



Dwaraka Doss Goverdhan Doss Vaishnav College (Autonomous), Chennai – 600 106

[Affiliated to University of Madras]

Post Graduate & Research Department of Commerce

PG & Research Department of Commerce

Regulations and Syllabus B. Com(General)

**ACADEMIC YEAR
2020-2021**



Post Graduate & Research Department of Commerce

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Dwaraka Doss Goverdhan Doss Vaishnav College (Autonomous), Chennai – 600 106

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**Post Graduate & Research Department of Commerce
INSTITUTION**

VISION

To impart value based quality academia; to empower students with wisdom and to charge them with rich Indian traditions and culture; to invoke the self, to broaden the same towards nation building, harmony and Universal brotherhood.

MISSION

To ensure sustained progress and development in imparting quality education, to pioneer new avenues of teaching and research and to emerge as an institution with potential for excellence.

DEPARTMENT OF COMMERCE

VISION

To impart value based quality academia in commerce and to empower students to align with the current business scenario.

MISSION

M1	Smart Learning in digital environment Conduct Skill based training to students
M2	Pioneering the students to align their thoughts to reach out to the global business practices
M3	Channelizing e-content and Modules for the commerce curriculum



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PROGRAM EDUCATION OBJECTIVES (PEOs)

PEO1	Strong financial analytical ability to work in Knowledge Process Outsourced and Shared Services. (KPOSS)
PEO2	Holistic professional services such as chartered accountants, management accountants, Company Secretaries, Tax practitioners, Information systems security professionals.
PEO3	Skilled services in Banking & Financial Services, Marketing, Logistics and Supply Chain Management Services, Customer Relationship Managers, Portfolio Managers, Security Analyst.
PEO4	Policy makers and Administrative services such as IAS, IRS, IA & AS, ICLS, ICOAS, IRS.
PEO5	Teachers and Academic Administrators

MAPPING OF PEO TO MISSION STATEMENTS

MISSION STATEMENTS	PEO1	PEO2	PEO3	PEO4	PEO5
M1	3	3	2	3	3
M2	3	3	3	3	2
M3	3	3	3	3	1

CRITERIA FOR MAPPING
3- STRONG 2- MEDIUM 1- LOW

PROGRAM OUTCOMES (PO)

At the end of the programme the student will be able:

PO1	To undertake/ engage in employment oriented activities, development activities and allied activities particularly in response to the needs of the society.
PO2	To understand the needs and to acquire the required competencies to support local, regional and national development.
PO3	To develop conceptual understanding of the subject, problem solving and application of skills in practical orientation of the subjects.
PO4	To develop critical and analytical thinking.
PO5	To instill entrepreneurial spirits among the students along with ethics and business orientation.
PO6	To kindle curiosity to review upon the diverse environments for enhanced and innovative and best practices.
PO7	To engage in lifelong learning and continuing learning and enduring proficient progress



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Mapping of POs TO PEOs

PEO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
PEO 1	3	3	3	3	3	3	2
PEO 2	3	3	2	3	3	2	2
PEO 3	3	3	2	3	3	3	3
PEO 4	3	3	3	3	2	2	3
PEO 5	3	3	3	3	3	3	1

PROGRAM SPECIFIC OUTCOMES

PSO-1	Equip the Graduates to meet the industry expectations in the field of Accounting, Auditing, Legal Compliance, Marketing, Taxation, Banking and Financial Services
PSO-2	Students are being trained to adapt to Entrepreneurship and Engage in Entrepreneurial Ventures.
PSO-3	Graduates are skillfully trained in association with professional training institutions.
PSO-4	Students are inspired to pursue professional courses- CA, CMA, ACS, Law and Management Courses.

DEPARTMENT OF B.COM(GENERAL)

ELIGIBILITY FOR ADMISSION

Candidates for admission to the first year of the B.Com. (General) programme shall be required to have passed the higher secondary examinations under Commerce stream with commerce and accountancy (Academic or Vocational Stream) conducted by the Government of Tamil Nadu or an examination accepted as equivalent thereof by the Syndicate of the University of Madras.



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Post Graduate & Research Department of Commerce
SCHEME OF I SEMESTER B.COM (GENERAL) PROGRAM

FIRST SEMESTER

Sl. NO	Course Category	Course Code	Course	Credit Distribution				Over all Credits	Total Contact Hours/Week	Marks		
				L	T	P	S			CIA	ESE	Total
1	Part – I		Language Courses	3	0	0	0	3	4	40	60	100
2	Part – II		English	3	0	0	0	3	4	40	60	100
3	Part – III		Core I Financial Accounting I	4	0	0	0	4	6	40	60	100
4	Part – III		Core II Business Economics	4	0	0	0	4	6	40	60	100
5	Part – III		Allied I Business Mathematics-I	5	0	0	0	5	6	40	60	100
6	Part – IV		Non Major Elective / *Basic Tamil / Advanced Tamil	4	0	0	0	4	2	50	50	100
7	Part – IV		Skill Based Subject Soft Skills – I	3	0	0	0	3	2	50	50	100
Total								26	30	300	400	700

SECOND SEMESSTER

Sl. NO	Course Category	Course Code	Course	Credit Distribution				Over all Credits	Total Contact Hours/Week	Marks		
				L	T	P	S			CIA	ESE	L
1	Part – I		Language Courses	3	0	0	0	3	4	40	60	100
2	Part – II		English	3	0	0	0	3	4	40	60	100
3	Part – III		Core III Financial Accounting II	4	0	0	0	4	6	40	60	100
4	Part – III		Core IV Business Law	4	0	0	0	4	6	40	60	100
5	Part – III		Allied II Business Maths –II	5	0	0	0	5	6	40	60	100
6	Part – IV		Non Major Elective / *Basic Tamil / Advanced Tamil	4	0	0	0	4	2	50	50	100
7	Part – IV		Skill Based Subject Soft Skills – II	3	0	0	0	3	2	50	50	100
Total								26	30	300	400	700
Non Major Electives (Semester I) (offered to Non-Commerce Students)				Non Major Electives (Semester II) (offered to Non-Commerce Students)								
1. Fundamentals of Banking Law & Practice				1. Personal Investment Planning								



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THIRD SEMESTER

Sl. NO	Course Category	Course Code	Course	Credit Distribution				Over all Credits	Total Contact Hours/ Week	Marks		
				L	T	P	S			CIA	ESE	Total
1	Part – III		Core V Corporate Accounting-I	4	0	0	0	4	6	40	60	100
2	Part – III		Core VI Banking & Financial Services	4	0	0	0	4	5	40	60	100
3	Part – III		Core VII Principles of Management	4	0	0	0	4	5	40	60	100
4	Part – III		Core VIII Business Communication	4	0	0	0	4	5	40	60	100
5	Part – III		Allied III Business Statistics & Operations Research-I	5	0	0	0	5	6	40	60	100
6	Part – IV		Skill Based Subject Soft Skills – III	2	0	0	0	2	2	50	50	100
7	Part – IV		Environmental Studies	3	0	0	0	3	1	50	50	100
Total								26	30	300	400	700

FOURTH SEMESTER

Sl. NO	Course Category	Course Code	Course	Credit Distribution				Over all Credits	Total Contact Hours/ Week	Marks		
				L	T	P	S			CIA	ESE	Total
1	Part – III		Core IX Corporate Accounting-II	4	0	0	0	4	6	40	60	100
2	Part – III		Core X Company Law	4	0	0	0	4	5	40	60	100
3	Part – III		Core XI Principles of Marketing	4	0	0	0	4	5	40	60	100
4	Part – III		Core XII Practical Auditing	4	0	0	0	4	5	40	60	100
5	Part – III		Allied IV Business Statistics Operations Research –II	5	0	0	0	5	6	40	60	100
6	Part – IV		Skill Based Subject Soft Skills – IV	2	0	0	0	2	2	50	50	100
7	Part – IV		Environmental Studies	3	0	0	0	3	1	50	50	100
Total								26	30	300	400	700



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FIFTH SEMESTER

Sl. NO	Course Category	Course Code	Course	Credit Distribution				Over all Credits	Total Contact Hours/Week	Marks		
				L	T	P	S			CIA	ESE	Total
1	Part – III		Core XIII Cost Accounting	4	0	0	0	4	5	40	60	100
2	Part – III		Core XIV Principles of Financial Management	4	0	0	0	4	5	40	60	100
3	Part – III		Core XV Entrepreneurial Development	4	0	0	0	4	6	40	60	100
4	Part – III		Core XVI Income Tax Law & Practice-I	4	0	0	0	4	6	40	60	100
5	Part – III		Open Elective: Elective I 1. Economic & Corporate Laws (Shift I & II) 2. Office Management (Shift I & II) 3. E-Commerce (Shift II) 4. Marketing of Services (Shift II)	5	0	0	0	5	6	40	60	100
6	Part – IV		Value Education	2	0	0	0	2	2	50	50	100
Total								23	30	300	400	700

SIXTH SEMESTER

Sl. NO	Course Category	Course Code	Course	Credit Distribution				Over all Credits	Total Contact Hours/Week	Marks		
				L	T	P	S			CIA	ESE	Total
1	Part – III		Core XVII Management Accounting	4	0	0	0	4	6	40	60	100
2	Part – III		Core XVIII Industrial Law	4	0	0	0	4	6	40	60	100
3	Part – III		Core XIX Income Tax Law & Practice-II	4	0	0	0	4	6	40	60	100
4	Part – III		Elective II 1. Human Resource Management 2. Fundamentals of Insurance	4	0	0	0	5	6	40	60	100
5	Part – III		Elective III Indirect Taxes	5	0	0	0	5	6	40	60	100
6	Part – IV		Extension Activity	1	0	0	0	1		50	50	100
Total								23	30	300	400	700



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CORE-I

FINANCIAL ACCOUNTING-I

Course Code :	Credits : 04
Lecture : 6 Hours per Week	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

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

CO1	<ul style="list-style-type: none"> Explain basic accounting concepts and conventions Prepare final accounts of Trading & Non- Trading Organizations 	K1&K2
CO2	<ul style="list-style-type: none"> Identify, classify and rectify errors in the process of recording transactions and to prepare Suspense accounts Analyze bank book (Cash Book) and pass book and prepare bank reconciliation statement 	K4&K5
CO3	<ul style="list-style-type: none"> Discuss the Need, Importance and Causes of Depreciation Prepare Asset Accounts by applying various methods of Depreciation. 	K2
CO4	<ul style="list-style-type: none"> Compute the insurance claims for Loss of Stock & Consequential Loss Apply Average Clause to compute the Amount of Claim 	K3
CO5	<ul style="list-style-type: none"> Identify and apply single entry and double entry system of accounting according to the nature of business. 	K5
CO6	<ul style="list-style-type: none"> Compute Average Due date and prepare account current for account settlement 	K3&K4

Mapping of Course Outcomes to Program Outcome:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	3	3	3	3	3	3	3
CO2	2	3	3	3	2	3	3	3	3	3	3
CO3	3	3	3	3	2	2	2	2	3	3	3
CO4	3	3	3	3	2	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	3
CO6	1	2	3	3	1	2	2	1	2	3	3
Average	2.5	2.83	3.00	3.00	2.16	2.67	2.67	2.5	2.83	3.00	3.00
Criteria for Mapping	3= Strong 2= Medium 1= Low										

Weightage for Continuous Internal Assessment (40 Marks)

Components	Tests	Generic Skills Assessment	Regularity & Punctuality
Marks	25	10	5
Remember			
Understand			
Apply	10	10	
Analyze	10		
Evaluate	5		
Create			



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UNIT	CONTENTS	Hrs	
1	Meaning and scope of Accounting, Basic Accounting Concepts and Conventions – Objectives of Accounting. Preparation of Final Accounts of a Sole Trading Concern – Adjustments. Preparation of Final Accounts of Non- Trading Organizations - Receipts and Payments Account, Income & Expenditure account and Balance Sheet.	15	CO1
2	Classification of Errors: Error of omission, Error of commission, Error of principle, compensating errors – Rectification of Errors – Preparation of Suspense Account. Bank Reconciliation Statement –Need - Preparation of Bank Reconciliation Statement – Adjusted cash book method – comparison of bank book (cash book) and pass book.	15	CO2
3	Depreciation – Meaning, Causes, and Types – Straight Line Method – Written down Value Method (Including Change of Method with retrospective effect) – Accounting for Royalties including short workings – Minimum Rent – Short workings recouped. - Accounting for Sale or Return	15	CO3
4	Insurance claims for Loss of Stock including Treatment of Abnormal Stock & Slow moving items – Average Clause – Loss of Profit & Consequential Loss	15	CO4
5	Average Due Date – Holidays intervening in the period – Account Current – Forward method, Product method, Periodical balance method. Accounting under Single Entry – Meaning, Features, Defects, Differences between Single Entry and Double Entry System – Statement of Affairs Method – Conversion Method – Opening Statement of Affairs – Preparation of Cash book – Total Debtors a/c – Bills Receivable a/c – Total creditors a/c - Bills Payable a/c – Preparation of Final Accounts.	15	CO5 & CO6

TEXT BOOKS: (Latest Editions of the books to be referred)

1. R.L.Gupta & V.K.Gupta, Advanced Accounting, Sultan Chand & Sons, New Delhi
2. Dr. S. Manikandan & Rakesh Shankar, Financial Accounting, Scitech Publications, Chennai
3. P.C. Tulsian, Financial Accounting, TATA Mc Graw Hill Publishers
4. Jain & Narang, Financial Accounting, Kalyani Publishers, New Delhi.
5. Shukla & Grewal, Advanced Accounting, S. Chand, New Delhi.

REFERENCE BOOKS:

1. S.Parthasarathy and A.Jaffarulla, Financial Accounting – Kalyani Publishers
2. Dr. S.Thothadri, Dr. S. Nafeesa, Financial Accounting, McGraw-Hill Publications

Assessment Pattern

Unit	Theory Question	Problems	Total Questions	To be Answered	Marks
Part A	6	6	12	10	10 X 2 = 20
Part B	3	5	8	5	5 X 7 = 35
Part C	1	4	5	3	3 X 15 = 45
				Total	100

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

Remember	Understand	Apply	Analyze	Evaluate	Create
20 %	20%	30%	15%	10%	5%



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CORE-II

Course Title: BUSINESS ECONOMICS

Course Code :	Credits : 04
Lecture : 6 Hours per week	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

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

CO1	<ul style="list-style-type: none"> Develop an understanding on the nature of economics, and explain the wealth, welfare and scarcity definition of economics. 	K2&K4
CO2	<ul style="list-style-type: none"> Categorize and explain various types of cost and different principles in economics. 	K2
CO3	<ul style="list-style-type: none"> Get a good insight into law of demand, determinants of demand and various methods in forecasting the demand. 	K3&K4
CO4	<ul style="list-style-type: none"> Learn the fundamentals of law of supply and the behavior of consumers through various theories like Law of diminishing marginal utility, Law of Equi-marginal utility. 	K1&K2
CO5	<ul style="list-style-type: none"> Develop an understanding about the production function through the law of variable proportion and law of returns to scale and explain the economies and diseconomies of scale 	K5&K2
CO6	<ul style="list-style-type: none"> Analyze the performance of firms under different market conditions like perfect competition, monopoly, monopolistic competition and oligopoly. 	K4

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	3	3	3	3	2	2	3
CO2	3	3	3	3	3	2	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	2	3	3
CO4	3	3	2	3	3	3	2	3	3	3	3
CO5	3	3	3	3	3	3	2	3	2	3	3
CO6	3	3	3	3	3	3	3	3	3	3	3
Average	3.00	3.00	3.00	3.00	3.00	2.83	2.67	3.00	2.5	2.83	3.00
Criteria for Mapping	3= Strong 2= Medium 1= Low										

Weightage for Continuous Internal Assessment (40 Marks)

Components	Tests	Generic Skills Assessment	Regularity & Punctuality
Marks	25	10	5
Remember			
Understand			
Apply	10	10	
Analyze	10		
Evaluate	5		
Create			



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UNIT	CONTENTS	Hrs	
1	Introduction to Economics – Wealth, Welfare and Scarcity – Meaning, Definition, Features, Criticisms – Positive and Normative Economics – Meaning and differences – Concepts – Accounting Profit and Economic Profit: Meaning and differences – Incremental and Marginal Costing: Meaning and differences – Time and Discounting Principles: Meaning and mechanism of operation – Concept of Efficiency: Meaning, definition, elements, and types – Definition, Nature, Scope and Significance of Economics - Cost Classification – Types: Total, Average, Marginal, Opportunity, Incremental, sunk, Implicit, Explicit, Fixed and Variable, Accounting and Economic cost, Past and Future cost, Shutdown cost and Abandonment cost, Out of pocket and Book cost, Replacement and Historical cost – Break Even Analysis – Meaning	15	CO1 & CO2
2	Demand: Meaning, Definition – Types of demand – Features – Determinants of demand – Law of Demand: Meaning, Definition, Assumption, Explanation, Diagrammatic representation, Exceptions, Importance of the law – Elasticity of Demand: Meaning, Definition, Importance, Types, Factors influencing elasticity of demand – Demand Forecasting: Meaning, Definition, Objectives, Types, Methods of demand forecasting – Features of good forecasting method	15	CO3
3	Law of Supply and determinants: Meaning, Assumptions of law of supply – Consumer Behaviour – Utility: Meaning, Concepts and Features – Law of Diminishing Marginal utility: Meaning, Definition, Assumption, Explanation, Diagrammatical, Limitations, Criticisms – Equi-Marginal Utility: Definition, Assumption, Explanation (with diagram), Limitations, Criticisms – Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – equilibrium	15	CO4
4	Production: Law of Variable Proportion: Meaning, Assumption, Explanation (with diagram) – Three stages of the law: Increasing Returns, Decreasing Returns, Negative returns – Production: Function and its features – Laws of Returns to Scale: Meaning, Definition, Three stages of law of returns to scale: Stage I Increasing Returns to scale, Stage II Constant Returns to scale, Stage III Decreasing Returns to scale - Difference between Laws of variable proportion and returns to scale – Producer's equilibrium – Least Combination Principle, Limitation – Economies of Scale – Internal and External Economies – Internal and External Diseconomies	15	CO5
5	Product Pricing: Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, Its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition – Oligopoly – Meaning – features, “Kinked Demand” Curve	15	CO6



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TEXT BOOKS:

1. Sankaran.S, Managerial Economics, Margham Publications.
2. P.L. Mehta, Managerial Economics – Analysis, Problems Sultan Chand & Sons
3. H.L.Ahuja, Business Economics – Micro & Macro - Sultan Chand & Sons - New Delhi
4. Francis Cherunilam, Business Environment - Himalaya Publishing House - Mumbai

REFERENCE BOOKS:

1. Peter Mitchelson and Andrew Mann, Economics for Business - Thomas Nelson Australia
2. C.M. Chaudhary, Business Economics - RBSA Publishers - Jaipur

Assessment Pattern

Unit	Total Questions	To be Answered	Marks
Part A	12	10	10 X 2 = 20
Part B	8	5	5 X 7 = 35
Part C	5	3	3 X 15 = 45
		Total	100

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

Remember	Understand	Apply	Analyze	Evaluate	Create
20 %	20%	30%	15%	10%	5%



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CORE - III

FINANCIAL ACCOUNTING - II

Course Code :	Credits : 04
Lecture : 6 Hours per week	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

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

CO1	<ul style="list-style-type: none"> Prepare branch trading and P/L account for independent and wholesale branch 	K1 & K2
CO2	<ul style="list-style-type: none"> List out the basis of Allocation of Departmental Expenses. Equip the students to prepare Department Account with Transfers at Cost Price and Invoice Price 	K2
CO3	<ul style="list-style-type: none"> Differentiate Hire Purchase from Installment Record Hire Purchase Agreement & Calculate Interest & Prepare Hire Purchase Trading a/c , Stock and Debtors System 	K1 & K3
CO4	<ul style="list-style-type: none"> Understand the importance of Investments and prepare Investment Accounts from an Organisation. 	K2
CO5	<ul style="list-style-type: none"> Record Journal Entries in the Books of the Consignor & Consignee & Prepare relevant Ledger Accounts to record transactions relating to consignment Prepare Journal Entries for Joint Ventures & Ascertain Profit or Loss from the transaction 	K5
CO6	<ul style="list-style-type: none"> Prepare accounting treatment relating to Admission, Dissolution and Insolvency of partnership. 	K2 & K4

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	2	3	3	3	3	3	2	3	2	2	3
CO2	2	2	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	2	3	3
CO4	3	3	3	3	3	3	3	3	3	3	3
CO5	2	2	3	3	2	2	2	3	2	3	3
CO6	3	3	3	3	2	2	3	3	3	3	3
Average	2.50	2.67	3.00	3.00	2.67	2.67	2.67	3.00	2.50	2.83	3.00
Criteria for Mapping	3= Strong 2= Medium 1= Low										

Weightage for Continuous Internal Assessment (40 Marks)

Components	Tests	Generic Skills Assessment	Regularity & Punctuality
Marks	25	10	5
Remember			
Understand			
Apply	10	10	
Analyze	10		
Evaluate	5		
Create			



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UNIT	CONTENTS	Hrs	
1	Branch Accounts – Debtors System – Stock and Debtors System – Wholesale Branch – Independent Branch (Excluding Foreign Branches) – Department Accounts including Inter-Department Account Transfers at Cost Price and Invoice Price	15	CO1 & CO2
2	Hire Purchase Accounts – Calculation of interest – Default and Repossession – Complete and Partial Repossession – Hire Purchase Trading a/c and Stock and Debtors System – Instalment System Accounting – InvestmentsAccounts	15	CO3
3	Consignment Accounts – ordinary, del credere, overriding commission – normal loss – abnormal loss – valuation of unsold stock – Joint Venture – Separate set of Books and Memorandum Joint Venture Method – Existing Books	15	CO4
4	Partnership – Introduction – Appropriation of Profits – Accumulated Reserves – Treatment of Goodwill Past Adjustments & Guarantee – Memorandum Revaluation Account – Accounting Treatment for Admission, Retirement and Death of Partner – Executors a/c – Executors loana/c	15	CO5
5	Dissolution of Partnership – Simple and Comprehensive dissolution – Insolvency of one partner – Insolvency of more than one partner but not all (Garner Vs Murray) – Insolvency of all partners including deficiency a/c – Piecemeal distribution	15	CO6

TEXT BOOKS: (Latest Editions of the books to be referred)

1. R.L.Gupta&V.K.Gupta, Advanced Accounting, Sultan Chand & Sons, New Delhi
2. Dr. S. Manikandan & Rakesh Shankar , Financial Accounting, Scitech Publications, Chennai
3. P.C. Tulsian, Financial Accounting, TATA Mc Graw Hill Publishers
4. Jain & Narang, Financial Accounting, Kalyani Publishers, New Delhi.
5. Shukla & Grewal, Advanced Accounting, S. Chand, New Delhi.

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1. S.ParthasarathyandA.Jaffarulla,FinancialAccounting–KalyaniPublishers
2. Dr. S. Thothadri, Dr. S. Nafeesa, Financial Accounting, McGraw-Hill Publications

Assessment Pattern

Unit	Theory Question	Problems	Total Questions	To be Answered	Marks
Part A	6	6	12	10	10 X 2 = 20
Part B	3	5	8	5	5 X 7 = 35
Part C	1	4	5	3	3 X 15 = 45
				Total	100

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

Remember	Understand	Apply	Analyze	Evaluate	Create
20 %	20%	30%	15%	10%	5%



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CORE- IV
BUSINESSLAWS

Course Code :	Credits : 04
Lecture : 6 Hours per Week	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

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

CO1	<ul style="list-style-type: none"> Enumerate the essential elements of a valid contract Classify contracts Discuss the Rules relating to Offer, Acceptance & Consideration in contract 	K2, K3, K4
CO2	<ul style="list-style-type: none"> Analyze the capacity of a person to into a valid contract Differentiate Misrepresentation from Undue Influence, Fraud & Coercion 	K3
CO3	<ul style="list-style-type: none"> Describe the Importance of Legality of object in a contract List out the business purposes that are opposed to public policy 	K3, K5
CO4	<ul style="list-style-type: none"> Define Quasi Contract & Contingent Agreements Analyze the remedies for breach of contract and termination of agency List the rights and duties of a bailor & Pawnor 	K2, K4
CO5	<ul style="list-style-type: none"> Demonstrate the rules for performance of a contract & reciprocal promises 	K2, K5
CO6	<ul style="list-style-type: none"> State the provisions relating to Sale of Goods Differentiate sale from agreement to sell Discuss the conditions & Warranties Discuss the Doctrine of caveat emptor & Rights of an unpaid seller 	K1, K4, K5

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	3	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	2	2	3
CO3	3	3	3	3	3	3	3	3	3	3	3
CO4	2	3	2	2	2	2	2	3	2	2	3
CO5	2	3	3	2	3	2	3	3	3	3	3
CO6	3	3	3	3	3	3	3	3	3	3	3
Average	2.67	3.00	2.67	2.67	2.83	2.67	2.83	3.00	2.67	2.67	3.00
Criteria for Mapping	3= Strong 2= Medium 1= Low										

Weightage for Continuous Internal Assessment (40 Marks)

Components	Tests	Generic Skills Assessment	Regularity & Punctuality
Marks	25	10	5
Remember			
Understand			
Apply	10	10	
Analyze	10		
Evaluate	5		
Create			



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UNIT	CONTENTS	Hrs	Cos
1	Object of Law of Contract – Indian Contract Act 1872 – Meaning and definition of Contract – Essential elements of a Valid Contract – Classification of Contracts – Offer – Rules relating to Offer – Tender – Cross and Counter Offer – Acceptance, Who can Accept? – Legal Rules as to Acceptance – Communication Offer and Acceptance – Revocation of Offer and Acceptance – Consideration – Legal Rules relating to consideration – Stranger to Contract and consideration – Contracts without consideration	15	CO1
2	Minors – Rules relating to agreements with Minors – Persons disqualified by Law to enter into Valid Contract – Persons of Unsound Mind – Free Consent – Meaning and Definition of Consent and Free Consent – Coercion – Essentials of Coercion – Fraud – Essentials of Fraud – Misrepresentation – Essentials of Misrepresentation – Difference between Fraud and Misrepresentation – Undue Influence – Difference between Undue Influence and Fraud – Essentials of Undue Influence – Mistake – Types of Mistakes – Legality of Object – When is consideration or Object Unlawful and Illegal Agreements opposed to Public Policy	15	CO2 & CO3
3	Quasi contracts – Meaning and Definition, Types of Quasi Contract – Contingent Contracts – Meaning and Definition – Rules regarding Contingent Contract – Breach of Contract – Remedies for Breach of Contract – Bailment – Pledge – Indemnity and Guarantee – Agency – Types – Rights – Liabilities and Duties – Sub Agent and Substituted Agent – Termination of Agency	15	CO4
4	Performance of Contracts – Meaning and Definition – Offer to Perform – Contracts which need not be performed – Devolution of Joint Rights and Liabilities – Persons allowed to demand for the performance – Time and place of performance – Performance of Reciprocal promises – Time as the essence of contract – Appropriation of payments – Assignment of Contract	15	CO5
5	Sale of Goods Act 1930 – Contract of Sale – Parties involved in the contract of sale – Essential elements – Sale – Agreement to sell – Distinction between hire purchase and Sale – Goods – Different Types – Conditions and Warranties – Distinction between Express conditions and warranties & Implied conditions and warranties – Doctrine of caveat emptor – Rights – Duties of Buyer and Seller – Rights of an unpaid seller	15	CO6

TEXT BOOKS	REFERENCE BOOKS
<ol style="list-style-type: none"> 1. Dr. J. Jayasankar, Business Laws, Margham Publications, Chennai 2. Kapoor, N.D, Elements of Mercantile Law, Sultan Chand and Sons. 3. R.S.N. Pillai, Business Laws, S.Chand Publications, New Delhi 4. M.C. Shukla, Business Laws, S. Chand & Co, New Delhi. 	<ol style="list-style-type: none"> 1. M.R. Sreenivasan, Business Laws, Margham Publication, Chennai. 2. M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi 3. S. Badre Alam and P. Saravanel, Mercantile Law, 4. KN. Ramaswamy, Business Laws, S.Chand, New Delhi

Assessment Pattern

Unit	Total Questions	To be Answered	Marks
Part A	12	10	10 X 2 = 20
Part B	8	5	5 X 7 = 35
Part C	5	3	3 X 15 = 45
		Total	100

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

Remember	Understand	Apply	Analyze	Evaluate	Create
20 %	20%	30%	15%	10%	5%



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Non Major Elective – I (For Non Commerce Students)

FUNDAMENTALS OF BANKING LAW AND PRACTICE

Course Code :	Credits : 02
Lecture : 2 Hours per Week	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

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

CO1	<ul style="list-style-type: none"> Develop an understanding on the Structure of Indian Banking and Financial System Identify the Role & Functions of Central bank and Commercial banks in Economic Development 	K1
CO2	<ul style="list-style-type: none"> Discuss the procedure for opening a bank account and the KYC Norms Describe Negotiable Instruments & the procedure relating to Crossing & Dishonour of Negotiable Instruments 	K2
CO3	<ul style="list-style-type: none"> Classify the Banks based on the nature of services Illustrate the services offered by various banks 	K3
CO4	<ul style="list-style-type: none"> List the Factors determining credit score of individuals and the Procedure for applying Loans in commercial banks. Recall the RBI guidelines for disclosure of credit score 	K3
CO5	<ul style="list-style-type: none"> Use electronic banking services effectively Discuss the impact of Demonetization on Digital Payment Methods 	K3
CO6	<ul style="list-style-type: none"> Analyze the grievances and rights of the customers Describe the role of banking ombudsman in the grievance redressal mechanism 	K2

Mapping of Course Outcomes to Program Outcome:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	1	2	2	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	2	3	3	3	3	2	3
CO4	3	3	3	3	2	3	3	3	2	2	3
CO5	3	3	2	2	3	2	2	3	3	3	3
CO6	3	3	3	3	3	3	3	3	2	3	3
Average	3.00	3.00	2.5	2.67	2.5	2.83	2.83	3.00	2.67	2.67	3.00
Criteria for Mapping	3= Strong 2= Medium 1= Low										

Weightage for Continuous Internal Assessment (40 Marks)

Components	Tests	Generic Skills Assessment	Regularity & Punctuality
Marks	25	10	5
Remember			
Understand			
Apply	10	10	
Analyze	10		
Evaluate	5		
Create			



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SNO	CONTENTS	Hrs	Cos
1	Introduction to Banking System – Structure of Indian Financial System- Central Bank – Definition – RBI – functions & objectives. Commercial Banks – Co-operative Banks & Development Banks – Functions & Role of Banks in Economic Development	6	CO1
2	Opening bank accounts – type of bank accounts – Savings Accounts – Current Accounts – KYC Norms – procedure for opening – Pay-in-slip book, Withdrawal forms. Accepting Deposits – Types of Deposit – Term Deposit, Recurring Deposits – Cheque & Demand Draft – Differentiation – Importance and usage of Cheque – procedure to obtain demand draft – validity of the instrument – Crossing of Cheques – Types of crossings – importance of crossing – Dishonour of Cheque – Reasons for dishonour – Sec. 138 of Negotiable Instruments Act.	6	CO2
3	Loans – Types of Loans – Credit Appraisal – Loan Application process – Introduction to Guarantor rules - Credit Score – Importance – Factors determining Individual Credit Score – Credit Score institutions in India – RBI Guidelines in disclosure of credit score	6	CO3
4	Introduction to E-Banking - meaning – services – Internet banking – Internet banking Vs. traditional banking – Limitations of internet banking – Mobile banking – ATM- CDM – Electronic Funds Transfer (NEFT – RTGS – IMPS- SWIFT) – Indian Financial Network (INFINET) – IFSC – MICR – MMID, Debit Cards & Credit Cards, E-Payment Applications, Mobile Wallets, etc., – Precautions to be taken in using the E-banking	6	CO4
5	Grievance Redressal Mechanism in Banks – Procedures for lodging grievances – Banking Ombudsman Scheme	6	CO5

TEXT BOOKS:

Note: Latest edition of the books to be referred.

1. Sherlaker & Sheraker, Banking Law, Theory & Practice, Himalaya Publishers
2. K.P.M. Sundharam, P.N. Varshney, Banking Theory Law & Practice – Sultan Chand & Sons
3. B Santhanam, Banking Law, Theory & Practice, Margham Publications, Chennai

REFERENCE BOOKS:

1. Khan, M.Y. Indian Financial System – Theory and Practice. Vikas Publishing House
2. Banker’s advisory material, Indian Institute of Bankers
3. Study Material for CAIIB/ JAIIB, Institute of Finance and Banking (IFBI)

Assessment Pattern

Unit	Total Questions	To be Answered	Marks
Part A	12	10	10 X 2 = 20
Part B	8	5	5 X 7 = 35
Part C	5	3	3 X 15 = 45
		Total	100

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

Remember	Understand	Apply	Analyze	Evaluate	Create
20 %	20%	30%	15%	10%	5%



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Post Graduate & Research Department of Commerce
Non Major Elective –II (For Non Commerce Students)
PERSONAL INVESTMENT PLANNING

Course Code :	Credits : 02
Lecture : 2 Hours per Week	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

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

CO1	<ul style="list-style-type: none"> Define the terminologies in Savings and Investment Options for Individual Investors 	K1
CO2	<ul style="list-style-type: none"> Classify the Long Term and Short Term Financial Goals Prepare Cash Budgets to plan for Short term and Long Term Cash requirements 	K2
CO3	<ul style="list-style-type: none"> Enumerate the Importance of Risk Coverage & Sketch Insurance plans (both Life and General) Describe Social Security measures available for Individuals based on their social class 	K3
CO4	<ul style="list-style-type: none"> Plan for Retirement and old age needs and healthcare insurance 	K2& K3
CO5	<ul style="list-style-type: none"> List out various sources of generating Income 	K1 & K2
CO6	<ul style="list-style-type: none"> Prepare Form16 and File Returns of Individuals 	K3

Mapping of Course Outcomes to Program Outcomes

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	1	2	2	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	2	3	3	3	3	2	3
CO4	3	3	3	3	2	3	3	3	2	2	3
CO5	3	3	2	2	3	2	2	3	3	3	3
CO6	3	3	3	3	3	3	3	3	2	3	3
Average	3.00	3.00	2.5	2.67	2.5	2.83	2.83	3.00	2.67	2.67	3.00
Correlation	3= Strong 2= Medium 1= Low										

Weightage for Continuous Internal Assessment (40 Marks)

Components	Tests	Generic Skills Assessment	Regularity & Punctuality
Marks	25	10	5
Remember			
Understand			
Apply	10	10	
Analyze	10		
Evaluate	5		
Create			



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UNIT	CONTENTS OF MODULE		Hrs					
1	Introduction to personal Investment Planning: Understanding Personal Finance- Identifying various forms of Income <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; vertical-align: top;"> <ul style="list-style-type: none"> • Spend Less Save & Invest More • Opportunity Cost in Financial Decision Making • Understanding Interest Rates </td> <td style="width: 50%; vertical-align: top;"> <ul style="list-style-type: none"> •Financial Success &Happiness •Need for Financial Decision Making •Time Value of Money Calculating Future & Present Values </td> </tr> </table>		<ul style="list-style-type: none"> • Spend Less Save & Invest More • Opportunity Cost in Financial Decision Making • Understanding Interest Rates 	<ul style="list-style-type: none"> •Financial Success &Happiness •Need for Financial Decision Making •Time Value of Money Calculating Future & Present Values 	6	CO1		
<ul style="list-style-type: none"> • Spend Less Save & Invest More • Opportunity Cost in Financial Decision Making • Understanding Interest Rates 	<ul style="list-style-type: none"> •Financial Success &Happiness •Need for Financial Decision Making •Time Value of Money Calculating Future & Present Values 							
2	Personal Financial Statements & Budgets: Short- Medium & Long term Investment – Goals & objectives <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; vertical-align: top;"> <ul style="list-style-type: none"> • Financial Goals, Values &Strategies • Plan for Cash Flows • Financial Statements- Where Your Money Come From &Go? • Basic Liquidity Ratios- Can I Pay for emergency Payments? </td> <td style="width: 50%; vertical-align: top;"> <ul style="list-style-type: none"> •Asset to Debt Ratio- Do I have more assets than my liabilities? •Debt Payments-Do I have disposable Income to pay for Debts? •Investment in Assets- Do I have to investment more?? •Dealing with indebttness </td> </tr> </table> <p>Fixed Income Investment Options- Investment Schemes- Banks (SB, RD, FD), Postal Saving Schemes, Chits, Nidhi's & other Small Saving Schemes- Mutual Funds- Shares & Bonds. Use of Credit Cards. Understanding Consumer Installment Loans</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; vertical-align: top;"> <ul style="list-style-type: none"> • Vehicle & other Major Purchases • Using Comparison Purchasing </td> <td style="width: 50%; vertical-align: top;"> <ul style="list-style-type: none"> •Investing in Precious Metals & Gems •Obtaining affordable Housing – Purchasing &Disposing </td> </tr> </table>		<ul style="list-style-type: none"> • Financial Goals, Values &Strategies • Plan for Cash Flows • Financial Statements- Where Your Money Come From &Go? • Basic Liquidity Ratios- Can I Pay for emergency Payments? 	<ul style="list-style-type: none"> •Asset to Debt Ratio- Do I have more assets than my liabilities? •Debt Payments-Do I have disposable Income to pay for Debts? •Investment in Assets- Do I have to investment more?? •Dealing with indebttness 	<ul style="list-style-type: none"> • Vehicle & other Major Purchases • Using Comparison Purchasing 	<ul style="list-style-type: none"> •Investing in Precious Metals & Gems •Obtaining affordable Housing – Purchasing &Disposing 	6	CO2
<ul style="list-style-type: none"> • Financial Goals, Values &Strategies • Plan for Cash Flows • Financial Statements- Where Your Money Come From &Go? • Basic Liquidity Ratios- Can I Pay for emergency Payments? 	<ul style="list-style-type: none"> •Asset to Debt Ratio- Do I have more assets than my liabilities? •Debt Payments-Do I have disposable Income to pay for Debts? •Investment in Assets- Do I have to investment more?? •Dealing with indebttness 							
<ul style="list-style-type: none"> • Vehicle & other Major Purchases • Using Comparison Purchasing 	<ul style="list-style-type: none"> •Investing in Precious Metals & Gems •Obtaining affordable Housing – Purchasing &Disposing 							
3	Insurance & Risk Management <ul style="list-style-type: none"> • Personal Health- Managing Life, Health and Disability Risk • Personal Property & Liability Insurance 	<ul style="list-style-type: none"> • Types of Life Insurance Policies – Term Life Insurance – Whole Life insurance – Endowment Life Insurance – Unit Linked Policies with or without Profit Policies • Implications in Income Tax Planning 	6	CO3				
4	Social Security & Retirement Planning <ul style="list-style-type: none"> • Social Assistance - Social Security-Social Insurance • ESI, PF, Gratuity 	<ul style="list-style-type: none"> • Introduction to Other Social Security Schemes- Pradan Mantri Jeevan Bima Yojana, PradanMantriSurakshaBhimaYojana& Atal Pension Yojana 	6	CO4				
5	Individual Income Tax Planning & Saving: Ethical Tax Planning Concepts of Form 16, Filling return of income.		6	CO5& CO6				



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REFERENCE BOOKS:

Note: Latest edition of the books to be referred.

1. Ankit Gala, Investment Planning, Buzzingstock Publishing House
2. Hirt Geoffrey A, Investment Planning, Mc GrawHill
3. Lawrence J. Gitman, Personal Finance Planning, Cengage Learning India Private Limited

Assessment Pattern

Unit	Total Questions	To be Answered	Marks
Part A	12	10	10 X 2 = 20
Part B	8	5	5 X 7 = 35
Part C	5	3	3 X 15 = 45
		Total	100

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

Remember	Understand	Apply	Analyze	Evaluate	Create
20 %	20%	30%	15%	10%	5%



Post Graduate & Research Department of Commerce

CORE - V

CORPORATE ACCOUNTING - I

Course Code :	Credits : 04
Lecture : 6 Hours per week	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

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

CO1	<ul style="list-style-type: none"> Define a company and State the various types of shares and debentures. Identify the role of underwriters. List out the types of underwriting. 	K-1
CO2	<ul style="list-style-type: none"> Discuss the provisions of redemption of preference shares and redemption of debentures. Explain the different types of redemption of preference shares. Give examples of ex-interest and cum-interest quotations Describe the significance of profits prior to incorporation. 	K-2
CO3	<ul style="list-style-type: none"> Preparation of company final accounts. Demonstrate the role of managers and prepare the computation of managerial remuneration. 	K-3
CO4	<ul style="list-style-type: none"> Construct the revised balance sheets after alteration of share capital and internal reconstruction. Analyze the factors affecting goodwill. Categorize the various methods of valuation of shares and valuation of goodwill. 	K-4
CO5	<ul style="list-style-type: none"> Differentiate amalgamation, absorption and external reconstruction. Outline the various methods of purchase consideration calculation. Compare the types of amalgamation. 	K-4 & K5
CO6	<ul style="list-style-type: none"> Discuss the provisions of the Certificate of Incorporation & minimum subscription. Develop the ability to prepare Consolidated Accounts for a Corporate Group 	K-2

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	1	3	3	3	2	2	3	3	3	3
CO2	3	1	3	3	3	2	1	3	3	3	3
CO3	3	1	3	3	3	2	1	3	3	3	3
CO4	3	1	3	3	3	2	1	3	3	3	3
CO5	3	1	3	3	3	2	1	3	3	3	3
CO6	3	1	3	3	3	2	1	3	3	3	3
Average	3.00	1.00	3.00	3.00	3.00	2.00	1.16	3.00	3.00	3.00	3.00
Correlation	3= Strong 2= Medium 1= Low										

Weightage for Continuous Internal Assessment (40 Marks)

Components	Tests	Generic Skills Assessment	Regularity & Punctuality
Marks	25	10	5
Remember			
Understand			
Apply	10	10	
Analyze	10		
Evaluate	5		
Create			



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SI NO	CONTENTS OF MODULE	Hrs	Cos
1	Formation of a company – Certificate of incorporation – Minimum subscription – capital – share capital and debentures – Types – Issue of shares and debentures – Types of issue – Forfeiture – Reissue– Underwriting of shares and debentures – Underwriting commission – Types of underwriting	15	CO1 & CO6
2	Redemption of Preference Shares – Provisions of Companies Act – revenue and capital profits – Types of redemption – Redemption of Debentures – Types – ex interest and cum interest quotations(Theory only)–Profits Prior to Incorporation Basis of apportionment	15	CO2
3	Preparation of company final accounts – Profit and Loss appropriation a/c – Company balance sheet – Transfer to reserves – Computation of Managerial Remuneration	15	CO3
4	Alteration of Share Capital and Internal Reconstruction – Reduction of Capital – procedure – Valuation of Goodwill – Factors affecting Goodwill– Methods of valuation – Valuation of shares – Methods of valuation	15	CO4
5	Amalgamation, Absorption and External Reconstruction – Lump sum method, Net assets method, Net payment method, intrinsic value method – purchase consideration–Types of amalgamation	15	CO5

TEXT BOOKS:

- 1.S.P.Jain and K.L Narang, Advanced Accountancy, Kalyani Publishers, New Delhi,
- 2.R L Gupta & M Radhaswamy, Advanced Accountancy, Sultan Chand Publishers
- 3.M.C.Shukla and T.S.Grewal, Advanced Accounts Vol2 I.S Chand & Sons. New Delhi
- 4.Alok Kumar, Corporate Accounting, Singhal Publications,
- 5.P C Tulsian, Corporate Accounting, TATA McGraw Hill Publishers

Assessment Pattern

Unit	Theory Question	Problems	Total Questions	To be Answered	Marks
Part A	6	6	12	10	10 X 2 = 20
Part B	3	5	8	5	5 X 7 = 35
Part C	1	4	5	3	3 X 15 = 45
				Total	100

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

Remember	Understand	Apply	Analyze	Evaluate	Create
20 %	20%	30%	15%	10%	5%



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CORE - VI

BANKING & FINANCIAL SERVICES

Course Code :	Credits : 04
Lecture : 5 Hours per week	CIA Marks : 40
Exam Hours : 03	ESE Marks :60

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

CO1	<ul style="list-style-type: none"> Classify various kinds of banks with their functions and identify the services provided by them Explain the Role of Central Bank in Administering, Controlling and Directing the Monetary Activities Apply the traditional services provided by banks in real life by visiting the banks 	K1
CO2	<ul style="list-style-type: none"> Discuss the Features of Various Negotiable Instruments Explain the need for Endorsement and various types of Endorsement 	K4
CO3	<ul style="list-style-type: none"> Describe the basic concepts of financial system and its role in economic environment Apply E-banking, internet banking and mobile banking for fund transfer 	K3
CO4	<ul style="list-style-type: none"> Identify various financial services that can be used as an alternative measure for short term and long term financial needs 	K1
CO5	<ul style="list-style-type: none"> Explain and Relate the importance of financial services like Factoring and Leasing 	K4,K1
CO6	<ul style="list-style-type: none"> Evaluate various types of Mutual Funds and the working mechanism 	K-6

Mapping of Course Outcomes to Program Outcome:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	1	2	2	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	2	3	3	3	3	2	3
CO4	3	3	3	3	2	3	3	3	2	2	3
CO5	3	3	2	2	3	2	2	3	3	3	3
CO6	3	3	3	3	3	3	3	3	2	3	3
Average	3.00	3.00	2.5	2.67	2.5	2.83	2.83	3.00	2.67	2.67	3.00
Correlation	3= Strong 2= Medium 1= Low										

Weightage for Continuous Internal Assessment (40 Marks)

Components	Tests	Generic Skills Assessment	Regularity & Punctuality
Marks	25	10	5
Remember			
Understand			
Apply	10	10	
Analyze	10		
Evaluate	5		
Create			



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S.NO	CONTENTS OF MODULE	Hrs	Cos
1	<p>Commercial banking – definition – classification of banking system – universal banking – functions – *Role of commercial banks in economic development – central banking – definition – need – principles – *central banking Vs commercial banking – functions and role – RBI- functions and working – objectives – legal frame work.</p> <p>Opening bank accounts – type of bank accounts – KYC Norms - *FDR- Pay-in-slip book, Withdrawal forms – special type of customers – bank lending – sources and factors of lending – Application procedure – Assessment and evaluation of customer profile and credit worthiness of the applicant for loan – CIBIL Records and Reference.</p>	12	CO1
2	<p>Negotiable instruments – meaning – definition – types – distinction between cheque, promissory note and bills of exchange - *CTS Cheques – meaning – advantages.</p> <p>Endorsement – meaning – types - Crossing – definition – need – types – consequences – opening of crossing – marking of cheques - dishonouring of a cheque – payment in a crossed cheque – material alteration – statutory protection.</p>	12	CO2
3	<p>Introduction to Financial Services - An Overview – functions – financial services market – credit cards - concept – features, facilities and services - benefits and drawbacks – Credit card frauds – Credit Information Bureau (CIB) – *Debit Cards: Concept and mechanism – dangers and precautions in the use of debit cards.</p> <p>E-banking – meaning – services – Internet banking – Internet banking Vs. traditional banking – Limitations of internet banking – Mobile banking – ATM- CDM - Electronic Funds Transfer (NEFT - RTGS – IMPS- SWIFT) – Indian Financial Network (INFINET) – IFSC - MICR – MMID.</p>	12	CO3
4	<p>Factoring - definition – mechanism – characteristics – types – advantages and disadvantages – players in factoring services – functions of a factor – factoring costs – factoring Vs bills discounting – cost – benefit analysis of factoring – Forfaiting (An Overview)</p> <p>Leasing - Concept – characteristics – types – financial lease Vs Operating lease – tests for financial lease - leasing process – services of a lessor – advantages – limitations – Sale and Lease back – concepts – tax implications.</p>	12	CO4
5	<p>Merchant banking - definition – functions – code of conduct – regulatory framework.</p> <p>Mutual funds - definition – products and schemes (Types of Mutual Funds) – Advantages of MF's- working mechanism of mutual funds –regulatory structure of mutual funds in India - Asset Management Company (AMC) – SEBI requirements on AMC – functions of AMC — Association of Mutual Funds of India (AMFI).</p>	12	CO5 & CO6

TEXT BOOKS:

1. Banking and Financial Systems – B. Santhanam (MarghamPublishers)
2. Financial Services – B. Santhanam



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REFERENCE BOOKS:

1. Banking Law Theory and Practice–SundaramandVarshney–SultanChandCo.
2. BankingLawTheoryandPractice–S.N.Maheswari–KalyaniPublications
3. Khan, M.Y. Indian Financial System – Theory and Practice. VikasPublishing House
4. Kothari, Vinod Lease financing & Hire Purchase including consumer credit, Wadhwa and company

Assessment Pattern

Unit	Total Questions	To be Answered	Marks
Part A	12	10	10 X 2 = 20
Part B	8	5	5 X 7 = 35
Part C	5	3	3 X 15 = 45
		Total	100

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

Remember	Understand	Apply	Analyze	Evaluate	Create
20 %	20%	30%	15%	10%	5%



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Post Graduate & Research Department of Commerce

CORE - VII

PRINCIPLES OF MANAGEMENT

Course Code :	Credits : 04
Lecture : 5 Hours per week	CIA Marks : 40
Exam Hours : 03	ESE Marks :60

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

CO1	Describe the basic concepts of Management and Identify various contributions made towards Management Thought.	K2,K1
CO2	Propose, Design all the procedures involved in planning and Construct good decisions in business Scenario.	K6
CO3	Categorize various types of Organisation and Demonstrate allocation of employee's workload.	K4,K5
CO4	Apply different leadership styles and provide Solutions for the obstacles faced in delegating the authority in the business.	K3,K6
CO5	Explain and Relate the techniques of Control and importance of Co-ordination in strengthening human efforts.	K2,K3
CO6	Develop overall managerial skills & leadership skills among students	K6

Mapping of Course Outcomes to Program Outcome:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	3	2	3	3	3	3	3
CO2	3	3	3	3	3	2	3	3	3	3	3
CO3	3	3	3	3	3	2	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	3
CO6	3	3	3	3	3	3	3	3	3	3	3
Average	3.00	3.00	3.00	3.00	3.00	2.50	3.00	3.00	3.00	3.00	3.00
Correlation	3= Strong 2= Medium 1= Low										

Weightage for Continuous Internal Assessment (40 Marks)

Components	Tests	Generic Skills Assessment	Regularity & Punctuality
Marks	25	10	5
Remember			
Understand			
Apply	10	10	
Analyze	10		
Evaluate	5		
Create			



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Sl NO	CONTENTS OF MODULE	Hrs	Cos
1	Management: Meaning – Definition - Nature and Scope of Management – Management both Science and Art – Levels of Management – Role and Skills expected of a Manager – Contribution of F. W. Taylor, Henry Fayol, Elton Mayo, Mary Follet, Frank Gilbreth and William Gilbreth–Peter F Ducker – Management by Objectives (MBO)- Role of IT in Management	12	CO1
2	Planning – Definition – Nature – Importance of Planning – Limitations of Planning-StepstomakePlanningEffective–ProcessofPlanning–ClassificationofPlans-Objectives–Policies–Procedures–Rules–Strategies–Budgets–DecisionMaking–Definition–Characteristics–Need–Problems–Steps in Decision Making–Types of Decisions	12	CO2
3	Organizing – Definition – Process of Organisation – Importance of Organisation – Organisation Structure – Organisation Chart – Formal and Informal Organisation–Types of Organisation – Span of Control – Line and Staff Organisation – Functional Organisation– Committee – Project Organisation	12	CO3
4	Authority – Meaning – Power – Delegation of Authority – Types of Delegation – Advantages – Principles–ObstaclestoDelegation– MeasuresforMakingDelegationEffective–Decentralisation– Benefits and Disadvantages of Decentralisation – Leadership – Meaning – Definition – Nature – Importance – Qualities – Types of Leader – Leadership Styles – Theories of Leadership	12	CO4 & CO6
5	Controlling – Meaning – Definitions - Nature – Characteristics – Benefits of Control – Importance – Problems – Management By Exception (MBE) – SWOT Analysis – Management Information Systems (MIS)Coordination–Meaning–Definition-Nature–Importance–Problems–PrinciplesofCoordination– Techniques of Coordination	12	CO5

TEXT BOOKS:

1. J. Jayasankar, Reprint 2016 -Principles of Management (Business Management). Margham Publication. Chennai
2. Gupta.C.B, (Revised 2017), - Business Management, Sultan Chand and Sons, New Delhi, 12th Edition

REFERENCE BOOKS:

1. L.M.Prasad,Principles and Practice of Management,SultanChand,NewDelhi.
2. P.C.Tripathi& P.N Reddy, Reprint 2012, Principles of Management. Tata Mc.Graw, Hill. New Delhi.
3. Harold Koontz, Heinz Weirich, Essentials of Management, An International and Leadership Perspective, McGraw Hill, Ninth Edition
4. N.Premavathy,PrinciplesofManagement–SriVishnuPublication–Chennai

Assessment Pattern

Unit	Total Questions	To be Answered	Marks
Part A	12	10	10 X 2 = 20
Part B	8	5	5 X 7 = 35
Part C	5	3	3 X 15 = 45
		Total	100

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

Remember	Understand	Apply	Analyze	Evaluate	Create
20 %	20%	30%	15%	10%	5%



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Post Graduate & Research Department of Commerce

CORE - VIII

BUSINESS COMMUNICATION

Course Code :	Credits : 04
Lecture : 5 Hours per week	CIA Marks : 40
Exam Hours : 03	ESE Marks :60

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

CO1	• Demonstrate the principles of effective communication.	K3
CO2	• Identify the barriers involved in Business communication and the way to resolve the same.	K1,k3
CO3	• Assess the structural and contextual difference among different kinds of business letters.	K4,k3
CO4	• Compare and contrast the forms of communication involving traditional and modern methods of communication.	K4
CO5	• Demonstrate the ability to generate different kinds of report based on the requirement.	K2
CO6	• To develop overall communication skill & ability of the students. • To stimulate their critical thinking by designing and developing clean & lucid writing skills.	K-6

Mapping of Course Outcomes to Program Outcome:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	3	3	3	3	3	3	3
CO2	3	2	2	2	3	3	3	3	3	2	3
CO3	2	2	2	2	2	3	2	2	2	3	3
CO4	2	3	3	3	2	3	3	2	3	3	3
CO5	2	2	3	2	2	2	3	3	2	3	3
CO6	3	2	3	3	3	3	3	3	3	3	3
Average	2.50	2.83	2.67	2.50	2,50	2.83	2.83	2.67	2.67	2.83	3.00
Correlation	3= Strong 2= Medium 1= Low										

Weightage for Continuous Internal Assessment (40 Marks)

Components	Tests	Generic Skills Assessment	Regularity & Punctuality
Marks	25	10	5
Remember			
Understand			
Apply	10	10	
Analyze	10		
Evaluate	5		
Create			



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S.NO	CONTENTS OF MODULE	Hrs	Cos
1	Definition – Methods, Types, Purpose, Process –Importance and Principles of effective Communication – Barriers to Communication – Layout of business letters– Features of communication 7C – Requisites of effective business communication	12	CO1
2	Kinds of Business Letters: Interview – Appointment – Acknowledgement – Promotion – Enquiries – Replies – Orders – Sales – Circular – Complaints to offer–Quotation, collection letters	12	CO2
3	Bank Correspondence – Meaning and features - Letter from customers to banks, Bank to customers, Correspondence within bank – Insurance Correspondence – Introduction, specific terms used in Insurance – Subrogation in General Insurance, Marine Insurance and Fire Insurance – Types of Insurance policies–Agency Correspondence– Meaning, features, letter between Agent and Principal, correspondence with shareholders and directors	12	CO3
4	Reports Writing – Meaning, Features, Objectives – Kinds of report – Format of report – Necessity of writing reports – Agenda, Minutes of Meeting – Memorandum–Office Order – Circular –Notes	12	CO4
5	Modern Forms of Communication: Introduction –Factors determining the use of modern communication–Fax–E-mail–SMS–Teleconferencing–VideoConferencing–Internet–Websites and their use in Business (Both merits and demerits) – Impact of technological advancement on business communication – Group communication – Media Management, Press conference, Media interviews, Seminars, Workshop, conferences, BusinessEtiquettes	12	CO5

TEXT BOOKS:

1. Rajendra Pal &J.S.Korlahalli, Essentials of BusinessCommunication-SultanChand&Sons- NewDelhi.

REFERENCE BOOKS:

2. ShirleyTaylor, Communication for Business-Pearson Publications-NewDelhi.
3. Bovee,Thill,Schatzman,BusinessCommunicationToday-PearsonEducationPrivateLtd-NewDelhi.
4. Penrose,Rasbery,Myers,AdvancedBusinessCommunication-Bangalore.
5. SimonCollin,DoingBusinessontheInternet-KoganPageLtd-London.
6. MaryEllenGuffey, Business Communication–Process and Product International Thomson Publishing -Ohio.

Assessment Pattern

Unit	Total Questions	To be Answered	Marks
Part A	12	10	10 X 2 = 20
Part B	8	5	5 X 7 = 35
Part C	5	3	3 X 15 = 45
		Total	100

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

Remember	Understand	Apply	Analyze	Evaluate	Create
20 %	20%	30%	15%	10%	5%



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CORE - IX

CORPORATE ACCOUNTING II

Course Code :	Credits : 04
Lecture : 6 Hours per week	CIA Marks : 40
Exam Hours : 03	ESE Marks :60

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

CO1	<ul style="list-style-type: none"> Define the mandatory accounting standards issued by the ICAI and other financial reporting statements related to Corporate Accounting. Explain Inflation Accounting. 	K1,k2
CO2	<ul style="list-style-type: none"> Know the preparation of consolidated balance sheet of Holding subsidiary companies, profit calculation and treatment of dividend. 	K3
CO3	<ul style="list-style-type: none"> Analyze the final statements of banking companies (New Provisions) and by visiting into banks to know how they prepared their books of accounts in real life. 	K4
CO4	<ul style="list-style-type: none"> Classify the accounts of Insurance companies and to know their final statements as per IRDA regulation 2002. 	K4
CO5	<ul style="list-style-type: none"> Classify and compare the various modes of winding up and analyze the role of liquidator while distribution money as per the law. 	K4
CO6	<ul style="list-style-type: none"> Preparation of Accounting price level changes/ Inflation Accounting Develop the ability to analyse complex issues. Formulate well reasoned arguments & to reach well considered conclusions 	K3

Mapping of Course Outcomes to Program Outcome:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	2	3	3	3	2	1	3	2	3	3
CO2	3	2	3	3	3	2	1	3	2	3	3
CO3	3	2	3	3	3	2	1	3	1	3	3
CO4	3	2	3	3	3	2	1	3	1	3	3
CO5	3	2	3	3	3	3	1	3	1	3	3
CO6	3	2	3	3	3	3	1	3	1	3	3
Average	3.00	2.00	3.00	3.00	3.00	2.33	1.00	3.00	1.33	3.00	3.00
Correlation	3= Strong 2= Medium 1= Low										

Weightage for Continuous Internal Assessment (40 Marks)

Components	Tests	Generic Skills Assessment	Regularity & Punctuality
Marks	25	10	5
Remember			
Understand			
Apply	10	10	
Analyze	10		
Evaluate	5		
Create			



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SI NO	CONTENTS OF MODULE	Hrs	Cos
1	Accounting for Price Level Changes/ Inflation accounting – Various methods of inflation accounting – Social responsibility Accounting – Human Resources Accounting – Mechanized Accounting – Mandatory Accounting Standards issued by the ICAI – Meaning of IFRS (International Financial Reporting Statement) – Value Added Statement (Theory only)	12	CO1 & CO6
2	Consolidated final statement of Holding companies and subsidiary companies (Inter company holding excluded) – Minority Interest – Cost of Control / Good will – Calculation of capital profit/ Revenue profit – consolidated B/S – treatment of dividend – (Inter-company owing's included)	12	CO2
3	Final statements of banking companies (As per New provisions) – Non Performing assets – Rebate on bills discounted – Profit and Loss a/c – Balance Sheet as per Banking Regulation Act 112412	12	CO3
4	Final statements of Insurance companies (As per New provisions) – Life insurance – Revenue a/c, Profit and Loss a/c, Balance Sheet as per IRDA regulation 2002 – Life assurance fund - Valuation of Balance Sheet – General Insurance – Fire Insurance and Marine Insurance	12	CO4
5	Liquidation – Modes of winding up – Statement of affairs and Liquidator's Final statement of Account – Deficiency or Surplus a/c	12	CO5

TEXT BOOKS:

1. S.P.Jain and K.L Narang. (2017) Advanced Accountancy, Kalyani Publishers, New Delhi, 10th Edition.
2. T.S.Reddy and A.Murthy (2017) Corporate Accounting Margam Publishers. Chennai-17, 2nd Edition.

REFERENCE BOOKS:

1. R.L.Gupta and M.Radhaswamy-Advanced Accounts-New Delhi,Sultan Chand.
2. M.C.Shukla and T.S.Grewal. (2016) Advanced Accounts Vol2 I.S Chand & Sons. New Delhi, 13th Edition 112127

Assessment Pattern

Unit	Theory Question	Problems	Total Questions	To be Answered	Marks
Part A	6	6	12	10	10 X 2 = 20
Part B	3	5	8	5	5 X 7 = 35
Part C	1	4	5	3	3 X 15 = 45
				Total	100

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

Remember	Understand	Apply	Analyze	Evaluate	Create
20 %	20%	30%	15%	10%	5%



Post Graduate & Research Department of Commerce

CORE - X

COMPANY LAW

Course Code :	Credits : 04
Lecture : 5 Hours per week	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

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

CO1	<ul style="list-style-type: none"> Define the important concepts in Company's Act, 2013 Discuss on the various provisions related to the incorporation and filing of documents of Companies through electronic mode. 	K1,K2
CO2	<ul style="list-style-type: none"> Identify the different kinds of Company's and analyse on the benefits of DEMAT account. 	K1,K4
CO3	<ul style="list-style-type: none"> Explain the contents of Memorandum of Association, Articles of Association and Prospectus Apply the provisions of the Company's Act 2013 for its relevant alterations. 	K3
CO4	<ul style="list-style-type: none"> Apply the provisions of the Company's Act for conducting various statutory meetings Discuss on various types of company Resolutions. 	K2,K3
CO5	<ul style="list-style-type: none"> Identify different types of Winding up of Company Discuss on the Resolutions and Prevention of Oppression and Mismanagement. 	K1,K2
CO6	<ul style="list-style-type: none"> Develop an awareness of the sociological and economic dimensions of modern company law Evaluate corporate problems, identifying appropriate legal obligations, duties, rights and remedies 	K-6

Mapping of Course Outcomes to Program Outcome:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3	3
CO3	3	2	2	3	3	3	3	3	3	3	3
CO4	3	2	2	3	3	3	3	2	3	3	3
CO5	3	3	2	2	3	2	3	2	3	3	3
CO6	3	2	3	2	3	3	3	3	3	2	3
Average	3.00	2.50	2.50	2.67	3.00	2.83	3.00	2.67	3.00	2.83	3.00
Correlation	3= Strong 2= Medium 1= Low										

Weightage for Continuous Internal Assessment (40 Marks)

Components	Tests	Generic Skills Assessment	Regularity & Punctuality
Marks	25	10	5
Remember			
Understand			
Apply	10	10	
Analyze	10		
Evaluate	5		
Create			



Post Graduate & Research Department of Commerce

S NO	CONTENTS OF MODULE	Hrs	Cos
1	Company – Definition – Characteristics – Lifting the Corporate Veil – Company Law Administration– Formation of Company – Preliminary Contract – Certification of Incorporation – Promotion – Certificate of Commencement of Business – Promoters – Functions and Legal Status – MCA 21 – Schemes of filing statutory document and other transactions by companies through electronic mode–Features of MCA21	12	CO1
2	Kinds of Companies – On the Basis of Incorporation – Private and Public – Difference between Private and Public Company – On the Basis of Liability – On the Basis of Ownership – Government Company – Foreign Company – On the Basis of Control – Holding and Statutory Company – Producer Companies–Director –Woman Director–Rights and Duties of Directors–Appointment and Removal – Qualification and Disqualification – Civil and Criminal Liability of Directors–Membership–Voting Rights–Transfer and Transmission of shares–DEMAT–Dematerialization– Need – Benefits of opening DEMAT account	12	CO2
3	Memorandum of Association(MOA)–Contents and Alteration–Doctrine of Ultravires–Articles of Association (AOA) – Contents and Alteration – Distinction between MOA and AOA – Doctrine of Constructive Notice and Indoor Management – Prospectus – Contents – Statement in Lieu of Prospectus–Mismanagement and their consequences–Share Capital–Kinds of Shares–Voting Rights–Debenture– Debenture Trust Deed–Borrowing powers of Companies.	12	CO3
4	Meetings–Statutory Meeting–Statutory Report–Annual General Meeting–Extra Ordinary General Meeting–Powers of Company Law Board to order meeting–Class Meetings–Requisites–Quorum–Chairman of Meeting – Minutes of meeting – Agenda – Proxies – Voting and Poll – Resolution – Ordinary and Special Majority Rule and Minority Rights–Prevention of Oppression and Mismanagement	12	CO4
5	Winding up of a company – Modes of winding up – winding up by the court – Voluntary winding up - Members’ voluntary winding up – Creditors’ voluntary winding up – Corporate Governance – Principles–Corporate Governance in India–SEBI Code on Corporate Governance – The Depositories Act – Definition – Certificate of commencement of business – Rights and Obligations of Depositories– Participants – Issuers and Beneficial Owners – Enquiry and Inspection – Corporate Social Responsibility (CSR).	12	CO5

TEXT BOOKS:

1. Kapoor, N.D,(2018) Elements of Company Law, Sultan Chand Publications

REFERENCE BOOKS:

1. Dr. Sreenivasan,M.R (Reprint 2013) Company Law, Second Edition, Margham Publications
2. Business Laws–M.V.Dhandapani,Sultan Chand and Sons
3. CompanyLaw–Avtar Singh



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4. M.C.Shukla and S.S. Gulshan – Principles of Company Law
5. S.M.Shah – Lectures on Company Law
6. S.BadriAlam and Saravanavel-CompanyLaw-HimalayaPublications
7. P.P.S.Gogna–Text Book of CompanyLaw–S.Chand

Assessment Pattern

Unit	Total Questions	To be Answered	Marks
Part A	12	10	10 X 2 = 20
Part B	8	5	5 X 7 = 35
Part C	5	3	3 X 15 = 45
		Total	100

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

Remember	Understand	Apply	Analyze	Evaluate	Create
20 %	20%	30%	15%	10%	5%



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CORE XI

PRINCIPLES OF MARKETING

Course Code :	Credits : 04
Lecture : 5 Hours per week	CIA Marks : 40
Exam Hours : 03	ESE Marks :60

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

CO1	<ul style="list-style-type: none"> Define marketing and Explain evolution of marketing orientation. Develop an idea about Marketing and its functions Explain the innovations in Modern Marketing. 	K1& K6
CO2	<ul style="list-style-type: none"> Enhance the knowledge of the student on marketing segmentation. Demonstrate the consumer behavior. Illustrate various theories on Motivation. 	K3
CO3	<ul style="list-style-type: none"> Make student understand about various product and pricing decision Explain Product life cycle and sales forecasting. 	K2
CO4	<ul style="list-style-type: none"> To equip the student to take effective distribution decision. To analyse various promotion mix strategies for products and services 	K4
CO5	<ul style="list-style-type: none"> Demonstrate awareness about current trends in marketing environment to enable them to take practical measures. Explain about social responsibility and marketing ethics. Summarize market research and MIS 	K3 & K2
CO6	<ul style="list-style-type: none"> Develop a market research plan and conduct basic research using primary and secondary sources 	K6

Mapping of Course Outcomes to Program Outcome:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3	3
CO4	2	3	2	3	3	2	2	2	3	3	3
CO5	3	2	3	2	2	3	3	3	3	3	3
CO6	3	3	3	2	3	2	2	3	3	3	3
Average	2.83	2.83	2.83	2.67	2.83	2.67	2.67	2.83	3.00	3.00	3.00
Correlation	3= Strong 2= Medium 1= Low										

Weightage for Continuous Internal Assessment (40 Marks)

Components	Tests	Generic Skills Assessment	Regularity & Punctuality
Marks	25	10	5
Remember			
Understand			
Apply	10	10	
Analyze	10		
Evaluate	5		
Create			



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S.NO	CONTENTS OF MODULE	Hrs	Cos
1	Introduction to Marketing –Meaning – Definition and Functions of Marketing – Evolution of Marketing concepts – Marketing Orientation – Innovations in Modern Marketing – Marketing Management – Definitions – Functions - Role and Importance of Marketing – Classification of Markets	12	CO1
2	Market Segmentation – Concept – Benefits – Basis and Levels – Niche Marketing - Characteristics of Niche – Local Marketing – Green Marketing- Introduction to Consumer Behaviour – Need for study – Motives & Needs, Freud’s Theory of Motivation – Maslow Theory of Motivation – Purchase Decision – Post Purchase Behaviour - Consumer buying decision process – Classification of Consumer for New Products	12	CO2
3	Marketing mix – Definition – 4 P’s of Marketing Mix – Product – Definition – Product Mix – Introduction to Stages of New Product Development – Product Life Cycle – Sales Forecasting – Methods – Criteria for a good Forecasting –Pricing – Objectives – Factors influencing Pricing – Kinds of Pricing – Resale price Maintenance	12	CO3
4	Channels of Distribution (Levels) – Channel Members – Types – Channel of Distribution for consumer goods – Channels of Distribution for Industrial goods – Communication Mix – Communication process – Advertising – Media – Kinds of –Advertising Media - Sales promotion – Sales Force Promotion – Personal selling – Classification of Salesmanship	12	CO4
5	Competitive analysis and strategies – Balancing customer and competitor Orientations – Global Market Environment – Social Responsibility and Marketing Ethics, Citizen and Public actions to regulate marketing – Recent Trends in Marketing – A Basic understanding of E – Marketing – E- Tailing –Consumerism – Market Research – MIS and Marketing Regulation	12	CO5 & CO6

TEXT BOOKS:

1. Dr. J. Jayasankar(2015) , Marketing Management, Margham Publications, Chennai.
2. Dr.C.B.Gupta& Dr. N. Rajan Nair, Reprint 2018, Marketing Management, Sultan Chand & Sons, New Delhi, 112Th Revised Edition

REFERENCE BOOKS:

1. Philip Kotler. Reprint (2016). Principles of Marketing: A South Asian Perspective, Pearson Education. New Delhi
2. Dr. N. Rajan Nair. (Reprint 2015). Marketing, Sultan Chand & Sons. New Delhi
3. K.S.Chandrasekar. (Reprint 2014). Marketing Management Text and Cases, Tata McGraw Hill, New Delhi.
4. Marketing Management by RajanSaxena
5. Marketing by William JStanton
6. Principles of Marketing by PhilipKotler
7. Marketing Management by Still andCundiff
8. Marketing Management by Dr. K. Nirmala Prasad and Sherlaker.

Assessment Pattern

Unit	Total Questions	To be Answered	Marks
Part A	12	10	10 X 2 = 20
Part B	8	5	5 X 7 = 35
Part C	5	3	3 X 15 = 45
		Total	100

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

Remember	Understand	Apply	Analyze	Evaluate	Create
20 %	20%	30%	15%	10%	5%



Post Graduate & Research Department of Commerce

CORE - XII

PRACTICAL AUDITING

Course Code :	Credits : 04
Lecture : 5 Hours per week	CIA Marks : 40
Exam Hours : 03	ESE Marks :60

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

CO1	Explain the terminologies related to auditing to equip the students to identify the basic concepts of auditing.	K1
CO2	Identify, Classify and vouching documents related to financial transactions	K2
CO3	Analyze the Impact of ERP in auditing environment	K3
CO4	Apply the provisions of companies act in relation to appointment of company auditor	K3
CO5	Apply the standards related to auditing in real auditing scenario	K3
CO6	Develop students cognitive skills	K4

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	2	3	3	3	2	3	3
CO2	3	3	3	3	2	3	3	3	2	3	3
CO3	3	3	3	3	2	3	3	3	2	3	3
CO4	3	3	3	3	2	3	3	3	2	3	3
CO5	3	3	3	3	2	3	3	3	2	3	3
CO6	3	3	3	3	2	3	3	3	2	3	3
Average	3.00	3.00	3.00	3.00	2.00	3.00	3.00	3.00	2.00	3.00	3.00
Correlation	3= Strong 2= Medium 1= Low										

Weightage for Continuous Internal Assessment (40 Marks)

Components	Tests	Generic Skills Assessment	Regularity & Punctuality
Marks	25	10	5
Remember			
Understand			
Apply	10	10	
Analyze	10		
Evaluate	5		
Create			



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S.NO	CONTENTS OF MODULE	Hrs	Cos
1	Meaning and definition of auditing – Distinction between auditing and accounting – objectives – Advantages and limitations of audit – scope of audit – classifications of audits – Audit planning, meaning – Audit programme, meaning, objectives and contents – audit note book, contents, usefulness of audit note book – Audit working papers, meaning. Ownership and custody – Test checking and Routine checking, meaning- Internal control, meaning, definition, objectives, Technique for evaluation of internal control system – Internal check, meaning, objectives, difference between internal control, Internal check and internal audit	12	CO1
2	Vouching, meaning and definitions, objectives – Trading transactions – audit of ledger – Scrutinizing of ledgers – vouching of cash receipts and payments – Vouching of outstanding assets and liability – verification, meaning objectives and process – valuation of assets and liabilities – Distinction between verification and valuation	12	CO2
3	Recent trends in Auditing – Forensic Audit –Meaning and Importance – Forensic Vs Financial Audit –Code of conduct and Ethics in Auditing – Audit on corporate Governance – Risk Based Audit- Meaning – International financial reporting standard (IFRS) – Meaning and its applicability in India – (IND -AS) Indian Accounting Standards (Basics only)	12	CO3, CO5
4	Appointment of auditors – appointment of first auditor – appointment by central government – filling of casual vacancy – Appointment by special resolution – Re-appointment and compulsory re-appointment – ceiling on the number of Auditor ship - Removal of auditor – Remuneration - auditors lien – qualification and disqualification – Duties of the company auditor – Rights and powers of auditors – different classes of auditors – Audit Report – Preparation and Presentation	12	CO4, CO5
5	Information Systems Audit (ISA) – meaning – Division of auditing in ISA environment – Impact of computerization on audit approach – online computer system audit – Types of online computer systems – audit around with the computers – procedure of audit under ISA system	12	CO5, CO6

TEXT BOOKS:

1. DinkarPagare., Reprint 2017, Principles and Practice of Auditing, Sultan Chand & Sons, 11th Revised Edition,

REFERENCE BOOKS:

1. B. N. Tandon, S.Sudharsanam&S.Sundharabahu, (20012), Practical Auditing, S.Chand& Sons New Delhi, 14th Edition
2. Shri. Vengadamani, (2017), Practical Auditing, Margham Publication, Chennai.
3. Pradeep Kumar, (2018) BaldevSachdeva and Jagwant Singh Auditing Principles and Practices, Kalyani Publishers 14th Revised edition
4. Contemporary Auditing, Kamal Gupta Tata MC GrawHill.

Assessment Pattern

Unit	Total Questions	To be Answered	Marks
Part A	12	10	10 X 2 = 20
Part B	8	5	5 X 7 = 35
Part C	5	3	3 X 15 = 45
		Total	100

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

Remember	Understand	Apply	Analyze	Evaluate	Create
20 %	20%	30%	15%	10%	5%



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CORE XIII

COST ACCOUNTING

Course Code :	Credits : 04
Lecture : 5 Hours per week	CIA Marks : 40
Exam Hours : 03	ESE Marks :60

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

CO1	<ul style="list-style-type: none">• Define the meaning of Cost Accounting, Financial Accounting and Management Accounting• List the objectives of cost accounting, Uniform costing and Inter-firm comparison• List out the requirements of installing a costing system and the stages in installation• Identify the significance of reconciliation of statements• Define material control by different methods of price computation• State the meaning of Inventory turnover and Economic ordering Quantity• Identify the methods of calculating stock levels	K1 & K2
CO2	<ul style="list-style-type: none">• Describe the methods of calculating Labour turnover and also reducing it• Explain the different types of bonus Plans with examples	K2
CO3	<ul style="list-style-type: none">• Demonstrate the importance of Overhead costs and their classification• Prepare apportion Overheads and re-distribute it to various departments• Prepare statement showing Machine Hour Rate	K3
CO4	<ul style="list-style-type: none">• Analyze the meaning and features of process costing with its advantages and disadvantages• Categorize the various types of process losses• Differentiate process accounts into those with process losses and scrap value and those with abnormal loss and gain• Outline the procedure involved in computing inter-process profits	K3
CO5	<ul style="list-style-type: none">• Construct the format of a Contract account• Develop the different stages of contract costing based on different phases of completion• Interpreting the computation of Notional profit and settlement of Contract agreement with Escalation clause	K4
CO6	<ul style="list-style-type: none">• Analysing the techniques of cost control & discussing the steps to overcome the difficulties.	K4



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Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	3	3	3	3	3	3	3
CO2	3	2	3	3	3	2	3	3	3	3	3
CO3	3	2	3	3	3	2	3	3	3	3	3
CO4	3	2	3	3	3	3	3	3	3	3	3
CO5	3	2	3	3	3	2	3	3	3	3	3
CO6	3	2	3	3	3	2	3	3	3	3	3
Average	3.00	2.17	3.00	3.00	3.00	2.33	3.00	3.00	3.00	3.00	3.00
Correlation	3= Strong 2= Medium 1= Low										

Weightage for Continuous Internal Assessment (40 Marks)

Components	Tests	Generic Skills Assessment	Regularity & Punctuality
Marks	25	10	5
Remember			
Understand			
Apply	10	10	
Analyze	10		
Evaluate	5		
Create			

S.NO	CONTENTS OF MODULE	Hrs	Cos
1	Objectives of Cost accounting– Differences between Cost and Management accounting, Cost and Financial accounting –Objectives of Uniform costing– Advantages of Inter firm comparison– Cost control and Cost reduction: Meaning, Importance and Distinction–Techniques of cost control– Requirements for installation– Stages in installation–Problems installation– Steps to overcome difficulties –Cost Sheet–Tender & quotation–Reconciliation of Cost & Financial Statement.	12	CO1
2	Labour –Essentials of a good wage system – Causes of labour turnover–Methods of reducing labour turnover–Methods of calculating labour turnover – Separation method, Replacement and flux method – different types of Bonus plan – Gantt’s task and bonus plan –Merricks multiple piece rate system.	12	CO2
3	Overheads – Meaning and Definition – Importance of overhead costs – Classification of overhead costs – Codification of overheads – Departmentalization of overheads – Methods of apportionment of overheads – Primary and Secondary apportionment – Under absorption and over absorption	12	CO3



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	of overheads – Production overheads – Administration overhead – Selling and Distribution overhead – Research and Development expenses – Machine hour rate – Meaning, Importance and computation		
4	Meaning of Process costing – Characteristic features – Types of industries using process costing – Advantages of process costing – Disadvantages of process costing – Important aspect of process costing – Process Losses – Process a/c's involving two or three a/c's – Scrap value – Inter process profits	12	CO4
5	Contract Costing – Characteristic features of contracts and contract costing – system of contract costing – recording of costs of a contract – recording of value and profit on contracts – profit/loss on contracts – Meaning of Notional profit – computing notional profit based on different phases of completion – Meaning of escalation clause – Need and importance.	12	CO5 & CO6

TEXT BOOKS:

1. T.S. Reddy & Hari Prasad Reddy (2018) Cost Accounting and Management accounting, 4th Edition, Margham Publications. Chennai-17

REFERENCE BOOKS:

1. Jain S.P. and Narang K.L. (Reprint 2017). Cost Accounting. 10th Edition. Kalyani Publishers. New Delhi.
2. Khanna B. S., Pandey I.M., Ahuja G.K., and Arora M.N. Practical Costing. 5th Edition. S.Chand & Co. New Delhi 2011.
3. Saxena and Vashist. 2010. Cost Accounting. 5th Edition. Sultan Chand & Sons. New Delhi. 2002.

Assessment Pattern

Unit	Theory Question	Problems	Total Questions	To be Answered	Marks
Part A	6	6	12	10	10 X 2 = 20
Part B	3	5	8	5	5 X 7 = 35
Part C	1	4	5	3	3 X 15 = 45
				Total	100

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

Remember	Understand	Apply	Analyze	Evaluate	Create
20 %	20%	30%	15%	10%	5%
Evaluate	5				
Create					



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CORE - XIV

PRINCIPLES OF FINANCIAL MANAGEMENT

Course Code :	Credits : 04
Lecture : 5 Hours per week	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

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

CO1	Demonstrate understanding of capital structure, its source and leverage concepts.	K1,K2
CO2	Solve the given problems on capital budgeting and investment decision.	K1,K2,K3
CO3	Compute cost of individual source of capital and also their overall averages based on specific information.	K1,K2,K3, K4
CO4	Explain the concept of dividend policy, its relevance and various models associated with dividend policy.	K1,K2
CO5	Determine factors affecting working capital and calculation of working capital based on given information.	K1,K2,K3, K4
CO6	Enable students to strengthen their knowledge on the important concepts of financial management.	K4

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	2	3	3	2	3	3	3	2	3	3
CO2	3	2	3	3	2	3	3	3	2	3	3
CO3	3	2	3	3	2	3	3	3	2	3	3
CO4	3	2	3	3	2	3	3	3	2	3	3
CO5	3	2	3	3	2	3	3	3	2	3	3
CO6	3	2	3	3	2	3	3	3	2	3	3
Average	3.00	2.00	3.00	3.00	2.00	3.00	3.00	3.00	2.00	3.00	3.00
Correlation	3= Strong 2= Medium 1= Low										

Weightage for Continuous Internal Assessment (40 Marks)

Components	Tests	Generic Skills Assessment	Regularity & Punctuality
Marks	25	10	5
Remember			
Understand			
Apply	10	10	
Analyze	10		
Evaluate	5		
Create			



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S.NO	CONTENTS OF MODULE	Hrs	Cos
1	Meaning, objectives and Importance of Finance – Sources of finance – Functions of financial management – Role of financial manager in Financial Management – Capital structures planning– Factors affecting capital structures – Determining Debt and equity proportion–Theories of capital structures–Leverage concept.(Theory only)	12	CO1 & CO6
2	Capital Expenditure Control – Capital Budgeting Techniques – Pay-Back Period – Accounting Rate of Return (ARR) – Net Present Value (NPV) method – Internal Rate of Return (IRR) – Risk Analysis	12	CO2
3	Cost of capital – Cost of equity – cost of preference capital – Cost of debt – Cost of retained earnings – weighted Average (or) composite cost of capital (WACC)	12	CO3
4	Dividend policies – Factors affecting dividend policies – Company Law provisions on dividend payment –Various Dividend Models (Walter’s, Gordon’s, M.M. Hypothesis. (Theory only)	12	CO4
5	Working capital – components of working capital – working capital operating cycle – Factors influencing working capital – Determining (or) Forecasting of working capital requirements	12	CO5

TEXT BOOKS:

1. Dr.S.N.Maheshwari, Elements of Financial Management, Edition 2010,Sultan Chand & Sons, New Delhi
2. Dr. Kulkarni and Dr. Sathya Prasad, Financial Management, 13th Revised Edition 2011
3. A.Murthy, Financial Management, Second Edition Reprint 2018, Margham Publications

REFERENCE BOOKS:

1. Prasana Chandra, Financial Management, 2008 Tata Mc.Graw Hill, New Delhi
2. I.M.Pandey, Financial Management, 20012 Vikas Publishing
3. Khan & Jain ,Financial Management, Edition 20012, Sultan Chand & Sons

Assessment Pattern

Unit	Theory Question	Problems	Total Questions	To be Answered	Marks
Part A	6	6	12	10	10 X 2 = 20
Part B	3	5	8	5	5 X 7 = 35
Part C	1	4	5	3	3 X 15 = 45
				Total	100

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

Remember	Understand	Apply	Analyze	Evaluate	Create
20 %	20%	30%	15%	10%	5%



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CORE - XV

ENTREPRENEURIAL DEVELOPMENT

Course Code :	Credits : 04
Lecture : 5 Hours per week	CIA Marks : 40
Exam Hours : 03	ESE Marks :60

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

CO1	<ul style="list-style-type: none"> Define entrepreneur, understand the several theories of entrepreneurship and recognize the entrepreneurial development in India. 	K1,K2
CO2	<ul style="list-style-type: none"> Conceive new business ideas and identify project opportunities together with problems to be faced. 	K6,K2,K1
CO3	<ul style="list-style-type: none"> Analyze and select the types of organization and interpret about the growth, expansion, diversification and strategies. 	K4,K2
CO4	<ul style="list-style-type: none"> Find the sources of finance and integrate the knowledge about government incentives, subsidies policies, tax concession to SSI units. 	K1,K3
CO5	<ul style="list-style-type: none"> Acquire the awareness about the role and scope of women entrepreneur, rural entrepreneur and NGO's. 	K2
CO6	<ul style="list-style-type: none"> Develop entrepreneurship skills. 	K6

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	3	3	3	2	3	2	3
CO2	3	3	3	3	3	3	3	3	3	2	3
CO3	3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	2	3
CO5	3	3	3	3	3	3	3	3	3	2	3
CO6	3	3	3	3	3	3	3	3	3	2	3
Average	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.83	3.00	2.17	3.00
Correlation	3= Strong 2= Medium 1= Low										

Weightage for Continuous Internal Assessment (40 Marks)

Components	Tests	Generic Skills Assessment	Regularity & Punctuality
Marks	25	10	5
Remember			
Understand			
Apply	10	10	
Analyze	10		
Evaluate	5		
Create			



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SI NO	CONTENTS OF MODULE	Hrs	Cos
1	Entrepreneur – Meaning – Various Theories – Scope of Entrepreneurial Development - Characteristics of Entrepreneur – Differences between the related terms – Common Myths on Entrepreneur–Types of Entrepreneurs –Functions of an Entrepreneur– Classification of Entrepreneurs– The Role of Entrepreneurship in the Economic Development – Entrepreneurial scene in India	12	CO1
2	Establishing an Enterprise – Creation of Business Ideas – Existing Companies – Products – Government Policies – Make in India – Start up India –Idea Generation Methods – Focus Groups – Brainstorming – Creative Problem Solving – Legal Consideration – Project Identification and Formulation – The Business Plan – The Marketing – Finance – Organizational Plan – Institutional Finance and Other Support Functions to Small Entrepreneurs (NSIC, SIDO, SSIB, SISI, DIC,TCO’s and other Specialized Institutions)	12	CO2
3	Selection of Types of Organization – Factors influencing the choice of Organization–Launch and Early Management Decisions–Managing Initial Problems & Growth–Expansion and Diversification Strategies – Why go for Public Issue of Shares – Tackling Problem Areas – Succession to Business	12	CO3
4	Government Incentives, Subsidies and Policies – Need and Importance of various Subsidies to SSI units – Tax Concessions – Advantages and Disadvantages of Incentives and Subsidies – EOU and EPZ – Marketing Assistance – Raw Material – Government Policies after July 1991 –MUDRA Banks–Objectives–Functions.	12	CO4
5	Women Entrepreneurs – Concept – Growth - Problems of Women Entrepreneurs – Future of Women Entrepreneur – Rural entrepreneurship – Growth of Rural Industrialization – Problems of Rural Industries – Developing Rural Entrepreneurship – Scope and Role of NGO’s – Entrepreneurship in Family owned business – Government as Entrepreneur	12	CO5

TEXT BOOKS:

1. Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai-17, sixth Edition.

REFERENCE BOOKS

1. CharantimathPoornima,(Reprint 2014.),Entrepreneurship development-Small Business EnterprisesPearson Education, Seventh Edition
2. Raj Shankar, (Reprint 2016), Entrepreneurship Theory and Practice, Vijay Nicole and Imprints Pvt.Ltd.
3. Vasant Desai, (Reprint 2017).Dynamics of Entrepreneurial Development & Management Twenty Fourth Edition. Himalaya Publishing House. Mumbai
4. E. Gordon & K. Natrajan(Reprint 2017) Entrepreneurship Development, Himalaya Publishing House,2013
5. Dr. C.B. Gupta & Dr. S.S. Khanka (Reprint 2014).Entrepreneurship And Small Business



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Management. Sultan Chand & Sons. Fifth Edition

6. S.S Khanka, Entrepreneurial development, S.Chand and co., New Delhi.
7. Gupta C.B and Srinivasan N.P. Entrepreneurial Development, Sultan and Sons, New Delhi.
8. P. Saravanavel, Entrepreneurial Development – Ess Pee Kay publishing House.
9. Jaswer Singh Saini, entrepreneurship Development, deep and deep publications, New Delhi

Assessment Pattern

Unit	Total Questions	To be Answered	Marks
Part A	12	10	10 X 2 = 20
Part B	8	5	5 X 7 = 35
Part C	5	3	3 X 15 = 45
		Total	100

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

Remember	Understand	Apply	Analyze	Evaluate	Create
20 %	20%	30%	15%	10%	5%



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CORE XVI

INCOME TAX LAW AND PRACTICE –I

Course Code :	Credits : 04
Lecture : 5 Hours per week	CIA Marks : 40
Exam Hours : 03	ESE Marks :60

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

CO1	Define the term Income, Person, Assessment Year, Previous Year, Assessee. Describe the provisions connected with Residential status of Individual, Firm & Company.	K1,K2
CO2	Explain the meaning of Salaries under Income Tax Act 1961 and apply the provisions to solve problems.	K1,K2,K3
CO3	Discuss House Property income under Income Tax Act 1961 and apply the provisions to solve problems.	K1,K2,K3
CO4	Describe the meaning of Capital Gains under Income Tax Act 1961 and apply the provisions to solve problems	K1,K2,K3
CO5	Analyse the role of Income Tax Authorities.	K4
CO6	Enable students to fill FORM 16 & to file the returns.	K5

Mapping of Course Outcomes to Program Outcome:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	2	2	2	3	3	3	2	3	3
CO2	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3	3
CO5	3	2	3	3	2	3	3	3	2	3	3
CO6	3	3	3	3	3	3	3	3	3	3	3
Average	3.00	2.83	2.83	2.83	2.67	3.00	3.00	3.00	2.67	3.00	3.00
Correlation	3= Strong 2= Medium 1= Low										

Weightage for Continuous Internal Assessment (40 Marks)

Components	Tests	Generic Skills Assessment	Regularity & Punctuality
Marks	25	10	5
Remember			
Understand			
Apply	10	10	
Analyze	10		
Evaluate	5		
Create			



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SNO	CONTENTS OF MODULE	Hrs	Cos
1	Definitions – Income; Person; Assessment year; Previous year; Assesses; Residential Status – of individual, HUF, Firm & Company, scope of Total Income and Incidence of Tax; Exempted Incomes– Concept of GTI and Taxable Income	12	CO1 & CO6
2	Salaries - Definition – Basis of charge – Types of allowances – HRA, CCA, DA, Educational allowances etc – Perquisites and their valuation – Rent free accommodation, Car facility, Medical facility, Educational facility etc – Provident Fund - Recognized Provident fund, Statutory Provident fund, PPF - Gratuity – Pension – Commuted, Un commuted – Leave Salary - Deduction from Salary Income	12	CO2
3	Income from House property– Basis of charge– Annual value– Gross Annual value, Net Annual value of let-out Property, Self-occupied Property– Amenities– deductions/s24 from House Property Income.	12	CO3
4	Capital Gains – Meaning of terms Capital Assets & Transfer – Transaction not regarded as transfer – Short-term and Long term Capital Gains – Cost of acquisition – Fair market value – Cost of Improvement - Indexing – Exempted Capital Gains – 54, 54B, 54D, 54EC, 54F – Computation Capital Gain	12	CO4
5	Income Tax Authorities– Power of Assessing officers, Powers of Central Board of Direct taxes- Role and Powers of Income Tax Commissioner	12	CO5

TEXT BOOKS:

- Gaur and Narang - Income Tax Law and Accounts, Kalyani Publishers, Latest edition

REFERENCE BOOKS

- Mehrotra H.C, Dr.Goyal S.P, Income Tax Law and Accounts, SahityaBhavan Publications Agra, Latest edition
- Bhagwati Prasad, Income Tax Law and Practice, VishwaPrakasan. New Delhi, Latest edition
- Vinod K. Singhanian, Students Guide to Income Tax., U.K.Bharghava Taxman, Latest edition
- T.S. Reddy and Y Hariprasad Reddy, Income Tax Theory, Law & Practice, Margham Publications.

Assessment Pattern

Unit	Theory Question	Problems	Total Questions	To be Answered	Marks
Part A	6	6	12	10	10 X 2 = 20
Part B	3	5	8	5	5 X 7 = 35
Part C	1	4	5	3	3 X 15 = 45
				Total	100

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

Remember	Understand	Apply	Analyze	Evaluate	Create
20 %	20%	30%	15%	10%	5%



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ELECTIVE-I

Open Elective Paper I – Economic & Corporate Laws

(Course offered to other Department Students Shift I & Shift II)

Course Code :	Credits : 05
Lecture : 6 Hours per week	CIA Marks : 40
Exam Hours : 03	ESE Marks :60

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

CO1	• Describe the Foreign Exchange Management Act, 1999 contraventions and penalties.	K1
CO2	• Discuss the role of financial intermediaries in Prevention of Money Laundering, Penalties and the adjudication procedure	K2
CO3	• Explain the meaning and importance of Prohibition of Benami transactions & re-transfer of property by benamidar and Penalties & Prosecution	K3
CO4	• Discuss the provisions relating to the Competition Act 2002 in correspondence with the duties, powers and functions of the competition commission.	K3
CO5	• Understand Environment Protection Act and its role in managing and controlling environment concerns and issues.	K3
CO6	• Describe Constitutional Obligation & Fundamental Right to live in Healthy Environment	K2

Mapping of Course Outcomes to Program Outcome:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	1	2	2	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	2	3	3	3	3	2	3
CO4	3	3	3	3	2	3	3	3	2	2	3
CO5	3	3	2	2	3	2	2	3	3	3	3
CO6	3	3	3	3	3	3	3	3	2	3	3
Average	3.00	3.00	2.5	2.67	2.5	2.83	2.83	3.00	2.67	2.67	3.00
Correlation	3= Strong 2= Medium 1= Low										

Weightage for Continuous Internal Assessment (40 Marks)

Components	Tests	Generic Skills Assessment	Regularity & Punctuality
Marks	25	10	5
Remember			
Understand			
Apply	10	10	
Analyze	10		
Evaluate	5		
Create			



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SNO	CONTENTS OF MODULE	Hrs	Cos
1	Foreign Exchange Management Act, 1999: Introduction, Board structure of FEMA, Definitions, Regulation & Management of Foreign Exchange, Contraventions & Penalties – Procedure for Compliance	12	CO1
2	Prevention of Money Laundering Act, 2002 Definitions – Punishment for the offence of Money Laundering, Obligations of Banking Companies, Financial Institutions and Intermediaries or a person carrying on a designated business or profession, Adjudication authorities & Procedures	12	CO2
3	The Benami Transactions (Prohibition) Act, 1988 Definitions – Prohibition of Benami Transactions - Prohibition of the right to recover property held benami - Prohibition of the right to recover property held benami - Prohibition on re-transfer of property by benamidar – Adjudication Authorities – Penalties & Prosecution	12	CO3
4	Competition Act, 2002 Definitions - Prohibition of agreements- Prohibition of abuse of dominant position – Competition Commission of India - Establishment, Administration & Duties Powers – Competition Advocacy - Adjudication Authorities – Penalties & Prosecution	12	CO4
5	The Environment (Protection) Act 1986 – Rules and Notifications – Environmental Protection – Constitutional Obligation – Fundamental Right to live in Healthy Environment – Judicial Activism in India – Water (Prevention and control of Pollution) Act 1974 – Air (Prevention and control of Pollution) Act 1981 – Land Pollution – Law relating to Management of Wastes – Noise Pollution – Legal Control.	12	CO5 & CO6

TEXT BOOKS:

1. Dr. J. Jayasankar, Corporate Laws Margham Publications, Chennai.

REFERENCE BOOKS:

1. Bare Acts
2. Corporate Laws, Taxman, (latest).
3. S. Santhakumar's – Introduction to Environmental Law, – Lexis Nexis

Assessment Pattern

Unit	Total Questions	To be Answered	Marks
Part A	12	10	10 X 2 = 20
Part B	8	5	5 X 7 = 35
Part C	5	3	3 X 15 = 45
		Total	100

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

Remember	Understand	Apply	Analyze	Evaluate	Create
20 %	20%	30%	15%	10%	5%



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Open Elective Paper I – Office Management
(Course offered to other Department Students Shift I & Shift II)

Course Code :	Credits : 05
Lecture : 6 Hours per week	CIA Marks : 40
Exam Hours : 03	ESE Marks :60

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

CO1	• Analyse and Describe the importance of Front Office Management	K1
CO2	• Apply proper Record Keeping Principles and Office Accommodation & Landscaping	K2
CO3	• Use the Right Charts and prepare Manuals for reporting formal reporting	K3
CO4	• Discuss the Functions of Personnel Management From Hiring to Firing	K3
CO5	• Explain the effective use of office Automation and Labour Saving Gadgets at work	K3
CO6	• Use appropriate techniques to maintain Proper Liasioning and Public Relations	K4

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	1	2	2	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	2	3	3	3	3	2	3
CO4	3	3	3	3	2	3	3	3	2	2	3
CO5	3	3	2	2	3	2	2	3	3	3	3
CO6	3	3	3	3	3	3	3	3	2	3	3
Average	3.00	3.00	2.5	2.67	2.5	2.83	2.83	3.00	2.67	2.67	3.00
Correlation	3= Strong 2= Medium 1= Low										

Weightage for Continuous Internal Assessment (40 Marks)

Components	Tests	Generic Skills Assessment	Regularity & Punctuality
Marks	25	10	5
Remember			
Understand			
Apply	10	10	
Analyze	10		
Evaluate	5		
Create			



Post Graduate & Research Department of Commerce

SNO	CONTENTS OF MODULE	Hrs	Cos
1	Introduction: Meaning, functions and importance of office management; office management and organization. Principles of office management and organization. Principal departments of modern office. Centralization vs. decentralization of office services.	12	CO1
2	Office Accommodation and Environment - Office building: size, layout, safety and security measures - Reception: Importance, shape and size, control - Communication: Feature, classification, barriers. - Arrangement and adjustment: Furniture, allotment of seats, chambers, cabins rooms etc. - Handling of correspondence and market registers, filling forms, and stationery.	12	CO2
3	Office Machines, manuals, charts and reports - Kind of office machines (typewriter, duplicating computers and word processors), calculators, etc.- Objectives and advantages of various machines. - Use of machines, installing, handling, maintenance. - Objectives and advantages of office manuals charts, preparation and play of manuals and charts.- Kind of reports, report preparation, enquiries.	12	CO3
4	Personnel Management, Supervision, Control and coordination. - Office staff (Peon, daftari, clerk, technical staff, supervisors, accountant, manager, etc.) Selection, training and development. - Supervision: Importance and span of supervision - Discipline: Importance and manner of office control, work control and work distribution. Office Manager: Qualifications and qualities of office manager. The status of office manager in total organization. The authorities and responsibilities of an office manger	12	CO4
5	Office Automation: Uses and abuses of Labour saving appliances. A study of various types of commonly used appliances i.e. typewriter, duplicator, accounting machines, addressing, machines, calculator, franking machine, weighting and folding machine, Dictaphone, cash register, coin sorter, time recorder, photocopier, telephone, facsimile, computer, scanner, printer, letter opener, time and date stamps etc.	12	CO5 & CO6

REFERENCE BOOKS:

1. Chhabra, T.N., Modern Business Organisation, New Delhi, DhanpatRai& Sons.
2. Duggal, Balraj, Office Management and Commercial Correspondence, KitabMahal, New Delhi.
3. P.K. Ghosh, "Office Management", Sultan Chand & Sons. New Delhi
4. R.K. Chopra, Office Management, Himalaya Publishing House

Assessment Pattern

Unit	Total Questions	To be Answered	Marks
Part A	12	10	10 X 2 = 20
Part B	8	5	5 X 7 = 35
Part C	5	3	3 X 15 = 45
		Total	100

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

Remember	Understand	Apply	Analyze	Evaluate	Create
20 %	20%	30%	15%	10%	5%



Dwaraka Doss Goverdhan Doss Vaishnav College (Autonomous), Chennai – 600 106

[Affiliated to University of Madras]

Post Graduate & Research Department of Commerce

Open Elective Paper I – E-Commerce

(Course offered to other Department Students Shift II)

Course Code :	Credits : 05
Lecture : 6 Hours per week	CIA Marks : 40
Exam Hours : 03	ESE Marks :60

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

CO1	• Explain the Role of Internet and Web in E-Commerce	K1
CO2	• Understand various E-commerce business models and concepts, the internet and World Wide Web: Ecommerce Infrastructure and its Role of Automation & Artificial Intelligence in E-Commerce	K3
CO3	• Elaborate Building an ecommerce web site, Security and payment	K3
CO4	• Analyse marketing concepts Online retailing and services	K3
CO5	• Explain Social networks, auctions & Implementation of E-commerce	K3
CO6	• Evaluate the Efficiency of E-Commerce portals and the relative merits & limitations	K2

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	1	2	2	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	2	3	3	3	3	2	3
CO4	3	3	3	3	2	3	3	3	2	2	3
CO5	3	3	2	2	3	2	2	3	3	3	3
CO6	3	3	3	3	3	3	3	3	2	3	3
Average	3.00	3.00	2.5	2.67	2.5	2.83	2.83	3.00	2.67	2.67	3.00
Correlation	3= Strong 2= Medium 1= Low										

Weightage for Continuous Internal Assessment (40 Marks)

Components	Tests	Generic Skills Assessment	Regularity & Punctuality
Marks	25	10	5
Remember			
Understand			
Apply	10	10	
Analyze	10		
Evaluate	5		
Create			



Post Graduate & Research Department of Commerce

SNO	CONTENTS OF MODULE	Hrs	Cos
1	Introduction to E-Commerce Defining E - Commerce; Main Activities of Electronic Commerce; Benefits of E-Commerce; Broad Goals of Electronic Commerce; Main Components of E-Commerce; Functions of Electronic Commerce – Communication, Process Management, Service Management, Transaction Capabilities; Process of E-Commerce; Types of E-Commerce; Role of Internet and Web in E-Commerce	12	CO1
2	E-commerce business models and concepts, The internet and World Wide Web: Ecommerce Infrastructure E-commerce Business Models, Major Business to Consumer (B2C) business models, Major Business to Business (B2B) business models, Business models in emerging E-commerce areas, How the Internet and the web change business: strategy, structure and process, The Internet: Technology Background, The Internet Today, Internet II- The Future Infrastructure, The World Wide Web, The Internet and the Web : Features, Role of Automation & Artificial Intelligence in E-Commerce	12	CO2
3	Building an ecommerce web site, Security and payment Building an E-commerce Web Site: A systematic Approach, The e-commerce security environment, Security threats in the e-commerce environment, Technology solution, Management policies, Business procedures, and public laws, Payment system, E-commerce payment system, Electronic billing presentment and payment	12	CO3
4	E-commerce marketing concepts, Online retailing and services Consumer online: The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies, B2C and B2B E-commerce marketing and business strategies, The Retail sector, Analyzing the viability of online firms, E-commerce in action: E-tailing Business Models, Common Themes in online retailing, The service sector: offline and online Online financial services, Online Travel Services, Online career services	12	CO4
5	Social networks, auctions & Implementation of E-commerce. Social networks and online communities, online auctions, E-commerce portals	12	CO5 & CO6

REFERENCE BOOKS:

1. Kenneth C. Laudon, E-Commerce : Business, Technology, Society, 4th Edition, Pearson
2. S. J. Joseph, E-Commerce: an Indian perspective, PHI
3. Agarwala , K.N. and D. Agarwala Business on the Net : What's and How's of E-Commerce , McMillan
4. Frontiers of E-Commerce Ravi Kalkota , TM
5. Elias M Awad, Electronic Commerce : From Vision to Fulfillment. PHI Learning India

Assessment Pattern

Unit	Total Questions	To be Answered	Marks
Part A	12	10	10 X 2 = 20
Part B	8	5	5 X 7 = 35
Part C	5	3	3 X 15 = 45
		Total	100

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

Remember	Understand	Apply	Analyze	Evaluate	Create
20 %	20%	30%	15%	10%	5%



Dwaraka Doss Goverdhan Doss Vaishnav College (Autonomous), Chennai – 600 106
[Affiliated to University of Madras]

Post Graduate & Research Department of Commerce
Open Elective Paper I – Marketing of Services
(Course offered to other Department Students Shift II)

Course Code :	Credits : 05
Lecture : 6 Hours per week	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

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

CO1	• Define and Discuss the Components of Service Marketing Mix	K1
CO2	• Explain the Factors influencing Consumer Behaviour for various services & Discuss the Service Quality dimensions	K2
CO3	• Describe the Service Delivery Process and Illustrate the Customer Retention Strategies & its Benefits	K3
CO4	• Discuss the Strategic Issues in Services Marketing & importance of Segmentation, Targeting and Positioning	K3
CO5	• Identify the Challenges of Services Marketing	K3
CO6	• Apply the Concept of Services Marketing at Industry Level	K5

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	1	2	2	3	3	3	3	3	2
CO2	3	3	3	3	3	3	3	3	3	3	2
CO3	3	3	3	3	2	3	3	3	3	2	2
CO4	3	3	3	3	2	3	3	3	2	2	2
CO5	3	3	2	2	3	2	2	3	3	3	2
CO6	3	3	3	3	3	3	3	3	2	3	2
Average	3.00	3.00	2.5	2.67	2.5	2.83	2.83	3.00	2.67	2.67	2.00
Correlation	3= Strong 2= Medium 1= Low										

Weightage for Continuous Internal Assessment (40 Marks)

Components	Tests	Generic Skills Assessment	Regularity & Punctuality
Marks	25	10	5
Remember			
Understand			
Apply	10	10	
Analyze	10		
Evaluate	5		
Create			



Post Graduate & Research Department of Commerce

SNO	CONTENTS OF MODULE	Hrs	Cos
1	INTRODUCTION TO SERVICE MARKETING Meaning, Definition, Characteristics, Components, Classification of Service Marketing, Factors Leading to a Service Economy.	12	CO1
2	SERVICE CONSUMER BEHAVIOUR Understanding the Service Customer as a Decision Maker, Customer purchase is Associated with Risk, How Service Customers Evaluate the Service, The Service Consumer Decision Process, and The Decision Making Process in the Service Sector, Components of Customer Expectations, Service Satisfaction, Service Quality Dimensions	12	CO2
3	THE SERVICE DELIVERY PROCESS- Managing Service Encounters, Common Encounter Situations, Managing Service Encounters for Satisfactory Outcomes, Service Failure, Service Recovery, Process of Service Recovery, Customer Retention and Benefits	12	CO3
4	STRATEGIC ISSUES IN SERVICE MARKETING-Market Segmentation in the Marketing of Services, Target Marketing, Positioning of Services-How to Create a positioning Strategy, Developing and maintaining Demand and Capacity.	12	CO4 & CO6
5	CHALLENGES OF SERVICE MARKETING- Marketing Planning for Services, Developing and Managing the Customer Service Function, Developing and Maintaining Quality of Services.	12	CO5

REFERENCE BOOKS:

1. Valarie. A. Zeithaml, Service Marketing, Tata Mc Graw Hill, 2000.
2. Christopher Lovelock, Service Marketing, Pearson Education Asia, 2000
3. Helen Woodruff, Services Marketing, Macmillan India Limited
4. GovindApte, Services Marketing, Oxford University Press India
5. L . Natarajan, Services Marketing, Margham Publications, Chennai

Assessment Pattern

Unit	Total Questions	To be Answered	Marks
Part A	12	10	10 X 2 = 20
Part B	8	5	5 X 7 = 35
Part C	5	3	3 X 15 = 45
		Total	100

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

Remember	Understand	Apply	Analyze	Evaluate	Create
20 %	20%	30%	15%	10%	5%



Dwaraka Doss Goverdhan Doss Vaishnav College (Autonomous), Chennai – 600 106

[Affiliated to University of Madras]

Post Graduate & Research Department of Commerce

CORE - XVII

MANAGEMENT ACCOUNTING

Course Code :	Credits : 04
Lecture : 6 Hours per week	CIA Marks : 40
Exam Hours : 03	ESE Marks :60

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

CO1	Understand the meaning of management accounting and will analyse and interpret the financial statements	K1
CO2	Interpret the financial position of a company by preparing Find Flow Statement and Cash Flow Statement.	K2,K3
CO3	Understand the significance of budget preparation and also will prepare budgets.	K2
CO4	Understand the concept of marginal costing and also will apply the concept in decision making.	K3
CO5	Understand the various concepts of standard costing and will also analyse the variances.	K3
CO6	Ensure students to acquire and strengthen their fundamental knowledge in management accounting concept.	K4

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	2	3	3	3	2	3	3
CO2	3	3	3	3	2	3	3	3	2	3	3
CO3	3	3	3	3	2	3	3	3	2	3	3
CO4	3	3	3	3	2	3	3	3	2	3	3
CO5	3	3	3	3	2	3	3	3	2	3	3
CO6	3	3	3	3	2	3	3	3	2	3	3
Average	3.00	3.00	3.00	3.00	2.00	3.00	3.00	3.00	2.00	3.00	3.00
Correlation	3= Strong 2= Medium 1= Low										

Weightage for Continuous Internal Assessment (40 Marks)

Components	Tests	Generic Skills Assessment	Regularity & Punctuality
Marks	25	10	5
Remember			
Understand			
Apply	10	10	
Analyze	10		
Evaluate	5		
Create			



Post Graduate & Research Department of Commerce

S.NO	CONTENTS OF MODULE	Hrs	Cos
1	Management Accounting – Meaning, scope, importance and limitations Management Accounting vs. Cost Accounting – Management Accounting vs. Financial Accounting – Analysis and Interpretation of Financial Statements – Nature, objectives, tools – Methods – Comparative Statements, Common Size statement and trend analysis – Ratio Analysis – Interpretation, benefits and limitations – Classification of ratios – Liquidity, Profitability, turnover.	12	CO1 & CO6
2	Funds flow and Cash flow statements including non-fund, non-cash adjustments – AS III included	12	CO2
3	Budgets and budgetary control – Meaning, objectives, merits and demerits – Types of Budgets – Purchase, Production, Sales, Cash and Flexible Budgets.	12	CO3
4	Marginal Costing as a Technique – Marginal Costing – BEP Analysis – Profit Planning - Contribution – Key Factor – Margin of Safety - Marginal Costing – Decision- making – Sales- Mix – Exploring New Markets – Make or Buy Decisions Shut down or Continue	12	CO4
5	Standard costing and variance analysis – Material, Labour, Overheads and Sales Variance	12	CO5

TEXT BOOKS:

1. Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, kalyani publications 15th Edition
2. Dr.S.N.Maheswari, (2013) Cost and Management Accounting, Sultanchand and sons publications, 14th Edition, Reprint 2013
3. Reddy,T,S. & Hari Prasad Reddy (2017), Management Accounting, Margham Publications. Chennai-17, 5th Revised Edition 2014, Reprint 2015

REFERENCE BOOKS:

1. Chadwick – The Essence of Management Accounting
2. Charles T. Horngren and Gary N. Sundem – Introduction to Management Accounting
3. Sharma and Shashi K. Gupta – management Accounting
4. Hansen-Mowen – Cost management Accounting and Control.

Assessment Pattern

Unit	Theory Question	Problems	Total Questions	To be Answered	Marks
Part A	6	6	12	10	10 X 2 = 20
Part B	3	5	8	5	5 X 7 = 35
Part C	1	4	5	3	3 X 15 = 45
				Total	100

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

Remember	Understand	Apply	Analyze	Evaluate	Create
20 %	20%	30%	15%	10%	5%



Post Graduate & Research Department of Commerce

CORE - XVIII
INDUSTRIAL LAW

Course Code :	Credits : 04
Lecture : 6 Hours per week	CIA Marks : 40
Exam Hours : 03	ESE Marks :60

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

CO1	<ul style="list-style-type: none"> Define Factory as per Factories Act, 1948 Deliberate the details of various welfare, Safety and Health measures available to workers in a factory Working hours of Adults, Holiday rates, Employment of young persons, employment of women. 	K2 & K3
CO2	<ul style="list-style-type: none"> Discuss procedure for Registration of Trade Unions Understand the need for raising General Funds Immunity from civil and criminal liability and penalties and procedures. 	K3
CO3	<ul style="list-style-type: none"> Deliberate the Importance of Minimum Wages Act, 1948. Explain the components of Minimum wages &, Fixation and revision of wages. 	K3
CO4	<ul style="list-style-type: none"> Discuss the reasons for Industrial Disputes Elaborate the objectives of ‘The Industrial Disputes Act,1947’ Distinguish strikes, Lockouts, Layoff and Retrenchment 	K3
CO5	<ul style="list-style-type: none"> Deliberate the Nature and scope, definitions, rules of ‘The workmen’s compensation Act 1923 Differentiate Permanent, partial and temporary disablement. and the compensation 	K4
CO6	<ul style="list-style-type: none"> Importance of Social Security Schemes and the Role of Employer and Employee as per, The Employees Provident Fund Act 1952 Explain the contribution to the Fund, advances and withdrawals from PF Act 1952. Explain the Eligibility & Coverage of ESI & Benefits of the ESI Act, 1948 	K5

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	2	3	2	3	3	3	2	3	3
CO2	3	3	2	3	2	3	3	3	2	3	3
CO3	3	3	2	3	2	3	3	3	2	3	3
CO4	3	3	2	3	2	3	3	3	2	3	3
CO5	3	3	2	3	2	3	3	3	2	3	3
CO6	3	3	2	3	2	3	3	3	2	3	3
Average	3.00	3.00	2.00	3.00	2.00	3.00	3.00	3.00	2.00	3.00	3.00

Correlation **3= Strong 2= Medium 1= Low**

Weightage for Continuous Internal Assessment (40 Marks)

Components	Tests	Generic Skills Assessment	Regularity & Punctuality
Marks	25	10	5
Remember			
Understand			
Apply	10	10	
Analyze	10		
Evaluate	5		
Create			



Post Graduate & Research Department of Commerce

SNO	CONTENTS OF MODULE	Hrs	Cos
1	The Factories Act 1948: Preliminaries and definition- hazardous process- Approval, Licensing and Registration of factories, Occupier- its duties, Inspecting Staff- powers of inspecting staff, certifying surgeons, appointment and duties. Provisions of Health and Safety, welfare, working hours of adults, women and young person wages, Holidays. Employment of women and young person.	12	CO1
2	Trade Union Act 1926: Definition, registration of trade union, cancellation, Re-registration of union. Rights and liabilities of trade union. Funds for political purpose, General funds, Immunity from civil and criminal liability. The Minimum Wages Act 1948: The Minimum Wages Act 1948- Interpretation- minimum wages- Procedure for fixing wages- committee and advisory boards- wages in kind- payment of Minimum Wages.	12	CO2
3	The Industrial Disputes Act 1947: Definition- objectives- Authorities under the Act- Duties- strike- definition- Types- public utility service- non- public utility service- provisions- Lock-out- Definition- Provision Lay-off and Retrenchment- Difference between: Lockout / layout, Lockout / Retrenchment, Lockout / closure.	12	CO3
4	The workmen's Compensation Act 1923 : Nature and Scope- definition- Rules regarding workmen's compensation- Meaning of accident- Amt. of compensation: permanent, partial and temporary disablement.	12	CO4
5	Employee's Provident Fund Act 1952- Definition- Scope, Nature and Objects- Coverage Provisions regarding contribution to the fund- Advances/ Withdrawals from PF. Employee's State Insurance Act 1948 : Meaning- Purpose- Contribution- Powers and Functions- Benefits- Disputes and Claims.	12	CO5

TEXT BOOKS:

1. Kapoor, N.D, (2014), Mercantile Law including Company Law and Industrial Law, Sultan Chand and Sons.

REFERENCE BOOKS:

1. Mercantile law: M.C. Shukla
2. Hand book of Mercantile Law: E. Venkatesan
3. Labour legislation in India: R. N. Bose

Assessment Pattern

Unit	Total Questions	To be Answered	Marks
Part A	12	10	10 X 2 = 20
Part B	8	5	5 X 7 = 35
Part C	5	3	3 X 15 = 45
		Total	100

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

Remember	Understand	Apply	Analyze	Evaluate	Create
20 %	20%	30%	15%	10%	5%



Post Graduate & Research Department of Commerce

CORE-XIX

INCOME TAX LAW AND PRACTICE – II

Course Code :	Credits : 04
Lecture : 6 Hours per week	CIA Marks : 40
Exam Hours : 03	ESE Marks :60

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

CO1	• Discuss the meaning of Business Income & Professional Income under Income Tax Act 1961 and apply the provisions to solve problems.	K1,K2,K3
CO2	• Describe Income from Other Sources under Income Tax Act 1961 and apply the provisions to solve problems.	K2,K3
CO3	• Explain the provisions of Set off, Carry Forward of losses & Clubbing of Income under Income Tax Act 1961.	K3
CO4	• Elaborate the provisions of Chapter VI A of Income Tax Act 1961 and solve simple problems.	K3
CO5	• Analyse the different assessment procedures and define TDS, E>Returns & PAN.	K4
CO6	• Preparation of Form 16 and Filling Individuals Tax Returns by enabling Provision for TDS and Clubbing of Income	K5

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	2	2	2	3	3	3	2	3	3
CO2	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3	3
CO5	3	2	3	3	2	3	3	3	2	3	3
CO6	3	3	3	3	3	3	3	3	3	3	3
Average	3.00	2.83	2.83	2.83	2.67	3.00	3.00	3.00	2.67	3.00	3.00
Correlation	3= Strong 2= Medium 1= Low										

Weightage for Continuous Internal Assessment (40 Marks)

Components	Tests	Generic Skills Assessment	Regularity & Punctuality
Marks	25	10	5
Remember			
Understand			
Apply	10	10	
Analyze	10		
Evaluate	5		
Create			



Post Graduate & Research Department of Commerce

S.NO	CONTENTS OF MODULE	Hrs	Cos
1	Income from business/Profession – Expenses specifically allowed and inadmissible expenses – Provision relating to Depreciation – Block of assets – Deemed Profits & Undisclosed Income – Compulsory maintenance of books of accounts – Professionals – Chartered Accountants, Doctors, Engineers, Advocates – Computation of Income	12	CO1
2	Income from other sources – General income – Specified income – Computation of income from other sources – Grossing up – Deductions u/s 57 in computation of income from other sources	12	CO2
3	Set off - Carry forward of losses – inter source adjustment and inter head adjustment – Clubbing of Income	12	CO3
4	Deductions from Gross total income u/s 80C to 80U (chapter VIA)- Assessment of individuals – Tax rates	12	CO4
5	Assessment procedure – Self assessment – Best judgment assessment – Income escaping assessment – Tax Deducted at Source (TDS) and its basic provisions – Concept of E>Returns - PAN - Meaning and its uses (Only Theory)	12	CO5

TEXT BOOKS:

- Gaur and Narang - Income Tax Law and Accounts, Kalyani Publishers, Latest edition

REFERENCE BOOKS

- Mehrotra H.C, Dr.Goyal S.P, Income Tax Law and Accounts, SahityaBhavan Publications Agra, Latest edition
- Bhagwati Prasad, Income Tax Law and Practice, VishwaPrakasan. New Delhi, Latest edition
- Vinod K. Singhania, Students Guide to Income Tax., U.K.Bharghava Taxman, Latest edition
- T.S. Reddy and Y Hariprasad Reddy, Income Tax Theory, Law & Practice, Margham Publications.

Assessment Pattern

Unit	Theory Question	Problems	Total Questions	To be Answered	Marks
Part A	6	6	12	10	10 X 2 = 20
Part B	3	5	8	5	5 X 7 = 35
Part C	1	4	5	3	3 X 15 = 45
				Total	100

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

Remember	Understand	Apply	Analyze	Evaluate	Create
20 %	20%	30%	15%	10%	5%



Dwaraka Doss Goverdhan Doss Vaishnav College (Autonomous), Chennai – 600 106
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Post Graduate & Research Department of Commerce

Elective II

HUMAN RESOURCE MANAGEMENT

(Intra Department Elective – Shift I & II)

Course Code :	Credits : 05
Lecture : 6 Hours per week	CIA Marks : 40
Exam Hours : 03	ESE Marks :60

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

CO1	Compare and Contrast Human resource Management and Personnel Management.	K4
CO2	Analyse the implication of planning and selection and the process pertaining to it.	K4
CO3	Demonstrate a holistic view of training and training methods associated with the same.	K3
CO4	Develop a need based career planning for the employee in an Organization.	K6
CO5	Conceptualize the various theories of Motivation and its implication and relevance in the current scenario.	K2,K3
CO6	Enable students to take up Human Resources as a profession.	

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	2	3	3	3	3	3	2	2	3
CO2	3	3	2	3	3	3	3	3	2	2	3
CO3	3	3	2	3	3	3	3	3	2	2	3
CO4	3	3	2	3	3	3	3	3	2	2	3
CO5	3	3	2	3	3	3	3	3	2	2	3
CO6	3	3	2	3	3	3	3	3	2	2	3
Average	3.00	3.00	2.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00	3.00
Correlation	3= Strong 2= Medium 1= Low										

Weightage for Continuous Internal Assessment (40 Marks)

Components	Tests	Generic Skills Assessment	Regularity & Punctuality
Marks	25	10	5
Remember			
Understand			
Apply	10	10	
Analyze	10		
Evaluate	5		
Create			



Post Graduate & Research Department of Commerce

S.NO	CONTENTS OF MODULE	Hrs	Cos
1	Nature and scope of HRM – Personnel Management and HRM – Functions of HRM – functions of HR Manager – HRM as a profession – Indian Perspective – Definition of HRM – Objectives – Qualities of Human Resource Manager	12	CO1
2	Meaning – Characteristics – Objectives & Importance of Human Resource Planning – Factors Influencing HR Plan– measures of making HR Plan effective – Steps involved in /or process of HR planning – Recruitment – Sources – Factors determining recruitment – Characteristics of a Good Test – Selection – Process of Selection – Use of Various tests – Interviews – Guidelines to make an interview successful – Interview techniques in selection – Induction – Placement	12	CO2
3	Training – Definition – Need and importance of training – Essentials of a good training programme – Process of Training – Training methods – Techniques – Identification of training needs	12	CO3
4	Factors Determining Job Satisfaction – Steps to improve Job Satisfaction – Importance of Motivation – Process of Motivation – Distinction between Theory X and Theory Y Motivation (Maslow’s and Two Factor Theory only) - Performance Appraisal - Features and Advantages of performance appraisal – Problems in performance appraisal – Steps to make performance appraisal effective – Laws relating to payment of wages– Essentialsofagoodsystemofwagepayment–Compensation–Incentives - Monetary and Non- Monetary – Requirements of a sound incentive plan	12	CO4
5	Transfer – Promotion – Need & criteria for promotion – Seniority based Vs Merit based promotion - Career planning – Characteristics – Need – process – Requisites for successful carrier planning – Evaluation of carrier planning – Monitoring	12	CO5

TEXT BOOKS:

1. Dr.J.Jayasankar, Human Resource Management, Margham Publications, Chennai
2. Ashwathappa(2010), K., Human Resource Management, 6th Edition, Tata McGraw- Hill Education Pvt. Ltd.,
3. Matoria, C.B. and Gaonkar, S.V.(2011), Personnel Management, Himalaya Publishing House.

REFERENCE BOOKS:

1. Rao, V.S.P(2010)., Human Resource Management, 3rd Edition, Excel Books, 2010.
2. L.M. Prasad, Human Resource Management.
3. DeCenzo, D.A. and Robbins, S.P.(2011), Human Resource Management, 10th Edition, Wiley India Pvt. Ltd.,
4. Dr.K.Sundar and Dr.J.Srinivasan, Human Resource Development, Margham
5. Dr. K. Sundar and ArockiaSamy, Human Resource Management, Vijay Nicole Publications, Chennai.

Assessment Pattern

Unit	Total Questions	To be Answered	Marks
Part A	12	10	10 X 2 = 20
Part B	8	5	5 X 7 = 35
Part C	5	3	3 X 15 = 45
		Total	100

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

Remember	Understand	Apply	Analyze	Evaluate	Create
20 %	20%	30%	15%	10%	5%



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Post Graduate & Research Department of Commerce

Elective II

FUNDAMENTALS OF INSURANCE
(Intra Department Elective – Shift I & II)

Course Code :	Credits : 05
Lecture : 6 Hours per week	CIA Marks : 40
Exam Hours : 03	ESE Marks :60

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

CO1	Demonstrate a holistic view of principles of Insurance and apply them to practical situations	K4
CO2	Analyse the implication of Insurance Laws and regulations governing thereon.	K4
CO3	Analyse and understand the principles of Life Insurance and its relevant products	K3
CO4	Analyse and understand the Principles of General Insurance and its relevant products	K6
CO5	Conceptualize the need for group insurances, social security insurance and its relevance to modern days	K2,K3
CO6	Enable students to take up Insurance Consultancy & Advisory services as a profession	K4

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	2	3	3	3	3	3	2	2	3
CO2	3	3	2	3	3	3	3	3	2	2	3
CO3	3	3	2	3	3	3	3	3	2	2	3
CO4	3	3	2	3	3	3	3	3	2	2	3
CO5	3	3	2	3	3	3	3	3	2	2	3
CO6	3	3	2	3	3	3	3	3	2	2	3
Average	3.00	3.00	2.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00	3.00
Correlation	3= Strong 2= Medium 1= Low										

CIA- Continuous Internal Assessment (40 Marks)

Bloom's Category	Tests	Assignments	Quizzes	Current Affairs quizzes
Marks (out of 50)	20	5	5	10
Remember			5	
Understand		5		
Apply	10			10
Analyze	5			
Evaluate	5			
Create				



Post Graduate & Research Department of Commerce

Elective II

FUNDAMENTALS OF INSURANCE
(Intra Department Elective – Shift I & II)

S.NO	CONTENTS OF MODULE	Hrs	Cos
1	Introduction to insurance –Origin, history, nature of insurance, insurance in India, market potential – Emerging scenario. Principles of insurance, utmost good faith, Insurable interest, material fact, Indemnity, proximate cause	12	CO1
2	Insurance laws and regulations. Contract act, Insurance act, LIC act, GIC act, IRDA act, and Consumer protection act. Ombudsman. Life insurance –Selection of risk and policy condition. Risk management and reinsurance. Selection of risk – Computation of premium- Actuarial Valuation 12	12	CO2
3	Life insurance products – Team insurance, whole life, endowment annuities. Insurance documents – proposal forms, agents confidential report, declaration of good health, medical report, policy form etc., policy condition and privileges – Age admission, revival, loans, claims etc.	12	CO3
4	Introduction to general insurance. Fire , motor ,marine , health , miscellaneous.	12	CO4
5	Group insurance schemes – group insurance, group gratuity, superannuation and pension plan. Rural insurance and insurance for weaker sections of society	12	CO5

TEXT BOOK:

- , Dr.PeriaSamy, Principles & Practice of Insurance -Himalaya Publication.

REFERENCE BOOKS:

- A.Murthy, Elements of insurance -Margham publications
- Alkamittal and S.L. Gupta, Insurance and risk management-Sultan Chand & Co.
- Sharma R.S. Insurance: Principles and Practice Insurance: Vora Bombay.
- Life Insurance – Institute of Insurance, Mumbai.

Assessment Pattern

Unit	Total Questions	To be Answered	Marks
Part A	12	10	10 X 2 = 20
Part B	8	5	5 X 7 = 35
Part C	5	3	3 X 15 = 45
		Total	100

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

Remember	Understand	Apply	Analyze	Evaluate	Create
20 %	20%	30%	15%	10%	5%



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Post Graduate & Research Department of Commerce

ELECTIVE III

INDIRECT TAXES

Course Code :	Credits : 05
Lecture : 6 Hours per week	CIA Marks : 40
Exam Hours : 03	ESE Marks :60

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

CO1	Compare Tax vs Duty, Direct Tax vs Indirect Tax, explain powers of union/states, varieties of indirect taxes.	K1
CO2	Explain first principles of valuation, procedure for assessment and payment of Customs duty, types of Customs duty and warehousing.	K2
CO3	Discuss an overview of Goods and Service Tax (GST).	K1
CO4	Describe CGST Act 2017.	K2
CO5	Apply IGST Act.	K2
CO6	Ensures students to study the challenges in implementation of GST and ways to overcome them.	K6

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3	3
CO3	3	2	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3	3
CO6	3	2	3	3	3	3	3	3	2	3	3
Average	3.00	2.67	3.00	3.00	3.00	3.00	3.00	3.00	2.87	3.00	3.00
Correlation	3= Strong 2= Medium 1= Low										

CIA- Continuous Internal Assessment (40 Marks)

Bloom's Category	Tests	Assignments	Quizzes	Current Affairs quizzes
Marks (out of 50)	20	5	5	10
Remember			5	
Understand		5		
Apply	10			10
Analyze	5			
Evaluate	5			
Create				



Post Graduate & Research Department of Commerce

SNO	CONTENTS OF MODULE	Hrs	Cos
1	<u>Basics: Tax Vs Duty; Direct Tax Vs Indirect Tax – Powers of Union/States – Varieties of Indirect Taxes.</u>	12	CO1
2	<u>Factors for Levy of Customs Duty: First Principles of valuation – Procedure for assessment and payment of Customs Duty – Types of Customs duty – Warehousing – Drawbacks.</u>	12	CO2
3	<u>An overview of Goods & Service Tax (GST): Introduction of Goods and Service tax in India – Constitutional amendment under Pre- Goods and Service Tax Regime and Transitional Provisions. Goods and Service Tax: Concepts, Meaning, Significance, Dual GST, Features and Benefits. GST Common Portal – Taxes and Duties not subsumed in GST – Rates of GST in India.</u>	12	CO3
4	<u>CGST ACT 2017: Supply- Meaning – Classification – Time of Supply – Valuation – Registration – Voluntary – Compulsory-Input Tax Credit-Eligibility- Reversal – Reverse charge Mechanism – E-Way Bill Returns.</u>	12	CO4
5	<u>IGST ACT : Export and Import of goods and services- Inter State vs. Intra state supply– Place of supply; Role of GSTN in implementation of GST– Anti Profiteering rules – Doctrine of Unjust Enrichment – Challenges in implementation of GST.</u>	12	CO5

REFERENCE BOOKS:

1. Customs Act, 1962
2. Goods and Services Tax (GST) by Dr.H.C. Mehrotra & Prof .V.P Agarwal(2018 Edition), Sahitya Bhawan Publications, Agra

Assessment Pattern

Unit	Total Questions	To be Answered	Marks
Part A	12	10	10 X 2 = 20
Part B	8	5	5 X 7 = 35
Part C	5	3	3 X 15 = 45
		Total	100

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

Remember	Understand	Apply	Analyze	Evaluate	Create
20 %	20%	30%	15%	10%	5%



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Post Graduate & Research Department of Commerce

**Courses Handled by the Department to other
Departments as Allied Subjects
BSc. (Mathematics)**



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Post Graduate & Research Department of Commerce

B.Sc (Mathematics) – I SEMESTER

Course Title: Allied Paper – FINANCIAL ACCOUNTING

Course Code :	Credits : 05
Lecture : 6 Hours per week	CIA Marks : 40
Exam Hours : 03	ESE Marks : 60

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

CO1	<ul style="list-style-type: none"> Define the Meaning of various terminologies used in accounting. Explain accounting concepts and conventions Distinguish Book-Keeping from Accounting Record the Journal Entries, Prepare Ledger Accounts and Prepare Trail Balance Prepare single, double and triple column cash book 	K1
CO2	<ul style="list-style-type: none"> Prepare final accounts of a sole trading concern and also formulate trading a/c, profit and loss a/c and balance sheet of a business. 	K2
CO3	<ul style="list-style-type: none"> Identify, classify and rectify various errors in the process of recording business transactions. 	K2&K3
CO4	<ul style="list-style-type: none"> Analyze and evaluate cash book and passbook and Prepare bank reconciliation statement. 	K4
CO5	<ul style="list-style-type: none"> Discuss the Need, Importance and Causes of Depreciation Prepare Asset Accounts by applying various methods of Depreciation. 	K3
CO6	<ul style="list-style-type: none"> Identify and apply single entry and double entry system of accounting according to the nature of business. 	K3&K5

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	3	2	2	2	3	3	3	3
CO2	3	3	2	3	3	3	3	3
CO3	3	3	3	2	3	2	3	3
CO4	3	3	3	3	3	3	3	3
CO5	3	3	2	2	3	3	3	3
CO6	3	3	1	2	2	3	2	3
Average	3.00	2.83	2.67	2.33	3.00	3.00	3.00	3.00
Correlation	3= Strong 2= Medium 1= Low							

CIA- Continuous Internal Assessment (40 Marks)

Bloom's Category	Tests	Assignments	Quizzes	Current Affairs quizzes
Marks (out of 50)	20	5	5	10
Remember			5	
Understand		5		
Apply	10			10
Analyze	5			
Evaluate	5			
Create				



Post Graduate & Research Department of Commerce

SNO	CONTENTS OF MODULE	Hrs	Cos
1	Meaning and scope of Accounting – Limitations of Accounting – Objectives of Accounting – Accounting Transactions – Double Entry Book Keeping – Journal, Ledger, Objectives of Trial Balance – Preparation of Trial Balance – Preparation of Cash Book – Single Column Cash Book, Double Column Cash Book, Triple Column Cash Book – Basic Accounting Concepts and Conventions.	12	CO1
2	Preparation of Final Accounts of a Sole Trading Concern – Adjustments in Final Accounts – Meaning and Treatment – Preparation of Trading a/c, Profit and Loss a/c and Balance Sheet.	12	CO2
3	Rectification of Errors – Classification of errors – Error of Principle – Error of Complete Omission – Compensating errors – Errors of Duplication – Error of Commission – Preparation of Suspense a/c – Rectification in Different stages – One Sided errors – Double sided errors – Bank Reconciliation Statement – Meaning of Bank Reconciliation Statement – Causes for Differences – Methods of preparation of Bank Reconciliation Statement – Meaning of Cash book and Pass Book.	12	CO3, CO5
4	Depreciation – Meaning, Causes, Types – Characteristics – Objectives – Factors Affecting Amount of Depreciation – Methods of Recording Depreciation – Straight Line Method – Written Down Value Method without retrospective effect.	12	CO4, CO5
5	Single Entry – Meaning – Features, Defects, Differences between Single Entry and Double Entry System – Ascertainment of Profit – Statement of Affairs Method – Conversion Method – Preparation of Total Debtors a/c – Bills Receivable a/c – Total Creditors a/c and Bills Payable a/c – Difference between Balance Sheet and Statement of Affairs.	12	CO5 CO6

TEXT BOOKS:

1. R.L.Gupta & V.K.Gupta. (2017) Advanced Accounting, Sultan Chand & Sons, New Delhi.
2. Prof. CMA. R. Rakesh Shankar & Dr.S. Manikandan(2017) , Financial Accounting, Scitech Publications, Chennai
3. T.S.Reddy&A.Murthy (2017) Financial Accounting, Margham Publications, Chennai.
4. P.C.Tulsian (2009), Financial Accounting, Tata Mcgraw-Hill.
5. Jain & Narang (2017), Financial Accounting, Kalyani Publishers, New Delhi.

REFERENCE BOOKS:

1. Shukla & Grewal (2009), Advanced Accounting, S Chand, New Delhi.
2. S.ParthasarathyandA.Jaffarulla, Financial Accounting – Kalyani Publishers
3. Dr. S. Thothadri, Dr. S. Nafeesa(2019), Financial Accounting, McGraw-Hill Publications

Assessment Pattern

Unit	Theory Question	Problems	Total Questions	To be Answered	Marks
Part A	6	6	12	10	10 X 2 = 20
Part B	3	5	8	5	5 X 7 = 35
Part C	1	4	5	3	3 X 15 = 45
				Total	100

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

Remember	Understand	Apply	Analyze	Evaluate	Create
20 %	20%	30%	15%	10%	5%



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Post Graduate & Research Department of Commerce

B.Sc (Mathematics) – II SEMESTER

Course Title: Allied Paper – COST AND MANAGEMENT ACCOUNTING

Course Code :	Credits : 05
Lecture : 6 Hours per week	CIA Marks : 40
Exam Hours : 03	ESE Marks :60

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

CO1	<ul style="list-style-type: none"> List the basic concepts of cost accounting Prepare cost sheet and quotations Analyse the reasons for difference in the profits arrived by cost and financial accountant and prepare Reconciliation Statements 	K1&K3
CO2	<ul style="list-style-type: none"> Define the basic concepts of management accounting and appreciate the differences between cost accounting and Financial Accounting 	K2&K3
CO3	<ul style="list-style-type: none"> Prepare various functional budgets such as Production, Material Purchase, Material Consumption, Cash and Flexible Budget 	K3&K4
CO4	<ul style="list-style-type: none"> Analyse corporate financial statements using Common Size Statements, Comparative Statement and Trend Percentages 	
CO5	<ul style="list-style-type: none"> Define Variable and Fixed cost and prepare Marginal Cost Statement. Apply the basic concepts of Marginal Costing, Absorption Costing and CVP Analysis and identify Break Even Point 	K4&K5
CO6	<ul style="list-style-type: none"> Analyse the financial statements by using the tool of ratio analysis and interpret the ratios 	K5&K6

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	3	2	2	2	3	3	3	3
CO2	3	3	2	3	3	3	3	3
CO3	3	3	3	2	3	2	3	3
CO4	3	3	3	3	3	3	3	3
CO5	3	3	2	2	3	3	3	3
CO6	3	3	1	2	2	3	2	3
Average	3.00	2.83	2.67	2.33	3.00	3.00	3.00	3.00
Correlation	3= Strong 2= Medium 1= Low							

CIA- Continuous Internal Assessment (40 Marks)

Bloom's Category	Tests	Assignments	Quizzes	Current Affairs quizzes
Marks (out of 50)	20	5	5	10
Remember			5	
Understand		5		
Apply	10			10
Analyze	5			
Evaluate	5			
Create				



Post Graduate & Research Department of Commerce

SNO	CONTENTS OF MODULE	Hrs	Cos
1	Cost Accounting – Meaning – Nature and Scope – Cost Analysis – Concepts and classifications – Cost Centre, Cost Unit – Methods of Costing – Elements of Cost – Classification of Overheads Installation of Costing System – Cost Sheet – Tender – Reconciliation of Cost and Financial Accounts (Theory and Problems)	12	CO1
2	Management Accounting – Meaning, Nature, Scope and Functions, Need, Importance and Limitations – Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting (Theory only)	12	CO2
3	Budgets and Budgetary Control – Meaning, Objectives, Merits and Demerits – Production – Sale – Cash – Purchase – Flexible budgets – Analysis of financial statement – Common size balance sheet – Comparative balance sheet– Trend Percentage (Simple Problems)	12	CO3, CO5
4	Marginal Costing (Excluding Decision making) – Break Even Analysis – Margin of Safety – P/V ratio – Absorption Costing and CVP Analysis (Simple Problems)	12	CO4, CO5
5	Ratio Analysis – Interpretation – Benefits and Limitations – Classification of Ratios— Liquidity – Profitability –Turnover	12	CO5 CO6

TEXT BOOKS:

1. T.S. Reddy and Y.H. Reddy, Cost and Management Accounting, Margham Publications, Chennai, 2002.
2. Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi, Latest Edition. 2013
3. Khanna B. S., Pandey I.M., Ahuja G.K., and Arora M.N. Practical Costing. S.Chand & Co. New Delhi. 2012
4. Saxena and Vashist Cost Accounting. Sultan Chand & Sons. New Delhi. 2012

REFERENCE BOOKS:

1. Horngren C. T. 11 th Ed, Cost Accounting –A Managerial Emphasis, New Delhi, Pearson Education, 2002.
2. Kaplan, Advanced Management Accounting, 3rd Ed. Pearson Education, New Delhi, 2002
3. Polimeni, et. at. Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGraw–Hill, 1991.
4. Choudhary Anu Prasad Roy & Amitava Bhattacharya, Cost and Management Accountancy: Methods and Techniques, Calcutta, New Central Book Agency, 1991.

Assessment Pattern

Unit	Theory Question	Problems	Total Questions	To be Answered	Marks
Part A	6	6	12	10	10 X 2 = 20
Part B	3	5	8	5	5 X 7 = 35
Part C	1	4	5	3	3 X 15 = 45
				Total	100

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

Remember	Understand	Apply	Analyze	Evaluate	Create
20 %	20%	30%	15%	10%	5%



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Post Graduate & Research Department of Commerce

Courses Handled by the Department to other Departments as Allied Subjects

BCA



Dwaraka Doss Goverdhan Doss Vaishnav College (Autonomous), Chennai – 600 106

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Post Graduate & Research Department of Commerce

BCA – III SEMESTER

Course Title: Allied Paper – FINANCIAL ACCOUNTING

Course Code :	Credits : 05
Lecture : 6 Hours per week	CIA Marks : 40
Exam Hours : 03	ESE Marks :60

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

CO1	<ul style="list-style-type: none"> Define the Meaning of various terminologies used in accounting. Explain accounting concepts and conventions Distinguish Book-Keeping from Accounting Record the Journal Entries, Prepare Ledger Accounts and Prepare Trail Balance Prepare single, double and triple column cash book 	K1
CO2	<ul style="list-style-type: none"> Prepare final accounts of a sole trading concern and also formulate trading a/c, profit and loss a/c and balance sheet of a business. 	K2
CO3	<ul style="list-style-type: none"> Identify, classify and rectify various errors in the process of recording business transactions. 	K2&K3
CO4	<ul style="list-style-type: none"> Analyze and evaluate cash book and passbook and Prepare bank reconciliation statement. 	K4
CO5	<ul style="list-style-type: none"> Discuss the Need, Importance and Causes of Depreciation Prepare Asset Accounts by applying various methods of Depreciation. 	K3
CO6	<ul style="list-style-type: none"> Identify and apply single entry and double entry system of accounting according to the nature of business. 	K3&K5

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	3	2	2	2	3	3	3	3
CO2	3	3	2	3	3	3	3	3
CO3	3	3	3	2	3	2	3	3
CO4	3	3	3	3	3	3	3	3
CO5	3	3	2	2	3	3	3	3
CO6	3	3	1	2	2	3	2	3
Average	3.00	2.83	2.67	2.33	3.00	3.00	3.00	3.00
Correlation	3= Strong 2= Medium 1= Low							

CIA- Continuous Internal Assessment (40 Marks)

Bloom's Category	Tests	Assignments	Quizzes	Current Affairs quizzes
Marks (out of 50)	20	5	5	10
Remember			5	
Understand		5		
Apply	10			10
Analyze	5			
Evaluate	5			
Create				



Post Graduate & Research Department of Commerce

SNO	CONTENTS OF MODULE	Hrs	Cos
1	Meaning and scope of Accounting – Limitations of Accounting – Objectives of Accounting – Accounting Transactions – Double Entry Book Keeping – Journal, Ledger, Objectives of Trial Balance – Preparation of Trial Balance – Preparation of Cash Book – Single Column Cash Book, Double Column Cash Book, Triple Column Cash Book – Basic Accounting Concepts and Conventions.	12	CO1
2	Preparation of Final Accounts of a Sole Trading Concern – Adjustments in Final Accounts – Meaning and Treatment – Preparation of Trading a/c, Profit and Loss a/c and Balance Sheet.	12	CO2
3	Rectification of Errors – Classification of errors – Error of Principle – Error of Complete Omission – Compensating errors – Errors of Duplication – Error of Commission – Preparation of Suspense a/c – Rectification in Different stages – One Sided errors – Double sided errors – Bank Reconciliation Statement – Meaning of Bank Reconciliation Statement – Causes for Differences – Methods of preparation of Bank Reconciliation Statement – Meaning of Cash book and Pass Book.	12	CO3, CO5
4	Depreciation – Meaning, Causes, Types – Characteristics – Objectives – Factors Affecting Amount of Depreciation – Methods of Recording Depreciation – Straight Line Method – Written Down Value Method without retrospective effect.	12	CO4, CO5
5	Single Entry – Meaning – Features, Defects, Differences between Single Entry and Double Entry System – Ascertainment of Profit – Statement of Affairs Method – Conversion Method – Preparation of Total Debtors a/c – Bills Receivable a/c – Total Creditors a/c and Bills Payable a/c – Difference between Balance Sheet and Statement of Affairs.	12	CO5 CO6

TEXT BOOKS:

1. R.L.Gupta & V.K.Gupta. (2017) Advanced Accounting, Sultan Chand & Sons, New Delhi.
2. Prof. CMA. R. Rakesh Shankar & Dr.S. Manikandan(2017) , Financial Accounting, Scitech Publications, Chennai
3. T.S.Reddy&A.Murthy (2017) Financial Accounting, Margham Publications, Chennai.
4. P.C.Tulsian (2009), Financial Accounting, Tata Mcgraw-Hill.
5. Jain & Narang (2017), Financial Accounting, Kalyani Publishers, New Delhi.

REFERENCE BOOKS:

1. Shukla & Grewal (2009), Advanced Accounting, S Chand, New Delhi.
2. S.ParthasarathyandA.Jaffarulla, Financial Accounting – Kalyani Publishers
3. Dr. S. Thothadri, Dr. S. Nafeesa(2019), Financial Accounting, McGraw-Hill Publications

Assessment Pattern

Unit	Theory Question	Problems	Total Questions	To be Answered	Marks
Part A	6	6	12	10	10 X 2 = 20
Part B	3	5	8	5	5 X 7 = 35
Part C	1	4	5	3	3 X 15 = 45
				Total	100

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

Remember	Understand	Apply	Analyze	Evaluate	Create
20 %	20%	30%	15%	10%	5%



Post Graduate & Research Department of Commerce

BCA – IV SEMESTER

Course Title: Allied Paper – COST AND MANAGEMENT ACCOUNTING

Course Code :	Credits : 05
Lecture : 6 Hours per week	CIA Marks : 40
Exam Hours : 03	ESE Marks :60

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

CO1	<ul style="list-style-type: none"> List the basic concepts of cost accounting Prepare cost sheet and quotations Analyse the reasons for difference in the profits arrived by cost and financial accountant and prepare Reconciliation Statements 	K1&K3
CO2	<ul style="list-style-type: none"> Define the basic concepts of management accounting and appreciate the differences between cost accounting and Financial Accounting 	K2&K3
CO3	<ul style="list-style-type: none"> Prepare various functional budgets such as Production, Material Purchase, Material Consumption, Cash and Flexible Budget 	K3&K4
CO4	<ul style="list-style-type: none"> Analyse corporate financial statements using Common Size Statements, Comparative Statement and Trend Percentages 	
CO5	<ul style="list-style-type: none"> Define Variable and Fixed cost and prepare Marginal Cost Statement. Apply the basic concepts of Marginal Costing, Absorption Costing and CVP Analysis and identify Break Even Point 	K4&K5
CO6	<ul style="list-style-type: none"> Analyse the financial statements by using the tool of ratio analysis and interpret the ratios 	K5&K6

Mapping of Course Outcomes to Program Outcomes:

PO/ PSO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3
CO1	3	2	2	2	3	3	3	3
CO2	3	3	2	3	3	3	3	3
CO3	3	3	3	2	3	2	3	3
CO4	3	3	3	3	3	3	3	3
CO5	3	3	2	2	3	3	3	3
CO6	3	3	1	2	2	3	2	3
Average	3.00	2.83	2.67	2.33	3.00	3.00	3.00	3.00
Correlation	3= Strong 2= Medium 1= Low							

CIA- Continuous Internal Assessment (40 Marks)

Bloom's Category	Tests	Assignments	Quizzes	Current Affairs quizzes
Marks (out of 50)	20	5	5	10
Remember			5	
Understand		5		
Apply	10			10
Analyze	5			
Evaluate	5			
Create				



Post Graduate & Research Department of Commerce

SNO	CONTENTS OF MODULE	Hrs	Cos
1	Cost Accounting – Meaning – Nature and Scope – Cost Analysis – Concepts and classifications – Cost Centre, Cost Unit – Methods of Costing – Elements of Cost – Classification of Overheads Installation of Costing System – Cost Sheet – Tender – Reconciliation of Cost and Financial Accounts (Theory and Problems)	12	CO1
2	Management Accounting – Meaning, Nature, Scope and Functions, Need, Importance and Limitations – Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting (Theory only)	12	CO2
3	Budgets and Budgetary Control – Meaning, Objectives, Merits and Demerits – Production – Sale – Cash – Purchase – Flexible budgets – Analysis of financial statement – Common size balance sheet – Comparative balance sheet– Trend Percentage (Simple Problems)	12	CO3, CO5
4	Marginal Costing (Excluding Decision making) – Break Even Analysis – Margin of Safety – P/V ratio – Absorption Costing and CVP Analysis (Simple Problems)	12	CO4, CO5
5	Ratio Analysis – Interpretation – Benefits and Limitations – Classification of Ratios — Liquidity – Profitability –Turnover	12	CO5 CO6

TEXT BOOKS:

1. T.S. Reddy and Y.H. Reddy, Cost and Management Accounting, Margham Publications, Chennai,2002.
2. Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi, Latest Edition. 2013
3. Khanna B. S., Pandey I.M., Ahuja G.K., and Arora M.N. Practical Costing. S.Chand& Co. New Delhi. 2012
4. Saxena and Vashist Cost Accounting. Sultan Chand & Sons. New Delhi. 2012

REFERENCE BOOKS:

1. Horngren C. T. 11 th Ed, Cost Accounting –A Managerial Emphasis, New Delhi, Pearson Education,2002.
2. Kaplan,Advanced ManagementAccounting,3rdEd.PearsonEducation,NewDelhi,2002
3. Polimeni,et.at.CostAccounting:ConceptsandApplicationsforManagerialDecisionMaking, New York, McGraw–Hill,1991.
4. Choudhary Anu Prasad Roy & Amitava Bhattacharya, Cost and Management Accountancy: Methods and Techniques, Calcutta, New Central Book Agency,1991.

Assessment Pattern

Unit	Theory Question	Problems	Total Questions	To be Answered	Marks
Part A	6	6	12	10	10 X 2 = 20
Part B	3	5	8	5	5 X 7 = 35
Part C	1	4	5	3	3 X 15 = 45
				Total	100

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

Remember	Understand	Apply	Analyze	Evaluate	Create
20 %	20%	30%	15%	10%	5%