of Income Return	24UCO3A2 – Programming Lab in Accounting and Inventory Management	The course **24UCO3A2 – E-Filing of Income Tax Return** has been shifted from the **Third Semester** to the **Fourth Semester** with a new course code, **24UCO411 – E-Filing of Income Tax Return**, and updated content across all five units of the syllabus. This change has been made to the students undergoing the **MSME MoU Course** and also based on the recommendations of Subject Experts in the **Board of Studies**.
	24UCO411 – Programming Lab in Accounting and Inventory Management	24UCO411– E- filing of Income Return	The course **24UCO411 – Programming Lab in Accounting and Inventory Management** has been shifted from the **Fourth Semester** to the **Third Semester** with the new code **24UCO3A2 – Programming Lab in Accounting and Inventory Management**, due to students undergoing the **MSME MoU Course** and also based on the recommendations of Subject Experts in the **Board of Studies**.
V	**DSE-I**: 24UCO5E1-FinancialServices/ 24UCO5E2-Modern Marketing	**DSE-I**: 24UCO5E1-Modern Marketing / 24UCO5E2-Service Marketing and Customer Relationship Marketing / 24UCO5E3-BusinessEthics	**The subject 24UCO5E1 - Financial Services** has been shifted from the **Fifth Semester** to the **Sixth Semester** under **DSE-III** with the new code **24UCO6E8 - Financial Services**, due to the introduction of an additional option in the Finance specialization. **The subject 24UCO5E2 - Modern Marketing** has been retained under **DSE-I** with a revised code **24UCO5E1 - Modern Marketing**. In addition to the above changes, the subjects **24UCO6E4 - Service Marketing and Customer Relationship Marketing** (under DSE-II) and **24UCO6E6 - Business Ethics** (under DSE-III) have been shifted from the **Sixth Semester** to the **Fifth Semester** under **DSE-I**, with new codes: • **24UCO5E2 - Service Marketing and Customer Relationship Marketing** • **24UCO5E3 - Business Ethics** This restructuring is due to the introduction of an additional option in the Marketing specialization and also based on the recommendations of University Nominee in the **Board of Studies**.

VI	**DSE–II:** 24UCO6E3-FinancialManagement/ 24UCO6E4-Service Marketing and Customer Relationship Marketing	**DSE–II:**24UCO6E4-Human Resource Management / 24UCO6E5-Organisational Behavior / 24UCO6E6-Human Resource Analytics	The subject **24UCO6E3 - Financial Management** has been shifted from **DSE-II** to **DSE-III** with the new code **24UCO6E9 - Financial Management.** Due to the introduction of the **Human Resources specialization** under **DSE-II**, the following new subjects have been introduced: • **24UCO6E4-Human Resource Management** • **24UCO6E5 - Organisational Behavior** • **24UCO6E6-Human Resource Analytics** Based on the recommendations of University Nominee in the **Board of Studies.**
VI	**DSE–III:**24UCO6E5-FinancialMarkets/ 24UCO6E6-BusinessEthics	**DSE–III:**24UCO6E7-FinancialMarkets and Institutions / 24UCO6E8- Financial Services / 24UCO6E9-FinancialManagement	The subject **24UCO6E5 - Financial Markets** has been removed and replaced with a new paper titled **24UCO6E7 - Financial Markets and Institutions.** The subject **24UCO5E1 - Financial Services** has been shifted from the **Fifth Semester** to the **Sixth Semester** with the new code **24UCO6E8 - Financial Services.** Similarly, **24UCO6E3 - Financial Management** has been shifted from **DSE-II** to **DSE-III** with the new code **24UCO6E9 - Financial Management**, due to the introduction of an additional option in the Finance specialization and also based on the recommendations of University Nominee in the **Board of Studies.**
VI	**CCXVII:**24UCO617-Entrepreneurial Development	**CCXVII:**24UCO617-IntroductiontoIndustry 4.0	The course **24UCO617 – Entrepreneurial Development** has been removed from the core paper category and reclassified as a **Skill-Based Elective** with the new course code **24UCO6S1**. In its place, a new core paper titled **24UCO617 – Introduction to Industry 4.0** has been introduced, featuring a modified syllabus and also based on the recommendations of Industrial Expert in the **Board of Studies.**
VI	**SEC IV:Naan Mudhalvan:** 24UCO6S1-Introduction to Industry 4.0	**SEC IV:Naan Mudhalvan:** 24UCO6S1-Entrepreneurial Development	The course **24UCO6S1 – Introduction to Industry 4.0** has been removed from the **Naan Mudhalvan Skill-Based Elective** subject and reclassified as a **Core Paper.** In its place, **24UCO6S1 – Entrepreneurial Development** has been introduced as a **Naan Mudhalvan Skill-Based Elective**, featuring a modified syllabus and also based on the recommendations of Industrial Expert in the **Board of Studies.**

SEMESTER - III

Part	Subject Code	Title of the Paper	Hrs. / Week		Hrs. / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
I	24UTL3C3	Tamil Paper- III	3	-	-	3	25	75	100	3
	24UHN3C3	Hindi Paper- III								
	24UFR3C3	French Paper- III								
II	24UEN3C3	Communication Skills – III	3	-	-	3	25	75	100	3
III	24UCO305	CCV: Corporate Accounting - I	5			3	25	75	100	5
	24UCO306	**CC VI:** Income Tax Law and Practice	6			3	25	75	100	5
	24UCO307	**CC VII:** Company Law	4			3	25	75	100	3
	24UCO308	**CC VIII:** : Banking and Insurance	4			3	25	75	100	3
	24UCO3A1 / 24UCO3A2	**GE IV – Allied Lab II: Programming Lab in Advanced Excel/ Programming Lab in Accounting and Inventory Management**		**2**			**20**	**30**	**50**	**2**
IV	24UCO3N1/ 24UCO3N2	**Non-Major Elective I:** Practical Banking / Fundamentals of Accounting	2			**2**	-	50	50	2
	24HEC303	Human Excellence Paper: Professional Values & SKY Yoga Practice - III	1			2	20	30	50	1
V		Extension Activities -Annexure I	-	-	-	-	-	-	-	-
EC	24CMM302	Manaiyiyal Mahathuvam - II	(15Hrs)			2	-	(50)	(50)	Grade
	24CUB302	Uzhavu Bharatham– II	(15Hrs)			2	-	(50)	(50)	Grade
	24UCO3VA	**VAC I: Indian Knowledge System:** E-Governance / Introduction to Research	(30 Hrs) (30Hrs)							2** 2**
		Total	**30**				**190**	**560**	**750**	**27**

EC – Extra Credit Course / Certificate Course / Co-scholastic Course / Job Oriented Course
CC – Core Course; GE – Generic Elective; VAC-Department Specific Value-Added Course;
**Extra Credits;

SEMESTER - IV

Part	Subject Code	Title of the Paper	Hrs. / Week		Hrs. / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
I	24UTL4C4	Tamil Paper - IV	3	-	-	3	25	75	100	3
	24UHN4C4	Hindi Paper - IV								
	24UFR4C4	French Paper-IV								
II	24UEN4C4	Communication Skills – IV	3	-	-	3	25	75	100	3
III	24UCO409	**CC XI:** Corporate Accounting-II	6			3	25	75	100	4
	24UCO410	**CC X:** Goods and Services Tax & Customs Law	5			3	25	75	100	3
	24UCO411	**CC XI - Lab I: : Programming Lab in E- filing of Income Return**		**2**		3	**20**	**30**	**50**	1
	24UCO4A1 / 24UCO4A2	**GE V – Allied:** Business Mathematics and Statistics / Elements of Operation Research	6			3	25	75	100	5
	24UCO4S1/ 24UAP4S1	**SEC II: Naan Mudhalvan:** Mutual Fund Foundation / Quantitative Aptitude	2			2	12	38	50	2
IV	24UCO4N1/ 24UCO4N2	**Non-Major Elective II:** Consumer Affairs / Fundamentals of Marketing	2			2	-	50	50	2
	24HEC404	Human Excellence Paper: Social Values & SKY Yoga Practice -IV	1			2	20	30	50	1
V		Extension Activities -Annexure I	-	-	-	-	-	50	50	1
EC	24CMM403	Manaiyiyal Mahathuvam-III	(15Hrs)			2	-	(50)	(50)	Grade
	24CUB403	Uzhavu Bharatham– III	(15Hrs)			2	-	(50)	(50)	Grade
	24UCO4VA	VAC II: Consumer Protection, Waste Management, Impact on Environment and RTI Act/ New Product Development	(45 Hrs) (30Hrs)							3** 2**
Total			**30**				**177**	**573**	**750**	**25**

EC – Extra Credit Course / Certificate Course / Co-scholastic Course / Job Oriented Course

CC – Core Course; GE – Generic Elective; SEC – Skill Enhancement Course; VAC-Department Specific Value Added Course;

**Extra Credits;

SEMESTER - V

Part	Subject Code	Title of the Paper	Hrs. / Week		Hrs. / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
III	24UCO512	**CC XII**: Cost Accounting	6		8	3	25	75	100	5
	24UCO513	**CCXIII**: Principles and Practices of Auditing	5			3	25	75	100	3
	24UCO5E1/ 24UCO5E2 / 24UCO5E3	**DSE-I :Modern Marketing / Service Marketing and Customer Relationship Marketing / Business Ethics**	6			3	25	75	100	5
	24UCO514	CC XIV: E-Commerce and Information Security	6			3	25	75	100	3
	24UCO515	CC XV: Internship					20	30	50	2
	24UCO5S1/ 24UCO5S2	**SEC III**: Business Communication / Export Trade Procedures	6			3	25	75	100	3
IV	24HEC505	Human Excellence: National Values & SKY Yoga Practice-V	1			2	20	30	50	1
	24CSD501	Soft Skills Development – I	-		-	-	-	-	-	Grade
EC	24GKL501	General Awareness - Self Study	SS		-	2	-	(50)	(50)	Grade
	24UCO5AL	**Advanced Learner Course (ALC) –I** (Optional)-Self Study: Introduction to Foreign Trade	SS					(100)	(100)	Credits **
Total			**30**				**165**	**435**	**600**	**22**

Discipline Specific Elective (DSE) – I

24UCO5E1 - Modern Marketing , 24UCO5E2 - Service Marketing and CustomerRelationship Marketing / 24UCO5E3 - Business Ethics

EC – Extra Credit Course / Certificate Course / Co-scholastic Course / Job Oriented Course

CC – Core Course; DSE – Discipline-Specific Elective; SEC – Skill Enhancement Course

ALC- Advanced Learner Course (Optional)

**Extra Credits – Based on course content maximum of 4 credits;

SEMESTER - VI

Part	Subject Code	Title of the Paper	Hrs. / Week		Hrs. / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credit
			L	P	T		Internal	External		
III	24UCO616	**CC XVI** : Management Accounting	6			3	25	75	100	4
	24UCO6E4/ 24UCO6E5 / 24UCO6E6	**DSE–II: Human Resource Management / Organisational Behavior / Human Resource Analytics**	6			3	25	75	100	5
	24UCO6E7 / 24UCO6E8 / 24UCO6E9	**DSE–III: Financial Markets and Institutions / Financial Services / Financial Management**	6			3	25	75	100	5
	24UCO617	**CC XVII: Introduction to Industry 4.0**	6			3	25	75	100	3
	24UCO618	**CC XVIII**: Case Analysis	3			2	20	30	50	2
	24UCO6S1/ 24UCO6S2	**SEC IV: Naan Mudhalvan: Entrepreneurial Development** / Intellectual Property Rights	2			2	12	38	50	2
IV	24HEC606	Human Excellence Paper :Global Values & SKY Yoga Practice- VI	1			2	20	30	50	1
EC	24CSD602	Soft Skills Development–II	-		-	-	-	-	-	Grade
	24UCO6AL	**Advanced Learner Course (ALC) –II** (Optional)-Self Study: Advertisement and sales promotion	SS					(100)	(100)	(3**)
			30				152	398	550	22
		Grand Total							3900	140

Discipline Specific Elective (DSE) – II	**Discipline Specific Elective (DSE) – III**
24UCO6E4: Human Resource Management / 24UCO6E5: Organisational Behavior / 24UCO6E6: Human Resource Analytics	24UCO6E7: Financial Markets and Institutions / 24UCO6E8: Financial Services 24UCO6E9 : Financial Management

EC – Extra Credit Course / Certificate Course / Co-scholastic Course / Job Oriented Course
CC – Core Course; DSE – Discipline-Specific Elective; SEC – Skill Enhancement Course
ALC- Advanced Learner Course (Optional)
** Extra Credits – Based on course content maximum of 4 credits

List of Abbreviations:

CC	– Core Course
GE	– Generic Elective
AECC	–Ability Enhancement Compulsory Course
SEC	– Skill Enhancement Course
DSE	– Discipline-Specific Elective
VAC	–Value Added Course
ALC	– Advanced Learner Course

Grand Total = 3900; Total Credits = 140

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	24UCO3A2			Title	Batch:	2024– 2027
Lecture Hrs./Weekor Practical Hrs./Week	02	Tutorial Hrs./Sem.	-	PROGRAMMING LAB IN ACCOUNTING AND INVENTORY MANAGEMENT	Semester:	III
					Credits:	2

Course Objective

To create practical knowledge in accounting aspect

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Describe the basic accounting concepts.	*K1
CO2	Get the idea about tally accounting software from the business perspective.	*K2
CO3	Possess required skill and can also be employed as tally data entry operator.	*K3
CO4	Analyze the applications of technology in preparing the final accounts.	*K4
CO5	Evaluate the basic rules and tricks to drill the transaction.	*K5

Mapping

PO / PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	M	H	M	H	M	H	H	H	H
CO2	H	H	H	H	M	M	H	H	H	H
CO3	H	H	H	H	M	M	H	H	H	H
CO4	M	M	H	M	H	H	H	H	H	H
CO5	M	H	H	H	H	H	H	H	H	H

H-High; M-Medium; L-Low

Exercises	Content	Hrs
	LIST OF PROGRAMMES	
1	Company Creation and Alteration	
2	Creating and Displaying Ledger.	
3	Voucher Entries, Voucher Alteration and Deletion.	
4	Preparation of Trial Balance.	
5	Inventory Information- Stock Summary	
6	Inventory Information- Godown creation, Alteration and Godown summary	30
7	Final Accounts without Adjustments.	
8	Final Accounts with Adjustments.	
9	Ratio Analysis	
10	Bank- Reconciliation Statements.	
11	Cost Center and Cost Categories	
12	Bill wise Statement	
	Total Contact hrs./Semester	**30**

Pedagogy and Assessment Methods:

Seminar, Power Point Presentation, Chalk and talk, Quiz, Assignments, Group Task.

24UCO3A2

Text Books

1.Nadhani Asok K (2022), GST Accounting with Tally ERP 9, BPB publications, New Delhi.

Reference Books

1. Ajith Bhardwaj (2021) Accounting with Tally ERP 9. Independently Published.
2. Grewal, T.S. (2022), Double Entry Book Keeping – Financial Accounting, Sultan Chand & Sons, New Delhi.
3. Mehrotra.H.C., Agarwal. V.P., (2022), Goods and Services tax Sahitya Bhawan Publications, Agra.

Course Designed by	Head of the Department	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Dr.N.Bagyalakshmi Dr.P.V.Nandhini	Dr.P.Bruntha Dr. P. BRUNTHA, M.Com., M.Phil., B.L.,	Mr.K.Srinivasan K. SRINIVASAN, M.C.A., CDC Co-ordinator & Controller of Examinations NGM College (Autonomous) POLLACHI - 642 001.

Associate Professor & Head
PG and Research Department of Computer Science
NGM College, Pollachi - 642 001.

Programme Code:	B.COM			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	24UCO411			Title	Batch:	2024– 2027
Lecture Hrs./Week or Practical Hrs./Week	02	Tutorial Hrs./Sem.	-	PROGRAMMINGLAB IN E-FILING OF INCOME TAX RETURN	Semester:	V1
					Credits:	1

Course Objective

To enlighten the students on E -filing of Income Tax Return

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Identify the concepts of Income tax	*K1
CO2	Evaluate the types of Incomes and to know about various types of GST Returns and their filing.	*K2
CO3	Apply the Procedure for Registration of Pan Card Link with Aadhar.	*K3
CO4	Compute Income and deductions and tax liability.	*K4
CO5	Apply the provisions related to Returns, Refunds, Penalties and Offences.	*K5

Mapping

PO /PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	M	H	H	H	L	H	H	H	H
CO2	H	H	H	M	H	M	H	H	H	H
CO3	H	H	H	H	H	H	H	M	H	M
CO4	H	H	M	H	M	H	H	M	M	H
CO5	H	M	H	M	H	M	M	M	H	H

H- High; M-Medium; L-Low

Exercises	Contents	Hrs
1	**Introduction of E-Filing** 1) Meaning of E- Filing. 2) Difference between E - Filing and manual filing of returns. 3) Benefits and limitations of E – Filing. 4) Income Tax Forms and E-Filing Types.	
2	**Income Tax and e - Filing ITRs** 1) Basic terminology and Definitions. 2) Computation of Income under Various Heads. 3) Computation of total income and Tax Liability 4) Deductions available from Gross Total Income 5) Application for PAN card 6) Due date of filing of income tax return 7) Instructions for filing out form ITR1, ITR2, ITR3,ITR4, ITR5 & ITR6	**30**
3	**TDS, Advance Tax and e –filing of TDS Returns** 1) Introduction to TDS and its Provisions. 2) Provisions relating advance payment of tax. 3) Schedule for deposit of TDS. 4) Schedule for submission for TDS returns. 5) Prescribed forms for filing TDS returns.	
4	**GST Concepts and e - filing of GST Returns** 1) Introduction to GST and GSTIN. 2) Provisions relating to filing of GST returns. 3) Types of GST return form: GSTR1, GSTR3B & GSTR9 4) Conditions for Input tax Credit and Utilization. 5) Payment of Filing of GST.	
	Total Contact hrs	**30**

Pedagogy and Assessment Methods:

Seminar, Power Point Presentation, Quiz, Assignments, Group Task

Tool : MS Office – Excel and Internet for Access the Income Tax Portal

Text Book:

24UCO411

1. Mehrotra, HC (2024) Income-tax Law and Account, Current Edition Sahithya Bhavan Publisher, New Delhi.

Reference Books:

1. Ahuja, Girish, Gupta Ravi, (2024), GST & Customs Law.
2. Bansal, K.M, (2024), GST & Customs Lax, Taxmann Publications.
3. Singhania V.K. (2024), GST & Customs Lax, Taxmann Publications.

Distribution of Marks:

Paper	Maximum Marks	Marks for		Components for CIA		
		CIA	CEE	Tests	Observation Note	Record Note
Practical (Core / Elective)	50	20	30	10	05	05

Course Designed by	Head of the Department	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Dr.M.Chithirai Selvan Dr.N.Bagyalakshmi	Dr.P.Bruntha Dr. P. BRUNTHA, M.Com.,M.Phil.,Ph.D.,MBA (HR) Associate Professor & Head PG and Research Department of Commerce NGM College, Pollachi - 642 001.	Mr.K.Srinivasan K. SRINIVASAN, M.C.A., CDC Co-ordinator & Controller of Examinations NGM College (Autonomous) POLLACHI - 642 001.

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	24UCO5E1			Title	Batch:	2024– 2027
				MODERN MARKETING	Semester:	V
Lecture Hrs./Week or Practical Hrs./Week	06	Tutorial Hrs./Sem.	-		Credits:	5

Course Objective

To endow students with the knowledge of New Marketing ideas.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember the key concept and elements of marketing management.	*K1
CO2	Discuss an idea, how to implement marketing in Real life situation.	*K2
CO3	Deploy the role of marketing in a business context.	*K3
CO4	Analyze the global marketing environment and opportunities.	*K4
CO5	Evaluating an insight on the various marketing channels along with modern technology.	*K5

Mapping

PO /PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	H	M	M	M	H	H	M	H	H
CO2	H	H	H	H	M	H	H	H	M	M
CO3	M	M	H	M	H	H	M	M	M	M
CO4	H	M	M	M	L	H	M	M	M	M
CO5	M	M	H	H	H	H	H	M	M	M

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	**Marketing** Market – Marketing – Definition – Evolution – Classification – Objectives – Selling Vs Marketing – Modern Marketing Concept – Role of Marketing in Economic Development – Functions of Marketing – Standardization – Grading – Packaging – ISO Series and AGMARK–ISI.	18
Unit II	**Product and Price** Product – Features – Classification – New Product Planning and Development – Product. Life Cycle – Pricing: Definition – Objectives – Factors affecting Price Determination – Methods of Setting Price - Kinds of Pricing – Methods of Pricing.	18
Unit III	**Physical Distribution** Logistics- – Channel of Distribution – Wholesaler and Retailer: Sales Promotion –Need-Types – Sales Promotion Mix – Advertising – Publicity –Personal Selling.	18
Unit IV	**Buyer's Behavior** Need- types of consumer behavior- Buying Motives – types of Buying Motives – consumer buying decision process- factors influencing buyer Behavior- Market Segmentation – Need-methods of segmenting markets- Brand- Advantages and Disadvantages - Kinds of brands.	18
Unit V	**Recent Trends in Marketing** Strategic Marketing- key drivers – Green Marketing – Online Marketing –Tele Marketing – Rural Marketing- Public Relations Marketing-Blue Ocean Strategy – Relationship Marketing- Frugal and Grass Root Marketing - Experiential Marketing. Social Media Marketing	18
	Total Contact Hrs	90

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

24UCO5E1

Text Book

1. Pillai. R.S.N and Bagavathi (2023). Modern Marketing Principles and Practices, S. Chand & Co Pvt. Ltd.,New Delhi.

Reference Books

1. Philip Kotler (2020), Principles of Marketing, Prentice Hall of India, New Delhi.
2. Pingali Venugopal (2019),Marketing Management, SAGE Publication, New Delhi.
3. Govindarajan.M (2018), Modern Marketing Management, Narosa Publishing House, New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Dr.S.Shanmugapriya Dr.S.Kaleeswari	Dr.P.Bruntha	Mr.K.Srinivasan

Dr.P.BRUNTHA, M.Com., M.Phil., Ph.D., MBA (Fin.,)
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K. SRINIVASAN, M.C.A.,
CDC Co-ordinator & Controller of Examinations
NGM College (Autonomous)
POLLACHI - 642 001.

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	24UCO5E2			Title	Batch:	2024– 2027
Lecture Hrs./Week or Practical Hrs./Week	06	Tutorial Hrs./Sem.	-	SERVICE MARKETING AND CUSTOMER RELATIONSHIP MARKETING	Semester:	V
					Credits:	5

Course Objective

To equip the students with the knowledge of emerging trends in service marketing and customerrelationship marketing.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recollect the concepts of service marketing.	*K1
CO2	Demonstrate ability evaluating service design.	*K2
CO3	Identify the way in which marketing of services can be practically applied in service sector.	*K3
CO4	Analyse and investigate the aspects of CRM implementation or CRM Innovations in work related environment.	*K4
CO5	Evaluating CRM strategies by understanding customers' preferences for the long term sustainability of the organization.	*K5

Mapping

CO / PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	M	M	M	H	H	M	M	M	H
CO2	M	H	H	M	H	H	H	H	H	M
CO3	M	M	M	L	M	M	M	M	M	H
CO4	M	H	H	H	H	M	L	M	H	H
CO5	H	H	M	H	H	H	M	L	M	M

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	**Introduction to Service Marketing** Definition- Nature and Scope of Services – Unique Characteristics of Services – Service Sector – Consumer Expectations in Service Sector- Growth of Service Sector and Service Industries in India - Evolution of Service Marketing – Concept of Service Marketing– Challenges and Issues in Service Marketing.	18
Unit II	**Service Life Cycle and Design** Service Life Cycle - Service Blueprint – GAP'S Model of Service Quality – 7 P's of Services Marketing – Service Benchmarking - Service Segmentation – Targeting and Positioning – Service Marketing Triangle- Integrated Service Marketing Communication (IMC).	18
Unit III	**Marketing of Services** Overview of different Service Sectors: Marketing of Banking Services – Marketing in Insurance Sector – Marketing of Educational Services – Marketing of Tourism and Airlines – Marketing of Hospitality Service – Healthcare Marketing – Social Services by NGO's – Marketing of Online Services – Marketing of Professional Services –case studies.	18
Unit IV	**Customer Relationship Marketing** Evolution of Relationship Marketing – Concept and Growth of Relationship Marketing - Definition of CRM – Emerging CRM Practices – CRM Implementation – Customer Development Process – Customer Retention – Customer Retention Strategies – Concept of Life Time Customer – Customer Satisfaction – Measuring Customer Satisfaction – Cases of Customer Satisfaction.	18
Unit V	**Emerging Trend in CRM** E-CRM – Importance of E-CRM in Service Marketing – CRM- Changing perspective – Features of e- CRM – Technologies of E-CRM – Voice Portals – Virtual Customer Representative – Functional Components of CRM – Database Management – Challenges involved in Formulating and Implementing E-CRM Strategies –CRM Software.	18
	Total Contact Hrs	**90**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

Text Book **24UCO5E2**

1. Bhattacharjee C (2020), Service Marketing – Concepts, Planning and Implementation, Excel books, New Delhi.

Reference Books

1. Christropher H.Lovelock,Jochen Wirtz,(2020)Service Marketing, Pearson Education, New Delhi.
2. Alok Kumar Rai, (2020) Customer relationship Management: Concepts and Cases, Prentice Hallof India Pvt. Ltd., New Delhi.
3. Sugandhi R.K (2019) Customer relationship management, New Age International Publishers,New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Dr.S.Shanmugapriya Dr.T.S.Kavitha	Dr.P.Bruntha Dr. P. BRUNTHA, M.Com., M.Phil., Ph.D., MBA (HR) Associate Professor & Head PG and Research Department of Commerce NGM College, Pollachi - 642 001.	Mr.K.Srinivasan K. SRINIVASAN CDC Co-ordinator & Controller of Examinations NGM College (Autonomous) POLLACHI - 642 001.

Programme Code:	B.Com			**Programme Title:**	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	24UCO5E3			**Title**	**Batch:**	2024– 2027
					Semester:	V
Lecture Hrs./Week or Practical Hrs./Week	06	**Tutorial Hrs./Sem.**	-	**BUSINESS ETHICS**	**Credits:**	5

Course Objective

To understand and inculcate the practices of implementing ethics in all aspects of business.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Expand the knowledge of students on principles and theories of ethics in business.	*K1
CO2	Understand the ethical issues in financial services.	*K2
CO3	Acquainted with the ethics used in the field of Marketing and HRM.	*K3
CO4	Get knowledge about Ethical Issues in Financial Services Industry.	*K4
CO5	Predict the knowledge of Corporate Social Responsibility towards society and nature / environment.	*K5

Mapping

PO /PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	M	M	H	H
CO2	H	H	M	H	M	M	H	M	M	M
CO3	H	H	H	H	H	H	M	H	H	H
CO4	H	H	H	M	H	M	M	M	H	M
CO5	H	H	H	H	H	H	M	H	H	H

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	**Introduction to Business Ethics** Business Ethics – Meaning – Principles – Ethical Theories in relation to Business – Ethical Decision Making – Benefits of Managing Ethics – Characteristics of an Ethical Organisation.	18
Unit II	**HRM and Ethics** Ethics in Human Resources Management – Definition – Growth of HRM – Scope of HRM – Emerging Challenges of HRM – Ethical Issues in HRM – Role of HRM in creating Ethical Organization.	18
Unit III	**Marketing and Ethics** Ethics in Marketing – Definition – Ethical Issues in Marketing Strategy – Ethical Issues in Marketing Mix – Ethical Issues and Consumerism – Ethics in Marketing Research.	18
Unit IV	**Finance and Ethics** Ethical Issues in Finance – Introduction – Significance of Financial Management – Role of Finance Manager – Ethical Issues in Financial Market – Ethical Issues in Financial Services Industry – Frauds in Banks– Measures against Bank Frauds – Frauds in the Insurance Sector – Frauds in Non-Life Insurance Sector – Measures against Insurance Frauds.	18
Unit V	**Corporate Social Responsibility (CSR) and Ethics** Corporate Social Responsibility – Introduction – Definition – Scope and Importance of CSR in Business - Models of Implementation of CSR – Advantages of CSR. Ethics and Social Responsibility of Business – Environmental Ethics – Environmental Issues in India – Green Initiative –Waste Management.	18
	Total Contact Hrs	**90**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

24UCO5E3

Text Book

1. Fernando. AC (2021), Business Ethics – An Indian Perspective, Pearson Education, New Delhi.

Reference Books

1. Business Ethics and Corporate Governance (2020), ICFAI Centre for Management Research, Hyderabad.
2. John R Boatright (2019), Ethicsand Conduct of Business, Pearson Education Pvt. Ltd., Singapore.
3. Davis Keith and Blomstorm (2019), Business, Society and Environment, Tata MaGraw–Hill Ltd., New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Dr.S.Shanmugapriya Dr.N.Giri	Dr.P.Bruntha	Mr.K.Srinivasan

Dr. P. BRUNTHA, M.Com.,M.Phil.,Ph.D.,MBA (HR)
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K. SRINIVASAN, M.C.A.,
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NGM College (Autonomous)
POLLACHI - 642 001.

rogramme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
ourse Code:	24UCO6E4			Title	Batch:	2024– 2027
ecture Hrs./Week or ractical Hrs./Week	6	Tutorial Hrs./Sem.	-	HUMAN RESOURCE MANAGEMENT	Semester:	VI
					Credits:	5

Course Objective

expose the students to the Human Resource Management.

Course Outcomes

n the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember the importance of human resource management in organizations.	*K1
CO2	To get the idea about training and development needed to the human resource.	*K2
CO3	Identify the nature and sources of conflict and different strategies, approaches used in the resolution of conflict.	*K3
CO4	Aanalyze the key issues related to administering the human elements such as motivation, performance appraisal, recruitment and training.	*K4
CO5	Appraise the skill and technique to human resource.	*K5

Mapping

PO/PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	M	M	H	H
CO2	H	H	M	H	M	H	H	H	H	H
CO3	H	H	H	H	H	H	M	H	H	M
CO4	H	H	H	H	H	M	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	**Introduction to HRM** Human Resource Management -Meaning, Nature, Scope and Objective –Functions of HRM - The Role & Status of HR manager-Organization of HR department –Strategic HRM – Ethics in HRM. Electronic Human Resource Management (e-HRM) - Types-Advantages and Disadvantages.	18
Unit II	**Acquisition of Human Resource** Human Resource Planning- Quantitative and Qualitative Dimensions; Job analysis – Job Description and Job Specification; Recruitment – Concept and Sources; Selection – Concept and Process; Test and Interview; Placement and Induction.	18
Unit III	**Training and Development** Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes; Role-Specific and Competency-Based Training; Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development.	18
Unit IV	**Modern techniques of Performance Appraisal** Nature, Objectives and Importance; Modern Techniques of Performance Appraisal; Potential Appraisal and Employee Counseling; Job Changes - Transfers and Promotions; Compensation: Concept and Policies; Job Evaluation; Methods of Wage Payments and Incentive Plans; Fringe Benefits; Performance Linked Compensation.	18
Unit V	**Career Planning & Development** Career Planning & Development – Stages in Career Planning –Internal and External Mobility of Employees —Meaning and Sources of Employee Grievance – Grievance Handling Systems –Meaning & Process of Collective Bargaining–Indiscipline, Settlement Machinery of Industrial Conflicts.	18
	Total Contact Hrs	90

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

24UCO6E4

Text Book

1. Aswathappa.K. (2020), Human Resources and Personnel Management- Text and Cases. New Delhi, Tata MC.Graw- Hill Publishing Ltd.

Reference Books

1. Subba Rao. P. (2023), Personal and Human Resources Management- Text and Cases, Mumbai, Himalaya Publishing House.
2. Tripathi.P.C.(2017), Human Resource Development. New Delhi, Sultan Chand & Sons.
3. Gary Dessler and Biju Varkey (2023), Human Resource Management, published by Pearson Education.

Course Designed by	Head of the Department	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Dr.G.Gnana Selvi Dr.G.Nithya	Dr.P.Bruntha	Mr.K.Srinivasan

Dr. P. BRUNTHA, M.Com., M.Phil., Ph.D., SET.
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NGM College, Pollachi - 642 001.

K. SRINIVASAN, M.C.A.,
CDC Co-ordinator & Controller
of Examinations
NGM College (Autonomous)
POLLACHI - 642 001.

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	24UCO6E5			Title	Batch:	2024– 2027
					Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	ORGANISATIONAL BEHAVIOUR	Credits:	5

Course Objective

To introduce the students to the conceptual framework of organizational behaviour.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recollect The Basic Organisational Behaviour Principles	*K1
CO2	Understand the different models used to explain individual behaviour related to motivational and rewards	*K2
CO3	Deploy the Various Process Used In Developing Communication And Resolving Conflicts	*K3
CO4	Analyse the organisation behavioural issues in the context of organisational behaviour theories, models and concepts	*K4
CO5	Develop the skill and technique to handle conflict	*K5

Mapping

PO/PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	M	M	H	H
CO2	H	H	M	H	M	H	H	H	H	H
CO3	H	H	H	H	H	H	M	H	H	M
CO4	H	H	H	H	H	M	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	**Introduction to Organizational Behaviour** Organizational Behaviour – Nature – Disciplines contributing to Organizational Behaviour – Role of Organizational Behaviour – Foundations of Organizational Behaviour – Implications of Hawthorne Experiments.	18
Unit II	**Perception and Personality** Individual Difference – Nature –Causes – Models of Man – Perception – Perceptual Process – Perceptual Selectivity – Distortion in Perception – Personality – Determinants of Personality.	18
Unit III	**Attitude and Stress** Attitude – Concepts – Theories of attitude formation – Factors in attitudes formations – Attitude Change. Stress – Causes of Stress – Effects of Stress – Stress Coping strategies – Individual and Organizational.	18
Unit IV	**Group Dynamics** Group Dynamics – Concepts and features of group – Types of group – Formal and Informal groups – Process of informal organization – Types of Informal organization – Effects of informal organization – Group cohesiveness.	18
Unit V	**Organizational Conflicts** Organizational Conflicts – Functional and Dysfunctional Aspects of Conflicts – Role Conflicts – Interpersonal Conflict – Conflict Management.	18
	Total Contact Hrs	90

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction ,Quiz, Assignments, GroupTask.

24UCO6E5

Text Book

1. Prasad. L.M (2019), "Organizational Behaviour", New Delhi, Sultan Chand and Sons.

Reference Books

1. Fred Luthans (2011), "Organizational Behaviour", Tata McGraw Hill Publishing Company, New Delhi.
2. Boston, Inwin(2011), "Organizational Behaviour", Tata McGraw Hill Publishing company, New Delhi.
3. Keith Devis, John W. Newstorm(2011), "Human behavior at work", McGraw Hill, New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Dr.S.Shanmugapriya Dr.T.S.Kavitha	Dr.P.Buntha Dr. P. BRUNTHA, M.Com., M.Phil., Ph.D., MBA., MCA. Associate Professor & Head PG and Research Department of Commerce NGM College, Pollachi - 642 001.	Mr.K.Srinivasan K. SRINIVASAN, M.C.A., CDC Co-ordinator & Controller of Examinations NGM College (Autonomous) POLLACHI - 642 001.

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	24UCO6E6			Title	Batch:	2024– 2027
Lecture Hrs./Week or Practical Hrs./Week	06	Tutorial Hrs./Sem.	-	HUMAN RESOURCE ANALYTICS	Semester:	VI
					Credits:	5

Course Objective

To introduce the students to will learn how to collect, analyze, and interpret HR data to drive business outcomes.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Recall fundamental concepts of Human Resource Analytics, including its Importance, Tools, Data Sources, and Basic Data handling Techniques.	*K1
CO2	Understand the basics of HR analytics and its applications in HR decision-making	*K2
CO3	Learn data analysis, statistical modelling, and data visualization techniques	*K3
CO4	Apply HR analytics to real-world HR problems	*K4
CO5	Develop skills in data-driven decision-making	*K5

Mapping

PO/PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	H	H	H	H	H	H	M	M	H	H
CO2	H	H	M	H	M	H	H	H	H	H
CO3	H	H	H	H	H	H	M	H	H	M
CO4	H	H	H	H	H	M	H	H	H	H
CO5	H	H	H	H	H	H	H	H	H	H

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	**. Introduction to HR Analytics** Definition - Scope of HR analytics - Importance of HR analytics in HR decision-making - Overview of HR analytics tools and techniques - HR data sources and types - Data cleaning, transformation, and visualization.	18
Unit II	**Descriptive and Inferential Analytics** Descriptive statistics for HR data - Data visualization techniques for HR data - Interpreting HR data results - Inferential statistics for HR data - Hypothesis testing and confidence intervals - Regression analysis for HR data.	18
Unit III	**Predictive and Prescriptive Analytics** Predictive modelling techniques for HR data - Machine learning algorithms for HR data - Case studies of predictive analytics in HR - Prescriptive analytics techniques for HR data - Optimization techniques for HR decision-making - Case studies of prescriptive analytics in HR.	18
Unit IV	**HR Analytics Applications** Workforce planning and analytics - Talent management and analytics -F Diversity, equity, and inclusion analytics - HR metrics and benchmarking - Case studies of HR analytics applications.	18
Unit V	**Capstone Project and HR Analytics Tools** Capstone project by applying HR analytics techniques to a real-world HR problem - Overview of HR analytics software and tools - Data visualization tools for HR analytics - Statistical software for HR analytics - Best practices for implementing HR analytics.	18
	Total Contact Hrs	90

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction ,Quiz, Assignments, GroupTask.

24UCO6E6

Text Book

1. Fermin Diez, (2019), Fundamentals of HR Analytics: A Manual on Becoming HR Analytical, Publisher. Emerald Publishing Limited.

Reference Books:

1. Edwards, J. S., & Hamori, M. (2021). HR analytics: A practitioner's guide. Routledge.
2. Rasmussen, K., & Ulrich, D. (2020). Learning from practice: HR analytics. Society for Human Resource Management.

Course Designed by	Head of the Department	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Dr.M.Chithirai Selvan Dr.G.Nithya	Dr.P.Bruntha	Mr.K.Srinivasan

Dr. P. BRUNTHA, M.Com., M.Phil., Ph.D., MBA (HR)
Associate Professor & Head
PG and Research Department of Commerce
NGM College, Pollachi - 642 001.

K. SRINIVASAN, M.C.A.,
CDC Co-ordinator & Controller
of Examinations
NGM College (Autonomous)
POLLACHI - 642 001.

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	24UCO6E7			Title	Batch:	2024– 2027
				FINANCIAL MARKETS AND INSTITUTIONS	Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	06	Tutorial Hrs./Sem.	-		Credits:	5

Course Objective

To provide students an overview of financial markets

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Define the meaning and scope of financial markets	*K1
CO2	Understand the concepts of Money Market and its recent developments	*K2
CO3	Explain the concept of SEBI and its protection	*K3
CO4	Assess the role of Financial Institutions	*K5
CO5	Know about the Forms of Leasing and Securitisation	*K4

Mapping

PO / PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	M	M	M	M	M	M	M	H	M
CO2	M	M	H	M	M	M	H	H	M	H
CO3	M	M	M	M	M	H	M	M	M	M
CO4	M	M	M	M	H	M	M	M	M	M
CO5	H	M	M	M	M	M	M	M	M	M

H-High; M-Medium; L-Low

Units	Content	Hrs
Unit I	**Introduction** Financial Markets – Structure of Financial Markets – Financial Investment – Money Market in India – Indian Capital Markets – Difference between Money Market and Capital Market – Classification and object of Indian Money Markets and Structure of Capital Markets	18
Unit II	**Money Market** Definition- Money Market Vs Capital Market–Objectives-Features of Developed Money Market – Importance of Money Market –Composition Money Market - *Participants* – Advantages-Drawbacks- Commercial Bill Market-Types of Bills –Importance of Bill Market- Operations in Bill Market- Discount Market – Acceptance Market – Drawbacks-Bill Market Scheme – Treasury Bill Market – Types of Treasury Bills- Operations & Participants – Importance-Commercial Paper- Certificate of Deposit-REPO- Features of Money Market- Recent Developments.	18
Unit III	**Secondary Market & SEBI** Secondary Markets – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange.	18
Unit IV	**Financial Institutions** Banks as Financial Intermediaries – Commercial Banks Role in Financing – IDBI – IFCI – LIC – GIC – UTI – Mutual Funds – Investments Companies.	18
Unit V	**Modes of Financing** New Modes of Financing – Leasing as Source of Finance – Forms of leasing – Venture Capital – Dimension Functions – Venture Capital in India – Factoring – Types – Modus Operandi of Factoring – Factoring as Source of Finance – Securitisation of assets – Mechanics of Securitisation Utility of Securitisation – Securitisation in India.	18
	Total Contact Hrs	**90**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction ,Quiz, Assignments, GroupTask.

24UCO6E7

Text Book

1. Gorden.E, Natarajan.K (2023), Financial Markets Institutions and Services, Himalaya Publishing House.

Reference Books

1. Sudha.P (2024), Financial Markets, Institutions and Services, Sultan Chand & Sons
2. Gurusamy.S, (2016),Financial Markets and Institutions, Tata McGraw Hill Education.
3. Chetana M.h, Vinayak L Hegde, Chandni Rani (2022), Financial Markets & Services, Bharathi Publications.

Course Designed by	Head of the Department	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Dr.S.Shanmugapriya Dr.N.Bagyalakshmi	Dr.P.Bruntha	Mr.K.Srinivasan

Dr. P. BRUNTHA, M.Com.,M.Phil.,Ph.D.,MBA (FB)
Associate Professor & Head
PG and Research Department of Commerce
NGM College, Pollachi - 642 001.

K. SRINIVASAN, M.C.A.,
CDC Co-ordinator & Controller
of Examinations
NGM College (Autonomous)
POLLACHI - 642 001.

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	24UCO6E8			Title	Batch:	2024– 2027
				FINANCIAL SERVICES	Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	06	Tutorial Hrs./Sem.	-		Credits:	5

Course Objective

To facilitate the students to acquire an in-depth knowledge in financial services.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember the various financial products, services, and strategies offered by various institutions.	*K1
CO2	Understand how the functions of stock exchanges and SEBI.	*K2
CO3	Apply the knowledge of Venture capital scenario.	*K3
CO4	Analyze the structure of Mutual Funds.	*K4
CO5	Evaluate the importance of credit rating agencies and its functions.	*K5

Mapping

PO / PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	M	H	M	M	M	M	M	L	M
CO2	H	M	M	M	M	M	M	M	M	M
CO3	M	M	M	M	M	M	M	H	M	M
CO4	M	M	M	M	M	M	M	M	H	M
CO5	H	M	M	M	H	M	M	M	M	H

H- High; M-Medium; L-Low

Units	Content	Hr
Unit I	**Introduction** Financial Services-Meaning – Scope – Fund - Based and Non - Fund Based Activities – Innovative Financial Products & Services- Challenges Faced by Indian Financial Services Industry.	18
Unit II	**Mutual Funds** Mutual Funds – Origin and Growth of Mutual Funds – Organization of the Fund – Types – Importance of Mutual Funds – Selection of a Fund – Mutual Funds in India – Recent Trends.	18
Unit III	**Venture Capital** Venture Capital – Origin and Growth – Features – Modes of Financing – Stages of Financing – Factors of Decision – Importance of Venture Capital –Mode of Exit - Problems Faced by Venture Capital – Venture Capital Scenario in India - Angel Funding.	18
Unit IV	**Factoring and Merchant Banking** Factoring- Meaning- Types of factoring – Benefits - Factoring Vs Discounting - Forfeiting-Benefits of forfeiting – Factoring Vs Forfeiting. Merchant Banking – Functions–Leasing – Meaning –Features – Merits and Demerits.	18
Unit V	**Derivatives and Credit Rating** Derivatives – Meaning -Kinds of Financial Derivatives -Forwards, Futures, Options and Swaps – Features- types – Benefits. Credit Rating – Origin and Growth – Need for Rating – Features – Merits & Demerits – Methodology of Rating – Functions – Credit Rating Agencies in India.	18
	Total Contact Hrs	90

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Chalk and talk, Quiz, Assignments, Group Task.

24UCO6E8

Text Book

1. Gordon E. and Natarajan.K (2023), Financial services, Himalaya Publishing House, New Delhi.

Reference Books

1. Khan.M.Y.(2019) "Financial Services", Tata McGraw Hill Publishing Company Limited, New Delhi.
2. Santhanam. B. (2016), Financial Services, Margham Publications, Chennai.
3. Siddaiah (2016), Financial Services, Pearson Education.

Course Designed by	Head of the Department	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Dr.S.Shanmugapriya Dr.N.Bagyalakshmi	Dr.P.Bruntha Dr. P. BRUNTHA, M.Com.,M.Phil.,Ph.D.,MBA., Associate Professor & Head PG and Research Department of Commerce NGM College, Pollachi - 642 001.	Mr.K.Srinivasan K. SRINIVASAN, M.C.A., CDC Co-ordinator & Controller of Examinations NGM College (Autonomous) POLLACHI - 642 001.

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	24UCO6E9			Title	Batch:	2024– 2027
				FINANCIAL MANAGEMENT	Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	06	Tutorial Hrs./Sem.	-		Credits:	5

Course Objective

To enlighten the students on the concepts of Financial Management

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember the concepts and tools of finance.	*K1
CO2	Understand the importance of working capital and capital budgeting techniques.	*K2
CO3	Apply techniques to project financial statements for forecasting long-term financial needs.	*K3
CO4	Analyse dividend decision policies in business environment.	*K4
CO5	Evaluate capital investment decisions and financial policies to business valuation.	*K5

Mapping

PO /PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	M	M	H	M	M	M	M	H	M
CO2	M	H	M	M	M	M	M	M	M	M
CO3	M	M	M	M	M	H	M	H	M	M
CO4	M	M	M	M	M	M	M	M	M	H
CO5	M	M	H	M	M	M	M	M	M	M

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	**Nature of Financial Management** Scope and functions of Finance-Role of Financial Manager-Goals of Financial Management -Profit Maximization and wealth Maximization - Functions of Controller and Treasurers in the Indian context.	18
Unit II	**Working Capital Management** Concept of Working Capital- Need for working capital -Determinants of Working Capital-Working capital Cycle - Management of Accounts Receivable, Inventory and Cash-Financing of Working Capital.	18
Unit III	**Cost of Capital** Cost of capital -Significance of the Cost of capital – Concept of Cost of capital -Determining Component Cost of Capital - Weighted Average Cost of Capital -Rationale of after tax Weighted Average Cost of Capital -Marginal Cost of Capital.	18
Unit IV	**Dividend Theories** Dividend Decision – Issues in Dividend Policy- Importance -Relevance and Irrelevance Theories – Walter's Model – Gordon's Model and MM Models – Factors Determining Dividend Policy – Types of Dividend Policies – Forms of Dividend.	18
Unit V	**Capital Structure Theories** Capital Structure decisions – Capital structure patterns, designing optimum capital structure, Constraints, Various capital structure theories -Net Income Approach, Net operating Income Approach - Factors determining Capital Structure Theories.	18
	Total Contact Hrs	**90**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

24UCO6E9

Distribution of Marks: 60% Theory and 40% Problems

Note: Problems shall be confined to **Unit III and Unit V.**

Text Book

1. Prasanna Chandra (2021), Financial Management, TMH, New Delhi.

Reference Books

1. Khan M.Y.& Jain P.K, (2018) Financial Management, TMH, New Delhi.
2. Sharma and Guptha, (2017) Financial Management, Kalyani Publishers, New Delhi.
3. Pandey I.M, (2018) Financial Management, Vikas Publishing House Pvt.,Ltd, New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Dr.N.Bagyalakshmi Ms.P.Anitha	Dr.P.Bruntha	Mr.K.Srinivasan

Dr. P. BRUNTHA, M.Com., M.Phil., Ph.D., MBA (HR)
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K. SRINIVASAN, M.C.A.,
CDC Co-ordinator & Controller of Examinations
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POLLACHI - 642 001.

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	24UCO616			Title	Batch:	2024–2027
Lecture Hrs./Week or Practical Hrs./Week	06	Tutorial Hrs./Sem.	-	INTRODUCTION TO INDUSTRY 4.0	Semester:	VI
					Credits:	3

Course Objective

The objective is to enable the students to gain in-depth knowledge in introduction to industry 4.0.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Define the students in introduction to industrial internet (Industry 4.0)	*K1
CO2	Outline the various systems of artificial intelligence.	*K2
CO3	Apply the technologies enhancing productivity, improving customer service.	*K3
CO4	Analyse the value of supply chains in industry.	*K4
CO5	Explain the knowledge of modern method and techniques of planning designing and dimensioning.	*K5

Mapping

PO /PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	M	H	M	H	M	H	H	H	H
CO2	H	H	H	H	M	M	H	H	H	H
CO3	H	H	H	H	M	M	H	H	H	H
CO4	M	M	H	M	H	H	H	H	H	H
CO5	M	H	H	M	H	H	H	H	H	H

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	**Industry 4.0** Reasons for Adopting Industry 4.0 - Definition – Goals and Design Principles -Technologies of Industry 4.0 – Big Data – Artificial Intelligence (AI) – Industrial Internet of Things - Cyber Security – Cloud – Augmented Reality.	18
Unit II	**Artificial Intelligence** Artificial Intelligence: Artificial Intelligence (AI) –Meaning-Scope- History of AI - Foundations of AI -The AI - environment - Societal Influences of AI - Application Domains and Tools - Associated Technologies of AI - Future Prospects of AI - Challenges of AI.	18
Unit III	**Big Data and IoT** Big Data : Evolution - Data Evolution - Data : Terminologies - Big Data Definitions - Essential of Big Data in Industry 4.0 - Big Data Merits and Advantages - Big Data Components : Big Data Characteristics - Big Data Processing Frameworks - Big Data Applications - Big Data Tools - Big Data Domain Stack : Big Data in Data Science - Big Data in IoT - Big Data in Machine Learning - Big Data in Databases - Big Data Usecases : Big Data in Social Causes - Big Data for Industry -Big Data Roles and Skills -Big Data Roles - Learning Platforms; Internet of Things (IoT) : Introduction to IoT - Architecture of IoT - Technologies for IoT - Developing IoT Applications - Applications of IoT - Security in IoT.	18
Unit IV	**Applications and Tools of Industry 4.0** Applications of IoT – Manufacturing – Healthcare – Education – Aerospace and Defense – Agriculture – Transportation and Logistics – Impact of Industry 4.0 on Society: Impact on Business, Government, People. Tools for Artificial Intelligence, Big Data and Data Analytics, Virtual Reality, Augmented Reality, IoT, Robotics.	18
Unit V	**Jobs 2030** Industry 4.0 – Education 4.0 – Curriculum 4.0 – Faculty 4.0 – Skills required for Future - Tools for Education – Artificial Intelligence Jobs in 2030 – Jobs 2030 - Framework for aligning Education with Industry 4.0.	18
	Total Contact Hrs	**90**

Pedagogy and Assessment Methods

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

Text Book

1. Kaliraj P, Devi T (2020), Higher Education for Industry 4.0 and Transformation to Education 5.0.

Reference Books

1. Alasdair Gilchrist, Industry 4.0: the Industrial Internet of Things (2016), Publisher: Apress 901 Grayson StreetSuite 204 Berkely, CA United States.
2. Alasdair Gilchrist (2019), Industry 4.0: The Industrial Internet of Things, Apress, Punc.
3. Narendra Jadhav (2019), New - Age Technology and Industrial Revolution 4.0, Konark Publishers PvtLtd, New Delhi.

Course Designed by	Head of the Department	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Dr.M.Chithirai Selvan Dr.V.Meera	Dr.P.Bruntha	Mr.K.Srinivasan

Dr. P. BRUNTHA, M.Com.,M.Phil.,Ph.D.,MBA.(HR)
Associate Professor & Head
PG and Research Department of Comm...
NGM College, Pollachi - 642 001.

K. SRINIVASAN, M.C.A.,
CDC Co-ordinator & Controller of Examinations
NGM College (Autonomous)
POLLACHI - 642 001.

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce(AIDED& SELF FINANCING)	
Course Code:	24UCO6S1			Title	Batch:	2024– 2027
				ENTREPRENEURIAL DEVELOPMENT	Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-		Credits:	02

Course Objective

To instill the concept of entrepreneurship and to impart the knowledge on the entrepreneurial development andsupportive measures

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Examine the essentials of entrepreneurship and to know the presence of supportive institutions	*K1
CO2	Discuss the forms of entrepreneurship including the women Entrepreneurship	*K2
CO3	Apply the knowledge of entrepreneurship in understanding the pros and cons of entrepreneurial ventures	*K3
CO4	Enable the students to have a practical knowledge to start small business.	*K4
CO5	Enlarge the students ability to identify and appraise the project	*K5

Mapping

PO / PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2
CO1	M	M	H	H	H	M	H	H	H	H
CO2	M	M	H	H	H	M	H	M	H	H
CO3	M	L	H	H	H	M	H	H	H	H
CO4	H	M	H	H	M	M	H	H	H	H
CO5	H	M	H	H	H	H	H	H	M	H

H- High; M-Medium; L-Low

Units	Content	Hrs
Unit I	**Introduction to Entrepreneurship** Entrepreneur – Definition and meaning - Need for an Entrepreneur – Qualities of Entrepreneur – Types of Entrepreneurs. Entrepreneurship – Definition – Characteristics – Factors affecting Entrepreneurship growth – Barriers to Entrepreneurship.	6
Unit II	**Project Identification and Appraisal** Meaning of Project – Objectives – Classification – Identification – Internal and External Constraints – Techno Economic Survey – Project Life Cycle – Formulation and Significance – Elements of Formulation-Project Selection.	6
Unit III	**Institutional finance to Entrepreneurs** Need for Institutional Support –National small Industries Corporation Ltd (NSIC) – Small Industries Development Organization (SIDO) –Small Industries Development Corporations (SIDCO) – Small Industries Service Institutes (SISI) – District Industries Centers (DIC) – State Industries Promotion Corporation of Tamil Nadu Ltd (SIPCOT)- Industrial and Technical Consultancy Organization of Tamil Nadu Limited (ITCOT) - National Institute of Entrepreneurship and Small Business Development (NIESBUD)- Commercial Banks.	6
Unit IV	**Women and Social Entrepreneurship** Women Entrepreneurship - Characteristics – Problems of Women Entrepreneurship in India–Schemes for Women Entrepreneurs in India. Rural Entrepreneurship-Need –Problems of Rural Entrepreneurship and Family Business Entrepreneurship –Social Entrepreneurship: Introduction-Characteristics-Types	6
Unit V	**Government Schemes to MSME** Micro, Small and Medium Enterprises (MSME)– Definition-Registration-- Government Schemes to promote MSME- Sickness in Micro, Small and Medium Enterprises-	6
	Total Contact Hrs	30

Pedagogy and Assessment Methods:

Seminar, Power Point Presentation, Direct Instruction, Quiz, Assignments, Group Task.

24UCO6S1

Text Book

1. Vasant Desai (2023). Dynamics of Entrepreneurial Development, Wiley Eastern Ltd.,New Delhi.

Reference Books

1. Gardon, E. and K. Natarajan (2017), Entrepreneurship Development, Himalaya Publishing House, Chennai.
2. Saravanavel, P. (2020), Entrepreneurial Development, Principles, Policies and Programmes, EssPeeKay Publishing House, Tanjore.
3. Sujatha,V. (2018), Entrepreneurial Development, Cauvery Publications, Tirchirappalli.

Course Designed by	Head of theDepartment	Curriculum Development Cell and Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Dr.S.Shanmugapriya Dr.T.S.Kavitha	Dr.P.Bruntha Dr. P. BRUNTHA, M.Com.,M.Phil.,Ph.D.,MBA (PD) Associate Professor & Head PG and Research Department of Commerce NGM College, Pollachi - 642 001.	Mr.K.Srinivasan K. SRINIVASAN, M.C.A., CDC Co-ordinator & Controller of Examinations NGM College (Autonomous) POLLACHI - 642 001.



"A College is a temple of wisdom, seed bed of character, model of discipline, training ground of democracy and a nursery of great hearts, strong mind, true faith and willing hands. Hence, education has a pivotal role in harvesting the available resources to contribute to the prosperity of the nation"

- Arutchelvar Dr. N. Mahalingam

Holistic Education for the wholesome development of Human personality for the overall well-being of the Humanity as a whole.

Dr. B. K. Krishnaraj Vanavarayar
President