

DEPARTMENT OF COMMERCE

PREAMBLE

UG: Programme Profile and the Syllabi of Courses Offered in Semester I and II along with III and IV Evaluation Components (with effect from 2021-2024 Batch onwards)

PROGRAMME PROFILE B.Com.

(Learning Outcome Based Curriculum Framework (LoCF))

Programme Specific Outcomes (PSO)

Upon Completion of the Programme, the Students will be able to

- Understand the Accounting Concepts and Convention.
- Analyze the Practical Tools of Finance Required in Decision Making.
- Apply Contextual Knowledge To Assess Societal, Health, Safety and Legal Relevant to the Professional Accounting Practice.
- Develop Accounting and Entrepreneurial Skills.

Semester	Part	Category	Course Code	Course Title	Previous Course Code	Contact Hrs/ Week	Credits Min/ Max
I	I	Part I Languages/ AECC-II	UTAL107/ UTAL108/ UHIL102/ UFRL102	Basic Tamil I/ Advanced Tamil I/ Hindi I /French I	UTAL103/ UTAL104/ UHIL101/ UFRL101	5	3 / 4
	II	Part II Languages/ AECC-1	UENL109/ UENL110	English for Communication I (Stream – I) English for Communication II (Stream – II)	UENL106	5	3 / 4
	III	Core I/ (DSC)	UCOM104/ UCCM102	Financial Accounting	UCOM103/ UCCM101	6	5
			UCEA103	Business Economics	UCEA102	6	4
			UMAA112	Business Mathematics	UMAA214	6	4
			UPEM101	Professional English I	--	6	4
	IV	VE(SEC)		Family Life Education		2	1
	TOTAL						36
II	I	Part I Languages/ AECC-II	UTAL207/ UTAL208 UFRL202/ UHIL202	Basic Tamil – II/ Advanced Tamil –II/ French – II/ Hindi – II	UTAL203/ UTAL204/	5	3 / 4
	II	Part II Languages/ AECC-1	UENL209/ UENL210	English for Communication I (Stream – I) English for Communication II (Stream – II)	UENL206	5	3 / 4
	III	Core II/(DSC)	UCOM204/ UCCM203	Business Correspondence---		5	4
	II	Core III/(DSC)	UCOM206/ UCCM206	Management Accounting	UCOM507/ UCCM507/ UBAM408	5	5

II		Allied III/(GE)	UCEA202	Indian Economic Development	UCEA301	6	4
		Core IV	UCOR206/ UCCR206/ UIAR203	Industry Interface Programme I – Banking and Insurance	UCOR205	1	1
		PE	UPEM201	Professional English II	--	6	4
	IV	NME /(SEC)				3	2
	V	Extension Activity/ Physical Education				-	1 / 2
TOTAL						36	27/30
III	III	Core V/(DSC)	UCOM305/ UCCM305/ UBAM310	Cost Accounting	UCOM501/ UCCM501	5	4
		Core VI/(DSC)	UCOM306/ UCCM306/ UBAM308	Marketing Management	UCOM606/ UCCM601	4	4
		Core VII/(DSC)	UCOM307/ UBAM309	Financial Markets & Services	UCOM303	6	4
		Core VIII/ (DSC)	UCOM308/ UCCM308	Accounting for Non - Trading Concerns	---	4	4
		Online Course		NPTEL/ Spoken Tutorial	---	3	1 / 2
		Allied IV/(GE)	UMAA301	Business Statistics		6	4
		VE/(SEC)		Environmental Science		2	1
TOTAL						30	22/23
IV	III	Core IX/(DSC)	UCOM407	Banking Law & Practice	UCOM201	4	4
		Core X/(DSC)	UCOM408/ UCCM408	Corporate Accounting	UCOM304/ UCCM304	5	4
		Core XI/(DSC)	UCOM409/ UCCM409	Business Law	UCOM302/ UCCM302	5	4
		Core XII/(DSC)	UCOR413/ UCCR411 UIAR404	Industry Interface Programme II – Stock Market & Mutual Fund	UCOR411	1	1
		Core XIII/(DSC)	UCOM412 / UCCM412	Security Analysis & Portfolio Management	---	4	3
IV		Allied V/(GE)	UCSA409	Business Analytics and Intelligence	UCSA509	3	3
		Allied Practical I/(GE)	UCSR415	Business Analytics and Intelligence using SAS – Lab	UCSR512	3	2
	IV	Soft Skills/(SEC)		Personality Development		2	1
		NME/(SEC)				3	2
	V	Extension Activity Physical Education				-	0 / 2
TOTAL						30	24/26
		Core XIV / (DSC)	UCOM506/ UCCM506	Company Law	UCOM503/ UCCM503	6	4

V	III	Core XV/ (DSC)	UCOO501/ UCCO501/ UIAO501	Total Quality Management/ Human Resource Management0	--	6	5
		Core XVI/ (DSC)	UCOM509/ UCCM509 UIAM503	Income Tax Law & Practice I	UCOM502/ UCCM502	5	4
		Core XVII/(DSC)	UCOM510/ UCCM510/ UIAM504	Accounting Package	UCOM604/ UCCM604	3	2
		Core Practical I	UCOR501/ UCCR501/ UIAR501	Accounting Package – Lab	UCOR605/ UCCR605	3	3
		Core XVIII/ (DSC)	UCOP501/ UCCP501/ UIAP501/ UCOM511/ UCCM511 UIAM511	Project/Principles and Practice of Insurance	---	5	5
IV	VE/(SEC)				2	1	
TOTAL						30	24/24
VI	III	Core XIX/ (DSC)	UCOM612/ UBAM609/ UIAM601	Women Entrepreneurship	---	5	5
		Core XX/ (DSC)	UCOM614/ UCCM614/ UBAM610	Financial Management	UCOM613/ UCCM613/ UBAM610	6	5
		Core XXI/ (DSC)	UCOR618/ UCCR618/ UIAR603	Industry Interface Programme III - GST Practical	UCOR615/ UCCR615	1	1
		Core XXII/(DSC)	UCCM616/ UCOM616/ UIAM604	Goods and Services Tax	---	6	5
		Core XXIII/ (DSC)	UCOM617/ UCCM617/ UIAM605	Service Marketing	---	5	5
		Viva Voce	UCOM607/ UCCM607/ UIAM606	Comprehensive Viva	---	-	1
		Major Elective/ (DSE)	UCOO606/ UCCO606/ UIAO608	Logistics Management	---	5	4
	UCOO606/ UCCO606/ UIAO608		2. Income Tax Law & Practice II	UCOM602/ UCCM602			
		UCOO607/ UCCO607/ UIAO609	3. Consumer Protection	---			
IV	SS/(SEC)				2	1	
	V	Extension Activity/ Physical Education				-	0/2
TOTAL						30	27/29
GRAND TOTAL						192	148/158

NON MAJOR ELECTIVE

(These Courses Are Offered to All Major Except B.Com. B.Com. CA, BBA and BCA)

Semester	Category	Course Code	Course Title	Contact/ Week	Credits	
					Min	Max
II	Non Major Elective – I /(SEC)	UCCE202/ UCOE202 UIAE202	Individual Tax Planning	4	2	2
IV	Non Major Elective – II /(SEC)	UCOE401/ UCCE401 UIAE401	Women Entrepreneurial Development	4	2	2

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION

PREAMBLE

UG : Programme Profile and Syllabi of Courses Offered in Semester I & II along with III & IV Evaluation Components (with Effect From 2021 – 2024 Batch Onwards) are Presented In This Booklet.

PROGRAMME PROFILE: B.Com. (CA) (Learning Outcome Based Curriculum Framework (LOCF))

Programme Specific Outcomes (PSO)

Upon Completion of the Programme, the Students will be Able to

- Understand The Concept Of Accounting And Computer Application In Business.
- Analyze Latest Technologies To Solve Problems In The Areas of Computer Application.
- Apply The Knowledge Of Accounting Fundamentals and Accounting Specialization In Business.
- Develop Accounting and E- Entrepreneurial Skills.

Semester	Part	Category	Course Code	Course Title	Previous Course Code	Contact / Week	Credit	
							Min/Max	
I	I	Part I Languages/ AECC-II	UTAL107/ UTAL108 UHIL102/ UFRL102	Basic Tamil – I/ Advanced Tamil – I/ Hindi –I/ French – I/	UTAL103/ UTAL104/	5	3 / 4	
	II	Part II Languages/ AECC-1	UENL109/ UENL110	English for Communication I (Stream – I) English for Communication II (Stream – II)	UENL106	5	3 / 4	
	III	Core I/(DSC)	Allied I/(DSC)	UCCM102/ UCOM104	Financial Accounting	UCOM103/ UCCM101	6	5
				UCSA105	Multimedia	UCSA303	3	3
				UCSR111	Multimedia Lab	UCSR306	3	2
				UMAA112	Business Mathematics		6	4
				UPEM101	Professional English I	--	6	4
	IV	Value Education/(SEC)		Family Life Education		2	1	
	TOTAL						36	25/27
	II	I	Part I Languages/ AECC-II	UTAL207/ UTAL208/ UFRL202/ UHIL202	Basic Tamil – II/ Advanced Tamil –II/ French – II/Hindi –II	UTAL205/ UTAL206/	5	3 / 4
II		Part II Languages/ AECC-1	UENL209/ UENL210	English for Communication I (Stream – I) English for Communication II (Stream – II)	UENL206	5	3 / 4	
III		Core II/(DSC)	Allied III/(GE)	UCCM203/ UCOM204	Business Correspondence	---	5	4
				UCSA205	C Programming	UCSA104	3	3
				UCSR208	C Programming – Lab	UCSR110	3	2

		Core III/(DSC)	UCCM206/ UCOM206	Management Accounting	UCOM507/ UCCM507/ UBAM408	5	5	
II		Core IV/(DSC)	UCCR206/ UCOR206/ UIAR203	Industry Interface Programme I – Banking and Insurance	UCCR205	1	1	
		PE	UPEM201	Professional English II		6	4	
	IV	NME/(SEC)				3	2	
	V	Extension Activity/ Physical Education				-	1 / 2	
TOTAL						36	28 / 31	
III	III	Core V/(DSC)	UCCM305 /UCOM305	Cost Accounting	UCCM501	5	4	
		Core VI/(DSC)	UCCM306/ UCOM306/ UBAM308	Marketing Management	UCCM606	4	4	
		Core VII/(DSC)	UCCM308/ UCOM308	Accounting for Non - Trading Concerns	---	4	4	
		Online		NPTEL/ Spoken Tutorial	---	3	1 / 2	
		Allied IV/(GE)	UCSA306	Object Oriented Programming	UCSA204	3	3	
		Allied Practical III/(GE)	UCSR310	Object Oriented Programming – Lab	UCSR207	3	2	
		Allied /(GE)	UMAA309	Business Statistics	UMAA403	6	4	
IV	Value Education/(SEC)		Environmental Science		2	1		
TOTAL						30	23/24	
IV	III	Core VIII/(DSC)	UCCM405	e-Banking	---	4	3	
		Core IX/(DSC)	UCCM408/ UCOM408	Corporate Accounting	UCCM304	5	4	
		Core X/(DSC)	UCOM409/ UCCM409	Business Law	UCCM302	5	4	
		Core XI/(DSC)	UCCR411/ UCOR413/ UIAR404	Industry Interface Programme II – Stock Market and Mutual Fund	UCCR410	1	1	
		Core XII/(DSC)	UCOM412 / UCCM412	Security Analysis & Portfolio Management	---	4	3	
		Allied V/(GE)	UCSA408	Fundamentals of Block Chain Technology	UCSA305	3	3	
		Allied Practical IV/(GE)	UCSR414	Block Chain Technology using Solidity – Lab	UCSR309	3	2	
		IV	NME/(SEC)				3	2
			Soft skills/(SEC)		Personality Development		2	1
V	Extension Activity/ Physical Education				-	0 / 2		
TOTAL						30	23/25	
		Core XIII/(DSC)	UCOO501/ UCCO501/ UIAO501	Total Quality Management Human Resource Management	--	6	4	

		Core XIV/(DSC)	UCCM509/ UCOM509/ UIAM503	Income Tax Law & Practice-I	UCCM502	5	4
V	III	Core XV/(DSC)	UCCM510/ UCOM510/ UIAM504	Accounting Package	UCCM604	3	2
		Core Practical I	UCOR501/ UCCR501/ UIAR501	Accounting Package – Lab	UCCR605	3	3
		Allied VI/(GE)	UCSA510	Digital Marketing Analytics	UCSA406	3	3
		Allied Practical V/(GE)	UCSR513	Web Design using Microsoft Expression web4 – Lab	UCSR412	3	2
		Core XVI/(DSC)	UCOP501 UCCP501/ UIAP501/ UCOM511/ UCCM511 UIAM511	Project / Research Methodology	---	5	5
	IV	Value Education/(SEC)				2	1
TOTAL						30	24/24
VI	III	Core XVII/ (DSC)	UCCM615	E- Entrepreneurship	---	5	3
		Core XVIII/ (DSC)	UCCM614/ UCOM614/ UBAM610	Financial Management	UCOM613/ UCCM613/ UBAM610	6	5
		Core XIX/(DSC)	UCCR618/ UCOR618/ UIAR603	Industry Interface Programme III – GST Practical	UCCR615/ UCOR615	1	1
		Core XX/(DSC)	UCCM616/ UCOM616/ UIAM604	Goods and Services Tax	---	6	5
		Core XXI/(DSC)	UCCM617/ UCOM617/ UIAM605	Service Marketing	---	5	5
		Viva Voce	UCCM607/ U COM607/ UIAM606	Comprehensive Viva	--	--	1
		Major Elective/(DSE)	1. Logistics Management	UCOO606/ UCCO606/ UIAO608		---	5
	2.Income Tax Law & Practice - II		UCCO606/ UCOO606/ UIAO608		UCCM602		
3. Consumer Protection	UCCO607/ UCOO607/ UIAO609			---			
IV	Soft skills/(SEC)				2	1	

	V	Extension Activity/ Physical Education					-	0/2
TOTAL							30	25/27
GRAND TOTAL							192	148/158

UG COURSES OFFERED TO OTHER DEPARTMENTS

Semester	Category	Course Code	Department	Course Title	Contact / Week	Credit	
						Min	Max
II	Allied/(GE)	UCOA203/ UCOR203	BBA	Accounting Package	2	2	2
				Accounting Package – Lab	3	2	2
III	Allied III/(GE)	UCOA303	BCA ISM	Financial Accounting	6	5	5
IV	Allied IV/(GE)	UCOA403/ UCOR403	BCA ISM	Accounting Package	2	2	2
				Accounting Package – Lab	3	3	3

NON MAJOR ELECTIVE

(These Courses are Offered to All Major Except B.Com. B.Com. CA, BBA and BCA)

Semester	Category	Course Code	Course Title	Contact/ Week	Credit	
					Min	Max
II	Non Major Elective – I /(SEC)	UCCE202/ UCOE202 UIAE202	Individual Tax Planning	4	2	2
IV	Non Major Elective – II /(SEC)	UCOE401/ UCCE401 UIAE401	Women Entrepreneurial Development	4	2	2

EXTRA CREDIT EARNING PROVISIONS

Semester	Category	Course Code	Course Title	Contact/ Week	Credit	
					Min	Max
IV	Core XXVII/ XXV	UCOI401/ PCOI401	Summer Internship	-	-	2

SELF STUDY

Semester	Course code	Course Title	Contact /Hours	Credit	
				Min	Max
V	UCOS501/ UCCS501	Business Ethics and Corporate Governance			
	UCOS502/ UCCS502	Business Analysis	-		1

EXPERIENTIAL LEARNING (Only For Interested Students)

Semester	Category	Course Title	Contact/ hours	Credit	
				Min	Max
II	Core XXVIII/ XXVI /(DSC)	Accounting Package	-	1	1

Related Paper / Course Code	Work Experience			Collaborating Agency	Mode of Evaluation
	Nature of Institution	Proposed Duration of Training	Proposed Period		
Accounting Package UCOM510/UCCM510/ UCOM203/ UCCM202	ICAT Tally Training Institution, Puducherry	5 Days	February	ICAT Tally Training Institute, Puducherry	Written Test

FINANCIAL ACCOUNTING
UCOM104/UCCM102

Semester : I
Category : Core I / (DSC)
Class & Major : I B.Com and I B.Com (CA)

Credit : 5
Hours/Week : 6
Total Hours : 78

Objectives:

To Enable the Students

- Understand the Basic Rules of Accounting and Accounting Principles.
- Convert Single Entry System Into Systematic Accounting
- Maintain Accounts For Different Types of Organizations, Branch and Departments

Learning Outcomes:

On Completion of This Course, the Students will be able to

- Prepare Trading, Profit & Loss Account and Balance Sheet.
- Prepare Branch Accounts, Departmental Accounts and Partnership Accounts.

UNIT I INTRODUCTION TO ACCOUNTING **16 Hour**

Meaning and Scope of Accounting, Basic Accounting Concepts and Conventions – Objectives of Accounting - Accounting Transactions - Double Entry Book Keeping - Journal, Ledger, Preparation of Trail Balance - Final Accounts with Adjustments.

UNIT II SINGLE ENTRY SYSTEM **16 Hour**

Single Entry – Meaning, Features, Defects, Difference between Single Entry & Double Entry System – Statement of Affairs Method- Conversation Method (Only Simple Problems)

UNIT III BRANCH & DEPARTMENTAL ACCOUNTS **16 Hour**

Branch Accounts – Dependent Branches – Debtors System – Stock & Debtors Systems – Independents Branch (Excluding Foreign Branch) Departmental Accounting – Basis For Allocation of Expenses – Inter Departmental Transfer At Cost Or Selling Price – Treatment of Expenses Which Cannot Be Allocated.

UNIT IV HIRE PURCHASE SYSTEM **14 Hour**

Hire Purchase System – Calculation of Interest – Default and Repossession – Hire Purchase Trading Accounts

UNIT V PARTNERSHIP ACCOUNTS **16 Hour**

Partnership Accounts – Admission – Retirement, Death, Dissolution & Insolvency of Partners (Garner Vs Murray) **Note: Problem: 80%, Theory: 20%**

Text Books

- Gupta R.L. And Gupta V.K. (2020) *Financial Accounting*. Sultan Chand Publication. New Delhi.
- Reddy T.S. And Murthy A. (2020) *Financial Accounting*. Margham Publication. Chennai.

Reference Books

- Gupta R.L and Radhaswamy. (2020)*Advanced Accounting*. Volume – I. Sultan Chand. New Delhi.
- Jain And Narang (2020) *Financial Accounting*. Kalyani Publishers. Chennai.
- Shukla And Grewal, (2020) *Advanced Accounting*, S. Chand Publications, New Delhi.

E-Resources

- https://www.icai.org/post.html?post_id=16950
- <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-5-April-2021.pdf>

BUSINESS ECONOMICS UCEA102

Semester	: I	Credit	: 4
Category	: Allied	Hours/Week	: 6
Class & Major	: I B.Com	Total Hours	: 78

Objectives

To enable the students

- Analyze the Economic Problem related to Business Decisions.
- Apply the Knowledge of Economic theory to the Business problems.

Learning outcomes

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

- Forecast Demand for goods.
- Determine Break Even Price.
- Make Capital Budgeting decisions.

UNIT I INTRODUCTION

15 Hour

Definition- Nature and Scope of Business economics – Importance – Decision Making in Business – Objectives of Business Firms – Social Responsibilities of Business – Role and Responsibilities of Business Economist.

UNIT II LAW OF DEMAND

15 Hour

Demand Analysis : Meaning – Demand determinants – Law of Demand- Elasticity of Demand: Types & Importance of Elasticity of demand- Demand forecasting: Meaning – Methods of demand forecasting – Demand forecasting methods for the new products – Criteria for a good forecasting method.

UNIT III COST, REVENUE AND BREAK EVEN ANALYSIS

16 Hour

Money Cost – Real Cost – Implicit Cost and explicit Cost – opportunity Cost – Short run and Long run cost Curves Total Revenue – Average Revenue – Marginal Revenue – Relationship between AR and MR Curve – Some Special cases of Revenue Curves – Break Even Analysis – Determination of Break Even point – Uses - Assumptions – Limitations.

UNIT IV MARKET STRUCTURE AND PRICING METHODS

16 Hour

Feature and Types of Market: Pricing under Perfect Competition – Meaning and Features of Monopoly, Monopolistic Competition and Oligopoly – Meaning and Objectives of Pricing Policy – Factors and Methods of Pricing.

UNIT V CAPITAL BUDGETING

16 Hour

Meaning and Objectives of Capital Budgeting – Need for Capital Budgeting – Forms of Capital Budgeting – Nature of Capital Budgeting Problem – Project Profitability: Methods of Appraising project Profitability.

Text Books

- Sankaran.S., *Business Economics*, Margham Publications, Chennai 2008.

Reference Books

- Dewett.K.K., *Modern Economics Theory*, 1998
- Agarwal.H.S., *Advance Economic Theory*, Konark Publication, 1998.
- Dacosta.G.C., *Production Prices and Distribution*, New Delhi, Tata McGraw Hill (1980).
- Eruce.N and eoad Way.R., *welfare Economics*, Basil Blackwell, Oxford, 1984.

BUSINESS CORRESPONDENCE

UCOM204/UCCM203

Semester : II

Category : Core II/(DSC)

Class & Major : II B. Com. and II B.Com. CA

Credit : 4

Hours /Week : 5

Total hours : 65

Objectives:

To enable the Students

- Acquire Knowledge in Modern Communication Forms.
- Understand Message Strategies and Formats Appropriate for Professional Communication Situations.
- Develop Effective Communication Skills by Overcoming Barriers to Communication.

Learning Outcomes:

On Completion of this Course, the Students will be able to

- Develop both Written and Oral Communication Skills to Produce Clear, Complete, Accurate Messages.
- Prepare Different Types of Business Letters, Reports and Business Correspondence

UNIT I INTRODUCTION

12 Hour

Communication – Definition, Significance and Types – Principles of Effective Communication – Barriers to Communication – Business Letter – Layout.

UNIT II BUSINESS LETTERS

15 Hour

Kind of Business Letters – Interviews – Appointment – Acknowledgement – Promotion – Enquiries - Replies – Orders – Sales – Circular Letters – Complaints.

UNIT III BANKING CORRESPONDENCE**12 Hour**

Bank Correspondence – Company Correspondence - Correspondence With Shareholders, Directors.

UNIT IV OFFICE CORRESPONDENCE**13 Hour**

Reports-Types of Reports - Report Writing – Agenda - Minutes of Meeting – Preparation of Memorandum – Office Order – Circulars – Notification.

UNIT V MODERN FORMS OF COMMUNICATION**13 Hour**

Modern Forms Of Communication – Fax – E-Mail – Video Conferencing – Internet – Websites And Their Use In Business.

Text Books

- Rajendra Pal (2020) *Essentials Of Business Communication*. New Delhi, Sultan Chand & Sons.
- Ramesh And Patten Shetty (2019) *Effective Business Communication*. S. Chand & Co. New Delhi.

Reference Books

- Bovee, Thill (2020) *Business Communication Today*. Pearson Education Private Ltd. New Delhi.
- Mary Ellen Guffey (2020) *Business Communication*. International Thomson Publishing. New Delhi.

E-Resources

- <https://staffold.najah.edu/sites/default/files/Oxford%20Handbook%20of%20Commercial%20Correspondence.pdf>
- <https://www.icaai.org/post/sm-foundation-p2-sec-b-may2021onwards>

MANAGEMENT ACCOUNTING
UCOM206/UCCM206

Semester : II
Category : Core III/(DSC)
Class/Major : I B.Com/B.Com C.A

Credit : 05
Hours/Week : 05
Total hours : 65

Objectives:

To Enable the Students

- Gain Knowledge of the Basic Concepts of Management Accounting.
- Analyze and Interpret the Financial Statements using Ratio Analysis.
- Develop Accounting Skills to take Managerial Decisions.

Learning Outcomes:

On Completion of This Course, the Students will be able to

- Prepare Comparative Statement and Common Size Statement.
- Prepare Cash Flow Statement and Fund Flow Statement
- Prepare Different Types of Budgets for the Business.

UNIT I INTRODUCTION TO MANAGEMENT ACCOUNTING 12 Hour

Management Accounting – Meaning, Scope, Importance and Limitations – Management Accounting Vs. Cost Accounting – Management Accounting Versus Financial Accounting.

UNIT II ANALYSIS AND INTERPRETATION OF FINANCIAL STATEMENT 13 Hour

Financial Statement – Nature, Objectives and Tools– Methods– Comparative Statements, Common Size Statement – Trend Analysis

UNIT III RATIO ANALYSIS 13 Hour

Ratio Analysis – Benefits and Limitations, Classification of Ratios – Liquidity, Solvency, Profitability and Turnover Ratios

UNIT IV FUND FLOW & CASH FLOW ANALYSIS 12 Hour

Fund Flow and Cash Flow Statement – Differences – Advantages – Limitations - Conversion Method Only.

UNIT V BUDGETARY CONTROL AND MARGINAL COSTING 15 Hour

Budgets and Budgetary Control – Meaning, Objectives, Merits And Demerits – Types Of Budgets – Production, Cash And Flexible Budget, Marginal Costing (Excluding Decision Making) – Absorption Costing And Marginal Costing – Cvp Analysis – Break Even Analysis And Break Even Chart. **Note-Theory – 30%, Problems – 70%**

Text Books

- Srinivasan N.P (2020) *Management Accounting*. Sterling Publishers Ltd. New Delhi.
- Reddy & Murthy (2019) *Management Accounting*. Margham Publications. Chennai.
- Maheswari S.N. (2020) *Cost And Management Accounting*. Sultan Chand & Sons. New Delhi.

Reference Books

- Jain And Narang (2020) *Cost And Management Accounting*. Kalyani Publications. New Delhi.
- Pillai.R.S.N And Bhagirathi (2018) *Management Accounting*. S.Chand & Co. Ltd. New Delhi.
- *Khan And Jain.(2020)Management Accounting*. Tata Mcgraw-Hill Education. New Delhi.

E- Resources

- www.pondiuni.edu.in/storage/dde/downloads/finiii_ma.pdf
- www.ddegjust.ac.in/studymaterial/mcom/mc-105.pdf

INDIAN ECONOMIC DEVELOPMENT UCEA201

Semester : II	Credit : 4
Category : Allied II	Hours/Week : 6
Class & Major : I B.Com and I B.Com (IAT)	Total Hours : 78

Objectives

To enable the students

- Understand the most important issues in the Indian Economy.
- Gain Knowledge on Liberalization, privatization and Globalization Policies.

Learning Outcomes:

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

- Analyze the Impact of Liberalization, Privatization and Globalization Policies on Indian Economy.
- Compare the Public and Private Sectors.

UNIT I FEATURES OF INDIAN ECONOMY

15 Hour

Meaning of Economic development AND Economic growth – Basic Characteristics of the Indian Economy as a Developing Economy – Major issues of Development – Determinant of Development and growth – Economic and Non Economic Growth Factors – Stages of Economic Development – Rostow’s Stage of Economic Growth.

UNIT II INDIAN ECONOMY SINCE INDEPENDENCE

15 Hour

Economic Development Since Independence – Industrial _ Agricultural Sector, Social and Infrastructure – Basic Structure – Sectoral Contributions to GDP and Employment - Rural an Urban Economics – Services Sector – Role of five Year Plans.

UNIT III ECONOMIC CRISS AND REFORMS

16 Hour

Economics Crisis and its Causes –Consequences of Economic Crisis – Impact of Economic Crisis: on Agricultural Sector, Financial Sector and Employment – Economic Reforms: LPG.

UNIT IV PRIVATISATION AND ECONOMIC REFORMS

16 Hour

Performance Analysis of Public Sector – Comparison of the Public and Private Sector – Meaning and scope of Privatization - Economic Reforms in India Attempts of Privatization of in India Disinvestment.

UNIT V LIBERALIZATION, GLOBALIZATION AND ITS IMPACT OF INDIA

16 Hour

Globalization: Meaning and origin – WTO – Globalization and its Impact on India – its advantages – the Need for Policy Frame Work Liberalization: Meaning and scope – Impact of Liberalization in India. (Global Economic Crisis and its impact – Current issues in Indian Economics : Mini Project, Term paper, Quiz, Presentation).

Text Books

- Datt.R and Sundaram.K.P.M., Indian Economy, S. Chand and Company Ltd, New Delhi, 2009.

Reference Books

- Dhingra.I.C., The *Indian Economy*, New Delhi, Sultan Chand and Co,2009.
- Mishra and Puri.,*Economics of Development and planning*, New Delhi, Himalayas Publishing Sources,2009.

INDUSTRY INTERFACE PROGRAMME I – BANKING AND INSURANCE

UCOR206/UCCR206/ UIAR203

Semester: II

Credit : 1

Category: Core IV/(DSC)

Hours /Week : 1

Class & Major : I B.Com., I B.Com. CA & I B.Com. IAT

Total hours : 13

Objectives:

To Enable the Students

- Fill-Up Forms Used in Banks, Insurance Companies and other Business Units.
- Acquire Knowledge on Documentation Procedure.

Learning Outcomes:

On Completion of this Course, the Students will be able to

- Draft Application for Availing any Banking and Insurance Services.
- Draft Banking Correspondence and Insurance Correspondence.

II Semester: Training will be given to fill up the following Forms/ Formats/ Challans -List of Items used in the Day to Day Banking

1. Application Forms For Opening Bank Accounts, Cheque Book, Pass Book, Bank Statement
2. Format Of Demand Draft
3. Cheque, Truncated Cheque, Travellers Cheque
4. Pay-In- Slip Form
5. Deposits – All Types (All Forms / Challans /Formats)
6. Loans – All Types (All Forms / Challans /Formats)
7. All Financial Services (Foreign Exchange Remittances By Banks, Money Exchanges/ Western Money and Bancassurance Etc. – (All Forms /Challans)

8. E-Banking Services – (All Forms / Challans /Formats)
9. Withdrawal Form
10. NEFT/ RTGS Form
11. Insurance Policy Document
12. Life Insurance & General Insurance Documents
13. Challans Of Non-Banking Finance Companies

Evaluation Pattern for Industry Interface Programme

CIA	60 Marks
Daily Practical Assessment	30 Marks
Test I	10Marks
Viva I	05Marks
Test II	10Marks
Viva II	05Marks
ESE	40 Marks
Record	10 Marks
Practical Exam	20Marks
Viva Voce	10Marks

Total 100 Marks

(Students will Be Given Blank Forms to Fill-Up)

INDIVIDUAL TAX PLANNING

UCOE201

Semester : II

Category : Non-Major Elective I/(SEC)

Class : I UG

Credit : 2

Hours/Week : 3

Total Hours : 52

Objectives:

To Enable the Students

- Gain Basic Knowledge About Concepts of Income Tax Act In India.
- Familiarize The Different Heads of Income With Its Components
- Build An Idea About Income From House Property As A Concept
- Compute The Income From Capital Gain And Other Sources.

Learning Outcomes:

On Completion of this Course, the Students will be able to

- Compute the Total Income and Tax Liability of Individual Assesses
- Apply Income Tax Provisions for Tax Planning

UNIT I INTRODUCTION TO INCOME TAX

10 Hour

Basic Concepts – Person-Assessment Year – Previous Year – Permanent Account Number – Basis of Charge – Schedules of Rates of Tax – Exempted Incomes.

UNIT II INCOME FROM SALARY, INCOME FROM HOUSE PROPERTY

10 Hour

Computation of Salary – Types of Allowances – Types of Perquisites – Profit in Lien of Salary – Deductions. - Computation of Income From House Property.

UNIT III PROFITS & GAINS OF BUSINESS OR PROFESSION, CAPITAL GAINS 11 Hour

Computation of Profits and Gains of Business or Profession - Computation of Short Term Capital Gains – Long Term Capital Gains – Deductions.

UNIT IV INCOME FROM OTHER SOURCES, TAX DEDUCTIONS 11 Hour

Computation of Income From Other Sources -Tax Saving – Deduction U/S 80- Computation of Taxable Income and Tax Liability.

UNIT V TAX PLANNING 10 Hour

Tax Planning – Tax Evasion – Tax Avoidance – Types Of Assessment – Filing Of Income Tax Returns – Penalty – Appeal. **Note: Theory 20% and Problem 80%**

Text Books

- Gaur, V.P. And Narang, D.B. (2020). *Income Tax Law & Practice*. Kalyani Publishers. Ludhiana.
- Hariharan, T.(2020). *Income Tax*. Vijay Nichole Imprint Pvt. Ltd. Chennai.

Reference Books

- Singhania, V.K. (2020) *Students Guide To Income Tax*. Taxmann Publication Pvt. Ltd. New Delhi.
- Dinkar And Pagre.(2020). *Income Tax Law & Practice*. Sultan Chand & Sons. New Delhi.

E-Resources

- <https://incometaxindia.gov.in>
- <https://www.taxmann.com> › research › direct-tax-laws

UG III & IV EVALUATION COMPONENTS OF CIA

Semester	Category	Course Code	Course Title	Component III	Component IV
I	Core I/ (DSC)	UCOM104/ UCCM102/ UCOA303	Financial Accounting	Financial Statement Analysis	Problem Solving
II	Core II/ (DSC)	UCOM204/ UCCM203	Business Correspondence	Album Making	Poster Presentation
	Core III/ (DSC)	UCOM206/ UCCM206/ UCOM507/ UCCM507	Management Accounting	Problem Solving	Financial Performance Reporting

UG EVALUATION COMPONENTS OF CIA -NON MAJOR ELECTIVE

Semester	Category	Course code	Course Title	Component III	Component IV
II	NME I/ (SEC)	UCCE201/ UCOE201 UIAE201	Individual Tax Planning	Written Quiz	Problem Solving
IV	NME I / (SEC)	UCOE401/ UCCE401 UIAE401	Women Entrepreneurial Development	Assignment	Album Making
IV	NME I/ (SEC)	UCCE402/ UCOE402 UIAE402	Internet Banking	Banking Practice	Assignment

DEPARTMENT OF COMMERCE WITH INTERNATIONAL ACCOUNTING & TAXATION

PREAMBLE

UG: Programme Profile and Syllabi of Courses Offered in Semester III & IV along with III & IV Evaluation Components (With Effect From 2021 – 2024 Batches Onwards) are Presented in This Booklet.

**PROGRAMME PROFILE: B.Com. International Accounting and Taxation
(Learning Outcome Based Curriculum Framework (LoCF))**

Programme Specific Outcomes (PSO)

Upon Completion Of The Programme, the Students will be able to

- Understand the Prevailing International Accounting and Taxation Systems.
- Analyze the Practical Tools of Finance Required in Decision Making.
- Discuss International Financial Reporting Standards, why there is a Need for Convergence and the Status of These Standards Worldwide.
- Develop Accounting, Taxation, Entrepreneurial And Financial Management Skills.

Semester	Part	Category	Course Code	Course Title	Contact/Week	Min/ Max	
I	I	Part I Languages/ AECC-II	UTAL107/	Basic Tamil – I/ Advanced Tamil – I/ French – I/ Hindi – I	5	3 / 4	
			UTAL108 UHIL102/ UFRL102				
	II	Part II Languages/AECC-1	UENL109/	English for Communication I (Stream – I) English for Communication II (Stream – II)	5	3 / 4	
			UENL110				
	III		Core I/(DSC)	UIAM101	Organization Management	4	4
			Core II/(DSC)	UIAM102	Basics of Financial Accounting	4	4
			Core III/(DSC)	UIAM103	International Accounting	4	4
			Allied/(GE)	UMAA112	Business Mathematics	6	4
			PE	UPEM101	Professional English I	6	4
	IV	Value Education/(SEC)			Family Life Education	2	1
TOTAL					36	27/29	
II	I	Part I Languages/ AECC-II	UTAL207/	Basic Tamil – II/ Advanced Tamil –II/ French – II/Hindi – II	5	3 / 4	
			UTAL208/ UFRL202/ UHIL202				
II	II	Part II Languages/AECC-1	UENL209/	English for Communication I (Stream – I) English for Communication II (Stream – II)	5	3 / 4	
			UENL210				
III	III	Core IV/(DSC)	UIAM201	Principles of Management	5	4	
			UIAM202	Basics of Cost Accounting	5	3	
			UCEA202	Indian Economic Development	6	4	
	III	Core VI/(DSC)	UIAR203/ UCOR206 UCCR206	Industry Interface Programme I- Banking and Insurance	1	1	

II		PE	UPEM201	Professional English II	6	4
	IV	Non Major Elective/(SEC)			3	2
	V	Extension Activity/Physical Education			-	1/2
TOTAL					36	25/28

III	III	Core VII/(DSC)	UIAM301	Management Accounting – I	5	4
		Core VIII/(DSC)	UIAM302	International Marketing	5	4
		Core IX/(DSC)	UIAM303	Global Financial Markets	5	4
		Core X/(DSC)	UIAM304	International Taxation	4	3
		Online course	-	NPTEL/ Spoken Tutorial	3	1
		Allied/(GE)	UMAA301	Business Statistics	6	4
		VE /(SEC)		Environmental Science	2	1
TOTAL					30	21/21

IV	III	Core XI/(DSC)	UIAM401	Financial Reporting – I	5	4
		Core XII/(DSC)	UIAM402	Management Accounting –II	5	4
		Core XIII/(DSC)	UIAM403	Business Law	4	4
		Core XIV/(DSC)	UIAR404/ UCOR413 /UCCR411	Industry Interface Programme II – Stock Market & Mutual Fund	1	1
		Core XV/(DSC)	UIAM405	Financial Management – I	4	3
		Allied/(GE)	UCSA409	Business Analytics and Intelligence	3	3
		Allied/(GE)	UCSR415	Business Analytics and Intelligence using SAS –Lab	3	2
	IV	Non Major Elective/(SEC)			3	2
		Soft Skills/(SEC)		Personality Development	2	1
	V	Extension Activity Physical Education			-	-/2
TOTAL					30	24/26

V	III	Core XVII/(DSC)	UCOP501 UCCP501/ UIAP501/ UCOM511 UCCM511/ UIAM511	Project / Company Law	6	4
		Core XVIII/(DSC)	UIAM502	Financial Management –II	6	5
		Core XIX/(DSC)	UIAM503/ UCOM509/ UCCM509	Income Tax Law & Practice - I	5	4
V	III	Core XX/(DSC)	UIAM504/ UCOM510/ UCCM510	Accounting Package	3	2
		Core XXI/(DSC)	UIAR501/ UCOR501/ UCCR501	Accounting Package – Lab	3	3

		Core XXII/(DSC)	UIAM505	Financial Reporting – II	5	5
	IV	Value Education/(SEC)			2	1
TOTAL					30	24/24
VI	III	Core XXIII/(DSC)	UIAM601/ UCOM612 UBAM609	Women Entrepreneurship	5	5
		Core XXIV/(DSC)	UIAM602	Audit & Assurance	6	5
VI	III	Core XXV/(DSC)	UIAR603/ UCOR618/ UCCR618	Industry Interface Programme III – GST Practical	1	1
		Core XXVI/(DSC)	UIAM606/ UCCM616/ UCOM616	Goods and Services Tax	6	5
		Core XXVII/(DSC)	UIAM605/ UCOM617/ UCCM617	Service Marketing	5	5
VI	III	Viva Voce	UIAM606/ UCCM607/ UCOM607	Comprehensive Viva	-	1
		Major Elective/(DSE)	UCOO606/ UCCO606/ UIAO608	1. Logistics Management	5	4
			UIAO608/ UCOO606/ UCCO606	2. Income Tax Law & Practice - II		
			UIAO609/ UCOO607/ UCCO607	3. Consumer Protection		
	IV	Soft skills/(SEC)			2	1
V	Extension Activity/ Physical Education			-	0/2	
TOTAL					30	27/29
GRAND TOTAL					192	148/157

NON MAJOR ELECTIVE

Semester	Category	Course Code	Course Title	Contact/ Week	Credit	
					Min	Max
II	Non Major Elective – I /(SEC)	UCCE202/ UCOE202 UIAE202	Individual Tax Planning	4	2	2
IV	NME – I/(SEC)	UCCE402/ UCOE402 UIAE402	Internet Banking	4	2	2

**These Courses are Offered To All Major Except B.Com. B.Com. CA, BBA & BCA
EXTRA CREDIT EARNING PROVISIONS**

Semester	Category	Course Code	Course Title	Contact/ Week	Credit	
					Min	Max
IV	Core XXVII/ XXV/(DSC)	UCOI401/ PCOI401	Summer Internship	-	-	2

Experiential Learning (Only For Interested Students)

Semester	Category	Course Title	Contact/ hours	Credit	
				Min	Max
II/IV/V	Core XXVIII/ XXVI/(DSC)	Accounting Package	-	1	1

Related Paper / Course Code	Work Experience			Collaborating Agency	Mode of Evaluation
	Nature of Institution	Proposed Duration of Training	Proposed Period		
Accounting Package UCOM203/ UCCM202/ UCOA403/ UCOM510/UCCM510	Tally Training Institution	5 Days	February	ICAT, Puducherry	Written Test

ACCA Papers Incorporated in B.Com. (International Accounting & Taxation)

S.No.	Exemption/Exam	ACCA Papers	Papers Incorporated In B.Com. (IAT) Syllabus In The Name Of
1	Exempted Papers (Exemption From Writing ACCA Exam, However Students Have To Study It)	F1 – Accountant In Business	Organization Management (F1 – I) – UIAM101 Principles Of Management (F1 – II)- UIAM201
2		F2 – Management Accounting	Basics Of Cost Accounting (F2)- UIAM202
3		F3 – Financial Accounting	Basics Of Financial Accounting (F3)-UIAM102
4		F4 – Corporate & Business Law	Business Law (F4) – UIAM403
5		F5 – Performance Management	Management Accounting – I –(F5)- UIAM301 Management Accounting – II –(F5)- UIAM402
6		F6 – Taxation	Income Tax And Law & Practice I –(F6)- UIAM503 Goods And Service Tax – F6-UIAM606 Income Tax And Law & Practice II – (F6)- UIAO608 - (Major Elective Paper)
7	Exam Will Be Conducted During 3 rd Year.	F7 – Financial Reporting	Financial Reporting – I – (F7)- UIAM401 Financial Reporting II – (F7)- UIAM505
8		F8 – Audit And Assurance	Audit And Assurance (F8) – UIAM602
9		F9 - Financial Management	Financial Management - I – (F9) – UIAM405 Financial Management – II - (F9) – UIAM502

MANAGEMENT ACCOUNTING - I

UIAM301

(This course is offered by ACCA, UK)

Semester : III

Category : Core VII/(DSC)

Class : II B.Com IAT

Credit : 4

Hours/Week : 5

Total Hours : 65

Objectives:

To Enable the Students

- Gain Knowledge of the Advanced Concepts of Management Accounting.
- Analyze and Interpret the Financial Statements.
- Develop Accounting Skills to take Managerial Decisions.

Learning Outcomes:

On Completion of this Course, the Students will be able to

- Understand and Apply Modern Techniques of Management Accounting.
- Apply Decision Making Techniques in the Context of Resource Optimisation, Risk Mitigation
- and Promote Efficiency

UNIT I ADVANCED MANAGEMENT ACCOUNTING TECHNIQUES – 1 12 Hour

Activity-Based-Costing – use of Appropriate Cost Drivers – Calculation of Costs per Driver and per Unit – Comparing the ABC and Traditional Absorption Costing; Target Costing – Derive a Target Cost in Manufacturing and Service Industry – Suggestion on how a Target Cost Gap can be reduced.

UNIT II ADVANCED MANAGEMENT ACCOUNTING TECHNIQUES – 2 13 Hour

Life Cycle Costing – Costs Involved At Different Stages of Life Cycle – Benefits And Application of Life Cycle Costing; Throughput Accounting – Theory of Constraints – Calculation And Interpretation of Throughput Accounting Ratio (TPAR) – Application in a Multi-Product Entity; Environmental Accounting – Management of Environmental Costs – Accounting for Environment Costs

UNIT III DECISION MAKING TECHNIQUES 13 Hour

Understand and Apply the Concept of Relevant Costs – Determination Of Relevance with Regard to a Contextual Decision – Opportunity Costs – Cost-Volume-Profit (Cvp) Relationship – Calculate & Interpret Break-Even Point and Margin of Safety – Estimation of Target Profit in Single & Multi-Product Scenario – Resource Optimisation in Light of Limiting Factors – Single or Multiple Factors – Make or buy Decisions

UNIT V PRICING DECISIONS AND RISK ANALYSIS 12 Hour

Factors Affecting Pricing of Product or Services – Price Elasticity of Demand – Demand Equation – Calculate Optimum Selling Price with $MR = MC$ Equation – Pricing Strategies Such as Skimming, Penetration, Differential, Cost-Plus Pricing - Uses And Benefits of Big Data and Data Analytics for Planning, Costing, Decision-Making And Performance Management - Challenges and Risks of Implementing and Using Big Data and Data Analytics in an Organization

UNIT V RISK ANALYSIS IN BUSINESS DECISIONS

15 Hour

Understand the Risk and Uncertainty in Short Term and their Impact on Business Decisions - Apply Techniques of Maximax, Maximin and Minimax Regret – Use of Expected Value Technique – Decision Tree – Value of Perfect & Imperfect Information

Note-Theory – 30%, Problems – 70%

Text Books

- Srinivasan, N.P. (2019) *Management Accounting*. Sterling Publishers Ltd. New Delhi.
- Reddy And Murthy. (2020) *Management Accounting*. Margham Publications. Chennai.
- Maheswari , S.N. (2020) *Cost And Management Accounting*. Sultan Chand & Sons. New Delhi.

Reference Books

- Jain And Narang. (2020) *Cost And Management Accounting*. Kalyani Publications. New Delhi.
- Pillai, R.S.N And Bhagirathi. (2019).*Management Accounting*. S.Chand & Co. Ltd. New Delhi.
- Khan, M.Y. And Jain, P.K. (2020) *Management Accounting*. Tata Mcgraw Hill. New Delhi.

E- Resources

- <https://www.saylor.org/site/textbooks/Managerial%20Accounting.pdf>
- www.pondiuni.edu.in/storage/dde/downloads/finiii_ma.pdf
- www.ddegjust.ac.in/studymaterial/mcom/mc-105.pdf

INTERNATIONAL MARKETING
UIAM302

Semester : III
Category : Core VIII/(DSC)
Class : II B.Com IAT

Credit : 4
Hours/Week : 5
Total Hours : 65

Objectives:

To Enable the Students

- Gain Awareness on International Marketing and Domestic Marketing.
- Gain Knowledge on International Marketing Strategies and Operations.
- Enhance Knowledge with Regard to International Trade Promotion.

Learning Outcomes:

On Completion of this Course, the Students will be able to

- Develop International Marketing Strategies for Consumer Products Firms, Industrial Products Firms and Services Firms.
- Decide the Appropriate way of Entering Chosen Foreign Markets.

UNIT I INTRODUCTION TO GLOBAL MARKETING 12 Hour

Nature of International Business - The Concept of Global Marketing – Importance, Growth and Benefits – Scope and Challenge of International Marketing – The Dynamic Environment of International Marketing. Case Study on International Brands.

UNIT II DEVELOPING GLOBAL MARKETING STRATEGIES 13 Hour

Global Marketing Management –Planning and Organisation – International Marketing Information System and Research – Understanding Global Consumers – Cultural Dynamics In Assessing Global Markets. Case Study on International Brands.

UNIT III INTERNATIONAL PRODUCT POLICY 13 Hour

Product Positioning in Foreign Market – Product Standardization and Adoption – Brands, Trademarks, Packaging and Labeling – International Marketing of Services – International Product Pricing Policy – Export Pricing –Pricing for International Markets. Case Study on International Brands.

UNIT IV INTERNATIONAL PROMOTIONAL POLICY 12 Hour

International Advertising – Developing International Advertising Strategy – International Sales Force and Their Management – Other Forms of Promotion for Global Markets. Case Study on International Brands.

UNIT V OVERSEAS MARKETING CHANNELS POLICY 15 Hour

Managing International Distribution Channels – Multinational Retailers and Wholesalers – Global Logistics – Contemporary Issues in International Marketing – Future Prospects In International Marketing. Case Study on International Brands.

Text Books

- Cherian, And Jacob. (2018) *Export Marketing*. Himalayan Publishing House. Chennai.
- Warnen, J. Keegan. (2019) *Global Marketing*. Prentice Hall of India.

Reference Books

- Varshney, R.L. And Bhattacharya, B. (2018) *International Marketing Management*. Sultan Chand & Sons. New Delhi.
- Hollensen, Svend. (2017) *Global Marketing: A Decision-Oriented Approach*. Prentice Hall. Harlow. England.
- Bradley Fran, J. (2018) *International Marketing Strategy*. Prentice Hall. Pearson Education: Harlow. England.

GLOBAL FINANCIAL MARKETS

UIAM303

Semester : III

Category : Core IX/(DSC)

Class : II B.Com IAT

Credit : 4

Hours/Week : 5

Total Hours : 65

Objectives:

To Enable the Students

- Gain Knowledge on Foreign Exchange Market.
- Compare Domestic and International Money Market and Capital Market
- Gain Knowledge on International Banking Services.

Learning Outcomes:

On Completion of this Course, the Students will be able to

- Deal in Foreign Exchange Market, Money Market and Capital Market.
- Examine the Nature and Importance of the International Banking Business.

UNIT I INTRODUCTION TO GLOBAL FINANCIAL MARKETS

12 Hour

The Foreign Exchange Market - Comparison of Domestic and International Money and Capital Markets - Global Derivatives Market - The Mechanism of Foreign Exchange Transfers - Foreign Exchange and Eurocurrency Markets.

UNIT II INTERNATIONAL MONEY MARKET

13 Hour

Instruments Traded - Euro Currency Time Deposits - Euro Notes -- Banker's Acceptance - Floating Rate Notes - International Banking and Euro Currency Market - Syndication Technique.

UNIT III INTERNATIONAL CAPITAL MARKETS

13 Hour

Bond Market - Eurobonds and Foreign Bonds - Structure of International Bond Market - Yields And Proceeds Computation - Currency and Interest Rate Swaps - Determination of Swap Rates - Swaps Versus Long - Dated Forwards - Caps And Floors.

UNIT IV INTERNATIONAL EQUITY MARKETS

12 Hour

World's Major Stock Markets - Emerging Stock Markets -- International Equity Trading - Diversification Benefits of International Investment - new issue Procedures - Private Placements - Hedging the Currency Risk of International Portfolios.

UNIT V INTERNATIONAL BANKING

15 Hour

Services Offered by the Foreign Banks – Organisation Structure and Operations of Foreign Banks (As Affiliated Banks, Consortium Banks, Correspondent Banks Etc.) –Problems of Multinational Banks. Financial Intermediation – Maturity Transformation and Interbank Activity –International Trade Involving Letter of Credit-An Overview of Typical Transaction – Alternative Payment and Guaranteeing Procedure.

Text Books

- Jeevanandam, C. (2019) *Foreign Exchange Market*. Sultan Chand & Sons. New Delhi.
- Gurusamy, S. (2019) *Global Financial Institutions*. Tata Mcgraw Hill. New Delhi.
- Indian Institute of Banking & Finance. *International Banking*. Macmillan Publishers. New Delhi.

Reference Books

- Ian H.Giddy. (2019).*Global Financial Markets*. Houghton Mifflin & Co. Usa.
- John, R.Prick. Hkent Basker And John A Hasliem. (2017) *Financial Markets: Instruments And Concepts*. Reston Publishing Company. New York.
- Kaushik And Surendra, K. (2019).*International Capital Markets: New Directions*. New York Institute Of Finance.

INTERNATIONAL TAXATION

UIAM304

Semester : III

Category : Core X/(DSC)

Class : II B.Com IAT

Credit : 3

Hours/Week : 4

Total Hours : 52

Objectives:

To Enable the Students

- Gain Basic Knowledge About International Tax Laws.
- Build An Idea About Double Taxation Avoidance Agreement
- Familiarize Transfer Pricing On International Transactions.

Learning Outcomes:

On Completion of This Course, the Students will be able to

- Apply International Tax Legislations for Tax Planning

UNIT I HISTORY OF INTERNATIONAL TAX LAW

10 Hour

Work Under the League Of Nation-. Work of the OECD - Work of The UN Group of Experts- European Community Law and International Taxation- EC Law and Double Taxation Conventions- State Responsibility in International Taxation – The Development of the Concept of Harmful Tax Competition.

UNIT II BASIC PRINCIPLES OF INTERNATIONAL TAX LAW

10 Hour

Jurisdiction to Tax: Limits on Tax Jurisdiction Arising from Public International Law. Taxes and Tax System: Federal Systems and Local Level Taxes. State Practice In Exercising Tax Jurisdiction: Concept of Source and Situs - Use of Residence – Domicile a Citizenship as Connecting Factors. State Practice in Determining Residence of Individuals and Corporations.

UNIT III CAUSES OF INTERNATIONAL DOUBLE TAXATION

11 Hour

Conflicts of Residence and Source. Conflicting Definitions of Connecting Factors. Other Causes of International Double Taxation (Including Particular Issues for Using Citizenship as a Connecting Factor for Taxation) - Methods of Relief From International Double Taxation: Relief by Credit- Including Indirect/ Underlying Credit and Tax Sparing Credit. Relief by Exemption Including Participation Exemption. Practical Difficulties in Applying Relief by Credit and Relief By Exemption -Relief by Deduction of Foreign Tax: Relief by Deferral.

UNIT IV INTERNATIONAL TAX AVOIDANCE

11 Hour

Tax Havens: Approaches to the Identification of Tax Havens – Black Lists, White Lists, Grey Lists – Work of The Oecd Forum on Harmful Tax Practices. Features of The Most Commonly Used Tax Havens. Domestic Law Approaches to International Tax Avoidance: Controller Foreign Company Legislation – Foreign Personal Holding Company Legislation – Examples From State Practice. Cfc Legislation and Double Taxation Conventions. Money Laundering Legislation and International Tax Avoidance.

UNIT V TRANSFER PRICING

10 Hour

Various Approaches to the Determination of Profits of Branches and Associated Enterprises: Unitary Taxation/Global Formulary Apportionment. Arm's Length Approaches. State Practice With Respect to Transfer Pricing: Consideration of Examples of Domestic Transfer Pricing Legislation. Transfer Pricing and Dtc's
Question Paper Pattern: Theory - 100 Marks.

Text Books

- Russo, R. Finnerty, C.J . Merks, And P. Pettricone, M.(2017). *Fundamentals of International Tax Planning*. Ibfd.
- Holmes Kevin. (2017). *International Tax Policy And Double Taxation Treaties*. Ibfd. Netherland.
- Baker Philip. (2017). *Double Taxation Conventions And International Tax Law*. Sweet & Maxwell. London.

Reference Books

- Ogleby Adrian.(2019). *Principles of International Taxation: A Multinational Perspective*, Interfisc. Publishing. London.
- Rohatgi Roy. (2018).*Basic International Taxation – Volume 1 Principles*.Bna International, London.
- Vogel Klaus.(2020).*Double Taxation Conventions*. Kluwer Law International. London.
- Institute Of Chartered Accountants Of India. (2021) (Final) Study Material On International Taxation.

FINANCIAL REPORTING - I
UIAM401
(This course is offered by ACCA, UK)

Semester : IV
Category : Core XI/(DSC)
Class : II B.Com IAT

Credit : 4
Hours/Week : 5
Total Hours : 65

Objectives:

To Enable the Students

- Understand The Various Accounting Standards That Are Applicable To Corporate Entities.
- Prepare Financial Statements For Individual Entities For The Use Of Stakeholders.

Learning Outcomes:

On Completion of this Course, the Students will be able to

- Understand The Use And Application of The IFRS And Ind AS
- Prepare Accounting Transactions Using Accounting Standards
- Analyse And Interpret Accounting Statements

UNIT I USE OF IFRS AND IND AS

13 Hour

Understand The Application of IFRS in India Through the Use of Ind AS – The Applicability of Ind AS – The Mapping of Ind AS To IFRS – Differences Between IFRS & Ind AS – The List Of IFRS (Ind AS) – Process of Transition To IFRS For The First Time.

UNIT II APPLICATION OF IFRS (IND AS) FOR TRANSACTIONS

13 Hour

Asset Based Standards Such As Property, Plant And Equipment (PPE) , Intangible Assets, Borrowing Costs, Impairment of Assets, Inventory and Biological Assets, Provisions & Contingencies, Events After Reporting Period, Accounting Policies, Estimates and Errors.

UNIT III REVENUE RECOGNITION

13 Hour

Understand The Principles of Recognising Revenue of the Business – Revenue Recognition for Goods, Services, Interest and Dividends – Concept of Deferred Income and Accounting.

UNIT IV PREPARATION & PRESENTATION OF FINANCIAL STATEMENTS

13 Hour

Preparation and Presentation Of Financial Statements by Incorporating the Effects of the Accounting Standards (Covered in Units 2& 3 Only) - Statement of Profit or Loss and other Comprehensive Income – Statement of Financial Position (Balance Sheet)

UNIT V ANALYSIS OF FINANCIAL STATEMENTS

13 Hour

Analyse the Financial Performance of an Entity Using the Financial Statements – Use of Ratios in Performance Evaluation – Trend Analysis – Comparison with Competition or Industry Average.

Text Books

- Mukherjee, A And Hanif, M. (2020). *Financial Reporting and Financial Statement Analysis*. Mcgraw Hill. New Delhi.
- Dhamija Sanjay. (2020).*Financial Reporting and Analysis*. Sultan Chand & Sons. New Delhi.
- Parveen Sharma. (2020).*Financial Reporting*. Taxmann Publication (P) Ltd. New Delhi.
- Gauba, S. (2020).*Financial Reporting and Analysis*. Himalaya Publishing House. Mumbai.

Reference Books

- Tulsian, P.C. (2020). *Financial Reporting*. Sultan Chand & Co. New Delhi.
- Association of Chartered Certified Accountants. (2020). *Financial Reporting*. Kaplan Publication, UK.

MANAGEMENT ACCOUNTING - II

UIAM402

(This course is offered by ACCA, UK)

Semester : IV

Category : Core XII/(DSC)

Class : II B.Com IAT

Credit : 4

Hours/Week : 5

Total Hours : 65

Objective:

To Enable the Students

- Gain Knowledge of The Advanced Concepts of Management Accounting
- Evaluate The Performance of A Company Using Budgetary Control and Standard Costing
- Analyse Financial and Non-Financial Performance of An Entity Using Performance Measurement Models

Learning Outcomes:

On Completion Of This Course, The Students Will Be Able To

- Understand and Apply Advanced Budgetary Control System and Standard Costing System.
- Apply Tools For Performance Management & Control In Private Sector And Not-For-Profit Organisation.
- Evaluate The Performance of A Business Division Using ROI And RI.
- Analyse Behavioural Considerations In Performance Management.

UNIT I ADVANCED BUDGETARY CONTROL AND STANDARD COSTING

12 Hour

Budgetary Systems in an Organisation Such as Top-Bottom, Bottom-Up, Rolling, Zero Based, Activity Based, Incremental Budgets – Preparation of Flexed Budgets – Beyond Budgeting Model – Employee Participation In Budgetary System – Quantitative Analysis Using High-Low Method, Applying Learning Curve Model

UNIT II STANDARD COSTING – VARIANCE ANALYSIS

13 Hour

Advanced Variance Analysis with the Help of Material Mix & Yield Variances, Sales Mix & Quantity Variances, Planning & Operational Variances – Performance Analysis with Variances – Assigning the Variances to the Managers

UNIT III PERFORMANCE ANALYSIS

13 Hour

Understand & Apply Financial & Non-Financial Performance Indicators (Fpis) – Using Norton’s Balanced Scorecard Model and Fitzgerald & Moon’s Building Block Model for Performance Measurement using Value-for-Money Approach for Not-for-Profit Organisations – Economy, Efficiency & Effectiveness Approach

UNIT –IV DIVISIONAL PERFORMANCE

12 Hour

Mechanism for Evaluating the Performance of a Business Division and the Divisional Managers Using Tools Such as Return on Investment (Roi), Residual Income (Ri) – Impact of Transfer Pricing on Divisional Performance – Methods of Setting Transfer Prices.

UNIT V BEHAVIOURAL CONSIDERATIONS

15 Hour

Need to Factor External Considerations in Performance Management Such as Environment, Market Conditions and Stakeholder Impact – Illustrate how Behavioural Aspects Affect the Performance of an Organisation- Information, Technologies and Systems for Organisational Performance- External Considerations and the Impact on Performance.

Note-Theory – 30%, Problems – 70%

Text Books

- Srinivasan ,N.P. (2019). *Management Accounting*. Sterling Publishers Ltd. New Delhi.
- Reddy And Murthy. (2020).*Management Accounting*. Margham Publications. Chennai.
- Maheswari, S.N. (2020). *Cost And Management Accounting*. Sultan Chand & Sons. New Delhi.

Reference Books

- Jain And Narang. (2020) *Cost And Management Accounting*. Kalyani Publications. New Delhi.
- Pillai,R.S.N And Bhagirathi,(2019) *Management Accounting*. S.Chand & Co. Ltd. New Delhi.
- Khan, M.Y. And Jain, P.K. (2020) *Management Accounting*. Tata Mcgraw Hill Education. New Delhi.

E- Resources

- <https://www.saylor.org/site/textbooks/Managerial%20Accounting.pdf>
- www.pondiuni.edu.in/storage/dde/downloads/finiii_ma.pdf
- www.ddegjust.ac.in/studymaterial/mcom/mc-105.pdf

BUSINESS LAW
UCOM409 / UCCM409 / UIAM403
(This course is offered by ACCA, UK)

Semester : IV	Credit : 4
Category : Core XII/ XI/XIII/DSC	Hours/Week : 4
Class : II B. Com., B.Com CA, B.Com. IAT	Total hours : 52

Objectives:

To Enable The Students

- Equip the Prospective Entrepreneurs (Businessmen) with Knowledge of Fundamental in Business Law
- Impart Basic Knowledge of Obligations Arising From Different Types of Contracts.
- Acquire Knowledge in Laws Relating To Special Contracts and Sale of Goods Act.
- Furnish Knowledge on Different Methods of Discharging Contracts.

Learning Outcomes:

On Completion of this Course, the Students will be able to

- Understand the Basic Concepts and Laws of Business.
- Understand the Basic Concepts of Transfer of Property Act

UNIT-I INTRODUCTION TO NATURE OF CONTRACT 11 Hour

Nature And Kinds of Contract – Offer And Acceptance – Consideration – Capacity of Parties – Free Consent – Legality of Object and Consideration, Void Agreement – Contingent Contracts.

UNIT II PERFORMANCE OF CONTRACTS 10 Hour

Performance of Contracts – Discharge of Contracts – Remedies for Breach Including Specific Performance – Quasi Contracts.

UNIT III SPECIAL CONTRACTS 11 Hour

Indemnity & Guarantee –Features and Distinctions-Extent of Surety’s Liability-Rights and Discharge of Surety- Bailment & Pledge –Features-Difference-Rights and Duties of Bailor and Bailee / Pawnee-Pledge by Non-Owners.

UNIT IV SALE OF GOODS ACT 10 Hour

Sale of Goods Act 1930-Formation of Contract-Conditions and Warranties-Transfer of Property-Performance of Contract-Rights of an Unpaid Seller.

UNIT V CONTRACT OF AGENCY 10 Hour

Contract of Agency-Definition and Meaning – Creation-Ratification and Requisites-Rights of Principal and Agent-Relation of Principal with Third Parties-Personal Liability of Agent-Termination of Agency-Irrevocable Agency.

Text Books

- Kapoor, N. D. (2020).*Business Laws*. Sultan Chand & Son. New Delhi.
- Sreenivasan, M. R. (2018).*Business Law. Chennai*. Margam Publication.
- Paul Wetherly. (2020) *The Business Environment – Themes and Issues*, Oxford University Press.

Reference Books

- Kuchhal, M. C. (2020). *Mercantile Law*. Vikas Publication. New Delhi.
- Pillai, R. S. N.(2019). *Business Laws*. S.Chand. New Delhi.
- Shukla, M. C.(2020). *Mercantile Law*. S.Chand Co. New Delhi.

INDUSTRY INTERFACE PROGRAMME II – STOCK MARKET & MUTUAL FUND UCOR413 / UCCR411 / UIAR404

Semester : IV	Credit : 1
Category : Core XIV/(DSC)	Hours/Week : 1
Class : II B.Com., B.Com CA, B.Com. IAT	Total hours : 13

Objectives:

To Enable the Students

- Fill-Up Forms Used in Stock Market and Mutual Fund Companies.
- Acquire Knowledge on Documentation Procedure.

Learning Outcomes:

On Completion of This Course, The Students will Be Able To

- Deal in Equity, Preference Share, Debenture and Bond
- Transfer, Transmit and Dematerialize Shares, Debentures and Mutual Fund Units

During IV Semester Training will be given to fill up the following forms used in Stock Market & Mutual Fund:

1. Application form for Equity / Preference Share
2. Share Certificate
3. Share Warrant
4. Application form for Bond / Debentures
5. Debenture Certificate
6. Scheme Information Document
7. Statement of Additional Information
8. Key Information Memorandum (KIM)
9. Mutual Fund Applications
10. Dematerialization Request Form – CSDL/NSDL
11. Rematerialization Request Form
12. Securities Transfer Form
13. Form for Transmission of Mutual Fund Units

Evaluation Pattern for Industry Interface Programme

CIA	60 Marks
Daily Practical Assessment	30 Marks
Test I	10Marks
Viva I	05Marks
Test II	10Marks
Viva II	05Marks
ESE	40 Marks
Record	10 Marks
Practical Exam	20Marks
Viva Voce	10Marks

(Students will be given blank forms to fill-up)

FINANCIAL MANAGEMENT- I
UIAM405 - (This course is offered by ACCA, UK)

Semester : IV
Category : Core XV/(DSC)
Class : II B.Com. IAT

Credit : 3
Hours/Week : 4
Total hours : 52

Objectives:

To Enable the Students

- Understand of The Function of Financial Management In The Context of A Business Organisation
- Understand Different Functions of A Financial Manager In A Globalised Environment.

Learning Outcomes:

On Completion of this Course, the Students will be able to

- Understand The Purpose of Finance Function in an Organisation
- Understanding the Impact of Economic Environment on Financial Management
- Use Various Tools & Techniques for Working Capital Management
- Carry out Investment Appraisal

UNIT I ROLE & PURPOSE OF FINANCE FUNCTION 10 Hour

Financial Objective of a Business Organisation – Shareholder Value Maximisation V/S Profit Maximisation, Growth in Earning per Share, Total Shareholder Return – Possible Conflict between Stakeholder Objectives and Balancing Them– Linkage of Financial Objective With Corporate Strategy – Financial & Other Objectives of a Not-For-Profit Organisation.

UNIT II FINANCIAL MANAGEMENT ENVIRONMENT 10 Hour

Macroeconomic Environment of the Business – Role & Impact of Fiscal & Monetary Policies, Interest Rate & Exchange Rate Policies – Competition Policies – Nature & Role of Financial Markets Such as Capital Market, Money Market, Currency Market – Products In Capital Markets & Money Markets Such As Derivatives.

UNIT III WORKING CAPITAL MANAGEMENT**11 Hour**

Elements And Composition of Working Capital – Objective of Working Capital Management Through Balancing of Profitability V/S Liquidity – Cash Operating Cycle, Factors Influencing It And Computation Thereof – Management of Inventory Through EOQ, Inventory Levels, Availing Bulk Discounts, Early Payment Discounts And Just-In-Time (JIT) Techniques – Management of Receivables Through Credit Policy, Early Settlement Discounts, Extending Credit Period, Factoring & Invoice Discounting – Managing Accounts Payables Through Bulk Discounts, Early Payment Discounts – Managing Cash Using Baumol’s Model and Millar-Orr Model – Working Capital Financing Strategies.

UNIT IV INVESTMENT APPRAISAL TECHNIQUES**11 Hour**

Types of Investment Projects Such as Mutually Exclusive Projects & Independent Projects - Use of Discounted Cash Flow (DCF) And Non-DCF Tools for Investment Appraisal – Payback Period & Discounted Payback – Return on Capital Employed (ROCE) – Net Present Value (NPV) and Internal Rate of Return (IRR) – Relative Merits & Demerits of These Methods – Project Risk Assessment Through Sensitivity Analysis.

UNIT V SPECIAL INVESTMENT DECISIONS**10 Hour**

Lease V/S Buy Decision – Replacement Cycle Decision – Use of the Equivalent Annual Cost Technique – Single Period Capital Rationing Including Computation of Project Ranking For Divisible & Non-Divisible Projects Using Techniques of Profitability Index & Trial & Error Method – Risk Adjusted Discount Rates.

Text Books

- Khan and Jain. (2020) *Basic Financial Management*. Tata Mcgraw Hill. New Delhi.
- Pandey, I.M. (2020) *Financial Management*. Vikas Publications. New Delhi.

Reference Books

- Rustagi. (2019) *Fundamentals of Financial Management*. Taxmann Publications. New Delhi.
- James, C. Van Horne, (2020) *Financial Management and Policy*. Pearson Education. UK.
- Levy, H. And Sarnat, M .(2020) *Principles of Financial Management*. Pearson Education. UK.

III & IV EVALUATION COMPONENTS OF CIA

Semester	Category	Course Code	Course Title	Component III	Component IV
III	Core VII/(DSC)	UIAM301	Management Accounting – I	Assignment	Problem Solving
	Core VIII/(DSC)	UIAM302	International Marketing	Case Study	Seminar
	Core IX/(DSC)	UIAM303	Global Financial Markets	Assignment	Seminar
	Core X/(DSC)	UIAM304	International Taxation	Assignment	Seminar
IV	Core XI/(DSC)	UIAM401	Financial Reporting – I	Assignment	Problem Solving
	Core XII/(DSC)	UIAM402	Management Accounting –II	Assignment	Problem Solving
	Core XIII/(DSC)	UIAM403	Business Law	Case Study	Seminar
	Core XV/(DSC)	UIAM405	Financial Management – I	Assignment	Problem Solving

PROGRAMME PROFILE: M.Com.
(Learning Outcome Based Curriculum Framework (LOCF))

PREAMBLE

PG : Programme Profile and the Syllabi of Courses Offered in Semester 1 and II along with III and IV Evaluation Components (with Effect From 2021-2023 Batch Onwards)

Programme Specific Outcomes (PSO)

- Upon Completion of the Programme, the Students will be able to
- Identify and use of Practical Tools of Finance Required in Decision Making.
- Assess Global Opportunities and Challenges For Business Growth.
- Analyzes Ethical Implications of Business Practices Using Advanced Levels Of Ethical Reasoning and Legal Implications
- Investigate Effectively The Research Tools, Apply Appropriate Tools and Draw Conclusion.

Semester	Category	Course Code	Course Title	Previous Course Code	Contact Hrs/ Week	Credits Min/ Max
I	Core I/(DSC)	PCOM102	Business Environment & Policy	-	6	4
	Core II/(DSC)	PCOM104	Financial Policies and Decision Making	-	6	4
	Core III/(DSC)	PCOM105	Strategic Management	-	6	4
	Core IV/(DSC)	PCOM107	Corporate Governance & Business Ethics	-	6	4
	Core V/(DSC)	PCOM108	Computerized Accounting	PCOM307/ PCAM311	2	2
	Core VI/(DSC)	PCOR109	Computerized Accounting – Lab	PCOR308/ PCOR312	3	2
	Library				1	-
TOTAL					30	20
II	Core VII/(DSC)	PCOM202	Global Marketing	-	6	4
	Core VIII/(DSC)	PCOM207	Operation Research Methods	-	6	4
	Core IX/(DSC)	PCOM208	Advanced Accounting	-	6	4
	Core X/(DSC)	PCOM210	Derivatives and Risk Management	--	6	4
	Online Course	PONLM201	MOOCs	--	--	-/2
	NME - II/SEC				5	4
	Library				1	-
	Service Learning	PCOX201	Service Learning – Banking Practices	-	-	1
TOTAL					30	21/23

III	Core XI/(DSC)	PCOM304	Service Marketing	-	6	5
	Core XII/(DSC)	PCOM305	Income Tax & International Taxation	-	6	6
	Core XIII/(DSC)	PCOM306	Contemporary Business Legislations	-	6	5
	Core XIV/AECC	PCOM307	Research Methodology	PCOM106	5	4
	Core XV/GE	PCID301	E- Commerce	-	5	4
	Project		Project		2	
TOTAL					30	24
IV	Core XVI/(DSC)	PCOM407	Logistics Management	-	6	4
	Core XVII/(DSC)	PCOM408	Goods and Service Tax (GST)	-	5	5
	Core XVIII/(DSC)	PCOM409	Advanced Cost & Management Accounting	PCOM406	6	5
	Core XIX/(DSC)	PCOR408	Accounting Package in GST	-	2	1
	Core XX/(DSC)	PCOM411	Human Resource Development	--	6	4
	Project	PCOP401	Project	-	4	6
	Library				1	
	TOTAL					30
GRAND TOTAL					120	90/92

PG COURSES OFFERED TO OTHER DEPARTMENTS

Semester	Category	Course Code	Department	Course Title	Contact / Week	Credit	
						Min	Max
III	Core XII/(DSC)	PCOM307/ PCAM311	MCA	Computerized Accounting – Theory	2	2	2
		PCOR308/ PCOR312		Computerized Accounting – Practical		3	2

NON- MAJOR ELECTIVE

Semester	Category	Course Code	Course Title	Contact/ Week	Credit	
					Min	Max
II	NME– I/SEC	PCOE202	Export and Import Procedures	5	4	4
		PCOE203	Accounting Package	5	4	4

BUSINESS ENVIRONMENT & POLICIES
PCOM102

Semester : I
Category : Core I/(DSC)
Class & Major: I M.Com.

Credit : 4
Hours/ Week : 6
Total Hours : 78

Objectives:

To Enable the Students

- Understand Various Factors Influencing Business Environment.
- Realize the Importance of Micro and Macro Environment of Business
- Assess the Implications of Industrial, Technological, Political and Legal Factors on the Conduct of Business.

Learning Outcomes:

On Completion of this Course, the Students will be able to:

- Understand The Impact of Business Environment and Policy On Indian Business.
- Analyse the Role of Socio- Cultural and Global Factors on the Development of Economy and Business.
- Apply the Trade Policy and Foreign Investment Policy on Different Sectors.

UNIT I INTRODUCTION

17 Hour

Business Environment –Social, Political, Economic, Cultural, Technological, Economic and Environment –Scanning – Techniques of Environmental Forecasting –SWOT – Internal Environment – Their Impact On Policy Formulation.

UNIT II GLOBAL BUSINESS TREND

15 Hour

Economic Reforms In India -Liberalization, Privatization: Globalization –Competitive Strength of Indian Industry -Impact of Liberalization Policy on Different Sectors - Foreign Investments Policy in India

UNIT III MULTINATIONAL COMPANIES

17 Hour

Multinational – Their Participation in India their Strategies, Competitive Strengths Policies and Performance.

UNIT IV BUSINESS POLICY

15Hour

Business Policy and Corporate Strategy – Policies Strategies and Tactics, Policies and Procedures – Corporate Strategy –Alternatives – Strategy Choice, Implementations.

UNIT V BUSINESS ETHICS

14Hour

Business Ethics and Social Responsibility –Relationship Between Business and Society- Corporate Power Social Responsibility – Ethical Issues and Values In Business –Corporate Social Policies – Issues and Challenges - Ecological and Environmental Issues.

Text Book

- Aswathappa. K (2020) *Essentials of Business Management*. Himalaya Publishing House. Mumbai.
- Michael. V. P. (2019) *Business Policy and Environment*. S. Chand & Company Ltd. New Delhi.

Reference Books

- John R. Boatright. (2020) *Ethics and The Conduct of Business*. Pearson Education Private Ltd. Mumbai.
- Raj Agarwal, (2020) *Business Environment*, Excel Books. New Delhi.

FINANCIAL POLICIES AND DECISION MAKING

PCOM104

Semester	: I	Credit	: 4
Category	: Core II/(DSC)	Hrs/ Week	: 6
Class & Major	: I M. Com.	Total hours	: 78

Objectives:

To enable the Students

- Know The Financial Functions In Business Organization
- Familiarize The Recent Global Trends In Finance
- Manage Working Capital.

Learning Outcomes:

On Completion of this Course, the Students will be able to:

- Take Financial Decision Using Capital Budgeting Techniques
- Compute The Cost of Equity and Debt Capital

UNIT I INTRODUCTION OF FINANCIAL MANAGEMENT 15 Hour

Basis of Financial Management – Finance Function – Meaning and Significance – Goals of Financial Management – Factors Affecting Financial Decision – Time Value of Money – Risk, Return & Trade off.

UNIT II COST OF CAPITAL & CAPITAL STRUCTURE 15 Hour

Cost of Capital & Capital Structure – Meaning & Significance – Computation of Individual Sources of Funds and Weighted Average Cost of Capital

UNIT II CAPITAL BUDGETING AND DECISION MAKING 15 Hour

Concept of Capital Budgeting – Capital Expenditure – Factors Affecting Capital Investment Decision- Capital Budgeting Appraisal Methods Viz, Net Present Value Method- Internal Rate of Return Method - Profitability Index Method – Pay Back Method .

UNIT IV WORKING CAPITAL MANAGEMENT 17 Hour

Working Capital Management – Factors Affecting Working Capital – Financing of Working Capital – Estimation of Working Capital - Receivable Management – Inventory Management – Cash Management

UNIT V DIVIDEND POLICY

16 Hour

Dividend Policy – Factors Affecting Dividend Policy – Dividend Payout Methods – Dividend Theory – Walter and MM Theory

Text Books

- Pandey I.M (2020) *Financial Management*. Vikas Publications. New Delhi.
- Prasanna Chandra.(2020) *Financial Management*. Tata McGraw Hill Publications. New Delhi.

Reference Books

- Khan M. Y and Jain M.K. (2019)*Financial Management*. Kalyani Publications. Chennai.
- Ravikishore M.(2020) *Financial Management*. Taxman Publisher. New Delhi.
- Rochard A. Prady and Stewart C. Mrges. (2020)*Principles of Corporate Finance*. Tata McGraw Hill Publications. New Delhi.

STRATEGIC MANAGEMENT

PCOM105

Semester : I

Category : Core III/(DSC)

Class & Major: I M.Com.

Credit : 4

Hours : 6

Total hours : 78

Objectives:

To Enable the Students

- Understand The Analysis, Formulation, Implementation and Evaluation of Management Strategies
- Formulate Strategies For International Business

Learning Outcomes:

On Completion of this Course, the Students will be able to

- Understand The Basic Concepts and Principles of Strategic Management Analyse The Internal and External Environment of Business
- Develop and Prepare Organizational Strategies that will be Effective for the Current Business Environment
- Devise Strategic Approaches to Managing a Business Successfully in a Global Context

UNIT I INTRODUCTION TO STRATEGIC MANAGEMENT

15 Hour

Strategic Management – Definition – Scope – Benefits – Risks – Approaches – Models – Strategic Change – Strategic Leadership and Decision Making.

UNIT II SWOT ANALYSIS

17 Hour

Situation Analysis – SWOT Analysis - Environmental Scanning and Industry Analysis – Forecasting – Internal Scanning - Mission – Objectives – Stakeholder Theory – Cyert and March's Behavioural Theory – Objectives of Non-Profit Organizations – Social Responsibility and Business Ethics.

UNIT III STRATEGY FOUNDATION**15 Hour**

Strategy Formulation – Business Strategy – Corporate Strategy – Diversion Strategy – Portfolio Analysis – BCG Growth /Share Matrix – Strategic Choice – Development of Policies – Strategic Alliances.

UNIT IV STRATEGIC MANAGEMENT**15 Hour**

Strategy Implementation – Organization For Action – Staffing – Leading – MBO –Total Quality Management – Functional Strategies – Growth Strategies – Diversification, Acquisition and Joint Venture – Recovery – Recession and Divestment Strategies – Management Buyout.

UNIT V STRATEGIC CONTROL AND EVALUATION**16 Hour**

Strategic Control and Evaluation – Establishing Strategic Control – Premise Control – Implementation Control – Strategic Surveillance – Special Alert Control – Evaluation Techniques – Managing Change – Strategic Issues In Managing Technology and Innovation – Strategic Effectiveness.

Text Books

- John L.Thompson (2020) *Strategic Management – Awareness and Change*. Chapman Hall Publications. Chennai.
- David Hunger J and Thomas L. (2019) *Strategic Management*. Addison Wesley Longman Publications. Chennai.

Reference Books

- Gregory G.Dess and Alex Miller. (2018) *Strategic Management*. Tata McGraw Hill Publications, New Delhi.
- Charles. W.L. and John Gareth.(2019) *Strategic Management – An Integrated Approach*. Cengage India.

CORPORATE GOVERNANCE & BUSINESS ETHICS

PCOM107

Semester	: I	Credit	: 4
Category	: Core IV/(DSC)	Total Hrs	: 6
Class & Major	: I M.Com.	Total hours	: 78

Objectives:

To Enable the Students

- Understand the Concept of Corporate Governance and Its Principles
- Appraise the Duties and Powers of Board of Directors
- Standardize Business Ethics in Various Areas of Corporate Sectors

Learning Outcomes:

On Completion of this Course, the Students will be able to

- Critically Evaluate The Theory of Corporate Governance and Apply this Theory in Analyzing Corporate Structures, Board Composition and how Boards of Directors Conduct their Affairs.
- Critically Evaluate the Range of Ethical Issues that Arise in Management and Business Organizations.

UNIT I INTRODUCTION TO CORPORATE GOVERNANCE 15 Hour

Corporate Governance – Definition – Principles of Corporate Governance – Reasons Necessitated Corporate Governance.

UNIT II CORPORATE ADMINISTRATION 17 Hour

Corporate Administration – Corporate Board Structure – Board of Directors – Size of The Board – Composition of Board – Board Management – Advantages of Corporate Governance – Corporate Governance Failures- Suggestions – Emerging Trends In Corporate Governance.

UNIT III BOARD OF DIRECTORS DUTIES AND POWERS 16 Hour

Board of Directors – Kinds of Directors - External, Internal and Independent Directors – Appointment Duties and Powers.

UNIT IV SHAREHOLDERS DEMOCRACY 15 Hour

Shareholders Democracy – Rights of Shareholders – Individual Rights – Group Rights.

UNIT V BUSINESS ETHICS 15 Hour

Nature, Scope and Purpose of Ethics, Relevance of Values, Importance of Ethics and Moral Standards, Ethics and Moral Decision Making, Cases of Companies Violating Ethics

Text Books

- Balachandran V and Chandrasekaran V. (2020) *Corporate Governance Ethics and Social Responsibility*. Prentice Hall of India, New Delhi.
- Kapoor N.D. (2020) *Elements of Company Law*. Sultan Chand & Sons. New Delhi.

Reference Books

- Srinivasan. (2019) *Company Law & Secretarial Practice*. Margham Publishers. Chennai.
- Rao A.B. (2020) *Business Ethics and Professional Values*. Excel Books. Chennai.

COMPUTERIZED ACCOUNTING - THEORY
PCOM108

Semester : I
Category : Core V/(DSC)
Class & Major : I M.Com

Credit : 2
Hours /Week : 2
Total Hours : 26

Objectives:

To Enable the Students

- Understand the Accounting Concepts and Conventions
- Familiarize in Inventory Report, Cost Report & Tax Filling Procedure.

Learning Outcomes:

On Completion of this Course, the Students will be able to

- Create Company, Groups, Ledger and Vouchers in Accounting Software.
- Prepare Financial Statements and Final Accounts in Tally.
- Prepare Inventory Report, Cost Report, Pay Roll and Tax Reports in Tally.

UNIT I INTRODUCTION TO COMPUTERIZED ACCOUNTING 4 Hour

Types of Accounts –Golden Rules of Accounting–Accounting Concepts and Conventions– Double Entry System of Book Keeping– Mode of Accounting– Financial Statements– Transactions–Recording of Transactions – Basic Concepts of Computerized Accounting– Features of Tally

UNIT II VOUCHER CREATION 5 Hour

Creation of Company– Alteration– Deletion– Creation of Groups– Alteration– Deletion– Creation of Ledger – Creation of Vouchers in Tally– Preparation of Final Accounts with Adjustment

UNIT III INVENTORY REPORT 6 Hour

Stock Groups– Stock Categories– Purchase Order Summary– Altering a Purchase Order– Deleting a Purchase Order– Sales Order Summary– Altering a Sales Order– Deleting Entries in Sales Order– Invoice Entry– Invoice Configuration

UNIT IV COST REPORT 5 Hour

Bill of Materials – Introduction – Creation of Manufacturing Journal – Top Portion of Manufacturing Journal – Lower Portion of Manufacturing Journals – Cost Centers and Cost Categories– Multiple Currencies

UNIT V TAX REPORTS 6 Hour

Tax Deduction at Source in Tally and Payroll Report – Bank Reconciliation – Interest Calculations– Budgetary Control **Proportion: Problem: 80%, Theory: 20%**

Text Books

- Nadhani A.K. and Nadhani K.K. (2020) *Implementing Tally*. BPB Publications. New Delhi.
- Palanivel S. (2020) *Tally Accounting Software*. Margham Publications. Chennai.

Reference Books

- Vishnu Priya Singh. (2019) *Quick Learn Tally*. Computech Publication Pvt. New Delhi.
- SrinivasaValaban. (2020) *Computer Applications in Business*. Sultan Chand & Sons.

COMPUTERIZED ACCOUNTING – PRACTICAL

PCOR109

Semester	: I	Credit	: 2
Category	: Core Practical VI/(DSC)	Hours/Week	: 3
Class & Major	: I M.Com.	Total hours	: 39

Objectives:

To Enable the Students

- Understand the use and Application of Computers in Accounting.
- Prepare Financial Statements and Reports using Accounting Software.

Learning Outcomes:

On Completion of this Course, the Students will be able to

- Create Company, Groups, Ledger and Vouchers in Accounting Software.
- Prepare Financial Statements and Final Accounts in Tally.
- Prepare Inventory Report, Cost Report, Pay Roll and Tax Reports in Tally.

Exercises

1. Creation of Company , Groups and Ledger
2. Creation of Vouchers and Journals
3. Preparation of Final Accounts with Adjustment
4. Entering Data In Stock Groups and Category
5. Creating A Purchase Order and Sales Order
6. Preparation of Invoice Entry and Invoice Configuration
7. Creation of Bill-Wise Details
8. Creation of Cost Centers and Cost Categories
9. Using Multiple Currencies
10. Preparation of Bank Reconciliation Statement
11. Calculation of Interest
12. Preparation of Budget and Control System
13. Payroll Report

Evaluation Pattern

Internal Assessment	
Component	Maximum Marks
CIA I	10
CIA II	10
Daily Practical Assessment(DPA)	30
Viva Voce	10
Total	60
External Assessment	
Component	Maximum Marks
Record	20
Viva Voce	10
Result	10
Total	40

GLOBAL MARKETING
PCOM202

Semester : II
Category : Core VII/(DSC)
Class & Major : I M.Com.

Credit : 4
Hours/ Week : 6
Total Hours : 78

Objectives:

To Enable the Students

- Gain Awareness on International Marketing and Domestic Marketing.
- Gain Knowledge on International Marketing Strategies and Operations.
- Enhance Knowledge with Regard to International Trade Promotion.

Learning Outcomes:

On Completion of this Course, the Students will be able to

- Understand Major Issues Related to International Marketing
- Analyze Trends in Global Markets and in Modern Marketing Practice
- Assess an Organization's Ability to Enter and Compete in International Markets.

UNIT I INTRODUCTION TO INTERNATIONAL MARKETING 15 Hour

Introduction to International Marketing: Basic Concepts – Analyzing International Marketing Environment – International Market Segmentation

UNIT II INTERNATIONAL PRODUCT AND PRICING 15Hour

International Product and Pricing Decision: International Product Planning, Branding, Packing and Other Decisions, International Pricing.

UNIT III PRODUCT DISTRIBUTION AND PROMOTION 16Hour

International Distribution and Promotion: International Distribution – Marketing Communication – Advertising – Personal Selling, Publicity and Sales Promotion.

UNIT IV MANAGING INTERNATIONAL MARKETING OPERATIONS 15Hour

Managing International Marketing Operations: International Marketing Planning, Organizing and Control – Emerging Trends and Issues In International Marketing.

UNIT V INTERNATIONAL ECONOMIC INSTITUTIONS 17 Hour

International Infrastructure for Trade Promotion: GATT/ WTO – Export Promotion Councils –Service Institutions – IITF- NCIF –ECGC – EXIM Bank.

Text Books

- Cherian, and Jacob. (2018) *Export Marketing*. Himalayan Publishing House. Chennai.
- Warnen, J. Keegan. (2019) *Global Marketing*. Prentice Hall of India, New Delhi.

Reference Books

- Varshney, R.L. and Bhattacharya, B. (2018)*International Marketing Management*. Sultan Chand & Sons. New Delhi.
- Hollensen, Svend. (2017) *Global Marketing: A decision-oriented approach*. Prentice Hall. Harlow. England.
- Bradley Fran, J. (2018) *International Marketing Strategy*. Prentice Hall. Pearson Education: Harlow. England.

ADVANCED ACCOUNTING
PCOM208

Semester : II
Category : Core IX/(DSC)
Class & Major : I M.Com

Credit : 4
Hours/ Week : 6
Total Hours : 78

Objectives:

To Enable the Students

- Gain Knowledge on Accounting Standards
- Gain Knowledge in Corporate Accounting.
- Prepare Merger and Acquisition Accounts.

Learning Outcomes:

On Completion of this Course, the Students will be able to

- Prepare Final Accounts of Banking and Insurance Companies.
- Prepare Final Accounts of Electricity Companies.
- Prepare Inflation Accounts.

UNIT I INTRODUCTION

12 Hour

Accounting Standards: Introduction to Accounting Standards – Auditors Duties in Relation to Accounting Standards – Accounting Standards Issued by the Accounting Standard Board of ICAI-IFRS.

UNIT II PREPARATION OF FINANCIAL STATEMENT

16 Hour

Preparation of Financial Statements of Limited Companies: Treatment of Adjustments, P&L Appropriation Account, Amendments in the Company's Bill – Holding and Subsidiary Companies – Consolidation of Financial Statements.

UNIT III MERGER AND ACQUISITION

20 Hour

Accounting Aspects of Merger and Acquisition: Meaning and Nature of Amalgamation, Methods of Accounting for Amalgamation (by Merger and Purchase Method) Absorption- External Reconstruction, Calculation of Purchase Consideration Under Different Methods – Realization of Various Assets and Liabilities.

UNIT IV BANKING COMPANY ACCOUNTS & GENERAL INSURANCE ACCOUNTS

16 Hour

Banking Company Accounts –Legal Provisions – Capital Adequacy Norms – Rebate on Bills Discounted – Asset Classification and Provisioning – Preparation of Final Accounts of General Insurance Company with Relevant Schedule.

UNIT V ELECTRICITY COMPANY ACCOUNTS AND INFLATION ACCOUNT

14 Hour

Accounts of Electricity Companies: Preparation of Final Accounts using Statutory Forms prescribed by Electricity Rules 1956 – Replacement of an Asset-Inflation Accounting – Need – Objectives – Adjustments for General Price Changes – Current Purchasing Power Accounting (CPP) – CPP method of Preparing Financial Statement.

Text Books

- Gupta R.L. (2020) *Advanced Accounting*. Volume II. Sultan Chand Publication. New Delhi.
- Reddy T.S. and MurthyA. (2020) *Advanced Accounting*. Volume II. Margham Publication. Chennai.

Reference Books

- Jain and Narang. (2020) *Financial Accounting*. Kalyani Publishers. Chennai.
- Shukla and Grewal. (2020) *Advanced Accounting*. S.Chand Publications. New Delhi.

E-Resources

- https://www.icai.org/post.html?post_id=16950
- <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-5-April-2021.pdf>

DERIVATIVES AND RISK MANAGEMENT PCOM210

Semester : II

Category : Core X/(DSC)

Class : I M.Com.

Credit : 4

Hours/Week : 6

Total hours : 78

Objectives:

To Enable the Students

- Understand the Functions and Developments of Derivatives Market.
- Demonstrate an Understanding of Pricing Forwards, Futures and Options Contracts

Learning Outcomes:

On Completion of this Course, the Students will be able to

- Analyse Price Diverse Derivative Products to Generate an Optimal Risk Management Strategy.
- Demonstrate Critical Thinking, Analytical and Problem Solving Skills in the Context of Derivatives Pricing and Hedging Practice.
- Explain the Binomial Model and Its Extension in Continuous Time to the Black & Scholes Model.

UNIT I DERIVATIVES

16 Hour

Definition – Products – Participants and Functions – Types of Derivatives – Development of Exchange Traded Derivatives – Global Derivatives Markets – Exchange Trade Versus OTC Derivatives – Derivatives Market in India.

UNIT II OPTIONS

16 Hour

Development of Options Markets – Call Options – Put Options – Organized Options Trading – Listing Requirements – Contract Size – Exercise Prices – Expiration Dates – Position & Exercise Limits – Exchange on Which Options Trade – Option Traders.

UNIT III FORWARD CONTRACTS**16 Hour**

Futures Contracts – Structure of Forward and Future Markets – Development of Futures Market – Organized Futures Trading – Futures Exchanges – Futures Traders.

UNIT IV PRINCIPLES OF OPTION PRICING**15 Hour**

Put Call Parity Relationship – Option Pricing Models – The Black & Scholes Model – The Binomial Model – Principles of Forward and Future Pricing – The Cost of Carry Model.

UNIT V MANAGING MARKET RISK**15 Hour**

Concept of Risk – Type of Risk – Systematic Risk – Unsystematic Risk – Risk Management Process – Risk Identification – Risk Evaluation – Risk Mitigation – Risk Handling.

Text Books

- Robert and W.Kolb, (2020). *Understanding Futures Markets*, Prentice Hall of India. New Delhi.
- Franklin and R.Edwards, (2019). *Futures and Options*. Tata Mc Graw Hill. New Delhi.
- Balla, V.K. (2020). *Financial Derivatives and Risk Management*. S.Chand. New Delhi.
- Patwari, D.C. (2020). *Options and Futures in an Indian Perspective*. Jaico Publishers. New Delhi.

Reference Books

- Chance, D.M. (2020). *Introduction to Derivatives and Risk Management*. Thomson Learning, UK.
- John C. Hull. (2021). *Options, Futures and Other Derivatives*. Prentice Hall India, UK.

EXPORT AND IMPORT PROCEDURES**PCOE202****Semester : II****Credit : 4****Category : Non-Major Elective - II/SEC****Hours/Week : 5****Class & Major : I PG****Total Hours : 65****Objectives:****To Enable the Students**

- Gain Knowledge on Procedures of Export and Import Transactions
- Understand the Features of Export Incentive Schemes.
- Understand the Payment Methods, Risks and Various Financing Strategies

Learning Outcomes:**On Completion of this Course, the Students will be able to**

- Undertake Export and Import Business
- Apply the Documentation Formalities in to Export and Import Transactions.

UNIT I INTRODUCTION**10 Hour**

Foreign Trade - Meaning – Importance – Domestic Trade versus Foreign Trade. Free Trade – Barriers to trade.

UNIT II DOCUMENTATION**14 Hour**

Documentation Frame Work – Processing of an Export Order – Export Financing Methods and Methods of Payment in International Trade – Custom Clearance Regulation – Pre and Post Shipment Export Credits.

UNIT III EXPORT AND IMPORT PROCEDURE**15 Hour**

Procedure For Procurement Through Imports – Import Financing - Custom Clearance.

UNIT IV RISKS**13 Hour**

Credit And Exchange Risk – Marine Insurance – Importance - Insurance Covers of Export Credit Guarantee Corporation.

UNIT V EXPORT INCENTIVE**13 Hour**

Export Incentive – Duty Drawback Scheme – Duty Exemption Scheme – Tax Incentives.

Text Books

- Varshney and Bhattacharya. (2020) *International Marketing Management*. S.Chand & Sons. New Delhi.
- Cherian, and Jacob. (2018) *Export Marketing*. Himalayan Publishing House. Chennai.
- Warnen, J. Keegan. (2019) *Global Marketing*. Prentice Hall of India.

Reference Books

- Varshney, R.L. and Bhattacharya, B.(2018) *International Marketing Management*. Sultan Chand & Sons. New Delhi.
- Hollensen, Svend. (2017) *Global Marketing: A decision-oriented approach*. Prentice Hall. Harlow. England.
- Bradley Fran, J. (2018) *International Marketing Strategy*. Prentice Hall. Pearson Education: Harlow. England.

ACCOUNTING PACKAGE
PCOE203

Semester	: II	Credit	: 4
Category	: Non-Major Elective - II/SEC	Hours/Week	: 5
Class & Major	: I PG	Total Hours	: 65

Objectives:

To Enable the Students

- Understand the use and Application of Computers in Accounting.
- Prepare Financial Statements and Reports Using Accounting Software.

Learning Outcomes:

On Completion Of This Course, The Students Will Be Able To

- Create Company, Groups, Ledger and Vouchers in Accounting Software.
- Prepare Financial Statements and Final Accounts in Tally.
- Prepare Inventory Vouchers and Stock Groups in Tally.

UNIT I INTRODUCTION

10 Hour

Introduction to Accounting - Meaning – Scope – Functions – Double Entry System of Book Keeping – Meaning – Advantages - Concepts and Conventions.

UNIT II JOURNAL, LEDGER AND TRAIL BALANCE

14 Hour

Concepts of Journal & Subsidiary Books – Meaning of Journal - Format of Journal – Cash Book – Subsidiary Books – Posting to Ledger – Meaning – Trial Balance – Objectives – Preparation of Trial Balance (Simple Problems Only).

UNIT-III FINAL ACCOUNTS

15 Hour

Preparation of Final Accounts – Simple Adjustment Entries (Simple Problems Only) - Introduction To Tally – Advantages of Computerised Accounting – Features of Tally – Creation of Company – Altering and Deleting Company.

UNIT IV ACCOUNTING VOUCHERS

13 Hour

System Defined Groups – Primary and Sub Groups – Creation of Ledgers – Altering and Deleting Ledgers – Types of Accounting Vouchers – Displaying Trial Balance, P&L Account and Balance Sheet.

UNIT V INVENTORY MANAGEMENT

13 Hour

Inventory Management – Creation of Stock Groups — Stock Categories – Units of Measure – Godowns – Stock Items – Methods of Valuing Stock- Inventory Vouchers – Displaying Stock Summary

Text Books

- Gupta R.L. (2020) *Advanced Accountancy*. Volume I. Sultan Chand & Sons. New Delhi.
- Palanivel. S. (2020) *Tally*. Margham Publications, Second edition, Chennai.

Reference Books

- Reddy T.S. and Murthy.A (2020) *Financial Accounting*. Margham Publication. Chennai.
- Jain & Narang. (2020) *Financial Accounting*. Kalyani Publishers. Chennai.
- *Tally Self Learning Guide & Work Book*. Volume I. (2020) Tally Solutions Pvt. Ltd. Mumbai.
- Rita Bhargava. (2020) *A Short Course on Tally*. Cyber Tech Publications. New Delhi.

III & IV EVALUATION COMPONENTS OF CIA

Semester	Category	Course Code	Course Title	Component III	Component IV
I	Core I/(DSC)	PCOM102	Business Environment and Policy	Seminar	Poster Presentation
	Core II/(DSC)	PCOM104	Financial Policies and Decision Making	Problem Solving	Seminar
	Core III/(DSC)	PCOM105	Strategic Management	Corporate Success Story	SWOT Analysis
	Core IV/(DSC)	PCOM107	Corporate Governance & Business Ethics	Seminar	Drafting Business Proposal
	Core V/(DSC)	PCOM108	Computerized Accounting	Assignment	Problem solving
	Core VI/(DSC)	PCOR109	Computerized Accounting - Practical	Assignment	Problem solving
II	Core VII/(DSC)	PCOM202	Global Marketing	Album Making	Seminar
	Core IX/(DSC)	PCOM208	Advanced Accounting	Assignment	Problem Solving
	Core X/(DSC)	PCOM210	Derivatives and Risk Management	Assignment	Seminar

PG NON MAJOR ELECTIVE

Semester	Category	Course Code	Course Title	Component III	Component IV
II	Non Major Elective II/SEC	PCOE202	Export & Import Procedure	Case Study	Album making
		PCOE203	Accounting Package	Seminar	Problem Solving