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Undergraduate Programme in Commerce

Curriculum and Syllabus for

B.Com. (Hons.)

(With effect from the Academic Year 2023-24)

JUNE 2023

Note: The Board of Studies in Commerce (UG) designed the syllabus as per Common Model Syllabus provided by TANSCHÉ based on Learning Outcome based Curriculum Framework (LOCF) as prescribed by the UGC.

B.COM HONOURS

PROGRAMME OBJECTIVE:

The courses of this programme have been designed to promote understanding of the issues confronting the business world and the economy as a whole. The Programme will help to understand various systems, policy framework and strategies needed to administer the rapid changes in an organization's globally oriented environment like equipping students with an understanding of the financial system, its constituents, the principles on which it operates, inter-linkages and regulatory concerns apart from exposure of different functional domains of management **through case studies and projects as part of their curriculum.**

B.Com. (Hons.) programme is designed to enable and empower students to acquire knowledge, skills and abilities to analyse and synthesize the contemporary realities pertaining to the domain of business. This course not only provides for maintaining and sustaining existing businesses in the face of violent winds of change and competition but also a desperately needed perspective of sustainable growth. This programme aims at instilling conceptual understanding to equip students to deal with business realities of today and prepares them to drive and face the challenges of tomorrow.

LEARNING OUTCOMES – BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME	
Programme :	B.COM HONOURS
Programme Code :	
Duration :	3 Years (UG)
Programme Outcomes : (These are mere guidelines. Faculty can create POs based on their curriculum or adopt from UGC or University for their Programme)	PO1 : Disciplinary knowledge : Capable of demonstrating comprehensive knowledge and understanding of one or more Disciplines that form a part of an Undergraduate Programme of Study PO2 : Communication Skills : Ability to express thoughts and ideas effectively in writing and orally; Communicative with others using appropriate media: confidently share one's views and express herself / himself; demonstrate the ability to listen carefully, read and write analytically and present complex information in a clear and concise manner to different groups. PO3 : Critical Thinking : Capability to apply analytic thought to the body of knowledge ; analyse and evaluate evidence , arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development. PO4 : Problem Solving : Capacity to extrapolate from what one has learnt and apply their competencies to solve different kinds of

	<p>non- familiar problems, rather than replicate curriculum content knowledge; and apply one’s learning to real life situations.</p> <p>PO5 : Analytical Reasoning : Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyse and synthesize data from the variety of sources; draw valid conclusion and support them with evidence and examples and addressing opposing viewpoints.</p> <p>PO6 : Research- related skill : A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating, Ability to recognise cause and effect relationships, define problems, formulate hypothesis , analyse and interpret and draw conclusions from data, establish hypothesis, predict cause and effect relationships, execute and report the results of an experiment or investigation.</p> <p>PO7 : Co-operation/Team work: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of the team.</p>
<p>Programme Specific Outcomes : (These are mere guidelines. Faculty can create POs based on their curriculum or adopt from UGC or University for their Programme)</p>	<p>PSO1 – Placement :</p> <p>To prepare the students who will demonstrate respectful engagement with others ideas, behaviours, beliefs and apply diverse frames of reference to decisions and action. Further the students are encouraged with add-on value based and job oriented courses which ensure them to sustain in the organisation level.</p> <p>PSO2 – Contribution to Business World: Apply theoretical concepts to business practices to produce employable, ethical, and innovative professionals to sustain in the dynamic business world.</p> <p>PSO3 – Contribution to the Society : To contribute to the development of the society by collaborating with stakeholders for mutual benefit. Become acquainted with commercial knowledge and soft skill to react in the most appropriate way when faced with challenges in the society.</p> <p>PSO4- Self learning- Experiment the theoretical concepts in practice through case studies and internships</p>

B.COM – HONOURS

FIRST YEAR FIRST SEMESTER

PART	COURSE CODE	Title of the Course	CREDITS	HOURS	CIA	EXTN	TOTAL
I	----	Language I	3	6	25	75	100
II	100L1Z	English I	3	6	25	75	100
III	149C1A	Core Paper I –Financial Accounting I	5	5	25	75	100
	149C1B	Core Paper II - Principles of Management	5	5	25	75	100
	149C1C	Internship (2 weeks)	2	-	-	-	-
	149E1A	Elective I – E-Commerce	3	4	25	75	100
	149E1B	Elective I - Indian Economic Development					
	149E1C	Elective I - Business Economics					
IV	149S1A	SEC – 1 MS Office for Commerce *	2	2	25	75	100
	100S1A	Basic Tamil-I (Other Language Students) *					
	100S1B	Advanced Tamil-I (Other Language Students) *					
	149B1A	Foundation Course FC Professional Ethics	2	2	25	75	100
TOTAL			25	30			
<p>* PART-IV: SEC-1 / Basic Tamil / Advanced Tamil (Any one)</p> <p>1. Students who have studied Tamil upto XII STD and also have taken Tamil in Part I shall take SEC-I.</p> <p>2. Students who have not studied Tamil upto XII STD and have taken any Language other than Tamil in Part-I shall take Basic Tamil comprising of Two Courses (level will be at 6th Std.).</p> <p>3. Students who have studied Tamil upto XII STD and have taken any Language other than Tamil in Part-I shall take Advanced Tamil comprising of Two Courses.</p>							

FIRST YEAR – SECOND SEMESTER

PART	COURSE CODE	Title of the Course	CREDITS	HOURS	CIA	EXTN	TOTAL
I	----	Language II	3	6	25	75	100
II	100L2Z	English II	3	6	25	75	100
III	149C2A	Core Paper III –Financial Accounting II	5	5	25	75	100
	149C2B	Core Paper IV-Business Law	5	5	25	75	100
	149C2C	Internship (4 weeks)	4	-	-	-	-
	149E2A	Elective II - Business Environment	3	4	25	75	100
	149E2B	Elective II - Banking and Insurance					
	149E2C	Elective II –International Economics					
IV	149S2A	SEC – 2 - Accounting using MS Excel *	2	2	40	60	100
	100S2A	Basic Tamil-II (Other Language Students) *	2	2	25	75	100
	100S2B	Advanced Tamil-II (Other Language Students) *					
	149S2B	SEC – 3 - Retail Management	2	2	25	75	100
		TOTAL	27	30			

SECOND YEAR - THIRD SEMESTER

PART	COURSE CODE	Title of the Course	CREDITS	HOURS	CIA	EXTN	TOTAL
I	----	Language III	3	6	25	75	100
II	200L3Z	English III	3	6	25	75	100
III	249C3A	Core Paper V- Corporate Accounting I	5	5	25	75	100
	249C3B	Core Paper VI - Company Law	5	5	25	75	100
	249C3C	Internship (2 weeks)	2	-	-	-	-
	249E3A	Elective III –International Trade	3	4	25	75	100
	249E3B	Elective III - Principles of marketing					
	249E3C	Elective III – Indian Accounting Standards					
IV	249S3A	SEC-4: Basics of Entrepreneurship	1	1	25	75	100
	249S31	SEC-5: Website Designing	2	2	40	60	100
	----	Environmental Studies	-	1	-	-	-
		TOTAL	24	30			

SECOND YEAR - FOURTH SEMESTER

PART	COURSE CODE	Title of the Course	CREDITS	HOURS	CIA	EXTN	TOTAL
I	----	Language IV	3	6	25	75	100
II	200L4Z	English IV	3	6	25	75	100
III	249C4A	Core Paper VII –Corporate Accounting II	5	5	25	75	100
	249C4B	Core Paper VIII-Business Mathematics & Statistics	5	5	25	75	100
	249C4C	Internship (4 weeks)	4	-	-	-	-
	249E4A	Elective IV–Business Legislations Law	3	3	25	75	100
	249E4B	Elective IV– Logistics and Supply Chain Management					
249E4C	Elective IV- Digital Marketing						
IV	249S4A	SEC-6: Cash Accounting and Operating Cycle	2	2	25	75	100
	249S4B	SEC-7: FinTech	2	2	25	75	100
	249V4A	Environmental Studies (EVS)	2	1	25	75	100
		TOTAL	29	30			

THIRD YEAR - FIFTH SEMESTER

PART	COURSE CODE	Title of the Course	CREDITS	HOURS	CIA	EXTN	TOTAL
III	349C5A	Core Paper IX –Cost Accounting I	4	5	25	75	100
	349C5B	Core Paper X - Management Accounting	4	5	25	75	100
	349C5C	Core Paper XI –Income Tax Law and Practice I	4	5	25	75	100
	349C5D	Core Paper XII – Auditing and Corporate Governance	4	5	25	75	100
	349E5A 349E5B	Discipline Specific Elective 1/2 - Entrepreneurial Development \ Research Methodology	4	4	25	75	100
	349E5C 349E5D	Discipline Specific Elective 3/4 – Human Resource Management Basics of MS Excel	4 4	4 4	25 40	75 60	100 100
IV	349V5A	Value Education	2	2	25	75	100
	349V5B	Internship (2 weeks)	2	-	-	-	-
		TOTAL	28	30			

THIRD YEAR - SIXTH SEMESTER

PART	COURSE CODE	Title of the Course	CREDITS	HOURS	CIA	EXTN	TOTAL
III	349C6A	Core Paper XIII –Cost Accounting - II	4	6	25	75	100
	349C6B	Core Paper XIV-Income Tax Law and Practice II	4	6	25	75	100
	349C61	Core Paper XV-PROJECT	8	-	40	60	100
	349C6C	Core XVI – Financial Management	4	6	25	75	100
	349E6A 349E6B	Discipline Specific Elective 5/6- Service Marketing Indirect Taxation	4	5	25	75	100
	349E61 349E6C	Discipline Specific Elective 7/8- SPSS Practical Financial Services	4	5	40	60	100
			4	5	25	75	100
	IV	349S6A	General awareness for Competitive Examination	2	2	25	75
V	349V6A	Extension Activity	1	-	-	-	-
		TOTAL	31	30			
		GRAND TOTAL	164	180			

TEMPLATE FOR QUESTION PAPER

Section A

Answer all the questions (10 x 2 Marks = 20 Marks)

10 questions to be asked at the rate of 2 questions from each unit of syllabus.

Section B

Answer any FIVE questions (5 x 5 Marks = 25 Marks)

8 questions to be asked at the rate of at least 1 question and not more than 2 questions from each unit of syllabus.

Section C

Two questions (2 x 15 Marks = 30 Marks)

Two out of three questions to be answered. The first question shall be a 'case study' and it shall be compulsorily to be answered.

