



SOURASHTRA COLLEGE, MADURAI – 625004

(An Autonomous Institution Re-accredited with 'A' grade by NAAC)

B.Com. – SYLLABUS

(Under CBCS based on OBE)

(For the students admitted from the academic year 2025 – 2026 onwards)

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ABOUT THE DEPARTMENT

The Department of Commerce and Research centre has been an integral part of the college since its establishment in 1967. It has maintained an active and vibrant presence with a commendable track record in academics and research. The Department is supported by a dedicated team of 13 faculty members, all of whom hold doctoral degrees and possess expertise in various domains of commerce. In 2005, the Department was elevated to the status of a full-fledged Research Centre with the introduction of its Ph.D. programme. At present, it offers undergraduate (B.Com.), postgraduate (M.Com.), and doctoral (Ph.D.) programmes. The Department is committed to producing socially responsible graduates, equipped with the knowledge, skills, and values necessary to meet both national and global challenges in today's dynamic environment.

VISION

- To emerge as a nationally recognized centre of excellence in commerce education, research, and innovation within the framework of an autonomous institution.
- To foster a dynamic academic environment that encourages critical thinking, interdisciplinary learning, and sustainable development.
- To prepare students to become globally competitive professionals who contribute meaningfully to business, economy, and society.

MISSION

- To provide quality education in commerce through flexible and outcome-based curricula that reflect current trends and future challenges.
- To promote a culture of research, innovation, and continuous improvement among faculty and students.
- To engage in community-oriented initiatives and industry collaborations that enhance learning, employability, and societal impact.



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GRADUATE ATTRIBUTES

1. **(KB) A knowledge base for commerce:** Demonstrated competence in university level mathematics, natural sciences, commerce fundamentals, and specialized commerce knowledge appropriate to the program.
2. **(PA) Problem analysis:** An ability to use appropriate knowledge and skills to identify, formulate, analyze, and solve complex commerce problems in order to reach substantiated conclusions
3. **(Inv.) Investigation:** An ability to conduct investigations of complex problems by methods that include appropriate experiments, analysis and interpretation of data and synthesis of information in order to reach valid conclusions.
4. **(Des.) Design:** An ability to design solutions for complex, open-ended commerce problems and to design systems, components or processes that meet specified needs with appropriate attention to health and safety risks, applicable standards, and economic, environmental, cultural and societal considerations.
5. **(Tools) Use of commerce tools:** An ability to create, select, apply, adapt, and extend appropriate techniques, resources, and modern commerce tools to a range of commerce activities, from simple to complex, with an understanding of the associated limitations.
6. **(Team) Individual and teamwork:** An ability to work effectively as a member and leader in teams, preferably in a multi-disciplinary setting.
7. **(Comm.) Communication skills:** An ability to communicate complex commerce concepts within the profession and with society at large. Such ability includes reading, writing, speaking and listening, and the ability to comprehend and write effective reports and design documentation, and to give and effectively respond to clear instructions.
8. **(Prof.) Professionalism:** An understanding of the roles and responsibilities of the professional engineer in society, especially the primary role of protection of the public and the public interest.
9. **(Impacts) Impact of commerce on society and the environment:** An ability to analyze social and environmental aspects of commerce activities. Such ability includes an understanding of the interactions that commerce has with the economic, social, health, safety, legal, and cultural aspects of society, the uncertainties in the prediction of such interactions; and the concepts of sustainable design and development and environmental stewardship.
10. **(Ethics) Ethics and equity:** An ability to apply professional ethics, accountability, and equity.
11. **(Econ.) Economics and project management:** An ability to appropriately incorporate economics and business practices including project, risk, and change management into the practice of commerce and to understand their limitations.
12. **(LL) Life-long learning:** An ability to identify and to address their own educational needs in a changing world in ways sufficient to maintain their competence and to allow them to contribute to the advancement of knowledge



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PROGRAMME EDUCATIONAL OBJECTIVES(PEOs)

The Commerce Graduates of the Sourashtra College will

PEO 1	gain a thorough knowledge in the fundamentals of Commerce and Finance.
PEO 2	exercise Professional skills, values, team spirit, and high leadership and to accept the challenges in the Industry and Academics.
PEO 3	excel in contemporary knowledge of business and developing inclination towards lifelong learning.
PEO 4	demonstrate knowledge in setting up a computerized set of accounting books.
PEO 5	acquire knowledge and aptitude skills to face the competitive exams.
PEO 6	analyse and interpret financial transactions and events

UNDERGRADUATE (UG) PROGRAMME OUTCOMES (POs)

Undergraduate (B.A., B.Sc., **B.Com.**, B.C.A., B.B.A., etc.) is a 3 – year degree Programme with 6 semesters consisting the following Programme Outcomes (POs) under various criteria including critical thinking, problem solving, effective communication, societal/ citizenship/ ethical credibility, sustainable growth and employable abilities.

PO 1	Critical Thinking: Intellectual exploration of knowledge towards actions in clear and rational manner by understanding the logical connections between ideas and decisions.
PO 2	Problem Solving: Understanding the task/ problem followed by planning and narrow execution strategy that effectively provides the solution.
PO 3	Effective Communication: Knowledge dissemination by oral and verbal mechanisms to the various components of our society.
PO 4	Societal/ Citizenship/ Ethical Credibility: Realization of various value systems/ moral dimensions and demonstrate the empathetic social concern as well as equity in all the decisions, executions and actions.
PO 5	Environmental Concern and Sustainable Growth: Understanding the emerging environmental challenges and provide the possible contribution in sustainable development that integrates environment, economy and employment.
PO 6	Skill Development and Employable Abilities: Adequate training in relevant skill sector and creating employable abilities among the under graduates.



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PROGRAMME SPECIFIC OUTCOMES (PSOs)

On completion of B.Com Programme, the students are expected /will be able to

PSO 1	be eligible for higher studies such as M.Com, MCA, MBA, ACS, CMA and CA
PSO 2	be employable in educational institutions and Banking sectors.
PSO 3	apply the concepts and techniques in commerce.
PSO 4	be proficient in entrepreneurship.
PSO 5	embark on new venture and initiatives with critical thinking and desire for more continuous learning focusing of life skills.
PSO 6	make use of knowledge, skill and attitude in their career opportunities.

DISTRIBUTION OF CREDITS (UG PROGRAMME)

Part	Semester	Courses	No. of Courses	Hrs.	Credits	Total Credits
I	I–IV	Language	4	6	3	12
II	I–IV	English	4	6	3	12
III	I–VI	Core	15	5–6	4–5	69
	I–VI	Elective and Elective/Allied	8	4–6	3–4	24
IV	I–II	SEC (Non Major Elective)	2	2	2	4
	I	Foundation Course FC	1	2	2	2
	I – IV	SEC (Discipline Specific/ Generic)	5	2	2	10
	IV	EVS (Environmental Studies)	1	2	2	2
	V	Value Education	1	2	2	2
	V	Internship	1	–	1	1
V	IV	Extension Activity	1	–	1	1
	V	Soft Skills (Self –Study)	1	–	1	1
	VI	General Knowledge (online) (Self – Study)	1	–	1	1
Additional credit will be given to any Online Course taken in SWAYAM Portal						
		Total				141



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BACHELOR OF COMMERCE COURSE STRUCTURE – I SEMESTER

S. No.	Course Code	Part	Course Title	Hrs. / Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1	25UACT11	I	Tamil – பொதுத் தமிழ் – I	6	3	25	75	100	3
	25UACH11		Hindi – General Hindi – I						
	25UACS11		Sanskrit – Poetry, Grammar and History of Sanskrit Literature						
2	25UACE11	II	English–General English– I	6	3	25	75	100	3
3	25UCEC11	III	Core – 1: Financial Accounting – I*	6	3	25	75	100	5
4	25UCEC12		Core – 2: Principles of Management*	4	3	25	75	100	4
5	25UCEA11		Elective/Allied– 1: Business Economics (Eco– Dept.)	4	3	25	75	100	3
6	25UCEN11/ 25UCEN12	IV	SEC – 1: NME*: Salesmanship / Business Organization – I	2	3	25	75	100	2
7	25UCEFC1		Foundation Course: Business Communication (Eco– Dept.)	2	3	25	75	100	2
			TOTAL	30				700	22

II – SEMESTER

S. No.	Course Code	Part	Course Title	Hrs. / Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1	25UACT21	I	Tamil – பொதுத் தமிழ் – II	6	3	25	75	100	3
	25UACH21		Hindi – General Hindi – II						
	25UACS21		Sanskrit – Prose, Grammar and History of Sanskrit Literature						
2	25UACE21	II	English–General English– II	6	3	25	75	100	3
3	25UCEC21	III	Core – 3: Financial Accounting – II *	6	3	25	75	100	5
4	25UCEC22		Core – 4: Business Law*	4	3	25	75	100	4
5	25UCEA21		Elective/Allied–2: International Trade (Eco– Dept.)	4	3	25	75	100	3
6	25UCEN21 25UCEN22	IV	SEC – 2: NME*: Advertising / Business Organization – II	2	3	25	75	100	2
7	25UCES21		SEC – 3: DS: Computer Fundamental & Office Automation (Eco– Dept.)	2	3	25	75	100	2
			TOTAL	30				700	22

*Common to B.Com and B.Com (CA)



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COURSE STRUCTURE – I SEMESTER

S. No.	Course Code	Part	Course Title	Hrs. / Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1	25UACT11	I	Tamil – பொதுத் தமிழ் – I	6	3	25	75	100	3
	25UACH11		Hindi – General Hindi – I						
	25UACS11		Sanskrit – Poetry, Grammar and History of Sanskrit Literature						
2	25UACE11	II	English – General English – I	6	3	25	75	100	3
3	25UCEC11	III	Core – 1: Financial Accounting – I*	6	3	25	75	100	5
4	25UCEC12		Core – 2: Principles of Management*	4	3	25	75	100	4
5	25UCEA11		Elective/ Allied – 1: Business Economics (Eco– Dept.)	4	3	25	75	100	3
6	25UCEN11/ 25UCEN12	IV	SEC – 1: NME*: Salesmanship / Business Organization – I	2	3	25	75	100	2
7	25UCEFC1		Foundation Course: Business Communication (Eco– Dept.)	2	3	25	75	100	2
			TOTAL	30				700	22

*Common to B.Com and B.Com (CA)

CA – Class Assessment (Internal)

SE – Summative Examination

SEC – Skill Enhancement Course

NME – Non –Major Elective

T – Theory

P – Practical



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
25UCEC11	FINANCIAL ACCOUNTING – I	CORE – 1	6	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
I	I	25	75	100

Curriculum Design and Development	Employability		✓	Skill Oriented			✓	Entrepreneurship			✓
	National	✓	Local	✓	Regional		✓	Global			✓
Curriculum Enrichment	Professional Ethics		Gender		Environment and Sustainability		Human Values		Other Values	✓	

COURSE DESCRIPTION:

This course provides an introduction to financial accounting, covering key concepts such as journal entries, ledger accounts, final accounts, depreciation, incomplete records, royalty, insurance claims, and more.

COURSE OBJECTIVES:

To make the students

- understand the fundamentals of financial accounting, including key concepts and conventions.
- learn how to prepare financial statements such as trading, profit and loss accounts, and balance sheets.
- gain knowledge of depreciation methods and accounting for bills of exchange.
- comprehend the principles of incomplete records and the single-entry system.
- study accounting treatments for royalty and insurance claims.

COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	remember the concept of rectification of errors and bank reconciliation statements	Upto K3
CO 2	apply the knowledge in preparing detailed accounts of sole trading concerns	Upto K3
CO 3	analyse the various methods of providing depreciation	Upto K3
CO 4	evaluate the methods of calculation of profit	Upto K3
CO 5	determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.	Upto K3

K1– KNOWLEDGE (REMEMBERING), K2–UNDERSTANDING, K3–APPLYING



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FINANCIAL ACCOUNTING – I

UNIT – 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

UNIT – 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.

UNIT – III: DEPRECIATION AND BILLS OF EXCHANGE

Depreciation – Meaning – Objectives – Accounting Treatments – Types – Straight Line Method – Diminishing Balance method – Annuity method.

Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate

UNIT – 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.

UNIT – V: ROYALTY

Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Insurance Claim – Calculation – Average Clause (loss of Stock only)

Note: Problem 80%, Theory 20%

TEXT BOOKS:

1. T.S. Reddy& A. Murthy, *Financial Accounting*, Margam Publishers, Chennai.
2. Radhaswamy and R.L. Gupta: *Advanced Accounting*, Sultan Chand, New Delhi.

REFERENCE BOOKS:

1. R.L. Gupta and V.K. Gupta, – *Financial Accounting– I*, Sultan Chand, New Delhi.
2. S P Jain and K. L. Narang: *Financial Accounting– I*, Kalyani Publishers, New Delhi.

DIGITAL TOOLS:

- <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1>
- <https://www.slideshare.net/ramusakha/basics-of-financial-accounting>
- <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html>

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	2	3	3	2	3
CO2	3	2	3	3	3	2
CO3	3	2	3	3	3	2
CO4	3	2	3	3	2	2
CO5	3	2	3	3	3	2

3. Advanced Application 2. Intermediate Development 1. Introductory Level



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
25UCEC12	PRINCIPLES OF MANAGEMENT	CORE – 2	4	–	4

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
I	I	25	75	100

Curriculum Design and Development	Employability		✓	Skill Oriented		✓	Entrepreneurship		✓
	National	✓	Local		Regional		Global		
Curriculum Enrichment	Professional Ethics	✓	Gender	✓	Environment and Sustainability	✓	Human Values	✓	Other Values

COURSE DESCRIPTION:

This course introduces the principles of management, covering key areas such as planning, organizing, staffing, directing, and controlling, with a focus on management theories, practices, and contemporary challenges.

COURSE OBJECTIVES:

To make the students

- understand the fundamentals and evolution of management theories.
- learn the process, types, and importance of effective planning and decision-making.
- gain knowledge of organizational structure, authority, and responsibility.
- comprehend staffing processes including recruitment, selection, training, and performance appraisal.
- study the principles of directing, motivation, leadership, communication, and control in management.

COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	demonstrate the importance of principles of management.	Upto K3
CO 2	paraphrase the importance of planning and decision making in an organization.	Upto K3
CO 3	comprehend the concept of various authorizes and responsibilities of an organization.	Upto K3
CO 4	enumerate the various methods of performance appraisal.	Upto K3
CO 5	demonstrate the notion of directing, co-coordination and control in the management.	Upto K3

K1– KNOWLEDGE (REMEMBERING), K2–UNDERSTANDING, K3–APPLYING



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PRINCIPLES OF MANAGEMENT

UNIT – 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

UNIT – 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

UNIT – III: ORGANIZING

Meaning – Definitions – Nature and Scope – Characteristics – Importance – Types – Formal and Informal Organization – Organization Structure: Meaning and Types – Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management

UNIT – IV: STAFFING

Introduction – Concept of Staffing– Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods – Selection Procedure – Test– Interview– Training: Need – Types– Promotion – Performance Appraisal – Meaning and Methods – 360 degree Performance Appraisal

UNIT – 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

TEXT BOOKS:

1. K Sundhar, *Principles of Management*, Vijay Nichole Imprints Limited, Chennai
2. L.M. Prasad, *Principles of Management*, S. Chand & Sons Co. Ltd, New Delhi.

REFERENCE BOOK:

R.K. Sharma, Shashi K. Gupta, Rahul Sharma, *Business Management*, Kalyani Publications, New Delhi.

DIGITAL TOOLS:

- <https://www.shiksha.com/online-courses/articles/principles-of-management-every-manager-should-know/>
- <https://byjus.com/commerce/henri-fayol-14-principles-of-management/>

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	2	2	3	3	2
CO2	3	2	3	3	2	2
CO3	3	2	2	3	2	2
CO4	3	2	2	3	2	2
CO5	3	2	3	3	2	2

3. Advanced Application 2. Intermediate Development 1. Introductory Level



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
25UCEN11	SALESMANSHIP	SEC NME	2	–	2

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
I	I	25	75	100

Curriculum Design and Development	Employability		✓	Skill Oriented		✓	Entrepreneurship			✓
	National	✓	Local	✓	Regional	✓	Global			✓
Curriculum Enrichment	Professional Ethics		Gender	✓	Environment and Sustainability	✓	Human Values	✓	Other Values	

COURSE DESCRIPTION:

This course is designed to impart the knowledge of salesmanship.

COURSE OBJECTIVES:

To make the students

- understand the components of personal selling.
- enrich the knowledge of Salesmanship.
- gain knowledge of the qualities of a good salesman
- differentiate the various types , duties and responsibilities of salesmanship

describe the remuneration plans

COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	explain the various selling methods	Upto K3
CO 2	understand the characteristics of a successful salesman	Upto K3
CO 3	analyse the qualities of a good salesman	Upto K3
CO 4	differentiate the various types, duties and responsibilities of salesmanship	Upto K3
CO 5	describe the remuneration plans	Upto K3

K1– KNOWLEDGE (REMEMBERING), K2–UNDERSTANDING, K3–APPLYING



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SALESMANSHIP

UNIT- I:

Personal selling – definition – objectives of personal selling– components of personal selling– salesmanship– definition – features–objectives– Is salesmanship an art or science? – Is salesmanship productive? – selling methods (tender, selling through discussion, door to door selling and Over the Counter Selling (OTCS))

UNIT- II:

Salesmanship: Benefits of salesmanship – advantages of salesmanship to –producers, distributors, consumers, community and salesman – duties of salesman – characteristics of a successful salesman – criticism against salesmanship

UNIT- III:

Qualities of a good salesman – physical, mental, social, character or moral

UNIT- IV:

Types of salesmanship and salesmen – order taking salesmanship – creative salesmanship –competitive salesmanship – classification of salesmen: manufacturers salesman, wholesaler (merchant) salesmen, retailers (consumers) salesmen, specialty salesmen, service salesmen – functions, duties and responsibilities of a salesmen

UNIT- V:

Remuneration to salesmen – good remuneration plan – objectives – essentials – methods

TEXT BOOK:

Saravanavel. P, Sumathi. S, *Advertising and Salesmanship*, (2014) Margam Publications, Chennai – 17.

REFERENCE BOOK:

Pillai. R .S .N. Pillai & Bagavathy *Modern Marketing, Principles and Practices*, Sulthan Chand & Sons, New Delhi –110055.

DIGITAL TOOLS:

- <https://www.yourarticlelibrary.com/salesmanship/salesmanship-definition-importance-duties-and-types/50988>
- <https://www.artofmarketing.org/personal-selling/personal-selling-meaning-process-objectives-importance-advantages-and-disadvantages/13617>
- <https://www.yourarticlelibrary.com/salesmanship/5-important-methods-of-remunerating-salesmen-salesmanship/25866>

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	2	2	3	3	3
CO2	2	2	2	2	2	2
CO3	3	3	2	2	2	3
CO4	3	3	3	2	2	2
CO5	2	2	2	2	2	2

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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
25UCEN12	BUSINESS ORGANISATION – I	SEC NME	2	–	2

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
I	I	25	75	100

Curriculum Design and Development	Employability	✓	Skill Oriented		✓	Entrepreneurship		✓
	National	✓	Local	Regional		Global		
Curriculum Enrichment	Professional Ethics	✓	Gender	Environment and Sustainability	✓	Human Values	Other Values	

COURSE DESCRIPTION:

This course is designed to enrich the knowledge on general organisation theory team work/team building, and then focus on applications to specific business contexts

COURSE OBJECTIVES:

To make the students

- develop basic concepts of organization and objectives
- acquire the knowledge about qualities of good businessmen
- gain knowledge of sole proprietorship
- provide basic knowledge of partnership firm
- enriches the students knowledge about Cooperative organization

COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	gain knowledge about business profession and employment	Upto K3
CO 2	acquaint the students about qualities of good businessman	Upto K3
CO 3	enrich the students regarding partnership organization, its merits and demerits	Upto K3
CO 4	develop the students knowledge about cooperative organization	Upto K3
CO 5	analyse difference between cooperative with sole trader and partnership firm	Upto K3

K1– KNOWLEDGE (REMEMBERING), K2–UNDERSTANDING, K3–APPLYING



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BUSINESS ORGANISATION – I

UNIT– I:

Business – Introduction – Meaning – Characteristics of Business – Objectives of business – Economic and social. Meaning of profession and employment. Distinction between business and employment.

UNIT– II:

Forms of business organization – Characteristics of an ideal form of Organization – factors for selection of a suitable form of organization – qualities of a good businessman.

UNIT– III:

Sole proprietorship – Introduction – features – suitability – advantages and disadvantages

UNIT– IV:

Partnership organization – Introduction – Definition – features – Requisites of an ideal partnership – merits and demerits.

UNIT– V:

Cooperative organization – Introduction – Characteristics – Benefits and Demerits – Distinction between cooperative with sole trader and partnership firm.

TEXT BOOK:

Balaji C.D & Prasad G (2018), *Business Organisation*, Margham Publications, Chennai.

DIGITAL TOOLS:

- <https://www.futurelearn.com>
- <https://examstime.in>

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	1	2	2	3	2
CO2	2	2	3	3	2	2
CO3	3	2	3	2	3	3
CO4	3	2	2	2	3	3
CO5	3	3	2	2	3	3

3. Advanced Application 2. Intermediate Development 1. Introductory Level



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COURSE STRUCTURE – II SEMESTER

S. No.	Course Code	Part	Course Title	Hrs. / Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1	25UACT21	I	Tamil – பொதுத் தமிழ் – II	6	3	25	75	100	3
	25UACH21		Hindi – General Hindi – II						
	25UACS21		Sanskrit – Prose, Grammar and History of Sanskrit Literature						
2	25UACE21	II	English – General English– II	6	3	25	75	100	3
3	25UCEC21	III	Core – 3: Financial Accounting – II *	6	3	25	75	100	5
4	25UCEC22		Core – 4: Business Law*	4	3	25	75	100	4
5	25UCEA21		Elective/ Allied–2: International Trade (Eco-Dept.)	4	3	25	75	100	3
6	25UCEN21 25UCEN22	IV	SEC – 2: NME*: Advertising / Business Organization – II	2	3	25	75	100	2
7	25UCEN23		SEC – 3: DS: Computer Fundamental & Office Automation (Eco-Dept.)	2	3	25	75	100	2
			TOTAL	30				700	22

*Common to B.Com and B.Com (CA)

CA – Class Assessment (Internal)

SE – Summative Examination

SEC – Skill Enhancement Course

NME – Non –Major Elective

T – Theory

P – Practical



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
25UCEC21	FINANCIAL ACCOUNTING – II	CORE – 3	6	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
I	II	25	75	100

Curriculum Design and Development	Employability		✓	Skill Oriented		✓	Entrepreneurship			✓
	National	✓	Local	✓	Regional	✓	Global			✓
Curriculum Enrichment	Professional Ethics	✓	Gender		Environment and Sustainability		Human Values	✓	Other Values	

COURSE DESCRIPTION:

This course focuses on advanced financial accounting topics including hire purchase and installment systems, branch and departmental accounts, partnership accounting, and accounting standards for financial reporting.

COURSE OBJECTIVES:

To make the students

- understand the accounting treatment of hire purchase and installment systems.
- learn how to prepare branch and departmental accounts and distinguish between different profit calculations.
- gain knowledge of partnership accounting, including admission, retirement, and death of a partner.
- comprehend the process of partnership dissolution and the accounting treatments for insolvent partners.
- study the role and development of accounting standards, including the differences between Ind AS and IFRS.

COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	evaluate the Hire purchase accounts and Instalment systems	Upto K3
CO 2	prepare Branch accounts and Departmental Accounts	Upto K3
CO 3	understand the accounting treatment for admission and retirement in partnership	Upto K3
CO 4	know Settlement of accounts at the time of dissolution of a firm.	Upto K3
CO 5	elaborate the role of IFRS	Upto K3

K1– KNOWLEDGE (REMEMBERING), K2–UNDERSTANDING, K3–APPLYING



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FINANCIAL ACCOUNTING – II

UNIT – I: HIRE PURCHASE AND INSTALLMENT SYSTEM

Hire Purchase System – Accounting Treatment – Calculation of Interest – Default and Repossession – Hire Purchase Trading Account – Instalment System – Calculation of Profit

UNIT – II: BRANCH AND DEPARTMENTAL ACCOUNTS

Branch – Dependent Branches: Accounting Aspects – Debtors system – Stock and Debtors system – Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.

UNIT – 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.

UNIT – 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.

UNIT – 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.

Note: Problem 80%, Theory 20%

TEXT BOOKS:

1. T.S. Reddy & A. Murthy, *Financial Accounting*, Margam Publishers, Chennai.
2. Radhaswamy and R.L. Gupta: *Advanced Accounting*, Sultan Chand, New Delhi.

REFERENCE BOOKS:

1. R.L. Gupta and V.K. Gupta, – *Financial Accounting– I*, Sultan Chand, New Delhi.
2. S P Jain and K. L. Narang: *Financial Accounting– I*, Kalyani Publishers, New Delhi.

DIGITAL TOOLS:

- <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1>
- <https://www.slideshare.net/ramusakha/basics-of-financial-accounting>
- <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html>

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	2	3	3	2	3
CO2	3	2	3	3	3	2
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3. Advanced Application 2. Intermediate Development 1. Introductory Level



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
25UCEC22	BUSINESS LAW	CORE – 4	4	–	4

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
I	II	25	75	100

Curriculum Design and Development	Employability	✓	Skill Oriented		✓	Entrepreneurship		✓
	National	✓	Local		Regional	✓	Global	
Curriculum Enrichment	Professional Ethics		Gender		Environment and Sustainability		Human Values	✓
							Other Values	

COURSE DESCRIPTION:

This course covers key aspects of business law, focusing on the Indian Contract Act, performance of contracts, indemnity and guarantee, bailment and pledge, and the Sale of Goods Act, providing a foundational understanding of legal principles in business transactions.

COURSE OBJECTIVES:

To make the students

- understand the essentials of a valid contract, including offer, acceptance, consideration, and legality.
- learn about the performance, discharge, and remedies for breach of contracts.
- study the concepts of indemnity and guarantee, including the rights and liabilities of sureties.
- comprehend the laws surrounding bailment and pledge, including the duties and rights of parties involved.
- gain knowledge of the Sale of Goods Act, focusing on the formation of contracts, conditions, warranties, and the rights of the buyer and unpaid seller.

COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	explain the objectives and significance of mercantile law	Upto K3
CO 2	understand the clauses and exceptions of Indian Contract Act.	Upto K3
CO 3	outline the contract of indemnity and guarantee	Upto K3
CO 4	familiar with the provision relating to bailment and pledge	Upto K3
CO 5	explain the various provisions of sale of Goods Act 1930	Upto K3

K1– KNOWLEDGE (REMEMBERING), K2–UNDERSTANDING, K3–APPLYING



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BUSINESS LAW

UNIT– 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

UNIT– 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

UNIT– 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 –

UNIT– 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.

UNIT– 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

TEXT BOOKS:

1. R.S.N. Pillai – *Business Law*, S.Chand, New Delhi.
2. M.R. Sreenivasan, *Business Laws*, Margham Publications, Chennai.

REFERENCE BOOKS:

1. N.D. Kapoor, *Business Laws*– Sultan Chand and Sons, New Delhi.
2. M.V. Dhandapani, *Business Laws*, Sultan Chand and Sons, New Delhi.

DIGITAL TOOLS:

- www.cramerz.com www.digitalbusinesslawgroup.com
- <http://swcu.libguides.com/buslaw>
- <http://libguides.slu.edu/businesslaw>

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	2	2	3	2	2
CO2	3	2	3	3	2	2
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CO5	3	2	3	3	2	2

3. Advanced Application 2. Intermediate Development 1. Introductory Level



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
25UCEN21	ADVERTISING	SEC NME	2	–	2

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
I	II	25	75	100

Curriculum Design and Development	Employability	✓	Skill Oriented		✓	Entrepreneurship		✓
	National	Local	✓	Regional		Global		✓
Curriculum Enrichment	Professional Ethics	Gender	✓	Environment and Sustainability		Human Values		Other Values

COURSE DESCRIPTION:

This course is designed to impart the knowledge of advertising.

COURSE OBJECTIVES:

To make the students

- understand the Components of advertising.
- know of advertising
- analyse the advantages to manufacturers, wholesalers and retailers
- identify the various kinds of advertising
- describe the merits and demerits of advertisement media

COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	explain the various concepts of publicity, salesmanship and promotion	Upto K3
CO 2	understand the functions of advertising	Upto K3
CO 3	analyse the advantages to manufacturers, wholesalers and retailers	Upto K3
CO 4	identify the various kinds of advertising	Upto K3
CO 5	describe the merits and demerits of advertisement media	Upto K3

K1– KNOWLEDGE (REMEMBERING), K2–UNDERSTANDING, K3–APPLYING



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ADVERTISING

UNIT– I:

Introduction–Evolution–Definition–Basic features– meaning of advertising– objectives of advertising– advertising and advertisement–advertising and publicity–advertising and salesmanship – advertising and promotion

UNIT– II:

Functions of advertising– commercial functions– economic functions–psychological functions–social functions– primary and secondary functions of advertising–specific reasons for advertising

UNIT– III:

Benefits of advertising–advantages – to manufacturers – to wholesalers – to retailers – to salesmen – to consumers and to the community

UNIT– IV:

Criticism of advertising–Is advertising an economic waste?–kinds of advertising–product, institutional, commercial, Non–commercial, relational and emotional, National and local advertising; Advertisement copy–qualities of a good advertisement copy

UNIT– V:

Advertising Media– Indoor–Outdoor advertising– Merits and demerits

TEXT BOOK:

Advertising and Salesmanship – P. Saravanel, S. Sumathi, Margam Publication, Chennai – 17.

REFERENCE BOOK:

Modern Marketing, Principles and Practices – R.S.N. Pillai, Bagavathy, Sulthan Chand & Sons, New Delhi –110055.

DIGITAL TOOLS:

1. <https://www.oberlo.in/ecommerce-wiki/advertising>
2. <https://mymbaguide.com/criticism-advertising-evaluation-advertising-economic-waste/>

Mapping of CO with PSO

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CO1	3	2	2	3	3	3
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CO5	2	2	2	2	2	2

3. Advanced Application 2. Intermediate Development 1. Introductory Level



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
25UCEN22	BUSINESS ORGANIZATION – II	SEC NME	2	–	2

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
I	II	25	75	100

Curriculum Design and Development	Employability		✓	Skill Oriented		✓	Entrepreneurship			✓
	National	✓	Local	✓	Regional	✓	Global			✓
Curriculum Enrichment	Professional Ethics	✓	Gender		Environment and Sustainability	✓	Human Values	✓	Other Values	

COURSE DESCRIPTION:

This course is designed to develop the skills, knowledge to lead, manage organizations and achieve strategic organizational objectives.

COURSE OBJECTIVES:

To make the students

- gain knowledge of business organization
- understand and critically evaluate the information about various types of companies
- acquire knowledge of diversity within an organization
- gain knowledge of organisational communications and decision-making
- know the roles, skills and functions of companies

COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	provide basic knowledge of business organization	Upto K3
CO 2	read, understand and critically evaluate the information about various types of companies	Upto K3
CO 3	describe the processes underlying diversity within an organization.	Upto K3
CO 4	organisational communications and decision-making	Upto K3
CO 5	demonstrate the roles, skills and functions of companies	Upto K3

K1– KNOWLEDGE (REMEMBERING), K2–UNDERSTANDING, K3–APPLYING



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BUSINESS ORGANISATION – II

UNIT– I:

Joint stock company – introduction – definition – features – advantages and Disadvantages – types of companies – Chartered, Statutory, Government, Private and Public companies – distinction between Private and Public company

UNIT– II:

Banking business – origin of banking – Banker – Deposits – meaning of fixed, current, recurring and savings. Meaning of the terms – Promissory note, Bill of exchange, Cheque, Crossing and endorsement

UNIT– III:

Public enterprises – meaning – features and objectives – benefits of public Enterprises – Case against public enterprises

UNIT– IV:

Public utilities – Introduction – features – problems of public utilities – Methods of administration – Ministerial control – Municipal control – Public corporation Management

UNIT– V:

Insurance business – meaning and definition of insurance – function of insurance – Advantages of insurance – meaning of Life insurance, Fire insurance and Marine insurance

TEXT BOOK:

Balaji C.D & Prasad G (2018) *Business Organisation*, Margham Publications, Chennai.

DIGITAL TOOLS:

- <https://www.futurelearn.com>
- <https://examstime.in>

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	1	3	2	2	2	2
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3. Advanced Application 2. Intermediate Development 1. Introductory Level