



**DWARAKA DOSS GOVERDHAN DOSS VAISHNAV COLLEGE**

**(Autonomous)**

College with Potential for Excellence, Linguistic Minority Institution  
Affiliated to University of Madras

Arumbakkam, Chennai – 600 106

**DEPARTMENT OF B.COM FINANCE & TAXATION**

**PROGRAMME NAME: B.COM FINANCE & TAXATION**  
**PROGRAMME CODE: 62**

**CHOICE BASED CREDIT SYSTEM (CBCS) WITH GRADING**  
**SEMESTER SYSTEM WITH CREDITS**

**ACADEMIC YEAR 2020 - 2021**

**SCHEME**

**AND**

**OUTCOME BASED EDUCATION SYLLABUS**

**PRINCIPAL**

**HOD**

*Dr. N. Akhila*

**Head**

Department of Finance and Taxation  
Dwaraka Doss Goverdhan Doss  
Vaishnav College (Shif)  
Arumbakkam, Chennai-600 106.

**PRINCIPAL**

Dwaraka Doss Goverdhan Doss  
Vaishnav College  
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**DEPARTMENT OF B.COM-FINANCE AND TAXATION**

|             |                     |                             |
|-------------|---------------------|-----------------------------|
| Semester: I | Course Code: CORE I | Course: Business Accounting |
|-------------|---------------------|-----------------------------|

LEARNING OUTCOME- On learning the course the students will be able to know the Principles of Accounting in General and Understand the System of Keeping Financial Accounting Records.

COURSE OUTCOMES: At the end of the Course, the Student will be able to:

|     |  |
|-----|--|
| CO1 | Explain the concept and purpose of Financial Accounting, and Understand the role of Accounting concepts in maintaining books of accounts   |
| CO2 | Demonstrate the use of Double entry system and preparation of Journal, Ledger and Trial Balance  |
| CO3 | Recording for Errors and creation of Suspense Account, and Derive a Bank Reconciliation Statement from the balances of Cash Book and Bank Book   |
| CO4 | Preparation of Final Accounts and explain the need for adjustments in the Statement of Profit and Loss and Balance sheet   |
| CO5 | Apply the appropriate method of Depreciation and Charge for Depreciation using SLM, WDVM and SFM   |
| CO6 | Interpret the relationship between various Financial Transactions with regard to Profitability, Turnover and Solvency Ratios, thereby facilitating comparison of performance of business |

Mapping of CO v/s PO:

|     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
|-----|-----|-----|-----|-----|-----|-----|-----|
| CO1 |     |     |     | 3   |     |     |     |
| CO2 |     |     | 3   | 3   |     |     |     |
| CO3 |     |     | 3   | 3   |     | 1   | 2   |
| CO4 |     |     | 3   | 2   |     |     | 2   |
| CO5 |     |     |     | 2   |     |     | 2   |
| CO6 |     |     | 3   | 2   |     | 2   | 3   |

Mapping of CO v/s PSO:

|     | PSO1 | PSO2 | PSO3 | PSO4 |
|-----|------|------|------|------|
| CO1 |      | 3    |      | 3    |
| CO2 |      | 1    | 2    |      |
| CO3 |      | 3    |      | 2    |
| CO4 |      |      | 1    | 1    |
| CO5 |      | 3    |      |      |
| CO6 |      |      | 2    | 2    |

|               |                              |               |
|---------------|------------------------------|---------------|
| Semester      | I                            |               |
| Subject       | CORE I – BUSINESS ACCOUNTING |               |
| Maximum Marks | CIA- 40 Marks                | ESE-100 Marks |

| UNIT | CONTENTS OF THE MODULE   | CO    |
|------|--|-------|
| 1    | Accounting - Meaning and scope of accounting - Financial Statements, meaning – purposes of financial statements for the users– main elements of financial reports – <i>*conceptual framework</i> – definitions of asset, liability, equity, income & expenses. Qualitative characteristics of financial statements - Concepts of relevance, faithful presentation, materiality, substance over form, going concern, business entity, accruals, consistency, comparability, verifiability, understandability and timeliness.  | 1     |
| 2    | Main data sources for accounting – different business documents such as sales order, purchase order, goods received note, quotation, goods dispatched note, invoice, credit & debit notes, receipt, remittance advice, cash vouchers – understand the double entry accounting & duality concept – types of transactions such as sales, purchases, payments & receipts, Accounting Process - Recording into journals – ledger accounts – balancing of ledger accounts – <i>*accounting for discounts</i> , sales tax – recording cash transactions – errors & rectification – bank reconciliation statements. | 2 & 3 |
| 3    | Preparations of Final Accounts – Statements of profit or loss and other comprehensive income - balance sheet – events after reporting period. [Adjustments – Closing Stock (accounting & valuation of inventories), Outstanding and Prepaid items (accruals & prepayments, receivables & payables), Depreciation, Provision for Bad Debts, Discount on Debtors (provisions & contingencies), Interest on Capital and Drawings, Loss of Stock by Fire].   | 4     |
| 4    | Tangible & Non-Tangible Assets – depreciation & amortization accounting– Meaning, Causes, Types – Straight-Line Method (SLM) – Written down Value method (WDV) – Sinking Fund Method.  | 5     |
| 5    | Financial Statement Analysis - <i>* uses of Interpretation of financial statements</i> - Common size financial statements - Common base year financial statements - Financial Ratios - Liquidity, Leverage, Activity & Resource , Profitability, Market ratios.  | 6     |

*\* Self Study Portion*

***Pattern for End Semester Examination***

| End Semester Questions Pattern | Theory | Practical Problems | Total Questions | To Answer Questions | Marks Per Question | Total Marks |
|--------------------------------|--------|--------------------|-----------------|---------------------|--------------------|-------------|
| Section – A                    | 5      | 5                  | 10              | 10                  | 2                  | 20          |
| Section – B                    | 3      | 7                  | 10              | 5                   | 7                  | 35          |
| Section – C                    | 1      | 4                  | 5               | 3                   | 15                 | 45          |
| <b>Total Marks</b>             |        |                    |                 |                     |                    | <b>100</b>  |

\*Equal weightage to be given to all the 5 units

***Weightage based on Bloom's Taxonomy(for End Semester Examinations–ESE)***

| Remember | Understand | Apply | Analyze | Evaluate | Create |
|----------|------------|-------|---------|----------|--------|
| 20 %     | 30%        | 25%   | 15%     | 10%      | -      |

**Text Books:**

1. P.C. Tulsian – Financial Accounting – TATA McGraw Hill Publishers
2. T.S.Reddy and A.Murthy-Fianacial Accounting-Margham Publications
3. Jain &Narang, Advanced Accouting, Kalyani Publishers
4. R.L.Gupta & V.K.Gupta, Advanced Accounting, Sultan Chand & Sons, New Delhi
5. Shukla & Grewal, Advanced Accounting, S. Chand, New Delhi.
6. Paul D. Kimmel, Jerry J. Weygandt, Donald E. Kieso,Financial Accounting: Tools for Business Decision Making, Wiley

**Reference Books:**

1. Frank Wood, Business Accounting, Pearson Edition
2. Jill Collis, Andrew Holt, Business Accounting, TATA McGraw Hill
3. S.Parthasarathy and A.Jaffarulla,FinancialAccounting–KalyaniPublishers
4. Dr. S.Thothadri, Dr. S. Nafeesa, Financial Accounting, McGraw-Hill Publications

**Note: Latest Editions of the books to be referred.**



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**DEPARTMENT OF B.COM-FINANCE AND TAXATION**

|             |                      |                            |
|-------------|----------------------|----------------------------|
| Semester: I | Course Code: CORE II | Course: Business Economics |
|-------------|----------------------|----------------------------|

**LEARNING OUTCOME** - On learning the course the students will be able to understand the relevance and need of the Economics in the Current Scenario and to analyze the importance of Business Economics and its relevance in market conditions.

**COURSE OUTCOMES:** At the end of the Course, the Student will be able to:

|     |  |
|-----|--|
| CO1 | Paraphrase the relevance and need of economics in current business scenario                        |
| CO2 | Apply the concept of law of demand and thereby determine the expected demand in the future         |
| CO3 | Judge the consumer behavior and make inference on the basis of Law of Diminishing Marginal Utility |
| CO4 | Determine the pattern of price under various market forms  |
| CO5 | Define national income accounts, the content of economic indicators and technology                 |

Mapping of CO v/s PO:

|     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
|-----|-----|-----|-----|-----|-----|-----|-----|
| CO1 |     | 2   |     | 3   |     |     | 1   |
| CO2 | 1   | 2   |     | 3   |     | 2   |     |
| CO3 |     |     | 3   | 2   |     |     | 3   |
| CO4 |     |     | 3   | 3   |     | 1   |     |
| CO5 | 2   | 3   |     | 3   |     |     |     |

Mapping of CO v/s PSO:

|     | PSO1 | PSO2 | PSO3 | PSO4 |
|-----|------|------|------|------|
| CO1 | 2    |      | 3    |      |
| CO2 |      |      | 1    |      |
| CO3 | 3    |      | 2    |      |
| CO4 | 2    |      |      |      |
| CO5 |      |      | 3    |      |

|               |                              |               |
|---------------|------------------------------|---------------|
| Semester      | I                            |               |
| Subject       | CORE II – BUSINESS ECONOMICS |               |
| Maximum Marks | CIA- 40 Marks                | ESE-100 Marks |

| UNIT | CONTENTS OF THE MODULE   | CO |
|------|--|----|
| 1    | Introduction to Economics – Wealth, Welfare, Scarcity and Growth Views on Economics – *Positive and Normative Economics – Scope and Importance of Managerial Economics- Economic approach, Circular flow of activity, Nature of the firm, Forms of organizations, Objectives of firms. Concepts: Production possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts.  | 1  |
| 2    | Demand Function – Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Slope & Elasticity of Demand – Shifts in the demand curve vs. movement along the demand curve - *Demand Forecasting. Supply Function – Meaning of Supply – Determinants of Supply – Law of Supply – Slope & Elasticity of Supply – shifts in the supply curve Vs. movement along the supply curve - Concept of Equilibrium.  | 2  |
| 3    | Consumer Behaviour - Indifference Curve – Definition, Properties and equilibrium – Law of Diminishing Marginal utility – Equi-marginal utility – Consumer surplus and producer surplus<br>Production Function - Factors of Production: Law of Variable proportion – Laws of Returns to Scale – Costs of production -total cost, fixed cost, variable cost, average cost, marginal cost, short run and long run costs- Producer's equilibrium – Economies of scale - Break Even Analysis. | 3  |
| 4    | Product pricing: price and output determination under perfect competition - profit maximization, monopoly- price discrimination, monopolistic competition, oligopoly- collusion and cartels. *pricing objectives and methods.  | 4  |
| 5    | Introduction to National Income Accounts – Models of National Income Determination – Economic Indicators; Technology and Employment – *Issues and Challenges   | 5  |

\* Self Study Portion

***Pattern for End Semester Examination***

| End Semester Questions Pattern | Total Questions | To Answer Questions | Marks Per Question | Total Marks |
|--------------------------------|-----------------|---------------------|--------------------|-------------|
| Section – A                    | 10              | 10                  | 2                  | 20          |
| Section – B                    | 10              | 5                   | 7                  | 35          |
| Section – C                    | 5               | 3                   | 15                 | 45          |
| <b>Total Marks</b>             |                 |                     |                    | <b>100</b>  |

\*Equal weightage to be given to all the 5 units

***Weightage based on Bloom's Taxonomy(for End Semester Examinations–ESE)***

| Remember | Understand | Apply | Analyze | Evaluate | Create |
|----------|------------|-------|---------|----------|--------|
| 20 %     | 30%        | 25%   | 15%     | 10%      | -      |

**Text Books:**

1. P.L. Mehta, Managerial Economics- analysis, problems and cases – Sultan Chand Publishers, New Delhi.
2. C.M Chaundhary, business economics- RBSA Publishers, Jaipur
3. H.L. AHUJA, business economics, Sultan Chand Publishers, New Delhi

**Reference books:**

1. Maddala, G.S., and E. Miller. Microeconomics: Theory and Applications. McGraw- Hill International Ed.
2. Gupta G S, Managerial Economics- TATA McGraw Hill International

**Note: Latest edition of the books to be referred.**



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**DEPARTMENT OF B.COM-FINANCE AND TAXATION**

|             |                       |                                |
|-------------|-----------------------|--------------------------------|
| Semester: I | Course Code: ALLIED I | Course: Information Technology |
|-------------|-----------------------|--------------------------------|

LEARNING OUTCOME - On learning the course the students will be able to facilitate the understanding of the relevance and need of information Technology in the business and to customize the importance of IT Applications and its relevance in commerce domain.

COURSE OUTCOMES: At the end of the Course, the Student will be able to:

|     |   |
|-----|---|
| CO1 | Explain the relevance and the need of information technology in commerce domain |
| CO2 | Apply MS Word, menu and tool bar options, edit and format text.                 |
| CO3 | Prepare worksheet and apply functions, formulae and charts using MS Excel       |
| CO4 | Design a powerpoint presentation and use custom animations and transitions      |
| CO5 | Prepare final accounts of a business using accounting software Tally            |

Mapping of CO v/s PO:

|     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
|-----|-----|-----|-----|-----|-----|-----|-----|
| CO1 |     |     |     |     |     |     | 3   |
| CO2 |     |     |     | 3   |     |     | 2   |
| CO3 |     |     |     | 3   |     |     | 3   |
| CO4 |     |     |     | 3   |     |     | 2   |
| CO5 |     |     |     | 3   | 1   |     | 3   |

Mapping of CO v/s PSO:

|     | PSO1 | PSO2 | PSO3 | PSO4 |
|-----|------|------|------|------|
| CO1 | 2    |      | 1    |      |
| CO2 | 3    |      | 2    |      |
| CO3 | 3    |      | 2    |      |
| CO4 | 3    |      | 2    |      |
| CO5 | 3    |      | 3    |      |



|               |                                   |              |
|---------------|-----------------------------------|--------------|
| Semester      | I                                 |              |
| Subject       | ALLIED I – INFORMATION TECHNOLOGY |              |
| Maximum Marks | CIA- 40 Marks                     | ESE-60 Marks |

| UNIT | CONTENTS OF THE MODULE   | CO |
|------|--|----|
| 1    | Application of word processing - Menus & Tool Bars - Word processor – Creating – Entering - Saving & printing the document - Editing & Formatting Text - Mail Merge and Macros   | 1  |
| 2    | Application of work sheet/spread sheet - Menus & Tool bars - Creating a worksheet - Entering and editing of numbers - Cell reference - Worksheet to analyze data with graphs & Charts. Advanced tools: Functions – Formulae– Formatting numbers - Macros – Sorting - Filtering - Validation & Consolidation of Data - PivotTable Reports & PivotChart Reports - Importing/Exporting data - Multi-Dimensional Analysis of data - Dashboard Reporting using MS - Excel | 2  |
| 3    | Application of Power Point Presentation – Menus & Tool bars – Creating presentations – Adding - Editing and deleting slides - Templates and manually – Slide show – Saving - Opening and closing a Presentation –Types of slides - Slide Views - Formatting – Insertion of Objects and Charts in slides - Custom Animation and Transition  | 3  |
| 4    | Introduction to MS - Access - Working with Table and Forms - Working with Queries and Reports.   | 4  |
| 5    | Introduction to Tally. ERP 9 - Voucher Entry in Tally. ERP 9 - Generating Reports In Tally. ERP 9 - Financial Analysis Tools In Tally.ERP 9 - E-filing Process in Tally ERP9.  | 5  |

Reference books:

1. Alexis Leon & Mathews Leon, Fundamentals of Information Technology, S Chand Publishing
2. V Rajaraman, Introduction to Information Technology, PHI Learning House
3. S K Bansal, Fundamentals of Information Technology, SCS Publications
4. Guide to Tally, Tally Publications, Bengaluru

Evaluation Process

1. Record shall be evaluated jointly by Internal & External Examiners
2. Practical Examination shall be conducted by External Examiner, duly co-ordinated by Internal Examiner.



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**DEPARTMENT OF B.COM-FINANCE AND TAXATION**

|             |                      |  |
|-------------|----------------------|--|
| Semester: I | Course Code: PART IV | Course: NME-BASICS OF RETAIL MARKETING |
|-------------|----------------------|--|

**LEARNING OUTCOME:** On learning the course the students will be able to understand the basics of Retail marketing with reference to India.

**COURSE OUTCOMES:** At the end of the Course, the Student will be able to:

|     |   |
|-----|---|
| CO1 | Explain the basic concept of Retailing and, and Understand the evolution of Retail marketing in India |
| CO2 | Understand the functions and classification of retailing  |
| CO3 | Elucidate the importance of Branding and Communication in Retailing                                   |
| CO4 | Identify with the latest trends and technology in Retailing   |

Mapping of CO v/s PO:

|     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
|-----|-----|-----|-----|-----|-----|-----|-----|
| CO1 |     | 2   |     |     |     |     |     |
| CO2 |     |     |     |     | 2   |     |     |
| CO3 |     | 1   |     |     |     |     |     |
| CO4 |     |     |     |     | 1   |     |     |

Mapping of CO v/s PSO:

|     | PSO1 | PSO2 | PSO3 | PSO4 |
|-----|------|------|------|------|
| CO1 | 1    |      |      |      |
| CO2 |      |      | 2    |      |
| CO3 | 1    |      |      |      |
| CO4 |      |      | 1    |      |

|               |   |              |
|---------------|---|--------------|
| Semester      | I   |              |
| Subject       | NON MAJOR ELECTIVE I – BASICS OF RETAIL MARKETING |              |
| Maximum Marks | CIA- 50 Marks                                     | ESE-50 Marks |

| UNIT | CONTENTS OF THE MODULE   | CO |
|------|--|----|
| 1    | Retailing – Definition – Retail Marketing – Growth of organized retailing in India – Importance of retailing       | 1  |
| 2    | Functions of Retailing – characteristics of Retailing – Types of Retailing – store retailing – Non-store retailing | 2  |
| 3    | Retail location factors – Branding in retailing – private labeling – Franchising concept                           | 3  |
| 4    | Communication tools used in Retailing – Sales promotion, e-tailing- window display                                 | 3  |
| 5    | Supply chain management – definition – importance – Role of information Technology in retailing.                   | 4  |

***Pattern for End Semester Examination***

| End Semester Questions Pattern | Total Questions | To Answer Questions | Marks Per Question | Total Marks |
|--------------------------------|-----------------|---------------------|--------------------|-------------|
| Section – A                    | 10              | 10                  | 2                  | 20          |
| Section – B                    | 10              | 5                   | 7                  | 35          |
| Section – C                    | 5               | 3                   | 15                 | 45          |
| <b>Total Marks</b>             |                 |                     |                    | 100         |

\*Equal weightage to be given to all the 5 units

***Weightage based on Bloom’s Taxonomy(for End Semester Examinations–ESE)***

| Remember | Understand | Apply | Analyze | Evaluate | Create |
|----------|------------|-------|---------|----------|--------|
| 20 %     | 30%        | 25%   | 15%     | 10%      | -      |

**Reference Books:**

1. A.K Modern Retail Management – J.N.Jain & P.P.Singh Regal Publications , New delhi
2. Retail Management – Suja Nair, Himalaya Publishing house.

**Note: Latest Editions of the books to be referred.**



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**DEPARTMENT OF B.COM-FINANCE AND TAXATION**

|             |                       |                              |
|-------------|-----------------------|------------------------------|
| Semester: 2 | Course Code: CORE III | Course: Financial Accounting |
|-------------|-----------------------|------------------------------|

**LEARNING OUTCOME:** On learning the course the students will be able to know the Principles of Accounting related to the commerce domain and gain working knowledge on the special transactions relating to the business .

**COURSE OUTCOMES:** At the end of the Course, the Student will be able to:

|     |   |
|-----|---|
| CO1 | Gain working knowledge on the principles of accounting relating to Hire purchase and Installment system             |
| CO2 | Solve the accounts with respect to Branch accounting and Departmental accounting                                    |
| CO3 | Familiarize with the concept of features of Consignment and Joint Venture business and accounting treatment thereof |
| CO4 | Prepare balance sheet with respect to admission, retirement and death of partners                                   |
| CO5 | Apply appropriate accounting provisions in case of dissolution of partnership                                       |

Mapping of CO v/s PO:

|     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
|-----|-----|-----|-----|-----|-----|-----|-----|
| CO1 |     | .   |     | 3   | 3   |     | 2   |
| CO2 |     |     |     | 3   | 3   |     | 2   |
| CO3 |     |     |     | 3   | 3   |     | 1   |
| CO4 |     |     |     | 3   | 2   |     |     |
| CO5 |     |     |     | 3   | 2   |     | 2   |

Mapping of CO v/s PSO:

|     | PSO1 | PSO2 | PSO3 | PSO4 |
|-----|------|------|------|------|
| CO1 |      |      | 2    | 3    |
| CO2 |      | 2    |      | 2    |
| CO3 |      | 3    |      | 3    |
| CO4 |      |      | 3    | 2    |
| CO5 |      | 1    |      | 3    |

|               |                                 |               |
|---------------|---------------------------------|---------------|
| Semester      | II                              |               |
| Subject       | CORE III - FINANCIAL ACCOUNTING |               |
| Maximum Marks | CIA- 40Marks                    | ESE-100 Marks |

| UNIT | CONTENTS OF THE MODULE   | CO |
|------|--|----|
| 1    | Hire Purchase System – Introduction – Accounting procedure for high value goods – Default and Repossession – Hire purchase trading account – Installment purchase system – Accounting treatment.   | 1  |
| 2    | Branch Accounting – Debtors system, Stock and debtors system, Independent branch (Foreign Branches excluded)– Branch final accounts system and whole sale basis system.<br>Departmental accounts – inter-departmental transfers.   | 2  |
| 3    | Consignment Accounts – Meaning – Features of consignment business – distinction between sale and consignment– accounting treatment in the books of consignor and consignee – Valuation of Inventories – Normal Loss – computation of different types of commission – account sales<br><br>Joint Venture Accounts - Meaning – Features of joint venture transactions – distinction between joint venture and partnership – methods of maintaining joint venture accounts. | 3  |
| 4    | Partnership Accounts – Admission, Retirement and Death of Partner(s) – Computation of Revised profit sharing ratios - Accounting for Goodwill – Treatment of Reserves – Revaluation of Assets and Liabilities – Preparation of Balance Sheet of Reconstituted firm.  | 4  |
| 5    | Dissolution of Partnership – Insolvency of a partner – Garner Vs Murray – Insolvency of one or more partners – Insolvency of all partners - piecemeal Distribution – Proportionate Capital Method and Maximum Loss method.   | 5  |

***Pattern for End Semester Examination***

| End Semester Questions Pattern | Theory | Practical Problems | Total Questions | To Answer Questions | Marks Per Question | Total Marks |
|--------------------------------|--------|--------------------|-----------------|---------------------|--------------------|-------------|
| Section – A                    | 5      | 5                  | 10              | 10                  | 2                  | 20          |
| Section – B                    | 3      | 7                  | 10              | 5                   | 7                  | 35          |
| Section – C                    | 1      | 4                  | 5               | 3                   | 15                 | 45          |
| <b>Total Marks</b>             |        |                    |                 |                     |                    | <b>100</b>  |

\*Equal weightage to be given to all the 5 units

***Weightage based on Bloom's Taxonomy (for End Semester Examinations–ESE)***

| Remember | Understand | Apply | Analyze | Evaluate | Create |
|----------|------------|-------|---------|----------|--------|
| 20 %     | 30%        | 25%   | 15%     | 10%      | -      |

**Text Books:**

7. P.C. Tulsian – Financial Accounting – TATA McGraw Hill Publishers
8. T.S.Reddy and A.Murthy-Fianacial Accounting-Margham Publications
9. Jain & Narang, Advanced Accouting, Kalyani Publishers
10. R.L.Gupta & V.K.Gupta, Advanced Accounting, Sultan Chand & Sons, New Delhi
11. Shukla & Grewal, Advanced Accounting, S. Chand, New Delhi.

**Reference Books:**

5. Frank Wood, Business Accounting, Pearson Edition
6. Jill Collis, Andrew Holt, Business Accounting, TATA McGraw Hill
7. S.Parthasarathy and A.Jaffarulla, Financial Accounting – Kalyani Publishers
8. Dr. S.Thothadri, Dr. S. Nafeesa, Financial Accounting, McGraw-Hill Publications
9. Manikandan S, Rakesh Shankar R, Financial Accounting, Scitech Publications

**Note: Latest Editions of the books to be referred.**



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**DEPARTMENT OF B.COM-FINANCE AND TAXATION**

|             |                      |                                  |
|-------------|----------------------|----------------------------------|
| Semester: 2 | Course Code: CORE IV | Course: Principles of Management |
|-------------|----------------------|----------------------------------|

**LEARNING OUTCOME:** On learning the course the students will be able to learn and understand the principles of traditional and contemporary management principles.

**COURSE OUTCOMES:** At the end of the Course, the Student will be able to:

|     |  |
|-----|--|
| CO1 | Understand management as a profession, science and art   |
| CO2 | Remember the contributions of different schools of management thought and relate to Indian philosophy                                    |
| CO3 | Apply the concept, importance and steps involved in business planning, forecasting and decision making including MBO                     |
| CO4 | Interpret the principles of different organizational models and understand the basis for departmentalization and delegation of authority |
| CO5 | State the contributions of management thinkers in the field of motivation, leadership, coordination and control                          |
| CO6 | Apply latest management trends and concepts and compare it with regard to quality management systems in an organization                  |

Mapping of CO v/s PO:

|     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
|-----|-----|-----|-----|-----|-----|-----|-----|
| CO1 | 2   |     |     | 3   | 3   |     | 2   |
| CO2 |     |     |     | 2   | 3   |     |     |
| CO3 | 2   |     |     | 3   | 2   |     |     |
| CO4 |     |     |     | 3   |     |     | 3   |
| CO5 | 3   |     |     | 3   | 3   |     | 1   |
| CO6 |     |     |     | 2   | 2   |     | 3   |

Mapping of CO v/s PSO:

|     | PSO1 | PSO2 | PSO3 | PSO4 |
|-----|------|------|------|------|
| CO1 | 3    |      | 1    |      |
| CO2 |      |      | 2    |      |
| CO3 | 2    |      | 3    |      |
| CO4 | 2    |      | 2    |      |
| CO5 | 3    |      |      |      |
| CO6 |      |      | 3    |      |

|                      |   |               |
|----------------------|---|---------------|
| <b>Semester</b>      | <b>II</b>   |               |
| <b>Subject</b>       | <b>CORE IV – PRINCIPLES OF MANAGEMENT</b>   |               |
| <b>Maximum Marks</b> | CIA- 40Marks  | ESE-100 Marks |
| <b>UNIT</b>          | <b>CONTENTS OF THE MODULE</b>   | <b>CO</b>     |
| <b>1</b>             | Management - definition, importance, functions; * <i>Nature-as profession, science and art, universality of management</i> ; * <i>Levels of management - strategic, middle management &amp; operational levels</i> - managerial tasks and skills Classical School- contributions of Taylor, Henry Fayol and Elton Mayo, Different schools of management thought – Approaches in Management - Behavioural, Scientific, Systems, and Contingency, Management thoughts in Indian Philosophy – An Overview.   | 1 & 2         |
| <b>2</b>             | Planning - concept, importance, types, steps, premises, * <i>Barriers to effective planning</i> and remedial measures. MBO - Strategic Planning-concept. Forecasting- concept – techniques. Decision making – Meaning, Advantages and Disadvantages, process, problems in Decision making   | 3             |
| <b>3</b>             | Organising - concept, importance, principles, different organization models - Line & Staff, Functional, Product, Matrix, Geographical, Virtual, Formal & Informal Organizations, Networks - Types of Network Organizations/Clusters Organizational Designs for Change and Innovation * <i>Departmentation – need, basis, principles</i> - Delegation of Authority - elements – steps – barriers- Centralisation and Decentralization of Authority - Span of Management –concept - types and factors. [Role of different functions within an organisation such as R & D, sales, marketing, production, purchase, administration, finance & accounting, support services, and human resources – relationship between accounting and other business functions] | 4             |
| <b>4</b>             | Motivation: concept, importance, contributions of McGregor, Maslow, and Herzberg. Leadership: concept, importance, types, leadership traits - different types of leadership styles – Approaches to leadership referring to theories of Adair, Fiedler, Bennis, Kotter & Heifetz, Ashridge, Blake & Mouton – managing teams. Co-ordination: concept, significance, principles, and techniques Control: concept and steps, Control Techniques.  | 5             |
| <b>5</b>             | Latest trends in Management- Concept of Knowledge management, technology management, Employee energy management, Process & change management- project quality standards – six sigma, CMM, CMMI, PCMM, Impact of IT quality management systems, learning organizations.  | 6             |

\* Self Study Portion



***Pattern for End Semester Examination***

| End Semester Questions Pattern | Total Questions | To Answer Questions | Marks Per Question | Total Marks |
|--------------------------------|-----------------|---------------------|--------------------|-------------|
| Section – A                    | 10              | 10                  | 2                  | 20          |
| Section – B                    | 10              | 5                   | 7                  | 35          |
| Section – C                    | 5               | 3                   | 15                 | 45          |
| <b>Total Marks</b>             |                 |                     |                    | <b>100</b>  |

\*Equal weightage to be given to all the 5 units

***Weightage based on Bloom's Taxonomy (for End Semester Examinations–ESE)***

| Remember | Understand | Apply | Analyze | Evaluate | Create |
|----------|------------|-------|---------|----------|--------|
| 20 %     | 30%        | 25%   | 15%     | 10%      | -      |

**Text Books:**

1. Gupta.C.B, Business Management, Sultan Chand Publishers, New Delhi
2. Koontz Harold and Heinz Wehrich , Essentials of Management , TATA McGraw Hill
3. Prasad L.M., Principles & Practice of management, Sultan Chand Publishers

**Reference Books:**

4. Stoner.A.F and freeman.R.E., Management, Prentice Hall of India
5. Chhabra, T.N. Principles and Practice of Management. DhanpatRai& Co.,

**Note: Latest edition of the books to be referred.**



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**DEPARTMENT OF B.COM-FINANCE AND TAXATION**

|             |                           |   |
|-------------|---------------------------|---|
| Semester: 2 | Course Code:<br>ALLIED II | Course: Ethics and Corporate Governance |
|-------------|---------------------------|---|

**LEARNING OUTCOME:** On learning the course the students will be able to understand the evolution and genesis of corporate governance globally & in India and to facilitate the understanding of the relevance and need of the corporate governance.

**COURSE OUTCOMES:** At the end of the Course, the Student will be able to:

|     |   |
|-----|---|
| CO1 | Understand the evolution and genesis of ethics in India   |
| CO2 | Describe the relevance and need of strengthening the personal and organizational integrity                                      |
| CO3 | Relate CSR towards stakeholders, environment and the society as a whole   |
| CO4 | Understand the scope of corporate governance with respect to disclosure requirements  |
| CO5 | Explain the role of SEBI in enforcement of corporate governance with regard to shareholders' grievances and investor protection |

Mapping of CO v/s PO:

|     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
|-----|-----|-----|-----|-----|-----|-----|-----|
| CO1 |     |     |     |     | 3   |     | 2   |
| CO2 |     |     |     |     | 3   |     |     |
| CO3 |     |     |     |     |     | 2   | 2   |
| CO4 | 2   | 2   |     |     |     |     |     |
| CO5 |     |     | 2   |     |     |     | 1   |

Mapping of CO v/s PSO:

|     | PSO1 | PSO2 | PSO3 | PSO4 |
|-----|------|------|------|------|
| CO1 |      | 2    | 3    |      |
| CO2 |      |      | 2    |      |
| CO3 |      | 2    |      |      |
| CO4 |      | 3    | 1    |      |
| CO5 |      | 1    | 2    |      |

|               |   |               |
|---------------|---|---------------|
| Semester      | II  |               |
| Subject       | ALLIED II – ETHICS & CORPORATE GOVERNANCE |               |
| Maximum Marks | CIA- 40Marks                              | ESE-100 Marks |

| UNIT | CONTENTS OF THE MODULES  | CO |
|------|--|----|
| 1    | Concept of ethics – sources – ethics and morals – justice – fairness – values – relevance of business ethics – arguments for and against – business values for 21 <sup>st</sup> century – ethics in Indian business – <i>*Ethics in Indian Epics (Mahabharatham, Arthasasthram) – an Overview.</i>   | 1  |
| 2    | Ethical management – strengthening of personal and organizational integrity – complexity and group dynamic – spiritual core of leadership – leaders and the value reference – <i>*corporate scams and its effects</i> – law as an instrument of ethics.  | 2  |
| 3    | Corporate social responsibility – meaning – promoting – stakeholders' satisfaction – corporate responsiveness – managing socially responsible business – environment responsibility – ethics and ecology – <i>*advertisement and information disclosure</i> - ethics at work place and professionalism.  | 3  |
| 4    | Corporate Governance – meaning, scope – transparency – disclosures share holders' welfare vs. stakeholders approach – Board of Directors – Role, duties, responsibilities – Independent Directors – Executive and compensation – Disclosure requirements – <i>*Director's Responsibility Statement.</i>  | 4  |
| 5    | SEBI and corporate governance – Clause 49 A of SEBI listing agreement – Committees under Listing agreement - Governance committees – Audit committees – <i>*Shareholders grievances committee – Investor protection – shareholders information</i> – Disclosure requirements – Role of Accountants and Auditors – accountability – professional Code & values. | 5  |

*\* Self Study Portion*

***Pattern for End Semester Examination***

| End Semester Questions Pattern | Total Questions | To Answer Questions | Marks Per Question | Total Marks |
|--------------------------------|-----------------|---------------------|--------------------|-------------|
| Section – A                    | 10              | 10                  | 2                  | 20          |
| Section – B                    | 10              | 5                   | 7                  | 35          |
| Section – C                    | 5               | 3                   | 15                 | 45          |
| <b>Total Marks</b>             |                 |                     |                    | <b>100</b>  |

\*Equal weightage to be given to all the 5 units

***Weightage based on Bloom’s Taxonomy (for End Semester Examinations–ESE)***

| Remember | Understand | Apply | Analyze | Evaluate | Create |
|----------|------------|-------|---------|----------|--------|
| 20 %     | 30%        | 25%   | 15%     | 10%      | -      |

**Text books:**

1. Corporate Governance and business Ethics by All India Management Association – Excell Books
2. RiyaRupani, Business Ethics & Corporate Governance, Himalaya Publishing House
3. Subhash Chandra Das, Corporate Governance in India, PHI Publishing House
4. William H. Shaw, Business Ethics – Thomson Publications

**Reference Books:**

1. N. Balasubramanyan, Corporate boards and Governance – Sterling publishers
2. Reference on corporate governance and directors duties and responsibilities – publication of Institute of Company secretaries of India
3. Neville Bain & David Band “winning ways through corporate governance” – Macmillan publishers

**Note: Latest edition of the books to be referred.**



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**DEPARTMENT OF B.COM-FINANCE AND TAXATION**

|              |                      |  |
|--------------|----------------------|--|
| Semester: II | Course Code: PART IV | Course: NME-BASICS OF BUSINESS INSURANCE |
|--------------|----------------------|--|

**LEARNING OUTCOME:** On learning the course, the students will be able to understand the need and importance of different types of Insurance.

**COURSE OUTCOMES:** At the end of the Course, the Student will be able to:

|     |  |
|-----|--|
| CO1 | Explain the basic concept of Insurance and Understand its function and importance        |
| CO2 | Understand the functions of regulating framework and authorities for Insurance in India. |
| CO3 | Identify the distinction between Life Insurance and General Insurance.                   |
| CO4 | Aware of government and private players in the field of Insurance.                       |

Mapping of CO v/s PO:

|     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
|-----|-----|-----|-----|-----|-----|-----|-----|
| CO1 |     | 3   |     |     |     |     |     |
| CO2 |     |     |     |     | 2   |     |     |
| CO3 |     | 2   |     |     |     |     |     |
| CO4 |     |     |     |     | 1   |     |     |

Mapping of CO v/s PSO:

|     | PSO1 | PSO2 | PSO3 | PSO4 |
|-----|------|------|------|------|
| CO1 | 1    |      |      |      |
| CO2 |      |      | 1    |      |
| CO3 | 1    |      |      |      |
| CO4 |      |      | 1    |      |

|                      |  |              |
|----------------------|--|--------------|
| <b>Semester</b>      | <b>II</b>  |              |
| <b>Subject</b>       | <b>NON MAJOR ELECTIVE II -BASICS OF BUSINESS INSURANCE</b> |              |
| <b>Maximum Marks</b> | CIA- 50 Marks  | ESE-50 Marks |

| UNIT | CONTENT OF MODULES   | CO |
|------|--|----|
| 1    | Introduction to Insurance – Type of Insurance – Principles of Insurance                  | 1  |
| 2    | Salient features of IRDA Act – Administration of IRDA Act – Regulatory measures of IRDA. | 2  |
| 3    | Life insurance products – Term, Whole life, Endowment.                                   | 3  |
| 4    | Introduction to general Insurance – fire, marine and motor insurance.                    | 4  |
| 5    | Government and insurance companies – LIC India- private players in Insurance in India    | 5  |

***Pattern for End Semester Examination***

| End Semester Questions Pattern | Total Questions | To Answer Questions | Marks Per Question | Total Marks |
|--------------------------------|-----------------|---------------------|--------------------|-------------|
| Section – A                    | 10              | 10                  | 2                  | 20          |
| Section – B                    | 10              | 5                   | 7                  | 35          |
| Section – C                    | 5               | 3                   | 15                 | 45          |
| <b>Total Marks</b>             |                 |                     |                    | <b>100</b>  |

\*Equal weightage to be given to all the 5 units

***Weightage based on Bloom’s Taxonomy (for End Semester Examinations–ESE)***

| Remember | Understand | Apply | Analyze | Evaluate | Create |
|----------|------------|-------|---------|----------|--------|
| 20 %     | 30%        | 25%   | 15%     | 10%      | -      |

**Reference Books:**

1. Dr.N.Premavathy – Elements of Insurance, Sri Vishnu Publications, Chennai.
2. Dr.A.Murthy – Elements of Insurance, Margham Publications, Chennai
3. M.N.Mishra – Insurance, Principles and practice, S.Chand & Co. Ltd., New Delhi
4. Nalini Prava Tripathy, Prabir Paal – Insurance Theory & Practice, Prentice Hall of India
5. Anand Ganguly – Insurance Management, New Age International Publishers.

**Note: Latest Editions of the books to be referred**



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**DEPARTMENT OF B.COM-FINANCE AND TAXATION**

|             |                     |                              |
|-------------|---------------------|------------------------------|
| Semester: 3 | Course Code: CORE V | Course: Corporate Accounting |
|-------------|---------------------|------------------------------|

**LEARNING OUTCOME:** On learning the course, the students will be able to understand the various Provisions of the Company Law & Accounting Standards.

**COURSE OUTCOMES:** At the end of the Course, the Student will be able to:

|     |   |
|-----|---|
| CO1 | Associate with the concepts of accounting for issue of shares and debentures, employee stock option plan and assessment in case of redemption of shares and debentures. |
| CO2 | State the Concepts of divisible profits, managerial remuneration and profits prior to in corporation  |
| CO3 | Distinguish between IFRS and Indian Accounting standards and explain the process of Transition to IFRS  |
| CO4 | Value intangible assets, goodwill, patents, trademarks and IPR  |
| CO5 | Solve accounting problems with respect to Mergers and Amalgamations   |

Mapping of CO v/s PO:

|     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
|-----|-----|-----|-----|-----|-----|-----|-----|
| CO1 |     | 3   |     |     |     |     | 3   |
| CO2 |     |     |     | 3   |     |     | 2   |
| CO3 |     | 2   | 3   |     |     |     | 2   |
| CO4 |     |     |     | 2   |     |     | 1   |
| CO5 |     |     |     | 3   |     |     | 2   |

Mapping of CO v/s PSO:

|     | PSO1 | PSO2 | PSO3 | PSO4 |
|-----|------|------|------|------|
| CO1 |      |      |      | 3    |
| CO2 |      |      |      | 2    |
| CO3 |      | 1    |      |      |
| CO4 |      | 2    |      |      |
| CO5 |      |      |      | 3    |

|                      |                                      |               |
|----------------------|--------------------------------------|---------------|
| <b>Semester</b>      | <b>III</b>                           |               |
| <b>Subject</b>       | <b>CORE V - CORPORATE ACCOUNTING</b> |               |
| <b>Maximum Marks</b> | CIA- 40Marks                         | ESE-100 Marks |

| UNIT | CONTENTS OF MODULES   | CO |
|------|---|----|
| 1    | Accounting for Issue of Shares & Debentures, Employee Stock Option Plan – <i>*Meaning, importance</i> , Accounting for employee stock option plan.  | 1  |
| 2    | Redemption of preference shares and Debentures – Underwriting of shares and Debentures.   | 2  |
| 3    | Corporate Financial Reporting – Concepts - Final Accounts as per new guidelines – <i>*divisible profits</i> , managerial remuneration, profits prior to incorporation.<br><br>IFRS in India - the application of IFRS in India through the use of Ind AS – the applicability of Ind AS – the mapping of Ind AS to IFRS – differences between IFRS & Ind AS – the list of IFRS (Ind AS) – Process of transition to IFRS. | 3  |
| 4    | Valuation – Concepts – Valuation of Intangible Assets – Goodwill, Patents, trademarks, IPR's – <i>*Characteristics</i> -Valuation methods.<br><br>Asset based standards such as PPE, Intangible assets, borrowing costs, impairment of assets, inventory & biological assets, provisions & contingencies, events after reporting period, accounting policies, estimates & errors.                                       | 4  |
| 5    | Corporate Restructuring - Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) Advanced problems for Mergers and Amalgamations, (excluding inter-company holdings)   | 5  |

*\* Self Study Portion*



***Pattern for End Semester Examination***

| End Semester Questions Pattern | Theory | Practical Problems | Total Questions | To Answer Questions | Marks Per Question | Total Marks |
|--------------------------------|--------|--------------------|-----------------|---------------------|--------------------|-------------|
| Section – A                    | 5      | 5                  | 10              | 10                  | 2                  | 20          |
| Section – B                    | 3      | 7                  | 10              | 5                   | 7                  | 35          |
| Section – C                    | 1      | 4                  | 5               | 3                   | 15                 | 45          |
| <b>Total Marks</b>             |        |                    |                 |                     |                    | <b>100</b>  |

\*Equal weightage to be given to all the 5 units

***Weightage based on Bloom's Taxonomy (for End Semester Examinations–ESE)***

| Remember | Understand | Apply | Analyze | Evaluate | Create |
|----------|------------|-------|---------|----------|--------|
| 20 %     | 30%        | 25%   | 15%     | 10%      | -      |

**Text Books:**

1. P.Jain and K.L.Narang, Corporate Accounting, Kalyani Publishers, New Delhi
2. T.S.Reddy and A.Murthy ,Corporate Accounting Margam Publishers.
3. R.L.Gupta and M.Radhaswamy, Advanced Accounting, Sultan Chand & Sons, New Delhi
4. S.N.Maheswarm Advanced Accounting, Sultan Chand & Sons, New Delhi

**Reference Books:**

1. M.C.shukla &T.S.Grewal, Advanced Accounting, S.Chand&Co.Ltd. New Delhi
2. Hanif& Mukherjee, Advanced Accounting, TATA McGraw Hill Publications

**Note: Latest edition of the books to be referred.**



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**DEPARTMENT OF B.COM-FINANCE AND TAXATION**

|             |                         |                             |
|-------------|-------------------------|-----------------------------|
| Semester: 3 | Course Code:<br>CORE VI | Course: Audit and Assurance |
|-------------|-------------------------|-----------------------------|

**LEARNING OUTCOME:** On learning the course, the students will be able to understand the significance and importance of auditing in accounting sphere & business domain

**COURSE OUTCOMES:** At the end of the Course, the Student will be able to:

|     |  |
|-----|--|
| CO1 | Interpret the Significance and Importance of Auditing in accounting and business domain.                             |
| CO2 | Plan and obtain for audit assignments, assessment of audit risk and documentation                                    |
| CO3 | Assess the internal control system, communication of Internal controls and application of Internal auditing concept. |
| CO4 | Collect audit evidence by observation, Inspection, Re calculation and enquiry  |
| CO5 | Design and disclose audit reports and apply information system audit   |

Mapping of CO v/s PO:

|     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
|-----|-----|-----|-----|-----|-----|-----|-----|
| CO1 |     |     |     | 3   | 2   |     |     |
| CO2 |     |     |     | 3   | 2   | 1   | 1   |
| CO3 |     |     |     | 2   | 3   |     | 2   |
| CO4 | 2   |     | 3   | 1   |     | 2   |     |
| CO5 | 2   |     | 2   |     |     |     | 3   |

Mapping of CO v/s PSO:

|     | PSO1 | PSO2 | PSO3 | PSO4 |
|-----|------|------|------|------|
| CO1 |      | 2    |      |      |
| CO2 |      |      | 3    |      |
| CO3 |      |      |      | 1    |
| CO4 |      | 2    |      |      |
| CO5 |      |      | 1    |      |

|                      |  |               |
|----------------------|--|---------------|
| <b>Semester</b>      | <b>III</b>                             |               |
| <b>Subject</b>       | <b>CORE VI – AUDIT &amp; ASSURANCE</b> |               |
| <b>Maximum Marks</b> | CIA- 40 Marks                          | ESE-100 Marks |

| UNIT | CONTENTS OF THE MODULE   | CO |
|------|--|----|
| 1    | Concept of audit & assurance – professional ethics of an auditor – scope of internal & external audit – governance & audit.  | 1  |
| 2    | Obtaining & planning for audit assignments – understanding the entity & its environment – assessing audit risk – fraud risk – interim audit and impact of work performed - audit planning & documentation – audit evidence, documentation, working papers.   | 2  |
| 3    | Internal control system assessment – control environment, risk assessment procedures, monitoring of controls – evaluation of internal control system by auditor – test of control – communication on internal controls, Application of concept of materiality and audit risk, Concept of internal audit.                                   | 3  |
| 4    | Techniques of collecting audit evidence such as inspection, observation, external confirmation, recalculation, analytical procedures, and enquiry – quality & quantity of audit evidence – audit sampling – computer assisted auditing techniques – review procedures including subsequent events, going concern, written representations. | 4  |
| 5    | Audit Report – Characteristics – types of opinion – preparation of reports and certificates, disclosures, * <i>Latest Trends in Auditing</i> – Information System Audit.   | 5  |

*\* Self Study Portion*

***Pattern for End Semester Examination***

| End Semester Questions Pattern | Total Questions | To Answer Questions | Marks Per Question | Total Marks |
|--------------------------------|-----------------|---------------------|--------------------|-------------|
| Section – A                    | 10              | 10                  | 2                  | 20          |
| Section – B                    | 10              | 5                   | 7                  | 35          |
| Section – C                    | 5               | 3                   | 15                 | 45          |
| <b>Total Marks</b>             |                 |                     |                    | <b>100</b>  |

\*Equal weightage to be given to all the 5 units

***Weightage based on Bloom's Taxonomy (for End Semester Examinations–ESE)***

| Remember | Understand | Apply | Analyze | Evaluate | Create |
|----------|------------|-------|---------|----------|--------|
| 20 %     | 30%        | 25%   | 15%     | 10%      | -      |

**Text Books:**

1. Karon . L. Hooks, Auditing & Assurance Services, Wiley
2. Alvin A. Arens& Others, Auditing & Assurance Services,

**Reference Books:**

3. Sharma T.R., Auditing Principles & Problems, SahityaBhawan, Agra
4. Kamal Gupta and Ashok Arora, Fundamentals of Auditing, Tata McGraw Hill Publishing Company
5. ACCA Study material, Kaplan Publications

**Note: Latest edition of the books to be referred.**



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**DEPARTMENT OF B.COM-FINANCE AND TAXATION**

|             |                          |                                    |
|-------------|--------------------------|------------------------------------|
| Semester: 3 | Course Code:<br>CORE VII | Course: Corporate and Business Law |
|-------------|--------------------------|------------------------------------|

**LEARNING OUTCOME:** On learning the course, the students will be able to understand the relevance of legal aspects of business and Legal Remedies available Law to the business & stakeholders

**COURSE OUTCOMES:** At the end of the Course, the Student will be able to:

|     |   |
|-----|---|
| CO1 | To describe the legal framework related to business and understand the relevance of legal remedies available to stake holders     |
| CO2 | Apply the provisions of Company's Act, 2013 and remember the concepts of various types of Companies                               |
| CO3 | Classify Right issue and Bonus issue and explain Dematerialization of shares, Company meetings and administration                 |
| CO4 | Define the Law of contracts, explain the kinds of contract and understand the Elements of valid contracts.                        |
| CO5 | Identify special contracts with respect to bailment, pledge, indemnity and guarantee  |
| CO6 | Compare the provisions regarding Condition and Warranty, understand the scope of Sale of Goods Act and Information Technology Act |

**Mapping of CO v/s PO:**

|     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
|-----|-----|-----|-----|-----|-----|-----|-----|
| CO1 |     |     |     | 2   |     |     | 1   |
| CO2 |     | 3   |     | 2   |     |     | 2   |
| CO3 |     |     |     | 2   |     |     | 3   |
| CO4 |     |     |     | 3   |     |     | 3   |
| CO5 |     | 2   |     | 3   |     |     | 3   |
| CO6 |     |     |     | 3   |     |     | 3   |

**Mapping of CO v/s PSO:**

|     | PSO1 | PSO2 | PSO3 | PSO4 |
|-----|------|------|------|------|
| CO1 |      | 2    |      |      |
| CO2 |      |      | 3    |      |
| CO3 |      |      | 1    |      |
| CO4 |      | 2    |      |      |
| CO5 |      | 2    |      |      |
| CO6 |      |      | 3    |      |

|               |                                      |               |
|---------------|--------------------------------------|---------------|
| Semester      | III                                  |               |
| Subject       | CORE VII – CORPORATE & BUSINESS LAWS |               |
| Maximum Marks | CIA- 40Marks                         | ESE-100 Marks |

| UNIT | CONTENTS OF THE MODULE   | CO          |
|------|--|-------------|
| 1    | Companies Act, 2013 - Introduction- Definition of Company – Characteristics – Types of Company – One Person Company (OPC) – Dormant Company – Small Company - Lifting of the Corporate Veil - Formation of Company - Incorporation Procedures – * Documents/E-forms to be filed with Registrar for registration of Companies– Certificate of Incorporation – Preliminary Contracts - Incorporation Documents - Memorandum of Association – Articles of Association – Contents – Alterations  | 1<br>&<br>2 |
| 2    | Share Capital – Issue Procedures – Rights Issue – Private Placement – Bonus Shares - alteration of share capital – Transfer of shares - * <i>Dematerialization of shares</i> - transmission of shares – Registration of Charge. Members and shareholders – Mode of acquiring membership – Rights and privileges of Members, Register of Members- Voting Rights.Company Meetings - Annual General Meeting – Extraordinary General Meeting – Class Meeting – Special and Ordinary business - convening and conduct of meetings.Administration - Key Managerial Personnel – Women Directors – Independent Directors – Roles and Responsibilities.   | 3           |
| 3    | Introduction to Mercantile Law - Law of Contract and basic definitions -Kinds of Contracts, Essentials of a Valid Contract - offer and Acceptance and Communication, Consideration, Capacity to Contract, Free Consent, Legality of Object and Consideration, Performance of Contract, Discharge of Contract, Breach of Contract – Remedies.Special Contracts-Bailment- Definition and Essential elements, Rights and duties of bailor and bailee, Finder of lost goods.Pledge- Essentials, Rights and duties of Pawnor and Pawnee, Indemnity-Definition, nature of liability of surety, rights of surety, Discharge of surety, Guarantee-Meaning and definition, types, revocation of guarantee | 4           |
| 4    | Contract of Agency – Creation – classification of Agents – Principal Agent relationships – * <i>Delegation of authority</i> – Personal liability of agent – Termination of agency, Sub agents and substituted agents.<br>The Sale of Goods Act, 1930 –Introduction – definition - goods and their classification; sale and a agreement to sell - essential elements of contract of sale - * <i>sale distinguished from hire purchase and instalment sale.</i>  | 5           |
| 5    | and warranties- Doctrine of Caveat Emptor and its exceptions - Transfer of Ownership - passing of property from the seller to the buyer - unpaid seller and his rights. Information Technology Act – Scope, Objectives, Electronic Contracting, electronic records and digital signatures,* <i>cyber offences</i> , legality of e-marketing.   | 6           |

\* *Self Study Portion*

***Pattern for End Semester Examination***

| End Semester Questions Pattern | Total Questions | To Answer Questions | Marks Per Question | Total Marks |
|--------------------------------|-----------------|---------------------|--------------------|-------------|
| Section – A                    | 10              | 10                  | 2                  | 20          |
| Section – B                    | 10              | 5                   | 7                  | 35          |
| Section – C                    | 5               | 3                   | 15                 | 45          |
| <b>Total Marks</b>             |                 |                     |                    | <b>100</b>  |

\*Equal weightage to be given to all the 5 units

***Weightage based on Bloom's Taxonomy (for End Semester Examinations–ESE)***

| Remember | Understand | Apply | Analyze | Evaluate | Create |
|----------|------------|-------|---------|----------|--------|
| 20 %     | 30%        | 25%   | 15%     | 10%      | -      |

**Text Books:**

1. N.D.KAPOOR, Elements of mercantile law, Sultan Chand & co
2. P.P.S Gogna, Company Laws, S. Chand & co
3. Dr.M.R.Sreenivasan, Business Law 2<sup>nd</sup> Edition Margham Publication, Chennai

**Reference Books:**

1. P.C.Tulsian Business Laws, 2<sup>nd</sup>ed, Tata Mcgraw Hill, New Delhi
2. ICSI Material on Company Law

**Note: Latest edition of the books to be referred.**



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Arumbakkam, Chennai – 600 106

**DEPARTMENT OF B.COM-FINANCE AND TAXATION**

|             |          |                           |                         |
|-------------|----------|---------------------------|-------------------------|
| Semester: 3 | Section: | Course Code:<br>CORE VIII | Course: Cost Accounting |
|-------------|----------|---------------------------|-------------------------|

**LEARNING OUTCOME:** On learning the course, the students will be able to know the Process of Accounting for Cost Elements and understand the advantages of Costing to the Stakeholders, Workers, Creditors and the Public.

**COURSE OUTCOMES:** At the end of the Course, the Student will be able to:

|     |  |
|-----|--|
| CO1 | To identify the advantages of costing to stakeholders, workers, creditors and the public   |
| CO2 | Interpret the cost concepts, cost centers and cost units and prepare cost sheets, tenders and quotations.                                      |
| CO3 | Appraise material procurement procedures, documentation of receipt and issue of stock, application of inventory control techniques.            |
| CO4 | Prepare attendance and payroll procedures, overview of statutory requirements and computation of labour efficiency, capacity and volume ratios |
| CO5 | Assess profit or loss in case of industries who apply Process costing  |
| CO6 | Design Budgets and distinguish between various budgets such as functional budget, fixed & flexible budget, cash budget and zero base budget    |

Mapping of CO v/s PO:

|     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
|-----|-----|-----|-----|-----|-----|-----|-----|
| CO1 |     | 2   |     | 3   |     |     | 2   |
| CO2 |     |     |     | 3   |     | 2   | 1   |
| CO3 |     |     |     | 2   |     | 2   | 2   |
| CO4 |     |     |     | 2   |     | 2   | 2   |
| CO5 |     |     |     | 3   |     |     | 1   |
| CO6 | 1   |     |     | 2   | 3   | 2   | 3   |

Mapping of CO v/s PSO:

|     | PSO1 | PSO2 | PSO3 | PSO4 |
|-----|------|------|------|------|
| CO1 |      | 1    |      | 3    |
| CO2 |      |      | 3    | 2    |
| CO3 |      | 2    |      | 3    |
| CO4 |      |      | 3    | 1    |
| CO5 |      | 2    |      | 1    |
| CO6 |      | 1    |      | 2    |



|               |                             |               |
|---------------|-----------------------------|---------------|
| Semester      | III                         |               |
| Subject       | CORE VIII – COST ACCOUNTING |               |
| Maximum Marks | CIA- 40Marks                | ESE-100 Marks |

| UNIT | CONTENTS OF THE MODULE  | CO    |
|------|---|-------|
| 1    | <p>Introduction to Cost Accounting – Meaning - <i>*Objectives and advantages of cost accounting, Relationship between cost accounting and financial accounting.</i></p> <p>Cost concepts and classifications - Cost centres and Cost units - cost behaviour with use of graphs Role of a cost accountant in an organization. Elements of cost – Preparation of cost sheets – Tenders and quotations – Reconciliation of Cost &amp; Financial Accounts. (Reference to Cost Accounting Standard (CAS)– 1)</p>         | 1 & 2 |
| 2    | <p>Materials - Procurement procedures— Store procedures and documentation in respect of receipts and issue of stock,Material/inventory control- concept and techniques- Techniques of fixing of minimum, maximum and reorder levels, EOQ, ABC classification; Stock taking and perpetual inventory.</p> <p>Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues – FIFO, Weighted Average, Standard, Treatment of Material Losses. (Reference to CAS – 6)</p> | 3     |
| 3    | <p>Labour cost – Attendance and payroll procedures, Overview of statutory requirements, Overtime, Idle time and – Labour turnover – Remuneration systems and incentive schemes (Reference to CAS – 7). labour efficiency, capacity &amp; volume ratios. Overhead – Classification – allocation, apportionment and absorption of overhead.Under and over-absorption – Machine Hour rate.</p>   | 4     |
| 4    | <p>Costing Systems - Process costing – Treatment of Normal, Abnormal losses and Gains – Valuation of Work- in Progress, Statement of Equivalent Production.</p>   | 5     |
| 5    | <p>Budgeting and budgetary control: Concept of budget and budgetary control - <i>*objectives, merits, and limitations</i>, Functional budgets, Fixed and flexible budgets, Cash Budget - Zero base budget, – Variance Analysis – Material Variance only.</p>  | 6     |

*\* Self Study Portion*

***Pattern for End Semester Examination***

| End Semester Questions Pattern | Theory | Practical Problems | Total Questions | To Answer Questions | Marks Per Question | Total Marks |
|--------------------------------|--------|--------------------|-----------------|---------------------|--------------------|-------------|
| Section – A                    | 5      | 5                  | 10              | 10                  | 2                  | 20          |
| Section – B                    | 3      | 7                  | 10              | 5                   | 7                  | 35          |
| Section – C                    | 1      | 4                  | 5               | 3                   | 15                 | 45          |
| <b>Total Marks</b>             |        |                    |                 |                     |                    | <b>100</b>  |

\*Equal weightage to be given to all the 5 units

***Weightage based on Bloom’s Taxonomy (for End Semester Examinations–ESE)***

| Remember | Understand | Apply | Analyze | Evaluate | Create |
|----------|------------|-------|---------|----------|--------|
| 20 %     | 30%        | 25%   | 15%     | 10%      | -      |

**Text Books:**

1. S.P.Jain and K.L.Narang, Cost Accounting, Kalyani Publishers.
2. Dr.S.N.Maheswari, Principles of Cost Accounting, Sultan Chand Publications
3. T.S.Reddy and Y.Hari Prasad Reddy, Cost Accounting, Margham Publications

**Reference Books:**

1. S.P. Iyengar, Cost Accounting, Sultan Chand
2. V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand Publications

**Note: Latest edition of the books to be referred.**



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**Course Title: Business Mathematics  
(For II year students of B.Com. (Finance & Taxation))  
OFFERED BY DEPARTMENT OF MATHEMATICS**

|                           |                       |
|---------------------------|-----------------------|
| <b>Course Code :</b>      | <b>Credits : 05</b>   |
| <b>L: T:P:S : 5:0:0:0</b> | <b>CIA Marks : 40</b> |
| <b>Exam Hours : 03</b>    | <b>ESE Marks : 60</b> |

**LEARNING OBJECTIVES:**

*To facilitate the understanding of the relevance and need of the Mathematics in the Current Scenario. To customize the importance of Business Mathematics for the Commerce Students. To discuss the applications of differential calculus, matrices and interest calculation on real time situations through secondary data.*

**Course Outcomes: At the end of the Course, the Student will be able to**

|     |  |
|-----|--|
| CO1 | Restate the set notation, elementary set theory. explain the connection between set operations and logic. Classify the different types of functions and properties of injections, surjections, bijections, compositions and inverse functions. Categorize the different types of relations.          |
| CO2 | Demonstrate and solve certain real time business problems using ratios, proportion, variations, permutations and combinations.   |
| CO3 | explain the different types of series such as Binomial series, exponential series and logarithmic series and illustrate with examples. Distinguish and solve the arithmetic progression, Geometric progression and Harmonic progression.   |
| CO4 | Point out the derivative of an algebraic, exponential and logarithmic function using the addition rule, product rule, quotient rule and chain rule. Point out the applications of differentiation to business situations. Identify the extrema of a function and classify them as minima and maxima. |
| CO5 | Explain the meaning of simple interest, compound interest and annuity through secondary data. Restate the matrix and explain the different types of matrices using examples. Solve the system of linear and equations by matrix method.  |

### Mapping of Course Outcomes to Program Outcomes:

| CO/PO/PSO | PO |   |   |   |   |   |   |   | PSO |   |   |   |   |
|-----------|----|---|---|---|---|---|---|---|-----|---|---|---|---|
|           | 1  | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 1   | 2 | 3 | 4 | 5 |
| CO 1      | 3  | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3   | 3 | 3 | 3 | 2 |
| CO 2      | 3  | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3   | 3 | 3 | 2 | 2 |
| CO 3      | 3  | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3   | 3 | 3 | 3 | 2 |
| CO 4      | 3  | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3   | 3 | 3 | 3 | 2 |
| CO 5      | 3  | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 3   | 3 | 3 | 3 | 2 |

3-Strong Correlation    2- Medium Correlation    1- Low Correlation

| S. No | CONTENTS OF MODULE  | Hrs. | COS |
|-------|---|------|-----|
| 1     | Theory of Set- Set Theory-definition-Elements and Types of Sets- Operations on Sets-Relation and Functions of Sets                                      | 12   | CO1 |
| 2     | Ratios, Proportions and Variations- Permutations and Combinations.  | 12   | CO2 |
| 3     | Binomial theorem, Exponential and Logarithmic series- Arithmetic, Geometric and Harmonic progressions   | 12   | CO3 |
| 4     | Differential Calculus - Differentiation- Meaning and Rules- Maxima and Minima for Univariate functions - Applications of Maxima and Minima in Business. | 12   | CO4 |
| 5     | Simple Interest, Compound Interest and Annuity - Matrices - Meaning and Operations -Matrix inversion - Solutions to linear equations.                   | 12   | CO5 |

**Note:** No Theory questions to be asked

#### Reference Books:

1. P.R. Vittal, *Business Mathematics*, Margham Publications, Chennai.
2. D.C.Sancheti & V.K.Kapoor, *Business Mathematics*, Sultan Chand Publication, New Delhi.
3. B.M Agarwal, *Business Mathematics*, Kalyani Publishers.
4. R.S.Soni, *Business Mathematics*, Pitambar Publishing house.
5. Singh .J.K., *Business Mathematics*, Himalaya Publishing house.

**Note:** Latest edition of the books to be referred.



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**DEPARTMENT OF B.COM-FINANCE AND TAXATION**

|             |                         |                             |
|-------------|-------------------------|-----------------------------|
| Semester: 4 | Course Code:<br>CORE IX | Course: Financial Reporting |
|-------------|-------------------------|-----------------------------|

**LEARNING OUTCOME:** On learning the course, the students will be able to understand about the Preparation of the financial statements of banking & Insurance companies.

**COURSE OUTCOMES:** At the end of the Course, the Student will be able to:

|     |  |
|-----|--|
| CO1 | Compile financial information and financial statements relating to banking and insurance standards         |
| CO2 | Illustrate the provisions of consolidation of group financial statements and relevant accounting standards |
| CO3 | Relate the international standards with respect to income taxes, cash flows and government grants          |
| CO4 | Compare the exchange rates, investment in associates and joint ventures                                    |
| CO5 | Report the financial position of holding companies and preparation of consolidated balance sheet           |

Mapping of CO v/s PO:

|     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
|-----|-----|-----|-----|-----|-----|-----|-----|
| CO1 |     |     |     | 3   |     | 2   | 2   |
| CO2 |     |     |     | 3   |     | 2   | 1   |
| CO3 | 2   | 1   |     | 2   |     | 3   | 2   |
| CO4 | 2   | 2   |     | 2   |     | 2   | 3   |
| CO5 |     |     |     | 3   |     | 2   |     |

Mapping of CO v/s PSO:

|     | PSO1 | PSO2 | PSO3 | PSO4 |
|-----|------|------|------|------|
| CO1 |      | 2    |      | 3    |
| CO2 |      | 1    |      |      |
| CO3 |      |      |      | 2    |
| CO4 |      | 3    |      |      |
| CO5 |      |      |      | 1    |

|               |                               |               |
|---------------|-------------------------------|---------------|
| Semester      | IV                            |               |
| Subject       | CORE IX – FINANCIAL REPORTING |               |
| Maximum Marks | CIA- 40 Marks                 | ESE-100 Marks |

| UNIT | CONTENTS OF THE MODULE  | CO |
|------|---|----|
| 1    | Corporate Financial Reporting - Concept – objectives – Financial reporting and Financial Statements – objectives of Financial statements. Users in Financial reporting. Qualitative characteristics of financial reporting information-Benefits of Financial reporting  | 1  |
| 2    | International Standards related to Incomes Taxes, cash flows, Government Grants, effects of changes in foreign exchange rates, investments in associates & joint ventures, leases.  | 2  |
| 3    | Accounting for Insurance Companies – Life Assurance Fund – Valuation Balance Sheet & Treatment of Surplus - Revenue Account for Life & General insurance Companies – Balance Sheet (Simple Problems Only).  | 3  |
| 4    | Integrated reporting - Accounting for Holding Companies - Consolidated financial statements (excluding group cash flow statement) for a simple group with one subsidiary and one associate – computation of fair value of net assets, goodwill and Non-Controlling Interest (NCI) on date of acquisition -computation of group reserves on date of consolidation – fair value adjustments on consolidation – effects of intra-group trading on consolidation – consolidation of Balance Sheet – treatment of mutual Owings, contingent liabilities – unrealized profit – revaluation of assets – bonus issue and payment of dividend (intercompany holdings excluded) as per AS 21. | 4  |
| 5    | Accounting for Banking Companies in India – Non Performing Assets – prudential norms – Rebate on Bills discounted – profit and Loss account and Balance Sheet – (Revised Format).   | 5  |

### ***Pattern for End Semester Examination***

| End Semester Questions Pattern | Theory | Practical Problems | Total Questions | To Answer Questions | Marks Per Question | Total Marks |
|--------------------------------|--------|--------------------|-----------------|---------------------|--------------------|-------------|
| Section – A                    | 6      | 4                  | 10              | 10                  | 2                  | 20          |
| Section – B                    | 4      | 6                  | 10              | 5                   | 7                  | 35          |
| Section – C                    | 2      | 3                  | 5               | 3                   | 15                 | 45          |
| <b>Total Marks</b>             |        |                    |                 |                     |                    | <b>100</b>  |

\*Equal weightage to be given to all the 5 units

### ***Weightage based on Bloom's Taxonomy (for End Semester Examinations–ESE)***

| Remember | Understand | Apply | Analyze | Evaluate | Create |
|----------|------------|-------|---------|----------|--------|
| 20 %     | 30%        | 25%   | 15%     | 10%      | -      |

#### **Text Books:**

1. R.L.Gupta and M.Radhaswamy, Advanced Accounting, Sultan Chand & Sons, New Delhi
2. S.N.Maheswari Advanced Accounting, Sultan Chand & Sons, New Delhi
3. Jain & Narang, Advanced Accountancy, Kalyani Publishers
4. T.S.Reddy and Dr.A.Murthy, Corporate Accounting, Margham Publications.

#### **Reference Books:**

1. Bruce Mackenzie & Others, IFRS 2012: Interpretation and Application of International Financial Reporting Standards, Wiley
2. Loftus, Financial Reporting, Wiley
3. ACCA Study Material, Kaplan Publications

**Note: Latest edition of the books to be referred.**



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**DEPARTMENT OF B.COM-FINANCE AND TAXATION**

|             |                        |                                 |
|-------------|------------------------|---------------------------------|
| Semester: 4 | Course Code:<br>CORE X | Course: International Marketing |
|-------------|------------------------|---------------------------------|

**LEARNING OUTCOME:** On learning the course, the students will be able to know the importance of Marketing at global level and understand the advantages of marketing in liberalized era of globalization & understand the significance of global village.

**COURSE OUTCOMES:** At the end of the Course, the Student will be able to:

|     |  |
|-----|--|
| CO1 | Distinguish between the concept of marketing in the traditional period when compared to liberalized era of globalization.    |
| CO2 | Paraphrase the scope and challenges of International marketing, protectionism, trade barriers and easing trade restrictions. |
| CO3 | Appraise the role of IMF, World Bank, WTO, TRIPS and liberalization of service industries.                                   |
| CO4 | Examine International Market opportunities through market research, planning and strategy making.                            |
| CO5 | Interpret standardization and differentiation with respect to global product management.                                     |
| CO6 | Define global logistic management, global advertising and promotional strategies.  |

Mapping of CO v/s PO:

|     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
|-----|-----|-----|-----|-----|-----|-----|-----|
| CO1 |     | 3   |     | 3   | 2   |     |     |
| CO2 |     | 2   |     | 2   | 3   |     | 3   |
| CO3 |     | 2   |     | 3   | 2   |     | 2   |
| CO4 | 1   | 2   |     | 1   | 2   |     | 1   |
| CO5 |     | 3   |     | 2   | 3   |     |     |
| CO6 | 1   |     |     | 2   |     |     | 1   |

Mapping of CO v/s PSO:

|     | PSO1 | PSO2 | PSO3 | PSO4 |
|-----|------|------|------|------|
| CO1 | 2    |      | 3    |      |
| CO2 |      |      | 2    |      |
| CO3 | 1    |      |      |      |
| CO4 |      |      | 3    |      |
| CO5 | 2    |      |      |      |
| CO6 | 3    |      | 2    |      |



|                      |   |               |
|----------------------|---|---------------|
| <b>Semester</b>      | <b>IV</b>                               |               |
| <b>Subject</b>       | <b>CORE X – INTERNATIONAL MARKETING</b> |               |
| <b>Maximum Marks</b> | CIA- 40 Marks                           | ESE-100 Marks |

| UNIT | CONTENTS OF THE MODULE  | CO   |
|------|---|------|
| 1    | Introduction to International Marketing – Meaning, Importance - Scope and challenges of international marketing - Recent trends and developments in international trade, protectionism, trade barriers, easing trade restrictions, role of the IMF and World Bank, WTO and TRIPS, TRIMS and liberalization of service industries. - International Marketing Environment- Political and legal systems – <i>*Culture and Business Customs</i> | 1& 2 |
| 2    | International Marketing Mix - International Research and Segmentation- Developing Global Products and Pricing - <i>*International Promotion and Advertising</i> - International Distribution Systems.   | 3    |
| 3    | International Marketing Planning - Managing Systems for International Marketing - Reflection and Evaluation of the Endeavors - <i>*Assessing international market opportunities</i> - marketing research – International marketing management - planning and organization - Market entry strategies - export, joint ventures and direct investments   | 4    |
| 4    | Global product management - <i>*standardisation vs. differentiation</i> - Product planning and development - Marketing industrial products and services globally - Pricing for international markets.   | 5    |
| 5    | Global logistics management - International distribution systems - <i>*Global advertising and promotional strategies</i> - Sales management - Developing marketing strategies and programs for international markets.   | 6    |

*\* Self Study Portion*

***Pattern for End Semester Examination***

| End Semester Questions Pattern | Total Questions | To Answer Questions | Marks Per Question | Total Marks |
|--------------------------------|-----------------|---------------------|--------------------|-------------|
| Section – A                    | 10              | 10                  | 2                  | 20          |
| Section – B                    | 10              | 5                   | 7                  | 35          |
| Section – C                    | 5               | 3                   | 15                 | 45          |
| <b>Total Marks</b>             |                 |                     |                    | <b>100</b>  |

\*Equal weightage to be given to all the 5 units

***Weightage based on Bloom’s Taxonomy (for End Semester Examinations–ESE)***

| Remember | Understand | Apply | Analyze | Evaluate | Create |
|----------|------------|-------|---------|----------|--------|
| 20 %     | 30%        | 25%   | 15%     | 10%      | -      |

**Text Books:**

1. R Srinivasan, International Marketing, PHI Publishing House
2. R L Varshney& B Bhattacharya, International Marketing Management, S Chand
3. Philip R.Cateora and John L.Graham, International Marketing,McGraw-Hill10th Edn
4. MichealR.Czinkota and IlkkaA.Ronkainen: Global Marketing, The Dryden Press

**Reference Books:**

1. Terpstra&Sarathy: International Marketing, Thomson Press.
2. Daniels and Raderbaugh: International Business / Globalisation and Business, Prentice-Hall India,

**Note: Latest edition of the books to be referred.**



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**DEPARTMENT OF B.COM-FINANCE AND TAXATION**

|            |          |                         |                                  |
|------------|----------|-------------------------|----------------------------------|
| Semester:4 | Section: | Course Code:<br>CORE XI | Course: Management<br>Accounting |
|------------|----------|-------------------------|----------------------------------|

**LEARNING OUTCOME:** On learning the course, the students will be able to understand Management Accounting as tool for decision making and business combinations

**COURSE OUTCOMES:** At the end of the Course, the Student will be able to:

|     |   |
|-----|---|
| CO1 | To understand the advantages of management accounting in decision making and business combination   |
| CO2 | Analyze and interpret financial statements by applying tools such as comparative statements, common size statements and trend analyses                    |
| CO3 | Apply the concept of marginal costing in decision making, determination of sales and product mix, make or buy decision and discontinuance of product line |
| CO4 | Conceive a budgetary system in an organization, analysis of variance and making performance analysis with variances.                                      |
| CO5 | Apply financial and non-financial performance integrators, cost-volume-profit relationship and estimate resource optimization.                            |
| CO6 | Evaluate the performance of business division by applying tools such as return on investment and residual income.   |

Mapping of CO v/s PO:

|     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
|-----|-----|-----|-----|-----|-----|-----|-----|
| CO1 | 3   |     |     |     |     |     | 2   |
| CO2 |     |     |     | 2   |     |     | 1   |
| CO3 |     |     |     | 3   | 2   |     | 3   |
| CO4 | 3   |     | 2   |     |     |     | 2   |
| CO5 |     |     |     | 2   | 3   |     | 2   |
| CO6 |     |     |     | 2   | 3   |     | 1   |

Mapping of CO v/s PSO:

|     | PSO1 | PSO2 | PSO3 | PSO4 |
|-----|------|------|------|------|
| CO1 |      | 2    |      | 3    |
| CO2 |      | 1    |      |      |
| CO3 |      | 2    |      | 3    |
| CO4 |      | 2    |      |      |
| CO5 |      |      |      | 3    |
| CO6 |      | 3    |      |      |

|               |                                 |               |
|---------------|---------------------------------|---------------|
| Semester      | IV                              |               |
| Subject       | CORE XI – MANAGEMENT ACCOUNTING |               |
| Maximum Marks | CIA- 40Marks                    | ESE-100 Marks |

| UNIT | CONTENTS OF THE MODULE  | CO    |
|------|---|-------|
| 1    | Management accounting - meaning, nature scope and functions, need, importance and limitations- <i>*management accounting vs cost accounting. Management accounting vs financial accounting.</i> Analysis and interpretation of financial statements - nature, objectives, essentials and tools. Methods- comparative statements , common size statement and trend analysis.   | 1 & 2 |
| 2    | Marginal costing- Break even analysis- Marginal Costing Vs Absorption costing- CVP Analysis- Decision making Areas - sales mix, Product mix, key factor, Merging of plant, make or Buy Decisions, acceptance of foreign orders, discontinuance of a product line.   | 3     |
| 3    | Budgetary systems in an organisation such as top-bottom, bottom-up, rolling, zero based, activity based, incremental budgets – preparation of flexed budgets – beyond budgeting model – employee participation in budgetary system – quantitative analysis using high-low method, applying learning curve model – advanced variance analysis with the help of material mix & yield variances, sales mix & quantity variances, planning & operational variances – performance analysis with variances.   | 4     |
| 4    | Understand & apply financial & non-financial performance indicators (KPIs) – using Norton’s Balanced Scorecard model and Fitzgerald & Moon’s Building Block model for performance measurement – using Value-for-money approach for not-for-profit organisations – economy, efficiency & effectiveness approach. Understand & apply the concept of relevant costs – determination of relevance with regard to a contextual decision – opportunity costs – cost-volume-profit (CVP) relationship – calculate & interpret break-even point and margin of safety – estimation of target profit in single & multi-product scenario – resource optimisation in light of limiting factors – single or multiple factors – make or buy decisions | 5     |
| 5    | Mechanism for evaluating the performance of a business division and the divisional managers – tools such as Return on Investment (ROI), Residual Income (RI) – impact of transfer pricing on divisional performance – methods of setting transfer prices. Life cycle costing – costs involved at different stages of life cycle – benefits & application of life cycle costing; Throughput accounting – theory of constraints – calculation & interpretation of Throughput Accounting Ratio (TPAR) – application in a multi-product entity; and environmental accounting – management of environmental costs – accounting for environment costs.  | 6     |

\* Self Study Portion

***Pattern for End Semester Examination***

| End Semester Questions Pattern | Theory | Practical Problems | Total Questions | To Answer Questions | Marks Per Question | Total Marks |
|--------------------------------|--------|--------------------|-----------------|---------------------|--------------------|-------------|
| Section – A                    | 6      | 4                  | 10              | 10                  | 2                  | 20          |
| Section – B                    | 4      | 6                  | 10              | 5                   | 7                  | 35          |
| Section – C                    | 2      | 3                  | 5               | 3                   | 15                 | 45          |
| <b>Total Marks</b>             |        |                    |                 |                     |                    | <b>100</b>  |

\*Equal weightage to be given to all the 5 units

***Weightage based on Bloom's Taxonomy (for End Semester Examinations–ESE)***

| Remember | Understand | Apply | Analyze | Evaluate | Create |
|----------|------------|-------|---------|----------|--------|
| 20 %     | 30%        | 25%   | 15%     | 10%      | -      |

**Text Books:**

1. Dr A Murthy and Dr S Gurusamy, Management Accounting, Tata McGraw Hill / Vijay Nicole Publishers
2. T.S.Reddy and Y.Hari Prasad Reddy, Cost Accounting, Margham Publications
3. S N Maheswari, Management Accounting – Sultan Chand Publications
4. N P Srinivasan, Management Accounting, New Age Publishers

**Reference Books:**

1. RSN Pillai&Bagavati, Management accounting- S Chand & Co Ltd – New Delhi.
2. Horngren sunder Stratton, introduction to management accounting – Pearson education.

**Note: Latest edition of the books to be referred.**



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**DEPARTMENT OF B.COM-FINANCE AND TAXATION**

|             |                          |   |
|-------------|--------------------------|---|
| Semester: 4 | Course Code:<br>CORE XII | Course: International Taxation and Technology |
|-------------|--------------------------|---|

**LEARNING OUTCOME:** On learning the course, the students will be able to know the importance of Taxation at global level and qualify for International Taxation Examination & Obtain license to practice as international tax practitioners.

**COURSE OUTCOMES:** At the end of the Course, the Student will be able to:

|     |   |
|-----|---|
| CO1 | Enable to qualify for international taxation examination and obtain license to practice as international tax consultants. |
| CO2 | Describe federal tax legislative process, jurisdiction and tax system   |
| CO3 | Compute alternate minimum tax and recognition of income for foreign nationals   |
| CO4 | Apply the concept of filing status and exemptions, due dates extension and tax calculation                                |
| CO5 | Ascertain property transactions on the basis of types of assets, holding period, sale and exchange                        |
| CO6 | Assess income/losses in case of partnership firms and change of ownership and termination.                                |
| CO7 | To determine earning and profits in case of corporations, preparation of forms and schedules and tax calculation          |

**Mapping of CO v/s PO:**

|     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 |
|-----|-----|-----|-----|-----|-----|-----|-----|
| CO1 | 3   |     | 2   | 1   |     | 1   | 1   |
| CO2 | 3   |     |     | 2   | 2   | 2   |     |
| CO3 | 2   |     | 3   |     | 2   | 1   | 3   |
| CO4 | 2   |     | 3   | 3   |     |     | 3   |
| CO5 |     |     | 2   | 2   |     |     | 2   |
| CO6 | 1   |     |     | 3   | 3   |     | 2   |
| CO7 | 2   |     | 1   | 2   |     | 2   | 1   |

**Mapping of CO v/s PSO:**

|     | PSO1 | PSO2 | PSO3 | PSO4 |
|-----|------|------|------|------|
| CO1 |      | 2    |      | 2    |
| CO2 |      | 3    | 2    | 2    |
| CO3 |      | 2    |      | 3    |
| CO4 |      | 1    | 1    | 3    |
| CO5 |      | 3    | 3    | 1    |
| CO6 |      | 2    |      | 2    |
| CO7 |      | 2    | 2    | 1    |

|               |  |               |
|---------------|--|---------------|
| Semester      | IV   |               |
| Subject       | CORE XII – INTERNATIONAL TAXATION & TECHNOLOGY |               |
| Maximum Marks | CIA- 40Marks                                   | ESE-100 Marks |

| UNIT | CONTENT OF THE MODULE   | CO    |
|------|---|-------|
| 1    | Federal Tax legislative process - IRS – Jurisdiction – Tax System – Types of Tax Payers. Overview of US GAAP – comparison. Accounting methods- Recognition – valuation – long term contracts - Tax election types – Authoritative hierarchy- <b>Commutations with clients.</b>  | 1& 2  |
| 2    | Individual Taxation - Concept – Filing Status and Exemptions - Gross income - Capital gains and losses - Inclusions and Exclusions - Adjustment and Itemized deductions - Passive activity losses -Loss limitations – Savings and retirement plan benefits Tax computation and credits – Alternative minimum tax – Income recognition for Foreign Nationals Simulations -Filing Forms and schedules – due dates – extension – tax calculation                     | 3     |
| 3    | Property Transactions - Types of assets – basis and holding periods – depreciation, depletion and amortization – Sale and exchange ( Taxable and nontaxable) - gains and losses – Netting process – Related party transactions. Estate and Gift taxation - Transfers - Annual exclusion and deductions - determination – deduction – Unified credit. Simulations -Filing Forms and schedules – due dates – extension – tax calculation                            | 4 & 5 |
| 4    | Partnerships - determination of income /losses - Basis of partner interest and assets contribution to partnership - Election – Transaction between partner and partnership - Liabilities treatment – Distribution of assets – change in ownership - liquidation - termination Simulations -Preparation of Forms and schedules – due dates – extension – tax calculation   | 6     |
| 5    | C CORPOATION - Determination – computation - earnings and profits - AMT- losses treatment – Entity transactions- contribution and distribution – Consolidation S CORPOATION - Eligibility and election – income determination – losses – other stated items – basis of shareholders interest - Entity transactions- contribution and distribution – Built in gains tax Simulations - Preparation of Forms and schedules – due dates – extension – tax calculation | 7     |

***Pattern for End Semester Examination***

| End Semester Questions Pattern | Total Questions | To Answer Questions | Marks Per Question | Total Marks |
|--------------------------------|-----------------|---------------------|--------------------|-------------|
| Section – A                    | 10              | 10                  | 2                  | 20          |
| Section – B                    | 10              | 5                   | 7                  | 35          |
| Section – C                    | 5               | 3                   | 15                 | 45          |
| <b>Total Marks</b>             |                 |                     |                    | <b>100</b>  |

\*Equal weightage to be given to all the 5 units

***Weightage based on Bloom's Taxonomy (for End Semester Examinations–ESE)***

| Remember | Understand | Apply | Analyze | Evaluate | Create |
|----------|------------|-------|---------|----------|--------|
| 20 %     | 30%        | 25%   | 15%     | 10%      | -      |

**Reference Books:**

1. Jeffrey Helewiz, A Guide to Federal Taxation
2. Robert Hissey, Practical Guide to US Taxation, WoltersKluver

**Reference Books:**

1. US Tax Masters Guide, WoltersKluver
2. Reference Material, Ernst & Young

**Note: Latest edition of the books to be referred.**





**DWARAKA DOSS GOVERDHAN DOSS VAISHNAV COLLEGE**  
**(Autonomous)**

College with Potential for Excellence, Linguistic Minority Institution

Affiliated to University of Madras

Arumbakkam, Chennai – 600 106

**Course Title: Operations Research**  
**(For II year students of B. Com (Finance & Taxation))**  
**OFFERED BY DEPARTMENT OF MATHEMATICS**

|                           |                       |
|---------------------------|-----------------------|
| <b>Course Code</b> :      | <b>Credits</b> : 05   |
| <b>L: T:P:S</b> : 5:0:0:0 | <b>CIA Marks</b> : 40 |
| <b>Exam Hours</b> : 03    | <b>ESE Marks</b> : 60 |

**LEARNING OBJECTIVES:**

*To facilitate the understanding of the relevance and need of the Operations Research in the business. To Customize the importance of Operations Research for the Commerce Students in decision making. To solve the real time industrial problems using Linear Programming, transportation model and Assignment model. Find the optimum allocation of number of jobs to equal number of facilities. Find the Servicing time of the Customers in the queue using queuing models*

**Course Outcomes: At the end of the Course, the Students will be able to**

|            |   |
|------------|---|
| <b>CO1</b> | Define the nature and features of operations research. Explain the various terms in LPP. Formulate and model a linear programming problem. Solve an LPP using graphical Method.   |
| <b>CO2</b> | Identify the special features of the transportation balanced and unbalanced problems for minimization and maximization cases. Demonstrate the optimal solution by Modified Distribution (MODI) Method. Point out the importance of degeneracy situations in transportation model.   |
| <b>CO3</b> | Restate the Assignment mathematical model. Explain the theory of assignment problem and Use Hungarian method for solving assignment problem   |
| <b>CO4</b> | Explore how problem solving and decision tree making interrelate. Distinguish the various models of replacement problems. Produce the solution for replacement of an item With and without time value of money. Solve Group Replacement Models.   |
| <b>CO5</b> | Represent a real time problem using Network Diagram and find its critical path using Critical Path Method and Evaluate PERT computations- Variance and Expected time of completion of Project. Define the game theory problems. Solve the problems based on pure and mixed strategies, dominance method and graphical method. |

**Mapping of Course Outcomes to Program Outcomes:**

3-Strong Correlation    2- Medium Correlation    1- Low Correlation

| CO/PO/PSO   | PO |   |   |   |   |   |   |   | PSO |   |   |   |   |
|-------------|----|---|---|---|---|---|---|---|-----|---|---|---|---|
|             | 1  | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 1   | 2 | 3 | 4 | 5 |
| <b>CO 1</b> | 2  | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3   | 3 | 3 | 2 | 2 |
| <b>CO 2</b> | 2  | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3   | 3 | 3 | 2 | 2 |
| <b>CO 3</b> | 2  | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3   | 3 | 3 | 2 | 2 |
| <b>CO 4</b> | 2  | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3   | 3 | 3 | 2 | 2 |
| <b>CO 5</b> | 2  | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3   | 3 | 3 | 2 | 2 |

| S. No | CONTENTS OF MODULE   | Hrs. | COS |
|-------|--|------|-----|
| 1     | Introduction to Operations Research (OR) - Meaning & scope - <i>*characteristics</i> – models in OR – Linear Programming Problem – formulation – graphical method  | 12   | CO1 |
| 2     | Transportation model –Balanced and unbalanced transportation problem- minimization and maximization - basic feasible solution – formulation, Solving Transportation using North West Corner Rule, Least Cost Method – Vogel’s Approximation method – MODI Method   | 12   | CO2 |
| 3     | Assignment models- Balanced and Unbalanced problems (Minimization Only).   | 12   | CO3 |
| 4     | <b>Decision making under risk</b> – Decision trees – Decision making under uncertainty. <b>Queuing Theory</b> - single and Multi-channel models – infinite number of customers and infinite calling source. Replacement Models-Individuals replacement Models (With and without time value of money) – Group Replacement Models. | 12   | CO4 |
| 5     | Network Analysis - <i>*importance in business decisions</i> - PERT and CPM (no crashing) (Simple Problems only)<br>Game Theory – Meaning, Importance – Pay offs, Pure Strategy Vs. Mixed Strategy – Two Way game theory.   | 12   | CO5 |

\* Self Study Portion

**Reference Books:**

1. P.R. Vittal, *Business Mathematics & Statistics*, Margham Publications, Chennai
2. S.C.Gupta&V.K.Kapoor, *Business Statistics*, S Chand & Co.
3. Hardy A.Taha, *Operations Research - An Introduction*, Prentice Hall of India -NewDelhi
4. P.K.Gupta& Man Mohan, *Problems in Operations Research*, Sultan Chand Publication, New Delhi.
5. S.C.Gupta, *Statistical Methods*, S Chand & Co.

