



**DEPARTMENT OF ACCOUNTING AND  
FINANCE**

**Course of Study for the batch of Candidates admitted**

**in**

**2020 -2021**

**2019 -2020**

**2018- 2019**

**SYLLABUS**

**ACADEMIC YEAR 2020 -2021**

**Activities / Content with direct bearing on**

**Employability/ Entrepreneurship/ Skill Development**

**Choice Based Credit System**  
**Course of Study for the batch of**  
**Candidates admitted in 2020-2021**

**B.COM ACCOUNTING & FINANCE**

**CORE I - FINANCIAL ACCOUNTING**

COMMON TO B. Com (Accounting & Finance), B. Com (Marketing Management),  
B.Com (Corporate Secretaryship ) & B.B.A.

<b>COURSECODE:19UCOM301 &amp; 19UCOM301P</b>	<b>YEAR/SEMESTER: I/I</b>	<b>MAXIMUM MARKS Theory 80 Practical 20</b>
<b>COURSE TYPE: THEORY &amp; PRACTICAL</b>	<b>CREDITS: 4</b>	<b>TOTAL TEACHING HOURS THEORY : 40 PRACTICAL: 20</b>

**GENERAL OBJECTIVE**

The course will introduce methods of preparing financial statements to measure and report issues related to financial transactions.

**COURSE OBJECTIVES (Co)**

<b>Co No.</b>	<b>Course Objective</b>
<b>Co1</b>	To facilitate the understanding of ethical Accounting practices
<b>Co2</b>	To give a comprehensive understanding of the system of Financial Accounting as per the Indian Accounting Standards
<b>Co3</b>	To equip students in the preparation of the Books of Accounts in a cyclic order for both Profit and Non Profit entities
<b>Co4</b>	To enable the students to appreciate the importance of the roles and responsibilities of accountants in ensuring the integrity of financial information
<b>Co5</b>	To analyze the financial health of business for effective decision making
<b>Co6</b>	To facilitate hands on experience in preparation of final accounts using Accounting and Finance

**UNIT I**

**Introduction to Accounting**

Meaning and scope of Accounting, Basic Accounting Concepts and Conventions, Objectives of Accounting, Accounting Transactions, Double Entry Book Keeping - Journal, Ledger, Preparation of Trial Balance - Classification of Errors, Rectification of Errors, Preparation of Suspense Account - Preparation of Cash Book.

(7 Hrs)

**UNIT II**

**Bank Reconciliation Statement**

Introduction, Procedure for reconciling the cash book balance with the pass book balance, Methods of Bank Reconciliation Statement.

**Investment Accounting**

Valuation of current investment and long term investment, disposal of investment

(8 Hrs)

**UNIT III**

**Final Accounts**

Preparation of Final Accounts of a Sole Trading Concern, Adjustments, Closing Stock, Outstanding and Prepaid items, Depreciation, bad debts, Provision for Bad and Doubtful

**B.COM ACCOUNTING & FINANCE**

Debts, Provision for Discount on Debtors, Provision for Discount on creditors, Interest on Capital and Drawings, Abnormal Loss of stock.

(10 Hrs)

**UNIT IV**

**Non – Profit Organizations**

Preparation of Receipts and Payments Account, Income & Expenditure Account and Balance Sheet of Non Trading Organizations (simple problems).

(5 Hrs)

**UNIT V**

**Depreciation Accounting**

Depreciation, Meaning, Causes, Methods, Straight Line Method, Written down Value Method, Change in method of depreciation, Sinking Fund Method (Problems), Annuity Method, Insurance Policy Method, Revaluation Method, Depletion Method, Machine Hour Rate (Theory Only).

**Insurance claims**

Insurance claims, Average Clause (Loss of stock only)

(10 Hrs)

**Theory: Problem ratio= 20:80**

**TEXT BOOK**

- T.S.Reddy&A.Murthy (2017) Financial Accounting, Margham Publications, Chennai.

**REFERENCE BOOKS**

- Jain & Narang (2017) Financial Accounting, Kalyani Publishers, New Delhi.
- M.A Arulanandam and K.S.Raman (Reprint 2017), Advanced Accountancy, Himalaya Publishing House
- R.L.Gupta&V.K.Gupta. (2017) Advanced Accounting, Sultan Chand & Sons, New Delhi.
- Shukla & Grewal (2009), Advanced Accounting, S Chand, New Delhi.
- P.C.Tulsian (2009), Financial Accounting, Tata Mcgraw-Hill.

**E RESOURCES**

**Web Links**

<https://resource.cdn.icai.org/61786bos50279-cp1-u1.pdf>

<https://resource.cdn.icai.org/61787bos50279-cp1-u2.pdf>

<https://resource.cdn.icai.org/61801bos50279-cp3.pdf>

<https://resource.cdn.icai.org/61816bos50279-cp9.pdf>

<https://resource.cdn.icai.org/62051bos50398cp10.pdf>

**YouTubeLinks**

<https://www.youtube.com/watch?v=9Q6uvow8Cnk>

<https://youtu.be/RfayQTf5zU>

<https://www.youtube.com/watch?v=V58ti-8oMu4&t=25s>

<https://www.youtube.com/watch?v=wtNWOuLsUJk>

<https://www.youtube.com/watch?v=pLwXeaxmUnc>

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
*(Effective for the batch of candidates admitted in 2020-2021)*  
**B.COM ACCOUNTING & FINANCE**

**ACTIVITY PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill Development**

(Course faculty may conduct any, all or any other activities as well)

Quiz	On identifying transactions – Debit, Credit, capital expenditure, revenue expenditure
Group Discussion	On Accounting conventions
Cash in & cash out	Cash book – making payments and keeping the bills paid. – processing incoming payments.
Games	On collecting rearranging, summarizing, and organizing financial information in a logical manner
Problem solving	On basic accounting concepts
Assignment	Assignment on preparation of profit and loss account and balance sheet
Report preparation	Identify 10 different nonprofit organizations and submit a report on their goals and objectives. Their contribution towards the benefit of the society as a whole
Small problems as cases	Estimate the insurance claim to be lodged.
ERP Tally	ERP tally accounting with each type of transaction such as payment, receipt sales, purchase and display of reports

**COURSE OUTCOMES:**

On completion of the course, student's will be able to

CO No.	Course Outcome	PSOs Addressed	Cognitive Level
CO 1	Formulate financial schedules through analysis and synthesis of information	1,2,3	C
CO 2	Evaluate the reasons for discrepancies between cash book and pass book & compute the interest receivable on investments made.	1,2	E
CO 3	Construct multi step income statements and classified balance sheets.	1,2,3	C
CO 4	Evaluate the surplus or deficit of Non-Profit Organizations and prepare its final statement of accounts.	1,2	E
CO 5	Compare and interpret the different methods of depreciation for various types of assets and estimate the insurance claim.	1,2,3	An,E

**\*R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create**  
**PSO – Program Specific Outcome; CO – Course Outcome; Co – Course objective**

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**CORE I -FINANCIAL ACCOUNTING - PRACTICAL**

**UNIT I**

**User interface and company Management**

Introduction to Tally ERP, Installing Tally ERP, Creating a Company, Data Path for Tally ERP Companies, Altering and Deleting Company, Gateway of Tally and User Interface

**Masters –Ledgers**

Understanding Ledgers, Creating Ledgers, Creating Multiple Ledgers, Altering and Deleting Ledgers.

**UNIT II**

**Masters –Groups**

Understanding Groups, Creating Groups, Altering and Deleting Groups,

**Masters –Bill-wise Debtors and Creditors Ledgers –**

Using Practice Files, Configuring Bill wise details, Creating Bill wise Ledgers

**UNIT III**

**Payment Voucher and Day Books**

Types of Vouchers, Understanding Default Vouchers, Payment in Single Entry Mode (Examples), Payment in Double Entry Mode (Examples), Understanding Day Book Reports, Altering and Deleting Transactions

**Receipt Voucher - Understanding Receipt Vouchers**

**Contra and Journal Voucher-** Understanding Contra for Banking, Contra Vouchers and Journal Vouchers

**UNIT IV**

**Bank Reconciliation - Understanding BRS Process**

**UNIT V**

**Financial Reports - Trial Balance, Profit and Loss Account, Balance Sheet.**

**B.COM ACCOUNTING & FINANCE**

**CORE II- PRINCIPLES OF MANAGEMENT**

COMMON TO B. Com (Accounting & Finance), B. Com (Marketing Management),  
B.Com (Corporate Secretaryship), B.B.A., B.Com (Honours) &  
B.Sc (Food Science & Management)

<b>COURSE CODE: 14UMAN303</b>	<b>YEAR/SEMESTER: I/ I</b>	<b>MAXIMUM MARKS :100</b>
<b>COURSE TYPE:THEORY</b>	<b>CREDITS: 4</b>	<b>TOTAL TEACHING HOURS: 60</b>

**GENERAL OBJECTIVE:**

The course highlights the universally applicable principles, techniques, and concepts required for managerial analysis and decision-making. It emphasizes the need for effective management related to the internal and external environment and issues of ethics and social responsibility.

**COURSE OBJECTIVES (Co)**

<b>Co No.</b>	<b>Course Objective</b>
<b>Co1</b>	To enable students to trace the evolution and growth of management as a body of knowledge
<b>Co2</b>	To develop skill sets required for managerial and leadership roles
<b>Co3</b>	To have an in depth knowledge of various functions of management and their relevance to an organization
<b>Co4</b>	To explain the importance and process of planning and ethical decision making
<b>Co5</b>	To study and examine the system and process of effective controlling in the organization

**UNIT I**

**Introduction**

Meaning, Definition, Nature, Process, Functions and Significance of Management, Management vs. Administration, Manager vs Entrepreneur, Management - Science or an Art?, Management as a Profession, Levels of management, Skills and Roles of a Manager, Functional Areas of Management, Duties of functional managers

Contributions to management thought, F.W.Taylor & Scientific management, Henry Fayol & Administrative theory of management, Elton Mayo & Hawthorne Experiment, Peter.F Drucker.

(12 Hrs)

**UNIT II**

**Planning & Decision Making**

Planning -Meaning, Definition, Nature, Process, importance, Advantages & Disadvantages, principles of planning, features of a good plan, Methods and Types of Plans, MBO, MBE.

Forecasting & Decision Making- Meaning, Definition, Characteristics, Process, Advantages and Limitations, Types of decision, Techniques of decision making, problems in decision making.

(12 Hrs)

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**UNIT III**

**Organising**

Organisation - Meaning, Definition, Nature, Objectives, Principles, Process of Organization, Structure, Formal and Informal organization, Types of organization-Theories of organisation - Organizational Chart - Departmentation, Meaning, need, Basis of Departmentation - Span of Management - Meaning, Factors influencing span, V.A.Graicuna's theory of Span of management- Authority and responsibility, power, accountability – Delegation, Meaning, Definition, Process, benefits, problems, Types - Decentralisation, Meaning, benefits and disadvantages, degree of decentralization, factors determining delegation, Delegation vs. Decentralisation, Centralization vs. Decentralisation.

(12 Hrs)

**UNIT IV**

**Staffing & Directing**

Staffing - Meaning, Definition, nature and function. (overview only) – Direction, Meaning, Definition, Principles and techniques- Supervision, meaning, definition, nature, advantages, disadvantages- Leadership, meaning & styles - Motivation, meaning, factors & theories of Motivation (Maslow, Herzberg & Mc. Gregor), Leaders vs Managers vs Entrepreneur - Communication, meaning, definition, nature, process, types of communication

(12 Hrs)

**UNIT V**

**Control & Co- ordination**

Control, Meaning, Definition, Nature, benefits, problems, process of controlling, **MBE, SWOT, Control Techniques** (in brief) - Co-Ordination, Meaning, Definition, Nature, importance, problems, Co-ordination vs. Co-operation.

(12 Hrs)

**TEXT BOOK**

- Gupta.C.B, (Revised 2017), - Business Management, Sultan Chand and Sons, New Delhi, 12<sup>th</sup> Edition

**REFERENCE BOOKS**

- J. Jayasankar, Reprint 2016 -Principles of Management (Business Management). Margham Publication. Chennai
- P.C.Tripathi& P.N Reddy, Reprint 2012, Principles of Management. Tata Mc.Graw, Hill. New Delhi.
- Harold Koontz, Heinz Weirich, Essentials of Management, An International and Leadership Perspective, McGraw Hill, Ninth Edition

**E RESOURCES**

**Web Links**

[https://www.bharathuniv.ac.in/colleges1/downloads/courseware\\_ece/notes/BBA001%20%20%20-%20-%20principle%20of%20management.pdf](https://www.bharathuniv.ac.in/colleges1/downloads/courseware_ece/notes/BBA001%20%20%20-%20principle%20of%20management.pdf)

<https://rmd.ac.in/dept/eee/sp/7/POM/unit2.pdf>

<http://www.websukat.com/POM-forecasting.htm>

<https://www.srividyaengg.ac.in/questionbank/EEE/QB105744.pdf>

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**B.COM ACCOUNTING & FINANCE**

***YouTubeLinks***

<https://youtu.be/qZphAdxA3Xg><https://youtu.be/tUriaA>

[jA](#)

<https://www.youtube.com/watch?v=N5gR4KF3hTY>

[https://www.youtube.com/watch?v=WpSL\\_ZyWWds](https://www.youtube.com/watch?v=WpSL_ZyWWds)

<https://www.youtube.com/watch?v=D3a3fgUkw6c>

**ACTIVITY PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill Development**

(Course faculty may conduct any, all or any other activities as well)

Case study	Crisis management
Debate and discussion	Management is a Science, Art or Profession
Plan an event	Planning concept
Crossword	Key concepts of management
Role play	Communication and Leadership
Quiz	Introduction of management
Flipped classroom	Various concepts of management
Presentation	Decision making for different situations

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**COURSE OUTCOMES**

On completion of the course, student's will be able to

<b>CO No.</b>	<b>Course Outcome</b>	<b>PSOs Addressed</b>	<b>Cognitive Level</b>
<b>CO 1</b>	Examine the roles, skills, qualities and competencies required for a manager in a global context and integrate management principles into management practices.	1,3,5	An, C
<b>CO 2</b>	Resolve managerial problems and propose solutions through systematic planning and decision making.	1,3,4	C
<b>CO 3</b>	Categorize the various types, components and complexities of an organization's structure and analyze its impact on the manager.	1,3,4	An
<b>CO 4</b>	Assess managerial practices and choices relative to staffing, motivation and alternative leadership styles to take ethical decisions that shall enable sustainable growth.	1,3,4	E
<b>CO 5</b>	Examine the importance of coordination and outline the various methods of control available to the manager.	1,3,4	An

**\*R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create**  
**PSO – Program Specific Outcome; CO – Course Outcome; Co – Course objective**

**B.COM ACCOUNTING & FINANCE**

**ALLIED I – STATISTICS**

**COMMON TO B.Com A&F, B.Com MM, B.Com CS**

<b>COURSE CODE:</b> 14UMAT307& 14UMAT307P	<b>YEAR/SEMESTER:I/I</b>	<b>MAXIMUM MARKS: 100</b>	<b>Theory: 80marks</b>
			<b>Practical:20 marks</b>
<b>COURSE TYPE:</b> <b>THEORY &amp; PRACTICAL</b>	<b>CREDITS: 5</b>	<b>TOTAL TEACHING HOURS: 75</b>	<b>Theory: 55 hours</b>
			<b>Practical: 20 hours</b>

**GENERAL OBJECTIVE:**

To provide conceptual knowledge of statistics, apply various statistical measures, develop problem solving skills needed in data analysis and interpretation in global environment.

**COURSE OBJECTIVES (Co):**

<b>Co No.</b>	<b>Course Objective</b>
<b>Co1</b>	To recognize various data collection methods, present data using suitable measures of <b>diagrammatic representation</b> , and compute <b>mean, median, mode of the data</b> .
<b>Co2</b>	To measure the extent of variability of a frequency distribution using measures of dispersion. - <b>Range, Quartile deviation, Mean deviation, Standard deviation</b> .
<b>Co3</b>	To compute the degree of association between two variables using <b>correlation</b> and identify their linear relationship through <b>regression analysis</b> .
<b>Co4</b>	To identify the appropriate tools of hypothesis testing ( <b>large sample tests, small sample tests, Chi-square tests</b> ) and draw relevant conclusions in decision making.
<b>Co5</b>	To equip students with various <b>forecasting techniques</b> and knowledge on modern statistical methods for <b>analyzing time series data</b> .
<b>Co6</b>	To understand the fundamental concepts of probability, index numbers and <b>construct index numbers</b> using simple aggregative method, <b>Laspeyres, Paasche's, Bowley's and Fischer's method</b> .

**UNIT I**

**Data Presentation and Measures of Central Tendency**

Introduction, Meaning, Definition, Scope and Limitations of Statistics, Collection, Classification and Tabulation of Statistical data, **Diagrammatic and Graphical Presentation of Statistical data**, Measures of Central Tendency – **Mean, Median and Mode**.

(8 hours)

**UNIT II**

**Measures of Dispersion**

Introduction, Significance, Range, **Quartile deviation, Mean deviation, Standard deviation, Co-efficient of variation**.

**Correlation and Regression**

**B.COM ACCOUNTING & FINANCE**

Introduction, Significance, Types of correlation, Karl Pearson's co-efficient of correlation and Rank co-efficient of correlation, Regression Analysis (except bivariate frequency distribution).

(8hours).

**UNIT III**

**Tests of Hypothesis**

Introduction, Procedure of Testing Hypothesis, Two types of Errors, One tailed and two tailed tests, Standard Error.

**Large samples**- Tests of significance for Single Mean, Difference of Means.

**Small Samples**- t test for Single Mean, Difference of Means, Paired t test.

**Non-Parametric test**- Chi-Square for goodness of fit (excluding fitting of distributions) and test for association of attributes.

(10 hours)

**UNIT IV**

**Analysis of Time series**

Introduction, Components of time series, Measurement of Trend- Graphic Method, Method of Semi-averages, Method of Moving Averages, Method of Least Squares, Measurement of seasonal variations - Method of Simple Averages (Weekly, Monthly or Quarterly), Simple Problems.

(9 hours)

**UNIT -V**

**Probability**

Introduction, Definitions, Addition and Multiplication Theorem, Conditional probability, Baye's theorem, Simple Problems (Statement only for all the theorems).

**Index Numbers**

Introduction, Uses of Index Numbers, Methods of Constructing Index Numbers: Unweighted Index Numbers- Simple Aggregative Method, Weighted Index Numbers – Laspeyres, Paasche's, Bowley's and Fischer's Ideal Index numbers, Tests of Adequacy of Index number Formulae – Time and Factor Reversal Tests, Cost of living index- Aggregate Expenditure Method, Family Budget Method.

(10 hours)

**TEXT BOOK:**

- S.P. Gupta (2008) Statistical methods, Sultan Chand & Sons.

**REFERENCES:**

- P. R. Vittal (2009), Mathematical Statistics, Margham Publications.
- Murray R Spiegel, Larry J Stephen (1999) Schaum's Outline of Theory & Problems of Statistics, Mcgraw Hill.
- Sharma (2007), Business Statistics, Pearson Education.
- G C. Beri (2005) Business Statistics, Tata Mcgraw Hill.

**E RESOURCES**

**Web links**

- [www.slideshare.net](http://www.slideshare.net)

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*YouTube Video links*

- <https://youtu.be/BiLIcCtXmm0>
- <https://youtu.be/wRZwrcPnmc4>
- <https://www.youtube.com/watch?v=VK-rnA>
- <https://www.youtube.com/watch?v=FpSTneHuPjM&list=RDCMUCqedkv6AYxh3hk99EPtGlmQ&index=3>
- <https://www.youtube.com/watch?v=KT726O6gDZY>

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**ACTIVITY PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill Development**  
(Course faculty may conduct any, all or any other activities as well)

- **Class presentation**: Students make presentation on data pertaining to income/expenditure/savings of residents living in their area using appropriate tools of diagrammatic and graphical representation.
- **Assignments**: Students solve problems on mean, median, mode, Quartile deviation, Standard deviation, Coefficient of variation.
- **Individual learning**: Students are divided into groups and each group is assigned a task of computing Karl Pearson's co-efficient of correlation between related variables (Internal assessment and End semester marks, income and expenditure etc.) and obtain its linear relationship using regression analysis.
- **Concept Mapping on Testing of hypothesis**: Map a particular situation in (local/national/global) environment with appropriate tests of hypothesis to draw conclusions.
- **Case study Analysis** on Financial forecasting: Students analyze financial data and predict future revenues using methods of time series such as Method of Moving averages, Method of Least Squares.
- **Real time reactions**: Class interactive session on different methods of constructing index numbers to measure trends in wide variety of areas including stock market prices, cost of living, industrial and agricultural productions and imports.

**ALLIED I - STATISTICS PRACTICAL**

- **DIAGRAMMATIC REPRESENTATION**  
Column, Bar Diagram, Line, Pie and Area
- **METHODS OF CENTRAL TENDENCY**  
Mean, Median, Mode.
- **MEASURES OF DISPERSION**  
Standard deviation, Quartile deviation, Range
- **CORRELATION**  
Correlation co-efficient  
Rank Correlation (without repeated ranks)  
Regression co-efficient and Regression lines
- **TESTS OF SIGNIFICANCE**  
Small samples- t test for single mean, difference of means and paired t test.  
Chi-square test for independence of attributes.

**COURSE OUTCOMES:**

On completion of the course, student's will be able to

CO No.	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL
CO1	Determine the measures of central tendency, present data using various diagrammatic/graphical representation and use them as an effective tool of analysis in national/global environment.	2,4	E
CO2	Explain the spread of frequency distribution using measures of dispersion and employ correlation & regression methods to analyse and interpret data.	2,4	E
CO3	Select appropriate statistical analysis tools, apply them in business scenario to draw conclusions and develop decision making skills needed for employment/entrepreneurship.	1,3,4,5	E
CO4	Evaluate trend, seasonal variations using components of time series to predict the effect of environmental changes for sustainable development .	4,5	E
CO5	Determine index numbers using different methods and solve problems based on the concepts of probability in real world scenario.	1,3,4	E

**R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create.**

**PSO – Program Specific Outcome; CO – Course Outcome; Co – Course objective**

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**B.COM ACCOUNTING & FINANCE**

**CORE III - ADVANCED FINANCIAL ACCOUNTING**  
**COMMON TO B. Com (Accounting & Finance), B. Com (Marketing Management),**  
**B.Com (Corporate Secretaryship)**

<b>COURSE CODE: 14UCOM311</b>	<b>YEAR/SEMESTER: I/ II</b>	<b>MAXIMUM MARKS :100</b>
<b>COURSE TYPE:THEORY</b>	<b>CREDITS: 4</b>	<b>TOTAL TEACHING HOURS: 60</b>

**GENERAL OBJECTIVE**

To provide students a sound foundation and conceptual knowledge on branch accounting, departmental accounting, Hire purchase system and partnership accounting.

**COURSE OBJECTIVES:**

<b>Co No.</b>	<b>Course Objective</b>
<b>Co1</b>	To evaluate the progress and performance of each branch and ascertain financial position of dependent and independent branches
<b>Co2</b>	To enable students to allocate cost and to determine the profits earned by to various departments.
<b>Co3</b>	To facilitate the students to comprehend the salient features of Hire purchase system and distinguish it from Instalment system of accounting.
<b>Co4</b>	To equip students to understand the accounting treatment of goodwill during reconstitution of a partnership firm
<b>Co5</b>	To aid students to understand the settlement of accounts between partners after dissolution and the applicability of Garner Vs Murray rule.

**UNIT I**

**Branch Accounts**

Dependent branches, Stock and debtor's system, Distinction between wholesale profit and retail profit, Independent branch (foreign branches excluded).

(12 Hrs)

**UNIT II**

**Departmental Accounts**

Basis for allocation of expenses, Inter departmental transfer at cost or selling price, Treatment of expenses which cannot be allocated.

(8 Hrs)

**UNIT III**

**Hire purchase, Installment & Lease Accounts**

Hire purchase and Installment-Default and repossession, Hire purchase trading account, Installment purchase system – Lease Accounts.

(12 Hrs)

**UNIT IV**

**Partnership**

Admission of a partner – Retirement of a partner –Death of a partner.

(16 Hrs)

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**UNIT V**

**Dissolution of a Partnership:**

Dissolution of a partnership, Insolvency of a partner (Application of Indian Partnership Act 1932), Insolvency of all partners, Gradual Realization of Assets and Piecemeal Distribution.

(12 Hrs)

**Theory: Problem Ratio = 20: 80**

**TEXT BOOK**

- T.S.Reddy&A.Murthy (2017) Financial Accounting, Margham Publications, Chennai-17.

**REFERENCE BOOKS**

- Jain & Narang (2017) Financial Accounting, Kalyani Publishers, New Delhi.
- M.A Arulanandam and K.S.Raman (Reprint 2017), Advanced Accountancy, Himalaya Publishing House.
- R.L.Gupta&V.K.Gupta. (2017) Advanced Accounting, Sultan Chand & Sons, New Delhi
- Shukla & Grewal (2009) Advanced Accounting, S Chand & Co, New Delhi.
- P.C.Tulsian (2009) - Financial Accounting , Tata McGraw-Hill

**E RESOURCES**

**Web links**

<https://resource.cdn.icai.org/62054bos50398cp13.pdf>  
<https://resource.cdn.icai.org/62053bos50398cp12.pdf>  
<https://resource.cdn.icai.org/62052bos50398cp11.pdf>  
<https://resource.cdn.icai.org/61813bos50279-cp8-u3.pdf>  
<https://resource.cdn.icai.org/62223bos50444-cp2u1.pdf>

**You tube links**

<https://www.youtube.com/watch?v=F-p8g1TsSGw>  
<https://www.youtube.com/watch?v=JEoHr4d1Wic>  
<https://www.youtube.com/watch?v=h4AEZJSgUJ8>  
<https://www.youtube.com/watch?v=w1ZSfVtZpok>  
[https://www.youtube.com/watch?v=iHNbkYrO4\\_o](https://www.youtube.com/watch?v=iHNbkYrO4_o)

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**ACTIVITY PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill  
Development**

(Course faculty may conduct any, all or any other activities as well)

Games	On Departmental Accounting
Group Discussion	On hire purchase accounting and its differences from Instalment accounting
Group Learning - Teamwork	Students work together in teams, collaborating to complete a problem
Quiz	On interest calculation, gaining ratio, profit sharing ratio
Problems	On fundamentals of partnership accounts.
Assignment	Assignment on preparation of profit and loss account and balance sheet after reconstitution of partnership firms
Report preparation	Prepare a report on departmental accounting, its significance basis of allocation of common expenses. Identify if it can be matched with any accounting concepts for example ongoing concept. etc.
Small problems as cases	Students will calculate the amount to be distributed to the partners in case of piece meal distribution.

**COURSE OUTCOMES**

On completion of the course, student's will be able to

CO No.	Course Outcome	PSOs Addressed	Cognitive Level
CO 1	Prepare branch accounts under various methods and compute the profit earned by dependent and independent branches.	1,2	C
CO 2	Construct integrated Departmental profit and loss account by computing the profits earned by departments after allocation of common expenses to various departments .	1,2	C
CO 3	Critically evaluate the profitability of Hire purchase transactions in case of partial and complete repossession.	1,2	E
CO 4	Construct a new balance sheet of a partnership firm after reconstitution.	1,2	C
CO 5	Differentiate between dissolution of the firm and dissolution of partnership and prepare the final settlement to partners through application of Garner Vs Murray rule.	1,2	An, C

**\*R- Remember; U- Understand; Ap – Apply; An – Analyze; E- Evaluate; C – Create  
 PSO – Program Specific Outcome; CO – Course Outcome; Co – Course objective**

**B.COM ACCOUNTING & FINANCE**

**CORE IV MARKETING MANAGEMENT**

COMMON TO B. Com (Accounting & Finance), B. Com (Marketing Management),  
B.Com (Corporate Secretaryship), B.Com (Honours) &B.B.A.,

<b>COURSE CODE: 15UMAN303</b>	<b>YEAR/SEMESTER: I/ II</b>	<b>MAXIMUM MARKS :100</b>
<b>COURSE TYPE:THEORY</b>	<b>CREDITS: 4</b>	<b>TOTALTEACHING HOURS: 60</b>

**GENERALOBJECTIVE**

The course examines the major concepts, principles and elements of the Marketing Mix that underlay modern business models. The course introduces students to the universal applications of innovative marketing practices in the ever-transforming dynamic business environment.

**COURSE OBJECTIVES**

<b>Co No.</b>	<b>Course Objective</b>
<b>Co1</b>	To facilitate the understanding of the role played by marketing in the global business environment
<b>Co2</b>	To familiarize students with product, branding and packaging strategies that are universally applicable
<b>Co3</b>	To identify the factors influencing consumer behavior and purchase decision
<b>Co4</b>	To understand the pricing objectives and the modalities of sales distribution
<b>Co5</b>	To equip students to understand the promotion mix elements and evaluate the promotion techniques
<b>Co6</b>	To enable the students to appreciate the innovations and emerging cross cutting trends in marketing

**UNIT I**

**Marketing & It's Applications**

Meaning and definition of Marketing Management, Nature, importance, Evolution , concepts, traditional and modern functions of marketing , inter relationship between marketing and other functional areas, distinction between marketing and selling- Marketing environment.

(12 Hrs)

**UNIT II**

**Consumer Behaviour and Market Segmentation**

**Consumer Behaviour**, Definition, Dimensions, Need, Kotler's model of Consumer Behaviour, Consumer Buying Process , Buying motives, Theories of Buyer Behaviour, Maslow's hierarchy of needs , Economic theory , Learning theory , Psychoanalytic theory , Howard Sheth model - **Market segmentation**, Concept, meaning, need, steps in segmentation, basis of segmentation, targeting and positioning.

(12 Hrs)

**B.COM ACCOUNTING & FINANCE**

**UNIT III**

**Marketing Mix I**

**Product**, Concept of product, attributes, levels, objectives, policies, product mix & line, New Product Development, Product Life Cycle, product failures, branding and packaging strategies, labelling– **Price**, Meaning and definition, significance, objectives, factors influencing pricing, kinds of pricing decisions, pricing problem, pricing discrimination.

(15Hrs)

**UNIT IV**

**Marketing Mix II**

**Place**, Channel of Distribution, meaning, importance, levels and gaps in COD, marketing middlemen, Kinds of channel members (major channel types), functions of middlemen, difference between channels of distribution and physical distribution – **Promotion**, Meaning, objectives, strategies, elements of the promotion mix (in brief), Meaning, objectives, advantages and disadvantages of advertising, personal selling, sales promotion, publicity and public relations

(12 Hrs)

**UNIT V**

**Marketing in the New Millennium**

Innovations in marketing, De-marketing, Re-marketing, Over Marketing, Meta Marketing, Virtual marketing, Green marketing, Global marketing, Services marketing - Convergence and Future development, Interactive TV, SMS Marketing, Social media promotion techniques

(9Hrs)

**TEXT BOOKS:**

Dr.C.B.Gupta& Dr. N. Rajan Nair, Reprint 2018, Marketing Management, Sultan Chand & Sons, New Delhi, 19<sup>Th</sup> Revised Edition

**REFERENCE BOOKS**

- Philip Kotler. Reprint 2016). Principles of Marketing: A South Asian Perspective, Pearson Education. New Delhi
- Dr. N. Rajan Nair. (Reprint 2015). Marketing, Sultan Chand & Sons. New Delhi
- K.S.Chandrasekar. (Reprint 2014). Marketing Management Text and Cases, Tata McGraw Hill, New Delhi.

**E RESOURCES**

*Web Links*

<https://subjectquery.com/marketing-nature-scope-functions-importance/>

<https://www.omniconvert.com/blog/consumer-behavior-in-marketing-patterns-types-segmentation/>

<https://www.economicdiscussion.net/marketing-2/product-planning-process/product-planning-process/32443>

<https://rajdhanicollege.ac.in/admin/ckeditor/ckfinder/userfiles/files/Physical%20Distribution%20ReadingMaterial.pdf>

[https://edurev.in/studytube/Unit-5-Topic-Trends-in-Marketing--B-Com-Hons---III/93ecd520-57ae-4720-9bdb-7e6f29c56dd0\\_p](https://edurev.in/studytube/Unit-5-Topic-Trends-in-Marketing--B-Com-Hons---III/93ecd520-57ae-4720-9bdb-7e6f29c56dd0_p)

**YouTube Links**

<https://www.youtube.com/watch?v=i1xz5Kv-7VY>

<https://www.youtube.com/watch?v=0srjdRDh99Y>

<https://www.youtube.com/watch?v=vpRFgi2HqQ0>

<https://www.youtube.com/watch?v=p7dWQE6ksw>

<https://www.youtube.com/watch?v=dqaIqlgNyKw&t=142s>

**ACTIVITY PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill Development**

(Course faculty may conduct any, all or any other activities as well)

Case study	Different Indian companies
Presentation	Students to develop a product
Creating an advertisement	Social media promotion techniques
Ad Analysis	Dissect an advt and discuss the role of advt in marketing
Role play	Role of intermediaries
MCQ's	Consumer behavior
Debate and discussion	Marketing Mix
Crossword	Important concepts of marketing

**COURSE OUTCOMES**

On completion of the course, student's will be able to

CO No.	COURSE OUTCOME	PSOs Addressed	Cognitive Level
CO 1	Analyze the relevance of marketing terminologies, concepts, principles, theories, analytic techniques, and facts used in the global business environment for effective and ethical decision-making.	1,4	An
CO 2	Integrate Segmentation, Targeting and Positioning to create, capture, and deliver value to consumers through the application of universal Consumer behaviour theories.	4	C
CO 3	Formulate the product and price mix based on the business situation, management resolution and ethical solution to serve consumer needs.	1,4	C
CO 4	Develop a marketing plan to generate better sales and profits through cutting edge promotion techniques and unique distribution methods for business sustainability.	1,4	C
CO 5	Outline the innovative and digital tools to develop marketing strategies for the new age consumer.	1,4	An

**\*R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create  
PSO – Program Specific Outcome; CO – Course Outcome; Co – Course objective**

**B.COM ACCOUNTING & FINANCE**

**ALLIED II – MANAGERIAL ECONOMICS**

COMMON TO B. Com (Accounting & Finance), B. Com (Marketing Management),  
B.Com (Corporate Secretaryship), & B.B.A.

<b>COURSE CODE: 15UCOM308</b>	<b>YEAR/SEMESTER: I/ II</b>	<b>MAXIMUM MARKS :100</b>
<b>COURSE TYPE:THEORY</b>	<b>CREDITS: 5</b>	<b>TOTAL TEACHING HOURS: 75</b>

**GENERAL OBJECTIVE**

To develop the ability to apply the concepts, tools and techniques of economics in analyzing and interpreting business decisions.

**COURSE OBJECTIVE (Co)**

<b>Co No.</b>	<b>Course Objective</b>
<b>Co 1</b>	To introduce managerial economics as a discipline, its basic concepts and objectives of the firm.
<b>Co 2</b>	To explore the approaches to demand, supply and forecasting techniques
<b>Co 3</b>	To examine cost and production concepts
<b>Co 4</b>	To understand pricing under different market structures
<b>Co 5</b>	To learn about basic macroeconomic concepts, risk and uncertainty.

**UNIT I**

**Introduction**

Introduction, Definition, nature, scope and importance of managerial economics, managerial economics in Decision Making - basic concepts, Opportunity Cost, Accounting Profit, Economic Profit, Incremental and Marginal Concepts, Time and Discounting Principles - Firm, objectives, theories of firm - Role and responsibilities of a managerial economist.

15Hrs

**UNIT II**

**Demand and Supply Functions**

Utility analysis, cardinal - ordinal utility analysis, Consumer equilibrium, Price, Income and Substitution Effect.

Demand function and Meaning of Demand, determinants and distinctions of demand, Law of demand - Demand forecasting - Elasticity of demand, Price, income, cross, advertisement elasticity of demand

Supply Functions, Law of supply, Elasticity of supply - Equilibrium

20 Hrs

**UNIT III**

**Production and Cost**

Production function, Short run and long run production function –Economies and diseconomies of Scale - Cost concepts, Classification, cost functions - cost control and cost reduction.

15Hrs

**B.COM ACCOUNTING & FINANCE**

**UNIT IV**

**Markets**

Revenue concepts – markets and pricing - price and output determination under perfect competition - monopoly - discriminating – monopoly - monopolistic competition - oligopoly - Pricing objectives and methods.

15Hrs

**UNIT V**

**Decision Making**

Decision making under risk and uncertainty – National income and business cycles – role of government in market economy.

10Hrs

**TEXT BOOK:**

- P.L. Mehta (2016), Managerial Economics – Analysis, Problems and Cases, Sultan Chand & Sons
- Sankaran.S (2015), Managerial Economics, Margham Publications.

**REFERENCE BOOKS**

- H. Craig Peterson, W. Chris Lewis, Sudhir K. Jain (2006) 1<sup>st</sup> impression, Pearson Education
- D.M. Mithani (2005), Managerial Economics – Theory and Applications, 4<sup>th</sup> enlarged edition, Himlaya Publication House
- Atmanand (2004), Managerial Economics, 1<sup>st</sup> edition, Excel Books

**E RESOURCES**

**Web Links**

- <http://mbadiscussions.com/fundamental-concepts-managerial-economics-4112.html>
- [http://www.comp.nus.edu.sg/~ipng/mecon/sg/01int\\_sg.pdf](http://www.comp.nus.edu.sg/~ipng/mecon/sg/01int_sg.pdf)
- <http://www.cepe.ethz.ch/education/ManagerialEconomics/lecture3a.pdf>
- <https://www.extension.iastate.edu/agdm/wholefarm/html/c5-207.html>
- <http://www.smetoolkit.org/smetoolkit/en/content/en/416/Demand-Forecasting>

**You tube Links**

- <https://www.youtube.com/watch?v=x49CXwk0fP8>
- <https://www.youtube.com/watch?v=Nz-vwRLcQo0>
- [https://www.youtube.com/watch?v=9T8zSMpH\\_xk](https://www.youtube.com/watch?v=9T8zSMpH_xk)
- <https://www.khanacademy.org/economics-finance-domain/ap-microeconomics/production-cost-and-the-perfect-competition-model-temporary/ap-perfect-competition/v/perfect-competition-microeconomics>
- [https://www.youtube.com/watch?v=w9Cg3\\_5Bfuw](https://www.youtube.com/watch?v=w9Cg3_5Bfuw)

**ACTIVITY PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill Development**

(Course faculty may conduct any, all or any other activities as well)

1. Connections game	Nature, scope & importance of managerial economics & on basic concepts
2. Case studies	Theories of firm
3. Jumble words	On all Units
4. Seminar Presentation	Demand & Supply
5. Field Visit to a Production unit	Report preparation
6. Mind maps	On Markets & Pricing
7. Interview a Company Manager	On ethical decision making when faced with uncertainty.
8. Create a new product and identify what will be the demand for that product amidst class students.	Demand Forecasting

**COURSE OUTCOMES**

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

CO No.	COURSE OUTCOME	PSOs Addressed	Cognitive Level
CO 1	Examine the different economic concepts in decision making and compare the different theories of the firm.	1,4	An
CO 2	Critically evaluate the concept of consumer equilibrium in cardinal and ordinal utility analysis, demand and supply.	1	E
CO 3	Compare and contrast the short run, long run production function ,cost functions and analyse economies and diseconomies of scale.	1,4	An
CO 4	Evaluate the market type based on competition for determination of price and output	1,4	An
CO 5	Analyse the factors that cause risk and uncertainty in business.	1,4	E

**\*R – Remember, U – Understand, Ap – Apply, An – Analyse, E – Evaluate, C – Create  
PSO – Program Specific Outcome; CO – Course Outcome; Co – Course objective**

**NON-MAJOR ELECTIVE I – PERSONAL PORTFOLIO-I**

<b>COURSE CODE: 10UNME410A</b>	<b>YEAR/SEMESTER: I/ II</b>	<b>MAXIMUM MARKS :100</b>
<b>COURSE TYPE: THEORY</b>	<b>CREDITS: 2</b>	<b>TOTAL TEACHING HOURS: 30</b>

**GENERAL OBJECTIVE:**

To build a strong personal portfolio through understanding of oneself, strengths, weaknesses, passion and image.

**COURSE OBJECTIVES**

<b>Co No.</b>	<b>Course Objective</b>
<b>Co 1</b>	To understand the importance of one's self image
<b>Co 2</b>	To help individuals achieve self-development with a clear frame work
<b>Co 3</b>	To enhance the power of personal style
<b>Co 4</b>	To learn about the globally acceptable grooming and wardrobe etiquettes.
<b>Co 5</b>	To identify one's USP as a professional.

**UNIT 1 – THE START OF THE JOURNEY**

Creating a personal portfolio – Understanding and using one's image - Importance of one's image – Ingredients of one's image

**UNIT 2 – CREATING YOUR DESIRED IMAGE**

Transforming childhood dreams into a career – Developing one's desired image - The Blackmailer - Decreasing one's hidden self and defeating the blackmailer

**UNIT 3 – ORGANISING ONESELF**

Self-promotion – Creating a visual impact - Stop being a clock watcher - Developing business cards which are a symbol of rank – Making the CV an effective marketing tool

**UNIT 4 – GOOD GROOMING**

Managing bad hair days – Skincare and makeup excellence - Wardrobe management – Intelligent shopping – Accessory and wardrobe maintenance

**UNIT 5 – TRANSLATING THE DREAM INTO REALITY**

Die-stamping one's mark as a professional – Making the best use of rumour, sensation and scandal – Keeping a victory log – Applauding oneself – Sinking into one's moment of pride

**REFERENCE BOOKS**

- “Managing your image in a week”, Laurel Herman, Hodder and Stoughton, 2007
- “Know yourself”, Dr. Ellen Balke, Kogan Page India Pvt Ltd, 2000

- “101 Ways to make a professional impact”, Eleri Sampson, Kogan Page India Pvt Ltd, 2001

## E RESOURCES

### Web Links

- <http://www.mindtools.com>
- <http://www.myimageexpert.com>
- <https://www.goodreads.com/book/show/29812568-managing-your-image-in-a-week>
- [https://books.google.co.in/books?id=7vrW6rrtDZQC&printsec=copyright&redir\\_esc=y#v=onepage&q&f=false](https://books.google.co.in/books?id=7vrW6rrtDZQC&printsec=copyright&redir_esc=y#v=onepage&q&f=false)
- [https://www.goodreads.com/book/show/43877.The\\_Monk\\_Who\\_Sold\\_His\\_Ferrari](https://www.goodreads.com/book/show/43877.The_Monk_Who_Sold_His_Ferrari)

### YouTube Links

- <https://www.youtube.com/watch?v=C5dyGh3oMVQ>
- <https://www.youtube.com/watch?v=hAVBJdSvKhQ>
- <https://www.youtube.com/watch?v=H14bBuluwB8>
- <https://www.youtube.com/watch?v=hxlj0Ku6mLM>
- [https://www.youtube.com/watch?v=9dLLw7\\_v\\_Do](https://www.youtube.com/watch?v=9dLLw7_v_Do)

## ACTIVITY PLANNER

### List of activities for Employability / Skill Development / Entrepreneurship Skill Development

(Course faculty may conduct any, all or any other activities as well)

Color Association	Which Colour represents which personal trait- identification Game
Drafting the best Resume	Prepare an impressive CV
Make-up contest	Students are asked to wear business formals for a day and present themselves with the right kind of accessories and make-up
Brainstorming	Discussion on the best way to deal with stress, boosting self-confidence, rewarding self.
Recap Quiz	MCQ test on taught concepts
Weave a story	Chinese Whisper- To illustrate the potential and downside of rumours
Mind Map	Visual representation of where each student sees themselves in 10 years

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*(Effective for the batch of candidates admitted in 2020-2021)*  
**B.COM ACCOUNTING & FINANCE**

**COURSE OUTCOMES:**

On completion of the course, student's will be able to

<b>CO No.</b>	<b>COURSE OUTCOME</b>	<b>PSOs Addressed</b>	<b>Cognitive Level</b>
<b>CO 1</b>	Develop a personal portfolio and appreciate the importance of self-image.	5	C
<b>CO 2</b>	Conduct a self-SWOT analysis and achieve self-development with a clear framework.	5	C
<b>CO 3</b>	Prepare an effective sales pitch (for self), drafting an effective CV, and enhancing the power of personal style	5	C
<b>CO 4</b>	Develop personal professionalism through good grooming.	5	C
<b>CO 5</b>	Create a victory log and demonstrate a confident personality with power	5	C

**\*R – Remember, U – Understand, Ap – Apply, An – Analyse, E – Evaluate, C - Create**

**PSO – Program Specific Outcome; CO – Course Outcome; Co – Course objective**

**NON-MAJOR ELECTIVE II– PERSONAL PORTFOLIO II**

<b>COURSE CODE: 10UNME410B</b>	<b>YEAR/SEMESTER: I/ II</b>	<b>MAXIMUM MARKS :100</b>
<b>COURSE TYPE: THEORY</b>	<b>CREDITS: 2</b>	<b>TOTALTEACHING HOURS: 30</b>

**COURSE OBJECTIVES**

- To develop personal professionalism
- Build self-confidence, self-belief and personal power

**COURSE STRUCTURE**

**UNIT 1**

- Developing a life map
- Developing a personal portfolio
- Constructing a self perception box
- Developing a perception tree

**UNIT 2**

- Reliving childhood dreams
- Conducting a SWOT analysis of oneself
- Analysing the Johari Window
- Drawing a future image of oneself

**UNIT 3**

- Creating happy frames
- Creating a business card
- Creating a professional curriculum vita

**UNIT 4**

- Getting a corporate makeover

**UNIT 5**

- Creating a victory log
- “I love myself”

**EXPECTED RESULTS FROM THE COURSE**

- Significant increase in self-awareness of the student
- Students will learn just what it takes to create a lasting impression!

**Web Links**

- <http://www.mindtools.com>
- <http://www.myimageexpert.com>
- <https://www.goodreads.com/book/show/29812568-managing-your-image-in-a-week>
- [https://books.google.co.in/books?id=7vrW6rrtDZQC&printsec=copyright&redir\\_esc=y#v=onepage&q&f=false](https://books.google.co.in/books?id=7vrW6rrtDZQC&printsec=copyright&redir_esc=y#v=onepage&q&f=false)
- [https://www.goodreads.com/book/show/43877.The\\_Monk\\_Who\\_Sold\\_His\\_Ferrari](https://www.goodreads.com/book/show/43877.The_Monk_Who_Sold_His_Ferrari)

**YouTube Links**

- <https://www.youtube.com/watch?v=hzm5OIOrwNs>
- [https://www.youtube.com/watch?v=IQDqE\\_JNE58](https://www.youtube.com/watch?v=IQDqE_JNE58)
- <https://www.youtube.com/watch?v=H14bBuluwB8>
- <https://www.youtube.com/watch?v=hxlj0Ku6mLM>
- [https://www.youtube.com/watch?v=9dILw7\\_v\\_Do](https://www.youtube.com/watch?v=9dILw7_v_Do)

**ACTIVITY PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill Development**

(Course faculty may conduct any, all or any other activities as well)

Class Presentation	Introduce oneself
Workshop on goal setting and CV preparation	Prepare an CV
Groom up	Students are asked to wear different Corporate attire and present themselves with the right kind of attitude.
Group Discussion	On Johari window
Quiz	MCQ on taught concepts
Weave a story	Chinese Whisper- To illustrate the potential and downside of rumors
Vision Focus	Visually represent where each student sees themselves in the next 10 years

**COURSE OUTCOMES:**

On completion of the course, students will be able to

CO No.	COURSE OUTCOME	PSOs Addressed	Cognitive Level
CO 1	Create a personal portfolio	5	C
CO 2	Prepare SWOT analysis	5	C
CO 3	Prepare an effective CV	5	C
CO 4	Develop personal grooming plan for corporate work place	5	C
CO 5	Create a victory log for personal achievements	5	C

\*R – Remember, U – Understand, Ap – Apply, An – Analyse, E – Evaluate, C - Create  
 PSO – Program Specific Outcome; CO – Course Outcome; Co – Course objective

**NON-MAJOR ELECTIVE I – WORK ETIQUETTE 1**

<b>COURSE CODE: 10UNME409A</b>	<b>YEAR/SEMESTER: I/ II</b>	<b>MAXIMUM MARKS :100</b>
<b>COURSE TYPE: THEORY</b>	<b>CREDITS: 2</b>	<b>TOTALTEACHING HOURS: 30</b>

**GENERAL OBJECTIVE:**

To equip students to network effectively and exhibit professional behaviour at the workplace.

**COURSE OBJECTIVES**

<b>Co No.</b>	<b>COURSE OBJECTIVE</b>
<b>Co 1</b>	To help individuals achieve self development with a clear frame work
<b>Co 2</b>	To enhance the power of personal style
<b>Co 3</b>	To create a professional image
<b>Co 4</b>	To learn about the globally acceptable grooming and wardrobe etiquettes.
<b>Co 5</b>	To understand professional ethics and work culture

**UNIT 1**

Creating a personal profile – Understanding and using one’s image - Importance of one’s image – Ingredients of one’s image

**UNIT 2**

Creating a visual impact - Developing business cards which are a symbol of rank – Making the CV an effective marketing tool

**UNIT 3**

Corporate wardrobe – Managing bad hair days – Skincare and make up excellence - Intelligent shopping – Accessory and wardrobe maintenance

**UNIT 4**

Die–stamping one’s mark as a professional – Professional ethics – Making the best use of rumour, sensation and scandal at the work place

**UNIT 5**

Achieving professional success - Keeping a victory log – Applauding oneself – Sinking into one’s moment of pride

**REFERENCE BOOKS**

- “Managing your image in a week”, Laurel Herman, Hodder and Stoughton, 2007
- “Know yourself”, Dr. Ellen Balke, Kogan Page India Pvt Ltd, 2000
- “101 Ways to make a professional impact”, Eleri Sampson, Kogan Page India Pvt Ltd, 2001

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**WEBSITES**

- <http://www.mindtools.com>
- <https://www.youtube.com/watch?v=wKXs-RO5f5Y>  
<http://ethics.iit.edu/teaching/professional-ethics>
- <http://www.myimageexpert.com>

**YOU TUBE LINKS**

- [https://www.youtube.com/watch?v=Fd\\_8rL2Jpuc](https://www.youtube.com/watch?v=Fd_8rL2Jpuc)  
<https://www.youtube.com/watch?v=O-e6-bV3oCY>  
<https://www.youtube.com/watch?v=bCDN7ACchYo>

**ACTIVITY PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill  
Development**  
(Course faculty may conduct any, all or any other activities as well)

Project onself	Business card development
Class presentation	CV writing and presentation
Role play	Role play for showcasing different corporate encounters and communication styles
Track your achievements in Clg	Creating a victory log of all achievements during the course of study in college
Think – Pair	Share activity on Wardrobe Management
Focus Group discussion	On the impact of rumors and workplace scandals on an individual
Corporate walk –	One day class room activity on power dressing and corporate etiquette
Case analysis	Of successful women professionals and their career path

**COURSE OUTCOMES:**

On completion of the course, student's will be able to

<b>CO No.</b>	<b>COURSE OUTCOME</b>	<b>PSOs Addressed</b>	<b>Cognitive Level</b>
<b>CO 1</b>	Create a self-image portfolio and appreciate the importance of self-image.	5	C
<b>CO 2</b>	Design and develop an effective CV and business card	5	C
<b>CO 3</b>	Manage and maintain professional grooming standards	5	C
<b>CO 4</b>	Integrate Professional ethics in all dimensions of corporate standards	5	C
<b>CO 5</b>	Create a victory log for self	5	C

**\*R – Remember, U – Understand, Ap – Apply, An – Analyse, E – Evaluate, C - Create**  
**PSO – Program Specific Outcome; CO – Course Outcome; Co – Course objective**

**NON-MAJOR ELECTIVE II – WORK ETIQUETTE II**

<b>COURSE CODE: 10UNME409B</b>	<b>YEAR/SEMESTER: I/ II</b>	<b>MAXIMUM MARKS :100</b>
<b>COURSE TYPE: THEORY</b>	<b>CREDITS: 2</b>	<b>TOTAL TEACHING HOURS: 30</b>

**COURSE STRUCTURE**

**UNIT 1**

- Developing a life map
- Constructing a self perception box
- Reliving childhood dreams

**UNIT 2**

- Conducting a SWOT analysis of oneself
- Drawing a future image of oneself
- Creating a business card
- Creating a professional curriculum vitae

**UNIT 3**

- Getting a corporate makeover

**UNIT 4**

- Recreating the work station
- Professional ethics

**UNIT 5**

- Creating a victory log
- “I love myself”

**WEBSITES**

- <http://www.mindtools.com>
- <https://www.youtube.com/watch?v=wKXs-RO5f5Y>
- <http://ethics.iit.edu/teaching/professional-ethics>
- <http://www.myimageexpert.com>

**YOU TUBE LINKS**

- [https://www.youtube.com/watch?v=Fd\\_8rL2Jpuc](https://www.youtube.com/watch?v=Fd_8rL2Jpuc)
- <https://www.youtube.com/watch?v=O-e6-bV3oCY>
- <https://www.youtube.com/watch?v=bCDN7ACchYo>

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**B.COM ACCOUNTING & FINANCE**

**ACTIVITY PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill Development**  
**(Course faculty may conduct any, all or any other activities as well)**

Class presentation	Designing and developing a life map of oneself highlighting the 'highs' and 'lows'
Get to know yourself	Conducting a SWOT analysis of oneself
Class Room	Creating an imaginary work station with eco-friendly material
One Day event	Getting a corporate makeover
Just a minute	Draw a quick image of one's childhood dreams
Vision Board creation	Collage of ones future dreams

**COURSE OUTCOMES:**

On completion of the course, student's will be able to

<b>CO No.</b>	<b>COURSE OUTCOME</b>	<b>PSOs Addressed</b>	<b>Cognitive Level</b>
<b>CO 1</b>	Design and create a life map for self	5	C
<b>CO 2</b>	Analyse and formulate a SWOT analysis for self	5	C
<b>CO 3</b>	Develop personal grooming plan for corporate work place	5	C
<b>CO 4</b>	Integrate Professional ethics in all dimensions of corporate standards	5	C
<b>CO 5</b>	Evaluate ones professional achievement and integrate it with personal life	5	E

**\*R – Remember, U – Understand, Ap – Apply, An – Analyse, E – Evaluate, C - Create**  
**PSO – Program Specific Outcome; CO – Course Outcome; Co – Course objective**

**Choice Based Credit System**  
**Course of study for the batch of**  
**Candidates admitted in 2019-2020**

**B.COM ACCOUNTING & FINANCE**

**CORE V - CORPORATE ACCOUNTING**

COMMON TO B. Com (Accounting & Finance), B. Com (Marketing Management),

B. Com (Corporate Secretaryship)

<b>COURSE CODE: 14UCOM320</b>	<b>YEAR/SEMESTER: II/III</b>	<b>MAXIMUM MARKS :100</b>
<b>COURSE TYPE: THEORY</b>	<b>CREDITS: 4</b>	<b>TOTALTEACHING HOURS: 60</b>

**GENERAL OBJECTIVE**

To facilitate comprehensive understanding of the system of Corporate Accounting.

**COURSE OBJECTIVES (Co)**

<b>Co No.</b>	<b>Course Objective</b>
<b>Co1</b>	To understand the various aspects of share capital.
<b>Co2</b>	To facilitate the understanding of redemption of preference shares and debentures.
<b>Co3</b>	To understand the statutory provisions regarding preparation of final accounts of companies.
<b>Co4</b>	To assess the value of goodwill and shares using prescribed methodologies.
<b>Co5</b>	To familiarize the provisions relating to share capital and capital reduction.
<b>Co6</b>	To facilitate the understanding of the format of P&L account and B/S of the companies as per new schedule with reference to all chapters

**UNIT- I**

**Issue and Underwriting of shares and debentures**

Issue of shares and debentures, various kinds, Forfeiture, Re-issue – Underwriting of shares and debentures.

(12 Hrs)

**UNIT -II**

**Redemption of shares and debentures**

Redemption of preference shares and debentures – Profits prior to incorporation.

(13 Hrs)

**UNIT- III**

**Final Accounts of Company**

Preparation of company final accounts, preparation of Balance Sheet of companies, Computation of Managerial Remuneration as per new schedule VI

(15 Hrs)

**UNIT -IV**

**Goodwill Valuation**

Valuation of goodwill and shares

(10 Hrs)

**UNIT- V**

**Alteration of share capital**

Alteration of share capital, internal reconstruction and reduction of capital.

(10 Hrs)

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
*(Effective for the batch of candidates admitted in 2019-2020)*  
**B.COM ACCOUNTING & FINANCE**

**Theory: Problem Ratio= 20:80**

**TEXT BOOK**

- T.S.Reddy and A.Murthy, (2018) Corporate Accounting-Vol.I, Margham Publishers, Chennai, Revised 6<sup>th</sup> Edition

**REFERENCE BOOKS**

- S.P.Jain and K.LNarang, (2017) Corporate Accounting, Kalyani Publishers, New Delhi, 10<sup>th</sup> Edition.
- S.N.Maheswari and Suneel Maheswari,(2011) Corporate Accounting, Vikas Publishing, Noida

**ERESOURCES**

**Web Links**

<https://resource.cdn.icai.org/61817bos50279-cp10-u1.pdf>  
<https://resource.cdn.icai.org/62048bos50398cp7.pdf>  
<https://resource.cdn.icai.org/62044bos50398cp4u1.pdf>  
<https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter13companyaccountsandauditingpractices.pdf>  
<https://resource.cdn.icai.org/38502bos28155cp5.pdf>

**YouTube Links**

<https://www.youtube.com/watch?v=jK4KNnvFnMU>  
<https://www.youtube.com/watch?v=CDbX4dRzFjg>  
<https://www.youtube.com/watch?v=PVYrnAedU1M>  
<https://www.youtube.com/watch?v=89upaxHAMzo>  
<https://www.youtube.com/watch?v=NP99QtgkiOQ>

**ACTIVITY PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill Development**

(Course faculty may conduct any, all or any other activities as well)

Multiple choice questions	Company final accounts
Crossword	Key terminologies
Report writing	Analysis of financial statement of companies
Jumble words	Accounting concepts
Presentation	Schedules of final accounts of companies
Word grabber game	Valuation of goodwill and shares
Connexions game	Key terminologies
Quiz	Underwriting of shares

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
*(Effective for the batch of candidates admitted in 2019-2020)*  
**B.COM ACCOUNTING & FINANCE**

**COURSE OUTCOMES**

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

<b>CO No.</b>	<b>Course Outcome</b>	<b>PSOs Addressed</b>	<b>Cognitive Level</b>
<b>CO 1</b>	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and debentures and compute the liability of underwriters.	1,2	C
<b>CO 2</b>	Assess the accounting treatment of issue and redemption of preference shares and debentures.	1,2	E
<b>CO 3</b>	Construct multi step income statements and classified balance sheets.	1,2,3	C
<b>CO 4</b>	Compute the value of goodwill and shares under different methods and assess its applicability.	1,4	An, Ap
<b>CO 5</b>	Prepare the accounts of companies on the event of alteration of share capital and reduction of capital.	1,2	C

**\*R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create**  
**PSO – Program Specific Outcome; CO – Course Outcome; Co – Course objective**

**CORE VI -PRACTICAL AUDITING**

**COMMON TO B. Com (Accounting & Finance) & B. Com (Corporate Secretaryship)**

<b>COURSE CODE: 14UCOM333</b>	<b>YEAR/SEMESTER: II/ III</b>	<b>MAXIMUM MARKS :100</b>
<b>COURSE TYPE:THEORY</b>	<b>CREDITS: 4</b>	<b>TOTAL TEACHING HOURS: 60</b>

**GENERAL OBJECTIVE**

To impart a strong foundation and adequate skill sets to ensure audit of Financial Statements is conducted efficiently and comprehensively.

**COURSE OBJECTIVES (Co)**

<b>Co No.</b>	<b>Course Objective</b>
<b>Co1</b>	To understand the practicalities of auditing
<b>Co2</b>	To enable the students to apply practical application of acquired theoretical knowledge
<b>Co3</b>	To acquire knowledge about vouching of cash and trading transactions and verification of assets and liabilities
<b>Co4</b>	To comprehend the knowledge about appointment, rights, duties and responsibility of auditor
<b>Co5</b>	To have an overview of Auditing Standards

**UNIT I**

**Introduction to Auditing**

Definition of Audit, Difference between auditing and accountancy, Scope of auditing, Objectives of auditing, Materiality in auditing, efficiency audit, Propriety audit, Techniques of auditing, Standards of auditing – Meaning of internal check, Nature and scope of internal audit, Financial vs. operational audit, Internal control - nature and scope, Verification of evidence, Detailed checking vs. sample checking, Internal audit and statutory audit, Interface between internal auditor and statutory auditor – Audit programme , meaning, advantages and disadvantages – Audit note book, Meaning and content – Audit working papers, Objects, essentials, responsibility, protection and preservation and ownership of working papers.

(15 Hrs)

**UNIT II**

**Vouching**

Vouching of cash transactions – Trading transactions – Audit of ledger, Scrutinizing of ledgers, Bought ledger, Sales ledger, General ledger, main journal, outstanding liabilities, assets, scrutinizing of expense accounts, income accounts, assets accounts, liabilities, balance sheet audit, direct confirmation of balances, capital and revenue expenditure.

(12 Hrs)

**UNIT III**

**Verification**

Verification and valuation of assets and liabilities

(14 Hrs)

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
*(Effective for the batch of candidates admitted in 2019-2020)*  
**B.COM ACCOUNTING & FINANCE**

**UNIT IV**

**Appointment of Auditor**

Appointment of first auditor, Filling of casual vacancy, Ceiling on number of audits, Appointment of auditor of Government company, Auditor's remuneration, Removal of auditors, Qualifications and disqualifications, Powers and duties of auditors / liabilities of auditors - Cost Audit, appointment of cost Auditor, - Reporting

(13 Hrs)

**UNIT V**

**EDP Audit**

Impact of computerization on audit approach, Type of internal control in a computer-based system, Approaches to EDP Auditing, Auditing around with the computers, Auditing with computers, Auditing through computers

(6 Hrs.)

**TEXT BOOK**

- Dinkar Pagare., Reprint 2017, Principles and Practice of Auditing, Sultan Chand & Sons, 11<sup>th</sup> Revised Edition,

**REFERENCE BOOKS**

- B. N. Tandon, S.Sudharsanam&S.Sundharabahu, (2009), Practical Auditing, S.Chand& Sons New Delhi, 14<sup>th</sup> Edition
- Shri. Vengadamani, (2017), Practical Auditing, Margham Publication, Chennai.
- Pradeep Kumar, (2018) Baldev Sachdeva and Jagwant Singh Auditing Principles and Practices, Kalyani Publishers 14<sup>th</sup> Revised edition

**E RESOURCES**

**Web Links**

<https://resource.cdn.icai.org/62058bos50402cp1.pdf>

[https://josephscollege.ac.in/lms/uploads/pdf/material/Material\\_AuditingUNITS345.pdf](https://josephscollege.ac.in/lms/uploads/pdf/material/Material_AuditingUNITS345.pdf)

<https://www.accountingnotes.net/auditing/verification/valuation-and-verification-of-assets-and-liabilities-business-auditing/14846>

[https://www.icsi.edu/Portals/86/Geeta\\_Saar\\_103\\_Appointment\\_of\\_Auditors\\_Part-2.pdf](https://www.icsi.edu/Portals/86/Geeta_Saar_103_Appointment_of_Auditors_Part-2.pdf)

<https://resource.cdn.icai.org/62063bos50402cp6.pdf>

**YouTube Links**

<https://www.youtube.com/watch?v=p8OUAE71C7k>

<https://www.youtube.com/watch?v=P7RM9cWt5sQ>

<https://www.youtube.com/watch?v=pETMNshL34E>

<https://www.youtube.com/watch?v=DFA3ixiG8ek>

<https://www.youtube.com/watch?v=ZrkQQu4iI34>

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
*(Effective for the batch of candidates admitted in 2019-2020)*  
**B.COM ACCOUNTING & FINANCE**

**ACTIVITY PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill Development**  
**(Course faculty may conduct any, all or any other activities as well)**

Scam discussion	Business scandals
Mind maps	On Vouching
Preparation of sample audit program	Audit program
Mcqs	On important concepts
Jumble words	Key terminologies
Case study Analysis	Auditing case study
Identification of frauds in EDP environment	Analyzing computerized environment
Report writing	Verification and valuation of various assets and liabilities

**COURSE OUTCOMES**

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

CO No.	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL
CO1	Examine the qualities of an auditor that lay emphasis on professional ethics and develop an audit program	3	An, C
CO2	Evaluate the importance of impersonal ledgers and engage in the activity of vouching.	4	E
CO3	Develop an audit plan and procedure to verify assets and liabilities.	5	C
CO4	Outline the provisions for appointment of auditors and construct an audit report.	3,5	An,C
CO5	Critically evaluate the application of audit procedures in an e-audit environment	4	E

**R- Remember; U- Understand; Ap – Apply; An – Analyze; E- Evaluate; C – Create**  
**PSO – Program Specific Outcome; CO – Course Outcome; Co – Course objective**

**B.COM ACCOUNTING & FINANCE**

**CORE VII – LEGAL SYSTEM OF BUSINESS**

**COMMON TO B. Com (Accounting & Finance), B. Com (Marketing Management) &  
B. Com (Corporate Secretaryship)**

<b>COURSE CODE: 15UCOM310</b>	<b>YEAR/SEMESTER: II/III</b>	<b>MAXIMUM MARKS :100</b>
<b>COURSE TYPE:THEORY</b>	<b>CREDITS: 4</b>	<b>TOTAL TEACHING HOURS: 60</b>

**GENERAL OBJECTIVE**

To create an awareness and understanding of the various Commercial Laws prevalent in India.

**COURSE OBJECTIVES (Co)**

<b>Co No.</b>	<b>Course Objective</b>
<b>Co1</b>	To Facilitate the students to understand and apply the concepts and principles in Indian Contract Act
<b>Co2</b>	To provide students with knowledge of the legal environment and legal principles in which a consumer and businesses operate.
<b>Co3</b>	To introduce the fundamental aspects of IPA and to know about current trends in IPR
<b>Co4</b>	To facilitate the students to know the various factors that play an important role in the investigation of offence of money laundering
<b>Co5</b>	To enable the students to have a comprehensive understanding about the existing law on consumer protection and to know the basic procedures for handling consumer disputes.

**UNIT- I**

**The Indian Contract Act, 1872**

Law of Contracts – Essential Elements of a Contract - Offer and Acceptance – Consideration - Legality of Object - Classification of Contracts - Void and voidable agreements, Contingent Contracts - Performance of Contracts - Quasi Contract - Discharge of Contracts - Breach of Contracts.

(16 Hrs.)

**UNIT -II**

**The Sale of Goods Act 1930**

Definition – Sale and Agreement to Sell, Condition and Warranties - Transfer of Property – Performance of contract of Sale.

**Special Contracts**

Indemnity and Guarantee, Contract of Indemnity and guarantee, Distinction - Extent of surety's liability, Kinds of guarantee, Rights of surety, Discharge of surety.

Bailment and Pledge – Meaning, Requisites of bailment, Classification of bailment, Duties and rights of Bailor and Bailee, Finder of goods, termination of bailment, pledge, rights of pawnor and pawnee, pledge by non-owners.

(14 Hrs.)

**UNIT –III**

**Intellectual Property Rights**

The Patents Act, 1970 – The Copyright Act, 1957 – The Trade Marks Act, 1999 - Geographical Indication - Cyber Laws - Cyber Crime –Introduction, Impact of cyber crime - privacy and cyber crime – investigation - global trends in cyber laws - cyber ethics.

(10 hrs)

**NIT –IV**

**Money Laundering Act 2002**

Definitions, Punishment, Obligation of banking companies, Financial Institutions – offences- RBI Guidelines on KYC (Know Your Customer )

(8 Hrs)

**UNIT –V**

**The Consumer Protection Act, 1986**

Rights and Remedies available to the Consumers-Shops and Establishment Act

(12 Hrs)

**TEXT BOOK**

- Kapoor, N.D, (2014), Elements of Mercantile Law, Sultan Chand and Sons.

**REFERENCE BOOKS**

- Bare Acts
- Mrs.S.Sumathi&Prof.P.Saravanel (2013) Legal Systems in Business, Himalaya Publications, 7<sup>th</sup> Edition
- Avatar Singh (Reprint 2008) Principles of Mercantile law, Eastern Book Co, India

**E RESOURCES**

**Web Links**

<https://resource.cdn.icai.org/61769bos50277-cp1-u1.pdf>

<https://resource.cdn.icai.org/61775bos50277-cp2-u1.pdf>

[https://www.icsi.edu/media/webmodules/IPR&LP\\_.pdf](https://www.icsi.edu/media/webmodules/IPR&LP_.pdf)

<https://www.indiacode.nic.in/bitstream/123456789/2036/1/A2003-15.pdf>

[https://legislative.gov.in/sites/default/files/A1986-68\\_0.pdf](https://legislative.gov.in/sites/default/files/A1986-68_0.pdf)

**YouTube Links**

<https://www.youtube.com/watch?v=DIccNOUtnNQ>

<https://www.youtube.com/watch?v=GUbINDIz0M>

<https://www.youtube.com/watch?v=RQOJgEA5e1k>

<https://www.youtube.com/watch?v=bMwVi27618A>

<https://www.youtube.com/watch?v=ugS4TK6WIDU>

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
*(Effective for the batch of candidates admitted in 2019-2020)*  
**B.COM ACCOUNTING & FINANCE**

**ACTIVITY PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill Development**

(Course faculty may conduct any, all or any other activities as well)

Case studies	On Contract Act 1872
Cross words	On Sale of goods act 1930 & Special contracts
Brain storm	Geographical indication
Students Seminar	On Cyber Law, Cyber Crime & Cyber Ethics
Jumble words	On Intellectual Property Rights
Connexions game	On Trademarks, copyrights, Patents & geographical indication
Role Play	On Consumer Protection Act
Movie Watching & Writing a Report on it - American made, The Italian Job, Irumbuthirai, Kee, Kanithanetc	On Money Laundering Act 2002

**COURSE OUTCOMES**

On completion of the course, student's will be able to

CO No.	COURSE OUTCOME	PSOs Addressed	Cognitive Level
CO 1	Apply and analyze the concepts of Indian Contract Act,1872 in Commercial Transactions.	3	Ap,An
CO 2	Summarize the legal principles of Sale of Goods Act,1930.	3	C
CO 3	Evaluate the Impact of IPR on Business.	3	E
CO 4	Analyze the various factors while investigating the offence of money laundering.	3	An
CO 5	Analyze the Rights and Remedies available to the Consumers and summarize the provisions relating to Shops and Establishments Act.	3	An, C

**\*R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create  
 PSO – Program Specific Outcome; CO – Course Outcome; Co – Course objective**

**B.COM ACCOUNTING & FINANCE**

**ALLIED III – ENTREPRENEURSHIP DEVELOPMENT AND SMALL BUSINESS MANAGEMENT**

COMMON TO B. Com (Accounting & Finance), B. Com (Marketing Management),  
B. Com (Corporate Secretaryship), B.B.A. & B.Com (Honours)

<b>COURSE CODE: 15UMAN306</b>	<b>YEAR/SEMESTER: II/III</b>	<b>MAXIMUM MARKS :100</b>
<b>COURSE TYPE:THEORY</b>	<b>CREDITS: 5</b>	<b>TOTAL TEACHING HOURS: 75</b>

**GENERAL OBJECTIVE**

To develop and strengthen the entrepreneurial skill sets in students and motivate them to start their business venture.

**COURSE OBJECTIVES (Co)**

<b>Co No.</b>	<b>Course Objective</b>
<b>Co1</b>	To present the various aspects of entrepreneurship for successful business venture
<b>Co2</b>	To know the parameters to assess opportunities and constraints of starting a new business venture
<b>Co3</b>	To understand the key concepts and ideas to run family owned business ventures
<b>Co4</b>	To prepare B Plans and Project Appraisals Reports
<b>Co5</b>	To understand the systematic process of setting up a business unit

**UNIT I**

**Concept of Entrepreneurship**

Entrepreneurship – Meaning, Types, Qualities of an Entrepreneur, Classification of entrepreneurs - Factors influencing Entrepreneurship - Functions of Entrepreneur-Economic development and entrepreneurial growth

(15 hrs)

**UNIT II**

**Entrepreneurship process**

Innovation & entrepreneurship

Idea generation- Business research and opportunity analysis,

Feasibility study - Marketing, Finance, Technology & Legal Formalities-Project appraisal,

Preparation of Project Report

(15 hrs)

**UNIT III**

**Steps for establishing a unit**

Steps for Setting up a Business: Registration, Licensing, Funding, ownership structure and legal formalities, Entrepreneurship development & funding agencies

(20 hrs)

**UNIT IV**

**Family business management**

Family owned business-meaning, importance, types, history, pitfalls, succession issues.  
Strategies for improving family business performance, Professional Vs family entrepreneurs,  
Women inheritance- Women entrepreneurship

(13 hrs)

**UNIT V**

**Business plan**

**B-Plan writing** - Meaning, process, detailing and contents of a B-plan, features of a good B-plan, Types of B-Plans

(12 hrs)

**TEXT BOOK**

- Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai-17, sixth Edition.

**REFERENCE BOOKS**

- Charantimath Poornima, (Reprint 2014.), Entrepreneurship development-Small Business Enterprises Pearson Education, Seventh Edition
- Raj Shankar, (Reprint 2016), Entrepreneurship Theory and Practice, Vijay Nicole and Imprints Pvt.Ltd.
- Vasant Desai, (Reprint 2017). Dynamics of Entrepreneurial Development & Management Twenty Fourth Edition. Himalaya Publishing House. Mumbai
- E. Gordon & K. Natrajan (Reprint 2017) Entrepreneurship Development, Himalaya Publishing House, 2013
- Dr. C.B. Gupta & Dr. S.S. Khanka (Reprint 2014). Entrepreneurship And Small Business Management. Sultan Chand & Sons. Fifth Edition

**E RESOURCES**

**Web Links**

<http://www.sasurieengg.com/e-course-material/MBA/II-Year-Sem->

<https://simon.rochester.edu/fac/raith/Entrepreneurship/Doyle/ENT422%20Fall06/Articles/Creativity%20and%20the%20Business%20Idea.pdf>

<http://www.business.uzh.ch/dam/jcr:000000000-505f-0781-0000-000015ca410a/Kap3primerentrepreneuruka.pdf>

<https://www.inc.com/encyclopedia/family-owned-businesses.html>

<http://www.fimt-ggsipu.org/study/bcom305.pdf>

**YouTube Links**

<https://www.youtube.com/watch?v=f76wtylyEFk>

<https://www.youtube.com/watch?v=MdNNGfoxrqA>

<https://www.youtube.com/watch?v=wZhXcyIODSc>

<https://www.youtube.com/watch?v=kixaIURIfJ8>

<https://www.youtube.com/watch?v=4e4ZTUiSDI>

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
*(Effective for the batch of candidates admitted in 2019-2020)*  
**B.COM ACCOUNTING & FINANCE**

**ACTIVITY PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill Development**

(Course faculty may conduct any, all or any other activities as well)

Brain storm	Essential qualities of an entrepreneur
Debate	Employment Vs Self Employment -Importance of Entrepreneurship
Newspaper Gam	Students are asked to identify various business opportunities using newspaper -Idea Generation
Fieldwork	Each group has to go to one financial institution and prepare a report on their role towards entrepreneurial development--Entrepreneurship development & funding agencies
Presentation	Students has to identify one family business and present in the class--Family Business
Elocution	Challenges faced by Women Entrepreneur with examples-
Report preparation	On financial outlay for a startup. Identify sources of funds and prepare a report on the same.
B Plan	Preparation of B plan

**COURSE OUTCOMES**

On completion of the course, student's will be able to

CO No.	COURSE OUTCOME	PSOs Addressed	Cognitive Level
CO 1	Examine the significance of entrepreneurship and the role of entrepreneurs in the economic growth of India	1,5	An
CO 2	Outline and analyze the opportunities and constraints in developing Global Business Ideas	4,5	An
CO 3	Summarize the steps involved in setting up a Business	4,5	E
CO 4	Evaluate the concept and issues of family business management and women entrepreneurship.	5	E
CO 5	Prepare a B-Plan and formulate a detailed process for implementation	4,5	C

**\*R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create**  
**PSO – Program Specific Outcome; CO – Course Outcome; Co – Course objective**

**ELECTIVE: MARKETING RESEARCH AND ANALYSIS**

<b>COURSE CODE: 19UCOM302</b>	<b>YEAR/SEMESTER: II/III</b>	<b>MAXIMUM MARKS :100</b>
<b>COURSE TYPE:THEORY</b>	<b>CREDITS: 5</b>	<b>TOTALTEACHING HOURS: 75</b>

**GENERAL OBJECTIVE**

To understand marketing research concepts, methods and apply tools to analyze the data for preparation of reports.

**COURSE OBJECTIVES (Co)**

<b>Co No.</b>	<b>Course Objective</b>
<b>Co1</b>	To enable students to initiate a research project for targeted business needs.
<b>Co2</b>	To facilitate students to develop a research instrument and collect multiple data sets.
<b>Co3</b>	To familiarize students to analyze research data using appropriate research techniques.
<b>Co4</b>	To assist students to conduct research, design, test and interpret results.
<b>Co5</b>	To aid students to create data visualizations, develop a presentation of findings with recommendations.

**UNIT 1: INTRODUCTION**

Introduction to Marketing Research, Defining Research Problem, Developing, Research Approach, Research Design, Qualitative Research, Projective Technique, Case Study, Descriptive Research, Design, Primary & Secondary Data, Research Error, Measurement & Scaling.

(12 Hrs)

**UNIT 2: SCALING**

Scale Development, Questionnaire & Form Design, Causal Research, Experimental Design & Sampling, Hypothesis Development, Type I & Type II Errors, Data Preparation, Hypothesis Testing

(15Hrs)

**UNIT 3: BASIC TOOLS**

Cross Tabulation, Correlation & Regression, Factor Analysis.

(15Hrs)

**UNIT 4: ANALYTICAL TOOLS**

SEM & CFA, Cluster Analysis, Discriminant Analysis, Researching Rural Market, International Marketing Research.

(20Hrs)

**UNIT 5: REPORT WRITING**

Ethics, Report Preparation, Multi-Dimensional Scaling, Conjoint Analysis.

(13Hrs)

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
*(Effective for the batch of candidates admitted in 2019-2020)*  
**B.COM ACCOUNTING & FINANCE**

**TEXT BOOK**

- *Marketing Research: An Applied Orientation*, 7th Edition. Naresh K. Malhotra. ©2019

**REFERENCE BOOKS**

- *Marketing Research: A South Asian Perspective* 1st Edition (Churchill, Israel), Cengage learning.
- *Marketing Research: Rajendra Nargundkar*. Tata McGraw-Hill Education.

**E RESOURCES**

**Web Links**

[https://researchbasics.education.uconn.edu/measurement\\_scales/#](https://researchbasics.education.uconn.edu/measurement_scales/#)  
<http://web.pdx.edu/~newsomj/pa551/lecture1.html>  
<http://marketresearchworld.net/content/section/1/76/>  
<https://ecologicalprocesses.springeropen.com/articles/10.1186/s13717-016-0063-3>  
<https://sites.northwestern.edu/researchcomputing/2020/05/09/online-learning-resources-linear-regression-in-r/>

**YouTube Links**

<https://www.youtube.com/watch?v=ABLHV5Ce6TI>  
<https://www.youtube.com/watch?v=GVmQpGn-Zuo>  
<https://www.youtube.com/watch?v=aztcS-3MwH0>  
[https://onlinecourses.nptel.ac.in/noc21\\_mg67/preview](https://onlinecourses.nptel.ac.in/noc21_mg67/preview)  
<https://www.youtube.com/watch?v=AFGNKJruxdg>

**ACTIVITY PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill Development**  
**(Course faculty may conduct any, all or any other activities as well)**

Draft a Research design	On topics related to Marketing, Finance, HR
Design a Questionnaire	Wish appropriate scaling techniques
Quiz	Tools & Techniques
Multiple choice questions	On all units
Group discussion	Scaling & methods
Article review	Current research articles from Ebsco, Proquest
Interpretation of Analysis	Based on the charts & Figures
Report Writing	Final Research Project

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
*(Effective for the batch of candidates admitted in 2019-2020)*  
**B.COM ACCOUNTING & FINANCE**

**COURSE OUTCOMES**

On completion of the course, student's will be able to

<b>CO No.</b>	<b>COURSE OUTCOME</b>	<b>PSOs Addressed</b>	<b>Cognitive Level</b>
<b>CO 1</b>	Formulate a research design and data collection methods that can be used in marketing research.	4,5	C
<b>CO 2</b>	Develop a structured research instrument	4,5	C
<b>CO 3</b>	Recommend and apply appropriate statistical techniques to analyze primary data based on research objectives.	4,5	E
<b>CO 4</b>	Outline salient aspects of research in Rural Markets and International Marketing Research and accordingly propose research design.	4,5	An
<b>CO 5</b>	Prepare a Marketing Research Report and demonstrate efforts taken to conform to research ethics.	3,4,5	E

**R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create**  
**PSO – Program Specific Outcome; CO – Course Outcome; Co – Course objective**

**B.COM ACCOUNTING & FINANCE**

**CORE VIII - ADVANCED CORPORATE ACCOUNTING**

**COMMON TO B. Com (Accounting & Finance) & B.Com (Corporate Secretaryship )**

<b>COURSE CODE: 15UCOM335</b>	<b>YEAR/SEMESTER: II/IV</b>	<b>MAXIMUM MARKS :100</b>
<b>COURSE TYPE: THEORY &amp; PRACTICAL</b>	<b>CREDITS: 4</b>	<b>TOTAL TEACHING HOURS: 60</b>

**GENERAL OBJECTIVE**

To facilitate the comprehensive understanding of corporate accounting in detail.

**COURSE OBJECTIVES (Co)**

<b>Co No.</b>	<b>COURSE OBJECTIVE</b>
<b>Co1</b>	To understand the accounting aspects for different form of corporate restructuring.
<b>Co2</b>	To determine the accounting provisions relating to liquidation of companies.
<b>Co3</b>	To facilitate preparation of final accounts of insurance companies in accordance with applicable Law.
<b>Co4</b>	To facilitate preparation of final accounts of banking companies in accordance with applicable Law.
<b>Co5</b>	To understand the financial position of holding company and also consolidation of accounts.
<b>Co6</b>	To facilitate the understanding of the format of P&L account and B/S of the companies as per new schedule with reference to all the chapters

**UNIT - I**

**Amalgamation**

Amalgamation –Absorption and External Reconstruction of a company – (Inter company investments excluded) as per AS-14

(15 Hrs)

**UNIT – II**

**Liquidation Accounting**

Liquidation, Statement of affairs and deficiency accounts, Liquidator’s final statement of receipts and payments.

(10 Hrs)

**UNIT – III**

**Insurance Accounts**

Final Accounts of Insurance companies including Balance sheet

(15 Hrs)

**UNIT - IV**

**Bank Accounts**

Final Accounts of Banking companies including Balance sheet

(10 Hrs)

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
*(Effective for the batch of candidates admitted in 2019-2020)*  
**B.COM ACCOUNTING & FINANCE**

**UNIT – V**

**Accounting for Holding Companies**

Accounting for Holding Companies (Intercompany investments excluded) Preparation of and consolidated Balance Sheet as per AS-21.

(10 Hrs)

**Theory: Problem Ratio = 20:80**

**TEXT BOOK**

- T.S.Reddy and A.Murthy (2017) Corporate Accounting Margam Publishers. Chennai-17, 2<sup>nd</sup> Edition.

**REFERENCE BOOKS**

- S.P.Jain and K.L Narang. (2017) Advanced Accountancy, Kalyani Publishers, New Delhi, 10<sup>th</sup> Edition.
- M.C.Shukla and T.S.Grewal. (2016) Advanced Accounts Vol2 I.S Chand & Sons. New Delhi, 13<sup>th</sup> Edition 1997

**E RESOURCES**

**Web Links**

<https://drive.google.com/file/d/1WzZfPDjL5aK2RUEygMyHCXC-1qfQKfG8/view>  
<https://drive.google.com/file/d/1AtL5ZiuS50Rw4QrHun2ELhkQLJNlcnJ-/view>  
<https://www.dynamicutorialsandservices.org/2017/09/accounts-of-banking-companies.html>  
[https://edurev.in/studytube/Final-Accounts-of-General-Insurance-Companies-Adva/91039c84-5db8-4509-aa0b-fc839bee8070\\_t](https://edurev.in/studytube/Final-Accounts-of-General-Insurance-Companies-Adva/91039c84-5db8-4509-aa0b-fc839bee8070_t)  
<https://www.learnpick.in/prime/documents/notes/details/4096/consolidated-financial-statement>

**YouTube Links**

<https://www.youtube.com/watch?v=uECJAasfPPU>  
<https://www.youtube.com/watch?v=VVG8hpVbb0s>  
<https://www.youtube.com/watch?v=fDuY50Rfvsg>  
<https://www.youtube.com/watch?v=j7IePJGWvAI>  
[https://www.youtube.com/watch?v=1-sfk\\_bgKIU](https://www.youtube.com/watch?v=1-sfk_bgKIU)

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
*(Effective for the batch of candidates admitted in 2019-2020)*  
**B.COM ACCOUNTING & FINANCE**

**ACTIVITY PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill  
 Development**

**(Course faculty may conduct any, all or any other activities as well)**

Crossword	Accounting concepts
Multiple choice questions	Key terminologies
Analysis of financial statement	Preparation of bank accounts
Assignment	insurance companies
Quiz	Schedules of banking and insurance company accounts
Presentation	Rules to be followed by liquidator of companies
Connexions game	Key terminologies
Word grabber game	Accounting concepts

**COURSE OUTCOMES**

On completion of the course, student's will be able to

CO No.	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL
CO1	Construct Financial Statements applying relevant accounting treatment for types of Mergers and Acquisitions	1,3	C
CO2	Prepare Liquidator's Final statement of accounts	2	C
CO3	Synthesize and prepare final accounts of insurance companies in the prescribed format.	2	C
CO4	Construct consolidated profit and loss account and Balance Sheet of Banking companies in accordance with prescribed format.	2	C
CO5	Prepare Consolidated Balance Sheet as per AS 21	2,3	C

**R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create**

**PSO – Program Specific Outcome; CO – Course Outcome; Co – Course objective**

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
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**B.COM ACCOUNTING & FINANCE**

**CORE IX – INTERNATIONAL TRADE**

**COMMON TO B. Com (Accounting & Finance), B. Com (Marketing Management),  
B.Com (Corporate Secretaryship ) & B.B.A.**

<b>COURSE CODE: 15UCOM333</b>	<b>YEAR/SEMESTER: II/IV</b>	<b>MAXIMUM MARKS :100</b>
<b>COURSE TYPE:THEORY</b>	<b>CREDITS: 4</b>	<b>TOTALTEACHING HOURS: 60</b>

**GENERALOBJECTIVE**

The course provides students a sound conceptual knowledge on the theory and practice of international trade and trade-related policies. It focuses on analyzing the gains from trade, the changing patterns of trade, the relationship between trade, investment, and economic growth, and the reasons for the consequences of India's trade policy.

**COURSE OBJECTIVES (Co)**

<b>Co No.</b>	<b>COURSE OBJECTIVE</b>
<b>Co1</b>	To offer students an introduction to the theory of international trade and the trends in India's Foreign Trade policy.
<b>Co2</b>	To describe the forms of international finance and payment mechanisms
<b>Co3</b>	To be able to analyze the main arguments for protection and to critically evaluate the relevance and arguments for free trade
<b>Co4</b>	To understand the role of various institutions in facilitating international trade
<b>Co5</b>	To familiarize students with the concepts of comparative advantage and the gains from trade

**UNIT I**

**Introduction**

Meaning, nature, features and importance of international trade, domestic vs. international trade, Theories of international trade – comparative cost advantage – modern theory of international trade, terms of trade.

(12 Hrs)

**UNIT II**

**International payments**

Rate of exchange–meaning–determination–fixed vs. flexible rate of exchange, Balance of Payments – structure-BOT vs.BOP- equilibrium – disequilibrium-causes-corrective measures.

(12 Hrs)

**UNIT III**

**Trade policy**

Free trade vs protection – advantages – disadvantages – importance, tariffs and quotas – effects – types of quotas – effects of quotas, exchange control – meaning – objectives – techniques – methods – merits and demerits

(12 Hrs)

**UNIT IV**

**International Institutions and international liquidity**

IMF, IMF and international liquidity, The World Bank, International Financial Corporation (IFC), International Development Association (IDA), Euro – Dollar Market, UNCTAD, GATT, WTO

(12 Hrs)

**UNIT V**

**India's Foreign Trade**

Foreign trade in India – value – composition – direction, India's BOP, Foreign Trade Policy, FEMA, India and WTO

(12 Hrs)

**TEXT BOOK**

- D.M. Mithani, (2016), International Economics, Himalaya Publishing House, Mumbai

**REFERENCE BOOKS**

- S. Sankaran,(2015), International Trade, Margham Publication
- H L Bhatia, (2006), International Economics, Vikas Publishing
- Francis Cherunilam,(2008), International Economics, Mcgraw Hill Publication.
- Misra and Puri, (2015) Indian Economy, 33<sup>rd</sup> edition, Himalaya Publishing House, Mumbai

**E RESOURCES**

**Web links**

[https://www.ebookbou.edu.bd/Books/Text/SOB/MBA/mba\\_3316/Unit-01.pdf](https://www.ebookbou.edu.bd/Books/Text/SOB/MBA/mba_3316/Unit-01.pdf)

<https://jkshahclasses.com/images/FX-Theorydocx.pdf>

[https://static.careers360.mobi/media/uploads/froala\\_editor/files/Unit-II\\_-The-Instruments-of-Trade-Policy\(1\).pdf](https://static.careers360.mobi/media/uploads/froala_editor/files/Unit-II_-The-Instruments-of-Trade-Policy(1).pdf)

<http://www.ddegjust.ac.in/studymaterial/mba/fm-305.pdf>

[https://www.wto.org/english/res\\_e/doload\\_e/inbr\\_e.pdf](https://www.wto.org/english/res_e/doload_e/inbr_e.pdf)

**YouTube links**

<https://www.youtube.com/watch?v=HfN8BnRJryQ>

<https://www.youtube.com/watch?v=Vvfzaq72wd0&list=TLPQMDUwOTIwMjHfY1ZJPfLwFg&index=2>

<https://www.youtube.com/watch?v=aTuToTSCddk>

<https://www.youtube.com/watch?v=3I9rj1xJjko>

<https://www.youtube.com/watch?v=F59fF-xu-bY>

**ACTIVITY PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill  
Development**

(Course faculty may conduct any, all or any other activities as well)

Mind Map	Preparation of mind maps on terms of trade
Quiz	Meaning, Nature, Feature, importance of International trade and rates of exchange
Crossword puzzle	Theories of International trade
Presentation	Working of International institution with examples
Scrap book	History of International trade
Article review	India's Foreign Trade
Puzzle	FEMA, India and WTO, India's BOP
Word building	Key words of International trade

**COURSE OUTCOMES**

On completion of the course, student's will be able to

CO No.	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL
CO 1	Examine the features, relevance, need and theories of international trade in the emerging globalized business environment.	1,4	An
CO 2	Evaluate the impact of the international payment structure on an organization's international business opportunities.	4	E
CO 3	Investigate the global business environment in terms of free trade policies, quotas, tariffs and exchange control.	4	An
CO 4	Analyze the impact of statutory and regulatory compliance laid down by various international organizations on the international movement of goods and services.	3	An
CO 5	Examine and assess India's foreign trade composition and policies keeping India's vision 2030 in mind	4	An

**\*R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create**

**PSO – Program Specific Outcome; CO – Course Outcome; Co – Course objective**

<b>COURSE CODE: 15UCOM323</b>	<b>YEAR/SEMESTER: II/ IV</b>	<b>MAXIMUM MARKS :100</b>
<b>COURSE TYPE:THEORY</b>	<b>CREDITS: 4</b>	<b>TOTALTEACHING HOURS: 60</b>

**GENERAL OBJECTIVE**

To acquire an in-depth understanding of Companies Act (2013) for a corporate entity.

**COURSE OBJECTIVES (Co)**

<b>Co No.</b>	<b>Course Objective</b>
<b>Co1</b>	To comprehend the provisions of The Companies Act 2013 for corporate entities.
<b>Co2</b>	To demonstrate the ability to apply or interpret the Law in framing Legal documents for establishment of a corporate entity
<b>Co3</b>	To appreciate the prescribed guidelines for obtaining public finances by a company.
<b>Co4</b>	To discuss the guidelines for management and administration of a corporate entity as prescribed in The Companies Act 2013.
<b>Co5</b>	To understand the procedures regarding AGM(s) and liquidation proceedings.

**UNIT I**

**Incorporation and Formation of a Company**

Nature and Formation of Company – Incorporation, Documents to be filed with Registrar, Certificate of Incorporation, Effects of registration, restrictions on commencement of business, Promoter, Preliminary contracts - Memorandum of Association - Articles of Association, Contents & Alteration

(13 Hrs)

**UNIT II**

**Prospectus**

Meaning, Kinds, Registration - Share Capital – Meaning, Kinds, Public Issue, Bonus Issue, Rights Issue, Buy Back, Preference Shares – Meaning and Redemption – Share Certificate and Share Warrant – Dividends

(12 Hrs)

**UNIT III**

**Borrowings & Deposits**

Meaning, Acceptance of Deposits from public – Borrowings – Meaning, Ultra Vires Borrowing, Mortgages and charges, Fixed and Floating charges, Registration of charges, Legal Provisions, Effects and Consequences of Non registration of charge - Debentures - Definition - Kinds - Guidelines for the issue of debentures - Comparison between a Shareholder and a Debenture holder.

(10 Hrs)

**B.COM ACCOUNTING & FINANCE**

**UNIT IV**

**Management and Administration**

Registered office and name, Membership – Transfer of Shares - Registers of Members and debentures holders- Directors, Qualification, Disqualification, Appointment, Vacation, Removal, Specific powers of Directors, Duties, Liabilities of Directors - Managing Director, Appointment, Disqualification – Managers, Comparison between a Managing Director and a Manager

(10 Hrs)

**UNIT V**

**Company Meeting & Winding up**

Company Meeting – law, Practice and procedure, Board Meeting, Annual General meeting, Extra ordinary General Meeting - Motions and Resolutions - Types of Resolutions - Agenda - Minutes - Voting and Poll- Proxy Quorum - Chairman of Meeting - Powers and duties Winding up of a Company – Meaning, Modes of winding up, Compulsory winding up, Voluntary winding up, Consequences of winding up, Liquidators, Duties and powers of Liquidator.

(15 Hrs)

**TEXT BOOKS**

- Kapoor, N.D,( 2018) Elements of Company Law, Sultan Chand Publications
- Santhi .J, (2016), Company Law, First Edition, Margham Publications

**REFERENCES BOOKS**

- Bare Acts
- Kapoor, N.D,( 2014) Merchantile Law , 34<sup>th</sup> Revised Edition, Sultan Chand Publications,
- Kapoor, N.D (2007, Reprint 2012) Company Law & Secretarial Practice. 13th Edition Sultan Chand & Sons.
- Mrs.Sumathi. S, Prof. Saravanavel, P. (2013), Legal systems in Business, Himalaya publications, 7<sup>th</sup> Edition
- Dr. Sreenivasan,M.R (Reprint 2013) Company Law, Second Edition, Margham Publications

**E RESOURCES**

**Web links**

<https://resource.cdn.icai.org/61976bos50391mod1-cp1.pdf>  
<https://resource.cdn.icai.org/61978bos50391mod1-cp3.pdf>  
<https://resource.cdn.icai.org/61980bos50391mod1-cp5.pdf>  
<https://resource.cdn.icai.org/62245bos50443-mod1-cp1.pdf>  
<https://resource.cdn.icai.org/62247bos50443-mod1-cp3.pdf>

**YouTube links**

<https://www.youtube.com/watch?v=FbH2HVWzHMs>  
<https://www.youtube.com/watch?v=7CO3HoNPCn0>  
<https://www.youtube.com/watch?v=htIsIM0c-Pc>  
<https://www.youtube.com/watch?v=L4-xV-zBFQE>  
<https://www.youtube.com/watch?v=dv5fadjl74U>

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
*(Effective for the batch of candidates admitted in 2019-2020)*  
**B.COM ACCOUNTING & FINANCE**

**ACTIVITY PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill Development**  
**(Course faculty may conduct any, all or any other activities as well)**

Quiz	On Prospectus and kinds of share capital
Word Puzzle	Registration of companies
Identifying the terminologies	On all Units
Jumble Words	Incorporation & Formation of a Company
Seminar Presentation	On Kinds of companies & prospectus
Mind maps	Company Management & Administration
Group discussion	Company meeting & winding up
Connexions game	On all units

**COURSE OUTCOMES**

On completion of the course, student's will be able to

CO No.	Course Outcome	PSOs Addressed	Cognitive Level
CO 1	Summarize the steps, integrating aspects of professional ethics - in the formation, incorporation and management of a corporate entity	3	C
CO 2	Recommend the application of relevant regulations pertaining to capital expansion through types of equity issue.	3	E
CO 3	Appraise the implication of MOA and AOA to ensure conformation to provisions of the Act for raising capital through debt	3	An
CO 4	Categorize the different kinds of Directors, key managerial personnel, meetings of companies and summarize the management of affairs of a company as per the Companies Act 2013	3	An,C
CO 5	Present arguments for just and equitable grounds to recommend winding up of a corporate entity, outlining the modes and Consequences of winding up	3	E

\*R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create

**ALLIED IV- OPERATIONS RESEARCH WITH SOFTWARE APPLICATION**

<b>COURSE CODE: 14UMAT328, 14UMAT328P</b>	<b>YEAR/SEMES TER:II/IV</b>	<b>MAX MARKS :100</b>	<b>Theory: 80 marks</b>
			<b>Practical: 20 marks</b>
<b>COURSE TYPE:THEORY &amp; PRACTICAL</b>	<b>CREDITS: 5</b>	<b>TOTAL TEACHING HOURS: 75</b>	<b>Theory: 55 hours</b>
			<b>Practical: 20 hours</b>

**GENERAL OBJECTIVE:**

To provide an insight into the principles of operation research, understand various optimization techniques and apply them to improve the operational efficiency of the organization in national/global environment.

**COURSE OBJECTIVES (Co):**

<b>Co No.</b>	<b>Course Objective</b>
<b>Co1</b>	To appropriately formulate Linear programming models for manufacturing /service systems and apply operation research techniques to solve LPP problems.
<b>Co2</b>	To find the initial basic feasible solution of a transportation problem using Least cost method, North west corner rule ,Vogel's approximation method and obtain the optimal solution using MODI method,
<b>Co3</b>	To determine the optimal solution of minimization/maximization assignment problems, travelling salesman problem using Hungarian method.
<b>Co4</b>	To construct network diagrams and estimate expected project duration using CPM/PERT procedure.
<b>Co5</b>	To explain the characteristics of game theory and secure the best outcomes using different game theory techniques like dominance property, graphical method, and matrix oddment method.
<b>Co6</b>	To choose the best course of action among the available alternatives by employing various decision making criteria and compute the minimum elapsed time for processing n jobs on two/three/m machines by Johnson's Method.

**UNIT I**

**Linear Programming**

Introduction to Operations Research, Meaning and Scope of OR, Models in OR, Linear Programming Problem- Formulation and Graphical method, Simplex method, Big M method.

(14 hours)

## UNIT II

### Transportation Model

Introduction, Mathematical Formulation, Methods for finding Initial basic feasible solution – North West corner rule, Least cost method, Vogel's approximation method, Test for optimal solution- MODI Method, Degeneracy, Unbalanced and Maximization Transportation problem .

### Assignment Problem

Introduction, Mathematical Formulation, Hungarian Method - Maximization and Minimization Problems, Unbalanced problem, Restricted assignment problem, Travelling salesman problem.

(10 hours)

## UNIT III

### Network Analysis

Introduction, Construction of networks, Network Computations – Earliest completion time of a project, Critical path, Floats, PERT (without crashing).

(11 hours)

## UNIT IV

### Game Theory

Introduction, Two persons zero-sum game with and without saddle points, Matrix Oddment method, Dominance property for  $m \times n$  game, Graphical Method for solving  $2 \times n$  or  $m \times 2$  games.

(11 hours)

## UNIT V

### Decision Theory

Introduction, Decision making under uncertainty- Maximax criterion , Maximin criterion, Minimax regret criterion, Hurwicz criterion, Laplace criterion.

### Sequencing Problem

Introduction, Johnson's method – Processing of  $n$  jobs on two machines ,  $n$  jobs on three machines and  $n$  jobs on  $m$  machines.

(9 hours)

## TEXT BOOK

- Prof. V.Sundaresan, K.S.Ganapathy Subramanian and K.Ganesan (2000), Resource Management Techniques, A.R.Publications, Chennai.
- P.R.Vittal, V. Malini (2002), Operations Research, Margham Publications, Chennai.

## REFERENCE BOOKS

- Kanti Swaroop,Gupta P.K. and Manmohan (1999), Problems in Operation Research, Sultan Chand & Sons, New Delhi.

## E RESOURCES

### Web links

- [www.slideshare.net](http://www.slideshare.net)
- [Wolfram MathWorld: The Web's Most Extensive Mathematics Resource](http://Wolfram MathWorld: The Web's Most Extensive Mathematics Resource)

### YouTube Video links :

- <https://www.youtube.com/watch?v=jdxLEyBXd2s&list=RDCMUCqedkv6AYxh3hk99EPtGlmQ&index=5>
- <https://www.youtube.com/watch?v=ItOuvM2KmD4>
- <https://www.youtube.com/watch?v=rrfFTdO2Z7I>
- [https://www.youtube.com/watch?v=Z-YqfAA9lew&list=PLnBtGzI7ZBsZT9IPisX\\_UgK7vITP6YrSg&index=10](https://www.youtube.com/watch?v=Z-YqfAA9lew&list=PLnBtGzI7ZBsZT9IPisX_UgK7vITP6YrSg&index=10)
- [https://www.youtube.com/watch?v=g0Aw99V2Dc&list=PLnBtGzI7ZBsZT9IPisX\\_UgK7vITP6YrSg&index=11](https://www.youtube.com/watch?v=g0Aw99V2Dc&list=PLnBtGzI7ZBsZT9IPisX_UgK7vITP6YrSg&index=11)
- <https://www.youtube.com/watch?v=O7mMb4xX43o&list=RDCMUCqedkv6AYxh3hk99EPtGlmQ&index=4>
- <https://www.youtube.com/watch?v=vUMGvpsb8dc&t=107s>

## ACTIVITY PLANNER

### List of activities for Employability / Skill Development / Entrepreneurship Skill Development

(Course faculty may conduct any, all or any other activities as well)

- **Assignments on LPP** : Formulate a given simplified description of a suitable real world problem as LPP and solve them using graphical, simplex and Big M method.
- **Worksheets on Transportation and Assignment problems**: Apply different techniques of transportation / assignment models for transporting goods/allocate resources in business scenario.
- **Group activity: Drag-And-Drop** (Ability to link and apply) : This activity will equip the students to implement CPM & PERT, a tool for monitoring and controlling projects to minimize production delays, interruptions and conflicts in practical situations in industry.
- **Class activity**: Students use different strategies of Game theory such as Dominance property for  $m \times n$  game, Graphical Method for solving  $2 \times n$  or  $m \times 2$  games to win any competitive situation.
- **Internet surfing** : Student surf the net to identify suitable decision making situations, analyze and apply appropriate criteria -Minimax regret criterion, Hurwicz criterion, Laplace criterion to select best course of action among available alternatives.
- **Role play**: Students will enact as a decision maker, explain types of decision making environment to draw conclusions.
- **Participatory learning**: Group discussion on sequencing techniques to find the appropriate order in which number of tasks can be assigned to finite number of service facilities using Johnson's Method so as to optimize the output.

**OPERATIONS RESEARCH WITH SOFTWARE APPLICATION-PRACTICAL**

**1. LINEAR PROGRAMMING PROBLEM**

Graphical method, Simplex method, Big M method

**2. TRANSPORTATION PROBLEM**

North West corner rule, Least cost method, Vogel's approximation method,  
Unbalanced and Maximization Transportation problems.

**3. ASSIGNMENT PROBLEM**

Maximization and Minimization Problems, Unbalanced problem, Restricted assignment problem,  
Travelling salesman problem.

**4. NETWORK ANALYSIS**

CPM and PERT

**COURSE OUTCOMES:**

On completion of the course, student's will be able to

CO No.	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL
CO1	Formulate practical situations into linear programming problem and obtain solution using appropriate methods.	4	C
CO2	Explain the procedure of solving transportation & assignment models and obtain optimal mobilization/allocation of resources in Local/National/Global environment.	1,4	E
CO3	Estimate the expected duration of a project using CPM and PERT techniques.	4	E
CO4	Select the appropriate strategies of game theory to obtain the optimal solution of problems in any competitive market (Local/National/Global).	3,4	E
CO5	Determine the minimum elapsed time for processing jobs on machines using sequencing techniques and choose the best course of action among available alternatives using decision making criteria and develop employable skills.	, 2,4,5	E

**R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create.**

**PSO – Program Specific Outcome; CO – Course Outcome; Co – Course objective**

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
*(Effective for the batch of candidates admitted in 2019-2020)*  
**B.COM ACCOUNTING & FINANCE**

**INTERDISCIPLINARY ELECTIVE – PERSONAL INVESTMENT PLANNING**

<b>COURSE CODE:</b> <b>11UELE3020</b>	<b>YEAR/SEMESTER:</b> <b>II/IV</b>	<b>MAXIMUM MARKS :100</b>
<b>COURSE TYPE:THEORY</b>	<b>CREDITS: 5</b>	<b>TOTALTEACHING HOURS: 75</b>

**GENERAL OBJECTIVE:**

To appreciate the importance of, and gain insights into financial planning

**COURSE OBJECTIVE:**

<b>Co No.</b>	<b>COURSE OBJECTIVE</b>
<b>Co1</b>	To create awareness on various investment alternatives available in the capital markets.
<b>Co2</b>	To gain knowledge about specific investment avenues for tax saving and growth
<b>Co3</b>	To comprehend the structure, role and operations of the Stock Exchange and SEBI in regulation of capital markets.
<b>Co4</b>	To understand the meaning of stock indices and their computational mechanism
<b>Co5</b>	To demonstrate the ability to analyze and select the most optimal/feasible investment plan

**UNIT I**

Introduction about investment, Difference between investment, speculation and gambling- Features of investment- Importance of Investments- Investment activity, Financial assets, Physical assets, Marketable assets from the primary and secondary market- Factors influencing investments- Types of Investors.

**UNIT II**

**INVESTMENT OPPORTUNITIES – I**

Meaning – Non- marketable financial assets, equity shares, preference shares, Debentures, Gilt Edged Securities, Demat of Gilt edged securities, Post office savings deposits (Term deposits, MIS, KVP, NSC, NSS)

**UNIT III**

**STOCK EXCHANGE AND NEW ISSUE MARKET**

Meaning and definition of stock exchange- dealings on stock exchange ( ready delivery contract and forward delivery contract ) – Functions of Stock exchange- Byelaws of Stock Exchange ( SCRA 1956 , SEBI ) – Listing of securities – Advantages and disadvantages of listing – Stock brokers – Sub brokers, Types of brokers – Types of speculators ( Bull, Bear, Stag)

**UNIT IV**

NSE , BSE , OTCEI – Stock indices calculation – Indices reported in a financial Daily- Free float index- Companies included in Index – Opening a Demat Account ( Online trading)

**UNIT V**

**INVESTMENT OPPORTUNITIES – II**

Provident fund, Types of PF, Features of PPF, Unit trust of India- Money market instruments( Treasury bills, Certificates of deposits, Commercial paper, REPOS)- Bank deposits ( Current, SB account, FD, RD) – Investment in precious objects- Investment based Insurance policies – Real estate- Mutual Funds, Definition, Types.- Investment in commodity trading.

**TEXT BOOKS:**

Reference material

**REFERENCE BOOKS:**

- Investment Management by L.Natarajan, Morgan publications,2007
- Investment Management by Hiriappa, New age international publications,2008

**E RESOURCES**

**Web links**

- <https://groww.in/p/savings-schemes/post-office-saving-schemes/>
- <https://www.slideshare.net/vivzzworld/indian-financial-instruments-2>
- <https://www.yourarticlelibrary.com/stock-exchange/broker-selection-types-and-order/82297>
- <https://www.franklintempletonindia.com/investor/investor-education/video/understanding-asset-classes-io04og31>
- <https://groww.in/blog/how-does-stock-market-work-in-india/>

**Youtube links**

- <https://youtu.be/xJ4upCSNgDE>
- <https://youtu.be/oJESnjsndtg>, <https://youtu.be/74Oipb5IAhI>
- <https://youtu.be/3UopBrVH0qU>
- [https://youtu.be/Sbp\\_t4guM8g](https://youtu.be/Sbp_t4guM8g)
- <https://youtu.be/jgnlB6smyto>

**ACTIVITY PLANNER****List of activities for Employability / Skill Development / Entrepreneurship Skill Development****(Course faculty may conduct any, all or any other activities as well)**

Financial Literacy	Design an awareness campaign for school children.
Group Presentation	Post Office Savings Schemes.
Individual Presentations	Prepare and Present a Personal Investment Plan for a given objective.
Cross word puzzle	Non-Marketable & Marketable securities
Quiz, Crosswords	All topics
Linkage Games	To identify terms used in NSE, BSE & OTCEI
Market news updates	Parallel activity along with teaching-learning

**COURSE OUTCOMES:**

On completion of the course, the student's will be able to

<b>CO No.</b>	<b>COURSE OUTCOME</b>	<b>PSOs ADDRESSED</b>	<b>COGNITIVE LEVEL</b>
<b>CO1</b>	Differentiate between speculation and Investment and select the appropriate investment avenues based on the various investment opportunities available in the Indian Market	1	An,E
<b>CO2</b>	Outline the various gilt-edged securities, post office schemes, equity shares and other financial assets.	4	An
<b>CO3</b>	Analyse the functions of SEBI, and summarize the different types of speculators and brokers.	3	An,E
<b>CO4</b>	Compute and interpret stock indices, the NSE, BSE and examine the advantages and disadvantages of having a DEMAT account.	4	An
<b>CO5</b>	Compare and contrast features of Mutual Funds, money market instruments, commodity trading and recommend the right type of investment opportunity available to an individual	3	An,E

**R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create**  
**PSO – Program Specific Outcome; CO – Course Outcome; Co – Course objective**

**INTERDISCIPLINARY ELECTIVE – HOSPITALITY MANAGEMENT**

<b>COURSE CODE: 11UELE302J</b>	<b>YEAR/SEMESTER: II/IV</b>	<b>MAXIMUM MARKS :100</b>
<b>COURSE TYPE:THEORY</b>	<b>CREDITS: 5</b>	<b>TOTALTEACHING HOURS: 75</b>

**GENERAL OBJECTIVE:**

To discuss the wide range of operational and functional aspects in the hospitality/services industry with a view to steer student interest in this direction in regard to career opportunities.

**COURSE OBJECTIVES:**

<b>Co No.</b>	<b>Course Objective</b>
<b>Co1</b>	To outline the scope, significance and categorization of the hospitality industry at a global level.
<b>Co2</b>	To demonstrate ability to formulate a plan to commence and run a hospitality business, with focus on finances.
<b>Co3</b>	To examine the roles and functions of HR manager in hospitality sector.
<b>Co4</b>	To recommend the best marketing practices to promote the business model.
<b>Co5</b>	To research into the current trends and innovations in the hospitality industry.

**UNIT I**

**INTRODUCTION**

The nature and meanings of hospitality – Scope of the hospitality industry - The inter-relationships between leisure, recreation, tourism and hospitality - The structure and nature of the international hospitality industry

**UNIT II**

**FINANCIAL MANAGEMENT IN THE HOSPITALITY INDUSTRY**

Innovative entrepreneurship - Financial opportunity - Creating the business plan – Securing the startup capital - Managing the venture – Franchising options

**UNIT III**

**HUMAN RESOURCE MANAGEMENT IN THE HOSPITALITY INDUSTRY**

Creating a productive work climate – Duties and responsibilities of the Human Resources manager – Multiculturalism in the hospitality workplace – Impact of cultural diversity – Personal Cultural barriers – Conflict management

**UNIT IV**

**MARKETING MANAGEMENT IN THE HOSPITALITY INDUSTRY**

Innovative marketing of the hospitality product - Customer centric approach – Relationship marketing – Service quality – Service gap

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*(Effective for the batch of candidates admitted in 2019-2020)*  
**B.COM ACCOUNTING & FINANCE**

**UNIT V**

**INFORMATION TECHNOLOGY FOR THE HOSPITALITY INDUSTRY**

Creating and building an online presence – Hospitality business on the web – Website appearances – Internet advertising - Online reservations

**TEXT BOOK:**

- Study material

**REFERENCE BOOKS:**

- Barbara Cox and William Koelzer (2004), “Internet marketing in Hospitality”, Pearson Prentice Hall.
- John R Walter (2004), “Introduction to Hospitality Management”, Pearson Prentice Hall.
- Cathy A Enz and Jeffrey S Harrison (2005), “Hospitality strategic management concepts and cases”, John Wiley & Sons Inc.
- Mary L Tanke (2005), “Human Resources Management for the Hospitality Industry”, 2<sup>nd</sup> edition, Delmer Thomson Learnig.
- Tesone D V (2005), “Human Resources Management in the Hospitality Industry – A practitioners perspective”, Pearson Prentice Hall.

**E RESOURCES**

- **Web Resources:**

[https://www.worldwidejournals.com/paripex/recent\\_issues\\_pdf/2015/August/August\\_2015\\_1441257178\\_55.pdf](https://www.worldwidejournals.com/paripex/recent_issues_pdf/2015/August/August_2015_1441257178_55.pdf)

<https://hotelfinancialcoach.com/hospitality-financial-leadership-how-to-prepare-a-financial-budget/>

<https://insights.ehotelier.com/insights/2016/04/19/benefits-cultural-diversity-hospitality/>

<https://www.forbes.com/sites/blakemorgan/2020/02/20/10-examples-of-customer-experience-innovation-in-hospitality/?sh=67110db02033>

<https://www.revfine.com/technology-trends-travel-industry/>

- **Youtube Links:**

<https://www.youtube.com/watch?v=XlQJaucFzt0>

[https://www.youtube.com/watch?v=r\\_VPsyxYz2k](https://www.youtube.com/watch?v=r_VPsyxYz2k)

<https://www.youtube.com/watch?v=S6etjx5C-fA>

<https://www.youtube.com/watch?v=Kr1-32f4jaE>

<https://www.youtube.com/watch?v=QsJRYHxEc8s>

<https://www.youtube.com/watch?v=rnGpSZmj-cA>

<https://www.youtube.com/watch?v=NZACWW8PAag>

**ACTIVITY PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill Development**

(Course faculty may conduct any, all or any other activities as well)

Pictionary	Guessing the brand of companies within hospitality sector- International Brand
B-Plan	Planning and presentation of a budget for a hotel
Poster Competition	Creating an elevator pitch poster for any hospitality business
Connect the Dots	Activity for building online presence for a service sector company
Recap Quiz	MCQ test on taught concepts
Weave a story	Story development in relation to Unit III- HR management in hospitality
Mind Map	Create a video game blueprint for entertainment centre business
Glossary	Student led development of Glossary bank of terms exclusive to hospitality

**COURSE OUTCOMES:**

On completion of the course, student's will be able to

CO No.	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL
CO1	Outline the roles and responsibilities of a hospitality manager and the scope of hospitality industry following the principles of equity and justice	5	An
CO2	Formulate a solid business plan by identifying market opportunities and evaluate franchising options at Local and National levels	4	C
CO3	Summarize the roles and responsibilities of HR manager, create a productive work climate and formulate conflict management plan that addresses gender sensitivity	5	C
CO4	Recommend a strategy for marketing hospitality products and identify service gaps	4	E
CO5	Create digital platforms for promotion of hospitality services.	4	C

**R- Remember; U- Understand; Ap – Apply; An – Analyze; E- Evaluate; C – Create  
PSO – Program Specific Outcome; CO – Course Outcome; Co – Course objective**

**INTERDISCIPLINARY ELECTIVE- CONSUMER AWARENESS EDUCATION**

<b>COURSE CODE: 15UELE302A</b>	<b>YEAR/SEMESTER: II/III</b>	<b>MAXIMUM MARKS :100</b>
<b>COURSE TYPE: THEORY</b>	<b>CREDITS: 5</b>	<b>TOTALTEACHING HOURS: 75</b>

**GENERAL OBJECTIVE**

To enable the students to become an alert and responsible consumer.

**COURSE OBJECTIVES**

<b>Co No.</b>	<b>Course Objective</b>
<b>Co1</b>	Differentiate between a consumer and customer.
<b>Co2</b>	Classify the different types of consumers.
<b>Co3</b>	Discuss consumers rights and responsibilities.
<b>Co4</b>	To understand the process of handling consumer disputes.
<b>Co5</b>	Discuss the ethical advertisement policies.

**UNIT I**

**Introduction**

Introduction: Definitions - Consumer, Consumption, Consumerism- Difference between Consumer and Customer- History

**UNIT II**

**Types of Consumer**

Swadeshi Consumer& Global Consumer; Consumer in Communist and Capitalist Economy.

**UNIT III**

**Consumer Awareness and Rights**

Consumer Rights and responsibilities: Consumer's choice; Awareness and Consumer Education.

**UNIT IV**

**Consumer Protection Council**

Consumer protection Council- Consumer Forum (District, State, Central)-Consumer Complaint

**UNIT V**

**Corporate Consumer Responsibilities**

Corporate Consumer Responsibilities: Marketer after RTI, Responsibility of a Marketer; Ethical Pricing-Weights and measures- Ethical advertisement policies

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**REFERENCE BOOKS**

- Civil Supplies Department Reference Hand Book, Govt of Tamilnadu.
- Ross Lowe, Charles Malouf, Annette Jacobson (5<sup>th</sup> Edition) Consumer Education & Economics, MC Graw Hill Education.
- Consumer Protection Act 1986(2015) Bare Act, Current Publications

**E RESOURCES**

**Web links**

<http://www.shareyouessays.com/essays/essay-on-the-consumer-movement-in-india-1740-words/94281>

<https://onlinelibrary.wiley.com/doi/full/10.1002/9781118989463.wbeccs056>

<https://www.youthkiawaaz.com/2016/07/patanjali-ayurveda-why-business-is-booming/>

<http://egazette.nic.in/WriteReadData/2019/210422.pdf>

<http://www.uwyo.edu/sustainable/recentresearch/docs/global%20consumer%20culture%20arould.pdf>

**Youtube links**

<https://www.youtube.com/watch?v=7asg2nTRVKY>

<https://www.youtube.com/watch?v=-T3vWwQEPL4>

[https://www.youtube.com/watch?v=e\\_0UmsB7tho](https://www.youtube.com/watch?v=e_0UmsB7tho)

<https://www.youtube.com/watch?v=actbliK5iAQ>

<https://www.youtube.com/watch?v=SC-Sig5I41c>

**ACTIVITY PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill Development**

(Course faculty may conduct any, all or any other activities as well)

Environment Scanning	Importance and need of Consumer Movement in present context Ask the students to identify the qualities a leader should have to lead the consumer movement
Role play	Rights of a responsible customer
Field study/ project report	Safety standards safe VS unsafe products Need for product testing laboratories
Designing a label	Right to Information Activity: Observe a Label and find out the information available Prepare an information label to any one product Make a shopping List using information Label
Case Analysis	Presentation of Consumer Cases- Consumer redressal forum
Role Play	Draft and present a Consumer Complaint
Debate	Consumer is a King
Consumer profile Audit	A study of Consumer in an Industry(Banking, Insurance, white Goods)

**COURSE OUTCOMES**

On completion of the course, student's will be able to

CO No.	Course Outcome	PSOs Addressed	Cognitive Level
CO 1	Examine the core concepts, terminology of consumer and consumerism and differentiate between a customer and consumer.	1	An
CO 2	Investigate the typology of consumers from a global perspective.	4	An
CO 3	Prepare an effective casefile as a consumer, responding appropriately to problematic situations	3	E
CO 4	Outline the Grievance redressal mechanism available to a citizen.	3	An
CO 5	Critically evaluate the CSR initiatives of corporate entities.	4	E

\*R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create  
PSO – Program Specific Outcome; CO – Course Outcome; Co – Course objective

**Choice Based Credit System**  
**Course of Study for the batch of**  
**Candidates admitted in 2018-2019**

**B.COM ACCOUNTING & FINANCE**

**CORE XI – ELEMENTS OF COST ACCOUNTING**  
**COMMON TO B. Com (Accounting & Finance), B. Com (Marketing Management) &**  
**B.Com (Corporate Secretaryship )**

<b>COURSE CODE:</b> 17UCOM321&17UCOM321P	<b>YEAR/SEMESTER: III/V</b>	<b>MAXIMUM MARKS :</b> Theory 80 Practical 20
<b>COURSE TYPE: THEORY &amp; PRACTICAL</b>	<b>CREDITS: 4</b>	<b>TOTALTEACHING HOURS</b> THEORY : 40 PRACTICAL: 20

**GENERALOBJECTIVE**

To explain the basic concepts of cost accounting methods and techniques for application of cost ascertainment and cost control.

**COURSE OBJECTIVES**

<b>Co No.</b>	<b>Course Objective</b>
<b>Co1</b>	To understand the computation aspects of the various elements of cost and the methods of costing.
<b>Co2</b>	To facilitate the students to be aware of computation of cost related to products and services.
<b>Co3</b>	To understand the need for material control and labour cost control.
<b>Co4</b>	To facilitate allocation and apportionment of overheads to different departments or cost centers.
<b>Co5</b>	To know the various methods of costing and their applicability to business.
<b>Co6</b>	To enable the students to understand the meaning of process costing, its importance and the accounting procedure of process costing including normal loss, and abnormal loss or gain

**UNIT I**

**Nature and Scope of Cost Accounting**

Cost analysis, concepts and Classifications. Installation of costing systems, cost centers and profit centers. Cost sheets, tenders and quotations - Reconciliation of Cost and Financial Accounts.

**(6 Hrs)**

**UNIT II**

**Material and Labour Costing**

Material purchase control, Level, aspects, need and essentials of material control, Stores control, Stores Department. EOQ, Stores records, ABC analysis, VED analysis, Material costing, Issue of materials - FIFO, LIFO, WAM, Market price, and Standard price method. (As per AS-2)

Labour cost - Computation and control, Time keeping, basic wage payment calculation, Idle time and over time. Labour turnover, Causes and Effects of labour Turnover

**(8Hrs)**

**B.COM ACCOUNTING & FINANCE**

**UNIT III**

**Overheads Costing**

Classification, Allocation, Apportionment and Absorption, Accounting and control of overheads, Manufacturing, Administration, Selling and Distribution. (Primary and Secondary Distribution). Machine Hour Rate (excluding over & under absorption), Activity based costing.

**(8 Hrs)**

**UNIT IV**

**Methods of costing**

Different methods of costing Job, Batch, Contract costing. (With escalation Clause). Transport Costing,

**(8 Hrs)**

**UNIT V**

**Process costing**

Normal loss - Abnormal loss, Abnormal gain, Equivalent production - Joint Products and By - Products - Methods - Terminologies - Spoilage, Wastage, Scrap, Defective.

**(10 Hrs)**

**Theory: Problem Ratio – 20: 80**

**TEXT BOOK**

- T.S. Reddy & Hari Prasad Reddy (2018) Cost Accounting and Management accounting, 4<sup>th</sup> Edition, Margham Publications. Chennai-17

**REFERENCE BOOKS**

- Jain S.P. and Narang K.L. (Reprint 2017). Cost Accounting. 10<sup>th</sup> Edition. Kalyani Publishers. New Delhi.
- Khanna B. S., Pandey I.M., Ahuja G.K., and Arora M.N. Practical Costing. 5<sup>th</sup> Edition. S.Chand & Co. New Delhi 2011.
- Saxena and Vashist. 2010. Cost Accounting. 5<sup>th</sup> Edition. Sultan Chand & Sons. New Delhi. 2002.

**E RESOURCES**

**Web links**

[https://drive.google.com/file/d/1rjdYI8J3kCM7W6l\\_6KGsskbYLSGw5ufV/view](https://drive.google.com/file/d/1rjdYI8J3kCM7W6l_6KGsskbYLSGw5ufV/view)

[http://mastermindsindia.com/newfiles/newsyllabus/Book%2033\\_3A\\_Cost%20and%20Management%20Accounting\\_Fast%20track%20Material\\_41e\\_38%20Pages%20Image%20File.pdf](http://mastermindsindia.com/newfiles/newsyllabus/Book%2033_3A_Cost%20and%20Management%20Accounting_Fast%20track%20Material_41e_38%20Pages%20Image%20File.pdf)

<https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8->

<https://www.economicdiscussion.net/cost/elements-of-cost-in-cost-accounting/31700>, <https://web.njit.edu/~wolf/pc.html>

<https://www.principlesofaccounting.com/chapter-20/process-costing/>

**Youtube links**

<https://www.youtube.com/watch?v=Xlpb3KDcDC0>

<https://www.youtube.com/watch?v=ORpWPtBx-Rg>

<https://www.youtube.com/watch?v=DWPHdQ83oQk>

<https://www.youtube.com/watch?v=LCuFQiWI7gw>

<https://www.youtube.com/watch?v=pb7sSj2Fkxw>

**ACTIVITY PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill Development**

**(Course faculty may conduct any, all or any other activities as well)**

Preparation of tender	Tenders & Quotations
Missing information	Preparation of Cost sheet with missing information
Product making	Product making, pricing and preparation of cost sheet
Applicability of various inventory valuation methods with examples	On FIFO,LIFO&WAM
Worksheet	Labour costing
Quiz	On Methods of costing
Cross word	Process Costing
MCQ's	Contract and transport costing
Tally Assignment	Integrating inventory and accounts using ERP tally

**CORE XI – ELEMENTS OF COST ACCOUNTING - PRACTICAL**

**UNIT I**

**Masters Inventory:** Understanding Inventory, Integrating Accounts and Inventory.

**UNIT II**

**Stock Group and Categories:** Stock group Godown and Locations, Stock Category, Units of Measure, Stock Items, Manual Stock Valuation without Inventory.

**UNIT III**

**Purchase Order Processing:** Purchase Order Process, Purchase Order Voucher, Receipt Note (Inventory).

**UNIT IV**

**Cost Centers and Cost Categories:** Understanding Cost Centers, Cash Book and Bank Book, Stock Transfer Report, Negative Stock Report.

**UNIT V**

**Financial Reports:** Working Capital, Cash Flow and Fund Flow Statements.

**COURSE OUTCOMES**

On completion of the course, student's will be able to

CO No.	Course Outcome	PSOs Addressed	Cognitive Level
CO 1	Categorize the elements of cost, apply its principles to prepare cost sheet, tenders, quotations and differentiate between Cost Accounting and financial accounting	1,3	An, C
CO 2	Compute and assess Material and labor costs to ensure effective utilization of Materials and labor	1	Ap, E
CO 3	Examine the concept of allocation and apportionment of overheads among various departments to ensure equitable distribution of overheads.	1	An
CO 4	Examine the various methods of costing such as Job, batch and contract costing to estimate costs for the future periods for similar jobs.	1,3	An
CO 5	Prepare Process Accounts by understanding the impact of Normal / Abnormal loss/gain.	1	C

**\*R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create**

**PSO – Program Specific Outcome; CO – Course Outcome; Co – Course objective**

**B.COM ACCOUNTING & FINANCE**

**CORE XII - INCOME TAX LAW AND PRACTICE-I**

**COMMON TO B. Com (Accounting & Finance) &**

**B. Com (Corporate Secretaryship)**

<b>COURSE CODE: 14UCOM328</b>	<b>YEAR/SEMESTER:III/V</b>	<b>MAXIMUM MARKS :100</b>
<b>COURSE TYPE: THEORY</b>	<b>CREDITS: 4</b>	<b>TOTALTEACHING HOURS: 60</b>

**GENERAL OBJECTIVE**

To impart comprehensive knowledge on Income Tax Laws and provisions as per Income Tax Act 1961.

**COURSE OBJECTIVES (Co)**

<b>Co No.</b>	<b>Course Objective</b>
<b>Co1</b>	To enable students to understand the components of gross total income.
<b>Co2</b>	To calculate the taxable income under the head Salary.
<b>Co3</b>	To calculate the taxable income under the head House property.
<b>Co4</b>	To compute the income from other sources.
<b>Co5</b>	To apply the permissible deductions against the various heads of income.

**UNIT – I**

**Introduction**

Meaning of income, important definitions under the income tax act, scope of total income - residential status - Incomes exempt from tax.

(10 Hrs.)

**UNIT – II**

**Income from Salary**

Heads of Income – Salaries, Provisions relating to retirement benefits, Provident fund, Allowances, Perquisites and their Valuations, Deductions from salary, Computation of Salary Income

(16 Hrs.)

**UNIT – III**

**Income from house property**

Chargeability, meaning of annual value, Deductions from annual value, Computation under different circumstances, Treatment of Arrears of rent and unrealized rent

(10 Hrs.)

**UNIT – IV**

**Income from other sources**

Chargeability, computation, Interest on securities gross vs Net interest, grossing up, Taxability of gifts, Deductions in computing income under this head and other related provisions.

(12 Hrs.)

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
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**B.COM ACCOUNTING & FINANCE**

**UNIT – V**

**Deductions**

Permissible deductions from gross total income 80 C- 80U (excluding 80IA – 80 RRB)

(12 Hrs.)

**Theory: Problem Ratio = 40:60**

**TEXT BOOK**

- Gaur and Narang - Income Tax Law and Accounts, Kalyani Publishers, Latest edition

**REFERENCE BOOKS**

- Mehrotra H.C, Dr.Goyal S.P, Income Tax Law and Accounts, SahityaBhavan Publications Agra, Latest edition
- Bhagwati Prasad, Income Tax Law and Practice, VishwaPrakasan. New Delhi, Latest edition
- Vinod K. Singhania, Students Guide to Income Tax., U.K.Bharghava Taxman, Latest edition

**E RESOURCES**

**Weblinks**

<https://resource.cdn.icai.org/61997bos50392cp2.pdf>

<https://resource.cdn.icai.org/61999bos50392cp4u1.pdf>

<https://resource.cdn.icai.org/62000bos50392cp4u2.pdf>

<https://resource.cdn.icai.org/62003bos50392cp4u5.pdf>

<https://resource.cdn.icai.org/62006bos50392cp7.pdf>

**YouTube links**

<https://www.youtube.com/watch?v=4je6zk5gAHU>

<https://www.youtube.com/watch?v=-B14bfhRLNo>

<https://www.youtube.com/watch?v=pV2tCxnP8AE>

<https://life.futuregenerali.in/life-insurance-made-simple/tax-hacks/videos/what-is-covered-under-income-from-other-sources>

<https://www.youtube.com/watch?v=iWgZsme6WV0>

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**ACTIVITY PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill Development**  
**(Course faculty may conduct any, all or any other activities as well)**

Crossword	On basic tax concepts
Quiz	Incomes exempted from tax
Mind map	Preparation of mind map or five heads of income
Assignment	Computation of salary income
Students Presentation	Provisions recap on a weekly basis
Case study	Small problems as cases
Tax to Talent –a series of events on Income tax	Debates, Tax File Hunt
<b>Tax Advisor- Event</b>	<b>Computation of Salary income and tax planning for salary income received</b>

**COURSE OUTCOMES**

On completion of the course, student's will be able to

<b>CO No.</b>	<b>Course Outcome</b>	<b>PSOs Addressed</b>	<b>Cognitive Level</b>
<b>CO 1</b>	Outline the key terminologies under income tax Act, examine the residential status and summarize the incomes exempted from tax.	1	An, E
<b>CO 2</b>	Examine the provisions under the Income Tax Act 1961, for computation of salary income of an individual.	3	An
<b>CO 3</b>	Outline the provisions for computation of House Property Income with relevant deductions.	3	An
<b>CO 4</b>	Categorize the various sources of Other Income and select appropriate deductions that can be claimed under the head of income from other sources.	3	An,C
<b>CO 5</b>	Propose and present a Tax Plan with recommended deductions to be availed against assessed income.	1, 3, 5	C

**\*R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create**  
**PSO – Program Specific Outcome; CO – Course Outcome; Co – Course objective**

**B.COM ACCOUNTING & FINANCE**

**CORE XIII - FINANCIAL REPORTING**

<b>COURSE CODE: 16UCOM301</b>	<b>YEAR/SEMESTER: III/ V</b>	<b>MAXIMUM MARKS :100</b>
<b>COURSE TYPE:THEORY</b>	<b>CREDITS: 4</b>	<b>TOTALTEACHING HOURS:60</b>

**GENERALOBJECTIVE**

To provide information about the financial position, performance and changes in financial position of an enterprise that is useful to a wide range of users in making economic decisions.

**COURSE OBJECTIVES (Co)**

<b>Co No.</b>	<b>Course Objective</b>
<b>Co1</b>	To comprehend the applicability of and procedure to issue an Accounting Standards and familiarize with the latest Financial Reporting framework in India, issued under the relevant authority
<b>Co2</b>	To acquire in-depth knowledge on Accounting Standards issued by ICAI and their application in preparation of Financial Statements.
<b>Co3</b>	To appreciate the differences between AS and IND AS provisions
<b>Co4</b>	To familiarize with the reporting procedures for Financial Institutions.
<b>Co5</b>	To be updated with latest developments in the field of financial reporting.

**UNIT - I**

**Introduction to Indian Accounting Standards**

Process of formulation of Accounting Standards including Ind As and IFRS, Objectives, benefits & limitations, standard setting process, applicability-An overview of NFRA

(5Hrs)

**UNIT - II**

**Accounting standards 1-15**

Accounting standards 1-15 -Concept, disclosure requirements and interpretation, significant differences and similarities between Indian Accounting Standards and IAS/IFRS

(16 Hrs)

**UNIT - III**

**Accounting standards 16-29**

Accounting standards 16-29 - Concept, Disclosure requirements and interpretation, significant differences and similarities between Indian Accounting Standards and IAS/IFRS

(20 Hrs)

**UNIT - IV**

**Financial Reporting for Financial Institutions**

Financial reporting for financial institutions- Merchant bankers, Stock & commodity market intermediaries, Accounting for financial instruments

(12 Hrs)

**UNIT - V**

**Developments in Financial Reporting**

Developments in financial reporting-Value Added Statement, Economic Value Added, Market Value Added, share based payment.

(7 Hrs)

**REFERENCES BOOKS**

- Saini AI, International Financial Reporting Standards 2008, (IFRS) US GAAP UK GAAP & INDIAN GAAP , Snow White Publications Pvt Ltd.
- Gupta ND & Naveen Gupta, 2005, Indian Accounting Standards: IFRS Us GAAP Comparison, Butterworths India,
- Barry Elliot & Jamie Elliott, (2007), Financial Accounting and Reporting, 12th Edition.
- David Alexander and Ann Britton-INL, Financial reporting, Thompson publications.
- Das Guptha, Financial Reporting, Sultan Chand Publications.
- ACCA- British Council, Financial Reporting, Foulks Lynch publications.
- Financial Reporting-Study Material-Board of Studies-The Institute of Chartered Accountants of India.
- Tulsian (2014), Financial Reporting, S.Chand
- ACCA approved Content Provider (2017), Financial Reporting, ACCA passcards.
- David D Doran(2012), Financial Reporting Standards: A Decision-making Perspective for Non-accountants, Business Expert Press

**E RESOURCES**

**Web links**

<https://www.edupristine.com/blog/financial-reporting>

[https://drive.google.com/file/d/1qOPfJxBWdjT7BQ405\\_hBjekdbJHTBVZC/view](https://drive.google.com/file/d/1qOPfJxBWdjT7BQ405_hBjekdbJHTBVZC/view)

<https://drive.google.com/file/d/1MrW8yAnivgwse07IrkW8i9Y3J-RtPgiV/view?usp=sharing>

<https://cablogindia.com/accounting-standard-as-29-notes/>

<https://resource.cdn.icai.org/62432bos1212-20cp12u1.pdf>

**YouTube links**

<https://www.youtube.com/watch?v=bUUcQgVjDeQ>

<https://www.youtube.com/watch?v=pCba33VOpBo>

<https://www.youtube.com/watch?v=zUOQFKQian0>

<https://www.youtube.com/watch?v=xz0S--uszPY>

<https://omnipro.ie/course/on-future-developments-in-financial-reporting/>

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
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**B.COM ACCOUNTING & FINANCE**

**ACTIVITY PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill  
 Development**  
 (Course faculty may conduct any, all or any other activities as well)

Article Review	Review of article from the newspaper, Magazine, internet-Accounting Standard
Game	Applicability of Accounting standards in Financial Statements
Presentation	Importance on the financial reporting for financial institution with examples
Mind Maps	Importance of Financial reporting
Quiz	Accounting standards 1-29-Key words
Manual /Mind map preparation	Applicability of IND AS, IFRS
Scrap Book	Developments in Financial Reporting
Brainstorming	Importance of Financial Reporting for Stock & Commodity Brokers

**COURSE OUTCOMES**

On completion of the course, student's will be able to

CO No.	Course Outcome	PSOs Addressed	Cognitive Level
CO 1	Summarize the process of formulation of Indian Accounting Standards in preparation and presentation of Financial Statements.	1,2	C
CO 2	Integrate theoretical knowledge on all accounting standards with practical application.	2	C
CO 3	Deconstruct the IND AS Financial statements and differentiate the same from the current framework	3	An
CO 4	Examine the financial reporting mandates for Financial Institutions.	1	An
CO 5	Research into the latest developments in the field of financial reporting.	5	An

**\*R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create**

**PSO – Program Specific Outcome; CO – Course Outcome; Co – Course objective**

**B.COM ACCOUNTING & FINANCE**

**CORE XIV - INCOME TAX LAW AND PRACTICE II**

**COMMON TO B. Com (Accounting & Finance)&**

**B.Com (Corporate Secretaryship)**

<b>COURSE CODE: 14UCOM329</b>	<b>YEAR/SEMESTER:III/V</b>	<b>MAXIMUM MARKS :100</b>
<b>COURSE TYPE:THEORY</b>	<b>CREDITS: 4</b>	<b>TOTALTEACHING HOURS: 60</b>

**GENERALOBJECTIVE**

To demonstrate the ability to compute and assess Individual's taxable income.

**COURSE OBJECTIVES (Co)**

<b>Co No.</b>	<b>Course Objective</b>
<b>Co1</b>	To apply the relevant provisions in calculation of income from business or profession.
<b>Co2</b>	To assess the income taxable under the head Capital Gains.
<b>Co3</b>	To understand the nuances of clubbing, set-off and carry forward procedures.
<b>Co4</b>	To apply the permissible deductions against the various heads of income.
<b>Co5</b>	To understand the administrative procedures for filing returns of income.

**UNIT – I**

**Income from business or profession**

Allowable and not allowable expenses, General deductions, its principles, provisions relating to depreciation, deemed business profits chargeable to profits to tax, compulsory maintenance of books of Account, audit of accounts of certain persons, special provision for computing incomes on estimated basis under sections 44AD and 44AE, Computation of income from business or profession

(14 Hrs.)

**UNIT – II**

**Income under capital gains**

Chargeability, Short term, long-term capital gains, transfer of capital assets, Certain transactions not included as transfer, Cost of acquisition, Cost of improvement, Indexation of cost, Exempted capital gains, Computation of capital gains.

(12 Hrs.)

**UNIT – III**

**Clubbing, Set off and Carry forward of losses**

Clubbing of income, Transfer of income without the transfer of asset Circumstances under which the individual is assessable in respect of remuneration of spouse, Assess ability of income from assets transferred to spouse, sons wife, another, persons for the benefit of spouse, Assess ability in respect of income of minor child - Set off – Carry forward and set off.

(14 Hrs.)

**B.COM ACCOUNTING & FINANCE**

**UNIT – IV**

**Deductions**

Deductions U/S 80 IA – 80 RRB and 10AA

(10 Hrs.)

**UNIT – V**

**Assessment**

Meaning of Permanent Account Number, Return of Income, TDS, Basic provisions concerning Advance Tax, Rates of Taxation, Assessment Procedure **Assessment of individuals**

(10 Hrs.)

**Theory: Problem Ratio= 40:60**

**TEXT BOOK**

- Gaur and Narang-Income Tax Law and Accounts, Kalyani Publishers, Latest edition

**REFERENCE BOOKS**

- Mehrotra H.C, Dr.Goyal S.P, Income Tax Law and Accounts, SahityaBhavan Publications Agra, Latest edition
- Bhagwati Prasad, Income Tax Law and Practilegalce, VishwaPrakasan. New Delhi, Latest edition
- Vinod K. Singhanian, Students Guide to Income Tax., U.K.Bharghava Taxman, Latest edition

**E RESOURCES**

**Web links**

<https://resource.cdn.icai.org/62001bos50392cp4u3.pdf>

<https://resource.cdn.icai.org/62002bos50392cp4u4.pdf>

<https://resource.cdn.icai.org/62005bos50392cp6.pdf>

<https://resource.cdn.icai.org/62006bos50392cp7.pdf>

<https://resource.cdn.icai.org/62009bos50392cp10.pdf>

**YouTube links**

<https://www.youtube.com/watch?v=sDXkWU2s5u0>

[https://www.youtube.com/watch?v=4MfnySbp8\\_0](https://www.youtube.com/watch?v=4MfnySbp8_0)

<https://www.youtube.com/watch?v=zrj1oYO685o>

<https://www.youtube.com/watch?v=zEEfopCAOYA>

<https://www.youtube.com/watch?v=0xQKPz0zDL8>

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**B.COM ACCOUNTING & FINANCE**

**ACTIVITY PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill Development**  
**(Course faculty may conduct any, all or any other activities as well)**

Word building game	Terminologies in Capital gain
Work sheet	On Capital gains, Business or profession, set off and carry forward losses & deduction.
Article Review	Current budget
Quiz	On Set off and Carry forward
Mind map	On Administrative set up of Income tax department
Students Presentation	PAN, TDS, Return of Income, Advance tax
Key terminologies	Assessment procedure
Mock filing of Return	Filing of Return of Individual

**COURSE OUTCOMES**

On completion of the course, student's will be able to

CO No.	Course Outcome	PSOs Addressed	Cognitive Level
CO 1	Estimate the taxable business and professional income of an individual in India	1	E
CO 2	Select the appropriate exemptions that can be claimed in computation of capital gains	1,3	E
CO 3	Analyze Set off and carry forward provisions for the losses against incomes under various heads	1,3	An
CO 4	Select appropriate deductions that can be claimed under different heads of income	3	E
CO 5	Assess the taxable income of an individual and state the provisions related to filing of returns.	1,3	E

**\*R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create**  
**PSO – Program Specific Outcome; CO – Course Outcome; Co – Course objective**

**ELECTIVE III – STOCK AND COMMODITY TRADING**

<b>COURSE CODE: 15UCOM311</b>	<b>YEAR/SEMESTER: III/V</b>	<b>MAXIMUM MARKS :100</b>
<b>COURSE TYPE:THEORY</b>	<b>CREDITS: 4</b>	<b>TOTAL TEACHING HOURS: 60</b>

**GENERAL OBJECTIVE**

To understand the capital market structure and nuances of trading in the market.

**COURSE OBJECTIVES (Co)**

<b>Co No.</b>	<b>Course Objective</b>
<b>Co1</b>	To appreciate the structure of Indian Capital Markets and its components
<b>Co2</b>	To understand the secondary market operations and instruments traded
<b>Co3</b>	To understand the online operations of security trading and demonstrate ability to interpret technical price pattern charts.
<b>Co4</b>	To appreciate the nuances of clearance and settlement mechanisms.
<b>Co5</b>	To comprehend the structure and mechanism of commodity market.

**UNIT – I**

**Understanding Primary market**

Initial Public Offer (IPO), - Book Building through Online IPO, - Eligibility to issue securities, -

Pricing of Issues, - Fixed versus Book Building issues, - Allotment of Shares, - Basis of Allotment - Private Placement.

(12 Hrs)

**UNIT – II**

**Understanding Secondary market**

Securities and Exchange Board of India (SEBI), - Depositories, - Stock Exchanges, - Stock Price Indices, - Brokers, - Sub-brokers, - Foreign Institutional Investors (FIIs), - Portfolio Managers, - Custodians, - Merchant Bankers, Bankers to an Issue.

(13 Hrs)

**UNIT – III**

**Security Trading**

Trading - Mechanism - Trading system user hierarchy - Market phase - Log on - Log Off - Market screen - Invoking An Inquiry Screen – Market Watch, - Previous Trades, - Outstanding Orders, - Activity Log, Order Status, - Market Movement.

(20 Hrs)

**UNIT – IV**

**Security Settlement Procedure**

Introduction - Transaction Cycle, Settlement Process, Settlement Agencies, Risks in Settlement - Settlement Cycle - Securities Settlement - Funds Settlement

(15 Hrs)

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**B.COM ACCOUNTING & FINANCE**

**UNIT – V**

**Commodity Trading:**

Spot versus Forward Transaction, Exchange Traded Versus OTC Derivatives, Some commonly used Derivatives, The cost of carry model, Clearing, Settlement, Clearing Days and Scheduled Time

(15 Hrs)

**TEXT BOOK**

- Prasanna Chandra, 2013, The Investment Game – How to Win, 7<sup>th</sup> edition, Tata McGraw-Hill Company Limited.

**REFERENCES BOOK**

- Sidney Cottle, Roger F Murray, Frank E Block, Graham and Dodd's (2010) Securities Analysis, 5<sup>th</sup> edition, Tata McGraw-Hill Company Limited.

**E RESOURCES**

**Web links**

<https://groww.in/p/primary-market/>

<https://resource.cdn.icai.org/65587bos52876parta-cp4.pdf>

<https://resource.cdn.icai.org/65586bos52876parta-cp3.pdf>

<https://www.edelweiss.in/investology/introduction-to-stock-markets-51c006/what-is-stock-trade-settlement-process-2a34b3>

<https://www.kotaksecurities.com/ksweb/Our-Offerings/Asset-Classes/Commodity>

**YouTube links**

<https://www.youtube.com/watch?v=ViAXSV-k4-E>

<https://www.youtube.com/watch?v=7S4jfCFkMoE>

<https://www.youtube.com/watch?v=mEnCKNIb0Bs>

<https://www.youtube.com/watch?v=HHrQALZTiAo>

<https://www.youtube.com/watch?v=JD8KNwtX61c>

**ACTIVITY PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill Development**

(Course faculty may conduct any, all or any other activities as well)

Presentation	On Trading Procedure
Brainstorming	Role of FII's
Article review	Find and download stock price data and index data and discussion on the same
Quiz	Secondary Market
Crossword	Primary Market
Find industry data for a company and identify relevant economic variables – An Analysis	Based on information from the industry and economic reports, draw a conclusion about what part of the business cycle the economy is in now, determine what impact the relevant economic variables will have on a specific company and determine whether a specific company is likely to perform better or worse than the overall industry
Project	Report on security trading mechanisms
MCQ's	On Derivatives

**COURSE OUTCOMES**

On completion of the course, student's will be able to

CO No.	COURSE OUTCOME	PSOs ADDRESSED	COGNITIVE LEVEL
CO 1	Compare and contrast the characteristics and composition of Primary and Secondary financial markets operating in India	1	An
CO 2	Integrate and outline the interdependent roles and functions of market intermediaries, SEBI in regulation of capital markets.	1,3	C
CO 3	Propose a portfolio purchase plan in combination with demonstration of online market platform navigation.	4	C
CO 4	Outline the procedure and timelines for settlement of security trade transactions	4	An
CO 5	Examine the operations of commodity market, supported by commodity based derivatives	4	An

**R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create  
PSO – Program Specific Outcome; CO – Course Outcome; Co – Course objective**

**B.COM ACCOUNTING & FINANCE**

**CORE XV – ELEMENTS OF MANAGEMENT ACCOUNTING**

**COMMON TO B. Com (Accounting & Finance), B. Com (Marketing Management) & B.Com (Corporate Secretaryship)**

<b>COURSE CODE: 16UCOM302</b>	<b>YEAR/SEMESTER: III/ VI</b>	<b>MAXIMUM MARKS :100</b>
<b>COURSE TYPE: THEORY</b>	<b>CREDITS: 4</b>	<b>TOTALTEACHING HOURS: 60</b>

**GENERAL OBJECTIVE**

To analyze and interpret financial statements to pave way for future financial decision makers.

**COURSE OBJECTIVES (Co)**

<b>Co No.</b>	<b>Course Objective</b>
<b>Co1</b>	To facilitate understanding of the concepts of Management accounting and aid studentsto analyze the financial information to make effective decisions.
<b>Co2</b>	To organize, interpret, and communicate information that improves internal processes and allows managers to assist in drawing effective conclusions.
<b>Co3</b>	To enable students to critically analyze and provide recommendations to improve the operations of the organizations through the applications of management accounting techniques
<b>Co4</b>	To enable the students to develop competencies in managerial decision making and control.
<b>Co5</b>	To Understand the role of managerial accounting and apply it to real business scenarios

**UNIT I**

**Introduction to Management Accounting**

Meaning, scope, importance and limitations, Management Accounting vs. Cost Accounting - Analysis and Interpretation of Financial Statements, Comparative Statements, Common Size Statements and Trend Analysis.

(10 Hrs.)

**UNIT II**

**Ratio Analysis**

Classification of ratios – Liquidity, Profitability and Turnover ratios.

(10 Hrs.)

**UNIT III**

**Funds And Cash Flow Analysis**

Funds flow and Cash flow statements (As per AS-3)

(15 Hrs.)

#### **UNIT IV**

##### **Budgets**

Classification of budgets – Sales, Production, Production Cost, materials, labour Overheads, Preparation of Cash Budget, Receipts & Payments Method, P&L Method & Balance Sheet Method, Fixed and Flexible budget.

##### **Marginal Costing**

**Decision making analysis**, Key Factor, Make or Buy, Product Mix & Sales Mix, Discontinuance of product line, Change Vs. Status Quo, Shutdown or continue, expand or contract, Equipment replacement, idle capacity utilization, exploring foreign market, exploring new market.

(15 Hrs.)

#### **UNIT V**

##### **Variance**

Standard costing and Variance analysis.

(10 Hrs.)

**Theory: Problem Ratio =20:80**

#### **TEXT BOOK**

- Reddy, T.S. & Hari Prasad Reddy (2017), Management Accounting, Margham Publications. Chennai-17, 5<sup>th</sup> Revised Edition 2014, Reprint 2015

#### **REFERENCE BOOKS**

- Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, kalyani publications 15<sup>th</sup> Edition
- Dr.S.N.Maheswari, (2013) Cost and Management Accounting, Sultanchand and sons publications, 14<sup>th</sup> Edition, Reprint 2013

#### **E RESOURCES**

##### **Web links**

<https://resource.cdn.icai.org/62021bos50397cp1.pdf>

<https://resource.cdn.icai.org/62100bosinp8cp3.pdf>

<https://resource.cdn.icai.org/62045bos50398cp4u2.pdf>

<https://resource.cdn.icai.org/62035bos50397cp15.pdf>

<https://resource.cdn.icai.org/62034bos50397cp14.pdf>

##### **YouTube links**

<https://www.youtube.com/watch?v=1e9VAAb3WTo>

<https://www.youtube.com/watch?v=GoKIZqSFMIE>

<https://www.youtube.com/watch?v=pKtFfWCCpU8>

<https://www.youtube.com/watch?v=mkWQVJzbyRs>

<https://www.youtube.com/watch?v=yWodzjhHNSM>

**ACTIVITY PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill Development**

(Course faculty may conduct any, all or any other activities as well)

Financial statement Analysis	Interpret corporate annual reports so that students are able to assess the efficiency and effectiveness of operations.
Report writing	Use ratio, trend and vertical analysis to evaluate a company's profitability and cash flow ability. Write and discuss the results of analysis
Problem solving	Construct a Balance sheet after calculating different ratios based on a set of information given.
Case Analysis	Small cases which help in decision making like make or buy, taking up a local order or an export order.
Budget preparation	Real life situations are given and students are asked to prepare budgets for the same. ( birthday , trips, events)
Classification	Classify a list of transactions into investing, operating and financing activities
Quiz	On basic concepts of management accounting.

**COURSE OUTCOMES**

On completion of the course, student's will be able to

CO No.	Course Outcome	PSOs Addressed	Cognitive Level
CO 1	Assess, interpret financial statements, and provide the information needed for making sound economic decisions	1,2	E
CO 2	Critically evaluate the financial performance of an organization through application of Ratio analysis and construct the new balance sheet of the organization	4	E
CO 3	Evaluate the cash flow position of a company and its impact on business growth and success.	1,4	E
CO 4	Critically evaluate the CVP analysis to aid effective decision making in various business scenarios	4	E
CO 5	Investigate the variations in elements of cost and sales	4	An

**R- Remember; U- Understand; Ap – Apply; An – Analyze; E- Evaluate; C – Create  
PSO – Program Specific Outcome; CO – Course Outcome; Co – Course objective**

**B.COM ACCOUNTING & FINANCE**

COMMON TO B. Com (Accounting & Finance), B. Com (Corporate Secretaryship) & B.B.A.

<b>COURSE CODE: 17UCOM314</b>	<b>YEAR/SEMESTER: III/ VI</b>	<b>MAXIMUM MARKS :100</b>
<b>COURSE TYPE: THEORY</b>	<b>CREDITS: 4</b>	<b>TOTAL TEACHING HOURS 60</b>

**GENERAL OBJECTIVE**

To explain the concept and significance of financial management, compute cost of capital and evaluate the capital structure decisions.

**COURSE OBJECTIVES (Co)**

Co No.	Course Objective
Co1	To understand the scope, objectives, importance and functional areas of financial Management
Co2	To identify the sources and cost of various types of capital and its consequent impact on capital structure
Co3	To understand the various dividend theories and models
Co4	To understand the different methods of capital budgeting and risk analysis
Co5	To demonstrate the working capital cycle and the management of various components within.

**UNIT I**

**Functions of Finance**

**Financial Management:** Meaning, Definition, Scope, Nature and Objectives- Profit Maximization – Wealth Maximization –Financial Management Functions - Role of a CFO. (10 hrs)

**UNIT II**

**Sources of Finance, Cost of Capital & Capital Structure**

**Composition and Sources of Long Term Finance and Short Term Finance - Difference between Short and Long Term Finance**

**Cost of Capital-** Basic concepts, Cost of equity, Cost of Debt, Cost of Preference capital, Cost of Retained Earnings, Weighted Average Cost of capital. (Problem based)

**Capital structure**

Capital structure planning (basic aspects) - Determining Debt and Equity proportion. (Excluding Theories of capital structure) - Leverage: Financial, Operating and combined. (Problem based)

(12 hrs)

**UNIT III**

**Dividend Theories**

Introduction, Meaning, Types of Dividend, Nature of Dividend Policy, Objectives of Dividend Policy, Factors Determining Dividend Policy. Dividend Theories- Walter & Gordon, MM theory.

(12 hrs)

**UNIT IV**

**B.COM ACCOUNTING & FINANCE**

**Capital Budgeting**

Meaning, Definition, Need and Significance of Capital Budgeting, Factors Influencing Capital Budgeting Decisions- Capital Budgeting Process-**Evaluation of Capital Budgeting Proposals**- Payback, Discounted Cash flow, NPV, ARR, IRR and Profitability Index. (Problem based).

Risk Analysis in Capital Budgeting: Incorporation of Risk Factor in Capital Budgeting- General Techniques- Risk Adjusted Discount Rate Method, Certainty Equivalent Method, Sensitivity Analysis, Probability Assignment, Standard Deviation & Coefficient of Variation, Decision Tree Analysis(Theory based).

(14 hrs)

**UNIT V**

**Working capital management:**

Meaning, Gross and Net Concepts, Working Capital Cycle, Determinants of Working Capital Requirements, Significance of Working Capital – Inventory Management, Management of Cash and Management of Receivables. (Problem based)

(12 hrs)

**Theory: Problem Ratio - 40:60**

**TEXT BOOKS**

- A.Murthy, Financial Management, Second Edition Reprint 2018, Margham Publications
- Dr.S.N.Maheshwari, Elements of Financial Management, Edition 2010,Sultan Chand & Sons, New Delhi
- Dr. Kulkarni and Dr. Sathya Prasad, Financial Management, 13<sup>th</sup> Revised Edition 2011

**REFERENCES BOOKS**

- PrasanaChandra, Financial Management, 2008 Tata Mc.GrawHill, New Delhi
- I.M.Pandey, Financial Management, 2009 Vikas Publishing
- Khan &Jain ,Financial Management, Edition 2009, Sultan Chand & Sons

**E RESOURCES**

**Web links**

<https://resource.cdn.icai.org/62098bosinp8cp1.pdf>

<https://resource.cdn.icai.org/62099bosinp8cp2.pdf>

<https://resource.cdn.icai.org/62106bosinp8cp9.pdf>

<https://resource.cdn.icai.org/62104bosinp8cp7.pdf>

<https://resource.cdn.icai.org/62107bosinp8cp10u1.pdf>

**YouTube links**

<https://www.youtube.com/watch?v=FoJQDP14t0g>

<https://www.youtube.com/watch?v=2hSG7Ox1A>

[https://www.youtube.com/watch?v=p9GEehRy\\_yo](https://www.youtube.com/watch?v=p9GEehRy_yo)

<https://www.youtube.com/watch?v=Sff3DxOHjJs>

<https://www.youtube.com/watch?v=c5iigcEppZw>

**ACTIVITY PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill Development**

(Course faculty may conduct any, all or any other activities as well)

<b>Discussion</b>	<b>On roles&amp; responsibilities of CFO</b>
Case study analysis	On Dividend theories
Interviewing the small vendors on sourcing finance	Managing the Finance
Article Review	On Capital Budgeting
<b>Work sheet</b>	<b>Cost of Capital</b>
Brain Storming Sessions	Sources of Finance and Costs of Finance
Crossword	Working Capital
Get to know this company by finding the following information. - on market price, dividends declared.	Discussion on what is the dividend per share for the most recent fiscal year? What is the market price of shares of this company?

**COURSE OUTCOMES**

On completion of the course, student's will be able to

<b>CO No.</b>	<b>COURSE OUTCOME</b>	<b>PSOs ADDRESSED</b>	<b>COGNITIVE LEVEL</b>
<b>CO1</b>	Explain the goals and objectives of Financial Management and critically evaluate the complex role of a financial manager for economic sustenance of the enterprise.	1,5	E
<b>CO2</b>	Compute cost of capital and analyze its impact on capital structure decisions for a business.	1,2	An
<b>CO3</b>	Discuss dividend theories and evaluate the factors influencing dividend policies.	1,4	U,E
<b>CO4</b>	Recommend decisions regarding capital budgeting and financial management, through appropriate application of Capital Budgeting techniques.	4, 5	E
<b>CO5</b>	Discuss the concept of operating cycle and estimate the working capital needs of an organization.	1,4	U,E

**R- Remember; U- Understand; Ap – Apply; An – Analyse; E- Evaluate; C – Create**  
**PSO – Program Specific Outcome; CO – Course Outcome; Co – Course objective**

**B.COM ACCOUNTING & FINANCE**

**CORE XVII- BUSINESS TAXATION**

**COMMON TO B. Com (Accounting & Finance), B. Com (Marketing Management) & B.Com (Corporate Secretaryship)**

<b>COURSE CODE: 15UCOM331</b>	<b>YEAR/SEMESTER: III/VI</b>	<b>MAXIMUM MARKS :100</b>
<b>COURSE TYPE:THEORY</b>	<b>CREDITS: 4</b>	<b>TOTALTEACHING HOURS:60</b>

**GENERAL OBJECTIVE**

To impart knowledge on the current indirect taxation structure and provisions applicable in India.

**COURSE OBJECTIVES (Co)**

<b>Co No.</b>	<b>Course Objective</b>
<b>Co1</b>	To facilitate the students to understand the impact of GST on Indian Economy.
<b>Co2</b>	To analyze the applicability of GST provisions on goods & services.
<b>Co3</b>	To assess the place and time of supply for application of GST provisions.
<b>Co4</b>	To be aware of the documents required for filing of GST returns
<b>Co5</b>	To discuss basic provisions of customs act.

**UNIT – I**

**Overview of GST**

Overview of GST-CGST, IGST & SGST/UGST-Concept of destination based Consumption tax-Dual levy-IGST Model

(12 hrs)

**UNIT – II**

**Levy and Registration**

Levy and Registration-Levy of GST-Registration of dealers under GST-Supply-Meaning and scope of supply of goods and services

(15 Hrs)

**UNIT – III**

**Place, Time and Value of Supply**

Place of supply-Time of supply-Valuation-Input tax credit

(13 Hrs)

**GST records and returns**

GST records and returns-Tax invoice-Invoice rules-Filing of returns –matching of Input tax credit-Types of returns- GSTN-Overview of technology framework enabling GST

(10 Hrs)

**UNIT – V**

**Customs Act 1962**

Customs duty, Types of duties, Baggage rules, Computation of assessable value and duty

(10 Hrs)

**M.O.P. VAISHNAV COLLEGE FOR WOMEN (AUTONOMOUS), CHENNAI-34**  
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**B.COM ACCOUNTING & FINANCE**

**REFERENCE BOOKS**

- Reference Material
- Dr.Vinod K Singhania and Dr.Monica Singhania, Students Guide to Income Tax including GST (59<sup>th</sup> Edition) 2018 – 19

**E RESOURCES**

*Web links*

<https://resource.cdn.icai.org/62131bos071220-cp1.pdf>  
<https://resource.cdn.icai.org/62133bos071220-cp3.pdf>  
<https://resource.cdn.icai.org/62135bos071220-cp5u1.pdf>  
<https://resource.cdn.icai.org/62017bos50394cp10.pdf>  
<https://resource.cdn.icai.org/62338bos50452-mod4-cp1u1.pdf>

*Youtube links*

<https://www.youtube.com/watch?v=xt5XRacjA9U>  
<https://www.youtube.com/watch?v=2jDsMh052Qg>  
<https://www.youtube.com/watch?v=npsQ0BDCHRw>  
<https://www.youtube.com/watch?v=3nFr6E2Ssfw>  
<https://www.youtube.com/watch?v=pRzvafzhhbqI>

**ACTIVITY PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill Development**  
(Course faculty may conduct any, all or any other activities as well)

Preparing Charts- procedure for filing of returns	E filing of GST returns
Connexions game	On registration and Input tax credit concept
Glossary	Important terms
Puzzles	GST Rates
Pictionary	Key concepts of GST
Development of model	Dual and IGST concept
Students Presentation	Development of business post GST
Debate and discussion	Impact of GST on different sectors

**COURSE OUTCOMES**

On completion of the course, student's will be able to

<b>CO No.</b>	<b>Course Outcome</b>	<b>PSOs Addressed</b>	<b>Cognitive Level</b>
<b>CO 1</b>	Outline the provisions on goods and service tax Act and explain the differences between new tax regime and old tax regime.	3	An
<b>CO 2</b>	Examine the process for GST Composition Levy scheme in detail along with eligibility criteria and application procedure.	3	An
<b>CO 3</b>	Compute the Input tax credit and examine the place of supply, time of supply.	1,3	An
<b>CO 4</b>	Classify and design the documents to be maintained under GST, filing of returns, refund mechanism, audit and appeals.	3,4	C
<b>CO 5</b>	Examine the provisions of the Customs Act in relation to baggage rules, assessable value and export import procedure.	3	An

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**PSO – Program Specific Outcome; CO – Course Outcome; Co – Course objective**

**CORE XVIII - SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

**COMMON TO B. Com (Accounting & Finance) & B.Com (Honours)**

<b>COURSE CODE: 15UCOM334</b>	<b>YEAR/SEMESTER: III/VI</b>	<b>MAXIMUM MARKS :100</b>
<b>COURSE TYPE: THEORY</b>	<b>CREDITS: 4</b>	<b>TOTALTEACHING HOURS: 60</b>

**GENERAL OBJECTIVE**

To acquire an in-depth knowledge about securities and portfolio management.

**COURSE OBJECTIVES (Co)**

<b>Co No.</b>	<b>Course Objective</b>
<b>Co1</b>	To understand the importance of savings and the various investment alternatives available.
<b>Co2</b>	To appreciate the structure of Indian Capital Markets and its components
<b>Co3</b>	To equip students with valuation techniques with regard to equity and debt instruments.
<b>Co4</b>	To comprehend the theories of portfolio construction and the associated risks.
<b>Co5</b>	To demonstrate ability to evaluate and revise portfolios based on established indices.

**UNIT – I**

**Savings and investment pattern**

Savings and investment pattern of individual investments (Including an introduction to types of derivatives) - sources of investment information.

(12 Hrs.)

**UNIT - II**

**Capital market**

Meaning of security analysis – fundamental and technical analysis, approaches to security analysis, investment objectives, types of investment, Capital market, Participants, Instruments traded, Regulation of Capital Market, SEBI, Investor protection, Insider trading - Primary Market - New issue - Public Issue - Bonus Issue - Rights Issue - Intermediaries in New Issues Market, Managers to issue, Bankers to issue, Underwriters - Merchant banking Functions and their role in the security market, private placement, SEBI guidelines regarding Primary Market

(18 Hrs.)

**UNIT - III**

**Valuation of Bonds**

Bond Valuation, Return on Bonds, YTM, Duration concepts, Pricing, simple problems on bond valuation. Equity share valuation, Yield basis earnings approach, Valuation based on accounting information, valuation based on dividends, MM hypothesis, Gordon's model, Walter's model, P/E ratio, Explicit resale price method - simple problems

(10 Hrs)

**UNIT - IV**

**Principles of Portfolio**

Security risk - Systematic and unsystematic risk-Portfolio return risk and trade off- Basic principles of portfolio construction, Portfolio Construction ,simple computation problems – CAPM Model

(10 Hrs.)

**UNIT - V**

**Portfolio Management**

Principles of Portfolio Management, Methods of Assessing Portfolio, Evaluation of portfolio performance, Revision of portfolios.

(10 Hrs.)

**Theory: Problem Ratio – 80:20**

**TEXT BOOKS**

- Natarajan (2013), Investment Management, MarghamPublishers .

**REFERENCE BOOKS**

- Natarajan, K,Gordon., (2016) -Financial Markets and Financial Services-Himalaya Publishing Company
- Pandian,P., (2016).Security Analysis and Portfolio Management Vikas Publisher, 2<sup>nd</sup> Edition Reprint

**E RESOURCES**

*Web links*

<https://resource.cdn.icai.org/65586bos52876parta-cp3.pdf>

<https://resource.cdn.icai.org/65587bos52876parta-cp4.pdf>

<https://resource.cdn.icai.org/62192bos50436-cp3.pdf>

<https://resource.cdn.icai.org/62193bos50436-cp4.pdf>

<https://resource.cdn.icai.org/62194bos50436-cp5.pdf>

*YouTube links*

<https://www.youtube.com/watch?v=SoHgDXLj9hY>

<https://www.youtube.com/watch?v=VtFuKfVqOsg>

<https://www.youtube.com/watch?v=OL-hzihu1Ns>

<https://www.youtube.com/watch?v=USkVgiJIRa0>

<https://www.youtube.com/watch?v=CHqKzwgjFKA>

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**ACTIVITY PLANNER**

**List of activities for Employability / Skill Development / Entrepreneurship Skill Development**

**(Course faculty may conduct any, all or any other activities as well)**

Report preparation	Report and Analysis of various Investment avenues
Article review	On financial markets
Mind map	Structure of the Capital market
Scrap Book	On various financial articles from newspaper and magazines
Role Play	Role of a Portfolio Manager interacting with investor
Classroom Discussion	Risk and returns of an investment Portfolio
Case study	On Portfolio assessment and revision of portfolio

**COURSE OUTCOMES**

On completion of the course, student's will be able to

<b>CO No.</b>	<b>COURSE OUTCOME</b>	<b>PSOs ADDRESSED</b>	<b>COGNITIVE LEVEL</b>
<b>CO1</b>	Compare and contrast the various alternatives available for investment.	1,4	An
<b>CO2</b>	Outline the structure of the capital market	1	An
<b>CO3</b>	Evaluate securities by applying valuation models and use derivative instruments to manage their investment risks.	1	E
<b>CO4</b>	Construct a portfolio using established theories and principles	4	C
<b>CO5</b>	Evaluate the process of portfolio management and assess portfolio performance using technical metrics	4,5	E

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