

**SRI SARADA COLLEGE FOR WOMEN
(AUTONOMOUS)
SALEM – 16
Reaccredited with ‘B++’ Grade by NAAC
Affiliated to Periyar University**



***PG & RESEARCH DEPARTMENT OF
COMMERCE***

Outcome Based Syllabus

B.Com.

(For the Batch 2025 – 2028)

B. COM.
PROGRAMME OUTCOMES

- | | |
|-------------------|--|
| <i>P01</i> | To understand and apply fundamentals of commerce and accounting to solve business problems |
| <i>P02</i> | To develop diverse knowledge in accounting, business laws, corporate laws, finance, taxation and its applicability in business environment |
| <i>P03</i> | To equip the students to face the challenges in the field of commerce and business with positive attitude to situations and complexities |
| <i>P04</i> | To enhance the proficiency of the students with ethical principles to appear in competitive examinations |
| <i>P05</i> | To prepare the students to acquire practical skills to work as tax consultants, audit assistants and financial advisors |
| <i>P06</i> | To develop and strengthen theoretical and applied aspects of commerce for higher education with team working skills |
| <i>P07</i> | To acquire business skills, general and specific capabilities by using modern tools to execute solutions to industry requirements |

SRI SARADA COLLEGE FOR WOMEN (AUTONOMOUS), SALEM – 16.

PG AND RESEARCH DEPARTMENT OF COMMERCE

B. Com.

PROGRAMME STRUCTURE UNDER CBCS

(For the students admitted in 2025-2026)

Total Credits: 140 + Extra Credits (Maximum 28)

FIRST YEAR

I SEMESTER

Part	Course	Title of the Course	Course Code	Hours	Credits
I	Language	Tamil - I/ Hindi - I/ Sanskrit - I	25ULTC1/ 25ULHC1/ 25ULSC1	6	3
II	English	English - I	25ULEC1	6	3
III	Core Course I	Financial Accounting - I	25UCOCC1	5	5
	Core Course II	Principles of Management	25UCOCC2	5	5
	Discipline Specific Elective - I	Business Communication	25UCODSEC1	4	3
IV	Skill Enhancement Course - SEC - I (NME I)	Business Organization and Entrepreneurship	25UCOSEC1	2	2
	Skill Enhancement (Foundation Course)	Fundamentals of Commerce	25UCOSEFC	2	2
	Total			30	23
V	<ul style="list-style-type: none">• Articulation and Idea Fixation Skills• Physical Fitness Practice – 35 hours per Semester• Society Connect Activity - Group Project based on Society Connect Activity				
	<ul style="list-style-type: none">• Advanced Diploma in “Digitalised Business” Level -1: Certificate Course “E- Commerce” - 100 hours per year - 3 Credits• Extra credits are given for extra skills and courses qualified in MOOC/NPTEL				

II SEMESTER

Part	Course	Title of the Course	Course Code	Hours	Credits
I	Language	Tamil - II/ Hindi - II/ Sanskrit – II	25ULTC2/ 25ULHC2/ 25ULSC2	6	3
II	English	English – II	25ULEC2	6	3
III	Core Course III	Financial Accounting - II	25UCOCC3	5	5
	Core Course IV	Business Law	25UCOCC4	5	5
	Discipline Specific Elective - II	Business Environment	25UCODSEC2	4	3
IV	Skill Enhancement Course - SEC - II (NME II)	Advertising	25UCOSEC2	2	2
	Skill Enhancement Course - III (Indian Knowledge System)	Ancient Indian Ethos for Modern Management	25UCOSEC3		2
		TOTAL		30	23
V	<ul style="list-style-type: none"> Articulation and Idea Fixation Skills Physical Fitness Practice – 35 hours per Semester Society Connect Activity - Group Project based on Society Connect Activity 				
	<ul style="list-style-type: none"> Advanced Diploma in “Digitalised Business” Level -1: Certificate Course “E- Commerce” - 100 hours per year - 3 Credits Extra credits are given for extra skills and courses qualified in MOOC/NPTEL 				

FIRST YEAR – SEMESTER – I

CORE – I: FINANCIAL ACCOUNTING - I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
25UCOCC1	5				5	5	30	70	100
Learning Objectives									
LO1	To understand the basic accounting concepts and standards.								
LO2	To know the basis for calculating business profits.								
LO3	To familiarize with the accounting treatment of depreciation.								
LO4	To learn the methods of calculating profit for single entry system.								
LO5	To gain knowledge on the accounting treatment of insurance claims.								
Unit	Contents								No. of Hours
I	Fundamentals of Financial Accounting Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books - Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation								15
II	Final Accounts Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.								15
III	Depreciation and Bills of Exchange Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method - Units of Production Method – Cost Model Vs Revaluation. Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate.								15
IV	Accounting from Incomplete Records – Single Entry System Incomplete Records - Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.								15
V	Royalty and Insurance of Claims Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only)								15
TOTAL								75	
THEORY 20% & PROBLEM 80%									

CO	Course Outcomes	Knowledge Level
CO1	Remember the concept of rectification of errors and Bank reconciliation statements	K2, K3
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns	K3
CO3	Analyse the various methods of providing depreciation	K4
CO4	Evaluate the methods of calculation of profit	K4
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.	K4
Text books		
1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.	
2.	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.	
3.	Shukla Grewal and Gupta, "Advanced Accounts", volume 1, S.Chand and Sons, New Delhi.	
4.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.	
5.	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.	
Reference Books		
1.	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.	
2.	Tulsian, Advanced Accounting, Tata McGraw Hills, Noida.	
3.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.	
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.	
5.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.	
Web Resources		
1.	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1	
2.	https://www.slideshare.net/ramusakha/basics-of-financial-accounting	
3.	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html	

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10
AVERAGE	3	2	3	3	2.6	2.2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I
CORE – II: PRINCIPLES OF MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
25UCOCC2	5				5	5	30	70	100
Learning Objectives									
LO1	To understand the basic management concepts and functions								
LO2	To know the various techniques of planning and decision making								
LO3	To familiarize with the concepts of organisation structure								
LO4	To gain knowledge about the various components of staffing								
LO5	To enable the students in understanding the control techniques of management								
Unit	Contents								No. of Hours
I	Introduction to Management Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.								15
II	Planning Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.								15
III	Organizing Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.								15
IV	Staffing Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test-Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].								15
V	Directing Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision. Co-ordination and Control Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].								15
	Total								75

CO	Course Outcomes	Knowledge Level
CO1	Demonstrate the importance of principles of management.	K4
CO2	Paraphrase the importance of planning and decision making in an organization.	K3
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.	K2
CO4	Enumerate the various methods of Performance appraisal	K3
CO5	Demonstrate the notion of directing, co-coordination and control in the management.	K4
Textbooks		
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand & Sons Co. Ltd, New Delhi.	
2	DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.	
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.	
4	L.M. Prasad, Principles of Management, S.Chand & Sons Co. Ltd, New Delhi.	
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.	
Reference Books		
1	K Sundhar, Principles of Management, Vijay Nichole Imprints Limited, Chennai	
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.	
3	Grifffin, Management principles and applications, Cengage learning, India.	
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.	
5	Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.	
Web Resources		
1	http://www.universityofcalicut.info/syl/management	
2	https://www.managementstudyguide.com/manpower-planning.htm	
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392	

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	2	3	3	2	2	2	1	3	2	2
TOTAL	15	10	12	15	11	10	10	8	15	10	11
AVERAGE	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

DISCIPLINE SPECIFIC ELECTIVE - I: BUSINESS COMMUNICATION

[illegible]

CO	Course Outcomes	Knowledge level
CO1	Acquire the basic concept of business communication.	K2
CO2	Exposed to effective business letter	K3
CO3	Paraphrase the concept of various correspondences.	K4, K5
CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports.	K6
CO5	Acquire the skill of preparing an effective resume	K6
Textbooks		
1	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi.	
2	Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.	
3	K.P. Singha, Business Communication, Taxmann, New Delhi.	
4	R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.	
5	M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.	
Reference Books		
1	V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.	
2	Rithika Motwani, Business communication, Taxmann, New Delhi.	
3	Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.	
4	Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd- NewDelhi.	
5	Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.	
Web Resources		
1	https://accountingseekho.com/	
2	https://www.testpreptraining.com/business-communications-practice-exam-questions	
3	https://bachelors.online.nmims.edu/degree-programs	

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	2	3	2	2	2	2	2	2	2
CO2	3	3	2	3	2	2	2	3	2	2	2
CO3	3	3	2	3	2	2	2	2	2	2	2
CO4	3	3	2	3	2	2	2	2	2	2	2
CO5	3	3	2	3	2	2	2	2	2	2	2
TOTAL	15	15	15	15	10	10	10	11	10	10	10
AVERAGE	3	3	3	3	2	2	2	2.2	2	2	2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

SEC I – Non Major Elective -I - BUSINESS ORGANIZATION AND ENTREPRENEURSHIP

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
25UCOSEC1	2				2	2	30	70	100
Learning Objectives									
LO1	Understand business, profession, organization, social responsibilities, and business ethics								
LO2	Explore business forms, distinguish public and private sectors								
LO3	Comprehend industry location factors, analyze large-scale operation advantages								
LO4	Explain the meaning, importance and types of entrepreneurs and outline the entrepreneurial process clearly.								
LO5	Identify the significance of women entrepreneurship, analyze the challenges faced and recognize government initiatives supporting them.								
Unit	Contents								No. of Hours
I	Business - meaning and types - Profession - meaning and importance of business Organization - Social Responsibilities of Business - Business Ethics.								6
II	Forms of Business organization - sole trader - partnership - joint Hindu family - joint stock companies - co-operative societies - public utilities and public enterprises - Public Sector vs. Private Sector								6
III	Location of industry - factors influencing location - size of industry - optimum firm - advantages of large - scale operation - limitation of small-scale operation - industrial estates – district industries centres.								6
IV	Entrepreneur - Meaning - Definition - Importance of Entrepreneurship - Characteristics of an Entrepreneur - Types of Entrepreneurs - Entrepreneurial Process.								6
V	Women Entrepreneurs - Meaning - Importance - Challenges faced by women entrepreneurs – Government support and initiatives to women entrepreneurs.								6
	TOTAL								30

CO	Course Outcomes	Knowledge level
CO1	Differentiate business types, evaluate business organization's importance, analyze ethical considerations in business.	K2
CO2	Compare forms of business organizations, assess public and private sector advantages and disadvantages	K2, K3
CO3	Analyze industry location factors, evaluate advantages of large-scale operations, assess industrial estates and district industries centers.	K2, K3
CO4	Apply the fundamental concepts of entrepreneurship by identifying the meaning, definition, importance, characteristics, types of entrepreneurs and the entrepreneurial process in real-world business scenarios.	K3
CO5	Explain the knowledge of women entrepreneurship by identifying their role, importance, challenges faced and evaluating government support and initiatives that promote women's entrepreneurial development.	K3

Textbooks	
1.	Business organisation and management , Publisher : P. Allan (January 1, 1978)
2.	Suresh, J. (2022). Entrepreneurial development (4th ed.). Margham Publications.
Reference Books	
1.	Y.K.Bhushan, Business organization, Sultan Chand, New Delhi.
2.	Prakash&Jagedesh, Business organization & Management.
3.	Reddy & Gulshar, Principles of Business Organization & Management
4.	Vasudevan&Radhasivam, Business Organization.
5.	Saravanavel, P., & Sumathi, S. (2020). Entrepreneurship development. Margham Publications.
Web Resources	
1.	https://www.vedantu.com/commerce/forms-of-business-organizations
2.	https://ncert.nic.in/textbook/pdf/kebs102.pdf
3.	https://www.teachmint.com/tfile/studymaterial/b-com/BusinessOrganization/Chapter1/46db05e8-ee83-497e-aa56-573a1388f80e
4.	https://www.msde.gov.in/
5.	https://www.startupindia.gov.in/

**MAPPING WITH PROGRAMME OUTCOMES AND
PROGRAMME SPECIFIC OUTCOMES**

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	2	3	2	3	3	3	2	2
CO2	3	2	2	3	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	3	3	2	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3
TOTAL	15	14	14	12	13	10	13	13	15	10	12
AVERAGE	3	2.8	2.8	2.4	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

FUNDAMENTALS OF COMMERCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
25UCOSEFC	2				2	2	-	100	100
Learning Objectives									
LO1	To understand the importance and functions of business management.								
LO2	To know the significance and structure of the company.								
LO3	To prepare the accounting cycle - journal, ledger and trial balance.								
LO4	To gain an insight into shares and its kinds, forfeiture and re-issue.								
LO5	To familiarize with the Indian banking system, types and its structure.								
Unit	Contents								No. of Hours
I	Business Management								6
	Meaning – Objectives – Importance – Management functions – Planning – Organising – Staffing – Directing – Coordinating – Controlling.								
II	Elements of Company Law								6
	Meaning – Meaning of law - Significance – Nature of company – Promotion – Incorporation – Board of directors – Shareholders and meetings.								
III	Fundamentals of Accounting								6
	Accounting – Definition, Need, Objectives – Basic accounting concepts and conventions - Accounting cycle – Journal – Ledger – Trial Balance.								
IV	Introduction to Company Accounts								6
	Shares – Kinds of shares, Issue of shares – Forfeiture and Re- issue of forfeited shares.								
V	Introduction to Banking								6
	History of banking – Indian banking system – Banking structure in India – Types of Bank accounts – Procedure for opening bank accounts.								
	TOTAL								30

CO	Course Outcomes	Knowledge level
CO1	Remember the basic concepts of business management.	K2
CO2	Understand the basic laws in Companies Act	K3
CO3	Understand the fundamentals of accounting concepts	K3
CO4	Demonstrate the preparation of issue of shares, forfeiture and re-issue.	K4
CO5	Familiarize with the Indian banking system.	K3
Textbooks		
1	L. M. Prasad, "Principles of Management", Sultan Chand & Sons, New Delhi.	
2	N. D. Kapoor, "Company Law", Sultan Chand & Sons, New Delhi.	
3	T. S. Reddy & Dr. A. Murthy, "Financial Accounting", Margham Publications, Chennai.	
4	S. Reddy & Dr. A. Murthy, "Corporate Accounting", Margham Publications, Chennai.	
5	E. Gordon & K. Natarajan, "Banking Theory Law & Practice", Himalaya Publications, Mumbai.	
Reference Books		
1	R. S. N. Pillai, S. Kala, "Principles and Practice of Management", Sultan Chand & Sons, New Delhi.	
2	Dr. M. R. Srinivasan, Ananda Krishna Deshkulkarni, "Company Law", Margham Publications, Chennai.	
3	S. P. Jain and K. L. Narang, "Financial Accounting", Kalyani Publishers, New Delhi.	
4	R. L. Gupta and M. Radhaswamy, "Advanced Accounts", Kalyani Publishers, New Delhi.	
5	Sundharam & Varshney, Banking Theory Law & Practice, Sultan Chand & Sons, New Delhi.	
Web Resources		
1	https://accountingseekho.com/	
2	https://bachelors.online.nmims.edu/degree-programs	
3	https://www.coursera.org/	

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	2	3	2	2	2	2	2	2	2
CO2	3	3	2	3	2	2	2	3	2	2	2
CO3	3	3	2	3	2	2	2	2	2	2	2
CO4	3	3	2	3	2	2	2	2	2	2	2
CO5	3	3	2	3	2	2	2	2	2	2	2
TOTAL	15	15	15	15	10	10	10	11	10	10	10
AVERAGE	3	3	3	3	2	2	2	2.2	2	2	2

3 – Strong, 2- Medium, 1- Low

CORE – III: FINANCIAL ACCOUNTING- II

Subject Code	L	T	P I	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
25UCOCC3	5				5	5	30	70	100
Learning Objectives									
LO1	The students are able to prepare different kinds of accounts such as Hire purchase and Instalments System.								
LO2	To understand the allocation of expenses under departmental accounts								
LO3	To gain an understanding about partnership accounts relating to Admission and retirement								
LO4	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm								
LO5	To Know the requirements of international accounting standards								
Unit	Contents								No. of Hours
I	Hire Purchase and Instalment System Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit								15
II	Branch and Departmental Accounts Branch – Dependent Branches: Accounting Aspects - Debtors system - Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter-Departmental Transfer at Cost or Selling Price.								15
III	Partnership Accounts - I Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.								15
IV	Partnership Accounts - II Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.								15
V	Accounting Standards for financial reporting (Theory only) Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption Vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.								15
	TOTAL								75
THEORY 20% & PROBLEMS 80%									

CO	Course Outcomes	Knowledge Level
CO1	To evaluate the Hire purchase accounts and Instalment systems	K3
CO2	To prepare Branch accounts and Departmental Accounts	K3
CO3	To understand the accounting treatment for admission and retirement in partnership	K4
CO4	To know settlement of accounts at the time of dissolution of a firm.	K4
CO5	To elaborate the role of IFRS	K3
Textbooks		
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.	
2	M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.	
3	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.	
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.	
5	T.S. Reddy & A. Murthy, Financial Accounting, Margam Publishers, Chennai.	
Reference Books		
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.	
2	Dr. Venkataraman & others (7 lecturers): Financial Accounting, VBH, Chennai.	
3	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.	
4	Tulsian, Advanced Accounting, Tata MC. Graw hills, India.	
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.	
Web Resources		
1	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1	
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting	
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html	

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	2	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	16	11	14	15	14	12	11	11	15	11	11
AVERAGE	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II**CORE – IV: BUSINESS LAW**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	Ext ernal	Total
25UCOCC4	5				5	5	30	70	100
Learning Objectives									
LO1	To know the nature and objectives of Mercantile law and the essentials of valid contract								
LO2	To gain knowledge on performance of contracts								
LO3	To be acquainted with the rules of Indemnity and Guarantee								
LO4	To make aware of the essentials of Bailment and Pledge								
LO5	To understand the provisions relating to Sale of goods								
Unit	Contents						No. of Hours		
I	Elements of Contract Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract						15		
II	Performance of Contract Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract						15		
III	Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety’s Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety.						15		
IV	Bailment and Pledge Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.						15		
V	Sale of Goods Act 1930: Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller						15		
	TOTAL						75		

CO	Course Outcome	Knowledge Level
CO1	Explain the Objectives and significance of Mercantile law	K4
CO2	Understand the clauses and exceptions of Indian Contract Act.	K2
CO3	Outline the contract of indemnity and guarantee	K3
CO4	Familiar with the provision relating to Bailment and Pledge	K2
CO5	Explain the various provisions of Sale of Goods Act 1930	K4
Textbooks		
1	N.D. Kapoor, Business Laws- Sultan Chand and Sons, New Delhi.	
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.	
3	M C Kuchhal & Vivek Kuchhal, Business law, S Chand Publishing, New Delhi	
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.	
5	Shusma Aurora, Business Law, Taxmann, New Delhi.	
Reference Books		
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.	
2	Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.	
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.	
4	D.Geet, Business Law Nirali Prakashan Publication, Pune.	
5	M.R. Sreenivasan, Business Laws, Margham Publications, Chennai.	
Web Resources		
1	www.cramerz.comwww.digitalbusinesslawgroup.com	
2	http://swcu.libguides.com/buslaw	
3	http://libguides.slu.edu/businesslaw	

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	2	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	15	10	10	10	10	10	10	10
AVERAGE	3	2	2.6	3	2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II**DISCIPLINE SPECIFIC ELECTIVE – II: BUSINESS ENVIRONMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
25UCODSEC2	4				3	4	30	70	100
Learning Objectives									
LO1	To understand the nexus between environment and business.								
LO2	To know the Political Environment in which the businesses operate.								
LO3	To gain an insight into Social and Cultural Environment.								
LO4	To familiarize the concepts of the Economic Environment.								
LO5	To learn the trends in Global Environment / Technological Environment								
Unit	Contents						No. of Hours		
I	An Introduction The Concept of Business Environment - Its Nature and Significance –Elements of Environment- Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.						12		
II	Political Environment Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.						12		
III	Social and Cultural Environment Social and Cultural Environment – Impact of Foreign Culture on Business – Cultural Heritage - Social Groups - Linguistic and Religious Groups – Types of Social Organization – Relationship between Society and Business - Social Responsibilities of Business.						12		
IV	Economic Environment Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate of Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.						12		
V	Technological Environment Technological Environment – Concept - Meaning - Features of Technology-Sources of Technology Dynamics - Transfer of Technology- Impact of Technology on Business - Status of Technology in India-Determinants of Technological Environment.						12		
	TOTAL						60		

CO	Course Outcomes	Knowledge Level
CO1	Remember the nexus between environment and business.	K2
CO2	Apply the knowledge of Political Environment in which the businesses operate.	K3
CO3	Analyze the various aspects of Social and Cultural Environment.	K3
CO4	Evaluate the parameters in Economic Environment.	K3, K4
CO5	Create a conducive Technological Environment for business to operate globally.	K4
Textbooks		
1	C. B. Gupta, Business Environment, Sultan Chand & Sons, New Delhi	
2	Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai	
3.	Dr. V.C. Sinha, Business Environment, SBPD Publishing House, UP.	
4.	Aswathappa.K, Essentials of Business Environment, Himalaya Publishing House, Mumbai	
5.	Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, Kalyani Publications, New Delhi	
Reference Books		
1.	Veenakeshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi	
2.	Shaikhsaleem, Business Environment, Pearson, New Delhi	
3.	S. Sankaran, Business Environment, Margham Publications, Chennai	
4.	Namitha Gopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai	
5.	Ian Worthington, Chris Britton, Ed Thompson, The Business Environment, F T Prentice Hall, New Jersey	
Web Resources		
1	www.mbaofficial.com	
2	www.yourarticlelibrary.com	
3	www.businesscasestudies.co.uk	

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	3	3	2	2	3	2	3	3
CO2	3	2	2	3	3	2	3	3	2	3	3
CO3	3	2	3	3	3	2	3	3	2	3	3
CO4	3	2	3	3	3	2	2	3	2	3	3
CO5	3	2	3	3	3	2	3	3	3	3	3
TOTAL	15	10	14	15	15	10	13	15	11	15	15
AVERAG E	3	2	2.8	3	3	2	2.6	3	2.2	3	3

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

SEC II – Non Major Elective II– ADVERTISING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
25UCOSEC2	2				2	2	30	70	100
Learning Objectives									
LO1	Understand the meaning, objectives, and scope of advertising, as well as the benefits and elements of advertising.								
LO2	Explore the features and types of advertising agencies, understand the criteria for selecting an agency, and learn how to maintain a client-agency relationship								
LO3	Examine the ethical and social issues in advertising, and understand the positive and negative influences of advertising on Indian values and culture								
LO4	Understand the communication process and explore the role of advertising in developing brand image and brand equity, and learn strategies for managing brand crises								
LO5	Learn copywriting essentials, copy elements and types, layout principles, execution styles, and pre-testing and post-testing methods in advertising								
Unit	Contents								No. of Hours
I	Introduction: Advertising meaning – definition – objectives – scope – benefits – Elements - Media in Advertising								6
II	Advertising Agency: Advertising agency Features - Types of Advertising agencies – Agency selection criteria - Maintaining Agency client relationship.								6
III	Social and Economic Aspects of Advertising: Social aspects: Ethical and social issues in advertising, positive and negative influence of advertising on Indian values and culture. Economic aspect: Effect of advertising on consumer demand, monopoly and competition, price.								6
IV	Brand Building: The communication process - AIDA Model, role of advertising in developing brand image and brand equity, and managing brand crises.								6
V	Fundamentals of Creativity in Advertising: Essentials of copywriting, copy - elements – types – layout – principles - execution styles - Pre testing and post testing of advertisements - methods and objectives.								6
	TOTAL								30

CO	Course Outcomes	Knowledge Level
CO1	Define advertising, analyze its objectives, evaluate its scope and benefits, and identify media elements used in advertising	K2
CO2	Differentiate types of advertising agencies, assess criteria for selecting agencies, and demonstrate effective client-agency relationship management.	K3
CO3	Analyze ethical and social issues in advertising, evaluate the impact of advertising on Indian values and culture.	K3
CO4	Explain the communication process and analyze advertising's role in brand building and managing brand crises.	K3
CO5	Apply effective copywriting techniques, identify copy elements and types, utilize layout principles and execution styles, and conduct pre-testing and post-testing of advertisements.	K4

Textbooks	
1	Advertising Principles and Practice by Ruchi Gupta-S.Chand Publishing
Reference Books	
1	Rathor, B.S.-Advertising management-Himalaya Publishing House
2	Myers-Advertising management-PHI Norms-Advertising-PHI
3	Sontakki. C.N, Advertising, Kalyani Publishers, Ludhiana
4	Brand Positioning-Strategies for competitive Advantage by SubrotoSengupta-Tata McGraw Hill Publication
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://archive.mu.ac.in/myweb_test/sybcom-avtg-eng.pdf
2	https://uascku.ac.in/wp-content/uploads/2020/04/Advertising-B.Com_-VI-Semester-Unit-Wise-Notes.pdf
3	http://osou.ac.in/eresources/DJMC-06-BLOCK-02.pdf

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	3	3	2	3	3	3	3	2
CO2	3	2	2	3	2	2	2	2	3	2	3
CO3	3	3	3	3	3	2	3	3	3	3	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	3	3
TOTAL	15	13	13	15	13	10	13	13	15	13	12
AVERAGE	3	2.6	2.6	3	2.6	2	2.6	2.6	3	2.6	2.4

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

SEC III - (IKS) ANCIENT INDIAN ETHOS FOR MODERN MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
25UCOSEC3	2				2	2	30	70	100
Learning Objectives									
LO1	Understand the concepts of management as stated in Ramayana								
LO2	Identify the principles of leadership from Mahabharatha								
LO3	Acquire the knowledge on Business & Management Lessons from Bhagavad Gita								
LO4	Know the Ethics and Moral Values from Thirukkural								
LO5	Observe the qualities of a leader for a corruption free reign								
Unit	Contents								No. of Hours
I	Unit I - Wisdom of Ramayana into Management Introduction to the Ramayana - Rama as a role model for ethical leadership - Decision making and crisis management - Hanuman's dedication and team spirit - Building a diverse and effective team - Valmiki's account of Rama's disciplined life in exile - Time management and personal discipline.								6
II	Unit II - Management concepts in Mahabharata Introduction to Mahabharata - Esprit de Corps (Team work) - Resource management - SWOT analysis - Strategy and Leadership - Excellence in Governance - Women Empowerment.								6
III	Unit III - Business & Management Lessons from the Bhagavad Gita Introduction to Bhagavad Gita - The concept of “Karma”, “Dharma” and “Detachment” as a beneficial and its applications to business leaders - Codes of business ethics and its importance in the world of business - the role of Gita in business ethics management - four principles of Bhagavad Gita for business ethics - mantra for business success - Krishna as management guru.								6
IV	Unit IV - Thirukkural and Management Introduction to Thirukkural - Management concepts in Thirukkural - Ethics and Moral values - Personality development and Motivation.								6
V	Unit V - Chanakya's Arthasashthra Chanakya - An Introduction - Philosophy of Chanakya - Ethical Qualities in a leader- The king should be a leader - Rajrishi Concept-Chankya Neeti: Bounded Rationality- Chankya's Observations on Corruption- Kautilya's Solution for Corruption								6
	TOTAL								30

CO	Course Outcomes	Knowledge Level
CO1	Potray the management principles from Ramayana	K2, K3
CO2	Analyse the principles and leadership qualities as stated in Mahabharatha	K3
CO3	Evaluate the Business & Management Lessons from Bhagavad Gita	K3
CO4	Enumerate the Ethical and Moral Values for management as stated in Thirukkural	K3
CO5	Manage and understand the qualities of a leader as stated by Kautilya	K2, K3
Web resources		
https://www.xenelsoft.com/blog/10-management-lessons-from-ramayan/ https://www.bhuwanpant.com/4-popular-leadership-styles-one-can-learn-from-mahabharat/ https://www.isme.in/essence-of-bhagavad-gita-in-management-studies/ https://ethicalvaluesinindianscripturesvedbhatia.wordpress.com/2015/03/09/chapter-8-ethical-values-from-thirukkural-ved-bhatia/ https://www.clearias.com/chanakya-neeti/#who-is-chanakya		

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	3	2	2	3	2	3	3
CO2	3	2	2	3	3	2	3	3	2	3	3
CO3	3	2	3	3	3	2	3	3	2	3	3
CO4	3	2	3	3	3	2	2	3	2	3	3
CO5	3	2	3	3	3	2	3	3	3	3	3
TOTAL	15	10	14	15	15	10	13	15	11	15	15
AVERAGE	3	2	2.8	3	3	2	2.6	3	2.2	3	3

3 – Strong, 2- Medium, 1- Low