

**NEHRU ARTS AND SCIENCE COLLEGE**  
(An Autonomous Institution affiliated to Bharathiar University)  
(Reaccredited with “A” Grade by NAAC, ISO 9001:2015 & 14001:2004 Certified  
Recognized by UGC with 2(f) & 12(B), Under Star College Scheme by DBT, Govt. of India)  
Nehru Gardens, Thirumalayampalayam, Coimbatore - 641 105, Tamil Nadu.

**DEPARTMENT OF COMMERCE**

**B.Com.**

**CURRICULUM & SYLLABUS**



**EFFECTIVE FROM 2022-23**

## Department of Commerce – B.Com.

### Vision Statement of the Department.

Is “to develop professionalism in trade and commerce to meet the emerging global trends”

### Mission Statement of the Department

Is to

- Impart skills to understand and analyze global trends
- Develop the skills to tap opportunities
- Imbibe the potentials to meet the global challenges
- Impart the needed skills to attain professionalism

### Program Educational Objectives (PEOs)

After 3 years of the Programme, the graduates are expected to attain

<b>PEO1</b>	Become successful Graduates who are competent, innovative and productive in addressing the needs of the Industry, or pursue higher education and research.
<b>PEO2</b>	Grow professionally with their knowledge and proficient skills throughout their career.
<b>PEO3</b>	Demonstrate high standard of ethical conduct, positive attitude and societal responsibilities.
<b>PEO4</b>	Become the full-fledged Accounting and Finance professional
<b>PEO5</b>	Demonstrate professional expertise in financial planning, analysis, control, decision support and professional ethics with the employees

### Programme Specific Outcomes (PSOs)

After the successful completion of the Programme, the students are expected to

<b>PSO1</b>	Demonstrate progressive learning of various tax issues and tax forms related to Individuals
<b>PSO2</b>	Gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing
<b>PSO3</b>	Appraise the multi-Angels business situations and assess the financial sound of companies.
<b>PSO4</b>	Apply the knowledge of the business policies, auditing, finance and other related areas both at the macro and micro level
<b>PSO5</b>	Acquire several opportunities to engage with the accounting professionals and learn from their experiences.

### Programme Outcomes (POs)

<b>PO1</b>	<b>Critical Thinking</b>	Develop a systematic, critical approach to problem solving at all levels and apply the domain specific knowledge to form conclusions based on quantitative information to meet the specified needs with appropriate consideration for the public health and safety, and the cultural, societal, and environmental considerations.
<b>PO2</b>	<b>Usage of Technology</b>	Equip the students to meet the industrial needs by utilizing tools and technologies for Peer Communication, Data Interpretation and Problem-Solving aspects.

<b>PO3</b>	<b>Effective Communication</b>	Develop language competence and be proficient in oral and written communication with a focus on LSRW.
<b>PO4</b>	<b>Environment and Sustainability</b>	Understand the consequential responsibilities to analyze and realise the interactions between social and environmental sustainability procedures and create processes.
<b>PO5</b>	<b>Individual and Team Work</b>	Function effectively as an individual, and as a member or leader in diverse teams, and in multidisciplinary settings and manifest the best outcomes.
<b>PO6</b>	<b>Ethics and Values</b>	Acquire life skills to become a better human being and apply ethical principles and commit to professional ethics and responsibilities.
<b>PO7</b>	<b>Social Interactions</b>	Participate actively in initiatives that encourage equity and growth for all and to act with an informed awareness of local, regional, national and global needs
<b>PO8</b>	<b>Life Long Learning</b>	Engage in lifelong learning and Work on career enhancement and adapt to changing personal, professional and societal needs.

On Successful completion of the Programme, the graduates will have



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### Scheme of Examination B.Com.

(Applicable to the students admitted during the Academic Year 2022-2023 onwards)

Semester	Part	Course Code	Name of the Course	Instruction hours / week	Duration of Examination	Examination Marks			Credits
						CIA	ESE	Total	
I	I	22U1TAM101/ 22U1HIN101 / 22U1MAL101/ 22U1FRN101	இளந்தமிழ் _1 Rachnathmak Hindi. Kadhayum Samskaravum Le français fondamental - I	5	3	50	50	100	4
	II	22U2ENG101	Professional English - I	5	3	50	50	100	4
	III	22U3ACC101	Core Paper-I Principles of Accountancy	4	3	50	50	100	4
	III	22U3CRC102	Core Paper- II Business organization and Office Management	4	3	50	50	100	4
	III	22U3CRP103	Core Paper – III Office Automation –Practical	4	3	25	25	50	2
	III	22U3MAA101	Allied Paper – I Mathematics for Business	5	3	50	50	100	4
	IV	22U4ENV101	Ability Enhancement Compulsory Course - Environmental Studies	2	3	50	-	50	2
	IV	22U4HVY201	Value Education– Human Values and Yoga Practice I	1	-	-	-	-	-
				<b>30</b>				<b>600</b>	<b>24</b>
II	I	22U1TAM202/ 22U1HIN202/ 22U1MAL202/ 22U1FRN202	பைந்தமிழ் _2 Sanchar Hindi Le français fondamental – II Novalum Bhashapadanavum	5	3	50	50	100	4
	II	22U2ENG202	Professional English - II	5	3	50	50	100	4
	III	22U3ACC204	Core Paper – IV Financial Accounting	6	3	50	50	100	4
	III	22U3CRP205	Core Paper – V Computerized Accounting Practical	5	3	25	25	50	2
	III	22U3MAA202	Allied Paper – II Business statistics	6	3	50	50	100	4
	IV	22U4HRC202	Ability Enhancement Compulsory Course - Human Rights and Constitution of India	2	3	50	-	50	2
	IV	22U4HVY201	Value Education – Human Values and Yoga Practice I	1	2	50	-	50	2
				<b>30</b>				<b>550</b>	<b>22</b>

Semester	Part	Course Code	Name of the Course	Instruction hours / week	Duration of Examination	Examination Marks			Credits
						CIA	ESE	Total	
III	III	22U3ACC306	Core Paper – VI Corporate Accounting	6	3	50	50	100	4
	III	22U3ACC307	Core Paper – VII Banking Theory Law and Practice	5	3	50	50	100	4
	III	22U3CRC308	Core Paper – VIII Cost Accounting	5	3	50	50	100	4
	III	22U3ACS303	Allied Paper – III Elements of E-Commerce	5	3	50	50	100	4
	IV	22U4ACS301 22U4ACZ302 22U4CRS303	Skill Based Paper – I	4	3	30	45	75	3
	IV	22U4NM3BT1/ 22U4NM3AT1/ 22U4NM3CAF/ 22U4NM3GTS/ 22U4NM3WRT	#@ Basic Tamil I / ## Advanced Tamil I / *NME: Consumer Affairs/ Gandhian Thoughts / Women's Rights	2	2	50		50	2
	IV	22U4AC3ED1	Extra Departmental Course	2	3	--	50	50	2
	IV	22U4AC3ED2							
	IV	22U4HVY402	Value Education – Human Values and Yoga Practice II	1	--	--	--	--	--
	IV	22U4CRVALC	**Skill enhanced Add on Course- Institute Industry Linkage	--	--	--	--	--	--
			<b>30</b>				<b>575</b>	<b>23</b>	
IV	III	22U3CRC409	Core Paper – IX Company Law	4	3	50	50	100	4
	III	22U3ACC410	Core Paper – X Contemporary Marketing	4	3	50	50	100	4
	III	22U3CRC411	Core Paper – XI Financial Management	4	3	50	50	100	4
	III	22U3CRC412	Core Paper – XII Advanced Corporate Accounting	6	3	50	50	100	4
	III	22U4CRA404	Allied Paper – IV Business Economics	4	3	50	50	100	4
	IV	22U4ACZ401 22U4ACS402 22U4CRS403	Skill Based Paper – II	5	3	30	45	75	3
	IV	22U4NM4BT2/ 22U4NM4AT2/ 22U4NM4GEN	#@ Basic Tamil-II /## Advanced Tamil-II / General Awareness	2	3	50		50	2
	IV	22U4HVY402	Value Education – Human Values and Yoga Practice II	1	2	50	-	50	2
	IV	22U4CRVALC	**Skill Enhancement Add on Course- Institute Industry Linkage	--	--	--	--	--	GRADE
			<b>30</b>				<b>675</b>	<b>27</b>	

Semester	Part	Course Code	Name of the Course	Instruction hours / week	Duration of Examination	Examination Marks			Credits
						CIA	ESE	Total	
V	III	22U3ACC513	Core Paper – XIII Management Accounting	5	3	50	50	100	4
	III	22U3ACC514	Core Paper – XIV Income Tax Law & Practice I	5	3	50	50	100	4
	III	22U3ACC515	Core Paper – XV Business Research Methods	6	3	50	50	100	4
	III	22U3CRC516	Core Paper – XVI Entrepreneurial Development	5	3	50	50	100	4
	III	22U3CRE501 22U3CRE502 22U3ACE503	Discipline Specific Elective Paper – I	5	3	50	50	100	4
	IV	22U4ACS501 22U4ACZ501 22U4CRS501	Skill Based Paper – III	4	3	30	45	75	3
				<b>30</b>				<b>575</b>	<b>23</b>
VI	III	22U3ACC617	Core Paper – XVII Principles of Auditing	6	3	50	50	100	4
	III	22U3ACC618	Core Paper – XVIII Indirect Taxes	5	3	50	50	100	4
	III	22U3ACC619	Core Paper – XIX Income Tax Law & Practice II	5	3	50	50	100	4
	III	22U3ACE604/ 22U3CRE605/ 22U3ACE606	Discipline Specific Elective Paper – II	5	3	50	50	100	4
	III	22U3ACE607/ 22U3ACE608/ 22U3ACV609	Discipline Specific Elective Paper – III	5	3	50	50	100	4
	IV	22U4ACS601 22U4ACZ602 22U4CRS603	Skill Based Paper – IV	4	3	30	45	75	3
	V	22U5EXT601	Extension Activities	-	-	50	-	50	2
				<b>30</b>				<b>625</b>	<b>25</b>
								<b>3600</b>	<b>144</b>
Additional Credit (Optional)				Semester II – VI					

# **Basic Tamil** – Students who have not studied Tamil upto 12<sup>th</sup> standard

# **Advanced Tamil** – Students who have not studied Tamil language upto 12<sup>th</sup> / 10<sup>th</sup> standard and have chosen other language under part I of the Programme but would like to advance their Tamil language skills

# **NME** – Students shall choose any one course out of three courses

@ No End Semester Examinations. Only Continuous Internal Assessment (CIA)

\$ Not included in CGPA calculation

\*\* Examination and Evaluation for value Added Course shall be conducted by the Industry and the marks shall be submitted to the CoE section for the award of Grade.

### List of Skill Based Paper

<b>Skill Based Paper</b>	<b>Course Code</b>	<b>Name of the Course</b>
Skill I	22U4ACS301	Principles of Management
	22U4ACZ302	Photoshop
	22U4CRS303	Financial Reporting
Skill II	22U4ACZ401	SAP
	22U4ACS402	Executive Development
	22U4CRS403	Indian Stock Market
Skill III	22U4ACS501	Human Resource Management
	22U4ACZ502	Financial Modeling through Spread Sheet
	22U4CRS503	Executive Business Communication
Skill IV	22U4ACS601	Cyber Security and Law
	22U4ACZ602	Instrumental Enhancement in Banking
	22U4CRS603	Brand Management

### List of Electives

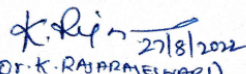
<b>Elective Paper</b>	<b>Course Code</b>	<b>Name of the Course</b>
Elective I	22U3CRE501	Corporate Tax Planning
	22U3CRE502	Organizational Behavior
	22U3ACE503	Consumer Affairs
Elective II	22U3ACE604	Business Finance
	22U3CRE605	Mercantile Law
	22U3ACE606	Supply Chain Management
Elective III	22U3ACE607	Investment Management
	22U3ACE608	Financial Markets.
	22U3ACV609	Project Work and VivaVoce

**Extra Departmental Course offered by the Department to other Department Students**

S. No.	Semester	Course Code	Name of the Course
1	Semester II to IV	22U4AC3ED1	Fundamentals of Accounting
2		22U4AC3ED2	Modern Banking

**Self-Study Paper Offered by the Department**

S. No.	Semester	Course Code	Name of the Course
1	Semester II to IV	22UACSS01	Capital Market Operations
2		22UACSS02	Personal Investment Management
3		22UACSS03	Financial Techniques and Services

  
27/8/2022  
Dr. K. RAJARAJESWARI  
Chairman  
BoS - Commerce

**Chairman  
Board of Studies  
Department of Commerce  
Nehru Arts and Science College (Autonomous)  
Coimbatore**



Course Code	Title		
21U3ACC101/ 22U3ACC101	Core Paper – I : Principles of Accountancy		
Semester: I	Credits: 4	CIA: 50 Marks	ESE: 50 Marks
(Common to B.Com / B.Com. CA/ B.Com. IT/ B.Com. Banking)			
Course Objective	Make students understand the basic Concepts and Conventions of Accounting Transaction.		
Course Category	Employability		
Development Needs	Regional		
Course Description	This course is an introduction to the fundamental concepts of financial accounting as prescribed by generally accepted accounting principles (GAAP) as applied to transactions and events that affect business organizations.		
Course Outcomes		Teaching Methods	Assessment Methods
CO 1	Explain fundamentals of accounting	Flipped Teaching	Assignment
CO 2	Determine the errors and rectification and prepare bank reconciliation statement.	Problem Solving Method	Quiz
CO 3	Prepare final accounts	Problem Solving Method	Snaptalk
CO 4	Analyze the accounts for non – profit organisation.	Problem Solving Method	Assignment
CO 5	Apply depreciation methods	Problem Solving Method	Quiz
Offered by	Commerce		
Course Content		Instructional Hours / Week : 4	
Unit	Description	Text Book	Chapters
I	Fundamentals of Book – keeping	1	1
	Accounting Concepts and Conventions	1	2
	Journal–Ledger–Subsidiary books	4	2B,3
<b>Instructional Hours</b>			10
<b>Suggested Learning Methods : Mind Mapping</b>			<b>02 Hrs</b>
II	Trial balance –Errors and rectification	4	4
	. Bank Reconciliation Statement	3	9
<b>Instructional Hours</b>			10
<b>Suggested Learning Methods : Case Studies</b>			<b>02 Hrs</b>
III	Final Accounts of a sole trader with adjustments	3	12
<b>Instructional Hours</b>			10
<b>Suggested Learning Methods : Case Studies</b>			<b>02 Hrs</b>
IV	Receipts and Payment, Income and Expenditure Account and Balance sheet	4	26
	Accounts of Professionals	5	34
<b>Instructional Hours</b>			10

Suggested Learning Methods : Case Studies			02 Hrs										
V	Accounting for Depreciation – need and significance of depreciation-Methods of providing depreciation –Straight Line Method, Written Down Value Method, Annuity Method.	4	11										
	Reserves and Provisions	4	10										
<b>Instructional Hours</b>			10										
Suggested Learning Methods : Case Studies			02 Hrs										
<b>Total Hours</b>			60 Hrs										
<b>NOTE: Distribution of Marks: Theory 20% and Problems 80%</b>													
<b>Text Books</b>	<ol style="list-style-type: none"> <li>1. S.P. Jain and K.L. Narang, <b>Advanced Accounting</b>, Kalyani Publishers, 2015.</li> <li>2. T.S Reddy and A. Murthy, <b>Financial Accounting</b>, Margham Publications, 2015.</li> </ol>												
<b>Reference Books</b>	<ol style="list-style-type: none"> <li>1. R.L. Gupta and Radhasamy, <b>Advanced Accounting</b>, Sultan Chand and Sons, 1994.</li> <li>2. M.C. Shukla, T.S. Grewal and S.C. Gupta, <b>Advanced Accounts</b>, S. Chand and Company Pvt. Ltd., 2016.</li> <li>3. R.L. Gupta, <b>Advanced Accounting</b>, Sultan Chand &amp; Sons, New Delhi, 2012.</li> <li>4. M.C.Sukla, T.S.Grewal and S.C Gupta, <b>Advanced Accounting</b>, Sultan Chand &amp; Sons, New Delhi, 2015.R.L.</li> </ol>												
<b>Web. URLs</b>													
<b>Tools for Assessment (50 Marks)</b>													
<b>CIA I</b>	<b>CIA II</b>	<b>CIA III</b>	<b>Assignment</b>	<b>Seminar</b>	<b>Quiz</b>	<b>Total</b>							
<b>8</b>	<b>8</b>	<b>10</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>50</b>							
<b>Mapping</b>													
CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	L	L	L	L	M	L	M	M	M	H	H	H	H
<b>CO2</b>	M	M	L	L	H	L	L	M	M	H	H	H	H
<b>CO3</b>	M	M	M	L	M	L	L	M	M	H	L	H	H
<b>CO4</b>	L	M	M	M	H	L	L	M	M	H	H	H	M
<b>CO5</b>	M	M	L	L	M	L	L	H	M	H	H	L	H
H-High; M-Medium; L-Low													
<b>Course designed by</b>							<b>Verified by</b>						
<b>S. Sambath Kumar</b>							<b>Dr.K.RajaRajeswari</b>						

Course Code	Title		
21U3CRC102/ 22U3CRC102	Core Paper – II Business Organization and Office Management		
Semester: I	Credits: 4	CIA: 50 Marks	ESE: 50 Marks
(Common to all UG Programmes)			
Course Objective	The course aims to provide basic knowledge to the student about the organization and management of a business enterprise.		
Course Category	Employability		
Development Needs	Global		
Course Description	The objective of this course is to provide students an overview of the field of an office and management, and insights into the concept of organizational structure.		
Course Outcomes		Teaching Methods	Assessment Methods
CO 1	To gain the knowledge of Business and Partnership firm, Joint stock company	Flipped Teaching	Assignment
CO 2	Ability to identify sources of finance	Lecture Method	Quiz
CO 3	Create a knowledge on Office, Office management and their functions	Lecture Method	Snap talk
CO 4	Inculcate Office Machines and Equipment	Flipped Teaching	Assignment
CO 5	Understand the Office Administration, System and Procedures	Lecture Method	Poster Making
Offered by	Commerce		
Course Content	Instructional Hours / Week : 4		
Unit	Description	Text Book	Chapters
I	Introduction – meaning - Nature and scope of Business – Forms of Business Organisation	1	1
	Sole Trader, Partnership Firm, Joint Stock Company and co-operative Society – Public Enterprises.	1	2
<b>Instructional Hours</b>			<b>10</b>
<b>Suggested Learning Methods : Group Discussion</b>			<b>02 Hrs</b>
II	Location of Business – factors influencing location – Localization of industries – size of firms.	1	3
	Source of Finance – Shares, Debentures, Public Deposits, Bank Credit and Trade Credit – Merits and demerits.	1	6
<b>Instructional Hours</b>			<b>10</b>
<b>Suggested Learning Methods : Poster Making</b>			<b>02 Hrs</b>
III	Office – Introduction – Meaning – Functions and Significance – Office Layout and Office Accommodation – Filing and indexing.	2	1
	Office Management – Elements – Functions – Rule for office manager – Functions of Office Manager.	2	2
<b>Instructional Hours</b>			<b>10</b>
<b>Suggested Learning Methods : Group Discussion</b>			<b>02 Hrs</b>
IV	Office Machines and Equipment's – Data Processing System	2	9
	EDP – Uses and Limitations – office furniture	2	9

		<b>Instructional Hours</b>		10									
		<b>Suggested Learning Methods : PPT &amp; Discussion</b>		<b>02 Hrs</b>									
<b>V</b>	Office Administration – Objective – Functions of Administration Office Manager	2	4										
	Office System and Procedures – System Concept – Definition – System Analysis – Flow of Work – Analysis of Flow of work – Role of Office Manager in systems and Procedures	2	7										
		<b>Instructional Hours</b>		10									
		<b>Suggested Learning Methods : Laboratory practice</b>		<b>02 Hrs</b>									
		<b>Total Hours</b>		<b>60 Hrs</b>									
<b>Text Books</b>	1.Y.K.Bhushan – Business Organisation and Management – Sultan Chand & Sons - 2010 2.R.K.Chopra – Office Management - Himalaya Publishing House – 2010												
<b>Reference Books</b>	1. Shukla – Business Organisation and Management – S.Chand& Company Ltd -2008. 2. Saksena - Business Organisation and Management – Sahitya Bhavan - 2006												
<b>Web. URLs</b>													
<b>Tools for Assessment (50 Marks)</b>													
<b>CIA I</b>	<b>CIA II</b>	<b>CIA III</b>	<b>Assignment</b>	<b>Seminar</b>	<b>Quiz</b>	<b>Total</b>							
<b>8</b>	<b>8</b>	<b>10</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>50</b>							
<b>Mapping</b>													
<b>CO \ PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	H	M	H	M	H	M	M	H	M	H	H	H	M
<b>CO2</b>	H	M	L	L	M	L	M	H	M	H	H	M	H
<b>CO3</b>	M	H	H	M	H	M	L	M	L	H	M	H	H
<b>CO4</b>	M	M	M	L	H	M	M	L	L	M	M	M	L
<b>CO5</b>	H	H	L	L	M	L	L	M	L	H	H	M	H
H-High; M-Medium; L-Low													
<b>Course designed by</b>							<b>Verified by</b>						
<b>Dr.R.A.Ayyapparajan</b>							<b>Dr.R.A.Ayyapparajan</b>						

Course Code	Title		
21U3CRP103/ 22U3CRP103	Core Paper – III Office Automation Practical		
Semester: I	Credits: 2	CIA: 25 Marks	ESE: 25 Marks
Course Objective	Provide practical knowledge on Open Office		
Course Category	Skill Development		
Development Needs	Global		
Course Description	To Understand the concepts of Libra Office and Impress.		
Course Outcomes		Teaching Methods	Assessment Methods
CO 1	Understand the concepts of Libra Office	Development Programme	Models
CO 2	Create documents using different formats	Experiment	Demonstration
CO 3	Effective use of Calc for Business reporting	Experiment	Report
CO 4	Ability to create Bulk mailing list	Experiment	Demonstration
CO 5	Develop presentation skill by using impress	Development Programme	Models
Offered by	Commerce		
Course Content		Instructional Hours / Week : 4	
S.No.	Description	Use of Package	Hours
1	Create a resume for a vacancy in a company along with a covering letter.	Writer	4
2	Drafting a research paper for conference/publication in standard journals	Writer	8
3	Create a brochure for an event organized by the Department	Writer	8
4	Create a Spreadsheet detailing Household Expenses for a month	Calc	4
5	Create a Balance Sheet of a Company	Calc	4
6	Create Cash Flow Statement and Fund Flow Statement	Calc	8
7	Create a presentation of a research paper to be presented in a conference ( <i>minimum of TEN slides</i> )	Impress	8

8	Create a Bulk Mailing List using Base and Writer						Base & Writer	8					
9	Create a student's database with basic details, marks secured and other relevant information ( <i>minimum of TEN data</i> )						Base	4					
10	Analyze share price moment for three years period for a Company listed in BSE.						Base	4					
<b>Total Hours</b>							<b>60 Hrs</b>						
<b>Tools for Assessment (25 Marks)</b>													
<b>Models</b>	<b>Reports</b>		<b>Demonstration</b>	<b>Test 1</b>		<b>Test 2</b>	<b>Observation</b>	<b>Total</b>					
4	4		4	5		5	3	25					
<b>Mapping</b>													
<b>CO \ PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	L	H	L	L	M	L	M	L	M	M	M	M	M
<b>CO2</b>	H	H	M	L	M	L	M	L	M	M	L	L	M
<b>CO3</b>	M	H	M	L	M	L	M	L	H	H	M	M	H
<b>CO4</b>	L	H	M	M	M	L	M	H	M	L	L	L	L
<b>CO5</b>	M	H	M	L	M	L	L	M	M	M	M	M	M
H-High; M-Medium; L-Low													
<b>Course designed by</b>							<b>Verified by</b>						
<b>Dr.R.A.Ayyapparajan</b>							<b>Dr. K.RajaRajeswari</b>						

Course Code	Title		
22U3MAA101	Allied Paper I : Mathematics for Business		
Semester: I	Credits : 4	CIA : 50 Marks	ESE : 50 Marks
(Common to all UG Programmes)			
Course Objective	To provide the basic concepts of Algebra and learn the applications of calculus in business Problems.		
Course Category	Skill Development		
Development Needs	Regional		
Course Description	This course offers complete skill to understand basic function of Mathematics and to apply the arithmetic skills in real Business scenario.		
Course Outcomes		Teaching Methods	Assessment Methods
CO 1	Memorize the basic concepts of Set theory, Simple and Compound Interest	Lecture / Peer Teaching	Problem solving Ability
CO 2	Solve Simultaneous Linear Equations.	Lectures / Tutorial	Assignment
CO 3	Solve the business problems using the concepts of Derivatives.	Group Learning / Lecture	Seminar
CO 4	Implement the ideas of Integration in Business problems.	Lectures / Video Lecture	Problem solving Ability
CO 5	Relate the concepts of LPP in Decision making environment.	Lecture /Tutorial	Quiz / Assignment
Offered by	Mathematics		
Course Content		Instructional Hours / Week : 5	
Unit	Description	Text Book	Chapters
I	Sets -Types of sets -Venn diagram - Set operations – Laws and Properties of Sets – Number of Elements.	1	3
	Mathematics for Finance - Simple and Compound Interest.	1	2
<b>Instructional Hours</b>			<b>15</b>
<b>Suggested Learning Methods : Problem solving Practice</b>			<b>02 Hrs</b>
II	<b>Matrix:</b> Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix: Cramer’s rule and Matrix Inversion Method – Rank of Matrix- Solution of Simultaneous Linear Equation.	1	4
<b>Instructional Hours</b>			<b>15</b>
<b>Suggested Learning Methods : <a href="https://youtu.be/1Q5Z1fGeLqk">https://youtu.be/1Q5Z1fGeLqk</a></b>			<b>02 Hrs</b>
III	<b>Variables, Constants And Functions:</b> Limits of Algebraic Functions – Simple Differentiation of Algebraic Functions.	1	5
	<b>Meaning of Derivations:</b> Evaluation of First and Second order Derivatives – Maxima and Minima – Application to Business Problems.	1	6,7

<b>Instructional Hours</b>			15										
<b>Suggested Learning Methods : Group Discussion &amp; Oral Test</b>			<b>02 Hrs</b>										
<b>IV</b>	<b>Elementary Integral Calculus:</b> Determining Indefinite and Definite Integrals of simple Functions – Integration by Parts.	1	8										
<b>Instructional Hours</b>			15										
<b>Suggested Learning Methods : Problem solving Practice</b>			<b>02 Hrs</b>										
<b>V</b>	<b>Linear programming Problem:</b> – Mathematical Formulation – Graphical Method and Simplex Method (Simple problems only).	1	9										
<b>Instructional Hours</b>			15										
<b>Suggested Learning Methods : Problem solving Practice &amp; Class Test</b>			<b>02 Hrs</b>										
<b>Total Hours</b>			<b>75 Hrs</b>										
<b>Text Books</b>	1. <b>Text Book(s):</b> P. A. Navanitham, <b>Business Mathematics &amp; Statistics (Part -I)</b> , Jai Publishers, June 2008.												
<b>Reference Books</b>	1. S.P. Gupta, <b>Statistical Methods</b> , Sultan Chand & Sons, 2014. 2. D.C. Sanchetti and V.K. Kapoor, <b>Business Mathematics</b> , Sultan Chand Co Ltd., New Delhi, 1999 3. Kalavathy, <b>Operations Research</b> , Vikas Publishing House Pvt.Ltd., 2009												
<b>Web. URLs</b>	1. <a href="https://www.youtube.com/watch?v=oaOm2pnKkyY">https://www.youtube.com/watch?v=oaOm2pnKkyY</a> ( Set Theory) 2. <a href="https://youtu.be/1Q5Z1fGeLqk">https://youtu.be/1Q5Z1fGeLqk</a> , <a href="https://youtu.be/4Augy2kdEUE">https://youtu.be/4Augy2kdEUE</a> ( Rank of a Matrix) 3. <a href="https://youtu.be/c_0b_nBCKnU">https://youtu.be/c_0b_nBCKnU</a> , <a href="https://youtu.be/qO1SYFZVmhY">https://youtu.be/qO1SYFZVmhY</a> (Simple & Compound Interest)												
<b>Tools for Assessment (50 Marks)</b>													
<b>CIA I</b>	<b>CIA II</b>	<b>CIA III</b>	<b>Assignment</b>	<b>Seminar</b>	<b>Problem Solving Ability</b>	<b>Total</b>							
<b>8</b>	<b>8</b>	<b>10</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>50</b>							
<b>Mapping</b>													
<b>CO \ PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	M	M	L	M	H	L	L	H	M	H	M	H	H
<b>CO2</b>	M	M	L	M	H	L	M	H	H	H	H	H	H
<b>CO3</b>	M	M	L	L	L	M	H	M	H	H	M	H	H
<b>CO4</b>	M	M	L	M	H	M	M	M	H	H	M	H	H
<b>CO5</b>	H	M	H	M	M	L	M	H	H	H	H	H	H
H-High; M-Medium; L-Low													
<b>Course designed by</b>							<b>Verified by</b>						



Course Code	Title		
21U3ACC204/ 22U3ACC204	Core Paper – IV Financial Accounting		
Semester: II	Credits: 4	CIA: 50 Marks	ESE: 50 Marks
(Common for B.Com/ B.Com IT)			
Course Objective	To gain the knowledge on various systems of accounting and accounting procedures of Branch accounts, Departmental accounts, Royalty accounts and Hire Purchase and Instalment System.		
Course Category	Regional		
Development Needs	Global		
Course Description	To study the advanced financial accounting in various companies.		
Course Outcomes		Teaching Methods	Assessment Methods
CO 1	Find various systems of accounting	Flipped Teaching	Assignment
CO 2	Prepare hire purchase and instalment system	Problem Solving Method	Seminar
CO 3	Interpret and explain the performance of branches	Problem Solving Method	Quiz
CO 4	Demonstrate the procedure in royalty accounts	Problem Solving Method	Assignment
CO 5	Grasp the accounting treatments relating to issue, acceptance, discounting, maturity and endorsement of bills and notes in the books of drawer and drawee.	Problem Solving Method	Snaptalk
Offered by	Commerce		
Course Content	Instructional Hours / Week : 6		
Unit	Description	Text Book	Chapters
I	Single Entry System– Meaning – Definition- Ascertainment of Profit – Difference Between Single Entry system and Double entry system	2	13
	Net worth Method – Conversion Method	2	13
<b>Instructional Hours</b>			<b>16</b>
<b>Suggested Learning Methods : Mind Mapping</b>			<b>02 Hrs</b>
II	Hire Purchase and Installment system including hire Purchase trading Accounts	2	18
<b>Instructional Hours</b>			<b>16</b>
<b>Suggested Learning Methods : Case Study</b>			<b>02 Hrs</b>
III	Branch Accounts - Meaning, Features and Types of Branch Accounting - Debtors and Stock & Debtors System	2	25
	Departmental accounts –Meaning – Objectives – Advantages – Distinction between branch and department - transfers at cost or selling price	2	17
<b>Instructional Hours</b>			<b>16</b>

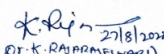
Suggested Learning Methods : Case Study			02 Hrs										
IV	Royalty Accounts-Lease (excluding Sublease)	2	20										
<b>Instructional Hours</b>			<b>16</b>										
Suggested Learning Methods : Case Study			02 Hrs										
V	Bills of exchange (trade bills only) - Account Current –Average due date	2	6										
<b>Instructional Hours</b>			<b>16</b>										
Suggested Learning Methods : Case Study			02 Hrs										
<b>Total Hours</b>			<b>90 Hrs</b>										
<b>NOTE: Distribution of Marks: Theory 20% and Problems 80%</b>													
<b>Text Books</b>	<ol style="list-style-type: none"> <li>S.P. Jain and K.L. Narang, <b>Advanced Accounting</b>, Kalyani Publishers, 2015.</li> <li>T.S Reddy and A. Murthy, <b>Financial Accounting</b>, Margham Publications, 2015</li> </ol>												
<b>Reference Books</b>	<ol style="list-style-type: none"> <li>M.C. Shukla, T.S. Grewal and S.C. Gupta, <b>Advanced Accounts</b>, S. Chandand Company Pvt. Ltd., 2016.</li> <li>R.L. Gupta, <b>Advanced Accounting</b>, Sultan Chand &amp; Sons, New Delhi, 2012.</li> <li>M.C.Sukla, T.S.Grewal and S.C Gupta, <b>Advanced Accounting</b>, SultanChand &amp;Sons, New Delhi, 2015.</li> </ol>												
<b>Web. URLs</b>	<ol style="list-style-type: none"> <li><a href="https://accountlearning.com/hire-purchase-and-installment-explanation-advantages-disadvantages/">https://accountlearning.com/hire-purchase-and-installment-explanation-advantages-disadvantages/</a></li> <li><a href="https://www.accountingtools.com/articles/what-is-a-bill-of-exchange.html">https://www.accountingtools.com/articles/what-is-a-bill-of-exchange.html</a></li> </ol>												
Tools for Assessment (50 Marks)													
CIA I	CIA II	CIA III	Assignment	Seminar	Quiz	Total							
8	8	10	8	8	8	50							
Mapping													
CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	L	M	H	L	L	H	M	H	M	H	H
CO2	M	M	L	M	H	L	M	H	H	H	H	H	H
CO3	M	M	L	L	L	M	H	M	H	H	M	H	H
CO4	M	M	L	M	H	M	M	M	H	H	M	H	H
CO5	H	M	H	M	M	L	M	H	H	H	H	H	H
H-High; M-Medium; L-Low													
Course designed by							Verified by						
N.R.Nithya							Dr.K.RajaRajeswari						

Course Code	Title		
21U3CRP205/ 22U3CRP205	<b>Core Paper V – Computerized Accounting Practical</b>		
Semester: II	Credits: 2	CIA: 25 Marks	ESE: 25 Marks
Course Objective	To enable the students to know and practice about the legal document used in the Business organization.		
Course Category	Skill Development		
Development Needs	Global		
Course Description	To enrich the knowledge in Tally ERP.		
Course Outcomes		Teaching Methods	Assessment Methods
CO 1	Ability to prepare final accounts in tally software	Problem Solving Method	Models
CO 2	Effective maintenance of stock details.	Problem Solving Method	Demonstration
CO 3	Ability to maintain payroll details.	Problem Solving Method	Report
CO 4	Skilful in analyzing financial position through tally software.	Problem Solving Method	Demonstration
CO 5	Analyze the financial position of the company through ratios	Problem Solving Method	Models
Offered by	Commerce		
Course Content		Instructional Hours / Week : 5	
S.No.	Description	Use of Package	Hours
1	<b>Introduction</b> Introduction to the computerized Accounting: objectives; concepts and usage of shortcut keys in computerized Accounting	Tally ERP	8
	<b>Company creation and alteration</b> Creation and alteration with VAT; tally vault password and security control for the company.	Tally ERP	
2	<b>Ledger creation and alteration</b> Creating the ledger in single and multiple ledgers and altering the ledger for the cash balances.	Tally ERP	8
	<b>Prepare the Trial Balance</b> Preparation of the trial balance through using ledger and check the total balance of the ledger.	Tally ERP	
3	<b>Final account of the company</b> Preparing the trading and profit and loss account and the balance sheet of the company with the help of trial balance. (With minimum five adjustments)	Tally ERP	8

4	<b>Stock maintenance</b> Create the godown entries for the various goods and various locations.	Tally ERP	8										
5	<b>Cash less transactions</b> Bank account statement with creditors and debtors (through Chequepassing and receiving )	Tally ERP	6										
6	<b>Expired goods</b> Creation for the expiry date for the FMCG products and Medicines. (preparing the statement for expired goods)	Tally ERP	8										
7	<b>Bill wise statements</b> Preparing the bill wise statement for the sundry debtors. (for the purpose sales dealing with the same debtors)	Tally ERP	8										
8	<b>Payroll Accounting</b> Prepare payroll statement for employees (BP, DA, HRA, PF, etc.,)	Tally ERP	8										
9	<b>Bank Reconciliation Statement (BRS)</b> Prepare BRS with 10 transactions	Tally ERP	7										
10	<b>Ratio Analysis</b> Prepare different ratios to analyze the financial position of the company	Tally ERP	6										
<b>Total Hours</b>			<b>75 Hrs</b>										
<b>Tools for Assessment (25 Marks)</b>													
<b>Models</b>	<b>Reports</b>	<b>Demonstration</b>	<b>Test 1</b>	<b>Test 2</b>	<b>Observation</b>	<b>Total</b>							
4	4	4	5	5	3	25							
<b>Mapping</b>													
CO \ PO	P O1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	H	M	L	M	L	L	M	H	H	H	H	H
CO2	M	H	M	L	M	L	L	M	L	H	M	H	H
CO3	M	H	M	L	M	L	L	H	L	H	M	M	M
CO4	M	H	L	L	H	L	L	M	M	H	H	H	H
CO5	M	H	L	L	H	L	L	M	M	H	H	H	H
H-High; M-Medium; L-Low													
<b>Course designed by</b>							<b>Verified by</b>						
<b>Dr.R.A.Ayyapparajan</b>							<b>Dr.K.RajaRajeswari</b>						

Course Code	Title		
22U3MAA202	Allied Paper II : Business Statistics		
Semester: II	Credits:4	CIA: 50 Marks	ESE: 50 Marks
(Common to all UG Programmes)			
Course Objective	To learn the Statistical methods and apply them in Management situations.		
Course Category	Skill Development		
Development Needs	Regional		
Course Description	This course covers descriptive Statistics, Correlation, Regression Analysis, and Index numbers.		
Course Outcomes		Teaching Methods	Assessment Methods
CO 1	List different types of data collection and different Measures of Central Tendency.	Lecture / Video Lectures	Assignment
CO 2	Classify various Measures of Dispersion.	Peer Teaching/Lectures	Problem Solving Skill
CO 3	Know the methods of finding correlation coefficient and the relationship between Correlation and Regression.	Group learning/ Lectures	Seminar
CO 4	Compute living indices for the given data.	Lectures/Tutorial	Problem Solving Skill
CO 5	Compute Seasonal fluctuations for the given data.	Lectures/Tutorial	Quiz
Offered by	Mathematics		
Course Content		Instructional Hours / Week : 6	
Unit	Description	Text Book	Chapters
I	<b>Statistics:</b> Meaning and Definition of Statistics-Collection of data - Primary and Secondary data- Classification and Tabulation of data- Diagrammatic and Graphical representation.	1	1,3,5,6
	<b>Measures of Central Tendency:</b> Mean, Median, Mode	1	7
<b>Instructional Hours</b>			<b>18</b>
<b>Suggested Learning Methods : <a href="https://www.youtube.com/watch?v=1MiT06JFN04">https://www.youtube.com/watch?v=1MiT06JFN04</a></b>			<b>02 Hrs</b>
II	<b>Measures of Dispersion:</b> Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation	1	8
<b>Instructional Hours</b>			18
<b>Suggested Learning Methods : Problem Solving practice</b>			<b>02 Hrs</b>
III	<b>Correlation:</b> Meaning and Definition – Scatter Diagram, Karl Pearson’s co-efficient of Correlation- Spearman’s Rank Correlation.	1	12
	<b>Regression Analysis:</b> Meaning of regression and linear regression – Regression in two variables- Properties.	1	13
<b>Instructional Hours</b>			18
<b>Suggested Learning Methods : <a href="https://youtu.be/WM8vzYSQhs">https://youtu.be/WM8vzYSQhs</a></b>			<b>02 Hrs</b>

<b>IV</b>	<b>Index Numbers:</b> Index Number – Un weighted and Weighted indices – Tests of index numbers – Consumers price and cost of living indices.	1	10										
<b>Instructional Hours</b>			18										
<b>Suggested Learning Methods :Problem Solving Practice</b>			<b>02 Hrs</b>										
<b>V</b>	<b>Time Series:</b> Definition- Uses- Components – Secular trend – Method of least square – Seasonal fluctuation – Method of Simple Average, Method of moving Averages.	1	14										
<b>Instructional Hours</b>			18										
<b>Suggested Learning Methods :Problem Solving Practice &amp; Class Test</b>			<b>02 Hrs</b>										
<b>Total Hours</b>			90 Hrs										
<b>Text Books</b>	1. P. A. Navanitham, Business Mathematics & Statistics, Jai Publishers, June 2008.(PART – II)												
<b>Reference Books</b>	1. S. C. Gupta and V. K. Kapoor, Fundamentals of Mathematical Statistics, S. Chand and Sons, Reprint, 2009. 2. S. P. Gupta and V. K. Kapoor, Fundamentals of Applied Statistics, Sultan Chand & Sons, Reprint 2016.												
<b>Web. URLs</b>	1. <a href="https://www.youtube.com/watch?v=1MiT06JFNo4">https://www.youtube.com/watch?v=1MiT06JFNo4</a> (Measures of Central Tendency) 2. <a href="https://youtu.be/_WM8vzYSQhs">https://youtu.be/_WM8vzYSQhs</a> (Correlation & Regression)												
<b>Tools for Assessment (50 Marks)</b>													
<b>CIA I</b>	<b>CIA II</b>	<b>CIA III</b>	<b>Assignment</b>	<b>Seminar</b>	<b>Quiz</b>	<b>Total</b>							
<b>8</b>	<b>8</b>	<b>10</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>50</b>							
<b>Mapping</b>													
<b>CO \ PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	M	M	L	M	H	L	L	H	M	H	M	H	H
<b>CO2</b>	M	M	L	M	H	M	M	H	H	M	H	H	H
<b>CO3</b>	M	M	L	H	L	M	H	M	M	H	L	H	H
<b>CO4</b>	M	M	L	M	H	M	M	M	H	H	M	H	H
<b>CO5</b>	M	M	H	M	M	L	M	H	H	H	H	M	H
H-High; M-Medium; L-Low													
<b>Course designed by</b>							<b>Verified by</b>						

  
 27/8/2022  
 COF. K. RAJAN (ESHAKI)  
 Chairman  
 BoS - Commerce

**Chairman**  
**Board of Studies**  
**Department of Commerce**  
**Nehru Arts and Science College (Autonomous)**  
**Coimbatore**