



# **SOURASHTRA COLLEGE, MADURAI – 625004**

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

## **B.Com. – SYLLABUS**

**(Under CBCS based on OBE)(with effect from 2021 – 2022)**

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### **GRADUATE ATTRIBUTES**

1. **(KB) A knowledge base for arts:** Demonstrated competence in university level mathematics, accounting fundamentals, and specialized research knowledge appropriate to the program.
2. **(PA) Problem analysis:** An ability to use appropriate knowledge and skills to identify, formulate, analyze, and solve 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. **(Team) Individual and teamwork:** An ability to work effectively as a member and leader in teams, preferably in a multi-disciplinary setting.
5. **(Comm.) Communication skills:** An ability to communicate the 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.
6. **(Impacts) Impact of activities on society and the environment:** An ability to analyze social and environmental aspects of all activities. Such ability includes an understanding of the interactions that arts has impact with the economic, social, health, safety, legal, and cultural aspects of society.
7. **(Ethics) Ethics and equity:** An ability to apply professional ethics, accountability, and equity.



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### **PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)**

**The Under Graduate Commerce Students will:**

<b>PEO 1</b>	demonstrate understanding of the basic concepts and theoretical knowledge used in the different Commerce and business–related areas like Accounting, Taxation, Auditing, Banking, Marketing, Finance, E–Commerce etc.
<b>PEO 2</b>	apply the different tools and techniques in solving the problems related to their field of study in day–to–day situations during their career
<b>PEO 3</b>	plan and develop the start–ups and entrepreneurial ventures independently through skills developed during the tenure of degree
<b>PEO 4</b>	demonstrate leadership qualities required to lead the diverse teams and small groups to achieve the common goals of the organization
<b>PEO 5</b>	effectively communicate through different modes and forms of communication while working as a member of team in the organization at different levels



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### **UNDERGRADUATE (UG) PROGRAMME OUTCOMES (POs)**

On completion of the **B. Com., Programme**, the students will be able to

<b>PO 1</b>	exhibit the elementary knowledge of business laws.
<b>PO 2</b>	understand the economic, business environment in the basic tools of business analysis.
<b>PO 3</b>	perform various skills of office management.
<b>PO 4</b>	acquire professional education and business ethics.
<b>PO 5</b>	develop entrepreneurial skills for promoting industrial and business activities.
<b>PO 6</b>	have expertise in handling problem solving techniques.

### **PROGRAMME SPECIFIC OUTCOMES (PSOs)**

On completion of **B. Com., Programme**, the students are expected to

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



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### B.Com. – II YEAR

#### COURSE STRUCTURE – III SEMESTER

S. No.	Subject Code	Subject Title	Hrs./ Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1.	21UCEC31	<b>Part – III: Core – 5:</b> Financial Management	6	3	25	75	100	5
2.	21UCEC32	<b>Part – III: Core – 6:</b> Business Statistics	6	3	25	75	100	5
3.	21UCEC33	<b>Part – III: Core – 7:</b> Financial Accounting – III*	6	3	25	75	100	4
4.	21UCEA31	<b>Part – III: Allied – 3:</b> Promotional Marketing*	6	3	25	75	100	4
5.	21UCES31	<b>Part – IV: SBS – 1:</b> Auditing*	2	3	25	75	100	2
6.	21UCESP1	<b>Part – IV: SBS – 2:</b> <b>Practical – I:</b> Banking Practical	2	2	40	60	100	2
7.	21UCEN31/ 21UCEN32	<b>Part – IV: NME – 1:</b> Salesmanship / Business Organization – I*	2	3	25	75	100	2
<b>TOTAL</b>			<b>30</b>				<b>700</b>	<b>24</b>

#### COURSE STRUCTURE – IV SEMESTER

S. No.	Subject Code	Subject Title	Hrs./ Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1.	21UCEC41	<b>Part – III: Core – 8:</b> Human Resource Management*	6	3	25	75	100	5
2.	21UCEC42	<b>Part – III: Core – 9:</b> Business Mathematics	6	3	25	75	100	5
3.	21UCEC43	<b>Part – III: Core – 10:</b> Financial Accounting – IV*	6	3	25	75	100	4
4.	21UCEA41	<b>Part – III: Allied – 4:</b> Entrepreneurship*	6	3	25	75	100	4
5.	21UCES41	<b>Part – IV: SBS – 3:</b> Goods & Services Tax	2	3	25	75	100	2
6.	21UCESP2	<b>Part – IV: SBS – 4:</b> <b>Practical – II:</b> Commerce Practical*	2	2	40	60	100	2
7.	21UCEN41 / 21UCEN42	<b>Part – IV: NME – 2:</b> Advertising / Business Organization – II*	2	3	25	75	100	2
8.		<b>Part – V:</b> Extension Activities	–	–	–	–	100	1
<b>TOTAL</b>			<b>30</b>				<b>800</b>	<b>25</b>

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



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## B.Com. – SYLLABUS

(Under CBCS based on OBE)(with effect from 2021 – 2022)

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### COURSE STRUCTURE – III SEMESTER

S. No.	Subject Code	Subject Title	Hrs./ Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1.	21UCEC31	Part – III: Core – 5: Financial Management	6	3	25	75	100	5
2.	21UCEC32	Part – III: Core – 6: Business Statistics	6	3	25	75	100	5
3.	21UCEC33	Part – III: Core – 7: Financial Accounting – III*	6	3	25	75	100	4
4.	21UCEA31	Part – III: Allied – 3: Promotional Marketing*	6	3	25	75	100	4
5.	21UCES31	Part – IV: SBS – 1: Auditing*	2	3	25	75	100	2
6.	21UCESP1	Part – IV: SBS – 2: Practical – I: Banking Practical	2	2	40	60	100	2
7.	21UCEN31/ 21UCEN32	Part – IV: NME – 1: Salesmanship / Business Organization – I*	2	3	25	75	100	2
		<b>TOTAL</b>	<b>30</b>				<b>700</b>	<b>24</b>

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

**CA** – Class Assessment (Internal)

**SE** – Summative Examination

**SBS** – Skill Based Subject

**NME** – Non –Major Elective

**T** – Theory

**P** – Practical

Passed in the BOS Meeting held on 19/03/2022

Signature of the Chairman



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## B.Com. – SYLLABUS

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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCEC31	FINANCIAL MANAGEMENT	CORE – 5	6	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	III	25	75	100

NATURE OF COURSE	Employability <input type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input type="checkbox"/>
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### COURSE DESCRIPTION:

This course is designed to make the students understand the concept of financial management, capital budgeting and dividend policy.

### COURSE OBJECTIVES:

1. To understand the concept and importance of financial management
2. To acquire knowledge about different types of cost of capital
3. To gain knowledge in theories of capital structure
4. To know different methods of capital budgeting
5. To understand various dividend policies followed by an 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	recollect the concept and importance of financial management	Upto K3
CO 2	examine various methods and techniques for calculating cost of capital	Upto K3
CO 3	have thorough knowledge about various theories of capital structure	Upto K3
CO 4	gain knowledge indifferent methods of capital budgeting and its applications.	Upto K3
CO 5	get knowledge about various dividend policies.	Upto K3

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



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### FINANCIAL MANAGEMENT

#### UNIT– I:

Financial Management– Meaning – Definition – Scope – Objectives – Role of finance manager– Importance of financial management – Changing scenario in India. Working Capital Management: Introduction – Definition – Importance – Classification – Determinants of working Capital – Computation of Working Capital.

#### UNIT– II:

Cost of Capital: Meaning – Definition – components – importance – factors determining cost of capital –Types cost of debt – Cost of preference share capital – Cost of equity capital – Cost of retained earnings.

#### UNIT– III:

Capital Structure: Meaning – Definition – Difference between capital structure and financial structure– optimum capital structure – factors determining capital structure – theories of capital structure – Net Operating Income Approach – MM Approach.

#### UNIT– IV:

Capital Budgeting: Meaning–need – significance – capital budgeting process – factors affecting capital budget decision – Methods – Payback period method – Average rate of return method– Discounted cash flow – Net present value method – Internal rate of return method.

#### UNIT– V:

Dividend Policy: Dividend –Meaning – Types – Dividend policy – Meaning – Nature – Objectives – factors determining dividend policy–types of dividend policy – theories of dividend decision – Walter’s model – Irrelevance theory only.

#### TEXT BOOKS:

1. Murthy A(2019), *Financial Management* , Second revised edition ,Margham Publications , Chennai.
2. Ramachandran R and Srinivasan R (2010) , *Financial Management* , Sriram Publications , Trichy.

#### REFERENCE BOOKS:

1. Shashi K. Gupta and Sharma R. K (2008), *Financial Management* , Kalyani Publishers. New Delhi.
2. Maheswari S. N (2014) , *Financial Management Principles and Practice*, Sultan Chand and Sons , New Delhi.

#### DIGITAL TOOLS:

<http://www.managementstudyguide.com>, <http://www.investopedia.com>  
<http://www.cleartax.in>

#### Mapping of CO with PSO

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

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

**COURSE DESIGNER: Dr. T. P. RAMPRASAD**

Passed in the BOS Meeting held on 19/03/2022

Signature of the Chairman



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCEC32	BUSINESS STATISTICS	CORE – 6	6	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	III	25	75	100

NATURE OF COURSE	Employability <input type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input type="checkbox"/>
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### 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 above 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–APPLY





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### 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.

#### **TEXT BOOKS:**

1. 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

**COURSE DESIGNER: Dr. K. R. KAVITHA**



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCEC33	FINANCIAL ACCOUNTING – III	CORE – 7	6	–	4

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	III	25	75	100

NATURE OF COURSE	Employability <input checked="" type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input type="checkbox"/>
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### 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

1. know the basic concepts of partnership firm.
2. understand the revaluation of assets and liabilities in admission of partner.
3. learn partnership retirement and death of a partner.
4. acquire the knowledge of partnership dissolution accounting and its allied aspect of accounting.
5. 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-APPLY



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### 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.

#### TEXT BOOKS:

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

#### 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 and Raman K S (2015), *Advanced Accountancy*, Himalaya Publishing House, Mumbai.

#### DIGITAL TOOLS:

1. [www.accaglobal.com](http://www.accaglobal.com).
2. [www.vedanta.com](http://www.vedanta.com).
3. [IncometaxIndia.gov.in](http://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

COURSE DESIGNER: Dr. P. PONRAJ

Passed in the BOS Meeting held on 19/03/2022

Signature of the Chairman



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCEA31	PROMOTIONAL MARKETING	ALLIED – 3	6	–	4

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	III	25	75	100

NATURE OF COURSE	Employability <input type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input checked="" type="checkbox"/>
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### COURSE DESCRIPTION:

This course is designed to acquire fundamental concepts of Salesmanship and strategies for sales promotional activities

### COURSE OBJECTIVES:

To make the students

1. acquire the knowledge of promotional mix
2. equip the knowledge regarding personal selling
3. gain the knowledge of sales promotion and its techniques
4. present basic concept of advertising
5. 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	Upto K3

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



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### **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.



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### 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:

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

### Mapping of CO with PSO

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

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

**COURSE DESIGNER: Dr. G. G. BHUVANESHWARI**



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCES31	AUDITING	SBS – 1	2	–	2

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	III	25	75	100

NATURE OF COURSE	Employability <input checked="" type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input type="checkbox"/>
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### COURSE DESCRIPTION:

This course is designed to gain knowledge about basic concepts of auditing, auditors role and their responsibilities.

### COURSE OBJECTIVES:

To make the students

1. understand the basic concepts of audit and qualities of an auditor
2. gain knowledge of internal check and auditors duty
3. acquire the knowledge about vouching
4. explain about verification, valuation of tangible and intangible assets.
5. understand about auditors report, certificates and kinds of reports.

### 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 the basic concepts of auditing	Upto K3
CO 2	understand the internal audit and auditors duty	Upto K3
CO 3	learn the various aspects of vouching	Upto K3
CO 4	explain about verification, valuation of tangible and intangible assets	Upto K3
CO 5	understand about auditors report, certificates and kinds of reports.	Upto K3

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



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### AUDITING

#### UNIT – I:

Introduction –Definition– Difference between Auditing & Investigation – Objects – Qualities of an Auditor – advantages of auditing –classification of Audit.

#### UNIT – II:

Internal control – Meaning – Purpose – Internal check – objectives – Auditor's duty regards internal check with regards to purchase / sales transactions and wages.

#### UNIT – III:

Vouching – Meaning – definition – Importance – Duties of an auditor – Vouching of trading transactions – Vouching of cash transactions.

#### UNIT – IV:

Verification and valuation of assets – Intangible assets – Goodwill – Patents – Fixed assets – Land & Building – Plant & Machinery – Verification of liabilities – Capital – Debentures –Trade creditors – Loans

#### UNIT – V:

Auditor's report – Elements – Distinction between Reports & Certificates – Features of a good report – Kinds of reports.

#### TEXT BOOKS:

Tandon B. N. Sudharsanam S & Sundarabahu S (2005), *A hand book of Practical Auditing*, S. Chand & Company Ltd, New Delhi.

#### DIGITAL TOOLS:

<https://www.iedunote.com>

<https://www.auditboard.com>

#### Mapping of CO with PSO

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

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

**COURSE DESIGNER: Dr. SITHU MURALIDHARAN DEVI**

Passed in the BOS Meeting held on 19/03/2022

Signature of the Chairman





# SOURASHTRA COLLEGE, MADURAI – 625004

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

## B.Com. – SYLLABUS

(Under CBCS based on OBE)(with effect from 2021 – 2022)

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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCESP1	BANKING PRACTICAL	SBS – 2 PRACTICAL – 1	–	2	2

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	III	40	60	100

NATURE OF COURSE	Employability <input checked="" type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input type="checkbox"/>
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### COURSE DESCRIPTION:

This course is designed to understand how to use and fill up different forms available in the bank.

### COURSE OBJECTIVES:

#### To make the students

1. know and use the form available in the bank
2. know about the practical banking
3. gain knowledge of filling up of pay-in-slips, nomination forms, ATM card, requisition forms and KYC forms.
4. knowledge about specimen of fixed deposit receipt, demand draft, return memo, housing loan application form and Cheque.
5. acquire knowledge about format of guarantee, railway receipts, lorry receipts and bank balance sheet.

### 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	know and use the forms available in the bank	Upto K3
CO 2	know about the practical work	Upto K3
CO 3	gain knowledge of filling up of various form	Upto K3
CO 4	knowledge about the specimen of fixed deposit receipt demand draft	Upto K3
CO 5	knowledge about format of guarantee, railway receipts, lorry receipts and bank balance sheet	Upto K3

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



# **SOURASHTRA COLLEGE, MADURAI – 625004**

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

## **B.Com. – SYLLABUS**

**(Under CBCS based on OBE)(with effect from 2021 – 2022)**

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### **BANKING PRATICAL**

1. Chart of Organisation structure of R.B.I and a Modern Bank
2. Procedure for opening of an bank account–Documents required
3. Filling up of common account opening form
4. List out the special types of customers
5. List of Nationalised Banks
6. Filling up of pay in slip for cash deposit/cheque deposit and loan remittances
7. Filling up of online transaction application form
8. Filling up of Nomination form
9. Filling up of KYC form
10. Filling up of ATM card requisition form
11. Specimen of Fixed Deposit Receipt
12. Specimen of safe custody deposit receipt
13. Specimen of Demand Draft and Bankers Cheque
14. Specimen of Return memo
15. Specimen of a cheque
16. Specimen of loan application form for housing, vehicle and education
17. Drawing up of promissory note
18. Model of Bill of exchange
19. Model of Letter of credit
20. Forms of Letter of credit
21. List of Bank charges
22. List of ATM charges
23. Specimen of debit card and credit card
24. Model Pass book
25. Model of statement of account given to customers
26. Format of Guarantee
27. Format of Railway Receipt and Lorry Receipt
28. Specimen of Bank Balance sheet
29. Currency of different Countries
30. Exchange value of foreign currencies



# **SOURASHTRA COLLEGE, MADURAI – 625004**

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

## **B.Com. – SYLLABUS**

**(Under CBCS based on OBE)(with effect from 2021 – 2022)**

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### **TEXT BOOK:**

Sundaram S. M (2014), *Banking Theory Law and Practice*, Sree Meenakshi Publications, Karaikudi.

### **Mapping of CO with PSO**

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

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

**COURSE DESIGNER: Dr. T. T. KARTHIK**



# SOURASHTRA COLLEGE, MADURAI – 625004

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

## B.Com. – SYLLABUS

(Under CBCS based on OBE)(with effect from 2021 – 2022)

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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCEN31	SALESMANSHIP	NME – 1	2	–	2

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	III	25	75	100

NATURE OF COURSE	Employability <input checked="" type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input type="checkbox"/>
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### COURSE DESCRIPTION:

This course is designed to impart the knowledge of salesmanship.

### COURSE OBJECTIVES:

#### To make the students

1. understand the components of personal selling.
2. enriched with the knowledge of Salesmanship.
3. gain knowledge of the qualities of a good salesman
4. differentiate the various types , duties and responsibilities of salesmanship
5. 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–APPLY



# SOURASHTRA COLLEGE, MADURAI – 625004

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## B.Com. – SYLLABUS

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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 salesmen ship – 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.

#### REFERENCEBOOK:

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

#### DIGITAL TOOLS:

1. <https://www.yourarticlelibrary.com/salesmanship/salesmanship–definition–importance–duties–and–types/50988>
2. <https://www.artofmarketing.org/personal–selling/personal–selling–meaning–process–objectives–importance–advantages–and–disadvantages/13617>
3. <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

COURSE DESIGNER: Dr. N. M. MEKALA

Passed in the BOS Meeting held on 19/03/2022

Signature of the Chairman



# SOURASHTRA COLLEGE, MADURAI – 625004

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

## B.Com. – SYLLABUS

(Under CBCS based on OBE)(with effect from 2021 – 2022)

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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCEN32	BUSINESS ORGANIZATION – I	NME – 1	2	–	2

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	III	25	75	100

NATURE OF COURSE	Employability <input type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input type="checkbox"/>
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### 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

1. develop basic concepts of organization and objectives.
2. acquire the knowledge about qualities of good businessmen.
3. gain knowledge of sole proprietorship
4. receive basic knowledge of partnership firm
5. be enriched with knowledge about Cooperative organization.

### 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	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–APPLY



# **SOURASHTRA COLLEGE, MADURAI – 625004**

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## **B.Com. – SYLLABUS**

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### **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

**COURSE DESIGNER: Dr. S. M. DEVI**



# SOURASHTRA COLLEGE, MADURAI – 625004

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## B.Com. – SYLLABUS

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### COURSE STRUCTURE – IV SEMESTER

S. No.	Subject Code	Subject Title	Hrs./ Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1.	21UCEC41	Part – III: Core – 8: Human Resource Management*	6	3	25	75	100	5
2.	21UCEC42	Part – III: Core – 9: Business Mathematics	6	3	25	75	100	5
3.	21UCEC43	Part – III: Core – 10: Financial Accounting – IV*	6	3	25	75	100	4
4.	21UCEA41	Part – III: Allied – 4: Entrepreneurship*	6	3	25	75	100	4
5.	21UCES41	Part – IV: SBS – 3: Goods & Services Tax	2	3	25	75	100	2
6.	21UCESP2	Part – IV: SBS – 4: Practical – II: Commerce Practical*	2	2	40	60	100	2
7.	21UCEN41 / 21UCEN42	Part – IV: NME – 2: Advertising / Business Organization – II*	2	3	25	75	100	2
8.		Part – V: Extension Activities	–	–	–	–	100	1
		<b>TOTAL</b>	<b>30</b>				<b>800</b>	<b>25</b>

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

**CA** – Class Assessment (Internal)

**SE** – Summative Examination

**SBS** – Skill Based Subject

**NME** – Non –Major Elective

**T** – Theory

**P** – Practical

Passed in the BOS Meeting held on 19/03/2022

Signature of the Chairman





# SOURASHTRA COLLEGE, MADURAI – 625004

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

## B.Com. – SYLLABUS

(Under CBCS based on OBE)(with effect from 2021 – 2022)

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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCEC41	HUMAN RESOURCE MANAGEMENT	CORE – 8	6	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	IV	25	75	100

NATURE OF COURSE	Employability <input checked="" type="checkbox"/>	Skill Oriented <input type="checkbox"/>	Entrepreneurship <input type="checkbox"/>
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### COURSE DESCRIPTION:

This course is designed to understand the effective interpersonal skills of employees in an organization.

### COURSE OBJECTIVES:

1. To explain the importance of human resources and their effective management in organizations.
2. To demonstrate a basic understanding of different tools used in forecasting and planning human resource needs.
3. To outline the current theory and practice of recruitment and selection
4. To describe appropriate implementation, monitoring and assessment procedures of training.
5. To explain the important of the performance management system enhancing employee performance

### 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 human resource planning dealing with surplus and deficient manpower	Upto K3
CO 2	describe the meanings of terminology and tools used in managing employees effectively	Upto K3
CO 3	prepare a selection strategy for a specific job	Upto K3
CO 4	gain knowledge in develop, analyse and apply advanced training strategies and specifications for the delivery of training program	Upto K3
CO 5	compare and contrast the different techniques involved in the performance appraisal process.	Upto K3

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



# SOURASHTRA COLLEGE, MADURAI – 625004

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

## B.Com. – SYLLABUS

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### HUMAN RESOURCE MANAGEMENT

#### UNIT – I:

Human Resource Management – Meaning – Definition – Characteristics – Objectives – Nature – Functions – Difference between Human Resource Management and Personnel Management – Importance – Qualities of human resource manager.

#### UNIT – II:

Human Resource Planning – Meaning – Definition – Importance – Objectives – Factors influencing human resource plan – Human resource Planning Process – Forecasting the demand for human resource–measure to make the human resource plan effective –Limitations.

#### UNIT – III:

Job analysis – meaning – advantages – Job Evaluation – meaning – objectives – methods – advantages – limitations – recruitment – meaning – definition – sources of recruitment – factors determining recruitment.

#### UNIT – IV:

Selection – Definition – stages of selection – Tests –Types of test – characteristics of test – interview – types of interview. Training – meaning – definition – need – importance – process – methods – on – the job training and off – the job training.

#### UNIT – V:

Performance appraisal – meaning – features – advantages – methods – problem – steps to make – performance appraisal effective – Management By Objectives (MBO) – Advantages – Disadvantages.

#### TEXT BOOKS:

1. Jayasankar J(2021), *Human Resources Management*, Margaham Publications, Chennai.
2. Prasad L. M(2015), *Human Resource Management*, Sultan Chand &sons, New Delhi.

#### REFERENCE BOOKS:

1. Aswathappa K (2017), *Human Resource Management*, Eighth Edition, Tata McGraw Hill Education India Pvt. Ltd., New Delhi.
2. Gupta C.B.(2014), *Human Resource Management*, Sultan Chand & Sons, New Delhi.

#### DIGITAL TOOLS:

1. <http://searchhrsoftware.techtarget.com>
2. <http://www.shrm.org>
3. <http://www.pulsehrm.com>

#### Mapping of CO with PSO

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

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

**COURSE DESIGNER: Dr. T. P. RAMPRASAD**

Passed in the BOS Meeting held on 19/03/2022

Signature of the Chairman



# SOURASHTRA COLLEGE, MADURAI – 625004

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

## B.Com. – SYLLABUS

(Under CBCS based on OBE)(with effect from 2021 – 2022)

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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCEC42	BUSINESS MATHEMATICS	CORE – 9	6	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	IV	25	75	100

NATURE OF COURSE	Employability	Skill Oriented	Entrepreneurship
	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

### 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

1. get the foundation for mathematics and introduce the basics of theory of sets and its application.
2. be acquainted with knowledge of indices and surds.
3. apply the principles of commercial arithmetic to solve relevant problems in financial applications.
4. understand and work with derivatives as rate of change in mathematical models.
5. 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–APPLY



# SOURASHTRA COLLEGE, MADURAI – 625004

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## B.Com. – SYLLABUS

(Under CBCS based on OBE)(with effect from 2021 – 2022)

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### 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.

#### TEXT BOOK:

Dr. Manoharan. M & Ilango .C, *Business Mathematics*, Palani paramount publications, Palani.

#### REFERENCE BOOKS:

1. Sancheti DC & 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](http://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	
CO2	2	2	2	3	2	
CO3	3	3	3	2	3	
CO4	2	2	3	3	2	
CO5	2	3	3	2	2	

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

COURSE DESIGNER: Dr. K .R. KAVITHA

Passed in the BOS Meeting held on 19/03/2022

Signature of the Chairman



# SOURASHTRA COLLEGE, MADURAI – 625004

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

## B.Com. – SYLLABUS

(Under CBCS based on OBE)(with effect from 2021 – 2022)

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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCEC43	FINANCIAL ACCOUNTING – IV	CORE – 10	6	–	4

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	IV	25	75	100

NATURE OF COURSE	Employability <input checked="" type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input type="checkbox"/>
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### 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

1. understand the concept of fire Insurance claims.
2. acquire working knowledge of hire purchase and installment purchase system
3. understand the concept of branch accounting and working knowledge of various types of branch.
4. gain knowledge on preparation of departmental accounts.
5. 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–APPLY



# SOURASHTRA COLLEGE, MADURAI – 625004

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### 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.

#### 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](http://www.icaai.org)
2. [www.dynamictutorialsandservices.org](http://www.dynamictutorialsandservices.org)
3. [www.gurujionlinestudy.com](http://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

COURSE DESIGNER: Dr. P. PONRAJ

Passed in the BOS Meeting held on 19/03/2022

Signature of the Chairman



# SOURASHTRA COLLEGE, MADURAI – 625004

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

## B.Com. – SYLLABUS

(Under CBCS based on OBE)(with effect from 2021 – 2022)

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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCEA41	ENTREPRENEURSHIP	ALLIED – 4	6	–	4

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	IV	25	75	100

NATURE OF COURSE	Employability <input type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input checked="" type="checkbox"/>
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**COURSE DESCRIPTION:** This course is designed to develop entrepreneurial skills

### COURSE OBJECTIVES:

To make the students

1. acquaint with Entrepreneurial skills
2. understand the functions and problems of women entrepreneur
3. learn the various institutional finance to entrepreneurs
4. gain the knowledge of various schemes available to entrepreneurs
5. 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-APPLY





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### 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:

1. [https://ccsuniversity.ac.in/bridge-library/pdf/DHA-MHA-403\\_Unit3.pdf](https://ccsuniversity.ac.in/bridge-library/pdf/DHA-MHA-403_Unit3.pdf)
2. <https://blogs.upm.es/idelosrios/?p=363>
3. <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

**COURSE DESIGNER: Dr. N. M. MEKALA**

Passed in the BOS Meeting held on 19/03/2022

Signature of the Chairman





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## B.Com. – SYLLABUS

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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCES41	GOODS & SERVICES TAX	SBS – 3	2	–	2

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	IV	25	75	100

NATURE OF COURSE	Employability	Skill Oriented	Entrepreneurship
	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

### COURSE DESCRIPTION:

This course is designed to make the students to have in depth knowledge about Goods and Services Tax.

### COURSE OBJECTIVES:

1. To make the students understand the objectives, Canons of Taxation, Characteristics of a Good Tax system in India
2. To impart knowledge on goods exempt from Goods and Services Tax
3. To help the students acquire the knowledge of the GST Council and GST Council Secretariat
4. To help them gain knowledge on GST Council and GST Council Secretariat.
5. To make them know about Tax in India and Threats of GST in India.

### 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 objectives, Canons of Taxation, Characteristics of a Good Tax system in India	Upto K3
CO 2	acquire knowledge on goods exempt from Goods and Services Tax	Upto K3
CO 3	understand the Enactment of GST Bills and Economic Growth	Upto K3
CO 4	acquire the knowledge of the GST Council and GST Council Secretariat	Upto K3
CO 5	gain the knowledge on Strengths of Goods and Services Tax in India and Threats of GST in India	Upto K3

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



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### **GOODS & SERVICES TAX**

#### **UNIT – I:**

**Taxation and Tax system in India:** Taxation – History – Definition – Features – Characteristics or elements – Objectives – Canons of Taxation – Characteristics of a Good Tax system in India – Tax system in India – Indian constitution and Tax system in India – Taxation powers of Union Govt. and State Governments – Allocation of Revenues between the Centre and the States – Features and Problems of Indian Tax System – Reform of Tax System in India.

#### **UNIT – II:**

**TAX CLASSIFICATION :** Classification of Taxes – Direct and Indirect Taxes – Merits and Demerits – Differences – Direct taxes in India & State level – Indirect taxes in India, levied by Central Government, levied by State Governments, local Government – Specific Duties and Advalorem Duties – Proportional, Progressive, Regressive and Digressive Taxes – Single and Multiple Tax systems – Multiple Tax Systems.

#### **UNIT – III:**

**INTRODUCTION OF GST :** GST – Introduction – History – Constitutional Amendment – Meaning of GST – Worldwide GST – Enactment of GST Bills – Dimensions of GST – Effect of GST on Indian Economic Growth – Action Plan of GST Council – Scope – Promulgation – GST Council : Constitution, Functions, Quorum.

#### **UNIT – IV:**

**CONSTITUTION OF GST COUNCIL :** Decision-making – Introduction – Constitution of GST Council – Quorum and Decision-making – Functions, Power, Nature of GST Council – Dispute Mechanism – Role of the GST Council – GST Council Secretariat – AUDIT under GST – Threshold for Audit – Rectifications after Return Based on Results of Audit under GST – Audit by Tax Authorities – Obligations of the Audit Findings of Audit – Special Audit – Time Limit for Special Audit – Cost – Findings of Special Audit – Major Chronological Events .

#### **UNIT – V:**

**IMPACT OF GST :** Administration of GST – GST Bills – Differences between Present Tax Structure and GST – Existing Indirect Taxes Structure – Indirect Taxes to be Integrated with GST – Impact on Small Enterprises – Strengths of Goods and Services Tax in India – Threats of GST in India – Objectives of GST – Challenges – Opportunities – Justification of GST – Salient Features of GST Model – Types of GST in India – CGST, SGST, IGST and UTGST – GST Impact on Central Government – GST Impact on State Governments – Exemptions under GST – Advantages and Disadvantages of GST – Major Benefits of GST – Impact of GST on the Indian Economy – Impact of GST and its Implications – Other Effects of GST in India – GST Rates.



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### **TEXT BOOK:**

Reddy .T.S and Hari Prasad Reddy .Y, *Business Taxation (Goods and Services Tax – GST)*, Margham Publications, Chennai –17. (2021)

### **REFERENCE BOOK:**

Balachandran .V, *Text book of Good and Services Tax & Customs Law*, Sultan Chand & Sons, New Delhi.

### **Mapping of CO with PSO**

	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>	<b>PSO6</b>
<b>CO1</b>	<b>2</b>	<b>3</b>	<b>1</b>		<b>1</b>	<b>2</b>
<b>CO2</b>	<b>1</b>	<b>2</b>		<b>2</b>		<b>1</b>
<b>CO3</b>	<b>3</b>	<b>2</b>	<b>3</b>		<b>1</b>	<b>2</b>
<b>CO4</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	
<b>CO5</b>		<b>2</b>		<b>3</b>		<b>1</b>

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

**COURSE DESIGNER: Dr. E. B. Gnaneswaran**



# SOURASHTRA COLLEGE, MADURAI – 625004

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## B.Com. – SYLLABUS

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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCESP2	COMMERCE PRACTICAL	SBS – 4 PRACTICAL – II	–	2	2

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	IV	40	60	100

NATURE OF COURSE	Employability <input type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input type="checkbox"/>
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### COURSE DESCRIPTION:

This course is designed to understand the use and filling up of different forms.

### COURSE OBJECTIVES:

To make the students

1. know the concept of voucher, invoice, debit note and credit note
2. gain knowledge of preparation of statement of affairs of a joint stock company
3. acquire knowledge of filling up of equity share application form, share transferred deed and proxy form.
4. understand the currencies of different Countries.
5. acquire knowledge to fill up the PAN Card application, Nomination form and Assignment form.

### 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	know the concept of voucher, invoice, debit note and credit note	Upto K3
CO 2	gain knowledge of preparation of statement of affairs of a joint stock company	Upto K3
CO 3	acquire knowledge of filling up of equity share application form, share transferred deed and proxy form	Upto K3
CO 4	understand the currencies of different Countries	Upto K3
CO 5	acquire knowledge to fill up the PAN Card application, Nomination form and Assignment form	Upto K3

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



# **SOURASHTRA COLLEGE, MADURAI – 625004**

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### **COMMERCE PRACTICAL**

#### **UNIT – I:**

Layout of a business Letter – Designing of forms for office purpose – Preparation of Vouchers, Invoice, Cash receipts, Debit Note, Credit Note, Promissory Note.

#### **UNIT – II:**

Format of Joint Stock Company Balance Sheet – model of Partnership Deed – statement of affairs of an insolvent – Specimen of Cost Sheet – Payroll and Wage sheet – Form of Bin card – Filling of material order form – material requisition form.

#### **UNIT – III:**

Filling up Equity share Application form – mutual fund form – specimen of share certificate, Mutual fund certificate, Bond certificate – Filling up of Share Transfer Deed for name transfer and proxy form.

#### **UNIT – IV:**

Collection of different types of advertisements – Preparation of an advertisement copy – analyzing brand names – Introduction of a product in the market – Currencies of different countries.

#### **UNIT – V:**

Filling up of Insurance Policy Proposals, Nomination form, Assignment form, medical form – format of premium receipt – Filling up of Income Tax returns – PAN card application – Applying for Income Tax Refund – Specimen of Passport form – Filling up of Know Your Customer form.

#### **Mapping of CO with PSO**

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

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

**COURSE DESIGNER: Dr. J. DURAICHAMY**

**Passed in the BOS Meeting held on 19/03/2022**

**Signature of the Chairman**



# SOURASHTRA COLLEGE, MADURAI – 625004

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## B.Com. – SYLLABUS

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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCEN41	ADVERTISING	NME – 2	2	–	2

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	IV	25	75	100

NATURE OF COURSE	Employability <input type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input type="checkbox"/>
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### COURSE DESCRIPTION:

This course is designed to impart the knowledge of advertising.

### COURSE OBJECTIVES:

#### To make the students

1. understand the Components of advertising.
2. develop the knowledge of advertising
3. analyse the advantages to manufacturers, wholesalers and retailers
4. identify the various kinds of advertising
5. 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–APPLY



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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.Saravanavel, 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

	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

**COURSE DESIGNER: Dr. N. M. MEKALA**

Passed in the BOS Meeting held on 19/03/2022

Signature of the Chairman



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## B.Com. – SYLLABUS

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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCEN42	BUSINESS ORGANIZATION – II	NME – 2	2	–	2

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	IV	25	75	100

NATURE OF COURSE	Employability	Skill Oriented	Entrepreneurship
	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

### 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

1. gain knowledge of business organization
2. understand and critically evaluate the information about various types of companies
3. acquire knowledge of diversity within an organization
4. gain knowledge of organisational communications and decision-making
5. 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–APPLY





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### 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:

1. <https://www.futurelearn.com>
2. <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

**COURSE DESIGNER: Dr. N. M. MEKALA**

**Passed in the BOS Meeting held on 19/03/2022**

**Signature of the Chairman**