



ANNAMALAI UNIVERSITY

113 B.Com. (Finance & Accounting)

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
22UFIAC13	III	Core Course - I : Financial Accounting I	4	4	25	75	100
22UFIAC14		Core Course - II : Business Organisation	4	4	25	75	100
		Core Practical – I : Computer Applications in Business	4	-	-	-	-
		Allied Course - I	4	3	25	75	100
22UFIAS17		Skill Based Course I: Advertising and Salesmanship	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
22UFIAC23	III	Core Course - III : Financial Accounting - II	5	4	25	75	100
22UFIAP24		Core Practical – I : Introduction to Computers	5	4	25	75	100
		Allied Course - II	4	3	25	75	100
22UFIAS26		Skill Based Course II: Elements of Insurance	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	4	3	25	75	100
	Principles of Marketing	4	3	25	75	100
	Consumerism	4	3	25	75	100
II	Indian Economic Development	4	3	25	75	100
	Business Communication	4	3	25	75	100
	Brand Management	4	3	25	75	100

B.Com. (FINANCE AND ACCOUNTING)**LIST OF ALLIED COURSES OFFERED TO OTHER DEPARTMENTS**

Semester	Course Code	Course Title
I	22UCOMA11	Financial Accounting - I
II	22UCOMA12	Financial Accounting – II

SEMESTER: I	22UFIAC13: FINANCIAL ACCOUNTING - I	HOURS: 4
CORE: I		CREDIT: 4
PART:III		

LEARNING OBJECTIVES

- 1) To understand the basic Principles and practical Applications of Accounting
- 2) To have practical knowledge in the preparation of Double Entry System
- 3) To draft the Final Accounts as per the accounting standards
- 4) To acquire knowledge about Depreciation accounting
- 5) To gain expertise in preparation of Single-Entry System

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

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

- 1) To Understand the basic fundamentals of Double Entry System Accounting
- 2) To gain knowledge in Preparing Final Accounts
- 3) To identify the different depreciation accounting
- 4) To acquire knowledge on preparing the accounts in Single Entry system
- 5) To analysis the various accounting error and to rectify it.

Text Books

- 1) Jain, S.P., Narang, K.L., (2020). Simmi Agrawal & Monika Sehgal. *Financial Accounting*. New Delhi: India: Kalyani publishers,.
- 2) Reddy, T.S. & Murthy A., *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) R.L. Gupta & V.K. Gupta, (2006), *Financial Accounting*. New Delhi, India: Sultan Chand& Sons,
- 2) R.L. Gupta & M. Radhaswamy, (2006), *Advanced Accountancy Volume I*, New Delhi, India: Sultan Chand & Sons.
- 3) S.P. Jain & K.L. Narang, (2004), *Advanced Accountancy Volume I*, New Delhi, India: Kalyani Publishers.

Outcome Mapping

	PO1	PO2	PO3	PO4	PO5
CO1	2	3	2	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	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2.– Moderate, 3 – High

SEMESTER: I	22UFIAC14: BUSINESS ORGANISATION	HOURS: 4
CORE: II		CREDIT: 4
PART:III		

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:12

Business – Meaning – Characteristics - Objectives – Classification of Business. Profession - Meaning-Distinction between Business and Profession - Social Responsibility of Business.

Unit II: Forms of Business Organization

Hours:12

Sole Trader, Partnership firms, Companies and Co-operative Societies: Definition – Meaning – Characteristics – Advantages – Limitations. Joint Stock Companies: Private and Public Limited Company – Government Companies – Public Utilities

Unit III: Plant Location & Layout

Hours:12

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

Unit IV: Stock Exchange and Business Combinations

Hours:12

Stock Exchange - Functions – Procedure of Trading – Functions of SEBI – DEMAT of shares. Trade Association: Features and functions. -Chamber of Commerce: Meaning – Advantages and functions. Business Combinations: Causes, Types, Merits and Demerits

Unit V: Multinational Corporations (MNC's)

Hours: 12

MNC - - Characteristics of MNC's - Factors contributed for the growth of MNC's – Advantages and Disadvantages of MNC's – Control over MNC's – MNC's in India.

COURSE OUTCOMES

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

- 1) Familiarize with Modern Business, and Profession.
- 2) Identify different forms of business organizations viz; Sole Proprietorship, Partnership, Joint stock companies & Co-operative Organizations.
- 3) Acquire knowledge about the locational advantages.
- 4) Understand different forms of business combination and their relative merits.
- 5) Distinguish and outline the characteristics of MNCs, GC and TNCs.

Text Books

- 1) Gupta., C.B. (2019). *Business Organization & Management* (16th ed.). New Delhi, India: Sultan Chand & Sons.
- 2) Balaji., C.D. & Prasad, G. (2012). *Business Organization*.(1st ed.). Chennai, India: Margham Publications.
- 3) Tulsian, P. C. (2002). *Business Organisation and Management*. India: Pearson Education.

Supplementary Readings

1. Bhushan, Y. K. (1965). *Fundamentals of Business Organisation and Management*. India: Sultan Chand.
2. R. P. N. (1990). *Principles of Business Organisation and Management*. New Delhi, India: Sultan Chand & Sons.
3. Dinkar Pagare, (2018). *Business Organization & Management*. New Delhi, India: Sultan Chand & Sons.

Outcome Mapping

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	2	3	3	3	3
CO5	2	3	3	3	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2.–6 Moderate, 3 – High

SEMESTER: I SKILL BASED: I PART: III	22UFIAS17: ADVERTISING AND SALESMANSHIP	HOURS: 2 CREDIT: 2
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LEARNING OBJECTIVES

- 1) To know the fundamental aspects of advertising.
- 2) To prepare the advertising copy.
- 3) To be aware of the recent trends in advertising.
- 4) To know the basic aspects of the salesmanship.
- 5) To understand the duties and responsibilities of salesman .

Unit-I: Origin and Development of Advertising

Hours: 6

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

Unit-II: Advertisement copy

Hours: 6

Advertisement copy - Advertising media- Advertising Agencies.

Unit-III: Recent trends in advertising

Hours: 6

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

Unit-IV: 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

After completing this course, the student will be able to:

- 1) Understand the basic concepts of advertising
- 2) Analyse the role of advertising media and advertising agency.
- 3) Evaluate the social and ethical aspects of advertising.
- 4) Apply the procedure involved in the recruitment of salesman.
- 5) Distinguish salesmanship and advertising.

TextBooks

- 1) 1. Pillai R.S.N. & Bagavathi. *Modern Marketing (Principles and Practices)*. New Delhi: S. Chand & Co.
- 2) 2. Rajkumar S, Rajagopalan V. *Sales and Advertisement Management*. S. Chand & Company Pvt. Ltd.
- 3) 3. Sahu and Raut. *Salesmanship and Sales Management*. Chennai, India: Vikas Publishing House.

Reference Books

- 1) Chunawalla K.C. Sethia. (2011). *Advertising (Principles and Practices)*. Chennai, India: Himalaya Publishing House.
- 2) Varma, M.M. & Agarwal R. K. (2013). *Advertising Management*. (7th ed.). Meerut, India: Pragati Prakashan.
- 3) Mahendra Mohan. (2017). *Advertising Management*. (5th ed.). New Delhi, India: Tata Mcgraw-hill Publishing Company Limited.
- 4) Basotia., G.R. & Sharama., N. K. *Effective Advertising Marketing and Sales Management*. Jaipur, India: Mangal Deep Publications
- 5) Sundar, K. *Essentials of Marketing*. Chennai, India: Vijay Nicholes Imprint Pvt. Ltd.

Outcome Mapping

	PO1	PO2	PO3	PO4	PO5
CO1	2	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: III PART: III	22UFIAC23: FINANCIAL ACCOUNTING - II	HOURS: 5 CREDIT: 4
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Learning Objectives

- 1) To gain knowledge about average due date and account current
- 2) To understand the branch accounts and its types
- 3) To have practical knowledge in the preparation departmental accounting
- 4) To prepare the accounting treatments for admission and retirement of partners.
- 5) To calculate the amount due to the partners in the case of dissolution of partnership firm.

Unit I : Average Due Date and Account Current

Hours: 13

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: 13

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: 13

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: 13

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: 13

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:

- 1) Understand the concept and gain the knowledge on Average Due Date and Account Current.
- 2) Be familiar with the nuances of different systems of accounting followed in Branches.
- 3) Acquire the knowledge about Departmental Accounts.
- 4) Be acquainted with the accounting treatments required for admission, retirement and death of partners in Partnership firms.

- 5) Understand the accounting procedures involved in the Dissolution of firm under different situations.

Text Books

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

Supplementary Readings

- 1) R.L. Gupta & V.K. Gupta, (2006), *Financial Accounting*. New Delhi, India: Sultan Chand& Sons,
- 2) R.L. Gupta & M. Radhaswamy, (2006), *Advanced Accountancy Volume I*, New Delhi, India: Sultan Chand & Sons.
- 3) S.P. Jain & 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	22UFIAP24: COMPUTER APPLICATIONS IN BUSINESS	HOURS: 5 CREDITS: 4
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Learning Objectives

To acquire and apply the computer applications in different aspects of business

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

Unit I: Computer Applications

Hours: 12

Introduction of Computers – Computer Applications – Classification – Programming concepts – Assembly language – High level language – Operating system – Compilers – Assemblers – Packages.

Unit II: MS Word

Hours: 12

MS Word – Introduction to Word – Creating Word Document – Formatting – Spell Check – Grammar Check – Working with Tables – Saving, Opening and Closing Document – Mail Merge.

Unit III: MS Power Point

Hours: 12

MS Power Point – Creation – Insert Picture – Animation – Creating Multimedia Presentations – Insert Tables and Graphs.

Unit IV: MS Excel

Hours: 12

MS Excel – Introduction – Spread Sheet – Entering data in Working sheets – Editing and Formatting Work sheets – Charts – Functions like Saving, Opening and Closing Work book.

Unit V: Introduction to Internet

Hours: 12

Introduction to Internet – Browsers – Search Engine – WWW – Internet Protocols – FTP – TELNET – HTTP – E-mail – How to create E-mail – Internet Vs Intranet – Webpage – URL.

COURSE OUTCOMES

At the completion of the 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

Text Books

- 1) 1. Kumar, B. (2017). *Mastering MS Office*. India: V&S Publishers.
- 2) 2. Frye, C., Lambert, J. (2019). *Microsoft Office 2019 Step by Step*. United States: Pearson Education.
- 3) 3. Parameswaran. R. (2013). *Computer Application in Business. (7th ed.)*. New Delhi, India: S Chand & Company Ltd.

Supplementary Readings

- 1) Sandeep Srivastava, Mizra Shahab Shah., Meera Goyal. (2021). *Computer Application in Business. (1st ed.)*.Agra, India: SBPD Publications.
- 2) Hem Chand Jain & Tiwari, H. N. (2020). *Computer Applications in Business. (6th ed.)*. New Delhi, India: Taxmann Publications (P.) Ltd.
- 3) Shrivastava, N. (2010). *Computer Applications in Management (With CD)*. India: Wiley India Pvt. Limited.

Outcome Mapping

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3
CO2	2	3	2	3	3
CO3	3	2	3	2	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 SKILL BASED: II PART: III	22UFIAS26: ELEMENTS OF INSURANCE	HOURS: 2 CREDIT: 2
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LEARNING OBJECTIVES

- 1) To familiarize the nature and principles of Insurance.
- 2) To acquire knowledge on the various policies and procedures of life insurance.
- 3) To learn the working of fire insurance.
- 4) To acquire knowledge on the procedure for claiming marine insurance.
- 5) To gain knowledge on the benefits of personal accident, motor and burglary insurance.

Unit I :Insurance

Hours:6

Meaning, Definition, Functions, Nature and Principles of Insurance – Insurance Contract - Importance of Insurance to Society, Individuals, Business and Government.

Unit II : Life Insurance

Hours:6

Meaning and Features of Life Insurance Contract – Classification of policies – Annuities –Calculation of premium – Investment of funds – Surrender Value - Policy conditions –Life Insurance for the Under Privileged.

Unit III :Fire Insurance

Hours:6

Fire Insurance – Meaning, Nature and Use of Fire Insurance- Fire Insurance Contract- Kinds of policies – Policy conditions – Payment of claim – Progress of Fire Insurance.

Unit IV :Marine Insurance

Hours:6

Marine Insurance - Meaning and Nature of Marine Insurance – Classification of policies – Policy conditions – Premium calculation – Marine Losses – Payment of Claims.

Unit V: Personal Accident Insurance

Hours:6

Personal Accident Insurance – Motor Insurance – Burglary Insurance – Rural Insurance and Prospects of Agriculture Insurance in India – Health Insurance – Liability Insurance - Bancassurance.

COURSE OUTCOMES

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

- 1) Understand the basics of insurance.
- 2) Compare and Contrast the various types of life insurance policies.
- 3) Get the knowledge on policy conditions and claim procedure relating to fire insurance.
- 4) Classify various policies relating to marine insurance.

5) Appraise various forms of insurance including social insurance.

Text Books

- 1) Mishra. M. N & Mishra. S.B. (2016). *Insurance - Principles and Practice*, (22nd Edition). New Delhi, India: S. Chand & Company Ltd.
- 2) Krishnaswamy. G. (2012). *A Textbook on Principles and Practice of Life Insurance*. (1st ed.). New Delhi, India: Excel Books.
- 3) Periasamy. P. (2017). *Principles and Practice of Life Insurance*. Nagpur, India: Himalaya Publishing House Pvt. Ltd.

Supplementary Readings

- 1) Bodla B.S., Garg M.C. & Singh K.P. (2004). *Insurance Fundamentals, Environment and Procedure*, New Delhi, India: Deep & Deep Publications Pvt. Ltd.
- 2) Hargovind Dayal. (2017). *The Fundamentals of Insurance – Theories, Principles and Practices*. Chennai, India: Notion Press.
- 3) Parodi, P., Parodi, P. (2014). *Pricing in General Insurance*. United Kingdom: Taylor & Francis.

Outcome Mapping

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

1 – Low, 2.– Moderate, 3 – High