



THE MADURA COLLEGE (Autonomous), MADURAI – 625 011

(AFFILIATED TO MADURAI KAMARAJ UNIVERSITY)

RE-ACCREDITED (3rd Cycle) WITH "A" GRADE BY NAAC

PROGRAMME: B.Com.,

COURSE CODE : 3K1 (Upto 2016)

**COURSE TITLE : Foreign Trade – Practice and
Procedure**

QN.NO : 5022

TIME : 3 Hours

MAX.MARKS :75

Unit – I

Foreign Trade – Need and importance – Balance of Trade – Balance of Payments – Compositions- Invisible and Visible items – Terms used in Foreign Trade – INCO- Terms – FAS- FOB- EX-Quay –Ex-works –FOB – DCP – CIP – DAR – DAR – DDP – FAD – FRC.

Unit – II

Foreign Exchange – Exchange Rates-factors determining exchange rate – Fixed and Fluctuating Rates - Spot and Forward Rates – Export Financing – Packing - pre-shipment & post shipment credit.

Unit – III

Export Documentations – Documents Relating to Goods – Commercial Invoice – Proforma invoice – Consular invoice – Legalized invoice – Consular invoice – Certificate of origin – Packing list – Weigh note – Certificate of value – Certificate of Health – Documents Relating to Shipping – Mates Receipts – Dock Receipt – Shipping bill – Cart tickets – Certificate of Measurement – Bill of Lading - Charter party – Airway bill – Marine – Insurance policy – Combined Transportation Documents – Certificate of inspection – GR Forms – C forms – AR4 and AR4A forms – EP form – VP form – COD.

Unit – IV

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

Unit – V

Letter of Credit – 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.

Unit – VI

ECGC – EXIM Bank – International Trade organizations – GATT, WTO.

Books for Study:

- | | |
|--|--------------------|
| 1. Export Management | : T.A.S. Balagopal |
| 2. International Marketing – an Indian Perspective | : R.L. Varhney |

Books for Reference:

- | | |
|---|-------------------|
| 1. Export Management | : R.R. Khan |
| 2. Foreign Exchange and Financing for Foreign Trade | : Verghese |
| 3. International Marketing | : P.Saravanel |
| 4. Foreign Exchange – Principles and practice | : Andley |
| 5. Principles of Foreign Exchange | : A.K. Chatterjee |
| 6. International Marketing | : Paliwada |

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RE-ACCREDITED (3rd Cycle) WITH “A” GRADE BY NAAC

PROGRAMME: B.Com.,

COURSE CODE : 3K2 (Upto 2016)

COURSE TITLE : Special Accounts

QN.NO : 5024

TIME : 3 Hours

MAX.MARKS :75

Unit – I

Branch Accounts – Dependent Branch – Accounting of Various types of Dependent – Branches – Invoice Price Method – Independent Branches.

Department Accounts – Allocation of Expenses – Inter Department Transfers – Departmental Trading Profit & Loss Accounts.

Unit – II

Hire Purchase and Instalment Purchase systems: Meaning – Calculation of Interest – Cash Price – Entries and Ledger Accounts in the books of Buyer and Seller- Default and Repossession – Complete and Partial – Instalment Purchase System.

Unit – III

Insolvency Accounts: Individuals – Statement of Affairs – Deficiency A/C (Simple Problems Only)

Unit – IV

Contract Accounts: Recording of Value and Profit on Contract – Profit on Incomplete Contract – Valuation of Work – In – Progress – Balance sheet.

Unit – V

Empties and Packages: Accounts for Empties and Packages – Containers Reading account – Containers Provision Account.

Unit – VI

Voyage Account- Complete and Incomplete and Voyage – Investment Accounts.

Books for Study:

- | | |
|-------------------------|--|
| 1. Advanced Accounts | : M.C. Shukla & T.S. Grewal & S.C. Gupta |
| 2. Advanced Accounting | : R. L. Gupta, M. Radhaswamy |
| 3. Advanced Accountancy | : Vol – 1 S.N. Maheshwari |
| 4. Advanced Accountancy | : Dr. M.A. Arulaandam & Raman |

Books for Reference:

- | | |
|---------------------------|--|
| 1. Advanced Accountancy | : S.P. Jain & K.L. Narang |
| 2. Practice in Accounting | : Part I Shankar Prasad Basu & Mohilal Das |
| 3. Advanced Accounting | : Dr. S.M. Shukla |

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PROGRAMME: B.Com.,

COURSE CODE : 3K3 (Upto 2016)

**COURSE TITLE : Business Mathematics &
Business Statistics-I**

QN.NO : 5026

TIME : 3 Hours

MAX.MARKS :75

BUSINESS STATISTICS – I

Q. No. 5026

UPTO 2016

Unit – I

Introduction – Definition – Scope – Functions – Limitations.

Unit – II

Collection of Data - Planning the Survey – Purpose – Scope – Sources of Data – Primary and Secondary Data – Methods of Collecting Primary Data – Sources of Secondary Data.

Unit – III

Classification and Tabulation: Meaning – Objectives – Types – Formation of Discrete and Continues Frequency Distribution - Tabulation -- Types of Tables – Rules of Tabulation.

Unit IV

Presentation of Data – Diagrammatic Presentation – Significance – Rules for Constructing Diagrams – Types of Diagrams.

Unit –V

Measures of Central Tendency - Average – Definition – Objectives – Requisites of A Good Average – Types – Arithmetic Mean – Simple and Weighted Arithmetic mean – Combined Arithmetic Mean – Geometric Mean – Harmonic Mean – Median, Quartiles, Deciles and Percentiles – Mode.

Unit – VI

Measures of Dispersion – Definition – Significance – Properties – Methods – Absolute and Relative – Range - Quartile Deviation – Mean Deviation – Standard Deviation – Combined Standard Deviation – Co- Efficient of Skew ness.

Books for Study:

1. Statistical Methods

: S.P. Gupta

2. Business Statistics

: S.C. Gupta & Indra Gupta

3. Business Statistics

: G.V. Shenoy, U.K. Srivastava & S.C. Sharma

4. Statistics

: S.N. Asthana

5. Fundamentals of Statistics

: D.H.Elhance

Books of Reference:

1. Statistical Methods

: Mills

2. Statistics: Theory & Practice

: Ghose & Chowdry

3. Statistical Methods to Commerce

: N.G. Das

4. Statistics

: N. Sivathanupillai.

BUSINESS MATHEMATICS-I

Unit – I

Theory of Indices, and Surds, Logarithms, Theory of Equations

Unit - II

Analytical Geometry, Matrices and Determinants (Solving Equations Using Crammers Rule and Matrix Inversion only)

Unit – III : Differential Calculus

Text Book:

Text Book of Business Mathematics by C.K. Ranganath , C.S. Sampagiram
and Y. Rajaram Himalaya Publishing House. Edition 3 – 1993 Chapters: 2,3,4,5,8,10,11
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PROGRAMME: B.Com.,

COURSE CODE : 3SK (Upto 2016)

COURSE TITLE : E – Commerce - I

QN.NO : 5028

TIME : 3 Hours

MAX.MARKS :75

Unit – 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.

Unit – II

Information Technology and Business – Impact of Internet on business performance – Evolution of E-commerce – Driving forces of e-commerce – Revenue of E-commerce – Growth of E-commerce in India – Internet usage in the world – Internet users in India – Future of E-commerce in India.

Unit – III

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-tailing – Electronic Auctions – Electronic Brokers – Electronic Searching – E-Agriculture.

Unit – IV

Internet – Commercialization of Internet – Internet Service Providers – Uses of Internet – Portals – Internet Tools and Application – HTML – XML – HTTP – NSFNET – Internet Governance – Internet Standard Organisations – Information superhighway – Internet and Information Superhighway –Global Information Distribution Networks – Long distance Networks.

Books for reference

1. E.Commerce Dr.K.Abirami Devi, Margham Publications
2. Small Business Solutions- E-commerce- Brenda Kienan-.Prentice-Hall of India

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PROGRAMME: B.Com.,

COURSE CODE : 3AK1
(Upto 2016)

COURSE TITLE : Company Law-I

QN.NO : 5030

TIME : 3 Hours

MAX.MARKS :75

Unit - I
Introduction- Meaning – Scope – Features of Company – Lifting the Corporate veil.

Unit - II
Kind of Companies- Classification on the Basis of Incorporation, Control, Liability, Ownership, Number of Members – Private Company – Public Company – Distinction Between Private and Public Company – Special Privileges of Private Company- Conversion of Private Company into Public Company .

Unit - III
Formation of Company- Incorporation – Documents to be filed with registrar – Certificate of Incorporation – Effects of Registration – Promoter – Preliminary Contracts- Memorandum of Association: Meaning – Contents – Alteration of Memorandum – Doctrine of Ultra Vires –

Unit IV
Articles of Association: Meaning – -Contents – Articles and Memorandum their relation – Constructive Notice – Doctrine of Indoor Management.

Unit - V
Prospectus- Definition – Contents – Mis-Statement in Prospectus and their Consequences – Statement in Lieu of Prospectus –Minimum Subscription.

Books for Study:

1. Elements of Mercantile Law
2. A Text Book of Company Law
3. Companies Act 1956.

: N.D. Kapoor
: P.P.S. Gogna



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RE-ACCREDITED (3rd Cycle) WITH "A" GRADE BY NAAC

PROGRAMME: B.Com.,

COURSE CODE : 3AK2

(Upto 2016)

COURSE TITLE : Commercial Law

QN.NO : 5032

TIME : 3 Hours

MAX.MARKS :75

Unit – I

Contract Act (Sections 1 to 75) Essentials of a Valid Contract – Proposal – Acceptance Communication- Revocation – Consideration – Capacity of Parties – consent-coercion – Undue Influence – Fraud – Misrepresentations – Mistake – Void Agreements – Illegal Unlawful Agreements – Contingent Contract – Breach of Contract – Remedies for Breach of Contract – Agreements opposed to Public policy.

Unit – II

Contract of indemnity and Guarantee (Sec. 124 to 129 & 140 & 149) Contract of indemnity and Contract of Guarantee – Distinction between Contract of Guarantee – Extent of Liability of Surety, Co- Surety, Rights of Surety, Discharge of Surety- Continuing Guarantee – Rights of Guarantor against debtor – Contract of Guarantee – Quasi Urberimaefidei .

Unit – III

Bailment and Pledge (Sec.148 to 181) Essentials – Duties of Bailor and Bailee – Termination of Bailment – Common Carries as Bailee – Pledge – Rights and Duties of Pledge – Pledge by Non owners – Pledge Distinguished from Mortgage, Lien, Hypothecation and sale.

Unit – IV

Sale of Goods of Act (Sec 1 to 62) Definitions- goods- Formation of contract of sold – Distinction between sale and agreement to sell- Sale and Hire purchase – Essentials of Sale – Quasi Contract of Sale of Goods – Rights and Duties of Seller and Buyer – Rights of An Unpaid Seller – Suits for Breach of Contract.

Books for Study:

1. Elements of Mercantile Law
2. Mercantile Law
3. Hand Book of Mercantile Law

: N.D. Kapoor
: M.C. Shukla
: E. Venkatesan

Books for Reference:

1. Mercantile Law
2. Commercial and Industrial Law
3. Industrial and Labour Laws of India I & II
4. Industrial Law
5. All Bare Acts

: N.J. Sentha
: Sen. And Mitra
: Dr. H. Sha Roy



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PROGRAMME: B.Com.,

COURSE CODE : 3GAK (2012 on)

COURSE TITLE Advertising & Salesmanship

QN.NO : 5033

TIME : 3 Hours

MAX.MARKS :75

(ALLIED PAPER)

Unit- I:

Meaning of Market, Marketing & Selling, Marketing Vs Selling – Importance of Marketing – Kinds of Markets – Features of Modern Marketing – Concept of Service Marketing.

Unit- II:

Meaning of Promotional Mix - Forms of Promotions – Personal Selling, Advertising, Sales Promotion, Publicity and Publicational activities- Promotional mixes & Strategies.

Unit-III:

Sales Promotion – Definition – Importance – Advantages – Limitations – Kinds – Consumer promotion – Dealer promotion – Sales Force promotion.

Unit-IV:

Advertisement – Meaning – Importance - Types – Advantages- Criticism. Preparation of Advertisement print Media and Visual Media – Qualities of a good Advertisement –

Unit-V:

Personal selling – Meaning – Nature & Importance- Process of Selling – Kinds of Salesman – Training of Salesman – Importance and methods of training =.

Books for Reference:

1. Pillai.R.S.N., Bagavathy, "Marketing", S.Chand & Company Ltd, New Delhi, 2011.
2. Natarajan, "Marketing" Margam Publishing, Chennai, 2012
3. Sherlekar, "Modern Marketing: Principles of Practices", Himalaya Publishing House, Mumbai, 2008.
4. Rajan Nair, "Marketing", Sultan Chand & Sons, New Delhi, 2008.
5. William J. Stanton, Fundamental of Marketing, Tata McGraw – Hill Publishing Company House, New Delhi, 2009.



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PROGRAMME: B.Com.,

COURSE CODE : 3KNM/4KNM
(Upto 2016)

COURSE TITLE : Business Accounting

QN.NO : 5034/5048

TIME : 3 Hours

MAX.MARKS :75

UNIT –I

Introduction to Accounting-Double Entry System- Classification of Accounts-
Journalising –Posting to Ledger – Preparation of Trial Balance.

UNIT-II

Subsidiary Books- Purchase Book, Sales Book,Sales Return Book,Purchase Return
Book and Cash Book including Petty Cash Book – Bank Reconciliation Statement (BRS)

UNIT –III

Preparation of Final Accounts – Trading and Profit & Loss Account –Balance ,
sheet- Treatment of Items given outside the Trail Balance.

Books for Study:

Double Entry Book –Keeping –T.G.GREWAL

Books for Reference:

1. Advanced Accountancy
2. Advanced Accountancy
3. Advanced Accountancy
4. Advanced Accountancy

R.L.Gupta& M.Radhaswamy
Raman& Arulanadam
Jain& Narang
R.L Gupta



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PROGRAMME: B.Com.,

COURSE CODE : 4K1 (Upto 2016)

COURSE TITLE : Business Finance

QN.NO : 5036

TIME : 3 Hours

MAX.MARKS :75

Unit - I

Financial Management - Definition - Functions - Objectives - Responsibility of Financial Manager- Financial Decisions.

Unit - II

Sources of Funds - Long Term - Short Term-shares, debentures, bonds and other high breed instruments.

Unit - III

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.

Unit - IV

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)

Unit - V

Working Capital Management - Types of Working Capital - Factors influencing Working Capital - Operating cycle- Estimation of Working capital - Receivables Management - Credit policy (simple problem only)

Unit - VI

Dividend Policy - Types of Dividend - Factors influencing Dividend - Dividend Decisions - Walter Model - Gordon Model.

Books for Study:

1. Financial Management
chand & sons Ltd)
2. Financial Management
Mcgraw Hill Ltd)

: S.N. Maheswari (Sultan

: M.Y. Khan and Jain (Tata

Books for Reference:

1. Financial Management
2. Financial Management
Megraw Hill)

: I.M. Panday

: Prasanna Chandra (Tata



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RE-ACCREDITED (3rd Cycle) WITH "A" GRADE BY NAAC

PROGRAMME: B.Com.,

COURSE CODE : 4K2 (Upto 2016)

COURSE TITLE : Partnership Accounts

QN.NO : 5038

TIME : 3 Hours

MAX.MARKS :75

Unit I

General – Definition – Legal Requirements – Partners Capital Account – Fixed and Fluctuating system – Appropriation of Profits – Past Adjustments – Guarantee.

Unit – II

Admission: Revaluation of Assets & Liabilities – Memorandum Revaluation Method – Treatment of Goodwill – Premium – Revaluation and Memorandum Revaluation Method – Calculation of Profit sharing Ratio-

Unit – III

Retirement and Death: 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. Admission Cum Retirement- Death of a Partner – Calculation of Deceased partner share of profit treatment of Joint Life Policy –.

Unit – IV

Dissolution – When all partners are solvent – Insolvency of a partner Garner Vs Murray – When all partners are insolvent.

Unit – V

Sale to a Company: Calculations of Purchase Consideration – Distribution of Shares and Debenture among partners.

Unit VI

Piecemeal Distribution – Proportionate Capital Method – Maximum Loss Method.

Books for Study:

- | | |
|------------------------|-----------------------------|
| 1. Advanced Accounts | : M.C. Shukla & T.S. Grewal |
| 2. Advanced Accounting | : S.P. Jain & K.L. Narang |
| 3. Advanced Accounting | : RL Gupta |

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RE-ACCREDITED (3rd Cycle) WITH "A" GRADE BY NAAC

PROGRAMME: B.Com.,

COURSE CODE : 4K3 (Upto 2016)

COURSE TITLE : Business Statistics -II

QN.NO : 5040

TIME : 3 Hours

MAX.MARKS :75

BUSINESS STATISTICS-II

Unit – I

Correlation - Meaning – Significance – Types – Methods - Karl Persons Co-Efficient of Correlation (Excluding Two- Way Frequency Table)- Rank Correlation – concurrent Deviation Method.

Unit – II : Regression- Meaning – Uses – Regression Lines.

Unit – III

Index Numbers - Definition – Uses – Construction of Index Number – Difficulties – Methods – Unweighted - Weighted – Laspyre, Pasche, Bowley and Fisher's Ideal Index Number – Tests of Index – Cost of living Index number.

Unit – IV

Analysis of Time Series - Meaning – Utilities – Components – Measurements of Trend – Free Hand Method - Method of Semi – Average - Method of Moving Averages – Method of Least Square – Measurement of Seasonal Variation (Method of Simple Average Only).

Unit – V

Sampling and Sample Designs - Meaning – Census and Sample Method- Basis of Sampling – Method of Sampling- Size of Sample – Merits and Demerits of Sample – Sampling and Non- Sampling Errors.

Unit – VI

Tests of Hypothesis - Meaning – Procedure – Standard Error, Test of Significance's for Small Samples – Test of Difference between population and Sample Mean – Test of Significance for large Samples – Standard Error of Mean – Testing Difference between Means of Two Samples.

Books for Study:

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|------------------------|---|--|
| 1. Statistical Methods | : | S.P. Gupta |
| 2. Business statistics | : | S.C. Gupta & Indra Gupta |
| 3. Business statistics | : | G.V. Shenoy, U.K. Srivastava & S.C. Sharma |
| 4. Statistics | : | S.N. Asthana |
| 5. Statistics | : | D.H. Elathance |

Books for Reference:

- | | | |
|------------------------------------|---|----------------------------|
| 1. Statistical Method | : | Mills |
| 2. Statistics: Theory & Practice | : | Ghose & Chowdry |
| 3. Statistical Methods to Commerce | : | N.G. Das |
| 4. Statistics | : | N. Sivathanu Pillai |
| 5. Statistics | : | N.C.Shukla & S.S. Gulshan. |

BUSINESS MATHEMATICS - II

Unit – I : Set Theory – Progressions – Arithmetic and Geometric.

Unit – II : Probability (Addition Theorem, Multiplication Theorem (Simple Problems Only) Mathematical Expressions and Statistical Decision Theory (Pay – Off Matrix Env, Eol, Criterion, Maxi – Mini – Max, EVPI, EPPI)

Unit – III : Binomial Distribution – Poisson distribution – Normal Distribution.

Books for Recommended:

For Unit I Chapter VI and VII – A Text Book of

Business Mathematics By G.K. Renganath. C.S. Sampangam. M. Rajaram.

For Unit II & III Statistical methods by S, P. Gupta.

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THE MADURA COLLEGE (AUTONOMOUS) MADURAI - 11

B.COM - IV SEMESTER - SKILL BASED ELECTIVE - V

UPTO 2016

E-COMMERCE - II

SUB.CODE :4SK (2008 ON) (5042) Q.No. 5042

Unit - I

Introduction - Process of EDI - Working of Electronic Data Interchange - EDI Components - Traditional Electronic Data Interchange of E-Commerce - Benefits of EDI - Uses of EDI in B2B Transactions - Value added Networks - EDI Implementation.

Unit - II

Push and Pull factors for customers - Importance of B2C - Process in B2C - Travel industry - Non-travel Industry : E-tailing - Consumers Satisfaction in E-tailing- Online shopping process - Advantages on Online Shopping - Disadvantages.

Unit - III

E- Marketing - Advantages - E-customers Relationship Management - Advantages of using technologies for providing customer support - Phases of E-CRM - Features of E-CRM software - E-CRM Work Model

UNIT - IV

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

Books for reference

1. E.Commerce Dr.K.Abirami Devi, Margham Publications
2. Small Business Solutions- E-commerce- Brenda Kienan- Prentice-Hall of India
3. E-commerce Alex Leon
4. Electronic Commerce By Adam, Prentice Hall Ltd.

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THE MADURA COLLEGE (AUTONOMOUS) MADURAI - 11

UPTO 2016

B.COM - IV SEMESTER
ALLIED- IV

COMPANY LAW - II
SUB.CODE : 4AK1 () (5044)

Unit-I

Shares- Definition - Nature - Types - Stock and Shares - Application and Allotment - Calls on Shares - Share Certificate and Share Warrant - Transfer - Transmission - Lien - Surrender of shares. Share Capital- Meaning - Kinds - Alteration - Reduction - Reorganisation of Share Capital.

Unit II

Membership - Member and Shareholder - Who can become a member - Rights - Liability of Members - Cessations of Membership Registration and Index of Member - Annual Return.

Unit - III

Company Management - Meaning of Company Management - Directors - Definition - Number of Directors - Appointment - Share Qualification - Rights - Duties - Liable - Disqualification's - Removal of Directors - Managing Directors - and Manager.

Unit - IV

Meetings and proceedings - Company Meetings - Meaning of Share holders - 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.

Unit - 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.

Books for Study:

1. Elements of Company Law : N.D. Kapoor
2. A Text book of Company Law : P.P.S. Gonga
3. Companies Act 1956

Books for Reference:

A Guide of Companies Act : Ramaiah

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UPTO 2016



THE MADURA COLLEGE (AUTONOMOUS) MADURAI – 11

B.COM – IV SEMESTER-ALLIED V

INDUSTRIAL LAW

Q.No. 5046

SUB.CODE : 4AK2

(5046)

Unit – I

The Factories Act (Sec 1 to 84) Preliminary – The Inspecting staff – Health, Safety and Welfare of Workers – Working Hours of Adults – Employment of Women and Young persons- Leave with Wages.

Unit – II

Industrial Disputes Act 1947 – Definition – What is an Industrial Dispute
Sex 2(K) Sec 2a – Lay Off – Lockout – Strike – Retrenchment – Closure and
Transfer of Undertaking – Difference between Lockout and Lay Off ,
Retrenchment and Closure , Lock -Out 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 Workmen's Compensation Act – Nature and Scope – Definitions –
Workmen's Compensations – Employ's Liability – Meaning of Accident
Compensation Permanent – Partial and Temporary – Disablement – Compensation
of Half Month Payment (Table Not Necessary).

Unit – IV

The Payment of Bonus Act 1965 – Object – Application – Definitions –
Methods of Computing Gross Profits – Payment of Bonus – Importance.

Unit – V

The Employees Provident Fund Act 1952.

Books Recommended:

1. Mercantile Law
2. Hand Book of Mercantile Law
3. Elements of Mercantile Law
4. Labour Legislation's In India

: M.C. Shukla
: E. Venkatesan
: N.D. Kapoor
: R. N. Bose

Books for Reference:

1. Mercantile Law
2. Commercial and Industrial Law
3. All Bare Acts, Officially Issues with Amendments
4. Industrial and Labour Laws of India I and II

: N.J. Senthna
: Sen Mitra
: Dr. H. Sha Roy

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UPTO 2016

Department of Commerce
II Year – III Semester – Non –Major Elective I
BUSINESS ACCOUNTING- 3KNM (5034)

3KNM / AKNM () O.No (5034), (5048)

UNIT –I

Introduction to Accounting-Double Entry System- Classification of Accounts-
Journalising –Posting to Ledger – Preparation of Trial Balance.

UNIT-II

Subsidiary Books- Purchase Book, Sales Book, Sales Return Book, Purchase Return
Book and Cash Book including Petty Cash Book – Bank Reconciliation Statement (BRS)

UNIT –III

Preparation of Final Accounts – Trading and Profit & Loss Account –Balance ,
sheet- Treatment of Items given outside the Trail Balance.

Books for Study:

Double Entry Book –Keeping –T.G.GREWAL

Books for Reference:

1. Advanced Accountancy
2. Advanced Accountancy
3. Advanced Accountancy
4. Advanced Accountancy

R.L.Gupta & M.Radhaswamy
Raman & Arulanadam
Jain & Narang
R.L Gupta



THE MADURA COLLEGE (AUTONOMOUS)
MADURAI 625011.
DEPARTMENT OF COMMERCE

II YEAR III SEMESTER NME-1

BLUE PRINT

Title: BUSINESS ACCOUNTING
Sub. Code: 3KNM(5034), 5048
Time: 3 hrs

Max.Marks :75

Unit	Part- A	Part-B	Part-C
I	4	2(Theory)	1
II	3	2	1
III	3	1	1
	10	5	3
Questions to be answered	10	3	2
Marks	1.5	10	15
Total Marks	15	30	30


Head of the Department



(Affiliated by Madurai Kamaraj University)

(ACCREDITED B++ BY NAAC)

Nov 2010

CLASS : BME I - II year - III SEMESTER SUB. CODE : ~~86~~ NM/3KMM

TITLE : Business Accounting - 2 QN. NO. : 5034/5042

TIME : 3 Hours

MAX. MARKS : 75

SECTION A

(Answer should not exceed 5 lines)

(10 x 1.5 = 15 Marks)

Answer All the questions.

1. What is Double Entry System?
2. What is Journal?
3. State Accounting Rule for Nominal Account.
4. What is Trial Balance?
5. What is Purchase Book?
6. What is Petty Cash Book?
7. What is Bank Reconciliation Statement?
8. What is Trading Account?
9. Give adjustment entry for depreciation.
10. What is Balance Sheet?

SECTION B

(Answer should not exceed 2 pages)

(3 x 10 = 30 Marks)

Answer any Three questions.

11. Explain the classification of ledger accounts with examples.
12. What are differences between Trial Balance and Balance Sheet?
13. From the following particulars, ascertain the bank balance as per cash book of Sekar as at 31st March 2009:
 - a) Credit balance as per pass book as on 31.3.2009 Rs.2,500
 - b) Bank charges of Rs.60 had not been entered in the cash book.
 - c) Out of the cheques of Rs.3,500 paid into the bank, a cheque of Rs.1,000 was not yet credited by the banker.
 - d) Out of the cheques issued for Rs.4,500, cheques of Rs.3,800 only were presented for payment.
 - e) A dividend of Rs.400 was collected by the banker directly but not entered in the cash book.
 - f) A cheque deposited of Rs.600 had been dishonoured prior to 31.3.2009, but no entry was made in the cash book.

14. Enter the following transactions in a three column cash book and ascertain the balance on 31.1.2009:

2009	Rs.
January 1 Cash in hand	500
1 Cash at Bank	8,000
6 Received a cheque from Kumar	1,000
Allowed him discount	50
7 Deposited Kumar's cheque into bank	
10 Bought goods by issuing cheque	400
13 Paid Raman by cheque	3,000
Discount received from him	200

Confirmed....

18	Drew from bank for personal use	1,000
27	Drew from bank for office use	1,400
31	Paid salary	800

15. From the following balances extracted at the close of the year ended 31st December 2008, prepare Profit and Loss account of Mr. Vishnuvardhan as at that date:

	Rs.		Rs.
Gross Profit	55,000	Repairs	500
Carriage on sales	500	Telephone expenses	520
Office Rent	500	Interest (Dr.)	480
General Expenses	900	Fire Insurance premium	900
Discount to customers	360	Bad debts	2,100
Interest from Bank	200	Apprentice Premium (Cr.)	1,500
Travelling expenses	700	Printing and Stationery	2,500
Salaries	900	Trade expenses	300
Commission	300		

SECTION C

(Answer should not exceed 4 pages)

Answer any Two questions.

(2x 15= 30 Marks)

16. Enter the following transactions in proper subsidiary books:

2009		Rs.
January 1	Bought goods from Arunkumar	6,000
2	Sold goods to Balu	3,000
6	Sekar sold goods to us	3,000
10	Bharathi bought goods from us	1,800
11	Received goods returned by Balu	240
13	We returned goods to Arunkumar	200
15	Bharathi returned goods	300
18	Sold goods to Velu	1,400
23	Purchased goods from Madhan	1,600
25	Returned goods to Sekar	200
31	Sold goods to Amar	2,400

17. Journalise the following transactions, post them to ledger accounts and prepare trial balance:

- 1998 June 1 Balan started business with a capital of Rs.10,000
 2 Bought goods from Velan Rs.6,750
 7 Cash purchases Rs.3,000
 10 Cash sales Rs.4,000
 13 Bought goods from Velan Rs.2,000
 16 Sold goods to Gopi Rs.5,000
 18 Paid cash to Velan Rs. 2,850

Continued...

- 19 Sold goods to Gopi Rs.500
 24 Paid Velan on account Rs.2,400
 26 Received cash from Gopi Rs.1,650
 27 Paid salaries Rs.1,250
 30 Received cash from Gopi Rs.200

18. Prepare Trading and Profit and Loss account and Balance Sheet from the following Trial Balance of Mr.Harshavardhan on 31.12.2008:

	Rs.		Rs.
Sundry Debtors	92,000	Capital	70,000
Plant and Machinery	20,000	Purchase Returns	2,600
Interest	430	Sales	2,50,000
Rent and Taxes	6,920	Sundry Creditors	60,000
Wages	7,000	Bank Overdraft	20,000
Sales Returns	5,400		
Purchases	1,50,000		
Opening Stock	60,000		
Drawings	22,000		
Trade expenses	1,350		
Salaries	11,200		
Advertising	840		
Discount allowed	600		
Bad debts	800		
Business Premises	12,000		
Furniture	10,000		
Cash in Hand	2,060		
	4,02,600		4,02,600

Adjustments:

- Stock on hand on 31.12.2008 Rs.90,000
- Provide depreciation on Business Premises at 2.5%, Plant and Machinery at 7.5% and Furniture at 10%.
- Write off Rs.800 as further bad debts.
- Provide for doubtful debts at 5% on sundry debtors
- Outstanding rent was Rs.500 and outstanding wages Rs.400.
- Prepaid taxes Rs.300 and prepaid salaries Rs.700.



THE MADURA COLLEGE (AUTONOMOUS) MADURAI - 11
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B.Com., (Commerce)

Title : PRINCIPLES & PRACTICE OF INSURANCE

Code : 5K1 (2008-09) Qn.No. : 5050

Elective - 2

Unit - 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 Insurable - Proximate Cause in Law of Insurance - Determination of Proximate Cause - doctrine of Subrogation.

Unit - 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 - III

Life Assurance Policy Conditions - Five Policy usually found in A Insurance Policy - Conditions Relating to Commencement of Risk Conditions of Premium - conditions Relating to Continuation of Policies, Lapse Conditions and Claim Conditions.

Unit - IV

Assessment and Nominations of Policies - Assignment Vs. Nomination - Various Forms of Payment of Surrender Value - Claim Procedure - Procedure of Life Insurance Claim.

Unit - V

Principles of Marine Insurance - Types of Marine Insurance Policies - Marine perils and Kinds Perils are covered under Marine Policies.

Unit - VI

Nature and Uses of fire Insurance - Contract - Kinds of Policies - Rate Fixing in fire Insurance - Payments of Claim - Reinsurance and Double Insurance - Average Clause.

Books for Study:

- | | | |
|--|---|------------------|
| 1. Insurance Principles & Practice | : | M.N. Mishra |
| 2. Principles and practice of Life Assurance | : | Young and Bocan |
| 3. Principles and practice of Life Assurance | : | Gosh and Agarwal |
| 4. Insurance in India | : | Sharma |

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THE MADURA COLLEGE (AUTONOMOUS) MADURAI - 11
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B.Com., (Commerce)

Title : ELEMENTS OF OPERATIONS RESEARCH

Code : 5K2 (2002 ON) Qn.No. : 5052

Unit - I

Operation Research - Definition - Characteristics - Uses of Operation Research -
Techniques of Operation Research - Limitations.

Unit - 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)

Unit - III

Transportation Problems - Northwest Corner Rule - Least Cost Method -
Vocel's Approximation Method - Minimization - Maximization Balanced and
Unbalanced Problems

Unit - IV

Assignment Problems - Hungarian Method - Minimisation - Maximisation
Balanced and Unbalanced Problems

Unit - V

Queuing Theory - Single Channel Model Only - Application Areas -
Advantages (simple problems)

Unit - VI

Game Theory - Saddle point Method - Dominance Principle-Arithmetic
method- Graphical Method.

Unit - VII

Network Analysis - Critical Path Method -Pert (Excluding Crashing
Models) -Simple Problems Only

Books for Study:

1. Operation Research : V.K. Kapoor
2. Operation Research : Manmohan, Gupta Kantiswaroop

Books for Reference:

1. Quantitative Techniques Management : Vohra
2. Quantitative Techniques : C.R. Kothari
3. Operations Research : Mustafi
4. Operations Research Methods: Maurice sasieni, Arthur Yaspian And
Laurence, And Problems Fruidman, Wile International Publication

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THE MADURA COLLEGE (Autonomous), MADURAI – 625 011

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RE-ACCREDITED (3rd Cycle) WITH “A” GRADE BY NAAC

PROGRAMME: B.Com.,

COURSE CODE :5K3 (Upto 2016)

COURSE TITLE : Corporate Accounts

QN.NO : 5054

TIME : 3 Hours

MAX.MARKS :75

Unit – 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 – Presentation of information relating to share capital in the Balancesheet. Redemption of preference share and debentures- Legal provision – issuer of bonus shares.

Unit – II

Profit Prior to Incorporation – Underwriting – Firm underwriting. Final statements – Legal Aspects Schedule VI section 211 (Simple problems Only) of companies Act 1956.

Unit – III

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 – IV

Amalgamation, Absorption and External Reconstructions. Alteration of share capital, Internal Reconstruction.

Unit – V

Holding Company Accounts, Definition of Holding Company Accounts – Requirements of Section 212 – fundamental principles of consolidation – Philosophy of consolidation – Consolidated balance sheet – Pre- Acquisition Reserved 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)

Unit – VI

Liquidation of Companies – Liquidator’s final statement of account.

Books for Study:

- | | | |
|-------------------------|---|-----------------------------------|
| 1. Advanced Accounting | : | Vol. II. R.L.Gupta, M. Radhaswamy |
| 2. Advanced Accounts | : | M.C. Shukla & T.S. Grewal |
| 3. Advanced Accountancy | : | Vol. II. S.N.Maheshwari |

Books for Reference:

- | | | |
|---------------------------|---|---|
| 1. Practice in Accounting | : | Part II Shankar Prasad Basu & Mohilal Das |
| 2. Advanced Accounting | : | S.P. Jain & K.L. Narang |
| 3. Accountancy | : | Vol. II Dr. S.K.R. Paul |
| 4. Accounting Theory | : | L.S. Porwal |

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THE MADURA COLLEGE (AUTONOMOUS) MADURAI - 11
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B.Com., (Commerce)

Title : COST ACCOUNTING

Code : 5K4 (2008 ON) Qn.No. : 5056

Elective - 1

Unit - I

Introduction - Definition - Objectives - Nature - Scope - Limitations of Financial accounting - Financial Account Vs Cost Accounting - Installation of Costing system. Elements of Cost Concepts - Cost Classification - Cost Sheet.

Unit - II

Material: Purchase control, Meaning - Need - Purchase Department - Centralised and Decentralised purchasing - Functions of purchasing department. Stores - Store department - Location & Lay out - 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 - First out Last in first out - Simple Average - Weighted Average method - Material Turn over Ratio.

Unit - III

Labour - Labour costs - Personnel Department - Engineering department - Time and Motion Study department - Time keeping department Remuneration - 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 Ratio - Idle Time - Over time.

Unit - IV

Overheads - Meaning - Classification - Accounting - Allocation and Apportionment - Reapportionment - Absorption - Machine Hour Rate.

Unit - V

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.

Unit - VI

Reconciliation of Cost and financial profit.

Books for Study:	1. Lecture on Costing	:	L.Swaminathan
	2. Cost Accounting	:	S.P. Jain & K.L. Narang
	3. Cost Accounting	:	Dr. V. Venkatesh

Books for Reference:

1. Practical Costing	:	Khanna Ahuja, Pandey
2. Cost Adviser	:	S.P. Jain & K.L. Narang
3. Cost Accounting	:	Sheldon
4. Cost Accounting	:	J.C. Katyal, T.R. Sikka, N.S. Bhalla, C.B. Gaur

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THE MADURA COLLEGE (AUTONOMOUS) MADURAI - 11
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Title : INCOME TAX LAW PROCEDURE & PRACTICE - I

Code : 5K5 (2008 ON)

Qn.No. : 5058

Elective 3

Unit - I

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.

Unit II

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.

Unit - III

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.

Unit - IV

Income from house property - Gross annual value - Adjusted annual value - Deductions U/S 24.

Unit - V

Profits and gains of business of profession - Definition - Computation of income under this head - Allowable expenses - Expenses expressly disallowed. Depreciation - Meaning - Conditions for depreciation -Normal and additional depreciation -Actual Cost of Assets - Computation of Depreciation - Unabsorbed depreciation.

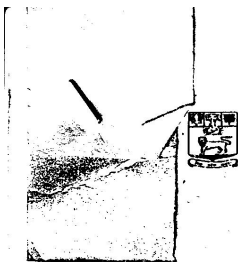
Books for Study:

- | | | |
|---------------------------------|---|------------------------|
| 1. Income tax law and practice | : | V.P.Gaur & D.B. Narang |
| 2. Students Guide to Income Tax | : | Vinod Sinhania |
| 3. Income Tax Act | : | Bare Act |

Books for Reference:

- | | | |
|--------------------------------|---|----------------|
| 1. Income Tax law and Practice | : | H.C. Mehrothra |
| 2. Income Tax law and practice | : | B.B., Lala |
| 3. Indian Tax law | : | A.N. Nair |

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THE MADURA COLLEGE (AUTONOMOUS) MADURAI - 11
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B.Com., (Commerce)

Title : TALLY - I

Code : 5SK () Qn.No. : 5060

Skill Based Elective - 7

(2008 ON)

Unit - I

Tally - Features of Tally- Tally and Accounting - Tally and Financial Management - Tally and Inventory /stock Management - Security Features of Tally - VAT an Tally - Service Tax and Tally - TDS and Tally - benefits of Tally (Controlling Costs) - Benefits of Tally (Enhancement of Productivity)-

Unit - II

Features & Configuration: Features - General features- Accounting Features - Inventory Features. -Printing Cheques- Payment/ Receipt / Journal Vouchers, Credit Note/ Debit Note- Payment Voucher- Receipt Voucher- Journal/ Contra- Debit/ Credit Note- Sales invoice- Delivery note and sale order- Quotation- Sales Invoice- Delivery Note - Remainder Letters- Confirmation Statements.

Unit -III

Creation of Company- Directory/Name/Mailing Name /Address/ State/ Pincode/E.Mail Address- - Using security control- Introduction - Groups - Sub-Group - Reserved Account groups- Display of Groups - Primary groups-Capital nature & revenue nature} Introduction - Alteration of Groups- Deletion of Groups- - Creation of ledgers- Process of creation of ledger- - Final accounts and Tally - Trial balance-Profit and loss account- Balance sheet at the gateway of Tally- Method of showing Balance sheet.\

Unit -IV

Introduction - Display of predefined Vouchers-Creation and alteration of vouchers - Type of voucher- Voucher Numbers- Day -Date- Alteration of voucher- Cancellation of voucher- Deletion of voucher- Creation and alteration of New voucher types- Creation of voucher- Type of vouchers- Examples for recording transactions:

Books for reference

1. Tally Accounting Software By S.Palanivel- Margham publications
2. Tally 7.2 by Tally Solutions Ltd.

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RE-ACCREDITED (3rd Cycle) WITH “A” GRADE BY NAAC

PROGRAMME: B.Com.,

COURSE CODE : 6K1 (Upto 2016)

COURSE TITLE : Principles of Management

QN.NO : 5062

TIME : 3 Hours

MAX.MARKS :75

Unit – I

Introduction – Meaning, Functions – Manager’s role – Nature (Science or art) – Principles of management.

Unit – II

Planning and goal setting – Nature purpose – Types – Steps in Planning – Planning Process – Premises – Management by objectives – Strategies and policies – Limitation. Decision making – Significance – Steps in decision making – Techniques of decision making.

Unit – III

Organising – Meaning – Principles of organization – Forms – Structures Line – Line and Staff – Functional organization – Line and Staff of relationship – Departmentation – Delegation of authority – Centralisation and decentralization – Span of Management – Formal and informal organization.

Unit – IV

Staffing – Nature – Recruitment – Selection – Training – Performance – Appraisal – Job evaluation & Merit rating.

Unit – V

Direction – Meaning – Features – Principles of Direction, Motivation – Meaning – Importance – Theories of Motivation – Maslow and Herzberg theories only. Leadership – Significance – Nature – Styles – Qualities – Trait theory.

Unit – VI

Communication – Definition – Process – Network – Formal and informal – Essentials of Effective communication – Barriers.

Unit – VII

Control – Meaning – Importance – Steps – Techniques – Budgeting – Breakeven analysis – PERT & CPM - MBE

Books for Study:

- | | | |
|--|---|---------------|
| 1. Principles and Practice of management | : | L.M. Prasad |
| 2. Principles and Practice of management | : | C.B. Gupta |
| 3. The process of Management | : | R.S. Davar |
| 4. Business Management | : | Guesan |
| 5. Business Management | : | Dinkar Pagare |

Books for Reference:

- | | | |
|--|---|---------------------|
| 1. Management | : | Kootz & O Donnel |
| 2. Practice and Management | : | Peter F. Druker |
| 3. Principles of Management | : | George R. Terry |
| 4. The Process of Management | : | Newman & Warren |
| 5. Reading in Management | : | Richards& Neliander |
| 6. Principles & Practice of Management | : | TN. Chabbra |



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RE-ACCREDITED (3rd Cycle) WITH “A” GRADE BY NAAC

PROGRAMME: B.Com.,

COURSE CODE : 6K2 (Upto 2016)

COURSE TITLE : Auditing

QN.NO : 5064

TIME : 3 Hours

MAX.MARKS :75

Unit – 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.

Unit – II

Preparation before Audit – Audit Programme – Audit Notes – Audit Files- Working Papers – Procedure for audit.

Unit – III

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.

Unit – IV

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.

Unit – V

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.

Unit – VI

Liabilities of an Auditor – Liabilities for negligence – Liabilities for misfeasance – Criminal liability – Liability to third party.

Books for Study:

- | | | |
|--------------------------------------|---|---------------------------|
| 1. Practical Auditing | : | B.N. Tandon |
| 2. Principles & Practice of Auditing | : | Dinkar Pagare |
| 3. Auditing- Principles & Practice | : | Jagatish & Prakash |
| 4. Auditing | : | Kishandwala & Kishandwala |
| 5. Auditing | : | Dr. Sharma |

Books for Reference:

- | | | |
|---------------------------|---|-----------------------------------|
| 1. Practical Auditing | : | C.C. Shatallia (Spicer & Pegler) |
| 2. Principles of Auditing | : | De Paula |
| 3. Auditing | : | J.R. Batliboi |

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RE-ACCREDITED (3rd Cycle) WITH “A” GRADE BY NAAC

PROGRAMME: B.Com.,

COURSE CODE : 6K3 (Upto 2016)

COURSE TITLE : Investment Management

QN.NO : 5066

TIME : 3 Hours

MAX.MARKS :75

Unit – I

Investment: Meaning of Investment – Need of Investment – Scope of Investment – Differences between Investment, speculation and gambling – Investment principles – Investment process.

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

Return: Historical Vs Expected Return - Computation of historical and expected return of a stock - Current yield.

Unit – IV

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

Unit – V

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.

Unit – VI

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.

Books for Study:

- | | | |
|--------------------------|---|--------------|
| 1. Investment management | : | V.K. Bhalla |
| 2. Investment management | : | Prethi singh |

Books for Reference:

- | | | |
|--|---|--------------------------------|
| 1. Security analysis and port folio management | : | Fisher & Jordon |
| 2. Security analysis Principles and techniques | : | Garthan dodd & Cottle |
| 3. Investment management | : | Sinha, Hemalatha & Balakrishna |

The question paper should be in the Ratio of 25% of problems and 75% for Theory.

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RE-ACCREDITED (3rd Cycle) WITH “A” GRADE BY NAAC

PROGRAMME: B.Com.,

COURSE CODE : 6K4 (Upto 2016)

COURSE TITLE : Management Accounting

QN.NO : 5068

TIME : 3 Hours

MAX.MARKS :75

Unit – I

Introduction – Meaning – Nature – Scope – Features – Objectives – Distinction between financial accounting and cost accounting and management accounting.

Unit – II

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

Unit – III

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: Meaning – Comparing between fund flow statement and cash flow statement – Uses – Significance – Limitation procedure.

Unit – IV

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 – Alternatives methods of production – Diversification of products – Alternative course of action – Level of Activity planning.

Unit – V

Standard Costing: Statement cost and Standard costing – analysis of variances – Material – Labour- overheads and sales variances.

Unit – VI

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.

Books for Study:

1. Principles and practice of management accounting : Manmohan & S.N. Goyal
2. Management Accounting : Hingaroni & Ramanathan
3. Management Accounting : R.K. Sharma & Shashi K. Gupta
4. Cost Accounting : S.P. Jain & K.L. Narang
5. Management Accounting : Khan & Jain

Books for Reference:

1. Advanced management accounting : Kaplan & Atkinson
2. Financial decision making : Vanhome

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RE-ACCREDITED (3rd Cycle) WITH “A” GRADE BY NAAC

PROGRAMME: B.Com.,

COURSE CODE : 6K5

**COURSE TITLE : Income Tax Law Procedure
& Practice-II**

QN.NO : 5070

TIME : 3 Hours

MAX.MARKS :75

ELECTIVE 6

Unit - I

Capital Gains- Definitions - Types - Computations- Exemptions - Treatment of Capital losses.

Unit - II

Income from other sources - Income falling under this head - General incomes - Specific incomes - Deductions of Tax at sources.

Unit - III

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.

Unit - IV

Deduction: Deductions under chapter VI - A Rebates Sec 88, 88B, 88C.

Unit - V

Computation of total income and tax of individuals - Assessment of HUF (Hindu undivided family)- Assessment of Firms and A.O.P. - Meaning - Computation of Income - partnership firm assessment as association of firm. Computation and assessment of Companies Minimum alternate taxes (MAT)

Unit - VI

Procedure for assessment - types of assessment- Deduction of tax at source - Advance payment of tax.

Books for Study:

- | | | |
|--------------------------------------|---|---------------------------|
| 1. Students Guide to Income Tax | : | Vinod Sinhania |
| 2. Systematic approach to Income Tax | : | Girish Ahuja & Ravi Gupta |
| 3. Income Tax Act | : | Bare Act |
| 4. Income Tax Law and Practice | : | V.P.Gaur & D.B. Narang |

Books for Reference:

- | | | |
|--------------------------------|---|------------------------|
| 1. Income Tax Law and Accounts | : | H.C. Mehrothra |
| 2. Income Tax Law and Practice | : | B.B.Lal |
| 3. Indian Tax Law | : | A.N.Nair |
| 4. Income Tax Law and Practice | : | V.P.Gaur & D.B. Narang |

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RE-ACCREDITED (3rd Cycle) WITH “A” GRADE BY NAAC

PROGRAMME: B.Com.,

COURSE CODE : 6SK (Upto 2016)

COURSE TITLE : Tally - II

QN.NO : 5072

TIME : 3 Hours

MAX.MARKS :75

Unit- I

Bank Reconciliation Statement: Meaning - Drawbacks- Voucher- wise reconciliation -Process of Bank reconciliation - Amount not reflected in bank-Balance as per bank.

Unit - II

Budget & Controls: Introduction -Essentials of Budget - Features to be activated in accounts info menu- Budget creation and alteration- Cost centre- Alteration and deletion of a budget - Budget variance reports- Viewing the budget- illustration - Creation of Budget - Reversing Journal & Optional Voucher- Scenario management facility in Tally- Activating Scenario Alteration- Using Scenarios for reports - Illustration.

Unit - III

Interest - Calculations- Introduction - Simple Interest - Compound interest - Method of calculation of interest - Steps for interest calculation under simple mode- Advanced mode of calculation- Interest calculation on debit & credit balances - Rounding off interest - Voucher entry for booking interest on balances- To view the report on interest calculation.

Unit - IV

Inventory - Introduction - Buying and Selling Activity of a Trader - Stock Journal - Non - Inventory Vouchers - Inventory Masters - Stock Groups- Creation & Alteration of category- Deletion of a category- Stock items - Creation & Alteration of stock items- Display of stock item .

Books for reference

1. Tally Accounting Software By S.Palanivel- Margham publications
2. Tally 7.2 by Tally Solutions Ltd.

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RE-ACCREDITED (3rd Cycle) WITH “A” GRADE BY NAAC

PROGRAMME: B.Com.,/B & I / Capital Markets

**COURSE CODE : 17U1KLA1/
17U1ILA1**

COURSE TITLE : Business Communication

QN.NO : 7801

TIME : 3 Hours

MAX.MARKS :75

Unit I Introduction to Communication

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.

Unit II Written Communication

Meaning - Business Letters- Essentials of a good Business Letter- Layout - Trade Letters – Enquiries & Offers – Quotations – Orders- Circular Letters- Sales Letters- E-mail Etiquettes.

Unit III Oral Communication

Oral and other forms of Communication – Speeches- Group Communication- Presentations- Listening – Dialogue skills.

Unit IV Drafting of a resume

Application for a situation – Structure - Preparation of Curriculum vitae – Drafting an application for different positions.

Unit V Report Writing

Meaning- Types of Business Reports- Structure of a Report- Stock exchange reports and Sales reports.

Text Book

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

Reference Books

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.

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PROGRAMME: B.Com.,/B & I / Capital Markets

**COURSE CODE : 17U1KMC1/
17U1IMC1**

COURSE TITLE : Financial Accounting - I

QN.NO : 7802

TIME : 3 Hours

MAX.MARKS :75

Unit I Introduction to Financial Accounting

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.

Unit II Subsidiary Books

Bank Reconciliation Statement – Trial Balance – Rectification of errors – Suspense Account – Effect of errors on profit.

Unit III Final Accounts

Preparation of Manufacturing, Trading and Profit and Loss Account and Balance Sheet – Adjustment Entries – Closing entries.

Unit IV Depreciation

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 –Application of depreciation as per Companies Act (useful life method) and Income-Tax Act.

Unit V Accounting for Insurance Claims and Average Due Date

Accounting for Insurance claims- Loss of Stock – Loss of Profit (Simple Problems Only). Average Due Date and Account Current.

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

Text Book

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

Reference Books

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.



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PROGRAMME: B.Com.,/B & I / Capital Markets

**COURSE CODE : 17U1KMC2/
17U1IAC1**

COURSE TITLE : Business Mathematics

QN.NO : 7803 / 7904

TIME : 3 Hours

MAX.MARKS :75

Unit I Ratios and Proportions

Theory of Indices and Surds- Logarithms.

Unit II Matrices and Determinants

Solving Equations using Crammrs Rule and Matrix Inversion only - Permutations and Combinations - Progressions - Arithmetic and Geometric.

Unit III Set Theory

Theory of Equations- Linear and Simultaneous Equations – Quadratic Equations. Introduction to Boolean Algebra (Properties only).

Unit IV Calculus

Basic concepts of Differential and Integral Calculus- Applications of Standard Results- Simple application of Differentiation and Integration of Commerce and Economics.

Unit V Commercial Arithmetic

Interest and Annuities- Simple and Compound Interest- Rule 72 – EMI – Annuity- Future value- Present value- Sinking fund.

Text Book

1. C.K. Ranganath, C.S. Sampagiram and Y. Rajaram, *“Business Mathematics”*, Third Edition, 2014, Himalaya Publishing House, Mumbai.

Reference Books

1. Qazi Zameeruddin, 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. D.C. Sanchetti & V.K. Kapoor, *“Business Mathematics”*, Eleventh Edition, 2014, Sulthan Chand & Sons.
4. P.R. Vittal, *“Business Mathematics & Statistics”*, 2012, Margham Publications, Chennai.



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PROGRAMME: B.Com.,

COURSE CODE : 17U1KAC1

COURSE TITLE : Managerial Economics

QN.NO : 7804

TIME : 3 Hours

MAX.MARKS :75

Unit I Nature, Scope and Methods of Managerial Economics

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.

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.

Text Book(s):

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. Branton, Noel and James M. Livingstone, “*Managerial Economics in Practice*”, 2001, Oxford University Press, Delhi.



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PROGRAMME: B.Com.,/B & I / Capital Markets

**COURSE CODE : 17U1KSM1/
17U1ISM1**

COURSE TITLE : Accounting Software

QN.NO : 7805

TIME : 3 Hours

MAX.MARKS :75

Unit I Introduction to Accounting through Computers

Tally- Features of Tally– Tally and Accounting – Tally and Financial Management – Tally and Inventory/stock Management – Security Features of Tally – VAT and Tally – Service Tax and Tally – TDS and Tally – Benefits of Tally (Controlling Costs) – Benefits of Tally (Enhancement of Productivity)- Features & Configuration: General features- Accounting Features – Inventory Features.

Unit II Creation of Company

Directory/Name/Mailing Name/Address/State/Pin code/E-mail Address- Using security control- Groups – Sub-group – Reserved Account groups- Display of groups – Primary groups- Capital & revenue nature- Alteration of Groups- Deletion of Groups- Creation of ledgers- Process of creation of ledger.

Unit III Display of Predefined Vouchers

Creation and alteration of vouchers - Types of voucher- Voucher Numbers- Day – Date- Alteration of voucher- Cancellation of voucher- Deletion of voucher- Creation and alteration of New voucher types- Examples for recording transactions. Final accounts and Tally – Trial balance-Profit and loss account- Balance sheet at the gateway of Tally- Method of showing Balance sheet- Import and Export of data through Excel.

Unit IV Bank Reconciliation Statement

Meaning – Drawbacks - Voucher-wise reconciliation –Process of Bank reconciliation. Inventory – Introduction – Buying and Selling Activity of a Trader – Stock Journal – Non–Inventory Vouchers – Inventory Masters – Stock Groups and Stock Items Creation, Alteration and Deletion of category and Items.

Unit V Interest Calculations

Interest Calculations- Simple Interest – Compound interest. Backup and Restore.

Text Book

1. S.Palanivel, “*Tally- Accounting Software*”, Margham Publications, Chennai

Reference Books

1. Nellai Kannan C, “*Tally*”, 2004, Nels Publications.
2. Shraddha Singh & Navneet Mehra, “*Tally.ERP 9- Power of Simplicity*”, 2014, ITC Publication.
3. Asok K Nadhani, “*Mastering Tally.ERP 9*”, 2012, BPB Publications.
4. “*Accounting Package*”, ICAI New Delhi Publications.
5. “*Tally9*”, Tally Solutions Ltd. Bangalore.



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PROGRAMME: B.Com.,/B & I / Capital Markets

COURSE CODE : 17U2KLA2

**COURSE TITLE : Technology for Business
Applications**

QN.NO : 7806

TIME : 3 Hours

MAX.MARKS :75

Unit I Introduction to Computer

Introduction - Types of Computers - Characteristics of Computers – Classification of Digital Computers Systems – Micro Computers, Mini Computers, Main Frame Computers, Super Computers, Net work Computers – Uses of Computers.

Unit II Anatomy of a Digital Computer

Digital Computers - Functions and Components of a Computer – CPU – ALU – Memory – Registers – Address – Computer Architecture – Memory Units – RAM, ROM, FROM, EPROM, EEPROM, FLASH MEMORY – Auxiliary Storage Devices. Machine Language – Assemble language – High level language – Compilers and Interpreters.

Unit III Data Base Management Systems

Introduction – Meaning - History of Information - Quality of Information - Information Processing - Characteristics of Data in Data Base - Types of Data Base Management Systems.

Unit IV MS Word

Introduction – 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.

Unit V 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 - An overview of Statistical Package for Social Science (SPSS).

Text Book:

1. Alexis Leon & Mathews Leon, “*Fundamentals of Information Technology*”, 2013, Vijay Nicole Imprints Pvt., Ltd., Chennai.

Reference Book(s):

1. Manas Parhi & Jagjit Singh, “*Information Technology for Business*”, 2003, Unistar Books Pvt., Ltd.
2. Dennis P. Curtin, Kim Foley, Kunal Sen, & Cathleen Morin, “*Information Technology*”, 2013, McGraw Hill Education (India)Pvt., Ltd.
3. Chetan Srivastava, “*Principles of Information Technology*”, 2004, Kalyani Publishers, New Delhi.
4. Brain K. Williams & Stacey. C. Sawyer, “*Using Information Technology*”, Third Edition, 2003, Tata McGraw-Hill Publishing Company Ltd., New Delhi.



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PROGRAMME: B.Com.,/B & I / Capital Markets

COURSE CODE : 17U2KMC3

COURSE TITLE : Financial Accounting - II

QN.NO : 7807

TIME : 3 Hours

MAX.MARKS :75

Unit I Consignment

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.

Unit II Joint Venture

Meaning - Journal & Ledger Accounts in the books of Venturers - Existing books - Separate Set of Books - Memorandum Joint Venture method.

Unit III Self- Balancing Ledgers

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.

Unit IV Accounting for Incomplete Records

Introduction - Ascertainment of Profit – Net worth Method - Conversion Method.

Unit V Financial Statements for Not-for-Profit Organisation

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.

Text Book:

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

Reference Book(s):

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.



PROGRAMME: B.Com.,/B & I / Capital Markets

COURSE CODE : 17U2KMC4

COURSE TITLE : Business Statistics

QN.NO : 7808

TIME : 3 Hours

MAX.MARKS :75

Unit I Introduction to Statistics

Definition – Functions - Collection, Classification, Tabulation and Presentation of Data - Frequency Distribution - Graphical and Diagrammatic Presentation – Histogram - Frequency Polygon – Ogive - Bar and Pie Diagram.

Unit II Measures of Central Tendency

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.

Unit III Correlation and Regression Analysis

Correlation - Meaning – Definition - Types - Measures of Correlations - Karl Pearson’s Coefficient of Correlation – Rank Coefficient of Correlation – Concurrent Deviation.

Regression Analysis – Meaning - Definition - Regression Lines.

Unit IV Index Numbers and Analysis of Time series

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.

Unit V Probability

Meaning - Addition - Multiplication – Conditional - Bayes’ Theorem - Mathematical Expectation. The Questions should be asked in the ratio of 80% Problems and 20 % for theory

Text Book:

1. RSN. Pillai & Bagavathi, “*Business Statistics*”, Eight Edition, 2016, S.Chand & Co Pvt., Ltd., New Delh.

Reference Book(s):

1. S.P. Gupta, “*Statistical Methods*”, Forty Fourth Edition, 2014, Sultan Chand & Sons, New Delhi.
2. S.C. Gupta & V.K. Kapoor, “*Fundamentals of Mathematical Statistics*”, 2014, Sultan Chand & Sons, New Delhi.
3. J.K. Sharma, “*Fundamentals of Business Statistics*”, Second Edition, 2014, Vikas Publishing House Pvt., Ltd., Noida.
4. B.M. Aggarwal, “*Business Mathematics and Statistics Fundamentals*”, Twentieth Edition, 2008, Sultan Chand & Sons, New Delhi.
5. D. C. Sancheti & V.K. Kapoor, “*Statistics [Theory, Methods & Applications]*”, Seventh Edition, 2010. Sultan Chand & Sons, New Delhi.



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PROGRAMME: B.Com., / Capital Markets

COURSE CODE : 17U2KMC5

COURSE TITLE : Marketing

QN.NO : 7809

TIME : 3 Hours

MAX.MARKS :75

Unit I Introduction to Marketing

Definition – Importance – Evolution of Marketing Concept – Marketing Functions – Classification – Approaches to the Study of Marketing – Meaning of market – Kinds of Market – Market Segmentation – Methods of Segmentation - Concept of Market Targeting and Positioning.

Unit II Functions of Exchange

Introduction - Buying – Meaning – Kinds of buyers – Elements of buying – Methods of buying – Assembling. Selling – Meaning – Elements of Selling – Kinds of Selling. Functions of Physical Supply: Transportation – Importance and Functions – Modes of Transportation – Storage and Warehousing – Meaning – Functions – Types of Warehouses.

Unit III Consumer Behavior

Introduction - Buying Motive - Determinants – Buying Process. Standardization & Grading – Meaning – Importance of Standardization & Grading in India – Bureau of Indian Standards – AGMARK – Meaning and uses.

Unit IV Marketing Mix

Introduction – Meaning - 4 P's - Product, Price, Place and Promotion - Product Planning & Development – Meaning and Importance – Steps involved in the Development of a New Product – Product and Product Line Modification – Diversification – Simplification – Product Life Cycle – Stages in the product life cycle – Reasons for new product failure.

Unit V Service Marketing

Introduction - Definition - 3 P's- People, Process and Physical evidence - Reasons for Growth - Characteristics of Services – Intangibility – Inseparability – Heterogeneity – Perishability - Ownership - Marketing Mix in Service Marketing - Service Quality.

Text Book

1. R.S.N. Pillai and Bagavati, “**Modern Marketing Principles & Practices**”, Fourth Edition, 2015, S.Chand & Company Pvt., Ltd., New Delhi.

Reference Books

1. Philip Kotler, Gary Armstrong, Prafulla Y. Agnihotri and Ehsan ul Haque, “**Principles of Marketing- A South Asian Perspective**”, Thirteenth Edition, 2010, Pearson India.
2. N. Rajan Nair & Sanjith R Nair, “**Marketing**”, 2011, Sultan Chand & Sons, New Delhi.11.
3. S.A. Sherlekar, “**Modern Marketing**”, 2016, Himalaya Publishing House, Mumbai, Second Edition.
4. S.M. Jha, “**Services Marketing**”, Sixth Edition, 2009, Himalaya Publishing House.



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PROGRAMME: B.Com.,

COURSE CODE : 17U2KSM2

COURSE TITLE : Branding and Advertising

QN.NO : 7810

TIME : 3 Hours

MAX.MARKS :75

Unit I Introduction to Branding

Meaning - Uses – Registration – Essentials of Good Brand – Kinds of Brands – Merits and Demerits. Packing and Packaging – Needs – Requisites – Kinds – Merits and Demerits. Labeling – Kinds – Merits and Demerits.

Unit II Promotion

Introduction - Promotional activities – Need – Importance – Promotional mix – Personal selling, Advertisement and Sales promotion – Personal selling – Nature and Importance of Personal selling – Process of Selling – Qualities of a Good salesman – Duties and Responsibilities of sales man.

Unit III Advertising

Meaning – Importance – Types – Advantages – Criticism. Preparation of an Advertisement Copy – Qualities of a Good Advertisement Copy – Advertisement Media – Meaning – Kinds of Media – Advertising Agencies – Role and Importance – Functions – Advantages.

Unit IV Creating Brand Name and Labeling

Introduction - Creating a Brand name and Labeling for a Product- Legal Framework for Branding and Advertisement.

Unit V Creating Slogans for Products and Services

Introduction - Slogans for Radios, Televisions and Social Networks – Preparation of an Advertisement copy - Introduction of a new product for new firm and established firm – Non Commercial Advertising for Social Activities.

Text Book(s):

1. R.S.N. Pillai and Bagavati, “*Modern Marketing Principles & Practices*”, Fourth Edition, 2015, S.Chand & Company Pvt., Ltd., New Delhi.
2. Y.L.R Moorthy, “*Brand Management*”, Second Edition, 2008, Vikas Publication, New Delhi.
3. Debraj Datta & Mahua Datta, “*Advertising and Sales Promotion*”, 2015, Virunda Publication (P) Ltd.

Reference Books

1. Kirti Dutta, “*Brand Management*”, 2012, Oxford University Press.
2. Philip Kotler, Gary Armstrong, Prafulla Y. Agnihotri & Ehsan ul Haque, “*Principles of Marketing- A South Asian Perspective*”, Thirteenth Edition, 2010, Pearson India.
3. Debraj Dutta & Mahua Dutta, “*Advertising & Sales Promotion*”, 2009, Virinda Publications (P) Ltd.,
4. Rustom S Davar, Sohrab R Davar & Nusli R Davar, “*Salesmanship and Publicity*”, 2015, Vikas Publishing House Pvt. Ltd.

Note: C- Credit, H- Hours, I- Internal mark, E- External mark, T- Total marks



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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*, 20th 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
6. 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, www.icmai.in, www.icsi.edu.in, www.edx.org



THE MADURA COLLEGE (Autonomous), MADURAI – 625 011

(AFFILIATED TO MADURAI KAMARAJ UNIVERSITY)

RE-ACCREDITED (3rd Cycle) WITH “A” GRADE BY NAAC

PROGRAMME: B.Com.,/B & I

COURSE CODE : 17U3KMC8

COURSE TITLE : Partnership Accounts

QN.NO : 7813

TIME : 3 Hours

MAX.MARKS :75

Learning Objectives

- To know and understanding the concept of partnership and legal requirements of partnership firm
- To prepare comprehensive problems on partnership accounting under various situations viz., Admission, retirement, death and dissolution

Learning Outcomes: Knowledge on Legal requirements of Partnership, Skill on preparation of accounts pertaining to admission, retirement, death of a partner and dissolution of partnership.

Unit – I Introduction to Partnership Accounts

General – Definition – Legal Requirements – Partners Capital Account – Fixed and Fluctuating system – Appropriation of Profits – Past Adjustments – Guarantee.

Unit – II Admission of a Partner

Revaluation of Assets & Liabilities – Memorandum Revaluation Method – Treatment of Goodwill – Premium – Revaluation and Memorandum Revaluation Method – Calculation of Profit sharing Ratio-

Unit – III Retirement and Death of a Partner

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.

Unit – IV Dissolution - I

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).

Unit – V Dissolution – II

Insolvency of all Partners - Piecemeal Distribution – Proportionate Capital Method – Maximum Loss Method.

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, 19th 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.
4. www.icai.org.in
5. www.icmai.in
6. www.icsi.edu.in
7. www.edx.org

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RE-ACCREDITED (3rd Cycle) WITH “A” GRADE BY NAAC

PROGRAMME: B.Com.,/B & I

COURSE CODE : 17U3KAC2

COURSE TITLE : Company Law & Practice

QN.NO : 7814

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 issues of share capital, company meetings and managerial personnel and appointment of directors

Learning Outcomes: Knowledge on formation of company, Managerial personnel & Directors, ability to conduct meetings and winding up procedure

Unit – I Formation of Company

Company – Definition – Essential characteristics – Lifting up of Corporate veil - Kinds of Companies – One Person Company (OPC) – Associate Company – Licensed Company – Producer Company – Dormant Company –Public Vs Private 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.

Unit - II 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 –Dematerialisation of Shares - Transfer of Shares – Transmission of Shares – Lien on Shares - Debentures - Legal provisions governing Shares and Debentures.

Unit – III Company Meetings and Proceedings

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

Unit – IV Managerial Personnel and Directors

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 – Removal of Directors – Power and Duties – Concept of Corporate Governance.

Unit – V 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 – Members Voluntary winding up – Creditors Voluntary Winding up.

Book for Study

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

Books for Reference

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, *A Students Handbook on Company Law and Practice*, Vijay Nicole Imprints Private Limited, Chennai.
3. J.Shanthi, *Company Law*, Margham Publications, Chennai.
4. www.icaai.org.in, www.icmai.in, www.icsi.edu.in

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RE-ACCREDITED (3rd Cycle) WITH “A” GRADE BY NAAC

PROGRAMME: B.Com.,/B & I

COURSE CODE : 17U3KAC3

COURSE TITLE : Practical Banking

QN.NO : 7815

TIME : 3 Hours

MAX.MARKS :75

Learning Objectives

- To know the practical aspects of banking Viz. Relationship between banker and customer, opening of accounts, NI Act, crossing and endorsement of Cheques
- To equip themselves on treatment of the various types of customers.
- To familiarize the concept of paying banker & collecting banker
- To impart knowledge about various modern services offered by the banker

Learning Outcomes: Thorough knowledge on practical aspects of banking and modern services offered by the banker

Unit – I Introduction to Banking

Definition of Banking – Definition of Customer – Relationship between Banker and Customer – General and Special relationship – Obligation to honour a Cheque – Maintain Secrecy – Right of Lien – Right of Appropriation – Clayton’s case – Right-off Set-off.

Unit – II Opening of an Account & Types of Customers

General precautions and procedures – Types of Account – Savings Account, Current Account and Fixed Deposits – Features – Fixed Deposit Receipt and its Legal Implications.

Account of different Types of Customers – Minor – Illiterate – Lunatic – Married Women – Partnership firm – Joint Stock Company – Non- Trading concern and Joint account.

Unit – III Negotiable Instrument Act, 1881

Negotiable Instrument - Definition – Essential Features – Cheque – Definition – Features – Proper drawing of Cheque – MICR. Crossing – Types – Significance – Canceling of Crossing. Endorsement – Types – Rules of Endorsement – Material Alteration and its effects.

Unit – IV Paying Banker & Collecting Banker

Paying Banker – Meaning – Duties – Circumstance for Dishonouring a Cheque – Statutory Protection – Payment in Due Course and Holder in Due Course.

Collecting Banker – Meaning – Capacities – Rights and Duties – Statutory Protection – Concept of negligence and conversion.

Unit – V Subsidiary Services of Modern Banker

Demand Draft – ATM – Safety Locker – Credit Cards and Debit Card – Consultancy Services – Merchant Banking Services – E-Banking – Electronic Fund Transfer – RTGS – M-Banking.

Book for Study

Gordon and Natarajan, *Banking Theory, Law and Practice*, Himalaya Publishing House, Mumbai

Books for Reference

1. P.N. Varshney, *Banking Law and Practice*, Himalaya Publishing House, Mumbai
2. B.Santhanam, *Banking Law and Practice*, Margham Publication, Chennai.
3. K.C. Shekhar & Lekshmy Shekhar, *Banking Theory and Practice*, Vikas Publishing House Pvt. Ltd., New Delhi.
4. Sundharam & Varshney, *Banking Theory Law & Practice*, Sultan Chand & Sons, New Delhi.
5. <https://economictimes.indiatimes.com>
6. www.rbi.org.in

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PROGRAMME: B.Com.,

COURSE CODE : 17U3KSM3

COURSE TITLE : Logistics and Supply Chain

QN.NO : 7816

Management

TIME : 3 Hours

MAX.MARKS :75

Learning Objectives

- To get an exposure on Logistics and Supply chain Management and its relevance in current environment
- To acquire skill on Warehousing and effective Transport management system
- To learn and recognize Logistic Information system

Learning Outcomes: Knowledge on Logistics and Supply Chain Management, Warehousing and Transportation

Unit – I An Introduction to Logistics and Supply Chain Management

Introduction – Definition of Logistics – Definition of Supply Chain – Importance of Logistics and Supply Chain – Objectives of Business Logistics – Logistics and Supply chain Management - Functions of Logistics Management – Supply Chain Macro Processes in a Firm.

Unit – II Supply Chain Relationships

Channel Structure – Relationship Management – Channel Relationships – Leadership – Logistical Service Alliances – Factors Stimulating service based alliances – Various Approaches to Study Channels – Description Institutional Approach – Graphic Approach – Commodity Grouping – Functional Treatments - Channel Arrangement Classification – Conditions for successful Supply Chain Relationships.

Unit – III Warehouse Management

Storage Functionality and Principles – Strategic Storage – Warehouse Benefits – Service Benefits of Warehousing – Types of Warehouses – Private warehouses – Public Warehouses – Functions of Public Warehouses – Documents used in public warehouses.

Unit – IV Transportation

Introduction – Importance - Effective Transportation System - Modes of Transportation – Air – Package Carriers – Trucks – Truck Vs Rail – Water / Transport Pipeline – Intermodal / Transportation – Trailer on Flatcar (TOFC) or Piggyback Container on Flat Car (COFC) – Coordinated air truck – CONCOR.

Unit – V Logistic Information System

Information functionality – Linking Logistics into an Integrated Process – Principles of Logistics information – Information Architecture – Operations – Applications of information technologies – Electronic Data Interchange (EDI) – Personal Computers – Artificial Intelligence or Expert system – Communication – Bar Coding and Scanning.

Book for Study

Dr. L. Natarajan, *Logistics and Supply Chain Management*, 2014, Margham Publications, Chennai.

Books for Reference

1. K.Shridhara Bhat, *Logistic Management*, Himalaya Publishing House, Mumbai
2. Donald I Rowerson, David J. Closs & M. Bixby Cooper, *Supply Chain Logistic Management*, McGraw- Hill Higher Education,
3. Martin Christopher, *Logistic & Supply Chain Management*, Pearson, Publisher, Bengaluru.
4. www.investopedia.com
5. www.shopify.com



THE MADURA COLLEGE (AUTONOMOUS). MADURAI -11

(Affiliated to Madurai Kamaraj University)

Reaccredited (3rd Cycle) with “A” Grade by NAAC

CLASS : B.Com.,/ B.Com (PA)

SUB. CODE: 17U3KNM1

TITLE : Basics of Accounting

QN.NO: 7817

TIME : 3Hrs

Max. Marks: 75

Learning Objectives

- ❖ To know and understand the basic concepts of Accounting and its relevance in business.
- ❖ To understand the process of accounting systematically and prepare financial statements.
- ❖ To familiarize the concepts of Break even analysis and ability to determine break even point to every business enterprise.

Learning Outcomes: Knowledge on basic accounting principles and preparation of profit & loss account and Balance Sheet. Ability to calculate BEP.

Unit – I Introduction to Accounting

Meaning – Definition – Features of Good Accounting System - Principles of Accounting – Concepts and Conventions – Book keeping – Importance – Golden Rules of Accounting.

Unit – II Journal and Subsidiary Books

Journal – Meaning – Journal Entries. Subsidiary Books - Meaning – Types. Cash Book –

Unit – III Ledger and Trail Balance

Ledger – Meaning – Preparation of Ledger Accounts. Trail Balance - Meaning - Preparation of Trail Balance.

Unit – IV Final Accounts

Meaning - Preparation of Trading and Profit & Loss Account – Preparation of Balance Sheet (Simple Problem only)

Unit – V Preparation of Final Accounts

Preparation of Trading and Profit & Loss Account – Preparation of Balance Sheet (Simple Problem only)

Note: The Questions should be asked in the ratio of 60 % for theory and 40% Problem.

Book for Study:

1. R.S.N. Pillai & Bhagavathi, *Fundamentals of Marketing*, S.Chand & Sons, New Delhi.
2. Dr. Shazuli Ibrahim, *Financial Accounting – I*, PASS Publications, Madurai.
3. www.edx.org

PATTERN OF QUESTION PAPER

TIME: 3 Hours

MAXIMUM MARKS: 75

SECTION – A (10 x 1 =10)

Answer All the Questions (Multiple Choice Questions)

Question No. 1, 2 from	Unit – I
Question No. 3, 4 from	Unit - II
Question No. 5, 6 from	Unit - III
Question No. 7, 8 from	Unit – IV
Question No. 9, 10 from	Unit - V

Answer All the Questions (Either OR Pattern) each answer not exceeding 3 pages

Question No. 11(a) (OR) Question No. 11(b)	} }	From Unit -I
Question No. 12(a) (OR) Question No. 12(b)	} }	From Unit -II
Question No. 13(a) (OR) Question No. 13(b)	} }	From Unit -III
Question No. 14(a) (OR) Question No. 14(b)	} }	From Unit -IV
Question No. 15(a) (OR) Question No. 15(b)	} }	From Unit -V

SECTION – C (3 x 10 = 30)

Answer 3 out of 5 Questions (Open choice) each answer not exceeding 4 pages.

Question No. 16 from Unit - I
Question No. 17 from Unit - II
Question No. 18 from Unit - III
Question No. 19 from Unit - IV
Question No. 20 from Unit - V



The Madura College (Autonomous), Madurai – 11
Department of Commerce
NME – Basics of Accounting

Unit I Introduction of Accounting

1. According to the going concern concept business entity is assumed to have
- a. A Long life
 - b. A very short life
 - c. Eternal Life
 - d. None of these

Ans(a)

2. Revenue is considered as being earned when
- a. Cash is received
 - b. Production is done
 - c. Sales effected
 - d. None of these

Ans(c)

3. Which is correct?
- a. $\text{Capital} = \text{Assets} + \text{Liabilities}$
 - b. $\text{Liabilities} = \text{Capital} - \text{assets}$
 - c. $\text{Capital} = \text{Net assets}$
 - d. None of these

Ans(c)

4. According to 'Entity Concepts', the proprietor is treated as :
- a. Owner of the business
 - b. Creditor for the business to the extent of capital
 - c. Manager of the business
 - d. None of these

Ans(b)

5. Business is distinct from the owner. This concept is called
- a. Business entity
 - b. Going concern
 - c. Money measurement
 - d. Money Measurement

Ans (a)

6. Accounting does not record non-financial transaction because of
- a. Entity concept
 - b. Accrual concept
 - c. Money measurement concept
 - d. None of these

Ans(c)

7. Find out the correct accounting equation from the following :
- a. $\text{Capital} = \text{Assets} + \text{Liabilities}$
 - b. $\text{Capital} = \text{Assets} - \text{Liabilities}$
 - c. $\text{Liabilities} = \text{Assets} + \text{Capital}$
 - d. $\text{Liabilities} = \text{Cash} + \text{Capital}$

Ans(b)

8. According to which concept the owner who provides capital is treated as a creditor of the business:

- a. Cost concepts
- b. Entity concept
- c. Realization concept
- d. Money Measurement concept

Ans(b)

9. The accounting equation is connected with

- a. Asset only
- c. Assets, Liabilities

- b. Liabilities only
- d. None of the above

Ans(c)

10. The principle of not taking anticipated profit and providing for all estimated losses arising due to:

- a. Convention of consistency
- c. Convention of conservatism

- b. Convention of disclosure
- d. None of the above

Ans(c)

11. Receipt of admission fee, through a casual receipt can be treated as revenue receipt of the basis of

- a. Money measurement concept
- c. Materiality concept

- b. going concern concept
- d. none of the above

Ans(c)

12. Dual aspect concept results in the accounting equation :

- a. Capital + Liabilities = Assets
- c. Revenue = Expenses

- b. Capital = Assets
- d. Capital + Profit = Assets +

Expenses

Ans(a)

13. The policy of “anticipate no profit and provide for all possible losses” arises due to

- a. Conservatism concept
- c. Materiality concept

- b. Disclosure concept
- c. Money measurement concept

Ans(a)

14. In Double entry system of book keeping every transaction affects

- a. Two sides of the same account
- c. Two or more accounts

- b. Two times
- c. The same account on two different dates

Ans(c)

15. The business entity concepts can be applied to

- a. Sole-trading
- c. Company

- b. Partnership firm
- c. All the above

Ans(d)

16. The Modern system of accounting is based on

- a. Double account system
- c. Single entry system

- b. Single account system
- c. Double entry system

Ans(d)

17. Real accounts relates to

- a. Assets b. Income c. Persons d. Expenses

Ans(a)

18. Goods are those things which are purchased for

- a. Resale b. Consumption c. Private use d. Permanent use

Ans(a)

19. Total Trading income from cash sales and credit sales is called to

- a. Turn over b. Income c. Profit d. Gain

Ans(a)

20. According to money measurement concept the following will be recorded

In the books of accounts

- a. Health of the chairman b. Quality control in the business
c. Value of the building d. Quality of goods

Ans(c)

Unit II Journal and Subsidiary Books

1. Each transaction is first entered in the

- a. Ledger b. Journal c. Trail Balance d. Balance sheet

Ans(b)

2. Interest on capital is

- a. Expenditure for the business b. Income for the business
c. Gain for the business d. Profit for the business

Ans(a)

3. The system of recording transaction based on dual aspect concept is called

- a. Double accounting system b. Double entry system
c. Single entry system d. None of these

Ans(b)

4. The return of goods by customer should be debited to:

- a. Customer A/c b. Sales return A/c
c. Goods A/c d. Purchase A/c

Ans(b)

5. Interest on drawing is

- a. Expenditure for the business b. Income to proprietor
c. Gain on Business d. None of the above

Ans(c)

6. The Balance of the petty cash is

- a. An expense b. An Income c. An Assets d. An Expenditure

Ans(c)

7. Cash book is a

- a. Book of original entry b. Forms part of ledger

b. Both (a) & (b)

d. None of the above

Ans(c)

8. Using subsidiary books

- a. Increases clerical labour
- c. Increases the clerical errors

- d. Reduces clerical labour
- d. None of these

Ans(b)

9. Double entry means

- a. Entry in two sets of books
- c. Entry two aspects of transaction

- b. Entry in two pages
- d. None of these

Ans(c)

10. A cash book serves as

- a. A Journal only
- c. Both a Journal as well as a ledger

- b. A ledger only
- d. None of these

Ans(c)

11. In double entry system of book keeping every transaction affects

- a. Two sides of the same account
- b. The same account on two different dates
- c. Two or more accounts
- d. None of these

Ans(c)

12. Rs. 3,000 paid to the manager towards salary must be debited to

- a. Manager's A/c
- b. Office expenses A/c
- c. Salary A/c
- d. None of these

Ans(c)

13. Subsidiary books are maintained in

- a. Big business concerns
- b. Small business concerns
- c. Sole trade business
- d. Single entry system

Ans(a)

14. Rent A/c is

- a. Real A/c
- b. Personal A/c
- c. Nominal A/c
- d. Assets

Ans(c)

15. Bills Receivable a/c is

- a. Real A/c
- b. Personal A/c
- c. Nominal A/c
- d. Liability

Ans(a)

16. Purchase Book makes a record of

- a. All Purchases
- b. Cash purchases
- c. Credit Purchases
- d. Total purchases

Ans(c)

17. The sale of a business asset on credit is recorded in

- a. Sales Journal
- b. General Journal
- c. Cash Journal
- d. Sales A/c

Ans(b)

18. Bills Payable book is a

- a. Journal
- c. Account

- b. Ledger
- d. Petty cash book

Ans(a)

19. Goods taken for personal use of owner should be debited to

- a. Drawing a/c
- c. Purchase a/c

- b. Proprietor's A/c
- d. Sales a/c

Ans(a)

20. Return of goods bought is entered in the

- a. bought book
- c. sales book

- d. return outwards book
- d. journal proper

Ans(b)

Unit III Ledger and Trail Balance

1. Trial Balance sheet is

- a. A revenue statement
- c. Ledger account

- b. Statement of ledger balance
- d. None of these

Ans(b)

2. A trial balance is

- a. A real account
- c. None of these

- b. A Nominal A/c
- d. Personal a/c

Ans(c)

3. Any difference in trial balance is normally transferred to:

- a. Capital account
- c. Sundry Expenses A/c

- b. Suspense account
- d. None of these

Ans(b)

4. A trial balance shows:

- a. Flow of funds

- b. Arithmetical accuracy of

posting

- c. Value assets and liabilities

- d. None of the above

Ans(b)

5. A Trial balance is

- a. A Summary of ledger balances
- c. List of Assets and Liabilities

- b. List of debtors and creditors
- d. None of the above

Ans(a)

6. Trial Balance is prepared to detect

- a. Errors of Commission

- b. Errors of omission

- c. Accuracy of journal posting into ledger and its balancing
- d. None of these

Ans(c)

7. The type of account with normal credit balance is

- a. an Asset
- c. Drawing

- b. an expense
- d. revenue

Ans(d)

8. Which one of the following account would usually have a debit balance?

- a. Account payable

- b. cash

c. owner equity

d. Bank Loan

Ans(b)

9. Which account has usually debit balance?

a. Owner equity

b. Purchase

c. Purchase returns

d. Discount received

Ans(b)

10. Which of the following accounts normally has credit balance?

a. Wages Outstanding

b. Motor vehicles

c. Prepaid rent

d. Return Inwards

Ans(a)

11. Why does a business prepare a Trial Balance?

a. To calculate the profit and loss

b. To check the bank balance and

cash

c. To check the arithmetical accuracy of the ledgers

d. To show the financial

position

Ans(c)

12. The arithmetical accuracy of books of account is verified through?

a. Journal

b. Trial Balance

c. Ledger

d. None of these

Ans(b)

13. Ahmed gives a cash discount of 40 to a customer. The discount is credited to the discounts allowed account. The effect of recording the discount in this way is that profit will be?

a. Understated by 80

b. Overstated by 80

c. Correct

d. Understated by 40

Ans(b)

14. For which of the following accounts is the normal balance a debit?

a. Rent payable

b. Unearned rent revenue

c. Rent revenue

d. Prepaid rent

Ans(d)

15. Types of trial balance are?

a. 1

b. 2

c. 3

d. 4

Ans(c)

16. Suspense account in the trial balance is entered in the?

a. Trading A/c

b. Profit and Loss A/c

c. Balance sheet

d. Income statement

Ans(c)

17. Is it true that the trial balance totals should agree?

a. Yes, always

b. No, Because it is not a balance sheet

c. Yes, except were the trail balance is extracted at year end

d. No, there are sometimes good reasons why they differ

Ans(a)

18. Which most important reason for producing a trial balance prior to preparing the final accounting is?

- a. It confirms the accuracy of the ledger accounts
- b. It provides all the figures necessary to prepare the final accounts
- c. It shows that ledger accounts contain debit and credit entries of an equal value
- d. It enables the accountant to calculate any adjustment required

Ans(c)

19. Transferring information from journal to ledger is known as:

- a. Transferring
- b. Posting
- c. Balancing
- d. Journalising

Ans(b)

20. An account having a credit balance in general ledger will be classified as:

- a. An asset account
- b. an expense account
- c. A liability account
- d. All of the above

Ans(c)

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Unit IV Final Accounts (Theory)

1. Outstanding expenses appearing in the trail balance are shown in

- a. P & L a/c only
- b. Balance sheet only
- c. P & L and B/S.
- d. Trading A/c

Ans(b)

2. Current liabilities are such obligations which are to be satisfied

- a. within one year
- b. within two years
- c. less than two years
- d. more than one year

Ans(a)

3. Value of scrap material must be

- a. debited to manufacturing a/c
- b. credited to manufacturing a/c
- c. debited P & L a/c
- d. credited to P & L a/c

Ans(b)

4. Goods given as charity should be credited to

- a. purchase a/c
- b. charity a/c
- c. sales a/c
- d. goods a/c

Ans(a)

5. Value of goods lost by fire must be

- a. credited to Trading a/c
- b. debited to trading a/c
- c. credited to P & L a/c
- d. debited to P & L a/c

Ans(a)

6. Loss by theft is debited to

- a. Manufacturing a/c
- b. P & L a/c
- c. Trading a/
- d. Theft a/c

Ans(b)

7. Trade discount allowed on the sales, if appearing in the trail balance, is shown in the final account

- a. on the debit side of trading a/c & L A/c
 b. on the debit side of the P & L A/c
 c. by way deduction from the sales in the trading a/c
 d. on the credit side of P & L A/c
 Ans(c)

8. Distribution of free samples is entered in
 a. debit side of trading a/c
 b. debit side of P & L a/c
 c. both trading and P & L A/c
 d. credit side of trading a/c
 Ans(b)

9. If the closing stock appears in the trail balance, it is transferred to
 a. Trading a/c
 b. Trading a/c and B/S
 c. Balance sheet
 d. Goods a/c
 Ans(c)

10. The withdrawal of goods from the business by proprietor should be credited to
 a. drawing a/c
 b. purchases a/c
 c. capital a/c
 d. P & L a/c
 Ans(b)

11. An estimate of the assets and liabilities as on the date is called
 a. balance sheet
 b. statement of affairs
 c. trail balance
 d. statement of capital
 Ans(a)

12. Bank overdraft is
 a. current liabilities
 b. fixed liability
 c. current assets
 d. fixed assets
 Ans(a)

13. Capital + Liabilities = ?
 a. Net Liability
 b. Profit
 c. Assets
 d. Loss
 Ans(c)

14. The value of closing stock should be credited to:
 a. Trading account
 b. Sales
 c. Closing stock account
 d. none of the above

- Ans(a)
 15. Stock can be classified as:
 a. fixed asset
 b. intangible asset
 c. current asset
 d. none of the above
 Ans(c)

16. Goodwill can be classified as:
 a. fictitious asset
 b. intangible asset
 c. warning asset
 d. none of the above
 Ans(b)

17. Prepaid expense is an item of
 a. assets
 b. Liabilities

c. none of these

d. both (a) and (b)

Ans(a)

18. Prepaid income is an item of

a. assets

b. Liabilities

c. none of these

d. both (a) and (b)

Ans(b)

19. Outstanding expenses is an item of:

a. assets

b. Liabilities

c. none of these

d. both (a) and (c)

Ans(b)

20. Marshalling of balance sheet means:

a. the order of arranging assets and liabilities

b. the totaling of its assets and liabilities

c. None of these

d. both (b) and (c)

Ans(a)

Unit V Preparation of Final Accounts (Simple Problems only)

1. The entries required at the end of the period to update the accounts before the preparation of financial statements are known as:

a. Closing entries

b. Adjusting entries

c. Journal entries

d. Opening entries

Ans(b)

2. An expense paid in advance is called:

a. Accrued expenses

b. Outstanding expenses

c. Prepaid expenses

d. Payable expenses

Ans(c)

3. Which of the following statements is most appropriate.

a. Adjusting entries affect balance sheet accounts only

b. Adjusting entries affect income statement accounts only

c. Adjusting entries affect both balance sheet accounts and income statement accounts

d. Adjusting entries may affect two or more balance sheet accounts or two or more

income statement accounts but cannot affect both balance sheet and income statement accounts

Ans(c)

4. Which of the following correctly represents the sequence of accounting cycle.

a. Transaction analysis > Ledger > Journal > Trial balance > Adjusting entries

- b. Transaction analysis > Journal > Ledger > Adjusting entries > Trial balance
- c. Transaction analysis > Journal > Ledger > Trial balance > Adjusting entries
- d. None of the above

Ans(c)

5. A prepaid expense represents:

- a. An asset b. A liability c. An expense d. Non on the above

Ans(a)

6. Accrued expenses are:

- a. Expenses b. Assets c. Income d. Liabilities

Ans(d)

7. The balance in unearned rent account at the end of the accounting period represents:

- a. An asset b. A liability c. An expense d. Contingent liability

Ans(b)

8. The purpose of adjusting entries is to:

- a. Correct and update accounts b. Balance the books for the year
- c. Record unpaid expdenses d. calculate profit

Ans(a)

9. A portion of income which has been received in advance is called:

- a. Unearned income b. Accrued income
- c. Earned income d. Expired income

Ans(a)

10. In balance sheet, outstanding expenses are shown as:

- a. Asset b. Income c. Liability d. Capital

Ans(c)

11. Adjusting entry for outstanding rent is:

- a. Outstanding rent - Dr. & Rent expense - Cr. b. Outstanding rent - Dr. & cash - Cr.
- c. Rent expense - Dr. & A/C P.A - Cr. d. Rent expense - Dr. & Outstanding rent - Cr.

Ans(d)

12. Which one of the following is a correct adjusting entry to record depreciation on furniture.

- a. Depreciation expense - furniture - Dr & Accumulated depreciation - furniture - Cr
- b. Depreciation expense - furniture - Dr & Fixed assets - Cr.
- c. Depreciation expense - furniture - Dr & Capital - Cr.
- d. Accumulated depreciation - Dr & Depreciation expense - furniture - Cr.

Ans(a)

13. Accrued revenue is revenue that:

- a. Has been received but not earned
- b. Has been earned but not received
- c. Has been earned and received
- d. Has neither been earned nor received

Ans(b)

14. Cost of goods consist of

- a. Opening stock + purchase – closing stock
- b. Closing stock + Opening stock –Purchase
- c. Opening stock – purchase + closing stock
- d. None of the above

Ans(a)

15. Direct expenses are shown on the

- a. Debit side of trading account
- b. Debit side of p&L account
- c. Credit side of trading account
- d. Credit side of P&L account

Ans(a)

16. Operating and non operation expenses are appearing

- a. Debit side of profit and loss account
- b. Debit side of balance sheet
- c. Credit side of trading account
- d. Credit side of Profit and loss account

Ans (a)

17. Intangible assets are -----

- a. Machinery, Land and building
- b. Cash at bank
- c. Goodwill, Patents, trademarks
- d. None of these

Ans(c)

18. Liquid asset means-----

- a. Long term convertible asset
- b. Short term convertible asset
- c. Intangible asset
- d. None of these

Ans (b)

19. Debenture is a

- a. Long term Asset
- b. Short term asset
- c. Long term liability
- d. Fictitious asset

Ans (c)

20. General Reserve created from

- a. Capital Profit
- b. Revenue profit
- c. Only profit
- d. By sale of Asset

Ans (b)

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RE-ACCREDITED (3rd Cycle) WITH “A” GRADE BY NAAC

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

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PROGRAMME: B.Com.,

COURSE CODE : 17U4KMC10

COURSE TITLE : Business Finance

QN.NO : 7819

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: Knowledge on Sources of finance, suggesting suitable capital mix for financing decisions, skill on capital budgeting, working capital and dividend decisions.

Unit – I Introduction to Business Finance

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.

Unit – IV Working Capital Management

Meaning – Types of Working Capital – Factors influencing Working Capital – Sources of Working Capital – Operating Cycle – Estimation of Working Capital.

Unit – V Dividend Policy

Meaning – Types of Dividend – Factors influencing Dividend Policies – Theories of Dividend Decisions – Irrelevance and Relevance Theory.

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

Book for Study

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

Books for Reference

1. M.Y. Khan & P.K. Jain, *Financial Management Text, Problems and Cases*, McGraw Hill Education Pvt. Ltd. New Delhi.
2. IM. Pandey, *Financial Management*, Vikas Publishing House Pvt. Ltd. Noida.
3. Dr. A. Murthy, *Financial Management*, Margham Publications, Chennai.
4. www.investopedia.com, www.managementstudyguide.com



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PROGRAMME: B.Com.,/B & I

COURSE CODE : 17U4KMC11

COURSE TITLE : Special Accounts

QN.NO : 7820

TIME : 3 Hours

MAX.MARKS :75

Learning Objectives

- To make solid foundations on various special types of business activities viz., Branch, Departmental Accounting, Hire purchase & Installment purchase system.
- To prepare final accounts for service industry viz., Banking and Insurance Industry
- To familiarize with accounting relating to shipping company and investment companies

Learning Outcomes: Depth working knowledge on preparation of accounts for special types of business and ability to preparation of final accounts of banking and insurance companies

Unit – I Branch and Departmental Accounting Treatment

Branch Accounts – Dependent Branch – Accounting of Various Types of Dependent – Branches – Invoice Price Method – Independent Branches.

Departmental Accounts – Allocation of Expenses – Inter Department Transfers – Departmental Trading Profit & Loss Accounts.

Unit – II Hire Purchase and Instalment Purchase Systems

Meaning – Calculation of Interest – Cash Price – Entries – Ledger Accounts in the books of Buyer and Seller – Default and Repossession – Complete and Partial – Instalment Purchase System.

Unit – III Bank Accounts

Meaning – Rebate on Bills Discounted – Interest on Doubtful Debts – Preparation of Profit and Loss Account and Balance Sheet with Relevant Schedules (New Method) – Non Performing Assets (NPA)

Unit – IV Insurance Company Accounts

Life Insurance – Revenue Account Valuation – Balance Sheet (New Method) – General Insurance – Fire and Marine Revenue Account – Profit and Loss Appropriation Account and Balance Sheet (New Method).

Unit – V Shipping Company and Investment Accounts

Voyage – Meaning – Complete and Incomplete Voyage Account. Investment Account – Accounting Treatment – Types of Securities-cum Interest and Ex interest.

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, Nineteenth 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.
www.icaai.org.in, www.icmai.in, www.icsi.edu.in, www.edx.org



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RE-ACCREDITED (3rd Cycle) WITH “A” GRADE BY NAAC

PROGRAMME: B.Com.,

COURSE CODE : 17U4KAC4

**COURSE TITLE : Entrepreneurship Development
and Start UPS**

QN.NO : 7821

TIME : 3 Hours

MAX.MARKS :75

Learning Objectives

- To know the concept of Entrepreneur, types and factors contributing motivating factors
- To sensitize the importance of women in business and business opportunities for women entrepreneurs
- To identify the business opportunities on Startups
- To prepare a business project report independently

Learning Outcomes: Knowledge on entrepreneurship including women, ability to identify startup and prepare project report independently

Unit – I Introduction to Entrepreneur

Meaning of Entrepreneur – Characteristics – Functions – Entrepreneur Vs Manager – Intrapreneur /Corporate Entrepreneur - Types of Entrepreneur – Motivating Factors – Entrepreneurial Competencies – Entrepreneur and Economic Development.

Unit – II Entrepreneurship

Meaning – Definition – Factors Stimulating Entrepreneurship – Factors affecting Entrepreneurship Growth – Economic Factors – Social Factors – Cultural Factors – Personality Factors – Psychological and Sociological Factors. Theories of Entrepreneurship – Economic Theory – Social Theory – Psychological Theory – Motivational Theories.

Unit –III Women Entrepreneurs

Concept of Women Entrepreneurship – Factors Influencing Women Entrepreneurs – Types – Differences between Men Entrepreneur and Women Entrepreneur - Role of Women Entrepreneurs – Business opportunities for Women Entrepreneurs – Growth of Women Entrepreneurship in India – Institutions supporting Women in Entrepreneurship - Problems – Remedial Measures.

Unit – IV Business Idea and Start Ups

Business Idea – Sources of Ideas – Identifying a Business Opportunity – Defining Opportunity – Preliminary Evaluation. Start ups – Start up Initiatives by Government – Mentors – Accelerators – Incubators – Sources of Finance for Start Ups – Failure of Start Ups – Strategies for Success of Start Ups – Start Ups Innovation in India.

Unit – V Project Report

Meaning – Importance – Precautions - Components – Contents of Project Report – General Information – Project Description – Market Potential – Cost of Capital and Means of Finance – Source of Finance – Assessment of Working Capital Requirements – Economic and Social Consideration – Reasons for Failure of a Project – Preparation of Model Project Report.

Books for Study

E.Gordon and K. Natarajan, *Entrepreneurial Development*, Himalaya Publishing House, Mumbai.

Books for Reference.

1. Jayshree Suresh, *Entrepreneurial Development*, Margham Publication, Chennai.
2. S. Gawande, *Entrepreneurship and Skills Development*, Satyam Publishers and Distributors, Jaipur.
3. S.S. Khanka, *Entrepreneurial Development*, S.Chand, New Delhi.
4. Alpana Trehan, *Entrepreneurship*, Dreamtech Press, New Delhi.
5. www.investopedia.com



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PROGRAMME: B.Com.,

COURSE CODE : 17U4KAC5

COURSE TITLE : Business Legislation - I

QN.NO : 7822

TIME : 3 Hours

MAX.MARKS :75

Learning Objectives

- ❖ To gain the comprehensive knowledge on the business law viz., Contract Act
- ❖ To know the legal framework for special contract and sale of goods act
- ❖ To recognize the change in the consumerism under Consumer Protection Act and Competition Commission Act

Learning Outcomes: Basic knowledge on contract act, waging and special contracts. Basic awareness about consumer protection act and competition commission act.

Unit – I Indian Contract Act, 1872

Definitions – Kinds of Contract – Essential Elements – Offer and Acceptance – Capacities of Parties – Consideration – Legality of Object and Consideration Free and Voluntary Consent.

Unit – II Wagering and Contingent Contract

Quasi Contract – Discharge of Contract – Remedies for breach of Contract.

Unit – III Special Contracts

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 Bailer – Bailee’s Lien. Contract of Pledge – Meaning – Ingredients of Pledge – Nature of Pledge.

Unit IV Sale of Goods Act, 1930

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.

Unit – V Consumer Protection Act, 1986 & Competition Act, 2002

Consumer Protection Act, 1986 – Objects – Rights of Consumer – Consumer Forum – Redressal Mechanism.

Competition Act, 2002 – Definitions – Prohibition of Anti Competitive Agreement – Prohibition of Abuse of Dominant Position and Regulation of Combinations – Competition Commission of India (CCI) – Functions, Powers and Duties.

Books for Study

S.N Maheshwari & S.K. Maheshwari, *A Manual of Business Law*, Edition 2016, Himalaya Publishing House, Delhi.

Books for Reference

1. N.D. Kapoor, *Elements of Mercantile Law*, Sultan Chand & Sons, New Delhi.
2. M.C. Shukla, *Mercantile Law*, S.Chand, New Delhi.
3. P.P.S. Gogna, *Mercantile Law*, S.Chand, New Delhi.
4. All Bare Acts
5. www.icaai.org.in, www.icmai.in, www.icsi.edu.in

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PROGRAMME: B.Com.,/B & I

COURSE CODE : 17U4KSM4

COURSE TITLE : E-Commerce Applications

QN.NO : 7823

TIME : 3 Hours

MAX.MARKS :75

Learning Objectives

- To know the concept of E Commerce and models of E Commerce and its applications
- To familiarize with Electronic Funds Transfer with security
- To have knowledge on Mobile Commerce and E Marketing and their applications.

Learning Outcomes: Knowledge and application of E Commerce, Electronic Funds Transfer and E Marking in the current business environment

Unit – I Introduction to E-Commerce

Definition of Electronic Commerce – E-Commerce and Traditional Commerce – Advantages of E-Commerce – Business, Consumers, Society and Nation – E-Business and E-Commerce – Need for E-business – Factors stressing the need for E-business.

Unit – II Models of E-Commerce & E-Commerce Applications

Business to Business E-Commerce (B2B) – Business to Consumers E-Commerce (B2C) – Consumer to Business E-Commerce (C2B) – Consumer to Consumer E-Commerce (C2C) – Business to Employee service E-Commerce (B2E) – Business to Government E-Commerce (B2G).

E-Commerce Applications – Electronic Banking – Difference between Internet Banking and Traditional Banking – Electronic Trading – Insurance – Healthcare – E-tailing – Electronic Auctions – Electronic Brokers – Electronic Searching – E-Agriculture – E-Governance in India – E-Governance Models

Unit – III Electronic Fund Transfer

Meaning – Benefits of Electronic Payment –Popular Electronic Payment Methods – Financial EDI – Credit Card System on the Internet – Components of Online Credit Processing Security Requirements in E- Payment Systems – Key Security Schemes – Secret Key Cryptography – Public Key Cryptography – Digital Signature.

Unit – IV Mobile Commerce

Mobile Commerce - Factors drive M-Commerce - Difference between E-Commerce and M-Commerce - Growth of M-Commerce in India - Applications of M-Commerce.

Unit – V E-Marketing

Meaning – Advantages – E-Customers Relationship Management (E-CRM) – Advantages of using technologies for providing customer support – Phases of E-CRM – Features of E-CRM Software – E-CRM Work Model.

Books for Study

Dr. K. Abirami Devi & Dr. M. Alagammai, *E-Commerce*, Margham Publication, Chennai.

Books for Reference

1. Nidhi Dhawan, *E-Commerce Concepts and Applications*, International Book House Pvt. Ltd. New Delhi.
2. S.V. Srinivasan, *E-Commerce*, Vijay Nicole Imprints Pvt. Ltd. Chennai.
3. www.investopedia.com



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PROGRAMME: UG NME - Commerce

COURSE CODE : 17U4KNM2

COURSE TITLE : Marketing and Salesmanship

QN.NO : 7824

TIME : 3 Hours

MAX.MARKS :75

Learning Objectives

- ❖ To familiarize the concept of Marketing and salesmanship in the current environment.
- ❖ To demonstrate the selling skills while marketing the products or services.
- ❖ To prepare advertisement copy and slogan independently.
- ❖ To gain familiarity with the online marketing and involving themselves in the business of E-Marketing.

Learning Outcomes: Basic knowledge on marketing, E marketing and sales promotion. Acquiring skill on personal selling.

UNIT – I Marketing

Marketing – Meaning – Features – Importance – Scope – Types of Market – Marketing mix – Product mix – Price mix – Place(Distribution) Mix – Promotion Mix - E- Marketing.

Unit – II Sales Promotion

Meaning – Importance – Objectives – Effectiveness of Sales promotion – Kinds – Consumer Sales promotion – Dealer Sales Promotion – Sales force sales promotion – Promotion planning.

Unit – III Advertising

Meaning – Importance – Types – Advantages – Advertising Copy - Advertising Media – Meaning – Kinds of Media – Advertising agencies.

Unit – IV Personal selling

Meaning - Nature – Importance – Process of Personal Selling – AIDAS theory – Qualities of a Good salesman – Duties and Responsibilities of sales man – Sales personality – Physical qualities, Psychological qualities, Social qualities and Moral qualities.

Unit – V E-Marketing

Meaning – Advantages of E- Marketing – Types – Article Marketing – Affiliate Marketing – Video Marketing – Tele Marketing – E-mail Marketing – Blogging.

Text Book

R.S.N. Pillai and Bagavati, “*Modern Marketing Principles & Practices*”, Fourth Edition, 2015, S.Chand & Company Pvt., Ltd., New Delhi.

Reference Books

- 1.Philip Kotler, Gary Armstrong, Prafulla Y. Agnihotri and Ehsan ul Haque, “*Principles of Marketing- A South Asian Perspective*”, Thirteenth Edition, 2010, Pearson India.
- 2.N. Rajan Nair & Sanjith R Nair, “*Marketing*”, 2011, Sultan Chand & Sons, New Delhi.11.
- 3.S.A. Sherlekar, “*Modern Marketing*”, 2016, Himalaya Publishing House, Mumbai, Second Edition.
4. S.M. Jha, “*Services Marketing*”, Sixth Edition, 2009, Himalaya Publishing House.
5. www.investopedia.com



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PROGRAMME: B.Com.,/B & I

COURSE CODE : 17U5KMC12

COURSE TITLE : Elements of Operations Research

QN.NO : 7825

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 and Linear Programming

Definition – Characteristics – Uses of Operations Research – Techniques of Operations Research – Limitations. Linear Programming Problem - Meaning – Advantages – Areas of Application – Formulation of LPP – Graphical Method – Simplex Method (Simple problems only)

Unit II

Assignment Problem

Meaning – Hungarian Method – Types of Problems – Balanced Problem – Unbalanced Problem – Minimization Problem – Maximization Problem –Restricted Assignment Problem – Travelling Salesmen Problem.

Unit III

Transportation Problem

Meaning – Types of Problems – Balanced Problem – Unbalanced Problem – Minimization Problem – Maximization Problem – Initial Basic Feasible Solution - Methods – North-West Corner Method – Least Cost Method – Vogel’s Approximation Method – Optimal Solution - Optimality Test under Modified Distribution Method (MODI Method).

Unit IV

Game Theory and Queuing Theory

Game Theory – Meaning – Saddle Point Method – Maximin Minimax Principle – Dominance Principle Method – Algebraic Method – Graphical Method.

Queuing Theory– Application Areas – Advantages – Single Channel Model Only (simple problems only).

Unit – V

Network Analysis

Meaning – Applications – Terminologies – Rules to frame a Network – Network Diagram – Critical Path Method (CPM) – Programme Evaluation and Review Techniques (PERT) (Simple Problems Only).

Note:

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

Book for Study:

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

Books for References:

1. K.K. Chawla,
2. Vijay Gupt & Bhushan K. Sharma, *Operations Research Quantitative Analysis for Management*, Kalyani Publishers, New Delhi.
3. Chawla. K.K, Vijay Gupta & Bhushan K. Sharma, *Operation Research Quantitative Analysis for Management*, Kalyani Publishers, New Delhi.
4. K. Shridhara Bhat, *Operation Research*, Himalaya Publishing House, Mumbai.
5. J.K.Sharma, *Quantitative Techniques in Management*, Trinity Press, New Delhi.
6. S. Gurusamy, *Operations Research*, Vijay Nicole Imprints Private Limited, Chennai.
7. www.icmai.in

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PROGRAMME: B.Com.,/B & I

COURSE CODE : 17U5KMC13

COURSE TITLE : Corporate Accounting

QN.NO : 7826

TIME : 3 Hours

MAX.MARKS :75

Learning Objectives

To lay the foundations in company accounts viz., Issue of shares and debentures

To gain working knowledge on preparation of final accounts and business combinations

To solve the problems pertaining to liquidation of companies

Learning Outcomes: Knowledge on Issue of shares, ability to prepare final accounts and working knowledge and skill on preparation of accounting for business combination, reconstruction and liquidation of companies

Unit I

Issue of Equity Shares, Preferences Shares and Debentures

Issue of Equity Shares, Preferences Shares and Debentures – Issue at Par, Premium and Discount – Forfeiture and Re-issue of Shares – Redemption of Preference shares – Redemption of Debentures - Legal provisions.

Unit II

Profit Prior to Incorporation and Underwriting

Profit Prior to Incorporation – Treatment of Profit or Loss prior to incorporation- Methods of ascertaining Profit or Loss Prior to Incorporation- Steps involved in ascertaining Pre and Post Incorporation Profits

Underwriting – Underwriting Commission – Types – Complete Underwriting – Partial Underwriting and Firm underwriting.

Unit III

Final Accounts of Companies

Introduction - Legal Aspects as per Schedule III (Section 129) of Companies Act, 2013 - Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss - Managerial Remuneration - Preparation of Statement of Profit and Loss and Balance Sheet (Simple problems only).

Unit IV

Accounting for Mergers and Amalgamation

Corporate Restructuring – Types of Restructuring - Amalgamation - Amalgamation in the Nature of Merger – Amalgamation in the Nature Purchase – Accounting Entries in the books of Amalgamated Companies.

Unit V

Liquidation of Companies

Meaning of Liquidation – Order of Payment – Statement of Affairs - Liquidator's Final Statement of Accounts – Liquidators Remuneration.

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.II, Corporate Accounting, Kalyani Publishers, Ludhiana.

Books for References:

1. T.S. Reddy & Dr. A. Murthy, *Corporate Accounting*, 6th 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
5. www.icmai.in
6. www.icsi.edu.in

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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,
5. www.icmai.in,
6. www.icsi.edu.in

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PROGRAMME: B.Com.,

COURSE CODE : 17U5KME2

COURSE TITLE : Business Legislation - II

QN.NO : 7828

TIME : 3 Hours

MAX.MARKS :75

Learning Objectives

- To gain the comprehensive knowledge on the business laws viz., Factories Act, Industrial Dispute Act
- To know the legal framework for laws pertaining to employees viz., Employees Compensation Act, ESI, PF and Payment of Bonus Act
- To recognize the change in the various labour laws

Learning Outcomes: Basic knowledge on Factories Act, Industrial Dispute Act Employees Compensation Act, ESI, PF and Payment of Bonus Act.

Unit I - Factories Act, 1948

Factories Act, 1948 – Object – Definitions – Licensing and Registration – Health, Safety and welfare – Provisions relating to annual leave with wages – Special provision relating to employment of women – Working hours.

Unit II - Industrial Disputes Act, 1947

Industrial Disputes Act, 1947 – Object – Definitions – Authorities – Legality of strike and lockout procedure for closure – Retrenchment.

Unit III - Employees’ Compensation Act, 1923

Employees’ Compensation Act, 1923 – Object – Definitions – Rules regarding payment – Amount and distribution of Compensation.

Unit IV

Employees’ State Insurance Act, 1948 and Employees’ Provident Fund & Miscellaneous Provisions Act, 1952

Employees’ State Insurance (ESI) Act, 1948 – Object – Definitions – Benefits – ESI Corporation.

Employees’ Provident Fund (EPF) & Miscellaneous Provisions (MP) Act, 1952 – Object – Definitions – Schemes

Unit V - Payment of Bonus Act, 1965 and Trade Unions Act, 1926

Payment of Bonus Act, 1965 – Object – Definitions – Determination of Bonus.

Trade Unions Act, 1926 – Trade Dispute – Trade Union – Registration of trade union – Rights – Duties – Liabilities and Privileges of trade union – Cancellation.

Book for Study:

S.N Maheshwari & S.K. Maheshwari, *A Manual of Business Law*, Edition 2016, Himalaya Publishing House, Delhi.

Books for References:

1. N.D. Kapoor, *Hand Book of Industrial Law*, Sultan Chand & Sons, New Delhi
2. Misra N.S. *Labour and Industrial Laws*, 28th Edition, 2016, Central Publication, Allahabad.
3. Vincent, A. Arputham, *Labour and Industrial Laws*, 2002, Southern Publishers, Karungal.
4. *Labour Laws*, 2017, Taxman Allied Services Pvt., Ltd., New Delhi.
5. www.icaai.org.in
6. www.icmai.in
7. www.icsi.edu.in



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*, 4th Edition, Taxmann’s Publications, New Delhi.
2. S.K. Basu, *Auditing & Assurance*, Pearson Publications, Delhi.
3. www.icaai.org.in, www.icmai.in www.icsi.edu.in



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PROGRAMME: B.Com.,

COURSE CODE : 17U5KSM5

COURSE TITLE : Business Valuation

QN.NO : 7830

TIME : 3 Hours

MAX.MARKS :75

Learning Objectives

- To gain knowledge on business valuation , elements and importance of valuation
- To acquire skill on various valuation models
- To get hold on valuation of inventories, investments and intangibles

Learning Outcomes: Ability to value inventories, investments and intangibles

Unit I - Introduction to Business Valuation

Introduction – Difference between Value & Valuation – Purpose of Valuation - Advantages – Elements of Business Valuation – Economic Conditions – Normalization of Financial Statement – Valuation approach – Basis for Valuation.

Unit II - Valuation Models

Introduction – Methods of Valuation – Income Based Method – Capitalization of Earning Method – Discounted Free Cash Flow Method – Asset Based Method – Book Value Method – Realization Method - Market Based Method – Comparable Companies Market Multiples Method (CCM) – Comparable Transactions Multiple Method (CTM) – Market Value Method.

Unit III - Valuation of Inventories

Definition of Inventory – Inventory Valuation Methods – FIFO Method – LIFO Method – HIFO - Average Cost Method - Specific Price Method - Market Price Method - Standard Price Method – Retail Cost Method – Inflated Method

Unit IV - Valuation of Intangibles

Definition – Nature of Goodwill – Sources of Goodwill – Factors affecting Value of Goodwill – Profitability – Normal Rate of Return – Capital Employed – Average Capital Employed – Method of Valuation of Goodwill – Average profit method – Super profit method – Capitalization Method.

Unit V - Valuation of Investments

Valuation of Equity Shares – Meaning – Need for Valuation of Equity Shares — Methods – Net Asset Method – Yield Method – Fair Method- Valuation of Preference Shares – Meaning – Yield on Preference Share – Bond Valuation – Traditional Technique – Current Yield – Yield to Maturity – Modern Technique – Holding Period yield.

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

Books for Study:

1. Preeti Singh, *Investment Management Security Analysis and Portfolio Management*, 19th Revised Edition, 2015, Himalaya Publishing House, New Delhi.
2. Ravindhar Vadapalli, *Mergers, Acquisitions and Business Valuation*, Excel Books, New Delhi.

Books for References:

1. S.P. Jain & K.L Narang, *“Advanced Accountancy”* Vol-I, Nineteenth Edition, 2015, Kalyani Publishers, Mumbai.
2. M.Y. Khan & P.K. Jain, *Financial Management Text, Problems and Cases*, McGraw Hill Education Pvt. Ltd. New Delhi.
3. S.P. Jain & K.L Narang, *Cost Accounting*, Kalyani Publishers, Ludhiana.
4. www.icai.org.in
5. www.icmai.in
6. 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
5. www.icmai.in
6. www.icsi.edu.in

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PROGRAMME: B.Com.,/B & I

COURSE CODE : 17U6KMC15

COURSE TITLE : Investment Management

QN.NO : 7832

TIME : 3 Hours

MAX.MARKS :75

Learning objectives

- To gain knowledge of investments and investment alternatives
- To develop ability to value the securities by fundamental and technical analysis
- To understand the concept of portfolio management, theories of Portfolio management and evaluate the portfolio

Learning Outcomes: Advanced knowledge on investment management. Skill towards fundamental and technical analysis. Understanding of derivatives market and portfolio management and evaluation

Unit I

Introduction to Investment Management

Investment: Meaning of Investment – Need of Investment – Scope of Investment – Differences between Investment, Speculation and Gambling – Factors favourable for Investment – Features for an Investment programme - Investment Media - Investment process.

Unit II

Investment Avenues

Introduction – Investor Classification – Corporate Bonds – Features of Bonds – Preference Shares – Features – Types – Equity Shares – Features – Government Securities – Types – Innovative Financial Instruments.

Unit III

Risk and Return

Risk – Meaning – Systematic Risk – Unsystematic Risk. Returns – Meaning – Relationship of Risk and Return – Measurement of Returns – Investors Attitude towards Risk and Return.

Unit IV

Fundamental and Technical Analysis

Fundamental Analysis – Meaning - Features – EIC Approach - Economic Analysis – Industry Analysis – Company Analysis.

Technical Analysis – Meaning – Assumptions – Difference between Fundamental and Technical Analysis – Theories of Technical Analysis – Dow Theory – Elliott Wave Theory – Theory of Contrary opinion – Odd lot Theory – Charting as a Technical Tools – Bar Chart – Line Chart – Point and Figure Chart – Candle Stick Chart – Efficient Market Hypothesis – Meaning – Assumptions.

Unit V

Portfolio Management

Meaning – Objectives – Portfolio Management Process – Need – Importance – Types of Portfolio – Aggressive Investment Portfolio – Balance or Moderate Portfolio – Conservative Portfolio – Mutual Funds – Features of Mutual Fund – Types – SEBI Regulations for Mutual Fund Investments – Management Performance Evaluation

Book for Study:

Preeti Singh, *Investment Management Security Analysis and Portfolio Management*, 19th Revised Edition, 2015, Himalaya Publishing House, New Delhi.

Books for References:

1. V.K.Bhalla, *Investment Management Security Analysis and Portfolio Management*, S.Chand & Company Ltd, New Delhi.
2. Dr.R.P. Rustagi, *Investment Analysis and Portfolio Management*, Sultan Chand & Sons, New Delhi.
3. M/.Ranganatham & R. Madhumathi, *Investment Analysis and Portfolio Management*, Pearson Education, Delhi.
4. www.investopedia.com

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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
5. www.icmai.in
6. www.icsi.edu.in

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PROGRAMME: B.Com.,

COURSE CODE : 17U6KME5

COURSE TITLE : Business Management

QN.NO : 7834

TIME : 3 Hours

MAX.MARKS :75

Learning Objectives

- To gain knowledge on concept of business management and its principles
- To understand and know the functions of management in detail
- To get better exposure on theories of motivation and leadership

Learning Outcomes: Comprehensive knowledge on management principles and its applicability in business issues and better understanding of motivation, leadership and controlling.

Unit I - Introduction to Business Management

Introduction – Meaning – Nature - Management as Science or an Art – Importance of Management - Manager’s role – Schools of Management Thought – Henry Fayol’s Theory of Management – General Principles of Management.

Unit II - Planning and Decision Making

Planning and goal setting – Meaning - Nature - Purpose – Types – Steps in Planning – Planning Process – Management by objectives – Strategies and policies – Limitation.

Decision making – Significance – Steps in decision making – Techniques of decision making.

Unit III Organising

Meaning – Nature – Characteristics – Importance – Types of Organisation – Formal and Informal Organisation – Line Organisation – Functional Organisation – Line & Staff Organisation – Project Organisation - Matrix Organisation – Committee Organisation - Free Form Organisation - Process of Organisation – Key elements of Organisation process - Departmentation – Delegation – Centralization and Decentralization – Span of Management.

Unit IV - Staffing

Meaning – Recruitment – Sources of Recruitment – Internal and External Sources. Selection – Selection Procedure. Training – Need for Training – Types of Training – Management Games – Transactional Analysis – Job Analysis – Job Design, Analysis and Evaluation - Performance Appraisal.

Unit V - Directing and Control

Directing – Meaning – Features – Principles of Direction. Motivation – Meaning – Importance – Theories of Motivation. Leadership – Significance – Nature – Styles – Qualities of a Leader – Trait theory. Control – Meaning – Importance – Steps – Techniques.

Book for Study:

L.M. Prasad, *Principles and Practice of Management*, Sixth Edition, Sultan Chand & Sons, New Delhi

Books for References:

1. R.N. Gupta, *Principles of Management*, S.Chand & Company Pvt. Ltd. New Delhi.
2. Dinkar Pagare, *Business Management*, Sultan Chand & Sons, New Delhi.
3. Peter F. Drucker, *The Practice of Management*, Harper Business Publication, New York.
4. www.icsi.edu.in

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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
5. 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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RE-ACCREDITED (3rd Cycle) WITH “A” GRADE BY NAAC

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
2. www.accountingpath.com
3. 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 %
CIA I	K1	2	2	-	--	4	6.67	67
	K2	2	4	10	20	36	60	
	K3	-	-	10	10	20	33.33	33
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	30	60	100	100
CIA II	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
	Marks	4	6	20	30	60	100	100

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
Marks	10	10	50	50	120	100	100

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 (3rd Cycle) WITH “A” GRADE BY NAAC

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	Introduction 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	Written Communication 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	Oral Communication Oral and other forms of Communication – Speeches - Group communication - Presentations - Listening – Dialogue skills.	12
IV	Drafting of a resume Application for a situation – Structure - Preparation of Curriculum vitae – Drafting an application for different positions.	12
V	Report Writing 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, www.mindtools.com, 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)
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 %
CIA I	K1	2	2	-	--	4	6.67	67
	K2	2	4	10	20	36	60	
	K3	-	-	10	10	20	33.33	33
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	30	60	100	100
CIA II	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
	Marks	4	6	20	30	60	100	100

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	-	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

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

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RE-ACCREDITED (3rd 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	Nature, Scope and Methods of Managerial Economics 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	Cardinal Utility Analysis Introduction - Concepts of Utility - Total, Marginal Utility - Law of Diminishing Marginal Utility - Law of Equi-Marginal Utility - Consumer's surplus.	18
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.	18
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.	18
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.	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, 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 %
CIA I	K1	2	2	-	--	4	6.67	67
	K2	2	4	10	20	36	60	
	K3	-	-	10	10	20	33.33	33
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	30	60	100	100
CIA II	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
	Marks	4	6	20	30	60	100	100

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

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	-	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

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 (3rd 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	Interface and Company Management: 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	Vouchers: Kinds of Vouchers - Inventory- Introduction- Stock Group - Godown and Locations - Stock Category - Units of Measure - Stock Items	6
III	Order Processing and Pay roll accounting: 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	Goods and Services Tax(GST): 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	Interest Calculations (Auto Mode) and Budgeting & Reporting 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)
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 %
CIA I	K1	2	2	-	--	4	6.67	67
	K2	2	4	10	20	36	60	
	K3	-	-	10	10	20	33.33	33
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	30	60	100	100
CIA II	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
	Marks	4	6	20	30	60	100	100

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

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

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 (3rd Cycle) WITH “A” GRADE BY NAAC

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	Consignment 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	Joint Venture :Meaning - Journal & Ledger Accounts in the books of Venturers - Existing books - Separate Set of Books - Memorandum Joint Venture method.	18
III	Self- Balancing Ledgers 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	Accounting for Incomplete Records Introduction - Ascertainment of Profit – Net worth Method - Conversion Method.	18
V	Financial Statements for Not-for-Profit Organisation 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)
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 %
CIA I	K1	2	2	-	--	4	6.67	67
	K2	2	4	10	20	36	60	
	K3	-	-	10	10	20	33.33	33
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	30	60	100	100
CIA II	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
	Marks	4	6	20	30	60	100	100

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)	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

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 (3rd 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	Number System, Ratios & Indices 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. Commercial Arithmetic Interest and Annuities - Simple and Compound Interest - Rule 72 – EMI – Annuity - Future value - Present value - Sinking fund.	18
II	Matrices and Determinants Solving Equations using Crammer's Rule and Matrix Inversion only - Permutations and Combinations - Progressions - Arithmetic and Geometric.	18
III	Introduction to Statistics 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	Measures of Central Tendency and Dispersion 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	Index Numbers and Analysis of Time series 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)

Elucidation 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)
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 %
CIA I	K1	2	2	-	--	4	6.67	67
	K2	2	4	10	20	36	60	
	K3	-	-	10	10	20	33.33	33
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	30	60	100	100
CIA II	K1	2	2	-	--	4	6.67	50
	K2	2	4	10	10	26	43.33	
	K3	-	-	10	20	30	50.00	50
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	30	60	100	100

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

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	--	19	15.83	50
K2	5	6	10	20	41	34.17	
K3	-	-	20	20	40	33.33	33
K4	-	-	10	10	20	16.67	17
Marks	20	50	50	50	120	100	100

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 (3rd 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	Risk Management and Insurance 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	Business of Insurance and Market 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	Insurance Customers and Contracts 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	Insurance Terminology and Life Assurance products 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	General Insurance products 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, www.iii.com, www.licindia.in, 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

	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 %
CIA I	K1	2	2	-	--	4	6.67	67
	K2	2	4	10	20	36	60	
	K3	-	-	10	10	20	33.33	33
	K4	-	-	-	-	-	-	-
	Marks	4	6	20	30	60	100	100
CIA II	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
	Marks	4	6	20	30	60	100	100

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

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	-	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

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 (3rd 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

<i>DEPARTMENT OF ECONOMICS</i>				<i>CLASS: I B.Com (General, PA, B&I, CM)</i>		
Semester	Course Type	Course Code	Course Title	Time	Maximum	Question Number
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

Unit	Course Content	Hours
I	Introduction Meaning of International Economics – Definitions – subject matter – Internal vs. International Trade – Similarities – Differences – Gains from International Trade	18
II	Terms of Trade 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	18
III	Balance of Trade and Balance of Payments 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.	18
IV	Letter of Credit, Bills of Exchange and 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.	18
V	Foreign Exchange International Economic Institutions 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.	18

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): 26th 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): 26th 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	24	40.00	50
K2	2	4	-	-	06	10.00	
K3	-	-	-	10	10	16.67	17
K4	-	-	10	10	20	33.33	33
Total Marks	4	6	20	30	60	100.00	100%
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	-	-	4	6.67	17
K2	2	4	-	-	6	10.00	
K3	-	-	20	20	40	66.67	67
K4	-	-	-	10	10	16.66	16
Total Marks	4	6	20	30	60	100.00	100%

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

K Levels	Section A (No Choice)	Section B (No Choice)	Section C (No Choice)	Section D (No Choice)	Total Marks	% of Marks (without choice)	Consolidated
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
Total Marks	10	10	50	50	120	100.00	100

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)

Q.No.	CLO	K Level	Questions
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)

Q.No.	CLO	K Level	Questions
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)

Q.No.	CLO	K Level	Questions
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)

Q.No.	CLO	K Level	Questions
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 (3rd 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	Introduction to Marketing 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	Functions of Marketing Introduction - Marketing functions – Buying - Selling – Transportation - Storage - Financing - Risk Bearing - Standardization - Market Information.	12	Up to K3	CLO 2
III	Buyer Behaviour Introduction – Meaning – Need for studying consumer behaviour – Factors influencing Consumer behaviour – Market segmentation – Customer relations marketing.	12	Up to K3	CLO 3
IV	Marketing Mix 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	Marketing and Government 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
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
Total Marks for each Section			10	10	25	30

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%
Total	10	10	50	50	120	100	100%

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 (3rd 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	Introduction to Partnership Accounts General – Definition – Legal Requirements – Partners Capital Account – Fixed and Fluctuating system – Appropriation of Profits – Past Adjustments – Guarantee.	15	Up to K2	CLO 1
II	Admission of a Partner 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	Retirement and Death of a Partner 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	Dissolution - I 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	Dissolution – II 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, 19th 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	Introduction to Partnership Accounts 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	Admission of a Partner 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	Retirement and Death of a Partner 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	Dissolution - I 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	Dissolution – II 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
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
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
Total Marks for each Section			10	10	25	30

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%
Total	10	10	50	50	120	100	100%

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 (3rd 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	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.	15	Up to K2	CLO1
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 Method – Simple Average method - Weighted Average method – Treatment of Scrap, Spoilage, Wastage & Defective.	15	Up to K3	CLO2
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.	15	Up to K3	CLO3
IV	Methods of Costing Job Costing – Batch Costing – Contract Costing (including escalation clause) – Operating Costing (Transport only)	15	Up to K4	CLO4
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.	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.
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	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.	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	Methods of Costing Job Costing – Batch Costing - Contract Costing (including escalation clause)	8	Chalk and Talk
	Operating Costing (Transport only)	7	Exercise Quiz

V	Process Costing 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
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
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
Total Marks for each Section			10	10	25	30

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%
Total	10	10	50	50	120	100	100%

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 (3rd 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	Formation of Company 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	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 –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	Company Meetings and Proceedings 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	Managerial Personnel and Directors 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	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 – 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
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
I	Formation of Company 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	
II	Shares and Share Capital 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	
III	Company Meetings and Proceedings 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	
IV	Managerial Personnel and Directors 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	Winding up 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
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
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
Total Marks for each Section			10	10	25	30

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%
Total	10	10	50	50	120	100	100%

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 (3rd 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	Introduction to Computer 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	MS Word and MS Excel 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	MS Power Point and MS Access 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	Data Base Management Systems 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	Internet 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://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://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	Introduction to Computer 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	MS Word and MS Excel MS Word – Creating word document - Editing text - Creating a Resume Wizard – Adding and Formatting Numbers and Symbols - Print.	6	Chalk & Talk, PPT, Quiz
	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).	6	
III	MS Power Point and MS Access MS Power Point - Creation-Insert Picture-Animation-Creating Multimedia Presentations – Insert-Table and Grapes.	6	Chalk & Talk, PPT, Quiz
	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.	6	
IV	Data Base Management Systems 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	Internet 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:

CLOs	On Completion of the course, the students should able to	K-Level
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)**

(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	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)

(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	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)

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
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
Total Marks for each Section			10	10	25	30

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%
Total	10	10	50	50	120	100	100%

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

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(AFFILIATED TO MADURAI KAMARAJ UNIVERSITY)
RE-ACCREDITED (3rd 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	Indian Contract Act, 1872 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	Wagering and Contingent Contract Quasi Contract – Discharge of Contract – Discharge of Contract – Remedies for breach of Contract.	15	Up to K3	CLO2
III	Special Contracts 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	Sale of Goods Act, 1930 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	Consumer Protection Act, 2019 & Competition Act, 2002 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
4. 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
6. https://www.cci.gov.in/sites/default/files/cci_pdf/competitionact2012.pdf
7. 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	Indian Contract Act, 1872 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	Wagering and Contingent Contract Quasi Contract – Discharge of Contract	8	Chalk & Talk, PPTs, Quiz Case lets
	Discharge of Contract – Remedies for breach of Contract.	7	
III	Special Contracts 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	Sale of Goods Act, 1930 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	Consumer Protection Act, 2019 & Competition Act, 2002 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
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
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%

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
Total Marks for each Section			10	10	25	30

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%
Total	10	10	50	50	120	100	100%

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 (3rd Cycle) WITH “A” GRADE BY NAAC

PROGRAMME : NME – Commerce
COURSE TITLE : Basics of Accounting
TIME : 3 Hours

COURSE CODE : 20U3KNME1
QN.NO : 11715
MAX.MARKS :75

Course Objectives				
<ul style="list-style-type: none"> To understand the basic concepts of accounting system To familiarize the concept of journal entries and preparation of subsidiary books To gain working knowledge on preparation of Ledger accounts and Trial Balance To prepare Trading and Profit & Loss Account To understand concept of Financial Statement and prepare Balance Sheet 				
Unit	Course Contents	Hours	K level	CLO
I	Introduction to Accounting Meaning – Definition – Features of Good Accounting System - Principles of Accounting – Concepts and Conventions – Book keeping – Importance – Golden Rules of Accounting- An Overview of Accounting Software.	6	Up to K2	CLO 1
II	Journal and Subsidiary Books Journal – Meaning – Journal Entries. Subsidiary Books – Meaning - Benefits of Subsidiary Book System– Types- Purchase & Sales Book- Purchase Return & Sales Return Book-Bills Receivable & Bills Payable Book	6	Up to K3	CLO 2
III	Cash Books Introduction - Cash Book – Simple Cash Book-Two Column Cash Book-Triple Column Cash Book-Petty Cash Book	6	Up to K3	CLO 3
IV	Ledger and Trail Balance Ledger – Meaning –Distinction between Journal and Ledger-Posting from journal to Ledger- Balancing of Ledger Accounts. Trail Balance - Meaning – Objectives of preparing Trial Balance-Methods of Preparation of Trial Balance.	6	Up to K3	CLO 4
V	Preparation of Final Accounts Final Accounts-Meaning –Manufacturing Account-Features-Trading Account-Preparation of Trading Account- Items appearing in the debit side of Trading Account-Items appearing on the credit side of Trading account-Profit & Loss Account-Proforma of Preparation of Profit & Loss Account – Adjustments(Simple Problems). Balance Sheet - Classification of assets and Liabilities- Grouping and Marshalling of Assets and Liabilities - Proforma of Preparation of Balance Sheet – Adjustments (Simple Problems)	6	Up to K3	CLO 5

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

Books for Study:

1. Dr. Shazuli Ibrahim, *Financial Accounting – I*, PASS Publications, Madurai.
2. Reddy & Murthy, “*Financial Accounting*”, Margham Publication, Chennai.

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. <https://accountingplay.com/introduction-to-accounting/#:~:text=Accounting%20is%20the%20system%20of,tracking%20the%20flow%20of%20cash.>

2. <https://www.vedantu.com/commerce/what-are-subsidary-books>
3. <https://courses.lumenlearning.com/sac-finaccounting/chapter/ledgers-journals-and-accounts/>
4. <https://byjus.com/commerce/trading-and-profit-and-loss-account/#:~:text=Trading%20Account%20is%20prepared%20first,the%20trading%20account%20is%20prepared.&text=It%20is%20the%20first%20stage,creation%20of%20the%20final%20account.>
5. <https://online.hbs.edu/blog/post/how-to-prepare-a-balance-sheet#:~:text=Add%20Total%20Liabilities%20to%20Total,liabilities%20and%20shareholders%20equity%20together.>

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

Rationale for Nature of the Course: Can Assist the business concern for entering day to day business transactions and presenting them through software

Activities to be given

1. Practical Demo on Creating ledger accounts, recording the transactions and Preparing final accounts independently
2. Assignment on preparing final statements through accounting software

LESSON PLAN

Unit	Course Contents	Hrs	Mode of Teaching
I	Introduction to Accounting Meaning – Definition – Features of Good Accounting System	2	Chalk and Talk Exercise Quiz
	Principles of Accounting – Concepts and Conventions	2	
	Book keeping – Importance – Golden Rules of Accounting	2	
II	Journal and Subsidiary Books: Journal – Meaning – Journal Entries.	3	Chalk and Talk Exercise Quiz
	Subsidiary Books – Meaning -Benefits of Subsidiary Book System– Types- Purchase & Sales Book- Purchase Return & Sales Return Book- Bills Receivable & Bills Payable Book-	3	
III	Cash Book – Simple Cash Book-Two Column Cash Book	3	Chalk and Talk Exercise Quiz
	Triple Column Cash Book-Petty Cash Book	3	
IV	Ledger and Trail Balance Ledger – Meaning –Distinction between Journal and Ledger	1	Chalk and Talk Exercise Quiz
	Posting from journal to Ledger- Balancing of Ledger Accounts.	2	
	Trail Balance - Meaning – Objectives of preparing Trial Balance-Methods of Preparation of Trial Balance.	3	
V	Preparation of Profit & Loss Account Final Accounts-Meaning –Manufacturing Account-Features Trading Account-Preparation of Trading Account- Items appearing in the debit side of Trading Account-Items appearing on the credit side of Trading account- Profit & Loss Account-Proforma of Preparation of Profit & Loss Account-Adjustments	3	Chalk and Talk Exercise PPT Quiz Assignment
	Balance Sheet - Classification of assets and Liabilities- Grouping and Marshalling of Assets and Liabilities - Proforma of Preparation of Balance Sheet – Adjustments (Simple Problems) - Grouping and Marshalling of Assets and Liabilities - Proforma of Preparation of Balance Sheet - Adjustments	3	

*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	Understand the basic concepts of accounting system	Up to K2
CLO 2	Prepare journal entries and subsidiary books	Up to K3
CLO 3	Prepare and Illustrate the various types of cash books	Up to K3
CLO 4	Prepare Ledger accounts and Trial Balance	Up to K3
CLO 5	Prepare Trading, Profit & Loss Account and Balance Sheet	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	2	2	2	2	2	2
CLO 2	2	2	2	2	2	2
CLO 3	2	3	2	2	2	2
CLO 4	2	2	2	2	2	2
CLO 5	2	3	2	2	2	2

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

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

Internal	CLOs	K- Level	Section A Short Answers	Section B (Either/or Choice)	Section C (Open Choice)
CIA I	CLO 1	Up to K2	2 (K1&K2)	2 (K1&K1)	1(K2)
	CLO 2	Up to K3	1 (K1)	2 (K2&K2)	2(K3& K3)
CIA II	CLO 3	Up to K3	2 (K1&K2)	2 (K1&K1)	1(K3)
	CLO 4	Up to K3	1 (K1)	2 (K2&K2)	2(K3& K3)
No. of Questions to be asked			3	4	3
No. of Questions to be answered			3	2	2
Marks for each question			2	7	10
Total Marks for each section			6	14	20

Distribution of Marks with K Level CIA I & CIA II

Internal	K Levels	Section A Short Answers	Section B (Either/or Choice)	Section C (Open Choice)	Total Marks	% of (Marks without choice)
CIA I	K1	4	14	--	18	28
	K2	2	14	10	26	41
	K3			20	20	31
	Marks	6	28	30	64	100
CIA II	K1	4	14	--	18	28
	K2	2	14	10	26	41
	K3			20	20	31
	Marks	6	28	30	64	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 Short Answers	Section B (Either/Or Choice)	Section C (Open Choice)
1	CLO 1	Up to K2	1 (K1)	2 (K2&K2)	1(K2)
2	CLO 2	Up to K3	1 (K1)	2 (K2&K2)	1(K3)
3	CLO 3	Up to K3	1 (K1)	2 (K2&K2)	1(K3)
4	CLO 4	Up to K3	1 (K1)	2 (K2&K2)	1(K3)
5	CLO 5	Up to K3	1 (K1)	2 (K2&K2)	1(K3)
No. of Questions to be asked			5	10	5
No. of Questions to be answered			5	5	3
Marks for each question			2	7	10
Total Marks for each Section			10	35	30

Distribution of Marks with K Level for Summative Examination

K Levels	Section A (Short Answer Questions)	Section B (Either/Or Choice)	Section C (Open Choice)	Total Marks	% of (Marks without choice)
K1	10	--	--	10	8
K2	--	70	10	80	62
K3	--	--	40	40	30
Total	10	70	50	130	100

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

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