



SRI VIDYA MANDIR ARTS & SCIENCE COLLEGE

(Autonomous)

[An Autonomous College Affiliated to Periyar University, Salem, Tamil Nadu]

[Accredited by NAAC with 'A' Grade with CGPA of 3.27]

[Recognized 2(f) & 12(B) Status under UGC Act of 1956]

Katteri – 636 902, Uthangarai (Tk), Krishnagiri (Dt)

Tamil Nadu, India

Website: www.svmcugi.com

E-mail: svm.ugcommerce@gmail.com



DEGREE OF BACHELOR OF COMMERCE **CHOICE BASED CREDIT SYSTEM (CBCS)**

REGULATIONS AND SYLLABUS FOR

B.COM. PROGRAMME

(SEMESTER PATTERN)

(For Students Admitted in the College from the Academic Year 2021-2022 Onwards)



Programme Outcomes (POs)

PO1	Student can acquire comprehensive knowledge in Finance, Accounting, Taxation, Business laws and Corporate Laws.
PO2	Students can equip professional interpersonal and entrepreneurial skills.
PO3	After completing three years Bachelors of Commerce (B.Com.) course, students would gain a through deep knowledge in Fundamentals of Commerce, Banking and MS – Office
PO4	All-inclusive outlooks of the course offer a number of value based and job-oriented courses, which ensure that students are trained up-to-date.
PO5	Students can possess wide spectrum of managerial skills with competency building qualities in specific areas of commerce and other related fields.

Programme Specific Outcomes (PSOs)

PSO1	Students will gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication and computer.
PSO2	Students will prove themselves in different professional exams like C.A., CS, CMA, MPSC, and UPSC as well as other coerces.
PSO3	Students will get the confidence of self-employment and also apply different concepts in starting and managing business, realize the social responsibilities, social realities and inculcate an essential value system of business.
PSO4	Develop competency of students to make them employable in the global market.
PSO5	Enhance practical knowledge of Students to prepare various accounts in order to meet the national requirements.



SRI VIDYA MANDIR ARTS & SCIENCE COLLEGE

(Autonomous)

Bachelor of Commerce (B.COM)

Programme Pattern and Syllabus (CBCS)

(For Students Admitted in the College from the Academic Year 2021-2022 Onwards)

Sl. No.	Part	Nature of Course	Course Code	Name of the Course	Hours/Week	Credits	Marks		
							CIA	ESE	Total
SEMESTER – I									
1	I	Language	21UTA1F01	Tamil – I	5	3	25	75	100
2	II	Language	21UEN1CE01	Communicative English – I	5	3	25	75	100
3	III	Core – I	21UCM1C01	Financial Accounting – I	6	4	25	75	100
4		Core – II	21UCM1C02	Business Communication	4	4	25	75	100
5		Allied – I	21UBA1A01	Business Economics	5	4	25	75	100
6	IV	Value Education	21UVE101	Manavalakkalai Yoga	2	2	25	75	100
7		Add-on Course	21UCM1AO01	Professional English – I	3	4	25	75	100
Total					30	24	175	525	700
SEMESTER – II									
8	I	Language	21UTA2F02	Tamil – II	5	3	25	75	100
9	II	Language	21UEN2CE02	Communicative English – II	5	3	25	75	100
10	III	Core – III	21UCM2C03	Financial Accounting – II	6	4	25	75	100
11		Core – IV	21UCM2C04	Business Management	4	4	25	75	100
12		Allied – II	21UBA2A02	Indian Economy	5	4	25	75	100
13	IV	Common Paper	21UES201	Environmental Studies	2	2	25	75	100
14		Add-on Course	21UCM2AO02	Professional English – II	3	4	25	75	100
Total					30	24	175	525	700
SEMESTER – II									
15	III	Core – V	21UCM3C05	Business Law	5	4	25	75	100



16		Core – VI	21UCM3C06	Corporate Accounting – I	6	4	25	75	100
17		Core – VII	21UCM3C07	Banking Theory Law & Practice	5	4	25	75	100
18		Allied – III	21UMA3A03	Business Statistical Methods	6	4	25	75	100
19	IV	SBEC – I	21UCM3S01	Capital Market	3	3	25	75	100
20		SBEC – III (Skill Practical)	21UCM3SP01	MS–Office Practical – I	3	3	25	75	100
21		NMEC – I	21UCM3N01	Marketing (Offered by Our Department to Other Department)	2	2	25	75	100
Total					30	24	175	525	700
SEMESTER – IV									
22	III	Core – VIII	21UCM4C08	Company Law	5	5	25	75	100
23		Core – IX	21UCM4C09	Corporate Accounting – II	6	5	25	75	100
24		Core – X	21UCM4C10	Principles of Marketing	5	4	25	75	100
25		Allied – IV	21UMA4A04	Business Mathematics and Statistical Techniques	6	4	25	75	100
26	IV	SBEC – IV	21UCM4S02	Project Methods and Techniques.	3	3	25	75	100
27		SBEC – V (Skill Practical)	21UCM4SP02	Tally Practical – II	3	3	25	75	100
28		NMEC – II	21UCM4N02	Human Resource Management (Offered by Our Department to Other Department)	2	2	25	75	100
Total					30	26	175	525	700
SEMESTER – V									
29	III	Core – XI	21UCM5C11	Cost Accounting	6	5	25	75	100
30		Core – XII	21UCM5C12	Practical Auditing	6	5	25	75	100
31		Core – XIII	21UCM5C13	Income Tax Law and Practice – I	6	5	25	75	100
32		Core – XIV	21UCM5C14	E–Commerce	6	4	25	75	100
33		Elective – I		Elective – I	6	5	25	75	100
34	V		21UCMIP01	Internship Training	-	-	-	-	-



Total					30	24	125	375	500
SEMESTER – VI									
35	III	Core – XV	21UCM6C15	Management Accounting	6	5	25	75	100
36		Core – XVI	21UCM6C16	Entrepreneurial Development	6	5	25	75	100
37		Core – XVII	21UCM6C17	Income Tax Law and Practice – II	6	5	25	75	100
38		Core – XVIII (Core Practical)	21UCM6CP1	Commerce Practical	6	5	25	75	100
39		Elective – II		Elective – II	6	5	25	75	100
40	V	Extension Activities		Extension Activities *	–	1			
Total					30	26	125	375	500
Grand Total					180	148	950	2850	3800

* No University Examinations. Only Credit is Given.

Extra Credit Courses (Part – VI)

Semester	Course	Credit
II	SWAYAM and MOOC	2
IV	SWAYAM and MOOC	2
VI	SWAYAM and MOOC	2
Total		6

List of Elective Papers (Colleges Can Choose Any One Group)

Group A	21UCM5PR1	I	Project Work
	21UCM6E01	II	Fundamentals of Insurance
Group B	21UCM5E02	I	Office Organization
	21UCM6E03	II	Secretarial Practice
Group C	21UCM5E04	I	Human Resource Management
	21UCM6E05	II	Indian Financial Services
Group D	21UCM5E06	I	Campus to Corporate
	21UCM6E07	II	Customer Relationship Management

**Note**

CBCS – Choice Based Credit system

CIA – Continuous Internal Assessment

ESE – End of Semester Examinations

Extra Credit Course (SWAYAM and MOOC)

1. Entrepreneurship
2. Financial Management for Manager
3. Global Marketing Management
4. Behavioural Analysis for Management Decision
5. Business Analysis for Management Decision
6. Consumer Behaviour
7. Direct Tax Law and Practice
8. Customer Relationship Management



Program: B.Com.				
Core – I		Course Code: 21UCM1C01		Course Title: Financial Accounting – I
Semester I	Hours/Week 6	Total Hours 90	Credits 4	Total Marks 100

Course Objectives

1. To familiarize basic concepts of accounting and its features.
2. To understand procedures involved in accounting process and its applications.
3. To acquire knowledge of preparation of final accounts of sole trading and non-trading business.

UNIT – I

Basic Concepts: Fundamentals of Book Keeping – Meaning – Definition – Book Keeping Vs. Accounting – Objectives – Advantages and Limitations of Accounting – Methods of Accounting – Double Entry System – Meaning – Advantages – Types of Accounts – Accounting Rules – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary Books – Cash Book – Trial Balance.

UNIT – II

Final Accounts of a Sole Trading Concern – Trading, Profit & Loss a/c and Balance Sheet with Adjustments, Difference Between Trading a/c, P&L a/c and Balance Sheet.

UNIT – III

Bank Reconciliation statement – Causes for Difference – Preparation of Bank Reconciliation statement – Average Due Date.

UNIT – IV

Depreciation – Meaning – Causes – Characteristics – Objectives – Methods – Fixed – Diminishing – Annuity.

**UNIT – V**

Final accounts of Non – Trading Concerns – Receipts and Payments Account – Income and Expenditure Account and Balance Sheet – Difference between Receipts and Payments Account & Income and Expenditure Account.

NOTE: Question Paper Shall Cover 20% Theory and 80% Problems.

Text Books

1. R.L. Gupta and V.K. Gupta, Financial Accounting, Sultan Chand and Sons, New Delhi, 2020.
2. S.P. Jain and K.L. Narang, Financial Accounting, Kalyani Publishers, Ludhiana, 2020.
3. Reddy and Murthy, Financial Accounting, Margham Publications, Chennai, 2021.

Reference Books

1. Dr. S. Ganesan and Kalavathi, Financial Accounting, Tirumalai Publications, Nagercoil, 2020.
2. R.S.N. Pillai and Bagavathy, Financial Accounting, Margham Publications, Chennai, 2020.
3. Dr. Chandra Bose, Advanced Accounting, PHI Learning (P) Ltd., Delhi, 2021.

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand fundamental accounting concepts, principles, conventions and methods of accounting.	K1 & K2
CO2	Preparation of final accounts of companies.	K2 & K3
CO3	Gather knowledge about BRS and Average Due Date.	K3 & K4
CO4	Gain knowledge regarding methods of providing depreciation.	K5
CO5	Learn about the accounting treatment of non-trading concern.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create



Mapping of COs with POs

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: B.Com.				
Core – II		Course Code: 21UCM1C02		Course Title: Business Communication
Semester I	Hours/Week 4	Total Hours 60	Credits 4	Total Marks 100

Course Objectives

1. To facilitate the students to understand the concepts of communication to develop better written and oral business communication skills among students.
2. To enhance their writing skills in various forms of business letters and reports.
3. To know basic techniques involved in modern forms of communication.

UNIT – I

Business Communication: Meaning – Objectives – Media – Barriers – Importance of Effective Business Communication – Modern Communication – Motivation – Motivation in Terms of Communication – Methods – Business Letters: Need – Functions – Kinds – Essentials of Effective Business Letters – Layout.

UNIT – II

Enquiries – Replies – Offers and Quotations – Orders and Their Execution – Credit and Status Enquiries – Meaning – Trade and Bank References – Complaints and Adjustments – Collection Letters – How to Write Effective Collection Letters – Sales Letters – Circular Letters.

UNIT – III

Banking Correspondence – Introduction – Correspondence with Customer and Head Office – Insurance Correspondence – Life Insurance – Fire insurance – Marine Insurance – Agency Correspondence.

UNIT – IV

Application for Jobs: Preparation of Resume – Interviews – Meaning – Types of Interview – Candidates Preparing for an Interview – Guidelines to be Observed During an Interview –



Appointment letter – Modern forms – Fax – Email – Video Conference — Internet – Websites – Uses of the Various Forms of Communication

UNIT – V

Report – Meaning – Writing of Report – Meeting – Agenda – Minutes – Memorandum – Office Order – Circular Notes – Resolutions of Company Meetings.

NOTE: Question Paper Shall Cover 100% Theory

Text Books

1. Rajendra Pal and J.S. Korahilli, Essentials of Business Communication, Sultan Chand and Sons, New Delhi, 2019.
2. V.R. Palanivelu and N. Subburaj, Business Communication, Himalaya Publishing Pvt. Ltd., Mumbai, 2021.
3. Shirley Taylor, Communication for Business, Pearson Publications, New Delhi, 2021.

Reference Books

1. M.S. Ramesh and Pattenshetty, Effective Business English and Correspondence, R S. Chand and Co. Publishers, New Delhi, 2021.
2. R.S.N. Pillai and Bhagavathi, Commercial Correspondence, S. Chand Publications, New Delhi, 2020.
3. Sathya Swaroop Debasish and Bhagaban Das, Business Communication, PHI Learning Pvt., Ltd., New Delhi, 2020.



Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand about various modern methods of communication and motivation in terms of communication.	K1 & K2
CO2	Learn how to write trade letters replies, circular letter and sales letter.	K2 & K3
CO3	Know about correspondence with banking and insurance companies.	K3 & K4
CO4	Familiarize effective communication skills by drafting application letters and resume.	K5
CO5	Creation of agenda, reports, circulars, resolutions and minutes.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create

Mapping of COs with POs

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: B.Com.				
Allied – I		Course Code: 21UBA1A01		Course Title: Business Economics
Semester I	Hours/Week 5	Total Hours 75	Credits 4	Total Marks 100

Course Objectives

1. To gain knowledge about the nature and scope of managerial economics.
2. To acquire knowledge about law of demand, cost analysis and pricing techniques.
3. To help students be equipped with economic tools for business analysis.

UNIT – I

Managerial Economics – Nature – Scope – Methods – Basic Economic Problems – Role of Managerial Economist – Goals of Business Firm.

UNIT – II

Demand Analysis – Demand Schedule – Demand Curve – Elasticity of Demand – Types – Measurement – Its Importance – Demand Forecasting – Different types of Demand Forecasting and Methods.

UNIT – III

Factors of Production – Law of Returns – Law of variable proportions – Law of Returns to Scale – Economics of Large Scale Production.

UNIT – IV

Cost and Revenue Analysis – Different Types of Cost and Their Relations to Each Other – Average Cost – Marginal cost – Various types of revenue curve short term and long term – Diagrammatic Representation.

UNIT – V

Market Structure and Pricing – Pricing Under Perfect Competition – Pricing Under Monopoly – Monopolistic Competition – Oligopoly and Duopolistic Competition.

NOTE: Question Paper Shall Cover 100% Theory



Text Books

1. S. Sankaran, Business Economics, Margham Publications, Chennai, 2020.
2. P.N. Reddy and H.R. Appanniah, Economics for Business, Himayala Publications House, New Delhi, 2021.
3. M.L. Jhingan, Advanced Economic Theory, Vrindha Publications, New Delhi, 2021.

Reference Books

1. T. Aryamala, Business Economics, Vijay Nicole Imprints Pvt. Ltd, Chennai, 2021.
2. M.L. Jhingan, Micro Economic Theory, Vrindha Publications, New Delhi, 2021.
3. R.K. Lekhi, Managerial Economics, Kalyani Publishers, Ludhiana, 2021.

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand about role of economist to achieve the business goals.	K1 & K2
CO2	Gain the knowledge about demand analysis and demand forecast.	K2 & K3
CO3	Know about factors of productions and economics of large scale of productions.	K4
CO4	Analyse about cost functions and difference between short run and long run cost functions.	K5
CO5	Acquire knowledge about market structure and pricing.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create



Mapping of COs with POs

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	S
CO2	M	M	M	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: B.Com.				
ADD-ON COURSE		Course Code: 21UCM1PE01		Course Title: Professional English – I
Semester I	Hours/Week 3	Total Hours 45	Credits 4	Total Marks 100

Course Objectives

1. To develop the language skills of students by offering adequate practice in professional contexts.
2. To develop strategic competence that will help in efficient communication.
3. To sharpen students critical thinking skills and make students culturally aware of the target situation.

UNIT – I

COMMUNICATION

Listening: Listening to Audio Text and Answering Questions – Listening to Instructions

Speaking: Pair Work and Small Group Work

Reading: Comprehension Passages – Differentiate Between Facts and Opinion **Writing:**

Developing a Story with Pictures.

Vocabulary: Register specific – Incorporated into the LSRW Tasks

UNIT – II

DESCRIPTION

Listening: Listening to process description – Drawing a flow chart.

Speaking: Role play (formal context)

Reading: Skimming/Scanning – Reading Passages on Products, Equipment and gadgets.

Writing: Process Description – Compare and Contrast Paragraph – Sentence Definition and Extended Definition – Free Writing.

Vocabulary: Register Specific – Incorporated into the LSRW Tasks.

UNIT – III

NEGOTIATION STRATEGIES

Listening: Listening to Interviews of Specialists / Inventors in Fields (Subject specific)



Speaking: Brainstorming. (Mind mapping) – Small Group Discussions (Subject – Specific)

Reading: Longer Reading Text.

Writing: Essay Writing (250 words)

Vocabulary: Register specific – Incorporated into the LSRW Tasks

UNIT – IV

PRESENTATION SKILLS

Listening: Listening to lectures.

Speaking: Short talks.

Reading: Reading Comprehension passages

Writing: Writing Recommendations – Interpreting Visuals inputs

Vocabulary: Register Specific – Incorporated into the LSRW Tasks

UNIT – V

CRITICAL THINKING SKILLS

Listening: Listening Comprehension – Listening for Information.

Speaking: Making Presentations (with PPT- practice).

Reading: Comprehension Passages –Note Making.

Comprehension: Motivational Article on Professional Competence, Professional Ethics and Life Skills)

Writing: Problem and Solution Essay– Creative Writing – Summary Writing

Vocabulary: Register specific - Incorporated into the LSRW tasks

NOTE: Question Paper Shall Cover 100% Theory

Text Book

1. English for Commerce and Management, Tamil Nadu State Council for Higher Education English for Commerce & Management (TANSICHE).



Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Recognise the students' ability to improve their own competence in using the language.	K1 & K2
CO2	Use language for speaking with confidence in an intelligible and acceptable manner.	K3
CO3	Understand the importance of reading for life and read independently unfamiliar texts with comprehension.	K4
CO4	Understand the importance of writing in academic life.	K5
CO5	Write simple sentences without committing error of spelling or grammar.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create

Mapping of COs with POs

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	S
CO2	M	M	M	S	S
CO3	M	M	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: B.Com.				
Core – III		Course Code: 21UCM2C03		Course Title: Financial Accounting – II
Semester II	Hours/Week 6	Total Hours 90	Credits 4	Total Marks 100

Course Objectives

1. To enable students to understand branch and departmental accounts.
2. To enable students to acquire the knowledge about preparation of royalty accounts and self-balancing ledgers.
3. To make students understand partnership accounts and apply the same in the real business world.

UNIT – I

Branch Accounts – Meaning, Definition – Dependent Branches – Stock and Debtor System – Independent Branches (Foreign Branches Excluded) — Departmental Accounts — Meaning, Definitions, Features, Basis for Allocation of Expenses – Inter Departmental Transfer at Cost or Selling Price.

UNIT – II

Single Entry System – Meaning – Features – Statement of Affairs Method and Conversion Method.

UNIT – III

Royalty Accounts – Meaning – Methods of Recoupment – Fixed and Flexible Method. Self-Balancing Ledger – Debtor or Sales Ledger – Creditor or Purchase Ledger – General or Impersonal or Nominal Ledger

UNIT – IV

Partnership Fundamental – Admission of a Partner – Profit Sharing Ratio – Adjustment of Goodwill – Revaluation of Assets and Liabilities – Adjustment of Reserve and Profits – Adjustment of Capital – Retirement of a Partner – Death of a Partner.

**UNIT – V**

Dissolution of a Partner – Insolvency of a Partner – Gradual Realization of Garner vs. Murray – Piecemeal Distribution.

NOTE: Question Paper Shall Cover 20% Theory and 80% Problems.

Text Books

1. R.L. Gupta and V.K. Gupta, Financial Accounting, Sultan Chand and Sons, New Delhi, 2020.
2. S.P. Jain and K.L. Narang, Financial Accounting, Kalyani Publishers, Ludhiana, 2020.
3. Reddy and Murthy, Financial Accounting, Margham Publications, Chennai, 2021.

Reference Books

1. Dr. S. Ganesan and Kalavathi, Financial Accounting, Tirumalai Publications, Nagercoil, 2020.
2. R.S.N. Pillai and Bagavathy, Financial Accounting, Margham Publications, Chennai, 2020.
3. Dr. Chandra Bose, Advanced Accounting, PHI Learning (P) Ltd., Delhi, 2021.

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Familiarize concept of branch accounts and departmental accounts.	K1 & K2
CO2	Preparation of single entry accounts.	K2 & K3
CO3	Impart knowledge with relevance to preparation of royalty accounts and self-balancing ledgers.	K4
CO4	Know about accounting procedure in case of admission of a partner and also understand accounting concept of retirement and death of a partner.	K5
CO5	Prepare accounts in case of dissolution of partnership firm and insolvency of a partner and partners.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create



Mapping of COs with POs

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	S
CO2	M	M	M	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: B.Com.				
Core – IV		Course Code: 21UCM2C04		Course Title: Business Management
Semester II	Hours/Week 4	Total Hours 60	Credits 4	Total Marks 100

Course Objectives

1. To enable students to understand and appreciate contribution made by management thinkers.
2. To familiarize students with principles, functions and techniques used to effectively manage Business enterprises.
3. To provide opportunities to apply general and specific functions of management in day-to-day managerial practice for modern management.

UNIT – I

Management – Definition – Importance – Nature and Scope of Management – Functions of Management – Principles of Management – Administration and Management – Role and Functions of Managers – Levels of Management – Scientific Management – Contribution by Henry Fayol – F.W. Taylor – Mary Parker Follet – Peter F. Drucker – Elton Mayo – Hawthorne Experiment.

UNIT – II

Planning – Meaning – Definition – Nature and Importance of Planning – Steps in Planning – Advantages and Limitations of Planning. Forecasting – Decision Making Process – Types of Decision – Steps in Decision Making – Staffing – Nature & Purpose of Staffing

UNIT – III

Organization – Meaning – Nature and Importance of organization – Principles – Types of Organisation – Organization Chart – Departmentation – Span of control – Delegation and Decentralization – Centralization vs. Decentralization – Authority – Responsibility Relationship – Line, Line and Staff – Functional.

UNIT – IV

Directing – Meaning – Elements – Principles – Importance – Leadership – Meaning – Definition – Nature and Characteristics – Importance – Leadership Styles – Motivation – Meaning –



Definition – Nature and Characteristics of Motivation – Importance of Motivation – Maslow’s Need Hierarchy and McGregor Theories.

UNIT – V

Co-ordination – Nature – Importance – Principles of Co-ordination – Approaches to Achieve Effective Co-ordination. Control – Meaning – Definition – Nature – Importance – Problems – Steps in control – Essentials of Effective Control – Techniques of control.

NOTE: Question Paper Shall Cover 100% Theory

Text Books

1. Dinkar Pagare, Business Management, Sultan Chand and Sons, New Delhi, 2020.
2. L.M. Prasad, Principles and Practice of Management, Sultan Chand and Sons, New Delhi, 2020.
3. C.B. Gupta, Business Organization & Management, Sultan Chand & Sons, 2019

Reference Books

1. S.A. Sherlekar, Principles of Business Management, Himalaya Publishing House, Mumbai, 2020.
2. P.C. Tripathi and P.N. Reddy, Principles of Management, Tata McGraw Hill, New Delhi, 2019.
3. Dr. V.R. Palanivelu, Principles of Management, Himalaya publishing House, Mumbai, 2020.

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand basic concepts of business management and theories of management.	K1 & K2
CO2	Acquire knowledge of nature of planning and staffing.	K2 & K3
CO3	Know about organization and departmentation.	K3 & K4
CO4	Learn about concept of direction and leadership.	K4 & K5
CO5	Gather the information about co-ordination and controlling.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create



Mapping of COs with POs

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: B.Com.				
Allied - II		Course Code: 21UBA2A02		Course Title: Indian Economy
Semester II	Hours/Week 5	Total Hours 75	Credits 4	Total Marks 100

Course Objectives

1. To acquire sufficient knowledge about India's economic features, growth and development.
2. To impart knowledge about relative share of India as an emerging economic power in the world market.
3. To enable students to understand nature of different sector of our country & planning.

UNIT – I

Meaning and Definitions of Under Development – Features of Less Developed and Developing Economics. Economic Development – Economic and Non–Economic Factors Impending Economic Development – Concept of Growth and Development – Stages of Economic Growth – Indicators of Economic Development.

UNIT – II

Capital Formation – Human and Physical, Savings and Investment Pattern Since 1991 – National Income – Methods, trends, Limitation – Distribution – Recent trends in National Income – Black Money – Corruption.

UNIT – III

Place of Agriculture in Indian Economy – Causes for Low Productivity – Credit Needs of the Indian Farmers – Sources of Rural Credit – Present System of Indian Agricultural Marketing – Measures to Improve Agricultural Marketing in Brief New Agricultural Strategy – Green Revolution.

UNIT – IV

Role of Industrialization – Cottage and Small Scale Industries – Some Large Scale Industries (Cotton,



Sugar, Iron And Steel, Tea and Petro Chemical) Industrial Policy – 1991 – Industrial Sickness in India – Subsidies of Incentives for Industries – LPG – Objectives and Specialization – New Economic Policy (NEP) – Objectives.

UNIT – V

Services Sectors – Information Technology – Information Technology Enabled Services (ITES) – BPO –Types of BPO – Call Centre Services – On Site – Off Site Services – NITIAYOG.

NOTE: Question Paper Shall Cover 100% Theory

Text Books

1. Dutt and Sundaram, Indian Economy, Sultan Chand and Sons, New Delhi, 2020.
2. Misra and Puri, Indian Economy, Himalaya Publishing House, Mumbai, 2021.
3. Jhingan, Economic Development and Planning, M.L. Vrindha Publications, New Delhi, 2021.

Reference Books

1. Five Year Plan Reports – Govt. of India.
2. S. Sankaran, Indian Economy, Margham Publications, Chennai, 2021.
3. Dhingara, Indian Economy, I.C. Sultan and Sons, New Delhi, 2021.

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand about developed, developing and under developing countries economics.	K1 & K2
CO2	Acquire concepts of savings pattern and national income.	K2 & K3
CO3	Gather knowledge about agriculture revolution.	K3 & K4
CO4	Know about role of industrialization and industrial policy.	K5
CO5	Learn about the functions of different service sectors and NITIAYOG.	K6



Mapping of COs with POs

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: B.Com.				
SBEC – II		Course Code: 21UCMPE02		Course Title: Professional English – II
Semester II	Hours/Week 3	Total Hours 45	Credits 4	Total Marks 100

Course Objectives

1. Develop students' competence in the use of English with particular reference to the workplace situation.
2. Enhance the creativity of the students, which will enable them to think of innovative ways to solve issues in the workplace.
3. Help students with a research bent of mind develop their skills in writing reports and research proposals.

UNIT – I

Communicative Competence

Listening: – Listening to two talks/lectures by specialists on selected subject specific topics - (TED Talks) and answering comprehension exercises (inferential questions)

Speaking: Small group discussions (the discussions could be based on the listening and reading passages- open ended questions)

Reading: Two subject-based reading texts followed by comprehension activities/exercises

Writing: Summary writing based on the reading passages.

Grammar and vocabulary exercises/tasks to be designed based on the discourse patterns of the listening and reading texts in the book. This is applicable for all the units.

UNIT – II

Persuasive Communication

Listening: Listening to a product launch- sensitizing learners to the nuances of persuasive communication

Speaking: Debates – Just – A Minute Activities

Reading: reading texts on advertisements (on products relevant to the subject areas) and answering inferential questions

Writing: dialogue writing – writing an argumentative /persuasive essay.

**UNIT – III****Digital Competence****Listening to interviews (subject related)**

Speaking: Interviews with subject specialists (using video conferencing skills)

Creating Vlogs (How to become a vlogger and use vlogging to nurture interests – subject related)

Reading: Selected sample of Web Page (subject area)

Writing: Creating Web Pages

Reading Comprehension: Essay on Digital Competence for Academic and Professional Life.

The essay will address all aspects of digital competence in relation to MS-Office and how they can be utilized in relation to work in the subject area

UNIT – IV**Creativity and Imagination**

Listening to short (2 to 5 minutes) academic videos (prepared by EMRC/ other MOOC videos on Indian academic sites – E.g. <https://www.youtube.com/watch?v=tpvicScuDy0>)

Speaking: Making oral presentations through short films – subject based
Reading: Essay on Creativity and Imagination (subject based)

Writing

- Basic Script writing for short films (subject based)
- Creating blogs, flyers and brochures (subject based)

Poster Making

– writing slogans/ captions (subject based)

UNIT – V**Workplace Communication & Basics of Academic Writing**

Speaking: Short academic presentation using PowerPoint

Reading & Writing: Product Profiles, Circulars, Minutes of Meeting. Writing an introduction, paraphrasing

Punctuation: (period, question mark, exclamation point, comma, semicolon, colon, dash, hyphen, parentheses, brackets, braces, apostrophe, quotation marks, and ellipsis) Capitalization (use of upper case)

NOTE: Question Paper Shall Cover 100% Theory

**Text Book:**

1. English for Commerce and Management, Tamil Nadu State Council for Higher Education English for Commerce & Management (TANSCHÉ).

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Adapt easily into the work place context, having become communicatively competent.	K1 & K2
CO2	Enhance the creativity of the students, which will enable them to think of innovative ways to solve issues in the workplace	K3
CO3	Develop their competence and competitiveness and thereby improve their employability skills.	K4
CO4	Help students with a research bent of mind develop their skills in writing reports and research proposals.	K5
CO5	Apply to the Research & Development organisations/ sections in companies and offices with winning proposals.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create

Mapping of COs with POs

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	S
CO2	M	M	M	S	S
CO3	M	M	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: B.Com.				
Core - V		Course Code:21UCM3C05	Course Title: Business Law	
Semester	Hours/Week	Total Hours	Credits	Total Marks
III	5	75	4	100

Course Objectives

1. To acquire knowledge about essential elements of a valid contract
2. To know the law relating to contract of agency, bailment and pledge
3. To cultivate understanding of various trade laws – with an expert knowledge of Indian Contract Act, Sale of Goods Act.

UNIT – I

Business Law – Introduction – Meaning – Objectives – Sources – Origin – (Custom –Law of England – Equity Precedents Nature of Law) Indian Contract Act, 1872 – Contract – Definition– Kinds of Contract – Elements of a Valid Contract – Formation of Contract – Offer and Acceptance – Consideration – Agreement opposed to Public Policy.

UNIT – II

Agreement –Wagering Agreement – Contingent Contract, Quasi Contract – Types of Contingent Contract – Performance of a Contract – Discharge of a Contract – By Performance Mutual Consent, by Impossibility, By Contract, By Breach – Remedies for Breach of Contract.

UNIT – III

Contract of Indemnity – Introduction – Rights of Indemnity Holder and Indemnifier – Guarantee – Definition, Features, Types, Revocation – Bailment – Rights and Duties – Pledge – Rights and Duties - Pledge by Non - Owner.

UNIT – IV

Agency – Creation of Agency – Kinds of Agent – Rights and Duties of Principal and Agent – Relation of Principal and Third Parties – Distinction Between a Sub Agent and Substituted Agent – Termination of Agency.

**UNIT - V**

Sale of Goods Act – Definition of Sale and Agreement to Sell – Condition and Warranties – Transfer of Property – Transfer of Title — Unpaid Seller – Rights of Unpaid Seller – Auction Sale – Rules Relating Delivery of Goods.

NOTE: Question Paper Shall Cover 100% Theory

Text Books

1. P.P.S. Gogna – Business Laws, S.Chand Publishing, New Delhi, 2021.
2. Tulsian J.P.C, Business Law, Pearson Publications, New Delhi, 2020.
3. Kapoor, Business Law, N.D., Sultan Chand and Sons, New Delhi, 2021.

Reference Books

1. R.S.N. Pillai and Bagavathy, Business Laws, S. Chand and Co, New Delhi, 2021.
2. M.C. Kuchhal, Mercantile Law, Vikas Publications, New Delhi, 2021.
3. J. Jayasankar, Business Law, Margham Publications, Chennai, 2022.

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	To familiarizes about the contracts act.	K1 & K2
CO2	To provide practical exposure in capacity to contract, contingent contracts, wagering agreements and breach of contract.	K3
CO3	Application of knowledge about contract of indemnity, bailment, and pledge.	K4
CO4	Understand about the contract of agency and its termination.	K5
CO5	Gain knowledge about sales of goods act, 1930.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create



Mapping of COs with POs

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: B.Com.				
Core - VI		Course Code: 21UCM3C06		Course Title: Corporate Accounting – I
Semester III	Hours/Week 6	Total Hours 90	Credits 4	Total Marks 100

Course Objectives

1. To familiarize students with accounting treatment for issue of shares and debenture to run the company with long term source of funds.
2. To enable students to prepare financial statements of joint stock companies.
3. To understand procedure for valuing goodwill and shares of companies to acquire a business.

UNIT – I

Equity Shares: Meaning – Definition – Features – Issue at Par, at Premium and at Discount – Under Subscription, Over Subscription – Call in Arrears, Call in Advance – Forfeiture and Re–Issue of Share.

UNIT – II

Preference Shares: Issue of Preference Shares – Kinds of Preference Shares – Advantages & Disadvantages of Preference Shares – Provisions Relating to Redemption of Preference Shares – Capital Profits and Revenue Profits – Redemption out of Revenue Reserves and Fresh Issue of Bonus Shares.

UNIT – III

Debentures: Meaning – Definition – Classification – Difference Between Shares and Debentures – Factors to be Considered in Relation to Redemption of Debentures – Various Methods of Redemption, Writing Off Discount on Redemption of Debentures.

UNIT – IV

Profits Prior to Incorporation: Apportionment of Expenses – Various Types – Pre-incorporation, Post-incorporation – Preparation of Final Accounts of Companies. Company Balance Sheet.

UNIT – V

Underwriting of Shares: Marked, Unmarked & Firm Underwriting, Complete Underwriting, Partial Underwriting – Valuation of Goodwill and Shares – Meaning, Need for Valuation – Methods of Valuation of Shares – Net Assets Method – Yield Method – Fair Value Method.



NOTE: Question Paper Shall Cover 20% Theory and 80% Problems.

Text Books

1. R. L. Gupta and Radhaswamy, Corporate Accounting, S. Chand Publications, New Delhi, 2021.
2. M. Sumathy and G. Sasikumar, Advanced Corporate Accounting, Himalaya Publishing Pvt. Ltd., Mumbai, 2021.
3. S.P. Jain and K.L. Narang, Advanced Accounting, Kalyani Publications, New Delhi, 2021.

Reference Books

1. M.C. Shukla and T.S. Grewal, Advanced Accountancy, S. Chand Publishing Ltd, New Delhi, 2021.
2. Dr. M.A. Arulanandam, Dr. K.S. Raman, Advanced Accountancy, Part – I, Himalaya Publications, New Delhi, 2020.
3. T.S. Reddy and A. Murthy, Corporate Accounting, Margham Publications, Chennai, 2022.

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Know about accounting treatment for shares issued at par, premium, discount, forfeiture and reissue of shares.	K1 & K2
CO2	Gain knowledge regarding redemption of preference shares.	K3 & K4
CO3	Learn about issue and redemption of debentures.	K4 & K5
CO4	Prepare the final accounts of joint stocks companies.	K5
CO5	Evaluation of goodwill and shares of Companies.	K6

K1 – Remember, K2– Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create



Mapping of COs with POs

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: B.Com.				
Core - VII		Course Code: 21UCM3C07		Course Title: Banking Theory Law & Practice
Semester III	Hours/Week 5	Total Hours 75	Credits 4	Total Marks 100

Course Objectives

1. To familiarize students with the functions of commercial banks.
2. To update students with changing trends in banking industry.
3. To provide exposure to the students with latest development in the banking field such as ECS, EFT, CBS, SWIFT, KYC etc.

UNIT – I

Origin and Development of Banks – Banking Regulations Act 1949 – Definition of Banking – Licensing – Opening of Branches – Importance and Functions of Banks – Inspection – Relationship Between Banker and Customer – Special Types of Banker’s Customers – Customer Grievances and Redressal.

UNIT – II

Commercial Banks – Universal Banking – Management of Deposits and Advances – Classification and Nature of Deposit Accounts – Advances – Types of Advances – Lending Practice – Principles of Sound Bank Lending.

UNIT – III

Central Bank – Reserve Bank of India – Objectives – Organization – Functions – Monetary Policy – Credit Control Measures and Their Effectiveness – Types of Banks: Scheduled and Non-Scheduled Banks, RRB and NABARD.

UNIT – IV

Negotiable Instrument – Definition – Features – Promissory Note – Bill of Exchange and Cheque – Crossing of a Cheque – Types of Crossing – Endorsement – Negotiation & Dishonour and Discharge



of Negotiable Instrument – Protection of Collecting Banker and Paying Banker – Rights and Duties – Statutory Protection – Dishonour of Cheques – Role of Collecting Banker.

UNIT – V

E-Banking – Meaning – Benefits – Electronic Transfer – NEFT – ECS – ATM – Debit Card and Credit Card – RTGS – Mobile Banking – WAP – Tele Banking – Internet Banking – Bank Assurance – Green Banking.

NOTE: Question Paper Shall Cover 100% Theory

Text Books

1. E. Gordon and Dr. K. Natarajan, Banking Theory and Practice, Himalaya Publishing House, 2021.
2. Sundharam and Varshney, Banking Theory Law and Practice, Sultan Chand and Sons, New Delhi, 2021.
3. Rajesh. R, Sivagnanasithi. T, Banking Theory Law and Practice, Tata McGraw– Hill Publishing Co Ltd, 2022.

Reference Books

1. Dr. A. Rama, A. Arunadevi, Banking Technology, New Century Book House (P) Ltd, Chennai, 2021.
2. Dr. P.K. Srivastava, Banking Theory and Practice, Himalaya Publishing House, Mumbai, 2021.
3. Shekar K.C., Lekshmi Shekar, Banking Theory and Practice, Vikas Publishing House Pvt. Ltd, 2021.



Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO statement	Knowledge Level
CO1	Understand origin and development of banks.	K1 & K2
CO2	Familiarize with functions of commercial banks.	K2 & K3
CO3	Know about credit control measures of RBI.	K4
CO4	Update students with concept of negotiable instruments.	K5
CO5	Provides exposure to students with latest development in banking field such as ECS, EFT, CBS, SWIFT, KYC etc.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create

Mapping of COs with POs

PO \ CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: B.Com.				
Allied - III		Course Code: 21UMA3A03		Course Title : Business Statistical Methods
Semester III	Hours/Week 6	Total Hours 90	Credits 4	Total Marks 100

Course Objectives

1. To facilitate students to understand fundamentals of statistics.
2. To promote skill of applying statistical techniques in business.
3. To enable students to apply the statistical tools in analysis and interpretation of data.

UNIT – I

Introduction – Meaning – Definition – Features – Scope – Collection and Tabulation of Statistical Data – Frequency Distribution – Measure of Central Tendency – Mean, Median, Mode, Harmonic Mean and Geometric Mean, Combined Mean.

UNIT – II

Measures of Dispersion – Range – Quartile Deviation – Mean Deviation – Standard Deviation and their Co-efficient – Measure of Skewness – Karl Pearson and Bowley's Co-Efficient of Skewness.

UNIT – III

Correlation – Types of Correlation – Measures of Correlation – Karl Pearson's Co-efficient of Correlation – Spearman Rank Correlation Co-efficient. Simple Regression Analysis – Regression Equation, Fitting of Regression Lines – Relationship Between Regression Co-efficient and Correlation Co-efficient.

UNIT – IV

Index Number, Definition of Index Numbers, Uses – Problems in the Construction of Index Numbers, Simple and Weighted Index Numbers. Chain and Fixed Base Index – Cost of Living Index Numbers.

UNIT – V

Analysis of Time Series – Definition – Components of Time Series, Uses, Measures of Secular Trend,



Measure of Seasonal Variation. (Method of Simple Average Only.)

NOTE: Question Paper Shall Cover 20% Theory and 80% Problems.

Text Books

1. S.P. Gupta, Statistical Methods, Sultan Chand and Sons, New Delhi, 2021.
2. P.A. Navaneethan, Business Statistics, Jai Publishers, Trichy, 2022.
3. Wilson .M, Business Statistics, Himalaya Publishing House Pvt. Ltd., Mumbai, 2022.

Reference Books

1. S.P. Rajagopalan and Sattanathan, Business Statistics, Vijay Nicole Imprints Pvt. Ltd, Chennai, 2022.
2. D.C. Sanchati and V.K. Kapoor, Statistics, Sultan Chand and Sons, New Delhi, 2022.
3. S. C. Gupta, Fundamental of Statistics, Himalaya Publishing House Pvt. Ltd., Mumbai, 2021.

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand basic knowledge about statistics and measures of central tendency.	K1 & K2
CO2	Promote skill for calculation of measures of dispersion.	K3
CO3	Enable students to apply the statistical tools of correlation and regression analysis for interpretation of data.	K4
CO4	Gather information about index and construction of index number.	K5
CO5	Update knowledge of analysis of time series.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create



Mapping of COs with POs

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	S
CO2	M	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: B.Com.				
Core – VIII		Course Code: 21UCM4C08		Course Title: Company Law
Semester IV	Hours/Week 5	Total Hours 75	Credits 5	Total Marks 100

Course Objectives

1. To help students to understand significant provisions of the companies act.
2. To enable the students to understand about statutory control and framework within which the business be conducted by formation of company
3. To expose students to understand management of a company, appointment of director and their duties and responsibility.

UNIT – I

Meaning and Definition of a Joint Stock Company – Features – Kinds of companies – Advantages and Disadvantages of company – Differences Between Private and Public Companies – Difference Between Company and Partnership Firm – Amendments in 2013 and 2015.

UNIT – II

Formation of a Company – Promotion – Function of Promoters – Duties of Promoters Incorporation and Registration – Memorandum of Association and its Contents – Articles of Association and its Contents – Certificate of Incorporation and Commencement of Business.

UNIT – III

Prospectus – Contents – Statement in Lieu of Prospectus – Shelf Prospectus – Red Herring Prospectus – Consequences of Misstatements in a Prospectus – Kinds of Shares and Debentures – Difference Between Share and Stock.

UNIT – IV

Company management – Director – Appointment – Rights – Duties – Liabilities of Managerial Personnel – Meetings – Minutes of Meeting – Resolutions.

**UNIT – V**

Winding up of a Company – Types of Winding Up – Consequences of Winding Up – Liquidator – Meaning – Powers and Duties

NOTE: Question Paper Shall Cover 100% Theory

Text Books

1. N.D. Kapoor, Company Law, Sultan Chand and Sons, New Delhi, 2021.
2. P. Saravanavel, Company Law, Himalaya Publishing House Pvt. Ltd, Mumbai, 2021.
3. P.P.S. Gogna, A Text Book of Company Law, Sultan Chand and Sons, New Delhi, 2021.

Reference Books

1. Thothadri and Gaffoor, Company Law, Vijay Nicole Imprints Pvt. Ltd, Chennai, 2021.
2. Dr. M. Sreenivasan, Company Law and Secretarial Practice, Margham Publications, Chennai, 2021.
3. M.C. Shukla and S.S. Gulshan, Principles of Company Law, S. Chand and Company Ltd, New Delhi, 2021.

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Acquire knowledge about joint stock companies and amendments.	K1 & K2
CO2	Gain knowledge relating to promotion and incorporation of a joint stock company.	K3
CO3	Get an idea about rising of capital through issue of shares and debentures.	K4
CO4	Learn about the management of companies, appointment of director etc.	K5
CO5	Get an insight into the winding up procedure for a company.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create



Mapping of COs with POs

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: B.Com.				
Core – IX		Course Code: 21UCM4C09		Course Title: Corporate Accounting – II
Semester IV	Hours/Week 6	Total Hours 90	Credits 5	Total Marks 100

Course Objectives

1. To expose students to practical aspects of accounting practiced by the companies.
2. To understand accounting procedure for amalgamation of companies in the nature of merger or purchase.
3. To help students prepare financial statements of special types of businesses like Banking and Insurance Companies.

UNIT – I

Amalgamation as per AS-14, Absorption and External Reconstruction – Computation of Purchase Consideration – Types of Amalgamation – Methods of Accounting for Amalgamation.

UNIT – II

Alteration of Share Capital – Meaning – Different Ways of Alteration of Share Capital – Internal Reconstruction – Meaning, Procedure for Reducing Share Capital – Liquidator's Final Statement of Accounts – Calculation of Liquidator's Remuneration.

UNIT – III

Accounting of Banking Companies – Meaning, Legal Requirements for Preparation of Profit and Loss Account – Guidelines for Profit and Loss Account – Balance Sheet Format As Per Form A (New Format) – Non-Performing Assets.

**UNIT – IV**

Accounting of Insurance Companies Life – Preparation of Revenue Account, Profit & Loss Account Balance Sheet and Valuation Balance Sheet – Fire and Marine – (New format).

UNIT – V

Accounting of Holding Companies as per AS 21 – Meaning, Definition, Capital Profit, Minority Interest, Revenue Profit, Capital Reserve, Goodwill, Unrealized profit (Excluding Inter Company Holdings).

NOTE: Question Paper Shall Cover 20% Theory and 80% Problems.

Text Books

1. R. L. Gupta and Radhaswamy, Corporate Accounting, S. Chand Publications, New Delhi, 2021.
2. M. Sumathy and G. Sasikumar, Advanced Corporate Accounting, Himalaya Publishing Pvt. Ltd., Mumbai, 2021.
3. S.P.Jain and K.L.Narang, Advanced Accounting, Kalyani Publications, New Delhi, 2022.

Reference Books

1. M.C. Shukla and T.S. Grewal, Advanced Accountancy, S. Chand Publishing Ltd, New Delhi, 2021.
2. Dr. M.A. Arulanandam, Dr. K.S. Raman, Advanced Accountancy, Part – I, Himalaya Publications, New Delhi, 2022.
3. T.S. Reddy and A. Murthy, Corporate Accounting, Margham Publications, Chennai, 2021.



Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Develop the concept of amalgamation, absorption and external reconstruction of companies.	K3
CO2	Apply knowledge with the preparation of liquidator's final statement of account and internal reconstruction.	K3
CO3	Analyse accounting treatment of banking companies.	K4
CO4	Get deep insight into the accounting concept of insurance.	K5
CO5	Gain knowledge about accounting of holding company.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create

Mapping of COs with POs

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	S	S
CO2	M	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: B.Com.				
Core – X		Course Code: 21UCM4C10		Course Title : Principles of Marketing
Semester IV	Hours/Week 5	Total Hours 75	Credits 4	Total Marks 100

Course Objectives

1. To provide basic knowledge of concepts, principles, tools and techniques in marketing
2. To enable students to understand elements of the marketing mix.
3. To highlight various marketing functions and to impart necessary skills with help of students to choose a career in the field of marketing.

UNIT – I

Marketing – Definition of Market and Marketing – Importance of Marketing – Modern Marketing Concept – Marketing Functions – Buying – Selling – Transportation – Storage – Financing – Risk Bearing – Standardization – Bureau of Indian Standards – AGMARK – Market Information

UNIT – II

Marketing mix – Product Mix – Meaning of Product – Product Life Cycle – Branding – Labeling - New product development

UNIT – III

Introduction Consumer Behaviour – Meaning – Need for Study – Consumer Buying Decision Process – Factors Influencing Consumer Behaviour – Consumerism – Consumer Protection – Rights of Consumers – Market Segmentation – Customer Relations Marketing – Buying Motives– Pricing Decisions – Creativity Marketing – Retail Marketing.

UNIT – IV

Price mix – Importance – Pricing Objectives – Pricing Methods – Pricing Strategies – Personal Selling and Sales Promotion – Advertising – Place mix – Importance of Channels of Distribution – Functions of Middleman – Importance of Retailing in Today's Context

**UNIT – V**

Marketing and Government – Agricultural Marketing – Problems – Remedial Measures — Recent Developments in Marketing – Global Marketing – E-marketing and Tele Marketing – Meaning and Concepts – Marketing Ethics – Career Opportunities in Marketing – Green Marketing – Online Marketing – Service Marketing – Service Quality.

NOTE: Question Paper Shall Cover 100% Theory

Text Books

1. R.S.N. Pillai and Bhagavathi, Marketing, S. Chand and Co Ltd, New Delhi, 2022.
2. Senthilkumar. K and Sasikumar, Principles of Marketing, G. Himalaya Publishing House, Mumbai, 2022.
3. Rajan Nair, Marketing, Sultan Chand and Sons, New Delhi, 2022.

Reference Books

1. J . Jayasankar, Marketing, Margham Publications, Chennai, 2021.
2. Dr. L. Natarajan, Marketing, Margham Publications, Chennai, 2021.
3. Sonatakki, Principles of Marketing, Kalyani Publishers, New Delhi, 2021.

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand core concepts of marketing and methods of marketing and its functions.	K1 & K2
CO2	Gain knowledge about marketing mix, product mix and product life cycle.	K3 & K4
CO3	Know about the concept of consumer behaviour and factors affecting buying behavior.	K4 & K5
CO4	Learn about pricing practices and channels of distribution.	K5 & K6
CO5	Application of recent trends of marketing.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create



Mapping of COs with POs

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: B.Com.				
Allied – IV		Course Code: 21UMA4A04		Course Title: Business Mathematics and Statistical Techniques
Semester IV	Hours/Week 6	Total Hours 90	Credits 4	Total Marks 100

Course Objectives

1. To provide advance statistical techniques for business data analysis.
2. To expose students in practical application of mathematical techniques in business.
3. To enable students to apply techniques of operations research in solving complex business problems.

UNIT – I

Matrix: Definitions – Operations on Matrix – Determinant of Matrix. Inverse of a Matrix (Ad–joint method only) – Application: Solving Linear Equations – Matrix Inverse Method; Crammrs Method.

UNIT – II

Sequence and Series – Arithmetic Progression and Geometric Progression (Simple Problems Only) – Interpolation – Binomial Expansion Method – Newton's Forward and Backward Method – Lagrange's Method.

UNIT – III

Probability: Definition – Addition and Multiplication Theorems – Conditional Probability (Simple Problems Only).

UNIT – IV

Linear Programming: Formation of LPP, Solution to LPP – Graphical Simplex Method – BIG – M Method.

UNIT – V

Transportation Problem: North West Corner Method – Matrix Minima (or) Least Cost Method – Vogel's Approximation Method – MODI Method. Assignment Problem – Balanced Hungarian Assignment Method.



NOTE: Question Paper Shall Cover 20% Theory and 80% Problems.

Text Books

1. P.A.Navaneethan, Business Statistics, Jai Publishers, Trichy, 2021.
2. Wilson .M, Business Statistics, Himalaya Publishing House Pvt. Ltd., Mumbai, 2022.
3. S.P. Guptha and Dr. P.A. Guptha, Business Statistics and Operation Research, Himalaya Publishing House Pvt. Ltd., Mumbai, 2022.

Reference Books

1. Mr. M. Wilson, Business Mathematics, Himalaya Publishing House Pvt.Ltd., Mumbai, 2021.
2. S.P. Rajagopalan and Sattanathan, Business Statistics, Vijay Nicole Imprints Pvt. Ltd, Chennai, 2022.
3. Dr. S.K. Sharma, Dr. Gurmeet Kaur, Business Mathematics, Sultan Chand and Sons, New Delhi, 2022.

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand introduction, basic concepts and working problems in matrix.	K2 & K3
CO2	Learn about sequence and series.	K4
CO3	Application of probability in business.	K4
CO4	Gain knowledge about techniques of liners programming operation research.	K5
CO5	Acquire knowledge about application of transportation problems.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create



Mapping of COs with POs

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: B.Com.				
SBEC – I		Course Code: 21UCM3S01		Course Title Capital Market
Semester III	Hours/Week	Total Hours	Credits	Total Marks
	3	45	3	100

Course Objectives

1. To Know the basic capital Market operations and then to understand the various economic activity through capital market.
2. To identify importance of diverse facts of services in the development of Indian financial system.
3. To Understand the International market and role of broker in the capital market.

UNIT – I

Introduction: Indian Capital Market and its Functions – International Market – International Capital Commodity Market – Market Analysis- Capital Market line

UNIT – II

Investor's Protection – The Role of SEBI – Functions and Powers of SEBI – Risk and Returns of Investor

UNIT – III

Rating Agencies – Indian and Global – CRISIL, ICRA, CARE, BWR, ONICRA,– Moody's Investors Service and Standard & Poor's (S&P), Fitch ratings, Egan Jones, DBRS.

UNIT – IV

Indian Capital Market Trade operations – BSE, NSE, Sensex, Nifty, Option and Derivatives Market – Demat Trading and Role of Depositories.

UNIT – V

Fundamental Analysis – Economic Analysis, Industrial Analysis and Company Analysis – Trade Brokers - Technical Analysis, Assumption, Types of Chart and Moving Average.



NOTE: Question Paper Shall Cover 100% Theory

Text Books

1. E. Gordan and K. Natarajan, Emerging Scenario of Financial Services, Himalaya Publishing House, Mumbai, 2020.
2. Prof. Dr. Vanitha Tripathi Delhi School of Investing Analysis, New Delhi, 2021.
3. Frederic S. Miskin, Financial Markets, Institutions pearson Publication, NewDelhi, 2021.

Reference Books

1. Dr. J. Fabozzi, Capital Market institutions and Instruments, Franco Modigliani Publications, Pune, 2020
2. Dr. L. Natarajan, Securities Laws and Market Operations, Margham Publications, Chennai, 2021.
3. Dr. K.Gora, Financial Institution and Market, Maragham Publications, Chennai, 2020.

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand basics of financial services and its various dimensions.	K1 & K2
CO2	Gain knowledge about role and functions of SEBI.	K3
CO3	Identify the rating agencies and its services in India	K4
CO4	Gather information about Indian capital market trade practices.	K5
CO5	Create awareness about economic, industrial, company analysis	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create



Mapping of COs with POs

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	S
CO2	M	M	M	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: B.Com.				
SBEC – II		Course Code: 21UCM3SP01		Course Title : MS Office Practical – I
Semester III	Hours/Week 3	Total Hours 45	Credits 3	Total Marks 100

Course Objectives

1. To provide basic knowledge about MS – Office to the students.
2. To enable the skills of students for basic of computer program.
3. To gain the knowledge about presentation skills in the power point.

I – MS WORD

1. Type Chairman’s Speech/ Auditor’s Report/ Minutes/ Agenda and Perform the Following Operations:
Bold, Underline, Font Size, Style, Background Colour, Text Colour, Line Spacing, Spell Check, Alignment, Header & Footer, Inserting Pages and Page Numbers, Find and Replace.
2. Prepare an Invitation for the College Function Using Text Boxes and Clip Art.
3. Prepare a Class Time Table and Perform the Following Operations:
Inserting the Table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.
4. Prepare a Shareholders Meeting Letter for 10 Members Using Mail Merge Operation.
5. Prepare Bio–Data by Using Wizard and Templates.

II – MS EXCEL

1. Prepare a Mark List of Your Class (Minimum 5 Subjects) and Perform the Following Operations:
2. Data Entry, Total, Average, Result and Ranking by Using Arithmetic and Logical Functions and Sorting.
3. Prepare Final Accounts (Trading, Profit & Loss Account and Balance Sheet) by Using Formula.
4. Draw the Different Type of Charts (Line, Pie, Bar) to Illustrate Year–Wise Performance of Sales, Purchase, Profit of Company by Using Chart Wizard.
5. Prepare a Statement of Bank Customer’s Account Showing Simple and Compound Interest Calculations for 10 Different Customers Using Mathematical and Logical Functions.



6. Prepare a Product Life Cycle Which Should Contain the Following Stages: Introduction, Growth, Maturity, Saturation, and Decline.
7. Working of Financial Modeling

III – MS POWER POINT

1. Design Presentation Slides for a Product of Your Choice. The Slides Must Include Name, Brand Name, Type of Product, Characteristics, Special Features, Price, Special Offer etc. Add Voice if Possible to Explain the Features of the Product. The Presentation Should Work in Manual Mode.
2. Design Presentation Slides for Organization Details of 5 Levels of Hierarchy of a Company by Using Organization Chart.
3. Design Slides for the Headlines News of a Popular TV Channel. The Presentation Should Contain the Following Transactions:
Top Down, Bottom Up, Zoom In and Zoom Out. The Presentation Should Work in Custom Mode.
4. Design Presentation Slides About an Organization and Perform Frame Movement by Inserting Clip Arts to Illustrate Running of an Image Automatically.
5. Design Presentation Slides for the Seminar/ Lecture Presentation Using Animation Effects and Perform the Following Operations:
Creation of Different Slides, Changing Background Color, Font Color Using Word Art.

NOTE: Of the Total of Three Hours per Week One Hour Will be Theory.



Course Outcomes (COs):

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand about basics of computer.	K1 & K2
CO2	Gain knowledge about MS – Word.	K3
CO3	Know about functions of MS – Excel.	K4
CO4	Develop skills of designing and presentation in power point.	K5
CO5	Prepare resume, Invitation, time table, report etc.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create

Mapping of COs with POs

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	S
CO2	M	M	M	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: B.Com.				
SBEC – III		Course Code: 21UCM4S02		Course Title: Project Methods and Techniques
Semester IV	Hours/Week 3	Total Hours 45	Credits 3	Total Marks 100

Course Objectives

1. To understand concepts of project management for planning and execution of projects.
2. To Know about various Project analytical tool and then to Know New analytical method of Project.
3. To help students for preparation of research report.

UNIT – I

Introduction: Meaning and Definition of Research – Characteristics – Objectives - Dissertation V/S Thesis – Types of Research – Process and Step of Research.

UNIT – II

Problem selection – Identification Sources of the Research Problems – Types of accounting Research – Types of Research in Enterprise – Review of Literature.

UNIT – III

Collection of Data – Sampling – Sampling Types – Selection of Sample – Hypothesis – Types of Hypothesis – Testing of Hypothesis.

UNIT – IV

Data analysis – Percentage and Trend Analysis – Interpretation, Needs, Techniques of interpretation.

UNIT – V

Research Report Writing – Types of research report – Efficient Research Report – Contents of Research Report.

NOTE: Question Paper Shall Cover 100% Theory



Text Books

1. Dr.V. Janarthanam, Project Management, Institutions Pearson Publication, New Delhi, 2021.
2. C.R. Kothari, Gourav Garg, Research Methodology – Methods and Techniques, New Age International Publishers, New Delhi, 2022.
3. Dr. R. Azhamand Patil, Basic of Project Management, IES Master Publication, Hyrderabad 2022.

Reference Books

1. Pratheep Pai, Project Management, Pearson Publishers, Chennai, 2022.
2. Dr. R. Ravilochanan, A Guide to Projects, Margham Publications, Chennai, 2022.
3. A.R. Kandha Dass , Pearson Publication, New Delhi, 2022.

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand about basics of research.	K1 & K2
CO2	Know about Identification of problem selections and collections of reviews.	K3
CO3	Gain knowledge about framing of hypothesis.	K4
CO4	Gather information about data collection and analysis.	K5
CO5	Learn about preparation of project report.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create



Mapping of COs with POs

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: B.Com.				
SBEC – IV		Course Code: 21UCM4SP02		Course Title: Tally Practical – II
Semester IV	Hours/Week 3	Total Hours 45	Credits 3	Total Marks 100

Course Objectives

1. To enable students introduced to computerized accounting environment.
2. To impart knowledge of Tally, computerized accounting software is imparted to the students.
3. To train the students in preparations of final accounts and other financial statements in Tally.

UNIT – I

Introduction: Tally Origin, General Features, Accounting Features, Inventory Features, Starting TALLY, Start-up Screen Component, Processing Icons, Multilingual Feature of TALLY, Quit TALLY – Buttons and the Button Panels.

UNIT – II

Accounting: Menu Related to Accounts – Groups – Creation of Groups (Single & Multiple groups) – Creation of ledger (Single & Multiple) – Inventory: Stock Groups (Single & Multiple) Stock Categories (Single & Multiple) – Stock Items (Single & Multiple).

UNIT – III

Vouchers: Configuring Vouchers – Creation of Vouchers – Pre-defined Vouchers – Contra – Purchase – Sales – Debit Note – Credit Note – Payment – Receipt – Journals – Memo – Optional vouchers – Cost Centre.

UNIT – IV

Inventory Voucher – Delivery Note – Receipt Note – Rejection In – Rejection Out – Stock Journal – Physical Stock – Purchase Order – Sales Order Vouchers – Goods and Service Tax.

**UNIT – V**

Reports: Trial Balance – Profit and Loss account – Balance Sheet (with five minimum adjustments) – Bank Reconciliation Statement – Report on Day Book – Report on Accounts Book – Backup and Restore in Tally.

NOTE: Of the Total of Three Hours Per Week One Hour Will Be Theory.

Reference Books

1. S. Palanivel, Tally – Accounting Software, Margham Publications, Chennai, 2021.
2. Dr. P. Rizwan Ahmed, Tally ERP 9, Margham Publications, Chennai, 2021.
3. Namrata Agrawa, Tally 11 Course Kit., Dreamtech press, Chennai, 2021.
4. Firewall, Computer Accounting with Tally 9.2., Laxmi Publications, 2021.

Skill Based Elective Papers**Note:**

MS–Office – Practical I & Tally – Practical II Should be handled by commerce faculty only.

Likewise question paper setter, internal and external examiners for these papers should be commerce faculties.

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Know about basics of tally.	K1 & K2
CO2	Gain the knowledge about accounting and Stock masters.	K3
CO3	Prepare the accounting vouchers.	K4
CO4	Create the inventory vouchers.	K5
CO5	Evaluate the Financial reports.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create



Mapping of COs with POs

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: B.Com.				
NMEC – I		Course Code: 21UCM3N01		Course Title : Marketing
Semester III	Hours/Week 2	Total Hours 30	Credits 2	Total Marks 100

Course Objectives

1. To provide basic knowledge of concepts, principles, tools and techniques of marketing.
2. To understand about marketing function and product life cycle.
3. To provide basic knowledge about various types of marketing.

UNIT – I

Marketing – Definition of Market and Marketing – Importance of Marketing – Modern Marketing Concept.

UNIT – II

Marketing Functions – Buying – Selling – Transportation – Marketing Segmentation – Concept – Importance and Bases – Product Differentiation Vs Market segmentation.

UNIT – III

Marketing Mix – Product Mix – Meaning of Product – Product Life Cycle – Branding – Labelling.

UNIT – IV

Price Mix – Importance – Pricing Objectives – Pricing Strategies – Personal Selling and Sales Promotion – Advertising – Place Mix – Importance of Channels of Distribution – Functions of Middleman

UNIT – V

Social Marketing – E-Marketing and Tele Marketing – Meaning and Concepts – Marketing Ethics – Career Opportunities in Marketing – Green Marketing – Online Marketing.

NOTE: Question Paper Shall Cover 100% Theory



Text Books

1. R.S.N. Pillai and Bhagavathi, Marketing, S. Chand and Co Ltd, New Delhi, 2022.
2. Philip Kotlar , Principles of Marketing, Pearson Publication, New Delhi, 2021
3. Kailash Chandra, Digital Marketing Himalaya Publication Bangalore, 2021.

Reference Books

1. K. Sundar, Essentials of Marketing, Vijay Nicole Imprints Pvt Ltd, Chennai, 2020.
2. J. Jayasankar, Marketing, Margham Publications, Chennai, 2021.
3. Dr. L. Natarajan, Marketing, Margham Publications, Chennai, 2021.

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Gain knowledge about basics of marketing and modern marketing.	K1 & K2
CO2	They will outline the marketing functions and the marketing segmentation.	K3
CO3	Know about of marketing mix and product life cycle.	K4
CO4	Highlight importance of pricing and its strategies and sales promotion.	K5
CO5	Update knowledge about recent trends in marketing.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create



Mapping of COs with POs

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	S
CO2	M	M	M	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: B.Com				
NMEC – II		Course Code: 21UCM4N02		Course Title :
		Human Resource Management		
Semester IV	Hours/Week 2	Total Hours 30	Credits 2	Total Marks 100

Course Objectives

1. To highlight importance of HRM in an organization.
2. To familiarize students with the processes and mechanism of managing human resources.
3. To understand how Human Resources can become a competitive advantage in organizations.

UNIT – I

HRM & HRD – Meaning, Definition – Scope, functions of HRM, Importance of HRM & HRD

UNIT – II

Human Resource planning – Functions of Human Resource planning – Job analysis, Job evaluation.

UNIT–III

Recruitment – Sources of Recruitment, Selection Process.

UNIT – IV

Interview – Types of Interviews, Employees Training.

UNIT – V

International Human Resource management – Meaning – Functions of HRM – Cultural studies – Cultural Diversity and HRM Models.

NOTE: Question Paper Shall Cover 100% Theory.



Books for Study

1. Venkataraman C.S and Srivastava B.K, Human Resource Management, Tata McGraw Hill, New Delhi, 2020.
2. D.K. Bhattacharyya, Human Resource Management, Himalaya Publishing House, Mumbai, 2021.
3. S.S. Khanka, Human Resource Management, S. Chand, New Delhi, 2021.

Reference Books

1. C.B. Mamoria and S.V. Gankar, Personnel Management, Himalaya Publishing House, Mumbai, 2020.
2. J. Jayasankar, Human Resource Management, Margham Publications, Chennai, 2020.
3. P.C. Michael, Human Resource Management, Himalaya Publications, Mumbai, 2021.

Course Outcomes (COs)

Mapping of COs with POs

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	S
CO2	M	M	M	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: B.Com.				
Allied – I (Our Department to CS and BCA Department)		Course Code: 21UCM3A01		Course Title: Principles of Accountancy
Semester III	Hours/Week 5	Total Hours 75	Credits 3	Total Marks 100

Course Objectives

1. To familiarize basic concepts of accounting and its features.
2. To understand procedures involved in the accounting process and its applications.
3. To acquire knowledge of preparation of final accounts of companies and Non – Trading Concern

UNIT – I

Basic Concepts: Accounting – Objectives – Advantages and Limitations of Accounting – Methods of Accounting – Types of Accounts – Accounting Rules – Accounting Concepts and Conventions – Journal – Ledger - Subsidiary books – Trial Balance.

UNIT – II

Final Accounts of a Sole Trader Trading Account – Profit & Loss Account – Balance Sheet – Adjustments.

UNIT – III

Final Accounts of non-trading concerns – Receipts and Payments Account – Income and Expenditure Account and Balance Sheet.

UNIT – IV

Bank Reconciliation Statement – Causes for Difference – Preparation of Bank Reconciliation statement

UNIT – V

Depreciation – Meaning – Causes – Characteristics – Objectives – Methods – Fixed – Diminishing – Annuity.



NOTE: Question Paper shall cover 20% Theory and 80% Problems.

Text Books

1. S.P Jain and K.L. Narang, Financial Accounting, Kalyani publishers, Ludhiana, 2021.
2. M. Sumathy and G. Sasikumar, Financial Accounting, Himalaya Publishing Pvt. Ltd., Mumbai, 2022.
3. R.L Gupta and V.K Gupta, Financial Accounting, Sultan Chand & Sons, New Delhi, 2022.

Reference Books

1. Reddy and Murthy, Financial Accounting, Margham Publications, Chennai – 17, 2022.
2. Dr. S Ganesan and Kalavathi, Financial Accounting, Tirumalai Publications, Nagercoil, 2021.
3. R.S.N. Pillai and Bagavathy, Financial Accounting, Margham Publications, Chennai, 2021.

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand fundamental accounting concepts, principles, conventions and final accounts.	K1 & K2
CO2	Prepare the final accounts of companies.	K3 & K4
CO3	Impart knowledge with relevance to preparation of accounts for non-trading concerns.	K4
CO4	Gather knowledge about BRS and average due date.	K5
CO5	Gain knowledge regarding methods of providing depreciation.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create



Mapping of COs with POs

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: B.Com.				
Allied – II (Our Department to CS and BCA Department)		Course Code: 21UCM4A02		Course Title: Cost and Management Accounting
Semester IV	Hours/Week 4	Total Hours 60	Credits 3	Total Marks 100

Course Objectives

1. To familiarize students with the importance of cost ascertainment, reduction and control.
2. To help students be aware of basic principles and techniques of management accounting.
3. To help learners to understand application of various management accounting tools in decision-making.
4. To acquire knowledge on budgetary control and how to prepare budgets.

UNIT – I

Cost Accounting – Meaning, Scope Objectives – Advantages and Limitations – Differences between Cost Accounting and Financial Accounting – Activity Based Costing (ABC) – Elements of Cost – Preparation of Cost Sheet.

UNIT – II

Material Management – Purchase Procedure – Various Stock Levels – Economic Order Quantity – Bin card and Stores ledger – Pricing of Issues – FIFO, LIFO, HIFO – Base Stock – Simple Average and Weighted Average Methods.

UNIT – III

Management Accounting – Meaning and Definition – Objectives – Importance and Scope – Distinguish Between Management accounting and Financial Accounting – Management Accounting and Cost Accounting – Comparative Statement – Common Size Statement – Trend Analysis.

**UNIT – IV**

Budget and Budgetary control: Meaning – Importance – Classification of Budgets – Objectives – Preparation of Sales Budget – Production Budget – Raw Materials Budget – Cash Budget – Flexible Budget.

UNIT – V

Marginal costing – Significance and Limitations of Marginal Costing - Break-Even Analysis for Profit Planning and Control -P/V ratio - BEP and Margin of safety

NOTE: Question Paper shall cover 20% Theory and 80% Problems.

Text Books

1. Dr. Ramachandran and Dr. R. Srinivasan, Management Accounting, Sri Ram Publication, Tiruchy, 2019.
2. T.S. Reddy and Y. Hari Prasad Reddy, Management Accounting, Margham Publication, Chennai, 2020.
3. J. Madagowda, Management Accounting, Himalaya Publishing Pvt Ltd., Mumbai, 2019.

Reference Books

1. S.N. Maheswari, Management Accounting, Sultan Chand & Sons, New Delhi, 2018.
2. Dr. V.R. Palanivelu, Accounting for Management, University Science Press, New Delhi, 2018.

Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge of cost and preparation of cost sheet.	K1 & K2
CO2	Understand about inventory management.	K3 & K4
CO3	Gain the knowledge about accounting for management decision.	K4
CO4	Prepare budgets.	K5
CO5	Working of marginal costing.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create



Mapping of COs with POs

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: B.Com.				
Allied Practical - I (Our Department to CS and BCA Department)		Course Code: 21UCM4P01		Course Title: Allied Commerce Practical
Semester IV	Hours/Week 3	Total Hours 45	Credits 2	Total Marks 100

Course Objectives

1. To provide practical knowledge to fill forms like insurance, bank, loan application, membership form, income tax return forms etc.
2. To enable students to gather the knowledge about the various functions of business.
3. To enable students to gain skills about filling of tax returns forms.

LIST OF EXERCISES FOR COMMERCE PRACTICAL

UNIT – I

1. Preparation of invoice, receipts, vouchers, delivery challan, entry pass, gate pass, debit and credit notes.
2. Preparation of application for shares and allotment, letter of shares allotment, transfer forms.

UNIT – II

1. Drawing, endorsing and crossing of cheques- filling up of pay in slips demand draft application and preparation of demand drafts
2. Making entries in the passbook and filling up of account opening forms for SB account, current account and FDR's.
3. Drawing and endorsing of bills of exchange and promissory notes.

UNIT – III

1. Filling up of application forms for admission in cooperative societies.
2. Filling up of loan application forms and deposit challan.
3. Filling up of Jewel loan application form, procedure for releasing of jewellery in jewel loans and repayment.

**UNIT – IV**

1. Preparation of agenda and minutes of meetings, both general body and board of directors.
(students are asked to write agenda and minutes of their own and should not use printed format)
2. Using bin card and inventories.
3. Using cost sheets.

UNIT – V

1. Filling up of an application form for L1C policy, filling up of the premium form- filling up the challan for remittance of premium.
2. Preparation of an advertisement copy, collection of advertisement in dailies and journals, critically evaluating the advertisement copy.
3. Filling up income tax returns and application for permanent account number.

Note :

Students may be asked to collect original or Xerox copies of the documents and affix them on the record note book after having filled up. Drawing of the documents should not be insisted.

Distribution of marks for Practical is as follows:

Practical	:	50 Marks (5 questions x 10 Marks = 50 Marks)
Record Note	:	25 Marks
Viva-Voce	:	25 Marks

Total	:	100 Marks



Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand preparation of business forms and applications.	K1 & K2
CO2	Make banking entries and fill the forms.	K3
CO3	Gather knowledge about filling of forms in co-operative societies.	K4
CO4	Prepare the agenda and minutes of company meetings.	K5
CO5	Create awareness of filling tax return forms.	K6

K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create

Mapping of COs with POs

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low