

# **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 FINANCE**

**Draft CBCS**

**Syllabus For**

**B.COM.FINANCE**

**(Applicable for students admitted in June 2021 and onwards)**

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

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

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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.Finance Degree Programme, the students will be able to:	PLOs Mapped
PSO-1	Acquire essential knowledge in the core areas in finance such as Financial System, Business Finance, Financial Service and Markets	1
PSO-2	Acquire communication skills and ICT skills for financial management and business transactions.	1,2
PSO-3	Develop cost accounting, marketing, managerial, auditing, and entrepreneurial skills.	1,3
PSO-4	Learn lifelong, exploit their expertise and exhibit professionalism in business and finance operations.	1,4
PSO-5	Practice fair trade adhering to legal and ethical guidelines to live as responsible individuals	1,5

### CBCS Syllabus – B.Com Finance (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	21UCCF11	5				4			
	III	DSC-II	Indian Financial System	21UCCF12	5				4			
	III	A-I/1	Business Economics	21UAEC12	6				4			
IV	AECC-I		Value Education-I	21USVE1A	2				2			
			Value Education-II	21USVE1B								

## EMESTER – I

<b>Course Title</b>	<b>INTRODUCTION TO ACCOUNTING</b>
<b>Total Hrs.</b>	75 HRS
<b>Hrs./Week</b>	5 HRS
<b>Sub. Code</b>	21UCCF11
<b>Course Type</b>	Core
<b>Credits</b>	4
<b>Marks</b>	100

### **General Objective:**

To impart the accounting skills to meet the opportunities in the dynamic business world.

### **Course Objectives: The learner will be able to**

<b>CO</b>	<b>Course Objectives</b>
CO-1	Understand the basic concepts and principles applicable in accounting process.
CO-2	Prepare Final Accounts of a sole trading concern and to analyse its financial position
CO-3	Estimate the acquired knowledge in the preparation of Bank Reconciliation Statement.
CO-4	Assess the dues in business and calculate the due dates.
CO-5	Create 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**

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

**Relationship Matrix**

Semester	Course Code	Title of the Course	Hours	Credit						
I	21UCCF11	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

<b>Course Title</b>	<b>INDIAN FINANCIAL SYSTEM</b>
<b>Total Hrs.</b>	75
<b>Hrs./Week</b>	5
<b>Sub. Code</b>	21UCCF12
<b>Course Type</b>	Core
<b>Credits</b>	4
<b>Marks</b>	100

### **General Objective:**

The Course introduces Indian Financial System and the current developments.

### **Course Objectives: The learner will be able to:**

<b>CO</b>	<b>Course Objectives</b>
CO-1	Understand the concept of financial system
CO-2	Apply the concept for planning investments and operations
CO-3	Analyse the functioning of various financial institutions
CO-4	Evaluate the origin and development of LIC and GIC.
CO-5	Develop the recent trends in Indian Financial System.

### **UNIT I**

Indian financial system- Meaning –structure-Functions–Significance and components –Theories explaining the interrelationship of financial system and Economic Development –Regulators of financial system -IRDA-

### **UNIT II**

Development of Financial System in India – Nationalisation – UTI – Agriculture Finance- Institution of Foreign Trade – Housing Finance –Mutual fund- Venture Capital – Credit Rating SHCIL – Legislative support – weaknesses of Indian Financial System

### **UNIT III**

Financial Institutions: Development Banks – features – IDBI – IFCI – SFCs – UTI-SIDC

### **UNIT IV**

LIC -Origin- growth - objectives- functions- benefits- nationalization–GIC-Origin and growth -objectives- functions-Mutual Funds – meaning – Unit Vs Shares – Types – Importance- present trends

### **UNIT V**

Current development in Indian Financial System – Regulation of Cryptocurrencies - Fintech Innovation -Smart contracts – Initial Coin Offers- Robo Advisors -E-Aggregation.

### **Text Book**

- 1.Indian Financial system-Gordon and Natarajan, book Himalaya Publishing House,Mumbai.
- 2.Indian Financial System-P.N.Varshini&K.K.Mital –Sultan Chand & Sons.
- 3.Financial Services-Khan M Y,-Tata McGraw Hill

### **REFERENCE BOOK:**

Financial Markets and institutions-Dr.S.Gurusamy,Vijay Nicole-Chennai

### Course Outcomes

CO	Course Outcomes	PSOs Addressed	Cognitive Level
CO-1	Understand the structure, functions and theories of Indian Financial System.	1	Understanding
CO-2	Develop the concepts and policies for investments in shares, mutual funds, bonds to avail of financial benefits.	1,2	Applying
CO-3	Appraise the financial support offered by banks.	1,2,3	Analysing
CO-4	Evaluate the current developments in Indian Financial system	1,2,3	Evaluating
CO-5	Assemble the objectives, functions, growth and benefits of investments in LIC,GIC and mutual funds	1,3,4,5	Creating

### Relationship Matrix

Semester	Course Code	Title of the Course					Hours	Credit				
I	21UCCF12	Indian Financial System					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 (✓) =26 Relationship = Medium												

	Prepared by	Checked by
Name :	<b>Dr.K.AhamedAnisFathima</b>	<b>Head of the Department</b>
Signature :		

## SEMESTER – I

<b>Course Title</b>	<b>BUSINESS ECONOMICS</b>
<b>Total Hrs</b>	90
<b>Hrs/Week</b>	6
<b>Sub. Code</b>	<b>21UAEC12</b>
<b>Course Type</b>	Allied
<b>Credits</b>	4
<b>Marks</b>	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**

<b>CO</b>	<b>Course Objectives</b>
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