



**MOTHER TERESA WOMEN'S
UNIVERSITY KODAIKANAL - 624101**



DEPARTMENT OF COMMERCE

B.Com.

**Curriculum Framework, Syllabus, and
Regulations**

**(Based on TANSICHE Syllabus under Choice Based
Credit System -CBCS)**



(For the candidates to be admitted from the Academic Year 2023-24)

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Mother Teresa Women’s University, Kodaikanal
Department of Commerce
Choice Based Credit System (CBCS)
(2023-2024 onwards)
Bachelor of Commerce

1. About the Programme

The Revised syllabus for B.Com. Programme is recommended from the academic year 2023– 2024 onwards. Regulations scheme of examinations and syllabus for B.Com. is based on UGC/TANSICHE guidelines under Choice Based Credit System (CBCS).The Bachelor’s Degree in B.Com. is awarded to the student on the basis of demonstrated achievement of outcomes (expressed in terms of knowledge, understanding, skills, attitudes, and values) and academic criteria expected of graduates at the end of the Programme. Therefore, the learning outcomes of this particular Programme are aimed at facilitating the students to acquire these attributes, keeping in view of the changes in the current socio-economic environment. The Learning Outcomes-based Curriculum Framework (LOCF) of B.Com. has been designed keeping in view of the graduate attributes, qualification descriptors, Programme Learning Outcomes, and Course Learning Outcomes.

2. Program Educational Objectives (PEOs)

On completion of B.Com. Degree Programme, the students will be able to

PEO1- Students will able to understand the concepts of Commerce.

PEO2- Students will develop comprehensive professional skills in the field of Commerce.

PEO3- Students will develop an understanding of various commerce functions such as finance, accounting, financial analysis, project evaluation, and cost accounting.

PEO4- Students will be able to prove their proficiency with the ability to complete exams like C.A, C.S, and CMA.

PEO5- Students can pursue commerce-oriented research and careers as teaching professionals in Colleges and Universities.

3. Program Outcomes (POs)

On successful completion of the B.COM Program, students will be able to	
PO 1	Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study
PO 2	Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one’s views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.
PO 3	Critical thinking: Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence;

	identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.
PO 4	Problem solving: Capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations
PO 5	Analytical reasoning: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.
PO 6	Research-related skills: A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation
PO 7	Cooperation/Team work: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team
PO 8	Scientific reasoning: Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective
PO 9	Reflective thinking: Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.
PO 10	Information/digital literacy: Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.
PO 11	Self-directed learning: Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.
PO 12	Multicultural competence: Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.
PO 13	Moral and ethical awareness/reasoning: Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.
PO 14	Leadership readiness/qualities: Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.

PO 15	Lifelong learning: Ability to acquire knowledge and skills, including „learning how to learn“, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/re-skilling.
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4. Program Specific Outcomes (PSOs)

After the successful completion of the B.COM. Program, the students are expected to	
PSO 1	Placement: To prepare the students who will demonstrate respectful engagement with others’ ideas, behaviours, beliefs and apply diverse frames of reference to decisions and actions.
PSO 2	Entrepreneur: To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations.
PSO 3	Research and Development: Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.
PSO 4	Contribution to Business World: To produce employable, ethical, and innovative professionals to sustain in the dynamic business world.
PSO 5	Contribution to the Society: To contribute to the development of the society by collaborating with stakeholders for mutual benefit

5. Eligibility

Candidate should have passed the Higher Secondary Examination or CBSE Examination from the school.

6. General Guidelines for UG Programme

i. Duration: The programme shall extend through a period of 6 consecutive semesters and the duration of a semester shall normally be 90 days or 450 hours. Examinations shall be conducted at the end of each semester for the respective subjects.

ii. Medium of Instruction: English

7. Evaluation: Evaluation of the candidates shall be through Internal Assessment and External Examination for both Theory and Practical.

7.1. Evaluation Pattern

Components for Evaluation		Maximum Marks (both Theory and Practical)	Minimum Marks (both Theory and Practical)
Internal Evaluation	Continuous Internal Assessment Test	25 Marks	10 Marks
	Assignments / Snap Test / Quiz		
	Seminars		
	Attendance and Class Participation		
External Evaluation	End Semester Examination-Theory and Practical	75 Marks	30 marks
Total		100 Marks	40 Marks

***Minimum credits required to pass: 140**

7.2. Internal Assessment

There shall be three tests conducted by the faculty concerned and the average of the best two can be taken as the Continuous Internal Assessment (CIA) for a maximum of 25 marks. The duration of each test shall be one / one and a half hour.

7.3. Question Paper Pattern for External Examination for all Course Papers.

Max. Marks: 75

Time: 3 Hrs.

S.No.	Part	Type	Marks
1	A	10*1 Marks=10 Multiple Choice Questions(MCQs): 2 questions from each Unit	10
2	B	5*4=20 Two questions from each Unit with Internal Choice (either / or)	20
3	C	3*15=45 Open Choice: Any three questions out of 5 : one question from each unit	45
Total Marks			75

7.4.Methods of Assessment

METHODS OF ASSESSMENT	
Remembering (K1)	<ul style="list-style-type: none"> • The lowest level of questions require students to recall information from the course content • Knowledge questions usually require students to identify information in the textbook.
Understanding (K2)	<ul style="list-style-type: none"> • Understanding off acts and ideas by comprehending organizing, comparing, translating, interpolating and interpreting in their own words. • The questions go beyond simple recall and require students to combine data together
Application (K3)	<ul style="list-style-type: none"> • Students have to solve problems by using/applying a concept learned in the classroom. • Students must use their knowledge to determine a exact response.
Analyze (K4)	<ul style="list-style-type: none"> • Analyzing the question is one that asks the students to break down something in to its component parts. • Analyzing requires students to identify reasons causes or motives and reach conclusions or generalizations.
Evaluate (K5)	<ul style="list-style-type: none"> • Evaluation requires an individual to make judgment on something. • Questions to be asked to judge the value of an idea, a character ,a work of art, or a solution to a problem. • Students are engaged in decision-making and problem– solving. • Evaluation questions do not have single right answers.
Create (K6)	<ul style="list-style-type: none"> • The questions of this category challenge students to get engaged in creative and original thinking. • Developing original ideas and problem solving skills

8. Project

8.1. Project Report

A student should select a topic for the Project Work at the end of the fifth semester itself and submit the Project Report at the end of the sixth semester. The Project Report shall not exceed 30 typed pages in Times New Roman font with 1.5 line space.

8.2.Project Evaluation

There is a Viva Voce Examination for Project Work. The Guide and an External Examiner shall evaluate and conduct the Viva Voce Examination. The Project Work carries 100 marks (Internal: 25 Marks; External (Viva): 75 Marks).

**9. Conversion of Marks to Grade Points and Letter Grade
(Performance in a Course/Paper)**

Range of Marks	Grade Points	Letter Grade	Description
90 – 100	9.0 – 10.0	O	Outstanding
80-89	8.0 – 8.9	D+	Excellent
75-79	7.5 – 7.9	D	Distinction
70-74	7.0 – 7.4	A+	Very Good
60-69	6.0 – 6.9	A	Good
50-59	5.0 – 5.9	B	Average
00-49	0.0	U	Re-appear
ABSENT	0.0	AAA	ABSENT

10. Attendance

Students must have earned 75% of attendance in each course for appearing for the examination. Students with 71% to 74% of attendance must apply for condonation in the Prescribed Form with prescribed fee. Students with 65% to 70% of attendance must apply for condonation in the Prescribed Form with the prescribed fee along with the Medical Certificate. Students with attendance lesser than 65% are not eligible to appear for the examination and they shall re-do the course with the prior permission of the Head of the Department, Principal and the Registrar of the University.

11. Maternity Leave

The student who avails maternity leave may be considered to appear for the examination with the approval of Staff i/c, Head of the Department, Controller of Examination and the Registrar.

12. Any Other Information

In addition to the above mentioned regulations, any other common regulations pertaining to the UG Programmes are also applicable for this Programme.

13. Faculty Course File Structure

a.	Academic Schedule	q.	Laboratory Experiments related to the Courses
b.	Students Name List	r.	Internal Question Paper
c.	Time Table	s.	External Question Paper
d.	Syllabus	t.	Sample Home Assignment Answer Sheets
e.	Lesson Plan	u.	Three best, three middle level and three average Answer sheets
f.	Staff Workload	v.	Result Analysis (CO wise and whole class)
g.	Course Design(content, Course Outcomes(COs), Delivery method, mapping of COs with Programme Outcomes(POs), Assessment Pattern in terms of Revised Bloom's Taxonomy).	w.	Question Bank for Higher studies Preparation(GATE /Placement)
h.	Sample CO Assessment Tools	x.	List of mentees and their academic achievements
i.	Faculty Course Assessment Report(FCAR)		
j.	Course Evaluation Sheet		
k.	Teaching Materials(PPT,OHPetc)		
l.	Lecture Notes		
m.	Home Assignment Questions		
n.	Tutorial Sheets		
o.	Remedial Class Record, if any		
p.	Projects related to the Course		

14. Template for UG Programmes as per TANSCH (Credit Distribution)

Sem I	Cr edi t	H	Sem II	C re di t	H	Sem III	Cre dit	H	Sem IV	C re di t	H	Sem V	Cre dit	H	Sem VI	C re di t	H
Part 1. Language – Tamil	3	6	Part..1. Language – Tamil	3	6	Part..1. Language – Tamil	3	6	Part..1. Language – Tamil	3	6	5.1 Core Course –\CC IX	4	5	6.1 Core Course – CC XIII	4	6
Part.2 English	3	6	Part..2 English	3	6	Part..2 English	3	6	Part..2 English	3	6	5.2 Core Course – CC X	4	5	6.2 Core Course – CC XIV	4	6
1.3 Core Course – CC I	5	5	2..3 Core Course – CC III	5	5	3.3 Core Course – CC V	5	5	4.3 Core Course – CC VII Core Industry Module	5	5	5.3.Core Course CC –XI	4	5	6.3 Core Course – CC XV	4	6
1.4 Core Course – CC II	5	5	2.4 Core Course – CC IV	5	5	3.4 Core Course – CC VI	5	5	4.4 Core Course – CC VIII	5	5	5.4.Core Course –/ Project with viva-voce CC –XII	4	5	6.4 Elective - VII Generic/ Discipline Specific	3	5
1.5 Elective I Generic/ Discipline Specific	3	4	2.5 Elective II Generic/ Discipline Specific	3	4	3.5 Elective III Generic/ Discipline Specific	3	4	4.5 Elective IV Generic/ Discipline Specific	3	3	5.5 Elective V Generic/ Discipline Specific	3	4	6.5 Elective VIII Generic/ Discipline Specific	3	5
1.6 Skill Enhancement Course SEC-1	2	2	2.6 Skill Enhancement Course SEC-2	2	2	3.6 Skill Enhancement Course SEC-4, (Entrepreneurial Skill)	1	1	4.6 Skill Enhancement Course SEC-6	2	2	5.6 Elective VI Generic/ Discipline Specific	3	4	6.6 Extension Activity	1	-
1.7 Skill Enhancement -(Foundation Course)	2	2	2.7 Skill Enhancement Course –SEC-3	2	2	3.7 Skill Enhancement Course SEC-5	2	2	4.7 Skill Enhancement Course SEC-7	2	2	5.7 Value Education	2	2	6.7 Professional Competency Skill	2	2
						3.8 E.V.S.	-	1	4.8 E.V.S	2	1	5.8 Summer Internship /Industrial Training	2				
	23	30		23	30		22	30		25	30		26	30		21	30

Total – 140 Credits

15. Semester-wise Structures

B.Com. Programme Structure from the Academic Year 2023-2024 onwards

Sl.No	Course Code	Course Title	Credits	Hours		Continuous Internal Assessment (CIA)	End Semester Exam (ESE)	Total
				T	P			
Semester I								
1	U23TAL11	Part-I Language	3	6	-	25	75	100
2	U23ENL21	Part II- English	3	6	-	25	75	100
3	U23COT11	Part-III Core Paper I –Financial Accounting I	5	5	-	25	75	100
4	U23COT12	Part-III Core Paper II-Principles of Management	5	5	-	25	75	100
5	U23COE1A	Part III-Elective I A- Business Communication	3	4	-	25	75	100
	U23COE1B	Elective I B-Business Organization						
	U23COE1C	Elective IC-Business Economics						
6	U23COS11	Part-IV-Skill Enhancement Course SEC-I- Fundamentals of Computers (Practical)	2	-	2	25	75	100
7	U23COF11	Part-IV - Foundation Course FC- Fundamentals of Commerce	2	2	-	25	75	100
		Total	23	30		-	-	700
Semester II								
8	U23TAL12	Part-I Language	3	6	-	25	75	100
9	U23ENL22	Part-II English	3	6	-	25	75	100
10	U23COT23	Part-III Core Paper III Financial Accounting II	5	5	-	25	75	100
11	U23COT24	Part-III Core Paper IV Business Law	5	5	-	25	75	100
12	U23COE2A	Part-III Elective II Business Environment	3	4	-	25	75	100
	U23COE2B	Elective II - Insurance and Risk Management						
	U23COE2C	Elective II-International Trade						
13	U23COS22	Part-IV Skill Enhancement Course SEC – 2-Soft Skills	2	2	-	25	75	100
14	U23COS23	Part-IV Skill Enhancement Course – SEC 3-Managerial Skills	2	2	-	25	75	100
		Total	23	30	-			700

16.Syllabus in Detail

B.COM.

First Year

Core – I

Semester I

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
U23COT11	FINANCIAL ACCOUNTING-I	CORE	5	-	-	-	5	5	25	75	100

Learning Objectives	
1	To understand the basic accounting concepts and standards.
2	To know the basis for calculating business profits.
3	To familiarize with the accounting treatment of depreciation.
4	To learn the methods of calculating profit for single entry system.
5	To gain knowledge on the accounting treatment of insurance claims.
Prerequisites: Should have studied Accountancy in XII Std	

COURSE CONTENTS

UNIT-I	(15 Hrs)
Fundamentals of Financial Accounting	
Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation	
UNIT-II	(15 Hrs)
Final Accounts	
Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.	
UNIT-III	(15 Hrs)
Depreciation and Bills of Exchange	
Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method.	
Units of Production Method – Cost Model vs Revaluation	
Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate	

UNIT-IV	(15 Hrs)
Accounting from Incomplete Records – Single Entry System	
Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.	
UNIT-V	(15 Hrs)
Royalty and Insurance Claims	
Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment.	
Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only)	

Question pattern: Theory 20% & Problem 80%

COURSE OUTCOMES

Students will be able to

CO	Course Outcomes
CO1	Remember the concept of rectification of errors and Bank reconciliation statements
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns
CO3	Analyse the various methods of providing depreciation
CO4	Evaluate the methods of calculation of profit
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.

Textbooks

1	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida
3	Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.
4	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.

Reference Books

1	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2	Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

Mapping With Programme Outcomes and Programme Specific Outcomes

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10
Average	3	2	3	3	2.6	2.2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

UNIT III Organizing Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.	(15 Hrs)
UNIT IV Staffing Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].	(15 Hrs)
UNIT V Directing Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision. Co-ordination and Control Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].	(15 Hrs)

COURSE OUTCOMES

Students will be able to

Course Outcomes	
CO1	Demonstrate the importance of principles of management.
CO2	Paraphrase the importance of planning and decision making in an organization.
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.
CO4	Enumerate the various methods of Performance appraisal
CO5	Demonstrate the notion of directing, co-coordination and control in the management.
Textbooks	
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.
2	DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
4	L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.

Reference Books	
1	K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3	Griffin, Management principles and applications, Cengage learning, India.
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.
5	Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	http://www.universityofcalicut.info/syl1/management
2	https://www.managementstudyguide.com/manpower-planning.htm
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

Mapping With Programme Outcomes and Programme Specific Outcomes

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	2	3	3	2	2	2	1	3	2	2
TOTAL	15	10	12	15	11	10	10	8	15	10	11
AVERAGE	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

UNIT III Banking & Insurance Correspondence Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence	(12 Hrs)
UNIT IV Secretarial Correspondence Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing	(12 Hrs)
UNIT V Interview Preparation Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews –Creating & maintaining Digital Profile	(12 Hrs)

COURSE OUTCOMES

Students will be able to

Course Outcomes	
CO1	Acquire the basic concept of business communication.
CO2	Exposed to effective business letter
CO3	Paraphrase the concept of various correspondences.
CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports.
CO5	Acquire the skill of preparing an effective resume.

Textbooks	
1	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi.
2	Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.
3	K.P. Singha, Business Communication, Taxmann, New Delhi.
4	R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
5	M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.

Reference Books	
1	V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.
2	Rithika Motwani, Business communication, Taxmann, New Delhi.

3	Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.
4	Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd- NewDelhi.
5	Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.
NOTE: Latest Edition of Textbooks May be Used	

Web Resources	
1	https://accountingseekho.com/
2	https://www.testpretraining.com/business-communications-practice-exam-questions
3	https://bachelors.online.nmims.edu/degree-programs

Mapping With Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	2	3	2	2	2	2	2	2	2
CO2	3	3	2	3	2	2	2	3	2	2	2
CO3	3	3	2	3	2	2	2	2	2	2	2
CO4	3	3	2	3	2	2	2	2	2	2	2
CO5	3	3	2	3	2	2	2	2	2	2	2
TOTAL	15	15	15	15	10	10	10	11	10	10	10
AVERAGE	3	3	3	3	2	2	2	2.2	2	2	2

3 – Strong,

2- Medium,

1- Low

UNIT-V

(12 Hrs)

Legal requisites in terms of registration under the TN General Sales Tax Act/Goods and Services Tax , Value Added Tax (VAT) and using TIN– License to establish and operate a Factory by Municipalities, Corporations and the Govt.– Applicability of Employees Provident Fund Act and procedure under the Act-simple computations – Benefits to employees and responsibilities of the Employer.

COURSE OUTCOMES

Students will be able to

Course Outcomes	
CO1	Analyse the various the Forms of Organisation
CO2	Understand the basic Legal requirements of a Partnership Firm
CO3	Understand the basic Legal requirements of a Company
CO4	Understand the basic Legal requirements of a AOP and Co-operative society
CO5	Understand the terminologies in Taxation and license formalities of a Company

Text Books	
1	Y.K. Bhushan, Business Organisation and Management, (2012), Sultan Chand & Sons.
2	C.B. Gupta, Business Organisation and Management, (2011), Mayur Paperbacks.
3	S.A. Sherlekar, Modern Business Organisation and Management- A System Approach, (2010), Himalaya Publications.
Reference Books	
1	P.C.Tulsian and Vishal Pandey , Business Organisation and Management (2009) Pearson Education ,India
2	Dr.F.C. Sharma ,Business Organisation (2021) SBPD Publications
Web Resources	
1	https://openstax.org/books/introduction-business/pages/references
2	https://www.oxfordreference.com/display/10.1093/acref/9780199290543.001.0001/acref-9780199290543-e-203;jsessionid=41B6F8F9997B8F18318CA2F1D5B4C1D6

Mapping With Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	2	3	2	2	2	2	2	2	2
CO2	3	3	2	3	2	2	2	3	2	2	2
CO3	3	3	2	3	2	2	2	2	2	2	2
CO4	3	3	2	3	2	2	2	2	2	2	2
CO5	3	3	2	3	2	2	2	2	2	2	2
TOTAL	15	15	15	15	10	10	10	11	10	10	10
AVERAGE	3	3	3	3	2	2	2	2.2	2	2	2

3 – Strong,

2- Medium,

1- Low

UNIT III **(12 Hrs)**

Consumer Behaviour

Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Cardinal and Ordinal concepts of Utility - Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer’s Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.

UNIT IV **(12 Hrs)**

Theory of Production

Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer’s equilibrium

UNIT V **(12 Hrs)**

Market Structure

Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve

COURSE OUTCOMES

Students will be able to

Course Outcomes	
CO1	explain the positive and negative approaches in economic analysis.
CO2	understood the factors of demand forecasting.
CO3	know the assumptions and significance of the indifference curve.
CO4	outline the internal and external economies of scale.
CO5	relate and apply the various methods of pricing.
Textbooks	
1	H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.
2	C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.
3	Aryamala.T, Business Economics, Vijay Nocole, Chennai.
4	T.P Jain, Business Economics, Global Publication Pvt. Ltd, Chennai.
5	D.M. Mithani, Business Economics, Himalaya Publishing House, Mumbai.

Reference Books	
1	S.Shankaran, Business Economics-Margham Publications, Chennai.
2	P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.
3	Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia
4	Ram singh and Vinaykumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai.
5	Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ
2	https://www.icsi.edu/
3	https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160

Mapping With Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	2	2	2	2	2	1	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	2	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	14	11	10	10	10	10	10	10
AVERAGE	3	2	2.6	2.8	2.2	2	2	2	2	2	2

3 – Strong,

2- Medium,

1- Low

B.COM.

First Year

SEC I-Skill Enhancement Course

Semester I

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
U23COS11	FUNDAMENTALS OF COMPUTERS	SEC-I-PRACTICAL	-	-	2	-	2	2	25	75	100

Learning Objectives	
1	To understand the Fundamentals of Computer Software and Hardware.
2	To know the functions of Word Processor.
3	To understand the Spread sheet package.
4	To understand the various styles of Presentation.
5	To create Database package.

COURSE CONTENTS

<p>UNIT I Fundamentals of Computer: Definition - Characteristics of computer – Application – Components: Hardware- input device, Output device, CPU - Memory unit, ALU, Control unit, Software – Application Software – System Software - Introduction to Windows Operating System – Windows Utilities: Recycle Bin, Paint File Explorer, Network, Notepad, Task Bar.</p>
<p>UNIT II Word Processor: Introduction – Screen layout – Rules Line, Tool Bar, Menu Bar – Editing a Document –Formatting Features – Fonts – Shapes – Insertion of Objects: Clip Art, Organizational Chart, Equation Editor – Mail Merge – Saving and Printing of Document - Word Art.</p>
<p>UNIT III Spreadsheet Package: Introduction – Screen Layout – Cell , Cell Pointer, Cell Addresses -Data Entry: Labels and Numbers – Automatic Recalculation - Formula – Copying Formula – Relative and Absolute Addressing – Formatting Cell Contents – Data Manipulation –Sorting, Filtering Data – Transformation of Data into Charts – Formatting of Charts – Worksheet Manipulation : Insertion, Deletion, Moving and Copying – Saving and Printing Spreadsheet data.</p>
<p>UNIT IV Presentation package: Slide Creation – Editing of Slides – Slide Sorter: Transition Effects, Applying Design Templates – Animation Effects - Time Setting – Organizing Slides – Slide show – Attaching Music to the Powerpoint.</p>

UNIT V

Database Package: Introduction – Table creation – Fields – Data Types – Validation Properties – Design Templates – Validation Properties – Design View of Table – Datasheet View of Table – Adding data to Table – Primary Key Setting – Creating Multiple Tables – Relating Tables – One to Many Relationship - Form: Data Entry Screen - Query: Retrieving Data from Multiple Tables – Reports: Creation of Report.

Note: 100% Practical

COURSE OUTCOMES

Course Outcomes	
CO1	Understand the Fundamentals of Computer Software and Hardware
CO2	Know the functions of Word Processor
CO3	Understand the Spread sheet package
CO4	Understand the various styles of Presentation
CO5	Create Database package
Reference Books	
1	E.Balagurusamy, Fundamentals of Computers(2019),MC Graw Hill Educations
2	Herb Tyson, Microsoft Office Word 2007,(2007) Wiley Publishing Inc.,
Text Books	
1	V.Rajaraman and Neeharika Adabala, Fundamentals of Computers(2015) PHI learning Pvt.Ltd , Delhi
2	P.K.Sinha, Pradeep K.Sinha , Computer Fundamentals(2016) BPB Publications
Web Resources	
1	www.sarkarirush.com
2	www.bou.ac.in
3	Wsimg.com

Mapping With Programme Outcomes and Programme Specific Outcome

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10
Average	3	2	3	3	2.6	2.2	2	2	3	2	2

3 – Strong,

2- Medium,

1- Low

UNIT V

Emerging Modes of Business:

E-business – Scope and benefits, resources required for successful e-business implementation, Typed of E-business, online transactions, payment mechanism, security and safety of business transactions.

COURSE OUTCOMES

Students will be able to

Course Outcomes	
CO1	Understand the nature and purpose of Commerce.
CO2	Analyse the nature and Classification of Business.
CO3	Know the various form of Business Organisation.
CO4	Understand the services of Banking Sector.
CO5	Understand the various modes of E-Business.
Text Books	
1	Fundamentals of Commerce, V.K.Puri and Vijay Kapur, Applied Publishers Pvt. Limited, Mumbai.
Reference Books	
1	BooksonfundamentalsofCommerceandBankingincludingE-commerce.
Web Resources	
1	https://www.bgateway.com/resources/e-commerce-and-selling-online-the-fundamentals
2	https://www.informationpk.com/principle-of-commerce-notes-for-i-com-part-i-1st-year/

Mapping With Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	2	2	2	2	2	1	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	2	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	14	11	10	10	10	10	10	10
AVERAGE	3	2	2.6	2.8	2.2	2	2	2	2	2	2

3 – Strong,

2- Medium,

1- Low

First Year

B.COM.
Core – III

Semester II

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
U23COT23	FINANCIAL ACCOUNTING-II	CORE	5	-	-	-	5	5	25	75	100

Learning Objectives

1	To prepare different kinds of accounts such as Higher purchase and Instalments System.
2	To understand the allocation of expenses under departmental accounts.
3	To gain an understanding about partnership accounts relating to Admission and retirement.
4	To provide knowledge to the learners regarding Partnership Accounts relating.
5	To know the requirements of international accounting standards.

Prerequisites: Should have studied Accountancy in XII Std

COURSE CONTENTS

UNIT-I	(15 hrs)
Hire Purchase and Instalment System Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit	
UNIT-II	(15 hrs)
Branch and Departmental Accounts Branch – Dependent Branches: Accounting Aspects – Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.	
UNIT-III	(15 hrs)
Partnership Accounts – I Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.	

UNIT-IV **(15 hrs)**

Partnership Accounts – II Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment – Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.

UNIT-V **(15 hrs)**

Accounting Standards for financial reporting (Theory only) Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.

THEORY 20% ; PROBLEMS 80%

COURSE OUTCOMES

Students will be able to

Course Outcomes	
CO1	To evaluate the Hire purchase accounts and Instalment systems.
CO2	To prepare Branch accounts and Departmental Accounts.
CO3	To understand the accounting treatment for admission and retirement in Partnership.
CO4	To know Settlement of accounts at the time of dissolution of a firm.
CO5	To elaborate the role of IFRS.
Text Books	
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
2	M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.
3	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.
5	T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai
Reference Books	
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.
2	Dr. Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.
3	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.
4	Tulsian , Advanced Accounting, Tata MC. Graw hills, India.
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi
NOTE: Latest Edition of Textbooks May be Used	

Web Resources	
1	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

Mapping With Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	2	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	16	11	14	15	14	12	11	11	15	11	11
AVERAGE	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

3 – Strong,

2- Medium,

1- Low

COURSE OUTCOMES

Students will be able to

Course Outcomes	
CO1	Explain the Objectives and significance of Mercantile law
CO2	Understand the clauses and exceptions of Indian Contract Act.
CO3	Outline the contract of indemnity and guarantee
CO4	Familiar with the provision relating to Bailment and Pledge
CO5	Explain the various provisions of Sale of Goods Act 1930
Textbooks	
1	N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M C Kuchhal& Vivek Kuchhal, Business law, S Chand Publishing, New Delhi
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5	Shusma Aurora, Business Law, Taxmann, New Delhi.
Reference Books	
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4	D.Geet, Business Law Nirali Prakashan Publication, Pune.
5	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.cramerz.com www.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

Mapping With Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	2	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	15	10	10	10	10	10	10	10
AVERAGE	3	2	2.6	3	2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

COURSE OUTCOMES

Students will be able to

Course Outcomes	
CO1	Remember the nexus between environment and business.
CO2	Apply the knowledge of Political Environment in which the businesses operate.
CO3	Analyze the various aspects of Social and Cultural Environment.
CO4	Evaluate the parameters in Economic Environment.
CO5	Create a conducive Technological Environment for business to operate globally.
Textbooks	
1	C. B. Gupta, Business Environment, Sultan Chand & Sons, New Delhi
2	Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
3.	Dr. V.C. Sinha, Business Environment, SBPD Publishing House, UP.
4.	Aswathappa.K, Essentials Of Business Environment, Himalaya Publishing House, Mumbai
5.	Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, Kalyani Publications, New Delhi.
Reference Books	
1.	Veenakeshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi
2.	Shaikhsaleem, Business Environment, Pearson, New Delhi
3.	S. Sankaran, Business Environment, Margham Publications, Chennai
4.	Namitha Gopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai
5.	Ian Worthington, Chris Britton, Ed Thompson, The Business Environment, F T Prentice Hall, New Jersey
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.mbaofficial.com
2	www.yourarticlelibrary.com
3	www.businesscasestudies.co.uk

Mapping With Programme Outcomes and Programme Specific Outcomes

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	3	3	2	2	3	2	3	3
CO2	3	2	2	3	3	2	3	3	2	3	3
CO3	3	2	3	3	3	2	3	3	2	3	3
CO4	3	2	3	3	3	2	2	3	2	3	3
CO5	3	2	3	3	3	2	3	3	3	3	3
TOTAL	15	10	14	15	15	10	13	15	11	15	15
AVERAGE	3	2	2.8	3	3	2	2.6	3	2.2	3	3

3 – Strong, 2- Medium, 1- Low

UNIT-V**(12 hrs)**

IRDA Act 1999: Insurance Regulatory and Development Authority (IRDA) 1999 – Introduction – Purpose, Duties, Powers and Functions of IRDA – Operations of IRDA – Insurance Policyholders’ Protection under IRDA – Exposure/Prudential Norms - Summary Provisions of related Acts.

COURSE OUTCOMES**Students will be able to**

Course Outcomes	
CO1	Identify the workings of insurance and hedging.
CO2	Evaluate the types of insurance policies and settlement.
CO3	Settle claims under various types of general insurance.
CO4	Know the protection provided for insurance policy holders under IRDA.
CO5	Evaluate the assessment and retention of risk.

Textbooks

1	Neeti Gupta, Anuj Gupta and Abha Chopra, Risk Management and Insurance, Kalyani Publishers, New Delhi.
2	Dr.N. Premavathy – Elements of Insurance, Sri Vishnu Publications, Chennai.
3	M.N. Mishra & S.B. Mishra, Insurance Principles and Practice, S Chand Publishers, New Delhi.
4	Michel Crouhy, The Essentials of Risk Management, McGraw Hill, Noida.
5	Thomas Coleman, A Practical Guide to Risk Management, CFA, India.

Reference Books

1	John C.Hull, Risk Management and Financial Institutions (Wiley Finance), Johnwiley & sons, New Jersey.
2	P.K. Gupta, Insurance and Risk Management, Himalaya Publications, Mumbai.
3	Dr. Sunilkumar, Insurance and Risk Management, Golgotia publishers, New Delhi.
4	Nalini PravaTripathy, Prabir Paal, Insurance Theory & Practice, Prentice Hall of India.
5	Anand Ganguly – Insurance Management, New Age International Publishers.

NOTE: Latest Edition of Textbooks May be Used**Web Resources**

1	https://www.mcminnlaw.com/principles-of-insurance-contracts/
2	https://www.investopedia.com/terms/l/lifeinsurance.asp
3	https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1

Mapping With Programme Outcomes and Programme-Specific Outcomes

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	2	2	2	2	2	2	2
CO2	3	2	3	2	2	2	2	2	2	2	2
CO3	3	2	3	2	2	2	2	2	2	2	2
CO4	3	2	3	2	2	2	2	2	2	2	2
CO5	3	2	3	2	2	2	2	2	2	2	2
TOTAL	15	10	15	10	10	10	10	10	10	10	10
AVERAGE	3	2	3	2	2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

COURSE OUTCOMES

Course Outcomes	
CO1	Distinguish between the concept of internal and international trade.
CO2	Define the various theories of international trade.
CO3	Examine the balance of trade and exchange rates
CO4	Appraise the role of IMF and IBRD.
CO5	Define the workings of WTO and with special reference to India.
Textbooks	
1	Francis Cherunilam, International Trade and Export Management – Himalaya Publishing House - Mumbai –04.
2	Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) - Pearson Education Asia - Addison Wesley Longman (P) Ltd. - Delhi – 92.
3	Robert J.Carbaugh, International Economics - Thomson Information Publishing Group - Wadsworth Publishing Company -California.
4	H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd – New Delhi-14.
5	BimalJaiswal&Richa Banerjee, Introduction To International Business, Himalaya Publication, Mumbai
Reference Books	
1	Dr. T. Aryamala, Vijay Nicole, International Trade, Chennai
2	Avadhani, V.A. International Financial Management, Himalaya Publications, Mumbai
3	Punam Agarwal and Jatinder Kaur, International Business, Kalyani Publications, New Delhi
4	S Sankaran , International Trade, Margham Publication, Chennai
5	C B Gupta, International Business, S Chand Publishing, New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://opentext.wsu.edu/cpim/chapter/2-1-international-trade/
2	https://www.economicdiscussion.net/balance-of-payment/balance-of-payments-international-trade-economics/30644
3	https://www.wto.org/english/thewto_e/countries_e/india_e.htm

Mapping With Programme Outcomes and Programme-Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	2	3	2
CO2	3	2	3	2	3	2	2	2	2	3	2
CO3	3	2	3	2	3	2	2	2	2	3	2
CO4	3	2	3	2	2	2	2	2	2	3	2
CO5	3	2	3	2	2	2	2	2	2	3	2
TOTAL	15	10	15	10	12	10	10	10	10	15	10
AVERAGE	3	2	3	2	2.4	2	2	2	2	3	2

3 – Strong, 2- Medium, 1- Low

B.COM.

First Year

II Semester

Skill Enhancement Course-II-Soft Skills

Course Title & Course Code	Soft Skills-U23COS22				
Category	Skill Enhancement Course-SEC-2		Year	I	Credits 2
			Semester	II	
Instructional hours per week	Lecture	Tutorial	Lab Practice		Total
	1	1	-		2
Prerequisites	Communicative skills acquired in Higher Secondary				
Objectives of the Course	<p>The Course aims at</p> <ul style="list-style-type: none"> enabling the learners to make self-discovery enhancing the learners' overall personality instilling the learners with positive attitudes to life enabling the learners to efficiently manage their Time in learning and working environments Improving the communication skills of the learners Equipping the learners with interview skills 				
Course Outline	<p>Unit-I Soft Skills-Introduction What are soft skills? - Importance of Soft Skills-Difference between Hard Skills and Soft Skills-Kinds of Soft Skills Self-Discovery-SWOC Analysis-Advantages of SWOC analysis</p>				
	<p>Unit-II-Attitude What is Attitude? -Formation of attitudes-Positive and Negative attitudes - Power of positive attitude- Obstacles in Developing Positive Attitudes- Overcoming Negative Attitude and its Impacts- Developing Positive Attitude</p>				
	<p>Unit III-Time Management Value of Time-Sense of Time management- Reasons for procrastination- Overcoming procrastination- Tips for Time Management-Deciding upon Priorities-Effective Scheduling</p>				
	<p>Unit-IV-Communication Skills Listening-Listening and Hearing- Active and Passive Listening Speaking-Verbal and Non-verbal Communications Reading- Skimming, Scanning, Intensive, and Extensive Reading Writing-Formal and Informal Letters-Drafting Mails and Memos</p>				

	<p>Unit V- Interview Skills Preparing Resume/CV Preparing Resume/CV-Covering Letter Interview Etiquette, Dress Code, Dos, and Don'ts</p>
Recommended Texts	<ol style="list-style-type: none"> 1. Alex, K. <i>Soft Skills</i>. S Chand & Co Ltd., Chennai: 2009. 2. Butterfield, Jeff et.al. <i>Soft Skills for Everyone</i>. Cengage India, New Delhi: 2022. 3. Hariharan, S., N. Sundararajan, S.P. Shanmugapriya. <i>Soft Skills. Gauvrav Books, Chennai:2020</i> 4. Sharma, Prashant. <i>Soft Skills: Personality Development for Success</i>. BPB Publications, Bengaluru: 2019.
Reference Books	<ol style="list-style-type: none"> 1. Almonte, Richard. <i>A Practical Guide to Soft Skills: Communication, Psychology, and Ethics for Your Professional Life</i>. Routledge,Oxford: 2021. 2. Bardhan, Peeta Bobby & Dr. Krishaveer Abhishek Challa. <i>A Complete Textbook on Soft Skills</i>. Kanishka Publisher, Chennai:2020. 3. Mitra, Barun K.<i>Personality Development and Soft Skills</i> (Second Edition). Oxford UVP., New Delhi:2016. 4. BAOU. <i>Business Communication & Soft Skills</i>. https://baou.edu.in/assets/pdf/BBAATR-304.pdf 5. GoSkills. <i>Learn Soft Skills</i>. https://www.goskills.com National Council of Educational Research and Training. Soft skills for effective communication. https://ncert.nic.in/textbook/pdf/kect108.pdf 6. SIRC of ICAI. <i>Soft Skills and Personality Development</i>. https://www.sirc-icai.org/images/cabf/Soft Skills & Personality Development.pdf

B.COM.
First Year Skill Enhancement Course Semester II

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
U23COS23	SEC-3 Managerial Skills		2	-	-	-	2	2	25	75	100

Learning Objectives

LO1	To learn the basic skills of managing people, leading teams and improving work processes.
LO2	To enable the students to become aware of their communication skills and develop the habit of improving the interpersonal relationships at organization.
LO3	To prepare students to develop the art of negotiation with emphasis on empathetic listening and decision making.
LO4	To train students towards Inter-Personal Skills – working in teams and conflict management skills.
LO5	To enable students to learn the art of emotional intelligence and application of inter personal skills at tasks in an organisation.

Prerequisites: Should have studied Commerce in XII Std

COURSE CONTENTS

Unit-I	(6 Hours)
Introduction to Essential Skills for Managers: Definition, Importance of Managerial Skills, Essential Skills - Problem solving, Critical thinking, Creativity, Leadership, Collaboration and Communication, Interpersonal Skills	
Unit-II	(6 Hours)
Communication Skills: Fundamentals, Types - horizontal, vertical, oral, written, email etiquettes; Virtual meetings; Pre requisites of meetings.	
Unit-III	(6 Hours)
Team Formation Skills: Teams- meaning, types; team structure, Stages of Team Development; Writing a Team Charter; Roles and Responsibilities on a Team.	
Unit-IV	(6 Hours)
Listening Skills: Importance and need, types of listening active and empathic listening, listening and judgment, developing skills, listening and understanding.	
Unit-V	(6 Hours)
Interpersonal Skills for Managers: Forms - building trust, emotional intelligence, empathy, vulnerability, and listening skills; Relationship Management;, Self Confidence	

THEORY 100%

COURSE OUTCOMES

Students will be able to

CO	Course Outcomes
CO1	Describe and understand the elements of managerial skills
CO2	Communicate better across teams and clients.
CO3	Demonstrate empathy in negotiations with assertiveness.
CO4	Apply creative thinking to reach a beneficial outcome.
CO5	Know their strengths and build on the essential Managerial Skills.

Text books

1	S.S. Gupta , Global India Publication, (2008) Managerial Skills: Exploration in practical knowledge
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Reference book

1	Chaturvedi P. D, & Mukesh Chaturvedi, (2011) Business Communication: Concepts, Cases And Applications —2/e, Pearson Education
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NOTE: Latest Edition of Textbooks May be Used**Web Resources**

1	https://corporatefinanceinstitute.com/resources/knowledge/finance/fintech-financial-technology
2	https://mrcet.com/downloads/digital_notes/CSE/IV%20Year/CSE%20B.TECH%20IV%20YEAR%20II%20SEM%20BCT%20(R18A0534)%20NOTES%20Final%20PDF.pdf
3	https://www.irdai.gov.in/ADMINCMS/cms/frnGeneral_Layout.aspx?page=PageNo108&flag=1

Mapping With Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	2	2	2	2	2	2	2	2
CO2	3	3	2	2	2	3	2	3	2	3	2
CO3	3	3	2	2	2	3	2	3	2	3	2
CO4	3	3	2	2	2	2	2	3	2	3	2
CO5	3	3	2	2	2	3	2	3	2	3	2
TOTAL	15	14	10	10	10	13	10	14	10	14	10
AVERAGE	3	2.8	2	2	2	2.6	2	2.8	2	2.8	2

3 – Strong, 2- Medium, 1- Low
