

**CAUVERY COLLEGE FOR WOMEN
(AUTONOMOUS)**

**Nationally Accredited with 'A' Grade by
NAAC**

ISO 9001:2015 Certified

TIRUCHIRAPPALLI

**PG & RESEARCH DEPARTMENT OF
COMMERCE**



B.Com.

SYLLABUS

2022 -2023 and Onwards

CAUVERY COLLEGE FOR WOMEN (AUTONOMOUS)
PG & RESEARCH DEPARTMENT OF COMMERCE

VISION

Commitment to pursue excellence in commerce education, while equipping students with knowledge and skills in commerce stream, inculcate values, identify hidden talents, provide opportunities for students to realize their full potential and thus shape them into national assets, and to pursue a real holistic development, integrity moral and ethical uprightness.

MISSION

- To promote excellent education in the changing environment of information and communication technology and commerce sectors.
- Creating an urge in students to take up entrepreneurship in online to be successful by standing on their feet instead of being dependent on others.
- Grooming youth to become a truly global personality well equipped to deal with the modern world and its challenges.

PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)

PEOs	Statements
PEO1	LEARNING ENVIRONMENT To facilitate value-based holistic and comprehensive learning by integrating innovative learning practices to match the highest quality standards and train the students to be effective leaders in their chosen fields.
PEO2	ACADEMIC EXCELLENCE To provide a conducive environment to unleash their hidden talents and to nurture the spirit of critical thinking and encourage them to achieve their goal.
PEO3	EMPLOYABILITY To equip students with the required skills in order to adapt to the changing global scenario and gain access to versatile career opportunities in multidisciplinary domains.
PEO4	PROFESSIONAL ETHICS AND SOCIAL RESPONSIBILITY To develop a sense of social responsibility by formulating ethics and equity to transform students into committed professionals with a strong attitude towards the development of the nation.
PEO5	GREEN SUSTAINABILITY To understand the impact of professional solutions in societal and environmental contexts and demonstrate the knowledge for an overall sustainable development.

PROGRAMME OUTCOMES FOR B.Com., B.Com. CA,
B.B.A. PROGRAMME

PO NO.	On completion of B.Com. /B.Com. CA / B.B.A. Programme, The students will be able to
PO 1	PROGRAMME KNOWLEDGE AND ENVIRONMENT SUSTAINABILITY Acquire a strong foundation in the areas of Commerce, Management and Information Technology that needs to respond to the constantly changing Business and Legal environment.
PO 2	CRITICAL THINKING AND DECISION MAKING SKILLS Analyse and develop solutions through various computational techniques for real time problems in all areas of Business Management specially Finance, Marketing, Human Resources and Operations.
PO 3	ENTREPRENEURSHIP SKILLS AND COMPETENCY DEVELOPMENT Apply the competencies and creativity required to undertake entrepreneurship as a desirable and feasible career option or be employed in various positions in industry, academia and Government.
PO 4	TEAM WORK AND PROFICIENCY DEVELOPMENT Imbibe professionalism to embrace new opportunities of emerging technologies, leadership and team work in a dynamic ethical business scenario.
PO 5	PROFESSIONAL SKILLS AND EMPLOYABILITY Internalize the learned concept of Business and Commerce that will enable them to become skilled professionals and to enhance the career prospects.

PROGRAMME SPECIFIC OUTCOMES FOR B.Com.

PSO NO	The Students of B.Com. will be able to	POs Addressed
PSO1	Acquire fundamental knowledge in the fields of Commerce, Management, Accounts, Finance and overall general legal framework of the business.	PO1 PO2
PSO2	Inculcate critical thinking and problem-solving skills to excel in technologies and its services used ethically in various sector.	PO2
PSO3	Identify business opportunities to create and manage innovations and entrepreneurship.	PO3
PSO4	Become acquainted with commercial knowledge and professional skills to react the most appropriate way when faced with challenges.	PO4 PO5
PSO5	Obtain the knowledge and skills required for further professional education and research.	PO5



CAUVERY COLLEGE FOR WOMEN (AUTONOMOUS), TRICHY – 18

DEPARTMENT OF COMMERCE

B.Com. – PROGRAMME STRUCTURE

(For the candidates admitted from the academic year 2022 – 2023 and onwards)

I Semester

Semester	Part	Course	Title	Course Code	Inst. Hours / Week	Credit	Exam Hrs.	Marks		Total		
								Internal	External			
I	I	Language Course - I (LC)	இக்கால இலக்கியம்	22ULT1	6	3	3	25	75	100		
			Hindi Literature & Grammar - I	22ULH1								
			History of Popular Tales Literature and Sanskrit Story	22ULS1								
			Basic French -I	22ULF1								
	II	English Language Course - I (ELC)	Functional English for Effective Communication - I	22UE1	6	3	3	25	75	100		
	III	Core Course - I (CC)	Financial Accounting - I	22UCO1CC1	6	5	3	25	75	100		
				Core Course - II (CC)	Management Principles and Application	22UCO1CC2	6	5	3	25	75	100
				First Allied - I (AC)	Business Economics	22UCO1AC1	4	3	3	25	75	100
	IV	Ability Enhancement Compulsory Course - I (AECC)	UGC Jeevan Kaushal - Universal Human Values	22UGVE	2	2	-	100	-	100		
	Total					30	21				600	

Semester I	Internal Marks: 25	External Marks: 75		
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS
22UCO1CC1	FINANCIAL ACCOUNTING – I	CORE	6	5

Course Objective

- To enable the students to understand the Accounting Standards and to apply the accounting principles in the Rectification of Errors, preparation of Final Accounts of sole trader, Non-Profit Organization, Bank Reconciliation Statement and Bills of Exchange.
- To provide accounting knowledge in Branch, Departmental and Hire Purchase businesses.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
CO1	Define the fundamentals of Accounting Standards.	K1
CO2	Explain the financial statements of Sole Trader and Non -Profit Organisation.	K2
CO3	Apply the accounting practice in Branch, Departmental and Hire Purchase businesses.	K3
CO4	Analyze the accounting procedures related to Bills of Exchange, Account Current and Calculation of Average Due date.	K4
CO5	Examine the reasons for disparities in Cash Book & Pass Book and reconcile them.	K4

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	2	3	3	3	3	3	2	3	3
CO2	3	3	3	2	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	2	2	3	3	3	3	2	2	3
CO5	3	3	2	3	3	3	3	2	3	3

“1” – Slight (Low) Correlation – “2” – Moderate (Medium) Correlation –

“3” – Substantial (High) Correlation – “-” indicates there is no correlation.

Syllabus

UNIT - I

(18 Hours)

Introduction to Accounting Standards. Rectification of Errors – Classification – Suspense Account. Final Accounts of a Sole Trader: Manufacturing Account – Trading Account – Profit and Loss Account – Balance Sheet – Adjustments.

UNIT - II (18 Hours)
Bank Reconciliation Statement – Favourable and Unfavourable Balances. Bills of Exchange - Average Due Date – Account Current.

UNIT - III (18 Hours)
Accounts of Non-Profit Organisation – Receipt & Payment Accounts – Income & Expenditure Accounts – Balance Sheet – Adjustments.

UNIT - IV (18 Hours)
Branch Accounts (Dependent Branches: Debtor System and Stock & Debtor System only) Departmental Accounts – Apportionment of Expenses – Inter –departmental Transfer at cost and Invoice price.

UNIT - V (18 Hours)
Hire Purchase System: Accounting Treatment – Calculation of Interest – Default and Repossession – Hire Purchase Trading Account: Debtors System and Stock & Debtor System.

UNIT – VI Self Study for Enrichment (Not included for External Examination)

Difference between Balance Sheet and Trial Balance, Adjustment and Closing Entries - Negotiable Instrument, Difference between Promissory note and Bills of Exchange - Difference between Branch and Department - Capital and Revenue items - Difference between Hire Purchase and Instalment Purchase.

Note: Self-study must be tested through Seminars, Assignments and Quiz.

Distribution of Marks: Theory 20% & Problem 80%

Text Book

1. Reddy, T.S, & Murthy A. (2020). *Financial Accounting*. 8th Revised Edition, Margham Publication.
2. Jain S.P, & Narang K.L. (2017). *Business Accounting*. 5th Edition, Kalyani Publishers.

Reference Books

1. Dalston L. Cecil & Jenitra L. Merwin. (2015). *Business Accounting*. 4th Edition, Learn Tech Publishers.
2. Gupta R.L, & Radhaswamy M. (2019). *Financial Accounting*. 8th Edition, Sultan Chand & Sons.
3. Arulanandam M.A, & Raman K.S. (2018). *Advanced Accountancy*. 7th Edition,

Himalaya Publishing House.

Web References

1. <https://www.icai.org/post/icai-publications-accounting-standards-board>
2. <https://cleartax.in/s/accounting-standards>
3. https://newhorizonindia.edu/nhc_kasturinagar/wp-content/uploads/2020/06/AFA-4.pdf
4. <https://www.britannica.com/topic/bill-of-exchange>
5. <https://cleartax.in/g/terms/hire-purchase-agreements>
6. <https://corporatefinanceinstitute.com/resources/knowledge/strategy/npo-non-profit-organization/>

Pedagogy

Chalk and Talk, PPT, Discussion, Assignment, Demo, Quiz and Seminar.

Course Designer

Dr. C. Subha.

Semester I	Internal Marks: 25		External Marks: 75	
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS
22UCO1CC2	MANAGEMENT PRINCIPLES AND APPLICATION	CORE	6	5

Course Objective

- To familiarize the students on the basic concepts of management in order to aid in understanding how an organization functions and the challenging issues a manager confronts in today's business firm.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
CO1	Define the basic principles and functions of management	K1
CO2	Classify the types of decision-making process and apply the various skills in planning	K2
CO3	Identify the nature and purpose of organizing and classify the functions of line and staff authority	K3
CO4	Develop leadership skills and categories the types of motivation	K3
CO5	Analyze the various techniques in controlling and co-ordination	K4

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	2	3	2	3	3	2	3	2	3
CO2	3	2	3	3	3	3	3	2	3	2
CO3	3	3	2	3	3	3	2	2	3	3
CO4	3	2	3	3	2	3	3	2	3	3
CO5	2	3	2	3	3	3	3	2	2	3

“1” – Slight (Low) Correlation – “2” – Moderate (Medium) Correlation –
“3” – Substantial (High) Correlation – “-” indicates there is no correlation.

Syllabus

UNIT - I

(18 Hours)

Management – Meaning – Definition – Nature and Scope – Features - Level of management – Management roles and skills – Management as an art or a science or a profession - Management thoughts: Scientific Management and Modern Management Thoughts - Principles and Functions of Management.

UNIT - II

(18 Hours)

Nature and Purpose of Planning – Planning Process – Types of Plans – Objectives – Management by Objectives (MBO) – Strategies – Types of Strategies – Policies – Decision

Making – Types of Decision – Decision Making Process – Rational Decision-Making Process – Decision Making Under Different Conditions.

UNIT - III

(18 Hours)

Nature and Purpose of Organizing – Organization Structure – Line and Staff Authority – Departmentation – Span of Control – Centralization and Decentralization – Delegation of Authority.

UNIT - IV

(18 Hours)

Motivation – Meaning – Definition – Nature - Types of motivation - Theories of motivation - Leadership – Functions – Styles – Theories.

UNIT - V

(18 Hours)

Controlling – Meaning – Definition – Characteristics - Steps in controlling – Effective control - Control techniques.

Co-ordination: Definition-Features and benefits of Co-ordination - Techniques of effective Co-ordination.

UNIT – VI Self Study for Enrichment (Not included for External Examination)

Scientific Management and Modern Management Thoughts - Rational Decision-Making Process - Centralization and Decentralization - Types of Motivation - Techniques of effective Co-ordination.

Note: Self-study must be tested through Seminars, Assignments and Quiz.

Text Book

1. Prasad L. M. (2021). *Principles and Practice of Management*. 10th Edition, Sultan Chand & Sons.
2. Tripathi K.D. (2017). *Principles of Management*. 6th Edition, McGraw Hill Education.

Reference Books

1. Ramasamy T. (2018). *Principles of Management*. 8th Edition, Himalaya Publishing House.
2. Dr. Saksena S.C. (2019). *Principles of Business Management*. Sahitya Bhawan Publications.

Web References

1. <https://cbseacademic.nic.in>
2. <https://ncert.nic.in/textbook/pdf>
3. <http://www.freebookcentre.net>
4. <https://www.egyankosh.ac.in>
5. <https://www.yourarticlelibrary.com>
6. <http://courses.washington.edu>
7. <http://www.nou.ac.in/econtent>
8. <https://www.toppers.com>

Pedagogy

Chalk and Talk, PPT, Discussion, Assignment, Quiz, Seminar and Group Discussion.

Course Designer

Ms. B. Lavanya.

Semester I	Internal Marks: 25		External Marks: 75	
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS
22UCO1AC1	BUSINESS ECONOMICS	ALLIED	4	3

Course Objective

- To enable the students to interpret the demand function and elasticity interlinked with optimal pricing decisions and recognize different market structures.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
CO1	Recall the concept of business economics	K1
CO2	Explain the demand and identify the determinants of demand	K2 & K3
CO3	Apply the law of variable proportions and to develop the production function	K2 & K3
CO4	Make use of demand forecasting methods and the application of cost techniques	K3
CO5	Categorize the different costs and Revenue concepts for fixation of profit	K4

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	1	3	2	1	1	1	1
CO2	2	2	3	2	3	1	2	2	2	2
CO3	3	3	3	2	3	2	3	2	3	3
CO4	3	3	3	2	3	3	3	2	2	3
CO5	3	3	3	2	3	3	2	2	3	2

“1” – Slight (Low) Correlation – “2” – Moderate (Medium) Correlation –

“3” – Substantial (High) Correlation – “-” indicates there is no correlation.

Syllabus

UNIT - I

(12 Hours)

Business Economics - Meaning – Definitions - Characteristics – Distinction between Business Economics and Economics – Scope – Objectives – Roles and responsibilities of business economist.

UNIT - II

(12 Hours)

Theory of Demand Analysis: Demand determinants – Law of demand – Characteristics –

Exceptions – Elasticity of demand – Price elasticity – Types – Determining factors – Change in demand and Elasticity of demand – Business applications of price elasticity – Concepts of income and cross elasticity of demand – Price elasticity of demand – Measurement of price elasticity of demand.

UNIT - III

(12 Hours)

Demand Forecasting Methods: Introduction – Objectives – Types – Requirements for demand forecasting, Approaches, Methods – Features of a good forecasting method.

UNIT - IV

(12 Hours)

Production Function: Introduction – Factors, Law of Variable Proportions – Law of returns to Scale, Producer's equilibrium – Economics of Scale – ISO Quant Analysis – Cobb Douglas Production Function.

UNIT - V

(12 Hours)

Cost and Revenue Analysis: Cost classification – Real cost – Opportunity cost – Money cost – Explicit cost and implicit cost – Economic cost – Fixed cost and Variable cost – Total and Marginal cost – Behavior of short run and long run cost – Cost and output relations – Revenue concepts – Break Even Analysis – Profit Management – Nature, Theories and Measurement.

UNIT – VI Self Study for Enrichment (Not included for External Examination)

Fundamental concepts of managerial economics - Advertising and demand, demand distinctions - Forecasting demand for new products - Elasticity of Supply - Monopoly, Oligopoly and Duopoly – Simple concepts only.

Note: Self-study must be tested through Seminars, Assignments and Quiz.

Text Book

1. Ahuja H. L. (2016). *Business Economics*. 13th Edition, Sultan Chand & Sons.
2. R Cauvery, Sudhanayak U.K, Girija M, Meenakshi M.R. (2008). *Managerial Economics*. 7th Edition, S.Chand & Company Ltd.

Reference Books

1. Aryamala T. (2013). *Business Economics*. 4th Edition, Vijay Nicole Imprints Pvt. Ltd.
2. Chaturvedi D.D. & Gupta S.L. (2010). *Business Economics*. 1st Edition, Vikas Publication.

Web References

1. <https://www.ncertbooks.guru/b-com-economics-notes/>
2. <https://www.toppr.com/guides/business-economics/theory-of-demand/demand-forecasting/>
3. <https://www.investopedia.com/ask/answers/121514/what-are-major-differences-between-monopoly-and-oligopoly.asp>

Pedagogy

Chalk and Talk, PPT, Discussion, Assignment, Demo, Quiz, and Seminar.

Course Designer

Capt. Dr. P. Kavitha.

Semester I	Internal Marks: 100	External Marks: -		
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS
22UGVE	UNIVERSAL HUMAN VALUES	Part -IV	2	2

Course Objectives

- To enable the learners to learn the values of love and compassion.
- To foster the values of righteousness and service among the learners.
- To enhance the morale of the learners by inculcating the values renunciation and peace.
- To inspire the learners to practice the basic human values so as to make them become responsible citizens of the Nation.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
CO1	Define the values of Love and Compassion	K1
CO2	Understand the value of Truth and Non - Violence	K2
CO3	Explain the value of Righteousness and Service	K3
CO4	Practice the values of Renunciation (sacrifice) & Peace	K4
CO5	Prioritize Human Values in their day today life	K5

Syllabus

UNIT - I

(6 Hours)

Love and Compassion

- **Introduction:** what is love? Forms of love for self, parents, family friend, spouse community, nation, humanity and other beings both for living and non-living.
- Love and Compassion and Inter-relatedness
- Love, compassion, empathy, sympathy and nonviolence
- Individuals who are remembered in history for practicing compassion and love.
- Narratives and anecdotes from history, literature including local folklore.

UNIT - II

(6 Hours)

Truth and Non - Violence

- **Introduction:** what is truth? Universal truth, truth as value, truth as fact (veracity. sincerity, honesty among others)
- Individuals who are remembered in history for practicing this value
- Narratives and anecdotes from history, literature including local folklore
- **Introduction:** what is non-violence? Its need. Love, compassion, empathy sympathy for others as pre-requisites for non-violence

- Ahimsa as non -violence and non- killing.
- Individuals and organisations that are known for their commitment to non - violence
- Narratives and anecdotes about non - violence from history and literature including local folklore

UNIT - III

(6 Hours)

Righteousness and Service

- **Introduction:** What are Righteousness and service?
- Righteousness and dharma, Righteousness and Propriety
- Forms of service for self, parents, family, friend, spouse, community, nation, humanity and other beings- living and non-living persons in distress for disaster.
- Individuals who are remembered in history for practicing Righteousness and Service
- Narratives and anecdotes dealing with instances of Righteousness and Service from history, literature, including local folklore.

UNIT - IV

(6 Hours)

Renunciation (sacrifice) & Peace

- Introduction: what is renunciation? Renunciation and sacrifice. Self-restraint and ways of overcoming greed. Renunciation with action as true renunciation. What is peace? It's need, relation with harmony and balance.
- Individuals who are recommended in history for practicing Renunciation and sacrifice. Individuals and organisations that are known for their commitment to peace.
- Narratives and anecdotes from history and literature including local folklore about individuals who are remembered for their renunciation and sacrifice. Narratives and anecdotes about peace from history and literature including local folklore practicing peace

UNIT - V

(6 Hours)

Practicing human values

- What will learners learn/gain if they practice human values? What will learners lose if they Don't Practice human values?
- Sharing learner's individual and/ or group experience(s)
- Simulated situations
- Case studies

Pedagogy

Chalk & Talk, Seminar, PPT Presentation, Group Discussion, Blended Method, and Case Study.

Course Designer

Dr. G. Mettilda Buvanewari.