

SadakathullahAppa College

(Autonomous)

(Reaccredited by NAAC at an 'A' Grade. An ISO 9001:2015 Certified Institution)

**Rahmath Nagar, Tirunelveli- 11.
Tamil Nadu**

DEPARTMENT OF COMMERCE

Draft CBCS

Syllabus For

B.COM.

(Applicable for students admitted in June 2021 and onwards)

**(Submitted before the Commerce UG Board of
Studies Meeting held on 15-03-2021)**

Programme Learning Outcomes (PLO)
(Aligned with Graduate Attributes) for
Bachelor of Commerce

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The students graduating with the Degree B.Com.will be able to:

PLO 1: Disciplinary Knowledge

- Obtain in-depth knowledge in the key areas and in the allied areas of study in Commerce and Business.

PLO 2: Communication Skills / Digital Literacy

- Acquire the adequate skills that are needed for employment and to become an expert in business correspondence.
- Obtain and apply ICT skills for trade purposes and effective e-commerce/ e-business operations.

PLO 3: Critical Thinking / Analytical Skills / Problem Solving Skills

- Gain understanding of concepts, principles and procedures in transacting business, running an organisation and to evaluate the pros and cons of embarking on business- and business-related activities based on their in-depth knowledge.
- Apply the skills required for business and finance operations, planning and decision making and to conduct research in business / e-commerce/ e-financing.

PLO 4: Self-Directed Learning / Lifelong Learning

- Gain knowledge in industries and its problems and to offer remedial measures.
- Learn the characteristics of a good businessman for continual and sustained development.

PLO 5: Moral and Ethical Awareness / Environmental Conservation and Sustainability

- Be aware of the legal and ethical issues, fair-trade practices and to realise their personal and social responsibility.
- Realise that environment and humans are dependent on one another and to know about the responsible management of our ecosystem for survival, and for the well-being of the future generation as well.

Programme Specific Outcomes

PSO	Upon completion of B.Com. Degree Programme, the students will be able to:	PLOs Mapped
PSO-1	Understand the concepts, principles and practices involved in undertaking business ventures.	1
PSO-2	Develop financial, cost, auditing, entrepreneurial, marketing and managerial skills and apply ICT skills in business operations.	1,2,3
PSO-3	Acquaint with the legal guidelines relating to the business activities to solve the business-related issues.	1,3
PSO-4	Practise financial, cost, managerial, taxation and marketing concepts to become skilled professionals	1,2,4
PSO-5	Adopt ethical values in the conduct of a business.	1,5

CBCS Syllabus – B.Com (2021-22 onwards)

SEM	Part	P	Title of the paper	S. Code	H/W	L*	T*	P*	C	Marks		
										I	E	T
I	I	I L-I	இக்காலத்தமிழ்	21ULTA11	6				3			
			Grammar and Translation - I	21ULAR11								
	II	II L-I	Communicative English -I	21ULEN11	6				3			
	III	DSC-I	Introduction to Accounting	21UCCO11	5				4			
	III	DSC-II	Business Organisation and Management	21UCCO12	5				4			
	III	A-I/1	Business Economics	21UAEC12	6				4			
	IV	AECC-I	Value Education-I	21USVE1A	2				2			
Value Education-II			21USVE1B									

SEMESTER – I

Course Title	INTRODUCTION TO ACCOUNTING
Total Hrs.	75 HRS
Hrs./Week	5 HRS
Sub. Code	21UCCO11
Course Type	Core
Credits	4
Marks	100

General Objective:

To help students with skills pertaining to accounting to face the opportunities in the ever changing business world.

Course Objectives: The learners will be able to:

CO	Course Objectives
CO-1	Understand the basic concepts and principles applicable in accounting process.
CO-2	Apply the acquired knowledge in preparing Bank Reconciliation Statement.
CO-3	Prepare Final Accounts of a sole trading concern and to analyse its financial position.
CO-4	Assess the dues and due dates in business.
CO-5	Evaluate the process involved in creating trade bills.

UNIT I

Introduction to Accounting - meaning - objectives - limitations - Accounting concepts - Accounting conventions -IAS-IFRS-Meaning- Double entry system - Rules for debit and credit - Journal - Ledger - Balancing of accounts-Trail Balance

UNIT II

Subsidiary books - Cash book - Petty Cash Book- Rectification of errors - Suspense account - Bank Reconciliation Statement - reasons for difference between Cash book and Passbook

UNIT III

Final Accounts - Trading and Profit and Loss Account - Balance Sheet - adjustment entries - provision for bad and doubtful debts - provision for discount on debtors and creditors

UNIT IV

Bills of Exchange - honour and dishonour of a bill - renewal of a bill - retirement of a bill - insolvency of the acceptor- Accommodation bills

UNIT V

Average due date and Account Current - Meaning - Methods - Forward method - Backward Method - Red ink interest

(Theory 40% and problems 60%)

TEXTBOOKS:

1. Gupta, R.L, Radhaswamy M, *Advanced Accountancy* – Sultan and sons
2. Advanced Accountancy – Arulanandam, M.A, Raman, - Himalaya Publishing House

REFERENCE BOOKS:

1. Advanced Accountancy - S.P.Jain and K.L.Narang - Kalyani Publishers
3. Introduction to Accountancy - T.S.Grewal - S.Chand and Company
4. Advanced Accountancy - Dr.S.N.Maheswari- Vikas Publishing House
5. Advanced Accountancy - M.C.Shukla&T.C.Grewal - S.Chand and Company.
6. Dr. S.Thothatri, Dr.S. Nafeesa, McGraw Hill Education (India) Private Ltd., Chennai.

Course Outcomes: The learners would have learned to:

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Understand the basic concepts and rules applied in recording business transactions.	1, 2, 4	Understanding
CO-2	Apply the skills in the preparation of final accounts for a sole trading concern and Bank Reconciliation Statement.	1,2, 3	Applying
CO-3	Analyse financial position of a sole trading concern.	1,2,4, 5	Analysing
CO-4	Justify business transactions and record bills of exchange.	1,3,5	Evaluating
CO-5	Assess the interest rate for average due date along with other business transactions.	1,2,4,5	Evaluating

Relationship Matrix

Semester	Course Code	Title of the Course	Hours	Credit						
I	21UCCO11	Introduction to Accounting	75	4						
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO-1	✓	✓		✓	✓	✓	✓		✓	
CO-2	✓		✓	✓		✓	✓	✓		
CO-3	✓		✓		✓	✓	✓		✓	✓
CO-4	✓	✓	✓		✓	✓		✓		✓
CO-5	✓		✓	✓		✓	✓		✓	✓
Number of matches (✓) = 34 Relationship = High										

	Prepared by	Checked by
Name :	J. Abdul Khader	Dr. A. Hamil
Signature :		Head of the Department

SEMESTER – I

Course Title	BUSINESS ORGANISATION AND MANAGEMENT
Total Hrs.	75
Hrs./Week	5
Sub. Code	21UCCO12
Course Type	Core
Credits	4
Marks	100

General Objective:

To enable the students understand the concepts of business and principles of management by facilitating them to become successful entrepreneurs.

Course Objectives: The learners would be able to:

CO	Course Objectives
CO-1	Understand the basic aspects of business organization.
CO-2	Distinguish the various forms of business organization.
CO-3	Discover the functions of the principles of management and to experiment the application of principles in an organization.
CO-4	Analyse the traditional management functions of planning and decision making.
CO-5	Assess the process involved in reorganizing the principles of Staffing, Co-ordination and Controlling.

UNIT I: Concept of Business Organization

Economics and Non- Economics activities- Profession and Employment- Meaning of Business- Characteristics of Business- Business Distinguished from Profession and Employment- Scope, Objectives and Importance of Business - Social Responsibilities of Business

UNIT II: Forms of Business Organization

Forms of Business Organization- Sole Proprietorship- Joint Hindu Family Business- Partnership- Joint Stock Company- Public and Private Company- Co-operative Organization- Meaning- Definition- Factors influencing the selection of suitable forms of organization- Relative Characteristics- Differences between the above forms - Merits and Demerits

UNIT III: Management

Meaning- Definition- Features - Importance Principles of Management- Management: Science or Art- Management as Profession- Functions of Management- Management and Administration.

UNIT IV: Planning, Decision Making and Organising

Planning- Meaning- Definition- Features- Steps- Types of Planning- Merits and Demerits- **Decision Making-** Process- **Organising-**

Meaning- Definition- Characteristics of Organising- Principles of Organizing- Different forms of Organization.

UNIT V: Staffing, Co-ordinating and Control

Staffing- General Principles- Importance- Techniques-Co-ordination- Meaning- Definition- Scope- Importance- Requirements of effective coordination; Controlling- Meaning- Definitions- Nature- Types of Controlling- Elements of Control.

TEXTBOOK:

Business Organisation and Management – M.C. Shukla

REFERENCE BOOKS:

1. Fundamentals of Business Organization and Management – Y.K. Bushan Sultan Chand & Sons, New Delhi.
2. Business Organisation and Management – P.C. Tulsian Vishal Pandey
3. Business organization – C.D. Balaji and Dr. G. Prasad - Margham Publications
4. Principles of Management – Dr. J. Jayasankar – Margham Publications

Course Outcomes: The would have learned to

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Summarize the basic concepts of business organisation.	1	Understanding
CO-2	Explain the various forms of business organisation.	3	Understanding
CO-3	Apply the functions of the principles of management and to use them in their own businessventures.	2	Applying
CO-4	Analyse the traditional management functions in planning and decision making.	2	Analysing
CO-5	Adapt principles of staffing, coordination and controlling.	2	Evaluating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit		
I	21UCCO12	BUSINESS ORGANISATION AND MANAGEMENT					5	4		
Course Outcomes (COs)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO1	PLO2	PLO3	PLO4	PLO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO-1	✓	✓	✓	✓	✓	✓			✓	
CO-2	✓	✓	✓	✓		✓		✓		✓
CO-3	✓	✓		✓	✓	✓	✓		✓	
CO-4	✓	✓	✓	✓		✓	✓			✓
CO-5	✓	✓	✓	✓		✓	✓	✓		✓
Number of matches (✓) = 36 Relationship = High										

	Prepared by	Checked by
Name :	Dr. P. Geetha	Dr. A. Hamil
Signature :		Head of the Department

SEMESTER – I

Course Title	BUSINESS ECONOMICS
Total Hrs	90
Hrs/Week	6
Sub. Code	21UAEC11
Course Type	Allied
Credits	4
Marks	100

* **Common Allied Course for B.Com. and B.Com. (Finance)**

General Objectives:

To develop ideas based on that information to solve problems in the business fields.

Course Objectives: The learner will be able to

CO	Course Objectives
CO-1	Understand the basic concepts and scope of Business Economics.
CO-2	Explain the importance, types and method of measuring elasticity of demand.
CO-3	Focus on the Production function and the cost of production.
CO-4	Measure the different forms of market.
CO-5	Develop a proper understanding of profit, profit policy and break -even analysis.

UNIT I: Introduction:

Definition – Meaning and Scope of Business Economics – Basic concepts – Importance and limitations of Business Economics – Law of Diminishing Marginal utility – Consumer’s Surplus.

UNIT II: Demand Analysis:

Meaning – Kinds – Determinants – Law of Demand; Elasticity of demand – Meaning – Importance and Concept of Elasticity of Demand - Price Elasticity of Demand – Income Elasticity of Demand – Cross Elasticity – Methods of measuring Elasticity of Demand; Demand Forecasting – Meaning – Objectives – Types – Methods.

UNIT III: Production Analysis:

Meaning of Production – Factors of Production – Production function – Isoquants – Law of Variable Proportions – Returns to Scale – Economies and Diseconomies – Cost of Production – short – run and long – run cost curves – optimum firm; Objectives of Firm.

UNIT IV: Market Structure:

Meaning – Different forms of Market – Perfect Competition – Features – Price Determination under Perfect Competition; Monopoly – Meaning and Types – Price Discrimination; Monopolistic Competition – Features - Price and Output.

UNIT V: Profit Analysis:

Meaning – Types – Functions of Profit; Profit Policy – Break Even Analysis – Assumptions – Uses – Limitations – Profit Forecasting – Concepts – Methods.

TEXT BOOK:

1. S. Sankaran, Business Economics, Margham Publications, Chennai.

REFERENCE BOOKS:

1. Business Economics By Bani Mazumdar & V.G. Mankar – Himalaya Publishing House, Bombay
2. Business Economics – A.R. Arya Sri, V.V. Ramamoorthy, Tata McGraw Hill Companies
3. Managerial Economics by R.L. Varshney & K.L. Maheswari – Sultan Chand & Sons, New Delhi

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Understand the concept and scope of Business Economics.	1,3	Understanding
CO-2	Apply the various methods of measuring elasticity of demand	1,2	Applying
CO-3	Distinguish between short run and long run cost curves.	1,2,5	Analyzing
CO-4	Assess the operations of markets under various competitive conditions	1,5	Evaluating
CO-5	Construct break – even analysis	1,2,5	Creating

Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit		
I	21UAEC12	BUSINESS ECONOMICS					90 Hrs	4		
Course Outcomes (COS)	Programme Learning Outcomes (PLOs)					Programme Specific Outcomes (PSOs)				
	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO-1	✓	✓	✓	✓	✓	✓		✓		
CO-2	✓	✓	✓	✓		✓	✓			
CO-3	✓	✓	✓	✓		✓	✓			✓
CO-4	✓	✓	✓	✓		✓				✓
CO-5	✓	✓	✓	✓		✓	✓			✓
Number of matches (✓) = ...32 Relationship = Low/Medium/High										

Prepared by	Checked by
Dr.M. Sulthana Barvin	Dr.M. Sulthana Barvin