Programme Structure and Scheme of Examination (under CBCS) (Applicable to the candidates admitted in Affiliated Colleges from the academic year 2022 -2023 onwards)

Code	4		Week	lit		axir Mar	num ks
Course Code	Part	Study Components & Course Title	Hours/Week	Credit	CIA	ESE	Total
		SEMESTER – I					
22UTAML11	I	Language Course - I : Tamil/Other Languages	5	3	25	75	100
22UENGL12	II	English Course - I : Communicative English I	5	3	25	75	100
22UCOMC13		Core Course - I : Financial Accounting I	4	4	25	75	100
22UCOMC14	III	Core Course - II : Business Oganisation	4	4	25	75	100
	•	Core Practical – I : Computer Application in Business	4	-	-	-	-
	•	Allied Course – I	4	3	25	75	100
22UCOMS16		Skill Based Course I: Principles of Marketing	2	2	25	75	100
22UENVS18	IV	Environmental Studies	2	2	25	75	100
		Total	30	21			700
		SEMESTER – II					
22UTAML21	I	Language Course - II : Tamil/Other Languages	5	3	25	75	100
22UENGL22	II	English Course - II : Communicative English II	5	3	25	75	100
22UCOMC23		Core Course - III : Financial Accounting II	5	4	25	75	100
22UCOMP24		Core Practical – I : Computer Application in Business	5	4	25	75	100
	III	Allied Course – II	4	3	25	75	100
22UCOMS26	•	Skill Based Course II: Advertising and Salesmanship	2	2	25	75	100
22UVALE27	IV	Value Education	2	1	25	75	100
22USOFS28	IV	Soft Skill	2	1	25	75	100
		Total	30	21			800

# List of Allied Courses (Choose 1 out of 3 in each Semester)

(Choose I dut of a in tuen somester)							
Semester	Course Title	H/W	С	CIA	ESE	Total	
	Business Economics – I	4	3	25	75	100	
I	Buiness Mathematics	4	3	25	75	100	
	Consumerism	4	3	25	75	100	
	Business Economics – II	4	3	25	75	100	
II	Brand Management	4	3	25	75	100	
	Investment Management	4	3	25	75	100	

#### **PROGRAMME OUTCOMES**

- 1. To enables learners to get theoretical and practical exposure in the commerce sector which includes Accounts, Commerce, Marketing, Management, Economics, Environment etc.
- 2. To provide Professional, inter personal and entrepreneurial skill for economic and social growth.
- 3. This program could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, Warehousing etc., well trained professionals to meet the requirements.
- 4. Students will be able to do their higher education and can make research in the field of finance and commerce and can independently start up their own Business
- 5. To strengthen their capacities in varied areas of commerce and industry aiming towards holistic development of learners.

SEMESTER: I CORE: I PART: III

## 22UCOMC13: FINANCIAL ACCOUNTING - I

HOURS: 4 CREDIT: 4

# **Learning Objectives**

- 1. To acquaint a strong basic knowledge on Principles and practical applications of Double entry system of accounting.
- 2. To gain expertise in the preparation of the Final Accounts as per the Accounting Standards
- 3. To provide knowledge on accounting for Depreciation
- 4. To inculcate the knowledge on Bills of Exchange and Bank Reconciliation Statement
- 5. To give insights about the preparation of Single-Entry System and its conversion into double entry system of accounting

Unit I: Introduction Hours: 12

Introduction – Accounting concepts and conventions – Accounting Rules - Accounting Standards – Meaning - Double entry system – Journal, Ledger, Subsidiary books, Trial Balance- Rectification of Errors

Unit II: Final Accounts Hours:12

Meaning of Final Accounts—preparation of trading, profit & loss account and balance sheet of sole proprietorship concern – adjustments in preparation of final accounts.

Unit III: Depreciation Hours:12

Meaning of depreciation – causes– need– Methods of calculating depreciation: straight line method and written down value method (change in method of depreciation is excluded) – Methods of recording depreciation

# Unit IV: Bill of Exchange and Bank Reconciliation Statement

Hours:12

Bills of Exchange - Trade and Accommodation bills - Renewals -Dishonor due to insolvency - Retiring the bill. Bank Reconciliation Statement - Meaning - Objectives - Structure - Bank Pass Book - Transactions between the Business Firm and the Bank - Distinction between Cash Book and Pass Book - Causes of Difference - Preparation of Bank Reconciliation Statement.

#### **Unit V: Singe Entry System**

Hours: 12

Meaning of single entry system – features and limitations of single entry system – Distinction between single entry system and double entry system - Methods of calculation of profit, Statement of affairs method and Conversion method – Distinction between statement of affairs and balance sheet.

# **Course Outcomes**

# After the completion of the course, the learner would be able to:

- 1. Recall the basic principles, concepts and fundamentals of Double Entry System Accounting
- 2. Apply analytical and technical skills in the preparation of Final Accounts
- 3. Identify and familiarize the different methods of depreciation accounting
- 4. Grasp the accounting treatments of Bills and preparation of Bank Reconciliation Statement
- 5. Acquire knowledge on preparing the accounts in Single Entry system

(Murthy, 2019)

**Text Books** 

- 1. Jain, S., & Narang, K. (2020). (2020) Financial Accounting. New Delhi, India: Kalyani publishers.
- 2. Reddy, T.S. & Murthy A., , (2020) Financial Accounting. Chennai, India: Margham Publications,
- 3. Maheswari S.N. & Maheswari, S.K. (2005), *Financial Accounting*, New Delhi, India: Vikas Publishing House Pvt Ltd.

# **Supplementary Readings**

- 1 Gupta . R.L. & V.K. Gupta, (2006), *Financial Accounting*. New Delhi, India: Sultan Chand& Sons,
- 2. Gupta R.L. & M. Radhaswamy, (2006), *Advanced Accountancy Volume I*, New Delhi, India: Sultan Chand & Sons.
- 3. Jain S.P. & K.L. Narang, (2004), *Advanced Accountancy Volume I*, New Delhi, India: Kalyani Publishers.

**Outcome Mapping** 

- tritter - tripp					•
	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3
CO2	3	3	2	3	3
CO3	3	3	3	2	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

PO – Programme Outcome, CO – Course outcome

1 - Low, 2 - Moderate, 3 - High

SEMESTER: I	22UCOMC14	HOURS: 4
PART:III	<b>BUSINESS ORGANISATION</b>	CREDIT: 4

# **Learning Objectives**

- 1. To understand the concept of business and profession
- 2. To identify the different forms of business organization
- 3. To analyse the factors influencing the business location.
- 4. To appraise the working of chamber of commerce and trade associations
- 5. To evaluate the difference between IC, MNC, GC and TNCs

Unit I: Introduction Hours: 15

Business-Meaning-Characteristics-Objectives- Criteria for Success in Modern Business - Classification of Business - Profession- Meaning - Distinction between Business and Profession

Hours: 15

Hours: 15

Hours: 15

Hours: 15

# **UNIT-II: Forms of Business Organization**

Sole Trader– Partnership firm-concepts of Limited Liability Partnership firm, Cooperative Societies-Joint Stock Company–Definition–Meaning–Characteristics–Advantages– Limitations– kinds of companies.

### **UNIT-III: Location of Industry**

Meaning - Theories of Location - Factors Influencing Location - Plant Layout-Definition - Meaning - Objectives - Characteristics of Good Layout - Size of Firm.

## **UNIT-IV: Business Combination**

Definition - Meaning - Advantages and Limitations - Types of Combination - Chamber of Commerce - Meaning - Advantages and functions - Trade Associations - Features and functions.

# **UNIT-V: Multinational Corporations (MNC's)**

Definition- Distinction among IC, MNC, GC and TNC-Characteristics of MNC's- cultural impact of MNC's - Factors contributed for the growth of MNC's - Advantages and Disadvantages of MNC's - Control over MNC's - Organization Design and Structure of MNC's.

## **Course Outcomes**

After the completion of the course, the student would be able to:

**CO1:** Familiarize with Modern Business and Profession.

**CO2:** Identify different forms of business organizations viz; Sole Proprietorship, Partnership, Joint stock companies & Co-operative Organizations.

**CO3:** Acquire knowledge about the locational advantages.

**CO4:** Understand different forms of business combination and their relative merits.

**CO5:** Distinguish and outline the characteristics of MNCs, GC and TNCs.

#### **TEXT BOOKS**

- 1. Dinkar Pagare (2020) *Business Organization & Management*, New Delhi, India: Sultan Chand & Sons,.
- 2. Gupta, C.B. (2020) Business Organization & Management, New Delhi, Sultan Chand & Sons,
- **3.** Reddy P.N & SS Gulshan, *Business Organization*, New Delhi: Eurasia Publishing House (Pvt) Ltd,

# **Reference Books**

- 1. Balaji C D & D. G. Prasad, (2020) Business Organisation, Chennai, Margham Publications,
- 2. Kathiresan & Dr Radha, (2021) Business Organisation, Chennai, Prasana Publishers
- 3. Y.K. Bhushan, (2021) Fundamentals of Business Organisation, New Delhi, Sultan Chand & Sons,

**Mapping with Programme Outcomes** 

COs	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

SEMESTER: I CORE PRACTICAL: I PART:III	COMPUTER APPLICATION IN BUSINESS	HOURS: 4
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#### **LEARNING OBJECTIVES**

- 1) To acquire and apply the computer applications in different aspects of business
- 2) To get an insight knowledge on Ms-office, Ms-excel.
- 3) To know the database maintenance in every type of applications.
- 4) To analyse the various types of charts in Ms.Excel
- 5) To develop the programs in Ms-word and Ms-excel.

#### LIST OF PROGRAMMES

#### **MS-WORD**

- 1) Text Manipulations.
- 2) Usage of Numbering, Bullets, Tools and Headers.
- 3) Usage of Spell Check and Find and Replace.
- 4) Text Formatting.
- 5) Picture Insertion and Alignment.
- 6) Creation of Documents Using Templates.
- 7) Creation of Templates.
- 8) Mail Merge Concept.
- 9) Copying Text and Picture From Excel.
- 10) Creation of Tables, Formatting Tables.

#### **MS-EXCEL**

- 1) Creation of Worksheet and Entering Information.
- 2) Aligning, Editing Data in Cell.
- 3) Excel Function (Date, Time, Statistical, Mathematical, Financial Functions).
- 4) Changing of Column Width and Row Height (Column and Range of Column).
- 5) Moving, copying, Inserting and Deleting Rows and Columns.
- 6) Formatting Numbers and Other Numeric Formats.
- 7) Drawing Borders Around Cells.
- 8) Creation of Charts Raising Moving
- 9) Changing Chart Type.
- 10) Controlling the Appearance of a Chart.

# **COURSE OUTCOMES**

After the completion of course, the students would be able to:

- 1) Work with the required skills in Ms Office for office administration.
- 2) Work with the required set in MS Excel.
- 3) Use various math functions of MS Excel in business calculation.
- 4) Work with draw graphs using MS Excel.
- 5) Extract data using filter option in MS Excel.

# **Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5
CO1	2	3	3	3	3
CO2	2	2	3	3	3
CO3	3	3	2	3	3
CO4	3	2	3	2	3
CO5	3	3	3	3	3

PO – Programme Outcome, CO – Course outcome

1 - Low, 2 - Moderate, 3 - High

SEMESTER: I SKILL BASED: I 22UCOMS16: PRINCIPLES OF MARKETING PART III	CREDIT: 2 HOURS: 2
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#### **COURSE OBJECTIVES**

- 1) To conceptualize an idea about marketing and related terms
- 2) To provide insight about various forms and types of marketing
- 3) To analyze various components of Promotion
- 4) To understand various concepts relating to Pricing
- 5) To introduce the components of marketing mix

#### Unit I :Introduction Hours: 6

Meaning of market – classification of markets- meaning and definition of marketing features of marketing – importance of marketing – difference between marketing and selling – Evolution of marketing concepts - functions of marketing

## **Unit II: Market Segmentation**

## Hours:6

Meaning and definition of market segmentation – different patterns of market segmentation – Bases for segmenting consumer markets – benefits and limitations of market segmentation

## **Unit III: Marketing Mix**

#### Hours:6

Definition and components of marketing mix - four P's of marketing mix - definition of product - features of a product - classification of products - stages in new product development - product life cycle

#### Unit IV: PRICING Hours:6

Price - Meaning - Pricing- Importance - Objectives- Factors affecting pricing decisions Pricing Policies- Procedure for price determination- Kinds of Pricing.

#### Unit V: PROMOTION Hours:6

Sales Promotion - Personal Selling - Meaning - Purpose - Types - Advantages - Limitations - Factors to be considered on Personal Selling. Advertising- Meaning and definition- Medias - Advantages- Limitations - Advertising copy - Definition - Elements of an Advertisement copy - Introduction to Cinema Advertising, Social Media Advertising, Web Advertising, and Mobile Advertising.

#### **COURSE OUTCOMES**

On Successful completion of the course, student will be able to

- 1) Know the basic principles and practices of marketing.
- 2) Understand about market segmentation
- 3) Understand the pricing mechanism of marketing.
- 4) Understand the types of pricing
- 5) Understand the concepts of Sales Promotion

#### **Text Books**

- 1) 1. Modern Marketing principles & practices, R.S.N.Pillai&Bagavathi, S. Chand & co ltd., New Delhi.
- 2) 2. Marketing, Dr.Rajan Nair & Sanjith R Nair, S. Chand & co ltd, New Delhi
- 3) 3. Marketing an Introductory Text, Dr. N. Rajan Nair, Sultan Chand & Sons, New Delhi

# **Supplementary Readings**

- 1) Marketing Management, Philip Kotler, Prentice Hall of India, and New Delhi.
- 2) Fundamentals of Marketing, Stanton William CherlesFutrell, TataMc Grew Hill, New Delhi.
- 3) L. Natarajan, Marketing, Margham Publications, Chennai

# **Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5
CO1	2	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	2	3	3	3	3

PO – Programme Outcome, CO – Course outcome 1 – Low, 2.– Moderate, 3 – High

SEMESTER: II	22UCOMC23	HOURS:5
CORE: III	FINANCIAL ACCOUNTING - II	CREDIT:4
PART:III		

# **Learning Objectives**

- 1. To give an insight about Account Current and Average Due Date
- 2. To understand the branch accounts and its types
- 3. To have practical knowledge in the preparation departmental accounting
- 4. To familiarize with accounting procedure on Partnership Admission and Retirement
- 5. To acquire practical knowledge in Partnership accounts on Dissolution

## **Unit I: Average Due Date and Account Current**

Average Due Date - meaning of Average due date-Uses of Average due date-basic problems in average due date-calculation of interests. Account Current-counting of daysmethods of calculating interests-simple problems

Hours: 15

Hours: 15

Hours: 15

Hours: 15

Hours: 15

# **Unit II: Branch Accounts**

Branch – Meaning - Types of branches - Department branches – difference between branch and Department – Preparation of trading account of branches under debtor system – Stock and debtors' system – whole sale branch system and Final account systems.

# **Unit III: Departmental Accounts**

Introduction – Allocation of expenses – Calculation of department purchase Interdepartmental transfers at cost price – Selling price – Preparation of Trading and Profit & Loss account of the department.

# **Unit IV: Partnership - Admission and Retirement**

Accounting Treatments - Admission of partner - Retirement of Partner - Death of Partner. Adjustments Regarding profit sharing Ratio, Good will and Capital (Simple Problems)

# **Unit V: Partnership – Dissolution**

Dissolution of firm – Modes of dissolution – insolvency of a partner - Garner Vs. Murray rule - Insolvency of all partner – Piecemeal distribution – proportionate capital method - Maximum loss Method (simple problems)

# **Course Outcomes**

At the completion of course, the learners would be able to:

- **CO1.** Understand the concept and gain the knowledge on Average Due Date and Account Current.
- **CO2.** Be familiar with the nuances of different systems of accounting followed in Branches.
- **CO3.** Acquire the knowledge about Departmental Accounts.
- **CO4.** Be acquainted with the accounting treatments required for admission, retirement and death of partners in Partnership firms.
- **CO5.** Understand the accounting procedures involved in the Dissolution of firm under different situations.

#### **Text Books**

- 1. Jain, S.P., Narang, K.L., (2020). *Financial Accounting*. New Delhi: India: Kalyani publishers,.
- 2. Reddy, T.S. & Murthy A., (2020) *Financial Accounting*. Margham Publications, Chennai, India
- 3. Maheswari S.N. & Maheswari, S.K. (2005), *Financial Accounting*, Vikas Publishing House Pvt Ltd. New Delhi, India

# **Supplementary Readings**

- 1. Gupta & V.K. Gupta, (2006), *Financial Accounting*. New Delhi, India: Sultan Chand& Sons,
- 2. Gupta . R.L. & M. Radhaswamy, (2006), *Advanced Accountancy Volume I*, New Delhi, India: Sultan Chand & Sons.
- 3. Jain S.P. & K.L. Narang, (2004), *Advanced Accountancy Volume I*, New Delhi, India: Kalyani Publishers.

**Outcome Mapping** 

	The state of the s								
	PO1	PO2	PO3	PO4	PO5				
CO1	3	3	3	3	3				
CO2	2	3	2	3	3				
CO3	3	3	3	2	3				
CO4	3	3	3	3	3				
CO5	2	3	3	3	2				

PO – Programme Outcome, CO – Course outcome

1 - Low, 2 - Moderate, 3 - High

SEMESTER : II CORE PRACTICAL: I PART: III

# 22UCOMP24: COMPUTER APPLICATION IN BUSINESS

CREDITS: 4 HOURS: 75

**Hours** : 12

**Hours** : 12

**Hours** : 12

#### **LEARNING OBJECTIVES**

- 1. To understand the history and concept of computer application.
- 2. To enable the students to prepare the Microsoft Word Documents.
- 3. To expose the students on preparation of Spreadsheets using Microsoft Excel.
- 4. To train the students on creating the multimedia presentation.
- 5. To enable the students on creating e-mail.

# **Unit I: Computer Applications**

Introduction of Computers – Computer Applications – Classification – Programming concepts – Assembly language – High level language – Operating system – Compilers – Assemblers – Packages

Unit II :MS Word Hours : 12

MS Word – Introduction to Word – Creating Word Document – Formatting – Spell Check – Grammar Check – Working with Tables – Saving, Opening and Closing Document – Mail Merge.

#### **Unit III: MS Power Point**

MS Power Point – Creation – Insert Picture – Animation – Creating Multimedia Presentations – Insert Tables and Graphs

Unit IV :MS Excel Hours : 12

MS Excel – Introduction – Spread Sheet – Entering data in Working sheets – Editing and Formatting Work sheets – Charts – Functions like Saving, Opening and Closing Work book.

#### **Unit V:Introduction to Internet**

Introduction to Internet – Browsers – Search Engine – WWW – Internet Protocols – FTP – TELNET – HTTP – E-mail – How to create E-mail – Internet Vs Intranet – Webpage – URL

#### **COURSE OUTCOMES**

At the completion of the course, the learner would be able to:

- 1. Understand the concept of computer applications.
- 2. Learn the Word Documents to be used in business correspondence
- 3. Use the power point presentation in seminars and conferences.
- 4. Prepare Excel Spreadsheet and apply it for analyzing the data.
- **5.** Enhance their knowledge in usage of latest internet technologies

# **Text Books**

- 1. Complete reference on MS Office –Deitel & Deitel
- 2. Computer Application in Business R Parameswaran, S Chand & Company Ltd.

# **Reference Books**

1. Tamil Nadu State Council for Higher Education

# **OUTCOME MAPPING**

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3
CO2	3	3	3	3	3
CO3	3	2	3	2	3
CO4	2	3	2	3	3
CO5	3	2	3	3	3

<sup>1 –</sup> Low, 2 – Moderate, 3 – High

SEMESTER: II
SKILL BASED: II
PART:III

22UCOMS26: ADVERTISING AND
SALESMANSHIP

CREDIT: 2 HOURS: 2

# **Course Objectives**

- 1) To understand the concept of advertising
- 2) To enable the students to have practical knowledge about advertising agencies
- 3) To familiarize about recent trends in advertising
- 4) To have knowledge on fundamental concept of salesmanship
- 5) To understand the duties and responsibilities of salesmanship

### Unit I: Introduction Hours: 6

Definition of Advertising- Origin and Development of Advertising -Objectives -Nature-Scope of Advertising- -Functions -Types -Benefit

### **Unit II: Advertising-Media-Agencies**

Hours:6

Advertisement copy - Advertising media- Advertising Agencies.

#### **Unit III: Trends in Advertising**

Hours:6

Recent trends in advertising - Economic aspects of Advertising- Social and Ethical aspects of Advertising.

### Unit IV: Meaning and Objectives of Salesmanship

Hours:6

Hours: 6

Definition of Salesmanship -Features -Objectives- Recruitment of a salesman-Qualities of Good Salesman

#### Unit V: Duties and Responsibilities of Salesmanship

Advantages of Salesmanship- Distinction between Salesmanship and Advertising- Types of Salesmanship- Functions, Duties and Responsibilities of a Salesmanship.

#### **COURSE OUTCOMES**

On Successful completion of the course, student will be able to

- 1) Impart knowledge on advertising
- 2) Get familiarized about advertising agencies
- 3) Get familiarized about recent trends in advertising
- 4) Acquire knowledge on fundamental concept of salesmanship
- 5) Impart knowledge on duties & responsibilities of salesmanship

#### **Text Books (In API Style)**

- 1) Advertising (Principles and Practices), Chunawalla K.C. Sethiax
- 2) Advertising Marketing and Sales Management, G.R. Basotia N. K Sharama, Mangal Deep Jaipur.
- 3) Essentials of Marketing, Dr. K. Sundar, Vijay Nicholes Imprint Pvt. Ltd., Chennai.

# **Supplementary Readings**

- 1) Advertising Management, Dr. M.M. Varma, R. K. Agarwal, Forward 300K Depot, New Delhi.
- 2) Advertising Management, Mahendra Mohan, Tata Mcgraw-hill Publishing Company
- 3) Modern Marketing (Principles and Practices)- R.S.N. Pillai&Bagavathi- S. Chand & Co New Delhi

# **Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5
CO1	2	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	2	3	3	3	3

PO – Programme Outcome, CO – Course outcome 1 – Low, 2.– Moderate, 3 – High