

<b>I - B.COM</b>	<b>BUSINESS ORGANISATION</b> <i>(For the Students Admitted from the year 2016 onwards)</i>	<b>CM102T</b>
<b>SEMESTER –I</b>		<b>HRS/WK –6</b>
<b>CORE-II</b>		<b>CREDIT - 4</b>

**Objective:**

To enable the students to understand the basic concepts of Business Organization.

**Course Outcomes:**

**At the end of the Course the students should be able to exhibit.**

**CO1:** Familiarize with Modern Business, Profession & social responsibility of business.

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

**CO3:** Acquiring knowledge on the theories of Location.

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

**CO5:** Distinguish and outline the MNCs, GC and TNC.

**Relationship Matrix Course Outcomes, Programme Outcomes and Programme Specific Outcomes**

SEMESTER I	COURSE CODE: CM102T PROGRAMME OUTCOMES(PO)					COURSE TITLE: BUSINESS ORGANISATION					HOURS:6	CREDITS:4
	PROGRAMME SPECIFIC OUTCOMES(PSO)										MEAN SCORE OF CO'S	
COURSE OUTCOMES	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	5	5	4	5	4	5	5	5	5	5	4.8	
CO2	5	5	4	5	5	5	5	5	5	5	4.9	
CO3	5	5	5	5	4	5	5	5	5	5	4.9	
CO4	4	4	5	5	4	4	4	4	5	5	4.4	
CO5	4	4	4	5	4	4	4	5	4	4	4.2	
Mean Overall Score											4.6	

**Result: The Score of this Course is 4.6 (Very High)**

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

This Course is having **Very High** association with Programme Outcome and Programme Specific Outcome.

**UNIT – I: Introduction**

**[15 Hrs.]**

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

**UNIT – II: Forms of Business Organisation**

**[20 Hrs.]**

Sole Trader – Partnership firm - concepts of Limited Liability Partnership firm, Cooperative

Societies - Joint Stock Company – Definition – Meaning – Characteristics – Advantages – Limitations - One Man Company- Virtual Organization- Private and Public Limited Company – Government Companies – Public Utilities.

**UNIT - III: Location of Industry**

**[20 Hrs.]**

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

**UNIT-IV: Business Combination**

**[15 Hrs.]**

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

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

**[20 Hrs.]**

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

**TEXT BOOKS:**

1. Business Organization - Prof. C.D. Balaji & Dr. G. Prasad, Margham Publications, Chennai.
2. Business Organization - Kathiresan & Dr. Radha, Prasana Publishers, Chennai.

**REFERENCE BOOKS**

1. Business Organisation & Management - Dinkar Pagare, Sultan Chand & Sons, New Delhi.
2. Business Organization- P.N. Reddy & S.S. Gulshan, Eurasia Publishing House (Pvt.) Ltd, New Delhi.
3. Fundamentals of Business Organisation & Management - Y.K. Bhushan,, Sultan Chand & Sons, New Delhi.
4. Business Organisation & Management - C.B. Gupta Sultan Chand & Sons, New Delhi.
5. International Business – Text and Cases – Dr. P. SubbaRao,, Himalaya Publishing house, New Delhi.

**QUESTION PAPER PATTERN:**

**Time: 3 Hours**

**Marks: 75**

Part - A = 10x2 =20 Marks – All the Questions are to be Answered.

Part – B = 5x5 = 25 Marks – Five Questions with Internal Choice.

Part – C = 3x10 = 30 Marks – Three Out of Five – Open Choice.

**Note:** Questions should be asked from all the **UNITs** with equal weightage.

**UNIT-III: Job and Batch Costing****(20 Hrs.)**

Job costing Meaning, prerequisites, job costing procedures, Features, objectives, applications, advantages and disadvantages of Job costing. Batch costing : Meaning, advantages, disadvantages, determination of economic batch quantity. Comparison between Job and Batch Costing – problems.

**UNIT-IV: Process Costing****(20 Hrs.)**

Introduction, meaning and definition, Features of Process Costing, applications, comparison between Job costing and Process Costing, advantages and disadvantages, treatment of normal loss, abnormal loss and abnormal gain, rejects and rectification -Joint and by -products costing –problems under reverse cost method.

**UNIT-V: Contract Costing****(15 Hrs.)**

Meaning, features of contract costing, Applications of contract costing, similarities and dissimilarities between job and contract costing, procedure of contract costing, profit on incomplete contracts, Problems.

**TEXT BOOKS:**

1. Cost accounting – M.C Shukla , T.S Grewal and M.P Gupta - S. Chand & Co ltd. NewDelhi.
2. Cost accounting – R.S.N Pillai and Bagavati. S. Chand & Co ltd. New Delhi.

**REFERENCE BOOKS:**

1. Principles of Cost and Management accounting - Dr. SN Maheswari, S. Chand & Co ltd. New Delhi.
2. Bannerjee, cost Accounting Macmillan publishes, New Delhi.
3. Jawaharlal, cost Accounting, Tata- McGraw publication, New Delhi.

**QUESTION PAPER PATTERN****Problem Oriented paper****Time: 3 Hours****Marks: 75****Theory: 20% Problems: 80%**

Part - A = 10x2 =20 Marks – All the Questions are to be Answered.

Part – B = 5x5 = 25 Marks –Five out of Eight - Open Choice.

Part – C = 3x10 = 30 Marks – Three Out of Five – Open Choice.

**Note:** Questions should be asked from all the **UNITs** with equal weightage.

<b>III- B.COM</b>	<b>HUMAN RESOURCE MANAGEMENT</b> <i>(For the Students Admitted from the year 2016 onwards)</i>	<b>CM512P</b>
<b>SEMESTER -V</b>		<b>HRS/WK –6</b>
<b>CORE-X</b>		<b>CREDIT - 5</b>

**Objective:**

To enable the students to understand the Human resource management concepts and principles.

**Course Outcomes**

**At the end of the Course the students should be able to reveal:**

**CO1:** Explain the basic concepts of human resource management.

**CO2:** Ability to plan Human resource and evaluate the nature of job.

**CO3:** Understand the sources of recruitment and design the selection procedure.

**CO4:** Identify the methods of Training and Development.

**CO5:** Evaluate the various methods of Performance and Potential Appraisal.

**Relationship Matrix Course Outcomes, Programme Outcomes and Programme Specific Outcomes.**

SEMESTER – V	COURSE CODE: CM512P					COURSE TITLE: HUMAN RESOURCE MANAGEMENT					HOURS:6	CREDITS:5
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	5	5	5	5	4	3	4	4	5	5	4.4	
CO2	5	5	5	5	4	4	4	4	5	5	4.2	
CO3	5	5	5	5	4	4	4	4	5	5	4.2	
CO4	5	5	5	5	4	4	4	4	5	5	4.2	
CO5	4	4	4	4	4	4	4	4	5	5	4.2	
<b>Mean Overall Score</b>											4.2	

**. Result: The Score of this Course is 4.2 ( Very High)**

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

This Course is having **VERY HIGH** association with Programme Outcome and Programme Specific Outcome.

**UNIT –I Introduction to Human Resources Management (17 Hrs.)**

Human Resources Management – Definition – Meaning, Nature, Scope and Objectives, Functions, Importance. Qualities and Role of HR Manager - Problems and Challenges of HR Manager. Human Capital Management (HCM) –Jobs and Career in Human Capital Management.

**UNIT –II Human Resource Planning (20 Hrs.)**

Human Resource Planning – Definition, Need And Importance, HRP Process, Problems And Barriers To HRP, HRP Effectiveness-Job Analysis –Job Design, Job Enrichment– Job Description, Job Specification.

**UNIT –III Recruitment and Selection (18 Hrs.)**

Recruitment and Selection – Meaning and Definition, Objectives Sources Of Recruitment, Process, Methods, and Recruitment Practices In India. Application Blank, Interviews.

**UNIT –IV Training and Development****(18 Hrs.)**

Training and Development - Meaning – Nature, Principles, Assessing The Needs Of Training, Inputs And Gaps In Training – Training And Development As Source Of Competitive Advantage – Methods Of Training, Evaluation Of Effectiveness Of Training Programme, Making The Training Effective-HR Culture In MNCs.

**UNIT –V Performance and Potential Appraisal****(17 Hrs.)**

Performance and Potential Appraisal - Meaning, Purpose-Process – Methods –Traditional and Modern Methods - Problems.

**TEXT BOOKS:**

1. Human Resource Management – Dr.S.S. Khanka, S. Chand Publishing, New Delhi.
2. Human Resource Management – L.M. Prasad, Sultan Chand and sons, New Delhi.

**REFERENCE BOOKS**

1. Human Resource Management - K. A. Aswathappa, Himalaya Publishing House.
2. Personnel Management – C. B. Mamoria, Himalaya Publishing House.
3. Personnel Management and industrial relations – P. C. Tripathi, Sultan Chand and sons, New Delhi.

**QUESTION PAPER PATTERN****Time: 3 Hours****Marks: 75**

Part - A = 10x2 =20 Marks – All the Questions are to be Answered.

Part – B = 5x5 = 25 Marks – Five Questions with Internal Choice.

Part – C = 3x10 = 30 Marks – Three Out of Five – Open Choice.

**Note:** Questions should be asked from all the **UNITs** with equal weightage.

III- B.COM	<b>PRACTICAL AUDITING</b>	CM618
SEMESTER -VI		HRS/WK –6
CORE-XIII		CREDIT - 5

**Objective:**

To enable the students to gain basic knowledge on the principles and practices of Auditing.

**Course Outcomes**

**At the end of the Course the students should be able to exhibit:**

- CO1:** Gain knowledge about fundamentals of Auditing, be proficient with the general principles of auditing and identify various types of audits.
- CO2:** Know the significances of vouching principles and procedures.
- CO3:** Understand the process of verification and valuation of the assets and liabilities.
- CO4:** Know the statutory rights, duties, roles and qualification and disqualifications of auditors in limited companies.
- CO5:** Familiarize with Investigation and the EDP based environment.

**Relationship Matrix Course Outcomes, Programme Outcomes and Programme Specific Outcomes.**

SEMESTER - VI	COURSE CODE: CM618					COURSE TITLE: PRACTICAL AUDITING					HOURS:6	CREDITS:5
COURSE OUTCOMES	PROGRAMME OUTCOMES(PO)					PROGRAMME SPECIFIC OUTCOMES(PSO)					MEAN SCORE OF CO'S	
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	5	5	5	5	4	3	4	3	3	3	4.0	
CO2	5	5	5	5	4	3	5	4	4	3	4.3	
CO3	5	5	5	5	4	3	5	4	4	4	4.4	
CO4	5	5	5	5	4	3	5	4	4	4	4.4	
CO5	5	5	5	5	4	3	5	4	4	2	4.2	
<b>Mean Overall Score</b>											4.3	

**Result: The Score of this Course is 4.3 (Very High)**

Association	1%-20%	21%-40%	41%-60%	61%-80%	81%-100%
Scale	1	2	3	4	5
Interval	0<=rating<=1	1.1<=rating<=2	2.1<=rating<=3	3.1<=rating<=4	4.1<=rating<=5
Rating	Very Poor	Poor	Moderate	High	Very High

This Course is having **VERY HIGH** association with Programme Outcome and Programme Specific Outcome.

**UNIT I Introduction to Auditing**

**(17 Hrs.)**

Auditing - Meaning – Definition – Objectives – Scope – Advantages, Limitations - Distinction between Accounting and auditing – Difference between Auditing and Investigation, materiality in auditing, evidence – audit techniques, classification as to methods of approach to work – types and conduct of audit.

**UNIT – II Vouching**

**(18 Hrs.)**

Audit planning – audit engagement letter - factors considered before commencing a new audit, audit programme, audit files, audit note book, working papers – vouching of cash and trading transaction – internal check – internal control – internal audit.

**UNIT – III Verification and valuation of assets and liabilities (18 Hrs.)**

Verification and valuation of assets and liabilities – meaning – objectives of verification and vouching – classifications of asset – importance of valuation – difference between verifications and valuation – verification and revaluation of liabilities.

**UNIT – IV Audit of limited companies (22 Hrs.)**

Audit of limited companies – necessity of company Audit. Qualification and disqualifications of auditors – appointment of auditors, ceiling on numbers of audits, remuneration of auditors, removal of auditors. Powers, duties and liabilities of a company auditor. Special audit U/S 233A – powers of central government, powers and duties of special auditors, contents of special audit report.

**UNIT – V Investigation and EDP systems (15 Hrs.)**

Investigation – scope – objects, procedures followed in investigation – investigation under the company act – powers of inspector's .EDP systems – Characteristics – comparison of manual and EDP systems – features of auditing through computer system – computer based accounting – features of CAAT – uses of CAAT.

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**TEXT BOOKS:**

1. Practical Auditing - B. Tandon – S. Chand, New Delhi.
2. Practical Auditing - Dr. N. Premavathi – Sri Vishnu Publications, Chennai.

**REFERENCE BOOKS**

1. Principles and practice of auditing – Dinkarpagare , sultan Chand & Sons, New Delhi.
2. Fundamentals of Auditing - Kamal Kupta and Ashok Arora – Tata McGraw Publishers.
3. Auditing principles, practices and problems – JagadeshPrakash , Kalyani Publishers, New Delhi.
4. Contemporary auditing - Kamal Kupta – Tata McGraw Publishers

**QUESTION PAPER PATTERN**

**Time: 3 Hours**

**Marks: 75**

Part - A = 10x2 =20 Marks – All the Questions are to be Answered.

Part – B = 5x5 = 25 Marks – Five Questions with Internal Choice.

Part – C = 3x10 = 30 Marks – Three Out of Five – Open Choice.

**Note:** Questions should be asked from all the **UNITs** with equal weightage.