

**GOVERNMENT ARTS COLLEGE (Autonomous),**  
(Re-accredited with 'A' Grade by NAAC and Affiliated to Bharathidasan University, Tiruchirappalli)

**KARUR - 639 005.**



# UG COURSE STRUCTURE

Course Structure under CBCS System

(Applicable to the Candidates admitted from the Academic Year 2021 – 2022 onwards)

# B.Com., COMMERCE

# **GOVERNMENT ARTS COLLEGE (Autonomous),**

**KARUR - 639 005**

## **Course structure under CBCS system**

### **UNDERGRADUATE COURSES**

#### **ABOUT THE DEPARTMENT OF BACHELOR OF COMMERCE**

The Department of Commerce was started during the academic year 1982-83 though the college was started in the year 1966. The department originally started B.Com., course with an intake of 50 students. Considering the demand from the working people in and around Karur, the evening course in B.Com., was started at a later stage with an intake of 50 students. It is a privilege that the department was selected by the Bharathidasan University to run B.Com., course under vocational stream and funded by the UGC. Students were drawn from the regular B.Com., course and were given enough coaching and teaching in computer subjects relevant to business world. In the year 2000, the college was given permission to run M.Com., course with an intake of 25 students. It is a matter of proud that this is the only college offering M.Com., course in the entire district of Karur at that time. MBA and BBA courses were started as a self-financing course as per the order by the Bharathidasan University Tiruchirappalli. At present, the Government has converted the self-financing course into a regular course. During the year 2010, the Government has given permission to start B.Com., (CA) course with a student strength of 60. The BBA course was given to a separate department with four faculties under the name department of Bachelor of Business Administration. The department has also been granted permission to start M.Phil., and Ph.D., courses both in Part-time and Full-Time stream to facilitate research activities. The students are very much attracted by these courses run by commerce department.

### **GOVERNMENT ARTS COLLEGE (AUTONOMOUS)**

#### **VISION**

It is our vision to persuade every mind in this temple of learning to tirelessly seek the truth to face the challenges of the times and honestly participate in the establishment of universal peace, progress and love.

#### **MISSION**

It is our mission to create in everyone an honest searching mind to be ready for value-based creative citizenship for regional, national and global peace and progress.

## PG AND RESEARCH DEPARTMENT OF COMMERCE

Fws; :

“jhkpd; g[WtJ cyfpd; g[wf;fz;L  
fhKWth; fw;wwpe; jhh;”

### VISION

To give pleasure to the learners to gain the never declining prosperity of learning in this place of worship and to make feel themselves that the world also gains pleasure from them.

### MISSION

- To imbibe moral values of life in the minds of youth.
- Providing learners the comprehensive skills required for developing a self reliant nation.
- Preparing students to meet global challenges by offering ICT based Commerce Education.
- To extend the services of the department for the betterment of the society.

### What is Credit system?

Weightage to a course is given in relation to the hours assigned for the course. The following Table shows the correlation between credits and hours. However, there could be some flexibility because of practical, field visits, tutorials and nature of project work.

For UG courses, a student must earn a minimum of **140 (+4)** credits as mentioned in the table below. The total number of minimum courses offered by a department is given in the course pattern.

## UNDER GRADUATE COURSE PATTERN (2021 ONWARDS)

PART	SEMESTER	SPECIFICATION	NO. OF COURSES	HOURS	CREDITS	TOTAL CREDITS
I	I - IV	Part I	4	22	12	24
II	I - IV	Part II	4	22	12	
III	I - VI	Core courses Theory	12	65	54	92
	VI	Core Course Practical	1	6	5	
	I - IV	Allied Course	6	29	20	
	V - VI	Elective Course	3	15	13	
IV	I - V	Value Education	3	6	6	22 + (4)
		Environmental Studies				
		Soft Skills Development				
	I - III	Value Added Course (CLP)	2	4	2	
		Extra Credit Course (MOOC)	1	-	2	
III - IV	Non Core Elective	2	4	4		
IV - V	Skill Based Elective - Theory	3	6	12		
V	VI	Gender Education	1	-	1	2
		Extension Activities	1	1	1	
<b>TOTAL</b>				<b>180</b>	<b>140</b> <b>(+4)</b>	<b>140</b> <b>(+4)</b>

### Course Pattern

The Undergraduate degree course consists of five vital components. They are as follows:

**Part - I:** Language (Tamil)

**Part -II:** General English

**Part -III:** Core Course (Theory) Allied, Core Electives)

**Part -IV:** Value Education, Value Added Course, Extra Credit Course, Environmental Studies, Non Core Elective and Soft Skills Development.

**Part -V:** Gender Education and Extension Activities (NSS, NCC, Sports and Games, PEC, FAPA, YRC, RRC, RC, LC and CC).

### Core Courses

A core course is the course offered by the parent department related to the major subjects, components like theories, practical's, Project work, field visits and etc.

## Noncore elective

Noncore elective Core should be shared by the various Departments of college. This course should be opted by all the students belonging to the particular Department. Each department of the respective college should allocate themselves the schedule and the units of the course.

## Core Elective

The core elective course is also offered by the parent department. The objective is to provide choice and flexibility within the department. There are THREE core electives. They are offered in different semesters according to the choice of the college.

## Extra Credit Courses

In order to facilitate the students gaining extra credits, the extra credit courses are given. There are two extra credit courses - Massive Open Online Courses (MOOC) and Skill-based Course - offered in the III and V Semesters respectively. According to the guidelines of UGC, the students are encouraged to avail this option of enriching by enrolling themselves in the MOOC provided by various portals such as SWAYAM, NPTEL, etc. Skill based course is offered by the department apart from their regular class hours.

## Value Education Courses

There are four courses offered in the first semesters for the First year students.

## Non-Major Elective / Skill Based Elective

These courses are offered in two perspectives as electives “Within college”.

## Subject Code Fixation

The following code system (11 characters) is adopted for Under Graduate courses:

Year of Revision	UG Code of the Dept	Semester	Specification of Part	Running number in the part
↓	↓	↓	↓	↓
<b>21</b>	<b>U21</b>	<b>x</b>	<b>x</b>	<b>xx</b>
<b>21</b>	<b>UCO</b>	<b>1</b>	<b>x</b>	<b>1</b>

For example:

**IB.com– Professional English for Commerce - I,**

The code of the paper is **U21 CO 1C1**.

Thus, the subject code is fixed for other subjects.

## EXAMINATION

### Continuous Internal Assessment (CIA):

UG - Distribution of CIA Marks	
Passing Minimum: 40 Marks	
THEORY CIA MAXIMUM = 25	THEORY CIA MINIMUM = 10
PRACTICAL CIA MAXIMUM = 40	PRACTICAL CIA MINIMUM = 16

### End - Semester Tests

Centralized - Conducted by the office of Controller of Examinations.

### Semester Examination

Testing with Objective and Descriptive questions.

**Section - A:** 10 Questions x 2 Marks = 20 Marks (No Choice - Two questions from each unit)

**Section - B:** 5 Questions x 5 Marks = 25 Marks (Either... or Type - One pair from each unit)

**Section - C:** 3 Questions x 10 Marks = 30 Marks (3 Out of 5 - One question from each unit)

### Duration of Examination:

3- Hours examination for courses.

## Grading System

### 1. Grading

Once the marks of the CIA and the end-semester examination for each of the courses are available, they will be added. The marks thus obtained, will then be graded as per the scheme provided in Table 1.

From the second semester onwards the total performance within a semester and the continuous performance starting from the first semester are indicated by **Semester Grade Point Average (GPA)** and **Cumulative Grade Point Average (CGPA)**, respectively. These two are calculated by the following formulae

$$\text{GPA} = \frac{\sum_{i=1}^n C_i G_i}{\sum_{i=1}^n C_i} \quad \text{WAM (Weighted Average Marks)} = \frac{\sum_{i=1}^n C_i M_i}{\sum_{i=1}^n C_i}$$

Where, 'C<sub>i</sub>' is the Credit earned for the Course - i,

'G<sub>i</sub>' is the Grade Point obtained by the student for the Course 'i'.

'M' is the marks obtained for the course 'i', and

'n' is the number of Courses **Passed** in that semester.

CGPA: Average GPA of all the Courses starting from the first semester to the current semester.

## 2. Classification of Final Results

- i) For each of the three parts, there shall be separate classification on the basis of the CGPA, as indicated in the following Table - 2.
- ii) For the purpose of Classification of Final Results, the Candidates who earn CGPA 9.00 and above shall be declared to have qualified for the Degree as 'Outstanding'. Similarly, the candidates who earn the CGPA between 8.00 - 8.99, 7.00 - 7.99, 6.00 - 6.99 and 5.00 - 5.99 shall be declared to have qualified for their Degree in the respective programmes as 'Excellent', 'Very Good', 'Good' and 'Above Average' respectively.
- iii) Absence from an examination shall not be taken as an attempt.

**Table - I - Grading of the Courses**

Marks Range	Grade Point	Corresponding Grade
90 and above	10	O
80 and above but below 90	9	A+
70 and above but below 80	8	A
60 and above but below 70	7	B+
50 and above but below 60	6	B
40 and above but below 50	5	C
Below 40	0	RA

**Table – 2 – Final Result**

CGPA	Classification of Final Results	Corresponding Grade
9.00 and above	O	Outstanding
8.00 to 8.99	A+	Excellent
7.00 to 7.99	A	Very Good
6.00 to 6.99	B+	Good
5.00 to 5.99	B	Above Average
4.00 to 4.99	C	Average
Below 4.00	RA	Re - Appearance

Credit based weighted Mark System is adopted for individual semesters and cumulative semesters in the column 'Marks Secured' (for 100).

### **Declaration of Result:**

Mr./Ms. \_\_\_\_\_ has successfully completed the Under Graduate in \_\_\_\_\_ programme. The candidate's Cumulative Grade Point Average (CGPA) in Part - III is \_\_\_\_\_ and the class secured is \_\_\_\_\_ by completing the minimum of 140 credits. The candidate has acquired \_\_\_\_\_ (if any) extra credits offered by the parent department courses.

## **Programme Outcomes**

1. This Programme will glow the students with a solid foundation in accounting, banking, taxation, Business Law, Insurance and a like in commerce disciplines.
2. This programme will enable the students to plan and prepare to meet the challenges and changes timely in the field of commerce disciplines.
3. Students will have competency to pursue their general and professional courses such as M.Com., MBA., CA., CMA., ACS., etc.,

## **Programme Specific Outcomes**

1. This programme will endow with the man power requirements of companies in Accounting, Business Laws, Taxation, Financial analysis, Auditing and Management. Students will reveal the value based creative values in society and business.
2. These programmes will bandwidth the students by applying both qualitative and quantitative knowledge.
3. This programme will enable them to take honest decisions at domestic as well as at professional levels.
4. This programme will enable the students to make them to practice practically at what they have gained in the class room.
5. This Programme will facilitate to persuade every mind of the students tirelessly to seek the truth and to face the challenges honestly through Environmental and Value based creative citizenship for regional, national and global peace and progress.





# GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005

(Re-Accredited with 'A' Grade by NAAC and Affiliated to Bharathidasan University, Tiruchirappalli.)

## B.com, Course Structure under CBCS System

(For the candidates admitted from the year 2021 - 2022 onwards)

SEMESTER	PART	COURSE	COURSE TITLE	COURSE CODE	INSTR.HOURS WEEK	CREDIT	EXAM HOURS	MARKS		TOTAL
								INT	ESE	
<b>I</b>	I	Tamil - I	Tamil - I	<b>U21L1T1</b>	5	3	3	<b>25</b>	<b>75</b>	100
	II	English - II	English - I	<b>U21L1E1</b>	5	3	3	<b>25</b>	<b>75</b>	100
	III	Core Course - I	Professional English for commerce - I	<b>U21CO1C1</b>	6	5	3	<b>25</b>	<b>75</b>	100
		Core Course - II	Principles of Accountancy	<b>U21CO1C2</b>	5	4	3	<b>25</b>	<b>75</b>	100
		First Allied course - I	Business Communication	<b>U21CO1A1</b>	5	3	3	<b>25</b>	<b>75</b>	100
	IV	Value Education	Value Education	<b>U21VE1</b>	2	2	3	<b>25</b>	<b>75</b>	100
	V	Value Added Course /Special Assistance Programme(SAP)	Computer Literacy Programme - SAP	-	2					
					<b>30</b>	<b>20</b>				<b>600</b>
<b>II</b>	I	Tamil - II	Tamil - II	<b>U21L2T2</b>	5	3	3	<b>25</b>	<b>75</b>	100
	II	English - II	English - II	<b>U21L2E2</b>	5	3	3	<b>25</b>	<b>75</b>	100
	III	Core Course - III	Professional English for commerce - II	<b>U21CO2C3</b>	6	5	3	<b>25</b>	<b>75</b>	100
		First Allied course - II	Financial Accounting	<b>U21CO2A2</b>	5	4	3	<b>25</b>	<b>75</b>	100
		First Allied Course - III	Principles Of Marketing	<b>U21CO2A3</b>	5	3	3	<b>25</b>	<b>75</b>	100
	IV	Environmental Studies	Environmental Studies	<b>U21ES2</b>	2	2	3	<b>25</b>	<b>75</b>	100
	V	Value Added Course /Special Assistance Programme(SAP)	Computer Literacy Programme - SAP		2	(2)				
					<b>30</b>	<b>20</b>				<b>600</b>
<b>III</b>	I	Tamil - III	Tamil - III	<b>U21L3T3</b>	6	3	3	<b>25</b>	<b>75</b>	100
	II	English - III	English - III	<b>U21L3E3</b>	6	3	3	<b>25</b>	<b>75</b>	100
	III	Core Course - IV	Business Statistics	<b>U21CO3C4</b>	6	5	3	<b>25</b>	<b>75</b>	100
		Core Course - V	Principles of Management	<b>U21CO3C5</b>	5	4	3	<b>25</b>	<b>75</b>	100
		Second Allied Course - I	Business Environment	<b>U21CO3A4</b>	5	3	3	<b>25</b>	<b>75</b>	100
	IV	Non Core Elective - I	Business Economics	<b>U21CA3N1</b>	2	2	3	<b>25</b>	<b>75</b>	100
	V	Extra Credit Course	MOOC -Massive Open Online Course			(2)				
					<b>30</b>	<b>20</b>				<b>600</b>

IV	I	Tamil - IV	Tamil - IV	U21L4T4	6	3	3	25	75	100
	II	English - IV	English - IV	U21L4E4	6	3	3	25	75	100
	III	Core Course - VI	Cost Accounting	U21CO4C6	5	5	3	25	75	100
		Second Allied Course - II	Business Law	U21CO4A5	5	4	3	25	75	100
		Second Allied Course - III	Modern Banking	U21CO4A6	4	3	3	25	75	100
	IV	Skill Based Elective - I	Principles Of Insurance	U21CO4S1	2	4	3	25	75	100
	V	Non Core Elective - II	Entrepreneurial Development	U21CA4N2	2	2	3	25	75	100
				30	24				700	
V	III	Core Course - VII	Financial Management	U21CO5C7	5	5	3	25	75	100
		Core Course - VIII	Company Law and Secretarial Practice	U21CO5C8	5	4	3	25	75	100
		Core Course - IX	Auditing	U21CO5C9	4	3	3	25	75	100
		Core Course - X	Corporate Accounting	U21CO5C10	6	4	3	25	75	100
	IV	Elective Course - I	Computer Application In Business Accounting - Practical	U21CO5E1PA				40	60	100
			(or) Business Organisation	U21CO5E1B	4	4	3	(or) 25	(or) 75	(or) 100
	IV	Skill Based Elective - II	Office Management	U21CO5S2	2	4	3	25	75	100
		Skill Based Elective - III	Goods and Service Tax	U21CO5S3	2	4	3	25	75	100
	V	Soft Skill Development	Soft Skill Development	U21SSD3	2	2	3	25	75	100
					30	30				800
VI	III	Core Course - XI	Management Accounting	U21CO6C11	6	5	3	25	75	100
		Core Course - XII	Accounting Software - Practical	U21CO6C12P	6	5	3	40	60	100
		Core Course - XIII	Financial Markets and Services	U21CO6C13	6	5	3	25	75	100
	IV	Elective Course - II	Human Resource Management	U21CO6E2 A	5	5	3	25	75	100
			(or) Consumer Protection	U21CO6E2 B						
	V	Elective Course - III	Income Tax Law And Practice (or) Elements of E-Commerce	U21CO6E3 A	6	4	3	25	75	100
				U21CO6E3 B						
V	Extension Activities	Extension Activities NSS / NCC / RRB / YRC / FINE ARTS / Environmental Education / Population Education club / Rotaract club / Leo club / Consumer club / Sports & Games)		1	1					
		Gender Education	U21EA4		1	3	25	75	100	
				30	26				600	
<b>TOTAL</b>					180	140+	(4)			3900

**CHAIRMAN**

**BOARD OF STUDIES IN COMMERCE**

**CONTROLLER OF EXAMINATIONS**

**CREDIT: 5**

**COURSE CODE: U21CO1C1**

**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005.**

**B.Com., - I - SEMESTER – CORE COURSE - I**

(For the candidates admitted from the year 2021-22 onwards)

**PROFESSIONAL ENGLISH FOR COMMERCE - I**

**COURSE OBJECTIVES :**

1. To develop the language skills of students by of fringed equates practice in professional Contexts.
2. To enhance the lexical, grammatical and socio-linguistic and communicative competence of first Year physical sciences students.
3. To focus on developing students’ knowledge of domain specific registers and the required Language Skills.

**UNIT – I**

**COMMUNICATION**

**Listening:** Listening to instructions

**Speaking:** Telephone etiquette and Official phone conversations

**Reading** :short passages

**Writing:** Letters and Emails in professional context

**Grammar in Context: Wh and yes or no, Qtags Imperatives**

**Vocabulary in Context:** Word formation-

- i) Creating antonyms using Prefixes
  - ii) Intensifying prefixes (E.g. inflammable)
- Changing words using suffixes:
- A) Noun Endings
  - B) Adjective Endings
  - C) Verb Endings

**UNIT – II**

**DESCRIPTION**

**Listening**–Listening to process description

**Speaking**- Role play

**Formal:** With faculty and mentors in academic environment, workplace communication.

**Informal:** With peers in academic environment, workplace communication

**Reading**– Reading passages on trade/commerce/management

**Writing**–Writing sentence definitions(e.g. ledger)and extended definitions (e.g. accountancy)

Picture Description–Description of fashion and beauty products (a small write- up promoting the product/an objective review of the product in 150to200 words).

**Grammar in Context:** Connectives and linkers.

**Vocabulary** –Synonyms (register)-Compare &contrast expressions.

**UNIT – III**

**NEGOTIATION STRATEGIES**

**Listening**-Listeningtointerviewsofspecialists/inventorsinfields(Subjectspecific)

**Speaking** - Brainstorming.(Mind mapping).Small group discussions(subject-specific)

**Reading** - Longer Reading text. (Comprehensive passages)

**Writing** - Essay Writing (250word essay on to picas related to subject area, like recording business trans)

**Grammar in Context:** Active voice & Passive voice - If conditional -

**Vocabulary:** - Collocations - Phrasal verbs

<b>UNIT - IV</b>	<p><b>PRESENTATION SKILLS</b></p> <p><b>Listening</b> – Listening to presentation. Listening to lectures.</p> <p><b>Watching</b> - documentaries (discovery/ history channel).</p> <p><b>Speaking</b> - Short speech - Making formal presentations (PPT).</p> <p><b>Reading</b>- Reading a written speech by eminent personalities in the relevant field /Short poems / Short biography.</p> <p><b>Writing</b>-Writing Recommendations. Interpreting visuals-charts /tables/flow diagrams/charts</p> <p><b>Grammar in Context</b>–Modals.</p> <p><b>Vocabulary</b> (register)-Single word substitution.</p>
<b>UNIT – V</b>	<p><b>CRITICAL THINKING SKILLS</b></p> <p><b>Listening</b>-Listening to advertisements/new sand brief documentary films(with subtitles)</p> <p><b>Speaking</b> –Simple problems and suggesting solutions.</p> <p><b>Reading</b>:Motivational stories on Professional Competence, Professional Ethics and Life Skills (subject-specific)</p> <p><b>Writing</b> Studying problem and finding solutions-(Essay in 200 words)</p> <p><b>Grammar</b>-Make simple sentences.</p> <p><b>Vocabulary</b> –Fixed expressions.</p>
<p><b>TEXT BOOKS :</b></p> <p><b>Unit I</b> - <a href="http://www.bdu.ac.in/academics/syllabi/2020/Professional-English/Semester-I/Commerce-and-Management-I/Unit%201%20Commerce%20&amp;%20Management-I%20(Book).pdf">http://www.bdu.ac.in/academics/syllabi/2020/Professional-English/Semester-I/Commerce-and-Management-I/Unit%201%20Commerce%20&amp;%20Management-I%20(Book).pdf</a></p> <p><b>Unit II</b> - <a href="http://www.bdu.ac.in/academics/syllabi/2020/Professional-English/Semester-I/Commerce-and-Management-I/Unit%202%20Commerce%20&amp;%20Management-I%20(Book).pdf">http://www.bdu.ac.in/academics/syllabi/2020/Professional-English/Semester-I/Commerce-and-Management-I/Unit%202%20Commerce%20&amp;%20Management-I%20(Book).pdf</a></p> <p><b>Unit III</b> - <a href="http://www.bdu.ac.in/academics/syllabi/2020/Professional-English/Semester-I/Commerce-and-Management-I/Unit%203%20Commerce%20&amp;%20Management-I%20(Book).pdf">http://www.bdu.ac.in/academics/syllabi/2020/Professional-English/Semester-I/Commerce-and-Management-I/Unit%203%20Commerce%20&amp;%20Management-I%20(Book).pdf</a></p> <p><b>Unit IV</b> - <a href="http://www.bdu.ac.in/academics/syllabi/2020/Professional-English/Semester-I/Commerce-and-Management-I/Unit%204%20Commerce%20&amp;%20Management-I%20(Book).pdf">http://www.bdu.ac.in/academics/syllabi/2020/Professional-English/Semester-I/Commerce-and-Management-I/Unit%204%20Commerce%20&amp;%20Management-I%20(Book).pdf</a></p> <p><b>Unit V</b> - <a href="http://www.bdu.ac.in/academics/syllabi/2020/Professional-English/Semester-I/Commerce-and-Management-I/Unit%205%20Commerce%20&amp;%20Management-I%20(Book).pdf">http://www.bdu.ac.in/academics/syllabi/2020/Professional-English/Semester-I/Commerce-and-Management-I/Unit%205%20Commerce%20&amp;%20Management-I%20(Book).pdf</a></p>	
<p><b>REFERENCE BOOK :</b></p> <p><a href="http://www.bdu.ac.in/academics/syllabi/2020/Professional-English/Semester-I/Commerce-and-Management-I/">http://www.bdu.ac.in/academics/syllabi/2020/Professional-English/Semester-I/Commerce-and-Management-I/</a></p>	

**CHAIRMAN – BOS**

**CONTROLLER OF EXAMINATIONS**

**COURSE OUTCOMES :****Students must able to:****CO1:** Recognise their own ability to improve their own competence in using the language.**CO2:** Use language for speaking with confidence in an intelligible and acceptable manner.**CO3:** Understand the importance of reading for life.**CO4:** Read independently unfamiliar texts with comprehension and Understand the importance of Writing in academic life.

Nature of Course			
Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	

**MAPPING****Relationship Matrix for Course outcomes, Programme Outcomes and Programme Specific outcomes**

Course Outcome	Programme Outcomes (POS)			programme specific outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	3	4	5	4	4	5	3	4.00
CO2	5	4	3	5	4	4	4	4	4.13
CO3	3	4	5	4	4	3	5	4	4.00
CO4	4	5	3	5	4	4	4	5	4.25
<b>Mean Overall Score</b>									<b>4.10</b>
<b>Result : Total Score for this course is = 4.10 [Very High Relationship]</b>									

**Mapping Scale**

<b>Mapping</b>	<b>1-20</b>	<b>21-40</b>	<b>41-60</b>	<b>61-80</b>	<b>81-100</b>
<b>Scale</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>Relation</b>	<b>0.01 - 1.0</b>	<b>1.1 - 2.0</b>	<b>2.1 - 3.0</b>	<b>3.1 - 4.0</b>	<b>4.1 - 5.0</b>
<b>Quality</b>	<b>Very Poor</b>	<b>Poor</b>	<b>Moderate</b>	<b>High</b>	<b>Very High</b>

**Mapping Score**

<b>Mean Score of Cos</b> = $\frac{\text{Total of Values}}{\text{Total No. of POs \& P0s}}$	<b>Mean Overall Score of Cos</b> = $\frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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**COURSE DESIGNER: TANSCHÉ****CHAIRMAN - BOS****CONTROLLER OF EXAMINATIONS**

<b>CREDIT: 4</b>	<b>COURSE CODE: U21CO1C2</b>
<b>GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005.</b> <b>B.Com., - I - SEMESTER – CORE COURSE - II</b> (For the candidates admitted from the year 2021-22 onwards) <b>PRINCIPLES OF ACCOUNTANCY</b>	
<b>COURSE OBJECTIVES :</b>	
<ol style="list-style-type: none"> <li>1. To maintain full and systematic records of business transactions.</li> <li>2. To ascertain profit or loss of the business and to provide accounting information to the interested parties.</li> <li>3. To gain working knowledge of the principles and procedure of accounting and their application to different practical situations.</li> </ol>	
<b>UNIT - I</b>	Fundamentals of book keeping - Accounting Concepts and Conventions - Journal - Ledger - Subsidiary books - Trial balance - Errors and rectification.
<b>UNIT – II</b>	Accounting for depreciation - Need for and Significance of depreciation, methods of providing depreciation - Straight line method - Written down value method - Reserves and Provisions - Consignment - Account Sales - Valuation of Unsold stock - Normal loss - Abnormal loss.
<b>UNIT – III</b>	Final Accounts of a Sole trader with adjustments (simple problems only).
<b>UNIT - IV</b>	Accounting of Non-Trading concern - Receipts & Payments A/C - Income & Expenditure A/C (simple problems only) - Average due date.
<b>UNIT – V</b>	Single Entry System - Net worth method - Conversion method - Bank Reconciliation statement.
<b>TEXT BOOKS :</b>	
<ol style="list-style-type: none"> <li>1. Reddy TS and Murthy - Financial Accounting - Margham Publications, Chennai.</li> <li>2. R.L Gupta &amp; M. Radhaswamy - Financial Accounting , Sultan Chand &amp; Sons, New Delhi</li> </ol>	
<b>REFERENCE BOOKS :</b>	
<ol style="list-style-type: none"> <li>1. S.P.Jain &amp; K..L Narang -Advanced Accountancy Vol.1 Sultan Chand &amp; Sons, New Delhi</li> <li>2. Shukla MC, Grewal TS &amp; Gupta SC,- Advanced Accountancy (Vol.1) S.Chand Company Ltd., New Delhi.</li> <li>3. R.L Gupta &amp; M. Radhaswamy - Advanced Accountancy (Vol.1) , Sultan Chand &amp; Sons, New Delhi.</li> </ol>	
<b>Note: Questions should be *Theory 20% Problem 80%</b>	

**CHAIRMAN – BOS**

**CONTROLLER OF EXAMINATIONS**

**COURSE OUTCOMES :**

On Successful completion of course, students will be able to

**CO1-** Fundamental aspects of financial accounting and prepare final accounts and balance sheet.

**CO2 -** Prepare multi-step income statements, classified balance sheets, and statements of Retained earnings.

**CO3 -** Understanding of consignment and joint venture from accounting perspective and Rectify errors in accounts.

**CO4-** Understanding the procedures and methods of providing depreciation. And ascertain Profit and loss for the concerns adopting single entry book keeping system.

Nature of Course			
Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	✓

**MAPPING****Relationship Matrix for Course outcomes, Programme Outcomes and Programme Specific outcomes**

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	5	4	4	5	4	5	4	4.4
CO2	4	5	4	4	5	4	4	5	4.4
CO3	4	3	5	4	3	4	4	4	3.88
CO4	5	4	3	5	4	4	5	3	4.13
<b>Mean Overall Score</b>									<b>4.20</b>
<b>Result : Total Score for this course is = 4.2 [Very High Relationship]</b>									

**Mapping Scale**

<b>Mapping</b>	<b>1-20</b>	<b>21-40</b>	<b>41-60</b>	<b>61-80</b>	<b>81-100</b>
<b>Scale</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>Relation</b>	<b>0.01 - 1.0</b>	<b>1.1 - 2.0</b>	<b>2.1 - 3.0</b>	<b>3.1 - 4.0</b>	<b>4.1 – 5.0</b>
<b>Quality</b>	<b>Very Poor</b>	<b>Poor</b>	<b>Moderate</b>	<b>High</b>	<b>Very High</b>

**Mapping Score**

<b>Mean Score of Cos</b> = $\frac{\text{Total of Values}}{\text{Total No. of POs \& POs}}$	<b>Mean Overall Score of Cos</b> = $\frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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**COURSE DESIGNER: Dr. T. DHARMENDRAN**

**CHAIRMAN-BOS**

**CONTROLLER OF EXAMINATIONS**

<b>CREDIT : 3</b>	<b>COURSE CODE: U21CO1A1</b>
<b>GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005.</b> <b>B.Com., - I SEMESTER – FIRST ALLIED COURSE - I</b> (For the candidates admitted from the year 2021-22 onwards) <b>BUSINESS COMMUNICATION</b>	
<b>COURSE OBJECTIVES :</b> <ol style="list-style-type: none"> <li>To develop better written and oral business communication skills among the students and enable them to know the effective media of communication.</li> <li>To enhance their writing skills in various forms of business letters and reports.</li> </ol>	
<b>UNIT - I</b>	<b>Introduction:</b> Business Communication: Meaning - Objectives - Media - Barriers - Importance of Effective Business Communication- Principles of Communication - Business Letters: Need - Functions - Kinds - Essentials of Effective Business Letters -Layout.
<b>UNIT – II</b>	<b>Business Correspondence:</b> Enquiries - Replies - offers and quotations - Orders and their Execution - Credit and Status Enquiries - Meaning - Trade and bank references - Complaints and Adjustments - Collection Letters - How to write effective Collection letters - Sales Letters - Circular Letters.
<b>UNIT – III</b>	<b>Banking, Insurance and Agency Correspondence:</b> Banking Correspondence: Introduction - correspondence with customer, Head office - Insurance Correspondence - Life insurance- Fire insurance - Marine insurance - Agency Correspondence.
<b>UNIT - IV</b>	<b>Report Writing:</b> Company Secretarial Correspondence - Agenda, Minutes and Report Writing - Types - Characteristics of good Report - Report of individuals.
<b>UNIT – V</b>	<b>Technology and Business Communication:</b> Application for Jobs: Preparation of resume - Interviews - Meaning - types of Interview - Candidates preparing for interview - guidelines to be observed during an interview - Business Report Presentations. Strategic Importance of E-Communication. Email, Text Messaging, Slide or Visual Presentation - Internet-Video conferencing - Group Discussion - Social Networking.
<b>TEXT BOOKS :</b> <ol style="list-style-type: none"> <li>Rajendra Paul, J.S. Korahilli, Essentials of Business Communication, Sultan Chand &amp; Sons, New Delhi.</li> <li>N.S.Raghunathan &amp; B.Santhanam, Business Communication, Margham Publications, Chennai.</li> <li>R.S.N.Pillai and Bhagavathi.S, Commercial Correspondence, Chand Publications, New Delhi.</li> </ol>	
<b>REFERENCE BOOKS :</b> <ol style="list-style-type: none"> <li>M.S. Ramesh and R.Pattenshetty, Effective Business English and Correspondence, S.Chand &amp; Co, Publishers, New Delhi-2.</li> <li>V.R. Palanivelu &amp; N. Subburaj, Business Communication, Himalaya Publishing Pvt. Ltd, Mumbai.</li> <li>Sathya Swaroop Debasish, Bhagaban Das, Business Communication, PHI Learning Pvt. Ltd., New Delhi, 2010Edition.</li> <li>Communicationconquer: Pushpalatha &amp; Kumar, A Handbook of group discussion and Job Interview, PHI Learning Publisher.</li> <li>Lesikar, R.V. &amp; Flatley, M.E. Basic Business Communication Skills for Empowering Internet Generation, Tata Mc Grew Hill Publishing Company Ltd, New Delhi.</li> </ol>	



**COURSE OUTCOMES :**

On Successful completion of course, students will be able to:

- CO1:**After completion of this course the students will come to know about the Principles, objectives and importance of communication.
- CO2:** After learning this course the students will be able to know how to make business Enquiries, place orders and write collection letters.
- CO3:** At the end of the course the students will be able to write banking, insurance And agency letters.
- CO4:** Finally, at the end of this course the students will gain practical knowledge in Report preparation, E-Communication and able to communicate clearly in the Day to day business world effectively.

**Nature of Course**

Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	✓

**MAPPING**

**Relationship Matrix for Course outcomes, Programme Outcomes and Programme Specific Outcomes**

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	5	4	4	5	4	5	4	4	4.38
CO2	4	5	4	5	4	4	5	4	4.38
CO3	5	5	5	4	5	4	4	5	4.63
CO4	5	4	4	4	4	5	5	4	4.38
<b>Mean Overall Score</b>									<b>4.44</b>
<b>Result : Total Score for this course is =4.44 [Very High Relationship]</b>									

**Mapping Scale**

<b>Mapping</b>	<b>1-20</b>	<b>21-40</b>	<b>41-60</b>	<b>61-80</b>	<b>81-100</b>
<b>Scale</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>Relation</b>	<b>0.01 - 1.0</b>	<b>1.1 - 2.0</b>	<b>2.1 - 3.0</b>	<b>3.1 - 4.0</b>	<b>4.1 – 5.0</b>
<b>Quality</b>	<b>Very Poor</b>	<b>Poor</b>	<b>Moderate</b>	<b>High</b>	<b>Very High</b>

**Mapping Score**

<b>Mean Score of Cos</b> = $\frac{\text{Total of Values}}{\text{Total No. of POs \& POs}}$	<b>Mean Overall Score of Cos</b> = $\frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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**COURSE DESIGNER: Dr. M. SARAVANAN**

**CHAIRMAN - BOS**

**CONTROLLER OF EXAMINATIONS**

<b>CREDIT: 5</b>	<b>COURSE CODE: U21CO2C3</b>
<b>GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005.</b> <b>B.Com., - II SEMESTER – CORE COURSE - III</b> (For the candidates admitted from the year 2021-22 onwards) <b>PROFESSIONAL ENGLISH FOR COMMERCE - II</b>	
<b>COURSE OBJECTIVES :</b> <ol style="list-style-type: none"> <li>To focus on developing students ' knowledge of domain specific registers and the Required language skills.</li> <li>To develop strategic competence that will help in efficient communication.</li> <li>To sharpen students' critical thinking skills and make student sculpturally ware of the Target situation.</li> </ol>	
<b>UNIT - I</b>	<b>Communicative Competencies</b> <b>Listening</b> – Learn some specific business and economics vocabulary <b>Speaking</b> – Think and reflect <b>Reading</b> - Comprehension Passages <b>Writing</b> – Summary writing
<b>UNIT – II</b>	<b>Persuasive communication</b> Listening Speaking Reading Writing
<b>UNIT – III</b>	<b>Digital Competence</b> <b>Listening</b> – Active Listening - Interviews <b>Speaking</b> – Conducting and Participating In An Online Interview <b>Reading</b> - Digital Competence - Exploring A Website <b>Writing</b> - Creating A Website
<b>UNIT - IV</b>	<b>Creativity and Imagination</b> Creative Thinking in Communication - Problem solving Methods for Creative thinking in Communication - Creative Thinking in Decision Making - Creative Thinking in Developing Leadership Skills - Creative approach for communication in Business.
<b>UNIT – V</b>	<b>Workplace communication</b> Methods of Communication - Tips for communication in work place -Reading - Writing.
<b>TEXT BOOK :</b> <ol style="list-style-type: none"> <li><a href="http://www.bdu.ac.in/academics/syllabi/2020/Professional-English/Semester-II/Commerce-and-Management-II.pdf">http://www.bdu.ac.in/academics/syllabi/2020/Professional-English/Semester-II/Commerce-and-Management-II.pdf</a></li> </ol>	
<b>REFERENCE BOOKS :</b> <ol style="list-style-type: none"> <li>Meena .K and Ayothi .V (2013) - A Book on Development of Soft skills – P. R. Publications - Trichy.</li> <li>Alex. K (2012) - Soft Skills - Know yourself &amp; Know the world – S. Chand &amp; Sons - New Delhi</li> </ol>	

**COURSE OUTCOMES :**

On Successful completion of course, students will be able to:

**CO1:** Recognize their own ability to improve their own competence in using the language.

**CO2:** Use language for speaking with confidence in an intelligible and acceptable manner

**CO3:** Understand the importance of reading for life

**CO4:** Read independently unfamiliar texts with comprehension and understand the importance of writing in academic life.

Nature of Course			
Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	

**MAPPING**

Relationship Matrix for Course outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	5	3	4	5	4	4	5	4	4.25
CO2	4	5	3	5	4	4	3	4	4.00
CO3	3	4	4	5	3	4	5	4	4.00
CO4	4	5	5	3	4	4	4	5	4.25
<b>Mean Overall Score</b>									<b>4.13</b>
<b>Result : Total Score for this course is = 4.13 [Very High Relationship]</b>									

**Mapping Scale**

<b>Mapping</b>	<b>1-20</b>	<b>21-40</b>	<b>41-60</b>	<b>61-80</b>	<b>81-100</b>
<b>Scale</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>Relation</b>	<b>0.01 - 1.0</b>	<b>1.1 - 2.0</b>	<b>2.1 - 3.0</b>	<b>3.1 - 4.0</b>	<b>4.1 - 5.0</b>
<b>Quality</b>	<b>Very Poor</b>	<b>Poor</b>	<b>Moderate</b>	<b>High</b>	<b>Very High</b>

**Mapping Score**

<b>Mean Score of Cos</b> = $\frac{\text{Total of Values}}{\text{Total No. of POs \& POs}}$	<b>Mean Overall Score of Cos</b> = $\frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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**COURSE DESIGNER: TANSCHÉ**

**CHAIRMAN - BOS**

**CONTROLLER OF EXAMINATIONS**

<b>CREDIT : 4</b>	<b>COURSE CODE: U21CO2A2</b>
<b>GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005.</b> <b>B.Com., - II SEMESTER – FIRST ALLIED COURSE - II</b> (For the candidates admitted from the year 2021-22 onwards) <b>FINANCIAL ACCOUNTING</b>	
<b>COURSE OBJECTIVES :</b>	
<ol style="list-style-type: none"> <li>1. To have working knowledge of different aspects of partnership.</li> <li>2. To provide basic knowledge of branch and departmental accounts.</li> <li>3. To know the hire purchase, Installment, fire insurance and Royalties accounts.</li> </ol>	
<b>UNIT - I</b>	Introduction - Admission of a partner - Calculation of new ratio and sacrificing ratio - Revaluation of Assets and liabilities - Treatment of goodwill - Capital adjustment - Retirement of partner - Calculation of New ratio and gaining ratio - Revaluation of assets and liabilities - Treatment of goodwill - Adjustment of goodwill through capital A/c only - Settlements of accounts.
<b>UNIT – II</b>	Dissolution of partnership firm - Realisation A/c - Sale to a company - Insolvency of a partner - Application of Rules in Garner Vs Murray - Piecemeal distribution - Proportionate capital method Only.
<b>UNIT – III</b>	Branch Accounts- Meaning - objects - Types of Branch-(excluding foreign branches) Dependent Branches -Branch account under Debtors system - Branch adjustment a/c, Branch Stock a/c and Branch Debtors a/c under Stock and Debtor system - Trading and Profit and loss accounts Independent branches - Department Accounts –Columnar Trading and Profit and loss accounts- Inter department transfers.
<b>UNIT - IV</b>	Hire purchase System -Definition -important- Main features - Distinction between Hire Purchase and Instalment systems - Accounting Treatment for hire purchase system- calculation of interest - Default and Repossession –Hire purchase Trading account - Debtors methods- Stock and Debtors system. Instalment purchase system - meaning - Accounting treatment.
<b>UNIT – V</b>	Fire Insurance claim - Need - Types - Loss of stock policy (problems) and loss of Profit policy (problems) - Royalties - meaning Lease and Sublease- Entries in the books of Lessor and Lessee.
<b>TEXT BOOKS :</b>	
<ol style="list-style-type: none"> <li>1. Reddy TS and Murthy, Financial Accounting, Margham Publications, Chennai.</li> <li>2. R.L Gupta &amp; M .Radhaswamy - Financial Accounting, Sultan Chand &amp; Sons, New Delhi.</li> </ol>	
<b>REFERENCE BOOKS :</b>	
<ol style="list-style-type: none"> <li>1. S.P.Jain &amp; K..L Narang -Advanced Accountancy Vol.1 Sultan Chand &amp; Sons, New Delhi</li> <li>2. Shukla MC, Grewal TS &amp; Gupta SC, - Advanced Accountancy, S. Chand Company Ltd., New Delhi.</li> <li>3. R.L Gupta &amp; M. Radhaswamy - Advanced Accountancy (Vol.1), Sultan Chand &amp; Sons, New Delhi.</li> </ol>	
<b>Note: Questions should be*Theory 20% Problem 80%</b>	

**COURSE OUTCOMES:**

On Successful completion of course, students will be able to:

**CO1-** To understand the provisions of the Indian Partnership Act and procedures followed when a partner admission, retirement, death or insolvent and to know the accounting treatment on dissolution of a firm and piecemeal distribution of cash.

**CO2-** To acquire the accounting systems of a head office having branches at more places and necessity to maintain departmental accounting to business and to inculcate the procedures to be followed in Hire Purchase business and preparation of Royalty to a leasehold property.

**CO3-** To acquire the nature of Hire purchase transactions and also Understand the installment payment system and how it is different from hire purchase transactions.

**CO4-** To prepare a statement of affairs while an individual become an insolvent and procedure to claim compensation from insurance companies when fire occurs.

Nature of Course			
Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	✓

**MAPPING**

Relationship Matrix for Course outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POs)			Programme Specific Outcomes (PSOs)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	5	3	5	3	4	3	5	4.00
CO2	4	5	4	4	3	5	4	4	4.13
CO3	5	4	4	5	4	4	3	5	4.25
CO4	5	4	3	4	3	5	5	4	4.13
<b>Mean Overall Score</b>									<b>4.13</b>
<b>Result : Total Score for this course is = 4.13 [ Very High Relationship]</b>									

**Mapping Scale**

<b>Mapping</b>	<b>1-20</b>	<b>21-40</b>	<b>41-60</b>	<b>61-80</b>	<b>81-100</b>
<b>Scale</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>Relation</b>	<b>0.01 - 1.0</b>	<b>1.1 - 2.0</b>	<b>2.1 - 3.0</b>	<b>3.1 - 4.0</b>	<b>4.1 – 5.0</b>
<b>Quality</b>	<b>Very Poor</b>	<b>Poor</b>	<b>Moderate</b>	<b>High</b>	<b>Very High</b>

**Mapping Score**

<b>Mean Score of Cos</b> = $\frac{\text{Total of Values}}{\text{Total No. of POs \& POs}}$	<b>Mean Overall Score of Cos</b> = $\frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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**COURSE DESIGNER: Dr. M. SARAVANA**

**CHAIRMAN - BOS**

**CONTROLLER OF EXAMINATIONS**

<b>CREDIT : 3</b>	<b>COURSE CODE: U21CO2A3</b>
<b>GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005.</b> <b>B.Com., - II SEMESTER – FIRST ALLIED COURSE - III</b> (For the candidates admitted from the year 2021-22 onwards) <b>PRINCIPLES OF MARKETING</b>	
<b>COURSE OBJECTIVES :</b> 1. To highlight the various marketing functions and to impart necessary Skills which help the students to choose a career in the field of marketing? 2. To provide basic knowledge about the latest trends in marketing.	
<b>UNIT - I</b>	<b>Introduction and emerging trends in marketing:</b> Marketing - Definition of market and marketing – Importance of Marketing - Types of Markets - Modern marketing concept - Features of Modern Marketing - Modern Marketing is consumer oriented - Modern Marketing precedes and succeeds production - Modern Marketing starts with and ends with Buyers - Modern Marketing guides Business.
<b>UNIT – II</b>	<b>Functions of Marketing:</b> Marketing functions - Buying - Selling - Transportation - Storage - Financing - Risk Bearing - Standardization - Market Information.
<b>UNIT – III</b>	<b>Buyer Behaviour:</b> Consumer behaviour - Meaning - Need for studying consumer behaviour - Factors influencing Consumer behaviour - Market segmentation - Customer relations marketing.
<b>UNIT - IV</b>	<b>Marketing mix:</b> Marketing mix - Product mix - Meaning of product – Product life cycle - Branding - Labelling - Pricing objectives - Pricing strategies - Personal selling and sales promotion - Advertising - Place mix - Importance of channels of distribution - Functions of middleman - Importance of retailing in today’s context.
<b>UNIT – V</b>	<b>Marketing and Government:</b> Marketing and Government - Agricultural marketing - Problems - Remedial measures - Bureau of Indian Standards - Agmark - Consumerism - Consumer protection - Rights of consumers .
<b>TEXT BOOKS :</b> 1. R.S.N.Pillai and Bhagavathi, Marketing, S.Chand & Co Ltd, 2009 edition 2011 reprint, New Delhi. 2. Philip Kotler & Gary Armstrong, Principles of Marketing, 6th Edition, 2012, Prentice Hall of India Pvt. Ltd, New Delhi.	
<b>REFERENCE BOOKS :</b> 1. Rajan Nair, Marketing, Sultan Chand & Sons, New Delhi 2005 Edition. 2. K. Sundar, Essentials of Marketing, Vijay Nicole Imprints Pvt Ltd, Chennai-91. 3. J. Jayasankar, Marketing, Margham Publications, Chennai.	

**COURSE OUTCOMES :**

On Successful completion of course, students will be able to:

- CO1:** After the doing well end of this subject the students gain knowledge about the basic Knowledge In Marketing and skills to be used in their career.
- CO2:** To recognize the basic Principles and Practices of Marketing.
- CO3:** Apply the basic aspects of the channels of distribution and buyers behaviours.
- CO4:** The students will analyze about marketing concept and latest trends in Marketing.

Nature of Course			
Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	✓

**MAPPING**

Relationship Matrix for Course outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOs)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	3	5	4	3	4	3	5	3.88
CO2	4	5	4	3	4	4	3	5	4.00
CO3	4	4	5	4	3	3	5	5	4.13
CO5	5	4	4	5	5	5	4	3	4.38
<b>Mean Overall Score</b>									<b>4.10</b>
<b>Result : Total Score for this course is = 4.10 [ Very High Relationship]</b>									

**Mapping Scale**

<b>Mapping</b>	<b>1-20</b>	<b>21-40</b>	<b>41-60</b>	<b>61-80</b>	<b>81-100</b>
<b>Scale</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>Relation</b>	<b>0.01 - 1.0</b>	<b>1.1 - 2.0</b>	<b>2.1 - 3.0</b>	<b>3.1 - 4.0</b>	<b>4.1 – 5.0</b>
<b>Quality</b>	<b>Very Poor</b>	<b>Poor</b>	<b>Moderate</b>	<b>High</b>	<b>Very High</b>

**Mapping Score**

<b>Mean Score of Cos=</b> $\frac{\text{Total of Values}}{\text{Total No.of POs \& PSOs}}$	<b>Mean Overall Score of Cos=</b> $\frac{\text{Total of Mean Scores}}{\text{Total No.of COs}}$
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**COURSE DESIGNER: Dr. K. POONGODI**

**CHAIRMAN - BOS**

**CONTROLLER OF EXAMINATIONS**

<b>CREDIT: 5</b>	<b>COURSE CODE:U21CO3C4</b>
<b>GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005.</b> <b>B.Com., - III SEMESTER – CORE COURSE - IV</b> (For the candidates admitted from the year 2021-22 onwards) <b>BUSINESS STATISTICS</b>	
<b>COURSE OBJECTIVES :</b> <ol style="list-style-type: none"> <li>1. To develop Basic skills for numerical and quantitative Application in business situations.</li> <li>2. To enable the use of statistical, graphical and algebraic techniques wherever relevant.</li> <li>3. To have a proper understanding of Statistical applications in Commerce, Economics and Management.</li> </ol>	
<b>UNIT - I</b>	<b>Introduction and Measures of Central Tendency:</b> Introduction - Collection and Tabulation of Statistical data - Frequency Distribution - Measure of Central Tendency - Mean, Median, Mode, Harmonic mean and Geometric mean.
<b>UNIT – II</b>	<b>Measures of Dispersion:</b> Measures of Dispersion - Range - Quartile Deviation - Mean Deviation - Standard Deviation and their Co-efficient. Measure of Skewness - Karl Pearson and Bowley’s Co-efficient of Skewness.
<b>UNIT – III</b>	<b>Correlation:</b> Correlation - Meaning -Types of Correlation - Measures of Correlation - Karl Pearson’s Co-efficient of correlation - Spearman Rank Correlation Co-efficient. and Correlation Co-efficient.
<b>UNIT - IV</b>	<b>Regression:</b> Simple Regression analysis - Meaning - Correlation Vs Regression - Methods of studying Regression : Graphic method and Algebraic method - Regression Equation of X on Y and Regression Equation of Y on X - Time Series Components - Straight line Trend - Methods of Least Squares - Methods of Semi - Average and Methods of Moving Average.
<b>UNIT – V</b>	<b>Index Numbers:</b> Index Number - Definition of Index Numbers - Uses - Problems in the construction of index numbers - Simple and Weighted index numbers. Chain and Fixed base index - Cost of living index numbers - Limitations of Index Numbers.
<b>TEXT BOOK :</b> <ol style="list-style-type: none"> <li>1. S.P .Gupta Statistical Methods - Sultan Chand &amp; Sons.</li> </ol>	
<b>REFERENCE BOOKS :</b> <ol style="list-style-type: none"> <li>1. S.K. Kapoor Elements of Practical Statistics - Oxford.</li> <li>2. R.S.N. Pillai and Bagavathy Statistics - S.Chand and Co.</li> <li>3. P.A. Navanitham Business Statistics - Jai Publications.</li> </ol>	
<b>Note: Question should be*Theory 20% Problem 80%</b>	



**COURSE OUTCOMES:**

On Successful completion of course, students will be able to:

**CO1-**To illustrate the tools and techniques used in business statistical study like collection of data, classification and tabulation, diagrammed representation, mean median and mode.

**CO2-**To provide exposure on calculation of methods of measuring dispersion, range, quartile deviation and mean deviation.

**CO3-**To provide preface on calculation measures of Skewness and correlations.

**CO4-**To work out problems by using regression and trend analysis. And also provide spotlight Use Of index numbers and methods of constructing index number.

Nature of Course			
Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	

**MAPPING**

Relationship Matrix for Course outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOs)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	5	4	4	5	4	3	4	5	4.25
CO2	5	4	3	5	4	3	4	4	4.00
CO3	4	3	5	3	5	3	5	4	4.00
CO4	3	5	4	5	4	3	5	4	4.13
<b>Mean Overall Score</b>									<b>4.10</b>
<b>Result : Total Score for this course is = 4.10 [ Very High Relationship]</b>									

**Mapping Scale**

<b>Mapping</b>	<b>1-20</b>	<b>21-40</b>	<b>41-60</b>	<b>61-80</b>	<b>81-100</b>
<b>Scale</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>Relation</b>	<b>0.01 - 1.0</b>	<b>1.1 - 2.0</b>	<b>2.1 - 3.0</b>	<b>3.1 - 4.0</b>	<b>4.1 – 5.0</b>
<b>Quality</b>	<b>Very Poor</b>	<b>Poor</b>	<b>Moderate</b>	<b>High</b>	<b>Very High</b>

**Mapping Score**

<b>Mean Score of Cos</b> = $\frac{\text{Total of Values}}{\text{Total No. of POs \& POs}}$	<b>Mean Overall Score of Cos</b> = $\frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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**COURSE DESIGNER: Dr. M. SARAVANAN**

**CHAIRMAN - BOS**

**CONTROLLER OF EXAMINATIONS**

<b>CREDIT: 4</b>	<b>COURSE CODE: U21CO3C5</b>
<b>GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005.</b> <b>B.Com., - III SEMESTER – CORE COURSE – V</b> (For the candidates admitted from the year 2021-22 onwards) <b>PRINCIPLES OF MANAGEMENT</b>	
<b>COURSE OBJECTIVES :</b>	
<ol style="list-style-type: none"> <li>1. It is to provide the student with an understanding of basic management concepts, principles and practices and understanding of what the job of a manager involves.</li> <li>2. To facilitate the students in appreciating need/significance and applications of various managerial functions.</li> <li>3. To provide the students with the capability to apply theoretical knowledge in stimulated and real life settings.</li> </ol>	
<b>UNIT - I</b>	<b>Introduction and Evolution of Management thoughts and approaches</b> <b>Management:</b> Meaning - definitions - nature and scope - Levels of management - Managerial roles, responsibilities and skills - Evolution of management thoughts and approaches - functions of management - Trends and Challenges of Management in Global Scenario - Emerging issues in management.
<b>UNIT – II</b>	<b>Planning and Decision Making:</b> Nature, purpose and functions - importance and elements of planning - types of plan - Management by Objective (MBO) - steps in planning - Planning Tools and Techniques - Planning premises - Strategic planning - concept and process. Decision Making: Meaning -Steps in Decision Making - Techniques of Decision Making.
<b>UNIT – III</b>	<b>Organising:</b> Nature and purpose - Formal and informal organization - organization chart - organization structure - types - Line and staff authority - departmentalization - delegation of authority - centralization and decentralization - span of management
<b>UNIT - IV</b>	<b>Staffing and Directing:</b> Concept of staffing- staffing process Directing: Motivation - Major Motivation theories - motivational techniques - job satisfaction - job enrichment - Leadership - types and theories of leadership - Communication - process of communication - barrier in communication - effective communication - Communication and IT.
<b>UNIT – V</b>	<b>Controlling:</b> Definition of control, characteristics of control- importance of control – stages in the control process- requisites of effective control and controlling techniques- use of computers and IT in Management control – Productivity problems and management - control and performance – Reporting.
<b>TEXT BOOK :</b>	
<ol style="list-style-type: none"> <li>1. Shashi K. Gupta, Principles of Management, Kalyani Publisher.</li> </ol>	
<b>REFERENCE BOOKS :</b>	
<ol style="list-style-type: none"> <li>1. Harold Koontz and Heinz Weihrich, Essentials of Management: An International and Leadership Perspective, McGraw Hill Education.</li> <li>2. Stephen P Robbins and Madhushree Nanda Agrawal, Fundamentals of Management: Essential Concepts and Applications, Pearson Education.</li> <li>3. Sharma, Management concepts, Kalyani Publisher.</li> </ol>	

**COURSE OUTCOMES:**

On Successful completion of course, students will be able to:

**CO1:** Enable students to learn about business management and its development through the functions of planning, organizing, staffing, leadership and control.

**CO2:** Identifying the key skills required for the contemporary management practice.

**CO3:** Understanding different types of organisation structure for applying the same to executive the business.

**CO4:** Knowing controlling techniques for attaining goals of business organisation. How far IT support to controlling concepts and productivity problems.

**Nature of Course**

Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	✓

**MAPPING**

**Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes**

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOs)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	5	4	3	4	5	4	5	4.25
CO2	5	4	3	4	3	4	4	4	3.88
CO3	4	5	4	4	4	5	4	4	4.25
CO4	4	5	3	4	4	4	5	4	4.13
<b>Mean Overall Score</b>									<b>4.13</b>
<b>Result : Total Score for this course is =4.13 [Very High Relationship]</b>									

**Mapping Scale**

<b>Mapping</b>	<b>1-20</b>	<b>21-40</b>	<b>41-60</b>	<b>61-80</b>	<b>81-100</b>
<b>Scale</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>Relation</b>	<b>0.01 - 1.0</b>	<b>1.1 - 2.0</b>	<b>2.1 - 3.0</b>	<b>3.1 - 4.0</b>	<b>4.1 – 5.0</b>
<b>Quality</b>	<b>Very Poor</b>	<b>Poor</b>	<b>Moderate</b>	<b>High</b>	<b>Very High</b>

**Mapping Score**

<b>Mean Score of Cos=</b> $\frac{\text{Total of Values}}{\text{Total No.of POs \& POs}}$	<b>Mean Overall Score of Cos=</b> $\frac{\text{Total of Mean Scores}}{\text{Total No.of COs}}$
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**COURSE DESIGNER: Dr. S. SARANYA**

**CHAIRMAN - BOS**

**CONTROLLER OF EXAMINATIONS**

<b>CREDIT: 3</b>		<b>COURSE CODE: U21CO3A4</b>	
<b>GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005.</b> <b>B.Com., - III SEMESTER – SECOND ALLIED COURSE - I</b> (For the candidates admitted from the year 2021-22 onwards) <b>BUSINESS ENVIRONMENT</b>			
<b>COURSE OBJECTIVES :</b>			
<ol style="list-style-type: none"> <li>1. To present an indication of Business Environment in India.</li> <li>2. To analyze, and appreciate, the importance of key environmental factors.</li> <li>3. To learn the impact of environmental factors on the Business Policies and Decisions.</li> <li>4. To know the concept of Corporate Governance, Social Responsibility of Business and Business Ethics.</li> </ol>			
<b>UNIT - I</b>	<b>Introduction to Business Environment</b> - Nature and Scope of Business Environment - Concept and Characteristics of Business Environment - Scope of Business - Nature, Objectives and Uses of Study of Business Environment - Types of Business Environment - Micro Environment - Macro Environment – Environmental Analysis - Managing Diversity.		
<b>UNIT – II</b>	<b>The Constitutional Environment</b> - Functions and Role of the State - Legal Environment.		
<b>UNIT – III</b>	<b>Demographic Environment</b> - Culture & Business - Business and Society - Social Responsibilities of Business - Business Ethics & Values - Corporate Governance.		
<b>UNIT - IV</b>	<b>Economic Systems</b> - Economic Planning - Economic Parameters – Economic Policies - Consumer Protection Act and Competition Act, 2008 - Liberalisation, Privatisation and Globalisation of Indian Economy.		
<b>UNIT – V</b>	<b>Natural Environment</b> - Meaning and Components of Natural Environment - Impact of Natural Environment on Business - Guidelines for Development of Natural Resources - Sustainable Development - Green Index. Technological Environment: Meaning, Factors Governed and Impact of Technological Environment - Indicators of Technological Progress - Technology as a Source of Competitive Advantage - Sources of Technological Dynamics - Time Lags in Technology Introduction - Impact of Technology on Globalisation.		
<b>TEXT BOOK :</b>			
<ol style="list-style-type: none"> <li>1. Sankaran - Business Environment, Margham Publications, Chennai.</li> </ol>			
<b>REFERENCE BOOKS :</b>			
<ol style="list-style-type: none"> <li>1. Gupta C. B. - Essentials of Business Environment, Sultan &amp; Chand Publications, New Delhi, First Edition, 2018.</li> <li>2. Dhanabhakiam .M &amp; Kavitha .M. - Business Environment, Vijay Nicole Imprints Private Ltd., Chennai, 2014.</li> <li>3. Cherunilam .F - Business Environment: Text and cases, New Delhi, Himalaya Publishing House Pvt. Ltd.</li> <li>4. Sloman .J &amp; Sutcliffe .M - Economics for Business (3rd Edition.). New Delhi: Pearson Education.</li> <li>5. Fernando, A. C. (2011). Business Environment. New Delhi, Pearson Education.</li> </ol>			

**COURSE OUTCOMES :**

Upon Successful Learning of this Subject, the students should be able to:

**CO1:** Understand the concept, significance and changing dimensions of Business Environment

**CO2:** Identify various types of Business Environment and tools for scanning the Environment.

**CO3:** Gain insights on role of economic systems, economic planning, government policies, public Sector and development banks, economic reforms, liberalization and its impact on business.

**CO4:** Appreciate the importance and impact of changing laws and regulations on a business firm.

Nature of Course			
Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	✓

**MAPPING**

**Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes**

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOs)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	5	4	3	5	5	3	5	4.25
CO2	5	4	5	4	3	4	5	3	4.13
CO3	3	5	4	5	4	5	4	3	4.13
CO4	5	5	4	5	4	3	5	4	4.38
<b>Mean Overall Score</b>									<b>4.22</b>
<b>Result : Total Score for this course is = 4.22 [Very High Relationship]</b>									

**Mapping Scale**

<b>Mapping</b>	<b>1-20</b>	<b>21-40</b>	<b>41-60</b>	<b>61-80</b>	<b>81-100</b>
<b>Scale</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>Relation</b>	<b>0.01 - 1.0</b>	<b>1.1 - 2.0</b>	<b>2.1 - 3.0</b>	<b>3.1 - 4.0</b>	<b>4.1 – 5.0</b>
<b>Quality</b>	<b>Very Poor</b>	<b>Poor</b>	<b>Moderate</b>	<b>High</b>	<b>Very High</b>

**Mapping Score**

<b>Mean Score of Cos</b> = $\frac{\text{Total of Values}}{\text{Total No. of POs \& POs}}$	<b>Mean Overall Score of Cos</b> = $\frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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**COURSE DESIGNER: Dr. K. VANATHI**

**CHAIRMAN - BOS**

**CONTROLLER OF EXAMINATIONS**

<b>CREDIT: 2</b>	<b>COURSE CODE: U21CA3N1</b>
<b>GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005</b> <b>B.Com., - III SEMESTER – NON CORE ELECTIVE – I</b> (For the Candidates admitted from the year 2021 – 2022 onwards) <b>BUSINESS ECONOMICS</b>	
<b>COURSE OBJECTIVES :</b>	
1. To the students will impart knowledge about economics and production function. 2. To the students will acquire knowledge about Demand, National income and Public finance.	
<b>UNIT - I</b>	Introduction to Economics: Definition, Scope and Nature of Economics - Theories of Economics - Micro and Macro Economic relating to business.
<b>UNIT – II</b>	Production function - Factors of production - Land, Labour, Capital and Organization - Scale of production.
<b>UNIT – III</b>	Demand: Law of demand - Elasticity of demand - Types - Measurement - Factors influencing Elasticity of demand.
<b>UNIT - IV</b>	Cost output relationship: Concept of cost - Determinants of cost - Short run and long run cost - Concept of Revenue - Different types of revenues.
<b>UNIT – V</b>	National Income: Concept of national income - Measurement of national income - Public finance - Definition - Scope - Importance.
<b>TEXT BOOKS :</b>	
1. S.Shankaran Business Economics by - Margham Publication, Chennai. 2. H.L.Ahuja Business Economics by - Sultan Chand & Sons, New Delhi. 3. Francis Cherunilam Economics for Business by - Himalaya Publishing House, Mumbai.	
<b>REFERENCE BOOKS :</b>	
1. C.M. Chaudhary Business Economics by - RBSA Publisher, Jaipur. 2. Yogesh Maheswari Managerial Economics by - Phi Learning, New Delhi. 3. Ghosh & Coudhury Managerial Economics by- Ceng age Learning, New Delhi.	

**CHAIRMAN – BOS**

**CONTROLLER OF EXAMINATIONS**

**COURSE OUTCOMES :****CO1:** To understand the basic concepts of business economics.**CO2:** To understand and estimate production function.**CO3:** To impart knowledge on law of demand and cost output relationship.**CO4:** To obtain the meaning of national income and public finance.

Nature of Course			
Knowledge and skill	✓	Employability oriented	
Skill oriented		Entrepreneurship oriented	✓

**MAPPING****Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes**

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	5	4	4	3	4	5	4	3	4.00
CO2	4	4	3	5	4	5	5	5	4.38
CO3	3	4	3	5	4	4	4	5	4.00
CO4	5	4	3	4	3	5	5	4	4.13
<b>Mean Overall Score</b>									<b>4.13</b>
<b>Result : Total Score for this course is = 4.13 [Very High Relationship]</b>									

**Mapping Scale**

<b>Mapping</b>	<b>1-20</b>	<b>21-40</b>	<b>41-60</b>	<b>61-80</b>	<b>81-100</b>
<b>Scale</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>Relation</b>	<b>0.01 - 1.0</b>	<b>1.1 - 2.0</b>	<b>2.1 - 3.0</b>	<b>3.1 - 4.0</b>	<b>4.1 – 5.0</b>
<b>Quality</b>	<b>Very Poor</b>	<b>Poor</b>	<b>Moderate</b>	<b>High</b>	<b>Very High</b>

**Mapping Score**

<b>Mean Score of Cos</b> = $\frac{\text{Total of Values}}{\text{Total No. of POs \& POs}}$	<b>Mean Overall Score of Cos</b> = $\frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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**COURSE DESIGNER: Dr. P. SENTHILKUMAR****CHAIRMAN - BOS****CONTROLLER OF EXAMINATIONS**

<b>CREDIT: 5</b>	<b>COURSE CODE: U21CO4C6</b>
<b>GOVERNMENT ARTS COLLEGE (AUTONOMOUS) KARUR – 639005</b> <b>B.Com., - IV SEMESTER – CORE COURSE - VI</b> (For the Candidates admitted from the year 2021 – 2022 onwards) <b>COST ACCOUNTING</b>	
<b>COURSE OBJECTIVES :</b> <ol style="list-style-type: none"> <li>1. To allow the cost accounting principles, concepts and prepare cost sheets.</li> <li>2. To calculate issue price of materials and understand significant aspects of inventory management and control.</li> <li>3. To determine, allocate, appropriate and absorb overheads of different departments.</li> <li>4. To be aware of process costing as a methods of costing and its application &amp; to appreciate the role of a cost accountant in relevance to costing methods.</li> </ol>	
<b>UNIT - I</b>	<b>Cost accounting</b> - Definition - Meaning and Scope - Concept and Classification - Costing an aid to Management - Types and methods of Cost - Elements of Cost - Preparation of Cost Sheet.
<b>UNIT – II</b>	<b>Material control</b> - Levels of Material control - Need for Material control - Economic order quantity - ABC analysis - Perpetual inventory - Purchase and stores control: Requisition for stores - Stores control - Methods of valuing material issue.
<b>UNIT – III</b>	<b>Labour</b> - System of wage payment - Idle time - Control over idle time - Labour turnover. <b>Overhead</b> - Classification of overhead - Allocation and Absorption of overhead.
<b>UNIT - IV</b>	<b>Process Costing</b> - Features of process costing - Process losses, wastage, scrap, normal process loss - Abnormal loss, Abnormal gain. (Excluding inter process profits and equivalent production).
<b>UNIT – V</b>	<b>Operating Costing</b> - Contract costing - Reconciliation of Cost and Financial Accounts.
<b>TEXT BOOK :</b> <ol style="list-style-type: none"> <li>1. S. P. JAIN, K. L. NARANG - Cost Accounting - Kalyani Publications, New Delhi.</li> </ol>	
<b>REFERENCE BOOKS :</b> <ol style="list-style-type: none"> <li>1. R. S. N. Pillai and Bhagavathi - Cost Accounting - S. Chand &amp; Co., Ltd., New Delhi. Edn 2004.</li> <li>2. T. S. Reddy and Dr. Y. Hari Prasad reddy - Cost Accounting, Margham publications, Chennai - 600 017, 7<sup>th</sup> Revised Edition 2009.</li> <li>3. S. P. Iyyangar – Cost Accounting Principles and practice - S. Chand &amp; Co., Ltd., New Delhi. 2005.</li> </ol> <p>V. K. Saxena &amp; C. D. Vashist - Cost Accounting - S. Chand &amp; Co., Ltd., New Delhi. 2005.</p>	
<b>Note: Question should be*Theory 20% Problem 80%</b>	

**CHAIRMAN – BOS**

**CONTROLLER OF EXAMINATIONS**



**COURSE OUTCOMES :**

Upon Successful Learning of this Subject, the students should be able to:

**CO1 :** The students should have a thorough knowledge about meaning, methods, types and Element of cost.

**CO2:** The students should have knowledge on the various techniques of material control.

**CO3:** The students should have a thorough knowledge on the accounting and control procedure Of Labour and overheads cost.

**CO4:** The students should have thorough knowledge on the practical application of process Costing.

**Nature of Course**

Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	✓

**MAPPING**

**Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes**

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	5	4	5	3	4	5	4	4.25
CO2	4	5	3	5	4	5	4	4	4.25
CO3	4	5	4	3	5	4	5	3	4.13
CO4	5	4	4	5	4	3	3	4	4.00
<b>Mean Overall Score</b>									<b>4.16</b>
<b>Result : Total Score for this course is = 4.16 [Very High Relationship]</b>									

**Mapping Scale**

<b>Mapping</b>	<b>1-20</b>	<b>21-40</b>	<b>41-60</b>	<b>61-80</b>	<b>81-100</b>
<b>Scale</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>Relation</b>	<b>0.01 - 1.0</b>	<b>1.1 - 2.0</b>	<b>2.1 - 3.0</b>	<b>3.1 - 4.0</b>	<b>4.1 - 5.0</b>
<b>Quality</b>	<b>Very Poor</b>	<b>Poor</b>	<b>Moderate</b>	<b>High</b>	<b>Very High</b>

**Mapping Score**

$\text{Mean Score of Cos} = \frac{\text{Total of Values}}{\text{Total No. of POs \& POs}}$	$\text{Mean Overall Score of Cos} = \frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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**COURSE DESIGNER: Dr. T. DHARMENDRRAN**

**CHAIRMAN - BOS**

**CONTROLLER OF EXAMINATIONS**

<b>CREDIT: 4</b>	<b>COURSE CODE: U21CO4A5</b>
<b>GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005.</b> <b>B.Com., - IV SEMESTER – SECOND ALLIED COURSE - II</b> (For the Candidates admitted from the year 2021 – 2022 onwards) <b>BUSINESS LAW</b>	
<b>COURSE OBJECTIVES :</b> <ol style="list-style-type: none"> <li>1. To the objective of this course is to provide the students with practical legal knowledge of general Business Law issues.</li> <li>2. To it aims at providing a rich fund of contemporary knowledge, time tested principles, basic concepts, emerging ideas, evolving theories, latest technique, ever changing procedure &amp; practices in the field of law.</li> <li>3. To enable the students to understand the Legal Remedies available in the Law to the Business and other People.</li> </ol>	
<b>UNIT - I</b>	<b>Formation of Contract</b> - Indian Contract Act - Formation - Nature and Elements of Contract - Classification of Contracts - Contract Vs Agreement.
<b>UNIT – II</b>	<b>Offer &amp; Acceptance and Consideration</b> - Offer - Definition - Forms of Offer - Requirements of a Valid Offer. Acceptance - Meaning - Legal rules as to a Valid Acceptance. Consideration - Definition - Types - Essentials.
<b>UNIT – III</b>	<b>Other Elements of Valid Contract</b> - Capacity of Parties - Definition - Persons Competent to contract. Free consent - Coercion - Undue Influence - Fraud - Misrepresentation - Mistake. Legality of object - Void agreements - Unlawful Agreements.
<b>UNIT - IV</b>	<b>Performance of Contract</b> - Performance of Contracts - Actual Performance - Attempted Performance - Tender. Quasi Contract - Definition and Essentials. Discharge of Contract - Modes of Discharge - Breach of Contract - Remedies available for Breach of Contract.
<b>UNIT – V</b>	<b>Sale of Goods Act</b> - Sale - Contract of Sale - Sale Vs Agreement to Sell - Meaning of Goods - Conditions and Warranty - Caveat Emptor - Exceptions of Caveat Emptor - Buyer and Seller of Goods - Unpaid Seller - Definition - Rights of an Unpaid Seller.
<b>TEXT BOOK :</b> <ol style="list-style-type: none"> <li>1. R.S.N. Pillai and Bagawathi ,Business Law - S.Chand &amp; Sons 2008.</li> </ol>	
<b>REFERENCE BOOKS :</b> <ol style="list-style-type: none"> <li>1. Balachandran. V &amp; Thothadri.S, Business Law, Vijay Nicole Imprints Pvt. Ltd. Chennai</li> <li>2. Kapoor, N.D. Business Laws, Sultan Chand and Sons.</li> <li>3. Sreenivasan, M.R. Business Laws, Margam Publications.</li> <li>4. Dhandapani, M.V. Business Laws, Sultan Chand and Sons.</li> </ol>	

**CHAIRMAN – BOS**

**CONTROLLER OF EXAMINATIONS**

**COURSE OUTCOMES :**

Upon Successful Learning of this Subject, the students should be able to:

- CO1:** To acquire knowledge and develop understanding of the regulatory framework of various Business Law viz., The Indian Contract Act 1872, The Sale of Goods Act 1930, Negotiable Instruments Act 1881, Consumer Protection Act etc.,
- CO2:** The course intends to provide a basic understanding of the Mechanism of business contract, with reference to various provisions of the related Acts the course gives the knowledge regarding contingent contract, Quasi contract, contract of indemnity, contract of guarantee, contract of bailment, contract of pledge, provisions related to contract of Sale, provisions of IT Act related to E-contract.
- CO3:** At the end of the course students would be able to understand the basic concepts and laws of business
- CO4:** Students would be able to understand the intellectual Property Rights and Consumer Protections Laws.

Nature of Course			
Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	✓

**MAPPING**

**Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes**

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	5	4	5	4	5	3	4	4	4.25
CO2	5	4	3	5	3	5	3	4	4.00
CO3	3	5	5	5	4	4	4	3	4.13
CO4	5	4	3	5	5	4	5	4	4.38
<b>Mean Overall Score</b>									<b>4.19</b>
<b>Result : Total Score for this course is = 4.19 [Very High Relationship]</b>									

**Mapping Scale**

<b>Mapping</b>	<b>1-20</b>	<b>21-40</b>	<b>41-60</b>	<b>61-80</b>	<b>81-100</b>
<b>Scale</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>Relation</b>	<b>0.01 - 1.0</b>	<b>1.1 - 2.0</b>	<b>2.1 - 3.0</b>	<b>3.1 - 4.0</b>	<b>4.1 - 5.0</b>
<b>Quality</b>	<b>Very Poor</b>	<b>Poor</b>	<b>Moderate</b>	<b>High</b>	<b>Very High</b>

**Mapping Score**

$\text{Mean Score of Cos} = \frac{\text{Total of Values}}{\text{Total No. of POs \& POs}}$	$\text{Mean Overall Score of Cos} = \frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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**COURSE DESIGNER: Dr. M. MEHALA**

**CHAIRMAN-BOS**

**CONTROLLER OF EXAMINATIONS**

<b>CREDIT: 3</b>		<b>COURSE CODE: U21CO4A6</b>	
<b>GOVERNMENT ARTS COLLEGE (AUTONOMOUS):KARUR – 639005</b> <b>B. Com., - IV SEMESTER – SECOND ALLIED COURSE - III</b> (For the Candidates admitted from the year 2021 – 2022 onwards) <b>MODERN BANKING</b>			
<b>COURSE OBJECTIVES :</b>			
<ol style="list-style-type: none"> <li>1. To understand the nature of present day banking in India.</li> <li>2. To gain an insight on the nature of banking law and to know the Procedure for making transactions in the banking institutions.</li> <li>3. To understand the dynamics of banking transactions of people.</li> </ol>			
<b>UNIT - I</b>	<b>Banking Legislations an Introduction</b> Banking Legislation - Provisions of Banking Regulations - Definition of Banker - Relationship Between Banker and Customer - General Relationship Between Banker and Customer - Obligations of Banker - Rights of Banker - Right of Appropriation Clay ton’s Rule – Pass Book – Legal Implications of Entries in Pass Book.		
<b>UNIT – II</b>	<b>Types of Bank Accounts</b> Types of Bank Accounts - Fixed Deposit Account - Savings - Current and Recurring Account - Features - Benefits - Account Opening Formalities - KYC Norms - Fixed Deposit Receipts - Non Residence Deposit Account - Currency ( Domestic) Account - Senior Citizen Deposit Account - Flexi Deposit Account. Bank Customer: Bank Customer - Partnership Firm, Club - Joint Stock Company - Joint Hindu Family - Trust – Societies.		
<b>UNIT – III</b>	<b>Paying and Collecting Banker</b> Precaution before Paying a Cheque - Payment in Due Course - Statutory Protection to Paying Banker - Material Alterations - Closing of an Account - Collecting Bank - Statutory Profession to Collecting Banker - Negligence Liability of Collecting Banker - Duties of Collecting Banker.		
<b>UNIT - IV</b>	<b>Loans and Advances</b> Principles of good Lending - Forms of Unsecured Advances and Secured Advances - Advance Against Securities like Stock Exchange Securities, Document of title to Goods, Trust Receipts , Life Policy, Supply Bills - Fixed Deposit Receipt Mortgage - Types of Mortgage - Hypothecation - Pledge - Non Performing Assets - Causes - Remedial Measures - Management of NPA - Debt Recovery Tribunal.		
<b>UNIT – V</b>	<b>E-Banking:</b> Definition - Traditional Banking - E-Banking - Electronic Delivery channels - Automated Teller Machine - Debit Card - Credit Card - Mobile Banking - Internet Banking - Impact of information technology on Banking.		
<b>TEXT BOOKS :</b>			
<ol style="list-style-type: none"> <li>1. Gorden Nataraj, 2016 Banking Himalaya Publication, New Delhi</li> <li>2. Tannan, ML 2015 Banking Law &amp; Practice in India, Indian Law House, New Delhi</li> <li>3. Panikar, KK 2015 Banking -Theory System, S. Chand &amp; Co., New Delhi.</li> </ol>			
<b>REFERENCE BOOKS :</b>			
<ol style="list-style-type: none"> <li>1. Radhaswami,M &amp; Basudevan 2015 A Text Book of Banking ,S.Chand&amp;Co., New Delhi.</li> <li>2. Dr.S.Subba Rao and P.L Khanna 2015 Principles &amp; Practice of Bank Management, Himalya Publishing House, Mumbai.</li> <li>3. Gurusamy S 2017 Banking Theory Law &amp; Practice, Tata McGraw Hill, Uttarpradesh.</li> </ol>			

**COURSE OUTCOMES :**

Upon Successful Learning of this Subject, the students should be able to:

**CO1:** The above course would enable the students to acquire knowledge in banking Practice.

**CO2:** To train and equip the students with the skills of modern banking.

**CO3:** To know the latest development that takes place in the banking sector.

**CO4:** Transact with the banks with ease and fill up the forms correctly.

**Nature of Course**

Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	✓

**MAPPING**

**Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes**

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	5	4	3	4	5	4	5	4.25
CO2	5	4	4	4	4	4	4	4	4.13
CO3	4	3	4	4	4	5	4	4	4.00
CO4	4	5	4	4	4	4	5	4	4.25
<b>Mean Overall Score</b>									<b>4.16</b>
<b>Result : Total Score for this course is =4.16 [Very High Relationship]</b>									

**Mapping Scale**

<b>Mapping</b>	<b>1-20</b>	<b>21-40</b>	<b>41-60</b>	<b>61-80</b>	<b>81-100</b>
<b>Scale</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>Relation</b>	<b>0.01 - 1.0</b>	<b>1.1 - 2.0</b>	<b>2.1 - 3.0</b>	<b>3.1 - 4.0</b>	<b>4.1 – 5.0</b>
<b>Quality</b>	<b>Very Poor</b>	<b>Poor</b>	<b>Moderate</b>	<b>High</b>	<b>Very High</b>

**Mapping Score**

$\text{Mean Score of Cos} = \frac{\text{Total of Values}}{\text{Total No. of POs \& POs}}$	$\text{Mean Overall Score of Cos} = \frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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**COURSE DESIGNER: Dr. K. VANATHI**

**CHAIRMAN - BOS**

**CONTROLLER OF EXAMINATIONS**

<b>CREDIT: 4</b>	<b>COURSE CODE: U21CO4S1</b>
<b>GOVERNMENT ARTS COLLEGE (AUTONOMOUS) KARUR – 639005</b> <b>B. Com., - IV SEMESTER – SKILL BASED ELECTIVE - I</b> (For the Candidates admitted from the year 2021 – 2022 onwards) <b>PRINCIPLES OF INSURANCE</b>	
<b>COURSE OBJECTIVES :</b> <ol style="list-style-type: none"> <li>1. To aware the environment of Insurance and the principles of persons govern general insurance.</li> <li>2. To increase an insight on the nature of life insurance, fire insurance and Marine insurance and to identify the procedure for creation claims against different kinds of insurance policies.</li> <li>3. To identify with the dynamics of financial safety of public</li> <li>4. To study the meaning and significance of new forms of insurance.</li> <li>5. To disseminate knowledge among the students and inculcate theoretical structure about insurance companies.</li> </ol>	
<b>UNIT - I</b>	<b>Insurance</b> - Meaning, Definition, Functions, Features of Insurance - Principles of Insurance - Types of Insurance - Importance of Insurance to Individuals, Business, Society and Nation.
<b>UNIT – II</b>	<b>Life Insurance</b> - Meaning and Features of Life Insurance - Classification of policies: Individual policy - Group insurance policy - Annuities policies - Selection of risk - Measurement of risk - Calculation of premium - Investment of funds - Surrender Value - Policy conditions.
<b>UNIT – III</b>	<b>Fire Insurance</b> - Meaning, Nature and Use of fire insurance - Fire Insurance Contract - Kinds of policies - Policy conditions - Payment of claim - Reinsurance - Double insurance -Progress of Fire insurance.
<b>UNIT - IV</b>	<b>Marine Insurance</b> - Meaning and Nature of Marine Insurance - Classification of policies – Policy conditions - Premium calculation - Marine Losses – Payment of Claims – Progress of Marine Insurance Business in India.
<b>UNIT – V</b>	<b>Miscellaneous Insurance</b> - Personal Accident Insurance - Motor Insurance - Burglary Insurance - social insurance - Rural Insurance - Agriculture Insurance - Health Insurance - Liability Insurance.
<b>TEXT BOOK :</b> <ol style="list-style-type: none"> <li>1. Mishra .M.N &amp; Mishra S.B. - Insurance - Principles and Practice, S. Chand &amp; Co., Ltd., New Delhi, 22<sup>nd</sup> Edition, 2016</li> </ol>	
<b>REFERENCE BOOKS :</b> <ol style="list-style-type: none"> <li>1. Krishnaswamy .G - A textbook on principles and practice of life insurance, Excel Books, New Delhi, First Edition, 2012.</li> <li>2. Periasamy .P - Principles and Practice of Life insurance, Himalaya Publishing House, 2017.</li> <li>3. Bodla .B .S., Garg .M .C., &amp; Singh .K .P – Insurance Fundamentals, Environment and Procedure, Deep &amp; Deep Publications Pvt. Ltd., New Delhi, 2004.</li> <li>4. Ganguly Anand – Insurance Management, New Age International Publishers, New Delhi.</li> </ol>	
<b>Web Resource:</b> <a href="https://www.insuranceinstituteofindia.com/">https://www.insuranceinstituteofindia.com/</a>	

**COURSE OUTCOMES :**

Upon Successful Learning of this Subject, the students should be able to:

**CO1:** Evaluate the loss exposures of properties, person lives, company operations and the Financial consequences as a effect of the happening of a loss.

**CO2:** Converse the supply and demand theory and its impact on insurance.

**CO3:** Elucidate the property of government policy on the financial environment and insurance Industry.

**CO4:** Examine and assess the distinctive features of the insurance industry and regulations.

Nature of Course			
Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	✓

**MAPPING**

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	5	4	4	4	5	4	5	4.38
CO2	4	5	4	3	5	4	5	3	4.13
CO3	5	3	3	5	4	5	4	3	4.00
CO4	4	5	4	4	4	5	5	4	4.38
<b>Mean Overall Score</b>									<b>4.22</b>
<b>Result : Total Score for this course is = 4.22 [Very High Relationship]</b>									

**Mapping Scale**

<b>Mapping</b>	<b>1-20</b>	<b>21-40</b>	<b>41-60</b>	<b>61-80</b>	<b>81-100</b>
<b>Scale</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>Relation</b>	<b>0.01 - 1.0</b>	<b>1.1 - 2.0</b>	<b>2.1 - 3.0</b>	<b>3.1 - 4.0</b>	<b>4.1 - 5.0</b>
<b>Quality</b>	<b>Very Poor</b>	<b>Poor</b>	<b>Moderate</b>	<b>High</b>	<b>Very High</b>

**Mapping Score**

<b>Mean Score of Cos</b> = $\frac{\text{Total of Values}}{\text{Total No. of POs \& POs}}$	<b>Mean Overall Score of Cos</b> = $\frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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**COURSE DESIGNER: Dr. T. DHARMENDRAN**

**CHAIRMAN - BOS**

**CONTROLLER OF EXAMINATIONS**

<b>CREDIT: 2</b>	<b>COURSE CODE: U21CA4N2</b>
<b>GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005.</b> <b>B.Com., - IV SEMESTER - NON CORE ELECTIVE - II</b> (For the candidates admitted from the year 2021-22 onwards) <b>ENTREPRENEURIAL DEVELOPMENT</b>	
<b>COURSE OBJECTIVES :</b> 1. To enable the students to understand the concept of Entrepreneurship and to learn the professional behavior about Entrepreneurship. 2. To provide conceptual exposure on converting ideas to an entrepreneurial firms.	
<b>UNIT - I</b>	<b>Entrepreneurship</b> Entrepreneur - Entrepreneurship - Women Entrepreneurship - Rural Entrepreneurship - Factors affecting Entrepreneurial Growth - Entrepreneurial Motivation - Entrepreneurial Competencies. - Challenges to Entrepreneurship.
<b>UNIT – II</b>	<b>Entrepreneurial Ethics and Business Model</b> Ethics and Entrepreneurship - Social Responsibility in Entrepreneurship - Entrepreneurial Development Programmes - Business Model - Functions of a Business Model - Business Modeling - Benefits of Business Modeling - Business Models to Business Plans.
<b>UNIT – III</b>	<b>Start-Up</b> Small Enterprises: An Introductory Framework - Project Identification and Selection - Project Formulation - Project Appraisal - Legal, Regulatory and Statutory Body - Clearance Approvals and NOC - Compliance.
<b>UNIT - IV</b>	<b>Support</b> Institutional Finance to Entrepreneurs - Lease Financing and Hire-Purchase - Institutional Support to Entrepreneurs - Taxation Benefits to Small-Scale Industries - Government Policy for Small-Scale Enterprises.
<b>UNIT – V</b>	<b>Development</b> Accounting for Enterprises - Break-Even Analysis - Elements of Financial Statements - Growth Strategies - Intellectual Property - Innovation– Knowledge Management -Application of Electronic Commerce - Covid 19 and its challenges to entrepreneurs.
<b>TEXT BOOKS :</b> 1. Khanka. S.S., Entrepreneurial Development, S. Chand & Co. Ltd., New Delhi.2017 2. Raj Shankar., Essentials of Entrepreneurship, Vijay Nicole Imprints Private Ltd., Chennai.2013. 3. Gupta. C.B. &Khanka S.S., Entrepreneurship and Small Business Management, Sultan Chand & Sons, 7 <sup>th</sup> Revised Edition - 2017.	
<b>REFERENCE BOOKS :</b> 1. Weihrich Heinz, Canice Mark V and Koontz Harold, Management - A Global and Entrepreneurial Perspective, Tata McGraw Hill Education Pvt. Ltd., 3rd Edition,2011. 2. Desai Vasant, Entrepreneurial Development and Management, Himalaya Publishing House, 2007. 3. Bruce R. Barringer, R. Duane Ireland, Entrepreneurship - Successfully Launching New Ventures, Pearson Education, 2008. 4. Gupta C.B., SrinivasanNP, Entrepreneurial Development, Sultan Chand and Sons.	
<b>Web Resource:</b> <a href="http://www.ediindia.org">www.ediindia.org</a> , <a href="http://www.internationalentrepreneurship.com">www.internationalentrepreneurship.com</a> , <a href="http://www.startupdunia.com">www.startupdunia.com</a> , <a href="http://www.yuvaentrepreneurs.com">www.yuvaentrepreneurs.com</a> , <a href="http://www.indiastat.com">www.indiastat.com</a> , <a href="http://www.entrepreneur.com">www.entrepreneur.com</a>	



**COURSE OUTCOMES :**

Upon Successful Learning of this Subject, the students should be able to:

- CO1:** After completion of this course students can mind map with Start up programmes.  
**CO2:** At the end of the course students will realize how important the ethics of entrepreneurship is.  
**CO3:** After completion of this course students will be able to frame a project report for getting Financial assistance with the appropriate financial agencies.  
**CO4:** Students will Understand the role sustainability, innovation and global issues for Strategic decision making.

**Nature of Course**

Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	✓

**MAPPING**

**Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes**

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	5	4	4	4	5	4	5	4.38
CO2	4	5	4	3	5	4	5	3	4.13
CO3	5	3	3	5	4	5	4	3	4.00
CO4	4	5	4	4	4	5	5	4	4.38
<b>Mean Overall Score</b>									<b>4.22</b>
<b>Result : Total Score for this course is = 4.22 [Very High Relationship]</b>									

**Mapping Scale**

<b>Mapping</b>	<b>1-20</b>	<b>21-40</b>	<b>41-60</b>	<b>61-80</b>	<b>81-100</b>
<b>Scale</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>Relation</b>	<b>0.01 - 1.0</b>	<b>1.1 - 2.0</b>	<b>2.1 - 3.0</b>	<b>3.1 - 4.0</b>	<b>4.1 - 5.0</b>
<b>Quality</b>	<b>Very Poor</b>	<b>Poor</b>	<b>Moderate</b>	<b>High</b>	<b>Very High</b>

**Mapping Score**

<b>Mean Score of Cos</b> = $\frac{\text{Total of Values}}{\text{Total No. of POs \& PSOs}}$	<b>Mean Overall Score of Cos</b> = $\frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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**COURSE DESIGNER: Dr. M. SARAVANAN**

**CHAIRMAN - BOS**

**CONTROLLER OF EXAMINATIONS**

<b>CREDIT: 5</b>	<b>COURSE CODE: U21CO5C7</b>
<b>GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005</b> <b>B.Com., - V SEMESTER - CORE COURSE – VII</b> (For the candidates admitted from the year 2021-22 onwards) <b>FINANCIAL MANAGEMENT</b>	
<b>COURSE OBJECTIVES :</b> 1.To understand the principles and practices of managing the finance. 2.To impart knowledge on leverage and dividend policy. 3.To understand the importance of working capital management.	
<b>UNIT - I</b>	Financial Management: Meaning and Scope - Objectives: Profit Maximization, Wealth Maximization - Functions - Financial decisions - Time Value of Money: Present Value and Compound Value - Cost of Capital: Cost of Debt - Cost of Preference share capital - Cost of Equity - Cost of Retained Earnings - Weighted Average cost of Capital.
<b>UNIT – II</b>	Capital Structure - Meaning and Features - Factors determining capital structure - EBIT and EPS relationship - Theories of capital structure: Net Income Approach, Net Operating Income Approach, MM Approach and Traditional Approach.
<b>UNIT – III</b>	Leverage - Meaning, Significance and types - Operating Leverage - Financial Leverage - Combined Leverage.
<b>UNIT - IV</b>	Dividend Policy - Determinants of dividend policy -Theories of dividend policy; Relevance and irrelevance with the value of firm - Forms of dividend - Stock dividend - Bonus issue - Stable dividend.
<b>UNIT – V</b>	Working Capital Management - Determinants of working capital - Forecasting of working capital requirements - Cash Management - Motives of holding cash - Stages in Cash Management - Receivables Management - Objectives - Factors influencing size of Receivables - Credit policy - Inventory Management - Meaning - Types of inventory - Purpose of holding inventory.
<b>TEXT BOOKS :</b> 1. S.N. Maheswari Elements of financial Management by - Sultan Chand & Sons, New Delhi. 2. R. Ramachandran & R. Srinivasan Financial Management by - Sriram Publications, Trichy. 3. Dr. A. Murthy, Financial Management by Margham Publications, Chennai.	
<b>REFERENCE BOOKS :</b> 1. P. Periyasamy, Financial Management by Vijay Nicole Publications, Chennai. 2. Khan & Jain, Theory and problems of Financial Management by McGraw Hill Publication, New Delhi. 3. S.P. Gupta Financial Management by- Sahityabhavan Publications, New Delhi.	
<b>Note : Question should be*Theory 20% Problem 80%</b>	

**CHAIRMAN – BOS**

**CONTROLLER OF EXAMINATIONS**

**COURSE OUTCOMES :**

Upon Successful Learning of this Subject, the students should be able to:

**CO1:** To impart knowledge about the fundamentals of financial management.

**CO2:** To understand the necessity of time value of money and cost of capital.

**CO3:** To gain the knowledge in calculation of earnings per share, Dividend policy.

**CO4:** To understand the calculation of working capital requirements, motives of holding cash  
And Inventory.

**Nature of Course**

Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	✓

**MAPPING**

**Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes**

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	5	4	4	3	4	5	4	5	4.25
CO2	4	5	4	5	5	3	5	4	4.38
CO3	3	4	5	4	5	4	5	4	4.25
CO4	5	4	5	3	4	5	4	5	4.38
<b>Mean Overall Score</b>									<b>4.32</b>
<b>Result : Total Score for this course is = 4.32 [Very High Relationship]</b>									

**Mapping Scale**

<b>Mapping</b>	<b>1-20</b>	<b>21-40</b>	<b>41-60</b>	<b>61-80</b>	<b>81-100</b>
<b>Scale</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>Relation</b>	<b>0.01 - 1.0</b>	<b>1.1 - 2.0</b>	<b>2.1 - 3.0</b>	<b>3.1 - 4.0</b>	<b>4.1 - 5.0</b>
<b>Quality</b>	<b>Very Poor</b>	<b>Poor</b>	<b>Moderate</b>	<b>High</b>	<b>Very High</b>

**Mapping Score**

<b>Mean Score of Cos</b> = $\frac{\text{Total of Values}}{\text{Total No. of POs \& POs}}$	<b>Mean Overall Score of Cos</b> = $\frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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**COURSE DESIGNER: Dr. P. SENTHILKUMAR**

**CHAIRMAN - BOS**

**CONTROLLER OF EXAMINATIONS**

<b>CREDIT: 4</b>	<b>COURSE CODE: U21CO5C8</b>
<b>GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005.</b> <b>B.Com., - V SEMESTER – CORE COURSE - VIII</b> (For the candidates admitted from the year 2021-22 onwards) <b>COMPANY LAW AND SECRETARIAL PRACTICE</b>	
<b>COURSE OBJECTIVES :</b> <ol style="list-style-type: none"> <li>1. To acquaint the knowledge of fundamental concepts of company law 2013.</li> <li>2. To identify the various managerial personnel in the joint stock company.</li> <li>3. To accustom the importance of the various documents of the company.</li> </ol>	
<b>UNIT - I</b>	<b>Joint Stock Company</b> Meaning - Kinds of Companies (Special Provisions with respect to Private Company, Public Company, One Person Company, Small Company, Dormant Company) - Formation - Memorandum of Association - Contents - Restriction on “Other Objects” - Doctrine of Ultra Virus - Articles of Association - Contents - Prospectus - Contents - Types (Statement in Lieu of Prospectus, shelf Prospectus, Red Herring Prospectus) - Underwriting - Book Building Process - Green Shoe Option - E-Filing.
<b>UNIT – II</b>	<b>Company Secretary:</b> Definition of company secretary - qualification and disqualifications - qualities of a company secretary - Rights, Powers and Duties. <b>Share Capital and Debentures:</b> Meaning of Shares - Kinds of Shares - Voting rights - Issue of shares at a Premium and Discount - Partly paid shares - Bonus Shares - Rights shares - Sweat Equity Shares. Debentures - Meaning - Types.
<b>UNIT – III</b>	<b>Managerial Personnel</b> Directors - Women Directors - Independent Directors - Director Identification Number - Other Key Managerial Personnel - Related Party Transactions.
<b>UNIT - IV</b>	<b>Meetings and Resolutions</b> Meeting - Statutory Meeting - Annual General Meeting - Extraordinary General Meeting - Notice of Meeting - Quorum - Proxy - Board of Directors Meeting - Committee - Types of Committee - Audit Committee - Stake Holders Relationship Committee - Corporate Social Responsibility Committee. Resolutions - Ordinary Resolution - Special Resolution - Resolution requiring special notice – secretarial Duties relating to meetings.
<b>UNIT – V</b>	<b>Winding up of Company</b> Modes of Winding up - Winding up by the Court - Voluntary Winding up - Types - Members. Voluntary Winding up - Creditors Voluntary Winding up – Secretarial duties regarding winding up - National Company Law Appellate Tribunal.
<b>TEXT BOOK :</b> <ol style="list-style-type: none"> <li>1. Kapoor, N.D., Business Laws, Sulthan Chand and Sons, New Delhi. Tamil Nadu State Council for Higher Education 33.</li> </ol>	
<b>REFERENCE BOOKS :</b> <ol style="list-style-type: none"> <li>1. Sreenivasan M.R. Business Laws, Margam Publications, Chennai.</li> <li>2. Dhandapani, M.V. Business Laws, Sultan Chand and Sons, New Delhi.</li> <li>3. Avatar Singh, Company Law, Eastern Book Company 5. Shukla, M.C. &amp; Gulshan, S.S., Principles of Company Law.</li> <li>4. Badri Alam, S &amp; Saravanavel, Company Law, Himalaya Publications.</li> <li>5. Gogna, P.P.S., Text Book of Company Law, S. Chand &amp; Co.</li> </ol>	

**COURSE OUTCOMES:**

Upon Successful Learning of this Subject, the students should be able to:

**CO1:** Follow the procedures for formation of a company.

**CO2:** Understanding the importance of memorandum and articles of Association.

**CO3:** Acquiring knowledge on the various ways of raising capital and company Management.

**CO4:** Examining the procedures on company meetings and resolutions.

**Nature of Course**

Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	✓

**MAPPING**

Relationship Matrix for Course outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	5	4	4	4	5	5	5	5	4.63
CO2	4	3	3	4	4	5	4	4	3.88
CO3	3	4	4	5	5	4	5	4	4.25
CO4	3	5	4	5	5	4	5	4	4.38
<b>Mean Overall Score</b>									<b>4.29</b>
<b>Result : Total Score for this course is =4.29 [Very High Relationship]</b>									

**Mapping Scale**

<b>Mapping</b>	<b>1-20</b>	<b>21-40</b>	<b>41-60</b>	<b>61-80</b>	<b>81-100</b>
<b>Scale</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>Relation</b>	<b>0.01 - 1.0</b>	<b>1.1 - 2.0</b>	<b>2.1 - 3.0</b>	<b>3.1 - 4.0</b>	<b>4.1 - 5.0</b>
<b>Quality</b>	<b>Very Poor</b>	<b>Poor</b>	<b>Moderate</b>	<b>High</b>	<b>Very High</b>

**Mapping Score**

$\text{Mean Score of Cos} = \frac{\text{Total of Values}}{\text{Total No. of POs \& POs}}$	$\text{Mean Overall Score of Cos} = \frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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**COURSE DESIGNER: Dr. K. VANATHI**

**CHAIRMAN - BOS**

**CONTROLLER OF EXAMINATIONS**

<b>CREDIT: 3</b>	<b>COURSE CODE: U21CO5C9</b>
<b>GOVERNMENT ARTS COLLEGE (AUTONOMOUS)KARUR – 639005</b> <b>B.Com., - V SEMESTER – CORE COURSE - IX</b> (For the Candidates admitted from the year 2021 – 2022 onwards) <b>AUDITING</b>	
<b>COURSE OBJECTIVES :</b> <ol style="list-style-type: none"> <li>1. To learn the meaning and importance of developments in the practices of auditing in India.</li> <li>2. To understand the nature of present day auditing in India.</li> <li>3. To gain an insight on the nature of auditing practices and to know the procedure for Auditing.</li> </ol>	
<b>UNIT - I</b>	<b>Introduction:</b> Introduction - Meaning – Features - Objectives – Advantages of Auditing - Classifications of Audit - Techniques of Auditing –Evidence - Criteria for Selection of Audit Evidence - Process of gathering Evidence.
<b>UNIT – II</b>	<b>Preparation for Audit:</b> Audit Programme - Audit Note Book - Working Paper -Audit Planning - Engagement of an Auditor for Audit Work - Internal Control - Objectives of Internal Control - Forms of Internal Control - Merits and drawback of Internal Control - Internal Audit - Features - Objectives - Advantages of Internal Audit – Distinction Between Internal Control and Internal audit.
<b>UNIT – III</b>	<b>Vouching Verification and Valuation:</b> Meaning - Definition - Objective - Requisites of a Valid Voucher - Types of Vouching - Vouching of Cash Transaction - Vouching of Trade Transactions - Verification - Objects of Verification - Principles of Verification - Verification and Valuation of Assets - Verification of Liabilities.
<b>UNIT - IV</b>	<b>Laws Relating to Company Auditor:</b> Auditors of a Company - Appointment - Removal - Remuneration - Qualification and Disqualification of Auditor - Rights, Duties and Powers of Auditor, liabilities of Auditor - Audit Report - Types of Audit Report - Statutory Report - Matters to be included in the Audit Report.
<b>UNIT – V</b>	<b>Emerging areas in auditor:</b> Cost Audit - Management Audit - Process of Management Audit - Audit of Government Companies - Objectives of Government Audit -Investigation- Audit case law - Accounting standards.
<b>TEXT BOOKS :</b> <ol style="list-style-type: none"> <li>1.Tandon B.N 2015 Practical Auditing, S.Chand &amp; Co, New Delhi.</li> <li>2.Natarajan, L. 2013. Auditing Chennai: Margham Publications. Chennai.</li> </ol>	
<b>REFERENCE BOOKS :</b> <ol style="list-style-type: none"> <li>1. Sundar K. and Paari, 2016 Auditing Vijay Nicole, Imprints Private Ltd Chennai, 2015.</li> <li>2. Saxena, R.G. 2016 Principles of Auditing, Himalaya Publishing House, New Delhi.</li> <li>3. Tandon, B.N &amp; Sudharsanam, S. 2016. A Handbook of Practical Auditing S Chand &amp; Company Pvt. Ltd. New Delhi.</li> </ol>	

**COURSE OUTCOMES:**

Upon Successful Learning of this Subject, the students should be able to:

**CO1:** The above course would enable the students to gain knowledge about Procedures of Auditing.

**CO2:** Understand the statutory rights, duties, roles and qualification of auditors in joint stock Companies.

**CO3:** The above course the process of verification and valuation of the assets and liabilities.

**CO4:** Analyzing the significance of vouching principles of Auditing.

**Nature of Course**

Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	✓

**MAPPING**

**Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes**

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	5	3	4	5	4	5	3	4.13
CO2	5	4	4	5	5	3	5	4	4.38
CO3	5	4	5	4	3	5	3	4	4.13
CO4	4	5	3	4	5	4	5	4	4.25
<b>Mean Overall Score</b>									<b>4.22</b>
<b>Result : Total Score for this course is = 4.22[Very High Relationship]</b>									

**Mapping Scale**

<b>Mapping</b>	<b>1-20</b>	<b>21-40</b>	<b>41-60</b>	<b>61-80</b>	<b>81-100</b>
<b>Scale</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>Relation</b>	<b>0.01 - 1.0</b>	<b>1.1 - 2.0</b>	<b>2.1 - 3.0</b>	<b>3.1 - 4.0</b>	<b>4.1 – 5.0</b>
<b>Quality</b>	<b>Very Poor</b>	<b>Poor</b>	<b>Moderate</b>	<b>High</b>	<b>Very High</b>

**Mapping Score**

$\text{Mean Score of Cos} = \frac{\text{Total of Values}}{\text{Total No. of POs \& PSOs}}$	$\text{Mean Overall Score of Cos} = \frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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**COURSE DESIGNER: Dr. K. POONGODI**

**CHAIRMAN - BOS**

**CONTROLLER OF EXAMINATIONS**

<b>CREDIT: 4</b>	<b>COURSE CODE: U21CO5C10</b>
<b>GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005</b> <b>B.Com., - V SEMESTER - CORE COURSE – X</b> (For the Candidates admitted from the year 2021 – 2022 onwards) <b>CORPORATE ACCOUNTING</b>	
<b>COURSE OBJECTIVES :</b> 1. To the students will impart knowledge about valuation of shares and goodwill of companies. 2. To understand different types of company accounts.	
<b>UNIT - I</b>	<b>Valuation of Shares and Goodwill of a company:</b> Need, Advantages, Methods - Profit Prior to incorporation.
<b>UNIT – II</b>	<b>Final Accounts of Companies:</b> Introduction - Statement of profit and loss - Managerial Remuneration - Form of Balance sheet - Preparation of Company Final Accounts.
<b>UNIT – III</b>	<b>Holding Companies:</b> Introduction - Meaning of wholly owned and partly owned subsidiary companies - Legal requirements relating to presentation of accounts - Preparation of consolidated Balance Sheet (except intercompany holdings and chain holdings).
<b>UNIT - IV</b>	<b>Accounts of Banking companies:</b> Introduction, Legal provisions - Non banking assets - Legal restrictions imposed on banking companies - Preparation of Final accounts of banking companies - Rebate on bills discounted.
<b>UNIT – V</b>	<b>Accounts of Insurance companies:</b> Types of insurance - Life insurance - General insurance - Preparation of final accounts of insurance companies (simple problems only).
<b>TEXT BOOKS :</b> 1. Reddy, T.S. and Murthy Corporate Accounting by- Margham Publications, Chennai. 2. Pillai.R.S.N and Bagavathi Advanced Accountancy by- S. Chand & Company, New Delhi.	
<b>REFERENCE BOOKS :</b> 1. Gupta R.L. and Radhasamy Advanced Accountancy by- Sultan Chand & Sons, New Delhi. 2. Jain.S.P and Narang Advanced Accountancy by - Kalyani Publishers, Ludhiana.	
<b>Note: Questions should be*Theory 20% Problem 80%</b>	

CHAIRMAN – BOS

CONTROLLER OF EXAMINATIONS



**COURSE OUTCOMES :**

Upon Successful Learning of this Subject, the students should be able to:

**CO1:** To impart knowledge and prepare the holding company accounts.

**CO2:** To understand and prepare banking company accounts.

**CO3:** To gain the knowledge in insurance company accounts.

**CO4:** To understand the Indian and international accounting standards.

**Nature of Course**

Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	✓

**MAPPING**

**Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes**

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	5	3	5	5	4	4	3	4	4.13
CO2	5	4	5	4	5	4	3	4	4.25
CO3	3	5	4	5	5	4	3	4	4.13
CO4	4	5	4	5	5	4	3	4	4.25
<b>Mean Overall Score</b>									<b>4.19</b>
<b>Result : Total Score for this course is = 4.19 [Very High Relationship]</b>									

**Mapping Scale**

<b>Mapping</b>	<b>1-20</b>	<b>21-40</b>	<b>41-60</b>	<b>61-80</b>	<b>81-100</b>
<b>Scale</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>Relation</b>	<b>0.01 - 1.0</b>	<b>1.1 - 2.0</b>	<b>2.1 - 3.0</b>	<b>3.1 - 4.0</b>	<b>4.1 – 5.0</b>
<b>Quality</b>	<b>Very Poor</b>	<b>Poor</b>	<b>Moderate</b>	<b>High</b>	<b>Very High</b>

**Mapping Score**

$\text{Mean Score of Cos} = \frac{\text{Total of Values}}{\text{Total No. of POs \& POs}}$	$\text{Mean Overall Score of Cos} = \frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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**COURSE DESIGNER: Dr. P. SENTHILKUMAR**

**CHAIRMAN - BOS**

**CONTROLLER OF EXAMINATIONS**

<b>CREDIT: 4</b>	<b>COURSE CODE: U21CO5E1PA</b>
<b>GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005.</b> <b>B.Com., - V SEMESTER – ELECTIVE COURSE – 1</b> (For the Candidates admitted from the year 2021 – 2022 onwards) <b>COMPUTER APPLICATION IN BUSINESS ACCOUNTING - PRACTICAL</b>	
<b>COURSE OBJECTIVES :</b>	
<ol style="list-style-type: none"> <li>1. To highlight the basic concepts in computer applications.</li> <li>2. To impart knowledge on Ms Word, MS Excel, Power point and Internet.</li> </ol>	
<b>UNIT - I</b>	<b>Computer Applications</b> - Introduction of Computers - Computer Applications - Classification - Programming concepts - Assembly language - High level language - Operating system - Compilers - Assemblers – Packages.
<b>UNIT – II</b>	<b>MS Word</b> - Creating a word document - Creating Business Letters using Wizards - Editing Word Documents - Formatting Documents - Spelling and Grammar Check - Word Count, Auto Correct - Working with Tables - Saving opening and closing Document - Mail Merge.
<b>UNIT – III</b>	<b>MS Excel</b> - Introduction to Spread sheet - Entering Data in working Sheets - Editing and Formatting work sheets-Charts - Align data Cells- Pay Bill- Mark Sheet - Electricity Bill - Inserting Rows and Columns Building Worksheets- Changing Columns Width and Row Height.
<b>UNIT - IV</b>	<b>MS Power Point-</b> Ms Power Point - Creation - Insert Picture - Animation Inserting and Deleting Slides - Creating Multimedia Presentations - Insert Tables and Reports.
<b>UNIT – V</b>	<b>Introduction to Internet</b> - Introduction to Internet – Browsers - Search Engine - WWW - Internet Protocols - FTP - TELNET – HTTP – E-mail – How to create E-mail - Visiting Business Places - Libraries-Railway and Airline Reservation Centers Online– Webpage - URL.
<b>TEXT BOOK :</b>	
<ol style="list-style-type: none"> <li>1. Dr. S. V. Srinivasa Vallabhan , Computer Applications in Business -Sultan Chand &amp; Co.,</li> </ol>	
<b>REFERENCE BOOKS :</b>	
<ol style="list-style-type: none"> <li>1. Complete reference on MS Office - Deitel &amp; Deitel</li> <li>2. R Parameswaran, Computer Application in Business - S Chand &amp; Company Ltd.</li> </ol>	
<b>Note: Question should be 100% Practical</b>	

**COURSE OUTCOMES :**

Upon Successful Learning of this Subject, the students should be able to:

- CO1:** Describe the fundamentals of information technology concepts – Hardware, Software , Security and privacy.
- CO2:** Create business documents with word processing software using spelling and grammar Check, format and layout, tables, citations, graphics and mail merge.
- CO3:** Create business documents and analyze data with spreadsheet software are 1. Tables, Sorting, Filtering, Charts and Graphics. 2. Statistical, Financial, Logical and Look up Functions and Formulas.
- CO4:** Create multimedia presentations with presentations software using templates lists, groups, Themes, Colours, Clip Arts Pictures, Tables, Transactions Animation Video Charts and Views.

Nature of Course			
Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	

**MAPPING**

Relationship Matrix for Course outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	5	4	4	4	5	5	5	5	4.63
CO2	4	3	3	4	4	5	4	4	3.88
CO3	3	4	4	5	5	4	5	4	4.25
CO4	3	5	4	5	5	4	5	4	4.38
<b>Mean Overall Score</b>									<b>4.29</b>
<b>Result : Total Score for this course is =4.29 [Very High Relationship]</b>									

**Mapping Scale**

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 – 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

**Mapping Score**

<b>Mean Score of Cos</b> = $\frac{\text{Total of Values}}{\text{Total No. of POs \& PSOs}}$	<b>Mean Overall Score of Cos</b> = $\frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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**COURSE DESIGNER: Dr. M. MEHALA**

**CHAIRMAN - BOS**

**CONTROLLER OF EXAMINATIONS**

<b>CREDIT: 4</b>	<b>COURSE CODE: U21CO5E1B</b>
<b>GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005.</b> <b>B.Com., - V SEMESTER - ELECTIVE COURSE - I</b> (For the candidates admitted from the year 2021-22 onwards) <b>BUSINESS ORGANISATION</b>	
<b>COURSE OBJECTIVES :</b> 1. To Make the students aware of various types of organizations' features. 2. To make the students be aware of stock exchanges and its functions.	
<b>UNIT - I</b>	Sole Trader ship - Meaning and Definition - Special Features of Sole Trader - Merits and Demerits of Sole Trader - Partnership firm - Definition - Special Features of Partnership - Similarities between Sole Trader and Partnership - Types of Partnership - Kinds of Partners - Differences between Sole Trader and Partnership.
<b>UNIT – II</b>	Joint stock companies - Meaning and Definition - Special Features - Merits and Demerits - Kinds of Companies - Difference between Private Company and Public Company - Memorandum of Association and its Contents - Articles of Association and its Contents.
<b>UNIT – III</b>	Public Enterprises- Concept-case for Public ownership - Case against Public ownership - Evaluation - Forms of Organisation - Problems of the Public Enterprise - Theories of Pricing.
<b>UNIT - IV</b>	Trade Associations- Need for Unity - Forms of combination - Associations - Special Features of Trade Association Objective of Trade Association Chamber of Commerce- Functions and Services of Chamber of Commerce. Comparison of National and Inter National level of Chamber of Commerce.
<b>UNIT – V</b>	Stock Exchange - History and Evolution of Stock Exchange, Characteristic of Stock Exchange, Functions of Stock Exchange - Services of Stock Exchanges -Membership in Stock Exchange. Over the counter Exchange of Exchange of India (OTCEI) - National Stock Exchanges of India Limited. (NSEIL).
<b>TEXT BOOK :</b> Y.K. Bhusan - Business Organization.	
<b>REFERENCE BOOKS :</b> 1. V. Balachndran & V. Chamdra sekar Office Management. 2. Kathiresan & Dr. Radha Business Organization.	

**CHAIRMAN – BOS**

**CONTROLLER OF EXAMINATIONS**

**COURSE OUTCOMES:**

Upon Successful Learning of this Subject, the students should be able to:

**CO1:** At the end of the course, students will disseminate with the importance of various types of Business organizations.

**CO2:** Students will able to analyse the merits and demerits of various types Organizations

**CO3:** Students will able to apply the concept of Trade Associations when they will participate at trade associational activities

**CO4:** Students will able to follow the functions and services of stock exchanges.

**Nature of Course**

Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	✓

**MAPPING**

**Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes**

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	5	4	4	4	5	4	5	4.38
CO2	4	5	4	3	5	4	5	3	4.13
CO3	5	3	3	5	4	5	4	3	4.00
CO4	4	5	4	4	4	5	5	4	4.38
Mean Overall Score									4.22
Result : Total Score for this course is = 4.22 [Very High Relationship]									

**Mapping Scale**

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 - 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

**Mapping Score**

$\text{Mean Score of Cos} = \frac{\text{Total of Values}}{\text{Total No. of POs \& POS}}$	$\text{Mean Overall Score of Cos} = \frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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**COURSE DESIGNER: Dr. M. MEHALA**

**CHAIRMAN - BOS**

**CONTROLLER OF EXAMINATIONS**

<b>CREDIT: 4</b>		<b>COURSE CODE: U21CO5S2</b>	
<b>GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005.</b> <b>B.Com., - V SEMESTER – SKILL BASED ELECTIVE - II</b> (For the candidates admitted from the year 2021-22 onwards) <b>OFFICE MANAGEMENT</b>			
<b>COURSE OBJECTIVES :</b>			
1. To acquaint the knowledge of fundamental concepts of Office Management. 2. To acclimatize the importance office layout and Office Building.			
<b>UNIT - I</b>	<b>Introduction to Office Management</b> Office - Definition - Office management - Meaning - Elements of office management - Functions of office management - Office Manager - qualities of Office Manager.		
<b>UNIT – II</b>	<b>Office Organization</b> Office organization - Definition - Types of Organization - Departmentation - Delegation - Centralization and Decentralization - Effective functioning of office at the time of Covid 19.		
<b>UNIT – III</b>	<b>Office Accommodation and layout</b> Location of an Office - Principles of layout - Steps in Designing Office layout - Selection of Office Building.		
<b>UNIT - IV</b>	<b>Records Management and Filing</b> Introduction - Objectives - Features - Principles - Essentials - Benefits - Filing System - Methods of Filing - Classification of Files,		
<b>UNIT – V</b>	<b>Office Furniture</b> Introduction - Basic Consideration before selecting the Office Furniture - Types of Furniture.		
<b>TEXT BOOK :</b>			
1. J.P. Mahajan, by Fundamentals of office management.			
<b>REFERENCE BOOKS :</b>			
1. S.P. Arrora by Office Management.			
2. R.S.N.Pillai & Bagavathi Office Management - S. Chand.			

**CHAIRMAN – BOS**

**CONTROLLER OF EXAMINATIONS**

**COURSE OUTCOMES:**

Upon Successful Learning of this Subject, the students should be able to:

**CO1:** At the end of the course, students will disseminate with importance of Office Management.

**CO2:** Students will get hold of the knowledge on concepts of Organizational structure.

**CO3:** Students will able to apply the concept of filing system.

**CO4:** Students will able to analyze the suitability of office furniture in an office.

**Nature of Course**

Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	✓

**MAPPING**

**Relationship Matrix for Course outcomes, Programme Outcomes and Programme Specific Outcomes**

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	4	4	5	4	4	5	4	4.25
CO2	5	4	4	4	5	3	3	4	4.00
CO3	4	3	4	4	5	3	4	4	3.88
CO4	5	5	4	3	5	4	5	4	4.38
<b>Mean Overall Score</b>									<b>4.13</b>
<b>Result : Total Score for this course is =4.13 [Very High Relationship]</b>									

**Mapping Scale**

<b>Mapping</b>	<b>1-20</b>	<b>21-40</b>	<b>41-60</b>	<b>61-80</b>	<b>81-100</b>
<b>Scale</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>Relation</b>	<b>0.01 - 1.0</b>	<b>1.1 - 2.0</b>	<b>2.1 - 3.0</b>	<b>3.1 - 4.0</b>	<b>4.1 – 5.0</b>
<b>Quality</b>	<b>Very Poor</b>	<b>Poor</b>	<b>Moderate</b>	<b>High</b>	<b>Very High</b>

**Mapping Score**

$\text{Mean Score of Cos} = \frac{\text{Total of Values}}{\text{Total No. of POs \& POS}}$	$\text{Mean Overall Score of Cos} = \frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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**COURSE DESIGNER: Dr. M. SARAVANAN**

**CHAIRMAN - BOS**

**CONTROLLER OF EXAMINATIONS**

<b>CREDIT : 4</b>		<b>COURSE CODE: U21CO5S3</b>	
<b>GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005</b> <b>B.Com., - V SEMESTER – SKILL BASED ELECTIVE - III</b> (For the candidates admitted from the year 2021-22 onwards) <b>GOODS AND SERVICE TAX</b>			
<b>COURSE OBJECTIVES :</b>			
1. The students will impart knowledge about principles of Goods and Service Tax under the Notion of One Nation One Tax. 2. To understand the types of GST and GST council. 3. To impart knowledge on procedure for registration under GST rule and GST network.			
<b>UNIT - I</b>	Important terms and definitions under GST Act, 2017 - Meaning of GST - Salient features of GST - Benefits of implementing GST.		
<b>UNIT – II</b>	Types of GST - Main features of CGST, IGST, SGST, UTGST.		
<b>UNIT – III</b>	GST Council - Structure - Powers - Functions.		
<b>UNIT - IV</b>	Registration under GST - Procedure for Registration - Cancellation of Registration.		
<b>UNIT – V</b>	GST and Technology: GST Network - Structure - Vision and Mission - Powers - Functions.		
<b>TEXT BOOKS :</b>			
1. Students guide to GST and Customers Law by Singhania V.K. – Taxman Publications. 2. Goods and Service Tax by N.K. Gupta & Sunnania Batia – Barat Publications. 3. Understanding GST by Kamal Garg, Barat’s Publication.			
<b>REFERENCE BOOKS :</b>			
1. GST Ready Reckoner by V.S. Datey, Taxman Publication, New Delhi. 2. Guide to GST by CA. Rajat Mohan. 3. GST Ready Reckoner by V.S. Datey, Taxman Publication, New Delhi.			
<b>Note: Question should be*100% Theory only.</b>			

**CHAIRMAN – BOS**

**CONTROLLER OF EXAMINATIONS**



**COURSE OUTCOMES :****CO1:** To understand the benefits of GST.**CO2:** To know the different types of GST.**CO3:** To understand the powers and functions of GST Council and GST network.**CO4:** To impart knowledge on registration and cancellation under GST.**Nature of Course**

Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	✓

**MAPPING****Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes**

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	5	4	5	4	3	5	4	3	4.13
CO2	3	5	4	4	5	5	3	4	4.13
CO3	5	4	4	3	5	4	5	4	4.25
CO4	4	5	4	5	4	4	4	4	4.25
<b>Mean Overall Score</b>									<b>4.19</b>
<b>Result : Total Score for this course is = 4.19 [Very High Relationship]</b>									

**Mapping Scale**

<b>Mapping</b>	<b>1-20</b>	<b>21-40</b>	<b>41-60</b>	<b>61-80</b>	<b>81-100</b>
<b>Scale</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>Relation</b>	<b>0.01 - 1.0</b>	<b>1.1 - 2.0</b>	<b>2.1 - 3.0</b>	<b>3.1 - 4.0</b>	<b>4.1 - 5.0</b>
<b>Quality</b>	<b>Very Poor</b>	<b>Poor</b>	<b>Moderate</b>	<b>High</b>	<b>Very High</b>

**Mapping Score**

<b>Mean Score of Cos</b> = $\frac{\text{Total of Values}}{\text{Total No. of POs \& POS}}$	<b>Mean Overall Score of Cos</b> = $\frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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**COURSE DESIGNER: Dr. P. SENTHILKUMAR****CHAIRMAN - BOS****CONTROLLER OF EXAMINATIONS**

<b>CREDIT: 5</b>	<b>COURSE CODE: U21CO6C11</b>
<b>GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005</b> <b>B.Com., - VI - SEMESTER - CORE COURSE – XI</b> (For the candidates admitted from the year 2021-22 onwards) <b>MANAGEMENT ACCOUNTING</b>	
<b>COURSE OBJECTIVES :</b>	
<ol style="list-style-type: none"> <li>1. To impart the knowledge on objectives of management accounting and its concepts.</li> <li>2. To familiarizes in fund flow and cash flow statements.</li> <li>3. To understand the necessity of budgets.</li> <li>4. To know the capital budgeting and standard costing.</li> </ol>	
<b>UNIT - I</b>	Management Accounting - Definition - Objectives - Nature - Scope - Merits and limitations - Differences between management accounting and financial accounting - Financial statement analysis - Comparative statement - Common size statement - Ratio analysis - Meaning - Classification - Liquidity , Solvency, Turnover and Profitability ratios.
<b>UNIT – II</b>	Fund Flow Statement - Preparation of Fund Flow Statement - Cash Flow statement - Preparation of Cash Flow Statement as per AS3 - Difference between fund flow statement and cash flow statement.
<b>UNIT – III</b>	Budget and Budgetary control - Meaning - Importance and its advantages - Preparation of Production, Sales, Cash and Flexible Budgets - Forecasting of working capital requirements.
<b>UNIT - IV</b>	Standard Costing - Meaning, Advantages and its limitations. Variance analysis - Significance - Computation of variances (Material and Labour variances only) - Marginal Costing - CVP analysis - Break Even analysis - Managerial applications.
<b>UNIT – V</b>	Capital Budgeting - Meaning - Importance - Appraisal methods - Payback period - Accounting Rate of Return - Discounted Cash Flow - Net present value - Profitability index - Internal Rate of Return.
<b>TEXT BOOKS :</b>	
<ol style="list-style-type: none"> <li>1. S.N. Maheswari Management Accounting by- Sultan Chand &amp; Sons.</li> <li>2. R. Ramachandran and R. Srinivasan Management Accounting by- Sriram Publications, Chennai.</li> <li>3. Reddy.T.S. &amp; Y. Hariprasath Management Accounting by - Margham publications, Chennai.</li> </ol>	
<b>REFERENCE BOOKS :</b>	
<ol style="list-style-type: none"> <li>1. R.S.N. Pillai &amp; Baghavathi Management Accounting by- S. Chand &amp; Co., Mumbai.</li> <li>2. A. Murthi and S. Gurusamy Management Accounting by - Vijay Nicole Publications, Chennai.</li> </ol>	
<b>Note: Question should be*Theory 20% Problem 80%</b>	

**CHAIRMAN – BOS**

**CONTROLLER OF EXAMINATIONS**

**COURSE OUTCOMES:**

Upon Successful Learning of this Subject, the students should be able to:

- CO1:** To obtain knowledge on ratio analysis.  
**CO2:** To understand and prepare fund flow and cash flow statement.  
**CO3:** To gain the knowledge in budget and budgetary control.  
**CO4:** To familiarize in marginal costing and capital budgeting.

**Nature of Course**

Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	✓

**MAPPING**

**Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes**

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	5	5	4	3	5	4	4	3	4.13
CO2	4	5	4	5	5	3	4	3	4.13
CO3	3	5	4	4	4	5	4	3	4.00
CO4	4	4	5	4	5	4	4	4	4.25
<b>Mean Overall Score</b>									<b>4.13</b>
<b>Result : Total Score for this course is = 4.13 [Very High Relationship]</b>									

**Mapping Scale**

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 - 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

**Mapping Score**

$\text{Mean Score of Cos} = \frac{\text{Total of Values}}{\text{Total No. of POs \& POs}}$	$\text{Mean Overall Score of Cos} = \frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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**COURSE DESIGNER: Dr. P. SENTHILKUMAR**

**CHAIRMAN - BOS**

**CONTROLLER OF EXAMINATIONS**

**CREDIT : 5**

**COURSE CODE: U21CO6C12P**

**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005.**

**B.Com., - VI SEMESTER - CORE COURSE - XII**

(For the candidates admitted from the year 2021-22 onwards)

**ACCOUNTING SOFTWARE - PRACTICAL**

**COURSE OBJECTIVES :**

1. To introduce the students to the basic of accounts and the usage of Tally for account purpose.
2. To students will learn to create company enter accounting voucher entries including advance voucher entries , do Reconcile Bank Statement, do Account Adjustment and also print financial statements etc.,
3. To know the presentation of Budget and Voucher.
4. To prepare the Final Accounts with GST.

<b>UNIT - I</b>	<b>Interface and Company Management:</b> Introduction to Tally ERP9 - Creating a Company - Altering and Deleting Company –Multi Language, Export, Import, Backup and Restore: Export and Import Formats - Data Backup and Restore - Masters - Ledgers: Understanding Ledgers - Creating Ledgers - Creating Multiple Ledgers - Altering and Deleting Ledgers – Groups: Creating Groups - Altering and Deleting Groups - Bill wise Debtors and Creditors Ledgers: Configuring Bill wise Details.
<b>UNIT – II</b>	<b>Default Vouchers:</b> Payment Voucher - Receipt Voucher - Contra Voucher - Journal Voucher, Day Book: Day Book Reports - Altering and Deleting Transactions, Inventory: Understanding Inventory - Integrating Accounts and Inventory - Stock Group - Go down and Locations - Stock Category - Units of Measure - Stock Items - Manual Stock Valuation without Inventory
<b>UNIT – III</b>	<b>Purchase Order Processing:</b> Purchase Order Process - Purchase Order Voucher - Receipt Note (Inventory) - Rejection-Out Voucher, Sales Order Processing: Sales Order Process - Sales Order Voucher - Delivery Note (Inventory) - Rejection-IN Voucher , Debit and Credit Notes, Bank Reconciliation, Manufacturing Vouchers: Bills of Materials - Job Costing, Tax Deducted at Source (TDS): Understanding TDS - Creating TDS Masters - TDS Payment - Tax Reports and Tax Forms, Payroll Accounting: Understanding Payroll - Pay Heads and Categories - Employee Details and Salary Details – Salary Payment – Pay sheet and Pay Slip
<b>UNIT - IV</b>	<b>Goods and Services Tax (GST):</b> Activating Tally in GST - Setting Up GST (Company Level, Ledger Level or Inventory Level) - GST Taxes & Invoices - SGST, CGST & IGST - Creating GST Masters in Tally, Purchase Voucher with GST: Updating GST Number for Suppliers -Intra-State Purchase Entry in GST (SGST + CGST) - Inter-State Purchase Entry in GST (IGST) - GST Purchase Entry for Unregistered Dealer in Tally.
<b>UNIT – V</b>	<b>Interest Calculations (Auto Mode):</b> Cost Centres and Cost Categories: Cost Centres - Profit Centres, Purchase and Sales Reporting: Analyzing Purchase and Sales Register - Analyzing Debit and Credit Note - Overdue Payables and Receivables - Outstanding Reports and Printing, Stock Analysis and Reports: Stock Registers - Stock Valuation - Stock Transfer Report - Negative Stock Report - Record Physical Stock and Shortage - Stock Entry without Perpetual Inventory, Financial Reports: Trial Balance - Profit and Loss Account - Balance Sheet - Working Capital - Cash Flow and Fund Flow Statements.

**TEXT BOOKS :**

1. A.K. Nadhani, Implementing Tally, BPB Publications.
2. Dr.P.Rizwan Ahmed, Tally ERP 9, Margham Publications, 2016.
3. Dr.P.Kasivairavan, Tally ERP 9 with GST, Kalamohan Creations.

**REFERENCE BOOKS :**

1. Dr. Mamrata Agrawal, DreamTech Press, New Delhi, 2010
2. K.K. Nandhani, Computerized Accounting under Tally, Implementing Tally, BPB publication. Deva publications.
3. Namrata Agrawal “Tally 9” Published by Dreamtech, year – 2008.
4. Tally Software Package – manual.  
K.K. Nidhani, Implementing Tally.

**NOTE: Question should be 100% Practical**

**COURSE OUTCOMES:**

Upon Successful Learning of this Subject, the students should be able to:

**CO1:** The student can able to prepare accounts with accounting software.

**CO2:** The student can easily prepare the vouchers and insert into the system.

**CO3:** The student can file GST returns and prepare GST reports.

**CO4:** The student can easily prepare the financial reports.

**Nature of Course**

Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	

**MAPPING**

**Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes**

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	5	5	4	4	4	3	4	4.13
CO2	5	4	5	4	5	4	3	4	4.25
CO3	5	4	4	5	4	5	3	5	4.38
CO4	3	4	5	4	5	4	4	4	4.13
<b>Mean Overall Score</b>									<b>4.23</b>
<b>Result : Total Score for this course is = 4.23 [Very High Relationship]</b>									

**Mapping Scale**

<b>Mapping</b>	<b>1-20</b>	<b>21-40</b>	<b>41-60</b>	<b>61-80</b>	<b>81-100</b>
<b>Scale</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>Relation</b>	<b>0.01 - 1.0</b>	<b>1.1 - 2.0</b>	<b>2.1 - 3.0</b>	<b>3.1 - 4.0</b>	<b>4.1 - 5.0</b>
<b>Quality</b>	<b>Very Poor</b>	<b>Poor</b>	<b>Moderate</b>	<b>High</b>	<b>Very High</b>

**Mapping Score**

<b>Mean Score of Cos</b> = $\frac{\text{Total of Values}}{\text{Total No. of POs \& POs}}$	<b>Mean Overall Score of Cos</b> = $\frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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**COURSE DESIGNER: Dr. MEHALA**

**CHAIRMAN - BOS**

**CONTROLLER OF EXAMINATIONS**

<b>CREDIT: 5</b>	<b>COURSE CODE: U21CO6C13</b>
<b>GOVERNMENT ARTS COLLEGE (AUTONOMOUS)KARUR – 639005</b> <b>B.Com., - VI SEMESTER – CORE COURSE - XIII</b> (For the Candidates admitted from the year 2021 – 2022 onwards) <b>FINANCIAL MARKETS AND SERVICES</b>	
<b>COURSE OBJECTIVES :</b> <ol style="list-style-type: none"> <li>1. To understand the nature of financial markets in India.</li> <li>2. To gain an insight on the nature of financial markets and to know the Procedure for.</li> <li>3. To making transactions in the financial markets.</li> <li>4. To understand the dynamics of Financial Security of people.</li> </ol>	
<b>UNIT - I</b>	Bills Market - Markets for Commercial paper and Certificates of Deposits - The Financial System in India- Money Market - Call Money Market - Treasury Bills Market - Commercial Discount Market - Market for Financial Guarantee - Government (Gilt-edged) Securities Market.
<b>UNIT – II</b>	Non Banking Financial Intermediaries –Investment Companies - Hire Purchase Finance -Venture Capital Funds - Small Savings and Provident Funds - Unit Trust of India and Mutual Funds
<b>UNIT – III</b>	New Issue Market - Meaning and Functions - General Guidelines for New Issue - Methods of Floating - Players - Recent Trends. Secondary Market: Stock Exchanges- Functions - Role of Securities and Exchange Board of India - Reforms in Secondary Market – Efficient Market Theory.
<b>UNIT - IV</b>	Financial Services : Meaning - Features - Importance - Factoring : Meaning, Functions, Types, Cost and Benefit of Factoring - Factoring in India and Abroad - Credit Rating - Mechanism, Role of CRISI - ICRA Limited and CIBIL.
<b>UNIT – V</b>	Merchant Banking - Definition, Origin of Merchant Banking - Merchant Banking in India - Merchant Banks and Commercial Banks - Services of Merchant Bankers - Qualities required for Merchant Bankers - Problems and Scope of Merchant Banking in India
<b>TEXT BOOKS :</b> <ol style="list-style-type: none"> <li>1. BholeL.M 2016 Financial Institutions and Markets, , Tata McGraw Hill Publishing Company Limited, New Delhi.</li> <li>2. Gordon and Natarajan, Financial Markets and Services, Himalaya Publishing House. Mumbai.</li> </ol>	
<b>REFERENCE BOOKS :</b> <ol style="list-style-type: none"> <li>1. Jeff Madura, 2011 Financial Markets and Institutions, 5th Ed., South-Western College Publishing.</li> <li>2. Khan, M.Y, 2012 Financial Services, Tata McGraw Hill. Publishing Company Limited, New Delhi.</li> <li>3. Gupta S.P 2012 Statistical Methods, Sultan Chand Publication, New Delhi.4. Kothari C.R2016</li> <li>4. Research Methodology Methods and Techniques, New Age International Publications, New Delhi.</li> </ol>	

**COURSE OUTCOMES :**

Upon Successful Learning of this Subject, the students should be able to:

- CO1:** The above course would enable the students to gain expert knowledge on the Various Aspects in Financial Markets and Financial Services.
- CO2:** To Understand the various money market instruments.
- CO3:** To impart knowledge about the participants in the financial markets.
- CO4:** The course will help the students to take their own investment decisions.

Nature of Course			
Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	✓

**MAPPING**

**Relationship Matrix for Course outcomes, Programme Outcomes and Programme Specific Outcomes**

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	5	5	4	4	3	5	4	4	4.25
CO2	4	5	4	4	5	3	4	3	4.00
CO3	4	4	3	5	4	3	5	5	4.13
CO4	5	4	5	4	3	4	4	5	4.25
<b>Mean Overall Score</b>									<b>4.16</b>
<b>Result : Total Score for this course is = 4.16 ( Very High Relationship]</b>									

**Mapping Scale**

<b>Mapping</b>	<b>1-20</b>	<b>21-40</b>	<b>41-60</b>	<b>61-80</b>	<b>81-100</b>
<b>Scale</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>Relation</b>	<b>0.01 - 1.0</b>	<b>1.1 - 2.0</b>	<b>2.1 - 3.0</b>	<b>3.1 - 4.0</b>	<b>4.1 – 5.0</b>
<b>Quality</b>	<b>Very Poor</b>	<b>Poor</b>	<b>Moderate</b>	<b>High</b>	<b>Very High</b>

**Mapping Score**

<b>Mean Score of Cos=</b> $\frac{\text{Total of Values}}{\text{Total No.of POs \& POs}}$	<b>Mean Overall Score of Cos=</b> $\frac{\text{Total of Mean Scores}}{\text{Total No.of COs}}$
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**COURSE DESIGNER: Dr. K. VANATHI**

**CHAIRMAN - BOS**

**CONTROLLER OF EXAMINATIONS**

<b>CREDIT: 5</b>	<b>COURSE CODE: U21CO6E2A</b>
<b>GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005.</b> <b>B.Com., - VI SEMESTER – ELECTIVE COURSE - II</b> (For the candidates admitted from the year 2021-22 onwards) <b>HUMAN RESOURCE MANAGEMENT</b>	
<b>COURSE OBJECTIVES :</b> <ol style="list-style-type: none"> <li>1. To acquaint the knowledge of fundamental concepts and functions of HRM.</li> <li>2. To identify the acquisition of Human Resources.</li> <li>3. To accustom the importance of HR planning and performance appraisal.</li> </ol>	
<b>UNIT - I</b>	<b>Introduction to Human Resource Management</b> HRM Concept and Functions, Role, Status and competencies of HR Manager - HR Policies - HRM vs. HRD - Evolution of HRM - Emerging Challenges of Human Resource Management - Human Resource Information System.
<b>UNIT – II</b>	<b>Acquisition of Human Resource</b> Human Resource Planning - job analysis - job description and job specification - Recruitment And Selection - meaning - process of requirement - sources and techniques of Recruitment - Meaning and Process of Selection - Selection Tests And Interviews - placement, induction, socialization and Retention.
<b>UNIT – III</b>	<b>Training and Development</b> Concept and Importance - Training and development methods - Identifying Training and Development Needs - Designing Training Programmes - Role Specific and Competency Based Training - Evaluating Training Effectiveness - Training Process Outsourcing.
<b>UNIT - IV</b>	<b>Performance Appraisal</b> Nature - objectives and importance - Modern Methods and techniques of performance appraisal - employee counseling -job changes - transfers and promotions - Problems in Performance Appraisal - Essentials of Effective Appraisal System - Job Evaluation - Concepts - Process and Objectives - Advantages and Limitations–Methods.
<b>UNIT – V</b>	<b>Compensation and Maintenance</b> Compensation - Concept and policies - wage and Salary administration - Methods of wage payments and incentive plans - Fringe benefits - Performance linked compensation - Employee health, welfare and safety social security - Employer-Employee relations- grievance handling and redressal.
<b>TEXT BOOKS :</b> <ol style="list-style-type: none"> <li>1. K. Aswathappa: Human Resource Management Text and Cases: Tata McGraw Hill, New Delhi.</li> <li>2. George W Bohlander and Scott A Snell: Principles of Human resource Management: Engage Learning, New Delhi.</li> <li>3. P.G. Aqinas: Human Resource Management Principles and Practice: Vikas Publishing House Pvt. Ltd., New Delhi</li> </ol>	
<b>REFERENCE BOOKS :</b> <ol style="list-style-type: none"> <li>1. Robert L. Mathis and John H. Jackson. Human Resource Management. Cengage Learning.</li> <li>2. TN Chhabra, Human Resource Management, Dhanpat Rai &amp; Co., Delhi.</li> <li>3. Biswajeet Patttanayak, Human Resource Management, PHI Learning.</li> <li>4. Khurana Ashok, Human Resource Management, V.K. Publications.</li> <li>5. Sankalp Gaurav, Human Resource Management, Sahitya Bhawan Publications.</li> </ol>	



**COURSE OUTCOMES :**

Upon Successful Learning of this Subject, the students should be able to:

**CO1:** After completion of this course, students will identify the recent concepts and its Challenges in HRM.

**CO2:** After completion of this course, students will able to apply the ideas to induction and Retention of employees.

**CO3:** At the end of this course, students will acquire knowledge of HR training and grievance Handling mechanism in the organization.

**CO4:** At the end of this course, students will able to Understand the HR policies on Employees' health, welfare and safety.

Nature of Course			
Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	✓

**MAPPING**

**Relationship Matrix for Course outcomes, Programme Outcomes and Programme Specific Outcomes**

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	3	5	3	4	5	4	4	4.00
CO2	5	3	5	4	3	5	4	4	4.13
CO3	3	5	5	4	4	4	4	5	4.25
CO4	4	5	4	4	5	5	3	5	4.38
<b>Mean Overall Score</b>									<b>4.19</b>
<b>Result : Total Score for this course is =4.19 [Very High Relationship]</b>									

**Mapping Scale**

<b>Mapping</b>	<b>1-20</b>	<b>21-40</b>	<b>41-60</b>	<b>61-80</b>	<b>81-100</b>
<b>Scale</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>Relation</b>	<b>0.01 - 1.0</b>	<b>1.1 - 2.0</b>	<b>2.1 - 3.0</b>	<b>3.1 - 4.0</b>	<b>4.1 - 5.0</b>
<b>Quality</b>	<b>Very Poor</b>	<b>Poor</b>	<b>Moderate</b>	<b>High</b>	<b>Very High</b>

**Mapping Score**

<b>Mean Score of Cos</b> = $\frac{\text{Total of Values}}{\text{Total No. of POs \& POs}}$	<b>Mean Overall Score of Cos</b> = $\frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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**COURSE DESIGNER: Dr. S. SARANYA**

**CHAIRMAN - BOS**

**CONTROLLER OF EXAMINATIONS**

<b>CREDIT: 5</b>		<b>COURSE CODE: U21CO6E2B</b>	
<b>GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005.</b> <b>B.Com., - VI SEMESTER – ELECTIVE COURSE - II</b> (For the candidates admitted from the year 2021-22 onwards) <b>CONSUMER PROTECTION</b>			
<b>COURSE OBJECTIVES :</b>			
1. To make the students vigil in consumer protection act 1986. 2. To make the students aware of consumer Redressal agencies.			
<b>UNIT - I</b>	Consumer Protection Act 1986 - Objects of Act - Definitions - Important Terms- Consumer Rights in India.		
<b>UNIT – II</b>	The Central Consumer Protection Council - Meetings of the Central Council - Objects of Central Council – The State Consumer Protection councils.		
<b>UNIT – III</b>	Consumer Disputes Redressal Agencies - The District Forum – Jurisdiction - Manner in which complaint shall be made – Procedure on Admission of complaint - Complaint regarding services - Power of the district Forum under section 14 – Appeal.		
<b>UNIT - IV</b>	The State Commission - Composition - Disqualification for appointment as a member - Jurisdiction - Procedure for finding compliant - Appeal.		
<b>UNIT – V</b>	The National Commission - Composition - Disqualification - Jurisdiction - Appeal - Finality of Orders.		
<b>TEXT BOOK :</b>			
J. Jayasankar - Corporate Laws - Margham Publications.			
<b>REFERENCE BOOKS :</b>			
1. Rajkumar S adukia Consumer protection Laws of India. 2. CA Rajkumar S Adukia - An overview of provisions relating to competition laws & consumers protection laws in India.			

**CHAIRMAN – BOS**

**CONTROLLER OF EXAMINATIONS**

**COURSE OUTCOMES:**

Upon Successful Learning of this Subject, the students should be able to:

**CO1:** After completion of this course, students will identify the law relating to consumer Protections.

**CO2:** After completion of this course, students will able to understand the state and central Councils' functions.

**CO3:** At the end of this course, students will acquire knowledge about the consumer Grievances And redresses agencies.

**CO4:** At the end of this course, students will able to Understand the jurisdiction of the National Commission about consumer protection.

Nature of Course			
Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	✓

**MAPPING**

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (Pos)			Programme Specific Outcomes (PSOs)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	5	4	4	4	5	4	5	4.38
CO2	4	5	4	3	5	4	5	3	4.13
CO3	5	3	3	5	4	5	4	3	4.00
CO4	4	5	4	4	4	5	5	4	4.38
<b>Mean Overall Score</b>									<b>4.22</b>
<b>Result : Total Score for this course is = 4.22 [Very High Relationship]</b>									

**Mapping Scale**

<b>Mapping</b>	<b>1-20</b>	<b>21-40</b>	<b>41-60</b>	<b>61-80</b>	<b>81-100</b>
<b>Scale</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>Relation</b>	<b>0.01 - 1.0</b>	<b>1.1 - 2.0</b>	<b>2.1 - 3.0</b>	<b>3.1 - 4.0</b>	<b>4.1 – 5.0</b>
<b>Quality</b>	<b>Very Poor</b>	<b>Poor</b>	<b>Moderate</b>	<b>High</b>	<b>Very High</b>

**Mapping Score**

<b>Mean Score of Cos</b> = $\frac{\text{Total of Values}}{\text{Total No. of POs \& POs}}$	<b>Mean Overall Score of Cos</b> = $\frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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**COURSE DESIGNER: Dr. S. SARANYA**

**CHAIRMAN - BOS**

**CONTROLLER OF EXAMINATIONS**

<b>CREDIT: 4</b>	<b>COURSE CODE: U21CO6E3A</b>
<b>GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005.</b> <b>B.Com., - VI SEMESTER – ELECTIVE COURSE - III</b> (For the candidates admitted from the year 2021-22 onwards) <b>INCOME TAX LAW AND PRACTICE</b>	
<b>COURSE OBJECTIVES :</b>	
1. To understand the basic concepts of Income Tax Act. 2. To calculate the various heads of taxable income and exempted income. 3. To compute tax of various incomes and filing of returns.	
<b>UNIT - I</b>	Basic concepts -Definition - Previous year - Assessment year - Person - Assessee - Income - Total Income - Casual income - Capital and Revenue - Residential status and incidence of tax incomes exempt under Section 10.
<b>UNIT – II</b>	Salary - Basis of charge - Different forms of salary - allowances - gratuity - pension - perquisites and their valuation - deduction from salary - computation of taxable salary.
<b>UNIT – III</b>	House property - basis of charge - determination of GAV and NAV - income from let - out property - deductions - computation of House property income.
<b>UNIT - IV</b>	Profits and gains of business and profession - basis of charge - methods of accounting – deductions – allowable expenses and disallowable expenses - computation of taxable income. Income from Capital Gains – Income from other sources.
<b>UNIT – V</b>	Income of other persons included in assesses total income - Aggregation of income; Set - off or carry forward and set off of losses - Deductions from gross total income - Computation of total income and tax payable; Rebates and relief's - Provisions concerning advance tax and tax deducted at source - Provisions for filing of return of income.
<b>TEXT BOOKS :</b>	
1. Dr. Vinod K. Singhania, Taxmen's Direct Taxed Law & Practice. Taxman Publications, New Delhi. 2. Dr. A. Murthy, Income Tax Law and Practice - Vijay Nichole Publications, Chennai. 3. Dr. T.S. Reddy & Dr. Hariprasad, Income tax law and practice , Margam publications, Chennai.	
<b>REFERENCE BOOKS :</b>	
1. Gaur and Narang, "Income Tax Law and Practice" Kalyani Publishers, New Delhi. 2. Dr. H. C.Mehrotra, "Income Tax Law and Accounts" Sahithya Bhavan publishers, Agra. 3. R. G. Shaha, Income Tax Law and Practice ( Direct Tax) Himalaya Publications, Mumbai. 4. Dinkar Pagare, Direct Tax – Sultan Chand publishers, New Delhi.	
<b>Note: Question should be*Theory 20% Problem 80%</b>	

**COURSE OUTCOMES:**

Upon Successful Learning of this Subject, the students should be able to:

**CO1:** Develop the ability of basic concepts and principles of income tax.

**CO2:** Understand the purpose and scope of income tax.

**CO3:** Classify the various types of incomes in all the heads.

**CO4:** Compute the taxable incomes and exempted incomes and filing of returns.

**Nature of Course**

Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	✓

**MAPPING**

**Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes**

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	5	4	3	4	5	4	5	4.25
CO2	5	4	4	4	4	4	4	4	4.13
CO3	4	3	4	4	4	5	4	4	4.00
CO4	4	5	3	4	4	4	5	4	4.13
<b>Mean Overall Score</b>									<b>4.13</b>
<b>Result : Total Score for this course is =4.13 [Very High Relationship]</b>									

**Mapping Scale**

<b>Mapping</b>	<b>1-20</b>	<b>21-40</b>	<b>41-60</b>	<b>61-80</b>	<b>81-100</b>
<b>Scale</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
<b>Relation</b>	<b>0.01 - 1.0</b>	<b>1.1 - 2.0</b>	<b>2.1 - 3.0</b>	<b>3.1 - 4.0</b>	<b>4.1 – 5.0</b>
<b>Quality</b>	<b>Very Poor</b>	<b>Poor</b>	<b>Moderate</b>	<b>High</b>	<b>Very High</b>

**Mapping Score**

$\text{Mean Score of Cos} = \frac{\text{Total of Values}}{\text{Total No. of POs \& POs}}$	$\text{Mean Overall Score of Cos} = \frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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**COURSE DESIGNER: Dr. V. PADMANABHAN**

**CHAIRMAN - BOS**

**CONTROLLER OF EXAMINATIONS**

<b>CREDIT: 4</b>	<b>COURSE CODE: U21CO6E3B</b>
<b>GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005</b> <b>B.Com., - VI SEMESTER – ELECTIVE COURSE – III</b> (For the candidates admitted from the year 2021-22 onwards) <b>ELEMENTS OF E-COMMERCE</b>	
<b>COURSE OBJECTIVES :</b>	
<ol style="list-style-type: none"> <li>1. To demonstrate an awareness of the main components and concepts of e-commerce, and the vital role it plays in modern business practice.</li> <li>2. To enable the student to become familiar with the mechanism for conducting business transactions through electronic means.</li> <li>3. To acquire conceptual and application knowledge of ecommerce and digital marketing.</li> </ol>	
<b>UNIT - I</b>	<b>Introduction to E-Commerce:</b> E-Commerce: Meaning – Define - The scope of E-Commerce - Electronic Data Interchange - Internet Commerce - Benefits and limitations of E-Commerce - Produce a generic framework for E-Commerce - Architectural framework of Electronic Commerce - Web based E Commerce Architecture.
<b>UNIT – II</b>	<b>Architectural view:</b> Architectural aspect of e-commerce Net work Infrastructure for E-commerce - Components of the I-Way - Global Information Distribution Networks – Public Policy Issues Shaping the I-Way. The Internet as a Network Infrastructure. The Business of the Internet Commercialization.
<b>UNIT – III</b>	<b>Security:</b> Security aspect of E-commerce Net work Security and Firewalls - Client Server Network Security - Firewalls and Network Security - Data and Message Security - Encrypted Documents and Electronic - Mail.
<b>UNIT - IV</b>	<b>E-payment System:</b> Models and methods of e–payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.
<b>UNIT – V</b>	<b>Digital Marketing :</b> Digital Marketing Basics-Basics of Advertising-Digital media vs. Traditional Media - Benefits of Digital Marketing-Basics of Search Engine Optimization-Search engine works - Google Search Architecture-On page Optimization-Static Vs Dynamic File Optimization -Title Tag Optimization -Meta Tags Optimization -Headers Optimization -SEO Content Writing - Image Tag Optimization -Custom 404 Error Page -Black hat SEO Techniques - Social Bookmarking -Social Media Links.
<b>TEXT BOOK :</b>	
1. Ravi Kalakota, Andrew B Whinston, Pearson. Frontiers of Electronic Commerce:	
<b>REFERENCE BOOKS :</b>	
<ol style="list-style-type: none"> <li>1. Joseph, E-Commerce, An Indian Perspective: PHI.</li> <li>2. Bharat Bhasker: Electronic Commerce, Framework Technologies &amp; Applications: McGraw hill.</li> <li>3. Jeffrey F Rayport, Bernard J. Jaworski: Introduction To E-Commerce: Tata McGraw Hill.</li> <li>4. Ravi Kalakota, Andrew B Whinston Electronic Commerce: A Managers' Guide.</li> <li>5. Rajinder Singh, Er. KaisarRasheed, Kalyani E-Commerce &amp; Computerized Accounting.</li> <li>6. Eric Greenberg &amp; Alexander Kates, Digital Marketing: McGraw Hill.</li> </ol>	

**CHAIRMAN – BOS**

**CONTROLLER OF EXAMINATIONS**

**COURSE OUTCOMES:**

On the successful completion of this course students should be able to:

**CO1:** Understand concepts of E-Commerce.

**CO2:** Understand the E-Commerce trends and analyze the different types of portal technology.

**CO3:** Analyze the effectiveness of network computing and cloud computing policies in multi-Location organization.

**CO4:** Analyze real business cases regarding their e-business strategies and transformation Processes and choices.

Nature of Course			
Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	✓

**MAPPING**

Relationship Matrix for Course outcomes, Programme Outcomes and Programme Specific Outcomes

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CO2	5	4	4	4	3	4	4	4	4.00
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CO4	4	4	5	4	4	4	4	4	4.13
<b>Mean Overall Score</b>									<b>4.13</b>
<b>Result : Total Score for this course is = 4.13 [Very High Relationship]</b>									

**Mapping Scale**

<b>Mapping</b>	<b>1-20</b>	<b>21-40</b>	<b>41-60</b>	<b>61-80</b>	<b>81-100</b>
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<b>Relation</b>	<b>0.01 - 1.0</b>	<b>1.1 - 2.0</b>	<b>2.1 - 3.0</b>	<b>3.1 - 4.0</b>	<b>4.1 - 5.0</b>
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**Mapping Score**

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**COURSE DESIGNER: Dr. V. PADMANABHAN**

**CHAIRMAN - BOS**

**CONTROLLER OF EXAMINATIONS**