



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

TAMIL NADU OPEN UNIVERSITY
Regulations and Overview for
Bachelor of COMMERCE (B.COM)
(Semester) in Distance Mode

[w.e.f Academic Year 2020-2021]



Department of Commerce
School of Management Studies
Tamil Nadu Open University
Chennai- 600 015



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

SCHOOL OF MANAGEMENT STUDIES
Department of Commerce
Bachelor of Commerce (B.Com)

MEMBERS OF BOARD OF STUDIES

Chairperson

Dr.R.Panchalan

Professor

Department of Commerce

Institute of Distance Education

University of Madras

Chennai - 600005

E-mail:panchalan.r@gmail.com

Internal Faculty Members

Dr.S.Subramanian

Professor and Director

School of Management Studies

Tamil Nadu Open University

Chennai 600015

E-mail :chisant@rediffmail.com

Dr.R.Tamilmaran

Associate Professor,

School of Management Studies

Tamil Nadu Open University

Chennai 600015

E-mail:drtamilmaran@gmail.com

Dr.N.Saranya Devi

Assistant Professor

School of Management Studies

Tamil Nadu Open University

Chennai 600015

E-mail:saranyan19@gmail.com



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

Subject Experts

Dr. R.Rengarajan

Professor
Department of Commerce
University of Madras
Chennai 600005
E-mail:rr_rajana97@yahoo.co.in

Dr.S.Suriyakanthi

Associate Professor
Department of Commerce
Quaid-e-Millath Government College for Women
Chennai 600002
E-mail:krishnarangan@yahoo.co.in

Dr.D.Ayubkhan Dawood,

Professor and Dean
School of Social Sciences and Humanities
B.S.A Crescent Institute of Science and Technology
Vandalur, Chennai 600 048
E-mail:drayubkhan@gmail.com

Dr.R.Sundari,

Assistant Professor,
Department of Commerce,
D G Vaishnav College (Autonomous)
Chennai 600106
E-mail:sundari_rangarajan@yahoo.com

Industrialist

Mr.V.Gopalakrishnan

Chief Financial Officer
TVS Credit Services Limited, III Floor
Jayalakshmi Estate, 29 Haddows Road
Nungambakkam, Chennai 600006
E-mail:gopalakrishnan.v@tvscredit.com

Mr.D.Prathap

Manager, Global Source to pay Compliance Team, Cognizant
DLF IT Park, Manappakkam
Chennai 600125
E-mail:prathapd@cognizant.com



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

Alumni

Dr.K.S.Usman Mohideen

Assistant Professor

Sai Ram Institute of Management

Sai Ram Engineering College, West Tambaram

Chennai 600044

E-mail:eximpaddy@gmail.com

Student on Roll

M.Meena

No.1/1909,West Gandhi Nagar

Nanaganallur

Chennai 600061

E-mail:mythilymeena@gmail.com



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

Programme's Mission and Objectives

The foremost objective of this programme is including everyone for the state wealth and equips the students with accounting skills and industry knowledge in digital world for the promotion of transparency. This basic knowledge provides basic understanding about the commerce and its importance, i) Explores the need and need of commerce in industry sector and society, iii) Helps to understand the challenges in commerce from digital perspectives and Provides knowledge about the e accounts and digital transaction.

Relevance of the Programme with HEI's Mission and Goals

The Programme B.Com is offered to reach the rural communities through ODL mode for livelihood improvement. This Programme aims at creating equity in education by providing opportunity to all the aspirants for whom Higher Education is unreachable.

Nature of prospective target group of Learners

The bachelor of commerce Programme has been designed for those who are interested in business through caring for the state, individuals, marginalized and vulnerable communities of the society. Particularly in commerce Stakeholders – small firms, entrepreneurship aspirants – Tax payers, Employees from private and government industry/Organizations.

Appropriateness of Programme to be conducted in ODL mode to acquire specific skills and competence:

After complete the course, the students' will get the detail understanding about the commerce, contemporary developments on accountancy and finance on various perspectives. This will help them to view the commerce and providing financial development strategy and knowledge in a scientific way.

Instructional Design

The Curriculum and the Syllabus for Bachelor of Commerce (B.COM) Programme has designed covering all the aspects of Commerce, Economics, Accounting,



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

Banking and Finance. The duration of the Programme is three Years and the medium of instruction is Tamil and English.

The Bachelor of Commerce (B.COM) Programme is offered through the Learner Support Centres established by TNOU in the affiliated Arts and Science College, where the same Programme is offered through Conventional Mode.

The Faculty Members available at School of Management Studies of Tamil Nadu Open University and the faculties approved as Academic Counselors of TNOU at Learner Support Centres will be used for delivering the Bachelor of Commerce (B.COM) Programme.

The credits systems suggested as per UGC-ODL Regulations-2020 have been assigned to Bachelor of Commerce (B.COM) Programme. The total number of credits assigned for the Programme is 132. The Self Learning Materials in the form of print, e-content and audio/video materials wherever required has also been developed for the Programme.

Procedure for Admissions, Curriculum Transaction and Evaluation

The eligibility for Admission to the Bachelor of Commerce (B.COM) Programme is +2 pass or its equivalent. The Programme Fee is Rs.11,7000for three years, plus Registration and other Charges. The admission is carried out by Tamil Nadu Open University and through its Regional Centres located within the State of Tamil Nadu. The Theory Counselling and the Practical Counselling (if any) will be conducted through the Learners Support Centres of Tamil Nadu Open University. The evaluation will be carried by Tamil Nadu Open University consists of Continuous Internal Assessment through Assignment and External Assessment through Term End Examination.

Financial Assistance

Scholarship for SC/ST category is available as per the norms of the State Government of Tamil Nadu. Complete Admission fee waiver for the Physically Challenged/ Differently abled persons.



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

Policy of Programme Delivery

The Academic Calendar for the Programme will be available for the learners to track down the chronological events/ happenings. The Counselling schedule will be uploaded in the TNOU website and the same will be intimated to the students through SMS.

Evaluation System

Examination to Bachelor of Commerce (B.COM) Programme is designed to maintain quality and standard. Theory Examination will be conducted by the University in the identified Examination Centres. For the Assignment students may be permitted to write with the help of books/materials for each Course, which will be evaluated by the Evaluators appointed by the University.

Scheme of Examinations:

Assignment: 1 assignment for 2 credits are to be prepared by the learners. E.g. If a Course is of Credit 4, then 2 number of Assignments are to be written by the learner to complete the continuous assessment of the course. Assignment carries 30 Marks (Average of Total no of Assignment), consists of Long Answer Questions (1000 words) for each Course.

Assignment 1	Answer any one of the question not exceeding 1000 words out of three questions.	1 x 30 = 30 Marks
--------------	---	-------------------

Term - End Examination: Students shall normally be allowed to appear for theory examination after completing the Assignments. The Term -End Examination shall Carry 70 Marks and the Question Paper has three Sections: A, B & C for the duration of 3 hours.



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

QUESTION PAPER PATTERN

Time: 3 Hours

Maximum Marks: 70

PART – A (3x3=9 Marks)

Answer any three questions out of five questions in 100 words

All questions carry equal marks

Question Distribution Method:

1. From Block-I
2. From Block -II
3. From Block -III
4. From Block – IV
5. From Block – V

PART – B (3X7=21 Marks)

Answer any three questions out of five questions in 200 words

All questions carry equal marks

6. From Block -1
7. From Block -II
8. From Block – III
9. From Block -IV
10. From Block -V

PART – C (4X10=40 Marks)

Answer any four questions out of seven questions in 500 words

All questions carry equal marks

11. From Block -1
12. From Block -II
13. From Block – III
14. From Block -IV
15. From Block -V
16. From any Block.
17. From any Block.



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

Passing Minimum: The candidate shall be declared to have passed the examination if the candidate secures not less than 25 marks in the Term End Examinations (TEE) in each theory paper and secures not less than 13 marks in the Continuous Internal Assessment (CIA) and overall aggregated marks is 50 marks in both external and internal taken together.

Continuous Internal Assessment (CIA)		Term End Examination (TEE)		Overall Aggregate Marks	Maximum Marks
Minimum Pass Mark	Maximum Mark	Minimum Pass Mark	Maximum Mark	CIA + TEE	
13	30	25	70	40	100

Classification of Successful Candidate

Candidates who pass all the Courses and who secure 60 per cent and above in the aggregate of marks will be placed in the First Class. Those securing 50 per cent and above but below 60 per cent in the aggregate will be placed in the Second Class.

Requirement of laboratory and Library Resources

The Programme will be offered through the Learner Support Centre (LSC) maintained by Tamil Nadu Open University. The LSC has the required infrastructural facilities to conduct the Counselling for the students who wish to clear their doubts. There is no lab component in Bachelor of Commerce (B.COM) Programme.

A well-equipped Library is available in the University Headquarters and the Regional Centres with required books and research journals. The Learners Support Centre through which the Degree Programme is to be offered is also equipped with a full-fledged library having books and journals related Commerce, Banking, Accounting and Finance.

Quality Assurance Mechanism and expected Programme Outcome

The Quality of the Bachelor of Commerce (B.COM) Programme is maintained by adopting the curriculum suggested by the UGC and Tamil Nadu State Council for Higher Education. As per UGC guidelines the Core courses, Elective courses,



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

Subject specific elective courses, Skill enhancement courses are included in the Programme. The Curriculum of Bachelor of Commerce (B.COM) Programme was approved by the Board of Studies held on 18.06.2020.

The curriculum is developed with Thirty Two courses along with Elective and Languages. The curriculum of B.Com has been designed with a help of academia and industry and approved by the Board of Studies which includes subject experts from various Universities, Colleges and Industries. To ensure the quality of the programme curriculum will be updated once in a three year for incorporating new requirements that the programme demands. The well equipped system is evolved to obtain feedback from the learners and the academic counsellors who are the main stake holders of the B.Com programme for appraising the effective delivery of course content of the programme.

As a part of Quality assurance, the curriculum for the Programme will be updated once in three years. Necessary steps will be taken to obtain feedback from the students and the Academic Counsellors who are part of the Programme for effective delivery of the Programme.

After completion of the Bachelor of Commerce (B.COM) Programme, the Learners will acquire knowledge in commerce, Accounting, Finance, Banking and Taxation and this will in-turn help them to get employment or enabling entrepreneurial skill in the field Industry, Business Organization and Government.

Programme Learning Objectives (PLOs)

- PLO 1. Possess strong fundamentals of updated commerce expertise for developing core competencies with special focus in the areas of Accounting, Marketing, Finance and Taxation
- PLO 2. Educate and to deal with the complicated issues of the business society in particular and society at large
- PLO 3. Develop applications-oriented skills in terms of gaining knowledge in statistics, research, economics and all other business-related laws.
- PLO 4. Enhance the employability and entrepreneurial skills of the Commerce learners



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

PLO 5. Develop communication skills for putting forth ideas, views, and messages effectively in the modern business world

PLO 6. Encourage the learners to pursue higher studies and research in commerce and allied disciplines.

Programme Specific Objectives

While studying B.COM Programme, the learners will be able to;

PSO 1. Possess strong foundation on various elements of accounting, finance, legal, marketing, HR and taxation with social impact.

PSO 2. Acquire the skills and knowledge like decision making, critical thinking, effective communication, and problem solving in day-to-day business organization.

PSO 3. Enable learners to pursue different Professional examinations conducted by the Indian Government.

PSO 4. Promote to go further towards higher education and research in the field of Commerce and allied disciplines.

PSO 5. Instill entrepreneurship and managerial skills in learners so as to enable them to establish and manage their business effectively.

PSO 6. Study the relevant financial, managerial accounting / taxation and auditing career skills, applying both quantitative and qualitative knowledge to their future careers in business.

Programme Outcomes

After completion of the B.COM Programme, the learners will be able to;

POC 1. Gain comprehensive knowledge of finance, accounting, taxation and legal systems.

POC 2. Equip in Industrial practices like Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, Retail sector, warehousing etc., well trained professionals to meet the requirements.

POC 3. Attain a number of specializations and practical exposures which would equip the learners to face the recent challenges in commerce and business



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

- POC 4. Aspire educational needs in a changing world to pursue professional courses in the relevant domain
- POC 5. Acquire capabilities towards innovation and creativity in decision making and problem-solving skills in modern business modeling
- POC 6. Gear up with updated knowledge in implementing business practices and imbibe the various skills like accounting skills, managerial skills, communication skills etc.



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

Mapping the Curriculum

Course Code / Programme Learning Outcomes	BFTMS-11	BFEGS -11	BCOS -11	BCOS -12	BCOSE -11	BFTMS -21	BFEGS -21	BCOS -21	BCOS-22	BCOSE-21	BFTMS - 31	BFEGS - 31	BCOS -31	BCOS -32	BCOSE - 31	BFTMS - 41	BFEGS -41	BCOS -41	BCOS -42	BCOSE - 41	CCES	BCOS-51	BCOS-52	BCOS-53	BCOS-54	BCOSE-51	Learner's Choice-CBCS	BCOS-61	BCOS-62	BCOS-63	BCOS-64	BCOSE-61	
Knowledge			✓	✓	✓			✓	✓	✓			✓	✓	✓			✓	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓	
Research			✓	✓	✓			✓	✓	✓			✓	✓	✓			✓	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓	
Communication			✓	✓	✓			✓	✓	✓			✓	✓	✓			✓	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓	
Problem Solving			✓	✓	✓			✓	✓	✓			✓	✓	✓			✓	✓	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓	
Science and Society					✓																✓											✓	
Life-Long Learning					✓																✓												
Modern Tool Usage					✓										✓						✓												
Project Management					✓									✓					✓							✓		✓	✓			✓	
Environment and Sustainability					✓													✓			✓											✓	



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

B.COM
(Distance Mode – Semester)
(From Academic Year 2020-2021 onwards)

S No.	Course Code	Course title	Category	No. of Credits	Exam Hrs	Marks Distribution		Max. Marks	Pass Marks
						CIA	TEE		
First Year									
First Semester									
1	BFTMS-11	தமிழ் - 1 (மொழிப்பாடம்)	Language I	4	3	30	70	100	40
2	BFEGS-11	Foundation in English-I (Literature and Grammar)	Language II	4	3	30	70	100	40
3	BCOS-11	Business Management	CC	4	3	30	70	100	40
4	BCOS-12	Financial Accounting	CC	5	3	30	70	100	40
5	BCOSE-11A	Business Economics	DSE	4	3	30	70	100	40
Total				21		150	350	500	
Second Semester									
S No.	Course Code	Course title	Category	No. of Credits	Exam Hrs	Marks Distribution		Max. Marks	Pass Marks
						CIA	TEE		
6	BFTMS-21	தமிழ் - II (மொழிப்பாடம்)	Language I	4	3	30	70	100	40
7	BFEGS-21	Foundation in English-II (Literature and Use of English)	Language II	4	3	30	70	100	40
8	BCOS-21	Advanced Financial Accounting	CC	5	3	30	70	100	40
9	BCOS-22	Business Communication	CC	4	3	30	70	100	40
10	BCOSE-21	Organizational Behaviour	DSE	4	3	30	70	100	40
				21		150	350	500	



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

Second Year									
Third Semester									
S No.	Course Code	Course title	Category	No. of Credits	Exam Hrs	Marks Distribution		Max. Marks	Pass Marks
						CIA	TEE		
11	BFTMS - 31	தமிழ் - III	Language I	4	3	30	70	100	40
12	BFEGS - 31	Foundation in English - III (Soft Skills)	SEC	4	3	30	70	100	40
13	BCOS -31	Business Law	CC	4	3	30	70	100	40
14	BCOS -32	Cost Accounting	CC	5	3	30	70	100	40
15	BCOSE – 31	Business Statistics	DSE	5	3	30	70	100	40
				22		150	350	500	
Fourth Semester									
S No.	Course Code	Course title	Category	No. of Credits	Exam Hrs	Marks Distribution		Max. Marks	Pass Marks
						CIA	TEE		
16	BFTMS - 41	தமிழ் – IV	Language I	4	3	30	70	100	40
17	BFEGS - 41	Foundation in English-IV (Writing Skills)	SEC	4	3	30	70	100	40
18	BCOS -41	Principles of Marketing	CC	4	3	30	70	100	40
19	BCOS -42	Corporate Accounting	CC	5	3	30	70	100	40
20	BCOSE – 41	Computer Applications in Business	DSE	4	3	30	70	100	40
	CCES	Environmental Studies	AECC	2	3	30	70	100	40
				23		180	420	600	



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

Third Year									
Fifth Semester									
S No.	Course Code	Course title	Category	No. of Credits	Exam Hrs	Marks Distribution		Max. Marks	Pass Marks
						CIA	TEE		
22	BCOS-51	Advanced Corporate Accounting	CC	5	3	30	70	100	40
23	BCOS-52	Income Tax Theory, Law and Practices	CC	5	3	30	70	100	40
24	BCOS-53	Company Law And Secretarial Practice	CC	4	3	30	70	100	40
25	BCOS-54	Banking Theory, Law and Practice	CC	4	3	30	70	100	40
26	BCOSE-51	E-Commerce	SEC	4	3	30	70	100	40
27		Learner 's Choice- CBCS	GE	2	3	30	70	100	40
				24		180	480	600	
Six Semester									
S No.	Course Code	Course title	Category	No. of Credits	Exam Hrs	Marks Distribution		Max. Marks	Pass Marks
						CIA	TEE		
28	BCOS-61	Principles of Insurance	CC	4	3	30	70	100	40
29	BCOS-62	Financial Management	CC	4	3	30	70	100	40
30	BCOS-63	Management Accounting	CC	5	3	30	70	100	40
31	BCOS-64	Auditing	SEC	4	3	30	70	100	40
32	BCOS-65	Entrepreneurship Development	SEC	4	3	30	70	100	40
				21		150	350	500	
				132		960	2300	3200	

Continuous Internal Assessment- (CIA) Term End Examination - (TEE)



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

CATEGORY			
Abbreviation	Expansion	Explanation	Minimum No of courses
CC	Core Courses	From the Discipline of study	15+ 6 = 21 (CC+ Language)
DSE	Discipline Specific Elective	From the Discipline of study/Allied	4 (Discipline+ Interdisciplinary)
AECC	Ability Enhancement Compulsory Course	English Environmental Studies	1
GE	Generic Elective	From other Disciplines/CBCS	1
SEC	Skill Enhancement courses	From the discipline of the Study	5



வினாக்கள் பற்றிய கருத்துக்களை (அதற்கான, பின்பு பின்புவினாக்கள் உள்ளவை
 உள்ளவை)

வினாக்கள் பற்றிய கருத்துக்களை உள்ளவை, உள்ளவை, உள்ளவை -
 உள்ளவை - உள்ளவை உள்ளவை, உள்ளவை, உள்ள
 உள்ள உள்ளவை, உள்ளவை உள்ளவை, - உள்ளவை உள்ளவை -
 உள்ள உள்ள உள்ளவை - உள்ளவை உள்ள உள்ள உள்ள - உள்ள உள்ள,
 உள்ள உள்ள உள்ள - உள்ளவை உள்ள உள்ள உள்ள - உள்ள உள்ள -
 உள்ளவை உள்ளவை உள்ளவை - உள்ளவை உள்ளவை உள்ளவை - உள்ளவை
 உள்ளவை - உள்ளவை, உள்ள உள்ள உள்ள உள்ள உள்ள, உள்ள
 உள்ள உள்ள உள்ள, - உள்ளவை உள்ளவை உள்ளவை - உள்ள, உள்ள -
 உள்ள உள்ள உள்ளவை 18 உள்ளவை, உள்ள உள்ள உள்ள உள்ள
 உள்ள, உள்ள உள்ள உள்ள உள்ள உள்ள உள்ள - உள்ளவை உள்ளவை,
 உள்ள உள்ள உள்ள உள்ள - உள்ள உள்ள உள்ள உள்ள உள்ள, உள்ள
 உள்ள உள்ள உள்ள.

வினாக்கள் - 6 உள்ளவை உள்ளவை உள்ளவை (உள்ளவை
 உள்ளவை)

வினாக்கள் உள்ள உள்ள உள்ளவை - உள்ளவை உள்ள உள்ள உள்ள
 உள்ளவை, உள்ள உள்ள உள்ள உள்ள உள்ள உள்ள - உள்ளவை, -
 உள்ள உள்ள உள்ள உள்ள - உள்ள உள்ள உள்ள, உள்ள
 உள்ள உள்ள உள்ள உள்ள - உள்ள உள்ள உள்ள உள்ள உள்ள - உள்ள



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

□□.□.□□□□ □□□□□□□□ □□□□□□□□□□, □□□□□□□□□□ □□□□□
□□□□□□ □□□□□□□□□□ □□□□□□□□□□□□ □□□□□□□□
□□□□□□□□□□□□□□□□□□□□.



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

Course Title : Foundation in English-I (Literature and Grammar)

Course Code : BFEGS - 11

Course Credit : 4

COURSE OBJECTIVE

CO1. To make the learners aware of the history of England

CO2. To cultivate the creativity among the learners

CO3. To improve the reading skills of the learners

CO4. To enhance the vocabulary of the learners

CO5. To make the learners read and write in English

COURSE SYLLABUS

BLOCK I: Brief History of England

Tudor England- Stuart England -Restoration England -Revolutions -Eighteenth Century-19th Century Education- 20th Century

BLOCK II: Literary Texts

R.K. Narayan- *An Astrologer's Day* and Sarojini Naidu - *Bangle Sellers*

BLOCK III: Reading Comprehension

Definition of Comprehension- Types of Comprehension- Reading Materials- Vocabulary- Critical Reading- Effective Reading- Exercises

BLOCK IV: Functional Grammars and Vocabulary

Parts of Speech- Tenses-Articles -Prepositions and Linkers –Punctuation-Common Mistakes -Polite E/xpression-Affixes

BLOCK V: Language Skills

Reading Skills: SQ3R Technique -Writing Skills -Dictionary Use

REFERENCES:

1. Narayan R.K. *Short Story Collections*.
2. Sarojini Naidu. *Bangle Sellers*
3. Sinha C.A. Reading Comprehension. Prabhat Prakashan.
4. Xavier A.G. *An Introduction to the Social History of England*. Viswanathan S. Printers, Chennai. 2009.

WEB RESOURCES:



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

1. <https://www.digimat.in/nptel/courses/video/109106124/L01.html>
2. <https://www.digimat.in/nptel/courses/video/109106138/L46.html>
3. <https://www.coursera.org/lecture/multimodal-literacies/9-2-learning-to-read-reading-for-meaning-HdG3O>
4. <https://nptel.ac.in/courses/109/107/109107172/>

COURSE OUTCOME

On completion of this course, the students will be able to:

- CLO1. Describe the history of England
- CLO2. Critically analyse the literary texts
- CLO3. Use the words correctly
- CLO4. Write in flawless English



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

Course Title : BUSINESS MANAGEMENT

Course Code : BCOS - 11

Course Credit : 4

COURSE OBJECTIVE

- CO1. Examine management functions of planning, organizing, issues and controlling of an organization.
- CO2. Discuss importance, types, tools and techniques of planning and decision making of the managerial job of a business concern.
- CO3. Describe organization, departmentation decentralization of management which are chosen based on the company size and its functions.
- CO4. Enumerate the staffing, techniques and communication in coordinating of a business unit.
- CO5. Define controlling and its preventive techniques in business management in practice.

COURSE SYLLABUS

BLOCK I: Introduction to Management

Management: Meaning- Definitions - Nature and Scope - Levels of Management - Managerial Roles, Responsibilities and Skills - Evolutions of Management Thoughts and Approaches - Functions of Management - Trends and Challenges of Management in Global Scenario -Emerging Issues in Management.

BLOCK II: Planning and Decision Making

Planning: Nature, purpose and functions – importance and elements - Types of plan - Management by Objective (MBO) - Steps in planning - Planning Tools and Techniques - Planning premises- Decision Making: Meaning -Steps in Decision Making - Techniques of Decision Making

BLOCK III: Organizing

Organising: Process - Features - Elements - Structure - Different forms - Principles of Organization - Departmentation, Delegation and Decentralization - Span of Management - Organisation Charts and Manuals



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

BLOCK IV: Directing and Coordinating

Staffing - Concept of staffing- staffing process - Directing and Co-ordination: Meaning - Principles - Elements - Motivation – Theories of motivation – Motivational Techniques - Leadership Theories and Styles - Communication process – Communication Network – Barrier to communication

BLOCK V: Controlling

Controlling: Definition - Characteristics and Importance - Stages in the control process - requisites of effective control - Controlling Techniques: direct and preventive control – Reporting - Use of Computers and IT in Management control

REFERENCES:

1. Harold Koontz and Heinz Weihrich, (2020). Essentials of Management: An International and Leadership Perspective. McGraw Hill Education.
2. Robbins, Stephen P. and Agarwal, Madhushree Nanda, (2019). Fundamentals of Management Essential Concepts and Application. pearson Education.
3. Gupta Shashi K. Sharma R.K., Sharma Manoj (2016, January 1). Principles of Management. Kalyani Publishers.
4. George Terry, (2012, March 25). Principles of Management. Literary Licensing, LLC
5. Newman, Summer, and Gilbert, Management, PHI.
6. James H. Donnelly, (2000). Fundamentals of Management, (10th ed.). Pearson Education.
7. B.P. Singh and A.K.Singh, (2002, July 10). Essentials of Management. Excel Books.
8. Griffin, (2009, January 01). Management Principles and Application. Cengage Learning.
9. Robert Kreitner, (2010, January 01). Management Theory and Application. Cengage Learning.
10. TN Chhabra, (2016, January 01). Management Concepts and Practice Dhanpat Rai & Co. (Pvt. Ltd.), New Delhi.
11. Peter F Drucker, (2006). Practice of Management. London, Mercury Books.
12. Singla, R.K., (2020, October 5). Theory of Management. V.K. Publications.



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

WEB RESOURCES:

1. <http://www.freebookcentre.net/business-books-download/Business-Environment.html>
2. https://ebooks.lpude.in/commerce/mcom/term_1/DCOM105_DCOM402_DMGT105_DMGT401_BUSINESS_ENVIRONMENT.pdf
3. https://www.nios.ac.in/media/documents/SrSec319NEW/319_Bus_Studies_Eng/319_Bus_Studies_Eng_Lesson3.pdf

COURSE OUTCOME

On completion of this course, the students will be able to:

- CLO1. Demonstrate the knowledge of management which provides efficacy level of managers.
- CLO2. Analyse the deciding goals of organization and assess the performance to set goals in which making appropriate decision making towards the raising the problems
- CLO3. Attribute the improvement in designing and structure of organizational components and goals.
- CLO4. Integrate stability, motivate and utilize the resources of management.
- CLO5. Accomplish the organizational goals and gain efficacy of resources in management.



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

Course Title : FINANCIAL ACCOUNTING

Course Code : BCOS - 12

Course Credit : 5

COURSE OBJECTIVE

- CO1. Discuss accounting, its principles, international accounting standard in India.
- CO2. Discover double entry system, journal, ledgers and contrast the transaction of debits and credits in accounting system while preparing the accounting statements
- CO3. Examine the non-trading accounts to the non-profitable organisations and to keep in mind the accounting system for rectification of errors.
- CO4. Differentiate hire purchase and installments accounting to find out reducing the risk and to get knowledge in bill of exchange for the effective business transactions
- CO5. Enumerate depreciation methods in which to categories and to find suitable method for various business organizations

COURSE SYLLABUS

BLOCK I: Introduction to Accounting

Meaning and Scope of Accounting: Need, development, and Definition of Accounting - Book keeping and accounting - Persons interested in accounting – Disclosures - Branches of Accounting - Objectives of accounting - Accounting Principles International Accounting Standards (only outlines) - Accounting principles - Accounting Standards in India

BLOCK II: Double Entry System and Final Accounts of Sole Trading Concern

Double Entry system and Bookkeeping - Rules of debit and credit - Accounting Cycle transactions - Journal - Compound journal entry - Opening entry – Relationships - Ledger – Journal Vs Ledger - Rules regarding posting - Preparation of Trial Balance - Preparation of Final Accounts of Sole Traders – Preparation of Cash Book

BLOCK III: Non-Trading Accounts

Non-Trading Concerns' Accounts – Capital Vs Revenue Accounts - Preparation of Receipt and Payment Account - Income & Expenditure Account and Balance sheet (simple problems) - Classification of Errors - Rectification of errors- Preparation of Suspense Account - Bank Reconciliation Statement (Only simple problems)



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

BLOCK IV: Hire Purchase Accounting and Bill of Exchange

Meaning and Definition of Hire Purchase and Installment Purchase System- difference between Hire Purchase and Installment Purchase – Importance – Hire Purchase Agreement – Hire Purchase Price – Cash Price – Hire Purchase Charges – Net Hire Purchase Price – Net Cash Price – Calculation of Interest – Calculation of Cash Price (Asset Accrual Method only) - Bills of exchange – Accommodation bills - Average due date – Account current

BLOCK V: Accounting for Depreciation

Accounting for Depreciation – Need for and significance of depreciation - Methods of providing Depreciation – Reserves and Provisions - Depreciation accounting as per accounting standard - Depreciation accounting - Provisions and Reserves

REFERENCES:

1. S.P. Jain & K.L. Narang, (2014) “Advanced Accounting”, Volume – I, 18th Revised Edition Kalyani publishers New Delhi, Delhi.
2. T.S.Reddy and A.Murthy, (2015), “Financial Accounting”, 7th revised edition, Margam publications, Chennai – 600 017, 2015.
3. R.L. Gupta and Radhasamy, (2013), “Advanced accounting” S.Chand & company Ltd., New Delhi.
4. Dr. M.A. Arulanandam & Dr. K.S. Raman, (2015), “Advanced Accountancy” , 1st edition, Himalaya publications, New Delhi.
5. M.C. Shukla, T.S. Grewal & S.C. Gupta, (2013), “Advanced accounts”, Sultan& chand publications, New Delhi.
6. P.L. Nagarajan N.Vinayagam, Mani.P.L, (2013), “Principles of A ccountancy”, S.Chand & company Ltd, New Delhi.
7. T.S. Grewal, (2014), ” Introduction to Accountancy”, S.Chand & company Ltd, New Delhi.
8. P.L. Tulsian,(2011), Advanced Accountancy, Tata MC Grow Hill companies.



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

WEB RESOURCES:

1. <http://www.freebookcentre.net/business-books-download/Financial-Accounting-I.html>
2. <https://www.sarkarirush.com/financial-accounting-book-for-b-com-1st-year-pdf/>
3. <https://archive.nptel.ac.in/courses/110/101/110101131/>
4. <https://digimat.in/nptel/courses/video/110101131/L25.html>

COURSE OUTCOME

On completion of this course, the students will be able to:

- CLO1. Enterprise financial aspects and its standards and expands financial health of business.
- CLO2. Identify transaction of credits and debit that need to be recorded in the accounting of business management for which rule of double entry system is essential
- CLO3. Prepare accounts of non-trading business which is providing authenticate date to the members of non-profitable organisations accordingly.
- CLO4. Analyse the essential of bill of exchange and it's accounting the bills of current account. Illustrate and select the best systems between hire purchase and instalments while acquire the assets for the business
- CLO5. Assess suitable depreciation methods and its accounting standards



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

Course Title : BUSINESS ECONOMICS

Course Code : BCOSE – 11

Course Credit : 4

COURSE OBJECTIVE

- CO1. Explain Micro Economic concepts and inculcate an analytical approach to the subject matter.
- CO2. Discuss production laws and gain knowledge in input and output relationship.
- CO3. Make out demand analysis and its type and to find the various application in economic analysis and demand forecasting
- CO4. Orient different types of markets in the current scenario. and its price output. Analyse the causes and consequences of different market conditions.
- CO5. Clarify the various types of national incomes such as Gross National Product (GNP), Net National Product (NNP), Income at Factor cost or National Income at Factor Prices, Per Capita Income, Personal Income (PI), Disposable Income etc.

COURSE SYLLABUS

BLOCK I: Introduction to Business Economics

Business Economics: Definitions, Scope, Role in Business Decisions- Economics Systems -Interdependence of Micro and Macro Economics – Theory of Firm – Opportunity Cost - Utility Analysis and Types of Utility -Consumer behaviour - law of diminishing Marginal Utility - Indifference Curve Analysis - Roles of Business Economist

BLOCK II: Production and Cost – Output Relationship

Production Concept - Importance and Factors of Production - Theories Production - Production Laws: law of variable proportion- Law of returns to scale- Isoquants - Economies of scale - Cost Analysis: Cost concepts and classification, Cost-Output Relationship -Determinants of cost - Cost curves – Fixed and variable costs – Average and marginal costs – Short run cost curves and long run cost curves - Break-Even Analysis



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

BLOCK III: Demand and Determination and Elasticity of Demand

Demand -Demand Function – Demand Law- Determinants of Demand - Demand Elasticity, Degrees and Methods – Price, Income and Cross Elasticity - Use of Elasticity for Analyzing Demand - Demand Forecasting - Supply Law – Elasticity of Supply

BLOCK IV: Market Structure and Price Determination under the Perfect and Imperfect Competition

Market structure - Price and Output Determination - Perfect Competition - Short-Run and Long-Run Equilibrium under Perfect Competition -Imperfect Competitions: Monopoly, Monopolistic Competition-Oligopoly- Duopoly - Difference between Perfect and Imperfect Competitions – Price Determination under Imperfect Competition - Pricing Objectives and Methods

BLOCK V: National Income

National Income: concept – Measurement – inequalities of income - Fiscal policy and Monetary Policy - Public Finance: Definition – Scope - importance

REFERENCES:

1. S.Shankaran, (2012), Business Economics, Margham Publications - Ch -17
2. P.L. Mehta, (2016), Managerial Economics, Analysis, Problems & Cases, Sultan Chand & Sons - New Delhi – 02.
3. C.M.Chaudhary, (2019), Business Economics, RBSA Publishers, Jaipur - 03.
4. Francis Cherunilam, (2021), Business Environment, Himalaya Publishing House Mumbai – 04.
5. Peter Mitchelson and Andrew Mann, (1995), Economics for Business, Thomas Nelson Australia
6. H.L. Ahuja, (2011), Business Economics , Micro & Macro - Sultan Chand & Sons – New Delhi – 55.
7. Yogesh Maheswari, Gupta G.S., (2005), Managerial Economics, Phi Learning, Newdelhi.
8. Moyer & Harris, (2020), Managerial Economics, Tata Mcgraw-Hill, New Delhi
9. Geetika, (2005), Anagerial Economics, Cengage Learning, Newdelhi.



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

10. Ghosh & Choudhury, (2011), Managerial Economics, Tata Mcgrawhill, Newdelhi,.

WEB RESOURCES:

1. <http://www.freebookcentre.net/business-books-download/Business-Economics.html>
2. <http://www.unishivaji.ac.in/uploads/distedu/Home/SIM%202015/B.%20Com.%20I%20Business%20Economics%20English%20version.pdf>
3. <https://www.geektonight.com/business-economics-notes-pdf/>
4. <https://www.digimat.in/nptel/courses/video/110101005/L01.html>
5. <https://archive.nptel.ac.in/courses/110/101/110101149/>

COURSE OUTCOME

On completion of this course, the students will be able to:

- CLO1. Integrate principles of business economics and consumer behaviour for making decisions.
- CLO2. Demonstrate cost and output relationship by considering production function.
- CLO3. Apply economic principles to price quantities in competitive supply and demands.
- CLO4. Influence how business sets prices depend on its market structures in process.
- CLO5. Articulate the concept of National Income and Identify the challenges in National Income computation.



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

10. ஊழியர் ச. ஊழியர், ஊழியர் ச. ஊழியர், ஊழியர் ஊழியர்
 ஊழியர் ஊழியர் ஊழியர் ஊழியர், ஊழியர் ஊழியர் ஊழியர்,
 ஊழியர்.

11. ஊ.ஊ.ஊ. ஊழியர், ஊழியர் ஊழியர், ஊழியர்
 ஊழியர், ஊழியர்.

12. ஊ. ஊழியர், ஊழியர் ஊழியர், ஊழியர்
 ஊழியர், ஊழியர், ஊழியர்.

ஊழியர் ஊழியர் ஊழியர் ஊழியர்

CLO1. ஊழியர் ஊழியர், ஊழியர் ஊழியர்
 ஊழியர் ஊழியர்.

CLO2. ஊழியர் ஊழியர் ஊழியர் ஊழியர்
 ஊழியர் ஊழியர் ஊழியர், ஊழியர் ஊழியர்
 ஊழியர் ஊழியர் ஊழியர் ஊழியர்
 ஊழியர்.



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

Course Title : Foundation in English-II (Literature and Use of English)

Course Code : BFEGS - 21

Course Credit : 4

COURSE OBJECTIVE

CO1. To cultivate the creativity among the learners

CO2. To improve the reading skills of the learners

CO3. To enhance the vocabulary of the learners

CO4. To develop pronunciation skills

CO5. To imbibe the use of internet for developing language skills

COURSE SYLLABUS

BLOCK I: Literary Texts

Rabindranath Tagore's *Sacrifice* and John Donne's *The Sun Rising*

BLOCK II: Reading Comprehension

Reading passages-Preparing a glossary from passage- reading the meaning-respond to questions

BLOCK III: Vocabulary and Grammar

Synonyms and Antonyms- Homophones-Making of Nouns-Making of Adjectives-Compound Words-Phrases and Idioms-Words often confused-Spelling- Tenses

BLOCK IV: Pronunciation and Spoken English

Importance of English-Pronunciation: An Exposition-Speech Sounds-Sounds and Spelling: The Relationship-Attributes of Good Speech-Dialogue Situations/Situational Dialogues

BLOCK V: The Internet English

Email-Chat Groups-Virtual Words-The Web-Commentary

REFERENCES:

1. Balasubramanian T. *English Phonetics for Indian Students - A Workbook*. 2016.
2. Daniel Jones. *Cambridge English Pronouncing Dictionary*. Cambridge University Press, 2011.
3. Tagore, Rabindranath. *Sacrifice and Other Plays*. Niyogi Books, 2012.



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

WEB RESOURCES:

1. <https://www.poetryfoundation.org/podcasts/75363/the-sun-rising>
2. <https://nptel.ac.in/courses/109/103/109103135/>
3. <https://nptel.ac.in/content/storage2/courses/109106085/downloads/03-%20Phonetics%20and%20Phonology-%20week%203.pdf>
4. <https://nptel.ac.in/courses/109/106/109106085/>
5. <https://nptel.ac.in/courses/109/107/109107172/>

COURSE OUTCOME

On completion of this course, the students will be able to:

- CLO1. Critically evaluate the literary texts
- CLO2. Read the passages effectively
- CLO3. Speak with good accent
- CLO4. Communicate through online



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

Course Title : ADVANCED FINANCIAL ACCOUNTING

Course Code : BCOS - 21

Course Credit : 5

COURSE OBJECTIVE

- CO1. Explain the fundamental coinsurance operation, distributing insurance claims and loss.
- CO2. Contrast joint venture and consignment account of business ventures for profit and loss of finance.
- CO3. Describe branch accounts and its application.
- CO4. Calculate the departmental account performance, planning and control.
- CO5. Gain knowledge on Partnership Accounts, Division of Profits, Fixed and Fluctuating Capital, Admission and Retirement of partners.

COURSE SYLLABUS

BLOCK I: Insurance Accounting

Insurance Claims - Introduction – Need – Loss of Stock Policy -Steps for ascertaining Fire insurance claim – Treatment of Salvage – Average Clause – Treatment of Abnormal Items - Computation of Fire insurance claims – Consequential Loss - Insurance Normal Loss

BLOCK II: Accounting for Joint Venture and Consignment Accounts

Accounting for Joint Ventures and Consignment Accounts - Meaning – Objectives – Distinction between Joint Venture, Partnership and Consignment - Features of Joint Ventures - Methods of Recording Joint Venture Transactions - Consignment – Meaning – Consignor – Consignee - Distinction between Consignment and Sale - Accounting Treatment of Consignment Transactions -Goods Invoiced at Cost Price – Goods Invoiced at Selling Price – Normal Loss – Abnormal Loss – Valuation of Stock

BLOCK III: Branch Accounts

Branch Accounts - Introduction – Meaning – Objectives -Types of Branches - Dependent Branches – Features - Supply of Goods at Cost Price - Invoice Price - Branch Account in the books of Head Office (Debtors System Only)



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

BLOCK IV: Departmental Accounts

Departmental Accounts - Meaning, Objectives, basis of allocation of expenses - Trading and Profit and Loss Account in Columnar form – (Excluding Inter Departmental Transfers at invoice price)

BLOCK V: Partnership Accounting

Partnership Accounting – Admission of a Partner – Calculation of new ratio and sacrificing ratio – Revaluation of Assets and Liabilities - Treatment of goodwill – Retirement of partner – Calculation of New ratio and gaining ratio - Dissolution – Insolvency of partners – Garner Vs Murray – Insolvency of all partners – Deficiency Accounts – Piecemeal Distribution – proportionate capital method only.

REFERENCES:

1. S.P. Jain & K.L. Narang (2014). “ Advanced Accounting”. Volume – I, 18th Revised ed.). Kalyani publishers New Delhi, Delhi.
2. T.S.Reddy and A.Murthy, (2015). “Financial Accounting”.(7th revised ed.). Margam publications, Chennai – 600 017.
3. R.L. Gupta and Radhasamy,(2013). “Advanced accounting” S.Chand & company Ltd., New Delhi.
4. Dr. M.A. Arulanandam & Dr. K.S. Raman,(2015). “Advanced Accountancy”. (1st ed.) Himalaya publications, New Delhi.
5. M.C. Shukla, T.S. Grewal & S.C. Gupta,(2013). “Advanced accounts”. Sultan& chand publications, New Delhi.
6. P.L. Nagarajan N.Vinayagam, Mani.P. L (2013).“Principles of A ccountancy” S.Chand & company Ltd, New Delhi .
7. T.S. Grewal, (2014).” Introduction to Accountancy”. S.Chand & company Ltd, New Delhi.
8. P.L. Tulsian (1997). “Advanced Accountancy”. Tata MC Grow Hill companies.

WEB RESOURCES:

1. <https://www.studynama.com/community/threads/advanced-financial-accounting-ebook-handout-pdf-download-bcom-second-sem-students.1307/>



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

2. <https://commerceiets.com/departmental-accounting/#gsc.tab=0>
3. <https://www.dynamictutorialsandservices.org/2020/12/joint-venture-accounts-financial-accounting.html>
4. <http://waytoea.weebly.com/chapter-3-departmental-and-branch-accounts.html>

COURSE OUTCOME

On completion of this course, the students will be able to:

- CLO1. Apply the provision of the law in the preparation of the final accounts of insurance companies, life insurance as well as general insurance including fire insurance and marine insurance
- CLO2. Examine the concepts of consignment and joint venture.
- CLO3. Find appropriate solution to the problems in preparing branch accounts while the business units having branches
- CLO4. Cite the concept of departmentalization and articulate its accounting process by allocating and apportioning various expenses on a suitable basis.
- CLO5. Illustrate the procedures for preparing Partnership Accounts, Division of Profits, Fixed and Fluctuating Capital, Admission and Retirement of partners.



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

Course Title : BUSINESS COMMUNICATION

Course Code : BCOS - 22

Course Credit : 4

COURSE OBJECTIVE

-
- CO1. Acquire the basic knowledge on business communication.
 - CO2. Show the procedure to draft different forms of business letters
 - CO3. Describe the concept on banking and insurance correspondence of a business concern
 - CO4. Gain knowledge in company law and secretarial practice in business communication.
 - CO5. Describe interview methods, report presentation and e- communication

COURSE SYLLABUS

BLOCK I: Introduction to Business Communication

Business Communication: Meaning – Objectives – Media – Barriers - Importance of Effective Business Communication- Modern Communication Methods - Business Letters: Need - Functions - Essentials of Effective Business Letters - Layout

BLOCK II: Kinds of Business Letters

Kinds of Business Letters - Interview- Appointments- Acknowledgement- Promotion- Enquires – Replies- Offers and Quotations - Collection Letters - How to write effective Collection letters - Sales Letters - Circular Letters- Complaints - Use of Mobile Phones in communication and modern application software in Mobile

BLOCK III : Correspondence Letter

Bank Correspondence – Letter – Circular - Insurance Correspondence: Life insurance- Fire insurance - Marine insurance - Agency Correspondence -Letter – Circular - Correspondence with shareholders and Directors

BLOCK IV: Company Secretarial Correspondence

Company Secretarial Correspondence - Agenda, Minutes and Report Writing - Memorandum- Office order- Circular-Notes – Types - Characteristics of good Report

BLOCK V: Preparation for Interview and E-Communication

Application for Jobs - Preparation of resume- Interviews- Meaning- types of Interview- Candidates preparing for interview- guidelines to be observed during an interview - Business Report Presentations - Strategic Importance of E-



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

Communication: Email, Text Messaging, Slide or Visual Presentation - Internet - Video Conferencing - Group Discussion - Social Networking.

REFERENCES:

1. Lesikar, R.V. & Flatley, M.E., (2008), Basic Business Communication Skills for Empowering Internet Generation. Tata Mc Graw Hill Publishing Company Ltd, New Delhi.
2. Pillai R.S.N. and Bhagavathi.S, (2007), Modern Commercial Correspondence, S. Chand Publications, New Delhi.
3. Raghunathan N.S.& Santhanam B., (2013), Business Communication, (3rd ed.), Margham Publications, Chennai.
4. Rajendra Pal, Korahilli J.S., (2012), Essentials of Business Communication, Sultan Chand & Sons, New Delhi.
5. Ramesh M. S., Pattanshetti C. C. & Madumati M., (2019), Effective Business English and Correspondence, R. Chand & Co, Publishers, New Delhi.
6. Palanivelu V.R., Subburaj N., Kumaravel V. & Shendagaveni G., (2015), Business Communication, Himalaya Publishing Pvt. Ltd, Mumbai.
7. Pushpalatha & Sanjay Kumar, (2010), Communication conquer: A Handbook of group discussion and Job Interview, PHI Learning Publisher, New Delhi.
8. Sathya Swaroop Debasish, Bhagaban Das, (2010), Business Communication, PHI Learning Pvt. Ltd., New Delhi.

WEB RESOURCES:

1. <http://www.rapodar.ac.in/pdf/elearn/Business%20Communication%20Semester%20I%20notes.pdf>
2. <https://dreamtopper.in/bba-business-communication-notes/>
3. <https://www.geektonight.com/business-communication-pdf-notes/>
4. <https://freebookcentre.net/business-books-download/Business-Communication.html>
5. <https://nptel.ac.in/courses/109104031>



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

COURSE OUTCOME

On completion of this course, the students will be able to:

- CLO1. Demonstrate the effective business communication skills.
- CLO2. Enumerate the parts of letters in formal and personalized at a professional level
- CLO3. Point out the various secretarial correspondence letters especially related to the banking and insurance
- CLO4. Analyze company secretarial correspondence letters such as agendas, circulars, preparing minutes etc.,
- CLO5. Develop the verbal skill, professional presentation and gain managerial skills in various contexts



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

Course Title : ORGANIZATIONAL BEHAVIOUR

Course Code : BCOSE – 21

Course Credit : 4

COURSE OBJECTIVE

CO1. Contrast perception, emotions, attitudes and its barrier in organisational behaviour

CO2. Explain personality and motivation on job performance, promoting motivation.

CO3. Evaluate leadership, stress management and its approaches in working place and to identify the efficient leadership

CO4. Outline the organisational structure, organizational change and its types of a business unit

CO5. Enumerate group dynamics and team communication in organizational development

COURSE SYLLABUS

BLOCK I: Introduction to Organisational Behaviour

Organisational behaviour - concept and significance - Perception - importance and factors influencing perception, interpersonal perception - Learning – Classical, Operant & Social Cognitive Approaches, Managerial Implications - Emotions – Emotional Intelligence - Attitudes – Values and Attitudes, behaviour relationship – sources, importance, components of attitude, relationship between behaviour and attitude, job attitude, barriers to change attitude

BLOCK II: Personality and Motivation

Personality – types-factors influencing personality theories – Trait Theories – the big five personality model - Personality Test - Motivation -Process of motivation - Theories of Motivation - Need of hierarchy theory - X and theory Y - Alderfer's ERG theory - Victor Vroom's expectancy theory

BLOCK III: Leadership

Leadership – concept of Leadership, Styles and Trait Approach, Contingency Approach -Contemporary Leadership - Meaning and Significance - Stress Management – stressors in work place, individual differences an experiencing stress – managing workplace stress

BLOCK IV: Organizational Structure



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

Organizational Structure formation – Groups in organizations - influence Group Dynamics - Organizational Change – Meaning, Definition, Nature and Types - Resistance to Change -overcome the Resistance to Change

BLOCK V: Group Dynamics and Team Development

Group Dynamics -Definition and Importance - Types of Groups - Group formation - Group Development - group composition and group performance factors - Interpersonal and Organisational Communication - Transaction Analysis - Organisational Conflict and Organisational Development

REFERENCES:

1. Anjali Ghanekar, (2018), Organizational Behaviour, Everest Publication, Pune.
2. Ashwathappa K., (2017), Organizational Behaviour, 12th revised edition, Himalaya Publishing House, Chennai.
3. Mishra M.N.,(2001), Organizational Behaviour, Vikas Publishing House Pvt Ltd., New Delhi.
4. Fred Luthans, (2010), Organizational Behaviour, 12th edition, McGraw-Hill/Irwin, New York
5. Prasad L. M., (2019), Organisational Behaviour, 10th edition, S. Chand & Co., New Delhi
6. Saiyadain, (2003), Organizational Behaviour, Tata McGraw-Hill, New York
7. Stephen P. Robbins, (2016), Essential of organizational behaviour, 1st edition, Pearson, UK
8. Uma Sekaran, (2004), Organizational Behaviour, 2nd Edition, Tata McGraw Hill, New Delhi.

WEB RESOURCES:

1. <https://www.geektonight.com/organisational-behaviour-notes-pdf/>
2. <http://kamarajcollege.ac.in/Department/BBA/II%20Year/004%20Core%208%20-%20Organizational%20Behaviour%20-%20III%20Sem%20BBA.pdf>
3. https://backup.pondiuni.edu.in/storage/dde/dde_ug_pg_books/Organisational%20Behaviour.pdf
4. <https://freebookcentre.net/business-books-download/Organizational-Behavior.html>
5. <https://archive.nptel.ac.in/courses/110/106/110106145/>



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

COURSE OUTCOME

On completion of this course, the students will be able to:

- CLO1. Analyse individual behaviour like perception, learning and attitude to motivate and demonstrate skills for working in group
- CLO2. Demonstrate emotional stability, level of aggression in motivation theories and the application.
- CLO3. Predict the role of individuality and achieving the organizational goals effectively evaluate a business leaders based upon their leadership style.
- CLO4. Evaluate the organizational Structure and to overcome the resistance to change of the business concern
- CLO5. Develop individual performance, goals effectively in group and interaction with the team management.



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

8. □□. □□□□□□□□, □□□□□ □□□□□□□ □□□□□□, □□□□□□□

□□□□□□□□□□, □□□□□□□□□□,

9. □□□. □. □□□□□□□□□□□□, □□□□□ □□□□□□□ □□□□□□, □□□□□□□□

□□□□□□ □□□□□□□□, □□□□□□.

10. □□□□□□□□□□, □□□□□ □□□□□□□□ □□□□□ □□□□□□□ □□□□□□,

□□□□□□□□ □□□□□□ □□□□□□□□, □□□□□□.

□□□□□□□□□□□□ □□□□□□□□□□□□ □□□□□□□□ □□□□□□□□

CLO1. □□□□□□□□□□ □□□□ □□□□□□□□□□, □□□□□□□ □□□□□□□□□□,

□□□□ □□□□□□□□□□ □□□□□□□□ □□□□□□ □□□□□□□□□□

□□□□□□□□□□□□□□□□□□□□ □□□□□□□□□□□□□□, □□□□□□ □□□□□□□□

□□□□□□□ □□□□□□□□□□□□ □□□□□□□□□□□□□□□□□□□□□□□□□□.

□□□□□□□□□ □□□□□□□□.



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

Course Title : Foundation in English-III (Soft Skills)

Course Code : BFEGS - 31

Course Credit : 4

COURSE OBJECTIVES

-
- CO1. To cultivate the positive mind
 - CO2. To improve body language
 - CO3. To develop interview skills
 - CO4. To prepare a comprehensive CV
 - CO5. To enhance interpersonal skills

COURSE SYLLABUS

Block 1 Introduction to Soft Skills Soft Skills: An Introduction – Definition and Significance of Soft Skills; Process, Importance and Measurement of Soft Skill Development- Self-Discovery: Discovering the Self; Setting Goals; Beliefs, Values, Attitude, Virtue. 3. Positivity and Motivation: Developing Positive Thinking and Attitude; Driving out Negativity; Meaning and Theories of Motivation; Enhancing Motivation Levels.

Block 2 Body Language & Etiquettes Non-Verbal Communication: Importance and Elements; Body Language- Social and Business.

Block 3 Group Discussion & Interview Skills Interviewer and Interviewee - in-depth perspectives- Before, During and After the Interview- Tips for Success Meaning, Types and Models, Group and Ethical Decision-Making, Problems and Dilemmas in application of these skills

Block 4 Preparation of Curriculum Vitae' (CV) Definition of CV and its purposes- CV versus Resume- Rules- Covering Letter

Block 5 Emotional Intelligence Skills Meaning, History, Features, Components, Intrapersonal and Management Excellence; Strategies to enhance Emotional Intelligence.

REFERENCES:

1. Dhanavel S.P. English and Soft Skills. Orient Blackswan India, 2010.
2. Ghosh B.N. (Ed.) Managing Soft Skills for Personality Development. McGraw Hill India, 2012.

WEB RESOURCES:



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

1. https://onlinecourses.nptel.ac.in/noc19_hs33/preview
2. <https://nptel.ac.in/courses/109/107/109107121/>

COURSE OUTCOMES

On completion of this course, the students will be able to:

- CLO1. Approach the life positively
- CLO2. Communicate in good manner
- CLO3. Join in a team in working place
- CLO4. Develop an impressive CV
- CLO5. Express managerial skills



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

Course Title : BUSINESS LAW

Course Code : BCOS - 31

Course Credit : 4

COURSE OBJECTIVE

- CO1. Provide knowledge about basics of business contract under the Indian Contract Act
- CO2. Interpret different type of contract, valid contract and its features
- CO3. Explain performance of contracts including quasi contract and discharge of contract
- CO4. Describe indemnity, guaranty and agency towards contract agreement in business law
- CO5. Offer knowledge about the sale and transfer of goods and the applicable laws and regulations negotiate instrumental Act

COURSE SYLLABUS

BLOCK I: Introduction to Contract Act

Indian Contract Act-Formation-Nature of Contract – Classification of Contracts-Contract Vs Agreement-Forms of Contract –Elements of Valid Contract –Void Agreements-Unlawful Agreements

BLOCK II: Elements of Valid Contract

Offer and Acceptance -Considerations - Definition-Types–Essential –Capacity of Parties-Definition-Persons Competent to contract – Free Consent–Coercion –Undue Influence-Fraud-Misrepresentation–Mistake –Legality of object

BLOCK III: Performance of Contracts

Performance of Contracts-Actual Performance-Attempted Performance–Tender - Quasi Contract – Definition and Essentials - Discharge of Contract- Modes of Discharge- Breach of Contract–Remedies available for Breach of Contract

BLOCK IV: Contract of Indemnity & Guarantee and Agency

Contract of indemnity –Contract of guarantee - Bailment and Pledges - Meaning – features - Rights and Duties - Contract of Agency-Types-Creation-Duties and Rights of principal and agent Termination of agency



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

BLOCK V: Negotiable Instrument Act and Sale of Goods Act

Negotiable Instrument Act – features – Sale of Goods Act – Sale-Contract of Sale-
Sale Vs Agreement to Sell -Meaning of Goods- Conditions and Warranty-Caveat
Emptor-Exceptions of Caveat Emptor-Buyer and Seller of Goods – Unpaid Seller-
Definition-Rights of an Unpaid Seller

REFERENCES:/

1. Balachandran.V&Thothadri.S.(2013),BusinessLaw,Vijay Nicolelm prints Pvt. Ltd.Chennai
2. Kapoor,N.D. (2022).Business Laws, Sultan Chandand Sons.
3. Sreenivasan,M.R. (2022). Business Laws, Margam Publications.
4. Dhandapani,M.V. (2020). BusinessLaws, Sultan Chandand Sons.
5. Tulsian P C and Bharat Tulsian, (2014), Business Law, 3rd Edition, McGraw Hill Education, Noida.
6. Sharma, J.P. and Sunaina Kanojia, (2018), Business Laws, Ane Books Pvt. Ltd., New Delhi.
7. Maheshwari SN and Maheshwari SK, (2014), Business Law, National Publishing House, New Delhi.
8. Sushma Arora, (2021), Business Laws, 9th Edition, Taxmann Publications, New Delhi.

WEB RESOURCES:

1. <https://www.iare.ac.in/sites/default/files/Business%20Law%20%26Ethics%20Noes.pdf>
2. <https://freebookcentre.net/law-books-download/Foundations-of-Business-Law-and-the-Legal-Environment.html>
3. <https://archive.nptel.ac.in/courses/110/105/110105159/>

COURSE OUTCOME

On completion of this course, the students will be able to:

- CLO1. Imbibe the basic requirements of the Indian contract Act, 1872.
CLO2. Summarize the valid agreement to avoid an escalated legal dispute.
CLO3. Analyze the mode of performance and discharge of c)ontract.
CLO4. Compare and check between rights and duties of indemnity, guarantee, bailor and bailee.
CLO5. Analyze the Law of sale of goods and its intricacies, and interpreted transaction mode in Negotiable Instruments Act.



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

Course Title : COST ACCOUNTING

Course Code : BCOS - 32

Course Credit : 5

COURSE OBJECTIVE

CO1. Have strong foundation on the cost accounting procedures.

CO2. Gain the knowledge on material cost and the different types of material controls.

CO3. Analyse the system of labour costing including labour wage payment, labour turnover and classification of overhead and to assess the overhead costing.

CO4. Get an insight knowledge on preparation of job, contract, process and operating costing

CO5. Discuss the standard cost and variance analysis.

COURSE SYLLABUS

BLOCK I: Introduction to Cost Accounting

Cost Accounting: Definition, Scope and Nature – Cost Concepts – Classification – objectives and advantages – Demerits of Cost Accounting - Cost Methods and Techniques – Cost Unit – Cost Centres - Cost sheet- Preparation of Cost Sheet - Purchase Routine -Stores Control

BLOCK II : Material Costing

Materials Cost – Purchase Procedure – Stores Procedure – receipt and issue of materials – Storage Organization and Layout - Inventory control – levels of stock, perpetual inventory - ABC Analysis, EOQ - Stores ledger – pricing of material issues, FIFO, LIFO, Simple Average & Weighted Average

BLOCK III: Labour Cost and Overheads

Labour cost – time keeping and Time booking – Overtime, Idle time and labour turnover - Overheads – Classification Allocation, Apportionment and Absorption of Overheads - Methods of Absorption – Reconciliation Statement

BLOCK IV: Methods of Costing

Methods of Costing -Job Costing -Process Costing- Operating costing and Contract Costing



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

BLOCK V: Standard Costing

Standard Costing – Fixation of Standard Costs - Variance Analysis (Simple problems only)

REFERENCES:

1. Manosh Dutta, (2010). "Cost Accounting", Dorling Kindersley (India) Pvt. Ltd.
2. T.S. Reddy & Y. Hari Prasad Reddy, (2014). "Cost Accounting", Margham Publications.
3. Manash Dutta, (2005). "Cost Accounting", Pearson Education (Singapore) Pvt. Ltd, Second Edition Print.
4. M.C. Shukla, T.S. Grewal, Dr.M.P.Gupta, (2010). "Cost Accounting", S.Chand& Company Ltd.

WEB RESOURCES:

1. <http://www.freebookcentre.net/business-books-download/Cost-Accounting-Course-Material.html>
2. <https://www.studocu.com/in/document/university-of-calicut/bcom/cost-accounting-notes/13470460>
3. https://www.academia.edu/28383953/BASIC_COST_ACCOUNTING_NOTES_TERMS
4. <https://www.teachmint.com/tfile/studymaterial/b-com/costaccounting/costaccounting/2073dab6-72e3-4de8-bdc9-2fd624528ad4>
5. <https://archive.nptel.ac.in/courses/110/101/110101132/>

COURSE OUTCOME

On completion of this course, the students will be able to:

- CLO1. Make out the different concepts and classification of costs and create cost sheet for the firms.
- CLO2. Summarize the importance of material cost and inventory control such as maintaining optimum stock level, compute EOQ in accounting treatment.
- CLO3. Discuss the different wage payment systems and their computation, the concept of labour cost and labour turnover and their computation and develop knowledge regarding overheads.
- CLO4. Demonstrate job, contract, process and operating costing of the business concern.
- CLO5. Prepare the standard costing for achieve a desired cost objective.



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

Course Title : BUSINESS STATISTICS

Course Code : BCOSE – 31

Course Credit : 5

COURSE OBJECTIVE

- CO1. Provide basic conceptual knowledge on applications of statistics in business.
- CO2. Derive a detailed instruction of measurement of dispersion.
- CO3. Gain the knowledge on application of correlation and regression for business operations.
- CO4. Imbibe the techniques and concept of different types of index numbers.
- CO5. Observe and forecast sequence of time series, seasonal variation methods

COURSE SYLLABUS

BLOCK I: Introduction to Statistics

Definition of Statistics –Importance, uses and limitations of statistical methods - Collection of Data i) Primary and ii) secondary data – Classification and tabulation – Diagrammatic and graphic representation -Definition and Objectives of Averaging – Characteristics of a good average – Types of average i) Mean ii) Median iii) Mode iv) geometric mean and v) Harmonic mean - Merits and demerits of Averages – Choice of suitable averages

BLOCK II: Measurement of Dispersion

Measures of Dispersion - Definition – Concept of variation – Absolute and relative measure of dispersion - Methods of measuring dispersion - Quartile deviation - Mean deviation - Standard deviation and Co-efficient of variation - Choice of suitable measure of dispersion

BLOCK III: Correlation

Meaning and definition of correlation – Types of correlation -Methods of studying correlation i) Graphic method ii) Scatter diagram iii) Karl Pearson's method iv) Rank correlation and v) concurrent deviation method -Correlation and Regression – Methods of studying regression: i) Graphic method ii) Regression equations and iii) Regression coefficients

BLOCK IV: Index Numbers

Index Numbers - Meaning – Definition – Characteristics – Types - Methods of constructing Index number i) Simple aggregative method ii) Weighted aggregative



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

method - Price index number – Quantity index numbers – Tests of adequacy of index numbers

BLOCK V: Time Series

Time Series - Meaning – Utility -Components of time series - Trend - Seasonal - Cyclical - Irregular - Methods of finding trend - Graphic - Semi-average - Moving average - Least square - Methods of finding seasonal variations -Simple average - Ratio to trend - Moving average - Link relatives.

REFERENCES:

1. P.A. Navaneethan, Business Statistics, Jai Publishers, Trichy-21.
2. Wilson. M, Business Statistics, Himalaya Publishing House Pvt Ltd., Mumbai.
3. Pillai, RSN and V. Bagavathi, Statistics,(2010). S. Chand & Company Ltd., New Delhi.
4. S.P.Gupta, (1995). Statistical Methods, Sultan Chand & Sons, New Delhi.
5. S.P. Rajagopalan & Sattanathan, Business Statistics, Vijay Nicole Imprints Pvt. Ltd, Chennai-91.
6. D.C.Sanchati and V.K.Kapoor, (2010). Statistics, Sultan Chand & Sons, New Delhi.
7. S.C. Gupta & V.K.Kapoor, (2009). Fundamentals of Mathematical Statistics, S.Chand & Sons, New Delhi.
8. S.P.Gupta & M.P.Gupta, (2010). Business Statistics, Sultan Chand & Sons, New Delhi.

WEB RESOURCES:

1. <https://bbamantra.com/business-statistics-formulas-guide/>
2. https://www.gurukpo.com/Content/BBA/BBA_III_sem_Statistical_Methods.pdf
3. <https://ddegjust.ac.in/studymaterial/mcom/mc-106.pdf>
4. <http://www.freebookcentre.net/business-books-download/Business-Statistics.html>
5. <https://www.digimat.in/npTEL/courses/video/110107114/L01.html>



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

COURSE OUTCOME

On completion of this course, the students will be able to:

- CLO1. Analyse the basic concepts of arithmetic and geometric mean and different types of data collection.
- CLO2. Demonstrate the measures of dispersion.
- CLO3. Calculate and interpret correlation between two variables. Apply regression equations to estimate the values of unknown variable using the given data.
- CLO4. Apply concept of index numbers and its importance for business decision making
- CLO5. Evaluate datapoint at constant interval over a set period of time and record the data point under time series.



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

B.Com - II Year Syllabus Semester IV

□□□□□ □□□□□ (Course Title) : □□□□□ IV (TAMIL)

□□□□□ □□□□□□□□ (Course Code) : BFTMS - 41

□□□ □□□□□□□ □□□□□□ (Course Credits) : 4

□□□ □□□□□□□□□□

CO1. □□□□□□□□□□ □□□□ □□□□□□□□□□, □□□□□□□□ □□□□□□□□□□,
□□□□ □□□□□□□□□□ □□□□□□□□ □□□□□□ □□□□□□□□□□
□□□□□□□□□□□□□□□□ □□□□□□□□ □□□□□□□□□□, □□□□□□ □□□□□□□□
□□□□□□□ □□□□□□□□□□□□ □□□□□□□□□□□□□□□□.

□□□□□□ - 1 □□□□□□□□□□□□□□□□□□□□ - □□□□□□□□□□□□□□□□□□□□
□□□□□□□□□□□□□□□□□□□□ - □□□□□□□□ □□□□□□□□□□□□□□□□□□□□□□□□□□
- □□□
□□
□□
□□
□□
□□
□□
□□□□□□.

□□□□□□ 2 □□□□□□□□□□□□□□□□□□□□ - □□□□□□□□□□□□□□□□□□□□
□□
□□



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

9. ஊழியர் சேர்வு முறை, ஊழியர் சேர்வு, ஊழியர் சேர்வு முறை, ஊழியர் சேர்வு முறை, ஊழியர் சேர்வு முறை, 1994.

10. ஊழியர் சேர்வு முறை, ஊழியர் சேர்வு முறை, ஊழியர் சேர்வு முறை, ஊழியர் சேர்வு முறை, ஊழியர் சேர்வு முறை, 1994.

11. ஊழியர் சேர்வு முறை, ஊழியர் சேர்வு முறை, ஊழியர் சேர்வு முறை, ஊழியர் சேர்வு முறை, ஊழியர் சேர்வு முறை.

ஊழியர் சேர்வு முறை ஊழியர் சேர்வு முறை ஊழியர் சேர்வு முறை ஊழியர் சேர்வு முறை

CLO1. ஊழியர் சேர்வு முறை, ஊழியர் சேர்வு முறை, ஊழியர் சேர்வு முறை, ஊழியர் சேர்வு முறை, ஊழியர் சேர்வு முறை, ஊழியர் சேர்வு முறை, ஊழியர் சேர்வு முறை, ஊழியர் சேர்வு முறை, ஊழியர் சேர்வு முறை, ஊழியர் சேர்வு முறை.

CLO2. ஊழியர் சேர்வு முறை, ஊழியர் சேர்வு முறை, ஊழியர் சேர்வு முறை, ஊழியர் சேர்வு முறை, ஊழியர் சேர்வு முறை, ஊழியர் சேர்வு முறை, ஊழியர் சேர்வு முறை, ஊழியர் சேர்வு முறை, ஊழியர் சேர்வு முறை, ஊழியர் சேர்வு முறை.



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

COURSE TITLE : Foundation in English IV (Writing Skills)

COURSE CODE : BFEGS - 41

COURSE CREDIT : 4

COURSE OBJECTIVES

- CO1. Train the learners to write the academic essays
 - CO2. To make them learn different steps of writing
 - CO3. To develop the learners' creativity
 - CO4. To distinguish between fact and opinion, cause and effect, problem and solution, similarities and differences, general and specific ideas, and relevant and irrelevant information.
 - CO5. To convey information through written language
 - CO6. To involve in note-taking, gathering information, drafting, free-writing, revising, proofreading, and editing when engaged in writing.
-

COURSE SYLLABUS

BLOCK 1 Basic Writing Skills Learn the basic paragraph structure: main idea, supporting sentences, use of examples, conclusion- Use basic sentence structures to write a paragraph; use cohesive devices to connect sentences in a paragraph; use transitional devices for cohesion and for contrast paragraph internally and between paragraphs (The above structures and devices to be consciously used in all writing tasks)- Understand and use text structures in paragraphs: sequencing, comparing and contrasting, relating cause and effect, problems and problem solving

BLOCK 2 Informal and Formal Communication Write informal letters, applications, and official letters of request and denial- Write official e-mails, memos and notices

BLOCK 3 Note-Making and Summarising Prepare notes from reading texts- Take notes from spoken texts-Summarize key ideas and information in organized points developed from the notes prepared.

BLOCK 4 Study Skills (Information Transfer, Reference Skills) Use charts, tables, other graphics and multimedia, as appropriate for the written texts; present summary to a group

BLOCK 5 Technical Editing Technical Editing – The Big Picture- Working Collaboratively- Organization: The Architecture of Information- Visual Design and



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

Font Selection- Editing Methods – Then and Now- The Power of Grammar, Punctuation and Spelling Basic Copyediting- proofreading -Ethical and Legal Issues.

REFERENCES:

1. Graham King. Collins Improve your writing skills
2. Norman Coe and Robin Rycroft. Writing Skills A Problem Solving Approach. CUP.
3. Robyn Najar and Lesley Riley. Developing Academic Writing Skills. Macmillan Publications.
4. Scheraga, Mona. Practical English Writing Skills: A Complete Guide to Writing in English

WEB RESOURCES:

1. <https://nptel.ac.in/courses/109/107/109107172/>
2. <https://nptel.ac.in/courses/109/104/109104031/>
3. https://onlinecourses.swayam2.ac.in/cec20_ma04/preview

COURSE OUTCOMES

On completion of this course, the students will be able to:

- CLO1. Write without mistakes » draft formal and informal letters
- CLO2. Take notes for writing purpose
- CLO3. Explain the tables/ pictures in words
- CLO4. Edit the written matters



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

Course Title : PRINCIPLES OF MARKETING

Course Code : BCOS - 41

Course Credit : 4

COURSE OBJECTIVE

- CO1. Provide basic conceptual knowledge about the modern marketing and global marketing.
- CO2. Describe marketing mix in product, price promotion and physical distribution that initiate operating system with its tools.
- CO3. Discuss buyer behaviour, its theories, merits and demerits and gain knowledge in marketing segmentation.
- CO4. Analyse the marketing and product mix.
- CO5. Explain the principles, tools and concept of place mix and promotion mix.

COURSE SYLLABUS

BLOCK I: Introduction to Marketing

Fundamentals of marketing - Evolution – Definition- classification- objectives- Selling Vs. Marketing - Modern Concept of marketing – role of marketing in economic development - E-marketing and Tele marketing – Marketing ethics – Career opportunities in marketing - Green marketing- Online marketing- Neuro marketing

BLOCK II: Marketing Mix, MIS and MR

Marketing functions-Buying -Selling -Transportation -Storage - Financing -Risk Bearing - Standardisation - Concept of Marketing Mix - Marketing approaches - Marketing Information System (MIS) – difference between MIS Vs MR -Marketing Research (MR)- procedures

BLOCK III: Buyer Behaviour

Buyer behaviour – Buying motives – Factors influencing buyer behaviour -Theories of buyer behaviour - Market Segmentation – Merits and Demerits -Types - Customer Relations Marketing

BLOCK IV: Product and Price Mix

Product policies – Product mix – Classification of consumer goods in marketing - Product Life Cycle – Branding and packaging- New Product Development -Price Mix - Pricing - Objectives - Factors - Methods of Pricing – Pricing Strategies



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

.BLOCK V: Place and Promotion Mix

Place Mix - Channels of Distribution - Factors influencing Channel Decisions - Importance of Channels of Distribution- types and techniques of channels – Functions of middleman - Promotion mix - Advertising – Requisition of a good copy – Media decisions - Sales Promotion –types- Need -Publicity- Personal selling - Advantages - Limitations.

REFERENCES:

1. R.S.N.Pillai and Bhagavathi, (2012). Marketing, S.Chand & Co Ltd, 2009 edition & 2012 reprint, New Delhi.
2. Rajan Nair,(2018). Marketing, Sultan Chand & Sons, New Delhi.
3. Dr.L.Natarajan, (2012). Margham, Marketing, Publications, Chennai.
4. K. Sundar, (2016). Essentials of Marketing, Vijay Nicole Imprints Pvt Ltd, Chennai-91.
5. J.Jayasankar,(2013). Marketing, Margham Publications, Chennai.
6. Praksh S. Sonatakki. C. N. (2013). Principles of Marketing, Kalyani Publishers, New Delhi.
7. William J Stanton, (1986). Fundamentals of Marketing, Mc Graw Hill Publishing Company Ltd, New Delhi.
8. Philip Kotler & Gary Armstrong,(2019). Principles of Marketing, 8th Edition, Prentice Hall of India Pvt. Ltd, New Delhi.

WEB RESOURCES:

1. <https://www.geektonight.com/marketing-management-pdf>
2. https://www.academia.edu/32346771/MARKETING_MANAGEMENT_NOTES_pdf
3. <http://kamarajcollege.ac.in/Department/BBA/III%20Year/002%20Core%2014%20-%20Marketing%20Management%20-%20V%20Sem.pdf>
4. <http://www.freebookcentre.net/business-books-download/Marketing-Management.html>
5. <https://archive.nptel.ac.in/courses/110/104/110104068/>



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

COURSE OUTCOME

On completion of this course, the students will be able to:

- CLO1. Point out the concepts and approaches in marketing and analyse the role of marketing in economic development.
- CLO2. Analyse proficiency solving problems with productivity tools and assess customer relationship management in the appropriate marketing mix.
- CLO3. Identify the various factors influence consumer behaviour and to assess the marketing segmentation.
- CLO4. Determine the elements of marketing mix and develop a new product plan and fixation of right prices based on the market conditions.
- CLO5. Apply the strategy of the promotion and physical distribution mix and its elements.



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

Course Title : CORPORATE ACCOUNTING

Course Code : BCOS - 42

Course Credit : 5

COURSE OBJECTIVE

-
- CO1. Discuss accounts of companies and the issue of shares of the companies.
- CO2. Gain the knowledge to find the incorporation of profit through preparing the revenue in expenditure account
- CO3. Explore various methods for the valuation of goodwill
- CO4. Examine the concept of valuation of shares and its issues
- CO5. Get insight knowledge on preparation of final accounts and calculation of Managerial Remuneration

COURSE SYLLABUS

BLOCK I: Introduction to Corporate Accounting

Meaning and Importance of Corporate Accounting, Issue and Forfeiture of shares, Redemption of shares, Underwriting and lien on shares, Buyback of shares - Underwriting of Shares: Meaning – Underwriting Commission – Underwriter – functions - Advantages of Underwriting - Types of Underwriting - Marked and Unmarked Applications

BLOCK II: Profit Prior to Incorporation

Profit Prior to Incorporation - Meaning – calculation of Sales Ratio – Time Ratio – Weighted Ratio - Treatment of Capital and Revenue -Expenditure Accounts - Ascertainment of pre-incorporation and post-incorporation profits by preparing Profit and Loss Account and Balance Sheet

BLOCK III: Valuation of Goodwill

Valuation of Goodwill -Meaning – Circumstances of Valuation of Goodwill - Factors influencing the value of Goodwill - Methods of Valuation of Goodwill: Average Profit Method, Super Profit Method and Capitalization of average Profit Method (Simple Problems) -Capitalization of Super Profit Method and Annuity Method - (Simple Problems)

BLOCK IV: Valuation of Shares

Valuation of Shares -Meaning – Need for Valuation – Factors Affecting Valuation - Methods of Valuation: Intrinsic Value Method, Yield Method and Earning Capacity



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

Method - Fair Value of shares. Rights Issue and Valuation of Rights Issue - (Simple Problems)

BLOCK V: Company Final Accounts

Company Final Accounts - Statutory Provisions regarding preparation of Company Final Accounts –Treatment of Special Items –Tax deducted at source - Advance payment of Tax – Provision for Tax – Depreciation – Interest on debentures – Dividends – Rules regarding payment of dividends – Transfer to Reserves - Preparation of Profit and Loss Account and Balance Sheet in vertical form

REFERENCES:

1. Arulanandam M. A. & Raman K.S.(2019) ; Corporate Accounting –II. Himalaya Publishing House. Mumbai.
2. Anil Kumar. S (2018). Financial Accounting, HPH
3. Dr. S.N. Maheswari, Financial Accounting. (6th ed.). Vikas Publishing House.
4. Soundarajan. A & K. Venkataramana, Corporate Accounting, VBH.
5. S. P. Jain and K. L. Narang. (2013). Corporate Accounting, Kalyani Publishers.
6. R L Gupta, (2013, January 01). Advanced Accountancy. Sultan Chand & bros.

WEB RESOURCES:

1. <http://www.freebookcentre.net/business-books-download/Corporate-Accounting.html>
2. <https://www.geektonight.com/corporate-accounting-notes/>
3. <https://www.studynama.com/community/threads/b-com-corporate-accounting-notes-ebook-book-free-pdf-download-updated-syllabus.3216/>
4. <https://archive.nptel.ac.in/courses/110/105/110105156/>

COURSE OUTCOME

On completion of this course, the students will be able to:

- CLO1. Compute company accounts and gain knowledge in basic provisions towards issue of shares in market.
- CLO2. Recite capital profit, losses and good will in the incorporation profit prior of corporate account.
- CLO3. Apply the conceptual knowledge on valuation of goodwill and shares.
- CLO4. Explore the concept of valuation of shares and its issues of shares.
- CLO5. Acquire a detailed knowledge on preparation of company final accounts.



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

Course Title : COMPUTER APPLICATIONS IN BUSINESS

Course Code : BCOSE – 41

Course Credit : 4

COURSE OBJECTIVE

- CO1. Impart knowledge about the structure, elements and functions of a computer system.
 - CO2. Get insight knowledge in the basic concepts computer applications using MS-Office applications for the business transactions.
 - CO3. Get the knowledge application on effective power point presentation.
 - CO4. Gain knowledge in programs in ms-excel for business purpose.
 - CO5. Discuss the internet, web design and database maintenance in every type of applications.
-

COURSE SYLLABUS

BLOCK I: Introduction to Computer Applications

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

BLOCK II: MS Word

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

BLOCK III: MS Power Point

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

BLOCK IV: MS Excel

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

BLOCK V: Introduction to Internet

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



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

REFERENCES:

1. Gini Courter & Annette Marquis, (1999), Mastering Microsoft Office 2000 Professional Edition, Sybex, US.
2. Joan Lambert and Joyce Cox, (2013), Microsoft Word 2013 Step by Step, Microsoft Press, Washington.
3. Dr. R. Parameswaran, (2010), Computer Application in Business, S Chand & Company Ltd, New Delhi.
4. Ravi Taxali, (2017), Pc Software for Windows 98 Made Simple, 2nd Edition, McGraw Hill Education, New Delhi.
5. Stephen L. Nelson, (1999), Office 2000: The Complete Reference, McGraw Hill Professional, US.

WEB RESOURCES:

1. <http://www.freebookcentre.net/business-books-download/Computer-Applications-in-Business.html>
2. <https://drive.google.com/file/d/1NyIN-iGNtcHEdR0nfHIN0GsWX7kVvCPP/view>
3. <http://eazynotes.com/pages/ms-office/ms-word-notes.html>
4. <https://gacbe.ac.in/pdf/ematerial/18BCS5EL-U5.pdf>

COURSE OBJECTIVE

On completion of this course, the students will be able to:

- CLO1. Acquire and apply the computer applications in different aspects of business
- CLO2. Evaluate the database using MS-Word and its components
- CLO3. Illustrate the effective presentation for the business meeting using power point presentation.
- CLO4. Develop the programs in ms-excel for business transaction
- CLO5. Explore the internet protocol, security and the web.



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

Course Title : Environmental Studies

Course Code : CCES

Course Credit : 2

COURSE OBJECTIVE

- CO1. Develop a comprehensive understanding of the concept, scope of environment studies and public awareness about environment collective response for its protection.
- CO2. Provide a dynamic window onto the changing natural and social environments that comprises our world.
- CO3. Describe and identify the organisms with similar needs that compete for resources.
- CO4. Engage directly with key contemporary issues - such as globalisation, climate change, environmental management and cultural transformation - whilst also developing valuable analytical and communication skills.
- CO5. Determine the flexibility to tailor your module choices to your academic interests.
-

COURSE SYLLABUS

Unit 1:Multidisciplinary nature of environmental studies: Definition, scope and importance - Need for public awareness

Unit 2:Natural Resources:

- Renewable and non-renewable resources: Natural resources and associated problems.
 - a) Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forest and tribal people.
 - b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.
 - c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.
 - d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.
 - e) Energy resources: Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources. Case studies.



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

f) Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification.

- Role of an individual in conservation of natural resources.
- Equitable use of resources for sustainable lifestyles.

Unit 3: Ecosystems

- Concept of an ecosystem.
- Structure and function of an ecosystem.
- Producers, consumers and decomposers.
- Energy flow in the ecosystem.
- Ecological succession.
- Food chains, food webs and ecological pyramids.
- Introduction, types, characteristic features, structure and function of the following ecosystem: - a. Forest ecosystem b. Grassland ecosystem c. Desert ecosystem d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

Unit 4: Biodiversity and its conservation:

- Introduction – Definition: genetic, species and ecosystem diversity.
- Bio- geographical classification of India
- Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values • Biodiversity at global, National and local levels.
- India as a mega-diversity nation
- Hot-spots of biodiversity.
- Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts.
- Endangered and endemic species of India
- Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

Unit 5 : Environmental Pollution:

- Definition
- Cause, effects and control measures of: - a. Air pollution b. Water pollution c. Soil pollution
- Marine pollution e. Noise pollution f. Thermal pollution g. Nuclear hazards
- Solid waste Management: Causes, effects and control measures of urban and industrial wastes.



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

- Role of an individual in prevention of pollution.
- Pollution case studies.
- Disaster management: floods, earthquake, cyclone and landslides.

Unit 6: Social Issues and the Environment:

- From Unsustainable to Sustainable development
- Urban problems related to energy
- Water conservation, rain water harvesting, watershed management
- Resettlement and rehabilitation of people; its problems and concerns. Case Studies
- Environmental ethics: Issues and possible solutions.
- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust- Case Studies.
- Wasteland reclamation.
- Consumerism and waste products.
- Environment Protection Act.
- Air (Prevention and Control of Pollution) Act.
- Water (Prevention and control of Pollution) Act
- Wildlife Protection Act
- Forest Conservation Act
- Issues involved in enforcement of environmental legislation.
- Public awareness.

Unit 7: Human Population and the Environment:

- Population growth, variation among nations.
- Population explosion – Family Welfare Programme.
- Environment and human health.
- Human Rights.
- Value Education.
- HIV/AIDS.
- Women and Child Welfare.
- Role of Information Technology in Environment and human health.
- Case Studies.



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

Unit: 8 Field Work Visit:

- Visit to a local area to document environmental assets-river / forest/ grassland/ hill / mountain

REFERENCES:

1. Brusseau, M.L., Pepper, I.L., and Gerba, C.P. (2019). Environmental and Pollution Science, 3rd Edition. (pp. 1-520). Academic Press, USA.
2. Divan, S. and Rosencranz, A. (2002). Environmental Law and Policy in India: Cases, Material & Statutes, 2nd Edition. (pp. 1-837). Oxford University Press, India.
3. Gadgil, M., and Guha, R. (1993). This Fissured Land: An Ecological History of India. University of California Press, (pp. 1-245).Berkeley, USA.
4. Raven, P.H, Hassenzahl, D.M., Hager, M.C, Gift, N.Y., and Berg, L.R. (2015). Environment, 8th Edition. (pp. 1-472). Wiley Publishing, USA.
5. Singh, J.S., Singh, S.P., and Gupta, S.R. (2017). Ecology, Environmental Science and Conservation. S. Chand Publishing, (pp.1-842). New Delhi.

WEB RESOURCES:

1. https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_ENS_LECTURE_NOTES.pdf
2. <https://archive.nptel.ac.in/courses/127/105/127105018/>

COURSE OUTCOME

On completion of this course, the students will be able to:

- CLO1. Acquiring wide knowledge on natural processes and resources that sustain life and govern economy.
- CLO2. Appreciate the consequences of human actions on the web of life, global economy, and quality of human life.
- CLO3. Develop critical thinking for shaping strategies (scientific, social, economic, administrative, and legal) for environmental protection, conservation of biodiversity, environmental equity, and sustainable development.
- CLO4. Inculcate values and attitudes towards understanding complex environmental economic- social challenges, and active participation in solving current environmental problems and preventing the future ones.
- CLO5. Adopt sustainability as a practice in life, society, and industry.



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

B.Com - III Year Syllabus

Semester V

Course Title : ADVANCED CORPORATE ACCOUNTING

Course Code : BCOS - 51

Course Credit : 5

COURSE OBJECTIVE

CO1. Discuss the concept of mergers and acquisitions

CO2. Familiarize with insurance company accounts

CO3. Gain knowledge on the accounting procedures of banking companies and its application

CO4. Distinguish holding and subsidiary company and gain knowledge on the accounting procedures to be followed in the preparation of the consolidated Balance Sheet of a holding company and liquidation of the companies.

CO5. Assist the preparation of electricity companies accounts under double accounts system

COURSE SYLLABUS

BLOCK I: Accounting for Amalgamation and Absorption

Amalgamation – purchase consideration- accounting treatment – pooling of interest method and purchase method - Absorption Accounting -External and Internal Reconstruction of companies

BLOCK II: Insurance Accounting

Types of Insurance - Annual Accounts- Life Insurance-Consideration for Annuities Granted-Balance Sheet - General Insurance: Meaning and Types - Determination of Profit-Accounts of General Insurance-Reserve for Unexpired Risk - Preparation of Final Accounts (insurance companies)

BLOCK III : Accounts of Banking Companies

Accounts of Banking Companies: Introduction-Legal provisions-Disposal of Non-Banking Assets - Restrictions on Loans – Restrictions on Commission-Restriction on Payment of Dividend -Management of Minimum Capital-Statutory Reserve-CRR and SLR-Accounts and Audit -Profit and Loss Account-Balance Sheet of Banking Companies



BLOCK IV: Accounts of Holding Company and Liquidation

Accounts of Holding company - legal requirements relating to presentation of accounts - Consolidation of balance sheet (excluding chain holding) - Liquidation – Statement of affairs and deficiency accounts – Liquidators - final statement of receipts and payments

BLOCK V: Double Account System

Double Account System-Features - Advantages and Disadvantages - Accounts of Electricity Companies-Depreciation-Contingencies Reserves - Development Reserve-General Reserve - Reasonable Return - Capital Base - Clear Profit-Disposal of Surplus-Replacement of Assets - Receipts and Expenditure on Capital Accounts – General Balance Sheet – Revenue Account – Net Revenue Account - Accounts of Electricity Companies and Railways - Replacement and Renewals

REFERENCES:

1. T.S. Reddy & Murthy, (2013), “Corporate Finance”, Reprint, Margham Publications.
2. Dr. S. Kr.Paul&Chandri Paul, (2009), “Corporate Finance”, New Central Book Agency (p) Ltd.
3. K. K. Varma, (2008), “Corporate Accounting”, First Edition, Published by Anurag Jain for Excel Books.
4. Dr. Naseem Ahmed, (2007), “Corporate Accounting”, First Edition, Atlantic Publication.

WEB RESOURCES:

1. https://edurev.in/courses/10649_Advanced-Corporate-Accounting-Notes-for-Bcom
2. <https://freebookcentre.net/business-books-download/Advanced-Corporate-Accounting.html>
3. <https://www.studynama.com/community/threads/advanced-corporate-accounting-lecture-notes-handout-pdf-download-for-bcom-fourth-semester.1318/>
4. <https://www.studocu.com/in/document/university-of-madras/mcom/advanced-corporate-accounting-pdfdrive/23981455>



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

5. <https://www.bing.com/videos/search?q=ADVANCED+CORPORATE+ACCOUNTING+nptel&&view=detail&mid=0F32057D615B472ADCFB0F32057D615B472ADCFB&&FORM=VRDGAR&ru=%2Fvideos%2Fsearch%3Fq%3DADVANCED%2BCORPORATE%2BACCOUNTING%2Bnptel%26FORM%3DHDRSC3>

COURSE OUTCOME

On completion of this course, the students will be able to:

- CLO1. Get insight knowledge on meaning, process and accounting of internal reconstruction. Distinguish Amalgamation, Absorption and External Reconstruction, estimate the value of purchase consideration and determine the accounting procedures to be followed.
- CLO2. Illustrate the various methods of preparing insurance company accounts.
- CLO3. Prepare the final accounts of banking companies and liquidation of the companies.
- CLO4. Explore the various methods of preparing holding company accounts and liquidation of company.
- CLO5. Analyze the accounting statements of electricity companies and the concepts of double accounts.



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

Course Title : INCOME TAX THEORY, LAW AND PRACTICES

Course Code : BCOS - 52

Course Credit : 5

COURSE OBJECTIVE

- CO1. Acquire the basic accounting knowledge on principles and concept of taxation.
- CO2. Familiarize the learners with recent amendments under the heads of salary.
- CO3. Explain with calculation if income under different heads especially house property.
- CO4. Gain information on taxation of Profits and Gains of Business and Profession and other sources.
- CO5. Make out the learners aware on the concepts of aggregation of Income.

COURSE SYLLABUS

BLOCK I: Introduction to Direct Tax

Basic concepts of Direct Tax – Definition – Previous year – Assessment year - Person – Assessee – Income – Total Income – Casual income - Capital and Revenue – Residential status and incidence of tax incomes exempt under Section – 10

BLOCK II: Income from Salary

Salary – Basis of charge – Different forms of salary - Allowances – gratuity – pension – perquisites and their valuation -Deduction from salary - Computation of Taxable Salary

BLOCK III: Income from House property

House Property – basis of charge – determination of Gross Annual Value and Net Annual Value - Income from let-out property – Deductions - Computation of House Property Income

BLOCK IV: Income from Profits and Gains of Business and Profession and Other Sources

Profits and gains of business and profession – basis of charge – methods of accounting – deductions – allowable expenses and disallowable expenses – computation of taxable income – Income from Capital Gains - computation of taxable income - Income from Other Sources- computation of taxable income



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

BLOCK V: Aggregation of Income

Income of other persons included in assesses total income - Aggregation of income; Set – off or carry forward and set off of losses – Deductions from gross total income - Computation of total income and tax payable - Rebates and relief's - Provisions concerning advance tax and tax deducted at source - Provisions for filing of return of income

REFERENCES:

1. Dr.Vinod K.Singhania, (2022, April). “Taxmen’s Direct Taxed Law & Practice”, Taxman Publications, New Delhi.
2. Dr. A. Murthy, (2022). “Income Tax Law and Practice”, Vijay Nichole Publications, Chennai.
3. Dr. T.S. Reddy & Dr. Hariprasad, (2022, June). “Income tax law and practice, Margam publications, Chennai.
4. Gaur and Narang, (2018). “Income Tax Law and Practice” 45th Edition, Kalyani Publishers, New Delhi.
5. Dr. H. C.Mehrotra,(2022, January 01). “Income Tax Law and Accounts” 63rd Edition, Sahithya Bhavan publishers, Agra.
6. R. G. Shaha, (2019). “Income Tax Law and Practice (Direct Tax)” Himalaya Publications, Mumbai.
7. Dinkar Pagare, Direct Tax – Sultan Chand publishers, New Delhi.

WEB RESOURCES:

1. <http://www.freebookcentre.net/business-books-download/Income-Tax-Law-And-Practice.html>
2. <https://www.hhrc.ac.in/ePortal/Commerce/III%20B.Com.%20-%2018UCOE2%20-%20Dr.%20R%20Sathru%20Sankara%20Velsamy.pdf>
3. <https://kamarajcollege.ac.in/Department/Commerce/III%20Year/005%20Major%200Elective%20I%20-%20Income%20Tax%20Law%20&%20Practice%20I%20-%20V%20Sem.pdf>

/



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

COURSE OUTCOME

On completion of this course, the students will be able to:

- CLO1. Examine the basic concepts of schedules rate of tax liability, the basic concepts of income tax, total income and different heads.
- CLO2. Apply and practice the computation of salary income.
- CLO3. Produce annual value of house property and computation under different circumstances.
- CLO4. Apply with calculation on taxation of Profits and Gains of Business and Profession and other Sources.
- CLO5. Define income tax authorities and their role including Aggregation of Income.



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

Course Title : COMPANY LAW AND SECRETARIAL PRACTICE

Course Code : BCOS - 53

Course Credit : 4

COURSE OBJECTIVE

- CO1. Educate the students about the kinds and formation of a Company.
- CO2. Impart the learner to gain knowledge in various kinds of shares, debentures and its techniques.
- CO3. Get an insight knowledge on, membership of company, appointment and salaries of company director and secretary.
- CO4. Point out the various types of meeting and resolution in special standards of procedure in company.
- CO5. Explain the winding process and its various application by company law.

COURSE SYLLABUS

BLOCK I: Introduction to Company

Company – Definition – Characteristics – Kinds of Companies – Doctrine of Lifting the veil - Promotion of a company- Memorandum of Association-Contents- Restriction on “Other Objects”- DoctrineofUltraVires–ArticlesofAssociation-Contents- Prospectus-Contents - Company Secretary – Appointment, Legal Position – Qualification – Duties and Liabilities of a Secretary

BLOCK II: Kinds of Shares

Meaning of Shares-Kinds of Shares- Voting Rights- Issue of shares at a Premium and Discount-PartlyPaidShares-BonusShares-Rightsshares-SweatEquityShares - Underwriting - Book Building Process - Green Shoe Option - E-Filing – Dematerialisation –Debentures and its types

BLOCK III: Membership in a Company

Membership in a company – Directors – Legal position – Appointment, removal, rights, duties and powers - Rights of Shareholders – difference between member and shareholders- Qualification and disqualification of Director-Women Directors- Independent Directors - KMP (Key Managerial Person) – Secretarial duties.

BLOCK IV: Procedure for Company Meeting

Company Meeting – kinds of meetings – requisites of a valid meeting - Agenda – Minutes – Quorum – Proxy – Voting – Poll - Motion and Resolutions-Ordinary



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

Resolution-Special Resolution –Resolution requiring special notice - Secretarial Standards (SS -1 & SS -2) – Secretarial duties in connection with meetings

BLOCK V: Winding up of Company

Winding up of Company - Modes of Winding up-Winding up by the Court-Voluntary Winding up-Types–Members. –Voluntary Winding up- Creditors Voluntary Winding up –National Company Law Appellate Tribunal

REFERENCES:

1. Kapoor,N.D., (2022), Business Laws,Sulthan Chand and Sons,New Delhi.
2. Sreenivasan,M.R.(2012, January 01), Business Laws, Margam Publications, Chennai.
3. Dhandapani,M.V.(2015), Business Laws, Sultan Chand and Sons,New Delhi.
4. Avatar Singh, (2018, January 01), Company Law, (17th ed), Eastern Book Company.
5. Shukla,M.C.&Gulshan,S.S., Principles of Company Law
6. BadriAlam,S&Saravanel, Company Law, Himalaya Publications
7. Gogna,P.P.S.,(2016, January 01),Text Book of Company Law, S.Chand &Co.
8. Gaffor&Thothadri, Company Law, Vijay Nicole Imprints Pvt. Ltd. Chennai

WEB RESOURCES:

1. <https://www.geektonight.com/company-law-notes/>
2. <https://www.icsi.edu/media/webmodules/publications/ACLP.pdf>
3. <https://archive.nptel.ac.in/courses/110/105/110105159/>

COURSE OUTCOME

On completion of this course, the students will be able to:

- CLO1. Describe fundamentals of Company Law and provisions of the Companies Act of 2013 and characteristics of Company and its Formation.
- CLO2. Evaluate the kinds of shares, debentures and its techniques.
- CLO3. Acquire the knowledge on powers and duties of Director and Secretary of the company.
- CLO4. Demonstrate the importance of meetings and the quorum required for a meeting and the resolutions that have to be taken depending upon the business decisions.
- CLO5. Apply the knowledge in ways to assess the winding up of company in the different environment.



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

Course Title : BANKING THEORY, LAW AND PRACTICE

Course Code : BCOS - 54

Course Credit : 4

COURSE OBJECTIVE

- CO1. Describe regulation act of banking sector and concepts, functions and Classification of Banking System.
- CO2. List out the various types of deposits in the banking sectors and its procedures.
- CO3. Explain all banking regulations under the Negotiable Instruments Act.
- CO4. Explore the various functions of commercial banks and its loan system.
- CO5. Enumerate the banking sector reforms of organisation in India.

COURSE SYLLABUS

BLOCK I: Introduction to Banking Legislation

Banking Legislation – Provisions of Banking Regulations – Structure and characteristics of the banking system in India - Banking sector reforms - Definition of Banker and customer – Stature and functions of a Central Bank - special feature of RBI - Banking regulation Act 1949 - Commercial Bank functions -Industrial Banking versus Development Banking

BLOCK II: Bank Deposits, Accounts and Customers

Account Opening Formalities – special types of customer – types of deposit – Bank Pass book – Collecting Banker – Paying Banker – Banker Lien - Types of Bank Accounts – KYC Norms – Non Residence Deposit Account – Currency (Domestic) Account – Senior Citizen Deposit Account – Flexi Deposit Account - Bank Customer – Partnership Firm, Club – Joint Stock Company – Joint Hindu Family – Trust – Societies

BLOCK III: Negotiable Instruments

Negotiable Instruments: Meaning & Definition – Characteristics – Cheque and its kinds -Crossing, Endorsement and Material Alteration - Collection and payment of Cheque – Refusal or bouncing of cheque -Bills of Exchange: Definition, characteristics and Parties involved - Difference between Bill and Cheque



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

BLOCK IV: Loan and Advances

Loan and advances by commercial bank lending policies of Commercial Bank - Concepts - Duties & Responsibilities of Collecting Banker - Holder for Value – Holder in Due Course – Statutory Protection to Collecting Banker - Management of Non Performing (NPA) – Definition and Meaning – Types of NPAs - Causes –Remedies - Basel Banking Norms

BLOCK V : Banking Sector Reforms in India

Banking Sector Reforms in India: Recommendations of Narasimham Committee (Phase-I) - Banking Services: ATM, Credit Card, Debit Card, Rupay Card - E- Services – On-line/Internet Banking – Mobile Banking – EFT (Electronic Fund Transfer) –Real Time Gross Settlement (RTGS) System, Negotiated Dealing System (NDS) - Centralized Funds Management System (CFMS), National Financial Switch (NFS), and Inter Bank Funds Transfer Processor (IFTP) – Immediate Payment Service (IMPS)

REFERENCES:

1. Gorden Nataraj, (2016) Banking Himalaya Publication, New Delhi
2. Tannan, ML (2015) Banking Law & Practice in India, Indian Law House, New Delhi
3. Panikar, KK (2015) Banking –Theory System, S.Chand & Co., New Delhi.
4. Sundharam and Varshney, (2014), Banking theory Law & Practice, (20th ed)Sultan Chand & Sons., New Delhi.
5. M.S. Ramesh and R.Pattenshetty, (2019), Effective Business English and Correspondence, S.Chand & Co, Publishers, New Delhi-2.
6. V.R. Palanivelu & N. Subburaj, (2015), Business Communication, Himalaya Publishing Pvt. Ltd, Mumbai.
7. Sathya Swaroop Debasish, Bhagaban Das,(2010), Business Communication, PHI Learning Pvt. Ltd., New Delhi.
8. Pushpalatha & Kumar, (2010, January 30), Communication conquer: A Handbook of group discussion and Job Interview, PHI Learning Publisher.
9. Lesikar, R.V. & Flatley, M.E. ,(2004, April 16), Basic Business Communication Skills for Empowering Internet Generation, Tata Mc Graw Hill Publishing Company Ltd, New Delhi.



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

WEB RESOURCES:

1. [https://kanchiuniv.ac.in/coursematerials/BANKING%20THEORY%20LAW%20AND%20PRACTICES%20\(2\).pdf](https://kanchiuniv.ac.in/coursematerials/BANKING%20THEORY%20LAW%20AND%20PRACTICES%20(2).pdf)
2. <https://vdocument.in/banking-theory-law-and-practice-561d7b68e211b.html>
3. <http://www.freebookcentre.net/business-books-download/Banking-and-Finance.html>
4. <https://archive.nptel.ac.in/courses/110/106/110106040/>

COURSE OUTCOME

On completion of this course, the students will be able to:

- CLO1. Explain the conceptual framework of banking and the role of RBI
- CLO2. Evaluate the various the deposits in the banking sectors and its procedures and apply it in practices.
- CLO3. Discuss the laws governing the banks under the Negotiable Instruments Act
- CLO4. Explore the various functions of commercial banks and its loan and advance system and to eradicate the NPA
- CLO5. Evaluate the existing banking system reforms in India.



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

Course Title : E-COMMERCE

Course Code : BCOSE - 51

Course Credit : 4

COURSE OBJECTIVES

- CO1. Acquire the knowledge of recent trends in e-commerce / business.
- CO2. Discuss how the business strategy works on e-commerce to maintain cordial relation with customers
- CO3. Explain the concepts of Business to Business and latest development of M-Commerce
- CO4. Discuss electronic mode of payment system for business augmentation
- CO5. Study the e-commerce environment and the legal & ethical aspects of e-commerce.

COURSE SYLLABUS

BLOCK 1 Doing Business Online

Definition of E-Commerce - objectives of E-Commerce - Evolution of E-Commerce - History of the Internet- internet revolution and its implications in the business - E-Commerce Opportunities - E-Commerce Vs the Traditional Business Mechanism - merits and demerits of E-Commerce

BLOCK 2 Business Strategy in New Economy

Key features of Internet economy – Redefining the borders of the firm – Building a successful e-business – Adopting the Internet in an established business – E-retailing – The elements of business to consumer (B2C) strategy – Marketing on the internet – Emerging trends in e-commerce.

BLOCK 3 Business – to – Business

An introduction to Business – to – Business (B2B) e-commerce – Organization of B2B marketplace – B2B marketing and the internet – Opportunities and challenges in B2B – Economics of online advertising: portals and search engine – Concept of M-Commerce

BLOCK 4 Money on the Net

Overview of the electronic payment systems – Using credit cards on line – Smart cards, electronic cash and other payment systems – Implications of innovative online payment systems – Rights and obligations in the world of e-commerce – Third-Party



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

Payment Processing - Electronic Payment Gateway–Security Standard for Electronic Payment System

BLOCK 5 Environment of E-Commerce

The environment of e-Commerce - international - legal ethical - tax issues – business plan for implementing e-Commerce.

REFERENCES:

1. Alexi Leon and Mathews Leon, (2004), Introduction to Information Systems, McGraw-Hill Education (India) Pvt Limited, New Delhi.
2. Anup K. Ghosh, (2012), E-Commerce Security and Privacy, Kindle Edition
3. Peter G W Keen, (1994), Every Manager's Guide to Information Technology, 2nd Edition, Harvard Business School Press, Boston.
4. Rajesh Chakrabarti and VikasKardile, (2002),The Asian Manager's Handbook of E-Commerce (paperback edition), Tata McGraw – Hill Publishing Company Limited, New Delhi.

WEB RESOURCES:

1. <http://www.freebookcentre.net/business-books-download/Introduction-to-E-Commerce.html>
2. <https://www.geektonight.com/e-commerce-notes/>
3. <https://www.ncertbooks.guru/e-commerce-full-notes/>
4. <https://archive.nptel.ac.in/courses/110/105/110105083/>

COURSE OUTCOME

On completion of this course, the students will be able to:

- CLO1. Develop an understanding of the global E-Business Concepts and the collaborations that are taking place.
- CLO2. Analyze the impact of E-commerce on business and applying new strategies
- CLO3. Develop the concepts of Business to Business and discover the economics of online advertising works.
- CLO4. Assess the E-payment system in the existing business scenario
- CLO5. Develop entrepreneurial approach and environment in current market scenario of e-commerce.



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

B.Com - III Year Syllabus

Semester VI

Course Title : PRINCIPLES OF INSURANCE

Course Code : BCOS - 61

Course Credit : 4

COURSE OBJECTIVE

- CO1. Provide fundamental understanding of insurance and its types.
 - CO2. Familiarise about the concept of life insurance and life insurance corporations.
 - CO3. Define insurance of fire, double insurance and contract, policy condition in Indian business.
 - CO4. Describe the importance of the marine insurance which is occupied main role in the major goods carrier.
 - CO5. Outline personal accident insurance and its accomplishment.
-

COURSE SYLLABUS

BLOCK I: Introduction to Insurance

Insurance - Meaning, Definition, Functions and Nature - Principles of Insurance – Insurance Contract -Importance of Insurance to Society, Individuals, Business and Government

BLOCK II: Life Insurance

Life Insurance - Meaning and Features of Life Insurance Contract - Classification of policies – Annuities – Selection of risk – Measurement of risk – Calculation of premium - Investment of funds – Surrender Value – Policy conditions -Life Insurance for the Under Privileged

BLOCK III: Fire Insurance

Fire Insurance – Meaning, Nature and Use of Fire Insurance- Fire Insurance Contract -Kinds of policies – Policy conditions – Payment of claim - Reinsurance – Double Insurance - Progress of Fire Insurance Business in India

BLOCK IV: Marine Insurance

Marine Insurance - Meaning and Nature - Classification of policies – Policy conditions – Premium calculation -Marine Losses – Payment of Claims -Progress of Marine Insurance Business in India



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

BLOCK V: Personal Accident Insurance

Personal Accident Insurance – Motor Insurance – Burglary Insurance - Miscellaneous Forms of Insurance including Social Insurance – Rural Insurance - Prospects of Agriculture Insurance in India - Health Insurance – Liability Insurance - Bancassurance

REFERENCES:

1. Mishra. M. N & Mishra. S.B (2016), Insurance - Principles and Practice, 22nd Edition, S. Chand & Company Ltd. , New Delhi.
2. Krishnaswamy. G, (2012), A Textbook on Principles and Practice of Life Insurance, First Edition ,Excel Books, New Delhi.
3. Periasamy. P (2017), Principles and Practice of Life Insurance, Himalaya Publishing House.
4. Bodla B.S., Garg M.C. & Singh K.P., (2004), Insurance Fundamentals, Environment and Procedure, Deep & Deep Publications Pvt. Ltd., New Delhi.
5. Ganguly Anand, (2002, January 01), Insurance Management, New Age International Publishers, New Delhi.
6. Hargovind Dayal., (2017),The Fundamentals of Insurance – Theories, Principles and Practices., Notion Press., Chennai.
7. Taxmann (2020, December 25), Insurance Manual, Taxmann Publication Private Limited.
8. M. N. Srinivasan (2020, January 01), Principles of Insurance Law, Wadhwa & Co.
9. K.C. Mishra and G.E. Thomas,(2009), General Insurance - Principles and Practice, Cengage Learning: New Delhi.

WEB RESOURCES:

1. https://www.academia.edu/4625099/MODULE_2_Principles_of_Insurance_Notes_1_Risk_and_Insurance_DIPLOMA_IN_INSURANCE_SERVICES
2. https://www.niilmuniversity.in/coursepack/Insurance/PRINCIPLES_OF_INSURANCE.pdf
3. <http://www.freebookcentre.net/business-books-download/Principles-of-Insurance-and-Banking.html>



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

COURSE OUTCOME

On completion of this course, the students will be able to:

CLO1. Illustrate the various aspects insurance under the Insurance Act

CLO2. Discuss the principle and practice of life insurance for the settlement of claim

CLO3. Explore the fire insurance and its service provider regarding offer various kinds of policies and procedure to claim

CLO4. Analyse marine insurance industry and regulations to compensate for losses and damages in the marine insurance

CLO5. Demonstrate the importance and procedure about the various personal and social insurances



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

Course Title : FINANCIAL MANAGEMENT

Course Code : BCOS - 62

Course Credit : 4

COURSE OBJECTIVE

- CO1. Introduce the learners with the meaning and the need of Financial Management in current competitive business environment.
- CO2. Measure risk and returns and will be able to analyse various financial assets based on risk and return through studying Time Value of Money.
- CO3. Build an awareness about leverages and capital structure and its theories of capital structure.
- CO4. Tell about dividend policies and various dividend models.
- CO5. Provide an insight into various modes and techniques of managing the working capital, cash and receivable management.

COURSE SYLLABUS

BLOCK I: Introduction to Financial Management

Financial Management – Concept- Definition Finance Goals and Profit Maximization vs. Wealth maximization - Financial functions – Investment, Financing and Dividend Decision - Financial Planning - Risk and Return - Sources and Forms of Finance: Equity Shares, Preference Shares, Bonds, Debentures and Fixed Deposits – Features – Advantages and Disadvantages

BLOCK II: Time Value of Money

Time value of money: Present value and Compound value - Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over Capitalisation – Under Capitalisation: Symptoms – Causes – Remedies - Cost of capital – Cost of debt – Cost of preference share capital – Cost of equity – Cost of retained earnings - Weighted average cost of capital- Calculation of Individual and Composite Cost of Capital

BLOCK III: Leverage and Capital Structure

Leverage: Introduction, Operating Leverage - Application of Operating Leverage, Financial Leverage, Combined Leverage - Capital structure –Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach) - Determinants of Capital Structure



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

BLOCK IV: Dividend Decisions

Dividend Decisions: Introduction - Traditional Approach - Dividend Relevance Model - Miller and Modigliani Model - Stability of Dividends - Forms of Dividends- Stock Split

BLOCK V: Working Capital, Cash and Receivable Management

Working Capital Management: Introduction - Components of Current Assets and Current Liabilities – Concepts, Need and Objective of Working Capital Management - kinds of working capital - Operating Cycle -Determinants of Working Capital - Estimation of Working Capital - Inventory Management Techniques - Cash Management - Meaning and Importance - theories -Receivable Management - Maintaining Receivables -Credit Policy Variables

REFERENCES:

1. S.N.Maheswari, (2019), Elements of financial management, Sultan Chand & Sons., New Delhi.
2. R.K.Sharma (2022, January 01), Financial Management, Kalyani publishers, New Delhi.
3. R.Ramachandran & R.Srinivasan, (2019), Financial Management, Sriram publication, Trichy.
4. P.Periyasamy, (2017, May 31), Financial Management, Vijay Nicole Publications , Chennai.
5. Khan & Jain, (2018, August 11), Theory and Problems of Financial management, McGraw Hill Publication, New Delhi.
6. S.P.Guptha, (2022, January 01), Financial Management , SahityaBhavan Publication, New Delhi.
7. Prasanna Chandra, (2011), Financial Management , Tata McGraw-Hill Education, New Delhi.
8. Dr. A. Murthy, (2013, January 01), Financial Management, Margham Publications, Chennai.
9. S. K. Sharma, (2018, July 24), Fundamentals of Financial Management , Sultan Chand & sons, New Delhi.

WEB RESOURCES:

1. <https://www.geektonight.com/financial-management-pdf/>



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

2. <http://www.freebookcentre.net/business-books-download/Financial-Management.html>
3. <http://sim.edu.in/wp-content/uploads/2018/11/FM-BBA-IV-SEM.pdf>
4. <https://archive.nptel.ac.in/courses/110/107/110107144/>

COURSE OUTCOME

On completion of this course, the students will be able to:

- CLO1. Develop the skills related to the finance that are required by the finance manager of a company.
- CLO2. Calculate the value of money invested today in different combination of the rate of interest and time period for taking right decisions to the capitalisation
- CLO3. Calculate the sources of finance for making optimum capital structure and to find out leverages.
- CLO4. Measuring the dividend policies and various dividend models of the business concern for effective financial decision making to strengthen wealth of the business.
- CLO5. Apply various methods and techniques to calculate working capital, cash and receivable management for finding the financial position of the business.



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

Course Title : MANAGEMENT ACCOUNTING

Course Code : BCOS - 63

Course Credit : 5

COURSE OBJECTIVE

- CO1. Familiarize the learners with the specialized branch of accounting i.e. Management Accounting which is used for making managerial decisions by using ratio analysis.
- CO2. Introduce the concept of fund flow and cash flow statement.
- CO3. Give an insight knowledge on Break Even Point analysis and working capital.
- CO4. Compare various alternatives using marginal costing and decision making.
- CO5. Get an insight on knowledge about budget, budgetary control to prepare various forms of budget for the business and to achieve a desired cost objective.

COURSE SYLLABUS

BLOCK I: Introduction to Management Accounting

Management Accounting – Definition – Objectives – Nature – Scope – Merits and limitations - Differences between Management Accounting, Financial Accounting and Cost Accounting - Financial Statement Analysis – Comparative statement – Common size statement – Trend Analysis - Ratio analysis: Classification of ratios – liquidity, profitability, turnover, capital structure and coverage

BLOCK II: Fund and Cash Flow Statements

Funds Flow Statement – Meaning – Advantages - Schedule of changes in Working Capital – Funds from operation – Sources and applications – Preparation Fund Flow Statement - Cash Flow Statement – Meaning –Difference between fund flow statement and cash flow statement - Preparation of Cash Flow Statement

BLOCK III: Capital Budgeting

Capital Budgeting – Meaning – Importance - Advantages - Appraisal methods – Payback Period – Accounting Rate of Return (ARR) - Discounted Cash Flow – Net Present Value – Profitability Index - Internal rate of return (IRR)



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

BLOCK IV: Marginal Costing and Working Capital

Marginal costing – CVP analysis – Break Even Analysis (BEP)– Managerial applications – Margin of safety – Profit planning - Make or Buy Decision - Working Capital Management- Inventory Management

BLOCK V: Budgetary Control

Budget and Budgetary control – Meaning – Advantages - Preparation of Sales, Production, Master and overhead Budgets - Cash and Flexible Budgets

REFERENCES:

1. S.N.Maheswari, (2021, January 01). “Management accounting”, Sultan Chand & sons publications, New Delhi
2. Sharma and Gupta, (2014, January 01). “Management accounting”, Kalyani Publishers, Chennai.
3. R.Ramachandran and R.Srinivasan, (2019). “Management accounting”, Sriram publication, Trichy.
4. R.S.N.Pillai&V.Baghavathi (1996). “Management Accounting”, S.Chand& Co, Mumbai.
5. E.Gordon, P.Jeyaram, N.Sundaram & R. Jayachandran, (2017). “Management accounting”, Himalaya Publishing House, Mumbai.
6. Reddy.T.S & Hari Prasath.Y,(2018, July 25). “Management Accounting”, Margham Publications, Chennai.
7. Murthi and S. Gurusamy, (2012). “Management accounting”, Vijay Nicole Publications, Chennai.
8. Hingorani & Ramanathan, (1992), “Management accounting”, 5th edition, S.Chand & Co, New Delhi.

WEB RESOURCES:

1. <https://www.dynamictutorialsandservices.org/2018/10/management-accounting-notes.html>
2. https://www.tutorialspoint.com/accounting_basics/management_accounting_ratio_analysis.htm
3. <https://www.dynamictutorialsandservices.org/2018/10/management-accounting-notes-marginal.html>



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

4. <http://kamarajcollege.ac.in/Department/Commerce/III%20Year/e002%20Core%2018%20-%20Management%20Accounting%20-%20VI%20Sem.pdf>
5. <http://www.freebookcentre.net/business-books-download/Management-Accounting.html>
6. <https://archive.nptel.ac.in/courses/110/101/110101003/>

COURSE OUTCOME

On completion of this course, the students will be able to:

- CLO1. Enlighten the thought and knowledge on management Accounting for making managerial decisions and to analyse financial statements using ratio analysis.
- CLO2. Develop and apply the techniques of management accounting in the financial decision making in various business organizations especially preparing the financial statement analysis.
- CLO3. Demonstrate and familiarize with budget preparation and budgetary control tools.
- CLO4. Analyze Cost-volume-Profit techniques to determine Optimal managerial decisions like make or buy decisions, shut down or continue and to ascertain the working capital position of business concern.
- CLO5. Analyse new budget and budgetary control for organizations



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

Course Title : AUDITING

Course Code : BCOS - 64

Course Credit : 4

COURSE OBJECTIVE

- CO1. Describe auditing with its relevant technicalities and to comprehend the various concepts of auditing and the procedure for the conduct of internal audit.
- CO2. Familiarize with the process of valuing assets and liabilities and verification of vouchers and relevant documents.
- CO3. Introduce the learners with Code of Conduct for Auditors issued by ICAI pertaining to the appoint and removal and infer the contents of an audit report.
- CO4. Get an insight knowledge on the various role played by the auditor of an organisation including auditing of computerized accounts.
- CO5. Gain knowledge about the importance of Auditing in the government sectors.

COURSE SYLLABUS

BLOCK I: Introduction to Auditing

Auditing – Meaning – Features – Objectives – Advantages of Auditing – Materiality in Auditing - Classifications of Audit - Internal Audit – Periodical Audit – Continuous Audit – Interim Audit – Balance Sheet Audit - Internal Check – characteristics of an effective internal check system - advantages and disadvantages - Internal Control - Procedure of Audit = Audit Planning - Audit Programme – Test Check – Auditing vs. Investigation

BLOCK II: Verification and Valuation of Assets

Voucher - Meaning – Definition – Objective – Requisites of a Valid Voucher - Types of Vouching – Vouching of Cash Transaction – Vouching of Trade Transactions =Verification – Objects of Verification – Principles of Verification - Verification and Valuation of Assets – Verification of Liabilities

BLOCK III: Appointment of Auditor and Audit Report

Auditors of a Company – Appointment – Removal - Remuneration – Qualification and Disqualification of Auditor – Rights, Duties and Powers of Auditor, Liabilities of



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

Auditor - Audit Report – Types of Audit Report – Statutory Report - Matters to be included in the Audit Report

BLOCK IV: Role of Auditor

Concepts of Cost Audit - Management Audit – Process of Management Audit – Human Resource Audit -Concepts of Environment Audit – Social Audit - Forensic Audit- Computerised Audit - Role of Auditor in Computerised Environment - Benefits – Deficiencies

BLOCK V: Divisible Profits and Dividends

Divisible Profits and Dividends – Features of Government Audit - Functions of Comptroller and Audit General of India - Duties of Accountant General – Consolidated Fund of India – Contingency Funds of India

REFERENCES:

1. Tandon B. N, (2015) Practical Auditing, S.Chand & Co, New Delhi
2. Sundar K. and Paari, (2016) Auditing, Vijay Nicole, Imprints Private Ltd, Chennai, 2015
3. Saxena, R.G. (2016) , Principles of Auditing, Himalaya Publishing House, New Delhi.
4. Natarajan, L. (2013), Auditing Chennai: Margham Publications.Chennai
5. Pagar, D. (2016), Principles and Practice of Auditing (14 ed.): Sultan Chand & Sons.
6. Tandon, B.N & Sudharsanam, S. (2016), A Handbook of Practical Auditing : S Chand & Company Pvt. Ltd. New Delhi
7. Kamal Gupta, (2015), Contemporary Auditing Tata McGraw Hill, New Delhi.

WEB RESOURCES:

1. <https://www.geektonight.com/auditing-notes/>
2. https://archive.mu.ac.in/myweb_test/study%20TYBCom%20Accountancy%20Auditing-II.pdf
3. <https://kamarajcollege.ac.in/Department/Commerce/II%20Year/e004%20Core%2020%20-%20Auditing%20-%20VI%20Sem.pdf>
4. <https://www.gkpad.com/sachin/06-22/bcom-Auditing.html>
5. <https://www.bing.com/videos/search?q=AUDITING+video+lecture&qpvt=AUDITING+video+lecture&FORM=VDRE>



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

COURSE OUTCOME

On completion of this course, the students will be able to:

- CLO1. Explain about the fundamental concepts Auditing and Outline the techniques and applicability of internal audit
- CLO2. Acquire a detailed knowledge on vouching verification and valuation of assets and liabilities
- CLO3. Proclaim the qualification for a company auditor and procedure for his appointment and removal and apply different techniques of Auditing and to study the Audit report.
- CLO4. Apply the concept of various kind of audit in the recent scenario and auditing in a computerized environment and its utility in practical business
- CLO5. Analyze the accounts and auditing procedure for the government undertakings



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

Course Title : ENTREPRENEURSHIP DEVELOPMENT

Course Code : BCOS - 65

Course Credit : 4

COURSE OBJECTIVE

- CO1. Gain the knowledge on the basic concepts of entrepreneurship and related initiatives.
- CO2. Bring out various parameters to assess opportunities and constraints for new business ideas so as to prepare the business plan.
- CO3. Familiarize in formation of business venture and to make out the project formulation.
- CO4. Provide knowledge about various financial support from the institutions available to the entrepreneurs.
- CO5. Discuss the various function of BIFR and offering the incentives and subsidies to the sick units.

COURSE SYLLABUS

BLOCK I: Introduction to Entrepreneurship

Entrepreneur - Entrepreneurship – Women Entrepreneurship – Rural Entrepreneurship – Factors affecting Entrepreneurial Growth -Entrepreneurial Motivation - Entrepreneurial Competencies - Entrepreneurial Mobility – Challenges to Entrepreneurship- Ethics and Entrepreneurship -Social Responsibility in Entrepreneurship - Entrepreneurial Development Programmes (EDP)

BLOCK II: Business Model

Opportunity Analysis – Ideation Techniques – Ideation Catalysts and Inhibitors - Idea to Opportunity Maps – Evaluation of Idea to Opportunity Maps - Business Model (Plan) – Contents -Functions of a Business Model - Benefits of Business Modelling

BLOCK III: Small Enterprises and Project Planning

Small Enterprises: An Introductory Framework – Project Identification, Planning and Selection - Project Formulation – Project Appraisal – Legal, Regulatory and Statutory Body – Clearance Approvals and NoC – Compliance -Financing of Enterprise - Boot Strapping - Ownership Structures



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

BLOCK IV: Institutional Finance to Entrepreneurs

Institutional Finance to Entrepreneurs – Lease Financing and Hire Purchase -
Institutional Support to Entrepreneurs (State and Central Government) – Taxation
Benefits to Small-Scale Industries - Government Policy for Small-Scale Enterprises

BLOCK V: Sickness and Rehabilitation

Accounting for Enterprises - Elements of Financial Statements- Growth Strategies -
Intellectual Property – Innovation – Knowledge Management – Leadership and
Governance - Sickness and Rehabilitation -Board for Industrial and Financial
Reconstruction (BIFR) - application of Electronic Commerce

REFERENCES:

1. Khanka . S.S.(2017), Entrepreneurial Development, S.Chand & Co. Ltd., New Delhi.
2. Raj Shankar.(2013), Essentials of Entrepreneurship, Vijay Nicole Imprints Private Ltd., Chennai.
3. Gupta. C.B. &KhankaS.S.(2017), Entrepreneurship and Small Business Management, 7th Revised Edition , Sultan Chand & Sons.
4. Weirich Heinz ,Canice Mark Vand Koontz Harold, (2011), Management–A Global and Entrepreneurial Perspective , 3rd Edition,Tata McGraw Hill Education Pvt. Ltd.,
5. Desai Vasant, (2007), Entrepreneurial Development and Management.Himalaya Publishing House,
6. Bruce R. Barringer, R. Duane Ireland, (2008), Entrepreneurship – Successfully Launching New Ventures, Pearson Education,.
7. Gupta C. B., Srinivasan NP (2020), Entrepreneurial Development, Sultan Chand and Sons.
8. Barringer Bruce R., Ireland R.Duane,(2019, July 29), Entrepreneurship- Successfully Launching New Ventures, Pearson Education.

WEB RESOURCES:

1. <https://www.geektonight.com/entrepreneurship-and-small-business-notes/>
2. <https://desklib.com/document/entrepreneurship-small-management-business/>
3. <https://theintactone.com/2019/08/31/ccsubba-501-entrepreneurship-small-business-management/>



Tamil Nadu Open University

577, Anna Salai, Saidapet, Chennai – 600015, Tamil Nadu

4. <http://www.freebookcentre.net/business-books-download/Entrepreneurship-Development-and-Small-Business-Management.html>

COURSE OUTCOME

On completion of this course, the students will be able to:

- CLO1. Recall the significance and role of entrepreneurship as an economic activity in the modern business world.
- CLO2. Develop a Business Plan (model) by the evaluation of business ideas and conduct of feasibility study.
- CLO3. Explain the various process of setting up a startup venture and to prepare the project formulation.
- CLO4. Analyze the various financial institution available to support entrepreneurs.
- CLO5. Explore the concepts of BIFR which is support to the sick units.
