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.

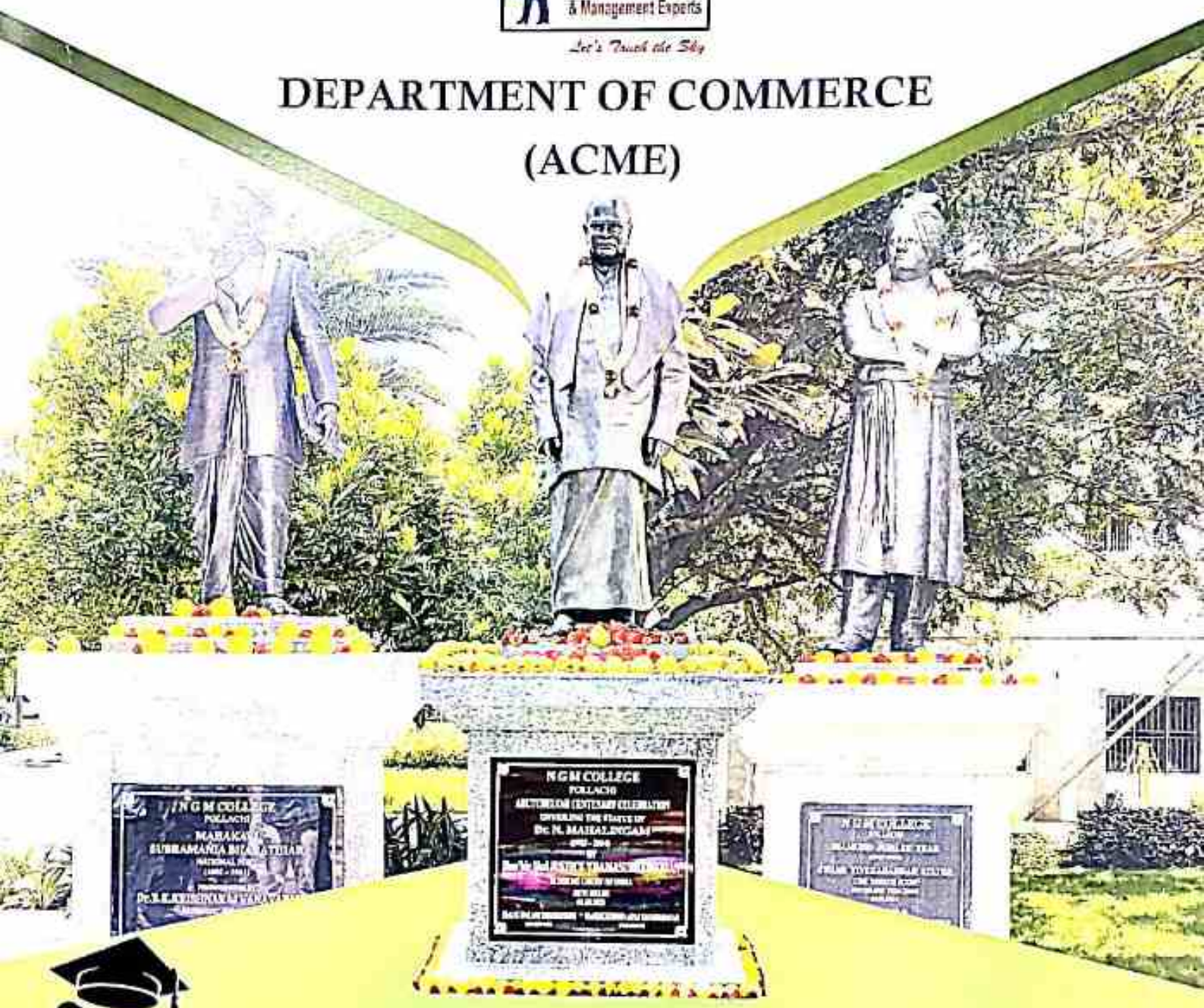
ACME

Association of Commerce & Management Experts

Let's Touch the Sky

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

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.

Estd. 1957

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

Academic Council Meeting

28.03.2025

DEPARTMENT OF COMMERCE - ACME

NALLAMUTHU GOUNDER MAHALINGAM COLLEGE
(AUTONOMOUS)
Re-Accredited by NAAC with A++ Grade – 4th Cycle & 9001 : 2015 Certified Institution
Affiliated to Bharathiar University, Coimbatore
POLLACHI – 642 001

MEETING OF THE ACADEMIC COUNCIL : 28.03.2025

PROGRAMME

DAY: FRIDAY **TIME: 10.45 a.m.**

1. Welcome by the Principal and Introduction of New Members.
2. Presentation of the OFFICIAL AGENDA by Member Secretary.
3. All the Official Resolutions will be moved as per the Official Agenda.

******

LIST OF ACADEMIC COUNCIL MEMBERS

(Meeting on 28.03.2025 – Friday – 10.45 a.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. Indumathi 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
8.	Dean – Student Affairs	:	Dr. R. Muthukumaran
9.	Head of Departments	:	Dr. N. Radha
	(Self-Financing Programmes)	:	Dr.T. Rajkumar
		:	Dr. G. Vignesh
		:	Dr. L. Ranjit
		:	Dr. M. Sakthi
		:	Dr. P. Anitha
		:	Dr. K. Poonkodi
		:	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. Niruimathi
		:	Ms. S. Jeyalakshmi
		:	Ms. D. Dhirowpathi
		:	Mr. N. Henry Narwil

10.	Associate NCC Officer	:	Dr. M. Chithiraiselvan
11.	NSS Programme Co-ordinator	:	Dr. R. Somasundaram
12.	Senior Teachers of Different Levels of Teaching Staff by Rotation on the Basis of Seniority	:	Dr. N.Revathi
		:	Dr. J. Jayasudha
13.	Four Management Nominees	:	**Industry** Thiru. T. Rajkumar, Director, Sakthi Group of Companies, Chairman – CITI Standing Committee on Cotton. Confideration of Indian Textile Industry, Cotton Development and Research Association. Coimbatore
		:	**Academic** Dr. Vijila Edwin Kennedy, Principal, KCT Liberal Arts and Science College, Coimbatore
		:	**Management Representative** Mr. G. Muniasamy, Executive Director, Kumaraguru Institutions, Coimbatore.
14.	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.
15.	Member Secretary	:	Mr. K. Srinivasan
		:	Head of Department of Computer Science.

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	NALLAMUTHU GOUNDER MAHALINGAM COLLEGE (AUTONOMOUS) Pollachi-642001. Accredited with A++ Grade (4th Cycle) by NAAC An ISO 9001:2015 Certified Institution, Affiliated to Bharathiar University,Coimbatore.	32nd AC AY-2025-2026

The Agenda for the discussion is given below:

ACM ITEM NO.	PARTICULARS
I	**INSTITUTION PROFILE AND ACCOLADES**
	➢ Welcoming members
	➢ A brief note about the College
	➢ NAAC Accreditation
	➢ NIRF and IIC Ranking
	➢ Faculty Achievements
	➢ NPTEL Details
	➢ Training and Placements
	➢ Funds received for Research / Project work / Conferences
	➢ Achievement Data from June 2024 to March 2025
	➢ Curriculum Design
	➢ Stakeholder's feedback and Analysis
	➢ Feedback Analysis on Curriculum Report and Student Satisfaction Survey for 2023-2024
	➢ Quality Sustenance
	➢ Assessment Framework for question papers and Rubrics for assessment
	➢ Research Policy and Research Advisory Committee
	➢ Infrastructure of the Instruction
	➢ Social impact initiatives
II	**ACADEMICS**
	➢ To confirm the minutes of the 31st Academic Council Meeting held on 18.06.2024
	➢ To approve the minutes of different Board of Studies Meetings held during the month of March 2025 for UG / PG and Certificate Programmes
	➢ To confirm the minutes of the Standing Committee Meeting of the Academic Council held on 17.03.2025

	➢ To award extra credit for students who have successfully completed NPTEL Courses
	➢ To authorize the Academic Council chairman implementing the corrections / revisions / changes in the regulation / syllabi
	➢ BOARD PRESENTATION (38 Departments)
	➢ Any other items
	➢ Discussion

The Chairman of the Academic Council, Principal Dr.R.Manickachezian, NGM College extended a warm welcome to all the members and thanked the members for sparing their precious time to make it possible to attend 32nd Academic Council Meeting. Then the items listed on the agenda were taken for the discussions one by one.

The Minutes of the Meeting are as follows.

	INSTITUTION PROFILE AND ACCOLADES
Discussion	➢ The chairman of the Academic Council highlighted the following achievements ➢ NAAC Accreditation - NGM College has been accredited with A++ Grade by NAAC by obtaining 3.51 CGPA during the 4th cycle in the year 2024. The validity is from 08-11-2024 to 07-11-2029. ➢ NIRF and IIC Ranking – Participated in NIRF 2024 and awarded in the Rank Band: 101-150 ➢ Participated in the IIC Ranking and secured 3.5 star out of 5. ➢ Participated in the India Today best colleges Ranking – 2024. ➢ NGM College has got 10th Rank in India for colleges with Lowest fees Category in the Science Stream.

- India Today – Best colleges category Social Work Course Rank is 53; BCA Course Rank is 85: BBA Course Rank is 94: Science Stream Course Rank is 137; and Commerce Stream Course Rank is 155.
- Faculty Achievements – Number of full -time teachers against sanctioned ironed posts during the year 2024 were 264.
- Number of full -time teachers with PhD were 168
- Number of research Papers published in the Journals notified on UGC website during the year were 277.
- Number of books and chapters in edited volumes / Books published during the year were 352.
- Total number ofcitations in scopes during the year were 145.
- Number of Journals published in scopeswere 62.
- Number of Journals published in web of science were 21.
- H-index of scopes during the year were 216.
- Revenue generated from Consultancy and Corporate Training during the year was Rs. 94875/-
- Number of Extensions and Outreach Programmes which were conducted were 61.
- Number of Functional MoUs were 19.
- Number of departments having Research Projects funded by Government and Non-Government agencies were 8.
- Number of Workshops / Seminars conducted on Research Methodology, Intellectual Property Rights (IPR), Entrepreneurship and skill development were 64.
- Number of PhD students registered during the year were 25.
- NPTEL Details (2024-2025) – In the year 2024-2025, during the Odd Semester (July 24th to December 24th for 6 months) the total numbers of faculty was 89 and the total member of students was 1359. The total number of persons enrolled for the NPTEL Courses was 1448.

- Similarly during January 25th to April 25th, the total number of faculty enrolled for the NPTEL Courses was 143 and the students 1717. Total number of persons enrolled were 1860. For the entire year 2024 to 2025, total number of faculty and students enrolled in NPTEL courses were 3308.
- Training and Placement: (2023 -2024) – A number of companies visited for campus hiring were 52.
- In the UG Programmes, 1149 students graduated and 736 students were placed in various companies. Nearly 295 students went for Higher Education. So the total percentage was 90%.
- In the PG Programmes, 255 students graduated and 86 students were placed. 18 students had gone for Higher Education. So the total percentage was 40%.
- The highest salary paid to the students was 8,60,000/- and the lowest was Rs.2,50,000/- The medium salary was Rs.2,83,000/-.
- Between 24th July and 25th February, a number of students in UG and PG Programmes placed were 542 and 34 respectively.
- Funds received for Research / Project work/Conferences – Grants received from government and Non-Government agencies for Research projects, Endowment's and chairs were Rs: 15.56 lakhs.
- 8 members of faculty received Research Projects.
- A number of teachers who were recognized as Research Guides were 109.
- The College Management granted seed money to the faculty for their Research Purpose. Total amount of money granted was as Rs.7,50,000/-
- Achievements Data from June 2024 to March 2025 – Three members of faculty were awarded as Best teachers by S.N.S College, Coimbatore.
- Totally 957 students were benefitted through Spoken Tutorial Course organized by IIT Bombay.
- Three ICSSR Conferences were conducted for the 5th cycle of SEED Money Project, 30 members of faculty received Rs.30,000/ per head for Research under SEED Money Support.
- From June 2024 to February 2025, a total number of 90 papers were published and 165 papers were presented in various conferences.

Discussion	➢ The Member Secretary Prof.K.Srinivasan welcomed the Principal and the Dignitaries and presented the silent features of the Academic Scenario at NGM College. ➢ He highlighted the legacy of Nallamuthu Gounder Mahalingam College which was established in July 1957 by the two prominent philanthropists Thiru. S.P.Nallamuthu Gounder and Arutchelvar Dr.N.Mahalingam. It has 67 years of glorious past with its sprawling campus of 26 acres with 70000 Alumni. ➢ The College is well equipped with 27 UG and 11 PG Programmes with efficient 264 members of faculty. In addition, 13 Pre-Doctoral Programmes and 14 Research Centers are established with a state-of-the-art infrastructure. ➢ Curriculum has been designed keeping in mind its relevance to Global needs, National needs, Local needs and Regional needs. ➢ Core, Discipline Specific Elective (DSE), General Elective (GE) Ability Enhancement Compulsory Courses (AECC), Environmental Science, Human Excellence, Uzhavu Bharatham (Bharath Agriculture & Manaiyiyal Mahavthuvam(Home Science) Extension Activities, Core, Generic Elective Projects, Value Added Courses are provided to enhance the knowledge and skills of the students to address the challenges of life and explore the job opportunities. ➢ Field projects, Internships, Projects, Value Added Courses and some of other courses such as Cyber Security, Environmental Studies, Professional Ethics, Data Analytics, Research Methodology and Health and Wellness and the skill-oriented, Employment and Entrepreneurship courses are the Curriculum Enrichment Courses which enable the students to enrich their potentialities, to a higher level. ➢ Stakeholders feedback and Analysis are being executed promptly. ➢ Feedback Analysis on Curriculum Report and Student Satisfaction Survey for 2023-2024 was done to strengthen the curriculum and set right if any shortcomings were found.

- Quality Sustenance is maintained through ISO Certification and Auditing and AAA and Government Auditing. Moreover, the College has participated in NIRF and ARIIA and IndiaToday Ranking.
- Robust feedback mechanism with action taken measure is implemented to strengthen the existing system.
- Assessment Framework for Question papers and Rubrics for Assessment were provided to sustain the quality of the question paper setting.
- With an objective of promoting research, Research Policy and Research Advisory Committee were Constituted. 14 Research Centres were established to cater to the needs of the Research Scholars.
- Moreover, Plagiarism is checked through proper modalities and full support is furnished to submit the proposals to funding agencies.
- Interdisciplinary Research was founded and IIC was established under the Innovation cell of the ministry.
- With regard to Research Publications, Scopus H Index had 145, Scopus Citation had 62, WoS H Index had 16 and WoS citation had 21.
- As far as the Innovation system is concerned, 2 lakhs from Yukti was granted to IIC which was established in 2024. IPR cell was formed with 2 patents. In the entrepreneurship cell, 40 events were conducted and more than 6000 students had participated. 8 startups were established in the Incubation Centre.
- In connection with Faculty Quality and Research Programmes, out of 264 members of faculty, 151 faculty are with PhD, 82 with M.Phil., 16 with PG, 15 with NET / SET and the average teaching experience of the faculty is 10 years.

	➢ The state -of – the- art- -infrastructure with 4.5 acres of sports area, 120 spacious furnished classrooms, 19 science labs, one language lab and a Zoology and History Museums, a pre-incubation center, 300 Mbps, 24/7 Wi-Fi Connectivity, a Firewall SonicWALL 2700, 1020 computers, 14 Smart Boards, 44 LCD projectors and an E-Studio, CAMU-ERP System, Core Science Laboratories equipped with DST-FIST funded instruments worth about 22 lakhs, an Auditorium (1300 seating capacity) and 4 Seminar Halls with verifying capacity seating reveals how the students are much benefitted from these to explore different possibilities to acquire plethora of skills to update their knowledge. ➢ Social impact initiatives were achieved through Medical Camp, Tree Plantation, NCC, NSS, Outreach Programmes, ArutchelvarManavarSindhanaiMandram, Awareness Activities, Red Ribbon Club and Rotaract club.

Resolution	The VC Nominees Dr.M.Punithavalli
	ACADEMICS
Discussion	The Curriculum and Syllabi for students admitted in UG and PG Programmes during the Academic Year 2025-2028 and 2025-2027 for six semesters were placed before the Academic Council for approval.
Resolution	The Academic Council members unanimously approved and accepted the Annexure – I as enclosed.
Conclusion	Words thanks by Dr.V.Indhumathi

ANNEXURE - I

The syllabi for various courses for both UG & PG Programmes were discussed and the approvals have been made as under.

<table>
<tr><th colspan="2">DISCUSSION ITEMS</th></tr>
<tr><td>Items</td><td></td></tr>
<tr><td>I</td><td>SYLLABI & SCHEME OF EXAMINATIONS for PART-I: TAMIL for UG DEGREE PROGRAMMES (AIDED & SELF-FINANCING) (I to IV SEMESTERS – 2025-2027 BATCH)

<table>
<tr><th>PROPOSED BY</th><th>SECONDED BY</th></tr>
<tr><td>Dr. P.MAHESWARI</td><td>Dr.S.MUTHUKUMARAVEL</td></tr>
</table>

Then, Academic Council approved the Board of Studies Minutes of the Part- I Tamil held on 01-03-2025.</td></tr>
<tr><td>II</td><td>SYLLABI & SCHEME OF EXAMINATIONS for PART-I: HINDI for UG DEGREE PROGRAMMES (AIDED & SELF-FINANCING) (I to IV SEMESTERS – 2025-2027 BATCH)

<table>
<tr><th>PROPOSED BY</th><th>SECONDED BY</th></tr>
<tr><td>Mrs. D. DHROWPATHI</td><td>Dr.P.MAHESWARI</td></tr>
</table>

Then, Academic Council approved the Board of Studies minutes of PART-I: Hindi (Aided & Self-Financing) held on 01-03-2025.</td></tr>
<tr><td>III</td><td>SYLLABI & SCHEME OF EXAMINATIONS for PART-I: FRENCH for UG DEGREE PROGRAMMES (AIDED & SELF- FINANCING) (I to IV SEMESTERS – 2025-2027)

<table>
<tr><th>PROPOSED BY</th><th>SECONDED BY</th></tr>
<tr><td>Mrs. D. DHROWPATHI</td><td>Dr.T.PARMESWARI</td></tr>
</table>
</td></tr>
</table>

Then, Academic Council approved the Board of Studies minutes of PART-I: French (Aided & Self-Financing) held on 01-03-2025.

SYLLABI & SCHEME OF EXAMINATIONS FOR PART-II: ENGLISH for UG DEGREE PROGRAMMES (AIDED & SELF-FINANCING) (I to IV SEMESTERS–2025-2027 BATCH).

PROPOSED BY	SECONDED BY
Dr. S. MUTHUKUMARAVEL	Ms. N. RADHA

Then, Academic Council approved the Board of Studies minutes of PART-II: English (Aided & Self-Financing) held on 01-03-2025.

SYLLABI & SCHEME OF EXAMINATIONS for B.Sc.-MATHEMATICS (AIDED) DEGREE PROGRAMME (I to VI SEMESTERS – 2025-2028 BATCH and ANCILLARY MATHEMATICS SYLLABI for B.Sc.-PHYSICS & B.Sc.-CHEMISTRY DEGREE PROGRAMMES (I & II SEMESTERS – 2025-2028 BATCH).

PROPOSED BY	SECONDED BY
Dr. V. INTHUMATHI	Mr.K.SRINIVASAN

Then, Academic Council approved the Board of Studies minutes of B.Sc.-Mathematics (Aided & Self-Financing) held on 01-03-2025.

SYLLABI & SCHEME OF EXAMINATIONS for B.Sc.-PHYSICS DEGREE PROGRAMME (AIDED) (I to VI SEMESTERS – 2025-2028 BATCH) and ANCILLARY PHYSICS SYLLABI for B.Sc.-MATHEMATICS & B.Sc.-CHEMISTRY DEGREE PROGRAMMES (III & IV SEMESTERS – 2025-2028 BATCH).

PROPOSED BY	SECONDED BY
Dr.T.E. MANJULAVALLI	Dr. V. INTHUMATHI

Then, Academic Council approved the Board of Studies minutes of B.Sc.-Physics Degree Programme (Aided) held on 01-03-2025.

VII	**SYLLABI & SCHEME OF EXAMINATIONS for B.Sc.-CHEMISTRY DEGREE PROGRAMME (AIDED) (I to VI SEMESTERS – 2025-2028 BATCH) and ANCILLARY CHEMISTRY SYLLABI for B.Sc.-PHYSICS, B.Sc.-BOTANY & B.Sc.-ZOOLOGY DEGREE PROGRAMMES (III & IV SEMESTERS – 2025-2028 BATCH).** PROPOSED BY: Dr. INDUMATHI RAMASAMY SECONDED BY: Dr.A. LOGAMADEVI Then, Academic Council approved the Board of Studies minutes of B.Sc.-Chemistry Degree Programme (Aided) held on 01-03-2025.
VIII	**SYLLABI & SCHEME OF EXAMINATIONS for B.Sc.-BOTANY DEGREE PROGRAMME (AIDED) (I to VI SEMESTERS – 2025-2028 BATCH) and ANCILLARY BOTANY SYLLABI for B.Sc.-ZOOLOGY DEGREE PROGRAMME (I & II SEMESTERS – 2025-2028 BATCH).** PROPOSED BY: Dr.A. LOGAMADEVI SECONDED BY: Dr. S. SOMASUNDARAM Then, Academic Council approved the Board of Studies minutes of B.Sc.-Botany Programme (Aided) held on 01-03-2025.
IX	**SYLLABI & SCHEME OF EXAMINATIONS for B.Sc.-ZOOLOGY DEGREE PROGRAMME (AIDED) (I to VI SEMESTERS – 2025-2028 BATCH) and ANCILLARY ZOOLOGY SYLLABI for B.Sc.-BOTANY DEGREE PROGRAMME (I & II SEMESTERS – 2025-2028 BATCH).** PROPOSED BY: Dr. S. SOMASUNDARAM SECONDED BY: Dr. A. LOGAMADEVI Then, Academic Council approved the Board of Studies minutes of B.Sc.-Zoology Degree Programme (Aided) held on 01-03-2025.
X	**SYLLABI & SCHEME OF EXAMINATIONS for B.Sc.-COMPUTER SCIENCE DEGREE PROGRAMME (AIDED & SELF-FINANCING) (I & VI SEMESTERS – 2025-2028 BATCH.**

PROPOSED BY	SECONDED BY
Mr.K.SRINIVASAN	Dr. R. NANDHAKUMAR

Then, Academic Council approved the Board of Studies minutes of B.Sc.-Computer Science Degree Programme (Aided) held on 01-03-2025. **Ratification of conduct of Examination hours awarded from 2 hrs to 3 hrs for the Skill Enhanced Courses for the batch 2024-2025 and 2023-2024.**

XI **SYLLABI & SCHEME OF EXAMINATIONS for B.A.-HISTORY DEGREE PROGRAMME (AIDED) (I to VI SEMESTERS – 2025-2028 BATCH)**

PROPOSED BY	SECONDED BY
Dr.K.MANGAYARKARASI	Mr.N.ANBUARASU

Then, Academic Council approved the Board of Studies minutes of B.A.-History Degree Programme (Aided) held on 01-03-2025.

XII **SYLLABI & SCHEME OF EXAMINATIONS for B.A.-ECONOMICS DEGREE PROGRAMME (AIDED) (I to VI SEMESTERS – 2025-2028 BATCH).**

PROPOSED BY	SECONDED BY
Mr.N.ANBUARASU	Dr.K.MANGAYARKARASI

Then, Academic Council approved the Board of Studies minutes of B.A.-Economics Degree Programme (Aided) held on 01-03-2025.

XIII **SYLLABI & SCHEME OF EXAMINATIONS for B.A.-ENGLISH LITERATURE DEGREE PROGRAMME (AIDED) I & VI SEMESTERS (2025-2028 BATCH).**

PROPOSED BY	SECONDED BY
Dr. S.MUTHUKUMARAVEL	Dr.T.RAJKUMAR

Then, Academic Council approved the Board of Studies minutes of B.A.-English

	Literature Degree Programme (Aided) held on 01-03-2025.
XIV	**SYLLABI & SCHEME OF EXAMINATIONS for B.Com. DEGREE PROGRAMME (AIDED & SELF-FINANCING) (I to VI SEMESTERS-2025-2028 BATCH), B.A-ECONOMICS DEGREE PROGRAMME (AIDED) (I SEMESTER - 2025-2028 BATCH) AND ANCILLARY SYLLABI FOR B.Sc., COMPUTER SCIENCE DEGREE PROGRAMME (AIDED & SELF FINANCING IV SEMESTER 2024-2027 BATCH)** PROPOSED BY: Dr.N. BAGYALAKSHMI SECONDED BY: Mr.K.SRINIVASAN Then, Academic Council approved the Board of Studies minutes of B.Com. Degree Programme (Aided & Self-Financing) held on 01-03-2025. Syllabi & Scheme of Examinations for B.Com Degree Programme (Aided & Self-Financing) (I to VI Semesters – 2025-2028 Batch), B.A-Economics Degree Programme (Aided) (I Semester – 2025-2028 Batch) and ancillary syllabi for B.Sc., Computer Science Degree Programme (Aided and Self Financing IV Semester 2025-2028 Batch) and ratified syllabi & scheme of examination for B.Com degree programme (Aided and Self-Financing) (III semester to VI semesters – 2024-2027 Batch) and (V semester to VI semesters 2023-2026 batch)
XV	**SYLLABI & SCHEME OF EXAMINATIONS for M.Sc.-MATHEMATICS DEGREE PROGRAMME (AIDED) (I to IV SEMESTERS – 2025-2027 BATCH).** PROPOSED BY: Dr. V. INTHUMATHI SECONDED BY: Dr.T.E.MANJULAVALLI Then, Academic Council approved the Board of Studies minutes of M.Sc.-Mathematics Degree Programme (Aided) held on 01-03-2025.
XVI	**SYLLABI & SCHEME OF EXAMINATIONS for M.Sc.-PHYSICS DEGREE PROGRAMME (AIDED) (I to IV SEMESTERS – 2025-2027 BATCH).** PROPOSED BY: SECONDED BY:

	Dr.T.E.MANJULAVALLI | Dr. V. INTHUMATHI Then, Academic Council approved the Board of Studies minutes of M.Sc.-Physics Degree Programme (Aided) held on 01-03-2025.
XVII	**SYLLABI & SCHEME OF EXAMINATIONS for M.Com. DEGREE PROGRAMME (AIDED) (I to IV SEMESTERS – 2025-2027 BATCH).** PROPOSED BY: Dr. P. BRUNDHA | SECONDED BY: Dr. N. BAGYALAKSHMI Then, Academic Council approved the Board of Studies minutes of M.Com. Degree Programme (Aided) held on 01-03-2025.
XVIII	**SYLLABI & SCHEME OF EXAMINATIONS for M.A.-ENGLISH LITERATURE DEGREE PROGRAMME (SELF-FINANCING) (I to IV SEMESTERS–2025-2027 BATCH).** PROPOSED BY: Dr. N. RADHA | SECONDED BY: Dr. S. MUTHUKUMARAVEL Then, Academic Council approved the Board of Studies minutes of M.A.-English Literature Degree Programme (Self-Financing) held on 01-03-2025.
XIX	**SYLLABI & SCHEME OF EXAMINATIONS for M.A.-TAMIL LITERATURE DEGREE PROGRAMME (SELF-FINANCING) (I to IV SEMESTERS–2025-2027 BATCH).** PROPOSED BY: Dr. T. RAJKUMAR | SECONDED BY: Dr. T. PARAMESHWARI Then, Academic Council approved the Board of Studies minutes of M.A.-Tamil Literature Degree Programme (Self-Financing) held on 01-03-2025.
XX	**SYLLABI & SCHEME OF EXAMINATIONS for M.Com.-I.B DEGREE PROGRAMME (SELF-FINANCING) (I to IV SEMESTERS–2025-2027 BATCH)**

	<table><tr><td>PROPOSED BY</td><td>SECONDED BY</td></tr><tr><td>Dr. G. VIGNESH</td><td>Dr. BHUVANESHKUMAR</td></tr></table> Then, Academic Council approved the Board of Studies minutes of M.Com.-I.B Degree Programme (Self-Financing) held on 01-03-2025.
XXI	**SYLLABI & SCHEME OF EXAMINATIONS for M.S.W. DEGREE PROGRAMME (SELF-FINANCING) (I to IV SEMESTERS–2025-2027 BATCH).** <table><tr><td>PROPOSED BY</td><td>SECONDED BY</td></tr><tr><td>Dr. L. RANJIT</td><td>Dr. G. VIGNESH</td></tr></table> Then, Academic Council approved the Board of Studies minutes of M.S.W. Degree Programme (Self-Financing) held on 01-03-2025.
XXII	**SYLLABI & SCHEME OF EXAMINATIONS for M.Sc.-COMPUTER SCIENCE DEGREE PROGRAMME (SELF-FINANCING) (I to IV SEMESTERS–2025-2027 BATCH).** <table><tr><td>PROPOSED BY</td><td>SECONDED BY</td></tr><tr><td>Dr. M. SAKTHI</td><td>Dr. R. MANICKA CHEZIAN</td></tr></table> Then, Academic Council approved the Board of Studies minutes of M.Sc.-Computer Science Degree Programme (Self-Financing) held on 01-03-2025.
XXIII	**SYLLABI & SCHEME OF EXAMINATIONS for M.Com.-C.A. DEGREE PROGRAMME (SELF-FINANCING) (I to IV SEMESTERS–2025-2027 BATCH).** <table><tr><td>PROPOSED BY</td><td>SECONDED BY</td></tr><tr><td>Dr.P.ANITHA</td><td>Dr. ARCHANA</td></tr></table> Then, Academic Council approved the Board of Studies minutes of M.Com.-C.A. Degree Programme (Self-Financing) held on 01-03-2025.
XXIV	**SYLLABI & SCHEME OF EXAMINATIONS for M.Sc.-CHEMISTRY DEGREE PROGRAMME (SELF-FINANCING) (I to IV SEMESTERS–2025-2027 BATCH).**

PROPOSED BY	SECONDED BY
Ms.K.VIMALA DEVI	Dr. R. RAKKIMUTHU

Then, Academic Council approved the Board of Studies minutes of M.Sc.- Chemistry Degree Programme (Self-Financing) held on 01-03-2025.

XXV **SYLLABI & SCHEME OF EXAMINATIONS for M.Sc.-BOTANY DEGREE PROGRAMME (SELF-FINANCING) (I to IV SEMESTERS–2025-2027 BATCH).**

PROPOSED BY	SECONDED BY
Dr. R. RAKKIMUTHU	Ms.K.VIMALA DEVI

Then, Academic Council approved the Board of Studies minutes of M.Sc.- Botany Degree Programme (Self-Financing) held on 01-03-2025.

XXVI **SYLLABI & SCHEME OF EXAMINATIONS for B.B.A. DEGREE PROGRAMME (SELF-FINANCING) (I to VI SEMESTERS – 2025-2028 BATCH).**

PROPOSED BY	SECONDED BY
Mr. D. BHUVANENDRAN	Dr. L. RANJIT

Then, the Academic Council approved the Board of Studies minutes of BBA Degree Programme (Self-Financing) held on 01-03-2025.

Ratified in BBA 2024-2027 Batch 24UBM 3N1/ 24UBM 3N2 Intellectual Property Rights / Rural Consumer Behaviour as Non Major Elective during III Semester and the conduct hour is changed from one hour to two hours as per regulations. 24 UBM 307 Mercantile law course, hours are reduced from six to five hours / week day order.

During IV Semester for the Non Major Elective Course Code 24 UBM 4N1/ 24 UBM 4N2 Retail Management / Supply chain management course, conduct hours are increased from one hour to two hours and for 24 UBM 408 Human Resource Management course, hours are reduced from five hours to four hours / week day order.

During VI Semester for DSE III 24 UBM 6E7 / 24 UBM 6E8 /24 UBM 6E9 HTML practical / Excel Practical / Business Correspondence course – practical

	marks are reduced from 100 to 50 marks: Internal 20 and External 30. Total 50 marks for 24UBM 618 Project Work and Viva Voce Course Credits were reduced from five points to four points.
XXVII	**SYLLABI & SCHEME OF EXAMINATIONS for B.Com.-C.A. DEGREE PROGRAMME (SELF-FINANCING) (I to VI SEMESTERS – 2025-2028 BATCH).** PROPOSED BY: Dr.P.ARCHANA SECONDED BY: Dr.P.ANITHA Then, the Academic Council approved the Board of Studies minutes of B.Com.-C.A. Degree Programme (Self-Financing) held on 01-03-2025.
XXVIII	**SYLLABI & SCHEME OF EXAMINATIONS for B.C.A. DEGREE PROGRAMME (SELF-FINANCING) (I to VI SEMESTERS – 2025-2028 BATCH).** PROPOSED BY: Dr. K. HARIDAS SECONDED BY: Mr. K. VIJAYAKUMAR Then, the Academic Council approved the Board of Studies minutes of B.C.A. Degree Programme (Self-Financing) held on 01-03-2025.
XXIX	**SYLLABI & SCHEME OF EXAMINATIONS for B.A.-TAMIL LITERATURE DEGREE PROGRAMME (SELF-FINANCING) (I to VI SEMESTERS – 2025-2028 BATCH).** PROPOSED BY: Dr. T. RAJKUMAR SECONDED BY: Dr.P. MAHESWARI Then, the Academic Council approved the Board of Studies minutes of B.A.-Tamil Literature Degree Programme (Self-Financing) held on 01-03-2025.
XXX	**SYLLABI & SCHEME OF EXAMINATIONS FOR B.SC.-INFORMATION TECHNOLOGY DEGREE PROGRAMME (SELF-FINANCING) (I TO VI SEMESTERS – 2025-2028 BATCH).**

PROPOSED BY	SECONDED BY
MR. K. VIJAYAKUMAR	DR. K.HARIDAS

THEN, THE ACADEMIC COUNCIL APPROVED THE BOARD OF STUDIES MINUTES OF B.SC.-INFORMATION TECHNOLOGY DEGREE PROGRAMME (SELF-FINANCING) HELD ON 01-03-2025. **RATIFICATION: 2023-2026 & 2024-2027 BATCH IN VI SEMESTER FOR THE COURSES 23UIT6E5 & 24UIT6E8 AI TEXT BOOK IS MODIFIED AS (STUART RUSSELL, PETER NORVIG, (2009)**

XXXI **SYLLABI & SCHEME OF EXAMINATIONS for B.Com.-E-COMMERCE DEGREE PROGRAMME (SELF-FINANCING) (I to VI SEMESTERS-2025-2028 BATCH).**

PROPOSED BY	SECONDED BY
Dr. M. V. SATHIYABAMA	Dr. G. AKILANDESWARI

Then, the Academic Council approved the Board of Studies minutes of B.Com.-E-Commerce Degree Programme (Self-Financing) held on 01-03-2025.

XXXII **SYLLABI & SCHEME OF EXAMINATIONS for B.Com.-FINANCE DEGREE PROGRAMME (SELF-FINANCING) (I to VI SEMESTERS – 2025-2028 BATCH).**

PROPOSED BY	SECONDED BY
Dr. G. AKILANDESWARI	Dr. M. V. SATHIYABAMA

Then, the Academic Council approved the Board of Studies minutes of B.Com.-Finance Degree Programme(Self-Financing) held on 01-03-2025.

XXXIII **SYLLABI & SCHEME OF EXAMINATIONS for B.Sc.-COMPUTER TECHNOLOGY DEGREE PROGRAMME (SELF-FINANCING) (I to VI SEMESTERS – 2025-2028 BATCH).**

PROPOSED BY	SECONDED BY

	Dr. M. RAJASENATHIPATHI | Dr.M.SAKTHI Then, the Academic Council approved the Board of Studies minutes of B.Sc.-Computer Technology Degree Programme (Self-Financing) held on 01-03-2025.
XXXIV	**SYLLABI & SCHEME OF EXAMINATIONS for B.Com.-BANKING AND INSURANCE DEGREE PROGRAMME (SELF-FINANCING) (I to VI SEMESTERS – 2025-2028 BATCH).** PROPOSED BY: Dr. M. JEEVA | SECONDED BY: Dr. M. AKILANAYAKI Then, the Academic Council approved the Board of Studies minutes of B.Com.-Banking and Insurance Degree Programme (Self-Financing) held on 01-03-2025.
XXXV	**SYLLABI & SCHEME OF EXAMINATIONS for B.Com.- PROFESSIONAL ACCOUNTING DEGREE PROGRAMME (SELF-FINANCING) (I to VI SEMESTERS – 2025-2028 BATCH).** PROPOSED BY: Dr. S. B. GAYATHRI | SECONDED BY: Dr. M. JEEVA Then, the Academic Council approved the Board of Studies minutes of B.Com. - Professional Accounting Degree Programme (Self-Financing) held on 01-03-2025.
XXXVI	**SYLLABI & SCHEME OF EXAMINATIONS for B.Com.-I.B DEGREE PROGRAMME (SELF-FINANCING) (I to VI SEMESTERS – 2025-2028 BATCH).** PROPOSED BY: Dr. BHUVENESHKUMAR | SECONDED BY: Dr. G.VIGNESH Then, the Academic Council approved the Board of Studies minutes of B.Com.-I.B Degree Programme (Self-Financing) held on 01-03-2025.
XXXVII	**SYLLABI & SCHEME OF EXAMINATIONS for B.Sc.-COMPUTER SCIENCE WITH DATA ANALYTICS DEGREE PROGRAMME (SELF-FINANCING) (I & VI SEMESTERS – 2025-2028 BATCH) AND RATIFIED SYLLABI & SCHEME OF EXAMINATION FOR THE BATCH OF (V TO VI SEMESTERS – 2024 – 2027 AND 2023 – 2026 BATCH).**

	PROPOSED BY	SECONDED BY
	• Dr. E. RAMADEVI	Dr. S. NIRAIMATHI

Then, the Academic Council approved the Board of Studies minutes of B.Sc.-Computer Science with Data Analytics Degree Programme (Self-Financing) held on 01-03-2025.

XXXVIII **SYLLABI & SCHEME OF EXAMINATIONS for B.Sc.-COMPUTER SCIENCE WITH ARTIFICIAL INTELLIGENCE AND MACHINE LEARNING DEGREE PROGRAMME (SELF-FINANCING) (I & VI SEMESTERS – 2025-2028 BATCH). AND (III TO VI SEMESTERS – 2024 – 2027 BATCH).**

PROPOSED BY	SECONDED BY
Dr. S. NIRAIMATHI	Dr.E.RAMADEVI

Then, the Academic council approved the Board of Studies minutes of B.Sc.-Computer Science with Artificial Intelligence and Machine Learning Degree Programme (Self-Financing) held on 17.03.2025.

XXXIX **SYLLABI & SCHEME OF EXAMINATIONS for B.Com - IT DEGREE PROGRAMME (SELF-FINANCING) (I & II SEMESTERS – 2025-2028 BATCH).**

PROPOSED BY	SECONDED BY
Dr.M.AKILANAYAKI	Dr.G.AKILANDESWARI

Then, the Academic Council approved the Board of Studies minutes of B.Com - IT Degree Programme (Self-Financing) held on 01-03-2025.

XL **SYLLABI & SCHEME OF EXAMINATIONS for HUMAN EXCELLENCE FOR UG DEGREE PROGRAMMES (AIDED & SELF-FINANCING) (I to VI SEMESTERS – 2025-2028 BATCH).**

PROPOSED BY	SECONDED BY
Ms. S. JEYALAKSHMI	Mr.P.KITHIYON

Then, the Academic Council approved the Board of Studies minutes of Human Excellence For UG Degree Programmes (Aided & Self-Financing) held on 01-03-2025.

XLI **SYLLABI OF HEALTH & WELLNESS COURSE FOR UG DEGREE PROGRAMMES (AIDED & SELF-FINANCING - III SEMESTERS 2025-2026 BATCH ONWARDS)**

PROPOSED BY	SECONDED BY
Mr.P.KITHIYON	Dr.L.RANJIT

Then, the Academic Council approved the Board of Studies minutes of Physical Education for UG Degree Programmes (Aided & Self-Financing) held on 01-03-2025. Syllabi & Scheme of Examination for Health & Wellness Course for UG Programme (Aided & SF) for III Semester from 2025-2026 Batch.

As per the instructions from the Higher Education Department, Tamil Nadu, the Health & Wellness Course is to be included for all the UG Degree Programmes in all the Third Semesters for the 2025 – 2028 Batch of Students. It will be conducted by Dr. R. ASHOK KUMAR, Dr. L. RANJIT & Ms. S. JEYALAKSHMI.

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 SATURDAY- 01.03.2025 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-2025-2028 BATCH), B.A-ECONOMICS DEGREE PROGRAMME (AIDED) (I SEMESTER - 2025-2028 BATCH) AND ANCILLARY SYLLABI FOR B.SC-COMPUTER SCIENCE DEGREE PROGRAMMING (AIDED & SELF FINANCING IV-SEMESTER 2025-2028 BATCH)

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NALLAMUTHU GOUNDER MAHALINGAM COLLEGE

An Autonomous Institution Affiliated to Bharathiar University

Accredited with A++ Grade by NAAC - An ISO 9001:2015 Certified Institutions

Pollachi - 642 001, Tamil Nadu, India

SYLLABUS

B.COM COMMERCE (AIDED AND SELF- FINANCING)

BATCH 2025-2028

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 / Effective Communication:** Enhance their qualification in Commerce and the related areas like Accounting, Auditing, taxation, management, economics, finance, marketing, human resourcemanagement 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 / Professional ethics:** Prepare to be competent and socially responsibleeitizens 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

COMMERCE

(FOR THE CANDIDATES ADMITTED FROM THE ACADEMIC YEAR 2025 - 2026 ONWARDS)I to VI SEMESTERS

SCHEME OF EXAMINATIONS

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

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

NOTE:

1. Include at least one Indian Knowledge System (IKS) course that is relevant to department-specific a regional language teaching in the programme.
2. Include Project/Field visit/Internship compulsory component in curriculum.
3. Include Blended mode of teaching atleast one hour for a course and also minimum of two courses in semester.

SEMESTER – II

Part	Subject Code	Title of the Paper	Hrs. / Week		Hrs./ Week	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
I	25UTL2C2	Tamil Paper-II	5	-	-	3	25	75	100	3
	25UHN2C2	Hindi Paper-II								
	25UFR2C2	French Paper-II								
II	25UEN202	Communication Skills – II	5	-	-	3	25	75	100	3
III	25UCO203	**CC III:** Financial Accounting -II	5	-	1	3	25	75	100	4
	25UCO204	**CC IV:** Commercial Law	5	-	-	3	25	75	100	3
	25UCO2A1 / 25UCO2A2	**GE II – Allied:** Business Application Software and Internet / Google Apps Fundamentals	3	-	-	3	25	75	100	3
	25UCO2A3 / 25UCO2A4	**GE III Allied Lab I:** Programming Lab in Business Application Software and Internet / Google Apps Fundamentals Lab	-	2	-	3	20	30	50	2
IV	25UEL2S1/ 25UCO2S2	**SEC I: Naan Mudhalvan :** Professional Skills / Commerce Practical	2	-	-	2	12	38	50	2
	25EVS201	**AECC I:** Environmental Studies	1	-	-	2	-	50	50	2
	25HEC202	**Human Excellence:** Family Values & Indian Yoga Practice - II	1	-	-	2	20	30	50	1
EC	25CMM201	**IKS:**Manaiyiyal Mahathuvam - I	(15Hrs)				-	(50)	(50)	Grade
	25CUB201	**IKS:**Uzhavu Bharatham - I	(15 Hrs)				-	(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, IKS – Indian Knowledge System;

SEMESTER - III

Part	Subject Code	Title of the Paper	Hrs. / Week		Hrs./ Week.	Exam Hrs.	Maximum Marks		Total Marks	Cre
			L	P	T		Internal	External		
I	25UTL3C3	Tamil Paper- III	3	-	-	3	25	75	100	2
	25UHN3C3	Hindi Paper- III								
	25UFR3C3	French Paper- III								
II	25UEN3C3	Communication Skills – III	3	-	-	3	25	75	100	2
III	25UCO305	CCV: Corporate Accounting - I	5	-	1	3	25	75	100	4
	25UCO306	CC VI: Income Tax Law and Practice	5	-	1	3	25	75	100	4
	25UCO307	CC VII: Company Law	6	-	-	3	25	75	100	4
	25UCO3A1 / 25UCO3A2	GE IV – Allied Lab II: Programming Lab in Advanced Excel / Programming Lab in Accounting and Inventory Management	1	2	-	3	20	30	50	2
IV	25UCO3N1/ 25UCO3N2	SEC: Non-Major Elective I: PracticalBanking / Fundamentals of Accounting	2	-	-	2	-	50	50	2
	25HEC303	Human Excellence: Professional Values & Indian YogaPractice - III	1	-	-	2	20	30	50	1
V	25UHW301	Health and Wellness	2#	-	-	-	100 Reduce To 25	-	100 Reduce To 25	1
EC	25CMM302	IKS: Manaiyiyal Mahathuvam - II	(15Hrs)			2	-	(50)	(50)	Gra
	25CUB302	IKS:Uzhavu Bharatham - II	(15Hrs)			2	-	(50)	(50)	Gra
	25UCO3V1 / 25UCO3V2	VAC I: Industrial Accounting System in Tally ERP 9 & GST Practitioner / Digital Marketing	(60 Hrs)							3**
			(30 Hrs)		*					2**
Total			30				190	485	675	2

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

IKS – Indian Knowledge System; **Extra Credits;

NOTE:

1. Offer skill-oriented courses as non-major elective courses.
2. Health & Wellness (Single Credit) course of 30 Hrs. of activity which is outside the Class hours. Cred of this course to be adjusted preferably in Part IV.

SEMESTER - IV

Part	Subject Code	Title of the Paper	Hrs. / Week		Hrs. / Week	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
I	25UTTL4C4	Tamil Paper - IV	3	-	-	3	25	75	100	3
	25UHN4C4	Hindi Paper - IV								
	25UFR4C4	French Paper-IV								
II	25UEN4C4	Communication Skills – IV	3	-	-	3	25	75	100	3
III	25UCO408	**CC VIII:** Corporate Accounting - II	5	-	1	3	25	75	100	4
	25UCO409	**CC IX:** Goods and Services Tax & Customs Law	5	-	-	3	25	75	100	3
	25UCO410	**CC X - Lab I:** ProgrammingLab in E- Filing of Income Tax Return	-	2	-	3	20	30	50	1
	25UCO4A1 / 25UCO4A2	**GE V – Allied:** Business Mathematics and Statistics / Elements of Operation Research	5	-	1	3	25	75	100	5
IV	25UCO4S1 / 25UAP4S1	**SEC II: Naan Mudhalvan:** Mutual Fund Foundation / Quantitative Aptitude	2	-	-	2	12	38	50	2
	25UCO4N1/ 25UCO4N2	**SEC: Non-Major Elective II:** Consumer Affairs / Fundamentals of Marketing	2	-	-	2	-	50	50	2
	25HEC404	**Human Excellence:** Social Values & Indian Yoga Practice -IV	1	-	-	2	20	30	50	1
V		Extension Activities -Annexure I	-	-	-	-	-	50 Reduce To 25	50 Reduce To 25	1
EC	25CMM403	**IKS:** Manaiyiyal Mahathuvam - III	(15Hrs)			2	-	(50)	(50)	Grade
	25CUB403	**IKS:** Uzhavu Bharatham - III	(15Hrs)			2	-	(50)	(50)	Grade
	25UCO4V3/ 25UCO4V4	**VAC II:** Consumer Protection,Waste Management, Impact on Environment and RTIAct / Micro Finance and Financial Inclusion	(45 Hrs)							3**
			(30 Hrs)							2**
Total			**30**				**177**	**548**	**725**	**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; IKS – Indian Knowledge System; **Extra Credits;

NOTE:

1. Offer skill-oriented courses as non-major elective courses.

SEMESTER - V

Part	Subject Code	Title of the Paper	Hrs. / Week		Hrs. / Week	Exam Hrs.	Maximum Marks		Total Marks	Credi
			L	P	T		Internal	External		
III	25UCO511	**CC XI:** Cost Accounting	5	-	1	3	25	75	100	5
	25UCO512	**CCXII:** Banking and Insurance	5	-	-	3	25	75	100	3
	25UCO5E1/ 25UCO5E2 / 25UCO5E3	**DSE-I :**Modern Marketing / Service Marketing and Customer Relationship Marketing / Business Ethics	6	-	-	3	25	75	100	5
	25UCO513	**CC XIII:** E-Commerce and Information Security	6	-	-	3	25	75	100	3
	25UCO514	**CC XIV:** Internship	-	-	-	-	20	30	50	2
	25UCO5S1/ 25UCO5S2	**SEC III:** Business Communication / Export Trade Procedures	6	-	-	3	25	75	100	3
IV	25HEC505	**Human Excellence:** National Values & Indian Yoga Practice-V	1	-	-	2	20	30	50	1
EC	25CSD501	Soft Skills Development: – I	-		-	-	-	-	-	Grad
	25GKL501	General Awareness - Self Study	SS		-	2	-	(50)	(50)	Grad
	25UCO5AL	**Advanced Learner Course (ALC) –I** (Optional)-Self Study: Introduction to Foreign Trade	SS		-	-	-	(100)	(100)	Credi (3**)
Total			**30**				**165**	**435**	**600**	**22**

Discipline Specific Elective

(DSE) – I

25UCO5E1: Modern Marketing / 25UCO5E2: Service Marketing and CustomerRelationship Marketing / 25UCO5E3: 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. / Week	Exam Hrs.	Maximum Marks		Total Marks	Credits
			L	P	T		Internal	External		
III	25UCO615	CC XV : Management Accounting	5	-	1	3	25	75	100	4
	25UCO6E4/ 25UCO6E5 / 25UCO6E6	**DSE–II:** Human Resource Management / Organisational Behavior / Human Resource Analytics	5	-	-	3	25	75	100	5
	25UCO6E7 / 25UCO6E8 / 25UCO6E9	**DSE–III:** Financial Markets and Institutions / Financial Services / Financial Management	5	-	-	3	25	75	100	5
	25UCO616	**CC XVI:** Introduction to Industry 4.0	5	-	-	3	25	75	100	3
	25UCO617	**CC XVII:** Principles and Practices of Auditing	4	-	-	3	25	75	100	3
	25UCO618	**CC XVIII:** Case Analysis	2	-	-	2	20	30	50	2
IV	25UCO6S1/ 25UCO6S2	**SEC IV: Naan Mudhalvan:** Entrepreneurial Development / Intellectual Property Rights	2	-	-	2	12	38	50	2
	25HEC606	**Human Excellence:** GlobalValues & Indian Yoga Practice- VI	1	-	-	2	20	30	50	1
EC	25CSD602	Soft Skills Development–II	-		-	-	-	-	-	Grade
	25UCO6AL	**Advanced Learner Course (ALC) –II** (Optional)-Self Study: Advertisement and Sales Promotion	SS		-	-	-	(100)	(100)	(3**)
			30			-	177	473	650	25
Grand Total									3900	140

Discipline Specific Elective (DSE) – II
25UCO6E4: Human Resource Management / 25UCO6E5: Organisational Behavior / 25UCO6E6 : Human Resource Analytics

Discipline Specific Elective (DSE) – III
25UCO6E7: Financial Markets and Institutions / 25UCO6E8: Financial Services / 25UCO6E9: 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
CourseSEC – 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	Tota
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 (Redu 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 (Redu 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, C participation, Case Studies Presentation, Field Work, Field Survey, Term Paper, Workshop / Conferenc Participation, Presentation of Papers in Conferences, Quiz, Report / Content Writing, etc.

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

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 industrialproblem 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 formof 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, Dat Analysis andResults, Discussion and Interpretation, Recommendations and Implications, Presentation an Format, Creativityand 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, ThesisStyle / Language, and Presentation of Report.

HEALTH AND WELLNESS COURSE

Scheme of Evaluation

Part	Description	Marks
A	Report	40
B	Attendance	20
C	Activities (Observation During Practice)	40
	Total	100

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 - Inadequat
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 informati 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 dominate 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 th rarely support text a 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 just occasional e 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 to hear

WRITTEN ASSIGNMENT RUBRIC

Grading Scale:

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

'riterion	A - Excellent	B - Good	C - Average	D - Below Average	F - Inadequate
ntent & 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
entence ucture & Style	Word choice isrich and varies Writing style is consistently strong Students ownformal language	* Word choice is clear and reasonably precise * Writing languageis 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
ources	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 atall cited
leatness	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
meliness	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	25UCO101			Title	Batch	2025–20
				FINANCIAL ACCOUNTING - I	Semester	I
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	1		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	Knowled 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	PSO
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.

25UCO101

Text Book

1. Radha .V (2023), Financial Accounting, Prasanna Publishers and Distributors, New Delhi.

Reference Books

1. Jain S.P. and Narang K.L. (2022). 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. (2023), Financial Accounting, Sultan Chand and Sons, New Delhi.
4. Reddy T.S Murthy (2023). Financial Accounting, Margham Publications, Chennai.

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	Dr.P.Buntha Dr. P. BRUNTHA, M.Com., MBA., M.Phil., Ph.D., Associate Professor & Head PG and Research Department of Commerce NGM College, Pollachi - 642 001.	Mr.K.Srinivasan K. SRINIVASAN, M.C.A., Controller of Examinations NGM College (Autonomous) POLLACHI - 642 001.

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rogramme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	25UCO102			Title	Batch:	2025– 2028
				PRINCIPLES OF MANAGEMENT	Semester:	I
cture Hrs./Week or actical Hrs./Week	06	Tutorial Hrs./Sem.	-		Credits:	4

Course Objective

'o make the students understand the conceptual framework of Business Management.

Course Outcomes

)n 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	H
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 Lendership** Staffing: Meaning – Definition - Functions of Stafling – 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.

25UCO102

Text Book

1. Dinkar Pagare (2018). Business Management,.Sultan Chand & 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.T.S.Kavitha Dr.P.Karthika	Dr.P.Buntha Dr. P. BRUNTHA,M.Com.,MBA.,M.Phil.,Ph.D., Associate Professor & Head PG and Research Department of Commerce NGM College, Pollachi - 642 001.	Mr.K.Srinivasan 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 and SELF FINANCING)	
Course Code:	25UCO1A1			Title	Batch:	2025– 202
				BUSINESS ECONOMICS	Semester:	I
Lecture Hrs./Week or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-		Credits:	5

Course Objective

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

Course Outcomes

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

CO Number	CO Statement	Knowle Leve
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	PS
CO1	H	M	H	H	H	H	H	H	M	
CO2	H	H	H	H	H	H	H	H	H	
CO3	H	M	H	H	M	H	M	M	H	
CO4	H	H	H	M	H	M	H	H	M	
CO5	H	M	H	H	H	H	H	H	H	

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

Unit	Content	Hrs
Unit I	**Introduction to Economics** Business Economics – Meaning and Definition - Nature and Scope of Business Economics – Role and Responsibilities of Business Economist- Objectives of Business firm – 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.

25UCO1A1

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; Controller of the Examinatio
Name and Signature	Name and Signature	Name and Signature
Dr.Nirrmala Satish	Dr.P.Brantha	Mr.K.Srinivasan

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Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	25UCO1A2			Title	Batch:	2025– 2028
					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 Relevent 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	H.
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

Textbook 25UCO1A

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 houseMumbai
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	Dr.P.Bruntha	Mr.K.Srinivasan

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Programme Code:	B.Com			Programme Title:	Bachelor of Comme (AIDED and SEL FINANCING)	
Course Code:	25UCO203			Title	Batch:	2025-2
				FINANCIAL ACCOUNTING -II	Semester:	II
Lecture Hrs./Week or Practical Hrs./Week	05	Tutorial Hrs./Sem.	1		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	Knowled 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	PS
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 of 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 – Rule in Garner Vs Murray – Insolvency of two partners.	18
Unit IV	**Insolvency of all Partners and Piecemeal Distribution** 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.

25UCO203

Distribution of Marks: 20% Theory and 80% Problems

Text Book

1,Jain S.P. and Narang K.L. (2022) Advanced Accounting, Kalayani Publishers, Chennai.

Reference Books

1. Reddy T.S and Murthy (2023), Financial Accounting, Margham Publications, Chennai.
2. Shukla, M.C. Grewal, T.S and Gupta, S.L. (2023), Advanced Accountancy, Sultan Chand & Sons, New Delhi.
3. Tulsian P.C. (2019), Financial Accounting, Sultan Chand & 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 Dr.N.Bagyalakshmi	Dr.P.Bruntha	Mr.K.Srinivasan

Dr. P. BRUNTHA, M.Com., MBA., M.Phil., Ph.D.,
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Course Code:	25UCO204			Title	Batch:	2025– 2028
				COMMERCIAL LAW	Semester:	II
ture Hrs./Week or ietical Hrs./Week	05	Tutorial Hrs. / Sem.	-		Credits:	3

Course Objective

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

Course Outcomes

n 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	H
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.	1
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.	1
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.	1
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 Pawner and Pawnee.	1
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.	1
	Total Contact Hrs	7

Pedagogy and Assessment Methods

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

25UCO2

Text Book

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

Reference Books

1. Pillai and Bagavathi, R.S.N (2017), Business Law, Sultan Chand & Sons, 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	Dr.P.Bruntha Dr. P. BRUNTHA, M.Com., MBA., M.Phil., Ph.D., Associate Professor & Head PG and Research Department of Commerce NGM College, Pollachi - 642 001.	Mr.K.Srinivasan 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 Commer (AIDED and SELF FINANCING)	
Course Code:	25UCO2A1			Title	Batch:	2025– 20
				BUSINESS APPLICATION SOFTWARE AND INTERNET	Semester:	II
Lecture Hrs./Week or Practical Hrs./Week	3	Tutorial Hrs./Sem.	-		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	Knowle 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	PS
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 Locater(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

:dagogy and Assessment Methods

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

25UCO2A1

Text Book

1. Sanjay Saxena, "MS Office 2000 for Everyone", Sangam Books Ltd, First Edition.

Reference Books

1. Alexis Leon & Mathews Leon, "Fundamentals of Information Technology", Tata McGraw Hill Education, Second Edition.
2. Timothy J. O'Leary and Linda I O'Leary, " Microsoft Office 2000" , Irwin/McGraw-Hill, 200
3. Taxali. R.K, (2019) Software Made Simple, Mc Graw Hill 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
Mr.K.Srinivasan	Dr.P.Bruntha	Mr.K.Srinivasan

Dr. P. BRUNTHA, M.Com., MBA., M.Phil., Ph.D.,
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Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (Aided and Self Financing)	
Course Code:	25UCO2A2			Title	Batch:	2025 - 2028
					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	PSO1	PSO2
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

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Laurence Lars Svekis	Google Apps Script Sheets Custom Functions: Over 150 Apps Script Code Examples for Sheets (Power Up your Coding Skills)	Independently Published	2024

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	Dr.P.Bruntha Dr. P. BRUNTHA, M.Com., MBA., M.Phil., Ph.D., 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.

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Programme Code:	B.Com.			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	25UCO2A3			Title	Batch:	2025 - 202
				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	PSO
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**

edagogy and Assessment Methods

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

25UCO2A3

Text Book

1. Sanjay Saxena, "MS Office 2000 for Everyone", Sangam Books Ltd, First Edition, 2021

Reference Books

1. Timothy J. O'Leary and Linda I O'Leary, " Microsoft Office 2000" , Irwin/McGraw-Hill, 2000.
2. HML & CSS: Design and Build Websites" by Jon Duckett, Ethan Hall, 2021
3. Taxali. R.K, (2019) Software Made Simple, Mc Graw Hill India.

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	Dr.P.Bruntha	Mr.K.Srinivasan

Dr. P. BRUNTHA, M.Com.,MBA.,M.Phil.,Ph.D.,
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Programme Code:	B.Com.			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	25UCO2A4			Title	Batch:	2025– 2028
					Semester:	II
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem	-	Google Apps Fundamentals Lab	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.

25UCO2A4

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

Text Book :

S.No	Author	Title of the Book	Publishers \ Edition	Year of Publication
1	Laurence Lars Svekis	Google Apps Script Sheets Custom Functions: Over 150 Apps Script Code Examples for Sheets (Power Up your Coding Skills)	Independently Published	2024

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	Dr.P.Bruntha Dr. P. BRUNTHA, M.Com., MBA., M.Phil., Ph.D. Associate Professor & Head PG and Research Department of Commerce NGM College, Pollachi - 642 001.	Mr.K.Srinivasan K. SRINIVASAN, M.C. Controller of Examination NGM College (Autonomou POLLACHI - 642 001.

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Programme Code:	B.Com			Programme Title:	Bachelor of Comm (AIDED and SEL FINANCING)	
Course Code:	25UCO2S2			Title	Batch:	2025-2
				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	Knowled 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	PSO
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.P.Bruntha Dr.N.Bagyalakshmi	Dr.P.Bruntha	(Mr.K.Srinivasan)

Dr. P. BRUNTHA, M.Com., MBA., M.Phil., Ph.D.,
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Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	25UCO305			Title	Batch:	2025 – 2028
Lecture Hrs./Week or Practical Hrs./Week	05	Tutorial Hrs./Sem.	1	CORPORATE ACCOUNTING -I	Semester:	III
					Credits:	4

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).	18
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).	18
Unit III	**Amalgamation, Absorption of companies** Accounting for Amalgamation (AS14) – types of Amalgamation- Method of Purchase Consideration and Accounting for Absorption of Companies.	18
Unit IV	**Reconstruction of Companies** Accounting for Reconstruction of Companies- External and Internal (Excluding preparation of scheme).	18
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.	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

25UCO305

Text Book

1. Jain S.P and Narang K.L (2023), Advanced Accountancy, Kalyani Publications, New Delhi.

Reference Books

1. Gupta R.L and Radha Swamy. M. (2023), Corporate Accounting, Sultan Chand & Sons, New Delhi.
2. Reddy and Murthy (2023). Corporate Accounting, Margham Publications, Chennai.
3. Shukla.M and Gupta. K.L. (2023). Corporate Accounting, Sahitya Bhawan Publications, Uttar Pradesh.

Course Designed by	Head of the Department	Curriculum Development Cell an Controller of the Examination
Name and Signature	Name and Signature	Name and Signature
Dr.S.Kaleeswari Dr.P.Karthika	Dr.P.Buntha Dr. P. BRUNTHA, M.Com., MBA., M.Phil., Ph.D., Associate Professor & Head PG and Research Department of Commerce NGM College, Pollachi - 642 001.	Mr.K.Srinivasan K. SRINIVASAN, M.C.A., Controller of Examinations NGM College (Autonomous) 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 FINANCE)	
Course Code:	25UCO306			Title	Batch:	2025– 2028
					Semester:	III
Lecture Hrs./Week or Practical Hrs./Week	05	Tutorial Hrs./Sem.	1	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.

25UCO3B

Distribution of Marks: 20% Theory and 80% Problems

Text Book:

1. Mehrotra, H.C, Goyal S.P (2024) Income-tax Law and Accounts, Current Edition Sahithya Bhavan Publisher, New Delhi.

Reference Books

1. Gaur and Narang (2024), Income Tax Law and Practice , Kalyani Publishers, New Delhi.
2. Bhagawathi Prasad (2024), Law & Practice of Income Tax in India, Navman Prakashan Aligarh, New Delhi.
3. Preeti Rani Mittal, Anshika Bansal, (2024), Income Tax Law and Practice, Sultan Chand & Sons, 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	Dr.P.Bruntha Dr. P. BRUNTHA, M.Com., MBA., M.Phil., Ph.D., Associate Professor & Head PG and Research Department of Commerce NGM College, Pollachi - 642 001.	Mr.K.Srinivasan K. SRINIVASAN, M.C. Controller of Examination NGM College (Autonomo POLLACHI - 642 001.

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

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce(Aided) SELF FINANCING
Course Code:	25UCO307			Title	Batch: 2025-2 Semester: III
Lecture Hrs./Week or Practical Hrs./Week	6	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	Knowle Leve
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	PSO
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.	18
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.	18
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.	18
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.	18
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.	18
	Total Contact Hrs	90

Pedagogy and Assessment Methods

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

25UCO307

Text Books

1. Kapoor N.D (2024), "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	Dr.P.Buntha Dr. P. BRUNTHA, M.Com., MBA., M.Phil., Ph.D., Associate Professor & Head PG and Research Department of Commerce NGM College, Pollachi - 642 001.	Mr.K.Srinivasan K. SRINIVASAN, M.C.A., Controller of Examinations NGM College (Autonomous) POLLACHI - 642 001.

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

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	25UCO3A1			Title	Batch:	2025- 2028
Lecture Hrs./Week or Practical Hrs./Week	03	Tutorial Hrs./Sem.	-	PROGRAMMING LAB IN ADVANCED EXCEL	Semester:	III
					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	45
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	45

Pedagogy and Assessment Methods

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

25UCO3AI

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

Text Book

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

Reference Books

1. Sima Alex (2019) Excel Formulas and Functions: Cool Tips and Tricks with Formulas in Excel,Caprieru Publication.
2. Ritu Arora (2023) Advance Excel 2023 Training guide, BPB Publications.
3. Nathan George (2022) Excel 2022 Basics, GTech Publishing.

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.V.Meera V.Meera	Dr.P.Bruntha Dr. P. BRUNTHA, M.Com., MBA., M.Phil., Ph.D., Associate Professor & Head PG and Research Department of Commerce NGM College, Pollachi - 642 001	Mr.K.Srinivasan) K. SRINIVASAN, M.C.A., Controller of Examinations NGM College (Autonomous) 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:	25UCO3A2			Title	Batch:	2025 – 2028
				PROGRAMMING LAB IN ACCOUNTING AND INVENTORY MANAGEMENT	Semester:	III
ecture Hrs./Weekor ractical Hrs./Week	03	Tutorial Hrs./Sem.	-		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	45
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	45

Pedagogy and Assessment Methods:

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

25UCO3A2

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., MBA., M.Phil., Ph.D., Associate Professor & Head P.G and Research Department of C... NGM College, Pollachi - 642 ...	Mr.K.Srinivasan K. SRINIVASAN, M.C.A., Controller of Examinations NGM College (Autonomous) 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:	25UCO3N1			Title	Batch:	2025–2028
				Non Major 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	H
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	5
Unit III	Loan and Advances-Principles of sound lending-Forms of Advances- Loans, Cash credit, Overdraft, Bills Purchased and Discounted.	5
Unit IV	Cheque –Definition-Salient Features of a Cheque- Specimen of a Cheque- Crossing- General and Special Crossing.	5
Unit V	ATM, Debit Card, Credit Card, RTGS, NEFT- Filling of form- Pay-in-slip, Withdrawal Slip, demand draft, Cheque.	6
	Total Contact Hrs	3

Pedagogy and Assessment Methods

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

25UC03

Text Book

1. Gordon and Natarajan (2021), Banking Theory, Law and Practice, Himalaya Publishing House, Mumbai.

Reference Books

1. Sundharam & Varshney (2017), Banking Theory Law and Practice, Sultan Chand & Sons Ltd, New
2. Kandasami , K.P.,Natarajan. S,Parameswaran. R (2020), Banking Law and Practice, S.Chand and Company Lt New Delhi.
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.P.Karthika Ms.V.Ruba	Dr.P.Bruntha Dr. P. BRUNTHA, M.Com.,MBA.,M.Phil.,Ph.D., Associate Professor & Head PG and Research Department of Commerce NGM College, Pollachi - 642 001.	Mr.K.Srinivasan) K. SRINIVASAN, M.C.A., Controller of Examinations NGM College (Autonomous) 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:	25UCO3N2			Title	Batch:	2025– 2028
					Semester:	III
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-	Non Major Elective – I FUNDAMENTALS OF ACCOUNTING	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**

Text Book

25UCO3N2

1. Reddy. T.S and Murthy (2023), Financial Accounting, Margham Publications,Chennai

Reference Books

1. Vinayakam.N and Charumathi,B.(2023), Financial accounting, Sultan Chand & Sons, New Delhi.
2. Gupta.R.L, Radhaswamy,M.(2023). Financial Accounts, Sultan Chand & Sons, New Delhi.
3. Tulsian's (2023), Financial Accounting, Sultan Chand & 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.N.Bagyalakshmi Dr.P.Karthika	Dr.P.Bruntha	Mr.K.Srinivasan

Dr. P. BRUNTHA, M.Com., MBA., M.Phil., Ph.D.
Associate Professor & Head
PG and Research Department of Commerce
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K. SRINIVASAN, M.Com.,
CDC Co-ordinator & Controller
of Examinations
NGM College (Autonomous)
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Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED & SELF FINANCING)	
Course Code:	25UCO3V1			Title	Batch:	2025 - 2028
				Industrial Accounting System in Tally ERP 9 & GST Practitioner	Semester:	III
Lecture Hrs./Week or Practical Hrs./Week	60 Hrs	Tutorial Hrs./Sem.	-		Credits:	3**

Chapter 1: Fundamentals of Accounting – 4 hours

Introduction - Accounting Terms - Types of Accounts - Golden Rules of Accounting - The Accounting Equation - Recording of Business Transactions in Journal - Recording of BusinessTransactionsinJournal-FinancialStatements-TradingandProfit&LossAccount- Trading Account - Profit & Loss Account - Balance Sheet - Types of Assets and Liabilities included in Balance Sheet.

Chapter 2: Maintaining Chart of Accounts inTally.ERP9 – 8 hours

Introduction about Computerised Accounting using Tally – Previous versions and Latest updates in Tally - Company Creation - Shut a Company - Select a Company - Alter a Company – Backup and Restore - Chart of Accounts - Ledger - Group - Ledger Creation - Single Ledger Creation - Altering and Display of Ledgers - Ledger Alteration - Group Creation - Creating Inventory Masters - Creation of Stock Group - Creation of Unit of Measure – Creation of Stock Item -Creation of Godown -Defining of Stock Opening Balance in Tally ERP 9. - Setup Payroll in Tally.ERP 9 - Activation - Processing Basic Payroll in Tally.ERP 9 - Employee Setup - Creation of Payroll Units –attendance/Production Types - Creation of Pay Heads - Defining Salary Details for an Employee.

Chapter 3: Goods and Service Tax – 6 hours

Introduction of Goods and Service Tax – Intrastate supply of Goods and Services – Interstate supply of Goods and Services–Defining tax rates at Masters–Purchases from Unregistered Dealer – Purchases from Composite Dealer -Import and Export – Exempted Goods – SEZ sales - Mixed supply and Composite supply under GST - GST Reports – Input Tax Credit Set off – Online filing.

Chapter4: Day Today Transactions- 24 hours

Accounting vouchers – Sales vouchers – Purchase vouchers – Payment vouchers – Receipt vouchers – Contra Vouchers – Journal Vouchers – Credit note vouchers – Debit Note vouchers -Inventory vouchers – Physical Stock Verification –Rejection In & Out – Delivery Note and Receipt Note – Stock Journal - Manufacturing Journal – Voucher Class – Purchase Order and Sales Order vouchers.

Chapter 5: Banking –2 hours

What is Bank Reconciliation Statement - Why we prepare bank reconciliation statement - How to activate auto bank reconciliation in Tally.ERP 9 - Using auto bank reconciliation in Tally.ERP 9 - Shortcut key for bank reconciliation in Tally.ERP 9 - How to undo bank reconciliation in Tally.ERP 9.

Chapter 6: Allocation and Tracking of Expenses and Incomes- 2hours

What is a cost centre - Major categories of cost centre - Cost centre and Tally.ERP 9 - To enable

cost centre and cost category in Tally.ERP 9 - How to use Cost Centres in Tally.ERP 9 - How to generate cost centres report in Tally.ERP 9.

Chapter 7: Price Levels and Price Lists - 2hours

What's meant by price level in world of business - About Price list feature in Tally.ERP 9 - How to set selling price in Tally.ERP 9? - How to modify price list in Tally.ERP 9 - How to import price list in Tally.ERP 9 from Excel file?-How to print price list in Tally.ERP 9.

Chapter 8: Tax Deducted at Source(TDS) - 2hours

Configuring TDS in Tally.ERP 9 - Enabling TDS in Tally.ERP 9 - TDS Statutory Masters - Recording Transactions - Booking Expenses and Deducting TDS -Booking Expenses and Deducting TDS Later - TDS Deduction at Lower Rate - TDS Deduction at Zero Rate - Deducting TDS on Payments - Payment of TDS - TDS Outstanding Report.

Chapter 9: Payroll – 6 hours

Creating attendance or Production Voucher- Manual & Auto fill- Creating Payroll Vouchers- Creating Payroll Payment Transactions – Salary payments– PF payments– Processing ESI Payments - Statements of Payroll– Pay Slip – Pay Sheet – Payroll Statement– Payment Advice.

Chapter10: MIS reports – 4 hours

Introduction - Balance Sheet in Tally.ERP 9 - Profit & Loss Account in Tally.ERP 9 - Cash Flow/Fund Flow Report in Tally.ERP 9 - Ratio Analysis Report in Tally.ERP 9 - Outstanding Report in Tally - Inventory Reports in Tally.ERP 9 - Stock Summary Report in Tally.ERP 9 - Stock Ageing Analysis Report in Tally.ERP 9 - Statutory Reports in Tally.ERP 9 - GST Reports in Tally.ERP 9 - E-Way Bill Reports in Tally.ERP 9 - TDS Reports- Computation - Challan Reconciliation - Return - eTDS Returns -Outstanding's- Exception Reports - Attendance Report – Payroll Statutory Summary.

Duration: 60 Hours (20Hrs–Theory and 40 Hrs Practical

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.P.Bruntha	Mr.K.Srinivasan

Dr. P. BRUNTHA, M.Com., MBA., M.Phil., Ph.D.,
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Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED & SELF FINANCING)	
Course Code:	25UCO3V2			Title	Batch:	2025-2028
					Semester:	III
Lecture Hrs./Week or Practical Hrs./Week	02	Tutorial Hrs./Sem.	-	DIGITAL MARKETING	Credits:	2**

Course Objectives:

This course imparts the knowledge on Digital marketing platforms.

Course Outcomes:

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the concept, Benefits of Digital marketing and Latest Digital marketing trends	*K1
CO2	To understand the concept of Search engine marketing and Mobile Marketing.	*K2
CO3	To enhance the skill of the students in the field of Social Media Marketing.	*K3
CO4	To enrich the knowledge and apply in the Business Context.	*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	H
Unit I	**Digital Marketing** Principal of Digital Marketing, Comparison of Traditional and Digital Marketing, Statistics of Digital Marketing, Benefits of Digital marketing, Latest Digital marketing trends, Digital marketing platforms, Digital Marketing strategy for websites.	1
Unit II	**Search Engine Marketing** Search Engine Marketing(SEM): Introduction to Paid Marketing, Google Ad Words, account and billing settings, Types of Campaigns, PPC Campaign Setup, Shopping Campaigns, Dynamic Search Campaigns, Display Ads Campaigns, Remarketing Campaigns, Mobile Apps Marketing, Video Marketing.	1
Unit III	**Social Media Marketing** Social Media Marketing-Introduction to social media marketing, Facebook marketing, Facebook advertising, YouTube marketing, Twitter marketing, Google marketing, Linkedin marketing, Pinterest marketing, Stumble Upon Document Sharing Site.	1
	Total Contact Hrs	3

Pedagogy and Assessment Methods

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

25UCO3V2

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 (2023). 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, 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.Bruntha	Mr.K.Srinivasan

Dr. P. BRUNTHA, M.Com., MBA., M.Phil., Ph.D.
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Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	25UCO408			Title	Batch:	2025–2028
					Semester:	IV
Lecture Hrs./Week or Practical Hrs./Week	05	Tutorial Hrs./Sem.	1	CORPORATE ACCOUNTING -II	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	Hr
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 of Balance Sheet – Revenue Account –Net Revenue Accountand 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.

25UCO4(

Text Book

1. Jain, S.P and Narang, K.L, (2023), Advanced Accountancy, Kalayani Publishers, New Delh

Reference Books

1. Gupta,R.L and Radhaswamy,M (2023) , Corporate Accounting, Sultan Chand & Sons, New Delhi.
2. Reddy and Murthy (2023), Corporate Accounting, Margham Publications, Chennai.
3. Maheshwari S.N, Suneel Maheshwari.K, Sharad K Maheshwari, (2023) 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	Dr.P.Bruntha Dr. P. BRUNTHA, M.Com.,MBA.,M.Phil.,Ph.D., Associate Professor & Head PG and Research Department of Commerce NGM College, Pollachi - 642 001.	Mr.K.Srinivasan 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 and SELF FINANCING)	
Course Code:	25UCO409			Title	Batch:	2025 – 2028
				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** TheCustoms Act 1962-Types-Levy and Collection from Customs duty- Exemption from Customs duty- Classification and Valuation of goods under Customs Law - Abatement ofaluty 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.

25UCO409

Text Books

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

Reference books

1. Kamal Garg & Neeraj Kumar Schrawat. 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	Dr.P.Buntha Dr. P. BRUNTHA, M Com., MBA., M.Phil., Ph.D., Associate Professor & Hea. 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.

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Programme Code:	B.COM			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	25UCO410			Title	Batch:	2025– 2028
Lecture Hrs./Week or Practical Hrs./Week	02	Tutorial Hrs./Sem.	-	PROGRAMMINGLAB IN E-FILING OF INCOME TAX RETURN	Semester:	VI
					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

Excreises	Contents	
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	
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	3

Pedagogy and Assessment Methods:

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

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

25UCO4

Text Book:

1. Mehrotra, HC (2024) Income-tax Law and Account, Current Edition Sahithya Bhavan Publishe 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	Recor 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 N. Bagyalakshmi	Dr.P.Buntha Dr. P. BRUNTHA, M.Com., MBA., M.Phil., Ph.D. Associate Professor & Head PG and Research Department of Commerce NGM College, Pollachi - 642 001.	Mr.K.Srinivasan K. SRINIVASAN, M.C.A., Controller of Examinations NGM College (Autonomous) Pollachi - 642 001.

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NGM College (Autonomous)
POLLACHI - 642 001.

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELFFINANCING)	
Course Code:	25UCO4A1			Title	Batch:	2025-2028
				BUSINESS MATHEMATICS AND STATISTICS	Semester:	IV
Lecture Hrs./Week or Practical Hrs./Week	05	Tutorial Hrs./Sem.	1		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, interpretingand 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.

25UCO4A1

Text Book:

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

Reference Books:

1.Vittal. P.R,(2021) Business Mathematics and Statistics, Margham Publications, Chennai.

2. Gupta.S.P (2021), Statistical Methods, Sultan Chand & 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.V.Meera Dr.P.V.Nandhini	Dr.P.Bruntha	Mr.K.Srinivasan

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Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	25UCO4A2			Title	Batch:	2025– 2028
				ELEMENTS OF OPERATION RESEARCH	Semester:	IV
Lecture Hrs./Week or Practical Hrs./Week	05	Tutorial Hrs./Sem.	1		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, (2009) Operations Research and Quantitative Techniques, RBSA Publishers,New Delhi.
2. Anand Sharma, (2023), Operations Research, Himalayan Publishing House, Mumbai.
3. Gupta Pk and Gupta SP, (2022), Quantitative Techniques and Operations Research, Sultan Chand and Sons,New Delhi.

Course Designedby	Head of theDepartment	Curriculum Development Cell and Controller of the Examination
Name andSignature	Name andSignature	Name and Signature
Dr.P.V.Nandhini Dr.N.Giri	Dr.P.Bruntha	Mr.K.Srinivasan

Dr. P. BRUNTHA, M.Com., MBA., M.Phil., Ph.D.,
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Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	25UCO4SI			Title	Batch:	2025– 2028
				SEC II: NAAN MUDHALVAN: 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	PSO
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

25UCO4S1

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	Dr.P.Bruntha Dr. P. BRUNTHA, M.Com., MBA., M.Phil., Ph.D. Associate Professor & Head PG and Research Department of Commerce NGM College, Pollachi - 642 001.	Mr.K.Srinivasan K. SRINIVASAN, M.C.A., Controller of Examinations NGM College (Autonomous) POLLACHI - 642 001.

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

ogramme Code:	UAP			Programme Title:	B.A., / B.Sc., / B. Com.,	
urse Code:	25UAP4S1			Title	Batch:	2025-2028
				SEC II: NAAN MUDHALVAN: QUANTITTATIVE APTITUDE	Semester:	IV
ctureHrs./Week or actical Hrs./Week	2	Tutorial Hrs./Sem.	-		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 agiven mathematical expression.
- The student will be able to solve the problem involving square roots, cube roots, andaverage.
- 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

CO / PO/PSO	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
Mr. K. Srinivasan Dr. V. Indhumathi	Mr.K. Srinivasan	Mr.K.Srinivasan

K. SRINIVASAN, M.C.A.,
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Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	25UCO4N1			Title	Batch:	2025– 2028
Lecture Hrs./Week or Practical Hrs./Week	02	Tutorial Hrs./Sem.	-	Non Major Elective: II CONSUMER AFFAIRS	Semester:	IV
					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.

Text Book

25UCO4N

1. Khanna,Sri Ram, Savita Hanspal, Sheetal Kapoor and H.K.Awasthi (2020) ConsumerAffairs,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, AltPublications. 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.Nithya Dr.G.Gnanaselvi	Dr.P.Buntha	Mr.K.Srinivasan

Dr. P. BRUNTHA, M.Com., MBA., M.Phil., Ph.D.
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Programme Code:	B.Com			Programme Title:	Bachelor of C ommerce (AIDED and SELF FINANCING)	
Course Code:	25UC04N2			Title	Batch:	2025 - 202
				Non Major Elective: II 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	Knowle 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.

25UCO4N2

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
Dr.G.Nithya Dr.G.Gnanaselvi	Dr.P.Bruntha	Mr.K.Srinivasan

Dr. P. BRUNTHA, M.Com., MBA., M.Phil., Ph.D.,
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Programme Code:	B.Com			Programme Title:	Bachelor of Commerce(AIDED &SELF FINANCING)	
Course Code:	25UCO4V3			Title	Batch:	2025-26
				CONSUMER PROTECTION, ENVIRONMENT AWARENESS AND INTRODUCTION TO RTI ACT.	Semester:	IV
Lecture Hrs./Week or Practical Hrs./Week	45	Tutorial Hrs./Sem.	-		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	H
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	15

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

nits	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 tol lousing 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:	25UCO4V4			Title	Batch:	2025- 2028
Lecture Hrs./Week or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-	Micro Finance and Financial Inclusion	Semester:	IV
					Credits:	2**

Course Objective

This course familiarizes students with the concepts of Micro Finance and Financial Inclusion

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To Understand the concept, History and Worldwide developments in Micro Finance	*K1
CO2	To enrich the knowledge on SHG'S In Microfinance.	*K2
CO3	To enhance the skill of the students in the concept of Financial Inclusion	*K3
C04	To Gain the knowledge in Dimension of Financial Inclusion.	*K4

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	
Unit I	**Introduction to Micro Finance** Introduction to Micro Finance–Nature–History of Micro Finance–Demand and Supply of Micro finance–Worldwide developments in Micro Finance–Micro Finance in Asia & Pacific.	
Unit II	**Introduction To SHG'S In Microfinance** Introduction to SHG's–Benefit of SHG's to members–Benefit to Women–Benefit to Banks–Benefit to Government–Benefit to Voluntary Agencies–Benefit to Society	
Unit III	**Financial Inclusion** Introduction to Financial Inclusion–RBI policy initiative in Financial Inclusion–Dimension of Financial Inclusion–Institutional change required for Financial Inclusion–Micro Finance and Financial Inclusion	
	Total Contact Hrs	

Pedagogy and Assessment Methods

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

25UCO4V

Text books:

1. Sudhanshu Kr. Das, (2020) Micro Finance and India's Rural Economy, New Century Publication, Chennai.

Reference books:

1. O.C.Rana, Hem Raj (2024) Micro Finance–Himalaya Publishing House, New Delhi.
2. Neelamegam.V.,Micro (2020) Finance, Vrinda Publication 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.G.Nithya	Dr.P.Bruntha Dr. P. BRUNTHA, M.Com.,MBA.,M.Phil.,Ph.D., Associate Professor & Head PG and Research Department of Commerce NGM College, Pollachi	Mr.K.Srinivasan 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:	25UCO511			Title	Batch:	2025– 2028
				COST ACCOUNTING	Semester:	V
Lecture Hrs./Week or Practical Hrs./Week	05	Tutorial Hrs./Sem.	1		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	
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.	
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.	1
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 - Primary Distribution of Overheads - Secondary Distribution of Overheads - Direct Distribution Method, Step Ladder Method, Repeated Distribution Method and Trial and Error Method.	1
Unit IV	**Process Costing** Process Costing –Special Features– Comparison between Job Costing and Process Costing – Process Losses – Normal Loss-Abnormal Loss –Abnormal Gain.	1
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)	1
	Total Contact Hrs	9

Pedagogy and Assessment Methods

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

Distribution of Marks: 20% Theory and 80%Problems

25UC

Text Book

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

Reference Books

1. Reddy. T.S, and Hari Prasad Reddy. V. (2023), Cost Accounting, Margham Publications, Chennai.
2. Khan. M.Y and Jain. P.K, (2020), Cost Accounting and Financial Management, Tata MC Graw Hill Education Private Ltd, New Delhi.
3. Gupta. K.L., Agarwal. M.L., (2022) Cost Accounting, 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.N.Bagyalakshmi Dr.P.V.Nandhini	Dr.P.Bruntha Dr. P. BRUNTHA, M.Com.,MBA.,M.Phil.,Ph.D., Associate Professor & Head PG and Research Department of Commerce NGM College, Pollachi - 642 001	Mr.K.Srinivasan 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:	25UCO512			Title	Batch:	2025– 2028
				BANKING AND INSURANCE	Semester:	V
Leeture Hrs./Week or Practical Hrs./Week	05	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 .	15
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.	15
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.	15
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.	15
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.	15
	Total Contact Hrs	**75**

Pedagogy and Assessment Methods

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

25UCO512

Text Book

1. Gordon and Natarajan, (2023), 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.N.Bagyalakshmi Ms.P.Anitha	Dr.P.Bruntha	Mr.K.Srinivasan

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Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	25UCO5E1			Title	Batch:	2025– 2028
Lecture Hrs./Week or Practical Hrs./Week	06	Tutorial Hrs./Sem.		MODERN MARKETING	Semester:	V
					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
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.
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.
Unit III	**Physical Distribution** Logistics- – Channel of Distribution – Wholesaler and Retailer: Sales Promotion –Need- Types – Sales Promotion Mix – Advertising – Publicity –Personal Selling.
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.
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
	Total Contact Hrs

Pedagogy and Assessment Methods

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

25UC05

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
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Programme Code:	B.Com			Programme Title:	Bachelor of Comme (AIDED and SEL FINANCING)	
Course Code:	25UCO5E2			Title	Batch:	2025-2
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	Knowle 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	H s
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.	1
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.

25UCO5E

Text Book

1. Bhattacharjee C (2020), Service Marketing – Concepts, Planning and Implementation, Excel book 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	Mr.K.Srinivasan

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Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)
Course Code:	25UCO5E3			Title	Batch: - 2025– 2028
					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

CO / PSO	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.

25UCO5E3

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	Dr.P.Bruntha Dr. P. BRUNTHA, M.Com., MBA., M.Phil., Ph.D., Associate Professor & Head, PG and Research Department of Co... NGM College, Pollachi - 642 001.	Mr.K.Srinivasan K. SRINIVASAN, Controller of Examin NGM College (Auton POLLACHI - 642

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Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	25UCO513			Title	Batch:	2025-2028
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	Understand E-Commerce Fundamentals and Business models	*K1
CO2	Explain Electronic Payment Systems and Security Measures	*K2
CO3	Discuss E –Commerce Applications, Services and Digital Marketing	*K3
CO4	Analyze Web Security Issues and Encryption Techniques	*K4
CO5	Apply E –commerce concepts to real – world scenarios	*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	**Evolution of E-Commerce** Introduction to E-Commerce - Definition and Evolution of E-Commerce - Types of E-Commerce – Advantages and Disadvantages of E-Commerce - E-Commerce Business Models: Business – to – Customer (B2C) Model - Business to Business (B2B) Model Consumer – to – Consumer (C2C) Model – Mobile Commerce (M – Commerce) Model – Revenue Models: Advertising, Subscription, Transaction Fee. Case Studies: Amazon, eBay, Alibaba	18
Unit II	**Electronic Payment Systems** Overview of Electronic Payment Systems – Digital Cash and Electronic Wallets – Online Credit Card Systems and Payment Gateways – Security Measures for Electronic Payments. Case Studies: PayPal, Stripe, Square	18
Unit III	**E- Commerce Applications and Services** Online Shopping and E – Retailing – E – Banking and Online Financial Services – Digital Copyrights and Intellectual Property Rights – Electronic Data Interchange (EDI) and Supply Chain Management. Case Studies: Walmart, Bank of America, FedEx	18
Unit IV	**Security in E – Commerce: Web Security Issues:** Hacking, Phishing, Malware – Encryption Techniques: SSL, TLS, AES – Secure Electronic Transaction: SET, 3D Secure – Identity Theft and Credit Card Fraud Prevention. Case Studies: Cyber attacks on E-Commerce Sites.	18
Unit V	**Digital Marketing:** Overview of Digital Marketing – Search Engine Optimization (SEO) Technique – Pay – Per –Click (PPC) – Advertising and Google Adwords – Email Marketing and Social Media Marketing – Analytics and Metrics for Digital Marketing. Case Studies: Google, Facebook, Amazon.	18
	Total Contact Hrs	90

Pedagogy and Assessment Methods

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

25UCO513

Text Book

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

Reference Books

1. Kenneth C.Laudon and Carol Guercio Traver (2022), E-Commerce: Business, Technology, Society, Pearson Publications.
2. Affraim Turban, David King, and Dennis Viehland (2017), Electronic Commerce: A Managerial and Social Networks Perspective, Springer International Publishing AG, Year of Publication.
3. Dave Chaffey and PR Smith, (2014), Digital Marketing: Strategy, Implementation and Practice, 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. P.V. Nandhini P.V. Nandhini Dr.N.Giri N. Giri	Dr.P.Bruntha Dr. P. BRUNTHA, M Com., MBA., M.Phil., Ph.D., Associate Professor & Head PG and Research Department of Commerce NGM College, Pollachi - 642 001.	Mr.K.Srinivasan 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 and SELF FINANCING)	
Course Code:	25UCO514			Title	Batch:	2025– 2028
				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
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Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	25UCO5S1			Title	Batch:	2025– 2028
Lecture Hrs./Week or Practical Hrs./Week	06	Tutorial Hrs./Sem.	-	BUSINESS COMMUNICATION	Semester:	V
					Credits:	3

Course Objective

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.

25UCO5S1

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 Pattanshetti C.C,(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.S.Shanmugapriya Dr.T.S.Kavitha	Dr.P.Bruntha Dr. P. BRUNTHA,M.Com.,MBA.,M.Phil.,Ph.D. Associate Professor & Head PG and Research Department of Commerce NGM College, Pollachi - 642 001.	Mr.K.Srinivasan 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 and SELF FINANCING)	
Course Code:	25UCO5S2			Title	Batch:	2025–2028
				EXPORT TRADE PROCEDURES	Semester:	V
Lecture Hrs./Week or Practical Hrs./Week	06	Tutorial Hrs./Sem.	-		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.

25UCO5S2

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
3. Virendra, K.Pameeha C.A. (2019) "A guide to International Trade and Export Management", JainPublishers.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 Ms.V.Ruba V.R	Dr.P.Bruntha Dr. P. BRUNTHA, M.Com.,MBA.,M.Phil.,Ph.D., Associate Professor & Head PG and Research Department of Commerce NGM College, Pollachi - 642 001.	Mr.K.Srinivasan 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:	25UCO5AL			Title	Batch:	2025– 2028
Lecture Hrs./Week or Practical Hrs./Week		Tutorial Hrs./Sem.	-	Advanced Learner Course - I - (Optional) Self Study: INTRODUCTION TO FOREIGN TRADE	Semester:	V
					Credits:	(3*) 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.

Text Book

25UCO5AL

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 P.V.Nandh Ms.V.Ruba V	Dr.P.Bruntha Dr. P. BRUNTHA, M.Com., MBA., M.Phil., Ph.D., Associate Professor & Head PG and Research Department of Commerce NGM College, Pollachi - 642 001.	Mr.K.Srinivasan 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 & Self–Financing)	
Course Code:	25UCO615			Title	Batch:	2025– 2028
Lecture Hrs./Week or Practical Hrs./Week	05	Tutorial Hrs./Sem.	1	MANAGEMENT ACCOUNTING	Semester:	VI
					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	
Unit I	**Basis of Management Accounting** Management Accounting – Meaning – Definition – Characteristics - Objectives - Scope – Functions -Advantages and Limitations – Relationship of Management Accounting with Financial Accounting.	
Unit II	**Ratio analysis** Ratio Analysis – Meaning – Use and significance – Limitations – Classification of Ratios – Computation of Ratios from Financial Statements.	
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)	
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.	
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)	
	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.

25UCO6I

Text Book

1. Shashi K. Guptha and R.K,Sharma Neeti Gupta (2020) "Management Accounting", KalyaniPublishers, 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	Dr.P.Bruntha Dr. P. BRUNTHA, M.Com., MBA., M.Phil., Ph.D., Associate Professor & Head, PG and Research Department of Commerce NGM College, Pollachi - 642 001.	Mr.K.Srinivasan 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 and SELF FINANCING)	
Course Code:	25UCO6E4			Title	Batch:	2025–2028
				HUMAN RESOURCE MANAGEMENT	Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-		Credits:	5

Course Objective

To expose the students to the Human Resource Management.

Course Outcomes

On 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.	15
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.	15
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.	15
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.	15
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.	15
	Total Contact Hrs	75

Pedagogy and Assessment Methods

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

25UCO6E4

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.Brantha Dr. P. BRUNTHA, M.Com., MBA., M.Phil., Ph.D., Associate Professor & Hea PG and Research Department of Commerce NGM College, Pollachi - 642 001	Mr.K.Srinivasan K. SRINIVASAN, M CDC Co-ordinator & Controller of Examinations NGM College (Autonomous) POLLACHI - 642 001.

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Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	25UCO6E5			Title	Batch:	2025 – 2028
					Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	5	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	
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.	
Unit II	**Perception and Personality** Individual Difference – Nature –Causes – Models of Man – Perception – Perceptual Process – Perceptual Selectivity – Distortion in Perception – Personality – Determinants of Personality.	
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.	
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.	
Unit V	**Organizational Conflicts** Organizational Conflicts – Functional and Dysfunctional Aspects of Conflicts – Role Conflicts – Interpersonal Conflict – Conflict Management.	
	Total Contact Hrs	7

Pedagogy and Assessment Methods

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

25UCO6ES

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 Del

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	Mr.K.Srinivasan

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Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	25UCO6E6			Title	Batch:	2025-- 2028
				HUMAN RESOURCE ANALYTICS	Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	05	Tutorial Hrs./Sem.	-		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.	15
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.	15
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.	15
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.	15
	Total Contact Hrs	75

Pedagogy and Assessment Methods

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

25UCO6E6

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, M.Com., MBA., M.Phil., Ph.D., Associate Professor & Head PG and Research Department of Commerce NGM College, Pollachi - 642 001.	Mr.K.Srinivasan 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 and SELF FINANCING)	
Course Code:	25UCO6E7			Title	Batch:	2025– 2028
					Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	05	Tutorial Hrs./Sem.	-	FINANCIAL MARKETS AND INSTITUTIONS	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	Hr
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	15
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.	15
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.	15
Unit IV	**Financial Institutions** Banks as Financial Intermediaries – Commercial Banks Role in Financing – IDBI – IFCI – LIC – GIC – UTI – Mutual Funds – Investments Companies.	15
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.	15
	Total Contact Hrs	75

Pedagogy and Assessment Methods

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

25UCO6E7

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 Dr. P. BRUNTHA, M.Com., MBA., M.Phil., Ph.D., Associate Professor & Head PG and Research Department of Commerce NGM College, Pollachi - 642 001.	Mr.K.Srinivasan K. SRINIVASAN, M.C.A., Controller of Examinations NGM College (Autonomous) POLLACHI - 642 001.

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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:	25UCO6E8			Title	Batch:	2025– 2026
				FINANCIAL SERVICES	Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	05	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.	15
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.	15
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.	15
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.	15
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.	15
	Total Contact Hrs	75

Pedagogy and Assessment Methods

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

25UCO6E8

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., MBA., M.Phil., Ph.D. Associate Professor & Head PG and Research Department of Commerce NGM College, Pollachi - 642 001.	Mr.K.Srinivasan K. SRINIVASAN, M.Com., Controller of Examinations NGM College (Autonomous) 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:	25UCO6E9			Title	Batch:	2025– 2028
				FINANCIAL MANAGEMENT	Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	05	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	
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.	
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.	
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.	
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.	
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.	
	Total Contact Hrs	75

Pedagogy and Assessment Methods

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

25UCO6E9

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.

ference Books

1. Khan M.Y.& Jain P.K. (2018) Financial Management, TMH, New Delhi.
2. Sharma and Guptha, (2017) Financial Management, KalyaniPublishers, 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 Dr. P. BRUNTHA, M.Com., MBA., M.Phil., Ph.D., 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.

K. SRINIVASAN, M
Controller of Exami nat
NGM College (Autonom
POLLACHI - 642 00

Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	25UCO616			Title	Batch:	2025 – 2028
				INTRODUCTION TO INDUSTRY 4.0	Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	05	Tutorial Hrs./Sem.	-		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

nits	Content	Hrs
nit 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.	15
nit 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.	15
nit 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.	15
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.	15
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.	15
	Total Contact Hrs	75

Pedagogy and Assessment Methods

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

25UCO616

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, Pune.
3. Narendra Jadhav (2019), New - Age Technology and Industrial Revolution 4.0, Konark Publishers P 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.V.Meera	Dr.P.Buntha Dr. P. BRUNTHA, M.Com.,MBA.,M.Phil.,Ph.D., Associate Professor & Head PG and Research Department of Commerce NGM College, Pollachi - 642 001.	Mr.K.Srinivasan K. SRINIVASAN, M.C. Controller of Examination NGM College (Autonomo K. SRINIVASAN, M.C.A.POLLACHI - 642 001. 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:	25UCO617			Title	Batch:	2025– 2028
Lecture Hrs./Week or Practical Hrs./Week	04	Tutorial Hrs./Sem.	-	PRINCIPLES AND PRACTICES OF AUDITING	Semester:	VI
					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	Hr
Unit I	**Introduction to Auditing** Auditing – Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor- Investigation- Meaning –Difference between Auditing and Investigation.	12
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.	12
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.	12
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.	12
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.	12
	Total Contact Hrs	60

Pedagogy and Assessment Methods

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

25UC06

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.Kaleeswari Ms.P.Anitha	Dr.P.Bruntha Dr. P. BRUNTHA, M.Com., MBA., M.Phil., Ph.D., Associate Professor & Head PG and Research Department of Commerce NGM College, Pollachi - 642 001.	Mr.K.Srinivasan K. SRINIVASAN, M.C.A., Controller of Exams (Autonomous) POLLACHI - 642 001.

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NGM College (Autonomous)
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Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (AIDED and SELF FINANCING)	
Course Code:	25UCO618			Title	Batch:	2025-2028
				CASE ANALYSIS	Semester:	VI
Lecture Hrs./Week or Practical Hrs./Week	02	Tutorial Hrs./Sem.	-		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	PSO
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.	6
Unit II	**Case Studies in Marketing Management** Concept of Marketing-New Product Development-Pricing Strategy-Product Promotion-Sales Management	6
Unit III	**Case Studies in Human Resources Management** Training and Development- Performance Appraisal-Leadership-Motivation-Industrial Relation.	6
Unit IV	**Case Studies in Financial Management** Working Capital-Dividend Policies-Capital Structure-Budgeting.	6
Unit V	**Case Studies in Costing** Production and Material Management - Production Techniques – Material Management - Cost Management - Case studies related to Transport Management	6
	Total Contact Hrs	**30**

Pedagogy and Assessment Methods

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

25UCO618

Text Book

1. Sherlakar.(2020) Case Studies in Marketing, Sultan Chand and Sons,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, Sultan Chand and Sons, 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	Dr.P.Bruntha Dr. P. BRUNTHA, M.Com., MBA., M.Phil., Ph.D., Associate Professor & Head Post Graduate & 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.

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Programme Code:	B.Com			Programme Title:	Bachelor of Commerce(AIDED& SELF FINANCING)	
Course Code:	25UCO6S1			Title	Batch:	2025-2026
				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.

25UCO6S1

Text Book

1. Vasant Desai (2023), Dynamics of Entrepreneurial Development, Wiley EasternLtd.,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,EssPee Kay Publishing House,Tanjore.
3. Sujatha,V. (2018), Entrepreneurial Development, CauveryPublications, 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.Buntha Dr. P. BRUNTHA, M.Com.,MBA.,M.Phil., Ph.D., Associate Professor & Head PG and Research Department of Commerce NGM College, Pollachi - 642 001.	Mr.K.Srinivasan K. SRINIVASAN, M.C.A., Controller of Examinations (NGM College (Autonomous) POLLACHI - 642 001.

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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:	25UCO6S2			Title	Batch:	2025– 2028
					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 nbroad- 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.

25UCO6S

Text Book

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

Reference Books

1. Primer, R. Anita Rao and Bhanoji Rao, (2017) Intellectual Property Rights, Lastain Book Company, Chen
2. Derek Bosworth and Elizabeth Webster, (2016) The Management of Intellectual Property, EdwardElgar 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	Dr.P.Bruntha	Mr.K.Srinivasan

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of Examinations
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Programme Code:	B.Com			Programme Title:	Bachelor of Commerce (Aided & Self-Financing)	
Course Code:	25UCO6AL			Title	Batch:	2025– 2028
Lecture Hrs./Week or Practical Hrs./Week		Tutorial Hrs./Sem.	-	ADVERTISEMENT AND SALES PROMOTION	Semester:	VI
					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 Productic 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

25UCO6A

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, 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	Dr.P.Bruntha Dr. P.BRUNTHA, M.Com.,MBA.,M.Phil.,Ph.D., Associate Professor & Head PG and Research Department of Commerce NGM College, Pollachi - 642 001.	Mr.K.Srinivasan K. SRINIVASAN, M.Com., Controller of Examinations NGM College (Autonomous) POLLACHI - 642 001.

K. SRINIVASAN, M.Com.,
CDC Co-ordinator & Controller of Examinations
NGM College (Autonomous)

Programme Code:	BA			Programme Title:	Bachelor of Economics	
Course Code:	25UEO1A1			Title	Batch:	2025– 2028
					Semester:	I
Lecture Hrs./Week	05	Tutorial Hrs./ Sem.	1	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

25UEO1A1

Distribution of Marks: 20% Theory and 80% Problems

Text Book

1. Radha.V (2023). Financial Accounting, Prasanna Publishers and Distributors, New Delhi.

Reference Books

1. Jain and Narang (2023), 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. (2023), Financial Accounts, 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	Dr.P.Bruntha	Mr.K.Srinivasan

Dr. P. BRUNTHA, M.Com., M.B.A., M.Phil., Ph.D.,
Associate Professor & Head
Dept. of Research in 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.

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POLLACHI - 642 00

Programme Code:	B.SC (CS)			Programme Title:	Computer Science Aided / Self Financing	
Course Code:	25UCS4A1			Title	Batch:	2025– 2028
Lecture Hrs./Week or Practical Hrs./Week	04	Tutorial Hrs./Sem.	-	GE IV – Allied IV ACCOUNTANCY FOR DECISION MAKING	Semester:	IV
					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 SalesReturns 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 **25UCS4A1**

Text Book

1. Sharma. K, Shashi.K.Gupta. (2023), Management Accounting, Kalyani Publishers, New Delhi.

Reference Books

1. Jain. S.P and Narang. K.L. (2023) Cost Accounting, Kalyan Publishers, New Delhi.
2. Gupta K.L. (2023), Accountancy for Managerial Decisions, Sahitya Bhawan, Publications. New Delhi.
3. Shukla. M.C and Grewal. T.S and Gupta. S.L.(2023), 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.P.Brundha Dr.S.Kaleeswari	Dr.P.Brundha	Mr.K.Srinivasan

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

Programme Code:	B.SC (CS)			Programme Title:	Computer Science Aided / Self Financing	
Course Code:	25UCS4A2			Title	Batch:	2025–2028
				GE IV – Allied IV	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 techniques underlying 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.(Simple problems only)	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 25UCS4A2

Text Book

1. Reddy. T.S and Moorthy. (2023), Financial Accounting, Margham Publications, Chennai.

Reference Books

1. Gupta. R.L and Radha. M. (2023), 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.P.Bruntha Dr.S.Kaleeswari	Dr.P.Bruntha Dr. P. BRUNTHA, M.Com., MBA., M.Phil., Ph.D., 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.

K. SRINIVASAN, M.C.A.,
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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, 40, 60, 75 or 90 hours, students are eligible to receive 2, 3, 4, 5 or 6 credits respectively. These credits can be applied as a compensatory course in Part-III (Disicipline specific Elective) and this could be certified by BoS, Chairman of Department Concerned. Additionally, the completion of these courses can be reflected in the consolidated mark sheets for undergraduate and postgraduate programs.

NGM COLLEGE (AUTONOMOUS)

POLLACHI

Office of the Controller of Examinations

Graduate Pass Percentage - May - 2024

UG Programmes (Aided)

S. No.	Programme Name	Appeared	No. of students Passed	Percentage
1	B.Sc. - Mathematics	42	37	88
2	B.Sc. - Physics	24	22	92
3	B.Sc. - Chemistry	44	38	86
4	B.Sc. - Botany	12	10	83
5	B.Sc. - Zoology	27	22	81
6	B.Sc. - Computer Science	48	46	96
7	B.A. - History	42	19	45
8	B.A. - Economics	45	33	73
9	B.A. - English Literature	52	46	88
10	B.Com (Aided)	60	59	98
Total		**396**	**332**	**84**

UG Programmes (S.F)

S. No.	Programme Name	Appeared	No. of students Passed	Percentage
11	B.Com	80	76	95
12	B.Sc. - Computer Science	107	106	99
13	B.B.A	57	54	95
14	B.C.A	114	109	96
15	B.Com (Computer Applications)	171	166	97
16	B.A. - Tamil Literature	29	22	76
17	B.Sc. - Information Technology	48	33	69
18	B.Com (E-Commerce)	48	46	96
19	B.Com (Finance)	45	39	87
20	B.Sc. - Computer Technology	32	28	88
21	B.Com (Banking & Insurance)	31	30	97
22	B.Com (Professional Accounting)	60	60	100
23	B.Com (Business Process Services)	22	22	100
24	B.Com - International Business	26	26	100
Total		**870**	**817**	**94**

NGM COLLEGE (AUTONOMOUS)

POLLACHI

Office of the Controller of Examinations

Graduate Pass Percentage - May - 2024

PG Programmes (Aided & S.F)

S. No.	Programme Name	Appeared	No. of students Passed	Percentage
25	M.Sc. - Mathematics	24	17	71
26	M.Sc. - Physics	20	20	100
27	M.Com	38	38	100
28	M.A. - English Literature	22	20	91
29	M.A. - Tamil Literature	19	19	100
30	M.Com - International Business	22	22	100
31	M.S.W.	34	33	97
32	M.Sc. - Computer Science	24	24	100
33	M.Com (Computer Applications)	32	32	100
34	M.Sc. - Chemistry	20	20	100
35	M.Sc. - Botany	10	10	100
Total		**265**	**255**	**96**
Overall UG & PG		**1531**	**1404**	**92**

CONTROLLER OF EXAMINATIONS

K. SRINIVASAN, M.C.A.,
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