


ANNAMALAI UNIVERSITY
B.Com. (GENERAL)

Programme Structure and Scheme of Examination (under CBCS)
 (Applicable to the candidates admitted in Affiliated Colleges from the academic year 2022 -2023 onwards)

Course Code	Part	Study Components & Course Title	Hours/Week	Credit	Maximum Marks		
					CIA	ESE	Total
SEMESTER – I							
22UTAML11	I	Language Course - I : Tamil/Other Languages	5	3	25	75	100
22UENGL12	II	English Course - I : Communicative English I	5	3	25	75	100
22UCOMC13	III	Core Course - I : Financial Accounting I	4	4	25	75	100
22UCOMC14		Core Course - II : Business Organisation	4	4	25	75	100
		Core Practical – I : Computer Application in Business	4	-	-	-	-
		Allied Course – I	4	3	25	75	100
22UCOMS17		Skill Based Course I: Principles of Marketing	2	2	25	75	100
22UENV18	IV	Environmental Studies	2	2	25	75	100
Total			30	21			700
SEMESTER – II							
22UTAML21	I	Language Course - II : Tamil/Other Languages	5	3	25	75	100
22UENGL22	II	English Course - II : Communicative English II	5	3	25	75	100
22UCOMC23	III	Core Course - III : Financial Accounting II	5	4	25	75	100
22UCOMP24		Core Practical – I : Computer Application in Business	5	4	25	75	100
		Allied Course – II	4	3	25	75	100
22UCOMS26		Skill Based Course II: Advertising and Salesmanship	2	2	25	75	100
22UVALE27	IV	Value Education	2	1	25	75	100
22USOFS28	IV	Soft Skill	2	1	25	75	100
Total			30	21			800

List of Allied Courses
(Choose 1 out of 3 in each Semester)

Semester	Course Title	H/W	C	CIA	ESE	Total
I	Business Economics – I	4	3	25	75	100
	Business Mathematics	4	3	25	75	100
	Consumerism	4	3	25	75	100
II	Business Economics – II	4	3	25	75	100
	Investment Management	4	3	25	75	100
	Labour Law	4	3	25	75	100

PROGRAMME OUTCOMES

1. To enables learners to get theoretical and practical exposure in the commerce sector which includes Accounts, Commerce, Marketing, Management, Economics, Environment etc.
2. To provide Professional, inter personal and entrepreneurial skill for economic and social growth.
3. This program could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, Warehousing etc., well trained professionals to meet the requirements.
4. Students will be able to do their higher education and can make research in the field of finance and commerce and can independently start up their own Business
5. To strengthen their capacities in varied areas of commerce and industry aiming towards holistic development of learners.

SEMESTER: I CORE: I PART: III	22UCOMC13: FINANCIAL ACCOUNTING - I	HOURS: 4 CREDIT: 4
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Learning Objectives

1. To acquaint a strong basic knowledge on Principles and practical applications of Double entry system of accounting.
2. To gain expertise in the preparation of the Final Accounts as per the Accounting Standards
3. To provide knowledge on accounting for Depreciation
4. To inculcate the knowledge on Bills of Exchange and Bank Reconciliation Statement
5. To give insights about the preparation of Single-Entry System and its conversion into double entry system of accounting

Unit I: Introduction

Hours: 12

Introduction – Accounting concepts and conventions – Accounting Rules - Accounting Standards – Meaning - Double entry system – Journal, Ledger, Subsidiary books, Trial Balance- Rectification of Errors

Unit II: Final Accounts

Hours:12

Meaning of Final Accounts– preparation of trading, profit & loss account and balance sheet of sole proprietorship concern – adjustments in preparation of final accounts.

Unit III: Depreciation

Hours:12

Meaning of depreciation – causes– need– Methods of calculating depreciation: straight line method and written down value method (change in method of depreciation is excluded) – Methods of recording depreciation

Unit IV: Bill of Exchange and Bank Reconciliation Statement

Hours:12

Bills of Exchange - Trade and Accommodation bills - Renewals –Dishonor due to insolvency - Retiring the bill. Bank Reconciliation Statement – Meaning - Objectives – Structure – Bank Pass Book – Transactions between the Business Firm and the Bank – Distinction between Cash Book and Pass Book – Causes of Difference – Preparation of Bank Reconciliation Statement.

Unit V: Singe Entry System

Hours: 12

Meaning of single entry system – features and limitations of single entry system – Distinction between single entry system and double entry system - Methods of calculation of profit, Statement of affairs method and Conversion method – Distinction between statement of affairs and balance sheet.

Course Outcomes

After the completion of the course, the learner would be able to:

1. Recall the basic principles, concepts and fundamentals of Double Entry System Accounting
2. Apply analytical and technical skills in the preparation of Final Accounts
3. Identify and familiarize the different methods of depreciation accounting
4. Grasp the accounting treatments of Bills and preparation of Bank Reconciliation Statement
5. Acquire knowledge on preparing the accounts in Single Entry system

(Murthy, 2019)

Text Books

1. Jain, S., & Narang, K. (2020). (2020) *Financial Accounting*. New Delhi, India: Kalyani publishers.
2. Reddy, T.S. & Murthy A., , (2020) *Financial Accounting* . Chennai, India: Margham Publications,
3. Maheswari S.N. & Maheswari, S.K. (2005), *Financial Accounting*, New Delhi, India: Vikas Publishing House Pvt Ltd.

Supplementary Readings

- 1 Gupta . R.L. & V.K. Gupta, (2006), *Financial Accounting*. New Delhi, India: Sultan Chand& Sons,
2. Gupta R.L. & M. Radhaswamy, (2006), *Advanced Accountancy Volume I*, New Delhi, India: Sultan Chand & Sons.
3. Jain S.P. & K.L. Narang, (2004), *Advanced Accountancy Volume I*, New Delhi, India: Kalyani Publishers.

Outcome Mapping

	PO1	PO2	PO3	PO4	PO5
C01	3	3	2	3	3
C02	3	3	2	3	3
C03	3	3	3	2	3
C04	3	3	3	3	3
C05	3	3	3	3	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2.– Moderate, 3 – High

SEMESTER: I PART:III	22UCOMC14 BUSINESS ORGANISATION	HOURS: 4 CREDIT: 4
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Learning Objectives

1. To understand the concept of business and profession
2. To identify the different forms of business organization
3. To analyse the factors influencing the business location.
4. To appraise the working of chamber of commerce and trade associations
5. To evaluate the difference between IC, MNC, GC and TNCs

Unit I: Introduction

Hours: 15

Business–Meaning–Characteristics-Objectives- Criteria for Success in Modern Business –Classification of Business - Profession- Meaning - Distinction between Business and Profession

UNIT–II: Forms of Business Organization

Hours: 15

Sole Trader– Partnership firm-concepts of Limited Liability Partnership firm, Cooperative Societies- Joint Stock Company–Definition–Meaning–Characteristics–Advantages– Limitations– kinds of companies.

UNIT-III: Location of Industry

Hours: 15

Meaning - Theories of Location - Factors Influencing Location - Plant Layout-Definition -Meaning – Objectives - Characteristics of Good Layout - Size of Firm.

UNIT-IV: Business Combination

Hours: 15

Definition - Meaning – Advantages and Limitations – Types of Combination – Chamber of Commerce – Meaning – Advantages and functions – Trade Associations – Features and functions.

UNIT-V: Multinational Corporations (MNC's)

Hours: 15

Definition- Distinction among IC, MNC, GC and TNC-Characteristics of MNC's- cultural impact of MNC's - Factors contributed for the growth of MNC's– Advantages and Disadvantages of MNC's– Control over MNC's–Organization Design and Structure of MNC's.

Course Outcomes

After the completion of the course, the student would be able to:

CO1: Familiarize with Modern Business and Profession.

CO2: Identify different forms of business organizations viz; Sole Proprietorship, Partnership, Joint stock companies & Co-operative Organizations.

CO3: Acquire knowledge about the locational advantages.

CO4: Understand different forms of business combination and their relative merits.

CO5: Distinguish and outline the characteristics of MNCs, GC and TNCs.

TEXT BOOKS

1. Dinkar Pagare (2020) *Business Organization & Management*, New Delhi, India: Sultan Chand & Sons,.
2. Gupta, C.B. (2020) *Business Organization & Management*, New Delhi, Sultan Chand & Sons,
3. Reddy P.N & SS Gulshan, *Business Organization*, New Delhi: Eurasia Publishing House (Pvt) Ltd,

Reference Books

1. Balaji C D & D. G. Prasad, (2020) *Business Organisation*, Chennai, Margham Publications,
2. Kathiresan & Dr Radha, (2021) *Business Organisation*, Chennai, Prasana Publishers
3. Y.K. Bhushan, (2021) *Fundamentals of Business Organisation*, New Delhi, Sultan Chand & Sons,

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

SEMESTER: I PART III	22UCOMS17: PRINCIPLES OF MARKETING SKILL BASED COURSE I	CREDIT: 2 HOURS: 2
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COURSE OBJECTIVES

- 1) To conceptualize an idea about marketing and related terms
- 2) To provide insight about various forms and types of marketing
- 3) To analyze various components of Promotion
- 4) To understand various concepts relating to Pricing
- 5) To introduce the components of marketing mix

Unit I :Introduction

Hours: 6

Meaning of market – classification of markets- meaning and definition of marketing features of marketing – importance of marketing – difference between marketing and selling – Evolution of marketing concepts - functions of marketing

Unit II: Market Segmentation

Hours:6

Meaning and definition of market segmentation – different patterns of market segmentation – Bases for segmenting consumer markets – benefits and limitations of market segmentation

Unit III: Marketing Mix

Hours:6

Definition and components of marketing mix - four P's of marketing mix - definition of product - features of a product - classification of products - stages in new product development - product life cycle

Unit IV: PRICING

Hours:6

Price - Meaning - Pricing- Importance - Objectives- Factors affecting pricing decisions Pricing Policies- Procedure for price determination- Kinds of Pricing.

Unit V: PROMOTION

Hours:6

Sales Promotion - Personal Selling - Meaning - Purpose - Types - Advantages - Limitations - Factors to be considered on Personal Selling. Advertising- Meaning and definition- Medias - Advantages- Limitations -Advertising copy -Definition - Elements of an Advertisement copy - Introduction to Cinema Advertising, Social Media Advertising, Web Advertising, and Mobile Advertising.

COURSE OUTCOMES

On Successful completion of the course, student will be able to

- 6) Know the basic principles and practices of marketing.
- 7) Understand about market segmentation
- 8) Understand the pricing mechanism of marketing.
- 9) Understand the types of pricing
- 10) Understand the concepts of Sales Promotion

Text Books (In API Style)

- 11) 1. Modern Marketing principles & practices, R.S.N.Pillai&Bagavathi, S. Chand & co ltd., New Delhi.

- 12) 2. Marketing, Dr.Rajan Nair &SanjithR Nair, S. Chand & co ltd, New Delhi
 13) 3. Marketing an Introductory Text, Dr. N. Rajan Nair, Sultan Chand & Sons, New Delhi

Supplementary Readings

- 14) Marketing Management, Philip Kotler, Prentice Hall of India, and New Delhi.
 15) Fundamentals of Marketing, Stanton William CharlesFutrell, TataMc Grew Hill, New Delhi.
 16) L. Natarajan, Marketing, Margham Publications, Chennai

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	2	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	2	3	3	3	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2.– Moderate, 3 – High

SEMESTER: II CORE: III PART:III	22UCOMC23 FINANCIAL ACCOUNTING - II	HOURS:5 CREDIT:4
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Learning Objectives

1. To give an insight about Account Current and Average Due Date
2. To understand the branch accounts and its types
3. To have practical knowledge in the preparation departmental accounting
4. To familiarize with accounting procedure on Partnership – Admission and Retirement
5. To acquire practical knowledge in Partnership accounts on Dissolution

Unit I : Average Due Date and Account Current

Hours: 15

Average Due Date - meaning of Average due date-Uses of Average due date-basic problems in average due date-calculation of interests. Account Current-counting of days-methods of calculating interests-simple problems

Unit II: Branch Accounts

Hours: 15

Branch – Meaning - Types of branches - Department branches – difference between branch and Department – Preparation of trading account of branches under debtor system – Stock and debtors’ system – whole sale branch system and Final account systems.

Unit III: Departmental Accounts

Hours: 15

Introduction – Allocation of expenses – Calculation of department purchase Interdepartmental transfers at cost price – Selling price – Preparation of Trading and Profit & Loss account of the department.

Unit IV: Partnership - Admission and Retirement

Hours: 15

Accounting Treatments - Admission of partner – Retirement of Partner – Death of Partner. Adjustments Regarding profit sharing Ratio, Good will and Capital (Simple Problems)

Unit V: Partnership – Dissolution

Hours: 15

Dissolution of firm – Modes of dissolution – insolvency of a partner - Garner Vs. Murray rule - Insolvency of all partner – Piecemeal distribution – proportionate capital method - Maximum loss Method (simple problems)

Course Outcomes

At the completion of course, the learners would be able to:

- CO1.** Understand the concept and gain the knowledge on Average Due Date and Account Current.
- CO2.** Be familiar with the nuances of different systems of accounting followed in Branches.
- CO3.** Acquire the knowledge about Departmental Accounts.
- CO4.** Be acquainted with the accounting treatments required for admission, retirement and death of partners in Partnership firms.
- CO5.** Understand the accounting procedures involved in the Dissolution of firm under different situations.

Text Books

1. Jain, S.P., Narang, K.L., (2020). *Financial Accounting*. New Delhi: India: Kalyani publishers,.
2. Reddy, T.S. & Murthy A., (2020) *Financial Accounting*. Margham Publications, Chennai, India
3. Maheswari S.N. & Maheswari, S.K. (2005), *Financial Accounting*, Vikas Publishing House Pvt Ltd. New Delhi, India

Supplementary Readings

1. Gupta & V.K. Gupta, (2006), *Financial Accounting*. New Delhi, India: Sultan Chand & Sons,
2. Gupta . R.L. & M. Radhaswamy, (2006), *Advanced Accountancy Volume I*, New Delhi, India: Sultan Chand & Sons.
3. Jain S.P. & K.L. Narang, (2004), *Advanced Accountancy Volume I*, New Delhi, India: Kalyani Publishers.

Outcome Mapping

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	2	3	2	3	3
CO3	3	3	3	2	3
CO4	3	3	3	3	3
CO5	2	3	3	3	2

PO – Programme Outcome, CO – Course outcome

1 – Low, 2.– Moderate, 3 – High

SEMESTER: II CORE PRACTICAL: I PART:III	22UCOMP24: COMPUTER APPLICATION IN BUSINESS	HOURS: 5 CREDIT: 4
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LEARNING OBJECTIVES

- 1) To acquire and apply the computer applications in different aspects of business
- 2) To get an insight knowledge on Ms-office, Ms-excel.
- 3) To know the database maintenance in every type of applications.
- 4) To analyse the various types of charts in Ms.Excel
- 5) To develop the programs in Ms-word and Ms-excel.

LIST OF PROGRAMS**MS-WORD**

- 1) Text Manipulations.
- 2) Usage of Numbering, Bullets, Tools and Headers.
- 3) Usage of Spell Check and Find and Replace.
- 4) Text Formatting.
- 5) Picture Insertion and Alignment.
- 6) Creation of Documents Using Templates.
- 7) Creation of Templates.
- 8) Mail Merge Concept.
- 9) Copying Text and Picture From Excel.
- 10) Creation of Tables, Formatting Tables.

MS-EXCEL

- 1) Creation of Worksheet and Entering Information.
- 2) Aligning , Editing Data in Cell .
- 3) Excel Function (Date , Time, Statistical, Mathematical, Financial Functions).
- 4) Changing of Column Width and Row Height (Column and Range of Column).
- 5) Moving, copying, Inserting and Deleting Rows and Columns.
- 6) Formatting Numbers and Other Numeric Formats.
- 7) Drawing Borders Around Cells.
- 8) Creation of Charts Raising Moving
- 9) Changing Chart Type.
- 10) Controlling the Appearance of a Chart.

After the completion of course, the students would be able to:

- 1) Work with the required skills in Ms Office for office administration.
- 2) Work with the required set in MS Excel.
- 3) Use various math functions of MS Excel in business calculation.
- 4) Work with draw graphs using MS Excel.
- 5) Extract data using filter option in MS Excel.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	2	3	3	3	3
CO2	2	2	3	3	3
CO3	3	3	2	3	3
CO4	3	2	3	2	3
CO5	3	3	3	3	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2 – Moderate, 3 – High

SEMESTER: II SKILL BASED: II PART:III	22UCOMS26: ADVERTISING AND SALESMANSHIP	CREDIT: 2 HOURS: 2
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Course Objectives

- 1) To understand the concept of advertising
- 2) To enable the students to have practical knowledge about advertising agencies
- 3) To familiarize about recent trends in advertising
- 4) To have knowledge on fundamental concept of salesmanship
- 5) To understand the duties and responsibilities of salesmanship

Unit I : Introduction**Hours: 6**

Definition of Advertising- Origin and Development of Advertising -Objectives - Nature-Scope of Advertising- -Functions -Types -Benefit

Unit II: Advertising-Media-Agencies**Hours:6**

Advertisement copy - Advertising media- Advertising Agencies.

Unit III: Trends in Advertising**Hours:6**

Recent trends in advertising - Economic aspects of Advertising- Social and Ethical aspects of Advertising.

Unit IV: Meaning and Objectives of Salesmanship**Hours:6**

Definition of Salesmanship -Features -Objectives- Recruitment of a salesman- Qualities of Good Salesman

Unit V: Duties and Responsibilities of Salesmanship**Hours: 6**

Advantages of Salesmanship- Distinction between Salesmanship and Advertising- Types of Salesmanship- Functions, Duties and Responsibilities of a Salesmanship.

COURSE OUTCOMES

On Successful completion of the course, student will be able to

- 1) Impart knowledge on advertising
- 2) Get familiarized about advertising agencies
- 3) Get familiarized about recent trends in advertising
- 4) Acquire knowledge on fundamental concept of salesmanship
- 5) Impart knowledge on duties & responsibilities of salesmanship

Text Books (In API Style)

- 1) Advertising (Principles and Practices), Chunawalla K.C. Sethiax
- 2) Advertising Marketing and Sales Management, G.R. Basotia N. K Sharama, Mangal Deep Jaipur.
- 3) Essentials of Marketing, Dr. K. Sundar, Vijay Nicholes Imprint Pvt. Ltd., Chennai.

Supplementary Readings

- 1) Advertising Management, Dr. M.M. Varma, R. K. Agarwal, Forward 300K Depot, New Delhi.
- 2) Advertising Management, Mahendra Mohan, Tata Mcgraw-hill Publishing Company
- 3) Modern Marketing (Principles and Practices)- R.S.N. Pillai&Bagavathi- S. Chand & Co New Delhi

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	2	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	2	3	3	3	3

PO – Programme Outcome, CO – Course outcome
1 – Low, 2.– Moderate, 3 – High