



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)

89

UNDERGRADUATE (UG) PROGRAMME OUTCOMES (POs)

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

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

PROGRAMME SPECIFIC OUTCOMES (PSOs)

On completion of **B.Com.** programme, the students 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 on life skills.
PSO 6	acquire knowledge, understand, assess and get committed to professional and ethical principles, norms and responsibilities of the business world.



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)

90

BACHELOR OF COMMERCE – COURSE STRUCTURE

SEMESTER – I

S. No	Subject Code	Subject Title	Hrs. / Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1.	21UACT11	Part – I: Tamil – கவிதையும் சிறுகதையும்	6	3	25	75	100	3
	21UACH11	Hindi – Hindi – I						
	21UACS11	Sanskrit – Sanskrit – I						
	21UACA11	வணிகக் கடிதங்கள்						
2.	21UACE11	Part – II: English – English For Enrichment – I	6	3	25	75	100	3
3.	21UCEC11	Part – III: Core – 1: Financial Accounting – I	6	3	25	75	100	4
4.	21UCEC12	Part – III: Core – 2: Principles of Management	4	3	25	75	100	4
5.	21UCEA11	Part – III: Allied – 1: Business Economics	6	3	25	75	100	4
6.	21UACVE1	Part – IV: Value Education	2	3	25	75	100	2
TOTAL			30				600	20

SEMESTER – II

S. No	Subject Code	Subject Title	Hrs. / Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1.	21UACT21	Part – I: Tamil – செய்யுளும் புதினமும்	6	3	25	75	100	3
	21UACH21	Hindi – Hindi – II						
	21UACS21	Sanskrit – Sanskrit – II						
	21UACA21	அலுவலக மேலாண்மை						
2.	21UACE21	Part – II: English – English For Enrichment – II	6	3	25	75	100	3
3.	21UCEC21	Part – III: Core – 3: Financial Accounting –II	6	3	25	75	100	4
4.	21UCEC22	Part – III: Core – 4: Banking Theory Law & Practice	4	3	25	75	100	4
5.	21UCEA21	Part – III: Allied – 2: Economic Development of India	6	3	25	75	100	4
6.	21UACES1	Part – IV: Environmental Studies	2	3	25	75	100	2
TOTAL			30				600	20



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)

91

SEMESTER – III

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
		TOTAL	30				700	24

SEMESTER – IV

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
		TOTAL	30				800	25

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



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)

92

B.Com – III YEAR COURSE STRUCTURE – V SEMESTER

S. No.	Sub. Code	Subject Title	Hrs. / Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1.	21UCEC51	Part – III: Core – 11: Income Tax Law & Practices – I *	6	3	25	75	100	5
2.	21UCEC52	Part – III: Core – 12: Cost Accounting*	6	3	25	75	100	5
3.	21UCEC53	Part – III: Core – 13: Corporate Accounting – I*	6	3	25	75	100	5
4.	21UCEC54	Part – III: Core – 14: Environment of Business	5	3	25	75	100	5
5.	Part – III: Elective – 1:		5	3	25	75	100	4
	21UCEE51	Business Legislation – I						
	21UCEE52	Industrial Organisation						
	21UCEE53	E – Banking						
6.	21UCES51	Part – IV: SBS – 5: Company Organisation	2	3	25	75	100	2
7.	21USSY51	Soft Skills (Self–Study)	–	–	–	–	100	–
TOTAL			30				700	26

*One elective course to be chosen from THREE courses

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

COURSE STRUCTURE – VI SEMESTER

S. No.	Sub. Code	Subject Title	Hrs. / Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1.	21UCEC61	Part – III: Core – 15 : Income Tax Law & Practices – II*	6	3	25	75	100	5
2.	21UCEC62	Part – III: Core – 16: Management Accounting	6	3	25	75	100	5
3.	21UCEC63	Part – III: Core – 17: Corporate Accounting – II*	6	3	25	75	100	5
4.	Part – III: Elective – 2:		5	3	25	75	100	4
	21UCEE61	Business Legislation – II						
	21UCEE62	Company Law*						
	21UCEE63	Principles of Insurance *						
5.	Part – III: Elective – 3:		5	3	25	75	100	4
	21UCEE64	Financial Markets and Services						
	21UCEE65	Capital Markets						
	21UCEE66	Consumer Rights and Education						
6.	21UCES61	Part – IV: SBS – 6: Accounting Software – Tally	2	3	25	75	100	2
7.	21UGKY61	General Knowledge (Self–Study)	–	–	–	–	100	–
TOTAL			30				700	25

*One elective course to be chosen from THREE courses

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



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)

93

COURSE STRUCTURE – V SEMESTER

S. No.	Sub. Code	Subject Title	Hrs. / Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1.	21UCEC51	Part – III: Core – 11: Income Tax Law & Practices – I *	6	3	25	75	100	5
2.	21UCEC52	Part – III: Core – 12: Cost Accounting*	6	3	25	75	100	5
3.	21UCEC53	Part – III: Core – 13: Corporate Accounting – I*	6	3	25	75	100	5
4.	21UCEC54	Part – III: Core – 14: Environment of Business	5	3	25	75	100	5
5.	Part – III: Elective – 1:		5	3	25	75	100	4
	21UCEE51	Business Legislation – I						
	21UCEE52	Industrial Organisation						
	21UCEE53	E – Banking						
6.	21UCES51	Part – IV: SBS – 5: Company Organisation	2	3	25	75	100	2
7.	21USSY51	Soft Skills (Self-Study)	–	–	–	–	100	–
		TOTAL	30				700	26

*One elective course to be chosen from THREE courses

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

CA – Class Assessment (Internal)

SE – Summative Examination

SBS – Skill Based Subject

T – Theory

P – Practical



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)

94

COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCEC51	INCOME TAX LAW & PRACTICES – I	CORE – 11	6	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
III	V	25	75	100

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

COURSE DESCRIPTION:

The course is designed to explain the various concepts of Income Tax.

COURSE OBJECTIVES:

- Introduce the Income Tax Act and the exempted incomes U/S 10
- Explain the concepts of Allowances , perquisites, Provident Fund under the head Income from Salary
- Define income from House Property
- Illustrate the Business and Professional Income
- Describe the essentials of Capital gain and Other Sources.

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 various concepts of Income Tax and the sections of various exempted incomes	Upto K3
CO 2	identify the exempted and taxable allowances , perquisites and to solve the problems based on Income from Salary	Upto K3
CO 3	calculate the Net Annual Value under the head House property	Upto K3
CO 4	compute the Income from Business and Profession	Upto K3
CO 5	identify the capital assets and solve the problems of Capital gain and also the other sources incomes.	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)

95

INCOME TAX LAW & PRACTICES – I

UNIT – I: Income Tax Act, 1961

Definition – Income – Assessment–Assessment Year–Previous Year Person–Assesse – Resident – Resident but not ordinarily resident–Nonresident – Deemed Income Capital receipts and Revenue Receipts – Capital expenditure and Revenue expenditure. Exempted Incomes u/s 10, Exempted income on free trade zones u/s 10A, Special economic zones u/s 10AA, Export oriented zones u/s 10B, 10BA, charitable trust u/s 11, 12, and 13, political parties u/s 13A.

UNIT – II: Computation of taxable income – Income from Salary

Definition, Meaning, Provident fund–Allowances, Perquisites, Gratuity, Pension, Encashment of Leave salary – Deduction u/s 16/–.

UNIT – III: Income from House Property

Meaning, Incomes from House property wholly exempt from tax, different categories of House properties: – Let out and self–occupied house, Gross Annual Value, Net Annual Value, computation of Income from House Property.

UNIT – IV: Profits and gains from Business or Profession

Definition of Business and Profession, meaning of admissible and inadmissible expenses, Depreciation and other deductions.

UNIT – V: Capital Gains and Income from Other Sources

Meaning, Short Term Capital, Long Term Capital Gain, deduction u/s 54 and Income from Other Sources: Meaning, Casual Incomes, Interest incomes, interest on debenture, income from securities (dividend).

Note: Question Paper Pattern: 70% Problems, 30% Theory.

TEXT BOOK:

Reddy T. S and Hari Prasad Reddy Y., *Income Tax Theory, Law and Practice* – Margham Publications, Chennai–17, Nineteenth edition 2021.

REFERENCE BOOKS:

1. Dr. Vinod K. Singhanian. *Student Guide to Income Tax*, Taxmann Publications (P.) Ltd., New Delhi, 46th Edition
2. Bagawathi Prasad, *Income Tax Law and Practice*, New Age International Publishers (p.) Ltd., Edition 32.

DIGITAL TOOLS:

1. <https://www.collinsdictionary.com/dictionary/english/resident>
2. <https://www.merriam-webster.com/dictionary/allowance>

Mapping of CO with PSO

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

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

COURSE DESIGNER: Dr. N. M. MEKALA



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)

96

COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCEC52	COST ACCOUNTING	CORE – 12	6	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
III	V	25	75	100

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

COURSE DESCRIPTION:

This gives the students basic knowledge of cost accounting and the elements of accounting.

COURSE OBJECTIVES:

To make the students

- understand the concept and various components of costing
- assist preparation of accounts under process costing
- become familiarized with the techniques of operating costing

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	recall various concepts of costing and costing methods	Upto K3
CO 2	analyze the various elements of costing	Upto K3
CO 3	explain the labour wage payment system	Upto K3
CO 4	outline the cost under process costing system	Upto K3
CO 5	examine operational costing and reconciliation of cost and financial statements.	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)

97

COST ACCOUNTING

UNIT – I:

Cost accounting – meaning – objectives – importance – cost accounting Vs financial accounting – classification and elements of cost, preparation of cost sheet.

UNIT – II:

Material – purchase of materials – purchases procedure – store keeping – different level of stock – methods of pricing material issues: FIFO, LIFO, Simple and Weighted average.

Labour: Methods of remunerating labour – Incentives, wage plans – ascertaining labour cost chargeable expenses – meaning and examples.

UNIT – III:

Overheads – meaning – classification – allocation – apportionment – absorption (Simple problems only) – machine hour rate.

UNIT – IV:

Methods of costing – job costing – process costing – normal and abnormal loss – joint product and by products.

UNIT – V:

Reconciliation of cost and financial accounting – reasons – procedure for reconciliation operating costing: Transport – Hospital.

Note: Question Paper Pattern: 70% Problems, 30% Theory.

TEXT BOOK:

Reddy. T.S & Hari Prasad Reddy, Y (2012), *Cost Accounting*, Margham Publications, Chennai.

REFERENCE BOOKS:

1. Jain, S.P and Narang, K.L. (2005), *Cost Accounting*, Kalyani Publishers, New Delhi.
2. Pillai, R.S.N and Bagavathi, V. (2004), *Cost Accounting*, S.Chand and Company Ltd., New Delhi.
3. Ramachandran, R and Srinivasan, R. (2019), *Cost Accounting*, Sriram Publications, Trichy.

DIGITAL TOOLS:

1. <https://www.accountingtools.com>
2. <https://www.investopedia.com>
3. <https://www.economicdiscussion.com>
4. <https://www.toppr.com>

Mapping of CO with PSO

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

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

COURSE DESIGNER: Dr. T. P. RAMPRASAD



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)

98

COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCEC53	CORPORATE ACCOUNTING – I	CORE – 13	6	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
III	V	25	75	100

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

COURSE DESCRIPTION:

The course is designed to make the students gain basic accounting knowledge & skills applicable to Corporate Accounting.

COURSE OBJECTIVES:

To make the students

- develop a conceptual understanding of the fundamentals of Corporate Accounting.
- ensure the knowledge of distinction between 'Debenture' and 'Share', Accounting for issue of Debentures
- understand the procedure of final accounts of joint stock company as per new provisions.

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	analyse about the procedure for issue , forfeiture and reissue of shares	Upto K3
CO 2	gain knowledge about the redemption of debentures	Upto K3
CO 3	acquaint knowledge with the calculation of profit – prior incorporation.	Upto K3
CO 4	compute the problems related to accounting treatment in the books of purchasing company and the vendor company	Upto K3
CO 5	prepare the valuation of goodwill and shares	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)

99

CORPORATE ACCOUNTING – I

UNIT – I: Issue, forfeiture and Reissue of Shares

Shares – Definition – Classes of shares – Issue of shares – Over Subscription and Under subscription – Pro-rata allotment – Issue of shares at par – Issue of shares at premium – Issue of shares at discount – Forfeiture of shares – Re-issue of forfeited – Redemption of Preparations.

UNIT – II: Issue of Debentures and Redemption of Debentures

Debentures – Definition – Classification of Debentures – Distinction between 'Debenture' and 'Share' – Issue of Debentures – Accounting for issue of Debentures

Redemption of Debentures – Redemption without provision – Redemption out of Provision – Cum-Interest and Ex-Interest

UNIT – III: Final Accounts of Joint Stock Companies

Final Accounts of Joint Stock Companies (as per Revised Schedule VI presented in Vertical Format): Calculation of managerial remuneration – Contents of final statement – Profit and Loss account and Balance sheet.

Profit Prior to Incorporation: Meaning – Treatment of profit or loss prior to incorporation – Methods of ascertaining profits or loss prior to incorporation – Basis of Apportionment of Expenses – Steps involved in ascertaining pre and post incorporation profits

UNIT – IV: Amalgamation, Absorption and Reconstruction

Meaning – Purchase consideration as per AS 14 – Methods of Accounting for Amalgamation – Accounting treatment in the books of purchasing company and the vendor company (Excluding external reconstruction)

Alteration of share capital – Internal reconstruction – Scheme of capital reduction – Construction of Balance Sheet after reconstruction.

UNIT V: Valuation of Goodwill and Shares

Goodwill – Definition – Factors affecting value of goodwill – Need for valuation – Methods of Valuation – Valuation of shares –Yield method – Earning capacity method – Fair value of a share.

Note: Question Paper Pattern: 70% Problems, 30% Theory.

TEXT BOOK:

Reddy T.S & Dr. Murthy A , *Corporate Accounting*, Margam publications

REFERENCE BOOKS:

1. Gupta R L Radhaswamy M, *Corporate Accounting Volume II*, Sultan Chand & Sons.
2. Dr. Arulanandam M A, Dr. Raman K.S, *Advanced Accountancy*, Vol.II (Corporate Accounting), Himalaya Publishing House.
3. Dr. Sukla S M, Dr.Gupta K L, *Corporate Accounting*, Sahitya bhawan Publications

DIGITAL TOOLS:

1. https://www.jandkicai.org/pdf/16776Issue_Etc.pdf
2. https://www.bdu.ac.in/cde/SLM/SLM_FULL/B.Com%20B.M%20Books%20Soft%20Copy/Corporate%20Accounting/Unit%202.pdf
3. <https://learn.financestrategists.com/explanation/shares-and-debentures/profit-or-loss-prior-to-incorporation/>
4. <http://web.gjuonline.ac.in/distance/book/bcom/BCOM%20204%20Advance%20Accounting.pdf>
5. https://siesce.edu.in/docs/resources/Amalgamation%20of%20Companies_31457.pdf

Mapping of CO with PSO

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

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

COURSE DESIGNER: Dr. R. R. VISHNUPRIYA



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)

100

COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCEC54	ENVIRONMENT OF BUSINESS	CORE – 14	5	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
III	V	25	75	100

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

COURSE DESCRIPTION:

To enable the students

- examine the impact of environmental changes in business
- provide knowledge of the policies and legal provisions of the government with respect to the business environment in India
- provide and insight into the ethical aspects in all areas of business

COURSE OBJECTIVES:

To make the students

- develop ability to understand and scan business environment
- have an overview of political and legal environment
- understand the various economic factors and policy
- learn international factors
- equip with knowledge of social and cultural factor

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	scan the environment and its effect on business	Upto K3
CO 2	be equipped with provisions of the government with respect to the business	Upto K3
CO 3	analyse economic system and the policies	Upto K3
CO 4	cope with the international practices in the business	Upto K3
CO 5	analyse cultural factor and social responsibilities of business	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)

101

ENVIRONMENT OF BUSINESS

UNIT– I: Business Environment

Concept and Definition of Business – Characteristics of business – Scope of business. Meaning of business environment – nature – significance – types of business environment – elements of external environment

Environmental analysis: Concept – importance – techniques – approaches to environmental analysis

UNIT– II: Political and Legal Environment

Constitutional Environment – Characteristics of India's Constitution – fundamental rights and duties – functions of the state – Economic roles of government – The Consumer Protection Act, 1986 – The Competition Act, 2002 – The Environment Protection Act, 1986 – measures to protect and improve environment

UNIT– III: Economic and Technological Environment

Meaning of Economic system – characteristics and functions of an economic system – types of economic system – comparison

Technological Environment: Meaning – factors governing technological environment – impact – technological environment in India – incentives and concessions

UNIT– IV: Global/International Environment

Globalization: Meaning – features – strategies for globalization – globalization of Indian business – obstacles to globalization – factors favouring globalization

Multinational Corporations: Concept – characteristics – reasons for growth of MNCs – TRIPs – TRIMs – GATT – WTO – objectives and functions – Difference between GATT and WTO

UNIT– V: Social and Cultural Environment

Demographic Environment: Introduction – population control policy – human development – culture and business: concept – elements – impact of foreign culture on business. Business and society: changing concept of business – objectives of business – factors influencing the choice of objectives – social responsibility of business towards different groups

TEXT BOOK:

Gupta, C.B. (2011), *Business Environment*, Sultan Chand & Co., New Delhi

REFERENCE BOOKS:

1. Aswathappa, K. (2016), *Essentials of Business Environment*, Himalaya Publishing House, Mumbai
2. Francis Cherunilam (2015), *Business Environment*, Himalaya Publishing House, Mumbai
3. Adhikary, M. (2010), *Economic Environment of Business*, Sulthan Chand & Co., New Delhi
4. Chidambaram .K & Alagappan .V, *Business Environment*, Vikas Publishing House Ltd., Mumbai.

DIGITAL TOOLS:

1. <https://www.ddegjust.ac.in/>
2. <https://www.himpub.com/>
3. <https://vtechworks.lib.vt.edu/>
4. <https://ebooks.lpude.in/>

Mapping of CO with PSO

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

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

COURSE DESIGNER: Dr. P. PONRAJ



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)

102

COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCEE51	BUSINESS LEGISLATION – I	ELECTIVE – 1	5	–	4

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
III	V	25	75	100

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

COURSE DESCRIPTION:

To enable the students

- get basic knowledge in Commercial Law
- understand the legal meaning of Bailment and Agency

COURSE OBJECTIVES:

To make the students

- receive knowledge about basics of business contract.
- get knowledge about the regulations of agency system
- understand the rules of indemnity and guarantee
- receive knowledge about the sale and transfer of goods and the applicable laws and regulations

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	assess the various elements related business law and contract	Upto K3
CO 2	interpret different type of contract and its features	Upto K3
CO 3	explain about the agency system related to creation and termination of agency	Upto K3
CO 4	compare between rights and duties of indemnity, guarantee	Upto K3
CO 5	examine the difference between sale and guarantee to sell and its features	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)

103

BUSINESS LEGISLATION – I

UNIT– I: Law of Contract

Objects of the law of contract, Indian Contract Act 1872, Sources of Mercantile Law– Definition of contract, essential elements of a valid contract, consensus ad– idem.

UNIT– II: Classification of Contract

Classification according to validity, formation, performance – Void agreement and void contract – Executed contract, Executory contract – legal rules to offer and acceptance – Cross offers – communication of offer, Acceptance and Revocation –Definition of consideration, Legal Rules as to consideration – A contract without consideration is void – exceptions – capacity of contract with minors – persons of unsound mind.

UNIT– III: Special Contract

Contract of indemnity – Rights of Indemnity holder when sued. Contract of Guarantee – Distinction between Indemnity and Guarantee – Specific Guarantee – Continuing Guarantee – Kinds of Surety – Rights against creditor – Rights against principal debtors – Rights against co–sureties – Discharge by revocation, conduct of the creditors, invalidations of contract – Quasi Contract

UNIT– IV: Bailment

Definition, classification, rights and duties of bailor and bailee. Lien, Particular lien, General lien, Distinction between Particular lien and General lien. Finder of Lost goods – Obligation of finder of goods. Termination of Bailment.

UNIT– V: Law of Agency

Definition of Agent and Principal – Rules of Agency –Creation of agency – by– express agreement, implied Agreement, Ratification of Agency – Delegation of Authority to sub–agent, co–agent (or) Substituted agent. Differences between sub–agent and substituted agent. Relation of Principal and Agent – Duties and Rights of Agent, Duties and Rights of principal – Relation of principal with Third parties.

TEXT BOOK:

Kapoor, N.D (2017), *Elements of Mercantile Law*, Sultan Chand & Co., New Delhi.

REFERENCE BOOKS:

1. Pillai and Bagavathy. R.S.N. (2017), *Business Law*, S. Chand & Co., New Delhi.
2. Kuchhal,M.C and Vivek Kuchhal. (2022), *Mercantile Law*, Vikas Publishing House Pvt.Ltd., New Delhi.
3. Bulchandani,K.R. (2017), *Business Law*, Himalaya Publishing House, Mumbai.

DIGITAL TOOLS:

1. <http://www.toppr.com>
2. <http://www.blog.ipleader.in>
3. <http://www.simplynotes.in>
4. <http://www.investopedia.in>
5. <https://en.wikipedia.org/>

Mapping of CO with PSO

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

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)

104

COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCEE52	INDUSTRIAL ORGANISATION	ELECTIVE – 1	5	–	4

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
III	V	25	75	100

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

COURSE DESCRIPTION:

The course is designed to make the students to gain the basic knowledge of industrial systems and industrial revolution.

COURSE OBJECTIVES:

To make the students

- receive knowledge of modern industry
- get knowledge of promotion of new undertaking and plant location
- understand the concepts of industrial combination
- develop the knowledge of causes and effects of capitalization.
- gain knowledge of financial markets

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 knowledge of modern industry	Upto K3
CO 2	provide the concepts of promotion of new undertaking and plant location	Upto K3
CO 3	gain knowledge of the concepts of industrial combination	Upto K3
CO 4	explain the knowledge of causes and effects of capitalization.	Upto K3
CO 5	understand the relationship between market outcomes, social welfare, and the conduct of firms;	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)

105

INDUSTRIAL ORGANISATION

UNIT– I:

Evolution of modern industry – The basic Industrial discoveries– Handicrafts production
Factory system – Industrial systems proceeding present methods – Industrial Revolution –
its main features – Economic and social effects of inventions.

UNIT– II:

Establishing a new undertaking – Promotion of a new undertaking – meaning and
important steps in promotion. Plant location – steps in the selection of the plant site –
present trends in plant location – layout and buildings – meaning – Importance and
principles of layout procedure – Design of Industrial buildings – size of business units –
Factors that affect size – Optimum size – Factors affecting the optimum size.

UNIT– III:

Industrial combination – Type of combinations – conditions that let to combinations –
Reasons for the slow growth of combinations – Control of combinations with specific
reference to the Monopolistic and Restrictive Trade Policies Act.

UNIT– IV:

Organisation of Finance – Theories of capitalization – overt capitalization and under
capitalization – Meaning causes and effects of over capitalization and under capitalization
– Remedies – Capital Gearing – Sources of long, medium and short term Finance –
Methods of marketing securities .

UNIT– V:

Introduction to Financial Markets – Types of markets – Difference between capital and
money market – Stock Exchange – Features – Functions – Operators at stock exchange –
Speculators on stock exchanges – Listing of securities – objectives.

TEXT BOOK:

N.K. Sahini and Mani Parti Bharara - *Industrial Organisation*, Kalyani Publishers, 2011

REFERENCE BOOKS:

1. Y.K. Bhushan and P.Unnikrishnan –*Industrial Organisation and Management*.
Sulthan Chand & Sons Publications.
2. N.K. Sahini and Mani Parti Bharara – *Industrial Organisation*, Kalyani Publishers.

DIGITAL TOOLS:

1. <https://www.jstor.org/stable/2230485>
2. <https://classnotes.ng/lesson/industrial-combinations-commerce-ss2/>
3. <https://www.vedantu.com/commerce/financial-market>

Mapping of CO with PSO

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

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

COURSE DESIGNER: Dr. SITHU MURALIDHARAN DEVI



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)

106

COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCEE53	E-BANKING	ELECTIVE – 1	5	–	4

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
III	V	25	75	100

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

COURSE DESCRIPTION:

This course explains about the various concepts and dimensions of E-banking, an assortment of digital payments, deposits systems, terminals and technology are dealt.

COURSE OBJECTIVES:

- To equip students with necessary knowledge and skills and competencies to occupy positions of management and administration in business, industry, public system and the government.
- To inculcate appropriate ethical values and attitudes among students to function effectively in the work environment.
- To give knowledge on Electronic and internet banking systems and operations of Electronic fund transfers
- To give knowledge on Electronic finance and banking across borders
- To give knowledge on Dynamic forms of international financial integration
- To give knowledge on Contribution of electronic financial globalization

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 Payment Systems and Electronic Banking	Upto K3
CO 2	explain the product features and services of ATM cash deposit machine.	Upto K3
CO 3	discuss the profitability ,risk management and frauds of mobile and internet e-banking	Upto K3
CO 4	understand the Evolution of EFT System; Automated Clearing Systems; Funds Transfer Systems	Upto K3
CO 5	explain the need for E-banking products and usage of cards and various payment systems.	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)

107

E-BANKING

UNIT– I: Electronic Banking

Traditional banking vs E-banking – facets of e-banking–intranet procurement – E-banking transactions–electronic delivery channels – truncated cheque and electronic cheque – models for E-banking – complete centralized solution – Features – CCS – cluster approach–high tech. Bank with in bank – advances of e-banking – constraints in e-banking–security measures– electronic delivery channels–truncated cheque – Electronic cheque – real time gross settlement.

UNIT– II: Automated Teller Machine

Automated Teller Machine(ATM) – features–on and off –line operation–ATM types–functions–strategic importance–ATMS around the world – Overview – Features – ATM Instant Money Transfer Systems) – Various Value Added Services –ATM security, Surveillance and Fraud Prevention.

UNIT– III: Mobile & Internet Banking

Mobile & Internet Banking – Meaning–definition–features–registration and services–security issues–internet banking meaning–mechanics of internet banking–services–draw backs of internet banking–major issues.

UNIT– IV: Electronic Fund Transfer System

Meaning – steps in EFT – RBI guidelines – benefits – Electronic fund and transfer – EFT systems vs traditional system – Requirements – Electronic clearing services (ECS) – Genesis–Physical clearing system and systems.

UNIT– V: Modern Banking Operations

Introduction to Modern Banking operations – Transfer of funds under internet banking – Real Time Gross Time – NEFT (National Electronic Fund Transfer) – Call Center Banking – E-Cheques – Smart Card – Benefit of Smart Card – Use of Smart card in e-commerce – E-Money and Electronic purse and Digital cash /Single window concept – benefits of electronic clearing systems – Universal Banking – CIBIL (Credit information Bureau of India Ltd) – UPI – Methods.

TEXT BOOK:

Dr. Gurusamy. S, *Banking Theory Law and Practice*, Vijay Nicole Imprints Private Ltd., 2006

REFERENCE BOOKS:

1. Gordon E. & Natarajan S. *Banking Theory, Law and Practice*. 24th Revised Edition. Himalaya Publishing House, 2017.
2. Santahanam. B, *Banking Theory, Law & Practice*, Margham Publications, Chennai, Reprinted 2014
3. IIBF, *Digital Banking*, Taxmann Publications, 2019.
4. Maheswari, S.N. *Banking Law and Practice*. 6th Edition. Kalyani Publishers, 2011.
5. Rajesh, R. & Sivagnanasithi T. *Banking Theory: Law and Practice*. Tata McGraw–Hill Publishing Company Ltd., 2011.



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)

108

DIGITAL TOOLS:

1. <https://governmentadda.com/digital-banking-notes/>
2. https://ebooks.lpude.in/commerce/bcom/term_4/DCOM208_BANKING_THEORY_ANDPRACTICE.pdf
3. <http://www.himpub.com/documents/Chapter1859.pdf>.
4. <http://www.ismsedu.com/E-Banking%20Management.pdf>
5. <https://www.geeksforgeeks.org/meaning-and-benefits-of-e-banking/>

Mapping of CO with PSO

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

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

COURSE DESIGNER: Dr. S. S. SUGANTHY



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)

109

COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCES51	COMPANY ORGANISATION	SBS – 5	2	–	2

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
III	V	25	75	100

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

COURSE DESCRIPTION:

To motivate the students to know the company organisation and to make them aware on the incorporation of company, prospectus and issues the shares and debentures and to make the students acquire knowledge about procedures of company meeting and winding up of company.

COURSE OBJECTIVES:

- To gain knowledge of different types of companies regarding to private and public company
- To provide clear understanding of Incorporation of company
- To enable detailed understanding of prospectus and shares.
- To facilitate the relevance and procedures of company meeting, resolution and circular.
- To understand the system of winding up.

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 of meaning and activities of companies.	Upto K3
CO 2	acquire knowledge about Incorporation of company	Upto K3
CO 3	receive knowledge about prospectus and shares.	Upto K3
CO 4	understand procedure of meetings and resolutions	Upto K3
CO 5	understand the winding up of the company	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)

110

COMPANY ORGANISATION

UNIT– I: Introduction of Company

Company – Definition and meaning – classification of companies – Differences between Private Company and Public Company.

UNIT– II: Incorporation of a Company and Role of Secretary

Incorporation of a company – company secretary – duties of company secretary in connection with formation of company–Memorandum of Association – Articles of Association.

UNIT– III: Prospectus and Share Capital

Prospectus – Meaning – Contents – Liabilities for misstatements in prospectus – Statements in lieu of prospectus – Differences between shares and debentures – Differences between equity shares and preference shares.

UNIT– IV: Meeting Procedures

Meetings – Types of meetings – Resolution – Types of Resolution – Ordinary Resolution – Special Resolution, Resolution by Circulars.

UNIT– V: Winding Up

Winding up of a company – Members' voluntary winding up – Creditors' Voluntary winding up – Winding up subject to the supervision of the court.

TEXT BOOK:

Prof. N.D. Kapoor, *Company Law*, Sultan Chand Publications.

REFERENCE BOOKS:

1. Prof. S.S.M. Sundaram & Dr. M. Muthupandi, *Secretarial Practice*, Sree Meenakshi Publication, Mdurai.
2. Dr. V.M. Selvara, *Company Organization*, Bharani Publications

DIGITAL TOOLS:

1. <https://www.dictionary.com/browse/company>
2. <https://www.merriam-webster.com/dictionary/company>
3. https://www.mca.gov.in/MinistryV2/incorporation_company.html
4. <http://www.legalservicesindia.com/article/1319/Winding-Up-of-a-Company.html>
5. <https://enterslice.com/winding-up-of-a-company>

Mapping of CO with PSO

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

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

COURSE DESIGNER: Dr. G. G. BHUVANESWARI



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)

111

COURSE STRUCTURE – VI SEMESTER

S. No.	Sub. Code	Subject Title	Hrs. / Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1	21UCEC61	Part – III: Core – 15 : Income Tax Law & Practices – II*	6	3	25	75	100	5
2	21UCEC62	Part – III: Core – 16: Management Accounting	6	3	25	75	100	5
3	21UCEC63	Part – III: Core – 17: Corporate Accounting – II*	6	3	25	75	100	5
4	Part – III: Elective – 2:		5	3	25	75	100	4
	21UCEE61	Business Legislation – II						
	21UCEE62	Company Law*						
	21UCEE63	Principles of Insurance*						
5	Part – III: Elective – 3:		5	3	25	75	100	4
	21UCEE64	Financial Markets and Services						
	21UCEE65	Capital Markets						
	21UCEE66	Consumer Rights and Education						
6	21UCES61	Part – IV: SBS – 6: Accounting Software – Tally	2	3	25	75	100	2
7	21UGKY61	General Knowledge (Self-Study)	–	–	–	–	100	–
		TOTAL	30				700	25

*One elective course to be chosen from **THREE** courses

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

CA – Class Assessment (Internal)

SE – Summative Examination

SBS – Skill Based Subject

T – Theory

P – Practical



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)

112

COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCEC61	INCOME TAX LAW & PRACTICES – II	CORE – 15	6	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
III	VI	25	75	100

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

COURSE DESCRIPTION:

The course is designed to explain the various concepts of Income Tax.

COURSE OBJECTIVES:

- To introduce the term clubbing of income and set – off and carry forward of losses.
- To explain the concepts of gross qualifying income
- To define the term assessment of individual and HUF
- To illustrate the Partners, partnership and Association of Persons
- To describe the essentials of return of income and Assessment Producers.

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 term clubbing of income and set-off and carry forward of losses	Upto K3
CO 2	identify the deduction of incomes under sections 80	Upto K3
CO 3	calculate the total taxable income of an individual and HUF	Upto K3
CO 4	compute the total taxable income of Partners and Association of Persons.	Upto K3
CO 5	gain knowledge of various assessment procedures and Permanent Account Number.	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)

113

INCOME TAX LAW & PRACTICES – II

UNIT – I:

Clubbing of Income: Meaning, Income of minor child, Deemed incomes. Set-off and Carry Forward of Losses: Introduction, meaning, schemes of Set-off and carry-forward of Losses, Inter head adjustments and Intra head adjustments.

UNIT – II:

Deductions from Gross Total Income u/s 80: Meaning, Nature of deductions, Gross qualifying amount – meaning, deductions U/S 80C, 80D; 80DD, 80E, 80G, 80GGB, 80QQB, 80U.

UNIT – III:

Assessment of Individual: meaning, total income of an individual, computation of tax liability. Assessment of Hindu Undivided Family: Meaning, Composition of Hindu Undivided Family, Schools of Hindu Law, Hindu Coparcenary, Computation of HUF total income.

UNIT – IV:

Assessment of Partnership firm: Meaning of Partnership, Kinds of Partnership firms for taxable purpose, meaning of Limited liability Partnership. Assessment of Association of persons: Meaning, Computation of AOP's Business Income and AOP's total income.

UNIT – V:

Return of Income: Meaning, Submission of return of Income–Return of Loss–Belated Return Revised Return–Procedure for assessment: Meaning, Self-assessment- Re-assessment – Best judgment assessment – Ex-party assessment – Rectification of mistakes, Permanent Account Number–Meaning.

Deduction and Collection of Tax at Source–Advance Payment–Tax Refunds–Income under “Net of Tax” – Tax credit certificate–Tax clearance Certificate, Goods and Services Tax : Meaning , percentage available to various products (latest amendments).

Note: Question Paper Pattern: 70% Problems, 30% Theory.

TEXT BOOK:

Reddy T. S and Hari Prasad Reddy Y., *Income Tax Theory Law and Practice*, Margham Publications, Chennai–17, Nineteenth edition 2021.

REFERENCE BOOKS:

1. Dr. Vinod K. Singhanian , *Student Guide to Income Tax*, Taxmann Publications (P.) Ltd., New Delhi, 46th Edition.
2. Bagawathi Prasad, *Income Tax Law and Practice*, New Age International Publishers (P.) Ltd., Edition 32.

DIGITAL TOOLS:

1. <https://tax2win.in/guide/section-64-clubbing-income>
2. https://www.taxmanagementindia.com/visitor/acts_rules_chapter_provisions.asp?Ch_ID=24

Mapping of CO with PSO

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

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

COURSE DESIGNER: Dr. N. M. MEKALA



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)

114

COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCEC62	MANAGEMENT ACCOUNTING	CORE – 16	6	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
III	VI	25	75	100

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

COURSE DESCRIPTION:

To enable the students to

Know the concepts of Management accounting

COURSE OBJECTIVES:

To make the students

- understand the various components of management accounting and related terms
- understand analysis using ratio, working capital management and marginal costing
- become familiar with budget preparation and budgetary control tools.

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	outline the various concepts relating to management accounting	Upto K3
CO 2	analyze financial statements using ratio analysis	Upto K3
CO 3	evaluate the working capital management of companies	Upto K3
CO 4	compare various alternatives using marginal costing and decision making	Upto K3
CO 5	analyze new budget and budgetary control for organizations	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)

115

MANAGEMENT ACCOUNTING

UNIT – I:

Management Accounting – Meaning – Definition – Characteristics – Scope – Objectives and Functions – Distinction between Financial Accounting and Management Accounting – Distinction between Management Accounting and Cost Accounting.

UNIT – II:

Ratio analysis – meaning – advantages – limitations – classification of ratios – computation of profitability ratios – turnover ratios – solvency ratios.

UNIT – III:

Funds Flow Statement – importance – limitations – Preparation of schedule of changes in working capital – calculation of funds from operations – funds flow statements (simple problem only) Cash flow statement – meaning – importance – difference between funds flow and cash flow analysis – advantages – limitations – computation of cash from operations – cash flow statement as per AS3.(simple problems only)

UNIT – IV:

Cost – volume – profit analysis: Marginal cost and Break – Even analysis application of Marginal costing for managerial decisions)

UNIT – V:

Budgeting and Budgetary control – meaning – objectives – advantages – limitations – essentials of successful budgetary control – classification of budgets – preparation of sales budget, production budget, cash budget and flexible budget.

Note: Question Paper Pattern: 70% Problems, 30% Theory.

TEXT BOOK:

Reddy, T.S & Hari Prasad Reddy, Y, “**Management Accounting**”, Margham Publications, Chennai (2012).

REFERENCE BOOKS:

1. Ramachandran, R and Srinivasan, R., “**Management Accounting**”, Sriram Publications, Trichy (2019).
2. Shashi, K and Sharma, R.K., “**Management Accounting**”, Kalyani Publishers, New Delhi (2006).

DIGITAL TOOLS:

1. <https://www.zoho.com>
2. <https://www.investopedia.com>
3. <https://www.ir.com>
4. <https://www.britannia.com>

Mapping of CO with PSO

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

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

COURSE DESIGNER: Dr. T. P. RAMPRASAD



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)

116

COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCEC63	CORPORATE ACCOUNTING – II	CORE – 17	6	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
III	VI	25	75	100

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

COURSE DESCRIPTION:

The course will enable the students to gain expert Accounting knowledge & Skills applicable to Corporate Accounting, in Conformity with Indian Companies Act 1956.

COURSE OBJECTIVES:

The students will be able to

- acquire the conceptual Knowledge of the accounting standards.
- receive basic knowledge of accounting procedures of Banking Companies.
- get basic knowledge of accounting procedures of Insurance Companies.
- gain Theoretical idea and accounting treatment of Holding Companies.
- study the concepts and preparation of liquidators' final statements

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 conceptual Knowledge of the accounting standards.	Upto K3
CO 2	get basic knowledge of accounting procedures of Banking Companies.	Upto K3
CO 3	gain basic knowledge of accounting procedures of Insurance Companies.	Upto K3
CO 4	compute the accounting treatment of Holding Companies.	Upto K3
CO 5	analyze the concepts and preparation of liquidators' final statements	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)

117

CORPORATE ACCOUNTING – II

UNIT – I: Accounting Standards

Introduction – Meaning – Objectives – Need for accounting Standards – Significance – International Accounting Standards – Accounting Standards in India – Indian Accounting Standards – AS-1 – Disclosure of Accounting Policies – AS-2 – Valuation of Inventories – AS-3 – Cash flow Statements – AS-10 – Accounting for Fixed Assets – AS-14 – Accounting for Amalgamation – AS-21 – Consolidated Financial Statements (Simple problems only) – Introduction to IFRS.

UNIT – II: Accounts of Banking Companies

Accounts of Banking Companies (New Format): Preparation of profit and loss account and balance sheet – Legal forms – Bills for collection – Acceptances and Endorsements – Branch adjustments, Adjustments of bad and doubtful debts, Rebate on bills discounted, Provision for Taxation and Depreciation.

UNIT – III: Accounts of Insurance Companies:

Accounts of Life Insurance Business (New Format) – Types of policies – Annuity business – Surrender value – Life Assurance Fund – Preparation of final accounts– Revenue account– Valuation balance sheet– Balance Sheet

Accounts of General Insurance Business (New Format) – Fire and Marine Insurance – Revenue a/c – Profit and Loss account –Balance sheet

UNIT – IV: Accounts of Holding Companies

Meaning of Holding Company and Subsidiary company – Minority interest – Cost of control or capital reserve – Treatment of Unrealised profit– Mutual Owings– Preparation of consolidated balance sheet

UNIT – V: Liquidation

Meaning – Legal provisions – Order of Payment – Preparation of Statement of affairs & Deficiency/surplus a/c (Simple problems only) – Preparation of liquidator's final statement of account.

Note: Question Paper Pattern: 70% Problems, 30% Theory.

TEXT BOOK:

Reddy T.S & Dr. Murthy A , “*Corporate Accounting*”, Margam publications

REFERENCE BOOKS:

1. Gupta R L Radhaswamy M, “*Corporate Accounting Volume II*”, Sultan chand & sons
2. Dr. Arulanandam M A, Dr. Raman K.S, “*Advanced Accountancy*”, Vol. II (corporate Accounting), Himalaya publishing house
3. Dr. Sukla S M, Dr. Gupta K L, “*Corporate Accounting*”, Sahitya bhawan Publications

DIGITAL TOOLS:

1. https://static.careers360.mobi/media/uploads/froala_editor/files/Introduction%20to%20Accounting%20Standards_7iWCuHN.pdf
2. <https://www.dynamictutorialsandservices.org/2015/04/accounts-for-holding-companies.html>

Mapping of CO with PSO

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

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

COURSE DESIGNER: Dr. R. R.VISHNUPRIYA



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)

118

COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCEE61	BUSINESS LEGISLATION-II	ELECTIVE – 2	5	–	4

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
III	VI	25	75	100

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

COURSE DESCRIPTION:

The course is designed to enable the students to gain basic knowledge in Commercial law and the legal meaning of Sale and Agreement.

COURSE OBJECTIVES:

To make the students

- receive knowledge about sale of goods act, carriage of goods and essential commodities act.
- understand the legal provisions relating to arbitration and consumer protection council.
- get knowledge about the Powers to Control Production, Supply and 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	assess the various elements related to sale of goods act	Upto K3
CO 2	interpret different type of carriage of goods act	Upto K3
CO 3	explain about the legal provisions relating to arbitration	Upto K3
CO 4	compare between central consumer protection council and state consumer protection council	Upto K3
CO 5	examine about the essential commodities act.	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)

119

BUSINESS LEGISLATION – II

UNIT– I: Sale of Goods Act

Formation of Contract of Sale–Contract of: Goods. Sale and Agreement to Sell–Sale and Hire Purchase Agreement–Sale and Bailment–Subject matter of Contract of Sale–Documents of Title to Goods–Stipulation as to Time.

UNIT – II: Carriage of Goods Act

Classification of Carriers – Common Carrier – Private Carrier – Rights of common Carrier – Duties of Common Carrier–Private Carrier – Carriage by Rail, Responsibility of Railways as a Carrier.

Carriage by Sea: Contract of Freight – Charter Party – Bill of Lading – Contents of Bill of Lading Kinds of Bill of Lading.

UNIT– III: Arbitration

Meaning, Arbitration, Agreement, Advantages and Disadvantages of Arbitration. Matters Which can be referred to Arbitration, Matters which cannot be referred To Arbitration–Arbitrator–Appointment, Powers and Duties.

UNIT– IV: Consumer Protection Act 1986

Definition–Central Consumer Protection Council–State Consumer Protection Council Consumer Disputes Redressal Agencies–Consumer Disputes Redressal Forum–Consumer Disputes Redressal Commission–The State Commission–National Consumer Dispute Redressal Commission.

UNIT– V: Essential Commodities Act 1955

Definition–Objectives – Powers to Control Production – Supply and Distribution – Penalties for violation.

TEXT BOOK:

SREENIVASAN,M.R. (2004), *Business Law*, Margham Publications, Chennai.

REFERENCE BOOKS:

1. Gulshan,S.S & Kapoor.G.K (2020), *Business Law including Company law*, Age International Publishers, Chennai.
2. Kapoor,N.D. (2017), *Elements of Mercantile Law*, Sultan Chand & Co., New Delhi.

DIGITAL TOOLS:

1. <https://www.indiacode.nic.in/>
2. <https://iimm.org/law-of-carriage-of-goods/>
3. <https://www.wipo.int/>
4. <https://consumeraffairs.nic.in/>
5. <https://en.wikipedia.org/>

Mapping of CO with PSO

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

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)

120

COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCEE62	COMPANY LAW	ELECTIVE – 2	5	-	4

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
III	VI	25	75	100

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

COURSE DESCRIPTION:

The course covers the entire lifecycle of a company, from incorporation to dissolution. All the new aspects of Companies Act, 2013 are dealt with in detail. Recent amendments and case laws are also discussed in the modules.

COURSE OBJECTIVES:

- To inform the students about the elementary ideas and the logic of the corporate law.
- Students will be acquainted with the legal norms regulating the subjects of the corporate law, their legal structure and the position (status) of the trading subjects.
- To help the students understand the concept of Consent, Free Consent, Classification of contracts.

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 basic tenets of Company Law regime.	Upto K3
CO 2	explain about the various flaws in existing Company Law and how the judiciary has responded to them.	Upto K3
CO 3	develop clear understanding about the practical situations faced by the various stakeholders of Indian Company Law regime in their professional life.	Upto K3
CO 4	have an awareness about the rights of affected parties (against irregular company operations) in India.	Upto K3
CO 5	develop analytical perspective about the existing Company Law framework so as to enable them to suggest necessary changes.	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)

121

COMPANY LAW

UNIT– I: Company Law – An Overview

Company – Definition–Characteristics– Lifting the corporate veil – Advantages of Incorporation –Company Law Administration – National Company Law Tribunal & Appellate tribunal.

UNIT– II: Kinds of Companies

Classification on the basis of incorporation – On the basis of members – Private and Public – Privileges of private company – private and public company distinguished – On the basis of liability – On the basis of ownership – Government company –Foreign company – On the basis of control – Holding and Subsidiary company – One Person Company (OPC).

UNIT– III: Formation of Company

Formation of company –Preliminary contracts – Certification of Incorporation – Promotion – Certificate of commencement of Business– Promoters– Functions & Legal Status – MCA 21 – Scheme for filing statutory documents& other transactions by companies through electronic mode – Features of MCA 21.

UNIT– IV: Memorandum and Articles of Association

Memorandum of Association – Nature and Contents – Alteration of memorandum – Doctrine of ultravires – Articles of Association – Purpose and Content –Alteration of articles – Doctrine of constructive notice and indoor management.

UNIT– V: Declaration of Dividend and Winding Up

Share Capital – Meaning –Kinds – Alteration of share capital– Dividend – Provisions for declaration of dividend – Winding up of companies – meaning – modes – circumstances in which company may be wound up by Tribunal – Voluntary winding up circumstances.

TEXT BOOKS:

1. Kapoor N. D, *Company Law and Secretarial Practice* , 13th Ed., Sultan Chand & Sons, New Delhi, 2020.
2. Srinivasan, *Company Law and Secretarial Practice*, Margam Publications, Chennai, 2020.

REFERENCE BOOKS:

1. Pillai R.S.N. & Bhagwathi, *Business Law*, S. Chand & Co., New Delhi, 2018.
2. Majumdar A.K and Kapoor G.K, *Company Law and Practice*, Nabhi publications, New Delhi, 2019.

DIGITAL TOOLS:

1. <https://www.indiafilings.com/learn/classification-of-companies/>
2. <https://vakilsearch.com/blog/explain-procedure-formation-company/>
3. https://en.wikipedia.org/wiki/Memorandum_of_association
4. <https://www.legalraasta.com/blog/dividend-declaration-as-per-companies-act-2013/>

Mapping of CO with PSO

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

3. Advanced Application 2. Intermediate Development 1. Introductory Level
COURSE DESIGNER: Dr. SITHU MURALIDHARAN DEVI



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)

122

COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCEE63	PRINCIPLES OF INSURANCE	ELECTIVE – 2	5	–	4

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
III	VI	25	75	100

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

COURSE DESCRIPTION:

This course imparts knowledge on the principles and practices of Insurance in India.

COURSE OBJECTIVES:

To make the students

- understand the nature of insurance and principles that govern insurance
- gain an insight on the fundamental principles of life insurance
- acquire knowledge about life insurance policy condition and procedure for making claims against insurance policies.
- become familiar with the necessity of marine insurance
- receive knowledge of various aspects of fire insurance principles, managing it and risk involved.

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 an insight into essential elements of insurance contract	Upto K3
CO 2	acquire knowledge about the principles and procedure for taking a life policy	Upto K3
CO 3	gain broader understanding of life insurance policy conditions and their claims	Upto K3
CO 4	familiarized with the legal and financial aspects of marine insurance	Upto K3
CO 5	able to identify the importance of fire insurance need	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)

123

PRINCIPLES OF INSURANCE

UNIT- I:

Insurance – Origin – Meaning – Types of Insurance – Fundamental Principles of Insurance – Functions and importance of Insurance – IRDA.

UNIT- II:

Life Insurance – Fundamental Principles of Life Insurance – Types of Life Insurance policies – Procedure for taking a Life policy – Modes of Premium Single, annual, half – yearly, quarterly and monthly.

UNIT- III:

Life Insurance policy conditions – Lost policies – Assignment – Nomination – Settlement of claim – Lapse of Life Insurance policy – Revival of policy – Rebating – Surrender value – Loan on Life Insurance policies.

UNIT- IV:

Marine Insurance – Meaning – Types of Marine policies – Conditions of Marine policy – Marine losses – settlement of claims.

UNIT- V:

Fire Insurance – Meaning – Types of Fire Insurance policies – Conditions of Fire Insurance policy – Procedure for settlement of claim – Reinsurance– meaning of motor insurance, burglary insurance, personal accident insurance and sports insurance

TEXT BOOK:

M. N. Mishra, S. Chand and company, *Insurance – Principles and Practices*

REFERENCE BOOK:

Ghosh & Agarwal, *Principles, Practice & Law of Insurance, Life Insurance in India* – Dr. R.M. Ray

DIGITAL TOOLS:

1. <https://www.godigit.com/guides/types-of-insurance>
2. <https://cleartax.in/s/insurance>
3. <https://www.insuranceinstituteofindia.com/>

Mapping of CO with PSO

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

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

COURSE DESIGNER: Dr. K. R. KAVITHA



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)

124

COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCEE64	FINANCIAL MARKETS AND SERVICES	EECTIVE – 3	5	–	4

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
III	VI	25	75	100

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

COURSE DESCRIPTION:

To provide a basic knowledge of financial market and services and to familiarise the students with major financial services in India.

COURSE OBJECTIVES:

1. To familiarize the students with the concepts of Indian financial system.
2. To develop a concrete knowledge about new issue market
3. To acquaint the students with appropriate concepts of SEBI.
4. To make the students understand the latest development in investment management.
5. To develop analytical skill for creating a better portfolio for their investment.

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 role and importance of Indian financial market	Upto K3
CO 2	apply and analyse the concepts relevant to new issue market	Upto K3
CO 3	evaluate the role of regulatory bodies to develop the financial market	Upto K3
CO 4	provide a comprehensive and in-depth knowledge about mutual funds and comprehend the concept of factoring.	Upto K3
CO 5	assess new venture opportunities and analyse strategic choices in relation to new ventures	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)

125

FINANCIAL MARKETS AND SERVICES

UNIT– I: Introduction

Financial System in India – Functions of financial system – Financial concepts – Financial Assets – financial intermediaries – financial markets – classification – organize – market – capital market – important – money market – meaning – features – classifications of money market – difference between money market vs capital market.

UNIT– II: New Issue Market

Meaning – stock exchange – distinction and relationship between new iss market and stock exchange – functions of new issue market – instruments of issue – players in new issue market – recent trends – reasons for poor performance.

UNIT– III: Securities and Exchange Board of India (SEBI)

Capital issues Act – controller of capital issues – securities contract act – malpractices in the securities market – deficiencies – SEBI objectives – functions – powers – organization – SEBI and the central government – SEBI guidelines – primary and secondary market – brokers and underwriters – Investors protection.

UNIT– IV: Financial Services

Meaning – scope – features – importance – mutual funds – meaning – fund units vs share – origin of the fund – types – classification – importance of mutual fund – organisation of the fund – operations – net assets value – facilities available on investors. Factoring – meaning – definition – functions – types – benefits

UNIT– V: Venture Capital

Meaning – features – Scope of Venture capital – importance – origin – initiative in India – venture capital guidelines – method of venture financing in India – suggestions for the growth of venture capital

TEXT BOOK:

Gordon and Natarajan, *Financial Markets and Services* Himalaya Publishing House 11th Revised Edition

REFERENCE BOOKS:

1. Dr Vinod Kumar, Manmeet Kaur & Atul Gupta, *Financial Markets Institutions & Services*, Taxmann Publications (P) Ltd. 2nd Edition
2. M.Y Khan McGraw Hill, *Financial Services*, 10th Edition
3. Frederic S. Mishki, *Financial Markets and Institutions*.

DIGITAL TOOLS:

1. www.rbi.org.in
2. www.sebi.org.in
3. www.amfiindia.com
4. www.mutualfundsindia.com

Mapping of CO with PSO

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

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

COURSE DESIGNER: Dr. K. R. KAVITHA



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)

126

COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCEE65	CAPITAL MARKETS	ELECTIVE – 3	5	–	4

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
III	VI	25	75	100

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

COURSE DESCRIPTION:

The course is designed to enable the students to be familiar with capital market, its structure, procedures, regulatory and their powers.

COURSE OBJECTIVES:

- To introduce to students the concept of financial markets
- To teach the various aspects of regulation of Indian capital market
- To teach the working mechanism of primary market
- To enable the students to learn the working mechanism of stock exchanges
- To enable the students to learn the concept of underwriting and IPO.

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 in the concept of financial markets	Upto K3
CO 2	gain knowledge about various aspects of regulation of Indian capital market	Upto K3
CO 3	understand the working mechanism of primary market	Upto K3
CO 4	gain knowledge on the working mechanism of stock exchanges	Upto K3
CO 5	acquire knowledge on the concept of underwriting and IPO	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)

127

CAPITAL MARKETS

UNIT– I: Introduction

Financial markets – Definition – Role – functions – Constituents – Financial Instruments – Indian Financial Market – Global Financial Market – Capital Market – Evolution and growth – Constituents – Capital Market Instruments – Types – Preference shares – Equity Shares – Non – voting equity shares – Company fixed deposits – Warrants – Debentures and Bonds

UNIT– II: Regulation of Indian Capital Market

Regulatory Framework – Committees on Regulatory Framework – SEBI – Objectives – Management – Powers and functions – Regulatory role – Investor Protection – Insider Trading – Rationale – Insiders – Insider information – Connected persons.

UNIT– III: Primary Market

Meaning – NIM Vs Secondary Market – Methods of New Issue – Intermediaries in the new issues market – SEBI Guidelines on Primary Market – Listing – Agreement – Benefits – Consequences of Non-listing

UNIT– IV: Stock Exchange

History – Meaning – Functions – Stock Exchange Vs Commodity Exchange – Stock Exchange Traders – Regulation of Stock Exchanges – Steps in Stock Trading – BSE and NSE – World Stock Exchanges – New York, London, Hong Kong and Tokyo Stock Exchanges.

UNIT– V: Underwriting and IPO

Underwriting – Definition – Types – Mechanics – Benefits – Book Building – Concept – Characteristics – Process – IPO including e-IPO – Reverse book – building – Depository services – Demat Account – Electronic Settlement of Trade – Role of CDSL and NSDL – Online Stock Trading

TEXT BOOK:

GURUSAMY, (2014), *Capital Markets*, Vijay Nicole Imprints, Chennai.

REFERENCE BOOKS:

1. Frank J, Fabozzi, Franco Modigliani, (2000), *Capital Markets Institutions and Instruments*, Prentice Hall, New Delhi
2. Moorad Choudhry, (2000), *Capital Markets Instruments, Analysis and Valuation*, FT Press, New York.
3. Mahesh Kulkarni & Dr. Suhas Kulkarni, (2001), *Capital Markets and Financial Services*, Nirali Publications, Mumbai.
4. Rajesh Chakraborty, Sankar D.E, (2011), *Capital Markets in India*, Sage Publications, New Delhi.

DIGITAL TOOLS:

1. <https://www.investopedia.com/terms/c/capitalmarkets.asp>
2. <https://www.elearnmarkets.com/blog/capital-market-regulators/>
3. <https://zfunds.in/m/role-of-underwriters-in-an-ipo>

Mapping of CO with PSO

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

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

COURSE DESIGNER: Dr. T. THANGA PANDI MURUGAN



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)

128

COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCEE66	CONSUMER RIGHTS AND EDUCATION	ELECTIVE – 3	5	–	4

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
III	VI	25	75	100

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

COURSE DESCRIPTION:

This course is designed to make the students understand the different types of consumers, responsibilities of consumers and consumer protection Act.

COURSE OBJECTIVES:

To make the students

1. understand the consumerism and different types of consumers.
2. acquire knowledge about the responsibilities of consumers.
3. gain knowledge about the consumer protection act.
4. know different prevention of food adulteration act.
5. understand different methods of creating awareness.

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 Consumerism and different types of consumers.	Upto K3
CO 2	examine of the Responsibilities of consumers.	Upto K3
CO 3	have through knowledge about the consumer protection Act.	Upto K3
CO 4	gain knowledge different prevention of food Adulteration Act.	Upto K3
CO 5	get knowledge about the different methods of creating awareness.	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)

129

CONSUMER RIGHTS AND EDUCATION

UNIT– I: Consumer Movement in India

Definition of Consumer – Types of Consumers – Problems of Consumer – Consumerism – Emerging concepts in consumerism: Green Consumerism, Cyber Consumerism – effect of consumerism.

UNIT– II: Right of Consumers

Responsibilities of Consumers – unfair trade practices – Caveat emptor and Caveat Venditor – Enforcement of Consumer rights through Public Interest Litigation.

UNIT– III: Consumer Protection Act

Main provisions – Redressal forums – District Level – State Level and National Level – Powers and Function – Filing of Complaints procedure Regulatory Authorities and OMBUDSMAN

UNIT– IV: Consumer related Legislations and Organizations

Prevention of Food Adulteration Act, 1954– Standards of Weights and Measures Act, 1976– The Drugs and Magic Remedies (Objectionable Advertisement) Act1954 – Consumer pressure groups – Voluntary consumer organizations–Consumer Protection Councils – Remedy and Redressal of Grievances.

UNIT– V: Consumer awareness and Education in India

Lack of awareness – Lack of access to information – Methods of creating awareness and promotion of Consumer rights and duties – E- Commerce and Consumer Rights– Role of media in consumer education

TEXT BOOKS:

1. Singh Avtor, (2010), *Law of Consumer Protection (Principles and Practice)*, Eastern Book Company, Luck now.
2. Aggarwal V.K, *Consumer Protection Law and practice*, Bharat Law House Pvt Ltd. New Delhi.

REFERENCE BOOKS:

1. Mohammed Kamalun Nabi(2015), *Consumer Rights and Protection in India*, New Century Publications, New Delhi
2. Mohammed Nazer(2016), *Consumer Rights and awareness, Discover Publishing*, House PVT Limited, New Delhi.

DIGITAL TOOLS:

1. <https://www.sciencedirect.com>
2. <http://www.corporate.cyrilamarchandblogs.com>
3. <https://www.researchgate.net>

Mapping of CO with PSO

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

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

COURSE DESIGNER: Dr. G. VIJAYALAKSHMI



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)

130

COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCES61	ACCOUNTING SOFTWARE – TALLY	SBS – 6	2	–	2

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
III	VI	25	75	100

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

COURSE DESCRIPTION:

On the completion of the course, the students will be able to explain the features of Tally and process transactions through tally and prepare financial reports.

COURSE OBJECTIVES:

- To impart knowledge regarding concepts of Financial Accounting. Tally is an accounting package which is used for learning to maintain accounts.
- To help students work with well-known accounting software i.e. Tally ERP.9.
- To make students capable to create company, enter accounting voucher entries including advance voucher entries, reconcile bank statement, do accrual adjustments, and also print financial statements, etc. in Tally ERP.9 software.
- Accounting with Tally certificate course is not just theoretical program, but it also includes continuous practice, to make students ready with required skill for employability in the job market.

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 role and need computers in accounting & creation of company	Upto K3
CO 2	create primary groups ,single group and sub groups	Upto K3
CO 3	prepare voucher entries for the given transactions.	Upto K3
CO 4	prepare budgets and controls.	Upto K3
CO 5	create purchase and sales order.	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)

131

ACCOUNTING SOFTWARE – TALLY

UNIT– I: Accounting on Computers

Introduction to accounting – role of computers in accounting – need for computerized accounting–tally features– salient features of tally

UNIT– II: Classification of Accounts (Groups and Ledgers)

Introduction – Groups – Sub–groups – Primary Groups – Creation of Groups – Deletion of Groups – Alteration – Deletion – Creation of Ledgers – Process of Creation of Ledgers

UNIT– III: Inventory Vouchers

Introduction – Stock groups – stock categories – stock item – units of measure – Creation and Alteration of stock items

Voucher – Introduction – Display of predefined voucher – types of Voucher – Creation of Voucher – Deletion – Alteration – cancellation of voucher and saving a voucher.

UNIT– IV: Budget and Controls

Introduction – Essential of budget – Budget creation and alteration – cost center – alteration of deletion of budget – budget variance reports – viewing the budget.

UNIT– V: Purchases and Sales Order

Creation of ledger masters – Purchase ledger – sales ledger – duties and Taxes ledger – direct expenses – creation of supplier account – creation of customer account – example of entering a purchase transaction through sales invoice – entering a sales transaction through sales invoice.

TEXT BOOK:

Palanivel. S. *Tally*, Margam Publications, Chennai, Reprint Edition 2014

REFERENCE BOOK:

Nellai Kannan , 2009. *Tally 9*, Nels Publications, Tirunelveli

DIGITAL TOOLS:

1. <https://tallyeducation.com/tepl/>
2. https://en.wikipedia.org/wiki/Tally_Solutions
3. <https://tallysolutions.com/>

Mapping of CO with PSO

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

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

COURSE DESIGNER: Dr. S. S. SUGANTHY