

NEHRU ARTS AND SCIENCE COLLEGE

(An Autonomous Institution affiliated to Bharathiar University)

(Reaccredited with "A" Grade by NAAC, ISO 9001:2015 & 14001:2004 Certified
Recognized by UGC with 2(f) & 12(B), Under Star College Scheme by DBT, Govt. of India)
Nehru Gardens, Thirumalayampalayam, Coimbatore - 641 105, Tamil Nadu.



Scheme of Examination

B.Com with Professional Accounting

(Applicable to the students admitted during the Academic Year 2022-2023 onwards)

Semester	Part	Course Code	Name of the Course	Instruction hours / week	Duration of Examination	Examination Marks			Credits
						CIA	ESE	Total	
I	I	22U1TAM101/ 22U1HIN101 / 22U1MAL101 / 22U1FRN101	Tamil I - Elantamil I Hindi I – Rachnathmak Hindi Malayalam I – Kadhayum Samskaravum French I – Le Française Fondamental I	5	3	50	50	100	4
	II	22U2ENG101	English I – Professional English I	5	3	50	50	100	4
	III	22U3CPC101	Core Paper – I Financial Accounting I	4	3	50	50	100	4
	III	22U3CPC102	Core Paper – II Business Law	4	3	50	50	100	4
	III	22U3CPP103	Core Paper – III Computer Application Practical – I (MS Office and Google Applications)	4	3	25	25	50	2
	III	22U3MAA101	Allied Paper – I Mathematics for Business	5	3	50	50	100	4
	IV	21U4ENV101	Ability Enhancement Compulsory Course - Environmental Studies	2	3	50	-	50	2
	IV	21U4HVY201	Value Education – Human Values and Yoga Practice I	1	-	-	-	-	-
				30				600	24
II	I	22U1TAM202 / 22U1HIN202 / 22U1MAL202 / 22U1FRN202	Tamil II – Pyntamil II Hindi II – Sanchar Hindi Malayalam II – Novalum Bhashapadanavum French II - Le Française Fondamental II	5	3	50	50	100	4
	II	22U2ENG202	English II - Professional English II	5	3	50	50	100	4
	III	22U3CPC204	Core Paper – IV Financial Accounting II	6	3	50	50	100	4
	III	22U3CPC205	Core Paper – V Company Law and Secretarial Practice	5	3	50	50	100	4
	III	22U3MAA202	Allied Paper – II Business statistics	6	3	50	50	100	4
	IV	21U4HRC202	Ability Enhancement Compulsory Course - Human Rights and Constitution of India	2	3	50	-	50	2
	IV	21U4HVY201	Value Education – Human Values and Yoga Practice I	1	2	50	-	50	2
				30				600	24

Seme ster	Part	Course Code	Name of the Course	Instru ction hours / week	Duration of Examination	Examination Marks			Cred its
						CIA	ESE	Total	
III	III	21U3ACC306	Core Paper – VI Corporate Accounting	6	3	50	50	100	4
	III	21U3ACC307	Core Paper – VII Banking Theory Law and Practice	5	3	50	50	100	4
	III	21U3CPC308	Core Paper – VIII Industrial Law	5	3	50	50	100	4
	III	21U3ACA303	Allied Paper – III Managerial Economics	5	3	50	50	100	4
	IV	21U4CPS301	Skill Based Paper – I Digital Marketing	4	3	30	45	75	3
	IV	21U4NM3BT1/ 21U4NM3AT1/ 21U4NM3CAF/ 21U4NM3GTS/ 21U4NM3WRT	#@ Basic Tamil – I / ## Advanced Tamil – I / *NME: Consumer Affairs/ Gandhian Thoughts / Women’s Rights	2	3	50		50	2
	IV	21U4AC3ED1	Extra Departmental Course	2	3	--	50	50	2
	IV	21U4AC3ED2							
	IV	21U4HVVY402	Value Education – Human Values and Yoga Practice II	1	--	--	--	--	--
IV	21U4CPVALC	**Skill enhanced Add on Course- Institute Industry Linkage	--	--	--	--	--	--	
				30				575	23
IV	III	22U3CPC409	Core Paper – IX Advanced Corporate Accounting	6	3	50	50	100	4
	III	21U3CPC410	Core Paper – X Auditing and Assurance	4	3	50	50	100	4
	III	22U3CPC411	Core Paper – XI Financial Markets	4	3	50	50	100	4
	III	21U3CPP412	Core Paper – XII Computer Application Practical – II : Computerized Accounting (Tally with GST)	4	3	50	50	100	4
	III	21U3ACA404	Allied Paper – IV Executive Business Communication	4	3	30	45	75	3
	IV	21U4ACS402	Skill Based Paper – II Principles of Management	5	3	30	45	75	3
	IV	21U4NM4BT2/ 21U4NM4AT2/ 21U4NM4GEN	#@ Basic Tamil – II / /## Advanced Tamil – II / General Awareness	2	3	50		50	2
	IV	21U4HVVY402	Value Education – Human Values and Yoga Practice II	1	2	50	-	50	2
	IV	21U4CPVALC	**Skill Enhancement Add on Course- Institute Industry Linkage	--	--	--	--	--	Grade
				30				650	26

Semester	Part	Course Code	Name of the Course	hours / week	Duration of Examination	Examination Marks			Credits
						CIA	ESE	Total	
V	III	22U3CPC513	Core Paper – XIII Cost Accounting	5	3	50	50	100	4
	III	22U3CPC514	Core Paper – XIV Income Tax Law and Practice	5	3	50	50	100	4
	III	21U3ACC515	Core Paper – XV Business Research Methods	6	3	50	50	100	4
	III	21U3CPC516	Core Paper – XVI Financial Reporting	5	3	30	45	75	3
	III	22U3CPE501 / 21U3CPE502 / 21U3ACE503	Discipline Specific Elective Paper – I	5	3	50	50	100	4
	IV	21U4CPS503	Skill Based Paper – III Strategic Management	4	3	30	45	75	3
				30				550	22
VI	III	21U3CPC617	Core Paper – XVII Management Accounting	6	3	50	50	100	4
	III	22U3CPC618	Core Paper – XVIII GST and Customs Law	5	3	50	50	100	4
	III	22U3CPC619	Core Paper – XIX Financial Management	5	3	50	50	100	4
	III	21U3ACE604 / 21U3ACE605 / 21U3ACE606	Discipline Specific Elective Paper – II	5	3	50	50	100	4
	III	21U3ACE607 / 22U3CPE608 / 21U3ACV609 *	Discipline Specific Elective Paper – III	5	3	50	50	100	4
	IV	21U4ACS604	Skill Based Paper – IV Cyber Security and Law	4	3	30	45	75	3
	V	21U5EXT601	Extension Activities	--	--	50	--	50	2
				30		195	430	625	25
								3600	144
Additional Credit (Optional)				Semester II – VI					8\$

Basic Tamil – Students who have not studied Tamil up to 12th standard

Advanced Tamil – Students who have not studied Tamil language up to 12th / 10th standard and have chosen other language under part I of the Programme but would like to advance their Tamil language skills

NME – Students shall choose any one course out of three courses

@ No End Semester Examinations. Only Continuous Internal Assessment (CIA)

\$ Not included in CGPA calculation

** Examination and Evaluation for value Added Course shall be conducted by the Industry and the marks shall be submitted to the CoE section for the award of Grade.

List of Electives

Elective Paper	Course Code	Name of the Course
Elective I	22U3CPE501	International Finance
	21U3CPE502	Corporate Governance and Business Ethics
	21U3ACE503	Consumer Affairs
Elective II	21U3ACE604	Business Finance
	21U3ACE605	Entrepreneurial Development
	21U3ACE606	Supply Chain Management
Elective III	21U3ACE607	Investment Management
	22U3CPE608	Brand Management
	21U3ACV609	Project Work and Viva Voce

Extra Departmental Course offered by the Department to other Department Students

S. No.	Semester	Course Code	Name of the Course
1	Semester II to IV	21U4AC3ED1	Fundamentals of Accounting
2		21U4AC3ED2	Modern Banking

Self-Study Paper Offered by the Department

S. No.	Semester	Course Code	Name of the Course
1	Semester II to IV	21UACSS01	Capital Market Operations
2		21UACSS02	Personal Investment Management

Skill Enhancement Add on Course Offered by the Department

S. No.	Semester	Course Code	Name of the Course
1	Semester III to IV	22U4CRVALC	Brain and Career Integration


 27/8/22
Chairman
BoS - Commerce

Course Code	Title		
22U3CPC101	Core Paper – I : Financial Accounting I		
Semester : I	Credits : 4	CIA : 50 Marks	ESE: 50Marks

Course Objective : Enable the students to learn basic principles of accountancy and make students understand the basic Concepts and Conventions of Accounting Transaction.

Course Category : Employability

Development Needs : Global

Course Description : Recall Accounting Concepts and Conventions and use accounting rules to record business transactions in Journal, Ledger and prepare Trial Balance

Course Outcomes :

		Teaching Methods	Assessment Methods
CO 1	Explain fundamentals of accounting	Problem Solving Method	Assignment
CO 2	Determine the errors and rectification and prepare bank reconciliation statement	Problem Solving Method	Work Sheet
CO 3	Prepare final accounts	Problem Solving Method	Class Participation
CO 4	Apply depreciation methods	Problem Solving Method	Assignment
CO 5	Prepare consignment and joint venture accounts	Problem Solving Method	Work Sheet

Course Content

Instructional Hours / Week : 4

Unit	Description	Text Book	Chapters
I	Fundamentals of Book – keeping	1	1
	Accounting Concepts and Conventions	1	2
	Journal – Ledger – Subsidiary books. (Basic accounting Concepts)	1	2B,3
Instructional Hours			10
Suggested Learning Methods – Case Study			2 Hrs
II	Trial balance - Errors and rectification	1	4
	Bank Reconciliation Statement	1	9
Instructional Hours			10
Suggested Learning Methods – Case Study			2 Hrs
III	Final Accounts of a sole trader with adjustments	1	12,13
Instructional Hours			10
Suggested Learning Methods – Case Study			2 Hrs
IV	Receipts and Payment, Income	1	26
	Expenditure Account and Balance sheet		34
	Accounts of Professionals		
Instructional Hours			10
Suggested Learning Methods – Case Study			2 Hrs

V	Accounting for Depreciation – need and Significance of depreciation-Methods of providing depreciation–Straight Line Method, Written Down Value Method, Annuity Method. Reserves and Provisions	2	11
			10
Instructional Hours			10
Suggested Learning Methods – Case Study			2 Hrs
Total Hours			60

Text Book(s):

1. S.P.Jain & K. L. Narang, Financial Accounting, Kalyani Publishers, 2008.
2. T.S.Reddy, A.Murthy, Financial Accounting, Margham Publications, 2015.
3. T.S.Reddy, A.Murthy, Advanced Accounting, Margham Publications,2015.

Reference Book(s):

1. Shukla M.C., Y.S. Grewel., S.C.GUPTA Advanced Accounts S Chand & Company Private Limited, New Delhi 26th revised Edition , 2019
2. Gupta R. L, advanced accounting, sultan Chand & sons, New Delhi, 2020

Web Reference (URLs):

- 1 <https://youtu.be/Hs-U3jAvqo4>
- 2 <https://www.youtube.com/watch?v=MJIngOTc-PA>
- 3 <https://youtu.be/UxfPGWlxgHQ>

Tools for Assessment (50 Marks)

CIA I	CIA II	CIA III	Assignment	Work Sheet	Class Participation	Total
8	8	10	8	8	8	50

Mapping

PO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	H	M	M	H	M	M	M	M	M	M	M	H
CO2	H	M	M	H	H	M	M	M	L	M	H	M	M
CO3	M	M	M	M	M	M	H	M	M	M	L	H	M
CO4	H	M	M	H	M	M	M	M	M	H	M	M	H
CO5	M	H	M	M	H	L	H	L	M	M	M	M	M

H-High; M-Medium; L-Low

Course designed by	Verified by
Ms. M. MANJULADEVI Department of Commerce	Dr. C. BOOPATHI

Course Code	Title		
22U3CPC102	Core Paper – V Business Law		
Semester: I	Credits: 4	CIA: 50 Marks	ESE: 50 Marks

Course Objective: To acquire knowledge on Law of Contract and relevant laws.

Course Category: Skill Development

Development Needs: Regional

Course Description: Business law is the body of law which governs business and commerce and is often considered to be a branch of civil law and deals both with issues of private law and public law.

Course Outcomes		Teaching Methods	Assessment Methods
CO 1	Knowledge on various types of contract.	Flipped Teaching	Poster Making
CO 2	Able to know Consideration and Law relating to Minor, Unsound Mind, Persons Disqualified by Law.	Lecture Method	Seminar
CO 3	Understand the Contract of Indemnity and Guarantee.	Lecture Method	Assignment
CO 4	Acquire knowledge on Sale of Goods Act, 1930.	Lecture Method	Poster Making
CO 5	Awareness on Limited Liability Partnership Act, 2008.	Flipped Teaching	Assignment

Course Content

Instructional Hours / Week : 5

Unit	Description	Text Book	Chapters
I	Contract – Introduction – Law of Contract – Essential Elements of Valid Contract – Types of Contracts	2	12
	Offer – Legal Rules relating to Offer – Acceptance – Essentials of Valid Acceptance – Revocation of Offer and Acceptance	1	6
Instructional Hours			13
Suggested Learning Methods : Mind Mapping			02 Hrs
II	Consideration – Essentials of Valid Consideration – Capacity to Contract - Law relating to Minor, Unsound Mind – Persons Disqualified by Law - Performance of Contract – Modes of Performance – Quasi Contract	1	1, 3, 5
Instructional Hours			13
Suggested Learning Methods : Case Study			02 Hrs
III	Discharge of Contract – Modes of Discharge – Remedies for Breach of Contract – Contract of Indemnity and Guarantee – Rights of Indemnity Holder – Rights and Liabilities of Surety. Bailment and Pledge – Contract of Agency	1	2, 3
Instructional Hours			13
Suggested Learning Methods : Case Study			02 Hrs
IV	Sale of Goods Act, 1930 – Sale and Agreement to Sale – Conditions and Warranties - Law of Carriage of Goods	1	2, 3
Instructional Hours			13
Suggested Learning Methods : Case Study			02 Hrs

V	The Limited Liability Partnership Act, 2008: Salient Features of LLP – Differences between LLP and Partnership, LLP and Company – LLP Agreement – Partners and Designated Partners – Incorporation Document – Incorporation by Registration – Partners and their Relationship.	W1	
Instructional Hours			13
Suggested Learning Methods : Group Discussion			02 Hrs
Total Hours			75

Text Books :

1. N.D.Kapoor, **Business Law**, Sultan Chand & Sons, 2014.
2. R.S.N.Pillai & Bhagavathi, **Business Law**, S.Chand & Sons, 2013.

Reference Books :

1. N.D.Kapoor, **Elements of Commercial Law**, S.Chand & Sons, 2014.
2. M.C. Kuchhal, **Mercantile Law**, Vikas Publications, 2013.

Web Reference (URLs) :

1. <https://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20Partnership%20Act.%202008.pdf>

Tools for Assessment (50 Marks)

CIA I	CIA II	CIA III	Assignment	Seminar	Poster Making	Total
8	8	10	8	8	8	50

Mapping

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	H	M	M	M	M	M	H	M	M	M	M
CO2	M	M	M	H	M	M	L	M	H	H	M	M	M
CO3	M	L	M	M	M	H	M	M	H	H	M	M	H
CO4	M	M	H	M	M	H	M	M	M	M	H	H	M
CO5	L	M	M	M	M	M	M	H	M	H	H	M	H

H-High; M-Medium; L-Low

Course designed by	Verified by
Ms. S. SHANTHI Department of Commerce	Dr. C. BOOPATHI

Course Code	Title		
22U3CPP103	Core Paper–III Computer Application Practical–I (MS Office and Google Applications)		
Semester: I	Credits:2	CIA: 25Marks	ESE: 25Marks

Course Objective:

Provide practical knowledge on Open Office.

Course Outcomes:

CO1	Understand the concepts of Libre Office
CO2	Create documents using different formats
CO3	Effective use of Calc for Business reporting
CO4	Ability to create Bulk mailing list
CO5	Develop presentation skill by using impress

Offered by: Commerce**Course Content****Instructional Hours/Week:4**

Ex. No	Description	Use of Package
	Introduction to Open Office–Features available in Open Office– Open Document File Format– Accessibility Features.	
1	Create a resume for a vacancy in a company along with a covering letter.	Writer
2	Create a brochure for an event organized by the Department	Writer
3	Create a Spreadsheet detailing Household Expenses for a month	Calc
4	Create a Balance Sheet of a Company	Calc
5	Create a presentation of a research paper to be presented in a conference (<i>minimum of TEN slides</i>)	Impress
6	Create a Bulk Mailing List using Base and Writer	Base & Writer
7	Create a student's database with basic details, marks secured and other relevant information (<i>minimum of TEN data</i>)	Base
8	Create a Google forms for Student feedback form of Guest Lecture.	Forms
9	Create a Google Sheets for Collecting Personal details newly admitted students.	Sheets
10	Create a Google Classroom for Collecting Assignment.	Google Classroom
Instructional Hours		60

**ToolsforAssessment
(25Marks)**

Models	Reports	Demonstration	Test1	Test2	Observation Note	Total
4	4	4	5	5	3	25

Mapping

PO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	H	M	M	M	M	M	H	L	M	M	M	L
CO2	H	M	M	L	M	M	H	M	M	M	M	M	M
CO3	M	M	L	M	M	M	M	M	M	H	M	M	H
CO4	M	L	L	H	M	L	M	M	M	M	L	M	L
CO5	M	M	M	M	M	M	M	M	M	H	M	M	M

H-High; M-Medium; L-Low.

Course designed by	Verified by
S. SHANTHI Department of Commerce	Dr. C. BOOPATHI

Course Code	Title		
22U3MAA101	Allied Paper I : Mathematics for Business		
Semester: I	Credits:4	CIA: 50 Marks	ESE:50 Marks

Course Objective : On successful completion of this course, the student should have understand the basic concepts and learn the fundamental ideas of Mathematics.

Course Category : Skill Development

Development Needs: Regional

Course Description: This course offers complete skill to understand basic function of Mathematics and to apply the fundamental and arithmetic skills to real Business scenario.

Course Outcome: The Students should be able to

COs		Teaching Methods	Assessment Methods
CO 1	Memorize the basic concepts of Set theory, Simple and Compound Interest	Chalk & Talk	Class Test
CO 2	Solve Simultaneous Linear Equations.	Chalk & Talk	Assignment
CO 3	Solve the business problems using the concepts of Derivatives.	Chalk & Talk	Seminar
CO 4	Implement the ideas of Integration in Business problems.	Chalk & Talk	Unit Test
CO 5	Relate the concepts of LPP in Decision making environment.	Chalk & Talk	Quiz/ Assignment

Offered by: Mathematics

Course Content

Instructional Hours / Week: 5

Unit	Description	Text Book	Chapters
I	Sets -Types of sets -Venn diagram - Set operations – Laws and Properties of Sets – Number of Elements.	1	3
	Mathematics for Finance - Simple and Compound Interest.	1	2
Instructional Hours			15
II	Matrix: Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix: Cramer’s rule and Matrix Inversion Method – Rank of Matrix- Solution of Simultaneous Linear Equation.	1	4
Instructional Hours			15
III	Variables, Constants And Functions: Limits of Algebraic Functions – Simple Differentiation of Algebraic Functions.	1	5
	Meaning of Derivations: Evaluation of First and Second order Derivatives – Maxima and Minima – Application to Business Problems.	1	6,7
Instructional Hours			15
IV	Elementary Integral Calculus: Determining Indefinite and Definite Integrals of simple Functions – Integration by Parts.	1	8
Instructional Hours			15

V	Linear programming Problem: – Mathematical Formulation – Graphical Method and Simplex Method (Simple problems only).	1	9
Instructional Hours			15
Total Hours			75

1. **Text Book(s):** P. A. Navanitham, **Business Mathematics & Statistics (Part -I)**, Jai Publishers, June 2008.

- Unit I : Chapter 3 (Page Number 104 – 136)
 Chapter 2 (Page Number 43 – 64)
- Unit II : Chapter 4
- Unit III : Chapter 5 and 6, Chapter 7: Section - 7.4
- Unit IV : Chapter 8, Sections - 1 to 7
- Unit V : Chapter 9, (Page Number 328 – 366)

Reference Book(s):

1. S.P. Gupta, **Statistical Methods**, Sultan Chand & Sons, 2014.
2. D.C. Sanchetti and V.K. Kapoor, **Business Mathematics**, Sultan Chand Co Ltd., New Delhi, 1999
3. Kalavathy, **Operations Research**, Vikas Publishing House Pvt.Ltd, 2009

Web References (URLs):

1. <https://www.youtube.com/watch?v=oaOm2pnKkyY> (Set Theory)
2. <https://youtu.be/1Q5Z1fGeLqk> , <https://youtu.be/4Augy2kdEUE> (Rank of a Matrix)
3. https://youtu.be/c_0b_nBCKnU, <https://youtu.be/qO1SYFZVmhY> (Simple & Compound Interest)

Tools for Assessment (50 Marks)

CIA I	CIA II	CIA III	Attendance	Assignment	Seminar	Total
8	8	10	8	8	8	50

Mapping

PO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	L	H	H	H	H	H	H	H	L	M	M
CO2	H	M	L	L	L	M	M	M	M	M	H	M	L
CO3	H	M	L	M	M	M	M	H	M	L	H	M	M
CO4	H	M	L	M	M	M	M	H	M	M	H	M	L
CO5	H	M	L	H	H	H	H	H	L	H	M	H	M

H-High; M-Medium; L-Low

Course designed by	Verified by

Course Code	Title		
22U3CPC204	Core Paper – I : Financial Accounting II		
Semester: II	Credits:4	CIA: 50 Marks	ESE: 50 Marks

Course Objective : Make students understand the fundamentals of accounting.

Course Category : Employability

Development Needs : Global

Course Description : To learn about the preparation of accounts using single entry system and understand basic concepts of partnership accounts.

Course Outcomes :

		Teaching Methods	Assessment Methods
CO 1	To make the students learn about single entry system	Problem Solving Method	Worksheet
CO 2	Analyse financial statements of non- profit organisation	Problem Solving Method	Assignment
CO 3	To understand partnership accounts	Problem Solving Method	Class participation
CO 4	To learn about amalgamation and dissolution of partnership	Problem Solving Method	Worksheet
CO 5	To make the students to know about insolvency of partners	Problem Solving Method	Assignment

Course Content

Instructional Hours / Week: 6

Unit	Description	Text Book	Chapters
I	Single Entry – Preparation of Statement of Affairs – Conversion of Single entry into Double entry – Calculation of missing figures	1	1
Instructional Hours			16
Suggested Learning Methods– Case Study			2 Hrs
II	Preparation of Financial Statements of Non-Profit Organization	1	1
Instructional Hours			16
Suggested Learning Methods – Case Study			2 Hrs
III	Partnership Accounts – Admission of Partner- Retirement and Death of partnership	3	2
Instructional Hours			16
Suggested Learning Methods			2 Hrs
IV	Amalgamation and Dissolution of partnership firms (only Simple dissolution)	4	2
Instructional Hours			16
Suggested Learning Methods – Case Study			2 Hrs
V	Insolvency of un-dividing partners - Insolvency of all partners	2	2
Instructional Hours			16

Suggested Learning Methods – Case Study	2 Hrs
Total Hours	90

Text Book(s):

1. S.P.Jain & K. L. Narang, **Financial Accounting**, Kalyani Publishers,2008.
2. T.S.Reddy, A.Murthy, **Financial Accounting**, Margham Publications, 2015.
3. T.S.Reddy, A.Murthy, **Advanced Accounting**,MarghamPublications,2015.

Reference Book(s):

1. Shukla M.C.,Y.S. Grewel.,S.C. GUPTA Advanced Accounts S Chand & Company Private Limited ,New Delhi 26th revised Edition , 2013

Web References (URLs):

1. <https://corporatefinanceinstitute.com/>
2. <https://icmai.in/>
3. <https://www.researchgate.net/>

Tools for Assessment (50 Marks)

CIA I	CIA II	CIA III	Worksheet	Assignment	Class participation	Total
8	8	10	8	8	8	50

Mapping

PO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	H	M	M	M	M	M	M	M	H	M	M	H
CO2	H	M	M	M	H	M	M	M	L	M	H	M	M
CO3	M	M	H	M	M	M	H	M	M	M	L	H	M
CO4	M	M	M	M	H	M	M	M	H	H	H	M	H
CO5	M	M	M	H	M	L	M	L	M	M	H	H	M

H-High; M-Medium; L-Low

Course designed by	Verified by
Ms. M. MANJULADEVI Department of Commerce	Dr. C. BOOPATHI

Course Code	Title		
22U3CPC205	Core Paper – V Company Law and Secretarial Practice		
Semester: II	Credits:2	CIA: 50 Marks	ESE: 50 Marks

Course Objective : Enhance the students have thorough knowledge on formation of company documents required and acts pertaining to it

Course Category : Employability

Development Needs : Global

Course Description : To enlighten the student's knowledge on Companies Act.

Course Outcomes :

		Teaching Methods	Assessment Methods
CO 1	To know the procedure for formation of company	Lecture Method	Assignment
CO 2	Knowledge on preparing memorandum of association and articles of association	Lecture Method	Seminar
CO 3	Ability to prepare prospects	Lecture Method	Poster making
CO 4	Inculcate role and importance of company secretary	Lecture Method	Class participation
CO 5	Capacity to convene meeting and drafting of correspondences	Lecture Method	Quiz

Course Content

Instructional Hours / Week : 4

Unit	Description	Text Book	Chapters
I	Company- definition- characteristics- kinds- privileges of private company	1	1,3
	Formation of a company		4
Instructional Hours			10
Suggested Learning Methods – Case Study			2 Hrs
II	Memorandum of association meaning- purpose- alteration of memorandum- doctrine of ultra vires	1	5
	Articles of association- meaning- forms- contents- alteration of articles- doctrine of indoor management		6
Instructional Hours			10
Suggested Learning Methods – Case Study			2 Hrs
III	Prospectus- definition- contents- deemed prospectus – misstatement in prospectus	1	7
	Kind of shares and debentures	1	11
	Winding up- meaning- modes of winding up- amendment as per companies Act 2013& 2015	1	24
Instructional Hours			10
Suggested Learning Methods – Case Study			2 Hrs
IV	Company Secretary- meaning- types- position- qualities- qualification- appointments and dismissals- power- rights- duties- liabilities of a company secretary	1	5
	Role of a company secretary- latest amendment as per	1	8

	companies Act 2013- registration of companies, Appointment and qualification of directors. Latest amendments as per companies Act 2015- paid up capital, business certificate, seal of the company		
Instructional Hours			10
Suggested Learning Methods – Case Study			2 Hrs
V	Kinds of company meetings- board of directors meeting- statutory meeting- annual general meeting- extra ordinary general meeting – duties of a company secretary to all the company meetings- virtual meeting Drafting of correspondence- relating to the meetings- notices- agenda- chairman’s speech- writing of minutes	1	15 10
Instructional Hours			10
Suggested Learning Methods			2 Hrs
Total Hours			60

Text Book(s):

1. Kapoor N.D. company law and secretarial practices, Sultan Chand & sons, New Delhi, 2014.
2. N.D.Kapoor, “Business Laws” Sultan Chand and Sons, New Delhi, 2014. 5th Edition

Reference Book(s):

1. R.S.N.Pillai and Bagavathi “Business Law”, S.Chand and Company, New Delhi, 3rd Edition 2014.
2. M.C.Kuchaal “Mercantile Law”, Sultan Chand and Sons, New Delhi, 2013, 6th Edition

Web References (URLs):

1. <https://www.scconline.com/>
2. <https://www.legallyindia.com/>

Tools for Assessment (50 Marks)

CIA I	CIA II	CIA III	Assignment	Seminar	Poster making	Total
8	8	10	8	8	8	50

Mapping

PO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	H	L	M	M	M	M	M	M	L	H	M
CO2	L	L	M	M	M	H	M	L	H	M	M	L	M
CO3	M	M	H	M	M	L	M	M	M	L	M	H	M
CO4	L	M	M	M	M	M	H	M	M	M	H	M	L
CO5	M	M	M	M	M	M	L	H	M	M	L	H	M

H-High; M-Medium; L-Low

Course designed by	Verified by
S.SHANTHI Department of Commerce	Dr. C. BOOPATHI

Course Code	Title		
22U3MAA202	Allied Paper II : Business Statistics		
Semester: II	Credits:4	CIA: 50 Marks	ESE:50Marks

Course Objective : To learn the Statistical methods and apply them in Management situations.

Course Category : Skill Development

Development Needs : Regional

Course Description : It offers skills to students on Quantitative skills that require for a modern manager to solve management problems particularly in decision making. This course covers descriptive statistics, Correlation and Regression Analysis, Index numbers.

Course Outcomes : The Students should be able to

COs		Teaching Methods	Assessment Methods
CO 1	List different types of data collection and different Measures of Central Tendency.	Chalk & talk	Assignment
CO 2	Classify various Measures of Dispersion.	Chalk & talk	Unit Test
CO 3	Know the methods of finding correlation coefficient and the relationship between Correlation and Regression.	Chalk & talk	Seminar/ Quiz
CO 4	Compute living indices for the given data.	Chalk & talk	Class Test/ Assignment
CO 5	Compute Seasonal fluctuations for the given data.	Chalk & talk	Seminar

Offered by: Mathematics

Course Content

Instructional Hours / Week: 6

Unit	Description	Text Book	Chapters
I	Statistics: Meaning and Definition of Statistics-Collection of data Primary and Secondary data- Classification and Tabulation of data-Diagrammatic and Graphical presentation.	1	1,3,5,6
	Measures of Central Tendency: Mean, Median, Mode	1	7
Instructional Hours			18
II	Measures of Dispersion: Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation	1	8
Instructional Hours			18
III	Correlation: Meaning and Definition – Scatter Diagram, Karl Pearson's co-efficient of Correlation- Spearman's Rank Correlation.	1	12
	Regression Analysis: Meaning of regression and linear regression – Regression in two variables- Properties.	1	13
Instructional Hours			18

IV	Index Numbers: Index Number – Un weighted and Weighted indices – Tests of index numbers – Consumers price and cost of living indices.	1	10
Instructional Hours			18
V	Time Series: Definition- Uses- Components – Secular trend – Method of least square – Seasonal fluctuation – Method of Simple Average, Method of moving Averages.	1	14
Instructional Hours			18
Total Hours			90

Text Book(s):

- P. A. Navanitham, Business Mathematics & Statistics, Jai Publishers, June 2008.
(PART – II)
Unit I : Chapter – 1, 3, 5, 6, 7
Unit – II : Chapter – 8
Unit – III : Chapter – 12 and 13
Unit – IV : Chapter- 10
Unit - V : Chapter -14

Reference Book(s):

- S. C. Gupta and V. K. Kapoor, Fundamentals of Mathematical Statistics, S. Chand and Sons, Reprint, 2009.
- S. P. Gupta and V. K. Kapoor, Fundamentals of Applied Statistics, Sultan Chand & Sons, Reprint 2016.

Web References (URLs):

- <https://www.youtube.com/watch?v=1MiT06JFNo4> (Measures of Central Tendency)
- <https://youtu.be/WM8vzYSQhs> (Correlation & Regression)

Tools for Assessment (50 Marks)

CIA I	CIA II	CIA III	Attendance	Assignment	Seminar	Total
8	8	10	8	8	8	50

Mapping

PO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	L	H	H	H	H	M	H	M	H	H	H
CO2	H	M	L	M	M	M	M	M	H	M	M	H	H
CO3	H	M	L	H	H	H	H	H	M	H	M	M	H
CO4	H	M	L	H	M	M	H	M	H	M	H	M	M
CO5	H	M	L	H	H	H	H	H	H	M	H	M	H

H-High; M-Medium; L-Low

Course designed by	Verified by


 27/8/22
Chairman
 BoS - Commerce