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Undergraduate Programme in Commerce

Curriculum and Syllabus for

B.COM HONOURS

(With effect from the Academic Year 2020-21)

February 2020

Note: The Board of Studies Commerce and Allied Degree Courses is designed learning Outcome Based Curriculum Framework prescribed by UGC for Under Graduate B.Com. Honours Programme.

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Curriculum and Syllabus for B.COM & ALLIED SUBJECTS

(With effect from the Academic Year 2020-21)

I. Preamble

Commerce is a subject used in different ways in different contexts. For a Business World, Commerce is the information about the Economy . For the manager of a manufacturing unit, Business unit Commerce may be the information about the planning, processing and finally Decision making control. For a entire Business World, Marketing investigating is the effects of a new product. Accounts is the evidence of Business efforts. For a college student, Commerce shows the grades or marks scored in a course. Thus, in all these subjects, Commerce refers to quantitative and qualitative data in the areas under study. Commerce is a subject is an important subject which is an branch of knowledge and is devoted to various techniques used in day to day life, like preparation of accounts analysis and interpretation of profit and losses. It is a science of learning from day to day economical routine happening in every part of the world. The subject provides tools for making decisions when conditions of uncertainty prevail. Hence Commerce is a tools and techniques are used in almost all fields which are indispensable for people working in fields like Industry, business, management, economics, finance, insurance, education, Direct and Indirect taxation, communication, Banking ,Law ,Logistics and supply chain, Entrepreneurial Development etc. For the last two decades, large amount of data has been handled with the help of computers and more sophisticated statistical techniques can be used in an effective manner to draw valid Business decisions making. Knowledge of different aspects of Commerce has become crucial in the present scenario. There is a continuous demand for commerce people in fields of Business education, industry, software, Market research, Banking and stock Market. The syllabi of three-year B.Com& Allied degree course in Commerce are framed in such a way that the students at the end of the course, can be thorough in commercial techniques for pursuing higher studies and simultaneously can apply various subjects judiciously to a variety of subject sets to arrive at some valid solutions.

3. Course Structure

Some of the subjects are brought with updated changes in Law, Computer, Taxation, Banking ,Entrepreneurial Development etc.

COURSE STRUCTURES:

SEMESTER I

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
PART I	Language Paper – I	4	3	25	75	100
PART II	BP2-ENG01-Communicative English	3	3	50	50	100
PART III	BHO-DSC01: Financial Accounting – I	5	4	25	75	100
	BHO-DSC02: Business Laws	4	4	25	75	100
	BHO-DSC03 : Customer relationship Management	4	4	25	75	100
	BHO-DSC04: Business Economics	4	4	25	75	100
PART IV	Basic Tamil/Adv Tamil/ NME*	2	2	25	75	100
	BP4-ECAM- English for Commerce and Management	4	4	50	50	100
	Internship- I (Two Weeks)		2			

***NME: Choose any one from the other department**

SEMESTER II

Course content	Name of subject	Ins hrs	Credits	CIA	External	Total
PART I	Language Paper – II	4	3	25	75	100
PART II	English Paper – II	4	3	25	75	100
PART III	BHO-DSC05: Financial Accounting – II	5	4	25	75	100
	BHO-DSC06: Company Law	5	4	25	75	100
	BHO-DSC07: Business Statistics and Operations Research	5	4	25	75	100
	BHO-DSC08: International Trade	5	4	25	75	100
PART IV	Basic Tamil/ Adv. Tamil/NME*	2	2	25	75	100
	Internship –II (four Weeks)-		4			

***NME: Choose any one from the other department**

SEMESTER III

Course content	Name of subject	Ins hrs	Credits	CIA	External	Total
PART III	BHO-DSC09: Business Mathematics	5	4	25	75	100
	BHO-DSC10: Accounting Standards	5	4	25	75	100
	BHO-DSC11: Marketing Practice	4	4	25	75	100
	BHO-DSC12: Entrepreneurial Development	5	4	25	75	100
	BHO-DSC13: Corporate Accounting	6	4	25	75	100
	BHO-DSC14: Computer Applications in Business –I- Practical – I	5	4	40	60	100
PART IV	Internship-III 2 weeks		2			

SEMESTER IV

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
PART III	BHO-DSC15: Banking and Insurance	4	4	25	75	100
	BHO-DSC16: Special Accounts	6	4	25	75	100
	BHO-DSC17: Principles of Management	4	4	25	75	100
	BHO-DSC18: Corporate Ethics and Governance	4	4	25	75	100
	BHO-DSC19: Computer Applications in Business –II – Practical - II	6	4	40	60	100
	BHO-DSC20: Service Marketing	4	4	25	75	100
PART IV	Environmental Studies	2	2	25	75	100
	Internship-IV (4 Weeks)		4			

SEMESTER V

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
PART III	BHO-DSC21: Cost Accounting	6	4	25	75	100
	BHO-DSC22: Logistics and Supply Chain Management	4	4	25	75	100
	BHO-DSC23: Income Tax Law & Practice – I	5	4	25	75	100
	BHO-DSC24: Financial Management	5	4	25	75	100
	BHO-DSC25: Practical Auditing	4	4	25	75	100
	BHO-DSC26: Research Methodology	5	4	25	75	100
PART IV	Value Education	1	2	25	75	100
	Internship-(Two Weeks)		2			

SEMESTER VI

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
PART III	BHO-DSC27: Accounting For Decision Making	6	4	25	75	100
	BHO-DSC28: Human Resource Management	5	4	25	75	100
	BHO-DSC29: Security Analysis and Portfolio Management	6	4	25	75	100
	BHO-DSC30: Income Tax Law & Practice–II	6	4	25	75	100
	BHO-DSC31: Indirect Taxation	6	4	25	75	100
	BHO-DSC32: Project & VIVA VOCE		8	20	80	100
PART V	Extension Activities	1	1			

4. Course Learning Outcomes and Syllabus

Given under each subjects.

Learning outcomes:

Students will acquire

- (a) knowledge of Commerce and its scope and importance in various areas such as Production, Distribution, Stock Market, commodity market, Marketing, Agricultural, Industrial, Banking, Law and Social Sciences etc.
- (b) information about various Forms of Commercial organizations in India and their functions for societal developments,
- (c) knowledge of various types of Business Units, their organization and evaluation of summary measures such as Profit and losses, Fund flow and cashflow, Changes in Direct and Indirect taxes, New venture of Business and new handling of Business Data.
- (d) knowledge of other Allied Subjects reflecting quality characteristics including concepts of Various Subjects.
- (e) insights into preliminary exploration of different subjects.
- (f) Knowledge of Law, statistics, Operation Research, cost accounts, Management accounting, Financial and corporate accounts and other updated Taxes etc.