

K.S.Rangasamy College of Arts& Science, (Autonomous), Tiruchengode-637 215

Department of B.Com (PA)

Courses having focus on Employability / Entrepreneurship / Skill Development

SEMESTER I

Course Code	Course Name	Employability / Entrepreneurship / Skill Development	Remarks
20UPAM101	Core I: Financial Accounting I	Employability	Introduction of Accounting: Meaning and Scope of Accounting- Accounting Principles, Concept and Conventions- Journal- Ledger - Trial Balance - Meaning - Preparation of Trial Balance
20UPAM102	Core II: Fundamentals of Organization and Management	Skill Development / Employability	Nature and Scope of Business- Forms of Business Organization- Management- Planning- Decision Making- Organization- Staffing- Direction- Co - Ordination- Controlling.
20UPAA101	Allied I: General Economics	Employability	Economics- Definition- Nature - Scope of Economics- Meaning and Determinants of Demand- Law of Demand- Elasticity of Demand- Supply- Elasticity of supply



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Semester II

COURSE CODE	COURSE NAME	Employability / Entrepreneurship / Skill Development	REMARKS
20UPAM201	Core III :Financial Accounting II	Employability	Depreciation- Royalty- Hire Purchase and Installment Purchase System- Branch Accounts- Departmental Accounting
20UPAM202	Core IV : Company Law	Employability	Companies Act, 2013 - Company Definition - Characteristics - Kinds - Differences between Public Company and Private Company - Corporate Veil and its Exceptions
20UCSPAA201	Allied II: Office Automation for Business	Employability Skill Development	Computers: Introduction- Microsoft Word- Microsoft Excel- Microsoft PowerPoint- Photoshop: Getting Familiar with Photoshop CS4- Drawing, Painting and Retouching Tools- Working with images
20UCSPAP201	Allied Practical I: Office Automation for Business	Employability Skill Development	Microsoft Word- Microsoft Excel- Microsoft PowerPoint- Photoshop: Getting Familiar with Photoshop CS4- Drawing, Painting and Retouching Tools- Working with images

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Semester III

COURSE CODE	COURSE NAME	Employability / Entrepreneurship / Skill Development	REMARKS
20UPAM301	Core V: Financial Accounting III	Employability	Partnership Accounts: Interest on Capital -Profit and Loss appropriation account -Fixed and Fluctuating capital- Past adjustments and guarantee
20UPAM302	Core VI: Corporate Accounting I	Employability	Issue of Equity Shares-Shares - Meaning - Kinds - Issued at Par and Premium (Excluding Discount) - Utilization of Share Premium - Forfeiture and Re-issue of Shares
20UPAM303	Core VII: Commercial Law	Employability	Law of Contract - Nature - Object - Classification of Contract - Essentials of a Valid Contract - Offer and Acceptance - Legal Rules as to Offer and Acceptance - Communication of Offer, Acceptance and Revocation
20UPAM304	Core VIII : Accounting Package for Commerce	Employability Skill Development	Introduction to Tally: Opening Screen of Tally(Gateway of Tally) - Creating Company - Loading /Selecting a Company - Shutting a Company- Altering/Modifying Existing Company- Buttons on the Button Panel
20UPAMP301	Core Practical I: Accounting Package for Commerce	Employability Skill Development	Reports: Trial Balance- Balance Sheet- Profit and Loss Account - Stock Summary- Display Menu
20UMAPAA301	Allied III: Business Mathematics and Operations Research	Employability	Mathematics of Finance: Basic Concepts - Symbols Used - Simple Interest - Formulae and Problems - Compound Interest - Formulae and Problems

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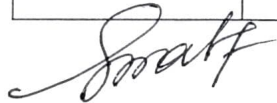
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Semester IV

COURSE CODE	COURSE NAME	Employability / Entrepreneurship / Skill Development	REMARKS
20UPAM401	Core IX: Corporate Accounting II	Employability	Amalgamation - Merger Method - Purchase Method - Absorption- Liquidation- Banking Companies -- Holding Companies
20UPAM402	Core X: Indian Banking	Employability	Introduction to Banking: Meaning and origin - Evolution of banking in India - Types of Bank - Functions of banks- Role of banks in Indian Economic development
20UPAM403	Core XI: Marketing Management	Employability Skill Development	Introduction to Marketing: Classification of Markets - Marketing - Nature and Importance - Modern Marketing Concepts - Functions of Marketing - Innovations of Modern Marketing: Social Marketing - Telemarketing -Digital Marketing
20UPAM404	Core XII: Entrepreneurial Development	Employability Entrepreneurship	Concept Entrepreneurship - Entrepreneurship - Meaning - Difference Between Entrepreneur and Manager - Nature and Characteristics of an Entrepreneur - Qualities - Types - Functions of an Entrepreneur - Role of Entrepreneur in Economic Development
20UMAPAA401	Allied IV: Business Statistics	Employability	Measures of Central Tendency (Averages): Arithmetic Mean - Median - Mode - Geometric Mean - Harmonic Mean (Simple Problems)



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Semester V

COURSE CODE	COURSE NAME	Employability / Entrepreneurship / Skill Development	REMARKS
20UPAM501	Core XIII : Cost Accounting	Employability Entrepreneurship	Cost Accounting - Meaning and Scope - Cost Accounting Vs. Financial Accounting - Elements of Cost - Preparation of Cost Sheet and Tender
20UPAM502	Core XIV : Auditing and Assurance	Employability Entrepreneurship Skill Development	Auditing and Assurance Standards: Auditing and Assurance standards Board in India - Role. Audit planning, Audit programme- Audit working papers. Audit Report- Disclaimers, Adverse opinion, disclosure, reports and certificates
20UPAM503	Core XV : Income Tax -I	Employability Entrepreneurship Skill Development	Basic Concepts-Meaning of Tax - Features of Income Tax in India - Assessee - Person - Previous Year - Assessment Year - Income - Casual Income - Features of Income -Exempted Incomes
20UPAMP501	Core Practical II: Commerce Practical	Employability Skill Development	Preparation of invoice, receipts, vouchers, delivery challan, entry pass, gate pass-debit and credit notes- Preparation of Bin card and Inventories- Preparation of Cost Sheets
20UPAEL501	Elective I: Financial Management	Employability	Nature and Scope of Financial Management - Objectives - Financial Decisions - Relationship Between Risk and Return - Role and Functions of Financial Manager
20UPAEL502	Elective I: Office Management	Employability	Modern Office - Meaning, Importance - Function - Location of Office - Office Layout - Open and Private Offices - Office Environment, Lighting, Ventilation freedom from noise and dust, sanitary, security and secrecy
20UPAIT501	Institutional Training	Employability Entrepreneurship Skill Development	It deal the students understand the practical knowledge of the Industry operations procedures.


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Semester VI

Course Code	Course Name	Employability / Entrepreneurship / Skill Development	Remarks
20UPAM601	Core XVI: Management Accounting	Employability Entrepreneurship	Management Accounting: Meaning- Nature and Scope - Cost Accounting Vs. Management Accounting - Techniques of Management Accounting
20UPAM602	Core XVII: Income Tax - II	Employability Entrepreneurship Skill Development	Computation of Tax Liability - Methods of Taxation - Rounding of Incomes and Taxes -Rebate of Tax - Tax Relief - Computation of Tax Liability of Individuals
20UPAM603	Core XVIII : Custom Duty and Goods and Service Tax	Employability Entrepreneurship Skill Development	Indirect Tax in India - Introduction - Types of Taxes - Indirect Tax - Meaning - Features - Difference between Direct Tax and Indirect Tax - Introduction to GST - Evolution of GST in India - Features of GST - Benefits of GST - Drawbacks of GST
20UPAEL601	Elective II: Industrial Law	Employability Skill Development	Factories Act 1948- Industrial Disputes Act 1947- Trade Unions Act 1926- Payment of Wages Act 1926- Payment of Bonus Act 1965- Workmen's Compensation Act 1923- Employees State Insurance Act 1948
20UPAEL602	Elective II: Human Resource Management	Employability	Human Resource Management- Meaning- Features-Objectives and significance of HRM- Role of HRM in corporate strategic management-HRM functions - Development of HRM
20UPAPR601	Project	Employability Entrepreneurship Skill Development	RProject Report: Significance of Report Writing - Types of Reports - Steps in Drafting a Research Report - Precautions for Writing Research Reports - Quality of Research Report



HoD
(Dr. S. MAHESKUMAR)
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