

B.COM

Course Structure and Syllabus

(For the candidates admitted from the academic year 2025-2026 onwards)

CHOICE BASED CREDIT SYSTEM- LEARNING OUT COMES BASED CURRICULUM FRAME WORK (CBCS-LOCF)



THANTHAI HANS ROEVER COLLEGE (AUTONOMOUS)

(Nationally Re-Accredited by NAAC with B⁺⁺)

(Affiliated to Bharathidasan University, Tiruchirappalli)

ELAMBALUR, PERAMBALUR – 621 220



Vision

- ❖ The Department is committed to educate and train innovate and competent human resource globally suitable for industry, business and service sector and to equip and encourage them to start their own ventures in urban or rural areas benefitting both the classes and masses.

Mission

- ❖ To secure and deliver knowledge through teaching, research and extension activities
- ❖ To seek continuous improvement in the quality of education to remain globally competitive
- ❖ To consolidate, strengthen and update the existing programmes.
- ❖ To expand and diversify to cover the frontier areas by introducing newly certain innovative academic programmes.
- ❖ To foster research in regional studies that too of interdisciplinary nature
- ❖ To keep regular interaction with business and industry with the help of establishment of chairs and entering into MOUs.
- ❖ To undertake extension and consultancy activities
- ❖ To improve soft skills to bring about balanced personality development of the learners

Programme Outcomes (POs)

Upon completion of the programme the undergraduate will be able to

- PO 1. Acquire knowledge, understand concepts and apply new ideas which enable them to be employable or self-employed.
- PO 2. Demonstrate motivation in advancing to higher learning programmes.
- PO 3. Engage in socially responsible behaviour and have value added education.
- PO 4. Have exposure to technical proficiency, analytical capability, soft skills and life Skills Development.
- PO 5. Develop broad understanding in the basic concepts of Commerce.

Program Specific Outcomes (PSOs)

- PSO 1. Upon completion of the B.Com Degree programme, the graduate will be able to
- PSO 2 .Understand the various principles that govern the application of Commerce & Management.
- PSO 3. Understand the Accounting Concepts and acquire the skills in preparing various Accounts.
- PSO 4 .Acquire knowledge, create and execute new ideas to develop entrepreneurial skills.
- PSO 5 .Understand the basic knowledge, legal rules and relations regarding business and Companies.
- PSO 6. Acquire effective communication, presentation and professional skills.

Thanthai Hans Roever College (Autonomous), Elambalur, Perambalur - 621 220
B.COM

CHOICE BASED CREDIT SYSTEM–LEARNING OUT COMES BASED CURRICULUM FRAME WORK
(CBCS- LOCF)

(For the candidates admitted from the academic year 2025 - 2028 onwards)

Semester	Part	Course Code	Title of the Course	Int. Hrs /Week	Credits	End Sem. Exam Hrs	Max. Marks		
							CIA	ESE	Total
I	I	25UT1/25UH1	Tamil	6	3	3	25	75	100
	II	25UE1	English	6	3	3	25	75	100
	III	25UCM1CC1	Financial Accounting-I	6	5	3	25	75	100
		25UCM1CC2	Principles of Management	6	5	3	25	75	100
		25UMS1AC1	Business Communication	4	3	3	25	75	100
	IV	25UVE	Value Education	2	2	3	25	75	100
			Value Added Course*	--	2*	3	25	75	100*
Total				30	21	-	-	-	600
II	I	25UT2/25UH2	Tamil	6	3	3	25	75	100
	II	25UE2	English	6	3	3	25	75	100
	III	25UCM2CC3	Financial Accounting-II	6	4	3	25	75	100
		25UCM2CC4	Business Law	4	4	3	25	75	100
		25UMS2AC2	Business Environment	4	3	3	25	75	100
	IV	25UCM2NME1	Office Management*	2	2	3	25	75	100
		25UES	Environmental Studies	2	2	3	25	75	100
			Value Added Course*	--	2*	3	25	75	100*
Total				30	21	-	-	-	700
III	I	25UT3/25UH3	Tamil	6	3	3	25	75	100
	II	25UE3	English	6	3	3	25	75	100
	III	25UCM3CC5	Cost Accounting	5	4	3	25	75	100
		25UCM3CC6	Company Law	5	4	3	25	75	100
		25UMS3AC3	Business Mathematics and Statistics	4	3	3	25	75	100
	IV	25UCM2NME2	Stock Market Practices	2	2	3	25	75	100
		25UCM2SE1	Fundamentals Of Computers	2	2	3	25	75	100
			Value Added Course*	--	2*	3	25	75	100*
Total				30	21	-	-	-	700

Semester	Part	Course Code	Title of the Course	Int. Hrs /Week	Credits	End Sem. Exam Hrs	Max. Marks		
							CIA	ESE	Total
IV	I	25UT3/25UH3	Tamil	6	3	3	25	75	100
	II	25UE3	English	6	3	3	25	75	100
	III	25UCM4CC7	Tally Prime	5	4	3	25	75	100
		25UCM4CC8	Financial Management	6	4	3	25	75	100
		25UMS4AC4	Marketing Management	4	3	3	25	75	100
	IV	25UCM4SE2	Modern Banking Practices	2	2	3	40	60	100
			Health and Wealth	1	1	-	-	-	100
			Value Added Course*	--	2*	3	25	75	100*
Total				30	20	-	-	-	700
V	III	25UCM5CC9	Income Tax	6	5	3	25	75	100
		25UCM5CC10	Corporate Accounting	6	5	3	25	75	100
		25UCM5CC11	Financial Services	4	4	3	25	75	100
		25UCM5CC12	Project Management	4	4	3	25	75	100
		25UCM5DE1	Digital Marketing (or) Indirect Taxation	4	4	3	25	75	100
		25UCM5DE2	Auditing	4	4	3	25	75	100
	IV	25USD	Soft Skills	2	2	3	25	75	100
			Summer Internship	--	2*	3	--	--	100
			Value Added Course*	--	2*	3	50	50	100*
Total				30	28	-	-	-	800
VI	III	25UCM6CC13	Management Accounting	6	6	3	25	75	100
		25UCM6CC14	Banking Theory Law and Practices	6	5	3	25	75	100
		25UCM6CC15	Export and Import Procedures	6	5	3	25	75	100
		25UCM6DE3	Entrepreneurial Development	4	4	3	25	75	100
		25UCM6DE4	Logistic and supply chain management	4	4	3	25	75	100
		PW	Project Work With Viva	3	3	3	20	80	100
	IV	25UGS	Gender Studies	1	1	3	25	75	100
	V		Extension Activity	--	1	--	--	--	--
			Value Added Course*	--	2*	3	25	75	100*
Total				30	29	-	-	-	700
Total				180	140				4200

List of Core Courses

- Core Course –I – Financial Accounting – I
- Core Course –II – Principles of Management
- Core Course –III – Financial Accounting – II
- Core Course –IV- Business Law
- Core Course –V - Corporate Accounting
- Core Course –VI – Company Law
- Core Course –VII – Tally Prime
- Core Course –VIII – Financial Management
- Core Course – IX – Income Tax Law and Practice
- Core Course – X – Corporate Accounting
- Core Course – XI – Financial Service
- Core Course – XII – Project Management
- Core Course – XIII – Management Accounting
- Core Course – XIV – Banking Theory Law and Practices
- Core Course – XV – Export and Import Procedure

List of Allied Courses

1. Business Communication
- 2, Business Environment
- 3, Business Mathematics and Statistics
- 4, Marketing Management

List of Elective Courses

1. Fundamentals of Computer
- 2, Office Management
3. Mutual Funds
4. Soft Skill

Skill Enhancement Course

- Skill Enhancement Course-1(NME-1) – Modern Banking Practice
- Skill Enhancement Course-2(NME-2) – Human Resource Management

List of Discipline Elective Specific Courses

1. Digital Marketing
2. Auditing
3. Entrepreneurial Development
4. Logistic and Supply Chain Management

Note:

	Internal Marks	External Marks
1. Theory	25	75
2. Practical	40	60
3. Separate passing minimum is prescribed for Internal and External marks		

FOR THEORY

The passing minimum for CIA shall be 40% out of 25 marks [i.e. 10 marks]

The passing minimum for Semester Examinations shall be 40% out of 75 marks [i.e. 30 marks]

FOR PRACTICAL

The passing minimum for CIA shall be 40% out of 40 marks [i.e. 16 marks]

The passing minimum for Semester Examinations shall be 40% out of 60 marks [i.e. 24 marks]

Project : 100 Marks (The Project will be evaluated by an Internal and an External Examiner)

Dissertation- 80 Marks

Viva Voce - 20 Marks

Question Paper Pattern

UG Programme		
Maximum Marks : 75		Duration: 3 Hours
Section - A	i) a- (5 Questions for Multiple Choice) One question from each unit	5 x 1 = 5 Marks
	b- (5 Questions for Fill in the Blanks) One question from each unit	5 x 1 = 5 Marks
	ii) (5 short answer questions) One question from each unit	5 x 2 = 10 Marks
Section - B	5 Questions (Internal Choice: Either or) One set of questions from each unit	5 x 5 = 25 Marks
Section - C	3 Questions (Answer any 3 out of 5 Questions) One question from each unit	3 x10 = 30 Marks

Sem.	Course Code	Credits	Title of the Course	CC	Category			End. Sem Exam	Max. Marks		
					Theo. Hrs.	Tutorial Hrs.	Lab. Hrs.		CIA	ESE	Total.
I	25UCM1CC1	5	Financial Accounting-I	1	5	1		3 Hrs.	25	75	100
Pre-Requisite:											
Course Objectives: The purpose of learning this course is:											
1. To understand the basic accounting concepts and standards.											
2. To know the basis for calculating business profits.											
3. To familiarize with the accounting treatment of depreciation.											
4. To learn the methods of calculating profit for single entry system.											
5. To gain knowledge on the accounting treatment of insurance claims.											
Course Outcomes: After completion of this course students will be able to :											
CO1: Remember the concept of rectification of errors and Bank reconciliation statements											
CO2: Apply the knowledge in preparing detailed accounts of sole trading concerns											
CO3: Analyse the various methods of providing depreciation											
CO4: Evaluate the methods of calculation of profit											
CO5: Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.											
Unit-I	Fundamentals of Financial Accounting								12 Hrs.		
Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Need and Preparation - Bank Reconciliation Statement.											
Unit-II	Final Accounts								12Hrs.		
Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.											
Unit-III	Depreciation and Bills of Exchange								12 Hrs.		
Depreciation - Meaning – Objectives – Causes of Depreciation-Methods of Depreciation-Accounting Treatment: Straight Line Method, Diminishing Balance Method, and Machine Hour Method.(Problem).											
Bill of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection											

– Noting – Renewal – Retirement of Bill under rebate – Insolvency of Acceptor – Accommodation		
Unit-IV	Accounting from Incomplete Records	12 Hrs.
Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method. Average Due Date and Account Current.		
Unit-V	Royalty and Insurance of Claims	12 Hrs.
Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only).		

(Problem: 80%, Theory: 20%)

Text Book(s):		
1) S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi. ISBN-10: 9327231236, ISBN-13: 978-9327231236		
2) S.N. Maheshwar, Financial Accounting, Vikas Publications, Noida. 6th Edition: ISBN-10: 9352718534, ISBN-13: 978-9352718535		
3) Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S. Chand and Sons, New Delhi. ISBN-10: 935253302X, ISBN-13: 978-9352533022		
4) Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi. ISBN: 81-8054-699-0		
5) R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi. ISBN-10: 8180547329, ISBN-13: 978-8180547324		

Reference Book(s):		
1) Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.6th edition(Aug 2016) ISBN-10 9351426203, ISBN-13 978-9351426202		
2) Tulsian, Advanced Accounting, Tata McGraw Hills, Noida. Edition (2013) ISBN-10 8121940613, ISBN-13 978-8121940610		
3) Charumathi and Vinayagam, Financial Accounting, S. Chand and Sons, New Delhi, ISBN 10: 812192099X- ISBN 13: 978 8121920995		
4) Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi. 2020 edition: ISBN-10 9390128471, ISBN-13 978-9390128471		
5) Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education,Noida. 13 th Edition, 2020, ISBN-10: 007337959X, ISBN-13: 978-0073379593		

Web Resources:

Web Resources

1. <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1>
2. <https://www.slideshare.net/ramusakha/basics-of-financial-accounting>
3. <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html>
4. <https://www.khanacademy.org/economics-finance-domain/core-finance/accounting-and-financial-stateme>
5. <https://www.icai.org>

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Sem.	Course Code	Credits	Title of the Course	CC	Category			End Sem Exam	Max. Marks		
					Theo. Hrs.	Tutorial Hrs.	Lab. Hrs.		CIA	ESE	Total.
I	25UCM1CC2	5	Principles of Management	2	5	1		3 Hrs.	25	75	100
Pre-Requisite:											
Course Objectives: The purpose of learning this course is:											
1. To recognize the fundamental principles and theories that underpin management, including their historical development and contemporary relevance											
2. To analyze the different managerial functions, such as planning, organizing, leading, and controlling, to gain a comprehensive grasp of organizational operations.											
3. To assess the importance of effective management strategies in attaining organizational objectives and sustaining competitive advantages across varied business landscapes.											
4. To investigate the impact of leadership on shaping organizational culture, motivating teams, and facilitating innovation and change											
5. To apply management principles and theories to real-world contexts through case studies, discussions, and practical exercises, enhancing proficiency in problem-solving and decision-making.											
Course Outcomes: After completion of this course students will be able to :											
CO1: Demonstrate the Importance of Principles of Management.											
CO2: Paraphrase The Importance of Planning and Decision Making in An Organization.											
CO3: Interpret The Nature of Organization and Its Types.											
CO4: Acquire Concept of Various Authorities and Responsibilities of An Organization											
CO5: Demonstrate The Notion of Directing, Co-Ordination and Control in The Management.											
Unit-I	Introduction to Management								12 Hrs.		
Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities. (Simple Case Study Analysis)											
Unit-II	Planning								12 Hrs.		
Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning - Types - Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning -Characteristics – Types - Steps in Decision Making – Forecasting. (Simple Case Study Analysis)											
Unit-III	Organizing								12 Hrs.		

Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.

Unit-IV	Staffing	12 Hrs.
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Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion – Management Games – Performance Management System - Meaning and Methods – 360 Performance Management System – Work from Home - Managing Work From Home [WFH]. (Simple Case Study Analysis)

Unit-V	Directing,Co-ordinatin and Controlling	12 Hrs.
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Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leadership Supervision. (Simple Case Study Analysis)

Text Book(s):

1. Dinkar Pagare, “Principles of Management”, 6th edition, Sultan Chand & Sons, 2018, ISBN: 93-5161-120-5
2. L.M. Prasad, “Principles of Management”, 11th Revised Edition, Sultan Chand & Sons, 2025, ISBN: 978-93-91820-87-9
3. Chandrani Singh, “Principles and Practices of Management”, 1st edition, Routledge India, 2024, ISBN: 978-1032634241
4. Meenakshi Gupta & Gupta, “Principles of Management”, 1st edition, Prentice Hall India, 2009, ISBN: 978-8120335271
5. P.C. Tripathi & P.N. Reddy, “Principles of Management”, 7th edition, McGrawHill India, 2021, ISBN: 978-9354600630

Reference Book(s):

1. Dipak Bhattacharyya, “Principles of Management: Texts and Cases”, 5th edition, Pearson India, 2012, ISBN: 978-81-979992-1-5
2. Chandrani Singh & Aditi Khatri, 4th edition, SAGE India, 2016, ISBN: 978-93-515-0895-3
3. L.M. Prasad, “Business Management”, 1st edition, Sultan Chand & Sons, 2025, ISBN: 978-81-979992-1-5
4. P.C. Tripathi, “Management Principles”, 1st edition, Khanna Publishing House, 2020, ISBN: 978-93-86173-83-6
5. G. Murugesan, “Principles of Management”, 1st edition, Laxmi Publications, 2013, ISBN: 978-9381159422

Web Resources:

1. <https://hbr.org/topic/management>
2. <https://managementstudyguide.com/>
3. <https://nptel.ac.in/courses/122106031>
4. https://onlinecourses.nptel.ac.in/noc23_mg33/preview
5. https://onlinecourses.swayam2.ac.in/imb19_mg08/preview

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Sem.	Course Code	Credits	Title of the Course	AC	Category			nd Sem	Max. Marks		
					Theo.	Tutorial	Lab.		CIA	ESE	

			Business Communication	Hrs.	Hrs.	Hrs.	Exam			Total.	
I	25UMS1AC1	3		1	3	1		3 Hrs.	25	75	100
Pre-Requisite:											
Course Objectives: The purpose of learning this course is:											
1. To enable the students to know about the principles, objectives and importance of communication in commerce and trade											
2. To develop the students to understand about trade enquiries											
3. To make the students aware about various types of business correspondence.											
4. To develop the students to write business reports.											
5. To enable the learners to update with various types of interviews											
Course Outcomes: After completion of this course students will be able to :											
CO1: Acquire the basic concept of business communication											
CO2:Exposed to effective business letter											
CO3:Paraphrase the concept of various correspondences.											
CO4:Prepare Secretarial Correspondence like agenda, minutes and various business reports.											
CO5:Acquire the skill of preparing an effective resume											
Unit-I	Introduction to Business Communication									10 Hrs.	
Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout.											
Unit-II	Trade Enquiries									10 Hrs.	
Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circular Letters											
Unit-III	Banking Correspondence									10 Hrs.	
Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence											
Unit-IV	Secretarial Correspondence									10 Hrs.	
Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing											
Unit-V	Application Letters									10 Hrs.	

Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various -
Types of Interviews – Public Speech – Characteristics of a Good Speech

Text Book(s):

1. Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi. Edition: 13th (2011, revised) Publisher: Sultan Chand & Sons, New Delhi ISBN-10: 8180547299 ISBN-13: 978-8180547294 Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.
2. Edition: Revised edition (likely 2024), tailored for B.Com. I Year curriculum, Publisher: Sahitya Bhawan Publications ISBN-13: 978-9395602051
3. Shirley Taylor, Communication for Business-Pearson Publications - New Delhi. Edition: 4th Edition ISBN-10: 8131727653, ISBN-13: 978-8131727652
4. R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi. Edition: Revised edition (first published 1973, updated editions in 2013 and later) Publisher: S. Chand & Co. ISBN-10: 8121905192 ISBN-13: 978-8121905190
5. M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi. Edition: Likely 29th Edition (2022),

Reference Book(s):

1. V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi. Edition: Reprint (2.Rithika Motwani, Business communication, Taxmann, New Delhi. Edition: At least 2011 2007/2008) ISBN-10: 8121928702 ISBN-13: 978-8121928700
2. Rithika Motwani, Business communication, Taxmann, New Delhi. Edition: At least 2011
3. Shirley Taylor, Communication for Business-Pearson Publications - New Delhi. Edition: 4th Edition ISBN-10: 8131727653, ISBN-13: 978-8131727652
4. Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd- New Delhi. Edition: 14th Edition (India, 2018) ISBN-10: 9353062683, ISBN-13: 978-9353062682,
5. Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore. Edition: 4th Edition (2000/2001), Publisher: South-Western / PWS-Kent, Bangalore & USA, ISBN-10: 0324037392 ISBN-13: 978-0324037395.

Web Resources:

1. <https://accountingseekho.com/>
2. <https://www.testpreptraining.com/business-communications-practice-exam-questions>
3. <https://bachelors.online.nmims.edu/degree-programs>
4. <https://www.coursera.org/courses?query=business%20communication>
5. <https://www.scu.edu/mobi/business-courses/starting-a-business/communication-tools/>

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Sem.	Course Code	Credits	Title of the Course	CC	Category			End Sem	Max. Marks	
					Theo.	Tutorial	Lab.		ESE	

			Financial Accounting-II	Hrs.	Hrs.	Hrs.	Exam	CI A		Total.
II	25UCM2CC3	4		3	5	1	3 Hrs.	25	75	100

Pre-Requisite:

Course Objectives: The purpose of learning this course is:

1. To impart knowledge on the fundamental principles and techniques of financial accounting and reporting.
2. To enable students to understand and prepare accounts under Hire Purchase and Instalment systems.
3. To learn adjustments related to goodwill, revaluation of assets and liabilities, and capital accounts.
4. To equip students with knowledge of accounting treatment during the retirement or death of a partner.
5. To enable students to understand the legal and financial implications of the dissolution of a partnership firm, including the procedures involved in settling accounts among partners

Course Outcomes: After completion of this course students will be able to :

CO1: Apply the rules of financial accounting to record and report transactions under Hire Purchase and Instalment systems.

CO2: Prepare Branch and Departmental accounts and analyse their financial performance separately.

CO3: Demonstrate the ability to Adjust capital accounts and prepare final balance sheet post-admission.

CO4 :Analyze and prepare necessary accounting adjustments related to the retirement of a partner, including revaluation of assets and liabilities, calculation of goodwill, and settlement of the retiring partner's dues

CO5: Compute and record the dissolution of partnerships including insolvency situations and final settlements.

Unit-I	Hire Purchase and Instalment System	12 Hrs.
Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account Instalment System - Calculation of Profit		
Unit-II	Branch and Departmental Accounts	12 Hrs.
Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.		
Unit-III	Partnership Accounts - I	12 Hrs.
Partnership Accounts: –Admission of a Partner – Retirement of a Partner – Death of a Partner.		

Treatment of Goodwill - Calculation of Hidden Goodwill.		
Unit-IV	Partnership Accounts - II	12 Hrs.
Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - Insolvency of a Partner – One or more Partners insolvent – All Partners insolvent - Garner Vs Murray – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.		
Unit-V	Accounting Standards for financial reporting	12 Hrs.
Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India- Requirements of International Accounting Standards - Role of Developing IFRS- IFRS Adoption or Convergence in India- Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.		

(Problem: 80%, Theory: 20%)

Text Book(s):

1. Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi. Edition: 13th Edition, 2015 ISBN-10: 81-8054-699-0
2. M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi. ISBN-10: 8180546993
3. R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi. edition: ISBN-13: 978-81-8054-732-4, which corresponds to a 2020–2022 reprint of 8th Edition material
4. S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi. Edition: 22nd (2019) ISBN-13: 978-93-5359-367-4
5. T.S. Reddy & A. Murthy, Financial Accounting, Margam Publishers, Chennai. Edition: 2012 ISBN-10: 9381430624 ISBN-13: 978-9381430620

Reference Book(s):

1. Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida. Edition: 6th Edition (2018), ISBN-10: 9352718534, ISBN-13: 978-9352718535
2. Dr. Venkataraman & others (7 lecturers): Financial Accounting, VBH, Chennai
3. Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya publications,

Web Resources:

1. <https://www.slideshare.net/mcsharma1/accounting>
2. <https://www.slideshare.net/ramusakha/basics>
3. <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html>
4. <https://www.khanacademy.org/economics-finance-domain/core-finance/accounting-and-financial-stateme>
5. <https://www.icai.org>

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Sem.	Course Code	Credits	Title of the Course	CC	Category			End Sem	Max. Marks	
					Theo.	Tutorial	Lab.		ESE	

			Business Law	Hrs.	Hrs.	Hrs.	Exam	CIA		Total.
II	25UCM2CC4	4		4	3	1	3 Hrs.	25	75	100
Pre-Requisite:										
Course Objectives: The purpose of learning this course is										
1. To introduce the fundamental concepts of law and its significance in commercial contexts, with a focus on mercantile law										
2. To enable the students to understand the essential elements of a valid contract under the Indian Contract Act, 1972										
3. To familiarize the students with the concept of performance and discharge of contracts and legal remedies available in case of breach										
4. To explain the nature , scope and legal provisions related to contracts of indemnity, guarantee, bailment and pledge										
5. To provide an in-depth understanding of the Sale of Goods Act, 1930										
Course Outcomes: After completion of this course students will be able to :										
CO1: Understand and explain the meaning, objectives, and sources of mercantile law and its relevance to business operations.										
CO2: Interpret and apply the provisions of the Indian Contract Act, 1872 in various business scenarios involving valid and void contracts.										
CO3: Analyze the legal rules related to performance, discharge, and breach of contracts, including the concept of quasi-contracts										
CO4: Evaluate the rights, duties, and liabilities arising from indemnity and guarantee agreements, bailment, and pledges.										
CO5: Apply the legal framework of the Sale of Goods Act, 1930 in resolving commercial disputes involving buyers, sellers and unpaid sellers.										
Unit-I	Introduction								12 Hrs.	
An introduction – Definition – Objectives of Law - Law: Meaning and its Significance, Mercantile Law: Meaning, Definition, Nature, Objectives, Sources, Problems of Mercantile Law										
Unit-II	Elements of Contract								12 Hrs.	
Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity of Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract										
Unit-III	Performance of Contract								12 Hrs.	
Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract										
Unit-IV	Contract of Indemnity and Guarantee								12 Hrs.	

Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety – Bailment and Pledge – Bailment – Concept – Essentials and Kind - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.

Unit-V	Sale of Goods Act 1930:	12 Hrs.
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Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller-Agents :Types - Scope- Duties and Responsibility of Agent.

Text Book(s):

1. Avtar Singh & Varun Malik, “Business Law”, 12th Edition, Eastern Book Company, 2023, ISBN No: 9788119114030.
2. Avtar Singh, “Principles of Mercantile Law”, 9th Edition, Eastern Book Company, 2011, ISBN 9350280418 / 9789350280416
3. N. D. Kapoor, “Elements of Mercantile Law”, 38th Rev. Edition, 2023, Sultan Chand & Sons, ISBN 9789351611561
4. “Business Law”, 2nd Edition., 2013, Oxford University Press India, ISBN 9780199490660
5. Ravinder Kumar, “Legal Aspects”, 6th edition, Cengage India, 2023, ISBN: 9789355734204

Reference Book(s):

1. R.S.N. Pillai & Bagavathi, “Business Law”, 1999, S.Chand Publishing, ISBN: 9788121919272
2. R.C. Sanjay & Agarwal, “Business Law”, 2022, SBPD Publications,
3. Bose & Chandra, “Business Law”, 2nd edition, PHI Learning, 2019, ISBN:9789387472235
4. D. Chandrabose, “Business Law”, 6th Edition, PHI Learning, 2020, ISBN: 93-5161-165-3
5. Shusma Aurora, Business Law, Taxmann, New Delhi. Edition: 13th Edition (2025), ISBN-10: 9371263936

Web Resources:

1. <https://open.umn.edu/opentextbooks/textbooks/fundamentals-of-business-law-randall>
2. <https://mu.ac.in/wp-content/uploads/2022/06/Business-Law-II-English-Version.pdf>
3. https://icmai.in/upload/Students/Syllabus2022/Fdn_Stdy_Mtrl/Paper1_20-06-2024_R.pdf
4. <https://www.pdfdrive.com/calculus-vol-1pdf-e7039049.html>
5. <http://mathworld.wolfram.com>

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Sem.	Course Code	Credits	Title of the Course	AC	Category			Exam	Max. Marks		
					Theo. Hrs.	Tutorial Hrs.	Lab. Hrs.		CIA	ESE	Total.
II	25UMS2AC2	3	Business Environment	2	3	1		3 Hrs.	25	75	100
Pre-Requisite:											
Course Objectives: The purpose of learning this course is:											
1. To introduce the fundamental concepts of law and its significance in commercial contexts, with a focus on mercantile law.											
2. To enable the students to understand the essential elements of a valid contract under the Indian Contract Act, 1972											
3. To familiarize the students with the concept of performance and discharge of contracts and legal remedies available in case of breach.											
4. To explain the nature, scope and legal provisions related to contracts of indemnity, guarantee, bailment and pledge.											
5. To provide an in-depth understanding of the Sale of Goods Act, 1930											
Course Outcomes: After completion of this course students will be able to :											
CO1: Understand and explain the meaning, objectives, and sources of mercantile law and its relevance to business operations.											
CO2: Interpret and apply the provisions of the Indian Contract Act, 1872 in various business scenarios involving valid and void contracts.											
CO3: Analyze the legal rules related to performance, discharge, and breach of contracts, including the concept of quasi-contracts.											
CO4: Evaluate the rights, duties, and liabilities arising from indemnity and guarantee agreements, bailment, and pledges.											
CO5: Apply the legal framework of the Sale of Goods Act, 1930 in resolving commercial disputes involving buyers, sellers and unpaid sellers.											
Unit-I	An Introduction								10 Hrs.		
The Concept of Business Environment - Its Nature and Significance – Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.											
Unit-II	Political Environment								10 Hrs.		
Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.											
Unit-III	Social and Cultural Environment								10 Hrs.		

Social and Cultural Environment – Impact of Foreign Culture – Castes and Communities – Linguistic and Religious Groups – Types of Social Organization – Social Responsibilities of Business.

Unit-IV	Economic Environment	10 Hrs.
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Economic Environment – Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.

Unit-V	Technological Environment	10 Hrs.
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Technological Environment – Meaning- Features OF Technology-Sources of Technology Dynamics- Transfer of Technology- Impact of Technology on Globalization- Status of Technology in India- Determinants of Technology Environment.

Text Book(s):

1. C. B. Gupta, Business Environment, Sulthan Chand & Sons, and New Delhi Edition: 2022, ISBN-10: 9391820379.
2. Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai Edition: 30th Revised Edition (2022), ISBN10: 9352994426
3. Dr. V.C. Sinha, Business Environment, SBPD Publishing House, UP. Edition: 1st Edition (2020), ISBN-10: 935167147X
4. Aswathappa.K, Essentials of Business Environment, Himalaya Publishing House, Mumbai Edition: 16th Revised Edition (2023), ISBN-13: 978-9356930285.
5. Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, Kalyani Publications, New Delhi Edition: 1st Edition (2024), ISBN-13: 978-935359679

Reference Book (s)

1. Veenakeshvpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi Edition: Second Edition (2014), ISBN: 9781292417844
2. Shaikhsaleem, Business Environment, Pearson, New Delhi Edition: Fourth Edition (2020), ISBN: 9789353948160
3. S. Sankaran, Business Environment, Margham Publications, Chennai Edition: 2013 Edition, ISBN: 9789381430897
4. Namitha Gopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai Edition: Second Edition, ISBN: 9789393665201
5. Ian Worthington, Chris Britton, Ed Thompson, The Business Environment, F T Prentice Hall, New Jersey Edition: Ninth Edition (2023), ISBN: 9781292417844

Web Resources:

1. www.mbaofficial.com
2. www.yourarticlelibrary.co
3. www.businesscasestudies.co.uk
4. <https://www.sultanchandandsons.com/book/211/business-environment>
5. <https://www.sultanchandandsons.com/book/211/business-environment>

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Sem.	Course Code	Credits	Title of the Course	NME	Category			End Sem Exam	Max. Marks		
					Theo. Hrs.	Tutorial Hrs.	Lab. Hrs.		CI A	ESE	Total.
II	25UCM2NME1	2	Office Management	1	1	1		3 Hrs.	25	75	100
Pre-Requisite:											
Course Objectives: The purpose of learning this course is:											
1. To familiar with modern office management.											
2. To familiar with the work atmosphere											
3. To train the students in maintaining and running the office effectively.											
4. To understand and organize data records											
5. To gain knowledge about the role of a secretary											
Course Outcomes: After completion of this course students will be able to :											
CO1: Familiarised with modern office management											
CO2: Adapt with the modern work atmosphere											
CO3: Trained in maintaining the office independently and effectively											
CO4: Ability to organize data records in office											
CO5: Motivated to act as a company secretary.											
Unit-I	An Introduction								6 Hrs.		
Modern Office and Its Function: Introduction — Meaning of Office—Office Work—Office Activities — The Purpose of an Office— Office Functions — Importance of Office—The Changing Office—The Paperless Office — Office Management - Elements— Functions — Office Manager — Success Rules for Office Managers—The Ten Commandments.											
Unit-II	Office Layout								6 Hrs.		
Office Space and Environment Management: Introduction— Principles — Location of Office — Office Building — Office Layout —Preparing the Layout — Re-layout — Open and Private Offices — New Trends in Office Layout. Office Lighting— Types of Lighting Systems—Designing a Lighting System - Benefits of Good Lighting in Office —Ventilation—Interior Decoration - Furniture — Freedom from Noise and Dust — Safety from Physical Hazards—Sanitary Requirements—Cleanliness —Security—Secrecy											
Unit-III	System Concept								6 Hrs.		

Office Systems and Procedures: The Systems Concept —Definitions—Systems Analysis —Flow of Work— Analysis of Flow of Work — Role of Office Manager in Systems and Procedures — Systems Illustrated - Office Machines and Equipment’s Office forms – Design, Management and Control

Unit-IV	Records	6 Hrs.
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Records — Importance of Records — Records Management — Filing —Essentials and Characteristics of a Good Filing System — Classification and Arrangement of Files — Filing Equipment — Methods of Filing — Modern Filing Devices — Centralised vs. Decentralised Filing — Indexing — Types of Indexing—Selection of Suitable Indexing System—The Filing Routine — The Filing Manual — Records Retention — Evaluating the Records Management Programme—Modern Tendencies in Records Making

Unit-V	Secretarial Practice	6 Hrs.
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Role of Secretary: Definition; Appointment, Duties and Responsibilities of a Personal Secretary - Qualifications for Appointment as Personal Secretary. Modern Technology and Office Communication, Email, Voice Mail, Internet, Multimedia, Scanner, Video-Conferencing, Web-Casting. Agenda and Minutes of Meeting. Drafting, Fax-Messages, Email. Maintenance of Appointment Diary.

Text Book(s) :

1. R S N Pillai & Bagavathi, Office Management, S Chand Publications, New Delhi ISBN-10: 0470095008
2. P.K. Ghosh, Office Management, Sultan Chand & Sons, New Delhi.
3. R.K. Chopra, Office Management, Himalaya Publishing House, Mumbai. ISBN-10: 8120350324
4. Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi.

ISBN-10: 0899823688

5. Leffingwell and Robbinson: Text book of Office Management, Tata McGraw-Hill, Noida.ISBN 13 - 978-0899821078.

Reference Book(s):

1. Chhabra, T.N., Modern Business Organisation, Dhanpat Ra i& Sons New Delhi.
2. Terry, George R, Office Management and Control, Irwin, United States.
3. Duggal, Balraj, Office Management and Commercial Correspondence, Kitab Mahal, New Delhi.
4. Dr. I.M. Sahai, Office Management & Secretarial Practice, Sahitya Bhawan Publications, New Delhi.
5. T Ramaswamy, Principles Of Office Management, Himalaya Publishers, Mumbai.

1. <https://accountlearning.com/basic-functions-modern-office/>
2. <https://www.scribd.com/document/453978602/Principles-of-Commerce-pdf>
3. <https://records.princeton.edu/records-management-manual/records-management-concepts-definitions>
4. <https://www.yourarticlelibrary.com/secretarial-practice/secretarial-practice-definition-importance-and-qualifications/75929>
5. http://librarysystem.gitam.edu/cgi-bin/koha/opac-detail.pl?biblionumber=72503&shelfbrowse_itemnumber=3151955.

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