



**THE MADURA COLLEGE (Autonomous), MADURAI – 625 011**

(AFFILIATED TO MADURAI KAMARAJ UNIVERSITY)

RE-ACCREDITED (3<sup>rd</sup> Cycle) WITH "A" GRADE BY NAAC

**PROGRAMME: B.Com., (Professional Accounting)**

**COURSE CODE : 17U1ALA1/**

**1LPA (Upto 2016)**

**COURSE TITLE : Business Communication**

**QN.NO : 0201**

**TIME : 3 Hours**

**MAX.MARKS :75**

Unit	Contents	Hours
I	Meaning and Definition of Communication – Features of Communication – Communication process Models – Importance of Communication – Objectives of Communication. Media of Communication – Oral Communication – Written Communication – Types – Merits and Demerits – Type of Formal Communication in Organizations.	12
II	Essential of an Effective Business Communication - Form and Layout of Business Letters – Communication Network – Formal and informal – Upward – Down ward – Merits and Demerits – Type of Informal Communication. Barriers of Communication – Semantic Barriers – Physical Barriers – Organizational Barriers – Psychological Barriers	12
III	Application for a situation – Preparation of Curriculum vitae – Drafting an application different position . Trade Letters – Enquiry – Offers – Quotations – Orders – Execution of an Order – Credit and Status Enquires – Claims and Adjustments – Circular letters – Collection Letters – Sales Letters- Sales Reports-Managers' Report- Communication under unpleasant situations.	12
IV	Banking correspondence – Request for opening an account – request for sanction of overdraft and loans – request for stop payment and standing instruction – letter of complains – rectification of mistakes in bank statements – wrongful dishonours of cheques – Issues related to credit and debit cards-filling up of standardized forms	12
V	Insurance Correspondence – request for issuing an insurance cover against for fire and marine risks loss of stock against fire and marine risks – notice of damage by fire with the request to settle the claim – letter remitting premium on life policy – proposal for surrender – loan against policy – claims- filling up of standardized forms	12

**Books for Study**

Sl. No.	Name of the Book	Name of Author & Publisher
1	Business Communication	Varinder Kumar -Kalyani Publishers)
2	Business Communication	Hoami Pradan -Himalaya Publishing House
3	Business Communication	Ramesh and Pattanshetty -R.Chand & co
4	Business Correspondence & Office Management	P.K. Ghose Rajendrapal – Sultan Chand
5	Business Communication	Roy and Roy- Himalaya Publishing House

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**PROGRAMME: B.Com., (Professional Accounting)**

**COURSE CODE : 17U1AMC1 /  
1PA2 (Upto 2016)**

**COURSE TITLE : Financial Accounting - I**

**QN.NO : 0203**

**TIME : 3 Hours**

**MAX.MARKS :75**

Unit	Contents	Hours
I	Financial Accounting – Double Entry System – Definition – Accounting Principles, Concepts and Conventions – Rules – Accounting Equation – Advantages of Double entry system.	18
II	Rectification of Errors – Effects- Types- Suspense Account – Bank Reconciliation Statement.	18
III	Preparation of Final Accounts- Manufacturing, Trading, Profit and Loss Account and Balance Sheet – Adjustment Entries – closing entries	18
IV	Depreciation: Meaning – Causes –Methods, Computation and accounting treatment of depreciation, Change in depreciation methods	18
V	Accounting for Non-Profit Organisation- Receipts and Payments account- Income and expenditure account- Terms used in non-profit organization. Preparation of income & expenditure and balance sheet- Receipts & Payments account and balance sheet – preparation of opening and closing balancesheet.	18

**Books for Study**

Sl. No.	Name of the Book	Name of Author & Publisher
1	Advanced Accountancy I	RL Gupta, Sultan Chand & Co
2	Advanced Accountancy I	SP Jain and KL Narang, Kalyani Publishers
3	Advanced Accounting	SN Maheswari, Sultan Chand & Co
4	Financial Accounting	Reddy.T.S & Murthy A, Margham publications
5	Advanced Accountancy	Arulantham & Raman, Himalaya Publishers
6	Advanced Accounting	MC Shukla, S. Chand & Co

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**PROGRAMME: B.Com., (Professional Accounting)**

**COURSE CODE : 17U1AMC2 /  
1PA2 (Upto 2016)**

**COURSE TITLE : Banking**

**QN.NO : 0205**

**TIME : 3 Hours**

**MAX.MARKS :75**

Unit	Contents	Hours
I	Definition of Banking – Definition of Customer – Relation ship between Banker and Customer – General and Special relationship – Obligation to honour Cheques – Maintain Secrecy – Right of Lien – Right of Appropriation – Clayton's case – Right of Set Off.	18
II	Opening of an Account – General precautions and procedures – Savings, Current A/c's and Fixed Deposit – Features – Fixed Deposit Receipt and its legal implications – Pass book – Account of different types of customers – Minor – Illiterate – Lunatic – Married Women – Partnership firm – Joint Stock Company – Non – trading concern and Joint account	18
III	Negotiable Instrument Act – Essential features – Promissory note, Bills of Exchange and Cheque. – Definition – Features – Proper drawing of cheque – MICR –legal provision relating to bouncing of a cheque – Crossing – General, Special, Not-negotiable, account payee and Double crossing – Significance – canceling of crossing – Endorsement – Types – Rules of Endorsement – Material Alteration and its effects.- Paying Banker and Collecting Banker – rights and duties- Statutory Protection	18
IV	Subsidiary Services of Modern Banker – Draft – Teller System – ATM – safety Locker – Credit Cards and Debit card – Merchant Banking Services – E-Banking – Internet Banking – Electronic Funds Transfer-CORE BANKING	18
V	RBI Circulars (Frequently Asked Questions) relating to Practical Banking	18

**Books for Study**

Sl. No.	Name of the Book	Name of Author & Publisher
1	Banking Theory, Law and practice	E. Gordon & K. Natarajan, Himalaya
2	Banking Theory, Law & Practice	S.N. Maheswari, Sulthan chand
3	Banking Law and Practice	P.L.Varshney, Sulthan Chand
4	Banking Law and Practice	M.L.Tannon, S. Chand
5	RBI Circulars	

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**PROGRAMME: B.Com., (Professional Accounting)**

**COURSE CODE : 17U1AAC1 /  
1APA (Upto 2016)**

**COURSE TITLE : Business Statistics**

**QN.NO : 0207**

**TIME : 3 Hours**

**MAX.MARKS :75**

<b>Unit</b>	<b>Contents</b>	<b>Hours</b>
<b>I</b>	Introduction – Definition – Functions – Methods of Collecting primary and secondary data- sampling methods -Classification and Tabulation- Meaning – Objectives – Types –Formation of Discrete and Continues Frequency Distribution – Graphical representation of frequency distribution- Histogram, frequency polygon, Ogive- Diagrammatic Presentation of data	<b>12</b>
<b>II</b>	Measures of Central Tendency and Dispersion. Arithmetic Mean – Simple and Weighted Arithmetic mean – Combined Arithmetic Mean – Geometric Mean – Harmonic Mean – Median, Quartiles, Deciles and Percentiles – Mode.	<b>12</b>
<b>III</b>	Measures of Dispersion-- range, quartile deviation - Standard Deviation – Combined Standard Deviation- coefficient of variation	<b>12</b>
<b>IV</b>	Correlation - Meaning – Significance – Types – Methods - Karl Persons Co-Efficient of Correlation)- Rank Correlation- Concurrent Deviation- Lag and Lead in correlation	<b>12</b>
<b>V</b>	Regression- Meaning – Uses – Simple Regression Lines	<b>12</b>

**Books for Study**

<b>Sl. No.</b>	<b>Name of the Book</b>	<b>Name of Author &amp; Publisher</b>
1	Statistical Methods	SP Gupta: Sultan Chand & Sons
2	Fundamentals of Statistics	DN Elhance. Kitab Mahal, Kalyani Publishers
3	Statistics	RSN Pillai & Bhagavathi, S. Chand
4	Business statistics	S.C. Gupta, sultan Chand
5	Statistics	Sanchetti & Kapoor, Sulthan chand

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**PROGRAMME: B.Com., (Professional Accounting)**

**COURSE CODE : 17U1ASM1 /  
1SPA (Upto 2016)**

**COURSE TITLE : Applied Statistical Tools**

**QN.NO : 0209**

**TIME : 3 Hours**

**MAX.MARKS :75**

Unit	Contents
<b>I</b>	Index Numbers - Definition – Uses – Construction of Index Number – Methods– Laspyre, Pasche, Bowley and Fisher’s Ideal Index Number – Tests of Index – Cost of living Index number .
<b>II</b>	Analysis of Time Series - Meaning – Utilities – Components – Measurements of Trend – Method of Moving Averages – Method of Least Square – Measurement of Seasonal Variation (Method of Simple Average Only).
<b>III</b>	Probability -- Addition, Multiplication, conditional and Bayes’ Theorem- Mathematical expectations (Simple Problems Only)-
<b>IV</b>	Theoretical Distribution -Binomial Distribution – Poisson distribution – Normal Distribution.

**Books for Study**

Sl. No.	Name of the Book	Name of Author & Publisher
1	Statistical Methods	SP Gupta: Sultan Chand & Sons
2	Fundamentals of Statistics	DN Elhance. Kitab Mahal, Kalyani Publishers
3	Statistics	RSN Pillai & Bhagavathi, S. Chand
4	Business statistics	S.C. Gupta, sultan Chand
5	Statistics	Sanchetti & Kapoor, Sulthan chand

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**PROGRAMME: B.Com., (Professional Accounting)**

**COURSE CODE : 17U2ALA2 /  
2LPA (Upto 2016)**

**COURSE TITLE : RDBMS and SQL**

**QN.NO : 0211**

**TIME : 3 Hours**

**MAX.MARKS :75**

<b>Unit</b>	<b>Contents</b>
<b>I</b>	<b>Database management Systems-</b> Introduction-Information-History-Quality of information- information processing- What is data base- Why a data base? Characteristics of data in a database- Data Base Management system- Concept- Why DBMS- Types of DBMS- comparison between the various data base models.
<b>II</b>	<b>Relational Database Management System (RDBMS)-</b> Introduction- Terminology- The Relational Data Structure- Relational Data Integrity- Relational data manipulation. Data base Design Requirement analysis- information modeling- data entities-data attributes- Data association- Entity list- data schema map-design constraints- functional dependencies.
<b>III</b>	<b>Introduction to Structured Query Language (SQL)-</b> introduction- history- characteristics-advantages of SQL- SQL in Action- SQL Language Levels- SQL Data Types and Literals- SQL operators- Types of SQL data commands.
<b>IV</b>	<b>SQL-tables- indexes-views-nulls-aggregate function- the select statement- subqueries-insert, update and delete operations- joins and unions</b>
<b>V</b>	<b>Case Studies</b>

**Books for Study**

<b>Sl. No.</b>	<b>Name of the Book</b>	<b>Name of Author &amp; Publisher</b>
<b>1</b>	SQL – A Complete Reference	Alexis Leon and Mathews Leon TATA Mcgraw Hill
<b>2</b>	SQL- A beginners's Guide	Andy Oppel, Robert Sheldon, TATA Mcgraw Hill

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**PROGRAMME: B.Com., (Professional Accounting)**

**COURSE CODE : 17U2AMC3 /  
2PA1 (Upto 2016)**

**COURSE TITLE : Financial Accounting - II**

**QN.NO : 0213**

**TIME : 3 Hours**

**MAX.MARKS :75**

<b>Unit</b>	<b>Contents</b>
<b>I</b>	<b>Single Entry System</b> - Concept of single entry system, conversion of single entry system into double entry system of accounting (ii) Application of accounting ratios for preparation of accounts under single entry system
<b>II</b>	<b>Partnership</b> (a) Past adjustments and guarantee, profit & loss appropriation account (b) Admission, Retirement, Death, Treatment of Joint Life Policy
<b>III</b>	Dissolution of partnership firms including piecemeal distribution (d) Amalgamation of partnership firms, Conversion of partnership firm into a company and sale of partnership firm to a company
<b>IV</b>	Accounting for Leases- Introduction- terms used in leasing- Merits & Demerits-classification of leases – Operating lease Vs financial lease-accounting treatment in the books of lessor and lessee.
<b>V</b>	<b>Accounting for Special Transactions</b> (a) Account Current and Average Due Date (b) Investment Accounts (AS – 2, 13) (c) Insurance Claim ( Loss of Stock and Loss of profit)

**Books for Study**

<b>Sl. No.</b>	<b>Name of the Book</b>	<b>Name of Author &amp; Publisher</b>
1	Advanced Accountancy I	RL Gupta, Sultan Chand & Co
2	Advanced Accountancy I	SP Jain and KL Narang, Kalyani Publishers
3	Advanced Accounting	SN Maheswari, Sultan Chand & Co
4	Financial Accounting	Reddy.T.S & Murthy A, Margham Publications
5	Advanced Accountancy	Arulantham & Raman, Himalaya Publishers
6	Advanced Accounting	MC Shukla, S. Chand & Co

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**PROGRAMME: B.Com., (Professional Accounting)**

**COURSE CODE : 17U2AMC4 /  
2PA2 (Upto 2016)**

**COURSE TITLE : Commercial Law**

**QN.NO : 0215**

**TIME : 3 Hours**

**MAX.MARKS :75**

Unit	Contents
<b>I</b>	<b>Law of Contracts</b> Essential elements of a contract, offer and acceptance Void and voidable agreements Consideration, legality of object and consideration
<b>II</b>	<b>Law of Contracts</b> Capacity of Parties, free consent- Quasi-contracts, contingent contracts, termination or discharge of contracts
<b>III</b>	<b>Special Contracts.</b> Sale of goods act Bailment and pledge Indemnity and Guarantee
<b>IV</b>	<b>Legal process in civil suits involving commercial transactions writ jurisdiction of superior courts.</b>
<b>V</b>	<b>Consumer Protection Act- cautious liability and MRTP Act.</b>

**Books for Study**

Sl. No.	Name of the Book	Name of Author & Publisher
1	Elements of Mercantile Law	ND Kapoor, Sulthan chand
2	Business Law	RSN Pillai and Bhagawathi, S.Chand
3	Mercantile Law	MC Shukla, Sultan Chand & Co

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**PROGRAMME: B.Com., (Professional Accounting)**

**COURSE CODE : 17U2AAC2 /  
2APA (Upto 2016)**

**COURSE TITLE : Business Mathematics**

**QN.NO : 0217**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Unit**

**I Arithmetic**

- (a) Ratios and Proportions
- (b) Simple and Compound interest including application of Annuity

**II Algebra**

- (a) Set Theory and simple application of Venn Diagram
- (b) Variation, Indices and Surds

I Permutation and Combinations – basic concept

**III Sequence and series- Arithmetic and geometric progressions-Number systems and conversions.**

**IV Calculus**

- (a) Constant and variables, Functions, Limit & Continuity
- (b) Differentiability & Differentiation, Partial Differentiation
- I Derivatives – First order and Second order Derivatives
- (d) Maxima & Minima – without constraints and with constraints using Lagrange transform

**V Linear Simultaneous Equations ( 3 variables only)**

Quadratic Equations

Solution of Linear inequalities ( by geometric method only)

Determinants and Matrices

**Books for Study**

Sl. No.	Name of the Book	Name of Author & Publisher
1	Business Mathematics	Sanchetti Kapoor, Sulthan Chand
2	Business Mathematics	C.K. Ranganath , C.S. Sampagiram and Y. Rajaram Himalaya Publishing House
3	Business Mathematics	SC Gupta, Sultan Chand & sons

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**PROGRAMME: B.Com., (Professional Accounting)**

**COURSE CODE : 17U2ASM2 /  
2SPA (Upto 2016)**

**COURSE TITLE : E - Commerce**

**QN.NO : 0219**

**TIME : 3 Hours**

**MAX.MARKS :75**

Unit	Contents
I	Introduction- Definition of Electronic Commerce – Electronic Commerce and Traditional Commerce – Advantages of E-Commerce – Advantage to Business – Advantages to Consumers – Advantage to Society – Advantages to nation – E-Business and E-Commerce – Need for e-business – Factors stressing the need for e-business.
II	Business to Business Electronic commerce – Models in B2B- Business to commerce Electronic Commerce – Consumer to business Electronic commerce – Consumer to Consumer Electronic commerce – Business to Employee service – Business to Government.- E-Commerce Applications – Electronic Banking – Difference between Internet Banking and Traditional banking – Electronic Trading – Insurance – Healthcare – E-railing – Electronic Auctions – Electronic Brokers – Electronic Searching – E-Agriculture.
III	Benefits of Electronic payment –Electronic Fund Transfer – Financial EDI – Credit Card System on the Internet – Components of Online Credit Processing –Popular Electronic Payment Methods – Security Requirements in E- Payment Systems – Key Security Schemes – Secret Key Cryptography – Public Key Cryptography – Digital Signature- E-Governance in India – E-Governance Models
IV	Mobile Commerce- Factors drive M-commerce- Difference between E-Commerce and Mobile Commerce- Growth of M-Commerce in India- applications of M-Commerce.

**Books for Study**

Sl. No.	Name of the Book	Name of Author & Publisher
1	E- Commerce	Alex Leon, Leon Vikas Publications
2	E-commerce	Abirami Devi, Margham Publications

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**PROGRAMME: B.Com., (Professional Accounting)**

**COURSE CODE : 17U3AMC5**

**COURSE TITLE : Investment & Security Analysis**

**QN.NO : 0221**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Learning Objectives**

- To study the concept of investment, investment avenues and Principles of Investment and understanding risk in investments
- To acquire analytical skills by Fundamental/Technical factors and decision making skills in investment in various securities.
- To know the concept of derivatives in finance and commodity markets

**Learning Outcomes:** Depth knowledge on Investment Management, investment avenues. Skill on Security valuation and operations of derivatives market

**Unit – I Investment and Investment Risks**

Meaning of Investment – Need of Investment – Scope of Investment – Differences between Investment, speculation and gambling – Investment principles – Investment process - Historical Vs Expected Return – Computation of historical and expected return of a stock – Current yield.

Investment Risks: Systematic risks- Yield risk – Investment rate risk – Purchasing power risk – Unsystematic risk – Business risk – Financial risk.

**Unit – II Investment Avenues**

Features of equity shares, preference shares and its types – Bonds and its various types – Features – Innovative financial instruments – Convertible debentures and warrants – Characteristics of Zero coupon bonds – Deep discount bonds - Secured premium notes – Post office savings schemes- LIC Policies – Mutual Funds.

**Unit – III Security Valuation**

Security Valuation – Basic Valuation Models – Bonds – Preference Shares – Common Stock. – Dividend concept, Earnings concept – Efficient Market Theory – Efficient Market Hypothesis – Empirical Analysis – Random Walk Model – Recent Trends.

**Unit- IV Fundamental and Technical Analysis**

Fundamental analysis – Industrial analysis – Company analysis – Economy analysis – Technical analysis – Timing in investment – Tools of technical analysis – Market movements – Moving average analysis – Dow Theory – Recent Trends

**Unit – V Derivatives**

Meaning – Classification – Commodity Derivatives – Financial Derivatives – Basic Derivatives – Complex Derivatives – Exchange Traded Derivatives – OTC Derivatives – Characteristic of Derivatives – Participants in Derivatives Market - Forwards – Futures – Options – Swaps – Derivative Markets in India

**Books for Study**

Preethi Singh. *Investment Management*. Mumbai: Himalaya Publishing House, 2014. Print.

**Books for Reference**

1. Avadhani V.A. *Securities Analysis & Portfolio Management*. Himalaya Publishing House, 2013, Mumbai.
2. Pandian Punithavathy - *Security Analysis And Portfolio Management*, Vikas Publishing House.
3. Lee, Cheng F. *Advances in Investment Analysis and Portfolio Management*. Science & Technology Books.
4. Bhalla V.K. *Investment Management*. Sultan Chand & Co., New Delhi
5. [www.investopedia.com](http://www.investopedia.com)



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**PROGRAMME: B.Com., (Professional Accounting)**

**COURSE CODE : 1PA2 (Upto 2016)**

**COURSE TITLE : Insurance**

**QN.NO : 0222**

**TIME : 3 Hours**

**MAX.MARKS :75**

Unit	Contents	Hours
I	Introduction of Insurance – Meaning – Definition – Role and Importance of Insurance – Uses – Functions – Different Kinds of Insurance. General Principles of Insurance – Insurable Interest – Utmost good faith in Contract of Insurance – Proximate Cause in Law of Insurance – Determination of Proximate Cause – doctrine of Subrogation.	18
II	Life Insurance – Fundamental principles – Advantages – Difference between – Insurance and Assurance- Types of Insurance Policies- Annuity – Meaning and Types of Annuity Policies –Difference between Annuity and Life Insurance – Unit linked Insurance- Tax benefits.	18
III	Life Assurance– Assignment Vs. Nomination – Various Forms of Payment – Surrender Value – Claim Procedure – Procedure of Life Insurance Claim.	18
IV	Principles of Marine Insurance – Types of Marine Insurance Policies – Marine perils –Perils covered under Marine Policies.	18
V	Nature and Uses of fire Insurance Contract – Kinds of Policies – Rating in fire Insurance – Payment of Claim – Reinsurance and Double Insurance – under insurance and average Clause	18

**Books for Study**

Sl. No.	Name of the Book	Name of Author & Publisher
1	Insurance Principles & Practice	M.N. Mishra, S. Chand & Sons
2	Principles and Practice of Insurance	Periyasamy.P. Himalaya Publishing House
3	Insurance Principles& Practice	Inderjit Singh, Rakesh Katyal, Sanjay Arora, Kalyani Publications
4	Principles and practice of Life Assurance	Young and Bocan
5	Principles and practice of Life Assurance	Gosh and Agarwal

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**PROGRAMME: B.Com., (Professional Accounting)**

**COURSE CODE : 17U3AAC3**

**COURSE TITLE : Company Law- I**

**QN.NO : 0223**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Learning Objectives**

- To provide solid foundations in company law since formation of the company to winding up of the company as per the companies act 2013
- To get familiarized with regulatory frame work on membership, issues of share capital, company meetings and proceedings

**Learning Outcomes:** Knowledge on formation of company, Member and membership, ability to conduct meetings and proceedings

**UNIT - I Introduction**

Company – Definition – Essential Characteristics – Company Vs Partnership Firm - Lifting up of Corporate veil - Kinds of Companies – Public Vs Private Companies – One person Company (OPC) - Small Company – Dormant Company – Associate Company – Licensed Company – Defunct Company - Producer Company – Limited Liability Partnership (LLP) - .

**Unit – II Formation of Company**

Promotion – Promoters – Functions - Incorporation – Commencement of Business – Memorandum of Association – Clauses and Alterations - Articles of Association – Contents – Prospectus – Contents – Types of Prospectus – Shelf Prospectus, Abridged Prospectus, Deemed Prospectus, Red Herring Prospectus, Offer for Sale and Information Memorandum – Liabilities of Misstatement of Prospectus.

**Unit – III Membership of Company**

Modes of Acquiring Membership – Rights and Privilege of members – Dematerialization of Securities – Transfer and transmission of Securities in dematerialization form – Nomination – Forfeiture and Surrender of Shares

**Unit - IV Shares and Share capital**

Meaning – Nature – Kinds of Shares –Preference shares – Equity shares – Sweat equity shares – Stock Vs Share – Share Capital – Classifications (Authorised, Issued, Subscribed, Called up and Paid up Capital) – Share Certificate –Transfer of Shares – Transmission of Shares – Lien on Shares - Debentures - Legal Provisions governing Shares and Debentures.

**Unit - V Company Meetings and Proceedings**

Kinds – Annual General Meeting - Extraordinary General Meeting - Class meetings – Procedures and Requisites of a Valid meeting – Notice – Agenda – Quorum – Proxy - Resolution – Types – Minutes.

**Book for Study**

S.N. Maheswari & S.K. Maheswari, *A Manual of Business Laws*, Himalaya Publishing House, Mumbai.

**Book for Study**

1. Kapoor N.D., *Elements of Company Law*, Sultan Chand & Co., New Delhi. Ashok and Bagrail, *Company Law*, New Delhi, S.Chand & Co.2010.
2. V. Balachandran & M. Govindarajan, *Company Law*, 2<sup>nd</sup> Edition, Vijay Nicole Imprints Pvt., Ltd., Chennai.
3. Gogna P.P.S., *A Text Book of Company Law*, New Delhi, S.Chand & Co.,
4. www.icaai.org.in, www.icmai.in, [www.icsi.edu.in](http://www.icsi.edu.in)

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**PROGRAMME: B.Com., (Professional Accounting)**

**COURSE CODE : 3PA2 (Upto 2016)**

**COURSE TITLE : Corporate Accounting**

**QN.NO : 0224**

**TIME : 3 Hours**

**MAX.MARKS :75**

Unit	Contents	Hours
I	Issue of Equity and Preferences Shares and Debentures – Issue at Par, Premium and Discount – Forfeiture and Re-issue of shares for consideration other than cash –Redemption of preference share and debentures- Legal provision – issue of bonus shares. Profit prior to incorporation – Underwriting – Firm underwriting – SEBI guidelines- Book Building.	18
II	Valuation of shares: Net assets method – Yield method	18
III	Amalgamation, Absorption and External Reconstructions. Alteration of share capital, Internal Reconstruction- Merger & Acquisitions- Basic Elements only	18
IV	Holding Company Accounts, Definition of Holding Company Accounts – Requirements of Section. 212 – fundamental principles of consolidation – Philosophy of consolidation – Consolidated balance sheet – Pre- Acquisition Reserves and profits – Post – Acquisition profits – Cost of Control / Goodwill or Capital reserve – minority interest – Elimination of Common transaction – Treatment of dividend – Bonus share (Simple problems involving Two companies only)	18
V	Liquidation of Companies – Liquidator's final statement of account.	18

**Books for Study**

Sl. No.	Name of the Book	Name of Author & Publisher
1	Advanced Accountancy II	RL Gupta, Sultan Chand & Co
2	Advanced Accountancy II	SP Jain and KL Narang, Kalyani Publications
3	Advanced Accounting II	SN Maheswari, Sultan Chand & Sons
4	Corporate Accounting	Reddy & Murthy, Margham Publications

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**PROGRAMME: B.Com., (Professional Accounting)**

**COURSE CODE : 17U3AAC4**

**COURSE TITLE : Industrial Law**

**QN.NO : 0225**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Learning Objectives**

- To acquire the knowledge on Industrial laws and their practical applications in commercial situations
- To provide a basic knowledge on Employees Compensation, PF Act and payment of Bonus act

**Learning Outcomes:** Basic knowledge on Factories act, industrial dispute act, employees compensation act, the payment of bonus act and EPF &ESI act and its relevance in the business establishments

**Unit – I The Factories Act, 1948 & Shops and Establishments Act, 1947 (State Act)**

The Factories Act, 1948 – Definition - Preliminary – The Inspecting Staff – Health, Safety and Welfare of Workers – Working Hours of Adults – Employment of Women and Young person - Leave with Wages.

Shops and Establishments Act, 1947 (State Act) – Object – Definitions – Working hours – Wages – Leave with wages – Cleanliness and Safety - Inspectors.

**Unit – II Industrial Disputes Act, 1947**

Definitions –Industrial Dispute– Lay Off – Lockout – Strike – Retrenchment – Closure and Transfer of Undertaking – Difference between Lockout and Lay off, Retrenchment and Closure , Lockout and Closure – Lockout and Retrenchment – Unfair Labour Practice – Authorities –Procedure and Powers of Authorities – Reference to Arbitration Conciliation Machinery – Adjudication Machinery – Labour Courts – Industrial Tribunal – National Tribunal – Reference of Disputes to Boards , Courts or Tribunals and Voluntary Reference.

**Unit – III The Employees’ Compensation Act, 1923.**

Nature and Scope – Definitions – Employees’ Compensations – Employee’s Liability – Meaning of Accident Compensation –Disablement - Permanent and Temporary – total and partial- Disablement – Compensations of death and disablement- report of fatal accidents.

**Unit – IV The Payment of Bonus Act, 1965**

Object – Application – Definitions – Methods of Computing Gross Profits – Payment of Bonus – Importance.-Minimum Wages Act and Payment of Gratuity Act.

**Unit – V The Employees Provident Fund Act 1952 & ESI Act, 1948.**

The Employees Provident Fund Act 1952 - Object – Definitions – Employees’ Provident Fund Scheme – Employees’ Pension Scheme – Employees’ Deposit-linked Insurance Scheme.

ESI Act, 1948 – Object – Definitions – Benefits – ESI Corporations.

**Book for Study**

S.N. Maheswari & S.K. Maheswari, A Manual of Business Laws, Himalaya Publishing House, Mumbai.

**Books for Reference**

1. N.D. Kapoor, *A Hand Book of Industrial Law*, Sultan Chand & Sons, New Delhi.
2. Susma Arora, *Business & Industrial Laws*, Taxmann’s Publications, New Delhi.
3. [www.icaai.org.in](http://www.icaai.org.in), [www.icmai.in](http://www.icmai.in), [www.icsi.edu.in](http://www.icsi.edu.in)



# THE MADURA COLLEGE (Autonomous), MADURAI – 625 011

(AFFILIATED TO MADURAI KAMARAJ UNIVERSITY)

RE-ACCREDITED (3<sup>rd</sup> Cycle) WITH “A” GRADE BY NAAC

**PROGRAMME: B.Com., (Professional Accounting)**

**COURSE CODE : 3PA3 (Upto 2016)**

**COURSE TITLE : Investment Management**

**QN.NO : 0226**

**TIME : 3 Hours**

**MAX.MARKS :75**

Unit	Contents	Hours
<b>I</b>	Investment: Meaning of Investment – Need of Investment – Scope of Investment – Differences between Investment, speculation and gambling – Investment principles – Investment process.	<b>18</b>
<b>II</b>	Investment avenues: Features of equity shares, preference shares and its types – Bonds and its various types – Features – Innovative financial instruments – Convertible debentures and warrants – Characteristics of Zero coupon bonds – Deep discount bonds- Secured premium notes – Post office savings schemes- LIC Policies – Mutual Funds.	<b>18</b>
<b>III</b>	Return: Historical Vs Expected Return – Computation of historical and expected return of a stock – Current yield.  Investment Risks: Systematic risks- Yield risk – Investment rate risk – Purchasing power risk – Unsystematic risk – Business risk – Financial risk.	<b>18</b>
<b>IV</b>	Valuation: Bond valuation and analysis – Yield to maturity – Equity Valuation analysis – Present value of estimation – Basic models based on price earning ratio. Valuation of preference shares.	<b>18</b>
<b>V</b>	Security Analysis: Introduction of fundamental analysis- economic environment analysis – Industrial analysis- Company Analysis- Technical analysis – Basic assumptions – charting as a technical tool – Limitations of charts.	<b>18</b>

## Books for Study

Sl. No.	Name of the Book	Name of Author & Publisher
1	Investment management	V.K. Bhalla, S. Chand &Co
2	Investment management	Prethi Singh, Himalaya Publishing
3	Security analysis and port folio management :	Fisher & Jordon Prentice Hall
4	Security analysis and portfolio Management	Punithavathi Pandian, Himalaya Publishing House
5	Investment management	Dr.L.Natarajan, Margam Publication

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**PROGRAMME: B.Com., (Professional Accounting)**

**COURSE CODE : 17U3ASM3**

**COURSE TITLE : Stock and Commodity Market**

**QN.NO : 0227**

**Operations**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Learning Objectives**

- To provide knowledge on stock exchange and capital market instruments
- To acquire skills on trading in stock and commodity markets
- To understand and apply the concept of future and forward market in investment decisions

**Learning Outcomes:** In-depth knowledge in capital market instruments and commodity markets. Able to operate stock and commodity market independently.

**Unit –I Stock Exchange**

Meaning – Need and Importance - Stock and Commodity Exchanges in India - Recent Developments.

**Unit – II Capital Market Instruments**

Primary and Secondary markets and its Instruments - Rolling settlement, Clearing house operations- Dematerialization, Re-materialization- Depository system- Initial Public Offering (IPO)/ Follow on Public Offer (FPO) ; Book Building- Auction, Insider trading. Credit rating- objective – Sources - Process, credit rating agencies in India.

**Unit – III Securities Market Intermediaries & Stock Exchanges**

Securities Market Intermediaries: Primary Market and Secondary Market Intermediaries: Role and Functions- Merchant Bankers - Stock Brokers - Syndicate Members – Registrars – Underwriters - Bankers to an Issue - Portfolio Managers - Debenture Trustees.

**Unit – IV Commodity Market**

Regulatory Structure, Design of markets- Issues in Agricultural, Non-Agricultural Markets - Product Design - Contract Specifications - Spot Price And Present Practices of Commodities Exchanges – Intermediaries - Clearing House Operations - Risk Management Procedures and Delivery Related Issues - Issues Related to Monitoring and Surveillance by Exchanges and Regulator, Basic Risk and its Importance in Pricing- Commodity Options on Futures and its mechanism.

**Unit – V Forward & Futures**

Meaning - Risks Associated – Difference – Features - Stock Futures - Benefits of Future Market - Components of Future Price - Index and Index Futures – Margin - Hedging - Hedging Risks - Portfolio Returns.

**Books for Study**

Preethi Singh. *Investment Management*, Himalaya Publishing House, 2014. Mumbai.

**Books for Reference**

1. Avadhani V.A. *Securities Analysis & Portfolio Management*. Himalaya Publishing House, 2013, Mumbai.
2. Pandian Punithavathy - *Security Analysis And Portfolio Management*, Vikas Publishing House.
3. Lee, Cheng F. *Advances in Investment Analysis and Portfolio Management*. Science & Technology Books.
4. Bhalla V.K. *Investment Management*. Sultan Chand & Co., New Delhi
5. www.investopedia.com, [www.sebi.gov.in](http://www.sebi.gov.in)

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**PROGRAMME: B.Com., (Professional Accounting)**

**COURSE CODE : 17U4AMC8**

**COURSE TITLE : Company Accounts**

**QN.NO : 0229**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Learning Objectives**

- To lay the foundations in company accounts viz., Issue of shares and debentures
- To get working knowledge on valuation of goodwill and shares for a company under various situations.
- To gain working knowledge on business combinations
- To solve the problems pertaining to liquidation of companies

**Learning Outcomes:** Knowledge on Issue of shares, ability to value intangible assets and working knowledge and skill on preparation of accounting for business combination, reconstruction and liquidation of companies

**Unit – I Issue of Shares & Debentures**

Issue of Equity, Preferences Shares and Debentures – Issue at Par, Premium and Discount – Forfeiture and Re-issue of shares for consideration other than cash –Buyback of shares - Redemption of preference share and debentures - Profit prior to incorporation – Underwriting – Firm underwriting – Accounting Treatment for Employees Stock Option Plan (ESOP) – Right Issues – Valuation of Rights.

**Unit – II Valuation of Goodwill and Shares**

Valuation of Goodwill - Simple Profit Method – Super Profit Method – Purchase of Super Profit – Sliding Scale Valuation of Super Profit – Annuity Method – Capitalization of Super Profit - Valuation of Shares: Net Assets Method – Yield Method.

**Unit – III Accounting for Business Combination**

Accounting for Amalgamation: Meaning under AS14 (Revised Ind AS103) – Purchase Consideration – Computation – Methods of Accounting for Amalgamation – Inter Company Owings and Holdings – Accounting Treatment for Absorption – Accounting Treatment for External Reconstruction

**Unit – IV Alteration of Share Capital and Internal Reconstruction**

Alteration of Share capital (Sec 61 of the Companies Act 2013) – Internal Reconstruction or Capital reduction – Procedure for reducing share capital – Accounting entries on internal reconstruction – Re-organisation through surrender of shares – Scheme of Reconstruction.

**Unit – V Liquidation**

Meaning – Statement of Affairs - Form of Statement of Affairs – Procedure of preparation of Statement of Affairs - List to be attached Statement of Affairs – Deficiencies Accounts – Liquidators Statement of Accounts - Liquidation of Companies – Liquidator’s final statement of accounts.

**Note:** The Questions should be asked in the ratio of 80% Problems and 20 % for theory.

**Book for Study**

S.P. Jain & K.L. Narang, *Advanced Accountancy Corporate Accounting*, Vol-II, Kalyani Publishers, Ludhiyana.

**Books for Reference**

1. R.L. Gupta, *Advanced Accounting – II*, Sultan Chand, New Delhi.
2. Reddy & Murthy, *Corporate Accounting*, Margham Publications, Chennai.
3. Raman & Arulanandam, *Corporate Accounting*, Himalaya Publication, New Delhi.
4. [www.icai.org.in](http://www.icai.org.in), [www.icmai.in](http://www.icmai.in), [www.icsi.edu.in](http://www.icsi.edu.in)



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**PROGRAMME: B.Com., (Professional Accounting)**

**COURSE CODE : 17U1AMC1**

**COURSE TITLE : Financial Accounting - I**

**QN.NO : 0203**

**TIME : 3 Hours**

**MAX.MARKS :75**

Unit	Contents	Hours
I	Financial Accounting – Double Entry System – Definition – Accounting Principles, Concepts and Conventions – Rules – Accounting Equation – Advantages of Double entry system.	18
II	Rectification of Errors – Effects- Types- Suspense Account – Bank Reconciliation Statement.	18
III	Preparation of Final Accounts- Manufacturing, Trading, Profit and Loss Account and Balance Sheet – Adjustment Entries – closing entries	18
IV	Depreciation: Meaning – Causes –Methods, Computation and accounting treatment of depreciation, Change in depreciation methods	18
V	Accounting for Non-Profit Organisation- Receipts and Payments account- Income and expenditure account- Terms used in non-profit organization. Preparation of income & expenditure and balance sheet- Receipts & Payments account and balance sheet – preparation of opening and closing balancesheet.	18

**Books for Study**

Sl. No.	Name of the Book	Name of Author & Publisher
1	Advanced Accountancy I	RL Gupta, Sultan Chand & Co
2	Advanced Accountancy I	SP Jain and KL Narang, Kalyani Publishers
3	Advanced Accounting	SN Maheswari, Sultan Chand & Co
4	Financial Accounting	Reddy.T.S & Murthy A, Margham publications
5	Advanced Accountancy	Arulantham & Raman, Himalaya Publishers
6	Advanced Accounting	MC Shukla, S. Chand & Co

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**PROGRAMME: B.Com., (Professional Accounting)**

**COURSE CODE : 17U4AMC10**

**COURSE TITLE : Operations Research**

**QN.NO : 0231**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Learning Objectives**

- To understand the basic concept of operations research and tools used in business decisions.
- To gain working knowledge on Linear Programming, Transportation and Assignment problems
- To apply game, queuing and network analysis in business situations

**Learning Outcomes:** Knowledge on operations research tools and its applicability in business decisions and ability to solve various business problems through OR tools

**Unit – I Introduction to Operations Research**

Meaning – Definition – Techniques of Operations Research – Uses and Limitations of Operations Research.

**Unit – II Linear Programming Problem**

Meaning – Definition – Formulation of LPP – Methods for solving LPP – Graphical Method – Simplex method – Big M Method – Duality Method.

**Unit – III Transportation and Assignment Problem**

Meaning – Transportation Model – Types of Transportation problems – Methods for solving transportation problem: Vogel’s Approximation method – Least Cost Method – North West Corner Method – Initial Solution – Optimal Solution.

Assignment Problem – Meaning –Types of Assignment problems – Hungarian Method – Optimal Solution.

**Unit – IV Game Theory & Queuing Theory**

Game Theory – Applications – Methods for solving Game theory – Saddle point method – Dominance Principle method – Algebraic method – Graphical Method – Sub Game method.

Queuing Theory – Applications – Uses – Limitation – Single Channel Model Only.

**Unit – V Network Analysis**

Meaning – Critical Path Method (CPM) – Programming Evaluation Review Techniques (PERT) – Simple problems only.

**Books for Study:**

Kapoor V.K. & Sumant Kapoor, *Operation Research Techniques for Management*, Sultan Chand & Sons, New Delhi.

**Books for Reference:**

1. Chawla. K.K, Vijay Gupta & Bhushan K. Sharma, *Operation Research Quantitative Analysis for Management*, Kalyani Publishers, New Delhi.
2. K. Shridhara Bhat, *Operation Research*, Himalaya Publishing House, Mumbai.
3. J.K.Sharma, *Quantitative Techniques in Management*, Trinity Press, New Delhi.
4. www.icaai.org.in, [www.investopedia.com](http://www.investopedia.com).

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RE-ACCREDITED (3<sup>rd</sup> Cycle) WITH "A" GRADE BY NAAC**PROGRAMME: B.Com., (Professional Accounting)****COURSE CODE : 3SPA (Upto 2016)****COURSE TITLE : Stock & Commodity Exchange  
Operations****QN.NO : 0232****TIME : 3 Hours****MAX.MARKS :75**

Unit	Contents	Hours
I	Stock Exchange – meaning – Need and Importance - Stock and Commodity Exchanges in India- recent Developments.	7
II	<b>Capital market instruments</b> Primary and secondary markets and its instruments- Rolling settlement, Clearing house operations- Dematerialization, Re-materialization- Depository system- Initial Public Offering (IPO)/ Follow on Public Offer (FPO) ; Book Building- Auction, Insider trading Credit rating- objective, sources, process, credit rating agencies in India	7
III	<b>Commodity Exchange</b> Regulatory Structure, Design of markets- Issues in Agricultural, Non-Agricultural Markets, product design, contract specifications, spot price and present practices of commodities exchanges- Intermediaries, Clearing house operations, risk management procedures and delivery related issues-Issues related to monitoring and surveillance by exchanges and regulator, Basic risk and its importance in Pricing- Commodity options on futures and its mechanism	8
IV	<b>Derivatives Market -Forward &amp; Futures</b> – meaning, risks associated, difference, features, stock futures, benefits of future market, components of future price, index and index futures, margin, hedging, hedging risks and portfolio returns Options – meaning, types, call and put options, terms and timing of exercise in options contract, Swaps and Swaption – meaning, types, features, benefits, role of financial intermediaries, interest rate swaps, valuation of different swaps- Interest rate derivatives – meaning, interest rate caps, interest rate collars, forward rate agreements,- sub-prime fiasco.	8

**Books for Study**

Sl. No.	Name of the Book	Name of Author & Publisher
1	Security Analysis and Portfolio Management	Renganatham and Madhumathi Pearson Publication
2	Security Analysis and Portfolio Management	Fisher and Jorden Prentice Hall

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**PROGRAMME: B.Com., (Professional Accounting)**

**COURSE CODE : 17U4AAC5**

**COURSE TITLE : Business Economics**

**QN.NO : 0233**

**TIME : 3 Hours**

**MAX.MARKS :75**

### **Learning Objectives**

- To provide basic knowledge on business economics and understand the various concepts that aid in decision making
- To familiarize the concept of demand and demand forecasting and determination of elasticity of demand in various situations
- To have better knowledge on production cost analysis with factors of production
- To aware knowledge on pricing and pricing policies in various situations

**Learning Outcomes:** Basic knowledge on business economics and fundamental aids to decision making. Depth knowledge on Demand and Demand forecasting and understanding of pricing policies and strategies.

### **UNIT – I Introduction**

Definition – Nature and Scope of Business Economics – Fundamental Concepts – Aids to Decision Making – Opportunity Cost Principle – Equi – Marginal Principle – Incremental Principle – Time Perspective Principle – Discounting Principle

### **Unit II: Cardinal Utility Analysis**

Introduction - Concepts of Utility - Total, Marginal Utility - Law of Diminishing Marginal Utility - Law of Equi-Marginal Utility - Consumer's surplus.

### **Unit III: Demand and Demand Forecasting**

Demand – Meaning – Definition - Law of Demand - Demand determinants- Elasticity of Demand - Types of Elasticity of Demand - Degrees of Price Elasticity of Demand - Measurement of elasticity of Demand - Meaning of demand forecasting - Methods of demand forecasting for established products.

### **Unit IV: Production, Costs and Revenue Analysis**

Introduction - Features of factors of production - Law of returns (Increasing, Constant and Diminishing) – Isoquant - Iso-cost line- TC – VC – FC – AC – MC – AR – MR - Factors of Production.

### **Unit V: Pricing Policies and Strategies**

Pricing - Pricing policy - Formulation of pricing policy - Objectives of pricing policy - Factors involved pricing policy - Pricing strategies - Skimming pricing and Penetration pricing - Pricing over the life cycle of a product - Cyclical pricing - Transfer pricing - Differential pricing - Full cost pricing. Business Cycle – Phases – Remedies.

### **Books for Study:**

1. R. Cauvery, U.K. Sudha Nayak, M. Girija and R. Meenakshi “*Managerial Economics*”, 2002, S.Chand & Co, New Delhi.
2. V.G. Mankar, “*Business Economics*”, 1999, Macmillan India Ltd, New Delhi.

### **Reference Books**

1. M.L. Jhingan and J. K Stephen, “*Managerial Economics*”, 2012, Vrinda Publications (P) Ltd., Delhi.
2. Varshney and Maheswary, “*Managerial Economics*”, 2004, Sultan Chand & Co., Delhi.
3. Managerial Economics, D. M. Mithani, “*Managerial Economics*”, 2006, Himalaya Publishing House, Delhi.
4. www.icaai.org.in, [www.investopedia.com](http://www.investopedia.com).

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RE-ACCREDITED (3<sup>rd</sup> Cycle) WITH “A” GRADE BY NAAC

**PROGRAMME: B.Com., (Professional Accounting)**

**COURSE CODE : 4PA1 (Upto 2016)**

**COURSE TITLE : Indian Accounting Standards**

**QN.NO : 0234**

**TIME : 3 Hours**

**MAX.MARKS :75**

Unit	Contents	Hours
I	<b>Introduction to Accounting Standards-</b> International and Indian Accounting Standards- Composition of the Accounting Standards Board- Compliance with Accounting Standards under various Statutes- Categorisation of enterprises for the applicability of various accounting standards- An over view of IFRS	15
II	<b>AS1- Disclosure of Accounting Policies-</b> Meaning of Accounting policies- Need for accounting policies- Selection of an Accounting policy- Fundamental Accounting assumptions- Disclosure requirements- simple problems <b>AS2 – Valuation of Inventories –</b> applicability- measurement of Inventories- Cost of purchase- conversion cost- other costs – Determination of Net Realisable value- Disclosure requirements- simple problems	15
III	<b>AS 3 – Cash Flow Statements-</b> Applicability- Meaning of Cash- Cash Equivalents- Cash flow- presentation of cash flow statements- operating – investing –financing activities- Disclosure requirements- simple problems <b>As 4 – Contingencies &amp; Events occurring after the Balance sheet data-</b> Adjustments to be made- Non-adjusting events- Disclosure requirements- simple problems	15
IV	<b>AS 6- Depreciation Accounting-</b> Accounting treatments- Change in method of depreciation- Change in useful life-change in value due to revaluation- addition/Extension to asset(becoming integral part of existing asset) Disclosure requirements- simple problems <b>AS 9- Revenue recognition-</b> meaning- Timing of recognition of revenue- revenue from sale of goods- Revenue from rendering of services- Other revenues- Disclosure requirements- simple problems	15
V	<b>AS 10 Accounting for fixed Assets:-</b> meaning of identification of cost in various situations- revalued value- Disclosure requirements- simple problems <b>AS 16 Borrowing Costs-</b> meaning – qualifying asset- recognition of borrowing costs- acquisition-construction or production of qualifying assets.	15

**Books for Study**

Sl.No	Name of the Book	Name of Author & Publisher
1	Advanced Accounting	RL GUPTA, Sultan Chand Publications
2	A Conceptual clarity of Accounting Standards	Balwinder Singh

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**PROGRAMME: B.Com., (Professional Accounting)**

**COURSE CODE : 17U4AAC6**

**COURSE TITLE : Company Law - II**

**QN.NO : 0235**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Learning Objectives**

- To provide solid foundations in company law on Managerial Personnel, Accounts, Audit & investigations of the company as per the companies act 2013
- To gain knowledge on procedure on winding up of the company
- To get familiarized with regulatory frame work on corporate governance, majority rule and minority rights

**Learning Outcomes:** Knowledge on Management and control of companies. Understanding of Dividend and Bonus shares. Skill on winding up Procedures.

**Unit I Management and Control of Companies**

Managerial Personnel – Meaning – Key Managerial Personnel (KMP) – Types – Managing Directors Vs Whole time director – Independent Director – Manager – Company Secretary - Functions of Company secretary - Remuneration. Directors – Meaning – Classification – Appointment of Directors – Committees – Audit committee – Stake holder committee – Corporate Social Responsibility (CSR) committee – Investor Grievance Committee - Removal of Directors - Powers and Duties.

**Unit – II Accounts, Audit and Investigation**

Books of Accounts – Statutory Books of Accounts and Statutory Registers – Financial Statements. Auditors – Appointment – Resignation and Removal, Qualification and Disqualification, Rights, Duties and Liabilities – Audit and Auditors Report – Cost Records and Cost Audit

**Unit – III Dividends and Bonus Shares**

Dividend – Meaning – Profit – Dividend Fund – Rules Regarding Payment of Fund – Interim Dividend – Treatment of unpaid and unclaimed dividend – Investor Education and Protection fund. Bonus Shares – SEBI guidelines for Bonus shares.

**Unit- IV Winding Up**

Meaning – Modes of winding up – Winding up by National Company Law Tribunal (NCLT) – Company Liquidator – Official Liquidator - Duties and Powers of Liquidators – Voluntary winding up – Member Voluntary winding up – Creditors voluntary winding up.

**Unit – V Corporate Governance & Majority Rule and Minority Rights.**

Corporate Governance - Concepts – Global Institution for Corporate Governance – Authorities involved – Evaluation of Corporate measures. E-Governance and XBRL . Majority Rule and Minority Rights. Law relating to Majority powers and Minority rights – Shareholders remedies – Prevention of Oppression and Mismanagement.

**Book for Study**

S.N. Maheswari & S.K. Maheswari, A Manual of Business Laws, Himalaya Publishing House, Mumbai.

**Books for Study**

1. Kapoor N.D., *Elements of Company Law*, Sultan Chand & Co., New Delhi.
2. Ashok and Bagrail, *Company Law*, S.Chand & Co.2010, New Delhi.
3. Gogna P.P.S., *A text book of Company*, S.Chand & Co., New Delhi.
4. [www.icaai.org.in](http://www.icaai.org.in), [www.icmai.in](http://www.icmai.in), [www.icsi.edu.in](http://www.icsi.edu.in), [www.investopedia.com](http://www.investopedia.com)

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RE-ACCREDITED (3<sup>rd</sup> Cycle) WITH “A” GRADE BY NAAC

**PROGRAMME: B.Com., (Professional Accounting)**

**COURSE CODE : 4PA2 (Upto 2016)**

**COURSE TITLE : Cost Accounting**

**QN.NO : 0236**

**TIME : 3 Hours**

**MAX.MARKS :75**

Unit	Contents	Hours
<b>I</b>	Introduction – Definition – Objectives – Nature – Scope – Limitations of Financial accounting – Financial Accounting Vs Cost Accounting – Installation of Costing system. Elements of Cost Concepts – Cost Classification – Cost Sheet.- Activity based costing- Life cycle costing- target costing	<b>18</b>
<b>II</b>	Material: Classification – Standardisation - Simplification – Types of stores – Economic order quantity – Stores Records - levels of material – Bin Card – Perpetual inventory system – ABC Analysis. Issue of Material – Methods of valuing issues – FIFO-LIFO – Simple Average – Weighted Average method – material turn over ratio	<b>18</b>
<b>III</b>	Labour – Labour costs – Personnel Department - Essential features of a good wage system – System & Wage payment - Time Wage – premium and Bonus plan – Group and Bonus schemes – Profit sharing schemes, Labour Accounting control and reporting pay roll department – Measures of Labour performance – Labour Turnover – Idle Time – Over time	<b>18</b>
<b>IV</b>	Overheads – Meaning – Classification – Accounting - Allocation and Apportionment - Reapportionment – Absorption – Machine Hour Rate.	<b>18</b>
<b>V</b>	Methods of Costing – Unit Costing – Batch Costing – Job costing, Process Costing – Application of process costing – Application of process costing - Normal Loss – Abnormal Loss – Abnormal Gain – Concept of Equivalent production – Joint Products and by products.-Reconciliation of Cost and financial profit	<b>18</b>

## Books for Study

Sl. No.	Name of the Book	Name of Author & Publisher
1	Cost & Management Accounting	Jain and Narang, Kalyani Publishers
2	Cost and Management Accounting	Saxena and Vashist, Sulthan Chand
3	Cost & Management Accounting	Reddy & Murthy, Margham Publications
4	Cost Accounting	SN.Maheswari, sulthan Chand

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**PROGRAMME: B.Com., (Professional Accounting)**

**COURSE CODE : 4PA3 (Upto 2016)**

**COURSE TITLE : Operations Research**

**QN.NO : 0238**

**TIME : 3 Hours**

**MAX.MARKS :75**

Unit	Contents	Hours
I	Operation Research – Definition – Characteristics – Uses of Operation Research – Techniques of Operation Research – Limitations.	18
II	Linear Programming – Definition – Advantages – Areas of Application – Formulation of Linear Programming Problems - Graphical Method – Simplex Method — Big-M Method – Duality In Linear Programming (simple problems only- The syllabus does not include branch and bound method. Two phase method and integer programming models)	18
III	Assignment Problems – Hungarian Method – Minimisation - Maximisation Balanced and Unbalanced Problems  Transportation Problems – Northwest Corner Rule – Least Cost Method – Vogel’s Approximation Method – Minimization – Maximization Balanced and Unbalanced Problems	18
IV	Game Theory – Saddle point Method – Dominance Principle-Arithmetic method- Graphical Method. Queuing Theory – Single Channel Model Only – Application Areas – Advantages (simple problems)	18
V	Network Analysis – Critical Path Method –PERT (Excluding Crashing Models) –Simple Problems Only	18

**Books for Study**

Sl. No.	Name of the Book	Name of Author & Publisher
1	Operations Research	VK Kapoor, Sultan Chand & sons
2	Operations Research	KK Chawala, Vijay Gupa, Sharma, Kalyani Publisers
3	Operations Research	Anand Sharma, Himalaya Publishing House
4	Operation Research	Manmohan, Gupta Kantiswaroop, Sultan Chand & Sons
	Operations Research	PK.Gupta Dr.Manmohan, sultan Chand & Sons

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RE-ACCREDITED (3<sup>rd</sup> Cycle) WITH “A” GRADE BY NAAC

**PROGRAMME: B.Com., (Professional Accounting)**

**COURSE CODE : 17U5AMC11**

**COURSE TITLE : Presentation of Corporate  
Accounts**

**QN.NO : 0239**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Learning Objectives**

- To lay the foundations in preparation of company final accounts as per schedule III of Companies Act, 2013
- To gain working knowledge on preparation of final accounts of Banking and Insurance companies

**Learning Outcomes:** Knowledge and ability to prepare final accounts of companies, banking and Insurance companies.

**Unit I - Introduction to Accounts of Companies**

Meaning – Legal Position regarding final accounts of Companies as per Companies Act, 2013 – Objectives – Scope – Applicability – Books of Accounts to be maintained by Companies (Chapter IX) – Financial Statements – Consolidation of Accounts under Companies (Accounts) Rules, 2014 – Directors’ Responsibility Statement – Publication of Financial Statement – Filing of Financial Statements - Constitution of National Financial Reporting Authority – Compliance with Accounting Standards.

**Unit II - Financial Statement (Scheduled III of Companies Act, 2013)**

Form and Contents of Balance Sheet (Part I of Scheduled III of Companies Act, 2013) General instructions for Preparation of Balance Sheet – Difference between Provisions and Reserves – Form of Statement of Profit and Loss (Part II of Scheduled III of Companies Act, 2013) – General instructions of for preparation of Statement of Profit and Loss.

**Unit III - Final Accounts of Companies**

Managerial Remuneration – Methods for Calculating Net Profit for Managerial Remuneration – Accounting Entries related to Dividend – Provision for Taxation – Advance payment of Tax and Provision for Taxation - Preparation of Statement of Profit and Loss and Balance Sheet.

**Unit IV - Accounts for Banking Companies**

Introduction to Banking Companies - Capital adequacy Ratio – Accounting system – Final Accounts – Profit and Loss Accounts (Form B in the Third Schedule, Banking Regulation Act, 1949) – Balance Sheet (Form A in the Third Schedule, Banking Regulation Act, 1949) – Guidelines of Reserve Bank of India in preparation of Final Accounts.

**Unit V - Accounts for Insurance Companies**

Introduction to Insurance Companies – Insurance Regulatory and Development Authority (IRDA), 2002 - Accounting principles for preparation of Financial Statements – Revenue Account (Form A – RA) – Profit and Loss Account (Form A-PL) – Balance Sheet (Form A-BS).

**Note:** The Questions should be asked in the ratio of 60% Problems and 40% for Theory

**Books for Study:**

1. V. Balachandran & M. Govindarajan, *A Student Handbook on Company Law an Practice*, Vijay Nicole Imprints Private Ltd, Chennai.
2. S.P. Jain & K.L Narang, “*Advanced Accountancy*” Vol-I, Nineteenth Edition, 2015, Kalyani Publishers, Mumbai.

**Books for References:**

1. T.S. Reddy & Dr. A. Murthy, *Corporate Accounting*, 6<sup>th</sup> Edition, 2015, Margham Publications, Chennai.
2. Dr. M.A. Arulanandam & Dr. K. S. Raman, *Advanced Accountancy, Vol.II Corporate Accounting*, Revised Edition 2012, Himalaya Publishing House, Mumbai.
3. R. L. Gupta & M. Radhaswamy, *Advanced Accountancy*, Vol.II, Sultan Chand & Sons, New Delhi.
4. [www.icaai.org.in](http://www.icaai.org.in)
5. [www.icmai.in](http://www.icmai.in),
6. [www.icsi.edu.in](http://www.icsi.edu.in)

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**PROGRAMME: B.Com., (Professional Accounting)**

**COURSE CODE : 4APA1 (Upto 2016)**

**COURSE TITLE : Company Law II**

**QN.NO : 0240**

**TIME : 3 Hours**

**MAX.MARKS :75**

Unit	Contents	Hours
I	Shares- Definition – Nature – Types – Stock and Shares – Application and Allotment – Calls on Shares – Share Certificate and Share Warrant – DEMAT -Transfer – Transmission – Lien – Surrender of shares. Share Capital- Meaning – Kinds – Alteration – Reduction – Reorganisation of Share Capital.- Acceptance of Public Deposits	12
II	Membership – Member and Shareholder – Who can become a member – Rights and Liabilities of Members – Cessations of Membership –Register of Member – Annual Return.	12
III	Company Management – Meaning of Company Management – Directors – Definition – Number of Directors – Appointment - Share Qualification – Rights, Duties - Liabilities – Disqualification’s – Removal of Directors – Managing Directors –Managerial Remuneration- Corporate Governance-Independent Directors	12
IV	Meetings and proceedings – Company Meetings – types – Statutory Meeting – Statutory report – Annual General Meeting – Extraordinary Meetings – Class Meetings – Meetings of Directors – Requisites of a Valid Meeting – Proper Authority – Notice of Meeting Quorum – chairman – Minutes of Meeting.	12
V	Winding Up – Meaning – Modes of Winding Up – Winding Up by the Court – voluntary Winding up – Members Voluntary – Creditors Voluntary Winding up – Winding Subject to the supervision of the Court, Liquidator – Appointment – Duties – Powers – Liabilities of Liquidator.	12

**Books for Study**

Sl. No.	Name of the Book	Name of Author & Publisher
1	Company Law	ND Kapoor, Sulthan Chand
2	Principles of company law	Shukla M.C. & Gulshan SS, S.Chand & Co
3	Fundamentals of Business Organisation	Y.K.Bhusan, Sulthan Chand & Sons
4	An outline of secretarial practice and Office Management Secretarial Practice	Prasanta K.Ghose, S. Chand & Sons Publications

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**PROGRAMME: B.Com., (Professional Accounting)**

**COURSE CODE : 17U5AMC12**

**COURSE TITLE : Financial Management**

**QN.NO : 0241**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Learning Objectives**

- To understand the concept of finance & finance functions, and familiarize with the various sources of funds
- To calculate Cost of Capital, Leverages and optimizing EPS through capital structure models.
- To make a decision long term investment proposals by using Payback, NPV, IRR & ARR and prepare statement of working capital requirements independently.
- To familiarize the concept of dividend policy and its relevance in corporate

**Learning outcomes:** In-depth knowledge on corporate finance, ability to determine and calculate optimum capital structure. Independent appraisal of capital investment, working capital and dividend decisions.

**Unit I - Introduction to Financial Management**

Definition - Scope – Objectives – Functions - Responsibility of Financial manager – Financial Decisions – Sources of funds – Long term – Short term sources.

**Unit II - Cost of Capital, Capital Structure and Leverages**

Cost of Capital-Meaning – Importance – Measurement - Cost of Debenture, Preference share, Equity share, Retained Earnings – Weighted Average Cost. Capital structure - Theories of Capital Structure – Designing Optimum Capital structure – Indifference point – Financial Break Even point. Leverages – Meaning – Financial Leverage – Operating Leverage - Combined Leverage.

**Unit III - Capital Budgeting**

Meaning – Significances - Methods of appraisal-Pay back method- Discounted cash flow method – Discounted pay back – Net present value – Profitability index – Internal rate of return – Average Rate Return (ARR) – Capital rationing – Risk Analysing in Capital Budgeting.

**Unit IV - Working Capital Management**

Meaning – Types of working capital – Factors influencing working capital-Sources of working capital – Operating cycle – Estimation of working capital – Management of Cash – Receivables Management – Working Capital Financing.

**Unit V - Dividend Policy**

Meaning – Types of Dividend – Factors influencing Dividend Policies – Theories of Dividend Decisions – Relevance of Dividends – MM Theory – Irrelevance Dividend - Walter's Model – Gordon's Model – Dividend Capitalization Model – Determinants of Dividend Policy – Dividend Policy in India.

**Note:** The Questions should be asked in the ratio of 60% Problems and 40% for Theory

**Book for Study:**

Shasi K. Gupta, *Financial Management*, Kalyani Publishers, Ludiana.

**Books for References:**

1. Ravi M. Kishore, *Financial Management*, Taxmann Publications, New Delhi.
2. M.Y. Khan & P.K. Jain, *Financial Management Text, Problems and Cases*, McGraw Hill Education Pvt. Ltd. New Delhi.
3. IM. Pandey, *Financial Management*, Vikas Publishing House Pvt. Ltd. Noida.
4. Dr. A. Murthy, *Financial Management*, Margham Publications, Chennai.
5. [www.icaai.org.in](http://www.icaai.org.in)
6. [www.icmai.in](http://www.icmai.in),
7. [www.investopedia.com](http://www.investopedia.com),
8. [www.managementstudyguide.com](http://www.managementstudyguide.com)

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**PROGRAMME: B.Com., (Professional Accounting)**

**COURSE CODE : 4APA2 (Upto 2016)**

**COURSE TITLE : Industrial Law**

**QN.NO : 0242**

**TIME : 3 Hours**

**MAX.MARKS :75**

Unit	Contents	Hours
I	The Factories Act -Preliminary – The Inspecting staff – Health, Safety and Welfare of Workers – Working Hours of Adults – Employment of Women and Young persons- Leave with Wages.	12
II	Industrial Disputes Act 1947 – Definitions –Industrial Dispute– Lay Off – Lockout – Strike – Retrenchment – Closure and Transfer of Undertaking – Difference between Lockout and Lay off, Retrenchment and Closure , Lockout and Closure – Lockout and Retrenchment – Unfair Labour Practice – Authorities –Procedure and Powers of Authorities – Reference to Arbitration Conciliation Machinery – Adjudication Machinery – Labour Courts – Industrial Tribunal – National Tribunal – Reference of Disputes to Boards , Courts or Tribunals and Voluntary Reference.	12
III	The Employees’ Compensation Act – Nature and Scope – Definitions – Employees’ Compensations – Employee’s Liability – Meaning of Accident Compensation –Disablement- Permanent and Temporary – total and partial-Disablement – Compensations of death and disablement- report of fatal accidents.	12
IV	The Payment of Bonus Act 1965 – Object – Application – Definitions – Methods of Computing Gross Profits – Payment of Bonus – Importance.- Minimum Wages Act and  Payment of Gratuity Act.	12
V	The Employees Provident Fund Act 1952.- The ESI Act, Shops and Establishment Act.	12

**Books for Study**

Sl. No.	Name of the Book	Name of Author & Publisher
1	Mercantile Law	M.C. Shukla, S.Chand & Sons,
2	Commercial Law	Maheswari, Sultan Chand & CO
3	Elements of Mercantile Law	N.D. Kapoor, Sulthan Chand & Sons
4	Handbook of Industrial Law	N.D.Kapoor, Sultan Chand & Sons
5	Business Law	RSN.Pillai & Bhagawathi, S. Chand & Co
6	Business and Industrial Law	PC Tulsian, Mc Graw Hill Publications

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**PROGRAMME: B.Com., (Professional Accounting)**

**COURSE CODE : 17U5AME2**

**COURSE TITLE : Project Management**

**QN.NO : 0243**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Learning Objectives**

- To understand the concept of project and project management and ability to prepare project report
- To gain working knowledge on project preparation independently
- To evaluate the projects by various feasibility studies.

**Learning Outcomes:** Understanding and comprehensive knowledge on project management and its relevance in business houses. Ability to appraise the projects by various feasibility studies

**Unit I**

**Introduction to Project Management**

Meaning – Characteristics - Types- Project Life Cycle – Project formulation - Parameters in Project Selection – Stages in Project Formulation – Pre-feasibility study – Support Studies – Feasibility study – Detailed Project Report.

**Unit II**

**Project Appraisal**

Meaning – Types of Project Appraisal – Market and Demand Analysis – Conduct of Market Survey – Demand Forecasting: Uncertainties – Marketing Plan – Technical Analysis: Manufacturing Process – Technical Arrangements – Plant Capacities – Project chart and Layout - Financial Analysis – Economical and Environmental Analysis.

**Unit III**

**Financial Estimates and Risk Analysis**

Cost of Project – Means of Finance – Project finance – Sources and Pattern of Finance - Cost of capital- Estimates of Sales and Production – Working Capital Requirements – Profitability Projections – Profitability Statements – Projected Cash Flow Statement. Capital Budgeting – Techniques.

Risk Analysis – Sensitivity Analysis – Break Even Analysis - Decision Tree Analysis – Capital Asset Pricing Model –Social Cost Benefit Analysis.

**Unit IV**

**Project scheduling, Managing & Implementing**

Introduction – Project Scheduling – Network Based Scheduling – Critical Path Method (CPM) – Project Evaluation Review Techniques (PERT) – Resource Allocation – Network cost crash. Project Management – Forms Project Organization - Project Planning and Control- - Pre-Implementation Project – Implementation – Monitoring.

## **Unit V**

### **Project Evaluation and Post Project Evaluation**

Project Evaluation – Meaning – Objectives – Methods. Post Project Evaluation – Meaning – Post Audit – Objectives – Types – Preparation of Project Report – Computer Aided Project.

### **Book for Study:**

Prasanna Chandra, *Projects Planning, Analysis, Selection, Financing, Implementation and Review*, Tata McGraw Hill Education Pvt. Ltd. New Delhi.

### **Books for References:**

1. Vasant Desai, *Project Management*, Himalaya Publishing House, Mumbai.
2. K. Nagarajan, *Project Management*, New Age International Publishers, New Delhi.
3. [www.investopedia.com](http://www.investopedia.com)
4. [www.businessdictionary.com](http://www.businessdictionary.com)

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**PROGRAMME: B.Com., (Professional Accounting)**

**COURSE CODE : 4SPA (Upto 2016)**

**COURSE TITLE : E-Filing and Secretarial  
Practice**

**QN.NO : 0244**

**TIME : 3 Hours**

**MAX.MARKS :75**

Unit	Contents	Hours
<b>I</b>	<b>Introduction to E-Filing</b> <ul style="list-style-type: none"><li>- E-filing</li><li>- E-filing different from the regular filing of returns?</li><li>- Benefits and limitations of E-filing</li><li>- Types of e-filing</li></ul>	<b>7</b>
<b>II</b>	E-Filing Process, IT Returns, Relevant Notifications, E-Filing security	<b>7</b>
<b>III</b>	<b>Instructions for filing the tax return online</b> <ul style="list-style-type: none"><li>- ITR Tax Payer Guide Part-I and Part-II</li><li>- Instructions for filling out form</li></ul>	<b>8</b>
<b>IV</b>	An introduction to XBRL- E-filing procedure towards XBRL- <b>E-Filing of RoC- Digital Signatures And Verification Of Electronic Records</b>	<b>8</b>

**Materials are to be prepared and papers will be handled by professional chartered accountants**

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**PROGRAMME: B.Com., (Professional Accounting)**

**COURSE CODE : 17U5ASM5**

**COURSE TITLE : E - Filing**

**QN.NO : 0245**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Learning Objectives**

- To gain basic knowledge on E Filing and IT Act, 2000
- To get comprehensive knowledge and skill on E filing procedure under Income Tax and GST act
- To acquire knowledge on various forms through E filing, suggested by MCA

**Learning Outcomes:** Thorough knowledge on E Filing procedure under Income Tax Act and GST Act.

**Unit I - Introduction to E-Filing**

Introduction to E-filing - Difference between E-filing and regular filing of return - Advantages of E-Filing - Limitations of E-filing - Types of e-filing - E-Filing Process – E-Filing security.

**Unit II - Information Technology Act, 2000**

Definitions – Electronic Governance – Certifying Authorities – Digital Signature Certificates – Penalties – Appeals.

**Unit III - E-Filing of Income Tax Returns**

Introduction - Basic Terminologies – Types of Assessee – Basis of Computation of Total Income and Tax liabilities – Deductions Available – Due date of Filing Income Tax returns – Preparation of Electronic Returns - Relevant notifications.

**Unit IV - E-Filing of GST**

Introduction – GST – GST Rate – SAC – HSN code – GST Registration – Payment of Tax - E Filing of GST returns – Monthly returns – GSTR-3B, GSTR-1 - Annual Returns - GSTR-9 and GSTR-9C.

**Unit V - Ministry of Corporate Affairs Portal**

Introduction – MCA Portal – Registration of a Company – Corporate Identification Number (CIN) – Director Identification Number (DIN) - Conversion of Physical Documents in to Electronic/ Digital Documents – Digital Signature Certificate (DSC) – Electronic Payment.

**Books for Study:**

1. Study Material, Income Tax Part I, Institute of Chartered Accountants of India, New Delhi.
2. V. Balachandran & M. Govindarajan, *A Students Handbook on Company Law and Practice*, Vijay Nicole Imprints Private Limited, Chennai.

**Books for References:**

1. S.N Maheshwari & S.K. Maheshwari, *A Manual of Business Law*, Edition 2016, Himalaya Publishing House, Delhi.
2. Dr. K. Abirami Devi & Dr. M. Alagammai, *E-Commerce*, Margham Publication, Chennai.
3. Nidhi Dhawan, *E-Commerce Concepts and Applications*, International Book House Pvt. Ltd. New Delhi.
4. [www.icai.org.in](http://www.icai.org.in) [www.icmai.in](http://www.icmai.in) [www.icsi.edu.in](http://www.icsi.edu.in)



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**PROGRAMME: B.Com., (Professional Accounting)**

**COURSE CODE :SPA1 (Upto 2016)**

**COURSE TITLE : Financial Management**

**QN.NO : 0246**

**TIME : 3 Hours**

**MAX.MARKS :75**

Unit	Contents	Hours
I	Financial Management – Definition – Functions – Objectives – Responsibility of Financial Manager- Financial Decisions- Sources of Funds – Long Term -shares, debentures, bonds and other hybrid instruments- Institutional finance.	18
II	Capital Structure – Components – Leverages – Financial and Operating Leverage – Factors Determining Capital Structure – Optimum Capital Structure – Cost of Capital – Weighted Average Cost (Simple problems only) Over Capitalization and Under capitalization – Watered Capital	18
III	Capital Budgeting – Significances – Methods of Appraisal – Payback Method – Net present value Method – Average Rate of Return Method- Internal Rate of Return Method – Present Value Index Method – Merits and Demerits – Capital Rationing (Simple Problems Only)- Owning Assets Vs leasing assets	18
IV	Working Capital Management – Types of Working Capital – Factors influencing Working Capital – Sources of working capital – Operating cycle- Estimation of Working capital – Credit Monitoring Arrangements (CMA)- concept and uses. (simple problems only)	18
V	Dividend Policy – Types of Dividend – Factors influencing Dividend – Dividend Decisions – Walter Model – Gordon Model.- Dividend Distribution Tax.	18

**Books for Study**

Sl. No.	Name of the Book	Name of Author & Publisher
1	Financial Management	S.N. Maheswari Sultan chand & sons L:
2	Financial Management	M.Y. Khan and Jain (Tata Mcgraw Hill Ltd)
3	Financial Management	Shashi K.Gupta RK Sharma, Kalyani
4	Financial Management	Ravi M.Kishore , Taxmann Publication
5	Financial Management	I.M. Panday, Vikas Publishing House
6	Financial Management	Prasanna Chandra (Tata Megraw Hill)

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**PROGRAMME: B.Com., (Professional Accounting)**

**COURSE CODE : 5PA2 (Upto 2016)**

**COURSE TITLE : Management Accounting**

**QN.NO : 0248**

**TIME : 3 Hours**

**MAX.MARKS :75**

Unit	Contents	Hours
<b>I</b>	Introduction – Meaning – Nature – Scope – Features – Objectives – Distinction between financial accounting and cost accounting and management accounting. Analysis & Interpretation of financial statements: Procedure –Comparative statements – Ratio analysis – Use and significance of ratio analysis- classification of ratio – Liquidity ratio –Profitability, solvency and activity ratios .	<b>18</b>
<b>II</b>	Fund flow statement: Meaning – Concept – Flow of Funds – Uses – Significance & Limitations of Fund flow statements – Procedure schedule of change in working capital & statements of sources and application of funds- Cash flow statement(AS4): Meaning –fund flow statement vs cash flow statement – Uses – Significance – Limitations	<b>18</b>
<b>III</b>	Marginal Costing: Meaning Ascertainment – Limitation of absorption costing- Break even analysis – Margin of Safety – Application of marginal costing- Profit planning – Evaluation of performance – Decision making – Fixation of selling prices – Selling price below the marginal cost – Key (or limiting) Factors – Make or buy decision – Selection of a suitable product-mix – Effect of changes in sales price – Maintaining a desired level of profits – Alternative methods of production – Diversification of products – Alternative course of action – Level of Activity planning.(simple problems only)	<b>18</b>
<b>IV</b>	Standard Costing: Statement cost and Standard costing – analysis of variances – Material – Labour- overheads and sales variances. .(simple problems only)	<b>18</b>
<b>V</b>	Budgeting and Budgetary Control: Meaning – Need for budget – Budgetary control – Budget manual – Budget period – Key factor – Sales budget – Production Budget- Material budget - Cash budget – Master Budget – Zero base Budgeting.	<b>18</b>

## Books for Study

Sl. No.	Name of the Book	Name of Author & Publisher
1	Management Accounting	SN Maheswari, Sulthan Chand
2	Management Accounting	Shashi K.Gupta RK Sharma, Kalyani
3	Cost &Management Accounting	Jain and Narang, Kalyani Publishers
4	Cost and Management Accounting	Saxena and Vashist, Sulthan Chand
5	Cost & Management Accounting	Reddy & Murthy, Margham Publications

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**PROGRAMME: B.Com., (Professional Accounting)**

**COURSE CODE : 17U6AMC13**

**COURSE TITLE : Indian Accounting Standards**

**QN.NO : 0249**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Learning Objectives**

- To gain basic knowledge on Ind AS and its applicability
- To get comprehensive knowledge on Ind AS 1,2,7,10,16,18,23,24

**Learning Outcomes:** Thorough knowledge on Indian Accounting Standards and their applicability in preparation of accounting records and auditing procedures

**Unit I - Introduction to Accounting Standards**

Introduction – International Accounting Standards (AS) - An overview of International Financial Reporting System (IFRS) - Indian Accounting Standards (Ind AS) – Companies (Indian Accounting Standard) Rules, 2015 – Composition of the Accounting Standards Board - Compliance with Accounting Standards under various Statutes - Categorisation of enterprises for the applicability of various accounting standards Recognition Principles under Ind AS.

**Unit II - Ind AS1 and Ind AS2**

Ind AS1- Disclosure of Accounting Policies- Meaning of Accounting policies - Need for accounting policies - Selection of an Accounting policy - Fundamental Accounting assumptions - Disclosure requirements- simple problems.

Ind AS2 – Valuation of Inventories – applicability- measurement of Inventories - Cost of purchase - conversion cost - other costs – Determination of Net Realisable value - Disclosure requirements - simple problems.

**Unit III - Ind AS7 and Ind AS10**

Ind AS 7 – Cash Flow Statements - Applicability - Meaning of Cash - Cash Equivalents - Cash flow - presentation of cash flow statements - operating – investing – financing activities - Disclosure requirements - simple problems.

Ind As 10 – Contingencies & Events occurring after the Reporting Period - Adjustments to be made - Non-adjusting events - Disclosure requirements - simple problems.

**Unit IV - Ind AS 16 and Ind AS 18**

Ind AS 16 - Property Plant and equipments - Depreciation Accounting - Accounting treatments - Change in method of depreciation - Change in useful life - Change in value due to revaluation - Addition/Extension to asset (becoming integral part of existing asset) Disclosure requirements - simple problems

Ind AS 18 - Revenue recognition – Meaning - Timing of recognition of revenue - Revenue from sale of goods - Revenue from rendering of services - Other revenues - Disclosure requirements - simple problems.

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**Unit V - Ind AS 23 and Ind AS 24**

Ind AS 23 Borrowing Costs - Meaning – Qualifying asset - Recognition of borrowing costs - Acquisition - Construction or production of qualifying assets.

Ind AS 24 Related Parties Disclosures – Meaning – Objective – Scope – Related Party – Related Party Transactions – Disclosure Requirements

**Note:** The questions should be asked in the ratio of 80% Theory and 20% problem

**Book for Study:**

Dr. Rajkumar S Adukia, *Guide on Indian Accounting Standards (Ind ASs)*, First Edition 2016, Rishabh Academy Private Limited, Mumbai.

**Books for References:**

1. *Indian Accounting Standards*, Taxmann's Publications, New Delhi.
2. [www.icai.org.in](http://www.icai.org.in)

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**PROGRAMME: B.Com., (Professional Accounting)**

**COURSE CODE : SPA3 (Upto 2016)**

**COURSE TITLE : Presentation of Corporate  
Accounts**

**QN.NO : 0250**

**TIME : 3 Hours**

**MAX.MARKS :75**

Unit	Contents	Hours
I	Final Accounts of Companies- Legal Position regarding final accounts of companies-The Revised Schedule VI to The Companies Act, 1956- Introduction - Objective and Scope – Applicability	18
II	Summary of the Revised Schedule VI -Structure of the Revised Schedule VI -General Instructions to Revised Schedule VI- General Instructions For Preparation of Balance Sheet: Notes 1 to 5	18
III	Part I Form of Balance Sheet and Note 6 to General Instructions For Preparation of Balance Sheet Other Disclosures Illustrative list of disclosures related under the Schedule VI	18
IV	Part II- Statement of Profit and Loss 56-72 Other additional information to be disclosed by way of Notes to Statement of Profit and Loss	18
V	Reading and Understanding of Published Accounts	18

**Books for Study**

Sl. No.	Name of the Book	Name of Author & Publisher
1	Advanced Accounting	RL Gupta, Sultan Chand & Co
2	Guidance Note on Schedule VI	Institute of Chartered accountants of India

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**PROGRAMME: B.Com., (Professional Accounting)**

**COURSE CODE : 0252 (Upto 2016)**

**COURSE TITLE : Income Tax - I**

**QN.NO : 0252**

**TIME : 3 Hours**

**MAX.MARKS :75**

Unit	Contents	Hours
<b>I</b>	Introduction- Basis of charge -Definitions – Assessment year – Previous year – Assessee – Person – Income – Capital and Revenue- Residential Status – Rules for determining residential status – Incidence of tax.- Income exempted from Tax	<b>15</b>
<b>II</b>	Administration of the act – Machinery for taxation – Various authorities – Central board of Direct taxes- director general income tax – Chief Commissioner of income tax – Appellate Tribunal	<b>15</b>
<b>III</b>	Income from Salary – Definition – Characteristics – Allowances – Perquisites – Profit in lieu of salary – Gratuity – Provident fund – Kinds – Deduction from salary income – Deduction in respect of entertainment allowance – Tax on employment.	<b>15</b>
<b>IV</b>	Income from house property – Gross annual value – Adjusted annual value – Deductions	<b>15</b>
<b>V</b>	Profits and gains of business of profession – Definition – Computation of income under this head – Allowable expenses – Expenses expressly disallowed. Depreciation – Meaning – Conditions for depreciation -Actual Cost of Assets – Computation of Depreciation – Unabsorbed depreciation.	<b>15</b>

**Books for Study**

Sl. No.	Name of the Book	Name of Author & Publisher
1	Students guide to Income Tax	Vinod K Singhania, Taxmann Publications
2	Income Tax Law & Practice	VP Gaur and DB Narang, Kalyani Publications
3	Systematic Approach to IncomeTax	Girish Ahuja & Ravi Gupta – Bharat Law House Ltd
4	Income Tax and CST	BB Lal Nitin Vashisht, Pearson Education

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**PROGRAMME: B.Com., PA**

**COURSE CODE : 5PA5**

**(Upto 2016)**

**COURSE TITLE : Indian Accounting Standards**

**QN.NO : 0254**

**TIME : 3 Hours**

**MAX.MARKS :75**

Unit	Contents	Hours
I	<b>Introduction to Accounting Standards-</b> International and Indian Accounting Standards- Composition of the Accounting Standards Board- Compliance with Accounting Standards under various Statutes- Categorisation of enterprises for the applicability of various accounting standards- An over view of IFRS	15
II	<b>AS1- Disclosure of Accounting Policies-</b> Meaning of Accounting policies- Need for accounting policies- Selection of an Accounting policy- Fundamental Accounting assumptions- Disclosure requirements- simple problems <b>AS2 – Valuation of Inventories –</b> applicability- measurement of Inventories- Cost of purchase- conversion cost- other costs – Determination of Net Realisable value- Disclosure requirements- simple problems	15
III	<b>AS 3 – Cash Flow Statements-Applicability-</b> <del>Meaning of Cash- Cash Equivalents-</del> Cash flow- presentation of cash flow statements- operating – investing –financing activities- Disclosure requirements- simple problems <b>As 4 – Contingencies &amp; Events occurring after the Balance sheet data-</b> Adjustments to be made- Non-adjusting events- Disclosure requirements- simple problems	15
IV	<b>AS 6- Depreciation Accounting-</b> Accounting treatments- Change in method of depreciation- Change in useful life-change in value due to revaluation- addition/Extension to asset(becoming integral part of existing asset) Disclosure requirements- simple problems <b>AS 9- Revenue recognition-</b> meaning- Timing of recognition of revenue- revenue from sale of goods- Revenue from rendering of services- Other revenues- Disclosure requirements- simple problems	15
V	<b>AS 10 Accounting for fixed Assets:-</b> meaning of identification of cost in various situations- revalued value- Disclosure requirements- simple problems <b>AS 16 Borrowing Costs-</b> meaning – qualifying asset- recognition of borrowing costs- acquisition-construction or production of qualifying assets.	15

**Books for Study**

Sl.No	Name of the Book	Name of Author & Publisher
1	Advanced Accounting	RL GUPTA, Sultan Chand Publications
2	A Conceptual clarity of Accounting Standards	Balwinder Singh

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**PROGRAMME: B.Com., (Professional Accounting) COURSE CODE : 6PA1 (Upto 2016)**

**COURSE TITLE : Auditing and Assurance**

**QN.NO : 0258**

**TIME : 3 Hours**

**MAX.MARKS :75**

Unit	Contents	Hours
I	Audit – Basic Principles – Definition – Objects – Difference between accountancy – Auditing and investigation – Advantages of Audit – Qualities of an Auditor – Implications –regarding detection of errors and frauds – Various types of audit.- An overview of Information System Audit	18
II	Preparation before Audit – Audit Programme – Audit Notes – Audit Files- Working Papers – Procedure for audit-Sampling design – Need and Types- Internal Control- Internal Audit – Internal Check – Meaning Definitions – Objects – Procedure for Internal Check – Advantages – Duties of an auditor in connection with internal check as regards different items.	18
III	Vouching Meaning – Definitions – Importance – Duties of an auditor- vouching of receipts – General considerations- Cash sales – Receipts from debtors – Other payments and expenditure of petty cash payments – Vouching of payments into and out of the bank – Vouching of cash and credit sales – Goods on Consignment – Sale on approval basis – Sale under hire purchase agreement – Sale ledger.	18
IV	Verifications and valuation of assets and liabilities: Definitions – General principles – Fixed assets – Investment – Inventories – Freehold and leasehold property – Loans bills receivable – Sundry debtors – Plants and machinery – patents – Verification and valuation of liabilities – duties of an auditor – Audit report.- Assurance Standards	18
V	Liabilities of an Auditor – Liabilities for negligence – Liabilities for misfeasance – Criminal liability – Liability to third party.- Role of auditors of detection of frauds – audit trail.	18

**Books for Study**

SL No.	Name of the Book	Name of Author & Publisher
1	Practical Auditing	BN Tanton, S.Chand
2	Principles & Practice of auditing	Dinkar Pagare, Sultan Chand & Co
3	Auditing	Kishandwala & Krishandwala, Sultan Chand & Sons
4	Auditing	T.R.Sharma, Sahithya Bhavan Publications

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**PROGRAMME: B.Com., (Professional Accounting)**

**COURSE CODE :6PA2 (Upto 2016)**

**COURSE TITLE : Project Management**

**QN.NO : 0260**

**TIME : 3 Hours**

**MAX.MARKS :75**

Unit	Contents	Hours
I	Project- Characteristics and types- project identification- parameters in project selection- project formulation	18
II	Types of project appraisal - financial techniques for project appraisal- market analysis-technical feasibility-plant-capacity and location- commercial feasibility- Risk analysis– decision tree analysis- capital asset pricing model	18
III	Project finance–pattern and source of finance- role of tax planning in project financing- project cost estimate – cost of capital- capital budgeting techniques.	18
IV	Project scheduling-network planning- critical path method- project evaluation review technique- resource allocation – network cost crashing. Project management – forms project organisation- project planning and control- project implementation- pre requisites of project implementation	18
V	Social Cost Benefit Analysis(SCBA)-concept-significance in project management- Cases on SCBA	18

**Books for Study**

Sl. No.	Name of the Book	Name of Author & Publisher
1	Project Management	Prasanna Chandra, Tata Mcgraw Hill
2	Project Management	Vasanth Desai, Himalaya Publishers
3	Project Management	R.Panneer Selvam & P.Senthil Kumar PHI Learning Pvt. Ltd

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**PROGRAMME: B.Com., (Professional Accounting)**

**COURSE CODE :6PA3 (Upto 2016)**

**COURSE TITLE : Income Tax - II**

**QN.NO : 0262**

**TIME : 3 Hours**

**MAX.MARKS :75**

Unit	Contents	Hours
I	Capital Gains- Definitions–Types–Computations- Exemptions–Income from other sources– Income falling under this head–General incomes– Specific incomes- deemed dividends- gift to non-relation	15
II	Set-Off, Carry forward and set off of losses: Meaning set off in the same year within the head and against other head carry forward to subsequent year –Clubbing of income.	15
III	Deduction and Rebates.	15
IV	Computation of total income- assessment of individuals –HUF (Hindu undivided family)- Firms and A.O.P.- BOI- Companies Minimum alternate taxes (MAT)	15
V	Advance Tax- Deduction of Tax at sources (TDS)- Interest on delayed filings- returns(Theory Only)	15

**Books for Study**

Sl. No.	Name of the Book	Name of Author & Publisher
1	Students guide to Income Tax	Vinod K Singhania, Taxmann Publications
2	Income Tax Law & Practice	VP Gaur and DB Narang, Kalyani Publications
3	Income Tax	Reddy & Hari Prasady Reddy, Margham Publications
4.	Systematic Approach to IncomeTax	Girish Ahuja & Ravi Gupta– Bharat Law House Ltd

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**PROGRAMME: B.Com., (Professional Accounting)**

**COURSE CODE :6PA4 (Upto 2016)**

**COURSE TITLE : Indirect Tax**

**QN.NO : 0265**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Learning Objectives**

- To gain knowledge on concept of Indirect taxation viz., Customs act, GST act
- To gain concept and simple problems on customs act as working knowledge
- To understand the concept of GST related terms and its relevance in the GST Act
- To be able to solve simple problems on GST

**Learning Outcomes:** Comprehensive knowledge on concept of Indirect taxation including GST.  
Ability to solve simple problems on GST

**Unit – I Introduction to Indirect Tax**

Meaning of Indirect Taxes - Distinction between Direct Taxes and Indirect Taxes – Constitutional authority to levy and collect indirect taxes – Canons of Taxation – Types of Indirect Taxes prevailing in India at national level such as Goods and Services Tax and Customs Act.

**Unit – II Customs Act, 1962**

Meaning of Customs Duty – Procedure prescribed under the Customs Act to Import Goods and Services and Export of Goods and Services – Types of customs duty -- simple problems in determination of assessable value and determination of Customs Duty liability – Various Documents involved in imports and exports.

**Unit – III Introduction of Goods and Services Tax, 2017 (GST)**

Introduction to GST – Scope – Features – GST Council – Levy under GST – CGST – IGST – SGST – Definitions – Person – Business – Goods – Services – Registration Procedures - Taxable Person – HSN/SAC classification - Meaning of Supply – Time of Supply – Nature of Supply - Place of Supply - Value of Supply – Charge and Levy.

**Unit – IV Input Tax Credit (ITC)**

Meaning – Eligible and Ineligible Input Tax Credit – Tax Credit in respect of Capital Goods – Transfer – Reverse charge Mechanisms – Rates of Taxes – Zero Rated - Exemptions – Job work – Works Contract – Composition Scheme.

**Unit –V Compounded Levy Scheme for CGST and IGST**

Preparation of Tax invoice – Credit and Debit Notes - Filing of Returns – E-Payment of Tax – E-Way Bill - Computation of GST liability – Anti Profiteering – Offences and Penalty – Advance Ruling – Appeals and Revision.

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**PROGRAMME: B.Com.,/B.Com., (PA)**

**COURSE CODE : 17U3KMC6**

**COURSE TITLE : International Trade**

**QN.NO : 7811**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Learning Objectives**

- To gain knowledge on International trade and its importance in Balance of Payments of the country
- To equip on preparation of export procedures and documentation with INCO Terms and familiarize with Terms of Letter of Credit
- To calculate foreign exchange rate in different situations
- To have a view and importance of International Institutions

**Learning Outcomes:** Knowledge on Foreign Trade, Skill on Export documentation & Procedure

**Unit I: Introduction to International Trade**

Meaning – Definitions – Domestic Trade Vs International Trade – Need and Importance – Balance of Trade – Balance of Payments (BoP)– Components of BoP – BoP Disequilibrium – Corrective measures of Disequilibrium. International Commercial Terms (INCO Terms) EXW - FCA– FAS – FoB – C&F – CIP – CPT – DAF – DES – DEQ – DDU – DDP.

**Unit II: Foreign Exchange & Export Financing**

Meaning – Exchange Rates – Factors determining Exchange Rate – Types of Exchange Rate – Fixed and Fluctuating Rates – Spot and Forward Rates. Export Financing – Importance of Export Financing – Methods of Export Financing – Pre-shipment & Post shipment credit – ECGC – Role of ECGC - EXIM Bank – Functions.

**Unit III: Export Procedure & Export Documentations**

Processing of Export Order – Excise Clearance – Customs Clearance – Quality and Pre – shipment inspection – Bank procedures – Duty Draw back.

Export Documentations – Documents Relating to Goods – Documents Relating to Shipping– Combined Transportation Documents – Certificate of Inspection – Appropriate forms.

**Unit IV: Letter of Credit, Bills of Exchange & Bills of Lading**



Meaning – Types of Letter of Credit – Mechanism of Letter of Credit – Bills of Exchange – Types of Bills of Exchange – Demand Bills – Sight Bills – D/A and D/P. Bills of Lading – Meaning – Types.

#### **Unit V: International Institutions**

IBRD-IMF– GATT – Objectives - WTO – Principles – External Commercial Borrowings

#### **Book for Study**

Francis Cherunilam, *International Trade and Export Management*, 20<sup>th</sup> Revised Edition, 2017, Himalaya Publishing House, Mumbai.

#### **Books for Reference**

1. T.A.S Balagobal, *Export Management*, Himalaya Publishing House, Mumbai
2. C. Jeevanandam, *Foreign Exchange, Practice, Concepts & Control*, Sultan Chand & Sons, New Delhi.
3. Dr. S. Sankaran, *International Trade*, Margham Publications, Chennai.
4. Dr. V. Radha, *International Trade*, Prassanna Publishers & Distributors, Chennai.
5. [www.wto.org.in](http://www.wto.org.in)
6. [www.investopedia.com](http://www.investopedia.com)

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**PROGRAMME: B.Com.,/B & I**

**COURSE CODE : 17U3KMC7**

**COURSE TITLE : Cost Accounting**

**QN.NO : 7812**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Learning Objectives**

- To familiarize the concept of cost accounting and its importance with various classification of cost
- To prepare cost sheet independently for various types of industries
- To acquire the skills in control of materials cost, labour cost and overhead costs
- To understand and ascertainment of cost by using various methods of costing

**Learning Outcomes:** Depth knowledge in Cost Accounting, Methods of Costing & Skill in Preparation of Cost Sheets

**Unit – I Introduction to Cost Accounting**

Definitions – Objectives – Nature – Scope – Limitations of Financial Accounting – Financial Accounting Vs Cost Accounting – Installation of Costing system. Cost Classifications – Elements of Cost – Preparation of Cost Sheet.

**Unit – II Material**

Material Cost – Purchase Procedure – Various stock levels – Economic Order Quantity (EOQ) – FSN – ABC – JIT – Bin Card – Stores Ledger – Methods of Pricing issues – FIFO – LIFO – Base Stock level – Simple Average and Weighted Average method – Treatment of Scrap, Spoilage, Wastage & Defective.

**Unit – III Labour and Overheads**

Labour Costs – Labour Turnover – Methods of Labour Turnover – Treatment of Idle time and Over time – Methods of wage payment – Time rate – Piece rate – Taylor differential piece rate system- Incentive methods – Halsey and Rowan Plan.

Overhead Costing – Meaning – Classification – Allocation and Apportionment of Overheads – Reapportionment – Methods of Absorption – Calculation of Machine Hour Rate.

**Unit – IV Methods of Costing**

Job Costing – Batch Costing – Contract Costing (including escalation clause) – Operating Costing (Transport only)

**Unit – V Process Costing**

Application of Process Costing - Normal Loss – Abnormal Loss – Abnormal Gain – Concept of Equivalent Production – Joint Products and By products. Reconciliation between Cost Profit and Financial Profit.

**Note:** The Questions should be asked in the ratio of 80% Problems and 20 % for theory.

**Book for Study**

S.P. Jain & K.L Narang, *Cost Accounting*, Kalyani Publishers, Ludhiana.

**Books for Reference**

1. Dr.A.Murthy & Dr.S.Gurusamy, *Cost Accounting*, Vijay Nicole Imprints Private Limited, Chennai.
2. T.S. Reddy & Y. Hari Prasad Reddy, *Cost Accounting*, Margham Publication, Chennai.
3. Dr. M. Wilson, *Cost Accounting*, Himalaya Publishing House, Mumbai.
4. [www.icaai.org.in](http://www.icaai.org.in), [www.icmai.in](http://www.icmai.in), [www.icsi.edu.in](http://www.icsi.edu.in), [www.edx.org](http://www.edx.org)



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**PROGRAMME: B.Com.,/B.Com., (PA)**

**COURSE CODE : 17U4KMC9**

**COURSE TITLE : Insurance & Risk Management**

**QN.NO : 7818**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Learning Objectives**

- To Sensitize the concept of risk in business and principles underlying the risk management
- To familiarize the concept of insurance, Various types of insurance and insight into fundamental principles of insurance
- To equip to prepare procedures for making claims against different kinds of insurance Life, Fire and Marine.

**Learning Outcomes:** Basic knowledge on risk and insurance. Depth knowledge on principles of insurance and types of insurance. Skill on premium calculation and Claim procedure

**Unit I Introduction to Risk Management**

Risk – Meaning – Degree – Types – Static and Dynamic – Financial and Non-financial risks- Pure and Speculative Risk – Fundamental and Particular Risk – Business and Personal Risk. Risk Management – Significance – Principles – Objectives – Cost – Risk Management Information System (RMIS) – Process – Methods. Pooling of Risk – Transferring of Risk.

**Unit II Introduction to Insurance**

History of Insurance – Reforms – IRDA – Characteristics of an Insurable Risk – Privatization and Liberalisation in India – Nature and Principles of Insurance – Insurable Interest - Subrogation – Utmost Good Faith – Warranties – Proximate Cause – Indemnity – Assignment – return of premium Classification of Insurance – Advantages – Difference between Life and General Insurance.

**Unit III Life Insurance**

Meaning – Types – Policy Conditions – Product - Term Insurance – Endowment – Whole life Policy – Annuity – Meaning – Types of Annuity Policies – Difference between Annuity and Life Insurance. Claim Procedure – Documents to be produced to claim Life Insurance – Settlement – Policy Loan – Condition – Premium Calculation – Mortality Table.

**Unit IV Marine and Fire Insurance**

Marine - Meaning – Types – Policy Condition – Perils – Kinds of Perils – Marine Losses – Payment of Claims. Fire Insurance – Meaning – Contract of Fire Insurance – Types of Fire Policies. Payment of Claim.

**Unit V Miscellaneous Insurance**

Motor Insurance – Kinds of Motor Insurance – Burglary Insurance – Personal Accident Insurance – Fidelity Guarantees Insurance – Cash Transit Insurance – Money Insurance – Goods in Transit Insurance - Baggage Insurance – Pedal Cycle Insurance – Neon Sign Insurance – House Holders Insurance – Jeweller’s Block Policies – Blood Stock Insurance – Sports Insurance. Specialized Classes of General Insurance – Industrial all risk Insurance – Aviation Insurance – Airline Insurance – Oil and Gas Insurance – Political Risk Insurance. Claims.

**Book for Study**

1. Alka Mittal & S.L. Gupta, *Principles of Insurance and Risk Management*, Sultan Chand & Sons, New Delhi. (Unit I & II)
2. M.N Mishra & S.B. Mishra. *Insurance Principles and Practice*, S. Chand & Company Ltd., New Delhi (Unit III , IV & V)

**Books for Reference**

1. Dr. A. Murthy, *Principles of Insurance*, Margam Publications, Chennai.
2. Dr.P.Periasamy, *Principles & Practice of Insurance*, Himalaya Publishing House, Mumbai
3. Dr. P.K. Gupta, *Insurance and Risk Management*, Himalaya Publishing House, Mumbai.
4. <http://.insuranceinstituteofindia.com>, [www.investopedia.com](http://www.investopedia.com)

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**PROGRAMME: B.Com.,/B & I / PA**

**COURSE CODE : 17U5KME1**

**COURSE TITLE : Income Tax - I**

**QN.NO : 7827**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Learning Objectives**

- To gain knowledge of the provisions of income tax law relating to the topics mentioned in the contents
- To gain ability to solve problems on computation of tax of various sources of Income

**Learning Outcomes:** Ability to compute income tax liability independently. Understanding and application of Advance tax and TDS.

**Unit I**

**Introduction to Income Tax**

Introduction – Machinery for Taxation – Various Authorities – Central Board of Direct Taxes – Appellate Tribunal – Basis of charge – Definitions – Assessment year – Previous year – Assessee – Person – Income – Capital and Revenue – Residential Status – Rules for determining residential status – Incidence of tax – Income exempted from Tax.

**Unit II**

**Income from Salary**

Introduction – Definition – Characteristics – Allowances – Perquisites – Profit in lieu of salary – Gratuity – Provident fund – Kinds – Deduction from salary income – Deduction in respect of entertainment allowance – Tax on employment.

**Unit III**

**Income from House Property**

Introduction – Definitions – Charge on Annual Value – Income from House Property Wholly Exempt from Tax – Computation of Income from House Property – Let out House – Self Occupied House – Gross Annual value – Adjusted Annual Value – Deductions U/S 24.

**Unit IV**

**Profits and Gains of Business and Profession**

Introduction – Definitions – Computation of Income under Business and Profession – Allowable expenses – Expenses expressly disallowed. Depreciation – Meaning – Conditions for depreciation – Normal and additional depreciation – Actual Cost of Assets – Computation of Depreciation – Unabsorbed depreciation.

**Unit V**

**Capital Gains**

Introduction – Definitions – Types – Computations – Exemptions U/S 54 – Short Term Capital Gain – Long Term Capital Gain – Rate of Taxes.

**Note: The Questions should be asked in the ratio of 80% Problems and 20% Theory.**

**Book for Study:**

Dr.Vinod K. Singhania & Dr. Monica Singhania, Students' Guide to Income Tax, Taxmann Publications Pvt. Ltd.

**Books for References:**

1. V.P. Gaur, D.B. Narang, Puja Gaur and Raheev Puri, *Practical Income Tax*, Kalyani Publishers, Ludhiyana.
2. T.S. Reddy & Y. Hari Prasad Reddy, *Income Tax Theory, Law & Practice*, Margham Publications, Chennai.
3. B.B. Lal & Nitin Vashisht, *Income Tax and Central Sales Tax Law and Practice*, Pearson Education, Delhi.
4. [www.icaai.org.in](http://www.icaai.org.in),
5. [www.icmai.in](http://www.icmai.in),
6. [www.icsi.edu.in](http://www.icsi.edu.in)

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**PROGRAMME: B.Com.,/PA**

**COURSE CODE : 17U5KME3**

**COURSE TITLE : Auditing and Assurance**

**QN.NO : 7829**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Learning Objectives**

- To gain basic knowledge on auditing and its importance
- To get comprehensive knowledge on Internal audit and internal control
- To acquire skill on vouching and verification of assets and liabilities
- To facilitate to read audit report and know about liabilities of an auditor

**Learning Outcomes:** Thorough knowledge on auditing, preparation of audit programmes, conduct of internal audit, audit report and acquaint knowledge on liabilities of auditor

**Unit I - Introduction to Auditing**

Meaning – Definition – Nature of Audit – Objectives of Audit - Scope of Audit – Advantages of Auditing – Inherent Limitations of an Audit - Types of Audit - Basic Principles governing an Audit – Relationship of Auditing with other disciplines – Ethical Principles and Concepts of Auditor’s Independence - Qualities of Auditor - Audit Note book – Audit File.

**Unit II - Audit Planning and Programme**

Audit Planning – Development of an overall plan. Audit programme – Advantage and Disadvantages of an Audit Programme – Audit Procedures and Audit Techniques – Delegation and Supervision of Audit Work.

**Unit III - Internal Control and Internal Audit**

Internal Control - Concept of Internal Control – Features of a Good Internal Control System – Limitations of Internal Control - Components of an Internal Control System - Review of Internal control by the Auditor – Test of Control – Internal control in Computerised information System Environment (CIS) - Internal Check – Features. Internal Audit – Definition – Scope – Internal Audit Report.

**Unit – IV - Vouching and Verification of Assets & Liabilities**

Vouching - Meaning –General considerations – Classification of Vouching – Analytical Review procedures.

Verification of Assets and Liabilities - Definition – General Principles – Fixed assets – Investment – Inventories – Freehold and Lease hold property – Loans, bills receivable – Sundry debtors – Plant and Machinery – Patents – Verification and valuation of liabilities – Duties of an Auditor.

**Unit V - Audit Report and Liabilities of an Auditor**

Introduction – Contents of Audit Report – Signing of Auditors Report – Reporting Requirements – National Financial Reporting Authority – Liabilities of an Auditor under Companies Act, 2013 – Liabilities for negligence – Liabilities for misfeasance – Criminal Liability – Liability to third party – Liability for Unaudited Accounts – Legal Decisions regards Auditor’s Liabilities.

**Books for Study:**

1. Dr. B.N. Tandon, Dr. S. Sudharsanam & S. Sundharabahu, *Practical Auditing*, S.Chand & Company Pvt.Ltd. New Delhi.
2. CA Pavan Kumar K.CH, *Auditing and Assurance*, First Edition 2013, S.Chand & Company Pvt. Ltd., New Delhi.

**Books for References:**

1. Aruna Jha, *Auditing & Assurance*, 4<sup>th</sup> Edition, Taxmann’s Publications, New Delhi.
2. S.K. Basu, *Auditing & Assurance*, Pearson Publications, Delhi.
3. [www.icaai.org.in](http://www.icaai.org.in), [www.icmai.in](http://www.icmai.in) [www.icsi.edu.in](http://www.icsi.edu.in)



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**PROGRAMME: B.Com./ PA / B & I**

**COURSE CODE : 17U6KMC14**

**COURSE TITLE : Management Accounting**

**QN.NO : 7831**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Learning Objectives**

- To gain knowledge on Management Accounting Principles and ability to prepare Cash flow and fund flow statements and interpret the financial statements in detail
- To get basic understanding of marginal costing techniques and its applicability in business decision.
- Ability to prepare variance analysis report and budgets

**Learning Outcomes:** Ability to interpret financial statements and taking business decision based on marginal costing techniques. Preparation of budgets and variance reporting independently.

**Unit I**

**Introduction to Management Accounting and Analysis of Financial Statements**

Introduction to Management Accounting – Meaning – Nature – Scope – Features – Objectives – Distinction between Financial Accounting and Cost Accounting and Management Accounting. Analysis & Interpretation of Financial Statements: Procedure –Comparative statements – Ratio analysis – Use and significance of ratio analysis- Classification of Ratios – Liquidity ratio – Profitability Ratio - Solvency Ratio - Activity ratios.

**Unit II**

**Fund Flow Statement and Cash Flow Statement**

Fund Flow Statement: Meaning – Concept – Flow of Funds – Uses – Significance - Limitations – Procedure - Schedule of Change in Working Capital - Statements of Sources and Application of Funds.

Cash Flow Statement (AS 7): Meaning – Difference between Fund Flow Statement and Cash Flow Statement – Uses – Significance – Limitations - Procedure.

**Unit III**

**Marginal Costing**

Meaning - Ascertainment – Break Even Analysis – Margin of Safety – Application of Marginal Costing - Key (or limiting) Factors – Make or buy decision – Selection of a suitable product- mix – Effect of changes in sales price – Maintaining a desired level of profits – Alternatives methods of production – Diversification of products – Alternative course of action – Level of Activity planning.

**Unit IV**

**Standard Costing**

Meaning - Analysis of Variances – Material Variance – Labour Variance – Overheads Variance - Sales variances.

P.T.O



## **Unit – V**

### **Budgeting and Budgetary Control**

Meaning – Need for budget – Budgetary control – Budget manual – Budget period – Key factor – Sales budget – Production Budget - Material budget - Cash budget – Flexible Budget - Master Budget – Zero base Budgeting.

**Note:** The Questions should be asked in the ratio of 80% Problems and 20% Theory.

### **Book for Study:**

Murthy A. & S. Gurusamy, Management Accounting, Vijay Nicole Imprints Private Limited, Chennai.

### **Books for References:**

1. R.S.N. Pillai, *Management Accounting*, Revised Edition 2015, S.Chand, New Delhi.
2. S.N. Maheshwari, *Management Accounting*, Seventeenth Revised Edition 2012, Sultan Chand & Sons, New Delhi.
3. T.S. Reddy & Y. Hari Prasad Reddy, *Cost and Management Accounting*, Forth Edition Margham Publications, Chennai.
4. [www.icaai.org.in](http://www.icaai.org.in)
5. [www.icmai.in](http://www.icmai.in)
6. [www.icsi.edu.in](http://www.icsi.edu.in)

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**THE MADURA COLLEGE (Autonomous), MADURAI – 625 011**

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**RE-ACCREDITED (3<sup>rd</sup> Cycle) WITH “A” GRADE BY NAAC**

**PROGRAMME: B.Com./ PA / B & I**

**COURSE CODE : 17U6KME4**

**COURSE TITLE : Income Tax - II**

**QN.NO : 7833**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Learning Objectives**

- To gain knowledge of the provisions of income tax law relating to Income from other sources, Set off, carry forward of losses and clubbing of income
- To gain ability to solve problems concerning assessee with the status of Individual, HUF, Partnership and companies.

**Learning Outcomes:** Ability to compute income tax liability independently. Understanding and application of Advance tax and TDS

**Unit I - Income from other Sources**

Introduction – Definitions – Income falling under this head – General incomes – Specific incomes – Casual Income – Deduction of Tax at Source

**Unit II - Set-Off, Carry Forward of Losses and Clubbing of Income**

Meaning - Set off in the same year within the head and against other head - Carry forward to subsequent year – Clubbing of income.

**Unit III - Gross Total Income, Deductions and Rebates**

Computation of Gross Total Income - Deductions U/S 80C to 80U – Rebate U/S 87A – Deferred Taxation.

**Unit IV - Computation of Total Tax Liability**

Introduction - Computation of Total Tax Liability - Individual – Hindu Undivided Family (HUF) – Firm – Companies (including Minimum Alternate Tax (MAT))

**Unit V - Procedure for Assessment**

Introduction – Types of Assessment - Deduction of Tax at Source – Advance payment of Tax – Return of Income – E-Filing Procedure.

**Note: The Questions should be asked in the ratio of 80% Problems and 20% Theory.**

**Book for Study:**

Dr. Vinod K. Singhania & Dr. Monica Singhania, Students' Guide to Income Tax, Taxmann Publications Pvt. Ltd.

**Books for References:**

1. V.P. Gaur, D.B. Narang, Puja Gaur and Raheev Puri, *Practical Income Tax*, Kalyani Publishers, Ludhiyana.
2. T.S. Reddy & Y. Hari Prasad Reddy, *Income Tax Theory, Law & Practice*, Margham Publications, Chennai.
3. B.B. Lal & Nitin Vashisht, *Income Tax and Central Sales Tax Law and Practice*, Pearson Education, Delhi.
4. [www.icaai.org.in](http://www.icaai.org.in)
5. [www.icmai.in](http://www.icmai.in)
6. [www.icsi.edu.in](http://www.icsi.edu.in)

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**RE-ACCREDITED (3<sup>rd</sup> Cycle) WITH “A” GRADE BY NAAC**

**PROGRAMME: B.Com./ PA / B & I**

**COURSE CODE : 17U6KME6**

**COURSE TITLE : Indirect Tax**

**QN.NO : 7835**

**TIME : 3 Hours**

**MAX.MARKS :75**

### **Learning Objectives**

- To gain knowledge on concept of Indirect taxation viz., Customs act, GST Act
- To gain concept and simple problems on customs act as working knowledge
- To understand the concept of GST related terms and its relevance in the GST Act
- To be able to solve simple problems on GST

**Learning Outcomes:** Comprehensive knowledge on concept of Indirect taxation including GST. Ability to solve simple problems on GST.

### **Unit I - Introduction to Indirect Taxation**

Meaning of Indirect Taxes - Distinction between Direct Taxes and Indirect Taxes – Constitutional authority to levy and collect indirect taxes – Canons of Taxation – Types of Indirect Taxes prevailing in India at national level such as Goods and Services Tax and Customs Act.

### **Unit II - Customs Act, 1962**

Meaning of Customs Duty – Procedure prescribed under the Customs Act to Import Goods and Services and Export of Goods and Services – Types of customs duty – simple problems in determination of assessable value and determination of Customs Duty liability – Various Documents involved in imports and exports.

### **Unit III - Introduction of Goods and Services Tax, 2017 (GST)**

Introduction to GST – Scope – Features – GST Council – Levy under GST – CGST – IGST – SGST – Definitions – Person – Business – Goods – Services – Registration Procedures - Taxable Person – HSN/SAC classification - Meaning of Supply – Time of Supply – Nature of Supply - Place of Supply - Value of Supply – Charge and Levy.

### **Unit IV - Input Tax Credit (ITC)**

Meaning – Eligible and Ineligible Input Tax Credit – Tax Credit in respect of Capital Goods – Transfer – Reverse charge Mechanisms – Rates of Taxes – Zero Rated - Exemptions – Job work – Works Contract – Composition Scheme.

### **Unit V - Compounded Levy Scheme for CGST and IGST**

Preparation of Tax invoice – Credit and Debit Notes - Filing of Returns – E-Payment of Tax – E-Way Bill - Computation of GST liability – Anti Profiteering – Offences and Penalty – Advance Ruling – Appeals and Revision.

**Note: The Questions should be asked in the ratio of 80% Theory and 20 % Problems.**

### **Book for Study:**

V.S. Datey, *Indirect Taxation*, Taxmann Publication, New Delhi.

### **Books for References:**

1. *Indirect Taxes*, Institute of Chartered Accountants of India Publications, New Delhi.
2. *Indirect Taxes*, Institute of Cost Accountants of India, Kolkata.
3. Dr. H.C. Mehrotra and Dr. S.P. Goyal, *Indirect Taxes*, Bhawan Publications, Agra.
4. [www.gst.gov.in](http://www.gst.gov.in)
5. [www.customes.gov.in](http://www.customes.gov.in)

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**PROGRAMME: B.Com.,/ PA / B & I**

**COURSE CODE : 17U6KSM6**

**COURSE TITLE : Soft Skills**

**QN.NO : 7836**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Learning Objectives**

- To gain knowledge on concept of soft skills and its attributes
- To understand the concept of body language Team building and group discussion
- To get better exposure to prepare CV and to face interviews confidently
- To sensitise the concept of stress management and time management.

**Learning Outcomes:** Comprehensive knowledge on soft skills, confidence to face interview and preparation of CV independently and ability cope up with time and stress management.

**Unit I - Introduction to Soft Skills**

Meaning – Importance of soft skills – Attributes regarded as soft skills – Knowing yourself – Process of knowing yourself – SWOT analysis – Benefits of SWOT analysis.

**Unit II - Team Building and Group Discussion**

Team Building - Introduction – Meaning – Aspects of team building – Skills needed for teamwork – A model of team building – Team Vs Group – Characteristics of effective team – Role of a team leader – Role of team member.

Group discussion – Meaning – Need – Types of Group discussion – Skills required in a Group discussion – Traits tested in a Group discussion – Group discussion etiquette – Areas to be concentrated while preparing for a group discussion – Techniques to initiate a Group discussion.

**Unit III - Body Language and Etiquette**

Body Language - Introduction – Voluntary and involuntary body language – Body language in building interpersonal relations – Body language in building industrial relations – Types of body language – Gender differences – Female interest and body language.

Etiquette – Introduction – Modern etiquette – Benefits of etiquette – Classification of etiquette manners.

**Unit IV - Preparing CV/ Resume and Interview Skills**

Preparing CV/ Resume – Meaning – Difference among Bio Data, CV and Resume – The purpose of CV writing – Types of Resume. Interview Skills - Introduction – Need – Types of interview – Interview panel – Post-interview etiquette – Dress code at interview.

**Unit V**

**Time Management and Stress Management**

Time Management – Introduction – The 80:20 rule – Time management matrix – Analysis of time matrix. Stress Management – Introduction – Effects of stress – Kinds of stress – Sources of stress – Behaviour identified with stress – Stress Management Tips.

**Book for Study**

Dr. K. Alex, *Soft Skills*, S.Chand, New Delhi.

**Books for Reference**

- 1.Dr. H.R. Appannaiah, *Soft Skills for Business*, Himalaya Publications, Mumbai.
- 2.<http://swayam.gov.in/course/3772-soft-skills>.

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**PROGRAMME: B.Com**

**COURSE CODE : 20U1KMC1**

**COURSE TITLE : Financial Accounting – I**

**QN.NO : 11701**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Course Objectives**

- To know the basic concepts and convention of accounting, accounting system and Accounting Standards
- To classify the various kinds of errors and their rectification and to prepare Bank Reconciliation Statement
- To prepare and present final accounts of Sole Proprietor concern of Manufacturing and Trading Business independently
- To calculate depreciation under various methods and to prepare accounting for depreciation under various acts
- To gain working knowledge on accounting for insurance claims, to determine average due date and to prepare account current

Unit	Course Contents	Hours
I	Definition – Accounting Principles, Concepts and Conventions – Rules – Accounting Equation – Double Entry System - Advantages of Double entry system - Basic knowledge of Accounting Standards and Ind AS.	18
II	Bank Reconciliation Statement – Trial Balance – Rectification of errors – Suspense Account – Effect of errors on profit.	18
III	Preparation of Manufacturing, Trading and Profit and Loss Account and Balance Sheet – Adjustment Entries – Closing entries.	18
IV	Meaning – Causes – Fixed installment method, Written down value method, Change in the providing depreciation with Prospective and Retrospective Effect, Annuity method, Sinking fund method, Insurance policy method – Depreciation as per Companies Act (useful life method) and Income-Tax Act.	18
V	Accounting for Insurance claims- Loss of Stock – Loss of Profit (Simple Problems Only). Average Due Date and Account Current.	18

**The Questions should be asked in the ratio of 80% Problems and 20 % for theory**

**Books for Study**

1. S.P. Jain & K.L Narang, “*Advanced Accountancy*” Vol-I, Nineteenth Edition, 2015, Kalyani Publishers, Mumbai.

P.T.O.

### Books for Reference

1. R.L. Gupta & M. Radhaswamy, “*Advanced Accountancy*” Vol-I, 2015, Sultan Chand & Sons, New Delhi.
2. M.A. Arulanandam & K.S. Raman, “*Advanced Accountancy*” Vol-I, Sixth Edition, 2015, Himalaya Publishing House, Mumbai.
3. S. N. Maheshwari & Suneel K Maheshwari, “*Financial Accounting*”, Fifth Edition, 2012, Vikas Publishing House.
4. R.S.N. Pillai, Bagavathi & S. Uma, “*Fundamentals of Advanced Accountancy*”, Third Edition, 2015, S. Chand, New Delhi.
5. SP. Iyengar, “*Advanced Accountancy*” Vol-I, Fourth Edition, 2004, Sultan Chand & Sons, New Delhi.

### Web Resources

1. [www.quora.com](http://www.quora.com)
2. [www.accountingpath.com](http://www.accountingpath.com)
3. [www.tweakyourbiz.com](http://www.tweakyourbiz.com)

**Pedagogy:** Chalk & Talk, Assignments, Exercises, PPT, Assignment

#### Course Learning Outcomes

CLOs	The students will be able to	K- Level
CLO 1	Describe the foundations in accounting concepts and conventions, relate with various accounting system and list out various (selective) Accounting Standards and Ind AS	Up to K2
CLO 2	Illustrate accounting skills through Subsidiary Books with Trial Balance, identifying various kinds of errors and their rectification and prepare to Bank Reconciliation Statement	Up to K3
CLO 3	Prepare final accounts of sole trader concern of manufacturing & trading Businesses.	Up to K4
CLO 4	Compute depreciation under various methods, analyses and change in method of depreciation with retrospective and prospective effect and distinguish the various methods of depreciation under Companies Act and Income Tax Act	Up to K4
CLO 5	Calculate the Average Due Date, prepare Account Current with various methods and determine insurance claims under stock and loss of profit policy	Up to K3

#### Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

Course Learning Outcomes (CLOs)	Programme Specific Outcomes (with Graduate Attributes)					
	PO 1 (Knowledge Base)	PO 2 (Problem Analysis & Investigation)	PO 3 (Communication Skills & Design)	PO 4 (Individual and Team Work)	PO 5 (Professionalism, Ethics and equity)	PO 6 (Life Long Learning)
CLO 1	3	3	3	2	2	3
CLO 2	3	1	3	2	2	3
CLO 3	2	3	3	3	2	3
CLO 4	2	2	2	2	2	2
CLO 5	3	3	1	2	2	3

3- Advanced Application

2- Intermediate Development

1 - Introductory

**Mapping of Course Learning Outcomes (CLOs) with Programme Specific Outcomes (PSOs)**

Course Learning Outcomes (CLOs)	Programme Specific Outcomes (with Graduate Attributes)					
	PSO 1 (Knowledge Base)	PSO 2 (Problem Analysis & Investigation)	PSO 3 (Communication Skills & Design)	PSO 4 (Individual and Team Work)	PSO 5 (Professionalism, Ethics and equity)	PSO 6 (Life Long Learning)
CLO 1	3	3	3	2	2	3
CLO 2	3	1	3	2	2	3
CLO 3	2	3	3	3	2	3
CLO 4	2	2	2	2	2	2
CLO 5	3	3	1	2	2	3

3- Advanced Application    2- Intermediate Development    1 - Introductory

**Learning Outcome Based Education & Assessment (LOBE**

**Formative Examination - Blue Print**

**Articulation Mapping – K Levels with Course Learning Outcomes (CLOs)**

Internal	CLOs	K- Level	Section A		Section B		Section C (Either/or Choice)	Section D (Open Choice)
			MCQs		Short Answers			
			No. of Questions	K- Level	No. of Questions	K- Level		
CIA I	CLO 1	Up to K 2	2	K1& K2	1	K1	2 (K2&K2)	1(K2)
	CLO 2	Up to K 3	2	K1& K2	2	K2	2 (K3&K3)	2(K2 & K3)
CIA II	CLO 3	Up to K 4	2	K1& K2	1	K2	2 (K2&K2)	1(K2)
	CLO 4	Up to K 4	2	K1& K2	2	K2	2 (K3&K3)	2(K3 &K4)
Question Pattern  CIA I& II		No. of Questions to be asked	4		3		4	3
		No. of Questions to be answered	4		3		2	2
		Marks for each question	1		2		5	10
		Total Marks for each section	4		6		10	20

**Distribution of Marks with K Level CIA I & CIA II**

	K Levels	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	CLOnsolidated %
<b>CIA I</b>	K1	2	2	-	--	4	6.67	67
	K2	2	4	10	20	36	60	
	K3	-	-	10	10	20	33.33	33
	K4	-	-	-	-	-	-	-
	<b>Marks</b>	<b>4</b>	<b>6</b>	<b>20</b>	<b>30</b>	<b>60</b>	<b>100</b>	<b>100</b>
<b>CIA II</b>	K1	2	2	-	--	4	6.67	50
	K2	2	4	10	10	26	43.33	
	K3	-	-	10	10	20	33.33	33
	K4	-	-	-	10	10	16.67	17
	<b>Marks</b>	<b>4</b>	<b>6</b>	<b>20</b>	<b>30</b>	<b>60</b>	<b>100</b>	<b>100</b>

K1- Remembering and recalling facts with specific answers

K2- Basic understanding of facts and stating main ideas with general answers

K3- Application oriented- Solving Problems

K4- Examining, analyzing, presentation and make inferences with evidences

**CLO5 will be allotted for individual Assignment which carries five marks as part of CIA component.**

**Learning Outcome Based Education & Assessment (LOBE)**  
**Summative Examination-Blue Print**  
**Articulation Mapping – K Levels with Course Learning Outcomes (CLOs)**

S.No	CLOs	K- Level	Section A		Section B		Section B (Either/or Choice)	Section C (Open Choice)
			MCQs		Short Answers			
			No. of Questions	K-Level	No. of Questions	K- Level		
1	CLO 1	Up to K 2	2	K1&K2	1	K1	2 (K1&K1)	1(K2)
2	CLO 2	Up to K 3	2	K1&K2	1	K1	2 (K3&K3)	1(K3)
3	CLO 3	Up to K 4	2	K1&K2	1	K2	2 (K3&K3)	1(K4)
4	CLO 4	Up to K 4	2	K1&K2	1	K2	2 (K4&K4)	1(K3)
5	CLO 5	Up to K 3	2	K1&K2	1	K2	2 (K2&K2)	1(K3)
No. of Questions to be asked			10		5		10	5
No. of Questions to be answered			10		5		5	3
Marks for each question			1		2		5	10
Total Marks for each section			10		10		25	30

(Figures in parenthesis denotes, questions should be asked with the given K level)

K1- Remembering and recalling facts with specific answers

K2- Basic understanding of facts and stating main ideas with general answers

K3- Application oriented- Solving Problems

K4- Examining, analyzing, presentation and make inferences with evidences

**Distribution of Marks with K Level**

K Levels	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	6	10	-	19	15.83	42
K2	5	4	10	10	31	25.83	
K3	-	-	20	30	50	41.67	42
K4	-	-	10	10	20	16.67	16
<b>Marks</b>	<b>10</b>	<b>10</b>	<b>50</b>	<b>50</b>	<b>120</b>	<b>100</b>	<b>100</b>

NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.

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**PROGRAMME: B.Com**

**COURSE CODE : 20U1KMC2**

**COURSE TITLE : Business Communication**

**QN.NO : 11702**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Course Objectives**

- To describe the basic concepts of communication, essentials of effective communication and to relate various forms of communication and enable them to know the effective media of communication and barriers.
- To develop better written business communication skills to enhance their writing skills in various forms of business letters and reports.
- To enhance oral business communication skills in the form of Speeches, Group communication, Presentations, Listening and Dialogue skills.
- To write resume for application for different positions independently
- To acquaint knowledge on report writing and able to write business reports

Unit	Course Contents	Hours
I	<b>Introduction</b> Meaning - Definition - Characteristics – Process - Essentials of Effective Communication - Forms of Communication - Verbal and Non-Verbal - Types - Formal and Informal - Media of Communication - Written – Oral - Visual - Audio Visual - Computer based Communication - Barriers and remedies.	12
II	<b>Written Communication</b> Meaning - Business Letters - Essentials of a good Business Letter - Layout - Trade Letters – Enquiries & Offers – Quotations – Orders - Circular Letters - Sales Letters - E-mail Etiquettes.	12
III	<b>Oral Communication</b> Oral and other forms of Communication – Speeches - Group communication - Presentations - Listening – Dialogue skills.	12
IV	<b>Drafting of a resume</b> Application for a situation – Structure - Preparation of Curriculum vitae – Drafting an application for different positions.	12
V	<b>Report Writing</b> Meaning - Types of Business Reports - Structure of a Report - Stock exchange reports and Sales reports.	12

**Books for Study**

UrmilaRai& S.M Rai, “*Business Communication*”, Second Edition, 2015, Himalaya Publishing House, Mumbai.

**P.T.O.**

**Books for Reference**

1. Rajendra Pal & J.S. Korlahalli, “*Essentials of Business Communication*”, Thirteenth Edition, 2013, Sultan Chand & Sons, New Delhi.
2. M.S. Ramesh, C.C. Pattanshetti “*Business Communication*”, Twenty Eight Edition, 2015, R. Chand & Co, New Delhi.
3. R.S.N. Pillai & Bagavathi, “*Modern Commercial Correspondence*”, 2007, S.Chand & Company Ltd, New Delhi.
4. Herta A Murphy, Herbert W Hildebrandt & Jane P. Thomas, Seventh Edition, 2010, “*Effective Business Communication*”, McGraw Hill Education Private Limited, New Delhi.
5. Sanjay Kumar & Pushp Lata, 2012, “*Communication Skills*”, Oxford University Press.

**Web Resources**

[www.barcodesinc.com](http://www.barcodesinc.com), [www.mindtools.com](http://www.mindtools.com), [www.mheducation.com](http://www.mheducation.com)

**Pedagogy:** Chalk & Talk, Assignments, Group Exercises, PPT, Case Lets

**Course Learning Outcomes:**

CLOs	On completion of the course, the students should be able to	K- Level
CLO 1	Describe the basic concepts of communication, essentials of effective communication and relate various forms of communication	Up to K2
CLO 2	Illustrate written business communication skills and classify writing skills in various forms of business letters.	Up to K3
CLO 3	Communicate orally in the form of Speeches, Group communication, Presentations, Listening and Dialogue skills.	Up to K4
CLO 4	Write resume for application for different positions independently	Up to K4
CLO 5	Acquaint knowledge on report writing and write business reports	Up to K3

**Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)**

Course Learning Outcomes (CLOs)	Programme Specific Outcomes (with Graduate Attributes)					
	PO 1 (Knowledge Base)	PO 2 (Problem Analysis & Investigation)	PO 3 (Communication Skills & Design)	PO 4 (Individual and Team Work)	PO 5 (Professionalism, Ethics and equity)	PO 6 (Life Long Learning)
CLO 1	3	1	3	2	2	3
CLO 2	3	2	3	2	2	3
CLO 3	3	2	3	3	3	3
CLO 4	2	1	3	1	2	2
CLO 5	3	2	3	2	2	3

3- Advanced Application

2- Intermediate Development

1 - Introductory

**Mapping of Course Learning Outcomes (CLOs) with Programme Specific Outcomes (PSOs)**

Course Learning Outcomes (CLOs)	Programme Specific Outcomes (with Graduate Attributes)					
	PSO 1 (Knowledge Base)	PSO 2 (Problem Analysis & Investigation)	PSO 3 (Communication Skills & Design)	PSO 4 (Individual and Team Work)	PSO 5 (Professionalism, Ethics and equity)	PSO 6 (Life Long Learning)
CLO 1	3	1	3	2	2	3
CLO 2	3	2	3	2	2	3
CLO 3	3	2	3	3	3	3
CLO 4	2	1	3	1	2	2
CLO 5	3	2	3	2	2	3

3- Advanced Application

2- Intermediate Development

1 - Introductory

**Learning Outcome Based Education (LOBE) & Assessment**  
**Formative Examination - Blue Print**  
**Articulation Mapping – K Levels with Course Learning Outcomes (CLOs)**

Internal	CLOs	K- Level	Section A		Section B		Section C (Either/or Choice)	Section D (Open Choice)
			MCQs		Short Answers			
			No. of Questions	K- Level	No. of Questions	K- Level		
CIA I	CLO 1	Up to K 2	2	K1& K2	1	K1	2 (K2&K2)	1(K2)
	CLO 2	Up to K 3	2	K1& K2	2	K2	2 (K3&K3)	2(K2 & K3)
CIA II	CLO 3	Up to K 4	2	K1& K2	1	K2	2 (K2&K2)	1(K2)
	CLO 4	Up to K 4	2	K1& K2	2	K2	2 (K3&K3)	2(K3 &K4)
<b>Question Pattern  CIA I&amp; II</b>		No. of Questions to be asked	4		3		4	3
		No. of Questions to be answered	4		3		2	2
		Marks for each question	1		2		5	10
		Total Marks for each section	4		6		10	20

**Distribution of Marks with K Level CIA I & CIA II**

	K Levels	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
<b>CIA I</b>	K1	2	2	-	--	4	6.67	67
	K2	2	4	10	20	36	60	
	K3	-	-	10	10	20	33.33	33
	K4	-	-	-	-	-	-	-
	<b>Marks</b>	<b>4</b>	<b>6</b>	<b>20</b>	<b>30</b>	<b>60</b>	<b>100</b>	<b>100</b>
<b>CIA II</b>	K1	2	2	-	--	4	6.67	50
	K2	2	4	10	10	26	43.33	
	K3	-	-	10	10	20	33.33	33
	K4	-	-	-	10	10	16.67	17
	<b>Marks</b>	<b>4</b>	<b>6</b>	<b>20</b>	<b>30</b>	<b>60</b>	<b>100</b>	<b>100</b>

K1- Remembering and recalling facts with specific answers

K2- Basic understanding of facts and stating main ideas with general answers

K3- Application oriented- Solving Problems

K4- Examining, analyzing, presentation and make inferences with evidences

**CO5 will be allotted for individual Assignment which carries five marks as part of CIA component.**

**Learning Outcome Based Education (LOBE) & Assessment**  
**Summative Examination-Blue Print**  
**Articulation Mapping – K Levels with Course Learning Outcomes (CLOs)**

S.No	CLOs	K- Level	Section A				Section B (Either/or Choice)	Section C (Open Choice)
			MCQs		Short Answers			
			No. of Questions	K- Level	No. of Questions	K- Level		
1	CLO 1	Up to K 2	2	K1&K2	1	K1	2 (K1&K1)	1(K2)
2	CLO 2	Up to K 3	2	K1&K2	1	K1	2 (K3&K3)	1(K3)
3	CLO 3	Up to K 4	2	K1&K2	1	K2	2 (K3&K3)	1(K4)
4	CLO 4	Up to K 4	2	K1&K2	1	K2	2 (K4&K4)	1(K3)
5	CLO 5	Up to K 3	2	K1&K2	1	K2	2 (K2&K2)	1(K3)
No. of Questions to be asked			10		5		10	5
No. of Questions to be answered			10		5		5	3
Marks for each question			1		2		5	10
Total Marks for each section			10		10		25	30

K1- Remembering and recalling facts with specific answers

K2- Basic understanding of facts and stating main ideas with general answers

K3- Application oriented- Solving Problems

K4- Examining, analyzing, presentation and make inferences with evidences

**P.T.O.**

**Distribution of Marks with K Level**

K Levels	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
K1	5	4	10	-	<b>19</b>	15.83	42
K2	5	6	10	10	<b>31</b>	25.83	
K3	-	-	20	30	<b>50</b>	41.67	42
K4	-	-	10	10	<b>20</b>	16.67	16

NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.

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**THE MADURA COLLEGE (Autonomous), MADURAI – 625 011**  
(AFFILIATED TO MADURAI KAMARAJ UNIVERSITY)  
RE-ACCREDITED (3<sup>rd</sup> Cycle) WITH “A” GRADE BY NAAC

**PROGRAMME: B.Com**

**COURSE CODE : 20U1KAC1**

**COURSE TITLE : Business Economics**

**QN.NO : 11703**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Course Objectives**

- To acquaint knowledge on managerial economics and apply appropriate principles in business decision
- To identify and trace various utilities and to infer the law of diminishing marginal utility
- To demonstrate the Law of Demand , Elasticity of Demand and Forecasting of Demand
- To familiarize the concept of factors of production and make a solid foundation on ISO Quant and ISO Cost lines
- To sensitize the concept of pricing policies and strategies in different business situations

Unit	Course Contents	Hours
I	<b>Nature, Scope and Methods of Managerial Economics</b> Meaning - Definition - Nature and scope of managerial economics - Methods of managerial economics - Role and functions of managerial economist – Managerial economics with other disciplines - Basic concepts in managerial economics.	18
II	<b>Cardinal Utility Analysis</b> Introduction - Concepts of Utility - Total, Marginal Utility - Law of Diminishing Marginal Utility - Law of Equi-Marginal Utility - Consumer's surplus.	18
III	<b>Demand and Demand Forecasting</b> Demand – Meaning – Definition - Law of Demand - Demand determinants- Elasticity of Demand - Types of Elasticity of Demand - Degrees of Price Elasticity of Demand - Measurement of elasticity of Demand - Meaning of demand forecasting - Methods of demand forecasting for established products.	18
IV	<b>Production, Costs and Revenue Analysis</b> Introduction - Features of factors of production - Law of returns (Increasing, Constant and Diminishing) – Isoquant - Iso-cost line- TC – VC – FC – AC – MC – AR – MR - Factors of Production.	18
V	<b>Pricing Policies and Strategies</b> Pricing - Pricing policy - Formulation of pricing policy - Objectives of pricing policy - Factors involved pricing policy - Pricing strategies - Skimming pricing and Penetration pricing - Pricing over the life cycle of a product - Cyclical pricing - Transfer pricing - Differential pricing - Full cost pricing.	18

P.T.O.

**Books for Studys**

1. R. Cauvery, U.K. SudhaNayak, M. Girija and R. Meenakshi “*Managerial Economics*”, 2002, S.Chand& Co, New Delhi.
2. V.G. Mankar, “*Business Economics*”, 1999, Marcmillan India Ltd, New Delhi.

**Books for Reference**

1. M.L. Jhingan and J. K Stephen, “*Managerial Economics*”, 2012, Vrinda Publications (P) Ltd., Delhi.
2. Varshney and Maheswary, “*Managerial Economics*”, 2004, Sultan Chand & Co., Delhi.
3. Managerial Economics, D. M. Mithani, “*Managerial Economics*”, 2006, Himalaya Publishing House, Delhi.
4. Branton, Noel and James M. Livingstone, “*Managerial Economics in Practice*”, 2001, Oxford University Press, Delhi.

**Web Resources**

[www.edushareonline.in](http://www.edushareonline.in), [www.swlearning.com](http://www.swlearning.com)

**Pedagogy:** Chalk & Talk, Assignments, PPTs, Caselets

**\*Syllabus for the course on ‘Business Economics’ is being passed by the Board of Studies of Department of Economics.**

**Course Learning Outcomes:**

CLOs	On completion of the course, the students should be able to	K- Level
CLO1	Describe the concepts of managerial economics and apply appropriate principles in business decision	Up to K2
CLO2	Group various utilities and Apply Diminishing Marginal Utility at various situations	Up to K3
CLO3	Make use of Law of Demand, Elasticity of Demand and Forecasting of Demand in various market conditions	Up to K3
CLO4	Examine various factors of production and Law of Returns to production	Up to K4
CLO5	Identify appropriate policies, methods and strategies	Up to K3

**Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)**

Course Learning Outcomes (CLOs)	Programme Outcomes (with Graduate Attributes)					
	PO 1 (Knowledge Base)	PO 2 (Problem Analysis & Investigation)	PO 3 (Communication Skills & Design)	PO 4 (Individual and Team Work)	PO 5 (Professionalism, Ethics and equity)	PO 6 (Life Long Learning)
CLO 1	3	1	3	2	2	3
CLO 2	3	3	2	1	2	3
CLO 3	3	2	3	2	2	3
CLO 4	2	1	3	3	3	2
CLO 5	3	2	3	2	2	3

3- Advanced Application

2- Intermediate Development

1 - Introductory

**Mapping of Course Learning Outcomes (CLOs) with Programme Specific Outcomes (PSOs)**

Course Learning Outcomes (CLOs)	Programme Specific Outcomes (with Graduate Attributes)					
	PSO 1 (Knowledge Base)	PSO 2 (Problem Analysis & Investigation)	PSO 3 (Communication Skills & Design)	PSO 4 (Individual and Team Work)	PSO 5 (Professionalism, Ethics and equity)	PSO 6 (Life Long Learning)
CLO 1	3	1	3	2	2	3
CLO 2	3	3	2	1	2	3
CLO 3	3	2	3	2	2	3
CLO 4	2	1	3	3	3	2
CLO 5	3	2	3	2	2	3

3- Advanced Application

2- Intermediate Development

1 - Introductory

**Learning Outcome Based Education (LOBE) & Assessment**  
**Formative Examination - Blue Print**  
**Articulation Mapping – K Levels with Course Learning Outcomes (CLOs)**

Internal	CLOs	K- Level	Section A		Section B		Section C (Either/or Choice)	Section D (Open Choice)
			MCQs		Short Answers			
			No. of Questions	K- Level	No. of Questions	K- Level		
CIA I	CLO 1	Up to K 2	2	K1& K2	1	K1	2 (K2&K2)	1(K2)
	CLO 2	Up to K3	2	K1& K2	2	K2	2 (K3&K3)	2(K2 & K3)
CIA II	CLO 3	Up to K 3	2	K1& K2	1	K2	2 (K2&K2)	1(K2)
	CLO 4	Up to K 4	2	K1& K2	2	K2	2 (K3&K3)	2(K3 &K4)
Question Pattern CIA I & II		No. of Questions to be asked	4		3		4	3
		No. of Questions to be answered	4		3		2	2
		Marks for each question	1		2		5	10
		Total Marks for each section	4		6		10	20

**Distribution of Marks with K Level CIA I & CIA II**

	K Levels	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
<b>CIA I</b>	K1	2	2	-	--	4	6.67	67
	K2	2	4	10	20	36	60	
	K3	-	-	10	10	20	33.33	33
	K4	-	-	-	-	-	-	-
	<b>Marks</b>	<b>4</b>	<b>6</b>	<b>20</b>	<b>30</b>	<b>60</b>	<b>100</b>	<b>100</b>
<b>CIA II</b>	K1	2	2	-	--	4	6.67	50
	K2	2	4	10	10	26	43.33	
	K3	-	-	10	10	20	33.33	33
	K4	-	-	-	10	10	16.67	17
	<b>Marks</b>	<b>4</b>	<b>6</b>	<b>20</b>	<b>30</b>	<b>60</b>	<b>100</b>	<b>100</b>

K1- Remembering and recalling facts with specific answers

K2- Basic understanding of facts and stating main ideas with general answers

K3- Application oriented- Solving Problems

K4- Examining, analyzing, presentation and make inferences with evidences

**CLO5 will be allotted for individual Assignment which carries five marks as part of CIA component.**

**Learning Outcome Based Education & Assessment (LOBE)**  
**Summative Examination- Blue Print**  
**Articulation Mapping – K Levels with Course Learning Outcomes (CLOs)**

S. No.	CLOs	K- Level	Section A				Section B (Either/or Choice)	Section C (Open Choice)
			MCQs		Short Answers			
			No. of Questions	K- Level	No. of Questions	K- Level		
1	CLO 1	Up to K 2	2	K1&K2	1	K1	2 (K1&K1)	1(K2)
2	CLO 2	Up to K 3	2	K1&K2	1	K1	2 (K3&K3)	1(K3)
3	CLO 3	Up to K 3	2	K1&K2	1	K2	2 (K3&K3)	1(K3)
4	CLO 4	Up to K 4	2	K1&K2	1	K2	2 (K4&K4)	1(K4)
5	CLO 5	Up to K 3	2	K1&K2	1	K2	2 (K2&K2)	1(K3)

No. of Questions to be asked	10		5		10	5
No. of Questions to be answered	10		5		5	3
Marks for each question	1		2		5	10
Total Marks for each section	10		10		25	30

K1- Remembering and recalling facts with specific answers

K2- Basic understanding of facts and stating main ideas with general answers

K3- Application oriented- Solving Problems

K4- Examining, analyzing, presentation and make inferences with evidences

**P.T.O.**

**Distribution of Marks with K Level**

<b>K Levels</b>	<b>Section A (Multiple Choice Questions)</b>	<b>Section B (Short Answer Questions)</b>	<b>Section C (Either/Or Choice)</b>	<b>Section D (Open Choice)</b>	<b>Total Marks</b>	<b>% of (Marks without choice)</b>	<b>Consolidated %</b>
K1	5	4	10	-	<b>19</b>	15.83	42
K2	5	6	10	10	<b>31</b>	25.83	
K3	-	-	20	30	<b>50</b>	41.67	42
K4	-	-	10	10	<b>20</b>	16.67	16

NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.

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**RE-ACCREDITED (3<sup>rd</sup> Cycle) WITH “A” GRADE BY NAAC**

**PROGRAMME: B.Com**

**COURSE CODE : 20U1KSBE1**

**COURSE TITLE : Accounting Software**

**QN.NO : 11704**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Course Objectives**

- To have basic knowledge on computerized accounting and creation of various activities of accounting software
- To gain comprehensive knowledge on preparation of default vouchers and to create stock groups
- To acquire skill on preparation of order processing and pay roll accounting
- To acquaint knowledge and applicability of GST through accounting software
- To working knowledge on interest calculation and reporting & Budgeting

Unit	Course Contents	Hours
I	<b>Interface and Company Management:</b> Introduction to Tally ERP9 - Creating a Company – Altering and Deleting Company – Data Security: - Multi Language, Export, Import, Backup and Restore:- Ledgers- Creation- Single and multiple - Group – Altering – Deleting.	6
II	<b>Vouchers:</b> Kinds of Vouchers - Inventory- Introduction- Stock Group - Godown and Locations - Stock Category - Units of Measure - Stock Items	6
III	<b>Order Processing and Pay roll accounting:</b> Purchase Order Process - Sales Order Processing- Debit and Credit Notes, Bank Reconciliation-Manufacturing Vouchers: Bills of Materials - Job Costing, Tax Deducted at Source (TDS): Introduction - Creating - Payment - Tax Reports and Forms, Payroll Accounting.	6
IV	<b>Goods and Services Tax(GST):</b> Activating Tally in GST – Introduction - GST Taxes & Invoices - Creating GST Masters in Tally, Purchase Voucher with GST: Updating GST Number for Suppliers -Intra-State Purchase Entry in GST (SGST+CGST+IGST) - GST Purchase Entry for Unregistered Dealer in Tally - Reverse Charge Mechanism Entry for GST in Tally, Sales Voucher with GST: Updating GST Number for Suppliers - Intra-State Sales Entry in GST (SGST + CGST) - Inter-State Sales Entry in GST (IGST) - Printing GST Sales Invoice from Tally ERP9 Software, GST Reports and Returns.	6
V	<b>Interest Calculations (Auto Mode) and Budgeting &amp; Reporting</b> Interest Calculations-Point of Sales, Budgets and Controls: Budget Masters and Configurations - Budget Reporting and Analysis, Cost Centres and Cost Categories: Purchase and Sales Reporting- Analysing Debit and Credit Note - Overdue Payables and Receivables - Outstanding Reports and Printing, Stock Analysis and Reports - Financial Reports- Printing Reports -Miscellaneous- Duplicating Entries - Split Company Data - Merge Tally Companies, Shortcut Keys.	6

**Contd.,**

**Book for Study**

1. A.K. Nadhani, Implementing Tally, BPB Publications
2. Dr.P.Rizwan Ahmed, Tally ERP 9, Margham Publications,2016.

**Books for Reference:**

1. Dr. Mamrata Agrawal, Dream Tech Press, New Delhi,2010
2. K.K. Nandhani, Computerized Accounting under Tally, Implementing Tally, BPB publication. Deva Publications.
3. NamrataAgrawal“Tally9”PublishedbyDreamtech,year–2008.

**Pedagogy:** Chalk & Talk, PPT, Hands on Training, Lab Classes, Assignment, Case Lets

**Course Learning Outcomes:**

CLOs	On completion of the course, the students should be able to	K- Level
CLO 1	Create company name & various ledgers, individual & group wise and configure bills and vouchers Create and group various activities of accounting through TALLY	Up to K2
CLO 2	Prepare day books reports and master in stock entry and the inventory reports	Up to K3
CLO 3	Handle the Posting the vouchers through accounting package independently processing of purchase orders, sales order and salary payment	Up to K4
CLO 4	Illustrate and activate GST in preparation of accounting	Up to K3
CLO 5	Demonstrate various interest rate calculations, reports and budgets	Up to K2

**Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)**

Course Learning Outcomes (CLOs)	Programme Outcomes (with Graduate Attributes)					
	PO 1 (Knowledge Base)	PO 2 (Problem Analysis & Investigation)	PO 3 (Communication Skills & Design)	PO 4 (Individual and Team Work)	PO 5 (Professionalism, Ethics and equity)	PO 6 (Life Long Learning)
CLO 1	3	2	3	2	2	3
CLO 2	3	3	3	2	2	3
CLO 3	3	2	3	3	3	3
CLO 4	3	2	3	3	3	3
CLO 5	3	2	2	2	2	3

3- Advanced Application

2- Intermediate Development

1- Introductory

**Mapping of Course Learning Outcomes (CLOs) with Programme Specific Outcomes (PSOs)**

Course Learning Outcomes (CLOs)	Programme Specific Outcomes (with Graduate Attributes)					
	PSO 1 (Knowledge Base)	PSO 2 (Problem Analysis & Investigation)	PSO 3 (Communication Skills & Design)	PSO 4 (Individual and Team Work)	PSO 5 (Professionalism, Ethics and equity)	PSO 6 (Life Long Learning)
CLO 1	3	2	3	2	2	3
CLO 2	3	3	3	2	2	3
CLO 3	3	2	3	3	3	3
CLO 4	3	2	3	3	3	3
CLO 5	3	2	2	2	2	3

3- Advanced Application

2- Intermediate Development

1- Introductory

**Learning Outcome Based Education (LOBE) & Assessment**  
**Formative Exam- Blue Print**  
**Articulation Mapping – K Levels with Course Learning Outcomes (CLOs)**

Internal	CLOs	K- Level	Section A		Section B		Section C (Either/or Choice)	Section D (Open Choice)
			MCQs		Short Answers			
			No. of Questions	K- Level	No. of Questions	K- Level		
CIA I	CLO 1	Up to K 2	2	K1& K2	1	K1	2 (K2&K2)	1(K2)
	CLO 2	Up to K 3	2	K1& K2	2	K2	2 (K3&K3)	2(K2 & K3)
CIA II	CLO 3	Up to K 4	2	K1& K2	1	K2	2 (K3&K3)	2(K3 &K4)
	CLO 4	Up to K 3	2	K1& K2	2	K2	2 (K2&K2)	1(K2)
<b>Question Pattern</b>  <b>CIA I&amp; II</b>		No. of Questions to be asked	4		3		4	3
		No. of Questions to be answered	4		3		2	2
		Marks for each question	1		2		5	10
		Total Marks for each section	4		6		10	20

**Distribution of Marks with K Level CIA I & CIA II**

	K Levels	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
<b>CIA I</b>	K1	2	2	-	--	4	6.67	67
	K2	2	4	10	20	36	60	
	K3	-	-	10	10	20	33.33	33
	K4	-	-	-	-	-	-	-
	<b>Marks</b>	<b>4</b>	<b>6</b>	<b>20</b>	<b>30</b>	<b>60</b>	<b>100</b>	<b>100</b>
<b>CIA II</b>	K1	2	2	-	--	4	6.67	50
	K2	2	4	10	10	26	43.33	
	K3	-	-	10	10	20	33.33	33
	K4	-	-	-	10	10	16.67	17
	<b>Marks</b>	<b>4</b>	<b>6</b>	<b>20</b>	<b>30</b>	<b>60</b>	<b>100</b>	<b>100</b>

K1- Remembering and recalling facts with specific answers

K2- Basic understanding of facts and stating main ideas with general answers

K3- Application oriented- Solving Problems

K4- Examining, analyzing, presentation and make inferences with evidences

**CO5 will be allotted for individual Assignment which carries five marks as part of CIA component.**

**Learning Outcome Based Education (LOBE) & Assessment**  
**Summative Exam- Blue Print**  
**Articulation Mapping – K Levels with Course Learning Outcomes (CLOs)**

S.No	CLOs	K- Level	Section A				Section B (Either/or Choice)	Section C (Open Choice)
			MCQs		Short Answers			
			No. of Questions	K- Level	No. of Questions	K- Level		
1	CLO 1	Up to K 2	2	K1&K2	1	K1	2 (K1&K1)	1(K2)
2	CLO 2	Up to K 3	2	K1&K2	1	K1	2 (K3&K3)	1(K3)
3	CLO 3	Up to K 4	2	K1&K2	1	K2	2 (K4&K4)	1(K4)
4	CLO 4	Up to K 3	2	K1&K2	1	K2	2 (K3&K3)	1(K3)
5	CLO 5	Up to K 2	2	K1&K2	1	K2	2 (K2&K2)	1(K2)
No. of Questions to be asked			10		5		10	5
No. of Questions to be answered			10		5		5	3
Marks for each question			1		2		5	10
Total Marks for each section			10		10		25	30

- K1- Remembering and recalling facts with specific answers  
 K2- Basic understanding of facts and stating main ideas with general answers  
 K3- Application oriented- Solving Problems  
 K4- Examining, analyzing, presentation and make inferences with evidences

**Distribution of Marks with K Level**

<b>K Levels</b>	<b>Section A</b>	<b>Section B</b>	<b>Section C</b>	<b>Section D</b>	<b>Total Marks</b>	<b>% of Marks without choice</b>	<b>Consolidated %</b>
K1	5	4	10	--	19	15.83	<b>50</b>
K2	5	6	10	20	41	34.17	
K3	-	-	20	20	40	33.33	<b>33</b>
K4	-	-	10	10	20	16.67	<b>17</b>
<b>Marks</b>	<b>20</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>120</b>	<b>100</b>	<b>100</b>

NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.

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**PROGRAMME: B.Com**

**COURSE CODE : 20U2KMC3**

**COURSE TITLE : Financial Accounting – II**

**QN.NO : 11705**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Course Objectives**

- To gain accounting knowledge in consignment
- To understand the concept of Joint Venture and to prepare relevant books of accounts in the concerned parties
- To prepare Self Balancing Ledgers and its reconciliation
- To familiarize the concept of Royalty and its accounting treatment
- To solve problems relating to conversion of single entry account to double entry
- To prepare accounting Not –for-Profit Organisation and books to be maintained

Unit	Course Contents	Hours
I	<b>Consignment</b> Meaning - Distinction between sale and consignment – Account sale – Journal entries and Ledger Accounts in the books of consignor and consignee – Valuation of unsold stock on Consignment – Normal loss and Abnormal loss – Invoicing goods higher than cost.	18
II	<b>Joint Venture</b> :Meaning - Journal & Ledger Accounts in the books of Venturers - Existing books - Separate Set of Books - Memorandum Joint Venture method.	18
III	<b>Self- Balancing Ledgers</b> Meaning - Sectional Balancing (Excluding Errors affecting Self Balancing Ledgers) Royalty Account: Meaning - Minimum Rent- Short working - Recouping short workings- Restricted and unrestricted – Entries and Ledger Accounts in the Books of Lessor and Lessee – Sub-Lease.	18
IV	<b>Accounting for Incomplete Records</b> Introduction - Ascertainment of Profit – Net worth Method - Conversion Method.	18
V	<b>Financial Statements for Not-for-Profit Organisation</b> Meaning- Distinction between profitable and Not for Profitable Organisation – Books to be maintained - Distinction between Capital and Revenue – Basic Records – Preparation of Income and Expenditure Account and Balance sheet from Receipts and Payments and vice versa.	18

**The Questions should be asked in the ratio of 80% for Problems and 20 % for theory**

**Books for Study**

1. S.P. Jain & K.L. Narang, “*Advanced Accountancy*” Vol-I, Nineteenth Edition, 2015, Kalyani Publishers, Mumbai.

**P.T.O.**

### Books for Reference

1. R.L. Gupta & M. Radhaswamy, “*Advanced Accountancy*” Vol-I, 2015, Sultan Chand & Sons, New Delhi.
2. M.A. Arulananandam & K.S. Raman, “*Advanced Accountancy*” Vol-I, Sixth Edition, 2015, Himalaya Publishing House, Mumbai.
3. S. N. Maheshwari & Suneel K Maheshwari, “*Financial Accounting*”, Fifth Edition, 2012, Vikas Publishing House.
4. R.S.N. Pillai, Bagavathi & S. Uma, “*Fundamentals of Advanced Accountancy*”, Third Edition, 2015, S. Chand, New Delhi.
5. SP. Iyengar, “*Advanced Accountancy*” Vol-I, Fourth Edition, 2004. Sultan Chand & Sons, New Delhi.

**Pedagogy:** Chalk & Talk, PPT, Exercise, Assignment

CLOs	On completion of the course, the students should be able to	K- Level
CLO 1	Describe the concept of consignment and prepare various accounting treatment in consignment	Up to K 2
CLO 2	Prepare accounting for business of Joint Venture	Up to K 3
CLO 3	Summarize & reconcile various ledgers through Self Balancing and illustrate various accounting treatment, presentation & calculation with respect to accounting for royalty business	Up to K 4
CLO 4	Get convergent knowledge on single entry and double entry system	Up to K 4
CLO 5	To prepare final accounts for ‘Not-for-Profit –Organisation’	Up to K 3

### Mapping of Course Learning Outcomes (CLOs) with Programme Specific Outcomes (PSOs)

Course Learning Outcomes (CLOs)	Programme Outcomes (with Graduate Attributes)					
	PO 1 (Knowledge Base)	PO 2 (Problem Analysis & Investigation)	PO 3 (Communication Skills & Design)	PO 4 (Individual and Team Work)	PO 5 (Professionalism, Ethics and equity )	PO 6 (Life Long Learning)
CLO 1	3	3	3	2	2	3
CLO 2	3	3	2	2	2	3
CLO 3	3	3	2	3	2	3
CLO 4	3	3	2	2	2	2
CLO 5	3	3	2	2	2	3

3- Advanced Application      2- Intermediate Development      1- Introductory

### Mapping of Course Learning Outcomes (CLOs) with Programme Specific Outcomes (PSOs)

Course Learning Outcomes (CLOs)	Programme Specific Outcomes (with Graduate Attributes)					
	PSO 1 (Knowledge Base)	PSO 2 (Problem Analysis & Investigation)	PSO 3 (Communication Skills & Design)	PSO 4 (Individual and Team Work)	PSO 5 (Professionalism, Ethics and equity )	PSO 6 (Life Long Learning)
CLO 1	3	3	3	2	2	3
CLO 2	3	3	2	2	2	3
CLO 3	3	3	2	3	2	3
CLO 4	3	3	2	2	2	2
CLO 5	3	3	2	2	2	3

3- Advanced Application      2- Intermediate Development      1- Introductory

### Learning Outcome Based Education (LOBE) & Assessment

#### Formative Examination - Blue Print

#### Articulation Mapping – K Levels with Course Learning Outcomes (CLOs)

Internal	CLOs	K- Level	Section A		Section B		Section C (Either/or Choice)	Section D (Open Choice)
			MCQs		Short Answers			
			No. of Questions	K- Level	No. of Questions	K- Level		
CIA I	CLO 1	Up to K 2	2	K1& K2	1	K1	2 (K2&K2)	1(K2)
	CLO 2	Up to K 3	2	K1& K2	2	K2	2 (K3&K3)	2(K2 & K3)

CIA II	CLO 3	Up to K 4	2	K1&K2	1	K2	2 (K2&K2)	1(K2)
	CLO 4	Up to K 4	2	K1&K2	2	K2	2 (K3&K3)	2(K3 &K4)
<b>Question Pattern</b>  <b>CIA I &amp; II</b>		No. of Questions to be asked	4		3		4	3
		No. of Questions to be answered	4		3		2	2
		Marks for each question	1		2		5	10
		Total Marks for each section	4		6		10	20

**Distribution of Marks with K Level CIA I & CIA II**

	K Levels	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated %
<b>CIA I</b>	K1	2	2	-	--	4	6.67	67
	K2	2	4	10	20	36	60	
	K3	-	-	10	10	20	33.33	33
	K4	-	-	-	-	-	-	-
	<b>Marks</b>	<b>4</b>	<b>6</b>	<b>20</b>	<b>30</b>	<b>60</b>	<b>100</b>	<b>100</b>
<b>CIA II</b>	K1	2	2	-	--	4	6.67	50
	K2	2	4	10	10	26	43.33	
	K3	-	-	10	10	20	33.33	33
	K4	-	-	-	10	10	16.67	17
	<b>Marks</b>	<b>4</b>	<b>6</b>	<b>20</b>	<b>30</b>	<b>60</b>	<b>100</b>	<b>100</b>

K1- Remembering and recalling facts with specific answers

K2- Basic understanding of facts and stating main ideas with general answers

K3- Application oriented- Solving Problems

K4- Examining, analyzing, presentation and make inferences with evidences

**CO5 will be allotted for individual Assignment which carries five marks as part of CIA component.**

**Learning Outcome Based Education (LOBE) & Assessment**

**Summative Examination - Blue Print**

**Articulation Mapping – K Levels with Course Learning Outcomes (CLOs)**

S.No	CLOs	K- Level	Section A				Section B (Either/or Choice)	Section C (Open Choice)
			MCQs		Short Answers			
			No. of Questions	K- Level	No. of Questions	K- Level		
1	CLO 1	Up to K 2	2	K1&K2	1	K1	2 (K1&K1)	1(K2)
2	CLO 2	Up to K 3	2	K1&K2	1	K1	2 (K3&K3)	1(K3)
3	CLO 3	Up to K 4	2	K1&K2	1	K2	2 (K4&K4)	1(K3)
4	CLO 4	Up to K 4	2	K1&K2	1	K2	2 (K3&K3)	1(K4)
5	CLO 5	Up to K 3	2	K1&K2	1	K2	2 (K2&K2)	1( K3)
No. of Questions to be asked			10		5		10	5
No. of Questions to be answered			10		5		5	3
Marks for each question			1		2		5	10
Total Marks for each section			10		10		25	30

(Figures in parenthesis denotes, questions should be asked with the given K level)

K1- Remembering and recalling facts with specific answers

K2- Basic understanding of facts and stating main ideas with general answers

K3- Application oriented- Solving Problems

K4- Examining, analyzing, presentation and make inferences with evidences

### Distribution of Marks with K Level

K Levels	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/Or Choice)	Section D (Open Choice)	<b>Total Marks</b>	% of (Marks without choice)	Consolidated %
K1	5	4	10	-	<b>19</b>	15.83	42
K2	5	6	10	10	<b>31</b>	25.83	
K3	-	-	20	30	<b>50</b>	41.67	42
K4	-	-	10	10	<b>20</b>	16.67	16

NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.

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**THE MADURA COLLEGE (Autonomous), MADURAI – 625 011**  
(AFFILIATED TO MADURAI KAMARAJ UNIVERSITY)  
RE-ACCREDITED (3<sup>rd</sup> Cycle) WITH “A” GRADE BY NAAC

**PROGRAMME: B.Com**

**COURSE CODE : 20U2KMC4**

**COURSE TITLE : Business Mathematics & Statistics**

**QN.NO : 11706**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Course Objectives**

- To acquaint knowledge with the familiarity with the number system, ratios, proportion, indices and surds and to equip in calculating simple interest, compound interest, EMI and annuity payments.
- To solve problems relating to matrices and determinants and to calculate summation of series through AP & GP
- To gain knowledge on the concept of statistics, graphical and diagrammatic presentation of business
- To acquire skills on application of averages and measures of dispersion in business
- To acquire skills towards solving problems in time series analysis and Index numbers

Unit	Course Contents	Hours
I	<b>Number System, Ratios &amp; Indices</b> Development of number system Operations on Numbers – Development of number system – Natural number – Integers – Rational and Irrational numbers – Imaginary numbers – Complex numbers. Ratios and Proportions-Theory of Indices and Surds - Logarithms. <b>Commercial Arithmetic</b> Interest and Annuities - Simple and Compound Interest - Rule 72 – EMI – Annuity - Future value - Present value - Sinking fund.	18
II	<b>Matrices and Determinants</b> Solving Equations using Cramm's Rule and Matrix Inversion only - Permutations and Combinations - Progressions - Arithmetic and Geometric.	18
III	<b>Introduction to Statistics</b> Definition – Functions - Collection, Classification, Tabulation and Presentation of Data - Frequency Distribution - Graphical and Diagrammatic Presentation – Histogram - Frequency Polygon – Ogive - Bar and Pie Diagram.	18
IV	<b>Measures of Central Tendency and Dispersion</b> Mean – Meaning – Definition – Arithmetic Mean, Geometric Mean & Harmonic Mean – Combined Mean - Median, Quartiles, Deciles and Percentiles – Mode (Uni and Bi Model) - Measures of Dispersion – Range - Standard Deviation - Combined Standard Deviation - Coefficient of Variation.	18
V	<b>Index Numbers and Analysis of Time series</b> Index Numbers – Meaning – Types – Definition - Methods - Tests of consistency of Index number (Time reversal & Factor reversal test) - Cost of Living Index – Chain Base – Fixed Base – Base shifting. Analysis of Time Series – Meaning – Definition - Models - Method of Least Square and Moving Average.	18

**Note: The Questions should be asked in the ratio of 80% Problems and 20 % Theory**

**Books for Study**

1. C.K. Ranganath, C.S. Sampagiram and Y. Rajaram, **“Business Mathematics”**, Third Edition, 2014, Himalaya Publishing House, Mumbai.
2. RSN. Pillai & Bagavathi, **“Business Statistics”**, Eight Edition, 2016, S.Chand& Co Pvt., Ltd., New Delhi.

**Books for Reference**

1. QaziZameeruddin, Vijay K Khanna& S.K. Bhambri, **“Business Mathematics”**, Second Edition, 2015, Vikas Publishing House Pvt Ltd.
2. V. Sundaresan and S.D.Jeyaseelan, **“An Introduction to Business Mathematics”**, 2010, S.Chand (G/L) & Company Ltd.
3. S.P. Gupta, **“Statistical Methods”**, Forty Fourth Edition, 2014, Sultan Chand & Sons, New Delhi.
4. S.C. Gupta & V.K. Kapoor, **“Fundamentals of Mathematical Statistics”**, 2014, Sultan Chand & Sons, New Delhi.

**Pedagogy:** Chalk & Talk, Assignments, Exercises, PPT

**Course Learning Outcomes:**

CLOs	On completion of the course, the students should be able to	K- Level
CLO 1	Relate various number systems Working knowledge on ratios, proportion, indices and surds. Estimate the time value of money through interest and annuities	Up to K2
CLO 2	Estimate sum of the series by AP, GP and in solving the problems relating to matrices and determinants	Up to K3
CLO 3	Describe the concept of statistics and its applicability Illustrate data through diagrammatical and graphical presentation	Up to K2
CLO 4	Distinguish various types of averages and relate with measures of dispersion	Up to K3
CLO 5	Categorize price, quantity index with time and factor reversal test and Cost of Living Index and illustrate time series analysis	Up to K4

**Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)**

Course Learning Outcomes (CLOs)	Programme Specific Outcomes (with Graduate Attributes)					
	PO 1 (Knowledge Base)	PO 2 (Problem Analysis & Investigation)	PO 3 (Communication Skills & Design)	PO 4 (Individual and Team Work)	PO 5 (Professionalism, Ethics and equity)	PO 6 (Life Long Learning)
CLO 1	3	1	3	2	2	3
CLO 2	3	2	3	2	2	3
CLO 3	3	2	3	3	3	3
CLO 4	2	1	3	1	2	2
CLO 5	3	2	3	2	2	3

3- Advanced Application

2- Intermediate Development

1- Introductory

**Mapping of Course Learning Outcomes (CLOs) with Programme Specific Outcomes (PSOs)**

Course Learning Outcomes	Programme Specific Outcomes (with Graduate Attributes)					
	PSO 1 (Knowledge)	PSO 2 (Problem)	PSO 3 (Communication)	PSO 4 (Individual)	PSO 5 (Professionalism,	PSO 6 (Life Long

(CLOs)	Base)	Analysis & Investigation)	Skills & Design)	and Team Work)	Ethics and equity)	Learning)
CLO 1	3	1	3	2	2	3
CLO 2	3	2	3	2	2	3
CLO 3	3	2	3	3	3	3
CLO 4	2	1	3	1	2	2
CLO 5	3	2	3	2	2	3

3- Advanced Application    2- Intermediate Development    1- Introductory

**Learning Outcome Based Education (LOBE) & Assessment**  
**Formative Examination- Blue Print**  
**Articulation Mapping – K Levels with Course Learning Outcomes (CLOs)**

Internal	CLOs	K- Level	Section A		Section B		Section C (Either/or Choice)	Section D (Open Choice)
			MCQs		Short Answers			
			No. of Questions	K- Level	No. of Questions	K- Level		
CIA I	CLO 1	Up to K 2	2	K1& K2	1	K1	2 (K2&K2)	1 (K2)
	CLO 2	Up to K 3	2	K1& K2	2	K2	2 (K3&K3)	2 (K2 & K3)
CIA II	CLO 3	Up to K 2	2	K1& K2	1	K2	2 (K2&K2)	1 (K2)
	CLO 4	Up to K 3	2	K1& K2	2	K2	2 (K3&K3)	2 (K3 &K3)
<b>Question Pattern</b>  <b>CIA I&amp; II</b>		No. of Questions to be asked	4		3		4	3
		No. of Questions to be answered	4		3		2	2
		Marks for each question	1		2		5	10
		<b>Total Marks for each section</b>	<b>4</b>		<b>6</b>		<b>10</b>	<b>20</b>

**Distribution of Marks with K Level CIA I & CIA II**

	<b>K Levels</b>	<b>Section A (Multiple Choice Questions)</b>	<b>Section B (Short Answer Questions)</b>	<b>Section C (Either/Or Choice)</b>	<b>Section D (Open Choice)</b>	<b>Total Marks</b>	<b>% of (Marks without choice)</b>	<b>Consolidated %</b>
<b>CIA I</b>	K1	2	2	-	--	4	6.67	<b>67</b>
	K2	2	4	10	20	36	60	
	K3	-	-	10	10	20	33.33	<b>33</b>
	K4	-	-	-	-	-	-	-
	<b>Marks</b>	<b>4</b>	<b>6</b>	<b>20</b>	<b>30</b>	<b>60</b>	<b>100</b>	<b>100</b>
<b>CIA II</b>	K1	2	2	-	--	4	6.67	<b>50</b>
	K2	2	4	10	10	26	43.33	
	K3	-	-	10	20	30	50.00	<b>50</b>
	K4	-	-	-	-	-	-	-
	<b>Marks</b>	<b>4</b>	<b>6</b>	<b>20</b>	<b>30</b>	<b>60</b>	<b>100</b>	<b>100</b>

K1- Remembering and recalling facts with specific answers

K2- Basic understanding of facts and stating main ideas with general answers

K3- Application oriented- Solving Problems

K4- Examining, analyzing, presentation and make inferences with evidences

**CO5 will be allotted for individual Assignment which carries five marks as part of CIA component.**

**Learning Outcome Based Education (LOBE) & Assessment**

**Summative Examination - Blue Print**

**Articulation Mapping – K Levels with Course Learning Outcomes (CLOs)**

S.No.	CLOs	K- Level	Section A		Section B		Section C (Either/or Choice)	Section D (Open Choice)
			MCQs		Short Answers			
			No. of Questions	K- Level	No. of Questions	K- Level		
1	CLO 1	Up to K 2	2	K1& K2	1	K1	2 (K1&K1)	1(K2)
2	CLO 2	Up to K 3	2	K1& K2	1	K1	2 (K3&K3)	1(K3)
3	CLO 3	Up to K 2	2	K1& K2	1	K2	2 (K2&K2)	1(K2)
4	CLO 4	Up to K 3	2	K1& K2	1	K2	2 (K3&K3)	1(K3)
5	CLO 5	Up to K 4	2	K1& K2	1	K2	2 (K4&K4)	1(K4)
No. of Questions to be asked			10		5		10	5
No. of Questions to be answered			10		5		5	3
Marks for each question			1		2		5	10
Total Marks for each section			10		10		25	30

K1- Remembering and recalling facts with specific answers

K2- Basic understanding of facts and stating main ideas with general answers

K3- Application oriented- Solving Problems

K4- Examining, analyzing, presentation and make inferences with evidences

**Distribution of Marks with K Level**

<b>K Levels</b>	<b>Section A (Multiple Choice Questions)</b>	<b>Section B (Short Answer Questions)</b>	<b>Section C (Either/Or Choice)</b>	<b>Section D (Open Choice)</b>	<b>Total Marks</b>	<b>% of (Marks without choice)</b>	<b>Consolidated %</b>
K1	5	4	10	--	19	15.83	<b>50</b>
K2	5	6	10	20	41	34.17	
K3	-	-	20	20	40	33.33	<b>33</b>
K4	-	-	10	10	20	16.67	<b>17</b>
<b>Marks</b>	<b>20</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>120</b>	<b>100</b>	<b>100</b>

NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.

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RE-ACCREDITED (3<sup>rd</sup> Cycle) WITH “A” GRADE BY NAAC

**PROGRAMME: B.Com**

**COURSE CODE : 20U2KMC5**

**COURSE TITLE : Principles of Insurance**

**QN.NO : 11707**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Course Objectives**

- To acquaint knowledge on the concept of risk, insurance, nature and principles of insurance
- To gain comprehensive knowledge on Business of Insurance and role of intermediaries in Insurance Market
- To understand Life Insurance Policies, products and principles of Insurance
- To gain knowledge of various terminologies in insurance and life Insurance Policies, products and claim procedure
- To know non-life insurance (fire and marine) insurance policy products and policy conditions and acquaint knowledge on personal accident insurance, motor insurance, health insurance, burglary and bancassurance

Unit	Course Contents	Hours
I	<b>Risk Management and Insurance</b> Peril – Risks- Classification –Hazards -Types –Risk Identification and Risk Analysis– Risk Management -Ways to manage the Risks - Advantage and Disadvantage- Loss-Reduction Techniques. Need for Insurance –Concept -History of Insurance in India-Liberalization of the Indian Insurance Sector-Transfer of Insurance Policy-Classes of Insurance: Life Assurance, Health Insurance and General Insurance-scope of Insurance Business	18
II	<b>Business of Insurance and Market</b> Introduction- Understand the ways to manage risk- advantages –Disadvantages- Insurers’ Revenue and Expenses- Reinsurance – Importance- Fundamentals-Specific Terms used. Role of Insurance in Economic development and social security-Indian Insurance Market –Constituents-Insurers operating in Indian Market- List of Life, Non Life& Specialized Insurance Companies in India- Role of intermediaries – Insurance Marketing Firm-Point of Sales Person-Role of specialists – IRDA-Role of Regulator and other Bodies-Insurance Educational Institutions	18
III	<b>Insurance Customers and Contracts</b> Insured-Categories of Insured – Mindsets of customer – Importance of Ethical Behavior. Insurance Contract- Significance – Principles of Insurable Interest – Principles of Indemnity-Principles of subrogation – Principle of contribution – Principles of utmost good faith - Concept of proximate cause.	18
IV	<b>Insurance Terminology and Life Assurance products</b> Life Assurance and Non- Life Insurance – Terms used – Life Assurance products-Traditional products- features– Types of Life Assurance Plans- ULIP-Choice of funds-Annuities –Feature- Group Insurance policies	18
V	<b>General Insurance products</b> General Insurance products – products offered by Non-life Insurance Companies – Health insurance- Types-Personal Accident Insurance-Motor Insurance- Fire insurance – Features- Marine Insurance –features- various insurance products-miscellaneous insurance category.	18

**Books for Study**

1. Principles of Insurance – Insurance Institute of India , Mumbai Publication
2. M.N.Mishra &S.B.Mishra ,”Insurance Principles and Practice, S.Chand & Co, New Delhi.

**Reference Book**

1. P.K.Gupta, "Fundamental of Life Insurance Theories and Application", PHI Learning Private Ltd, New Delhi
2. Kahinika Mishra, "Fundamentals of Life Insurance Theories and Applications", PHI Learning Pvt. Ltd. New Delhi 2010

**Web Resources**

[www.colourlib.com](http://www.colourlib.com), [www.iii.com](http://www.iii.com), [www.licindia.in](http://www.licindia.in), [www.allstate.com](http://www.allstate.com)

**Pedagogy:** Chalk & Talk, Assignments, PPTs, & Case studies

**Course Learning Outcomes**

CLOs	On completion of the course, the students should be able to	K- Level
CLO 1	Indicate various types of risk, perils and hazards associated in business and personal life Distinguish between different types of Risk , Risk Analysis and Risk Management Techniques and describe the concept, importance and evolution of Insurance	Up to K2
CLO 2	Sensitize and Elaborate the business of insurance and the role of intermediaries in Insurance market	Up to K3
CLO 3	Suggest the various Life Insurance Policies and its importance	Up to K3
CLO 4	Site the terminologies in insurance and suggesting suitable life Insurance Policies	Up to K4
CLO 5	Describe concept of non life insurance policies (Fire and Marine) and indicate various policy conditions	Up to K3

**Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (PSOs)**

Course Learning Outcomes (CLOs)	Programme Outcomes (with Graduate Attributes)					
	PO 1 (Knowledge Base)	PO 2 (Problem Analysis & Investigation)	PO 3 (Communication Skills & Design)	PO 4 (Individual and Team Work)	PO 5 (Professionalism, Ethics and equity)	PO 6 (Life Long Learning)
CLO 1	3	1	2	2	2	3
CLO 2	3	2	2	2	2	3
CLO 3	3	2	3	3	3	3
CLO 4	3	2	2	2	2	3
CLO 5	3	2	2	2	2	3

3- Advanced Application

2- Intermediate Development

1 - Introductory

P.T.O.

**Mapping of Course Learning Outcomes (CLOs) with Programme Specific Outcomes (PSOs)**

Course Learning Outcomes (CLOs)	Programme Specific Outcomes (with Graduate Attributes)					
	PSO 1 (Knowledge Base)	PSO 2 (Problem Analysis & Investigation)	PSO 3 (Communication Skills & Design)	PSO 4 (Individual and Team Work)	PSO 5 (Professionalism, Ethics and equity)	PSO 6 (Life Long Learning)
CLO 1	3	1	2	2	2	3
CLO 2	3	2	2	2	2	3
CLO 3	3	2	3	3	3	3
CLO 4	3	2	2	2	2	3
CLO 5	3	2	2	2	2	3

3- Advanced Application

2- Intermediate Development

1 - Introductory

**Learning Outcome Based Education (LOBE) & Assessment**

**Formative Examination- Blue Print**

**Articulation Mapping – K Levels with Course Learning Outcomes (CLOs)**

Internal	CLOs	K- Level	Section A		Section B		Section C (Either/or Choice)	Section D (Open Choice)
			MCQs		Short Answers			
			No. of Questions	K- Level	No. of Questions	K- Level		
CIA I	CLO 1	Up to K 2	2	K1& K2	1	K1	2 (K2&K2)	1(K2)
	CLO 2	Up to K 3	2	K1& K2	2	K2	2 (K3&K3)	2(K2 & K3)
CIA II	CLO 3	Up to K 3	2	K1& K2	1	K2	2 (K2&K2)	1(K2)
	CLO 4	Up to K 4	2	K1& K2	2	K2	2 (K3&K3)	2(K3 &K4)
Question Pattern  CIA I& II		No. of Questions to be asked	4		3		4	3
		No. of Questions to be answered	4		3		2	2
		Marks for each question	1		2		5	10
		Total Marks for each section	4		6		10	20

**P.T.O.**



**Distribution of Marks with K Level CIA I & CIA II**

	<b>K Levels</b>	<b>Section A (Multiple Choice Questions)</b>	<b>Section B (Short Answer Questions)</b>	<b>Section C (Either/Or Choice)</b>	<b>Section D (Open Choice)</b>	<b>Total Marks</b>	<b>% of (Marks without choice)</b>	<b>Consolidated %</b>
<b>CIA I</b>	K1	2	2	-	--	4	6.67	67
	K2	2	4	10	20	36	60	
	K3	-	-	10	10	20	33.33	33
	K4	-	-	-	-	-	-	-
	<b>Marks</b>	<b>4</b>	<b>6</b>	<b>20</b>	<b>30</b>	<b>60</b>	<b>100</b>	<b>100</b>
<b>CIA II</b>	K1	2	2	-	--	4	6.67	50
	K2	2	4	10	10	26	43.33	
	K3	-	-	10	10	20	33.33	33
	K4	-	-	-	10	10	16.67	17
	<b>Marks</b>	<b>4</b>	<b>6</b>	<b>20</b>	<b>30</b>	<b>60</b>	<b>100</b>	<b>100</b>

K1- Remembering and recalling facts with specific answers

K2- Basic understanding of facts and stating main ideas with general answers

K3- Application oriented- Solving Problems

K4- Examining, analyzing, presentation and make inferences with evidences

**CO5 will be allotted for individual Assignment which carries five marks as part of CIA component.**

**Learning Outcome Based Education (LOBE) & Assessment**

**Summative Examination -Blue Print**

**Articulation Mapping – K Levels with Course Learning Outcomes (CLOs)**

S.No	CLOs	K- Level	Section A				Section B (Either/or Choice)	Section C (Open Choice)
			MCQs		Short Answers			
			No. of Questions	K- Level	No. of Questions	K- Level		
1	CLO 1	Up to K 2	2	K1&K2	1	K1	2 (K1&K1)	1(K2)
2	CLO 2	Up to K 3	2	K1&K2	1	K1	2 (K3&K3)	1(K3)
3	CLO 3	Up to K 3	2	K1&K2	1	K2	2 (K2&K2)	1(K3)
4	CLO 4	Up to K 4	2	K1&K2	1	K2	2(K4&K 4)	1(K4)
5	CLO 5	Up to K 3	2	K1&K2	1	K2	2 (K3&K3)	1( K3)
No. of Questions to be asked			10		5		10	5
No. of Questions to be answered			10		5		5	3
Marks for each question			1		2		5	10
Total Marks for each section			10		10		25	30

(Figures in parenthesis denotes, questions should be asked with the given K level)

K1- Remembering and recalling facts with specific answers

K2- Basic understanding of facts and stating main ideas with general answers

K3- Application oriented- Solving Problems

K4- Examining, analyzing, presentation and make inferences with evidences

**P.T.O.**

**Distribution of Marks with K Level**

<b>K Levels</b>	<b>Section A (Multiple Choice Questions)</b>	<b>Section B (Short Answer Questions)</b>	<b>Section C (Either/Or Choice)</b>	<b>Section D (Open Choice)</b>	<b>Total Marks</b>	<b>% of (Marks without choice)</b>	<b>Consolidated %</b>
K1	5	4	10	-	<b>19</b>	15.83	42
K2	5	6	10	10	<b>31</b>	25.83	
K3	-	-	20	30	<b>50</b>	41.67	42
K4	-	-	10	10	<b>20</b>	16.67	16

NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.

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RE-ACCREDITED (3<sup>rd</sup> Cycle) WITH “A” GRADE BY NAAC

**PROGRAMME: B.Com**

**COURSE CODE : 20U2KAC2**

**COURSE TITLE : International Economics**

**QN.NO : 11708**

**TIME : 3 Hours**

**MAX.MARKS :75**

<b>DEPARTMENT OF ECONOMICS</b>				<b>CLASS: I B.Com (General, PA, B&amp;I, CM)</b>		
<b>Semester</b>	<b>Course Type</b>	<b>Course Code</b>	<b>Course Title</b>	<b>Time</b>	<b>Maximum</b>	<b>Question Number</b>
II	Allied	20U2KAC2	International Economics	3 hrs	75 marks	11708

**Course Objectives**

- To differentiate internal trade from international trade and gains from international trade.
- To obtain knowledge and skill about the trade policy.
- To know about structure and components of balance of payments.
- To evaluate the letter of credit, bills of credit and lading.
- To familiar in foreign exchange, international economic institutions and integrations

<b>Unit</b>	<b>Course Content</b>	<b>Hours</b>
<b>I</b>	<b>Introduction</b> Meaning of International Economics – Definitions – subject matter – Internal vs. International Trade – Similarities – Differences – Gains from International Trade	<b>18</b>
<b>II</b>	<b>Terms of Trade</b> Meaning of Terms of Trade – Types – Balance of Trade vs. Balance of Payments – Favourable and Unfavourable balance of trade – Free Trade – Meaning – Case for and against Free Trade – Protection – Meaning – Arguments for and against Protection	<b>18</b>
<b>III</b>	<b>Balance of Trade and Balance of Payments</b> Meaning of Balance of trade and Balance of Payments – Components – Causes for disequilibrium in Balance of Payments – Measures to correct disequilibrium in Balance of Payments.	<b>18</b>
<b>IV</b>	<b>Letter of Credit, Bills of Exchange and Bills of Lading</b> Meaning – Types of Letter of Credit – Mechanism of Letter of Credit – Bills of Exchange – Types of Bills of Exchange – Demand Bills – Sight Bills – D/A and D/P. Bills of Lading – Meaning – Types.	<b>18</b>
<b>V</b>	<b>Foreign Exchange International Economic Institutions</b> Meaning of exchange rate – kinds – Factors determining exchange rate - International Economic Institutions: IMF –World Bank (IBRD) – WTO – Objectives and Functions – Trade blocks: SAARC, ASEAN & BRICS.	<b>18</b>

**Text Books**

1. M. L. Seth (2007), “**Money, Banking, International Trade and Public Finance**”, Lakshmi Narain Agarwal, Agra.
2. M. L. Jhingan (2011), “**International Economics**”, Vrinda Publications (P) Ltd, Delhi.

P.T.O.

The Academic Council, The Madura College (Autonomous): 26<sup>th</sup> August 2020

Corrected Copy

**References**

1. M. C. Vaish Sudama Singh (2006), “**International Economics**”, Oxford & IBH Publishing Co. Pvt. Ltd., New Delhi.
2. K. C. Rana & K. N. Verma (2012), “**International Economics**”, Vishal Publishing Co., Jalandar, Delhi.
3. W. Charles Sawyer & Richard L. Sprinkle (2010), “**International Economics**”, PHI Learning Private Ltd, New Delhi.

**Websites / e-books**

1. <https://www.e-booksdirectory.com/> E-Books directory is a daily growing list of links to freely accessible eBooks’
2. <https://www.saylor.org>
3. <https://www.springer.com>

**Pedagogy:** Chalk and Talk, Peer Teaching and Learning, ICT enabled teaching aids.

**\*Syllabus for the course on ‘International Economics’ is being passed by the Board of Studies of Department of Economics.**

S. No.	COURSE OUTCOME	Knowledge Level
CLO1	Student gets equipped with the knowledge on subject matter of international economics and gains from international trade.	Up to K1
CLO2	Examine the case for and against free trade and protection	Up to K3
CLO3	Evaluate the causes for disequilibrium and measures to control it	Up to K4
CLO4	Analyze the letter to credit, bill of exchange and bills of lading	Up to K4
CLO5	Outline the objectives and functions of international economic institutions	Up to K2

**Learning Outcome Based Education (LOBE) & Assessment****Formative Exam – Blue Print (CIA I & II)****Articulation Mapping - K Levels with Course Learning Outcomes (CLOs)**

Internal	CLOs	K- Level	Section A		Section B		Section C (Either/or Choice)	Section D (Open Choice)
			MCQs		Short Answers			
			No. of Questions	K- Level	No. of Questions	K- Level		
CIA I	CLO 1	Up to K1	2	K1& K1	1	K1	2 (K1&K1)	1(K1)
	CLO 2	Up to K4	2	K1& K2	2	K2	2 (K4&K4)	2(K3&K4)
CIA II	CLO 3	Up to K3	2	K1& K2	1	K1	2 (K3&K3)	1(K3)
	CLO 4	Up to K4	2	K1& K2	2	K2	2 (K3&K3)	2(K3&K4)
Question Pattern (CIA I & II)	No. of Questions to be asked		4		3		4	3
	No. of Questions to be answered		4		2		2	2
	Marks for each question		1		2		5	10
	Total Marks for each section		4		6		10	20

- CLO5 will be allotted for individual Assignment which carries five marks as part of CIA component.

The Academic Council, The Madura College (Autonomous): 26<sup>th</sup> August 2020

Corrected Copy

**Distribution of Section-wise Marks with K Levels \***

K Levels	Section A (No Choice)	Section B (No Choice)	Section C (Either/or)	Section D (Open Choice)	Total Marks	% of Marks without choice	Consolidated %
K1	2	2	10	10	<b>24</b>	40.00	<b>50</b>
K2	2	4	-	-	<b>06</b>	10.00	
K3	-	-	-	10	<b>10</b>	16.67	<b>17</b>
K4	-	-	10	10	<b>20</b>	33.33	<b>33</b>
<b>Total Marks</b>	<b>4</b>	<b>6</b>	<b>20</b>	<b>30</b>	<b>60</b>	<b>100.00</b>	<b>100%</b>
K Levels	Section A (No Choice)	Section B (No Choice)	Section C (Either/or)	Section D (Open Choice)	Total Marks	% of Marks without choice	Consolidated
K1	2	2	-	-	<b>4</b>	6.67	<b>17</b>
K2	2	4	-	-	<b>6</b>	10.00	
K3	-	-	20	20	<b>40</b>	66.67	<b>67</b>
K4	-	-	-	10	<b>10</b>	16.66	<b>16</b>
<b>Total Marks</b>	<b>4</b>	<b>6</b>	<b>20</b>	<b>30</b>	<b>60</b>	<b>100.00</b>	<b>100%</b>

**Mapping of Course Learning Outcomes (CLOs) with Programme Specific Outcomes (PSO's)**

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CLO 1	3	3	3	2	3	2
CLO 2	3	2	3	1	-	-
CLO 3	3	3	3	2	-	3
CLO 4	3	2	3	-	-	3
CLO 5	3	3	3	1	-	3

**Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (PO's)**

	PO 1	PO 2	PO 3	PO 4	PO 5
CLO 1	3	1	3	3	2
CLO 2	3	3	3	2	-
CLO 3	3	2	3	3	1
CLO 4	3	3	2	3	3
CLO 5	3	3	2	2	2

**Articulation Mapping – K Levels with Course Learning Outcomes (CLOs)**

Units	CLOs	K-Level	Section – A		Section – B		Section – C (Either / or Choice)	Section – D (Open Choice)
			MCQs		Short Answers			
			No. of Questions	K-Level	No. of Questions	K- Level		
1	CLO 1	Up to K1	2	K1 & K2	1	K1	2(K1&K1)	1(K1)
2	CLO 2	Up to K4	2	K1 & K2	1	K1	2(K4 &K4)	1(K4)
3	CLO 3	Up to K3	2	K1 & K2	1	K2	2(K3&K3)	1(K3)
4	CLO 4	Up to K4	2	K1 & K2	1	K2	2(K4&K4)	1(K4)
5	CLO 5	Up to K2	2	K1 & K2	1	K2	2(K2&K2)	1(K2)
No. of Questions to be asked			10		5		10	5
No. of Questions to be answered			10		5		5	3
Marks for each question			1		2		5	10
Total Marks for each section			10		10		25	30

**Distribution of Section-Wise Marks with K Levels**

<b>K Levels</b>	<b>Section A (No Choice)</b>	<b>Section B (No Choice)</b>	<b>Section C (No Choice)</b>	<b>Section D (No Choice)</b>	<b>Total Marks</b>	<b>% of Marks (without choice)</b>	<b>Consolidated</b>
K1	5	4	10	10	29	24.17	50
K2	5	6	10	10	31	25.83	
K3	-	-	10	10	20	16.67	17
K4	-	-	20	20	40	33.33	33
<b>Total Marks</b>	<b>10</b>	<b>10</b>	<b>50</b>	<b>50</b>	<b>120</b>	<b>100.00</b>	<b>100</b>

**Summative Examinations - Question Paper – Format**

**Course Title:** *International Economics*

**Course Code :**

**Time : 3 hours**

**Maximum Marks : 75**

**Section A (Multiple Choice Questions)**

**Answer All Questions**

**(10x1=10 marks)**

<b>Q.No.</b>	<b>CLO</b>	<b>K Level</b>	<b>Questions</b>
1	CLO1	K1	
2	CLO1	K2	
3	CLO2	K1	
4	CLO2	K2	
5	CLO3	K1	
6	CLO3	K2	
7	CLO4	K1	
8	CLO4	K2	
9	CLO5	K1	
10	CLO5	K2	

**Section B (Short Answers)**

**Answer All Questions**

**(5 x 2 = 10 marks)**

<b>Q.No.</b>	<b>CLO</b>	<b>K Level</b>	<b>Questions</b>
11	CLO1	K1	
12	CLO2	K1	
13	CLO3	K2	
14	CLO4	K2	
15	CLO5	K2	

**Section C (Either/Or Type)**

**Answer All Questions**

**(5 x 5 = 25 marks)**

<b>Q.No.</b>	<b>CLO</b>	<b>K Level</b>	<b>Questions</b>
16) a	CLO1	K1	
16) b	CLO1	K1	
17) a	CLO2	K4	
17) b	CLO2	K4	
18) a	CLO3	K3	
18) b	CLO3	K3	
19) a	CLO4	K4	
19) b	CLO4	K4	
20) a	CLO5	K2	
20) b	CLO5	K2	

**Section D (Open Choice)**

**Answer Any Three questions**

**(3x10=30 marks)**

<b>Q.No.</b>	<b>CLO</b>	<b>K Level</b>	<b>Questions</b>
21	CLO1	K1	
22	CLO2	K4	
23	CLO3	K3	
24	CLO4	K4	
25	CLO5	K2	

NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.

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**THE MADURA COLLEGE (Autonomous), MADURAI – 625 011**  
**(AFFILIATED TO MADURAI KAMARAJ UNIVERSITY)**  
**RE-ACCREDITED (3<sup>rd</sup> Cycle) WITH “A” GRADE BY NAAC**

**PROGRAMME : B.Com.,**  
**COURSE TITLE : Principles of Marketing**  
**TIME : 3 Hours**

**COURSE CODE : 20U3KMC6**  
**QN.NO : 11709**  
**MAX.MARKS :75**

**Course Objectives**

- To make the students understand about the Modern Marketing and Other Marketing concepts.
- To make the students understand about the Functions of Marketing.
- To enable the students to understand about Buyer Behaviour.
- To make the students to gain knowledge about Product, Pricing, Personal Selling and Advertising.
- To make the students to understand about Agricultural Marketing, Consumerism and Marketing Research.

Unit	Course Contents	Hours	K level	CLO
I	<b>Introduction to Marketing</b> Introduction - Definition of market and marketing – Importance of Marketing – Modern marketing concepts – Global marketing – E-marketing - Tele marketing – Meaning and concepts – Marketing ethics – Career opportunities in marketing- Green marketing- Online marketing- Neuro marketing.	12	Up to K2	CLO 1
II	<b>Functions of Marketing</b> Introduction - Marketing functions – Buying - Selling – Transportation - Storage - Financing - Risk Bearing - Standardization - Market Information.	12	Up to K3	CLO 2
III	<b>Buyer Behaviour</b> Introduction – Meaning – Need for studying consumer behaviour – Factors influencing Consumer behaviour – Market segmentation – Customer relations marketing.	12	Up to K3	CLO 3
IV	<b>Marketing Mix</b> Introduction – Product mix – Meaning of product – Product life cycle – Branding – Labeling – Price mix – Importance – 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	12	Up to K4	CLO 4
V	<b>Marketing and Government</b> Introduction – Agricultural marketing – Problems – Remedial measures – Bureau of Indian standards – Agmark – Consumerism – Consumer protection – Rights of consumers.	12	Up to K3	CLO 5

**Books for Study**

1. R.S.N.Pillai and Bhagavathi, Marketing, S.Chand & Co Ltd, 2009 edition & 2011 reprint, New Delhi.
2. Rajan Nair, Marketing, Sultan Chand & Sons, New Delhi 2005 Edition.
3. Dr.L.Natarajan, Margham, Marketing, Publications, Chennai.

**Books for Reference**

1. K. Sundar, Essentials of Marketing, Vijay Nicole Imprints Pvt Ltd, Chennai-91.
2. J.Jayasankar, Marketing, Margham Publications, Chennai.
3. Sonatakki, Principles of Marketing, Kalyani Publishers, New Delhi.
4. William J Stanton, Fundamentals of Marketing, Mc Graw Hill Publishing Company Ltd, New Delhi.
5. Philip Kotler & Gary Armstrong, Principles of Marketing, 6th Edition, 2012, Prentice Hall of India Pvt. Ltd, New Delhi.

## Website Resources

1. <https://www.blueskyeto.com/emerging-trends-marketing-management/>
2. <https://www.brafton.com/blog/content-marketing/functions-of-marketing/>
3. <https://snov.io/glossary/buyer-behavior/>
4. <https://www.investopedia.com/terms/m/marketing-mix.asp#:~:text=A%20marketing%20mix%20often%20refers,on%20customers%20into%20their%20approaches.>
5. <https://bis.gov.in/>
6. <https://dmi.gov.in/GradesStandard.aspx>
7. <https://consumeraffairs.nic.in/acts-and-rules/consumer-protection>

**Pedagogy:** Chalk & Talk, Assignments, PPTs, & Case studies

**Rationale for Nature of the Course:** Can be a sales person by acquiring selling skills in any business having distinct marketing division

## Activities to be given

1. Assignment of Creating a Brand Name and preparing advertisement slogans for a new product
2. Mini project on Pricing models for various types of products under different situations
3. Mini project on Agri Marketing and consumerism

## LESSON PLAN

Units	Description	Hours	Mode of Teaching
I	Introduction to Marketing Introduction – Definition of market and marketing – Importance of Marketing – Modern marketing concept	4	Chalk & Talk, PPTs, Quiz
	Global marketing – E-marketing and Tele marketing – Meaning and concepts – Marketing ethics	4	
	Career opportunities in marketing- Green marketing- Online marketing- Neuro marketing.	4	
II	Functions of Marketing: Introduction – Marketing functions-Buying -Selling	4	Chalk & Talk, PPTs, Case Lets, Quiz,
	Transportation -Storage - Financing	4	
	Risk Bearing - Standardization - Market Information.	4	
III	Buyer Behaviour: Introduction – Meaning – Need for studying consumer behaviour – Factors influencing Consumer behaviour	4	Chalk & Talk, PPTs, Case Lets, Quiz
	Market segmentation – Customer relations marketing.	4	
IV	Marketing Mix: Introduction – Product mix – Meaning of product – Product life cycle – Branding – Labeling – Price mix – Importance – Pricing objectives – Pricing strategies	6	Chalk & Talk, PPTs, Case Lets, Quiz
	Personal selling and sales promotion – Advertising –Place mix – Importance of channels of distribution – Functions of middleman – Importance of retailing in today's context	6	
V	Marketing and Government: Introduction – Agricultural marketing – Problems – Remedial measures – Bureau of Indian standards –	6	Chalk & Talk, Quiz Assignment, PPTs
	Agmark – Consumerism – Consumer protection – Rights of consumers.	6	



### Course Learning Outcomes

CLOs	On completion of the course, the students should be able to	K- Level
CLO1	Describe various marketing concept and latest trends in marketing.	Up to K2
CLO2	Apply different Marketing Functions in business organisation.	Up to K3
CLO3	Identify Buyer Behaviour and Customer Relations in marketing.	Up to K3
CLO4	Analyze Product Lifecycle, Pricing Methods and Advertising in Marketing.	Up to K4
CLO5	Identify the problems related to agricultural marketing and remedial measures for further improvement.	Up to K3

### Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

(CLOs)	Programme Outcomes (with Graduate Attributes)					
	PO 1 (Knowledge Base)	PO 2 (Problem Analysis & Investigation)	PO 3 (Communication Skills & Design)	PO 4 (Individual and Team Work)	PO 5 (Professionalism, Ethics and equity)	PO 6 (Life Long Learning)
CLO 1	3	2	2	2	2	3
CLO 2	3	2	2	2	2	3
CLO 3	3	2	2	2	2	3
CLO 4	3	2	2	2	2	3
CLO 5	3	2	2	2	2	3

3- Advance Application      2- Intermediate Level      1- Basic Level

### Mapping of Course Learning Outcomes (CLOs) with Programme Specific Outcomes (PSOs)

(CLOs)	Programme Specific Outcomes (with Graduate Attributes)					
	PSO 1 (Knowledge Base)	PSO 2 (Problem Analysis & Investigation)	PSO 3 (Communication Skills & Design)	PSO 4 (Individual and Team Work)	PSO 5 (Professionalism, Ethics and equity)	PSO 6 (Life Long Learning)
CLO 1	3	2	2	2	2	3
CLO 2	3	2	2	2	2	3
CLO 3	3	2	2	2	2	3
CLO 4	3	2	2	2	2	3
CLO 5	3	2	2	2	2	3

3- Advance Application      2- Intermediate Level      1- Basic Level

### Formative Examination- Blue Print

#### Articulation Mapping – K Levels with Course Learning Outcomes (CLOs)

CIA	CLOs	K- Level	Section A MCQ	Section B Short Answers	Section C (Either/Or Choice)	Section D (Open Choice)
I	CLO 1	Up to K2	2 (K1& K2)	1 (K1)	2 (K2&K2)	2(K2 & K2)
	CLO 2	Up to K3	2 (K1& K2)	2 (K2)	2 (K2&K2)	1(K3)
II	CLO 3	Up to K3	2 (K1& K2)	2 (K2)	2 (K2&K2)	1(K3)
	CLO 4	Up to K4	2 (K1& K2)	1 (K2)	2 (K3&K3)	2(K4 & K4)
No. of Questions to be asked			4	3	4	3
No. of Questions to be answered			4	3	2	2
Marks for each question			1	2	5	10
Total Marks for each section			4	6	10	20

**Distribution of Marks with K Level for CIA I & CIA II**

CIA	K Levels	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated
<b>I</b>	K1	2	2	-	--	4	6.67	<b>67%</b>
	K2	2	4	10	20	36	60.0	
	K3	-	-	10	10	20	33.33	<b>33%</b>
	<b>Marks</b>	<b>4</b>	<b>6</b>	<b>20</b>	<b>30</b>	<b>60</b>	<b>100</b>	<b>100%</b>
<b>II</b>	K1	2	-	-	--	2	3.34	<b>34%</b>
	K2	2	6	10	--	18	30.00	
	K3	-	-	10	10	20	33.33	<b>33%</b>
	K4	-	-	-	20	20	33.33	<b>33%</b>
	<b>Marks</b>	<b>4</b>	<b>6</b>	<b>20</b>	<b>30</b>	<b>60</b>	<b>100</b>	<b>100%</b>

CLO5 will be allotted for individual Assignment which carries five marks as part of CIA component.

**Summative Examination -Blue Print**

**Articulation Mapping – K Levels with Course Learning Outcomes (CLOs)**

Units	CLOs	K- Level	Section A (MCQs)	Section B (Short Answers)	Section C (Either/Or Choice)	Section D (Open Choice)
1	CLO 1	Up to K2	2 (K1&K2)	1 (K1)	2 (K1&K1)	1(K2)
2	CLO 2	Up to K3	2 (K1&K2)	1 (K1)	2 (K2&K2)	1(K3)
3	CLO 3	Up to K3	2 (K1&K2)	1 (K2)	2 (K3&K3)	1(K3)
4	CLO 4	Up to K4	2 (K1&K2)	1 (K2)	2 (K4&K4)	1(K4)
5	CLO 5	Up to K3	2 (K1&K2)	1 (K2)	2 (K3&K3)	1(K3)
No. of Questions to be asked			10	5	10	5
No. of Questions to be answered			10	5	5	3
Marks for each question			1	2	5	10
<b>Total Marks for each Section</b>			<b>10</b>	<b>10</b>	<b>25</b>	<b>30</b>

**Distribution of Marks with K Level for Summative Examination**

K Levels	Section A (MCQs)	Section B (Short Answers)	Section C (Either/Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated
K1	5	4	10	-	<b>19</b>	<b>15.83</b>	<b>42%</b>
K2	5	6	10	10	<b>31</b>	<b>25.83</b>	
K3	-	-	20	30	<b>50</b>	<b>41.67</b>	<b>42%</b>
K4	-	-	10	10	<b>20</b>	<b>16.67</b>	<b>16%</b>
<b>Total</b>	<b>10</b>	<b>10</b>	<b>50</b>	<b>50</b>	<b>120</b>	<b>100</b>	<b>100%</b>

NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.

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RE-ACCREDITED (3<sup>rd</sup> Cycle) WITH “A” GRADE BY NAAC

**PROGRAMME : B.Com.,**  
**COURSE TITLE : Partnership Accounts**  
**TIME : 3 Hours**

**COURSE CODE : 20U3KMC7**  
**QN.NO : 11710**  
**MAX.MARKS :75**

**Course Objectives**

- To know and understanding the concept of partnership and legal requirements of partnership firm to prepare capital, current account and describe the past adjustments and guarantee
- To prepare comprehensive problems on partnership accounting under various situations viz., Admission of a partner
- To know on Legal requirements and accounting treatment of death and retirement of a partner and dissolution.
- To know on Legal requirements and accounting treatment of dissolution of Partnership,
- To know on Legal requirements of insolvency of all Partners and Skill on preparation of accounts pertaining to insolvency of partnership and settlement procedures.

Unit	Course Contents	Hours	K level	CLO
I	<b>Introduction to Partnership Accounts</b> General – Definition – Legal Requirements – Partners Capital Account – Fixed and Fluctuating system – Appropriation of Profits – Past Adjustments – Guarantee.	15	Up to K2	CLO 1
II	<b>Admission of a Partner</b> Revaluation of Assets & Liabilities – Memorandum Revaluation Method – Treatment of Goodwill – Premium – Revaluation and Memorandum Revaluation Method – Calculation of Profit sharing Ratio-	15	Up to K3	CLO 2
III	<b>Retirement and Death of a Partner</b> Retirement – Revaluation of Assets and Liabilities – Treatment of Goodwill – Revaluation and Memorandum Revaluation Methods - Calculation of Profit Sharing Ratio –Settlement of Amount Due to Retiring Partner. Death of a Partner – Treatment of Joint Life Policy.	15	Up to K3	CLO 3
IV	<b>Dissolution - I</b> Journal Entry for Dissolution – Treatment of Goodwill on Dissolution – Treatment of unrecorded and liability – Insolvency of a Partner (Garner Vs Murray) - Capital Ratio under Fixed Capital Method and Fluctuating Capital Method (Garner Vs Murray).	15	Up to K4	CLO 4
V	<b>Dissolution – II</b> Insolvency of all Partners - Piecemeal Distribution – Proportionate Capital Method – Maximum Loss Method.	15	Up to K3	CLO 5

**Note:** The Questions should be asked in the ratio of 80% Problems and 20 % for theory

**Book for Study**

S.P. Jain & K.L Narang, “*Advanced Accountancy*” Vol. I, 19<sup>th</sup> Edition, 2015, Kalyani Publishers, Ludhiana.

**Books for Reference**

1. R.L. Gupta & M. Radhaswamy, “*Advanced Accountancy*” Vol-I, 2015, Sultan Chand & Sons, New Delhi.

2. M.A. Arulanandam & K.S. Raman, “*Advanced Accountancy*” Vol.I, Sixth Edition, 2015, Himalaya Publishing House, Mumbai.
3. Reddy & Murthy, “*Financial Accounting*”, Margham Publication, Chennai.

#### Web Resources

1. <https://www.vedantu.com/commerce/introduction-to-partnership-accounting>
2. <https://ncert.nic.in/ncerts/l/leac103.pdf>
3. <https://nios.ac.in/media/documents/srsec320newE/320EL20.pdf>
4. <https://www.yourarticlelibrary.com/accounting/partnership-account/dissolution-of-partnership-firm-accounting-procedure/52439>

**Pedagogy:** Chalk & Talk, Assignments, Exercises, PPTs

**Rationale for Nature of the Course:** Can be professionals in solving advanced problems to pursue higher studies.

#### Activities to be given

1. Prepare comprehensive problems on partnership accounting under various situations
2. Assignment on legal requirements of dissolution of partnership
3. Preparing the students to appear professional courses by giving Advanced Exercise and workout problems on Partnership accounts

### LESSON PLAN

Unit	Course Content	Hours	Mode of Teaching
I	<b>Introduction to Partnership Accounts</b> General – Definition – Legal Requirements	5	Chalk & Talk, PPT, Exercises, Quiz
	Partners Capital Account – Fixed and Fluctuating system	5	
	Appropriation of Profits – Past Adjustments – Guarantee.	5	
II	<b>Admission of a Partner</b> Revaluation of Assets & Liabilities – Memorandum Revaluation Method – Treatment of Goodwill – Premium –	8	Chalk & Talk, PPTs, Exercises, Quiz
	Revaluation and Memorandum Revaluation Method – Calculation of Profit sharing Ratio	7	
III	<b>Retirement and Death of a Partner</b> Retirement – Revaluation of Assets and Liabilities – Treatment of Goodwill – Revaluation and Memorandum Revaluation Methods - Calculation of Profit Sharing Ratio –	8	Chalk & Talk PPT, Exercises, Quiz
	Settlement of Amount Due to Retiring Partner. Death of a Partner – Treatment of Joint Life Policy.	7	
IV	<b>Dissolution - I</b> Journal Entry for Dissolution – Treatment of Goodwill on Dissolution – Treatment of unrecorded and liability –	8	Chalk & Talk, PPT, Exercises, Quiz
	Insolvency of a Partner (Garner Vs Murray) - Capital Ratio under Fixed Capital Method and Fluctuating Capital Method (Garner Vs Murray).	7	
V	<b>Dissolution – II</b> Insolvency of all Partners - Piecemeal Distribution –	8	Chalk & Talk, PPT, Exercises, Quiz, Assignment
	Proportionate Capital Method – Maximum Loss Method.	7	

**Course Learning Outcomes:**

CLOs	On completion of the course, the students should be able to	K- Level
CLO 1	Outline Legal requirements of Partnership and prepare capital & current account.	Up to K2
CLO 2	Prepare accounts for Admission of Partners and treatment of goodwill	Up to K3
CLO 3	Apply the accounting aspects for retirement and death of a partner	Up to K3
CLO 4	Analyze the legal requirements and accounting treatment for dissolution of Partnership.	Up to K4
CLO 5	Prepare accounting treatment of insolvency of all Partners and settlement procedures.	Up to K3

**Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)**

(CLOs)	Programme Outcomes (with Graduate Attributes)					
	PO 1 (Knowledge Base)	PO 2 (Problem Analysis & Investigation)	PO 3 (Communication Skills & Design)	PO 4 (Individual and Team Work)	PO 5 (Professionalism, Ethics and equity)	PO 6 (Life Long Learning)
CLO 1	3	3	2	2	3	3
CLO 2	3	3	2	2	2	3
CLO 3	3	3	2	2	2	3
CLO 4	3	3	2	2	3	3
CLO 5	3	3	2	2	3	3

3- Advance Application    2- Intermediate Level    1- Basic Level

**Mapping of Course Learning Outcomes (CLOs) with Programme Specific Outcomes (PSOs)**

(CLOs)	Programme Specific Outcomes (with Graduate Attributes)					
	PSO 1 (Knowledge Base)	PSO 2 (Problem Analysis & Investigation)	PSO 3 (Communication Skills & Design)	PSO 4 (Individual and Team Work)	PSO 5 (Professionalism, Ethics and equity)	PSO 6 (Life Long Learning)
CLO 1	3	3	2	2	3	3
CLO 2	3	3	2	2	2	3
CLO 3	3	3	2	2	2	3
CLO 4	3	3	2	2	3	3
CLO 5	3	3	2	2	3	3

3- Advance Application    2- Intermediate Level    1- Basic Level

**Formative Examination- Blue Print****Articulation Mapping – K Levels with Course Learning Outcomes (CLOs)**

CIA	CLOs	K- Level	Section A MCQ	Section B Short Answers	Section C (Either/Or Choice)	Section D (Open Choice)
I	CLO 1	Up to K2	2 (K1& K2)	1 (K1)	2 (K2&K2)	2(K2 & K2)
	CLO 2	Up to K3	2 (K1& K2)	2 (K2)	2 (K2&K2)	1(K3)
II	CLO 3	Up to K3	2 (K1& K2)	2 (K2)	2 (K2&K2)	1(K3)
	CLO 4	Up to K4	2 (K1& K2)	1 (K2)	2 (K3&K3)	2(K4 & K4)
No. of Questions to be asked			4	3	4	3
No. of Questions to be answered			4	3	2	2
Marks for each question			1	2	5	10
<b>Total Marks for each section</b>			<b>4</b>	<b>6</b>	<b>10</b>	<b>20</b>

### Distribution of Marks with K Level for CIA I & CIA II

CIA	K Levels	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated
I	K1	2	2	-	--	4	6.67	67%
	K2	2	4	10	20	36	60.0	
	K3	-	-	10	10	20	33.33	33%
	Marks	4	6	20	30	60	100	100%
II	K1	2	-	-	--	2	3.34	34%
	K2	2	6	10	--	18	30.00	
	K3	-	-	10	10	20	33.33	33%
	K4	-	-	-	20	20	33.33	33%
	Marks	4	6	20	30	60	100	100%

CLO5 will be allotted for individual Assignment which carries five marks as part of CIA component.

### Summative Examination -Blue Print

#### Articulation Mapping – K Levels with Course Learning Outcomes (CLOs)

Units	CLOs	K- Level	Section A (MCQs)	Section B (Short Answers)	Section C (Either/Or Choice)	Section D (Open Choice)
1	CLO 1	Up to K2	2 (K1&K2)	1 (K1)	2 (K1&K1)	1(K2)
2	CLO 2	Up to K3	2 (K1&K2)	1 (K1)	2 (K2&K2)	1(K3)
3	CLO 3	Up to K3	2 (K1&K2)	1 (K2)	2 (K3&K3)	1(K3)
4	CLO 4	Up to K4	2 (K1&K2)	1 (K2)	2 (K4&K4)	1(K4)
5	CLO 5	Up to K3	2 (K1&K2)	1 (K2)	2 (K3&K3)	1(K3)
No. of Questions to be asked			10	5	10	5
No. of Questions to be answered			10	5	5	3
Marks for each question			1	2	5	10
<b>Total Marks for each Section</b>			<b>10</b>	<b>10</b>	<b>25</b>	<b>30</b>

### Distribution of Marks with K Level for Summative Examination

K Levels	Section A (MCQs)	Section B (Short Answers)	Section C (Either/Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated
K1	5	4	10	-	19	15.83	42%
K2	5	6	10	10	31	25.83	
K3	-	-	20	30	50	41.67	42%
K4	-	-	10	10	20	16.67	16%
<b>Total</b>	<b>10</b>	<b>10</b>	<b>50</b>	<b>50</b>	<b>120</b>	<b>100</b>	<b>100%</b>

NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.

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**THE MADURA COLLEGE (Autonomous), MADURAI – 625 011**  
**(AFFILIATED TO MADURAI KAMARAJ UNIVERSITY)**  
 RE-ACCREDITED (3<sup>rd</sup> Cycle) WITH “A” GRADE BY NAAC

**PROGRAMME : B.Com.,**  
**COURSE TITLE : Cost Accounting**  
**TIME : 3 Hours**

**COURSE CODE : 20U3KMC8**  
**QN.NO : 11711**  
**MAX.MARKS :75**

**Course Objectives**

- To acquire knowledge on Cost Accounting and its objectives
- To gain comprehensive knowledge on Material and controlling the materials cost
- To get familiarize with Labour and Overhead Cost Control
- To gain working knowledge on various methods of costing viz., Operating and Contract Costing.
- To acquaint working knowledge on preparation of process costing, by-product and joint product costing

Unit	Course Contents	Hours	K level	CLO
I	<b>Introduction to Cost Accounting</b> Definitions – Objectives – Nature – Scope – Limitations of Financial Accounting – Financial Accounting Vs Cost Accounting – Installation of Costing system. Cost Classifications – Elements of Cost – Preparation of Cost Sheet.	15	Up to K2	CLO1
II	<b>Material</b> Material Cost – Purchase Procedure – Various stock levels – Economic Order Quantity (EOQ) – FSN – ABC – JIT – Bin Card – Stores Ledger – Methods of Pricing issues – FIFO – LIFO – Base Stock Method – Simple Average method - Weighted Average method – Treatment of Scrap, Spoilage, Wastage & Defective.	15	Up to K3	CLO2
III	<b>Labour and Overheads</b> Labour Costs – Labour Turnover – Methods of Labour Turnover – Treatment of Idle time and Over time – Methods of wage payment – Time rate – Piece rate – Taylor differential piece rate system- Incentive methods – Halsey and Rowan Plan. Overhead Costing – Meaning – Classification – Allocation and Apportionment of Overheads – Reapportionment – Methods of Absorption – Calculation of Machine Hour Rate.	15	Up to K3	CLO3
IV	<b>Methods of Costing</b> Job Costing – Batch Costing – Contract Costing (including escalation clause) – Operating Costing (Transport only)	15	Up to K4	CLO4
V	<b>Process Costing</b> Application of Process Costing - Normal Loss – Abnormal Loss – Abnormal Gain – Concept of Equivalent Production – Joint Products and By products. Reconciliation between Cost Profit and Financial Profit.	15	Up to K 3	CLO5

**Note:** The Questions should be asked in the ratio of 80% Problems and 20 % for theory.

**Book for Study**

Kapoor N.D., *Elements of Company Law*, Sultan Chand & Co., New Delhi. Ashok and Bagrail, Company Law, New Delhi, S.Chand & Co.2010.

### Books for Reference

1. Dr.A.Murthy & Dr.S.Gurusamy, *Cost Accounting*, Vijay Nicole Imprints Private Limited, Chennai.
2. T.S. Reddy & Y. Hari Prasad Reddy, *Cost Accounting*, Margham Publication, Chennai.
3. Dr. M. Wilson, *Cost Accounting*, Himalaya Publishing House, Mumbai.

### Web Resources

1. [https://www.tutorialspoint.com/accounting\\_basics/cost\\_accounting\\_introduction.htm#:~:text=Cost%20accounting%20is%20the%20application,previous%20experience%20or%20with%20standards.](https://www.tutorialspoint.com/accounting_basics/cost_accounting_introduction.htm#:~:text=Cost%20accounting%20is%20the%20application,previous%20experience%20or%20with%20standards.)
2. <https://www.yourarticlelibrary.com/cost-accounting/material-control/techniques-of-material-cost-control-11-techniques/55434>
3. <https://www.yourarticlelibrary.com/cost-accounting/problems-cost-accounting/top-14-cost-accounting-problems-with-solutions/75727>
4. <https://www.economicsdiscussion.net/cost-accounting/different-methods-of-costing/31651>

**Pedagogy:** Chalk & Talk, Assignments, Exercises, PPT.

**Rationale for Nature of the Course:** Can be professionals in solving advanced problems to pursue higher studies.

### Activities to be given

1. Prepare comprehensive problems on cost accounting under various situations
2. Live cases on Material Control and Techniques
3. Assignment on legal requirements with respect to cost accounting standards.
4. Preparing the students to appear professional courses by giving Advanced Exercise and workout problems on Partnership accounts

### LESSON PLAN

Unit	Course Contents	Hrs	Mode of Teaching
I	Definitions – Objectives – Nature – Scope – Limitations of Financial Accounting – Financial Accounting Vs Cost Accounting –	7	Chalk and Talk
	Installation of Costing system. Cost Classifications – Elements of Cost - Preparation of Cost Sheet.	8	Exercise PPT, Quiz
II	Material Cost – Purchase Procedure – Various stock levels - Economic Order Quantity (EOQ) – FSN – ABC – JIT – Bin Card	7	Chalk and Talk
	Stores Ledger -Methods of Pricing issues – FIFO – LIFO – Base Stock level – Simple Average and Weighted Average method - Treatment of Scrap, Spoilage, Wastage & Defective.	8	Exercise Quiz
III	<b>Labour and Overheads</b> Labour Costs – Labour Turnover – Methods of Labour Turnover – Treatment of Idle time and Over time – Methods of wage payment – Time rate – Piece rate – Taylor differential piece rate system- Incentive methods – Halsey and Rowan Plan.	5	Chalk and Talk Exercise Quiz
	Overhead Costing – Meaning – Classification – Allocation and Apportionment of Overheads – Reapportionment	5	
	Methods of Absorption – Calculation of Machine Hour Rate.	5	
IV	<b>Methods of Costing</b> Job Costing – Batch Costing - Contract Costing (including escalation clause)	8	Chalk and Talk
	Operating Costing (Transport only)	7	Exercise Quiz



V	<b>Process Costing</b> Application of Process Costing - Normal Loss – Abnormal Loss – Abnormal Gain – Concept of Equivalent Production	5	Chalk and Talk Exercise Quiz Assignment
	Joint Products and By products - Reconciliation between Cost Profit and Financial Profit.	5	

\*Staff name will be allotted according to work load allotment at the beginning of every Academic Year

### Course Learning Outcomes:

CLOs	On completion of the course, the students should be able to	K- Level
CLO 1	Explain basics of Cost Accounting and its objectives	Up to K2
CLO 2	Compute materials cost and stores ledger account	Up to K3
CLO 3	Apply Labour cost and Overhead Cost Control in costing	Up to K3
CLO 4	Analyze and prepare various methods of costing	Up to K4
CLO 5	Apply and prepare process costing, by-product and joint product costing	Up to K 3

### Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

(CLOs)	Programme Outcomes (with Graduate Attributes)					
	PO 1 (Knowledge Base)	PO 2 (Problem Analysis & Investigation)	PO 3 (Communication Skills & Design)	PO 4 (Individual and Team Work)	PO 5 (Professionalism Ethics and equity)	PO 6 (Life Long Learning)
CLO 1	3	3	2	2	3	3
CLO 2	3	3	2	2	2	3
CLO 3	3	3	2	2	2	3
CLO 4	3	3	2	2	3	3
CLO 5	3	3	2	2	3	3

3- Advance Application    2- Intermediate Level    1- Basic Level

### Mapping of Course Learning Outcomes (CLOs) with Programme Specific Outcomes (PSOs)

(CLOs)	Programme Specific Outcomes (with Graduate Attributes)					
	PSO 1 (Knowledge Base)	PSO 2 (Problem Analysis & Investigation)	PSO 3 (Communication Skills & Design)	PSO 4 (Individual and Team Work)	PSO 5 (Professionalism , Ethics and equity)	PSO 6 (Life Long Learning)
CLO 1	3	3	2	2	3	3
CLO 2	3	3	2	2	2	3
CLO 3	3	3	2	2	2	3
CLO 4	3	3	2	2	3	3
CLO 5	3	3	2	2	3	3

3- Advance Application    2- Intermediate Level    1- Basic Level

### Formative Examination- Blue Print

#### Articulation Mapping – K Levels with Course Learning Outcomes (CLOs)

CIA	CLOs	K- Level	Section A MCQ	Section B Short Answers	Section C (Either/Or Choice)	Section D (Open Choice)
I	CLO 1	Up to K2	2 (K1& K2)	1 (K1)	2 (K2&K2)	2(K2 & K2)
	CLO 2	Up to K3	2 (K1& K2)	2 (K2)	2 (K2&K2)	1(K3)
II	CLO 3	Up to K3	2 (K1& K2)	2 (K2)	2 (K2&K2)	1(K3)

	CLO 4	Up to K4	2 (K1& K2)	1 (K2)	2 (K3&K3)	2(K4 & K4)
No. of Questions to be asked			4	3	4	3
No. of Questions to be answered			4	3	2	2
Marks for each question			1	2	5	10
<b>Total Marks for each section</b>			<b>4</b>	<b>6</b>	<b>10</b>	<b>20</b>

#### Distribution of Marks with K Level for CIA I & CIA II

CIA	K Levels	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated
<b>I</b>	K1	2	2	-	--	4	6.67	<b>67%</b>
	K2	2	4	10	20	36	60.0	
	K3	-	-	10	10	20	33.33	<b>33%</b>
	<b>Marks</b>	<b>4</b>	<b>6</b>	<b>20</b>	<b>30</b>	<b>60</b>	<b>100</b>	<b>100%</b>
<b>II</b>	K1	2	-	-	--	2	3.34	<b>34%</b>
	K2	2	6	10	--	18	30.00	
	K3	-	-	10	10	20	33.33	<b>33%</b>
	K4	-	-	-	20	20	33.33	<b>33%</b>
	<b>Marks</b>	<b>4</b>	<b>6</b>	<b>20</b>	<b>30</b>	<b>60</b>	<b>100</b>	<b>100%</b>

CLO5 will be allotted for individual Assignment which carries five marks as part of CIA component.

#### Summative Examination -Blue Print

##### Articulation Mapping – K Levels with Course Learning Outcomes (CLOs)

Units	CLOs	K- Level	Section A (MCQs)	Section B (Short Answers)	Section C (Either/Or Choice)	Section D (Open Choice)
1	CLO 1	Up to K2	2 (K1&K2)	1 (K1)	2 (K1&K1)	1(K2)
2	CLO 2	Up to K3	2 (K1&K2)	1 (K1)	2 (K2&K2)	1(K3)
3	CLO 3	Up to K3	2 (K1&K2)	1 (K2)	2 (K3&K3)	1(K3)
4	CLO 4	Up to K4	2 (K1&K2)	1 (K2)	2 (K4&K4)	1(K4)
5	CLO 5	Up to K3	2 (K1&K2)	1 (K2)	2 (K3&K3)	1(K3)
No. of Questions to be asked			10	5	10	5
No. of Questions to be answered			10	5	5	3
Marks for each question			1	2	5	10
<b>Total Marks for each Section</b>			<b>10</b>	<b>10</b>	<b>25</b>	<b>30</b>

#### Distribution of Marks with K Level for Summative Examination

K Levels	Section A (MCQs)	Section B (Short Answers)	Section C (Either/Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated
K1	5	4	10	-	<b>19</b>	<b>15.83</b>	<b>42%</b>
K2	5	6	10	10	<b>31</b>	<b>25.83</b>	
K3	-	-	20	30	<b>50</b>	<b>41.67</b>	<b>42%</b>
K4	-	-	10	10	<b>20</b>	<b>16.67</b>	<b>16%</b>
<b>Total</b>	<b>10</b>	<b>10</b>	<b>50</b>	<b>50</b>	<b>120</b>	<b>100</b>	<b>100%</b>

NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.



**THE MADURA COLLEGE (Autonomous), MADURAI – 625 011**  
**(AFFILIATED TO MADURAI KAMARAJ UNIVERSITY)**  
**RE-ACCREDITED (3<sup>rd</sup> Cycle) WITH “A” GRADE BY NAAC**

**PROGRAMME : B.Com.,**  
**COURSE TITLE : Company Law & Practice**  
**TIME : 3 Hours**

**COURSE CODE : 20U3KMC9**  
**QN.NO : 11712**  
**MAX.MARKS :75**

**Course Objectives**

- To acquire knowledge on the procedural aspects of Companies Act, 2013
- To gain comprehensive knowledge in company law since formation to winding up of the company as per the Companies Act, 2013
- To get familiarized with regulatory frame work on issues of shares and debentures
- To gain working knowledge on conduct of various kinds of meetings under the Act
- To understand the role of Key Managerial Personnel and directors of company under Companies Act, 2013

Unit	Course Contents	Hours	K level	CLO
I	<b>Formation of Company</b> Company – Definition – Essential characteristics – Lifting up of Corporate veil - Kinds of Companies -Formation of a company – Promotion – Promoters – Functions - Incorporation – Commencement of Business - Memorandum of Association – Clauses and Alterations - Articles of Association – Contents – Prospectus – Contents – Mis-Statement of Prospectus.	15	Up to K2	CLO 1
II	<b>Shares and Share Capital</b> Meaning – Nature – Kinds of Shares –Preference shares – Equity shares – Sweat equity shares – Stock Vs Share – Share Capital – Classifications (Authorised, Issued, Subscribed, Called up and Paid-up Capital) – Share Certificate –Dematerialisation of Shares - Transfer of Shares – Transmission of Shares – Lien on Shares - Debentures - Legal provisions governing Shares and Debentures.	15	Up to K3	CLO 2
III	<b>Company Meetings and Proceedings</b> Kinds – Annual General Meeting - Extraordinary general meeting - Class meeting – Board Meeting-Procedures and Requisites of a valid meeting – Notice – Agenda – Quorum –Minutes- Resolution – Types .	15	Up to K3	CLO 3
IV	<b>Managerial Personnel and Directors</b> Managerial Personnel – Meaning – Key Managerial Personnel (KMP) – Directors – Meaning – Classification – Appointment of Directors – Removal of Directors – Power and Duties Committees – Audit committee – Stake holder committee – Corporate Social Responsibility (CSR) committee – Concept of Corporate Governance.	15	Up to K4	CLO 4
V	<b>Winding up</b> Meaning – Modes of Winding up – Winding up by National Company Law Tribunal (NCLT) – Company Liquidator – Official Liquidator - Duties and Powers of Liquidators – Voluntary Winding up – Members Voluntary winding up – Creditors Voluntary Winding up.	15	Up to K3	CLO 5

**Book for Study**

Kapoor N.D., *Elements of Company Law*, Sultan Chand & Co., New Delhi. Ashok and Bagrail, Company Law, New Delhi, S.Chand & Co.2010.

**Books for Reference**

1. S.N. Maheswari & S.K. Maheswari, *A Manual of Business Laws*, Himalaya Publishing House, Mumbai.

2. V. Balachandran & M. Govindarajan, *A Students Handbook on Company Law and Practice*, Vijay Nicole Imprints Private Limited, Chennai.
3. J. Shanthi, *Company Law*, Margham Publications, Chennai.

#### Web Resources

1. <https://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf>
2. <https://byjus.com/commerce/steps-in-formation-of-a-company/>
3. <https://www.economicsdiscussion.net/company/company-formation/company-formation-in-india/32479>
4. <https://www.investopedia.com/terms/s/sharecapital.asp#:~:text=A%20company's%20share%20capital%20is,capital%20on%20its%20balance%20sheet>
5. [https://www.tutorialspoint.com/business\\_law/business\\_law\\_company\\_meetings.htm#:~:text=Meetings%20are%20a%20crucial%20part,meetings%20held%20by%20a%20company](https://www.tutorialspoint.com/business_law/business_law_company_meetings.htm#:~:text=Meetings%20are%20a%20crucial%20part,meetings%20held%20by%20a%20company)
6. <https://www.toppr.com/guides/business-law-cs/elements-of-company-law-ii/key-managerial-personnel/>
7. <https://www.investopedia.com/terms/w/windingup.asp#:~:text=Winding%20up%20is%20the%20process,assets%20to%20partners%20or%20shareholders>

**Pedagogy:** Chalk & Talk, Assignments, PPT, Case Lets

**Rationale for Nature of the Course:** Can Assist the professionals and corporate office by company law provisions

#### Activities to be given:

1. Preparing Legal forms for Incorporation and commencement of business
2. Mini Project on Preparation of MOA and AOA for a model company
3. Preparing the students to appear professional courses by giving Advanced Exercise and cases on company issues and challenges

### LESSON PLAN

Unit	Course Contents	Hrs	Mode of Teaching
<b>I</b>	<b>Formation of Company</b> Definition of company, Essential characteristics, Lifting up of Corporate veil, Kinds of Companies - Formation of a company, Promoters, Functions, Incorporation, Commencement of Business	7	Chalk and Talk PPT, Case Study, Quiz
	Memorandum of Association, Clauses and Alterations, Articles of Association - Contents of Prospectus, Mis-Statement of Prospectus	8	
<b>II</b>	<b>Shares and Share Capital</b> Meaning, Nature, Kinds of Shares, Preference shares, Equity shares	5	Chalk and Talk PPT, Case Study, Quiz
	Sweat equity shares, Stock Vs Share, Share Capital, Classifications, Authorised, Issued, Subscribed, Called up and Paid-up Capital	5	
	Share Certificate, Dematerialisation of Shares, Transfer of Shares, Transmission of Shares, Lien on Shares - Debentures, Legal provisions governing Shares and Debentures.	5	
<b>III</b>	<b>Company Meetings and Proceedings</b> Kinds , Annual General Meeting , Extraordinary general meeting - Class meeting, Board Meeting	7	Chalk and Talk PPT, Case Study, Quiz
	Procedures and Requisites of a valid meeting – Notice, Agenda, Quorum, Minutes, Resolution, Types	8	
<b>IV</b>	<b>Managerial Personnel and Directors</b> Managerial Personnel, Meaning, Key Managerial Personnel (KMP)	4	Chalk and Talk PPT, Case Study, Quiz
	Directors, Meaning, Classification, Appointment of Directors, Removal of Directors, Power and Duties	6	
	Committees, Audit committee, Stake holder committee, Corporate Social Responsibility (CSR) committee, Concept of Corporate Governance.	5	

V	<b>Winding up</b> Meaning, Modes of Winding up, Winding up by National Company Law Tribunal (NCLT)	5	Chalk and Talk PPT, Case Study, Quiz Assignment
	Company Liquidator, Official Liquidator, Duties and Powers of Liquidators	5	
	Voluntary Winding up, Members Voluntary winding up, Creditors Voluntary Winding up.	5	

\*Staff name will be allotted according to work load allotment at the beginning of every Academic Year

#### Course Learning Outcomes:

CLOs	On completion of the course, the students should be able to	K- Level
CLO 1	Discuss the basic concepts of Companies Act, 2013.	Up to K2
CLO 2	Identify the regulatory framework of issue of shares and debentures	Up to K3
CLO 3	Organize different types of meeting under Companies Act, 2013	Up to K3
CLO 4	Examine the role of Key Managerial Personnel and Directors under Companies Act, 2013	Up to K4
CLO 5	Identify appropriate modes for Winding up of Companies	Up to K3

#### Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

(CLOs)	Programme Outcomes (with Graduate Attributes)					
	PO 1 (Knowledge Base)	PO 2 (Problem Analysis & Investigation)	PO 3 (Communication Skills & Design)	PO 4 (Individual and Team Work)	PO 5 (Professionalism, Ethics and equity)	PO 6 (Life Long Learning)
CLO 1	3	2	2	2	3	3
CLO 2	3	2	2	2	3	3
CLO 3	3	2	2	3	3	3
CLO 4	3	2	2	2	3	3
CLO 5	3	2	2	2	3	3

3- Advance Application    2- Intermediate Level    1- Basic Level

#### Mapping of Course Learning Outcomes (CLOs) with Programme Specific Outcomes (PSOs)

(CLOs)	Programme Specific Outcomes (with Graduate Attributes)					
	PSO 1 (Knowledge Base)	PSO 2 (Problem Analysis & Investigation)	PSO 3 (Communication Skills & Design)	PSO 4 (Individual and Team Work)	PSO 5 (Professionalism, Ethics and equity)	PSO 6 (Life Long Learning)
CLO 1	3	2	2	2	3	3
CLO 2	3	2	2	2	3	3
CLO 3	3	2	2	3	3	3
CLO 4	3	2	2	2	3	3
CLO 5	3	2	2	2	3	3

3- Advance Application    2- Intermediate Level    1- Basic Level

#### Formative Examination- Blue Print

#### Articulation Mapping – K Levels with Course Learning Outcomes (CLOs)

CIA	CLOs	K- Level	Section A MCQ	Section B Short Answers	Section C (Either/Or Choice)	Section D (Open Choice)
I	CLO 1	Up to K2	2 (K1& K2)	1 (K1)	2 (K2&K2)	2(K2 & K2)
	CLO 2	Up to K3	2 (K1& K2)	2 (K2)	2 (K2&K2)	1(K3)
II	CLO 3	Up to K3	2 (K1& K2)	2 (K2)	2 (K2&K2)	1(K3)
	CLO 4	Up to K4	2 (K1& K2)	1 (K2)	2 (K3&K3)	2(K4 & K4)
No. of Questions to be asked			4	3	4	3
No. of Questions to be answered			4	3	2	2

Marks for each question	1	2	5	10
<b>Total Marks for each section</b>	<b>4</b>	<b>6</b>	<b>10</b>	<b>20</b>

**Distribution of Marks with K Level for CIA I & CIA II**

CIA	K Levels	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated
<b>I</b>	K1	2	2	-	--	4	6.67	<b>67%</b>
	K2	2	4	10	20	36	60.0	
	K3	-	-	10	10	20	33.33	<b>33%</b>
	<b>Marks</b>	<b>4</b>	<b>6</b>	<b>20</b>	<b>30</b>	<b>60</b>	<b>100</b>	<b>100%</b>
<b>II</b>	K1	2	-	-	--	2	3.34	<b>34%</b>
	K2	2	6	10	--	18	30.00	
	K3	-	-	10	10	20	33.33	<b>33%</b>
	K4	-	-	-	20	20	33.33	<b>33%</b>
	<b>Marks</b>	<b>4</b>	<b>6</b>	<b>20</b>	<b>30</b>	<b>60</b>	<b>100</b>	<b>100%</b>

CLO5 will be allotted for individual Assignment which carries five marks as part of CIA component.

**Summative Examination -Blue Print**

**Articulation Mapping – K Levels with Course Learning Outcomes (CLOs)**

Units	CLOs	K- Level	Section A (MCQs)	Section B (Short Answers)	Section C (Either/Or Choice)	Section D (Open Choice)
1	CLO 1	Up to K2	2 (K1&K2)	1 (K1)	2 (K1&K1)	1(K2)
2	CLO 2	Up to K3	2 (K1&K2)	1 (K1)	2 (K2&K2)	1(K3)
3	CLO 3	Up to K3	2 (K1&K2)	1 (K2)	2 (K3&K3)	1(K3)
4	CLO 4	Up to K4	2 (K1&K2)	1 (K2)	2 (K4&K4)	1(K4)
5	CLO 5	Up to K3	2 (K1&K2)	1 (K2)	2 (K3&K3)	1(K3)
No. of Questions to be asked			10	5	10	5
No. of Questions to be answered			10	5	5	3
Marks for each question			1	2	5	10
<b>Total Marks for each Section</b>			<b>10</b>	<b>10</b>	<b>25</b>	<b>30</b>

**Distribution of Marks with K Level for Summative Examination**

K Levels	Section A (MCQs)	Section B (Short Answers)	Section C (Either/Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated
K1	5	4	10	-	<b>19</b>	<b>15.83</b>	<b>42%</b>
K2	5	6	10	10	<b>31</b>	<b>25.83</b>	
K3	-	-	20	30	<b>50</b>	<b>41.67</b>	<b>42%</b>
K4	-	-	10	10	<b>20</b>	<b>16.67</b>	<b>16%</b>
<b>Total</b>	<b>10</b>	<b>10</b>	<b>50</b>	<b>50</b>	<b>120</b>	<b>100</b>	<b>100%</b>

NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.

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**THE MADURA COLLEGE (Autonomous), MADURAI – 625 011**  
(AFFILIATED TO MADURAI KAMARAJ UNIVERSITY)  
RE-ACCREDITED (3<sup>rd</sup> Cycle) WITH “A” GRADE BY NAAC

**PROGRAMME : B.Com.,**  
**COURSE TITLE : Computer Applications in**  
**Business**

**COURSE CODE : 20U3KMC10**  
**QN.NO : 11713**

**TIME : 3 Hours**

**MAX.MARKS :75**

**Course Objectives**

- To acquaint knowledge on the fundamentals of computer and its application in business
- To understand and get working knowledge of M.S.Word and Access.
- To Create and presentation show of Power Point presentation.
- To apply the procedures and various functions to create Excel Work sheet.
- To Access the need and usage of internet.

Unit	Course Contents	Hours	K level	CLO
I	<b>Introduction to Computer</b> Introduction - Types of Computers – Hardware – CPU – Input devices- Output devices – Storage device – Software – Operating System – Programming Language – Application Software – Network – LAN – WAN- Client Server - Information Technology Act , 2000 – Objectives – Salient Features.	12	Up to K2	CLO 1
II	<b>MS Word and MS Excel</b> MS Word – Creating word document - Editing text - Creating a Resume Wizard – Adding and Formatting Numbers and Symbols - Print. MS Excel - Creating Tables, Graphs and Charts – Finance, Mathematical and Statistical Functions. Power Point - Presentation through Templates - An overview of Statistical Package for Social Science (SPSS).	12	Up to K3	CLO 2
III	<b>MS Power Point and MS Access</b> MS Power Point - Creation-Insert Picture-Animation-Creating Multimedia Presentations – Insert-Table and Grapes. MS Access: Introduction – Creation of Table – Preparation of Pay Roll - Report for Product Data Base - Big Data - Data Mining - Data Warehousing – Cloud Computing - Knowledge Management System.	12	Up to K3	CLO 3
IV	<b>Data Base Management Systems</b> Introduction – Meaning - History of Information - Quality of Information - Information Processing - Characteristics of Data in Data Base - Types of Data Base Management Systems.	12	Up to K4	CLO 4
V	<b>Internet</b> Introduction – History – Intranet vs. Extranet – DNS – Connection – Dialup – ISDN, DSL, T1, T3, Wifi, Wireless, Satellite Communication – E-Mail, Chat, Forum, Blog, Newsgroups – Search Engines.	12	Up to K3	CLO 5

**Book for Study**

Dr. P. Rizwan Ahmed, “*Introduction to Information Technology*”, 2017, Margham Publications, Chennai.

**Books for Reference**

1. Alexis Leon & Mathews Leon, “*Fundamentals of Information Technology*”, 2013, Vijay Nicole Imprints Pvt., Ltd., Chennai.
2. R.Paramasiwam, “*Computer Application in Business*”, S. Chan & Company Ltd.
3. Manas Parhi & Jagjit Singh, “*Information Technology for Business*”, 2003, Unistar Books Pvt., Ltd.
4. Dennis P. Curtin, Kim Foley, Kunal Sen, & Cathleen Morin, “*Information Technology*”, 2013, McGraw Hill Education (India)Pvt., Ltd.

- Chetan Srivastava, *“Principles of Information Technology”*, 2004, Kalyani Publishers, New Delhi.
- Brain K. Williams & Stacey. C. Sawyer, *“Using Information Technology”*, Third Edition, 2003, Tata McGraw-Hill Publishing Company Ltd., New Delhi.

#### Web Resources

- [https://www.just.edu.jo/~mqais/CIS99/PDF/Ch.01\\_Introduction\\_%20to\\_computers.pdf](https://www.just.edu.jo/~mqais/CIS99/PDF/Ch.01_Introduction_%20to_computers.pdf)
- [https://en.wikipedia.org/wiki/Microsoft\\_Word](https://en.wikipedia.org/wiki/Microsoft_Word)
- <https://byjus.com/govt-exams/ms-excel-basics/>
- [https://www.oreilly.com/library/view/database-systems-concepts/9788177585674/9788177585674\\_ch26lev1sec4.html](https://www.oreilly.com/library/view/database-systems-concepts/9788177585674/9788177585674_ch26lev1sec4.html)
- [https://en.wikipedia.org/wiki/Microsoft\\_PowerPoint](https://en.wikipedia.org/wiki/Microsoft_PowerPoint)
- <https://www.guru99.com/what-is-dbms.html>
- <https://en.wikipedia.org/wiki/Internet>

**Pedagogy:** Chalk & Talk, Assignments, PPTs

**Rationale for Nature of the Course:** Can assist and support computer professionals in computerised environment where techno-skills in any business having Automated system

#### Activities to be given

- Assignment on creating word document which is used in business dash board.
- Mini project on finance and statistical models through excel
- Presentation through PPT for any business issues
- Demo on internet browsing with respect to any relevant topics

#### LESSON PLAN

Unit	Course Content	Hours	Mode of Teaching
I	<b>Introduction to Computer</b> Introduction - Types of Computers – Hardware – CPU – Input devices	4	Chalk & Talk, PPT, Quiz
	Output devices – Storage device – Software – Operating System – Programming Language – Application Software	4	
	Network – LAN – WAN- Client Server - Information Technology Act , 2000 – Objectives – Salient Features.	4	
II	<b>MS Word and MS Excel</b> <b>MS Word</b> – Creating word document - Editing text - Creating a Resume Wizard – Adding and Formatting Numbers and Symbols - Print.	6	Chalk & Talk, PPT, Quiz
	<b>MS Excel</b> - Creating Tables, Graphs and Charts – Finance, Mathematical and Statistical Functions. Power Point - Presentation through Templates - An overview of Statistical Package for Social Science (SPSS).	6	
III	<b>MS Power Point and MS Access</b> <b>MS Power Point</b> - Creation-Insert Picture-Animation-Creating Multimedia Presentations – Insert-Table and Grapes.	6	Chalk & Talk, PPT, Quiz
	<b>MS Access:</b> Introduction – Creation of Table – Preparation of Pay Roll - Report for Product Data Base - Big Data - Data Mining - Data Warehousing – Cloud Computing - Knowledge Management System.	6	
IV	<b>Data Base Management Systems</b> Introduction – Meaning - History of Information - Quality of Information - Information Processing	6	Chalk & Talk, PPT, Quiz
	Characteristics of Data in Data Base - Types of Data Base Management Systems.	6	
V	<b>Internet</b> Introduction – History – Intranet vs. Extranet – DNS – Connection – Dialup – ISDN, DSL, T1, T3, Wifi, Wireless, Satellite Communication	6	Chalk & Talk, PPT, Quiz Assignment
	E-Mail, Chat, Forum, Blog, Newsgroups – Search Engines.	6	



**Course Learning Outcomes:**

<b>CLOs</b>	<b>On Completion of the course, the students should able to</b>	<b>K-Level</b>
CLO 1	Describe the various types of computers	Up to K2
CLO 2	Make use of MS Word & Excel for business applications	Up to K3
CLO 3	Develop their presentations using power point and classify data using MS Access	Up to K3
CLO 4	Organize data using Data base management system	Up to K4
CLO 5	Use internet applications for business activities	Up to K3

**Mapping of Course Learning Outcomes (CLOs) with  
Programme Outcomes (POs)**

<b>(CLOs)</b>	<b>Programme Outcomes (with Graduate Attributes)</b>					
	<b>PO 1 (Knowledge Base)</b>	<b>PO 2 (Problem Analysis &amp; Investigation)</b>	<b>PO 3 (Communication Skills &amp; Design)</b>	<b>PO 4 (Individual and Team Work)</b>	<b>PO 5 (Professionalism, Ethics and equity)</b>	<b>PO 6 (Life Long Learning)</b>
CLO 1	3	2	2	2	2	3
CLO 2	2	3	2	3	2	3
CLO 3	2	3	2	3	2	3
CLO 4	2	2	2	2	2	3
CLO 5	2	2	2	2	2	3

3- Advance Application    2- Intermediate Level    1- Basic Level

**Mapping of Course Learning Outcomes (CLOs) with Programme Specific Outcomes (PSOs)**

<b>(CLOs)</b>	<b>Programme Specific Outcomes (with Graduate Attributes)</b>					
	<b>PSO 1 (Knowledge Base)</b>	<b>PSO 2 (Problem Analysis &amp; Investigation)</b>	<b>PSO 3 (Communication Skills &amp; Design)</b>	<b>PSO 4 (Individual and Team Work)</b>	<b>PSO 5 (Professionalism, Ethics and equity)</b>	<b>PSO 6 (Life Long Learning)</b>
CLO 1	3	2	2	2	2	3
CLO 2	2	3	2	3	2	3
CLO 3	2	3	2	3	2	3
CLO 4	2	2	2	2	2	3
CLO 5	2	2	2	2	2	3

3- Advance Application    2- Intermediate Level    1- Basic Level

**Formative Examination- Blue Print**

**Articulation Mapping – K Levels with Course Learning Outcomes (CLOs)**

<b>CIA</b>	<b>CLOs</b>	<b>K- Level</b>	<b>Section A MCQ</b>	<b>Section B Short Answers</b>	<b>Section C (Either/Or Choice)</b>	<b>Section D (Open Choice)</b>
I	CLO 1	Up to K2	2 (K1& K2)	1 (K1)	2 (K2&K2)	2(K2 & K2)
	CLO 2	Up to K3	2 (K1& K2)	2 (K2)	2 (K2&K2)	1(K3)
II	CLO 3	Up to K3	2 (K1& K2)	2 (K2)	2 (K2&K2)	1(K3)
	CLO 4	Up to K4	2 (K1& K2)	1 (K2)	2 (K3&K3)	2(K4 & K4)
No. of Questions to be asked			4	3	4	3
No. of Questions to be answered			4	3	2	2
Marks for each question			1	2	5	10
<b>Total Marks for each section</b>			<b>4</b>	<b>6</b>	<b>10</b>	<b>20</b>

**Distribution of Marks with K Level for CIA I & CIA II**

<b>CIA</b>	<b>K Levels</b>	<b>Section A (Multiple Choice Questions)</b>	<b>Section B (Short Answer Questions)</b>	<b>Section C (Either/Or Choice)</b>	<b>Section D (Open Choice)</b>	<b>Total Marks</b>	<b>% of (Marks without choice)</b>	<b>Consolidated</b>
<b>I</b>	K1	2	2	-	--	4	6.67	<b>67%</b>
	K2	2	4	10	20	36	60.0	
	K3	-	-	10	10	20	33.33	<b>33%</b>
	<b>Marks</b>	<b>4</b>	<b>6</b>	<b>20</b>	<b>30</b>	<b>60</b>	<b>100</b>	<b>100%</b>
<b>II</b>	K1	2	-	-	--	2	3.34	<b>34%</b>
	K2	2	6	10	--	18	30.00	
	K3	-	-	10	10	20	33.33	<b>33%</b>
	K4	-	-	-	20	20	33.33	<b>33%</b>
	<b>Marks</b>	<b>4</b>	<b>6</b>	<b>20</b>	<b>30</b>	<b>60</b>	<b>100</b>	<b>100%</b>

CLO5 will be allotted for individual Assignment which carries five marks as part of CIA component.

**Summative Examination -Blue Print**

**Articulation Mapping – K Levels with Course Learning Outcomes (CLOs)**

<b>Units</b>	<b>CLOs</b>	<b>K- Level</b>	<b>Section A (MCQs)</b>	<b>Section B (Short Answers)</b>	<b>Section C (Either/Or Choice)</b>	<b>Section D (Open Choice)</b>
1	CLO 1	Up to K2	2 (K1&K2)	1 (K1)	2 (K1&K1)	1(K2)
2	CLO 2	Up to K3	2 (K1&K2)	1 (K1)	2 (K2&K2)	1(K3)
3	CLO 3	Up to K3	2 (K1&K2)	1 (K2)	2 (K3&K3)	1(K3)
4	CLO 4	Up to K4	2 (K1&K2)	1 (K2)	2 (K4&K4)	1(K4)
5	CLO 5	Up to K3	2 (K1&K2)	1 (K2)	2 (K3&K3)	1(K3)
No. of Questions to be asked			10	5	10	5
No. of Questions to be answered			10	5	5	3
Marks for each question			1	2	5	10
<b>Total Marks for each Section</b>			<b>10</b>	<b>10</b>	<b>25</b>	<b>30</b>

**Distribution of Marks with K Level for Summative Examination**

<b>K Levels</b>	<b>Section A (MCQs)</b>	<b>Section B (Short Answers)</b>	<b>Section C (Either/Or Choice)</b>	<b>Section D (Open Choice)</b>	<b>Total Marks</b>	<b>% of (Marks without choice)</b>	<b>Consolidated</b>
K1	5	4	10	-	<b>19</b>	<b>15.83</b>	<b>42%</b>
K2	5	6	10	10	<b>31</b>	<b>25.83</b>	
K3	-	-	20	30	<b>50</b>	<b>41.67</b>	<b>42%</b>
K4	-	-	10	10	<b>20</b>	<b>16.67</b>	<b>16%</b>
<b>Total</b>	<b>10</b>	<b>10</b>	<b>50</b>	<b>50</b>	<b>120</b>	<b>100</b>	<b>100%</b>

NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.

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**THE MADURA COLLEGE (Autonomous), MADURAI – 625 011**  
(AFFILIATED TO MADURAI KAMARAJ UNIVERSITY)  
RE-ACCREDITED (3<sup>rd</sup> Cycle) WITH “A” GRADE BY NAAC

**PROGRAMME : B.Com.,**  
**COURSE TITLE : Commercial Law**  
**TIME : 3 Hours**

**COURSE CODE : 20U3KAC3**  
**QN.NO : 11714**  
**MAX.MARKS :75**

**Course Objectives**

- To gain comprehensive knowledge with legal framework on Contract Act.
- To know the legal framework of Wagering and Contingent Contract.
- To familiarize knowledge and application on Special Contracts.
- To gain knowledge on Sale of Goods Act.
- To sensitize the importance of Consumerism and Competition Commission.

Unit	Course Contents	Hours	K level	CLO
I	<b>Indian Contract Act, 1872</b> Definitions – Kinds of Contract – Essential Elements – Offer and Acceptance – Capacities of Parties – Consideration – Legality of Object and Consideration Free and Voluntary Consent.	15	Up to K2	CLO1
II	<b>Wagering and Contingent Contract</b> Quasi Contract – Discharge of Contract – Discharge of Contract – Remedies for breach of Contract.	15	Up to K3	CLO2
III	<b>Special Contracts</b> Contract of Indemnity – Meaning – Rights of Indemnity Holder – Implied Indemnity – Enforceability. Contract of Guarantee – Meaning – Parties – Basic Principles – Liability of Surety. Contract of Bailment – Meaning – Kinds of Bailment – Duties of Bailee and Bailor – Bailee’s Lien. Contract of Pledge – Meaning – Ingredients of Pledge – Nature of Pledge.	15	Up to K3	CLO3
IV	<b>Sale of Goods Act, 1930</b> Sale – Meaning – Difference between Sale and agreement to sell – Formation of Contract of Sale – Conditions and Warranties – Rights and Duties of Buyer and Seller – Unpaid Seller.	15	Up to K4	CLO4
V	<b>Consumer Protection Act, 2019 &amp; Competition Act, 2002</b> Consumer Protection Act, 2019 – Objects – Rights of Consumer – Consumer Forum – Redressal Mechanism. Competition Act, 2002 – Definitions – Objectives – Features – Prohibition of Anti Competitive Agreement – Prohibition of Abuse of Dominant Position and Regulation of Combinations – Competition Commission of India (CCI) – Functions, Powers and Duties.	15	Up to K3	CLO5

**Book for Study**

Business Laws-N.D. Kapoor, Sultan Chand & Sons (P) Ltd, Delhi

**Books for Reference**

1. Business Law – R.S.N. Pillai & Bagavathi, S. Chand & Co Publication, New Delhi
2. Business Law – M.C. Shukla, S. Chand & Co Publication, New Delhi
3. Business Laws – M.R. Sreenivasan, Margham Publications, Chennai
4. Business Laws – M.V. Dhandapani, Sultan Chand and Sons (P) Ltd, Delhi.
5. Business Law – P.C. Tulsian, Second Edition, Tata McGraw-Hill Publishing Company Limited, New Delhi

**Web Resources**

1. <http://www.icaiknowledgegateway.org/littledms/folder1/chapter2-10>
2. <http://www.icaiknowledgegateway.org/littledms/folder1/chapter-1-the-indian-contract-act1872-2.pdf>
3. [https://en.wikipedia.org/wiki/Indian\\_Sale\\_of\\_Goods\\_Act\\_1930](https://en.wikipedia.org/wiki/Indian_Sale_of_Goods_Act_1930)
4. [https://www.icaai.org/post.html?post\\_id=15532](https://www.icaai.org/post.html?post_id=15532)

5. [https://www.indiacode.nic.in/handle/123456789/15256?view\\_type=browse&sam\\_handle=123456789/1362](https://www.indiacode.nic.in/handle/123456789/15256?view_type=browse&sam_handle=123456789/1362)
6. [https://www.cci.gov.in/sites/default/files/cci\\_pdf/competitionact2012.pdf](https://www.cci.gov.in/sites/default/files/cci_pdf/competitionact2012.pdf)
7. [https://legislative.gov.in/sites/default/files/A1930-3\\_0.pdf](https://legislative.gov.in/sites/default/files/A1930-3_0.pdf)
8. <https://www.indiacode.nic.in/bitstream/123456789/2187/1/A1872-9.pdf>

**Pedagogy:** Chalk & Talk, Assignments, PPTs, & Case studies

**Rationale for Nature of the Course:** Familiarity and applicability of legal terms in business.

**Activities to be done:**

1. Preparing Legal forms for indemnity Surety and lien agreement
2. Case lets on Competition Commission
3. Case lets on Consumer Protection

### LESSON PLAN

Unit	Course Content	Hours	Mode
I	<b>Indian Contract Act, 1872</b> Definitions – Kinds of Contract – Essential Elements – Offer and Acceptance – Capacities of Parties – Consideration	8	Chalk & Talk, PPTs, Quiz, Case Lets
	Legality of Object and Consideration Free and Voluntary Consent.	7	
II	<b>Wagering and Contingent Contract</b> Quasi Contract – Discharge of Contract	8	Chalk & Talk, PPTs, Quiz Case lets
	Discharge of Contract – Remedies for breach of Contract.	7	
III	<b>Special Contracts</b> Contract of Indemnity – Meaning – Rights of Indemnity Holder – Implied Indemnity – Enforceability. Contract of Guarantee – Meaning – Parties – Basic Principles – Liability of Surety.	8	Chalk & Talk, PPTs, Case studies, Quiz, Case Lets
	Contract of Bailment – Meaning – Kinds of Bailment – Duties of Bailee and Bailer – Bailee's Lien. Contract of Pledge – Meaning – Ingredients of Pledge – Nature of Pledge.	7	
IV	<b>Sale of Goods Act, 1930</b> Sale – Meaning – Difference between Sale and agreement to sell – Formation of Contract of Sale	8	Chalk & Talk, PPTs, Quiz, Case Lets
	Conditions and Warranties Rights and Duties of Buyer and Seller – Unpaid Seller.	7	
V	<b>Consumer Protection Act, 2019 &amp; Competition Act, 2002</b> Consumer Protection Act, 2019 – Objects – Rights of Consumer – Consumer Forum – Redressal Mechanism.	8	Chalk & Talk, Quiz Assignment, PPTs, Case Lets
	Competition Act, 2002 – Definitions – Objectives – Features - Prohibition of Anti Competitive Agreement – Prohibition of Abuse of Dominant Position and Regulation of Combinations – Competition Commission of India (CCI) – Functions, Powers and Duties.	7	

### Course Learning Outcomes

CLOs	On completion of the course, the students should be able to	K- Level
CLO 1	Explain the nature and regulation of contract law.	Up to K2
CLO 2	Apply legal provisions relating to Wagering and Contingent Contract.	Up to K3
CLO 3	Make use of the different circumstances and consequences that result in Special contract., viz., indemnity, bailment and pledge	Up to K3
CLO 4	Analyze the essentials of Sale of goods and the importance of buyer's acumen while buying the product	Up to K4
CLO 5	Apply Consumer rights with legal framework through Consumer protection Act, 2019 and Competition Act, 2002.	Up to K3

### Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

(CLOs)	Programme Outcomes (with Graduate Attributes)					
	PO 1 (Knowledge Base)	PO 2 (Problem Analysis & Investigation)	PO 3 (Communication Skills & Design)	PO 4 (Individual and Team Work)	PO 5 (Professionalism, Ethics and equity)	PO 6 (Life Long Learning)
CLO 1	3	2	2	2	3	3
CLO 2	2	1	2	2	3	3
CLO 3	2	1	2	2	3	3
CLO 4	3	2	2	2	3	3
CLO 5	3	2	2	2	3	3

3- Advance Application      2- Intermediate Level      1- Basic Level

### Mapping of Course Learning Outcomes (CLOs) with Programme Specific Outcomes (PSOs)

(CLOs)	Programme Specific Outcomes (with Graduate Attributes)					
	PSO 1 (Knowledge Base)	PSO 2 (Problem Analysis & Investigation)	PSO 3 (Communication Skills & Design)	PSO 4 (Individual and Team Work)	PSO 5 (Professionalism, Ethics and equity)	PSO 6 (Life Long Learning)
CLO 1	3	2	2	2	3	3
CLO 2	2	1	2	2	3	3
CLO 3	2	1	2	2	3	3
CLO 4	3	2	2	2	3	3
CLO 5	3	2	2	2	3	3

3- Advance Application      2- Intermediate Level      1- Basic Level

### Formative Examination- Blue Print

#### Articulation Mapping – K Levels with Course Learning Outcomes (CLOs)

CIA	CLOs	K- Level	Section A MCQ	Section B Short Answers	Section C (Either/Or Choice)	Section D (Open Choice)
I	CLO 1	Up to K2	2 (K1& K2)	1 (K1)	2 (K2&K2)	2(K2 & K2)
	CLO 2	Up to K3	2 (K1& K2)	2 (K2)	2 (K2&K2)	1(K3)
II	CLO 3	Up to K3	2 (K1& K2)	2 (K2)	2 (K2&K2)	1(K3)
	CLO 4	Up to K4	2 (K1& K2)	1 (K2)	2 (K3&K3)	2(K4 & K4)
No. of Questions to be asked			4	3	4	3
No. of Questions to be answered			4	3	2	2
Marks for each question			1	2	5	10
<b>Total Marks for each section</b>			<b>4</b>	<b>6</b>	<b>10</b>	<b>20</b>

#### Distribution of Marks with K Level for CIA I & CIA II

CIA	K Levels	Section A (Multiple Choice Questions)	Section B (Short Answer Questions)	Section C (Either/Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated
I	K1	2	2	-	--	4	6.67	<b>67%</b>
	K2	2	4	10	20	36	60.0	
	K3	-	-	10	10	20	33.33	<b>33%</b>
	<b>Marks</b>	<b>4</b>	<b>6</b>	<b>20</b>	<b>30</b>	<b>60</b>	<b>100</b>	<b>100%</b>
II	K1	2	-	-	--	2	3.34	<b>34%</b>
	K2	2	6	10	--	18	30.00	
	K3	-	-	10	10	20	33.33	<b>33%</b>
	K4	-	-	-	20	20	33.33	<b>33%</b>
	<b>Marks</b>	<b>4</b>	<b>6</b>	<b>20</b>	<b>30</b>	<b>60</b>	<b>100</b>	<b>100%</b>

P.T.O.

CLO5 will be allotted for individual Assignment which carries five marks as part of CIA component.

**Summative Examination -Blue Print**  
**Articulation Mapping – K Levels with Course Learning Outcomes (CLOs)**

Units	CLOs	K- Level	Section A (MCQs)	Section B (Short Answers)	Section C (Either/Or Choice)	Section D (Open Choice)
1	CLO 1	Up to K2	2 (K1&K2)	1 (K1)	2 (K1&K1)	1(K2)
2	CLO 2	Up to K3	2 (K1&K2)	1 (K1)	2 (K2&K2)	1(K3)
3	CLO 3	Up to K3	2 (K1&K2)	1 (K2)	2 (K3&K3)	1(K3)
4	CLO 4	Up to K4	2 (K1&K2)	1 (K2)	2 (K4&K4)	1(K4)
5	CLO 5	Up to K3	2 (K1&K2)	1 (K2)	2 (K3&K3)	1(K3)
No. of Questions to be asked			10	5	10	5
No. of Questions to be answered			10	5	5	3
Marks for each question			1	2	5	10
<b>Total Marks for each Section</b>			<b>10</b>	<b>10</b>	<b>25</b>	<b>30</b>

**Distribution of Marks with K Level for Summative Examination**

K Levels	Section A (MCQs)	Section B (Short Answers)	Section C (Either/Or Choice)	Section D (Open Choice)	Total Marks	% of (Marks without choice)	Consolidated
K1	5	4	10	-	19	15.83	42%
K2	5	6	10	10	31	25.83	
K3	-	-	20	30	50	41.67	42%
K4	-	-	10	10	20	16.67	16%
<b>Total</b>	<b>10</b>	<b>10</b>	<b>50</b>	<b>50</b>	<b>120</b>	<b>100</b>	<b>100%</b>

NB: Higher level of performance of the students is to be assessed by attempting higher level of K levels.

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