



VIRUDHUNAGAR HINDU NADARS' SENTHIKUMARA NADAR COLLEGE
(An Autonomous Institution Affiliated to Madurai Kamaraj University)
Virudhunagar – 626 001.

Course Name: **Bachelor of Commerce**

Discipline: **Commerce**

(FOR THOSE WHO JOIN IN JUNE 2024 AND AFTER)

COURSE OBJECTIVE:

To provide basic knowledge on various Commerce subjects and to provide adequate skills on Book Keeping and Accounting.

To enable the student to acquire required skills to hold responsible position in any organisation with paperless office and also to pursue Higher Education.

DURATION OF THE COURSE: Three Years

On the successful completion of B.Com. programme, students will

PSO1:	Learn the basic understanding on the fundamentals of Commerce and Finance.
PSO2:	Specialize practical exposure in facing challenges of modern business and service organizations that use modern computerized systems including accounting packages.
PSO3:	Knowledge and skill for the effective performance of various commercial activities including Buying, Selling, Marketing, Advertising, Accounting, Recordkeeping, business correspondence, Office management, Company management, Storekeeping, Transport, and the like.
PSO4:	Fundamental knowledge to undergo professional courses on Commerce related Disciplines like Accounts, Audit, Cost Accounts, and Corporate Secretary. Law, Banking, Insurance, Financial Markets, Income Tax, Statistics, and so on.
PSO5	Core knowledge and skill exposure for continuing higher studies on Commerce and other related novel areas of their choice like Accounting, Corporate Secretary, Entrepreneurship, Computer managed system and so on.



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COURSE SCHEME:

I year B.Com

Semester	Part	Subject Name	Hours	Credit	Int + Ext =Total	Local	Regional	National	Global	Professional Ethics	Gender	Human Values	Environment & Sustainability	Employability	Entrepreneurship	Skill Development	Subject Code	Revised / New / No Change / Interchanged & Percentage of Revision
I	Part 1	Tamil	6	3	25+75=100												U24PT11	New
	Part 2	English - Paper I	6	3	25+75=100												U23PE11	No Change
	Core 1	Financial Accounting – I	6	5	25+75=100			✓		✓				✓	✓	✓	U24CMC11	50% Change
	Core 2	Business Organisation	6	5	25+75=100			✓						✓	✓	✓	U24CMC12	New
	Allied I	Managerial Economics	6	3	25+75=100									✓	✓	✓	U24ECAX11	Revised 5%
	Total			30	19													
II	Part 1	Tamil	6	3	25+75=100												U24PT21	New
	Part 2	English - Paper II	6	3	25+75=100												U23PE21	No Change
	Core 3	Financial Accounting – II	6	5	25+75=100			✓		✓				✓	✓	✓	U24CMC21	40 % Change
	Core 4	Principles of Marketing	6	5	25+75=100			✓						✓	✓	✓	U23CMC22	No Change
	Allied II	Monetary Economics	6	3	25+75=100									✓	✓	✓	U23ECAX21	No Change
	Total			30	19													



TENTATIVE SYLLABUS STRUCTURE TABLE

SEMESTER III

Part	Course Title	Hours	Credit	Marks			Course Code	Courses having focus on employability/ entrepreneurship/ Skill development	Revised / New /No Change / Interchanged/ Percentage of revision
				I	E	Tot			
Core	Tamil	6	3	25	75	100			
Core	Advanced Accounting	6	5	25	75	100		Employability/ Entrepreneurship/ Skill development	
Allied-III	Business Statistics	6	5	25	75	100		Employability/ Entrepreneurship/ Skill development	
Part II	English	6	3	25	75	100		Employability/ Entrepreneurship/ Skill development	
Elective – I	Auditing / Organizational Behaviour	5	4	25	75	100		Employability/ Entrepreneurship/ Skill development	
SBS – I	Practical Banking	2	1	25	75	100		Employability/ Entrepreneurship/ Skill development	
SL	Value Education	-	3	25	75	100			
Total		30	24						

SEMESTER IV

Part	Course Title	Hours	Credit	Marks			Course Code	Courses having focus on employability/ entrepreneurship/ Skill development	Revised / New /No Change / Interchanged/ Percentage of revision
				I	E	Tot			
Part I	Tamil	6	3	25	75	100			
Core	Partnership Accounting	5	4	25	75	100			
Part II	English	5	3	25	75	100			
Core	Corporate Management	4	3	25	75	100			
Allied IV	Business Maths	6	5	25	75	100			
SBS	Interview Skills	2	2	25	75	100			
	LAB: Office Data Processing Skills	2	2	40	60	100			
SL	Environmental Studies	-	2	25	75	100			
Total		30	24						
Internship			2	25	75	100			



SEMESTER V

Part	Course Code	Course Title	Hours	Credit	Marks		
					I	E	Total
Core 12		Corporate Accounting	6	5	25	75	100
Core 13		Financial Markets and Services	5	4	25	75	100
Core 14		Business Environment	5	4	25	75	100
Core 15		Business Legislation	5	4	25	75	100
Elective – II		Income Tax	6	5	25	75	100
NME		Business Accounting – NME	2	2	25	75	100
SBS - IV		Employability Skills	1	1	25	75	100
Total			30	25			

SEMESTER VI

Part	Course Code	Course Title	Hours	Credit	Marks		
					I	E	Total
Core 16		Management Accounting	6	5	25	75	100
Core 17		Enterprise Promotion	6	5	25	75	100
Core 18		Special Accounts	6	5	25	75	100
Elective III		Financial Management	6	5	25	75	100
SBS – V Project		Project	2	2	100	0	100
SBS – VI LAB:		Business Accounting Software [LAB]	2	2	40	60	100
NME		Principles of Marketing - NME	2	2	25	75	100
Total			30	26			



SEMESTER - I

FINANCIAL ACCOUNTING – I

Course Title : Financial Accounting – I	Total Hours : 90 Hours
Course Code : U24CMC11	Total Credits : 5

Composition of Course: **80% problem and 20% theory.**

COURSE OUTCOMES:

Cos	CO STATEMENT
CO1:	Understand the concepts and conventions of accounting and accounting framework.
CO2:	Identify and analyze the reasons for the difference between cash book and pass book balances.
CO3:	Gain knowledge of accounting process and preparation of final accounts of sole trader.
CO4:	Understand the Concept of account current and average due date.
CO5:	Determine the useful life and value of the depreciable asset.

Unit –I

18 Hours

Accounting – Definition, Users of Accounting, Concepts and conventions of Accounting; Basic Principles of Accounting – Journal, Ledger and Trial Balance.

Unit - II

18 Hours

Preparation of Cash Book - Double column, Triple column, Petty cash book; Bank Reconciliation Statement – Meaning, Reasons for preparing Bank Reconciliation Statement, Preparation of Bank Reconciliation Statement.

Unit - III

18 Hours

Final Accounts- Trading Account, Profit & Loss Account, Balance Sheet; Basic Adjustments, Advanced Adjustments: Manager's Commission, Hidden Interest on Loan or Deposits and Loss by Fire.

Unit - IV

18 Hours

Account current – Methods: Product Method (Forward and Backward Method), Daily Balance Method, Red ink Interest; Average due date – Calculation of Interest, Mutual Indebtedness.

Unit - V

18 Hours

Depreciation–Meaning, Accounting for Depreciation, Provision for Depreciation; Methods of calculating Depreciation - Straight Line Method, Written Down Value Method, Annuity Method and Depreciation Fund Method; Accounting treatment on disposal of an asset (excluding problems on change of Depreciation methods).

TEXT BOOK:

1. T.S.Reddy&A.Murthy, “Advanced Accountancy”, Margham Publications, 2020.

Unit No	Book Name	Page No
I	T.S. Reddy	1.1 – 1.11



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		2.3 – 2.11 3.1 – 3.10 3.22 – 3.54 4.1 – 4.12
II	T.S. Reddy	3.16 – 3.19 3.65 – 3.72 7.1 – 7.11 7.15 – 7.18
III	T.S. Reddy	12.3 – 12.8 12.11 – 12.18 12.28 – 12.36
IV	T.S. Reddy	15.1 – 15.6 15.8 – 15.9 14.1 – 14.6 14.12 – 14.14
V	T.S. Reddy	9.1 – 9.3 9.4 – 9.8 9.10 – 9.13 9.17 – 9.25 9.37 – 9.41

REFERENCE BOOKS:

1. Dr.M.A.Arulanandam&Dr.R.S.Raman, “Advanced Accountancy”, Himalaya Publishing House,Mumbai, 2018.
2. S.P.Jain&K.L.Narang, “Advanced accountancy” Kalyani Publishers, New Delhi 2014.
3. Dr.S.N.Maheshwari&S.K.Maheshwari, “Advanced Accountancy”, Vikas Publishing House Pvt. Ltd., 2011.

e-RESOURCES:

1. <https://easynotes4u.com/journal-ledger-trial-balance-financial-accounting-practical-problems-and-solutions/>
2. <https://www.iedunote.com/cash-book>
3. https://nios.ac.in/media/documents/SrSec320NEW/320_Accountancy_Eng/320_Accountancy_Eng_Lesson10.pdf
4. <https://www.vedantu.com/commerce/final-accounts>
5. <https://gacbe.ac.in/pdf/ematerial/18BIB13C-U3.pdf>
6. https://www.nios.ac.in/media/documents/Seccour224New/ch_12.pdf



BUSINESS ORGANISATION

Course Title: Business Organisation	Total Hours: 90 Hours
Course Code: U24CMC12	Total Credits:5

COURSE OUTCOMES:

Cos	CO STATEMENT
CO1:	Understand the basic aspects of business.
CO2:	Explain the features and types of various forms of business organisation.
CO3:	Know the procedure for starting a new business.
CO4:	Explain the concepts of management practices.
CO5:	Describe the various types of organisation.

Unit I

18 Hours

Business – Meaning, Definition, Nature and Scope. – Industry – Commerce – Trade – Aids to Trade – Objectives of Business – Evolution of Business – Goods and Services: Meaning and types.

Unit II

18 Hours

Forms of Business Organisation – Sole Proprietorship – Partnership – Joint Stock Companies – Cooperatives – Trust: Meaning, Features, Advantages and Disadvantages, Comparison.

Unit III

18 Hours

Steps in starting a New Business – Selection of Business – Location of Business – Size of Business – Medium Small and Micro Enterprises- Large Scale Enterprises.

Unit IV

18 Hours

Authority, Responsibility and Accountability – Meaning and Principles. -Delegation – Principles of Delegation – Span of Control – Decentralisation Vs Centralisation.

Unit V

18 Hours

Types of organization – Line – Functional – Line and Staff – Committee – Business Combination – Causes – Types – Effects.

TEXT BOOKS:

1. Fundamentals of business organization & management - Y.K.Bhushan, Sultan Chand & Sons, New Delhi, 2016.

Unit	Book & Author Name	Page No.
I	Fundamentals of business organization & management - Y.K.Bhushan, Sultan Chand & Sons, New Delhi, 2016.	1.1 – 1.15
		1.19 – 1.24
		1.31 – 1.39
II		2.1 – 2.24
		2.28 -2.50
		2.56 – 2.64



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III		5.54 – 5.57
IV		4.85–4.96, 5.74 – 5.80
V		4.77 – 4.84, 4.96 – 4.99, 9.30 – 9.32

REFERENCE BOOKS:

1. Business organization & management - Jegdishprakash
2. Business organization & management - C.R.Basu
3. Fundamentals of business organization - C.N.Sontaklei
4. Business organization & management - Jegdishprakash

e-RESOURCES:

1. <https://egyankosh.ac.in/bitstream/123456789/15396/1/Unit-1.pdf>
2. <https://ncert.nic.in/textbook/pdf/kebs102.pdf>
3. <https://www.deskera.com/blog/start-your-small-business/>
4. <https://ebooks.inflibnet.ac.in/mgmt05/chapter/delegation-and-decentralisation/>
5. <https://www.economicdiscussion.net/organisational-structure/types-of-organizational-structure/31772>

MANAGERIAL ECONOMICS
Ancillary Paper 1 (For I year B.Com. and I year BBA) –

Course Title: MANAGERIAL ECONOMICS	Total Hours: 6/4
Course Code: U24ECAX11	Total Credits: 3

Course Outcomes:

Upon successful completion of this course, students will be able to:

CO1	To describe the basic concepts in managerial economics and to explain the role and responsibilities of Managerial Economist
CO2	To understand the essence of demand analysis
CO3	To analyze the demand forecasting using different methods of forecasting
CO4	To familiarizes different market structure and price determination
CO5	To provide information about pricing policy and methods and profit planning with the help of Break Even analysis.

Unit I: Introduction

Managerial Economics: Definition-Nature and scope –Difference between economics and managerial economics-Role and responsibilities of a Managerial Economist–Objectives of Modern Business Firm.

Unit II: Demand Analysis

Meaning of Demand - Law of Demand – Changes in demand - Exception to Law of demand - Demand Determinants. Elasticity of Demand: Types of Elasticity of Demand: Price, Income and Cross–Measurement of Price Elasticity of Demand.



Unit III: Demand Forecasting

Demand Forecasting: Meaning –Factors involved in Demand Forecasting–Methods of Forecasting for Established Products and a New Product–Features of an Ideal Forecasting Method.

Unit IV: Market Structure

Market structure – Meaning, Features and Price Determination under Perfect Competition, Monopoly, Monopolistic Competition.

Unit V: Pricing and Profit Analysis

Pricing: Meaning-Objectives of pricing policy - Methods of Pricing –Profit:Profit Planning–Break Even Analysis: Concepts, Uses and Limitations.

Text Book:

1. Joyotsna Haran, “ Managerial Economics” Garima Publications, Jaipur-2018.

Reference Books:

1. Varshney, R.L., and Maheswari, K.L. Managerial Economics, Sultan Chand & Sons, New Delhi. 2014.
2. Deepashree, “ Managerial Economics” Ane Books (P) Limited, New Delhi-2015
3. Cauvery, R., Sudhanayak, U.K., Girija, and R. Meenakshi, Managerial Economics, S. Chand & Company Ltd., New Delhi. 2017.

SEMESTER - II

FINANCIAL ACCOUNTING – II

Course Title : Financial Accounting – II	Total Hours : 90 Hours
Course Code : U24CMC21	Total Credit : 5

COURSE OUTCOMES:

Cos	CO STATEMENT
CO1:	Understand the concept of Bill of Exchange.
CO2:	Understand the nuances of joint venture from accounting perspective.
CO3:	Prepare the branch account and departmental accounts.
CO4:	Ascertain profit or loss for the concerns adopting single entry book keeping system.
CO5:	Prepare income and expenditure accounts and balance sheet of non-trading concern.

Unit –I:

18 Hours

Bill of Exchange : Meaning – Features – Parties to a bill of exchange – Advantages – Types – Bill of exchange Vs Promissory Note – Accounting for Bill of Exchange – Dishonour – Renewal – Rebate – Insolvency – Accommodation Bill.



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Unit –II: 18 Hours
Joint Venture : Meaning – Features - Partnership Vs Joint venture – Joint venture Vs consignment - Accounting Treatment : Separate set of books and no Separate set of books.

Unit – III: 18 Hours
Branch Account : Meaning, Objective - Types of Branch – Dependent Branch : Debtors System only – **Department Accounts :** Meaning, Objective – Need for Departmental Accounting – Advantages of Departmental Accounting - Branch vs Departmental Accounts – Allocation of Expenses- Inter Departmental Transfers.

Unit – IV: 18 Hours
Accounts from Incomplete Records : Meaning – Features – Limitations – Difference between double entry system and single entry system – Methods of ascertainment of profit : Net worth method and conversion method.

Unit – V: 18 Hours
Accounts of Non-Profit Organization : Meaning – Receipt and Payments account - Income and Expenditure Account – Difference between Receipt and Payment account and Income and Expenditure Account – Balance Sheet.

TEXT BOOK:

1. T.S.Reddy and A.Murthy, “Advanced Accountancy”, Margam Publication, Chennai, 2019.

Unit -1	T.S.Reddy and A.Murthy, “Advanced Accountancy”, Margam Publication, Chennai, 2019.	6.1 – 6.4 6.5 – 6.6 6.8 – 6.16 6.24 – 6.46
Unit -2		27.1 – 27.12 27.16 – 27.23 27.29 – 27.37
Unit -3		25.1 – 25.7 25.17 – 25.25 24.1 – 24.16
Unit -4		13.1 – 13.34
Unit -5		28.1 – 28.31

REFERENCE BOOKS:

1. R.L.Gupta and M.Radaswamy, “Advanced Accountancy”, Sultan Chand Publisher. Lolkatta, 2013
2. M.A.Arulanandam & K.S. Raman, “Advanced Accountancy” Vol-1, Sixth Edition, Himalaya Publishing House, Mumbai, 2015.
3. S.N.Maheswari & Suneel K Maheshwari, “Financial Accounting”, Fifth Edition, Vikas Publishing House, 2012.
4. S.P.Jain and K.L Narang, Advanced Accountancy principles of Accounting ” Volume – I”, Kalyani Publishers, New Delhi, 2018



e-RESOURCES:

1. <https://www.selfstudys.com/uploads/pdf/LNiz1VcZlh3JiTEWX1y9.pdf>
2. <https://www.selfstudys.com/books/rajasthan/state-books/class-12th/accountancy/7-joint-venture-accounts/391935>
3. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper5-Revised.pdf
4. [http://sdeuoc.ac.in/sites/default/files/sde_videos/Financial%20Accounting%20-%20B.Com%202019%20Admn\(1\).pdf](http://sdeuoc.ac.in/sites/default/files/sde_videos/Financial%20Accounting%20-%20B.Com%202019%20Admn(1).pdf)
5. <https://www.selfstudys.com/books/ncert-new-book/english/12th/accountancy-part-i/1-accounting-for-not-for-profit-organisation/143850>

PRINCIPLES OF MARKETING

Course Title : Principles of Marketing	Total Hours : 90 Hours
Course Code : U23CMC22	Total Credits : 5

COURSE OUTCOMES:

Cos	CO STATEMENT
CO1:	Identify the suitable marketing mix for different market segments.
CO2:	Understand the basic concept in new product development.
CO3:	Understand the various pricing policies, strategies and methods.
CO4:	Analyze the various types of distribution channels and functions.
CO5:	Gain knowledge on the promotional mix and types of sales promotion measures.

Unit –I: 18 Hours

Marketing – Definition, Meaning, Importance – Functions – Marketing Mix – Market Segmentation.

Unit –II: 18 Hours

Product – Concept – New Product Development – Product Life Cycle – Product Mix - Product Diversification, Product Modification and Product Elimination – Branding – Packaging.

Unit– III: 18 Hours

Pricing – Objectives – Factors Influencing Pricing – Pricing Policies and Strategies – Kinds of Pricing.

Unit –IV: 18 Hours

Channels of Distribution – Types – Selection of Channel – Channel Partners: Agents, Types, Functions; Wholesalers – Types, Functions; Retailers – Types, Functions.

Unit –V: 18 Hours

Promotion: Advertising – Meaning, Objectives, Functions, Types; Personnel Selling – Objectives, Importance, Types of Salesman; Sales Promotion – Advantages, Types; Publicity – Public relations – Objectives and Advantages.



Text Book:

1. R.S.N.Pillai and Bagavathi, "Marketing management" S. Chand Publishing, 2012.

Unit	Book and author	Page No.
Unit 1	Marketing management - R.S.N.Pillai and Bagavathi	1, 6, 10, 13, 23, 28, 90-98
Unit 2		189, 195, 206, 207, 213, 238, 247
Unit 3		219, 220, 224, 228
Unit 4		227, 430, 445, 447, 448, 449, 453, 454, 456, 474
Unit 5		292, 293, 295, 298, 310, 359, 364, 278, 281, 282, 294, 348, 351, 354

REFERENCE BOOKS:

1. R. Thirunavukkarasu and Dr. L.P. Ramalingam "Marketing Management", Merit India Publications, 2018.
2. Philip kotler, Gary Armstrong and PrafullaAgnihotri, "Principles of marketing", Pearson India Education Services Pvt. Ltd publications, 2018.

e- RESOURCES:

1. https://nios.ac.in/media/documents/SrSec319NEW/319_Bus_Studies_Eng/319_Bus_Studies_Eng_Lesson20.pdf
2. <https://www.netsolutions.com/insights/everything-about-new-product-development/>
3. <https://egyankosh.ac.in/bitstream/123456789/50119/1/Block-5.pdf>
4. <https://www.yourarticlelibrary.com/marketing/distribution-channels/top-6-elements-of-physical-distribution-channels-with-diagram/48313>
5. <https://www.economicdiscussion.net/distribution-channel/functions-of-wholesalers/31889>
6. <https://www.pipedrive.com/en/blog/sales-promotion>

MONETARY ECONOMICS
Ancillary Paper 2 (For I year B.Com. and I BBA)

Course Title: MONETARY ECONOMICS	Total Hours: 6/4
Course Code: U23ECAX21	Total Credits: 3

Course Outcomes:

Upon successful completion of this course, students will be able

CO1	To describe the basic concepts in monetary economics and to understand the function and role of money in Indian Economic development
CO2	To understand the monetary standard and principles of note issues
CO3	To get basic idea over inflation, deflation and Trade cycle
CO4	To have knowledge over basics of monetary policy and Demonetisation in India



CO5 To describe the role of RBI and commercial bank in economic development

UNIT I: INTRODUCTION TO MONEY

Barter System: Meaning And Its Defects – Definition of Money – Evolution of Money – Classification of Money – Functions of Money – Role of Money in Developing Economy, Capitalist, Socialist Economy – Evils of Money.

UNIT II: MONETARY STANDARD

Meaning – Qualities of A Good Monetary Standard – Types of The Monetary Standard: Merits and Demerits of Bimetallism, Mono Mentalism, And Paper Currency Standard – Principles of Note Issue – Systems of Note Issue.

UNIT III: INFLATION, DEFLATION AND TRADE CYCLE

Inflation: Meaning- Causes and Effects – Measures to Control Inflation – Deflation: Meaning – Causes And Effects – Measures to Control - Trade Cycle: Meaning – Features – Phases - Measures to Control.

UNIT IV: MONETARY POLICY

Meaning – Definition – Objectives – Instruments of Monetary Policy – Limitations of Monetary Policy – Role of Monetary Policy in a Developing Economy. Demonization 2016 in India: Positive and Negative Effect.

UNIT V: CENTRAL AND COMMERCIAL BANKING

Central Banking: Meaning – Functions — Methods of Credit Control – Commercial Banking: Meaning – Functions – Credit Creation Process - Role of Banking in Economic Development.

Text Book:

1. Vaish.M.C, “Monetary Theory”,Vikas Publishing House (P) Ltd, Noida,2016.

Reference Books:

1. Paul R.R. “ Monetary Economics” Kalyani Publishers,Ludhiana 2011
2. Seth.M.L, “Monetary Economics”Lakshmi Narain Agarwal, Agra, 2014.
3. Sundaram.K.P.M, “Money,banking and International Trade” Sultan Chand & Sons, New Delhi 2015.
4. PrabathiPatnaik, Jeyathi Gosh, Demonetisation 2016, Oxford University Publication,
5. பண மதிப்பு நீக்கம்: ஏன், ஏப்படி, எதற்காக?, தொகுப்பு: நா. மணி மற்றும் செள. புஷ்பராஜ், பாரதி புத்தகாலயம்,