



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 2024 – 2025 onwards)

86

PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)

The B.Com. Graduates of the Sourashtra College will:

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



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 2024 – 2025 onwards)

87

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.



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 2024 – 2025 onwards)

88

B.Com. – II YEAR COURSE STRUCTURE – III SEMESTER

S. No.	Course Code	Part	Course Title	Hrs. / Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1	24UACT31	I	Tamil – பொதுத் தமிழ் – III	6	3	25	75	100	3
	24UACH31		Hindi – General Hindi – III						
	24UACS31		Sanskrit – Drama Grammar and History of Sanskrit Literature						
2	24UACE31	II	English – General English – III	6	3	25	75	100	3
3	24UCEC31	III	Core – 5: Business Statistics*	5	3	25	75	100	5
4	24UCEC32		Core – 6: Financial Accounting – III*	5	3	25	75	100	5
5	24UCEA31		Elective/Allied – 3: Promotional Marketing*	6	3	25	75	100	4
6	24UCEN31/ 24UCEN32	IV	SEC: NME – 1: Salesmanship / Business Organization – I*	2	3	25	75	100	2
			TOTAL	30				600	22

COURSE STRUCTURE – IV SEMESTER

S. No.	Course Code	Part	Course Title	Hrs. / Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1	24UACT41	I	Tamil – பொதுத் தமிழ் – IV	6	3	25	75	100	3
	24UACH41		Hindi – General Hindi – IV						
	24UACS41		Sanskrit – Alankara, Didactic & Modern Literature and Translation						
2	24UACE41	II	English – General English – IV	6	3	25	75	100	3
3	24UCEC41	III	Core – 7: Business Mathematics*	5	3	25	75	100	5
4	24UCEC42		Core – 8: Financial Accounting – IV*	5	3	25	75	100	5
5	24UCEA41		Elective/Allied – 4: Entrepreneurship*	6	3	25	75	100	4
6	24UCEN41/ 24UCEN42	IV	SEC: NME-2: Advertising / Business Organization – II*	2	3	25	75	100	2
7		V	Extension Activities	–	–	–	–	100	1
			TOTAL	30				700	23

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



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 2024 – 2025 onwards)

89

COURSE STRUCTURE – III SEMESTER

S. No.	Course Code	Part	Course Title	Hrs. / Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1	24UACT31	I	Tamil – பொதுத் தமிழ் – III	6	3	25	75	100	3
	24UACH31		Hindi – General Hindi – III						
	24UACS31		Sanskrit – Drama Grammar and History of Sanskrit Literature						
2	24UACE31	II	English – General English – III	6	3	25	75	100	3
3	24UCEC31	III	Core – 5: Business Statistics*	5	3	25	75	100	5
4	24UCEC32		Core – 6: Financial Accounting – III*	5	3	25	75	100	5
5	24UCEA31		Elective/Allied – 3: Promotional Marketing*	6	3	25	75	100	4
6	24UCEN31/ 24UCEN32	IV	SEC: NME – 1: Salesmanship / Business Organization – I*	2	3	25	75	100	2
			TOTAL	30				600	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



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 2024 – 2025 onwards)

90

COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
24UCEC31	BUSINESS STATISTICS	CORE – 5	5	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	III	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 students' ability to deal with statistics, graphical, algebraic techniques numerical and quantitative issues in economics and management.

COURSE OBJECTIVES:

- To provide basic knowledge about averages
- To impart knowledge about measures of dispersion
- To provide clear knowledge about correlation
- To have better knowledge in regression
- To provide a reasonable knowledge in analysis of time series and index numbers.

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	acquire knowledge about averages to be used in business research	Upto K3
CO 2	gain knowledge about dispersion and skewness measures	Upto K3
CO 3	gain knowledge about the application of correlation	Upto K3
CO 4	understand the techniques used in regression	Upto K3
CO 5	acquire knowledge in measurement of trend, index number and its application in business research	Upto K3

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



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 2024 – 2025 onwards)

91

BUSINESS STATISTICS

UNIT – I: INTRODUCTION AND MEASURES OF CENTRAL TENDENCY

Introduction – Collection and Tabulation of Statistical data – Frequency distribution – Measures of Central Tendency – Mean, Median, Mode, Harmonic Mean and Geometric Mean, Combined Mean.

UNIT – II: MEASURES OF DISPERSION

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

UNIT – III: CORRELATION

Meaning– Definition – Types – measures of correlation – Karl Pearson's Co-efficient of correlation – Rank correlation and Concurrent Deviation method.

UNIT – IV: REGRESSION

Meaning – Correlation Vs. Regression – Simple Regression analysis – Regression equation, Fitting of Regression line – Deviation taken from Arithmetic Mean of X and Y – Deviation taken from assumed mean.

UNIT – V: ANALYSIS OF TIME SERIES AND INDEX NUMBERS

Introduction – Components of time series – measures of trend – semi average method – moving average method – method of least square. Index numbers – definition – uses – problems in construction of index numbers, simple and weighted index numbers – cost of living index numbers.

Note: Problem 80%, Theory 20%

TEXT BOOK:

Dr. Manoharan M – *Statistical Methods*, Palani Paramount Publications, Palani-1.

REFERENCE BOOKS:

1. Pillai.R.S.N & Bagavathi – *Statistics*, S. Chand & Company Ltd., New Delhi.
2. Gupta S.P. – *Statistical Methods*, Sultan Chand & Sons, New Delhi.

Mapping of CO with PSO

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

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



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 2024 – 2025 onwards)

92

COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
24UCEC32	FINANCIAL ACCOUNTING – III	CORE – 6	5	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	III	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 make the students understand the basic concepts of partnership accounting, admission, retirement, death of a partner, dissolution of a firm and Insolvency of partners.

COURSE OBJECTIVES:

To help the students

- know the basic concepts of partnership firm.
- understand the revaluation of assets and liabilities in admission of partner.
- learn partnership retirement and death of a partner.
- acquire the knowledge of partnership dissolution accounting and its allied aspect of accounting.
- gain knowledge of partners insolvency and piece-meal distribution.

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	understand the preparation of capital accounts.	Upto K3
CO 2	acquire knowledge in the accounting practice prevailing in admission of a partner	Upto K3
CO 3	gain knowledge in accounting practice prevailing in retirement and death of a partner	Upto K3
CO 4	gain knowledge in accounting practice and dissolution of a firm and sale of a company	Upto K3
CO 5	expand knowledge in accounting practice prevailing in Insolvency of a partner and Piece-meal Distribution	Upto K3

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



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 2024 – 2025 onwards)

93

FINANCIAL ACCOUNTING – III

UNIT – I:

Partnership Accounts – Partnership – Definition of partners – types – provision relating to partnership accounting – capital and current accounts of partners – Fixed and fluctuating capital method – Appropriation of profits.

UNIT –II:

Admission of a partner – Calculation of new ratio and sacrificing ratio – revaluation of assets and liabilities – Treatment of goodwill – Capital adjustment.

UNIT –III:

Retirement of a partner – calculation of new ratio and gaining ratio – revaluation of assets and liabilities – Treatment of goodwill – death of a partner(Excluding Joint Life Policy)

UNIT – IV:

Dissolution of a firm – accounting treatment–Sale of firm to a company

UNIT – V:

Insolvency of a partner – decision in Garner vs Murray case – insolvency of all partners– Piece-meal distribution – proportionate capital method – maximum loss method.

Note: Problem 80%, Theory 20%

TEXT BOOK:

Reddy T S and Murthy. A (2015), *Financial Accounting*, Margham Publications, Chennai–600017.

REFERENCE BOOKS:

1. Jain .S .P & NarangK.L (2014), *Advanced Accountancy*, Kalyani Publishers, New Delhi, Volume – I.
2. Gupta R.L. and Radhaswamy (2013), *Advanced Accountancy*, S. Chand and Company Ltd., New Delhi.
3. Arulanandam and Raman K S (2015), *AdvancedAccountancy*, Himalaya Publishing House, Mumbai.

DIGITAL TOOLS:

1. www.accaglobal.com.
2. www.vedanta.com.
3. IncometaxIndia.gov.in.

Mapping of CO with PSO

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

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



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 2024 – 2025 onwards)

94

COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
24UCEA31	PROMOTIONAL MARKETING	ELECTIVE /ALLIED – 3	6	–	4

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	III	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 acquire fundamental concepts of Salesmanship and strategies for sales promotional activities

COURSE OBJECTIVES:

To make the students

- acquire the knowledge of promotional mix
- equip the knowledge regarding personal selling
- gain the knowledge of sales promotion and its techniques
- present basic concept of advertising
- understand clear knowledge in media advertising

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 methods of promotional mix and strategies of sales activities	Upto K3
CO 2	equipped with the knowledge regarding sales promotion and provide duties and responsibilities of sales manager	Upto K3
CO 3	enable clear knowledge about sales promotion	Upto K3
CO 4	comprehend advertising activities and implement their own ideas for developing business.	Upto K3
CO 5	acquire knowledge regarding Advertising media	UptoK3

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



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 2024 – 2025 onwards)

95

PROMOTIONAL MARKETING

UNIT – I: PROMOTIONAL MIX

Promotional Mix – promotional mixes and strategies – Forms of promotion– Sales organization – Need of Sales Organization – Functions of sales organization– structure of the sales organization – motivation of salesman.

UNIT – II: PERSONAL SELLING

Salesmanship– Introduction – Definition – Objectives of personal selling– duties of a salesman – qualities of a successful salesman – Physical, mental, social and moral qualities – types of salesman – process of personal selling – reasons for failure of salesman – Sales manager qualities, duties and responsibilities.

UNIT – III: SALES PROMOTION

Introduction – Definition – Importance – Objectives – reasons for growth – advantages and limitations – kinds of sales promotion – consumer, dealer and sales force promotion.

UNIT – IV: ADVERTISING

Introduction – Definition – Objectives – Advantages and limitations. Types of Advertising – Advertising and Salesmanship – Advertising and sales promotion – Failure of Advertising – Advertising copy – qualities –elements – Advertising agency – selection.

UNIT – V: ADVERTISING MEDIA

Introduction – Selection of Advertising Media – Kinds of Media – Indoor advertising – Outdoor advertising– Direct advertising– promotional advertising – merits and limitations of advertising.

TEXT BOOK:

Pillai. R. S. N and Bhagavathi, *Marketing*, S.Chand & Co Ltd, 2009 edition & 2016 reprint, New Delhi.

REFERENCE BOOKS:

1. Dr. Rajan Nair .N, *Marketing*, Sultan Chand and Sons, New Delhi.
2. Sinha J.C, *Principles of Marketing and Salesmanship*, S. Chand& Co., New Delhi

DIGITAL TOOLS:

- <https://businessjargons.com/promotion-mix.html>
- <https://www.economicdiscussion.net/sales/sales-organisation-meaning-characteristics-importance-design-types/32288>
- <https://mailshake.com/blog/personal-selling/>
- <https://www.feedough.com/personal-selling-definition-features-types-examples/>
- <https://www.freshworks.com/crm/sales/sales-promotion/>
- <https://www.economicdiscussion.net/marketing-management/sales-promotion/sales-promotion-in-marketing/32216>
- <https://economictimes.indiatimes.com/definition/advertising>
- <https://www.marketing91.com/advertising-media/>

Mapping of CO with PSO

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

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



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 2024 – 2025 onwards)

96

COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
24UCEN31	SALESMANSHIP	SEC NME – 1	2	–	2

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	III	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.
- enriched with 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



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 2024 – 2025 onwards)

97

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 successfulsalesman– 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. & 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

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



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 2024 – 2025 onwards)

98

COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
24UCEN32	BUSINESS ORGANIZATION – I	SEC NME – 1	2	–	2

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	III	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
- receive basic knowledge of partnership firm
- be enriched with 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	be acquainted with qualities of good businessman	Upto K3
CO 3	get in-depth knowledge regarding partnership organization , its merits and demerits	Upto K3
CO 4	develop knowledge about cooperative organization	Upto K3
CO 5	analyse and differentiate cooperative with sole trader and partnership firm	Upto K3

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



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 2024 – 2025 onwards)

99

BUSINESS ORGANIZATION – 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:

Operative 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	1	1
CO2	2	2	3	3	2	2
CO3	3	2	3	2	1	3
CO4	3	2	2	2	1	2
CO5	3	3	2	2	1	2

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



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 2024 – 2025 onwards)

100

COURSE STRUCTURE – IV SEMESTER

S. No.	Course Code	Part	Course Title	Hrs. / Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1	24UACT41	I	Tamil – பொதுத் தமிழ் – IV	6	3	25	75	100	3
	24UACH41		Hindi – General Hindi – IV						
	24UACS41		Sanskrit – Alankara, Didactic & Modern Literature and Translation						
2	24UACE41	II	English – General English – IV	6	3	25	75	100	3
3	24UCEC41	III	Core – 7: Business Mathematics*	5	3	25	75	100	5
4	24UCEC42		Core – 8: Financial Accounting – IV*	5	3	25	75	100	5
5	24UCEA41		Elective/Allied – 4: Entrepreneurship*	6	3	25	75	100	4
6	24UCEN41/ 24UCEN42	IV	SEC: NME-2: Advertising / Business Organization – II*	2	3	25	75	100	2
7		V	Extension Activities	–	–	–	–	100	1
			TOTAL	30				700	23

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

**All students will do internship after IV Semester. The evaluation will be done in the beginning of V Semester and marks will be included in the V Semester mark sheet.

CA – Class Assessment (Internal)

SE – Summative Examination

SEC – Skill Enhancement Course

NME – Non –Major Elective

T – Theory

P – Practical



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 2024 – 2025 onwards)

101

COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
24UCEC41	BUSINESS MATHEMATICS	CORE – 7	5	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	IV	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 familiarize the students with the applications of mathematics in business decision making.

COURSE OBJECTIVES:

To make the students

- get the foundation for mathematics and introduce the basics of theory of sets and its application.
- be acquainted with knowledge of indices and surds.
- apply the principles of commercial arithmetic to solve relevant problems in financial applications.
- understand and work with derivatives as rate of change in mathematical models.
- understand the basic concepts in matrices.

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	recognize set theory in applicability, solve and communicate real life problems	Upto K3
CO 2	gain the working knowledge on indices and surds	Upto K3
CO 3	discern effects of imparting the tenets of arithmetic application involved in decision making.	Upto K3
CO 4	differentiate power functions and determine the nature of derivative tests.	Upto K3
CO 5	define and understand the relationship between matrix and determinants and represent real world applications.	Upto K3

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



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 2024 – 2025 onwards)

102

BUSINESS MATHEMATICS

UNIT – I: THEORY OF SETS

Definition – types – Venn diagrams – set operations – union – intersection – compliment – difference of two sets – De-Morgan's law – number of elements in a finite set.

UNIT –II: INDICES AND SURDS

Indices – Definition – positive indices – law of indices – zero and unity index – fractional index – miscellaneous illustrations

Surds – Definition – classification – similar structure – conjugate surds – properties of biquadratic surds – square root of surds – square root of trinomial quadratic surd.

UNIT – III: COMMON ARITHMETIC

Meaning – interest – simple interest – compound interest – nominal rate and effective rate of interest – Depreciation – annuity – types of annuities – Discount – trade discount – cash discount – present worth – discounting bill of exchange – bankers discount and gain.

UNIT – IV: DIFFERENTIATION

Derivative of a function of one variable, power function, constant time of function, sum of function, product of function – maxima and minima – definition – criteria for maxima and minima.

UNIT – V: MATRICES AND DETERMINANTS

Matrices – Definition – types – addition, subtraction, multiplication of matrices – Determinants – minor's and co factors – product of two determinants – adjoint of square matrix – inverse of matrices – rank matrix.

Note: Problem 80%, Theory 20%

TEXT BOOK:

Dr. Manoharan. M & Ilango C, *Business Mathematics*, Palani Paramount Publications, Palani.

REFERENCE BOOKS:

1. Sancheti D C & Kapoor .V.K, *Business Mathematics*, Sultan Chand & Sons, New Delhi, 2016.
2. Vital .P.R – *Business Mathematics*, Margham Publications, Chennai, 2017.

DIGITAL TOOLS:

- www.math.upenn.edu/~siegrich/notes/logic.pdf
- <https://www.handakafunda.com>
- <http://www.bu.edu>

Mapping of CO with PSO

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

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



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 2024 – 2025 onwards)

103

COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
24UCEC42	FINANCIAL ACCOUNTING – IV	CORE – 8	5	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	IV	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 understand the concepts of fire insurance claim, hire purchase, installment purchase system, branch accounting, departmental accounting and royalty accounts.

COURSE OBJECTIVES:

To make the students

- understand the concept of fire Insurance claims.
- acquire working knowledge of hire purchase and installment purchase system
- understand the concept of branch accounting and working knowledge of various types of branch.
- gain knowledge on preparation of departmental accounts.
- acquire knowledge in accounting for royalty

COURSE OUTCOMES (COs):

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

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	understand the preparation of fire insurance claim	Upto K3
CO 2	prepare hire purchase and installment purchase system	Upto K3
CO 3	acquire knowledge of preparation of branch accounts	Upto K3
CO 4	gain knowledge about accounting practice prevailing in departmental accounting	Upto K3
CO 5	understand the preparation of royalty accounts	Upto K3

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



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 2024 – 2025 onwards)

104

FINANCIAL ACCOUNTING – IV

UNIT – I:

Fire Insurance claims –need–types of fire insurance policies–loss of stock claim–loss of profit claim–computation of claims–Average clause.

UNIT – II:

Hire purchase accounting–features–accounting treatment–calculation of interest–cash price–default and repossession–hire purchase trading account–debtors method only – Installment purchase system–Hire purchase Vs installment purchase system–accounting treatment in the books of buyers & vendors.

UNIT – III:

Branch accounting–objectives–types of branch–accounting treatment in respect of dependent branches–debtors system–goods invoiced at cost– goods invoiced at selling price–stock and debtors system– wholesale branch system–independent branch(Excluding foreign branch).

Departmental accounting–need–advantages–distinction between departmental and branches–methods of departmental accounting–apportionment of expenses–inter–departmental transfer–at cost price–at selling price–stock reserve.

UNIT – IV:

Royalty accounts–meaning of terms– minimum rent, short working and recoupment of short working–accounting treatment in the books of lessor and lessee(Excluding sub lease).

UNIT – V:

Insolvency accounts – Individuals and Firms – Distinction between Balance sheet and Statement of Affairs – Preparation of Statement of Affairs and Deficiency Accounts.

Note: Problem 80%, Theory 20%

TEXT BOOK:

Reddy T.S and Murthy A(2015), *Financial Accounting*, Margham Publications, Chennai– 600 014.

REFERENCE BOOKS:

1. Jain S.P & Narang K.L(2014), *Advanced Accountancy*, Kalyani Publishers, New Delhi, Volume–I.
2. Gupta R.L and Radhaswamy (2013), *Advanced Accountancy*, S.Chand and Company Ltd. New Delhi.
3. Arulanandam M.A and Raman K.S (2015), *Advanced Accountancy*, Himalaya Publishing House, Mumbai.

DIGITAL TOOLS:

1. www.icaai.org
2. www.dynamictutorialsandservices.org
3. www.gurujionlinestudy.com

Mapping of CO with PSO

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

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



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 2024 – 2025 onwards)

105

COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
24UCEA41	ENTREPRENEURSHIP	ELECTIVE /ALLIED – 4	6	–	4

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	IV	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 entrepreneurial skills

COURSE OBJECTIVES:

To make the students

- acquaint with Entrepreneurial skills
- understand the functions and problems of women entrepreneur
- learn the various institutional finance to entrepreneurs
- gain the knowledge of various schemes available to entrepreneurs
- understand the preparation of project report

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	understand the concept of entrepreneurship and its qualities	Upto K3
CO 2	describe the functions and problems of women entrepreneurs	Upto K3
CO 3	identify the Institutional finance to entrepreneurs	Upto K3
CO 4	analyse the various schemes available to entrepreneurs	Upto K3
CO 5	build the preparation of project report	Upto K3

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



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 2024 – 2025 onwards)

106

ENTREPRENEURSHIP

UNIT – I:

Entrepreneurship – meaning – definition – importance – entrepreneur – meaning – definition – function – qualities – types – distinction between an entrepreneur and manager – entrepreneur competencies – role for entrepreneurs in economic development.

UNIT – II:

Women entrepreneurs – concept – functions and role of women entrepreneurs – qualities – reasons for starting an enterprise – problems of women entrepreneurs – factors affecting entrepreneurial growth – economic and non-economic factors – personality, psychological, sociological factors.

UNIT – III:

Institutional finance to entrepreneurs – State financial corporations – State industrial development corporations – Tamil Nadu Industrial Investment Corporation Limited – Commercial Banks – institutions assisting entrepreneur – District Industries Centre – Organizational set up – functions – industrial estates – meaning – types.

UNIT – IV:

Incentives and subsidies – need for incentives – advantages and problems – schemes of incentives in operation – incentives to small scale industries – state incentives – central incentives – taxation benefits to SSI.

UNIT – V:

Project formulation – significance – stages of project formulation – project report – meaning – need – preparation of project report – contents of a good project report.

TEXT BOOK:

Gorden & Natarajan, *Entrepreneurial Development*, Himalaya Publishing House, Mumbai

REFERENCE BOOKS:

1. Jayashree Suresh, *Entrepreneurial Development*.
2. Dr. Rengarajan. L, *Entrepreneurial Development*.
3. Gupta C.P & Srinivasan N.P, *Entrepreneurial Development*.

DIGITAL TOOLS:

- https://ccsuniversity.ac.in/bridge-library/pdf/DHA-MHA-403_Unit3.pdf
- <https://blogs.upm.es/idelosrios/?p=363>
- <https://www.yourarticlelibrary.com/industries/13-major-incentives-to-small-scale-industries-that-deserves-special-mention/11473>

Mapping of CO with PSO

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

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



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 2024 – 2025 onwards)

107

COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
24UCEN41	ADVERTISING	SEC NME – 2	2	–	2

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	IV	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.
- develop the knowledge 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 Outcome	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



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 2024 – 2025 onwards)

108

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:

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

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

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



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 2024 – 2025 onwards)

109

COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
24UCEN42	BUSINESS ORGANIZATION – II	SEC NME – 2	2	–	2

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	IV	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	acquire 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	cognise 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



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 2024 – 2025 onwards)

110

BUSINESS ORGANIZATION –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
CO2	1	2	3	2	2	2
CO3	2	2	3	2	2	3
CO4	1	2	3	2	2	3
CO5	2	2	3	3	3	1

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