

**BHARATHIDASAN GOVERNMENT COLLEGE FOR WOMEN
(AUTONOMOUS)**

PUDUCHERRY - 605 003



DEPARTMENT OF COMMERCE

BACHELOR OF COMMERCE

Four Year Degree Course – B. Com (General) - Semester Pattern

Revised Syllabi (as per NEP)

National Education Policy-2020

(Effective from the Academic Year 2024-25)

Department of Commerce (General)
Attendance of Members of Board of Studies Meeting held on 12.09.2024

Sl. No.	Name and Designation	Address & Contact details	Position	Signature
01	Dr.K.P.Sivakumar Head of the Department & Associate Professor	Department of Commerce, BGCW, Muthialpet, Puducherry	Chairman	<i>K.P. Sivakumar</i>
02	Dr.P.Natrajan, Professor & Head	Department of Commerce, Pondicherry University, Puducherry	Member (VC Nominee)	<i>P. Natrajan</i>
03	Dr.K.Antony Baskaran, Associate Professor & Research Supervisor	PG and Research Department of Commerce, Sacred Heart College (autonomous) Tirupattur-635 601	Member (Subject Expert)	<i>Antony Baskaran</i>
04	Dr. I. Savarimuthu, Associate Professor & Head, <i>V.P.</i>	PG & Research Department of Commerce, St.Joseph's College of Arts & Science (Autonomous), Cuddalore	Member (Subject Expert)	<i>I. Savarimuthu</i> 12/09/24
05	Dr. N. Swarnalatha Assistant Professor	Department of Commerce, BGCW, Muthialpet, Puducherry	Member	<i>N. Swarnalatha</i>
06	Dr. Pradeep Kumar Singh Assistant Professor	Department of Commerce, BGCW, Muthialpet, Puducherry	Member	<i>Pradeep Kumar Singh</i>
07	Dr. V. Yamuna Assistant Professor	Department of Commerce, BGCW, Muthialpet, Puducherry	Member	<i>V. Yamuna</i>
08	Dr. Remy James Assistant Professor	Department of Commerce, BGCW, Muthialpet, Puducherry	Member	<i>Remy James</i>
09	Dr.K. Noyaline Bibiana Arul Mary Assistant Professor	Department of Commerce, BGCW, Muthialpet, Puducherry	Member	<i>K. Noyaline Bibiana Arul Mary</i> 12/9/24
10	Dr. P. Senthil Kumaren Assistant Professor	Department of Commerce, BGCW, Muthialpet, Puducherry	Member	<i>P. Senthil Kumaren</i>
11	Dr. B. Soucmarie Assistant Professor	Department of Commerce, BGCW, Muthialpet, Puducherry	Member	<i>B. Soucmarie</i>
12	Ms. C. Hemalatha Assistant Professor	Department of Commerce, BGCW, Muthialpet, Puducherry	Member	<i>Hemalatha</i>
13	Dr. V.R. Soumady Assistant Professor	Department of Commerce, BGCW, Muthialpet, Puducherry	Member	<i>V.R. Soumady</i>
14.	Ms. S. Sivashri Managing Director	Dheashri Holidays No:59, 1 st floor, East Street, Saram, Puducherry	Member (Representative from Industry)	<i>Sivashri S</i>
15.	Ms.A. Kalaivani Article Assistant	Ganesan & Company Chartered Accountants Puducherry	Member (Meritorious Alumini)	<i>A. Kalaivani</i>

BHARATHIDASAN GOVERNMENT COLLEGE FOR WOMEN (AUTONOMOUS)
PUDUCHERRY
DEPARTMENT OF COMMERCE (GENERAL)
Minutes of the Meeting of Board of Studies in Commerce

The meeting of the Board of Studies in the Department of Commerce, was held at 10.00 A.M. on 12th September 2024 in the conference hall of the College to discuss the curriculum for the B.Com (General) degree programme in compliance with the National Education Policy 2020.

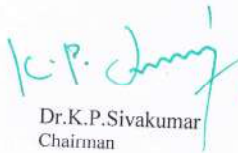
The following members were present at the meeting

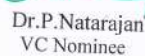
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|----|---|--------------------------|
| 01 | Dr.K.P.Sivakumar
Head of the Department& Associate Professor
Department of Commerce, BGCW. | Chairman |
| 02 | Dr.P.Natarajan,
Professor & Head
Department of Commerce,
Pondicherry University, | Member
VC Nominee |
| 03 | Dr.K.Antony Baskasran,
Associate Professor & Research Supervisor
PG and Research Department of Commerce,
Sacred Heart College (autonomous)
Tirupattur-635 601 | Member
Subject Expert |
| 04 | Dr.I .Savarimuthu,
Associate Professor & Head,
PG & Research Department of Commerce,
St.Joseph's College of Arts & Science (Autonomous),
Cuddalore | Member
Subject Expert |
| 05 | Dr. N. Swarnalatha
Assistant Professor
Department of Commerce, BGCW | Member |
| 06 | Dr. Pradeep Kumar Singh
Assistant Professor
Department of Commerce, BGCW | Member |
| 07 | Dr.V. Yamuna
Assistant Professor
Department of Commerce, BGCW | Member |

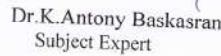
08	Dr. V.Remy James Assistant Professor Department of Commerce, BGCW	Member
09	Dr.A. Noyaline Bibiana Arulmary Assistant Professor Department of Commerce, BGCW	Member
10	Dr. P. Senthilkumaren Assistant Professor Department of Commerce, BGCW	Member
11	Dr. B. Soucemarie Assistant Professor Department of Commerce, BGCW	Member
12	Ms. C. Hemalatha Assistant Professor Department of Commerce, BGCW	Member
13	Dr. V.R. Soumady Assistant Professor Department of Commerce, BGCW	Member
14.	Ms. S. Sivashri Managing Director Dheashri Holidays Saram, Puducherry	Representative from Industry
15.	Ms.A. Kalaivani Article Assistant Ganesan & Company Chartered Accountants Puducherry	Alumna

The Chairman welcomed and introduced the members and distributed the schemes and the draft syllabi of B.Com (General) degree programme prepared in adherence to the National Education Policy 2020 to the board members, which is to be approved by the Academic Council and the Governing Body with retrospective effect for 2023-24 batch and with prospective effect from 2024-25 batch onwards.

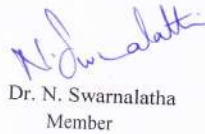
1. The Board of Studies of Commerce after careful discussion finalized all the papers and detailed syllabus for 2023-24 batch retrospectively complying with mapping up formula given by Pondicherry University.
2. For the 2023-24 batch the board gave its consent to have it as 3 years programme with 120 credits. It also agreed to have 15 major papers, 6 minor papers 3 skill enhancement papers, 3 multi-disciplinary papers and 2 projects out of which one is community project, and the other one is on the core subject.
3. The Board resolved to offer the course as 4 years degree programme with 160 credits from the year 2024-25 onwards and gave its approval for the detailed syllabus of all the 8 semesters.
4. For 4 years degree programme the board agreed to offer 20 major papers, 8 minor papers, 3 skill enhancement papers, 3 multi-disciplinary papers and 3 projects out of which, one is on community development and the other two are in the areas of interest.
5. The pattern of Examination and question paper is also approved with internal assessment for 25 marks and end semester examination for 75 marks each year.
6. The board suggested to make significant changes in Managerial Economics, Portfolio Management and Business environment papers.


Dr.K.P.Sivakumar
Chairman

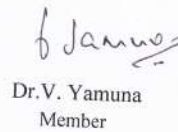

Dr.P.Natarajan
VC Nominee


Dr.K.Antony Baskaran
Subject Expert


Dr.I .Savarimuthu,
Subject Expert


Dr. N. Swarnalatha
Member

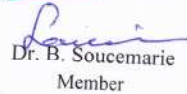

Dr. Pradeep Kumar Singh
Member


Dr.V. Yamuna
Member

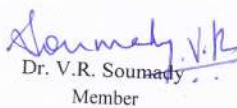

Dr. V.Remy James
Member

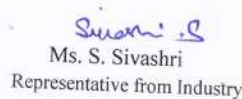

Dr.A. Noyaline Bibiana Arulmary
Member

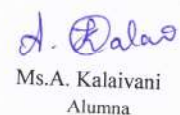

Dr. P. Senthilkumaran
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Ms. C. Hemalatha
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Dr. V.R. Soumady
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Ms. S. Sivashri
Representative from Industry


Ms.A. Kalaivani
Alumna

**BHARATHIDASAN GOVERNMENT COLLEGE FOR WOMEN (AUTONOMOUS)
PUDUCHERRY**

BACHELOR OF COMMERCE

B.Com - Four Year Degree Programme - Semester Pattern

Revised syllabi (as per NEP)

(Effective from the Academic Year 2024-25)

1. PROGRAM OUTCOME

Learners who take up commerce for getting a degree aspire to become managers, accountants, banking professionals, auditors, company secretaries, teachers, stock dealers, tax consultants, government employees, entrepreneurs, etc. The curriculum offered encourages learners to get through many professional examinations like CA, CS, ICWAI, CAT, etc. By learning commerce, students have a clear understanding about the role of business in the development of a society.

Knowledge on ethical practices and value system in business are imparted to learners and they are encouraged to take up their responsibilities with greater enthusiasm. Learners acquire updated knowledge about various accounting skills, maintenance of accounts, business entrepreneurship, business administration and latest business trends.

The course enables learners to gain specialised knowledge in the areas of Human Resource Management, Marketing Management, Financial Management and International Business Management. Learners not only gain knowledge about trade and commerce but also are imparted with knowledge on computers, mathematics and statistics which supplements and also enriches their learning output.

Learners enhance their communicative skills in business which is greatly needed for a successful profession. The programme enables learners in improving their competency needed to make themselves eligible and employable in the job market.

1.1 PROGRAMME OUTCOMES- GENERAL

Programme Outcomes (PO)	Description
PO1	This program could provide to Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, marketing companies, warehousing etc., well trained professionals to meet their requirements.
PO2	Capability of the students to make decisions at personal & professional level will increase after completion of this course.
PO3	After completing graduation, students can get adequate skills in various areas like Marketing, Selling, Financing, and Accounting and over all administration abilities of a Company.
PO4	Students can independently start up their own business.
PO5	The knowledge of different specializations in accounting, costing, banking and finance with the practical exposure helps the students to stand in organization.
PO6	Strengthens their capacities in varied areas of commerce and industry aiming towards holistic development of learners.
PO7	After completing their graduation learners develop a thorough understanding of the fundamentals in Commerce and Finance.

PO8	• Demonstrate extensive and coherent knowledge of commerce and its applications in real business world.
PO9	• Understanding of various concepts and theories providing strong academic foundation.
PO10	• Acquire various soft skills (like communication, organizing, and analytical) required to manage complete business situation as well as life situations.
PO11	• The students will acquire the knowledge, skill in different areas of communication, decision making, innovations and problem solving in day-to-day business activities.

1.2 Programme Specifics Outcomes

Programme Specific Outcomes (PSO)	Description
PSO-1	• The students can get adequate knowledge, skills and attitude during the end of the B.com degree course.
PSO-2	• By goodness of the preparation they can turn into a Manager, Accountant Management Accountant, cost Accountant, Bank Manager, Auditor, Company Secretary, Teacher, Professor, Stock Agents, Government employees and so on.
PSO-3	• Students will prove themselves in different professional exams like C.A., C S, CMA, MPSC, UPSC as well as other courses.
PSO-4	• Students will gain thorough subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication and computer.
PSO-5	• Students will learn relevant Advanced accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
PSO-6	• Students will be able to do their higher education and can make research in the field of finance and commerce.
PSO-7	• Enables students to demonstrate Progressive learning of various tax issues and tax forms related to individuals and businessmen and can set up their own business start-up.
PSO-8	• Students undergoing this programme will be equipped to the world of work, particularly, work of the future. The student will get a first-hand exposure of working in the real world.
PSO-9	• Students completing this programme will be able to develop managerial knowledge and tactical dexterity, with a broader skill set and encourages them to seek out audacious, innovative solutions for today's business.
PSO-10	• Completion of this programme will also enable the students to formulate business problems and provide innovative solutions thus, moulding them into future visionaries, management leaders that are compassionate yet efficient.

1.3 Course Outcome

S. no.	Course	Learning Outcomes
CO1.	Financial Accounting – I (MJD)	Learning Outcomes: After completion of the course, the learners will be able to: - To understand, Analyse and prepare the final accounts of a sole traders. - Familiarise with the various methods of depreciation as per AS 6.
CO 2.	Principles of Business Management (MID)	- Understand principles and functions of management and how it is implemented in the Organisation. - Identify and adopt the managerial skills used in business.
CO 3.	Retail Marketing (SEC)	- Understand Retail marketing concept, Develop a new retail product and the pricing strategies and channels of distribution for marketing retail products. - Understanding about emerging trends in Retail - formats and various layouts. - Familiar with retail payment system digital payment systems.
CO 4.	Banking Practices (MLDC)	- Understand and analyse Retail & Wholesale Banking and functioning Reserve Bank of India. - To know the needs for digitalization of Banks in National economy. - To evaluate the functioning of modern banking services in contemporary environment.
CO 5.	Financial Accounting – II (MJD)	- Understand the Fundamentals of various Partnership accounts. - Know appropriate software for recording transactions and preparing accounts of other business entities.
CO 6.	Business Regulatory Framework (MID)	- Understand the various provisions of the Indian Contract Act, 1872, Sale of Goods Act, 1930 etc - Know the significance of various laws in contemporary business environment.
CO 7.	Business Communication (SEC)	- Know various forms of communication, and comprehend a variety of business correspondence and respond appropriately; - Communicate in writing for various commercial purposes; - Use business language and presentation skills.
CO 8.	Accounting Practices (MLDC)	- To acquire skills to prepare Journal, Subsidiary books, ledger, Trial Balance. - To prepare and analyse the final accounts of a sole traders
CO 9.	Corporate Accounting (MJD)	- Describe the rationale, method and Procedure of issuing shares for a company as per AS - Prepare financial statements (Profit & Loss Account, Balance Sheet, etc.) using online software.
CO 10.	Cost Accounting (MJD)	Understand the Concept and Principles of Cost,

		Costing and Cost Accounting. • Apply the various techniques of costing in various businesses.
CO 11.	Company Law (MID)	• Understand various provision of Companies Act, 2013 regarding formation and administration of Companies. • Determine the role of Board of Directors and their legal position; develop the knowledge to conduct company meeting.
CO 12.	Management Concepts (MLDC)	• Understand the concept of management and its significance in modern business • Know the principles and functions of management and its implementation in the Organisation
CO 13.	Internet and E- Business (SEC)	• Explain the concept of E-business and its various aspects, acquire skills of designing a website for e-business; • Explain about e-commerce activities and its applications; Comprehend about various payment gateway options; • Assess the security issues and measures of e-business.
CO 14.	Advanced Accounting (MJD)	• Understand procedure for Reconstruction and Amalgamations of companies in India. • Understand- accounting procedure for banks and insurance companies
CO 15.	Business Statistics (MJD)	• Explain the relationship between two variables through correlation and regression. • Develop an understanding of the Analysis of Time Series and forecasting in real life situations. • Develop an understanding of Theory of Probability and probable estimation of future business trends etc.
CO 16.	Auditing (MJD)	• Prepare audit programme and frame the audit procedure. • Familiarise with the provisions of Companies Act for company auditor and skills for Computer Assisted Auditing Techniques.
CO 17.	Banking Practices (MID)	• To know the contemporary Banking Systems in India, and its services. • To understand the working and functions of various Indian capital and money market.
CO 18.	Income Tax (MJD)	• Determine the residential status of individual and to calculate the incidence of taxation. • Compute incomes for individual assessee by applying the provisions of Income Tax Act 1961. • Apply the concept and procedure for determination of taxable income and tax liability of assessee. • Skills for assessment procedure and filling of online tax returns.
CO 19.	Management Accounting (MJD)	• Understand various Management Accounting techniques. • Analysis of financial position of company using

		various techniques like ratios, FFS and CFS. • Application of Marginal Costing techniques to take various business decisions. • Apply budget and budgetary control techniques in business forecasting and planning.
CO 20.	Financial Management (MJD)	• Explain the nature and scope of financial management in business decisions. • Understanding capital structure, dividend policy, and working capital management in contemporary situation.
CO 21.	Human Resource Management (MJD)	• Develop necessary skills to prepare an HR policy to enable the employees attain work life balance • Organize counselling sessions for employees in an organisation; and Design incentive schemes for different job roles in an organisation;
CO 22	Principles and practices of GST (MJD)	• Understanding the need, and utility of indirect taxes in an economy. • Understand and implement the taxable event, i.e., calculation of GST, procedure for filing GST return online.
CO 23	Business Environment (MJD)	• Know and analysis different business environment and CSR. • Conduct a business analysis of the local environment and major problems in Indian Economy • Know about NITI Aayog and Development on different sectors • Explain the concept of International Business and Theories of International trade and related areas.
CO 24	Managerial Economics (MID)	• Understand Basic problems of an economy and Working of Price Mechanism • Learn the theory of Demand and related concepts and Consumer Behaviour. • Understand various markets, their workings and price determination. • Macro-Economic Environment and role of government in business.
CO 25	Entrepreneurship and Start-ups (MID)	• Identify the parameters to assess opportunities and constraints for new business ideas. • Develop a business idea by adopting systematic process; Design strategies for successful implementation of ideas.
CO 26	Strategic Management (MJD)	• Understand Basic concept of strategic management and application • Understand SWOT analysis and Generic competitive strategies for business. • Understand Functional Strategies BCG, Ansoff's Product Market Growth Matrix for strategic decision making.
CO 27	Organisational Behaviour (MJD)	• Develop necessary skills to understand Organizational Behaviour effectiveness of models • Develop skill to understand Individual Behaviour,

		Personality, Learning and Attitudes • Understand Group Behaviour and Group Dynamics development of organization . • Understand the various models for the Organizational Development.
CO 28	International Finance (MJD)	• To Understand the Concept of International Finance and International Financial Markets • To identify with the Concept of International Financial Institutions • To recognize the concept of International Financial Instruments and FDI • To assess multinational corporate decisions in Global Markets.
CO 29	Research Methodology (MID)	• Know about the information needs of Management for decision making. • Understand the concept of Scientific Research and the methods of conducting Scientific Enquiry • Apply Statistical Tools of Data Analysis and report writing.
CO 30	Consumer Behaviour (MJD)	• Able to understand Consumer Behaviour Consumer buying process and strategy. • Develop skills how Internal and external Determinants of Consumer Behavior affect's decisions. • Understand Innovation Diffusion and Models of Consumer Buying Behavior in contemporary environment.
CO 31	Portfolio Management (MJD)	• To provide a theoretical and practical background in the field of investments. • Designing and managing the bond as well as equity portfolios in the real word. • Valuing equity and debt instruments and measuring the portfolio performances.
CO 32	Tax Planning & Management (MJD)	• To explain tax planning and various methods for tax planning. • To Describe Tax Avoidance, Tax Evasion and Tax Planning. • To Analyze and prepare personal tax planning reports etc. • To Familiarize with the Tax planning with reference to financial management Decision.
CO 33	CSR and Sustainable Development (MJD)	• To explain Corporate social responsibility and its significance for corporate's. • To Describe CSR frame work in India as per The Companies Act 2013. • To analyze the various areas for CSR spending and related provisions • To Familiarize with Sustainability and sustainable development efforts taken by Indian corporate's.
CO 34	Digital Marketing (MJD)	• To explain digital marketing and its significance for corporate's. • To Describe Digital marketing Strategy in India and

		Skills required for Digital Marketing. • To analyze the various areas for Social Media Marketing& its significance. • To Familiarize with Digital Advertising and YouTube Advertising.
CO 35	Research Project (MJD)	• Students gains ability to research and present information coherently and concisely. • A project allows students to display analytical and problem-solving skills. • A well-executed project demonstrates student's proficiency in using various software applications and tools.

2. COURSE GUIDELINES

2.1 Aim of the course:

The B.Com Degree programme provides ample exposure in various subjects related to Commerce, Accountancy and Management. The course equips the students for entry level jobs in Industry – which is a key contributor to the economic development of the country.

The B.Com Degree programme updated within every 3-4 years according to the contemporary environment and need of the job market.

Students who take up commerce for getting a degree aspire to get into managerial positions, accountants, banking sectors, auditors, company secretary, teaching, stock dealers, tax consultants, government jobs etc. The curriculum offered encourages learners to get through many professional examinations like CA, CS, ICWAI, CAT, etc. By learning commerce students have a clear understanding about the role of business in the development of a society. The specialization papers offered in the curriculum provides scope for students who aspire for higher education and research.

2.2 Course Distribution

The Choice-Based Credit System (CBCS) is being implemented in the college from the Academic year 2024-25. The scheme was prepared on the model of the CBCS scheme proposed by UGC.

Category	No. of Papers	Credits	Total Credits
VAC	4	2	8
AEC	4	2	8
MJD	14	4	56
MID	6	4	24
SEC	3	3	9
MLDC	3	3	9
Project	1	2	2
Summer Internship	1	4	4
Total credits for Degree program			120
For Honour's program 8 additional MJD and 2 additional MID	8+2	4	40
Total credits			160

2.3 Course distribution Semester wise -

Semester	VAC	AEC	MJD	MID	SEC	MLDC	Project/ Summer internship	Total credit
I	2+2	2	4	4	3	3	--	20
II	2+2	2	4	4	3	3	--	20
III	---	2	8	4	3	3	--	20
IV	---	2	12	4	--	--	2	20
V	---	--	12	4	--	--	4	20
VI	---	--	16	4	--	--	--	20
Total for Degree program	8	8	56	24	9	9	6	120
VII	---	--	12	8	--	--		20
VIII	---	--	20	--	--	--		20
Total for Degree Honour's	8	8	88	32	9	9	6	160

2.4 Credits for each Semester

Semester	
I	20
II	20
III	20
IV	20
V	20
VI	20
Total	120 for 3 year degree course
VII	20
VIII	20
Total	160 for 4 year Honors program

Course Structure – B.Com (General) (Admission Batch 2024-25)

3. Course Structure

Allocation of Credit (Total Credits =120 or 160)

I Semester:

Course	Course Name	Credits	Hours per week		CIA	ESE	Total Marks
			Theory	Practical			
AEC I	English-I	2	(2+2) 4	---	25	75	100
MJD I	Financial Accounting – I	4	(4+1) 5	---	25	75	100
MID I	Principles of Business Management	4	(4+1) 5	---	25	75	100
SEC I	Retail Marketing	3	(3+1) 4	---	25	75	100
MLDC I	Banking Practices	3	(3+1) 4		25	75	100
VAC I	Understanding India	2	(2+2) 4		25	75	100
VAC II	Environmental Studies	2	(2+2) 4		25	75	100
	Total	20	30				700

II Semester:

Course	Course Name	Credits	Hours per week		CIA	ESE	Total Marks
			Theory	Practical			
AEC II	Indian Languages-I (Tamil/French/Hindi)	2	(2+2) 4	---	25	75	100
MJD II	Financial Accounting – II	4	(4+1) 5	---	25	75	100
MID II	Business Regulatory Frame Work	4	(4+1) 5	---	25	75	100
SEC II	Business Communication	3	(3+1) 4	---	25	75	100
MLDC II	Accounting Practices	3	(3+1) 4		25	75	100
VAC III	Digital Technologies	2	(2+2) 4		25	75	100
VAC IV	Health &Wellness, Yoga Education , Sports and Fitness	2	(2+2) 4		25	75	100
	Total	20	30				700

III Semester:

Course	Course Name	Credits	Hours per week		CIA	ESE	Total Marks
			Theory	Practical			
AEC III	English-II	2	(2+2) 4		25	75	100
MJD III	Corporate Accounting	4	(4+2) 6	---	25	75	100
MJD IV	Cost Accounting	4	(4+2) 6	---	25	75	100
MID III	Company Law	4	(4+2) 6	---	25	75	100
SEC III	Internet and Ecommerce	3	3	1	50	50	100
MLDC III	Management concepts	3	(3+1) 4	---	25	75	100
	Total	20	29	1			600

IV Semester:

Course	Course Name	Credits	Hours per week		CIA	ESE	Total Marks
			Theory	Practical			
AEC II	Indian Languages-II(Tamil/French/Hindi)	2	(2+2) 4		25	75	100
MJD V	Advanced Accounting	4	(4+2) 6	---	25	75	100
MJD VI	Business Statistics	4	(4+2) 6	---	25	75	100
MJD VII	Auditing	4	(4+2) 6		25	75	100
MID IV	Banking Practices	4	(4+2) 6	---	25	75	100
	Winter Project (community engagement 15 days)	2	2	---	50	50	100
	Total	20	30				600

V Semester:

Course	Course Name	Credits	Hours per week		CIA	ESE	Total Marks
			Theory	Practical			
MJD VIII	Income tax	4	(4+2) 6	---	25	75	100
MJD IX	Management Accounting	4	(4+2) 6	---	25	75	100
MJD X	Principles of Marketing	4	(4+2) 6		25	75	100

MID V	Business Mathematics	4	(4+2) 6		25	75	100
MJD XI	Summer Internship (for 60 days)	4	6	---	50	50	100
	Total	20	30				500

VI Semester:

Course	Course Name	Credits	Hours per week		CIA	ESE	Total Marks
			Theory	Practical			
MJD XII	HRM	4	(4+2) 6	---	25	75	100
MJD XIII	Financial Management	4	(4+2) 6	---	25	75	100
MJD XIV	Principles and Practices of GST	4	(4+2) 6	---	25	75	100
MJD XV	Business Environment	4	(4+2) 6	---	25	75	100
MID VI	Entrepreneurship and Start-ups	4	(4+2) 6	---	25	75	100
	Total	20	30	---			500

VII Semester:

Course	Course Name	Credits	Hours per week		CIA	ESE	Total Marks
			Theory	Practical			
MJD XVI	Strategic Management	4	(4+2) 6	---	25	75	100
MJD XVII	Organizational Behaviour	4	(4+2) 6	---	25	75	100
MJD XVIII	International Finance	4	(4+2) 6	---	25	75	100
MID VII	Research Methodology	4	(4+2) 6	---	25	75	100
MID VIII	Managerial Economics	4	(4+2) 6	---	25	75	100
	Total	20	30	---			500

VIII Semester:

Course	Course Name	Credits	Hours per week		CIA	ESE	Total Marks
			Theory	Practical			
MJD XIX	Consumer Bhaviour	4	(5+1) 6	---	25	75	100
MJD XX	Portfolio Management	4	(5+1) 6	---	25	75	100
MJD XXI to XXIII	Research project(12 credits) + VIVA	12	18	---			300
	OR						
MJD XXI	Tax Planning and Management	4	(5+1) 6		25	75	100
MJD XXII	CSR and Sustainable Development	4	(5+1) 6		25	75	100
MJD XXIII	Digital Marketing	4	(5+1) 6		25	75	100
	Total	20	30	---			500

4. Regulations

4.1 Eligibility for admission:

Candidates for admission to the first year of the B.Com degree shall require to have passed the Higher Secondary Course examination (+2) of any Board or equivalent recognized by the Pondicherry University, having commerce/Business studies and/ or accountancy as one of the subject.

For lateral entry, candidates who passed Diploma in Commerce or Diploma in Modern Office Practice (3 year course) awarded by Directorate of Technical Education of Tamil Nadu or other states shall be admitted to the second year of B.Com degree.

4.2 Duration of the course:

The duration of the B.Com Degree programme shall be **three academic years of six semesters and for B.Com (Honors) 4 academic years of 8 semesters**. Undergraduate degree programmes of either 3- or 4-years duration, with multiple entry and exit points and re-entry option with appropriate certifications such as:

- An UG Certificate after completion of 1 Year (2 Semesters) of study in the chosen field of study.(After completing specific number of courses and 4 week internship)
- An UG Diploma after completing 2 years (4 Semesters) of Study and an Internship.
- A Bachelor Degree after completing 3 Years (6 Semesters) of Programme of Study.
- A 4 year Bachelor Degree with Honors after completion of 8 Semesters (4 Years) of Programme of Study and a Research Project in final semester).
- If the student completes a rigorous research project in their major area(s) of study in the 4th year of bachelors' degree (Honours with research)

4.3 Age limit:

Rules as applicable to Under Graduate courses of Pondicherry University.

4.4 Medium of Instructions: The medium of instruction shall be in **English**.

4.5 Applicability of this Regulation: These regulations shall be applicable to the students to be admitted to the first year of the course for the academic year 2024-25.

4.6 Course of Study

The course of study for B.Com Degree shall comprise of the following.

Part I – Language: Any one of the Part I language offered to be opted by the candidate for first year and second year only. The syllabus and text books for the above said language papers are as prescribed by the Pondicherry University from time to time.

Part II – English: (for first year and second year only)

The syllabus and text books for the English papers are as prescribed by the Pondicherry University from time to time.

Part III - Core and Allied subjects:

4.7 Evaluation of course

All credit courses will be evaluated based on a total of 100 marks, distributed as follows:

- Internal Assessment: 25 marks
- End Semester Examination: 75 marks

4.8 Components of Internal Assessments: -

Announced/Unannounced Tests	- 5 Marks
Assignment/ Presentation	- 5 Marks
Attendance	- 5 Marks
Model Examination	- 10 Marks
Total	- 25 Marks

4.9 Attendance Scale

96% to 100%	- 5
91% to 95%	- 4

86% to 90%	- 3
81% to 85%	- 2
76% to 80%	- 1
Below 75%	- Admissible for the Examination with Condonation Fee.
Below 60%	- Not admissible to appear for the Examination.

4.10 Criteria for ‘Pass Mark’ for 3-year degree

Minimum Pass Mark	- 40 Marks
No Minimum Pass Mark for Internal Assessment	
Minimum Pass Mark for ESE	- 30 Marks

Criteria for ‘Pass Mark’ for 4-year Honors degree

For first 3 years

Minimum Pass Mark	- 40 Marks
No Minimum Pass Mark for Internal Assessment	
Minimum Pass Mark for ESE	- 30 Marks

‘Pass Mark’ for 4th year (VII and VIII semester)

Minimum Pass Mark	- 50 Marks
No Minimum Pass Mark for Internal Assessment	
Minimum Pass Mark for ESE	- 40 Marks

Over all 50% aggregate required for VII and VIII semesters

4.11 Pedagogical Style

1. Lecture Classes
2. Tutorial Classes
3. Experiments in Laboratory
4. Seminar Classes
5. Internships
6. Studio Activities
7. Project Work
8. Community Engagement

Question Paper Pattern for B.Com (General) Course (Theory Papers)

S.No.	Section		Marks
1	A	10 Questions to be answered out of 12 given (10*2=20)	20
2	B	5 Questions to be answered out of 8 given (5*5=25)	25
3	C	3 Questions to be answered out 5 given (3*10=30)	30
		Total	75

Question Paper Pattern for B.Com Course (General) (Numerical Papers)

S.No.	Section		Marks
1	A	5 Questions to be answered out of 8 given (7*5=35)	35
2	B	2 Questions to be answered out of 4 given (20*2=40)	40
		Total	75

BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)

Course: **B.Com (General)**

Semester No: **I**

Paper No: **1**

Title of the Paper: **FINANCIAL ACCOUNTING – I (MJD-I)**

Paper Code:

Hours of Instruction / Week: 6 hrs

CIA: 25 Marks

Total: 90 Hrs.

ESE: 75 Marks

Total credit =4 credits

Total: 100 Marks

Objectives:

- To impart basic accounting knowledge as applicable to business.
- To enable the students to prepare financial statements of Trading & Non-trading concerns.

Learning Outcomes: After completion of the course, learners will be able to:

1. Explain Journal, Subsidiary books, ledger, Trial Balance and rectifying journal entries.
2. Prepare Bank Reconciliation Statement and record the transactions
3. To Analyse and prepare the final accounts of a sole traders.
4. Familiarize with the various methods of depreciation as per AS 6

CONTENTS

UNIT I: Meaning and Scope of Accounting: Need, development and definition of accounting; Book-keeping and accounting; Persons interested in accounting; Disclosures; Branches of accounting; Objectives of accounting. International accounting standards (only outlines)

(18 Hours)

UNIT II: Capital and Revenue: Meaning ,Classification of Income; Classification of expenditure; Classification of receipts. Accounting concept of income; measurement; expired cost and income measurement. **Final accounts-** manufacturing account; trading account; Profit and loss account; Balance Sheet; Adjustment entries. Rectification of errors; Classification of errors; Location of errors; Suspense account; Effect on profit.

(18 Hours)

UNIT III: Depreciation, Provisions and Reserves: Concept of depreciation; Causes of depreciation; Depreciation, depletion, amortization, and dilapidation; depreciation accounting; Methods of providing depreciation; Depreciation of different assets; Depreciation and replacement cost; Depreciation policy as per Accounting Standard; Provisions and reserves.

(18 Hours)

UNIT IV: Accounts of Non - Trading Institutions: Concept of trading and Non - Trading Institutions concept of Receipt and Payment accounts, objectives, accounting records, Income and expenditure accounts- needs, objective and preparation of Balance sheet.

(18 Hours)

UNIT V: Special Accounting Areas: Consignment Accounts: Important terms; Accounting records; Valuation of unsold stock; Conversion of consignment into branch. Joint Venture Accounts: Meaning of joint venture; joint venture and partnership; Accounting Records.

(18 Hours)

(Problems: 80%, Theory: 20%)

Books recommended

- Shukla M.C Grewal S and Gupta S.C. ,(2010): Advanced Accounting, S. Chand & Co New Delhi.
- Financial Accounting (2015): T.S. Reddy and A. Muthy, Margam Publication , Chennai.
- Financial Accounting (2020): Juneja, Saxena and Chawala, Kalyani Publishers, New Delhi

Suggested Reading

- Gupta, R.L. and Radhaswamy M (2012): Financial Accounting, Sultan Chand Sons. New Delhi
- Jawarhar Lal (2009): Advanced Accounts . Sultan Chand & Sons ,Delhi
- T.P.Gosh (2006): Fundamentals of Accounting, Sultan Chand & Sons, Delhi
- Maheswari, S.N & Maheshwary, S.K (2006): Fundamentals of Accounting, Vikas Publishing,

Pattern of Question Paper:

- Section A – 5 questions out of 8 questions each carrying 7 marks (5 X 7= 35)
- Section B – 2 questions out of 4 questions each carrying 20 marks (2 X 20=40)

Unit wise Student activities:

Unit 1: Familiar with accounting concept with real life experience and meet business Persons interested in accounting

Unit 2: Collect information about Accounting Transaction Accounting Cycle etc.;

Unit 3: Collect information about capital and revenue expenditure with business house and understand need for classification of it in real life.

Unit 4: Collect information about various assets used in business in different industries and how wear and tear happens.

Unit 5: Collect information about NGO, how they are working and managing activities.

Web Resource (Websites/Databases/E-Resources)

[//https://www.studyoptions.com/what-can-i-study/economics-commerce-business-and-management.](https://www.studyoptions.com/what-can-i-study/economics-commerce-business-and-management)

[//https://www.shiksha.com/commerce-chp.](https://www.shiksha.com/commerce-chp)

[//https://www.accountingcoach.com](https://www.accountingcoach.com)

Journals/Magazines (National /International)

- The Chartered Accountant- The Institute of Chartered Accountants of India, New Delhi,
- The Management Accountant -The Institute of Cost Accountants of India, Kolkata.
- The Indian Journal of Accounting- Published by Department of Commerce University of Kerala, Thiruvananthapuram

Evaluation methodology:

- Attendance =5 Marks
- Two Continuous Internal test (CIA) =5 Marks
- Assignments /Special topics presentation by students =5 Marks
- Model Examination==10 Marks
- End Semester Examination (ESE)= =75 Marks

Faculty Qualifications/Specialization:

- Master of Commerce (M. Com) , M.Phil (with accounting and finance specialization)
- NET / SLET (OR)
- Doctorate of Philosophy (Ph. D)

BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)

Course: **B.Com (General)**

Semester No: **I**

Paper No: **2**

Title of the Paper: **PRINCIPLES OF BUSINESS MANAGEMENT (MID-I)**

Paper Code:

Hours of Instruction / Week: 6 hrs

CIA: 25 Marks

Total: 90 Hrs.

ESE: 75 Marks

Total credit =4 credits

Total: 100 Marks

Objective:

- To orient the students with the management principles and techniques that could achieve business Success.

Learning Outcomes: After completion of the course, the learners will be able to:

- Understand the concept of management
- Explain principles and functions of management implemented in the Organisation;
- Identify and explain the managerial skills used in business;
- Analyse the concept of Delegation of Authority, coordination, and control.

CONTENTS

UNIT I: Introduction: Meaning, nature process, and significance of management: Management roles (Mintzberg) An overview of functional areas of management; Development of management thought; F.W. Taylor-scientific management, Henry Fayol-principles of management.

(18 Hours)

UNIT II: Planning: Meaning, process and types, decision making – concept and process; Bounded Rationality; Management by objective; corporate planning;

(18 Hours)

UNIT III: Organizing: Meaning, nature, process and significance; Authority and responsibility relationship- delegation of authority, Centralization and decentralization, Departmentation - Organization Structure – forms (Including matrix and boundaryless organization. **(18 Hours)**

UNIT IV: Motivating, Leading and Directing: People at Work: Motivation-concept; Theories- Maslow, Herzberg, McGregor, and Ouchi; Financial and non-financial incentives. Leadership - concept -styles and theories (Tannenbaum and Schmidt) Likert System Management - Communication – nature, process, networks, and barriers; Effective communication.

(18 Hours)

UNIT V: Management Control: Meaning, and process; Effective control system; Techniques of Control - traditional and modern, **Management of change** –concept, nature, process of planned change, resistance to change; emerging horizons of management in a changing environment, MBO, Management by exception

(18 Hours)

Books Recommended:

- Drucker Peter(2010): Management Challenges for the 21st Century; Butterwerth Heinemann, Oxford.
- Dingar Pagare (2011): Principles of Management; S. Chand & Co., New Delhi.
- J. Jayasankar (2015): Principles of Management, Margham Publications, Chennai.

Suggested Reading:

- Drucker Peter. (1987): Practice of Management, Pan Books, London.
- Stoner and & Wankel (1999): Management Prentice Hall, New Delhi.
- Maslow Abraham. (1954): Motivation and Personality Harper & Row New York.

- Virmani, B.R(2010): The Challenges of Indian Management, Response Books, New Delhi.

Pattern of Question Paper:

- Section A – 10 questions out of 10 questions each carrying 2 marks (10 X 2 = 20)
- Section B – 5 questions out of 8 questions each carrying 5 marks (5 X 5 = 25)
- Section C – 3 questions out of 5 questions each carrying 10 marks (3 X 10 = 30)

Unit wise Student activities:

Unit 1: Collect real-life experience of F.W. Taylor and Henry Fayol .

Unit 2: How planning done in real life by a business- collect actual information.

Unit 3: Collect information about Hierarchy system of a company and how its relevant in contemporary environment.

Unit 4: Collect real life Motivation factors for a manager and leadership role in industry

Unit 5: Collect information about various changes happens in last one decade and how successfully implemented by a company.

Web Resource (Websites/Databases/E-Resources)

[//https://www.studyoptions.com/what-can-i-study/economics-commerce-business-and-management](https://www.studyoptions.com/what-can-i-study/economics-commerce-business-and-management).

[//https://www.shiksha.com/commerce-chp](https://www.shiksha.com/commerce-chp).

[// https://onlineprogrammes.insead.edu](https://onlineprogrammes.insead.edu)

Journals/Magazines (National /International)

- Journal of Management Research published by South Asia Publications New Delhi.
- The Management Accountant- The Institute of Cost Accountants of India, Kolkata.
- The Indian Journal Of Commerce- The Managing Editor, The Indian Journal of Commerce, School of Management Studies, (IGNOU), Maidan Garhi, New Delhi.

Evaluation methodology:

- Attendance =5 Marks
- Two Continuous Internal test (CIA) =5 Marks
- Assignments /Special topics presentation by students =5 Marks
- Model Examination==10 Marks
- End Semester Examination (ESE)= =75 Marks

Faculty Qualifications/Specialization:

- Master of Commerce (M. Com) , M.Phil (with specialization of management)
- NET / SLET (OR)
- Doctorate of Philosophy (Ph. D)

BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)

Course: **B.Com(General)**

Semester No: **I**

Paper No: **3**

Title of the Paper: **RETAIL MARKETING (SEC-I)**

Paper Code:

Hours of Instruction / Week: 4 hrs

Total: 60 Hrs.

Total credit =3 credits

CIA: 25 Marks

ESE: 75 Marks

Total: 100 Marks

OBJECTIVE: To understand and enhance the skills of management of retail business, retail strategy and planning process.

Learning Outcomes: After completing the course, the learners shall be able to:

- Understand Retail marketing concept, functions and retail marketing mix.
- Develop a new retail product and the pricing strategies and channels of distribution for marketing retail products.
- Understanding emerging trends in Retail - formats and various layout.
- Familiar with retail payment system digital payment systems

CONTENTS

Unit – I: Retail marketing: An overview of Retailing - Types of stores - Product Retailing vs. Service Retailing - Non store Retailing - Retail strategy - Achieving competitive advantage and positioning Retailing environment - Legal, Social, Economic, Technological, issues - Trends in the Indian Retailing Industry. **(12 Hours)**

Unit-II: Retail store location and layout - Importance of Location in Retail Business. Factors Determining Retail Locations. Country/Region analysis - Trade area analysis - Site evaluation and selection - Store design and layout - Comprehensive store planning - Exterior design and layout - Interior store design and layout - Interior design elements. **(12 Hours)**

Unit-III: Emerging Trends In Retail: Globalization and changing retail formats – Online retailing - International Retailing – Opportunities and Challenges - Market entry formulas - New customized formats-customized stores, portable stores, merchandise depots, retail theater, service malls, customer-made stores, interactive kiosk ‘shopping arcades’ **(12 Hours)**

Unit-IV: Digital Marketing: Digital Marketing Foundation: Introduction to marketing- Concepts- Theories- Difference between traditional, inbound, and outbound marketing methodologies - Digital vs. Real Marketing -Digital Marketing Channels- Creating initial digital marketing plan. **(12 Hours)**

Unit-V: Retail marketing and payment system : Electronic Banking - Features - Internet Banking Vs Traditional banking – Mobile banking – Features – Requirements – Telephone banking – Features -Telephone banking facilities – ATM – Features – Functions of ATM – Benefits of ATM - Credit cards - Electronic Fund Transfer – Features – Real Time Gross Settlement (RTGS) – Digital Payments – Digital Payment Systems – Types of Digital Payment Systems- Measures for promoting digital payments and creation of Less cash economy. **(12 Hours)**

Books recommended

- **Chetan Bajaj, Tuli & Srivastava, RETAIL MANAGEMENT**, Oxford University Press, New Delhi.2010

- **Swapna Pradhan**, RETAIL MANAGEMENT, TEXT & CASES, Tata McGraw-Hill Publishing Co, New Delhi, 2008
- Dr. L. Natarajan-(2013) : Retail Marketing, Margham Publications, Chennai
- Prashant Chaudhary(2016): Retail Marketing in the Modern Age, Sage Publications, New Delhi
- A. Sivakumar(2007): Retail Marketing, Excel Books India, New Delhi

Reference Books

- Fernie, Principles of Retailing, Elsevier Publishing, 2010
- Giridhar Joshi, Information Technology For Retail, Oxford University Press, New Delhi.2009
- Ron Hasty and James Reardon, Retail Management. McGraw- Hill Publication, International Edition.

Pattern of Question Paper:

- Section A – 10 questions out of 12 questions each carrying 2 marks (10 X 2=20)
- Section B – 5 questions out of 8 questions each carrying 5 marks (5 X 5=25)
- Section C – 3 questions out of 5 questions each carrying 10 marks (3 X 10 = 30)

Unit wise Student activities:

Unit 1: Collect the information about various Types of retail stores such as super market, malls in city etc.

Unit 2: Visit to various stores and understand Store design Exterior design and layout .

Unit 3: Collect information about Online retailing models etc

Unit 4: Collect information about Digital Marketing Channels how they are functioning.

Unit 5: Collect various forms to Filling up of different banking Instruments like cheque, pay-in-slip, RTGS, NEFT. Get details of the various Retail Banking Products offered by them.

Suggested Digital platforms/ web links.

Retailers Association of India (RAI)<https://rai.net.in>

<https://www.indiaretailing.com>

[https://www .retailmarketing.co.in](https://www.retailmarketing.co.in)

State Bank of India (www.onlinesbi.com)

<https://m.rbi.org.in/home.aspx> //www.indiatoday.in/amp/information/story/list-of-documents-individuals-can-submit-for-sbi-kyc-1634360-2020-01-0

Journals/Magazines (National /International)

- The Global Journal of Retail Management (GJRM) published by Research India Publications, New Delhi
- Indian Journal of Marketing, published by the Associated Management Consultants Private Limited, New Delhi
- Journal of Management Research published by South Asia Publications New Delhi
- The Indian Journal Of Commerce- The Managing Editor, The Indian Journal of Commerce, School of Management Studies, (IGNOU), Maidan Garhi, New Delhi

Evaluation methodology:

- Attendance =5 Marks
- Two Continuous Internal test (CIA) =5 Marks
- Assignments /Special topics presentation by students =5 Marks
- Model Examination==10 Marks
- End Semester Examination (ESE)= =75 Marks

Faculty Qualifications/Specialization:

- Master of Commerce (M. Com) , M.Phil (with specialization in marketing)
- NET / SLET (OR)
- Doctorate of Philosophy (Ph. D)

BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)

Course: **B.Com (General)**

Semester No: **I**

Paper No: **4**

Title of the Paper: BANKING PRACTICES (MLDC-I)

Paper Code:

Hours of Instruction / Week: 4 hrs

Total: 60 Hrs.

Total credit =3 credits

CIA: 25 Marks

ESE: 75 Marks

Total: 100 Marks

Objective: To enable the students to know the working of the Contemporary Indian banking system.

Learning Outcomes: After completion of the course, learners will be able to:

- Understand Indian Banking System, Structure and organization.
- Understand and analyze Retail & Wholesale Banking and functioning Reserve Bank of India.
- To know the needs for digitalization of Banks in National economy.
- To evaluate the functioning of modern banking services in contemporary environment.

CONTENTS

Unit I- Introduction: Definition of Bank - Basic functions of Bank, Relationship between banker and customer's, Banking System in India. (1) Commercial Banks (ii) Private Sector Banks. (iii) Public Sector Banks, (iv) Foreign Banks. (v) Regional Rural Banks. (vi) Co-operative Banks. Reserve Bank of India
(12 Hours)

Unit II- Retail & Wholesale Banking: concepts and difference between retail and wholesale banking Instruments of retail banking, Types of accounts: Deposit Accounts-Savings Accounts, Current Accounts, Fixed Deposit Accounts. Opening and operation of Accounts, Nomination.
(12 Hours)

Unit III- Banking Instruments: Cheques, Banker's Cheques, Demand Drafts, ATM & Debit Cards, Credit Cards, Charged Cards, Crossing of Cheques, Endorsement, Checking of Cheques for passing for payment -Filling up of different banking instruments like cheque, pay-in-slip, RTGS, NEFT, Visit to various bank branches make a comparison of any three products offered by those banks.
(12 Hours)

UNIT IV- Contemporary Banking: Electronic Banking - Features - Internet Banking Vs Traditional banking - Mobile banking - Features - Requirements - Telephone banking - Features - Telephone banking facilities - ATM - Features - Functions of ATM - Benefits of ATM - Credit cards - Electronic Fund Transfer - Features - Real Time Gross Settlement (RTGS) - Digital Payments - Digital Payment Systems - Types of Digital Payment Systems- Measures for promoting digital payments and creation of Less cash economy.
(12 Hours)

UNIT V- Payment bank- concept - Objectives- Scope of Activities-Benefits- Challenges, various provisions. **Small bank-** Concept, objectives Regulation, **Bad Bank-** concept objectives Advantageous and disadvantageous, Special Types of Customers. Internet Banking: Meaning, Benefits, mobile banking, E-payment. Customer grievance-Banking Ombudsman.
(12 Hours)

Text books:

- Agarwal, O.P., Banking and Insurance, Himalaya Publishing House
- Suneja, H R, Practical and Law of Banking, Himalya Publishing House
- Varshney, P.N., Banking Law and Practice, Sultan Chand and Sons

- Saxena, G.S. Legal Aspects of Banking Operations, Sultan Chand and Sons

Reference books

- Bhatia, Elements of Banking and Insurance, PHI Learning
- Bhole, L.M: Indian Financial System – Chung Publications, Allahabad. . (2000),
- Sayers, R.J. Modern Banking, OUP, New Delhi (1962)
- Gupta, S.B. :Monetary Economics, S. Chand & Company, New Delhi.(1983)

Question Paper Pattern:

- Section A – 10 questions out of 12 questions each carrying 2 marks (10 X 2=20)
- Section B – 5 questions out of 8 questions each carrying 5 marks (5 X 5=25)
- Section C – 3 questions out of 5 questions each carrying 10 marks (3 X 10 = 30)

Unit wise Student activities:

Unit 1: Collect the information about banks, their nationalization and how many various types of banks functioning in city etc.

Unit 2: Visit to various bank branches make a comparison of any three products offered by those banks.

Unit 3: Collect information about Cheques, Banker's Cheques, Demand Drafts, ATM & Debit Cards, Credit Cards, Charged Cards, Crossing of Cheques, from bank branch near by.

Unit 4: Collect various forms to Filling up of different banking Instruments like cheque, pay-in-slip, RTGS, NEFT.

Unit 5: Collect information through Visit Bank or Websites of Two Different Commercial Banks (One Public Sector and one Private Sector Banks) offering Retail Banking Products. Get details of the various Retail Banking Products offered by them.

Suggested Digital platforms/ web links.

- State Bank of India (www.onlinesbi.com)
- <https://m.rbi.org.in/home.aspx> // www.indiatoday.in/amp/information/story/list-of-documents-individuals-can-submit-for-sbi-kyc-1634360-2020-01-0
- The Investors Book - Learn about Investing & Business related terms <https://rbi.org.in/>
- <https://www.icicibank.com> netpn.com
- www.hdfcbank.com

Journals/Magazines (National /International)

- International Journal of Banking, Accounting, and Finance, published by Inderscience Enterprises Ltd. London.
- PRAJNAN-Journal of social and management science, published by National Institute of Bank Management, Pune
- The Management Accountant The Institute of Cost Accountants of India, Kolkata.
- The Indian Journal of Commerce- The Managing Editor, The Indian Journal of Commerce, School of Management Studies, (IGNOU), Maidan Garhi, New Delhi
- The Chartered Accountant- The Institute of Chartered Accountants of India, New Delhi,

Evaluation methodology:

- Attendance =5 Marks
- Two Continuous Internal test (CIA) =5 Marks
- Assignments /Special topics presentation by students =5 Marks
- Model Examination==10 Marks
- End Semester Examination (ESE)= =75 Marks

Faculty Qualifications/Specialization:

- Master of Commerce (M. Com) , M.Phil (with specialization of accounting and banking)
- NET / SLET (OR)
- Doctorate of Philosophy (Ph. D)

BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)

Course: **B.Com(General)**

Semester No: I

Paper No: 5

Course Title: UNDERSTANDING INDIA (VAC-1)

Paper Code:

Hours of Instruction / Week: 3 hrs

Total: 45 Hrs.

Total credit =2 credits

CIA: 25 Marks

ESE: 75 Marks

Total: 100 Marks

Course Overview:

The course aims at enabling the students to acquire and demonstrate the knowledge and understanding of contemporary India with its historical perspective, the basic framework of the goals and policies of national development, and the constitutional obligations with special emphasis on constitutional values and fundamental rights and duties. The course would also focus on developing an understanding among students of Indian society, Indian knowledge systems and cultural heritage.

Course Objective and Outcome:

The course aims at making the students understand India from global, national and local perspectives. A student would be able to understand India in geographical, historical, social, cultural and political settings. At the end of the semester, the students will be able to appreciate the multicultural and multifaceted nature of India.

COURSE CONTENT

Unit I: Geography of India- India on the map of the world and its neighbouring countries, Geographical diversities. **(9 Hours)**

Unit II History of India- India's Freedom Struggle, An introduction to Indian knowledge systems. **(9 Hours)**

Unit III: Communicating Culture- Oral narratives: Myths, tales and folklore, Introduction to the Tribal Cultures of India . **(9 Hours)**

Unit IV: Indian Social Structure- Continuity and change of the Indian Social Structure: Caste, Community, Class and Gender . **(9 Hours)**

Unit V: Understanding Indian Polity-The evolution of State in India: Nature and origin, Interpretating India: Traditional, Modern and Contemporary, Constitution as a living document **(9 Hours)**

Text Books:

- Ramesh Dutta Dikshit, Political Geography: Politics of Place and Spatiality of Politics, Macmillan Education,2020.
- Tiwari, R.C. (2007) Geography of India. Prayag Pustak Bhawan, Allahabad
- T.C. (2013) Economic Geography of India. Rawat Publication, Jaipur
- Bose D. M., S. N. Sen and B. V. Subbarayappa ed. (1971) A Concise History of Science in India, Indian National Science Academy, New Delhi.
- Chandra, Bipan, Amales Tripathi & Barun De (1972), Freedom Struggle, National Book Trust, New Delhi.

Reference books

- Singh, Y. (1986). Modernization of Indian Tradition: A Systemic Study of Social Change. India: Rawat Publications.

- Gupta, D. (2000). Interrogating caste: understanding hierarchy and difference in Indian society. India: Penguin Books.
- Uberoi, P. (1994). Family, Kinship and Marriage in India. India: Oxford University Press.
- Madhav Khosla. The Indian Constitution. New Delhi, Oxford University Press, 2012.
- J Sai Deepak. India That Is Bharat : Coloniality, Civilisation, Constitution. New Delhi, Bloomsbury, 2021.

Pattern of Question Paper:

- Section A – 10 questions out of 12 questions each carrying 2 marks (10 X 2 = 20)
- Section B – 5 questions out of 8 questions each carrying 5 marks (5 X 5 = 25)
- Section C – 3 questions out of 5 questions each carrying 10 marks (3 X 10 = 30)

Evaluation methodology:

- Attendance =5 Marks
- Two Continuous Internal test (CIA) =5 Marks
- Assignments /Special topics presentation by students =5 Marks
- Model Examination=10 Marks
- End Semester Examination (ESE)=75 Marks

BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)

Course: **B.Com(General)**

Semester No: I

Paper No: 6

Course Title: ENVIRONMENTAL STUDIES (VAC-II)

Paper Code:

Hours of Instruction / Week: 3 hrs

Total: 45 Hrs.

Total credit =2 credits

CIA: 25 Marks

ESE: 75 Marks

Total: 100 Marks

OBJECTIVES : To acquaint students with:

- the physical environment , its components and major issues
- the impact of human activities on environment , environmental problems hazards and risks

COURSE CONTENT

Unit 1: Multidisciplinary nature of environmental studies- Definition, scope and importance; Need for public awareness, Environmental ethics: Issues and possible solutions , Environment Protection Act. **(9 Hours)**

Unit 2: Natural Resources, Renewable and Non-renewable Resources -Forest resources: Use and over-exploitation, deforestation, Timber extraction, **Water resources:** Use and over-utilization of surface and ground water, floods, drought, dams-benefits and problems. **Food resources:** World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, **Energy resources:** Renewable and non-renewable energy sources, use of alternate energy sources. **Land resources:** Land as a resource, land degradation, soil erosion and desertification. **(9 Hours)**

Unit 3: Ecosystems - Concept of an ecosystem, Structure and function of an ecosystem, Energy flow in the ecosystem, Food chains- food webs and ecological pyramids, Characteristic features, structure and function of Forest ecosystem , Grassland ecosystem ,Desert ecosystem, Aquatic ecosystems **(9 Hours)**

Unit 4: Biodiversity and its conservation - Introduction – Definition: genetic, species and ecosystem diversity. Biogeographical classification of India, India as a mega-diversity nation , Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic values. Hot-spots of biodiversity. Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts. Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity. **(9 Hours)**

Unit 5: Environmental Pollution -Definition, cause, effects and control measures of: Air pollution ,Water pollution , Soil pollution ,Noise pollution ,Thermal pollution ,Nuclear hazards . Solid waste management: Causes, effects and control measures of urban and industrial wastes. Disaster management: floods, earthquake, cyclone and landslides. **(9 Hours)**

Text Books

- Environmental Studies, ; Erach Bharucha , Is Ed, University press 2005.
- Environment and Ecology; Anil K. De and Arnab K.De I st EdNew age International , 2009
- Environmental Science and Engineering , Anubha Kaushik 5th Ed, New Age International 2016.
- Essentials of Ecology and Environmental Science ,Rana 5th Ed., PHI , 2013
- Sharma, P. D., 2011. Ecology and Environment, Rastogi Publications. ISBN-13: 978-8171339655

References Books.

- Fundamentals of Ecology, Eugene P. Odum and W.B.Saunders, Ist Ed,London

- Environmental Science, Tyler Miller, 14th Ed, Cengage, 2014.
- Environmental Science, Botkin and Keller, 8th ed, Wiley India 2012.
- Environmental Studies: from crisis to cure, Rajagopalan 3rd Ed Oxford University Press 2015.

Pattern of Question Paper:

- Section A – 10 questions out of 12 questions each carrying 2 marks (10 X 2 = 20)
- Section B – 5 questions out of 8 questions each carrying 5 marks (5 X 5 = 25)
- Section C – 3 questions out of 5 questions each carrying 10 marks (3 X 10 = 30)

Evaluation methodology:

- Attendance = 5 Marks
- Two Continuous Internal test (CIA) = 5 Marks
- Assignments / Special topics presentation by students = 5 Marks
- Model Examination = 10 Marks
- End Semester Examination (ESE) = 75 Marks

BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)

Course: **B.Com(General)**

Semester No: **II**

Paper No: **7**

Title of the Paper: **FINANCIAL ACCOUNTING – II (MJD-II)**

Paper Code:

Hours of Instruction / Week: 6 hrs

Total: 90 Hrs.

Total credit =4 credits

CIA: 25 Marks

ESE: 75 Marks

Total: 100 Marks

OBJECTIVE: To impart basic accounting knowledge applicable in contemporary business.

Learning Outcomes: After completion of the course, the learners will be able to:

- Prepare Consignment Accounts and branch accounts
- Explain the Fundamentals of Partnership accounts and Prepare accounts relating to admission of a partner.
- Acquire knowledge on dissolution accounting
- Using appropriate software for recording transactions and preparing accounts under Hire Purchase and Installment Purchase System.

CONTENTS

UNIT I: BRANCH ACCOUNTS: Dependent branch, Debtors' system - stock and debtor system - Final accounts System, Wholesale branch; independent branch; including foreign branch;
(18 Hours)

UNIT II : HIRE – PURCHASE AND INSTALLMENT SYSTEM: Meaning of hire-purchase-contract, legal Provision regarding hire – purchase contract; Accounting records for goods of substantial value and accounting records for goods of small values, Installment purchase system - After sales service.
(18 Hours)

UNIT III : PARTNERSHIP ACCOUNTS -I: concept of partnership, Characteristics of partnership; Partnership deed, Fixed and fluctuating capital, profit and loss adjustment a/c, Limited Liability Partnership(LLP)- concept and need, **Final account** - Adjustments after closing the accounts; Treatment of Goodwill, Change in profit sharing Ratio. Reconstitution of a partnership firm. Reconstitution of a partnership firm – Admission of a partner- needs for admission, new profit sharing ratio, revaluation of assets and liabilities, memorandum Revaluation account, and adjustment of capital account's, balance sheet after admission.
(18 Hours)

UNIT IV: PARTNERSHIP ACCOUNTS - II: Retirement of a partner- reason's for retirement, changes in ratios, adjustment for goodwill. Balance sheet after retirement, Death of partner- amount payable to executor's.,
(18 Hours)

UNIT V: DISSOLUTION OF FIRM : Concept, reason for dissolution of firm Vs. Dissolution of partnership, kinds of Dissolution, Accounting entries, insolvency of partners, Garner vs Murray rules, rules under Indian Partnership Act, Gradual realization of assets and piecemeal distribution, sale of a firm to a company.
(18 Hours)
(Problems: 80%, Theory:20%)

Books recommended

- Shukla M.C Grewal S and Gupta S.C. ,(2010): Advanced Accounting, S. Chand & Co New Delhi.
- Financial Accounting (2015): T.S. Reddy and A. Muthy, Margam Publication , Chennai.

- Financial Accounting (2020): Juneja, Saxena and Chawala, Kalyani Publishers, New Delhi

Suggested Reading

- Gupta, R.L. and Radhaswamy M (2012): Financial Accounting, Sultan Chand Sons. New Delhi
- Jawarhar Lal (2009): Advanced Accounts . Sultan Chand & Sons ,Delhi
- T.P.Gosh (2006): Fundamentals of Accounting, Sultan Chand & Sons, Delhi
- Maheswari, S.N & Maheshwary, S.K (2006): Fundamentals of Accounting, Viikas Publishing,

Pattern of Question Paper:

- Section A – 5 questions out of 8 questions each carrying 7 marks (5 X 7= 35)
- Section B – 2 questions out of 4 questions each carrying 20 marks (2 X 20=40)

Unit wise Student activities:

Unit 1: Familiar with consignment concept with real life experience and meet persons working as Consignment and Freight agent.

Unit 2: Collect information about branch how they are working.

Unit 3: Familiar with real working of finance companies and working procedure.

Unit 4: Meet a person working as partner in a firm and analyze working procedure

Unit 5: Collect information about a dissolving firm and distribution of assets etc.

Web Resource (Websites/Databases/E-Resources)

[//https://www.studyoptions.com/what-can-i-study/economics-commerce-business-and-management.](https://www.studyoptions.com/what-can-i-study/economics-commerce-business-and-management)

[//https://www.shiksha.com/commerce-chp.](https://www.shiksha.com/commerce-chp)

[//https://www.accountingcoach.com](https://www.accountingcoach.com)

Journals/Magazines (National /International)

- The Chartered Accountant- The Institute of Chartered Accountants of India, New Delhi,
- The Management Accountant -The Institute of Cost Accountants of India, Kolkata.
- The Indian Journal of Accounting- Published by Department of Commerce University of Kerala, Thiruvananthapuram

Evaluation methodology:

- Attendance =5 Marks
- Two Continuous Internal test (CIA) =5 Marks
- Assignments /Special topics presentation by students =5 Marks
- Model Examination==10 Marks
- End Semester Examination (ESE)= =75 Marks

Faculty Qualifications/Specialization:

- Master of Commerce (M. Com) , M.Phil (with accounting and finance specialization)
- NET / SLET (OR)
- Doctorate of Philosophy (Ph. D)

BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)

Course: **B.Com (General)**

Semester No: **II**

Paper No: **8**

Title of the Paper: **BUSINESS REGULATORY FRAMEWORK (MID-II)**

Paper Code:

Hours of Instruction / Week: 6 hrs

Total: 90 Hrs.

Total credit =4 credits

CIA: 25 Marks

ESE: 75 Marks

Total: 100 Marks

Objective: To acquaint the learners with the fundamental principles of business laws.

Learning Outcomes: After the completion of the course, the learners will be able to:

- Examine the various provisions of the Indian Contract Act, 1872.
- Define various legal procedures under Sale of Goods Act, 1930 and apply the same in business.
- Summaries the Negotiable Instruments Act 1881.
- Familiarize with FEMA I.T act and Consumer Protection Act,1986.

CONTENTS

UNIT I: Law of Contract (1872): Nature of contract; classification; Offer and Acceptance; Capacities of Parties to contract; free consent; Consideration, Legality of object; Agreement declared void. Performance of contract; **(18 Hours)**

UNIT II: Discharge of contract; Remedies for breach of contract, Special contracts: Indemnity and guarantee, bailment and pledge - law of Agency. **(18 Hours)**

UNIT III: Sale of Goods Act 1930: Formation of Contracts of sale - goods and their classification; price - conditions and warranties – transfer of property in goods – performance of the contract of sale - Unpaid seller and his Rights – sale by auction – hire purchase agreement. **(18 Hours)**

UNIT IV: Negotiable Instruments Act 1881: Definition of Negotiable Instruments – features – Promissory note; bill of exchange& cheque; Holder and holder in the due course; crossing of a cheque, types of crossing; Negotiation; Dishonour and discharge of Negotiable Instrument. **(18 Hours)**

UNIT V: Contemporary laws-Consumer Protection Act 2019: Salient Features – Definition of consumers – Grievance Redressal Machinery, **Foreign Exchange Management Act 2000:** meaning and scope, **Competition Commission of India (CCI)-** meaning and scope, **Information Technology Act (2000)-** concept, needs and objectives. **(18 Hours)**

Books Recommended:

- N.D. Kapoor(2012):Business Law, Sultan Chand & Sons, New Delhi.
- AvtarSingh (2010): The Principles of Mercantile Law; Eastern Book Company, New Delhi.
- M.C Kuchal (2014): Business Law; Vikas Publishing House, New Delhi.

Reference Books:

- S.S. Gulshan(2011), Mercantile Law, Excel Books, New Delhi.
- P.R.Chadha(2007):Business Law, 2/e, Galgotia Publishing, New Delhi.
- S.K.Aggarwal, Business Law, Galgotia Publishing Company, 2007.

- Maheshwari & Maheshwari (2010): Business Regulatory Framework, Himalaya Publishing House, New Delhi.

Pattern of Question Paper:

- Section A – 10 questions out of 12 questions each carrying 2 marks (10 X 2 = 20)
- Section B – 5 questions out of 8 questions each carrying 5 marks (5 X 5 = 25)
- Section C – 3 questions out of 5 questions each carrying 10 marks (3 X 10 = 30)

Unit wise Student activities:

Unit 1: Familiar with Nature of contract and actual contract draft in various agreements with real life experience and meet Persons working as draft writers.

Unit 2: Collect information about Indemnity and guarantee agreements and terms and conditions .

Unit 3: Familiar with various of goods traded in business and auction working procedure.

Unit 4: Collect information crossing of a cheque, types of crossing working procedure of bank

Unit 5: Collect information about working of NGO with consumer protection and how information technology and helping consumers in various area etc.

Web Resource (Websites/Databases/E-Resources)

[//https://www.studyoptions.com/what-can-i-study/economics-commerce-business-and-management](https://www.studyoptions.com/what-can-i-study/economics-commerce-business-and-management).

[//https://www.shiksha.com/commerce-chp](https://www.shiksha.com/commerce-chp).

[//https://www.LawBhoomi.com](https://www.LawBhoomi.com)

[//https://blog.ipleaders.in/](https://blog.ipleaders.in/)

Journals/Magazines (National /International)

- The Chartered Accountant- The Institute Of Chartered Accountants Of India, New Delhi,
- The Management Accountant The Institute of Cost Accountants of India, Kolkata.
- The Indian Journal of Commerce- The Managing Editor, The Indian Journal of Commerce, School of Management Studies, (IGNOU), Maidan Garhi, New Delhi

Evaluation methodology:

- Attendance =5 Marks
- Two Continuous Internal test (CIA) =5 Marks
- Assignments /Special topics presentation by students =5 Marks
- Model Examination==10 Marks
- End Semester Examination (ESE)= =75 Marks

Faculty Qualifications/Specialization:

- Master of Commerce (M. Com) L.L.M, M.Phil (with specialization in management or law)
- NET / SLET (OR)
- Doctorate of Philosophy (Ph. D)

BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)

Course: **B.Com (General)**

Semester No: **II**

Paper No: **9**

Title of the Paper: **BUSINESS COMMUNICATION (SEC-II)**

Paper Code:

Hours of Instruction / Week: 4 hrs

Total: 60 Hrs.

Total Credit =3 credits

CIA: 25 Marks

ESE: 75 Marks

Total: 100 Marks

Objective: To enable the students to gain proficiency in business related communication.

Learning Outcomes: After completion of the course, learners will be able to:

- Know various forms of communication, communication barriers;
- Comprehend a variety of business correspondence and respond appropriately;
- Communicate in writing for various commercial purposes;
- Use appropriate grammatical constructions and vocabulary to communicate effectively;
- Use business language and presentation skills.

CONTENTS

UNIT I -Communication: Meaning and Definition–Need–Objective and Principles–Communication Media –Types–Process–Interpersonal and Business Communication–Characteristics–Verbal and Non- Verbal Communication – Barriers to Communication. **(12 Hours)**

UNIT II- Business Letters: Functions and kinds – Essentials of an effective Business Letter – Layout – Appearance – Size – Style – Form and punctuation, Kinds of letters – Routine request letters – Responses to letters– Refusal letters – Claims letters – Collection letters- Kinds of Letters- Enquiries - Quotations– Orders– follow up letter – refusal letters – complaint and adjustment letters –Sales letters. **(12 Hours)**

UNIT III–Intra organizational communication–memos–office orders–office notes–circulars–meeting , communications; notice – agenda – resolutions– minutes – Reports: Types - Characteristics– Preparing and Organization of a Report: modern forms of Communication: Fax, Email–video conferencing, Internet -website. **(12 Hours)**

UNIT IV-Banking Correspondence and Art of Writing Letters- Meaning of Banking Correspondence– Letter Requesting the Banker to Stop payment of Cheque– Request for overdraft facility– Request for opening Letter of Credit – Job Application - Letter – Types – Form and Content of Application Letter– Letter to Principal requesting for Bonafide Student Certificate – Fee Structure Certificate for Scholarship. **(12 Hours)**

UNIT V-Business Language and Presentation - Introduction to Business language, Importance of Business language; Business vocabulary; Oral presentation-importance, characteristics, and plan. Power point presentation – style, visual aids. **(12 Hours)**

Text Books

- Rajendra Paul and J.S. I Korlahail, (2012), Essentials of Business Communication, Sultan Chand & Sons, NewDelhi.
- K. K. Ramachandran, K. K. Lakshmi,M. Krishna Kumar, (2014), Business Communication, Vikas Publishing House (P) Ltd., New Delhi.
- Ramesh,M.S.,&Pattanshetti,C.C., Business Communication, R.Chand & Co, New Delhi,
- Rodriquez,M.V., Effective Business Communication Concept,Vikas Publishing Company

- MunterMary. Effective Business Communication, PHI, New Delhi

Reference Books

- Lesikar, R. V., & Fiatley, M. E. (2008). Business Communication Skills for the Internet Generation. New York: Tata McGraw Hill Education.
- Herta,M.,Herbert,H.,&Jane,T. (2017).Effective Business Communication. NewYork:Tata McGraw Hill Education.
- Rani, D. S. (2012). Business Communication and Soft Skills Laboratory Manual. New Delhi: Pearson Education.
- Taylor, S. (2005). Communication for Business: A Practical Approach, 4th Edition. Canada: Pearson Education
- Young,D.J.(2006).FoundationsofBusinessCommunication:AnintegrativeApproach.TataMcGraw HillEducation.

Pattern of Question Paper:

- Section A – 10 questions out of 12 questions each carrying 2 marks (10 X 2 = 20)
- Section B – 5 questions out of 8 questions each carrying 5 marks (5 X 5 = 25)
- Section C – 3 questions out of 5 questions each carrying 10 marks (3 X 10 = 30)

Unit wise Student activities:

Unit 1: Familiar with Nature of communication system in modern days with real life experience

Unit 2: Collect information about various Business Letters used in contemporary environment.

Unit 3: Familiar with various Intra organizational communication and collect various draft of latters.

Unit 4: Collect various letter popular in working procedure of bank and job letters.

Unit 5: Interview employees of some Organisation to find out communication issues and challenges etc.

Web Resource (Websites/Databases/E-Resources)

<https://www.makeuseof.com>

<https://www.coursera.org>

<https://www.udemy.com>

<https://oxfordhousebcn.com>

Journals/Magazines (National /International)

- International Journal of Business Communication, Sage Publications , New Delhi
- Journal of Business Communication, Sage Publications , New Delhi
- Business Communication Research and Practice , published by Management Research Institute, Seoul, Korea
- International Journal of Marketing and Business Communication, published by Publishing India, New Delhi

Evaluation methodology:

- Attendance =5 Marks
- Two Continuous Internal test (CIA) =5 Marks
- Assignments /Special topics presentation by students =5 Marks
- Model Examination==10 Marks
- End Semester Examination (ESE)= =75 Marks

Faculty Qualifications/Specialization:

- Master of Commerce (M. Com) (with specialization in Business Communication)
- NET / SLET (OR)
- Doctorate of Philosophy (Ph. D)

BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)

Title of the Paper: ACCOUNTING PRACTICES (MLDC-II)

Paper Code:
Hours of Instruction / Week: 4 hrs
Total: 60 Hrs.
Total credit =3 credits

Paper No: 10
CIA: 25 Marks
ESE: 75 Marks
Total: 100

Objective:

- To impart basic accounting knowledge as applicable to business and equip with accounting system.

Learning Outcomes: After completion of the course, learners will be able to:

- To, acquire skills to prepare Journal, Subsidiary books, ledger, Trial Balance.
- To understand Capital and Revenue and their significance in real life business.
- To prepare and analyze the final accounts of a sole traders.

CONTENTS

UNIT I Introduction to Accounting: Meaning and Scope of Accounting: Needs, development, and definition of accounting; Book-keeping and accounting; Persons interested in accounting; Objectives of accounting, Branches of accounting. **Accounting Principles:** Accounting Principles; Accounting standards in India. Accounting Transactions: Accounting Cycle;
(12 Hours)

UNIT II Capital and Revenue: Meaning, Classification of Income; Classification of expenditure; Classification of receipts. Accounting concept of income; accounting concepts and income measurement.
(12 Hours)

UNIT III Book-keeping: Journal; Rules of debit and credit; Compound Journal entry; Relationship between journal and ledger; preparation of ledger - Rules regarding Posting. **(12 Hours)**

UNIT IV Cash book: concept of cash book, kinds of cash book, petty cash, Sub division of journal, purchase book, sales book, cash book, etc.
(12 Hours)

UNIT V Trial Balance and Final Accounts - Concept, methods of trial balance, preparation of trial balance, final accounts – trading accounts, profit and loss accounts, and preparation of Balance sheet(without adjustment)
(12 Hours)

(Problems: 60%, Theory: 40%)

Books recommended

- Shukla M.C Grewal S and Gupta S.C. ,(2010): Advanced Accounting, S. Chand & Co New Delhi.
- Financial Accounting (2015): T.S. Reddy and A. Murthy, Margam Publication, Chennai.
- Financial Accounting (2020): Juneja, Saxena and Chawala, Kalyani Publishers, New Delhi

Suggested Reading

- Gupta, R.L. and Radhaswamy M (2012): Financial Accounting, Sultan Chand Sons. New Delhi
- Jawarhar Lal (2009): Advanced Accounts, Sultan Chand & Sons, New Delhi
- T.P.Gosh (2006): Fundamentals of Accounting, Sultan Chand & Sons, New Delhi

- Maheswari, S.N & Maheshwary, S.K (2006): Fundamentals of Accounting, Viikas Publishing, New Delhi

Pattern of Question Paper:

- Section A – 5 questions out of 8 questions each carrying 7 marks (5 X 7= 35)
- Section B – 2 questions out of 4 questions each carrying 20 marks (2 X 20=40)

Unit wise Student activities:

Unit 1: Familiar with accounting concept with real life experience and meet business Persons interested in accounting

Unit 2: Collect information about capital and revenue expenditure with business house and understand need for classification of it in real life.

Unit 3: Collect information about Accounting Transaction Accounting Cycle etc.;

Unit 4: Collect information about various vouchers and their uses

Unit 5: Collect information about sole trader and how they are maintain books of account, trial balance and final accounts etc.

Web Resource (Websites/Databases/E-Resources)

[//https://www.studyoptions.com/what-can-i-study/economics-commerce-business-and-management.](https://www.studyoptions.com/what-can-i-study/economics-commerce-business-and-management)

[//https://www.shiksha.com/commerce-chp.](https://www.shiksha.com/commerce-chp)

[//https://www.accountingcoach.com](https://www.accountingcoach.com)

Journals/Magazines (National /International)

- The Chartered Accountant- The Institute of Chartered Accountants of India, New Delhi,
- The Management Accountant -The Institute of Cost Accountants of India, Kolkata.
- The Indian Journal of Accounting- Published by Department of Commerce University of Kerala, Thiruvananthapuram.

Evaluation methodology:

- Attendance =5 Marks
- Two Continuous Internal test (CIA) =5 Marks
- Assignments /Special topics presentation by students =5 Marks
- Model Examination==10 Marks
- End Semester Examination (ESE)= =75 Marks

Faculty Qualifications/Specialization:

- Master of Commerce (M. Com) , M.Phil (with accounting and finance specialization)
- NET / SLET (OR)
- Doctorate of Philosophy (Ph. D)

BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)

Course: **B.Com(General)**

Semester No: II

Paper No:11

Course Title: HEALTH & WELLNESS, YOGA EDUCATION, SPORTS AND FITNESS (VAC-III)

Paper Code:

Hours of Instruction / Week: 3 hrs

Total: 45 Hrs.

Total credit =2 credits

CIA: 25 Marks

ESE: 75 Marks

Total: 100 Marks

Learning Objectives:

- Describing Health & Wellness programs and services offered how to access them, and their value to their well-being.
- Learn that principles of nutrition are all important parts of overall wellness.
- To learn the basic concept of wellbeing.
- Demonstrate how to get healthy and stay healthy using multiple strategies.
- Identify healthy behaviours and practices that help to avoid and reduce health risks.
- Yoga education to practice mental hygiene.
- Yoga education to integrate moral values
- Yoga education to possess emotional stability.
- Learn the physical fitness management.

COURSE CONTENT

UNIT-I HEALTH & WELLNESS: Define and differentiate health and wellness - Components of health wellness and their relationship between physical activity - Local, demographic, societal issues and factors affecting health and wellness. Diet and nutrition for health & wellness - Essential components of balanced diet for healthy living with specific reference to the role of carbohydrates, proteins, fats, vitamins & minerals - malnutrition, under nutrition and over nutrition. **(9 Hours)**

UNIT-II MANAGEMENT OF HEALTH AND WELLNESS: Meaning & importance of various dimensions of wellness. Relationship of physical fitness in achieving wellness. Drugs, doping and wellness. Role of diet and exercise in health management. **(9 Hours)**

UNIT-III YOGA EDUCATION: Meaning and definition of yoga and its aims and objectives - Basic principles of yoga and its importance in our daily life Yoga for mental attitude - Mind, body, breath and emotional level for higher plan of living. **(9 Hours)**

UNIT-IV YOGA PRACTICES: Types and limbs of yoga - Yoga postures - Asana - Breathing Practices - Pranayama - Relaxation-Meditation - Mudra. **(9 Hours)**

UNIT-V FITNESS ACTIVITIES: Types of fitness activities - Outdoor activities - Basic movement patterns. Indoor activity -Aerobics/Dance Fitness, Resistance Training for fitness. **(9 Hours)**

Reference:

1. Physical Activity and Health by Claude Bouchard, Steven N. Blair, William L. Haskell. 2. Mental Health Workbook by Emily Attached & Marzia Fernandez, 2021.

2. Mental Health Workbook for Women: Exercises to Transform Negative Thoughts and Improve Well Being by Nashay Lorick, 2022
3. Lifestyle Diseases: Lifestyle Disease Management, by C. Nyambichu & Jeff Lumiri, 2018.
4. Physical Activity and Mental Health by Angela Clow & Sarah Edmunds, 2013.
5. The Fitness Mindset by Brian Keane.
6. Health Promotion: Mobilizing Strengths to Enhance Health, Wellness, and Well- being [1 ed.] F.A. Davis Company.
7. Yoga RX: A Step-by-Step Program to Promote Health, Wellness, and Healing for Common Ailments, Broadway.
8. Advanced Hatha Yoga: Classic Methods of Physical Education and Concentration [1 ed.], Inner Traditions.
9. Yoga and Physical Education, National Council of Educational Research and Training (NCERT), India.
10. Wealth First: Winning at Weight Loss and Wellness.
11. Administration of Health and Physical Education Programme. Bucher, Charles A.
12. Treaties of Hygiene and Public Health, Ghosh, B.N.
13. Principles of Public Health Administration 2003, Hanlon, John J.
14. The School Health and Health Education. Tumer, C.E.
15. Health Education (National Education Association of U.T.A.), Moss et. al.
16. The School Health Education (Harber and Brothers, New York), Nemir A.
17. Nutrition Encyclopedia, edited by Delores C.S. James, The Gale Group, Inc.
18. The Stone Age Health Programme: Diet and Exercise as Nature Intended. Angus and Robertson, Boyd-Eaton S. et al (1989)
19. Stress, How Your Diet can Help: The Practical Guide to Positive Health Using Diet, Vitamins, Minerals, Herbs and Amino Acids. Thorons, Terras S. (1994).

Pattern of Question Paper:

- Section A – 10 questions out of 12 questions each carrying 2 marks (10 X 2 = 20)
- Section B – 5 questions out of 8 questions each carrying 5 marks (5 X 5 = 25)
- Section C – 3 questions out of 5 questions each carrying 10 marks (3 X 10 = 30)

Evaluation methodology:

- Attendance =5 Marks
- Two Continuous Internal test (CIA) =5 Marks
- Assignments /Special topics presentation by students =5 Marks
- Model Examination==10 Marks
- End Semester Examination (ESE)= =75 Marks

BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)

Course: **B.Com(General)**

Semester No: II

Paper No:12

Course Title: DIGITAL TECHNOLOGIES (VAC-IV)

Paper Code:

Hours of Instruction / Week: 3 hrs

Total: 45 Hrs.

Total credit =2 credits

CIA: 25 Marks

ESE: 75 Marks

Total: 100 Marks

Course Outcomes

- Learn about digital paradigm.
- Understand the importance of digital technology, digital financial tools, e-commerce.
- Analyse the concepts of communication and networks.
- Understand the e-governance and Digital India initiatives.
- Understand the use & applications of digital technology.
- Learn the applications of machine learning and big data.

**COURSE CONTENT
(Theory Component)**

UNIT I - Introduction & Evolution of Digital Systems. Role & Significance of Digital Technology. Information & Communication Technology & Tools. Computer System & its working. Software and its types. Operating Systems: Types and Functions. Problem Solving: Algorithms and Flowcharts. **(9 Hours)**

UNIT II- Communication Systems: Principles, Model & Transmission Media. Computer Networks & Internet: Concepts & Applications, WWW, Web Browsers, Search Engines, Messaging, Email, Social Networking. Computer Based Information System: Significance & Types. E-commerce & Digital Marketing: Basic Concepts, Benefits & Challenges. **(9 Hours)**

UNIT III- Digital India & e-Governance: Initiatives, Infrastructure, Services and Empowerment. Digital Financial Tools: Unified Payment Interface, Aadhar Enabled Payment System, USSD, Credit/Debit Cards, e-Wallets, Internet Banking, NEFT/RTGS and IMPS, Online Bill Payments and POS. Cyber Security: Threats, Significance, Challenges, Precautions, Safety Measures, & Tools, legal and ethical perspectives. **(9 Hours)**

UNIT IV- Emerging Technologies & their applications: Overview of Cloud Computing, Big Data, Internet of Things, Virtual Reality, **(9 Hours)**

UNIT V- Emerging Technologies & their applications: Blockchain & Cryptocurrency, Robotics, Machine Learning & Artificial Intelligence, 3- D Printing. Digital Signatures. **(9 Hours)**

Practical Component

1. Operating System Installation and configuration
2. Application Software Installation and configuration
3. Hardware understanding and minor troubleshooting
4. Networking, cabling, configuration

Books recommended

- Rajagopalan, SP. (2010): Computer Application in Business, Vikas Publishing House, New Delhi.
- Deepak Bharihoke. (2008): Fundamentals of IT, Excel Books, New Delhi.
- Dhiraj Sharma, (2008): Foundation of IT, Excel Books, New Delhi.

Reference Books

- Bhatnagar. S.C, and K.V. Ramani,(2007): Computers and Information Management, Prentice Hall of India, New Delhi.
- Martin. (2010): Principles of Data Base Management, Prentice Hall of India, New Delhi.
- Sulochana, M, Kameswara Rao, K and R. Kishore Kumar, (2009): Accounting Systems, Kalyani Publishers, Hyderabad.
- Parameswaran, R. (2010): Computer Application in Business, S.Chand & Co, New Delhi.

Pattern of Question Paper:

- Section A – 5 questions out of 5 questions each carrying 2 marks (5 X 2 = 10)
- Section B – 3 questions out of 5 questions each carrying 5 marks (3 X 5 = 15)
- Section C – 1 questions out of 2 questions each carrying 15 marks (1X 15 = 15)

Evaluation methodology:

- Attendance =5 Marks
- Two Continuous Internal test (CIA) =5 Marks
- Assignments /Special topics presentation by students =5 Marks
- Model Examination==10 Marks
- End Semester Examination (ESE)= =75 Marks

BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)

Course: **B.Com(General)**

Semester No: **III**

Paper No:13

Title of the Paper: CORPORATE ACCOUNTING (MJD-III)

Paper Code:

Hours of Instruction / Week: 6 hrs

Total: 90 Hrs.

Total credit =4 credits

CIA : 25 Marks

ESE: 75 Marks

Total: 100 Marks

Objectives:

To impart knowledge in corporate accounts of various corporate firms in the modern day context.

Learning Outcomes: After completion of the course, learners will be able to:

- Describe the rationale method and Procedure of issuing shares for a company;
- Prepare financial statements (Profit & Loss Account, Balance Sheet, etc.) using online software;
- Analyse the case of valuation of Goodwill in India;
- Describe the process valuation of Shares in different conditions.

CONTENTS

- UNIT – I Issues of Shares:** Share issue, under and over subscription, calls in arrears and calls in advance, Issue at premium and discount – forfeiture – effect of pro-rata allotment on forfeiture of shares – surrender of shares – re-issue of forfeited shares – underwriting commission – underwriters to issue. **(18 Hours)**
- UNIT – II Preference Shares and Debentures:** concept of Preference share, kinds, Issue and consideration for issue, terms relating to issue and conditions for redemption of Preference shares and Debentures–kinds, different methods of redemption of debentures–conversion method, sinking fund method etc. **(18 Hours)**
- UNIT – III Final Accounts of Companies:** Dividend and divisible profit, Profit and Loss Account–tax adjustments, Transfer and Reserves – interest received – depreciation – Balance sheet (Revised) Schedule VI. **(18 Hours)**
- UNIT – IV Valuation of Goodwill:** Need for valuation goodwill, kinds of goodwill, sources of goodwill – factors affecting value of goodwill – methods; average profits methods, super profit method, capitalization method, Annuity method. **(18 Hours)**
- UNIT – V Valuation of Shares:** Need for valuation of shares, factors affecting valuation of shares, various values of shares, Methods for Valuation of Shares – Net asset methods, Yield methods and Fair value methods. **(18 Hours)**

(Problems: 80%, Theory:20%)

Books recommended

- Shukla M.C Grewal S and Gupta S.C. ,(2010): Advanced Accounting, S. Chand & Co New Delhi.
- T.S. Reddy and A. Muthy, (2015): Corporate Accounting, Margam Publication , Chennai.
- Jawarhar Lal (2009): Advanced Accounts, Sultan Chand & Sons ,New Delhi

Reference book:

- S.P. Jain & K.L. Narang, (2008): Advanced Accounting, Kalyani Publications, New Delhi.

- Gupta R.L. & Radhaswamy M. (2009): Corporate Accounts, Theory Method and Application- Sultan Chand & Co., New Delhi.
- M.A. Arulanandam, and K.S. Raman,(2007): Advanced Accountancy, Himalaya Publications, New Delhi.

Pattern of Question Paper:

- Section A – 5 questions out of 8 questions each carrying 7 marks (5 X 7= 35)
- Section B – 2 questions out of 4 questions each carrying 20 marks (2 X 20=40)

Unit wise Student activities:

Unit 1: Familiar with the prospectus of a company offering IPO with real life experience

Unit 2: Collect information about Preference shares and Debentures and necessity for issue of them etc.

Unit 3: Download annual reports of company and understand various discussions related to final accounts and dividend of company.

Unit 4: Collect information about Valuation and disclosure of Goodwill in annual reports of company

Unit 5: Download annual reports of company and understand valuation of shares and methodology used by company.

Web Resource (Websites/Databases/E-Resources)

[//https://www.studyoptions.com/what-can-i-study/economics-commerce-business-and-management.](https://www.studyoptions.com/what-can-i-study/economics-commerce-business-and-management)

[//https://www.shiksha.com/commerce-chp.](https://www.shiksha.com/commerce-chp)

[//https://www.accountingcoach.com](https://www.accountingcoach.com)

Journals/Magazines (National /International)

- The Chartered Accountant- The Institute of Chartered Accountants of India, New Delhi,
- The Management Accountant -The Institute of Cost Accountants of India, Kolkata.
- The Indian Journal of Accounting- Published by Department of Commerce University of Kerala, Thiruvananthapuram.

Evaluation methodology:

- Attendance =5 Marks
- Two Continuous Internal test (CIA) =5 Marks
- Assignments /Special topics presentation by students =5 Marks
- Model Examination==10 Marks
- End Semester Examination (ESE)= =75 Marks

Faculty Qualifications/Specialization:

- Master of Commerce (M. Com) , M.Phil (with accounting and finance specialization)
- NET / SLET (OR)
- Doctorate of Philosophy (Ph. D)

BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)

Course: **B.Com(General)**

Semester No: **III**

Paper No: 14

Title of the Paper: COST ACCOUNTING (MJD-IV)

Paper Code:

Hours of Instruction / Week: 6 hrs

Total: 90 Hrs.

Total credit =4 credits

CIA: 25 Marks

ESE: 75 Marks

Total: 100 Marks

Objectives:

- To impart knowledge on the elements of cost accounting.
- To enable the students to prepare cost sheet & comparing cost accounts with financial accounts.

Learning Outcomes: After completion of the course, learners will be able to:

- Understand the Concept and Principles of Cost, Costing and Cost Accounting;
- Compute unit cost and total cost of production and prepare cost statement for various organizations;
- Apply the various material control techniques
- Compute the labour cost under different methods and allocate the overheads to various departments;

CONTENTS

- UNIT – I Introduction:** Nature and scope of cost accounting, Objectives – Functions of Cost Accounting - Cost concepts – Cost Methods, Types, classification and techniques - Essentials of good Costing system-Installation of costing system-Cost unit-Cost Centre-Cost Audit- Concept of cost audit. **Unit Costing** – Preparation of Cost sheet- Tenders and quotations, **(18 Hours)**
- UNIT – II Material Control:** Objectives-Essentials-Advantages–Purchase Control- Material Inventory Control- Fixation of stock levels- Minimum Stock level, Maximum stock level, Reorder level, Danger level-EOQ– ABC analysis-Inventory Systems- Material Issue Control – Issue Procedure- Bin Card –Methods of Pricing of Materials – FIFO – LIFO - Base Stock – Simple Average – Periodic Simple Average- Weighted Average- Periodic weighted average and standard price – Material losses- Treatment of Material losses **(18 Hours)**
- UNIT – III Labour cost:** Labour cost control, procedure; Labour turnover, idle time and overtime, Methods of Remuneration-Time Rate system-Piece rate system, Premium Bonus or Incentive schemes –Halsey Premium plan-Halsey Weir premium plan-Rowan system-Taylor, Merrick multiple piece rate, Ascertainment of labour cost. **(18 Hours)**
- UNIT – IV Overhead Cost:** Meaning- Allocation and Apportionment-Classification- Distribution of overhead-Departmentalization-Reapportionment – Methods of Reapportionment - Absorption of overheads, Methods of Determination of overhead absorption rates – Production unit method- Percentage methods and Hourly rate methods, calculation of MHR. **(18 Hours)**
- UNIT – V Methods of Costing: Contract costing-** Accounting procedure-Profits on Incomplete contracts -Treatment of profits. **Operating costing** – Cost unit-Classification- Transport Costing, **Process costing** – (excluding inter-process profits, and joint and by-products)- **Reconciliation of Cost and Financial Accounts-** need for reconciliation – reason for disagreement in profit- preparation of reconciliation statement . **(18 Hours)**

(Problems: 80%, Theory: 20%)

Books recommended

- Pillai & Bagavathi(2012); Cost Accounting; S. Chand & Co., New Delhi.

- Arora, M.N(2010); Cost Accounting-Principles and practice; Vikas, New Delhi.
- Tulsian, P.C(2010); Practical Costing; Vikas, New Delhi.

Reference Books:

- Jain, S.P. and Narang, K.L(2005).; Cost Accounting; Kalyani Pub. New Delhi.
- Homgren, Charles Foster and Dalar(2000): Cost Accounting- A Management Emphasis; Prentice Hall, New Delhi.
- Kalpana, R.S. and Atkinson, A.A(2000): Advanced Management Accounting; Prentice Hall International, New Delhi.

Pattern of Question Paper:

- Section A – 5 questions out of 8 questions each carrying 7 marks (5 X 7= 35)
- Section B – 2 questions out of 4 questions each carrying 20 marks (2 X 20=40)

Unit wise Student activities:

Unit 1: Familiar with the cost and classification of the cost by a local company and analysis of cost.

Unit 2: Collect information about inventory and method used by a company for valuation of inventory from website of company etc.;

Unit 3: Download annual reports of company and collect information about various labour used in production activities and their remuneration pattern of company.

Unit 4: Collect information about various overheads of a manufacturing company and classification of overheads and accounting treatment of company.

Unit 5: Download cost reports of manufacturing / process/ transport company and analysis real costing pattern of the company.

Web Resource (Websites/Databases/E-Resources)

//<https://www.studyoptions.com/what-can-i-study/economics-commerce-business-and-management>.

//<https://www.shiksha.com/commerce-chp>.

//<https://icmai.in>

//<https://www.mca.gov.in>

Journals/Magazines (National /International)

- The Journal of Cost Accounting Research, published by The Japan Cost Accounting Association, Japan
- The Research Bulletin published by Institute of Cost Accountant of India, (ICAI) Kolkata
- The Chartered Accountant- The Institute of Chartered Accountants of India, New Delhi,
- The Management Accountant -The Institute of Cost Accountants of India, Kolkata.

Evaluation methodology:

- Attendance =5 Marks
- Two Continuous Internal test (CIA) =5 Marks
- Assignments /Special topics presentation by students =5 Marks
- Model Examination==10 Marks
- End Semester Examination (ESE)= =75 Marks

Qualifications/Specialization:

- Master of Commerce (M. Com) , M.Phil (with accounting and finance specialization) OR ICWAI
- NET / SLET (OR)
- Doctorate of Philosophy (Ph. D)

BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)

Course: **B.Com(General)**

Semester No: **III**

Paper No: 15

Title of the Paper: **COMPANY LAW (MID-III)**

Paper Code:

Hours of Instruction / Week: 6 hrs

Total: 90 Hrs.

Total credit =4 credits

CIA: 25 Marks

ESE: 75 Marks

Total: 100 Marks

Objectives: The Objectives of this paper is to impart basic knowledge of various provisions of Companies Act, 2013 with respect to formation, functioning and winding up of the company.

Learning Outcomes: After completion of the course, learners will be able to:

- Explain relevant definitions and provisions relating to issue of prospectus and allotment of shares;
- Describe the framework of formation of company Accounts Audit and Auditors of company;
- Determine the role of Board of directors and their legal position;
- Develop the knowledge about the company meeting.

CONTENTS

UNIT – I The companies act 2013-Introduction: Meaning – Definition-features – Difference between a company and other forms of business – Advantages and Disadvantages – Corporate veil: Meaning, Lifting the corporate veil, Exceptions. Corporate Identity Number (CIN), Types of Companies including, One person company, Small company, Associate company, Dormant company, Producer company, Association not for profit, Illegal association. **(18 Hours)**

UNIT – II Formation of Company: Promotion and incorporation of a company – promoters and their legal position, pre-incorporation contract and provisional contracts, online registration of a company. Memorandum of Association- contents, alteration of Memorandum of Association– Doctrine of ultra-vires and intra-vires - Articles of Association- Meaning, Contents and alteration -Doctrine of Constructive notice and Indoor Management; Prospectus- Definition, contents, importance, types of prospectus – mis-statement in prospectus, statement in lieu of prospectus – shift prospectus – red-herring prospectus . **(18 Hours)**

UNIT – III Shares and Share Capital: Meaning of Shares-Share Capital– Kinds of Shares, issue of shares, IPO, FPO, calls, allotment, surrender and forfeiture of shares - Share certificate, Share Warrant, stock, Transfer and transmission of shares, demat system –Members and their rights, Buyback arrangement – concept, sources and process. **(18 Hours)**

UNIT – IV Management of company: structure of company management - Directors –appointment, removal, legal position, powers and duties, qualifications managing director, board of directors, Independent Directors, Nominated Directors, Women Directors, Directors Identification Number(DIN)-remuneration. Meetings–Kinds, requisites of a valid meeting-notice, agenda, quorum, proxy, voting, resolutions, minutes–Corporate Sustainability Responsibility and Corporate Governance- needs and objectives. **(18 Hours)**

UNIT – V Winding up: Meaning, concepts and modes of winding up – Compulsory and Voluntary winding up – liquidator- Appointment – statement of affairs – powers and duties of Liquidator – Dissolution of Company **(18 Hours)**

Books recommended:

- Kuchal, M.C(2015): Modern India Company Law; Shri Mahavir Books, Noida.
- Kapoor, N.D(2014): Company Law – Incorporating the provisions of the Companies Amendment Act, 2013; Sultan Chand & Sons, New Delhi.
- Bagrial, A.K(2014): Company Law; Vikas Publishing House, New Delhi.

Reference Books:

- Gower, L.C.B(2014): Principles of Modern Company Law; Stevens & Sons, London.
- Ramaiya A(2015): Guide to the Companies Act; Ladrwa & Co., Nagpur.
- Singh Avtar(2015): Company Law; Eastern Book Co., Lucknow.

Pattern of Question Paper:

- Section A – 10 questions out of 12 questions each carrying 2 marks (10 X 2 = 20)
- Section B – 5 questions out of 8 questions each carrying 5 marks (5 X 5 = 25)
- Section C – 3 questions out of 5 questions each carrying 10 marks (3 X 10 = 30)

Unit wise Student activities:

Unit 1: Familiar with Nature of various types of companies such as one-man company etc and which are of business such companies are popular with real life business environment.

Unit 2: Collect information /document's about Promotion and incorporation of a company from registrar of companies.

Unit 3: Collect information demat share and online transactions of share in real life situation.

Unit 4: Collect information about directors of a company and their qualification, experience etc. of real company.

Unit 5: Collect information about winding up and reasons for winding of company and various procedure's.

Web Resource (Websites/Databases/E-Resources)

[//https://www.studyoptions.com/what-can-i-study/economics-commerce-business-and-management.](https://www.studyoptions.com/what-can-i-study/economics-commerce-business-and-management)
[//https://www.shiksha.com/commerce-chp.](https://www.shiksha.com/commerce-chp)
[//https://www.LawBhoomi.com](https://www.LawBhoomi.com)
[//https://blog.ipleaders.in/](https://blog.ipleaders.in/)
[//https://www.mca.gov.in](https://www.mca.gov.in)

Journals/Magazines (National /International)

- Indian Journal of Corporate Law and Policy , published by the Society for Progress in Research, Education and Development in Law (SPRED LAW), Lucknow, Uttar Pradesh.
- Journal on Corporate Law and Governance, National Law University, Jodhpur, India
- The Management Accountant, The Institute of Cost Accountants of India, Kolkata.
- The Indian Journal Of Commerce- The Managing Editor, The Indian Journal of Commerce, School of Management Studies, (IGNOU), Maidan Garhi, New Delhi

Evaluation methodology:

- Attendance =5 Marks
- Two Continuous Internal test (CIA) =5 Marks
- Assignments /Special topics presentation by students =5 Marks
- Model Examination==10 Marks
- End Semester Examination (ESE)= =75 Marks

Faculty Qualifications/Specialization:

- Master of Commerce (M. Com) L.L.M, M.Phil (with specialization in management or law)
- NET / SLET (OR)
- Doctorate of Philosophy (Ph. D)

Title of the Paper: INTERNET AND E-COMMERCE (SEC-III)

Paper Code:**Hours of instruction/week. 4 Hours****Theory --3 hrs.****Practical – 1 hrs.**

Total credit =3 credits

Total: 60 Hrs.

Maximum Marks: 100

CIA: 20 (10 +10)

ESE: 80 (Theory – 40)

(Practical- 40)

Objectives: To learn about the Internet and E-Commerce concepts and to get an exposure to the latest Information Technology.

Learning Outcomes: After completing the course, the learners shall be able to:

- Acquire the theoretical knowledge in various aspect of internet and HTML.
- To Know e commerce and various software and tools related to e commerce.
- Acquainted with various payment gateways for e commerce.

CONTENTS

Unit I- Internet: Uses-application-advantages-History of www-web-difference between Internet and web- ISP- Internet services-Internet addressing- Internet protocol- DNA- web browser- URL- DNS-Download-Upload-online-offline-Type of Internet connection-Modem- E-mail function – advantages-disadvantages-Search Engine. **(12 Hours)**

Unit II- HTML: Introduction-HTML TAGS- Structure – Basic commands-list-table-Linking document –adding Graphics to HTML- Image map-Frames. **(12 Hours)**

Unit III- E-commerce -Introduction: What is E-commerce-Evolution-Nature- Scope –Issues in Implementation- Impact, challengers & limitations of E-commerce- Market forces influencing I-way-components of I-way –Classification of E-Commerce -difference-application-benefits-advantages and disadvantages-E-Commerce Technologies-Framework. **(12 Hours)**

Unit IV- Electronic payment System(EPS)-EFT-online banking- EDI: Introduction-components-EDI legal, security and privacy issues – EDI & E-commerce-(VAN) value added networks: Application-limitations- Advantages-Future, Role of National Payment Corporation of India (NPCI)
(12 Hours)

Unit V- Online Shopping: Introduction – Process – advantages – disadvantages – E-payment : Benefits – components of electronic System – EFT – Credit card system on Internet – Components of online credit processing – popular E-payment methods. Role of the information technology Act 2000 and online payments. **(12 Hours)**

Text books

- E-Commerce : An Indian Perspective, by P. T. Joseph, PHI , New Delhi
- Fundamentals of E-Commerce, by Dr. Subhabrata De, Armabagh book house ,New Delhi
- Introduction to Information Technology by Dr. P. Rizwan Ahmed (Margham Publication).
- E-Commerce by Dr. K.Abirami Devi ,Dr. M. Alagammai (Margham Publication)

Reference books

- Frontiers of E-Commerce by Dr. Kalkjala
- E-Commerce & E-Business by Dr.C.S. Rayudu.

Pattern of Question Paper:

- Section A – 5 questions out of 5 questions each carrying 2 marks ($5 \times 2 = 10$)
- Section B – 3 questions out of 5 questions each carrying 5 marks ($3 \times 5 = 15$)
- Section C – 1 questions out of 2 questions each carrying 15 marks ($1 \times 15 = 15$)

Evaluation methodology:

- Attendance =5 Marks
- Two Continuous Internal test (CIA) =5 Marks
- Assignments /Special topics presentation by students =5 Marks
- Model Examination==10 Marks
- End Semester Examination (ESE)= =75 Marks

BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)

Course: B.Com(General)

Semester No: III

Paper No:17

Title of the Paper: MANAGEMENT CONCEPTS (MLDC-III)

Paper Code:

Hours of Instruction / Week: 4 hrs

Total: 60 Hrs.

Total credit =3 credits

CIA: 25 Marks

ESE: 75 Marks

Total: 100 Marks

Objective:

- To orient the students with the management principles and techniques that could achieve business Success.

Learning Outcomes: After completion of the course, the learners will be able to:

- Understand the concept of management
- Explain principles and functions of management implemented in the Organisation;
- Identify and explain the managerial skills used in business;
- Analyse the concept of Delegation of Authority, coordination, and control.

CONTENTS

UNIT I: Principles of Management: Concept, nature, process, and significance of management: Management roles (Mintzberg); An overview of functional areas of management. **(12 Hours)**

UNIT II: Planning: Concept, process, and types, decision making – concept and process; Bounded Rationality. **(12 Hours)**

UNIT III: Organizing and Directing: Concept, nature, process, and significance; Authority and responsibility relationship, Centralization and decentralization, Departmentation - Organization Structure – forms and contingency factors. **(12 Hours)**

UNIT IV: Motivation and Leadership: Motivation-concept; Theories-Maslow, Herzberg, McGregor, and Ouchi; Financial and non-financial incentives. Leadership - concept and leadership styles; leadership theories, System Management **(12 Hours)**

UNIT V: Management communication and Control: Communication – nature, process, networks, and barriers; needs of effective communication. Managerial control and process; Effective control system; Techniques of Control - traditional and modern. **(12 Hours)**

Books Recommended:

- Drucker Peter(2010): Management Challenges for the 21st Century; Butterwerth Heinemann, Oxford.
- Dingar Pagare (2011): Principles of Management; S. Chand & Co., New Delhi.
- J. Jayasankar (2015): Principles of Management, Margham Publications, Chennai.

Reference Books :

- Drucker Peter. (1987): Practice of Management, Pan Books, London .
- Stoner and & Wankel (1999): Management Prentice Hall, New Delhi .
- Maslow Abraham. (1954): Motivation and Personality Harper & Row New York.

- Virmani, B.R(2010): The Challenges of Indian Management, Response Books, New Delhi.

Pattern of Question Paper:

- Section A – 10 questions out of 12 questions each carrying 2 marks (10 X 2 = 20)
- Section B – 5 questions out of 8 questions each carrying 5 marks (5 X 5 = 25)
- Section C – 3 questions out of 5 questions each carrying 10 marks (3 X 10 = 30)

Unit wise Student activities:

Unit 1: Collect real-life experience of F.W. Taylor and Henry Fayol .

Unit 2: How planning done in real life by a business- collect actual information.

Unit 3: Collect information about Hierarchy system of a company and how its relevant in contemporary environment.

Unit 4: Collect real life Motivation factors for a manager and leadership role in industry

Unit 5: Collect information about various changes happens in last one decade and how successfully implemented by a company.

Web Resource (Websites/Databases/E-Resources)

//<https://www.studyoptions.com/what-can-i-study/economics-commerce-business-and-management>.

//<https://www.shiksha.com/commerce-chp>.

// <https://onlineprogrammes.insead.edu>

Journals/Magazines (National /International)

- Journal of Management Research published by South Asia Publications New Delhi
- The Management Accountant , The Institute of Cost Accountants of India, Kolkata.
- The Indian Journal Of Commerce- The Managing Editor, The Indian Journal of Commerce, School of Management Studies, (IGNOU), Maidan Garhi, New Delhi

Evaluation methodology:

- Attendance =5 Marks
- Two Continuous Internal test (CIA) =5 Marks
- Assignments /Special topics presentation by students =5 Marks
- Model Examination==10 Marks
- End Semester Examination (ESE)= =75 Marks

Faculty Qualifications/Specialization:

- Master of Commerce (M. Com) , M.Phil (with specialization of management)
- NET / SLET (OR)
- Doctorate of Philosophy (Ph. D)

BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)

Course: **B.Com(General)**

Semester No: **IV**

Paper No:**18**

Title of the Paper: **ADVANCED ACCOUNTING (MJD-V)**

Paper Code:

Hours of Instruction / Week: 6 hrs

Total: 90 Hrs.

Total credit =4 credits

CIA: 25 Marks

ESE: 75 Marks

Total: 100 Marks

Objectives:

- To enable the students to have an understanding of accounting treatments on various corporate firms in the modern-day context.

Learning Outcomes: After completion of the course, learners will be able to:

- Understand Reconstruction and Prepare balance sheet after Internal Reconstruction of company;
- Analyze the case study of major amalgamations of companies in India;
- Reason behind formation - process of Holding companies.
- Understand- accounting procedure for banks and insurance companies

CONTENTS

- UNIT – I Alteration of Share Capital and Internal Reconstruction:** Alteration of share capital – different kinds of alteration, accounting entries – Internal Reconstruction or capital reduction – reduction of share capital procedure, capital reduction account, balance sheet after capital reduction. **(18 Hours)**
- UNIT – II Absorption and External Reconstruction:** Accounting problems relating to Amalgamation, Absorption and external reconstruction – recording – purchase consideration – accounting treatment in the books of selling company – accounting treatment in the books of purchasing company. **Liquidation of companies** – Meaning of liquidation-order of payment – secured creditors – preferential creditors – Liquidators Final Statement of Account only. **(18 Hours)**
- UNIT – III Holding Company Accounts:** Meaning and Definition of Holding Companies and Subsidiary Companies – Legal Requirements relating to presentation of Accounts –Cost of control- minority interest, unrealized profit - Preparation of Consolidated Balance sheet. **(18 Hours)**
- UNIT – IV Bank Account:** concept of bank, functions of bank- Business of Banking companies, Assets classification NPA–legal requirements, statutory reserve– preparation of Profit and Loss account and balance sheet guidelines of RBI for Profit and loss account and Balance sheet, preparation of final accounts, classification of bank advances. **(18 Hours)**
- UNIT – V Insurance Company Accounts:** Introduction – Types of Insurances – Life Insurance, General Insurance – Explanation of special terms peculiar to insurance – Assurance and Insurance – Accounts of Life Insurance business – Life Insurance Revenue accounts – Balance sheet – Determination of Net Liability of Life Insurance Business – Computation of profit in Life Insurance Business. Treatment of Profits – Accounts of General Insurance Companies – Fire, Marine- Revenue Account – Balance sheet. **(18 Hours)**

(Problems: 80%, Theory: 20%)

Books recommended

- Shukla M.C Grewal S and Gupta S.C. ,(2010): Advanced Accounting, S. Chand & Co New Delhi.
- T.S. Reddy and A. Murthy, (2015): Corporate Accounting, Margam Publication, Chennai.
- Jawarhar Lal (2009): Advanced Accounts, Sultan Chand & Sons ,New Delhi

Reference book:

- S.P. Jain & K.L. Narang, (2008): Advanced Accounting, Kalyani Publications, New Delhi.
- Gupta R.L. & Radhaswamy M. (2009): Corporate Accounts, Theory Method and Application- Sultan Chand & Co., New Delhi.
- M.A. Arulanandam, and K.S. Raman, (2007): Advanced Accountancy, Himalaya Publications, New Delhi.

Pattern of Question Paper:

- Section A – 5 questions out of 8 questions each carrying 7 marks (5 X 7= 35)
- Section B – 2 questions out of 4 questions each carrying 20 marks (2 X 20=40)

Unit wise Student activities:

Unit 1: Familiar with the reasons for Internal Reconstruction of company and collect real life experience.

Unit 2: Collect information about recent Amalgamation and absorption of companies and why companies going for liquidation etc.

Unit 3: Download annual reports of Holding Companies and how they are preparing consolidated financial statement as per AS 21.

Unit 4: Download annual reports of banking companies and understand various elements of P/L and balance sheet in real life situation

Unit 5: Download annual reports of insurance company and understand various products and facilities given by insurance company.

Web Resource (Websites/Databases/E-Resources)

[//https://www.studyoptions.com/what-can-i-study/economics-commerce-business-and-management](https://www.studyoptions.com/what-can-i-study/economics-commerce-business-and-management).

[//https://www.shiksha.com/commerce-chp](https://www.shiksha.com/commerce-chp).

[//https://www.accountingcoach.com](https://www.accountingcoach.com)

Journals/Magazines (National /International)

- The Chartered Accountant- The Institute of Chartered Accountants of India, New Delhi,
- The Management Accountant, The Institute of Cost Accountants of India, Kolkata.
- The Indian Journal of Accounting- Published by Department of Commerce University of Kerala, Thiruvananthapuram.

Evaluation methodology:

- Attendance =5 Marks
- Two Continuous Internal test (CIA) =5 Marks
- Assignments /Special topics presentation by students =5 Marks
- Model Examination==10 Marks
- End Semester Examination (ESE)= =75 Marks

Faculty Qualifications/Specialization:

- Master of Commerce (M. Com) , M.Phil (with accounting and finance specialization)
- NET / SLET (OR)
- Doctorate of Philosophy (Ph. D)

BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)

Course: **B.Com (General)**

Semester No: **IV**

Paper No: **19**

Title of the Paper: **BUSINESS STATISTICS (MJD-VI)**

Paper Code:

Hours of Instruction / Week: 6 hrs

Total: 90 Hrs.

Total credit =4 credits

CIA: 25 Marks

ESE: 75 Marks

Total: 100 Marks

Objective: To provide a theoretical knowledge and use of the science of statistics to make better business decisions.

Learning Outcomes: After completing the course, the student shall be able to:

- Develop an understanding of the various averages and measures of dispersion to describe statistical data;
- Explain the relationship between two variables through correlation and regression;
- Explain the construction and application of index numbers to real life situations;
- Analyse the trends and tendencies over a period of time through index number analysis.

CONTENTS

UNIT I. –Frequency Distribution and Measures of Central Tendency: frequency distribution, Continuous or grouped frequency distribution Measures of central tendency mean, mode and median, Standard Deviation – methods - Co-efficient of Variation. **(18Hours)**

UNIT II- Correlation and Regression: correlation-definition, methods, co-efficient of correlation, Karl-Pearson's coefficient of correlation, assumption, Rank correlation, **Regression-** meaning, definition, uses, significance, correlation and regression, methods of regression, graphic , algebraic, mathematical properties. **(18 Hours)**

UNIT III- Index Number – Meaning, definition, Types and uses, problems in construction of index method, Methods of Construction price and quantity Indices (Simple and aggregate); test of consistency- time reversal and factor reversal test, family budget, Fisher ideal index limitation of index number – formula. **(18 Hours)**

UNIT IV – Analysis of Times Series: components of time series, determination of trend, moving averages, methods of least squares (excluding linear, second degree, parabolic and exponential trends). **Forecasting and methods:** concept of forecasting, Features of Forecasting, types- Qualitative methods, **limitations forecasting.** **(18 Hours)**

UNIT-V Theory of Probability: Concept, Probability and Uncertainty, Experiment - kinds of experiment, Event - kinds of events , types of probability , Permutations, Combinations Theorem's on Probability, the three approaches of defining probability. **(18 Hours)**
(Problems: 80%, Theory: 20%)

Books recommended

- S.P.Gupta, (2008): Statistical methods, Sultan Chand & Co, New Delhi.
- Arora & Arora,(2010): Statistics for Management, S.Chand & Co, New Delhi.
- S.P. Singh (2012): Statistical methods, S Chand and company, New Delhi.

Reference Books

- Hooda, R.P., (2003): Statistics for Business and Economics; Macmillan, New Delhi
- Lewin and Rubin.(2002): Statistics for Management, Prentice Hall of India, New Delhi
- C.R.Kothari (2009): Quantitative Technique, Vikas publishing house, New Delhi.
- Digambar Patri & D.N. Patri (2011) Statistical Methods, Kalyani Publishers , New Delhi.

Pattern of Question Paper:

- Section A – 5 questions out of 8 questions each carrying 7 marks (5 X 7= 35)
- Section B – 2 questions out of 4 questions each carrying 20 marks (2 X 20=40)

Unit wise Student activities:

Unit 1: Familiar with the central tendency such as mean, mode and median and discretion of which average is used by different industries.

Unit 2: Collect information about correlation and regression and when these tools used in real life research in commerce and management.

Unit 3: Collect information about index Number where it is used and how to understand significance of index number to analyze inflation.

Unit 4: Collect information about Extrapolation technique used in business decision making.

Unit 5: Collect information about forecasting techniques and used of probability in business decision making.

Web Resource (Websites/Databases/E-Resources)

[//https://www.studyoptions.com/what-can-i-study/economics-commerce-business-and-management](https://www.studyoptions.com/what-can-i-study/economics-commerce-business-and-management).

[//https://www.shiksha.com/commerce-chp](https://www.shiksha.com/commerce-chp).

[//https://www.amstat.org](https://www.amstat.org)

[// https://nces.ed.gov](https://nces.ed.gov)

Journals/Magazines (National /International)

- Sankhya: The Indian Journal of Statistics, published by Indian Statistical Institute, Kolkata
- Journal of Statistics and education, American Statistical Association, USA
- The Research Bulletin published by Institute of Cost Accountant of India, (ICAI) KOLKATA
- The Management Accountant, published by The Institute of Cost Accountants of India, Kolkata.

Evaluation methodology:

- Attendance =5 Marks
- Two Continuous Internal test (CIA) =5 Marks
- Assignments /Special topics presentation by students =5 Marks
- Model Examination==10 Marks
- End Semester Examination (ESE)= =75 Marks

Faculty Qualifications/Specialization:

- Master of Commerce (M. Com) , M.Phil (with management specialization)
- NET / SLET (OR)
- Doctorate of Philosophy (Ph. D)

BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)

Course: **B.Com(General)**

Semester No: **IV**

Paper No:20

Title of the Paper: AUDITING (MJD-VII)

Paper Code:

Hours of Instruction / Week: 6 hrs

Total: 90 Hrs.

Total credit =4 credits

CIA: 25 Marks

ESE: 75 Marks

Total: 100 Marks

Objective: To understand the objectives and concepts of auditing and gain knowledge of generally accepted auditing procedures and techniques needed to be applied in audit practice.

Learning Outcomes: After completion of the course, learners will be able to:

- Explain the basic concepts of auditing and differentiate it with accounting and investigation
- Prepare audit programme and frame the audit procedure
- Examine the vouchers relating to cash book
- Familiarize with the provisions of Companies Act Regarding qualification, appointment, rights and duties of company auditor.
- Apply the concept of Computer Assisted Auditing Techniques and Green Audit in auditing practice.

CONTENTS

UNIT I- Introduction: Origin – Meaning – definition – nature and scope of auditing objectives of auditing, difference between accounting, auditing and investigation - Types of audit- advantages and limitations – Qualities of an auditor - Internal audit-audit ethics **(18 Hours)**

UNIT II- Audit Process: Audit Programme: Audit note books: contents, usefulness of audit note book; Working papers: Evidences: Sources, reliability and methods of obtaining evidences; Routine checking and Test checking: Meaning. **Audit Procedure:** Internal Check and Internal Control: Meaning, objective and techniques for evaluation of internal control and differences between internal check, internal audit and internal control. **(18 Hours)**

UNIT III- Vouching: Voucher, vouching of Cash Book, vouching of trading transactions; Verification and valuation of assets and liabilities. **Computerized auditing –** EDP audit – features – limitations – approach towards EDP audit – techniques of EDP audit- computer assisted auditing techniques (CAAT)- types – Uses – green audit **(18 Hours)**

UNIT IV-Audit of Limited Companies: Company auditor-Qualifications, Disqualifications, Appointment, powers, rights, duties, and liabilities of an auditor, removal of an auditor; divisible profits and dividend; Auditor's report- contents and types. **(18 Hours)**

UNIT V- Investigation: Definition – Difference between Auditing and Investigation – points to be considered while conducting an Investigation - objectives of Investigation –(1) Investigation on behalf of a purchaser, to ascertain the earning capacity of the concern and (2) Investigation when fraud is suspected – powers of the inspector u/s 240 – duties of the investigator – investigator's report – form of investigator's report . **(18 Hours)**

Books recommended

- Sharma T.R.(2008) Auditing- Principles and Problems; Sahitya Bhawan, Agra
- Pagare Dinkar., (2010) Principles and Practice of Auditing; Sultan Chand, New Delhi.
- S.K. Basu (2020) Auditing- Principles and technique's, Pearsons's publications, New Delhi

Reference Books

- Kamal Gupta,(2005) Contemporary Auditing; Tata McGraw-Hill, New Delhi

- Tandon B.N., (2009) Principles of Auditing, S. Chand & Co., New Delhi
- F.R.M. De Paula, “Auditing-the English language Society and Sir Isaac Pitman and Sons Ltd., London

Pattern of Question Paper:

- Section A – 10 questions out of 12 questions each carrying 2 marks (10 X 2 = 20)
- Section B – 5 questions out of 8 questions each carrying 5 marks (5 X 5 = 25)
- Section C – 3 questions out of 5 questions each carrying 10 marks (3 X 10 = 30)

Unit wise Student activities:

Unit 1: Familiar with the historical development Audit and practicing auditor in local area.

Unit 2: Collect information about Audit Process and Audit Programme with a practicing auditor.

Unit 3: Collect information about Voucher, vouching of trading transactions of real business.

Unit 4: Collect information about Appointment, powers, rights, duties of Audit firm and how this information shows in annual reports.

Unit 5: Collect information about investigation procedure prescribed by MCA.

Web Resource (Websites/Databases/E-Resources)

- <https://www.studyoptions.com/what-can-i-study/economics-commerce-business-and-management>.
- <https://www.shiksha.com/commerce-chp>.
- <https://www.mca.gov.in>
- <https://www.deloitte.com>.
- <https://www.icaai.org>.

Journals/Magazines (National /International)

- The Chartered Accountant- The Institute of Chartered Accountants of India, New Delhi,
- The Management Accountant The Institute of Cost Accountants of India, Kolkata.
- The Research Bulletin published by Institute of Cost Accountant of India, (ICAI) KOLKATA
- International Journal of Banking, Accounting, and Finance, published by Inderscience Enterprises Ltd. London.
- The Chartered Accountant- Student Edition - The Institute of Chartered Accountants of India, New Delhi,

Evaluation methodology:

- Attendance =5 Marks
- Two Continuous Internal test (CIA) =5 Marks
- Assignments /Special topics presentation by students =5 Marks
- Model Examination==10 Marks
- End Semester Examination (ESE)= =75 Marks

Faculty Qualifications/Specialization:

- Master of Commerce (M. Com) , M.Phil
- NET / SLET (OR)
- Doctorate of Philosophy (Ph. D)

BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)

Course: **B.Com(General)**

Semester No: **IV**

Paper No:21

Title of the Paper: BANKING PRACTICES (MID-IV)

Paper Code:

Hours of Instruction / Week: 6 hrs

Total: 90 Hrs.

Total credit =4 credits

CIA: 25 Marks

ESE: 75 Marks

Total: 100 Marks

Objective: To expose the students to the working of money and financial system prevailing in India.

Learning Outcomes: After the completion of the course, the learners will be able to:

- Explain the Meaning, Scope and functions of Banking Systems in India.
- Illustrate the recent trends in Banking and its services.
- To understand the working and function of RBI .
- Explain the Concept of Credit Creation Process.

CONTENTS

UNIT – I Banks: Definition of Banks –Role of Banks and Economic Development – Commercial Banks –Meaning, importance, Functions main liabilities and assets– Central Banks (RBI) – Functions – Private Banks – RBI norms for Private Banks. **(18 Hours)**

UNIT – II: Opening of accounts-savings, current and fixed deposit accounts- Pass book, Cheque book. Negotiable Instruments – Features, Crossing, Endorsement, Material alteration, Paying Banker – Rights and Duties – Statutory Protection – Dishonour of cheque – Role of Collecting Banker. **(18 Hours)**

UNIT-III Advanced Banking Technology: Advanced Banking Technology E- Banking - Personal Identification Number - Electronic Fund Transfer - Electronic Clearing Systems – SWIFT Core Banking – KYC – AML –Services of Ombudsman. Electronic Banking - Features - Internet Banking Vs Traditional banking – Mobile banking – Features – Requirements – Telephone banking – Features -Telephone banking facilities – Payment banks- concept – Objectives- Scope of Activities-Benefits- Challenges , UPI- concept . **(18 Hours)**

UNIT IV –The Reserve Bank of India: Functions, Instruments of monetary and credit control; Main features of monetary policy since independence.-Development Bank and Other Non-Banking Financial Institutions, their main features. Process of Credit Creation By Bank: Credit creation process; Determination of money supply and total bank credit; Unregulated credit markets in India – main feature. **(18 Hours)**

UNIT V- Contemporary Banking: ATM – Features – Functions of ATM – Benefits of ATM - Credit cards - Electronic Fund Transfer – Features – Real Time Gross Settlement (RTGS) – Digital Payments – Digital Payment Systems – Types of Digital Payment Systems- Measures for promoting digital payments and creation of cashless economy. Small banks- Concept, objectives, Regulation, Bad Bank- concept, objectives Advantageous and disadvantageous. **(18 Hours)**

Books recommended

- Gupta S.B. (2008): Monetary Planning of India, S.Chand, New Delhi.
- Khan M.Y (2009): Indian Financial System – Theory and Practice; Tata McGraw Hill New Delhi.
- B. Santhanam (2012): Banking Theory, Law & Practice (Modern Banking & Indian Banking System),Margham Publications, Chennai.

Reference books

- Modern Money & Banking, (1999) Roger Miller, McGraw Hill, New Delhi
- Banking Theory, Law and Practice, S.N.Maheswari, Kalyani Publishers
- Banking Theory, Law and Practice, Varshney and Sundaram, Sultan Chand Publications.

Pattern of Question Paper:

- Section A – 10 questions out of 12 questions each carrying 2 marks (10 X 2 = 20)
- Section B – 5 questions out of 8 questions each carrying 5 marks (5 X 5 = 25)
- Section C – 3 questions out of 5 questions each carrying 10 marks (3 X 10 = 30)

Unit wise Student activities:

Unit 1: Familiar with the historical development of Bank and various ways to supply of money.

Unit 2: Collect information about new generation private bank Payment bank and their significance Indian Environment.

Unit 3: Collect information about retail banking and Payment banks, UPI popular in a your city.

Unit 4: Download RBI annual reports and collect various information related to credit control by RBI.

Unit 5: Collect information about Small bank and Bad Bank- used in retail banking.

Web Resource (Websites/Databases/E-Resources)

- <https://www.studyoptions.com/what-can-i-study/economics-commerce-business-and-management>.
- <https://www.shiksha.com/commerce-chp>.
- <https://www.rbi.org.in>
- <https://www.economicstime.com>
- <https://www.businesstoday.com>

Journals/Magazines (National /International)

- PRAJNAN-Journal of social and management science, published by National Institute of Bank Management, Pune
- The Chartered Accountant- The Institute of Chartered Accountants of India, New Delhi,
- The Management Accountant The Institute of Cost Accountants of India, Kolkata.
- The Research Bulletin published by Institute of Cost Accountant of India, (ICAI) KOLKATA
- International Journal of Banking, Accounting, and Finance, published by Inderscience Enterprises Ltd. London.

Evaluation methodology:

- Attendance =5 Marks
- Two Continuous Internal test (CIA) =5 Marks
- Assignments /Special topics presentation by students =5 Marks
- Model Examination==10 Marks
- End Semester Examination (ESE)= =75 Marks

Faculty Qualifications/Specialization:

- Master of Commerce (M. Com) , M.Phil (with management specialization)
- NET / SLET (OR)
- Doctorate of Philosophy (Ph. D)

BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)

Course: **B.Com(General)**

Semester No: **IV**

Paper No: **22**

Title of the Paper: WINTER PROJECT (Community Engagement for 15 days)

Project work = 50 Marks

Project Viva = 50 Marks

Total Credit = 2 Credits

Total: 100 Marks

INTRODUCTION:

The curricular component of ‘community engagement and service’ seeks to expose students to the socio-economic issues in society so that the theoretical learnings can be supplemented by actual life experiences to generate solutions to real-life problems. This can be part of summer term activity or part of a major or minor course depending upon the major discipline. Community Engagement shall be conducted for a minimum of 2 weeks. The students will have to undergo summer project 2 weeks (Community engagement after the completion of the Third Semester and submit a “summer Project Report” by end of training.

Course Objective:

- The purpose of the Winter project -Community engagement is to provide each student an awareness about social area of concern of their surroundings.
- To help and develop social communication skills necessary for social engagement with respect to various issues.
- To develop analytical and understanding skill of working in and for the society and social issues and their impact on society and individuals in day-to-day life.

Course outcome

- The student with an opportunity to gain knowledge and skills to learn and understand social and behavioral issues.
- The students have connected with the specific problems of the society or community and practical learning experiences to solve the issues.
- Students will be equipped with in depth knowledge and experience of social and economic issues and solving methods.
- Winter project -Community engagement may also be used as an opportunity to explore career fields.

General Guidelines:

- The student has to undertake project individually or collectively (not more than 2 students)
- The Internship Coordinator and Faculty Internship Advisor will assist students in making the job a valuable and productive experience.
- With permission of the Faculty in charge , a student may choose a topic nearby their residence for their Summer project
- Attendance Policy: Students are required to report to work on time and according to the requirements of the student’s individualized work schedule.
- Students are expected to conform to all attendance policies established by the Supervisor and Faculty Advisor in the event of absence from work.
- Students receive college credit for an internship based on the total number of hours worked as agreed upon before the work experience begins.
- Individual work schedules are established by agreement of the student, and Faculty Internship Advisor.

- After completion of the Summer project – student has to submit, Hand written or / typed 30-40 pages detailed report to the department with the faculty in charge .

Evaluation of course:

- The total marks for the summer project -Community engagement project will be 100 and it carries 2 credits.
- The marks will be awarded in proportion of 50:50.
- The 50 marks for project (Minimum passing marks 20) and 50 marks for viva conduct (Minimum passing marks 20) by department with the help of HOD and faculty in charge.

Project Report (50 marks)

- Chapter 1: Introduction of theme of community activity – **10 marks**
- Chapter 2: Conceptual Framework of community activity/National/International Scenario significance – 5 marks
- Chapter 3: Community activity- various dimension- presentation, analysis & findings -- **25 marks**
- Chapter 4: Conclusion & Recommendations -- problems and solution suggested, etc -for **10 marks**

Viva-Voce (50 marks)

In course of Viva-Voce Examination, the question may be asked in the following areas:

- Importance / relevance of the Study, Objective of the Study, Methodology of the Study / Mode of Enquiry -- **15 marks**
- Ability to explain the analysis, findings, concluding observations, recommendation, limitations of the Study -- **25 marks**
- Overall Impression (including Communication Skill) -- **10 marks**

Illustrative Areas for Community engagement:

- Collection of information for biodiversity / Photography etc.
- Coastal area soil erosions and management by local government.
- Green branding by product by xyz company
- Working producer of arvindo handmade industry.
- Role of NSS in service promotion in Puducherry
- Working and management of akshya Patra in supply of mid-day meals in Puducherry region .
- Social and environment initiative taken by XYZ bank in Puducherry region .
- Food and welfare scheme at JIPMER by various NGO
- Role of NSS/ NCC voluntary in traffic management in Puducherry region
- Traffic problem and management in local area of Puducherry.

BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)

Course: **B.Com(General)**

Semester No: **V**

Paper No: **23**

Title of the Paper: **INCOME TAX (MJD-VIII)**

Paper Code:

Hours of Instruction / Week: 6 hrs

Total: 90 Hrs.

Total credit =4 credits

CIA: 25 Marks

ESE: 75 Marks

Total: 100 Marks

Objective: To impart basic knowledge of Income Tax law and taxation practices as per Income Tax Act 1961.

Learning Outcomes: After completing the course, the student shall be able to:

- Determine the residential status of individuals and to calculate the incidence of taxation
- Compute income from salary by applying the provisions of income tax Act 1961
- Compute income/loss from house property
- Prepare Statement showing taxable income from business/profession
- Assess capital gains and income from other sources.

CONTENTS

- UNIT – I Basic Concepts:** Importance–History-Definitions-Assessee-Person-Income-Assessment year – Previous Year-Exception. Gross Total Income – Total Income- Tax evasion and Avoidances and Tax Planning; Agricultural Income-Casual Income; **(18 Hours)**
- UNIT – II Basis of Charge:** Scope of total income, residence and tax liability; Determination of status for Individual, HUF, Firm, AOP and Body of individuals, Company and other Person – incidence of tax – Total income of Resident-Not Ordinarily resident – Non-resident. **Exempted Incomes:** Classification of incomes – Incomes taxable under this Act – Exempted Incomes – Incomes entitled to rebate and reliefs – Exempted incomes u/s 10. **(18 Hours)**
- UNIT – III Heads of Income:** Salaries Income – components of salary, allowance and perquisites computation of salary, Provident fund – kinds of provident fund, Gratuity, various deductions. House Property- annual value, kinds of house property, exempted house property, computation of income from house property deductions. **(18 Hours)**
- UNIT – IV Profit and gains of Business or Profession** – concept of Business or Profession, basic elements, accounting methods including provision relating to specific business; **Capital Gains-** meaning – capital assets -kinds of capital assets – exempted capital gains, **income from other sources-** taxable income – Dividend , Interest on securities, casual incomes and kinds, gifts and related provisions – deductions . **(18 Hours)**
- UNIT – V Assessment of Individual** – set off and carry forward of losses, deduction u/s 80C to 80U, Rebate and reliefs U/S 87, tax rate , determination of taxable income, computation of net tax liability. **(18 Hours)**

(Problems: 60%, Theory: 40%)

Books recommended:

- Singhani, V. K.; Students' Guide to Income Tax, Taxman, Delhi.
- Gour & Narang(2016): Principles of Income tax , Kalyani publishers, New Delhi.
- Mehrotra, H.C.(2015): Income Tax Law & Accounts; Sahitya Bhawan, Agra.

Suggested Books:

- Prasad, Bhagawathi (2015): Income Tax: Law & practice, Wiley Publication, New Delhi.
- Dinker Pagare(2015): Income Tax Law & Practice; Sultan Chand & Sons, New Delhi.
- Girish Ahuja and Ravi Gupta(2016): Systematic approach to Income Tax; Sahitya Bhawan Publication, New Delhi.

Pattern of Question Paper:

- Section A – 5 questions out of 8 questions each carrying 7 marks (5 X 7= 35)
- Section B – 2 questions out of 4 questions each carrying 20 marks (2 X 20=40)

Unit wise Student activities:

Unit 1: Familiar with the historical development of income tax in India and rules for Agricultural Income.

Unit 2: Collect information about residential status for Individual,

Unit 3: Collect information about Salaries Income and components of salary for real employees of any organization.

Unit 4: Collect information about Profit and gains of Business or Profession, of a sole trade of local area.

Unit 5: Collect information about Exempted Incomes and various schemes of bank and post office eligible for deduction U/S 80C.

Web Resource (Websites/Databases/E-Resources)

- [//https://www.studyoptions.com/what-can-i-study/economics-commerce-business-and-management](https://www.studyoptions.com/what-can-i-study/economics-commerce-business-and-management).
- [//https://www.shiksha.com/commerce-chp](https://www.shiksha.com/commerce-chp).
- [//https://www.incometaxindia.gov.in](https://www.incometaxindia.gov.in).
- [//https://www.cleartax.in](https://www.cleartax.in)

Journals/Magazines (National /International)

- Journal of Taxation and Regulatory Framework, Law Journals, an imprint of Consortium E-Learning Network Pvt. Ltd. Noida, Uttar Pradesh, India
- VISION: Journal of Indian Taxation, Published By: Journal Press India, New Delhi, India
- The Chartered Accountant- The Institute of Chartered Accountants of India, New Delhi,
- The Management Accountant The Institute of Cost Accountants of India, Kolkata.
- The Research Bulletin published by Institute of Cost Accountant of India, (ICAI) Kolkata

Evaluation methodology:

- Attendance =5 Marks
- Two Continuous Internal test (CIA) =5 Marks
- Assignments /Special topics presentation by students =5 Marks
- Model Examination==10 Marks
- End Semester Examination (ESE)= =75 Marks

Faculty Qualifications/Specialization:

- Master of Commerce (M. Com), M.Phil (with accounting specialization)
- NET / SLET (OR)
- Doctorate of Philosophy (Ph. D)

BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)

Course: **B.Com(General)**

Semester No: **V**

Paper No:**24**

Title of the Paper: **MANAGEMENT ACCOUNTING (MJD-XIX)**

Paper Code:

Hours of Instruction / Week: 6 hrs

Total: 90 Hrs.

Total credit =4 credits

CIA: 25 Marks

ESE: 75 Marks

Total: 100 Marks

Objectives: To analyze and interpret managerial decision-making techniques for better managerial decision making.

Learning Outcomes: After completing the course learners will be able to:

- Explain the Concepts and technique of Management Accounting and Analysis of financial position of company using ratios analysis technique.
- Apply accounting Standard 3 in the preparation of Cash flow statement
- Application of Marginal Costing techniques to solve day to day in business problems.
- Apply budget and budgetary control techniques in business.
- Cost control through standard costing and variance analysis.

CONTENTS

- UNIT – I Management Accounting:** Meaning, Nature, significance of Management accounting
Financial Statement Analysis: –Objectives–procedures–types of analysis–Techniques, Tools of financial statements– Limitations of financial statement analysis. **(18 Hours)**
- UNIT – II Ratio analysis:** Meaning–Advantages–Limitations of ratio analysis– Classification of ratios–Profitability ratios–turnover ratios–financial ratios–projection through ratios, Window dressing. **(18 Hours)**
- UNIT – III Fund flow analysis:** Meaning–uses–limitations–preparation of fund flow statement–change in financial position; Calculation of funds from operation. **Cash flow analysis:** Statement of Cash flow, Calculation of cash from operations– Cash flow statement as per Accounting Standard 3. **(18 Hours)**
- UNIT – IV Marginal Costing:** Advantages of Marginal Costing – Limitations of marginal Costing – Cost volume profit analysis – Break even analysis –significance of margin of safety – Angle of incidence –Utility of CVP analysis. Applications of Marginal Costing: Cost control – Fixation of selling price – Make or buy, change of product mix, Exploring new markets, shutdown decisions – Foreign market order – introduction of new product. **(18 Hours)**
- UNIT – V Budget and Budgetary control:** Budgeting for profit planning and control; Meaning of budget and budgetary control objective; Merits and limitations; Types of budgets; Fixed and Flexible budgets; control ratios; zero base budgeting- Responsibility accounting, performance budgeting. **(18 Hours)**

(Problems: 80%, Theory: 20%)

Books recommended:

- T.S. Reddy, Y. Hari Prasad Reddy (2008): Management Accounting, Margham Publications, Chennai.
- Sharma and Gupta (2013): Management Accounting, Kalyani Publishers, New Delhi.
- RSN Pillai, V. Bhagawathi (2010): Management Accounting; S. Chand & Co., New Delhi.

Reference Books:

- S.P. Jain, K.L. Narang (2010): Financial and Management Accounting, Kalyani Publishers, New Delhi
- M.Y.Khan and P.K. Jain (2008): Management Accounting; Tata McGraw Hill, New Delhi.
- S.N. Maheswari(2005): Principles of Management Accounting, Sultan Chand, New Delhi.

Pattern of Question Paper:

- Section A – 5 questions out of 8 questions each carrying 7 marks (5 X 7= 35)
- Section B – 2 questions out of 4 questions each carrying 20 marks (2 X 20=40)

Unit wise Student activities:

Unit 1: Download annual reports of FMCG/ automobile company and understand financial statement and various form of financial statements.

Unit 2: Download annual reports of FMCG/ automobile company understand how ratios calculated and presented in annual reports.

Unit 3: Download annual reports of FMCG/ automobile company and understand process and presentation of fund flow statement in annual report, presentation of Cash flow statement and understand various activities related to AS 3.

Unit 4: Familiar with the needs and historical development of Marginal Costing in India, how companies using BEP in determination of costing structure and marketing target.

Unit 5: Download annual reports collect information about Budget and budgetary control processing a company.

Web Resource (Websites/Databases/E-Resources)

[//https://www.studyoptions.com/what-can-i-study/economics-commerce-business-and-management](https://www.studyoptions.com/what-can-i-study/economics-commerce-business-and-management).
[//https://www.shiksha.com/commerce-chp](https://www.shiksha.com/commerce-chp).
[//https://www.accountingformanagement.org](https://www.accountingformanagement.org)
[//https://www.accountingcoach.com](https://www.accountingcoach.com)

Journals/Magazines (National /International)

- The Chartered Accountant- The Institute of Chartered Accountants of India, New Delhi,
- The Management Accountant- The Institute of Cost Accountants of India, Kolkata.
- The Indian Journal of Accounting- Published by Department of Commerce University of Kerala, Thiruvananthapuram.
- The Research Bulletin, published by Institute of Cost Accountant of India, (ICAI) Kolkata
- Prabandhan: Indian Journal of Management, Associated Management Consultants Private Limited New Delhi.

Evaluation methodology:

- Attendance =5 Marks
- Two Continuous Internal test (CIA) =5 Marks
- Assignments /Special topics presentation by students =5 Marks
- Model Examination==10 Marks
- End Semester Examination (ESE)= =75 Marks

Faculty Qualifications/Specialization:

- Master of Commerce (M. Com) , M.Phil (with accounting and finance specialization)
- NET / SLET (OR)
- Doctorate of Philosophy (Ph. D)

BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)

Course: **B.Com(General)**

Semester No: **V**

Paper No:25

Title of the Paper: **PRINCIPLES OF MARKETING (MJD-X)**

Paper Code:

Hours of Instruction / Week: 6 hrs

Total: 90 Hrs.

Total credit =4 credits

CIA: 25 Marks

ESE: 75 Marks

Total: 100 Marks

OBJECTIVE : To facilitate students to understand the conceptual framework of marketing and process of decision making under various environmental constraints.

Learning Outcomes: After completing the course, the learners shall be able to:

- Explain the marketing concept, functions of marketing and marketing mix.
- Develop a new product and to apply the pricing strategies and channels of distribution for marketing products.
- Apply the various promotional and Segmentation strategies in marketing.

CONTENTS

UNIT I Introduction: Nature and scope of marketing, Importance of Marketing as a business functions and in the economy; Marketing concepts - traditional and modern; selling vs. marketing - Marketing mix; Marketing environment. Consumer Behavior and Market Segmentation; Nature, Scope, and significance of consumer behaviour and market segmentations - concept and importance, Bases for market segmentation. **(18 Hours)**

UNIT II Product Pricing: Concept of Product, Consumer, and industrial goods, Product Planning and development, Packaging - role and functions; Brand name and trade mark; After sale service; product life cycle - concept. Pricing of product- Importance of price in the marketing mix; Factors affecting price of a products/service; pricing approach and methods- skimming vs. penetration approach. **(18 Hours)**

UNIT III Physical Distribution: Distribution Channels–Concept and Role, types of distribution channels, Distribution strategy, Factors affecting choice of a distribution channel; Retailer and wholesaler; Physical distribution of goods, Transportation; Warehousing; inventory control, Order Processing , **(18 Hours)**

UNIT IV Promotion of Products: Methods of Promotion, Optimum promotion mix, Advertising media –their Relative merits and limitations, Characteristics of an effective advertisement, Personal Selling: types, Personal selling process, Characteristics of a successful sales personnel, Functions of salesman. **(18 Hours)**

UNIT V: Customer Relationship Management (CRM) – Meaning, Objectives of CRM, Benefits of CRM, phases of CRM, Contents of CRM database, Component of CRM program, Implementation of CRM . **(18 Hours)**

Books recommended

- Pillai, R.S.N. and Bagavathi(2012): Principles of Marketing, S. Chand & Co., New Delhi.
- Neelamegam,S.(2010): Marketing in India : Cases and Readings, Vikas publishers, New Delhi.
- L. Natarajan (2014): Marketing Management, Margham Publications, Chennai.

Reference Books

- Philip Kotler(2012): Marketing Management; Englewood Cliffs, Prentice Hall, New Jersey.
- William M. Pride and O.C. Ferrell(2005): Marketing; Houghton –Millin Boston.
- Tapan K Panda (2020): Marketing Management - Text and Cases, Taxman publication, New Delhi.

Pattern of Question Paper:

- Section A – 10 questions out of 12 questions each carrying 2 marks (10 X 2=20)
- Section B – 5 questions out of 8 questions each carrying 5 marks (5 X 5=25)
- Section C – 3 questions out of 5 questions each carrying 10 marks (3 X 10 = 30)

Unit wise Student activities:

Unit 1: Collect the information about various marketing activities and marketing mix used by FMCG/ or another types of companies etc.

Unit 2: Collect the information about various products and their classification and brands about HUL or other FMCG company.

Unit 3: Collect information Distribution Channels and various partners of FMCG and automobile company etc

Unit 4: Collect information about promotion of a new product by any company and role of advertisement for that purpose.

Unit 5: Collect information about Customer Relationship Management programme adopted by a company.

Suggested Digital platforms/ web links.

<https://www.ama.org>

<https://www.academyofindianmarketing.org>

<https://www.mmaglobal.org>

<https://www.zoho.com>

<https://www.salesforce.com>

Journals/Magazines (National /International)

- Journal of Marketing, published by Sage publications, New Delhi
- Indian Journal of Marketing, published by the Associated Management Consultants Private Limited, New Delhi
- Indian Journal of Marketing Research published by ITM University, Gwalior, India
- The Indian Journal Of Commerce- The Managing Editor, The Indian Journal of Commerce, School of Management Studies, (IGNOU), Maidan Garhi, New Delhi

Evaluation methodology:

- Attendance =5 Marks
- Two Continuous Internal test (CIA) =5 Marks
- Assignments /Special topics presentation by students =5 Marks
- Model Examination==10 Marks
- End Semester Examination (ESE)= =75 Marks

Faculty Qualifications/Specialization:

- Master of Commerce (M. Com) , M.Phil (with specialization in marketing)
- NET / SLET (OR)
- Doctorate of Philosophy (Ph. D)

BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)

Course: **B.Com(General)**

Semester No: **V**

Paper No:26

Title of the Paper: **BUSINESS MATHEMATICS (MID-V)**

Paper Code:

Hours of Instruction / Week: 6 hrs

Total: 90 Hrs.

Total credit =4 credits

CIA: 25 Marks

ESE: 75 Marks

Total: 100 Marks

OBJECTIVE: To enable students to gain understanding of mathematical applications in business activities.

Learning Outcomes: After completing the course, the student shall be able to:

- Acquire proficiency in using different mathematical tools (Ratio, matrices and mathematics of finance) in solving real life business and economic problems.
- Understand the concept of various interest and real implication in business.

CONTENTS

UNIT I -Ratio, Proportion and Percentage: Ratio: Definition – Continued Ratio – inverse Ratio. Proportion – Continued Proportion – Direct Proportion – Inverse Proportion – Variation – Inverse Variation – Joint Variation – Percentage: Meaning and computation of percentage.

(18 Hours)

UNIT II- Profit and Loss: Terms and Formulaes – Trade Discount – Cash Discount – Production involving cost price, selling price, trade discount and cash discount. Introduction to commission and brokerage – Problems on commission and brokerage.

(18Hours)

UNIT III -Interest: Simple interest – compound interest (reducing balance and flat interest rate of interest) – equated monthly instalments (EMI) – Problems. -Shares and Dividends: Concept of shares – Stock Exchange – Face Value – Market Value – Dividend – Equity shares- Bonus Shares – Examples.

(18 Hours)

UNIT IV -Matrices and Determinants (up-to order 3 only): Multivariable data - Definition of a Matrix; Types of matrices; Algebra of matrices; Determinants – Ad-joint of a matrix – Inverse of a matrix via ad-joint matrix – homogeneous system – Solution of non-homogeneous system of linear equations (not more than three variables) – Condition for existence and uniqueness of solution – Solution using inverse of the coefficient matrix – Problems.

(18 Hours)

UNIT V- Functions: (To identify and define the relationships that exist among business variables)

Introduction – Definition of function, constants, variables, continuous real variable, domain or interval – Types of functions – one-valued function – Explicit function – algebraic functions – polynomial functions – absolute value function – inverse function – rational and irrational function – monotone function – even and odd function – supply/demand function – cost function – total revenue function – a profit function – production function – utility function – consumption function.

(18 Hours)

(Problems: 80%, Theory: 20%)

Books recommended

- Kapoor, V.K, (2007) Business Mathematics, Sultan Chand & Sons, New Delhi.

- S.G. Venkatachalapathy, H. Premraj, P. R. Vittal(2010): Business Mathematics, Margham Publications, Chennai.
- Mritunjay Kumar (2018) Business Mathematics, Vikas publishing house New Delhi.

Reference Books

- B.M. Agarwal (2008): Basic Mathematics & Statistics, Sultan Chand & Sons, New Delhi.
- Shivam Sushil Paliwal (2010): Fundamental Concepts of Mathematics, Mahi Publication, Ahmedabad
- V.Sundaresan and S.D. Jeyaseelan (2010): Business Mathematics, S. Chand publications, New Delhi.

Pattern of Question Paper:

- Section A – 5 questions out of 8 questions each carrying 7 marks (5 X 7= 35)
- Section B – 2 questions out of 4 questions each carrying 20 marks (2 X 20=40)

Unit wise Student activities:

Unit 1: Familiar with the ratio and various percentages is used by different industries.

Unit 2: collect information about various method for calculation of profit and loss used by companies for different product and services in commerce and management.

Unit 3: collect information about EMI and various software's for calculation which is used by banks and financial institutions.

Unit 4: Collect information about Matrices and Determinates used in business decision making.

Unit 5: Collect information about Types of functions and types of business decision making.

Web Resource (Websites/Databases/E-Resources)

<https://www.studyoptions.com/what-can-i-study/economics-commerce-business-and-management>.

<https://www.shiksha.com/commerce-chp>.

<https://open.umn.edu>

<https://indianmathsoc.org>

Journals/Magazines (National /International)

- Indian Journal of Mathematics Research, published by GBS Publishers and Distributors New Delhi
- Indian Journal Of Mathematics And Mathematical Sciences, published by Serials Publications PVT Ltd, New Delhi
- The Journal of Indian Mathematical Society (JIMS), published by informatics publishing ltd, The Indian Mathematical Society, New Delhi

Evaluation methodology:

- Attendance =5 Marks
- Two Continuous Internal test (CIA) =5 Marks
- Assignments /Special topics presentation by students =5 Marks
- Model Examination==10 Marks
- End Semester Examination (ESE)= =75 Marks

Faculty Qualifications/Specialization:

- Master of science (M. Sc , M.Phil (with Mathematics specialization)
- NET / SLET (OR)
- Doctorate of Philosophy (Ph. D)

BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)

Course: **B.Com(General)**

Semester No: **V**

Paper No: **27**

Title of the Paper: SUMMER INTERNSHIP (MJD-XI)

Project work = 50 Marks

Total credit =4 credit

Project- Viva = 50 Marks

Total: 100 Marks

INTRODUCTION:

All students will undergo internships / Apprenticeships in a firm, industry, or organization or Training in labs with faculty and researchers in their own or other HEIs/research institutions during the summer term. Students will be provided with opportunities for internships to actively engage with the practical side of their learning and, as a by-product, further improve their employability. The students will have to undergo Summer Training for 8 weeks after the completion of the fourth Semester and submit a “Summer Internship Project Report” by the end of training.

Course Objective:

- The purpose of the Internship Program is to provide each student practical experience in a standard work environment of company / organizations.
- To help and develop skills necessary for a lasting and rewarding career in the future.
- To develop workplace competencies required for future career.

Course Outcome

- Student gets an opportunity to gain knowledge and skills in their field of interest from a planned work experience.
- The students have practical learning experiences which is not available in the classroom Environment.
- Students will be equip with entry-level, career-related exposure and workplace competencies that employers’ value when hiring new employees.
- Internships may also be used as an opportunity to explore career fields.

General Guidelines:

- The student has to undertake project individually, Joint Projects are not allowed in any case.
- The Internship Coordinator and Faculty Internship Advisor will assist students in making the job a valuable and productive experience.
- The student will work closely with the Program Manager, Faculty Internship Advisor, and Career Services to seek out appropriate experiences and develop job seeking skills as part of the internship education experience.
- With permission of the Program Manager, a job currently held by a student might be used as the work assignment.
- Students must be able to prove the additional/enhanced knowledge gained during the internship experience. Credit will not be awarded for performance of routine tasks for which the student was responsible prior to the internship semester.
- Attendance Policy: Students are required to report to work on time and according to the requirements of the student’s individualized work schedule.
- Students are expected to conform to all attendance policies established by the employer/ organization /and notify the Trainer /Supervisor and Faculty Advisor in the event of absence

from work. When the employer is open for business on college holidays, the student is expected to report to work as scheduled.

- Students receive college credit for an internship based on the total number of hours worked as agreed upon before the work experience begins. Individual work schedules are established by agreement of the student, Worksite Supervisor, and Faculty Internship Advisor.

Evaluation of course:

- The total marks for the summer internship project will be 100 and it carries 4 credits.
- The marks will be awarded in proportion of 50:50.
- The 50 marks for project (Minimum passing marks 20) and 50 marks for viva conduct (Minimum passing marks 20) by department with the help of Internal/ external examiner and faculty in charge.

PARAMETERS FOR EVALUATION:

The marks will be awarded on the following aspects:

- i) Study of Functional Departments:** Clear understanding and study of functional departments; understanding of the organization/unit/field.
- ii) Introduction of problem/topic:** Clear understanding of the topic/subject; conceptual / theoretical framework of selected topic (if any).
- iii) Literature Review:** Published studies, review of similar studies
- iv) Details about the study:** Objectives, formulation of the problem, scope, and rationale of the Study.
- v) Methods / Methodology adopted for the study:** Survey, Field Work, Interview, Observation, etc. methods with appropriate justification and reasoning.
- vi) Analysis and conclusions:** The logic of analysis, source of data, whether the conclusions are in line with the objectives, etc.
- vii) Contribution and learning from the project:** Details of the contribution of the study, the benefits to the organization, the learning from the study for the student, etc.
- viii) Acknowledgements:** References/Citations and Bibliography and help, if any, received from other individuals/organizations.
- ix) Presentation of the report, format of the report, flow of the report, style, language, etc.**
- x) Performance during VIVA:** Substance and treatment of the topic, style of presentation, Performance in the question answer session, time management, language, etc.

BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)

Course: **B.Com(General)**

Semester No: **VI**

Paper No: 28

Title of the Paper: **HUMAN RESOURCE MANAGEMENT (MJD-XII)**

Paper Code:

Hours of Instruction / Week: 6 hrs

Total: 90 Hrs.

Total credit =4 credits

CIA: 25 Marks

ESE: 75 Marks

Total: 100 Marks

Objective: To enable the students to understand the functions, process and task of human resource management.

Learning Outcomes: After completion of the course, learners will be able to:

- Develop necessary skills to prepare an HR policy to enable the employees attain work life balance;
- Prepare a Human Resource Plan and a report on job analysis; in an organisation;
- Analyse the applicability and use of different kinds of trainings strategies in real life scenarios;
- Organize counselling sessions for employees in an organisation;
- Design incentive schemes for different job roles in an organisation;

CONTENTS

UNIT I -Human Resource Management: Nature and Scope – Objectives – Nature of people and organizations – Personnel Policies and Principles – Environment of Human Resource Management – Social Systems – Human Resource accounting and audit, latest trends in HRM
(18 Hours)

UNIT II -Human Resource Planning: Human resource / manpower planning – meaning – process of HR Planning – Job analysis – job descript and Job specification- Job Design- Methods of Job Design, Recruitment and selection – Orientation and Placement – Orientation Programmes- Onboarding, and employees' socialization.
(18 Hours)

UNIT III –Employee training and reward systems: Training personnel -on the job and off the job training –Evaluation of Training Program Job – Job evaluation – Job satisfaction – Appraising and rewarding performance (including 360-Degree Appraisal and 720 Degree Appraisal) – money as means of rewarding – economic incentives system – Wage incentives – Wage administration – Benefits and services – Profit and production sharing. **(18 Hours)**

UNIT IV- Motivation: concept and importance Human needs – Theories of motivation – Maslow's Hierarchy needs – Hertzberg's two factor model – Other theories Theory of X and Y- Douglas McGregor McClelland's theory of needs- – Behavioral modification – ERG theory , Motivational Patterns – Expectancy model – Adam's Equity Theory Application of motivation concepts.
(18 Hours)

UNIT V -Leadership, Communication and counseling: Leadership behavior – Leadership Style – Leadership theories, **Managerial Grid** , Employee Participation – Nature, Scope, Programs and benefits of Participation – Employee Communication Process – Communication Systems – employee counseling and types.
(18 Hours)

Books recommended

- K. Aswathappa (2012): Human Resource Management, Tata McGraw Hills Publication, New Delhi.

- C.D. Balaji (2008): Human Resource Management, Margham Publications, Chennai.
- M.N. Rudrabasavaraj (1998): Cases in Human Resource Management – Himalaya Publishing House – New Delhi,

Reference Books

- Michael V.P.(2010): Human Resource Management and Human Relations – Himalaya Publishing House – New Delhi.
- H. John Bernardin and Richard W. Beatty(1984): Performance Appraisal: Human Behavior at work – Boston: Kent.
- George T. Milkovich and John W. Boudream(1998): Personnel / Human Resources Management: A Diagnostic Approach, 5th Edn. Plano, TX: Business Publications.

Pattern of Question Paper:

- Section A – 10 questions out of 12 questions each carrying 2 marks (10 X 2=20)
- Section B – 5 questions out of 8 questions each carrying 5 marks (5 X 5=25)
- Section C – 3 questions out of 5 questions each carrying 10 marks (3 X 10 = 30)

Unit wise Student activities:

Unit 1: Familiar with the needs and historical development of Human Resource Management in India. collect information of various concept outsourcing of various HR activities by companies.

Unit 2: Collect information about latest trends of e Recruitment and selection , campus placement etc.

Unit 3: Collect information about online training method – on the job training , off the job training adopted by a company

Unit 4: Download annual reports of FMCG/ HUL and ITC analyze Motivation practice by company such as ESOP, talent management etc

Unit 5: Download annual reports of FMCG/ analyze the Leadership, strategy and various leadership position adopted by company.

Web Resource (Websites/Databases/E-Resources)

- <https://www.studyoptions.com/what-can-i-study/economics-commerce-business-and-management>.
- <https://www.shiksha.com/commerce-chp>.
- <https://www.iihr.edu.in>
- <https://www.nipm.in>

Journals/Magazines (National /International)

- International Journal of Human Resources Development and Management, Inderscience Enterprises Ltd. London
- Indian Journal of Industrial Relations, Shri Ram Centre for IR & HR, New Delhi
- Indian Journal of Human Development, Sage Publications New Delhi.
- Journal of Contemporary Research in Management, published by PSG Institute of Management, Coimbatore, India

Evaluation methodology:

- Attendance =5 Marks
- Two Continuous Internal test (CIA) =5 Marks
- Assignments /Special topics presentation by students =5 Marks
- Model Examination==10 Marks
- End Semester Examination (ESE)= =75 Marks

Faculty Qualifications/Specialization:

- Master of Commerce (M. Com) , M.Phil (with accounting and finance specialization)
- NET / SLET (OR)
- Doctorate of Philosophy (Ph. D)

BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)

Course: **B.Com(General)**

Semester No: **VI**

Paper No:29

Title of the Paper: **FINANCIAL MANAGEMENT (MJD-XIII)**

Paper Code:

Hours of Instruction / Week: 6 hrs

Total: 90 Hrs.

Total credit =4 credits

CIA: 25 Marks

ESE: 75 Marks

Total: 100 Marks

OBJECTIVE: To help students understand the conceptual framework of financial management.

Learning Outcomes: After completion of the course, learners will be able to:

- Explain the nature and scope of financial management; Assess the impact of time value of money in different business decisions.
- Analyse capital budgeting process and apply capital budgeting techniques for business decisions.
- Explain various capital structure theories and analyze factors affecting capital structure decisions.
- Critically examine various theories of dividend, identify and analyze factors affecting dividend policy; and suggest sound dividend policy.
- Design working capital policy based on the assessment of financial requirements.

CONTENTS

UNIT I- Financial Management: nature and scope, financial goals; Profit vs wealth maximization, Financial functions – Investment, financing, and dividend decisions; financial planning. Value maximization-concept and implications, financial health of organization, Economic Value Added (EVA), Market Value Added (MVA).**Cost of Capital:** Significance of cost of capital; Calculating cost of debt; Preference shares, equity capital and retained earnings; combined (weighted) cost of capital, **(18 Hours)**

UNIT II- Capital Structure: meaning, importance, kinds of capital structure, factors affecting capital structure, Impact of capital structure, Theories of capital structure, **Leverage:** concept, uses, their measure; Effects on profit, analyzing alternate financial plans, calculation of operating, financial, and combined leverage, **(18 Hours)**

UNIT III- Capital Budgeting: concept, Importance, Nature of Investment Decisions, investment evaluation criteria, payback period, accounting rate of return, net present value, internal rate of return, profitability index, NPV and IRR Comparison. **(18 Hours)**

UNIT IV- Management of Working Capital: Nature of working capital, significance of working capital, Operation cycle and factors determining working capital requirements, Management of Working capital-cash, receivables, and inventories. **(18 Hours)**

UNIT V - Dividend Policies: concept - forms of dividends and stability in dividends, Kinds of Dividend Policy, Issues in dividend policies; M.M. Hypothesis, Walter's Model; Gordon's model, determinants of dividend policy, contemporary trends of dividend by Indian corporates. **(18 Hours)**

(Problems-60% & Theory 40%)

Books recommended

- Pandey I.M. (2004): Financial Management, Vikas Publishing House, New Delhi.
- Sharma and Gupta(2012): Financial Management, Kalyani Publishing House, New Delhi
- Khan, M.Y. and Jain P.K (2006): Financial Management, Text and Problems; Tata McGraw Hill New Delhi.

Reference Books

- Van Home J.C (2002): Financial Management and policy; Prentice Hall of India, New Delhi.
- Prasanna Chandra. (2006): Management Theory and practice; Tata McGraw Hill, New Delhi.
- Bhalla V.K(2012): Modern working Capital Management, Anmol Publishers, New Delhi.

Pattern of Question Paper:

- Section A – 5 questions out of 8 questions each carrying 7 marks (5 X 7= 35)
- Section B – 2 questions out of 4 questions each carrying 20 marks (2 X 20=40)

Unit wise Student activities:

Unit 1: Download annual reports of a selected company (public/private) company and understand how EVA and MVA presented in annual reports.

Unit 2:Download annual reports of a selected company (public/private) company and understand and analyze capital structure for last five years based on **annual report**.

Unit 3: familiar with the needs and historical development of NPV and IRR for capital budgeting.

Unit 4: Download annual reports of a selected company (public/private) company and understand and analyze working capital for last five years based on **annual report**.

Unit 5: Download annual reports of a selected company (public/private) company and understand and analyze profit earned and Dividend payout by companies in last one decade.

Web Resource (Websites/Databases/E-Resources)

<https://www.fma.org>,Financial Management Association
<https://www.ajnifm.ac.in> National Institute of Financial Management
<https://www.studyoptions.com/what-can-i-study/economics-commerce-business-and-management>.
<https://www.shiksha.com/commerce-chp>.
<https://www.accountingformanagement.org>
<https://www.accountingcoach.com>

Journals/Magazines (National /International)

- Finance India, published by Indian Institute of Finance, New Delhi.
- Indian Journal of finance, published by associated Management Consultants Private Limited, New Delhi.
- The Chartered Accountant- The Institute of Chartered Accountants of India, New Delhi,
- The Management Accountant- The Institute of Cost Accountants of India, Kolkata.
- The Research Bulletin, published by Institute of Cost Accountant of India, (ICAI) Kolkata

Evaluation methodology:

- Attendance =5 Marks
- Two Continuous Internal test (CIA) =5 Marks
- Assignments /Special topics presentation by students =5 Marks
- Model Examination==10 Marks
- End Semester Examination (ESE)= =75 Marks

Faculty Qualifications/Specialization:

- Master of Commerce (M. Com) , M.Phil (with accounting and finance specialization)
- NET / SLET (OR)
- Doctorate of Philosophy (Ph. D)

BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)

Course: **B.Com(General)**

Semester No: **VI**

Paper No:30

Title of the Paper: **PRINCIPLES AND PRACTICES OF GST (MJD-XIV)**

Paper Code:

Hours of Instruction / Week: 6 hrs

Total: 90 Hrs.

Total credit =4 credits

CIA: 25 Marks

ESE: 75 Marks

Total: 100 Marks

Objective: This course aims at imparting basic knowledge about major indirect taxes including GST.

Learning Outcomes: After the completion of the course, the learners will be able to:

- Explain concept, need, and utility of indirect taxes.
- Understand and analyze the taxable event, i.e., supply under GST; Describe the provisions relating to levy of GST;
- Examine implications of input tax credit; various procedures under GST;
- Prepare and file GST return online.

CONTENTS

UNIT I - Indirect Tax -Concept and types ; Right to impose indirect tax by Centre (Union)/State and Union Territory Governments before and after 101st Amendment of the Constitution of India; **Introduction of GST in India**; Definition- Supply, Aggregate Turnover, Person, Business, Appropriate Government, Mixed Supply, Composite Supply, GSTN, GSTIN, E-Commerce Operator, Input Tax Credit etc.– Salient Features of GST- GST Models: Single GST &Dual GST; Types of GST:- CGST,SGST/UTGST, IGST Act; **(18 Hours)**

UNIT II-Levy and collection of GST – Time and Value of Supply - Reverse Charge Mechanism - Composition Scheme and assessment under composition scheme, Zero rated supply, Exemption from GST, GST Tax rate, Time, Place and Value of Supply , Registration under GST: Persons liable to get registered, Compulsory Registration, Registration Procedure, Amendment of Registration, Cancellation of Registration, Revocation of Cancellation of Registration. **(18 Hours)**

UNIT-III - Input Tax Credit (ITC), Eligibility and conditions for taking Input Tax Credit, Apportionment of ITC and Blocked Credit; Various Documents under GST- Tax Invoice, (Meaning and Content of Tax Invoice)- Bill of Supply, Debit Note, Credit Note, Payment Voucher, Receipt Voucher, E-way bill, HSN Code and SAC Code. **(18 Hours)**

UNIT-IV - Administration of GST - Tax Authorities and their powers - Role and Functions of GST Council. Assessment of GST – Meaning - Types of Assessment & Assessment Procedures, Types of GST Returns, Tax deduction at Source & Tax Collection at Source, Refund of Tax – Demand and Recovery. **(18 Hours)**

UNIT V - Accounts & Records: Manner of maintenance of accounts, period of retention of relevant records. Audit: meaning, types – Advance Ruling – Meaning and Procedure - Appeals and Revision- Offences and Penalty under GST. GST filling–Concept and procedure **(18 Hours)**

Books recommended

- V.S. Datey (2017): Indirect tax, law and practice , S. Chand and company, New Delhi.
- V.S. Datey(2019):GST INPUT TAX CREDIT, Taxmann's publication New Delhi
- T.S. Reddy & Y. Hari Prasad Reddy (2020): Business Taxation (Goods & Service Tax - GST), Margam publications , Chennai

Reference Books

- Girish Ahuja and Ravi Gupta (2018): Practical approach to direct and indirect taxes , commercial law Publishers ltd. New Delhi
- H.C. Mehrotra and V.P. Agarwal (2022): Goods and Services Tax (G.S.T) , Sahitya Bhawan Publications.
- Vinod K Singhania/Dr Monica Singhania(2020) Students Guide to Indirect Tax Laws, Taxmann Publications Pvt. Ltd
- Bare Act of Central Excise Act. (latest)
- Bare Act of Customs Act. (latest)
- Bare Act of GST Act (latest)

Pattern of Question Paper:

- Section A – 10 questions out of 12 questions each carrying 2 marks (10 X 2 = 20)
- Section B – 5 questions out of 8 questions each carrying 5 marks (5 X 5 = 25)
- Section C – 3 questions out of 5 questions each carrying 10 marks (3 X 10 = 30)

Unit wise Student activities:

Unit 1: Familiar with the historical development of Direct and Indirect Taxes and collection of information about applicability of GST

Unit 2: Collect information about History of GST and collect data of last five years related to GST collection.

Unit 3: Collect information about registration rules and procedure for GST

Unit 4: Collect information about Liability under GST meet GST officials of Puducherry and understand determination of liability Under GST

Unit 5: Collect information about GST Accounts and Records, learn online filling of GST etc.

Web Resource (Websites/Databases/E-Resources)

- <https://www.studyoptions.com/what-can-i-study/economics-commerce-business-and-management>.
- <https://www.cleartax.in>
- <https://www.gst.gov.in>
- <https://www.taxguru.in>
- <https://www.cbic-gst.gov.in>

Journals/Magazines (National /International)

- Journal of Taxation and Regulatory Framework, Law Journals, an imprint of Consortium E-Learning Network Pvt. Ltd. Noida, Uttar Pradesh, India
- VISION: Journal of Indian Taxation, Published By: Journal Press India, New Delhi, India
- The Chartered Accountant- The Institute of Chartered Accountants of India, New Delhi,
- The Management Accountant The Institute of Cost Accountants of India, Kolkata.
- The Research Bulletin published by Institute of Cost Accountant of India, (ICAI) KOLKATA

Evaluation methodology:

- Attendance =5 Marks
- Two Continuous Internal test (CIA) =5 Marks
- Assignments /Special topics presentation by students =5 Marks
- Model Examination==10 Marks
- End Semester Examination (ESE)= =75 Marks

Faculty Qualifications/Specialization:

- Master of Commerce (M. Com) , M.Phil (with management specialization)
- NET / SLET (OR)
- Doctorate of Philosophy (Ph. D)

BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)

Course: **B.Com(General)**

Semester No: **VI**

Paper No:31

Title of the Paper: **BUSINESS ENVIRONMENT (MJD-XV)**

Paper Code:

Hours of Instruction / Week: 6 hrs

CIA: 25 Marks

Total: 90 Hrs.

ESE: 75 Marks

Total credit =4 credits

Total: 100 Marks

Course Objectives: To realize the importance of micro and macro environmental factors for national and international business decisions

Learning Outcomes: After completion of the course, the learners will be able to:

- Know and analysis different business environment and CSR.
- Conduct a business analysis of the local environment and major problems in Indian Economy
- Know about NITI Aayog and Development on different sectors
- Explain the concept of International Business and Internationalization stages and Modes of entry

CONTENTS

UNIT I-Indian Business Environment: Concept, and importance- components of business environment - internal environment, external environment- micro environment, macro environment: economic environment: economic environment, policies and planning - elements of economic environment- economic systems – economic parameters and their impact on business –NITI Aayog – Economic reforms. **(18 Hours)**

UNIT II -Liberalisation; Privatisation; Globalisation–Impact on LPG on different sectors, Foreign Investments – MNCs. Industrial and Technological Environment: Business Environment and IPRS- trade marks , copyrights, licensing etc, Natural and Technological Environment: Innovation, technological leadership and followership, sources of technological dynamics. **(18 Hours)**

UNIT III- Social and Political Environment: Government and business relationship in India- Socio-Cultural factors and their influence on business –Social responsibility of business – Carroll's CSR pyramid, CSR theories, Business and society – The Triple Bottom Line (TBL) People, Planet Profit & Sustainability, Ethical issues and value in business – corporate social policies, issues and challenges. The Ease of Doing Business (EoDB), Indian Innovation Index – concept and significance. **(18 Hours)**

UNIT IV- Global and Competitive Environment - Global Environment-elements, Global business strategy - Global Competitiveness Index , Economic Transition in India - Business and Government – Government intervention in Business, Role of Government as – promotional , entrepreneurial , Regulator and facilitators, POLICY ENVIRONMENT-Monetary and Fiscal Environment- Public-Private Participation (PPP) - Foreign Direct Investment (FDIs)- Components -objectives and modes of FDI . **(18 Hours)**

UNIT V- International Business Environment: Meaning, Nature, Scope and Importance of International Business; Internationalization stages, Modes of entry into international businesses. Regional Economic Integration- Forms of regional integration; EU, NAFTA(USMCA) and SAARC; International Economic Organisations- WTO, UNCTAD, World Bank, ADB and New Development Bank. **(18 Hours)**

Text Book

- K.Aswhathappa,(2014): Essentials of Business Environment, Himalaya Publishing House, New Delhi.
- Francis Cherunilam, (2020): International business-Text and cases, 6thEdition, PHI New Delhi.

- C.B. Gupta (2022): Business Environment, Sultan Chand and Sons, New Delhi.

Books for References

- Francis Cherunilam, (2016): International Business Environment, 25th Edition, Himalaya Publishing House, Mumbai.
- Dr.K.Chidambaram and Dr.V.Alagappan,(2012):Business Environment, Vikas Publishing House Pvt Ltd., New Delhi.

Pattern of Question Paper:

- Section A – 10 questions out of 12 questions each carrying 2 marks (10 X 2 = 20)
- Section B – 5 questions out of 8 questions each carrying 5 marks (5 X 5 = 25)
- Section C – 3 questions out of 5 questions each carrying 10 marks (3 X 10 = 30)

Unit wise Student activities:

Unit 1: Familiar with the historical development of business, collects information about NITI Aou

Unit 2: Collect information about CSR about three-year, area of expenditure for CSR.

Unit 3: Collect information about Innovations in India and how technological innovation affected various sectors.

Unit 4: Collect information about FDI in India, how much fund came in FDI in Last three years and leading sector for FDI

Unit 5: Collect information about World Bank, and IMF their various policy affecting business in India etc.

Web Resource (Websites/Databases/E-Resources)

<https://www.studyoptions.com/what-can-i-study/economics-commerce-business-and-management>.

<https://www.shiksha.com/commerce-chp>.

<https://www.cleartax.in>

<http://www.worldbusinesslist.net>

<https://www.iimskill.com>

Journals/Magazines (National /International)

- Journal of International Business Studies, Palgrave Macmillan, Germany
- Journal of International Business and Management (JIBM), Research publishing Academy, London
- FOCUS: Journal of International Business, Journal Press India, New Delhi
- The Chartered Accountant- The Institute of Chartered Accountants of India, New Delhi,
- The Management Accountant The Institute of Cost Accountants of India, Kolkata.

Evaluation methodology:

- Attendance =5 Marks
- Two Continuous Internal test (CIA) =5 Marks
- Assignments /Special topics presentation by students =5 Marks
- Model Examination==10 Marks
- End Semester Examination (ESE)= =75 Marks

Faculty Qualifications/Specialization:

- Master of Commerce (M. Com) , M.Phil (with management specialization)
- NET / SLET (OR)
- Doctorate of Philosophy (Ph. D)

Title of the Paper: **ENTREPRENEURSHIP AND START-UPS (MID-VI)**

Paper Code:

Hours of Instruction / Week: 6 hrs

Total: 90 Hrs.

Total credit =4 credits

CIA: 25 Marks

ESE: 75 Marks

Total: 100 Marks

Objectives:

- To expose the students on entrepreneurial challenges and opportunities while they do business.
- To provide necessary information and skill to become an entrepreneur.

Learning Outcomes: After completion of the course, learners will be able to:

- Distinguish distinct entrepreneurial traits;
- Identify the parameters to assess opportunities and constraints for new business ideas;
- Develop a business idea by adopting systematic process; Design strategies for successful implementation of ideas;
- Analyse the institutional finance & Support to entrepreneurs. The steps involved in setting up of micro and small enterprises.
- Create a Business Plan in contemporary environment.

CONTENTS

- UNIT – I Introduction:** The entrepreneur, Definition, types of entrepreneurs, Emergence of entrepreneurial class, Role of an entrepreneur in economic growth, Theories of entrepreneurship, role of Socio-economic environment, Characteristics of Entrepreneur; Leadership, Risk taking, Decision-making and business planning. Intrapreneurship – Concept and Process. **(18 Hours)**
- UNIT – II Promotion of Venture:** Opportunities analysis, External Environment analysis – economic social and technological-Competitive factors-legal requirements for documentation, Udayam Registration, entrepreneurial finance, STARTUP- concept, types of startups, Startup Ecosystem. **(18 Hours)**
- UNIT – III Entrepreneurial Behaviour:** Innovation and entrepreneur; -types of Innovation, entrepreneurial behaviour and Psycho-Theories, Social responsibility. **Project Identification** -Sources of project finance –type and role of banks and other financial institutions SIDCO, SISIs and SIPCOT, MUDRA Yojana. MSME-Concept, definition, significance in economic growth. **(18 Hours)**
- UNIT – IV Entrepreneurial Development Programmes (EDP);** EDP their role, relevance and achievements, Role of Government in organizing EDPs, Institutions for Entrepreneurial Development, Critical evaluation. Women entrepreneurship- Women Entrepreneurship Platform, project proposal – methods and techniques, project formation and planning. **(18 Hours)**
- UNIT – V Role of Entrepreneur:** as an innovator, generation of Employment opportunities, complimenting and supplementing economic growth, bringing about social stability and balanced regional development of industries; Role in export promotion and import substitution, incentives and subsidies- schemes for incentives MSME Units.**(18 Hours)**

Books recommended

- Srivastava, S.B.(2005): A Practical Guide to Industrial Entrepreneurs; Sultan Chand & Sons, New Delhi.
- Dr.S.S.Khanka (2018) Entrepreneurial Development, S.Chand and Company Limited, New Delhi

- Tandon, B.C (2010): Environment and Entrepreneur; Cough Publications, Allahabad
- P.T. Vijayshree & M. Alagammai(2015): Entrepreneurship and Small Business Management , Margham Publications, Chennai.

Reference Book

- Siner A David (2004): Entrepreneurial Megabucks; John Wiley and Sons, New York.
- Prasanna Chandra(2008): Project Preparation, Appraisal, Implementation; Tata McGraw Hill, New Delhi.
- Pandey, I.M.(2011): Venture Capital – The Indian Experience; Prentice Hall of India, New Delhi
- Holt (2005): Entrepreneurship – New Venture Creation; Prentice Hall of India, New Delhi

Pattern of Question Paper:

- Section A – 10 questions out of 12 questions each carrying 2 marks (10 X 2 = 20)
- Section B – 5 questions out of 8 questions each carrying 5 marks (5 X 5 = 25)
- Section C – 3 questions out of 5 questions each carrying 10 marks (3 X 10 = 30)

Unit wise Student activities:

Unit 1: Familiar with the entrepreneur popular in local area, their business and product segment.

Unit 2: Collect information about local Opportunities to become entrepreneur and local Environment analysis

Unit 3: Download information of SIDCO, SIDBI etc their role in the promotion of entrepreneurship.

Unit 4: Collect information about Entrepreneurial Development Programs organized by the local training centers MSME center at PTU and post training achievement.

Unit 5: Collect information about leading entrepreneur in India and achievement and motion for their work.

Web Resource (Websites/Databases/E-Resources)

- <https://www.studyoptions.com/what-can-i-study/economics-commerce-business-and-management>.
- <https://www.shiksha.com/commerce-chp>.
- <https://www.udyami.org.in>
- <https://www.pib.gov.in>
- <https://www.msme.gov.in>

Journals/Magazines (National /International)

- The Journal of Entrepreneurship, Sage publication New Delhi
- International Journal of Entrepreneurship and Small Business, Inderscience Enterprises Ltd. London
- The Research Bulletin published by Institute of Cost Accountant of India, (ICAI) KOLKATA
- The Management Accountant, The Institute of Cost Accountants of India, Kolkata.

Evaluation methodology:

- Attendance =5 Marks
- Two Continuous Internal test (CIA) =5 Marks
- Assignments /Special topics presentation by students =5 Marks
- Model Examination==10 Marks
- End Semester Examination (ESE)= =75 Marks

Faculty Qualifications/Specialization:

- Master of Commerce (M. Com) , M.Phil (with management specialization)
- NET / SLET (OR)
- Doctorate of Philosophy (Ph. D)

BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)

Course: **B.Com(General)**

Semester No: **VII**

Paper No:33

Title of the Paper: **STRATEGIC MANAGEMENT (MJD-XVI)**

Paper Code:

Hours of Instruction / Week: 6 hrs

Total: 90 Hrs.

Total credit =4 credits

CIA: 25 Marks

ESE: 75 Marks

Total: 100 Marks

Course Objectives: To familiarize with the students the importance of Strategic Management approaches in managerial decision making

Learning Outcomes: After completion of the course, the learners will be able to:

- Understand Basic concept of strategic management and application
- Learn the environment of business and scanning for decision making.
- Understand SWOT analysis and Generic competitive strategies for business.
- Understand Functional Strategies BCG, Ansoff's Product Market Growth Matrix for strategic decision making.

CONTENTS

Unit-I Concepts of Strategy - Concept, Process, Decision, Levels at which strategy operates; Approaches to strategic decision making; Mission and purpose, objectives and goals; process of strategic management, Strategic business unit (SBU); Functional level strategies, MOST strategy, Strategy and Corporate Governance. **(18 Hours)**

Unit-II Environmental Analysis and Diagnosis - Environment and its components; Environment scanning and appraisal; Organizational appraisal; capability, techniques for organizational appraisal; Industry and Competition Analysis. Strategic advantage analysis and diagnosis; SWOT analysis, External Analysis, PEST, PESTLE, Porter's Approach to industry analysis. **(18 Hours)**

Unit-III Strategy Formulation and Choice - Modernization, Diversification Integration - Merger, take-over and joint strategies - Turnaround, Divestment and Liquidation strategies - Strategic choice - Industry, competitor and SWOC analysis - Factors affecting strategic choice; Generic competitive strategies-Cost leadership, Differentiation, Focus, Value chain analysis, Benchmarking, **(18 Hours)**

Unit-IV Functional Strategies: Marketing, production/operations and R&D plans and policies- Personnel and financial plans and policies. Stability Strategy-BCG, GE Business Model, Ansoff's Product Market Growth Matrix, Retrenchment Strategies; Strategic Analysis and Choice, Strategic Management in internet era. **(18 Hours)**

Unit-V Strategy Implementation and Control: Inter-relationship between formulation and implementation - Issues in strategy implementation - Resource allocation - Strategy and Structure - Structural considerations - Organizational Design and change - Strategy Evaluation- Overview of strategic evaluation; strategic control; Techniques of strategic evaluation and control. Challenges of Change, Developing Programs Mckinsey 7s Framework - Strategy control. **(18 Hours)**

Text book

- N. Chandrasekaran , P.S. Ananthanarayanan (2011): Strategic Management, , Oxford University Press , New Delhi
- R. Srinivasan (2020) :Strategic Management- the Indian context ,PHI Learning, New Delhi
- Amita Mittal, (2008): Cases In Strategic Management, Tata McGraw Hill Publishing Company Limited, New Delhi.

References books

- Azhar Kazmi, (2008): Strategic Management & Business Policy, Tata McGraw-Hill Publishing Company Limited, New Delhi,.
- Vipin Gupta, Kamala Gollakota & Srinivasan,(2008): Business Policy & Strategic management, Prentice Hall of India Private Limited, New Delhi,.
- Fred R. David,(2008): Strategic Management Concept and Cases, PHI Learning Private Limited, New Delhi,
- Adrian Haberberg and Alison Rieple (2014): Strategic Management – theory and application, Oxford University Press, New Delhi.

Pattern of Question Paper:

- Section A – 10 questions out of 12 questions each carrying 2 marks (10 X 2 = 20)
- Section B – 5 questions out of 8 questions each carrying 5 marks (5 X 5 = 25)
- Section C – 3 questions out of 5 questions each carrying 10 marks (3 X 10 = 30)

Unit wise Student activities:

Unit 1: Collect real-life examples of various Levels at which different strategy operates in business.

Unit 2: Conduct a SWOT analysis of public ltd company and analysis various aspect.

Unit 3: Collect information and familiar Generic competitive strategies - Cost leadership, Differentiation, Focus adopted by any private or public ltd company,

Unit 4: Collect information BCG Model, Ansoff's Product Market Growth model adopted by a company

Unit 5: Collect information - Mckinsey 7s Framework and analyze soft skill and hared skill by a company

Web Resource (Websites/Databases/E-Resources)

- <https://www.studyoptions.com/what-can-i-study/economics-commerce-business-and-management>.
- <https://www.shiksha.com/commerce-chp>.
- <https://www.studyoptions.com/what-can-i-study/economics-commerce-business-and-management>.
- <https://www.shiksha.com/commerce-chp>.
- <http://www.worldbusinesslist.net>
- <https://www.iimskill.com>

Journals/Magazines (National /International)

- Journal of International Business and Management (JIBM), Research publishing Academy, London
- FOCUS: Journal of International Business, Journal Press India, New Delhi
- The Chartered Accountant- The Institute of Chartered Accountants of India, New Delhi,
- The Management Accountant -The Institute of Cost Accountants of India, Kolkata.
- The Indian Journal Of Commerce- The Managing Editor, The Indian Journal of Commerce, School of Management Studies, (IGNOU), Maidan Garhi, New Delhi

Evaluation methodology:

- Attendance =5 Marks
- Two Continuous Internal test (CIA) =5 Marks
- Assignments /Special topics presentation by students =5 Marks
- Model Examination==10 Marks
- End Semester Examination (ESE)= =75 Marks

Faculty Qualifications/Specialization:

- Master of Arts (M.A.) Master of Commerce (M. Com) , M.Phil (with specialization of Economics)
- NET / SLET (OR)
- Doctorate of Philosophy (Ph. D)

BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)

Course: **B.Com(General)**

Semester No: **VII**

Paper No: 34

Title of the Paper: **ORGANISATIONAL BEHAVIOUR (MJD-XVII)**

Paper Code:

Hours of Instruction / Week: 6 hrs

Total: 90 Hrs.

Total credit =4 credits

CIA: 25 Marks

ESE: 75 Marks

Total: 100 Marks

OBJECTIVE : To make the students to understand the behavioural pattern of people in the organistaion to manage manpower.

Learning Outcomes: After completion of the course, learners will be able to:

- Develop necessary skills to understand Organizational Behaviour effectiveness of models.
- Develop skill to understand Individual Behaviour, Personality, Learning and Attitudes.
- Understand Group Behaviour and Group Dynamics development of organization.
- Understand the various models for the Organizational Development.

CONTENTS

UNIT I Introduction: Focus and Purpose of Organization – Meaning, Needs and Importance of Organization–Classification–Organizational Goals, Prospects of Formal Organization – Organizational Behaviour (OB) – Nature and Scope – Contributions – OB models - Features of modern OB model. **(18 Hours)**

UNIT II Individual Behaviour, Personality, Learning and Attitudes: Personality – Definition – Biological, Cultural, Family, Social and Situational factors; Theories of personality – Meaning of learning – Learning Process – Learning Theory and OB – Organizational Behaviour Modification – Meaning, steps, Process and practice, Attitudes – Characteristics – Components – Formation – measurement of Attitude. **(18 Hours)**

UNIT III Group Behaviour and Group Dynamics: Group Dynamics – Meaning – Types – Groups in an organization – Group size and Status – Influences. Emergence of informal leaders – their Role – Relationship, Group Behaviour – Characteristics – Behavioural Problems – Group norms– Cohesiveness – Features – Effects – Group thinking – Symptoms, Consequences and Remedies – Group Decision Techniques, interpersonal relationship. **(18 Hours)**

UNIT IV Dynamics of organizational behavior, Organizational change and Development: Organizational Change – Meaning – Nature of Work – Change – Stability Vs Change – Proactive Vs reactive change – Pressure of change – changes in managerial personnel – change process – organizational resistance to change – Management of change process. **(18 Hours)**

UNIT V Organizational culture- Organizational culture and climate – Factors affecting organizational climate – Importance. Stress – Work Stressors – Prevention and Management of stress – Balancing work and Life. Organizational Development – Characteristics & objectives. Organizational effectiveness. **(18 Hours)**

Books recommended

- R.S Dwivedi (2010): Human Relations and Organizational Behaviour, Macmillian Indian Limited, New Delhi.
- Gangadhara Rao, M., V.P.S. Rao, P.S. Narayana (2008): Organizational Behaviour Text & Cases, konark Publisher, New Delhi.
- C.D. Balaji (2008): Organisational Behaviour, Margham Publications, Chennai.

Reference Books

- Fred Luthans(2005): Organizational Behaviour 11th Edition, Tata McGraw Hill, New Delhi.
- Robinson,(2000): Organisational Behaviour, International Edition 11, Prentice Hall, New Delhi.

Pattern of Question Paper:

- Section A – 10 questions out of 12 questions each carrying 2 marks (10 X 2=20)
- Section B – 5 questions out of 8 questions each carrying 5 marks (5 X 5=25)
- Section C – 3 questions out of 5 questions each carrying 10 marks (3 X 10 = 30)

Pattern of Question Paper:

- Section A – 10 questions out of 12 questions each carrying 2 marks (10 X 2 = 20)
- Section B – 5 questions out of 8 questions each carrying 5 marks (5 X 5 = 25)
- Section C – 3 questions out of 5 questions each carrying 10 marks (3 X 10 = 30)

Unit wise Student activities:

Unit 1: Familiar with the needs and analyze Organizational Behaviour status of a local organization nearby.

Unit 2: Collect information about Learning Process and development of any local company or organization and understand stages of learning process.

Unit 3: Collect information about Group Behavior and leadership style adopted by a company and role in decision making.

Unit 4: Collect information about major changes adopted by a local company in last two decades and reason for it.

Unit 5: Collect information and analyze work Life balance strategy/activities adopted by employees of a local company.

Web Resource (Websites/Databases/E-Resources)

<https://ob.aom.org>
<https://hbsp.harvard.edu> > organizational-behavior
<https://www.iima.ac.in> > faculty-research
<https://www.apa.org/>

Journals/Magazines (National /International)

- Journal of Organizational Behavior, John Wiley & Sons Ltd
- Journal of Organizational Behavior Management Scimago Lab, OBM Network USA
- The UPI Journal of Organizational Behavior , ICFAI University press Hyderabad

Evaluation methodology:

- Attendance =5 Marks
- Two Continuous Internal test (CIA) =5 Marks
- Assignments /Special topics presentation by students =5 Marks
- Model Examination==10 Marks
- End Semester Examination (ESE)= =75 Marks

Faculty Qualifications/Specialization:

- Master of Commerce (M. Com), M.Phil (with management specialization)
- NET / SLET (OR)
- Doctorate of Philosophy (Ph. D)

BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)

Course: **B.Com(General)**

Semester No: **VII**

Paper No:35

Title of the Paper: **INTERNATIONAL FINANCE (MJD-XVIII)**

Paper Code:

Hours of Instruction / Week: 6 hrs

Total: 90 Hrs.

Total credit =4 credits

CIA: 25 Marks

ESE: 75 Marks

Total: 100 Marks

Course Objective: The course focuses to provide an understanding of both the key features of foreign exchange markets and the actual problems of Multinational Corporation within an environment of free flows of foreign capital and floating exchange rates.

Course Outcomes: On successful completion of this course, the students will be able:

- To Understand the Concept of International Finance and International Financial Markets
- To identify with the Concept of International Financial Institutions
- To recognize the concept of International Financial Instruments and FDI
- To assess multinational corporate decisions in Global Markets

Unit-I Introduction: international trade, its importance, theories of international trade- theory comparative costs, classical theory, absolute advantage, Hecksher-Ohlin theory, free trade v/s protection barriers to foreign trade, tariff and non-tariff barriers. **(18 Hours)**

Unit-II Balance of Payment: Meaning of BOP, Components of BOP, Importance of BOP, Meaning of Deficit and Surplus, Equilibrium, Disequilibrium and Adjustments, Methods of Correcting Disequilibrium, Accounting Principles in BOP. **(18 Hours)**

Unit-III Foreign Exchange Markets: Defining Foreign Exchange Market, Its Structure, Settlement System, Exchange Rate, Participants, Understanding SPOT and Forward Rates, Foreign Exchange Quotations, Premium and Discount in Forward Market, Cross Rates, Inverse Rates and Arbitrage. **(18 Hours)**

Unit-IV Exchange Rate Determination: determination under gold standard and paper standard, factors affecting exchange rates, purchasing power parity theory, demand and supply theory, equilibrium rate of exchange, fluctuating v/s fixed exchange rates, exchange control, objectives of exchange control **(18 Hours)**

Unit-V Instruments: ADR, GDR, Euro Currencies, International Commercial Papers. International Financial Institutions: Introduction to IMF, its importance, functions and significance. introduction to world bank, its importance, functions and significance. **(18 Hours)**

Text Book:

- International Financial Management (2012); Jeff Maruda; Cengage publication; Latest Edition
- P Agarwal (2014): International Financial Management, (3rd Edition) Himalya Publishing House New Delhi.
- Gupta Shashi K., Rangi Praneet (2017): International Finance (2nd Edition) , Kalyani Publishers New Delhi.

Reference Books:

- Shailaja G,(2010); “International Finance”, 2nd Ed. Orient Black’swan.
- Sharan V. (2009) “International Financial Management”, 5th Ed. PHI, New Delhi.
- Apte P.G.,(2008): “International Finance”, 2nd Ed. McGraw Hill, New Delhi
- Madhu Vij,(2010): “International Financial Management”, 3rd Ed. Excel Books, New Delhi.

- Vyuptakesh Sharan, (2006): International Financial Management, 4th Ed, 2006, PHI Learning Pvt. Ltd New Delhi.

Pattern of Question Paper:

- Section A – 10 questions out of 12 questions each carrying 2 marks (10 X 2 = 20)
- Section B – 5 questions out of 8 questions each carrying 5 marks (5 X 5 = 25)
- Section C – 3 questions out of 5 questions each carrying 10 marks (3 X 10 = 30)

Unit wise Student activities:

Unit 1: Analyze the tariff and non-tariff barriers for Asian countries and its impact.

Unit 2: Collect information about balance of payment position of India in last 2 decades and analyzes the reason for negative balance status.

Unit 3: Familiar with the needs and historical development of SPOT and Forward Rates and impact on market.

Unit 4: Collect information about exchange rate of various countries and factors affecting rates.

Unit 5: Collect information about ADR, GDR and how many companies issued GDR and their size of GDR etc.

Web Resource (Websites/Databases/E-Resources)

<https://internationalfinance.com>

<https://www.iif.com>

<https://www.fma.org>, Financial Management Association

<https://www.ajnifm.ac.in> National Institute of Financial Management

Journals/Magazines (National /International)

- Journal of International Finance and Economics, published by International Academy of Business and Economics (IABE), USA
- Journal of Emerging Market finance, Sage publication India Pvt ltd New Delhi
- Finance India, published by Indian Institute of Finance, New Delhi
- Indian Journal of finance published by Associated Management Consultants Private Limited , New Delhi

Evaluation methodology:

- Attendance =5 Marks
- Two Continuous Internal test (CIA) =5 Marks
- Assignments /Special topics presentation by students =5 Marks
- Model Examination==10 Marks
- End Semester Examination (ESE)= =75 Marks

Faculty Qualifications/Specialization:

- Master of Commerce (M. Com) , M.Phil (with accounting and finance specialization)
- NET / SLET (OR)
- Doctorate of Philosophy (Ph. D)

BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)

Course: **B.Com(General)**

Semester No: **VII**

Paper No:36

Title of the Paper: **RESEARCH METHODOLOGY (MID-VII)**

Paper Code:

Hours of Instruction / Week: 6 hrs

Total: 90 Hrs.

Total credit =4 credits

CIA: 25 Marks

ESE: 75 Marks

Total: 100 Marks

Course Objectives: To familiarize with the students the importance of Research in Management of business and decision making.

Learning Outcomes: After completion of the course, the learners will be able to:

- Know about the information needs of Management for decision making.
- Understand the concept of Scientific Research and the methods of conducting Scientific Enquiry
- Apply Statistical Tools of Data Analysis and report writing.

CONTENTS

UNIT-I Introduction to Research - Research – Definition, Nature, Scope and Significance Research need, Research in Business – Research Process-formulating the problem, designing, sampling, pilot testing. Qualities of Researcher – Components of Research Problem – Various Steps in Scientific Research – Types of Research. **(18 Hours)**

UNIT-II. Scientific Design: Research design – types of Research Design – Survey Research – Case Study Research, Research methodology– concept- types, Hypotheses – concept, types of Hypotheses, Research Purposes. **(18 Hours)**

UNIT-III Data Collection Methodology – Sources of Data – Primary Data – concept, significance, types of Primary Data, Secondary Data - concept, significance, Procedure- Questionnaire – schedules etc, Sampling methods – Merits and Demerits – Experiments – Observation method **(18 Hours)**

UNIT-IV Tools for analysis and Interpretation of data: Descriptive statistic, measures of relation, Hypothesis testing – statistical significance, statistical testing procedure. Tests of significance- - Simple Correlation –Regression, Chi- square test, ANOVA, Structural equation modeling . **(18 Hours)**

UNIT-V Research Reports–Concept, Features of a Research Report – importance, Structure and Components of Research Report – Types of research Report, characteristics of Good Research Report, Pictures and Graphs, Introduction to SPSS. **(18 Hours)**

(Problem Questions: 40% & Theory Questions: 60%)

Books recommended

- Dr S.L. Gupta and Hitesh Gupta (2020): , Research Methodology – Text and Cases with SPSS Applications, International Book House Pvt Ltd ,New Delhi
- T N Srivastava and Shailaja Rego, (2018): Business Research Methodology, Tata Mcgraw Hill Education Private Limited, New Delhi
- S.P. Singh (2012): Statistical methods, S Chand and company, New Delhi.

Reference Books

- O.R. Krishnaswami (2015) Methodology of Research in Social Sciences, Himalaya Publishing House

- C.R Kothari(1010) : Research Methodology, Methods and Techniques New age International publishing company , New Delhi
- Hooda, R.P., (2003): Statistics for Business and Economics; Macmillan, New Delhi
- C.R.Kothari (2009): Quantitative Technique, Vikas publishing house, New Delhi.

Pattern of Question Paper:

- Section A – 10 questions out of 12 questions each carrying 2 marks (10 X 2 = 20)
- Section B – 5 questions out of 8 questions each carrying 5 marks (5 X 5 = 25)
- Section C – 3 questions out of 5 questions each carrying 10 marks (3 X 10 = 30)

Unit wise Student activities:

Unit 1: Familiar with the needs for business research – swot analysis if company and analyze need for research.

Unit 2: Collect information about hypothesis and design s for FMCG or any other company.

Unit 3: Collect information about Questionnaire- design a Questionnaire- containing 15 to 20 questions related to a problem

Unit 4: Learn testing of Hypothesis used in business decision making.

Unit 5: Collect information about Research Reports, practice report writing with the help of various tools.

Web Resource (Websites/Databases/E-Resources)

<https://methods.sagepub.com>
<https://research-methodology.net>
<https://researchmethodstoolkit.com>
<https://www.ncrm.ac.uk>

Journals/Magazines (National /International)

- International Journal of Research Methodology, published by Human Journals , Maharashtra, India.
- International Journal For Multidisciplinary Research (IJFMR),Publisher: Futuristic Research Publications and Journals Address: Bhavnagar, Gujarat, India.
- Sankhya: The Indian Journal of Statistics, published by Indian Statistical Institute, Kolkata
- Journal of Statistics and education, American Statistical Association, USA

Evaluation methodology:

- Attendance =5 Marks
- Two Continuous Internal test (CIA) =5 Marks
- Assignments /Special topics presentation by students =5 Marks
- Model Examination==10 Marks
- End Semester Examination (ESE)= =75 Marks

Faculty Qualifications/Specialization:

- Master of Commerce (M. Com), M.Phil (with management specialization)
- NET / SLET (OR)
- Doctorate of Philosophy (Ph. D)

BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)

Course: **B.Com(General)**

Semester No: **VII**

Paper No:37

Title of the Paper: **MANAGERIAL ECONOMICS (MID-VIII)**

Paper Code:

Hours of Instruction / Week: 6 hrs

Total: 90 Hrs.

Total credit =4 credits

CIA: 25 Marks

ESE: 75 Marks

Total: 100 Marks

Course Objectives: To familiarize with the students the importance of economic approaches in managerial decision making

Learning Outcomes: After completion of the course, the learners will be able to:

- Understand Basic problems of an economy and Working of Price Mechanism
- Learn the theory of Demand and related concepts and Consumer Behavior.
- Understand various markets, there workings and price determination.
- Macro Economic Environment and role of government in business.

CONTENTS

Unit – I General Foundations of Managerial Economics - Economic Approach - Circular Flow of Activity - Nature of the Firm - Objectives of Firms - Demand Analysis and Estimation - Individual, Market and Firm demand - Determinants of demand - Business Decision Making - Demand Forecasting- techniques. **(18 Hours)**

Unit-II Law of Variable Proportions - Theory of the Firm - Production Functions in the Short and Long Run - Cost Functions – Determinants of Costs – Cost Forecasting - Short Run and Long Run Costs –Type of Costs - Analysis of Risk and Uncertainty. **(18 Hours)**

Unit-III Product Markets -Determination Under Different Markets - Market Structure – Perfect Competition – Monopoly – Monopolistic Competition – Duopoly - Oligopoly – product and Pricing Methods –various pricing approaches Under Different Market Structures, peak load pricing, minimum support pricing, mark-up pricing, Going rate pricing, rate of return pricing Price Discrimination - Degrees of Price Discrimination. **(18 Hours)**

Unit-IV National Income – National Income Concepts - Models of National Income Determination - Economic Indicators - Technology and Employment - Issues and Challenges – Business Cycles – Phases – Management of Cyclical Fluctuations - Fiscal and Monetary Policies. **(18 Hours)**

Unit-V Managerial decision making: Concept, importance and need for managerial decision making, **Project feasibility**–concept, components of Project feasibility, types of feasibility study - Scheduling Feasibility, Operational Feasibility, Legal Feasibility, Economic Feasibility, and Technical Feasibility, **Break even analysis** for managerial decision – contribution approach profit planning, **Capital budgeting** as tool for decision making –techniques. **(18 Hours)**

Books recommended:

- Varshney, R.L. & Maheswari, K.L. (2010) : Managerial Economics, Sultan Chand, New Delhi.
- Ahuja, H.L.(2008): Business Economics; S.Chand & Co., New Delhi.
- S.Sankaran (2020): Business Economics, Margham publications, Chennai

Reference Books:

- Dholakia, R.H & Oza, A.L (2004): Micro Economics for Management, Oxford University Press, New Delhi .
- Nelli & Parker(2009) : The Essence of Business Economics, Prentice Hall, New Delhi.
- Dwivedi, D.N (2008): Managerial economics, Vikas, New Delhi.
- Y.K.Bhusan, (2010) : Indian economy, Sultan Chand & Co, New Delhi .

Pattern of Question Paper:

- Section A – 10 questions out of 12 questions each carrying 2 marks (10 X 2 = 20)
- Section B – 5 questions out of 8 questions each carrying 5 marks (5 X 5 = 25)
- Section C – 3 questions out of 5 questions each carrying 10 marks (3 X 10 = 30)

Unit wise student activities:

Unit 1: Collect real-life examples of Micro and Macro Economics and information's about mixed economy in India.

Unit 2: Collection of market data, How Elasticity of Demand affected by Price of product and changes in Income of consumers.

Unit 3: Collect information and familiar with input sources and their pricing in real life.

Unit 4: Collect information what types of market in your local market and various elements

Unit 5: Collect information – project feasibility and Break Even Analysis for a real time project .

Web Resource (Websites/Databases/E-Resources)

[//https://www.studyoptions.com/what-can-i-study/economics-commerce-business-and-management](https://www.studyoptions.com/what-can-i-study/economics-commerce-business-and-management).

[//https://www.shiksha.com/commerce-chp](https://www.shiksha.com/commerce-chp).

[// https://onlineprogrammes.insead.edu](https://onlineprogrammes.insead.edu)

Journals/Magazines (National /International)

- The Indian Economic Journal, Sage Publications, New Delhi
- Indian Journal of Economics. Indian Economic Association. ; University of Allahabad. Pryagraj, India.
- The Management Accountant -The Institute of Cost Accountants of India, Kolkata.
- The Indian Journal of Commerce- The Managing Editor, The Indian Journal of Commerce, School of Management Studies, (IGNOU), Maidan Garhi, New Delhi.

Evaluation methodology:

- Attendance =5 Marks
- Two Continuous Internal test (CIA) =5 Marks
- Assignments /Special topics presentation by students =5 Marks
- Model Examination==10 Marks
- End Semester Examination (ESE)= =75 Marks

Faculty Qualifications/Specialization:

- Master of Arts (M.A.) Master of Commerce (M. Com) , M.Phil (with specialization of Economics)
- NET / SLET (OR)
- Doctorate of Philosophy (Ph. D)

BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)

Course: **B.Com(General)**

Semester No: **VIII**

Paper No: **38**

Title of the Paper: **CONSUMER BEHAVIOUR (MJD-XIX)**

Paper Code:

Hours of Instruction / Week: 6 hrs

Total: 90 Hrs.

Total credit =4 credits

CIA: 25 Marks

ESE: 75 Marks

Total: 100 Marks

OBJECTIVE: To make students to understand the behavioural aspects of consumers as a basis for marketing promotion.

Learning Outcomes: After completing the course, the learners shall be able to:

- Able to understand Consumer Behaviour Consumer buying process and strategy.
- Develop skills how Internal and external Determinants of Consumer Behavior affect's decisions.
- Understand Innovation Diffusion and Models of Consumer Buying Behavior in contemporary environment.

CONTENTS

UNIT I Consumer Behaviour: Consumer Behaviour and Marketing Action - An overview - Consumer involvement - Decision-making processes - Purchase Behaviour and Marketing Implications - Consumer Behaviour – theories – Models- approaches. **(18 Hours)**

UNIT - II Environmental influences on Consumer Behaviour - Factors influencing Consumer Behaviour, Cultural influences - Social class - Reference groups and family influences - Opinion leadership and the diffusion of innovations - Marketing implications of the above influences. **(18 Hours)**

UNIT - III Consumer buying behaviour – types of Consumer buying behaviour , Marketing implications - Consumer perceptions – Learning and attitudes - Motivation and personality – Psychographics – Values, Memory, Beliefs & Attitudes , Lifestyle, Consumer Communication, Buying pattern in the new digital era. **(18 Hours)**

UNIT - IV Strategic marketing applications - Market segmentation strategies - Positioning strategies for existing and new products, Re-positioning, Perceptual Mapping - Marketing communication - Store choice and shopping behaviour - In-Store stimuli, store image and loyalty - Consumerism - Consumer rights and Marketers' responsibilities. **(18 Hours)**

UNIT - V The Global Consumer Behaviour and Online buying behaviour - Consumer buying habits and perceptions of emerging non-store choices - Research and applications of consumer responses to direct marketing approaches-Issues of privacy and ethics. **(18 Hours)**

Books recommended

- M.S. Ragu, & Dominique Xardel, (2007): Consumer Behaviour, Vikas publication, New Delhi.
- Solomon, (2006): Consumer Behaviour, Pearson Education, Mumbai.
- Satish Batra and S.H.H. Kazmi(2008) : Consumer Behaviour, CBS publishers & distributors pvt. Ltd, New Delhi

Reference Books

- Bennett P.D and HH kassrijion.(2003): Consumer behaviour, Prentice Hill, New Delhi.
- Howard J a and Sheth J N. (2005): The theory of Buyer Behaviour, John Wiley, New York.
- Leon G. Schiffman leslic kanuk,(2002): Consumer behaviour, Prentice Hall, New Delhi.

Pattern of Question Paper:

- Section A – 10 questions out of 12 questions each carrying 2 marks (10 X 2=20)
- Section B – 5 questions out of 8 questions each carrying 5 marks (5 X 5=25)
- Section C – 3 questions out of 5 questions each carrying 10 marks (3 X 10 = 30)

Unit wise Student activities:

Unit 1: Collect the information about various types of consumers and how they are buying products.

Unit 2: Visit to various stores and understand social and cultural impact on buying decisions.

Unit 3: Collect information about Online buying habits and Psychographics impact on buying decision.

Unit 4: Collect information about Store choice and shopping behavior by various consumers

Unit 5: Collect information about global trends in consumer behavior

Suggested Digital platforms/ web links.

www.omniconvert.com

Retailers Association of India (RAI) <https://rai.net.in>

<https://www.indiaretailing.com>

[https://www .retailmarketing.co.in](https://www.retailmarketing.co.in)

<https://m.rbi.org.in/home.aspx> //www.indiatoday.in/amp/information/story/list-of-documents-individuals-can-submit-for-sbi-kyc-1634360-2020-01-0

Journals/Magazines (National /International)

- Journal of consumer behavior, Oxford University Press, NY
- The Global Journal of Retail Management (GJRM) published by research India publications, New Delhi
- Indian Journal of Marketing, published by the Associated Management Consultants Private Limited, New Delhi
- Journal of Management Research published by South Asia Publications, New Delhi.

Evaluation methodology:

- Attendance =5 Marks
- Two Continuous Internal test (CIA) =5 Marks
- Assignments /Special topics presentation by students =5 Marks
- Model Examination==10 Marks
- End Semester Examination (ESE)= =75 Marks

Faculty Qualifications/Specialization:

- Master of Commerce (M. Com) , M.Phil (with specialization in marketing)
- NET / SLET (OR)
- Doctorate of Philosophy (Ph. D)

BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)

Course: **B.Com(General)**

Semester No: **VIII**

Paper No: **39**

Title of the Paper: **Portfolio Management (MJD-XX)**

Paper Code:

Hours of Instruction / Week: 6 hrs

Total: 90 Hrs.

Total credit =4 credits

CIA: 25 Marks

ESE: 75 Marks

Total: 100 Marks

OBJECTIVES:

- To acclimate the students on the concept of Portfolio Management.
- To facilitate the students to know the techniques of Portfolio Management.

OUTCOME : On completion of syllabus student will understand

- The basic concepts of Portfolio Management and the techniques of Portfolio Management.

Course Outcomes:

- To provide a theoretical and practical background in the field of investments.
- Designing and managing the bond as well as equity portfolios in the real word.
- Valuing equity and debt instruments. And measuring the portfolio performances.

Contents

UNIT I: Introduction : Meaning of **Portfolio** - Objectives - Terms relating to Portfolio - Securities - Risk – Return – types of portfolios, Introduction to Portfolio Management –definition, types, key elements, Need and Importance of Portfolio Management, Role of Portfolio Managers, Portfolio Management Vs Wealth Management. **(18 Hours)**

UNIT II: Portfolio Analysis: Economic analysis, Industry analysis and Company analysis. Technical Analysis: Trends, indicators, indices and moving averages applied in technical analysis. **(18 Hours)**

UNIT III: Portfolio Planning: Selection – Evaluation – Revision -Various Steps involved in Portfolio Development, Theories relating to Portfolio Analysis- the Dow Jones theory, the Random walk theory, and the Formula theory- modern approach -Harry Markowitz's Modern Portfolio management theory, Sharpe's theory of portfolio management, and the Capital Asset Pricing Model. **(18 Hours)**

UNIT IV: Efficient Market hypothesis: Weak, semi-strong and strong market and its testing techniques Arbitrage pricing theory, two factor and multi factor models; Capital market Theory: Capital market line, security market line, risk free lending and borrowings; Factor models: Principles of arbitrage, arbitrage portfolios. **(18 Hours)**

UNIT V: Evaluation of Portfolio performance: Need for Evaluation of Portfolio performance, Evaluation of Portfolio before 1960, composite portfolio performance measures, Treynor Portfolio performance measures, Sharpe's Portfolio performance measures, Jensen Portfolio performance measures, the information ratio performance measures. **(18 Hours)**

TEXT BOOK:

- Francis (2008): Management of Investments, Tata McGraw Hill, New Delhi.
- Gurusamy S, (2011): Security Analysis and Portfolio Management, Vijay Nicole Imprints, Chennai

- Priti Singh (2015): Portfolio Management-Himalaya Publications, New Delhi

REFERENCE BOOKS:

- V.K. Bhalla- Investment Management, S Chand & Co
- Fisher & Jordan-Security Analysis & Portfolio Management, prentice Hall
- Punithaathi Pandian- Security Analysis & Portfolio Management, Vikas Publishing House
- Avdhani, V.A(2018): Investment and Security Market in India, Himalaya Publishing house, New Delhi.

Pattern of Question Paper:

- Section A – 10 questions out of 10 questions each carrying 2 marks (10 X 2=20)
- Section B – 5 questions out of 8 questions each carrying 5 marks (5 X 5=25)
- Section C – 3 questions out of 5 questions each carrying 10 marks (3 X 10 = 30)

Unit wise Student activities:

Unit 1: Download annual reports of any company and understand the concept of portfolio management.

Unit 2: Collect information about Investment Company and learn calculation of Time value of money and its impact wealth management.

Unit 3: Familiar with the needs and historical development of Portfolio Analysis.

Unit 4: Collect information about Portfolio Diversification by investors.

Unit 5: Download annual reports of FMCG/ Automobile Company and understand Wealth Management practices adopted by company

Suggested Digital platforms/ web links.

1. www.portfoliomanagement.in
2. www.sebi.gov.in
3. www.moneycontrol.com
4. www.pms.sharekhan.com

Journals/Magazines (National /International)

- Finance India, published by Indian Institute of Finance, New Delhi
- Indian Journal of finance published by associated Management Consultants Private Limited , New Delhi
- The Chartered Accountant- The Institute of Chartered Accountants of India, New Delhi,
- The Management Accountant- The Institute of Cost Accountants of India, Kolkata.
- The Research Bulletin, published by Institute of Cost Accountant of India, (ICAI) KOLKATA

Evaluation methodology:

- Attendance =5 Marks
- Two Continuous Internal test (CIA) =5 Marks
- Assignments /Special topics presentation by students =5 Marks
- Model Examination==10 Marks
- End Semester Examination (ESE)= =75 Marks

Faculty Qualifications/Specialization:

- Master of Commerce (M. Com) , M.Phil (with specialization in finance)
- NET / SLET (OR)
- Doctorate of Philosophy (Ph. D)

BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)

Course: **B.Com (General)**

Semester No: **VIII**

Paper No: 40

Title of the Paper: **Tax Planning & Management (MJD-XXI)**

Paper Code:

Hours of Instruction / Week: 6 hrs

Total: 90 Hrs.

Total credit =4 credits

CIA: 25 Marks

ESE: 75 Marks

Total: 100 Marks

Objectives:

- To acquaint the students with basic principles of direct and indirect tax laws.
- To familiar with various tax planning concept and methods and International Taxation Double Taxation Avoidance Agreements (DTAA).

Learning Outcomes: After completion of the course, learners will be able to:

- To explain tax planning and various methods for tax planning.
- To Describe Tax Avoidance, Tax Evasion and Tax Planning.
- To Analyze and prepare personal tax planning reports etc.
- To Familiarize with the Tax planning with reference to financial management Decision.

CONTENTS

Unit I: Concept of Tax Planning: Meaning, Scope, Importance, Objectives of Tax Planning. Tax Avoidance, Tax Evasion and Tax Planning. Areas of Tax Planning Tax planning with reference to setting up of a new business: Locational aspect, nature of business, form of organization.

(18 Hours)

Unit II: Tax Planning and Management -Basic concepts, nature and scope of tax Planning and Management, General Framework of Direct Taxation in India. Different direct tax laws and their inter-relationship in the scheme of taxation in India. Residential status of companies and tax incidence; tax concession and incentives for corporate decision; Tax on distributed profits; tax planning for depreciation; carry forward and set off losses.

(18 Hours)

Unit III: Tax planning and financial management Decision -Capital structure, dividend including deemed dividend and bonus shares; Purchase of Assets out of own Funds or out of Borrowed Funds. Tax Planning in Special Situations- Tax planning with reference to specific management decisions-Make or buy; own or lease.

(18 Hours)

Unit IV: Personal tax planning: Income and Expenditure; Employment Income, Expenses and Allowable Deductions, Other Taxable Benefits, Income and Dividends from a Business and Self-Employment, Investment Income and Expenses, Personal Deductions, Income Splitting Tax-Advantaged Investments, Deferred Income Plans. Permissible Exemptions, Deductions, Rebates, Relief and Filling of tax return.

(18 Hours)

Unit V: International Taxation: Double Taxation Avoidance Agreements (DTAA), Double Taxation Relief Agreement with Foreign Countries or Specified Territories, Countries with which no agreement exists. Transfer Pricing Issues (Including International & Domestic Transactions), Application of Generally accepted Cost Accounting Principles and Techniques for determinations of Arm's Length Price.

(18 Hours)

(Problems: 60%, Theory: 40%)

Books recommended:

- Singhani, V. K.; Students' Guide to Income Tax, Taxman, Delhi.
- Gour & Narang (2016): Principles of Income tax, Kalyani publishers, New Delhi.
- Mehrotra, H.C. (2015): Income Tax Law & Accounts; Sahitya Bhawan, Agra.

Suggested Books:

- Dr. Girish Ahuja & Dr. Ravi Gupta Simplified Approach to Corporate Tax Planning & Management (Bharat Law House),
- Singhania V K & Singhania Monica, Corporate tax planning and Business tax procedures, Taxmann publications References
- Rajeev Puri and Puja Gaur, Corporate Tax Planning and Management, Kalyani Publishers,
- Girish Ahuja and Ravi Gupta (2016): Systematic approach to Income Tax; Sahitya Bhawan Publication, New Delhi.

Pattern of Question Paper:

- Section A – 5 questions out of 8 questions each carrying 7 marks (5 X 7 = 35)
- Section B – 2 questions out of 4 questions each carrying 20 marks (2 X 20 = 40)

Unit wise Student activities:

Unit 1: Familiar with the historical development of income tax in India and Tax planning.

Unit 2: collect information about Exempted Incomes and various schemes of bank and post office eligible for deduction U/S 80C.

Unit 3: collect information about Tax planning for financial management Decision

Unit 4: collect information about Salaries Income and components of salary for real employees of any and do personal tax planning for individual assessee.

Unit 5: collect information about Double Taxation Avoidance Agreements (DTAA), Double Taxation Relief related to various countries.

Web Resource (Websites/Databases/E-Resources)

- <https://www.studyoptions.com/what-can-i-study/economics-commerce-business-and-management>.
- <https://www.shiksha.com/commerce-chp>.
- <https://www.incometaxindia.gov.in>.
- <https://www.cleartax.in>

Journals/Magazines (National /International)

- **Journal of Taxation and Regulatory Framework**, Law Journals, an imprint of Consortium E-Learning Network Pvt. Ltd. Noida, Uttar Pradesh, India
- VISION: Journal of Indian Taxation, Published By: Journal Press India, New Delhi, India
- The Chartered Accountant- The Institute of Chartered Accountants of India, New Delhi,
- The Management Accountant The Institute of Cost Accountants of India, Kolkata.
- The Research Bulletin published by Institute of Cost Accountant of India, (ICAI) KOLKATA

Evaluation methodology:

- Attendance = 5 Marks
- Two Continuous Internal test (CIA) = 5 Marks
- Assignments / Special topics presentation by students = 5 Marks
- Model Examination = 10 Marks
- End Semester Examination (ESE) = 75 Marks

Faculty Qualifications/Specialization:

- Master of Commerce (M. Com) , M.Phil (with management specialization)
- NET / SLET (OR)
- Doctorate of Philosophy (Ph. D)

BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)

Course: **B.Com (General)**

Semester No: **VIII**

Paper No: **41**

Title of the Paper: **CSR and Sustainable Development (MJD-XXII)**

Paper Code:

Hours of Instruction / Week: 6 hrs

CIA: 25 Marks

Total: 90 Hrs.

ESE: 75 Marks

Total credit =4 credits

Total: 100 Marks

Objectives:

- To acquaint the students with basic principles corporate social responsibility.
- To familiar with Sustainability and sustainable development and its significance in contemporary environment.

Learning Outcomes: After completion of the course, learners will be able to:

1. To explain Corporate social responsibility and its significance for corporate's.
2. To Describe CSR frame work in India as per The Companies Act 2013.
3. To analyze the various areas for CSR spending and related provisions
- 4.To Familiarize with Sustainability and sustainable development efforts taken by Indian corporates.

CONTENTS

UNIT I : Introduction to CSR: Meaning & Definition of CSR, History & evolution of CSR. Concept of Charity, Corporate philanthropy, Corporate Citizenship, CSR-an overlapping concept. Concept of sustainability & Stakeholder Management. CSR through triple bottom line and Sustainable Business; relation between CSR and Corporate governance; environmental aspect of CSR; models of CSR in India, Carroll's model; drivers of CSR. **(18 Hours)**

UNIT II International framework for corporate social Responsibility- Millennium Development goals, Sustainable development goals, Relationship between CSR and MDGs. United Nations (UN) Global Compact 2011.CSR policy tool, ILO tri-partite declaration of principles on multinational enterprises and social policy. **(18 Hours)**

UNIT III: CSR-Legislation In India- Section 135 of Companies Act 2013.Scope for CSR Activities under Schedule VII, Appointment of Independent Directors on the Board, and Computation of Net Profit's Implementing Process in India. **(18 Hours)**

UNIT IV. Corporate Governance - Meaning, Theories, Models and Benefits of Corporate Governance; Politics and Governance; Board Committees and their Functions; Insider Trading; Rating Agencies; Green Governance/E-governance; Clause 49 of Listing Agreement; Corporate Governance in Public Sector Undertaking. **(18 Hours)**

UNIT V: Sustainability and sustainable development: needs for sustainability- Concept and seven key factors of Sustainability – UN Sustainable Development Goals and Sustainability – Environmental Sustainability: Global Initiatives on Environmental Sustainability. **(18 Hours)**

Books recommended:

- Mark S. Schwartz (2011), Corporate Social Responsibility: An Ethical Approach - Broadview Press Ltd.
- Madhumita Chatterji (2011): Corporate Social Responsibility, Oxford University Press India; New Delhi.
- V. Balalchandran and V. Chandrasekaran (2009) Corporate Governance and Social Responsibility, Prentice-Hall of India Pvt.Ltd, New Delhi.

Reference Books:

- Sharma, J.P. (2018), Corporate Governance, Business Ethics & CSR, Ane Books Pvt Ltd, New Delhi.
- Sharma, J.P., Corporate Governance and Social Responsibility of Business, Ane Books Pvt. Ltd, New Delhi.
- Handbook on Corporate Social Responsibility in India, CII.
- Peter P. Rogers: (2007) An Introduction to Sustainable Development.

Pattern of Question Paper:

- Section A – 10 questions out of 12 questions each carrying 2 marks (10 X 2=20)
- Section B – 5 questions out of 8 questions each carrying 5 marks (5 X 5=25)
- Section C – 3 questions out of 5 questions each carrying 10 marks (3 X 10 = 30)

Unit wise Student activities:

Unit 1: Familiar with the historical development of CSR.

Unit 2: Collect information about international level implementation of CSR practices.

Unit 3: Collect information about Scope for CSR Activities under Schedule VII, actual spending's of CSR by Indian corporate's.

Unit 4: Collect information about corporate governance practices adopted by Indian companies.

Unit 5: Collect and analyze information about Sustainability practices adopted by Indian company.

Web Resource (Websites/Databases/E-Resources)

- www.csr.gov.in
- www.india.csr.in
- www.csruserportal.com
- www.ncgg.org
- www.iisdindia.org

Journals/Magazines (National /International)

- Journal of corporate governance, Sage publication, New Delhi , India
- International Journal of Corporate social responsibility, springer nature
- Indian Journal of Sustainable Development, publishing Indian group Noida , India
- International Journal of Sustainable Development, Inderscience publishing company UK

Evaluation methodology:

- Attendance =5 Marks
- Two Continuous Internal test (CIA) =5 Marks
- Assignments /Special topics presentation by students =5 Marks
- Model Examination==10 Marks
- End Semester Examination (ESE)= =75 Marks

Faculty Qualifications/Specialization:

- Master of Commerce (M. Com) , M.Phil (with management specialization)
- NET / SLET (OR)
- Doctorate of Philosophy (Ph. D)

BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)

Course: **B.Com (General)**

Semester No: **VIII**

Paper No: 42

Title of the Paper: **Digital Marketing (MJD-XXIII)**

Paper Code:

Hours of Instruction / Week: 6 hrs

Total: 90 Hrs.

Total credit =4 credits

CIA: 25 Marks

ESE: 75 Marks

Total: 100 Marks

Objectives:

- To acquaint the students with basic of Digital Marketing.
- To familiar with various aspect of digital marketing its significance in contemporary environment.

Learning Outcomes: After completion of the course, learners will be able to:

- To explain digital marketing and its significance for corporate's.
- To Describe Digital Marketing Strategy in India and Skills required for Digital Marketing.
- To analyze the various areas for Social Media Marketing& its significance.
- To Familiarize with Digital Advertising and YouTube Advertising.

CONTENTS

Unit I: Digital marketing - Fundamentals of Digital marketing & Its Significance, Traditional marketing Vs Digital Marketing, Evolution of Digital Marketing, Digital Marketing Landscape, Key Drivers, Digital Consumer & Communities, Gen Y & Netizen's expectation & influence of Digital Marketing.
(18 Hours)

Unit II: The Digital users in India- Digital marketing Strategy- Consumer Decision journey, POEM Framework, Segmenting & Customizing messages, Digital advertising Market in India, Skills in Digital Marketing, Digital marketing Plan.
(18 Hours)

Unit III: Social Media Marketing - Fundamentals of Social Media Marketing& its significance, Necessity of Social media Marketing, Building a Successful strategy: Goal Setting, Implementation. Facebook Marketing: Facebook for Business, Facebook Insight, Different types of Ad formats.
(18 Hours)

Unit IV: Search Engine Optimization - Introduction to Search engine optimization (SEO), How Search engine works, SEO Phases, History Of SEO, How SEO Works, What is Googlebot (Google Crawler), Types Of SEO technique, Keywords, Keyword Planner tools Website Planning & Development- Website, Types of Websites, Phases of website development.
(18 Hours)

Unit V: Digital Advertising - Digital Advertising-& its importance, Different Digital Advertisement, Performance of Digital Advertising: - Process & players, Display Advertising Media, Digital metrics, YouTube Advertising: - YouTube Channels, YouTube Ads, Type of Videos.
(18 Hours)

Books recommended:

- **Puneet Bhatia (2023):** Fundamentals of Digital Marketing, Pearson Education, New Delhi
- **Seema Gupta (2020):** Digital Marketing, McGraw Hill Education (India) Private Limited, Noida
- **V. Venkata Krishana (2023):** Digital Marketing for Beginners: A Road Map to Successful Career in Digital Marketing, Notion Press Media Pvt Ltd, Chennai.

Reference books

- Satinder Kumar and Supreet Kaur, (2023): Digital Marketing, Taxmann publishing company, New Delhi
- Simon Kingsnorth (2022): Digital Marketing Strategy: An Integrated Approach to Online Marketing, Kogan Page; UK.
- Ritika Malik and Ritika Aggarwal (2021): DIGITAL MARKETING Tools, Techniques & It's Aspects - An integrated approach on online marketing, Bluerose Publishers Pvt. Ltd. New Delhi

Pattern of Question Paper:

- Section A – 10 questions out of 12 questions each carrying 2 marks (10 X 2=20)
- Section B – 5 questions out of 8 questions each carrying 5 marks (5 X 5=25)
- Section C – 3 questions out of 5 questions each carrying 10 marks (3 X 10 = 30)

Unit wise Student activities:

Unit 1: Familiar with the historical development of Digital Marketing.

Unit 2: Collect information about Digital marketing Strategy adopted by xyz Company.

Unit 3: Collect information about Facebook Marketing: strategy adopted by xyz company.

Unit 4: Collect information about Googlebot and various uses in digital marketing.

Unit 5: Collect and analyze information about YouTube Advertising by Indian company.

Web Resource (Websites/Databases/E-Resources)

www.digital skills .com
www.neilpatel.com
www.digital marketer.com
www.iimskill.com

Journals/Magazines (National /International)

- Journal of Digital & Social Media Marketing, Henry Stewart Publications LLP, London, WC1A 1LT, UK
- Journal of Digital Marketing, Serials Publications Pvt. Ltd., New Delhi
- International Journal of Internet Marketing and Advertising, inderscience publication UK

Evaluation methodology:

- Attendance =5 Marks
- Two Continuous Internal test (CIA) =5 Marks
- Assignments /Special topics presentation by students =5 Marks
- Model Examination==10 Marks
- End Semester Examination (ESE)= =75 Marks

Faculty Qualifications/Specialization:

- Master of Commerce (M. Com) , M.Phil (with management specialization)
- NET / SLET (OR)
- Doctorate of Philosophy (Ph. D)

BHARATHIDASAN GOVT. COLLEGE FOR WOMEN (AUTONOMOUS)

Course: **B.Com(General)**

Semester No: **VIII**

Paper No:43

Title of the Paper:

Research Project (MJD XXI to XXIII)

Paper Code:

Project work = 100 Marks

Internal Assessment = 100 Marks

Viva Voce = 100 Marks

Total credit =12 credits

Total: 300 Marks

INTRODUCTION:

All the 8th semester students who opted B.Com (Honors) with research degree, have to undergo compulsory project work which consists of 300 marks with 12 credits equal to 3 main papers. The objectives behind this practical component are to provide you an opportunity to investigate a problem by the application of various operational and practical concepts of business in a scientific manner.

Objectives of Research Project:

- To provide an opportunity for the students to develop knowledge and skill in the area of research.
- To develop ability to conduct research, analyze data, and draw conclusions.
- A well-executed project will impress potential employers and help the students to stand out from the competition.
- To Familiarize with Research process and method and give an insight of the problem and probable solution in any workplace.

Course outcome

After completion of Research Project students:

- Students gains ability to research and present information coherently and concisely.
- A project allows students to display analytical and problem-solving skills.
- A well-executed project demonstrates students' proficiency in using various software applications and tools.
- A successful project showcases student team-working skills and ability to collaborate with others.
- A good project highlights student's creativity and resourcefulness.
- Working on a project allows students to gain valuable industry experience and knowledge.

General Guidelines:

- The student has to undertake project individually. Joint Projects are not allowed in any case.
- The Research Project Coordinator and Faculty Advisor will assist students in making the job a valuable and productive experience.
- The student will work closely with the Program Manager, Faculty Internship Advisor, and Career Services to seek out appropriate experiences and develop job seeking skills as part of the internship education experience.
- With permission of the Program Manager, a job currently held by a student might be used as the work assignment.

- Students must be able to prove that additional, enhanced duties and/or knowledge will be gained during the internship experience. Credit will not be awarded for performance of routine tasks for which the student was responsible prior to the internship semester.
- Attendance Policy: Students are required to report to work on time and according to the requirements of the student's individualized work schedule.
- Students are expected to conform to all attendance policies established by the employer/ organization / and notify the Trainer /Supervisor and Faculty Advisor in the event of absence from work. When the employer is open for business on college holidays, the student is expected to report to work as scheduled. Students receive college credit for an internship based on the total number of hours worked as agreed upon before the work experience begins. Individual work schedules are established by agreement of the student, Worksite Supervisor, and Faculty Internship Advisor.
- Student has to write a guide paper/ working paper as per area of project work as part of internal evaluation.

Evaluation of course:

- The total marks for the Research project will be 300 and it carries 12 credits.
- The marks will be awarded in proportion of 33:33:33.
- The 100 marks for research project (Minimum passing marks 40), 100 marks for internal assessment by the project supervisor (Minimum passing marks 40) and 100 marks for external viva conduct (Minimum passing marks 40) by department with the help of external expert, however the student have to secure all together 150 marks minimum for passing the research project.

All these Research Reports are evaluated by a Jury of external experts. A presentation of Results and Viva may also be part of evaluation. A Publication out of findings of the Research Project may also be encouraged.

STRUCTURE AND OUTLINE OF THE PROJECT REPORT-

Acknowledgement

Certificate

Executive summary

List of tables

List of figures

Index/ contents

1. **Introduction of problem/topic:** Clear understanding of the topic/subject; conceptual / theoretical framework of selected topic (if any).
2. **Literature Review:** Published studies, review of similar studies, finding a gap in research
3. **Details about the study:**
 - Objectives of the study,
 - Formulation of the problem,
 - Scope and Rationale of the study.
 - Limitations of the study
4. **Methods / Methodology adopted for the study:**
 - Survey,
 - Field Work,
 - Interview,
 - Observation,
 - Methods with appropriate justification and reasoning.
5. **Data Analysis and Interpretation**

- The logic of analysis- year wise analysis,
 - Industry wise analysis etc
 - Geographical/ Regional analysis
6. **Findings and Conclusion:**
- Specific findings
 - General findings or observations
 - Conclusion
7. **Contribution and learning from the project:**
- Details of the contribution of the study,
 - The benefits to the organization,
 - The learning from the study for the student, etc.
8. **References/Citations and Bibliography**
9. **Annexures**
- Questionnaire
 - Annual Reports and other documents

PARAMETERS FOR EVALUATION:

The marks will be awarded on the following aspects:

- i) **Study of Functional Departments:** Clear understanding and study of functional departments; understanding of the organization/unit/field.
- ii) **Introduction of problem/topic:** Clear understanding of the topic/subject; conceptual / theoretical framework of selected topic (if any).
- iii) **Literature Review:** Published studies, review of similar studies
- iv) **Details about the study:** Objectives, formulation of the problem, scope, and rationale of the Study.
- v) **Methods / Methodology adopted for the study:** Survey, Field Work, Interview, Observation, etc. methods with appropriate justification and reasoning.
- vi) **Analysis and conclusions:** The logic of analysis, source of data, whether the conclusions are in line with the objectives, etc.
- vii) **Contribution and learning from the project:** Details of the contribution of the study, the benefits to the organization, the learning from the study for the student, etc.
- viii) **Acknowledgements:** References/Citations and Bibliography and help, if any, received from other individuals/organizations.
- ix) **Presentation of the report, format of the report, flow of the report, style, language, etc.**
- x) **Performance during VIVA:** Substance and treatment of the topic, style of presentation, Performance in the question answer session, time management, language, etc.
