BHARATHIDASAN UNIVERSITY, TIRUCHIRAPPALLI - 620 024

B.COM.
CHOICE BASED CREDIT SYSTEM – LEARNING OUTCOMES BASED CURRICULUM FRAMEWORK (CBCS - LOCF)
(Applicable to the candidates admitted from the academic year 2026-27 onwards)

Sem.	Part	Courses	Title	Credits	Exam. Hours	Maximum Marks		
						Int.	Ext.	Total
I	I	Language Course - 1 (Tamil $/Other Languages +#)		3	3	25	75	100
	II	English Course-I		3	3	25	75	100
	III	Core Course – I (CC)	Principles of Accountancy	5	3	25	75	100
		Core Course-II (CC)	Marketing	5	3	25	75	100
		First Allied Course-I (AC)	Management Concepts	4	3	25	75	100
	IV	Value Education	Value Education	2	3	25	75	100
		Total		**22**				**600**
II	I	Language Course - 1I (Tamil $/OtherLanguages +#)		3	3	25	75	100
	II	**English Course-II**		**3**	**3**	**25**	**75**	**100**
	III	Core Course – III (CC)	Business Accounting	5	3	25	75	100
		Core Course-IV (CC)	Business Tools For Decision Making	5	3	25	75	100
		First Allied Course-II (AC)	Business Economics	4	3	25	75	100
	IV	Environmental Studies	Environmental Studies	2	3	25	75	100
		Total		**22**				**600**

SUMMARY OF CURRICULUM STRUCTURE OF PROGRAMMES – COMMERCE

Sl. No.	Part	Types of the Courses	No. of Courses	No. of Credits	Marks
1.	I	Language Courses	4	12	400
2.	II	English Courses	4	12	400
3.	III	Core Courses	15	75	1500
4.		Allied Courses I & II	4	16	400
5.		Major Based Elective Courses	2	6	200
6.		Project	1	7	100
7.	IV	Non Major Elective Courses	2	4	200
8.		Soft Skills Development	1	2	100
9.		Value Education	1	2	100
10.		Environmental Science	1	2	100
11.	V	Gender Studies	1	2	100
		Total	**36**	**140**	**3600**

First Year **CORE COURSE-I** **Semester-I**

PRINCIPLES OF ACCOUNTANCY

(Theory)

LEARNING OBJECTIVES :

- To enable the students to understand the basic principles and concepts of Accountancy.
- To enhance the students to prepare the Final accounts for Sole Traders and rectification of errors.
- To gain the knowledge to prepare the accounts for Non-Profit organisation and Bills of exchange.
- To motivate the students to prepare Accounts for Consignment and Joint Ventures.
- In overall students can acquire conceptual knowledge and prepare the accounts of the SingleEntry System. Depreciation - Methods, provisions and reserves.

UNIT -I INTRODUCTION OF ACCOUNTING AND CONCEPTS:

Introduction – Accounting concepts and conventions –Accounting Standards – Meaning- Double entry system – Journal, Ledger, Subsidiary books, Trial Balance- Bank Reconciliation Statement.

UNIT -II FINAL ACCOUNTS OF SOLE TRADERS:

Final Accounts of sole traders with adjustment entries - Rectification of Errors.

UNIT -III ACCOUNTS FOR NON PROFIT ORGANISATION:

Accounts of Non- profit organization – Bills of exchange – Average due date – Account Current.

UNIT -IV: CONSIGNMENTS AND JOINT VENTURES ACCOUNTS:

Consignments and Joint Ventures.

UNIT- V SINGLE ENTRY SYSTEM AND DEPRECIATION:

Single Entry System. Depreciation - Methods, provisions and reserves.

(Theory 20% Problems 80%)

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Contemporary Development related to the course during the Semester concerned

TEXT AND REFERENCE BOOKS: (Latest revised edition only)

1. R.L. Gupta and Others ," **Advanced Accountancy,**" Sultan Chand Sons, New Delhi
2. S.P. Jain and K.L. Narang**, "Advanced Accounting**," Kalyani Publishers,New Delhi
3. RSN. Pillai, Bagavathi S. Uma, "Advanced **Accounting**," S. Chand &Co, New Delhi.
4. M.C. Shukla, **"Advanced Accounts**," S. Chand and Co., New Delhi.
5. Mukerjee and Haneef, **Advanced Accountancy,** Tata McGraw Hill, New Delhi.
6. Arulanandam**, "Advanced Accountancy**," Himalaya Publication,Mumbai.
7. R.L. Gupta & V.K. Gupta "**Principles and practice of Accountancy"**, Eleventh edition-2005 Sultan & Sons, New Delhi
8. S.Manikandan& R.Rakesh Sankar**," Financial Accounting**," Scitech Publications Pvt Ltd,Chennai. Volume I & II.
9. T.S.Reddy & Dr.A.Murthy, **"Financial Accounting**," Margham Publications, Chennai.
10. Tulsian., P.C.(2016) Financial Accounting, Tata Mcgraw-Hill, New Delhi.

LEARNING OUTCOMES: On successful completion of the subject, the students acquired knowledgeabout:

- The Concepts and Conventions of Financial Accounting.
- Accounting for sole traders with adjustment entries and Rectification of Errors
- Calculation of Accounts of Non-profit organization and Bills of exchange.
- Accounts of the Agency Business and temporary partnership.
- Preparation of Accounts under Single Entry System. Calculation of Depreciation and Provisions and Reserves by using the various methods

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First Year **CORE COURSE – II** **Semester-I**

MARKETING

(Theory)

LEARNING OBJECTIVES :

- To know the basic concepts and functions of marketing
- To learn about the buyer behaviour and new product development
- To understand the pricing methods and services rendered by the middlemen
- To gain knowledge on various promotional methods
- To have an idea on marketing research and recent trends in marketing

UNIT- I INTRODUCTION TO MARKETING:

Marketing - Evolution – Definition- Classification- Objectives- Selling Vs. Marketing – Marketing A Science Or Art? - Modern Concept Of Marketing – Role Of Marketing In Economic Development - Functions – Buying- Selling - Transportation – Warehousing – Standardization – Grading – Packaging- ISO Series And AGMARK - ISI.

UNIT- II PRODUCT:

Buyer's behaviour – Buying motive – Market segmentation - Product - Features - Classification - New Product Planning and Development - Product Mix - Product Life Cycle - Branding - Brand Loyalty and Equity.

UNIT- III PRICING:

Pricing - Objectives - Factors - Methods and strategies. Channels of Distribution – Wholesalerand Retailer – Services rendered by them.

UNIT- IV SALES PROMOTION:

Sales Promotion –types- Need –Sales Promotion mix– Advertising – Publicity- Personal selling - Advantages - Limitations.

UNIT -V MARKETING INFORMATION SYSTEM:

Marketing Information System - Marketing Research - Features –Direct marketing –Online Marketing -E Business – Telemarketing - Mail order business .

UNIT - VI CURRENT CONTOURS: (For Continuous Internal Assessment Only):

Recent Trends, assignments and Seminars.

TEXT AND REFERENCE BOOKS : (Latest Revised Edition Only)

1. R.S.N.Pillai&Bagavathi , "Modern Marketing," S.Chand& Co., New Delhi.
2. RajanNair.N.,SanjithR.Nair," Marketing," Sultan Chand & Sons, New Delhi.
3. Kotler Philip, "Marketing Management," Prentice Hall of India (Pvt) Ltd., New Delhi.
4. Monga&ShaliniAnand, " Marketing Management," Deep & Deep Publications, New Delhi.
5. Dr. L. Natarajan , "Marketing," Margham Publications, Chennai.
6. Grewal , "Marketing," Tata McGraw Hill management, New Delhi.
7. B.S.Raman, "Marketing," United Publishers, Mangalore.

LEARNING OUTCOMES :

- Familiar with the basic concepts and functions of marketing
- Effective understanding of buyer behaviour and new product development
- Communicate the pricing methods and services rendered by the middlemen
- Demonstrate analytical skills in selling the product in the market
- Develop knowledge in marketing research and recent trends in marketing

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First Year **FIRST ALLIED COURSE –I** **Semester-I**

MANAGEMENT CONCEPTS

(Theory)

LEARNING OBJECTIVES :

- To expose students to the history of management thought.
- To facilitate students, understanding of their own managerial skills for decision making
- To Examine the complexity of organization structure for business
- To understand the importance of communication,
- To aware of controlling techniques used in organization.

UNIT- I INTRODUCTION TO MANAGEMENT:

Management- Definition-Nature, Scope, Functions and Levels of Management- Art, Science and Profession-Functions of Managers - Development of Management Thought-Contributions by F.W.Taylor, Henry Fayol and Others.

UNIT –II ROLE OF PLANNING:

Planning - Classification- Objectives- Characteristics- Steps- Process- Types- Methods-Advantages-Limitations, Decision Making- Policies

UNIT –III ORGANIZATION STRUCTURE:

Organization and Structure- Types- Supervision and Span of Control- Departmentation-Organisation Charts-Authority and Responsibility-Delegation and Decentralization

UNIT – IV MOTIVATION AND COMMUNICATION:

Motivation-Types-Theories-Maslow, Herzberg, Mc Gregor and Others – Communication-Principles-Types and Barriers of Communication

UNIT –V LEADERSHIP:

Leadership - Functions- Styles - Theories- Coordination- Features-Types and Techniques-Control -Process-Effective Control System-Techniques of Control.

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Globalization-Development of Environment-Ethics and Social Responsibility-Multicultural Effectiveness- Challenges in Modern Leadership-Time Management-Increasing Team Spirit.

REFERENCE BOOKS :

1. L.M.Prasad, Principles and Practice of Management -Sultan Chand and Company
2. K.Sundar, Principles of Management- Vijay Nicole Imprints Private Limited Chennai

3. Fred Luthans , Organisational Behaviour - Mcgraw Hill New York
4. Louis A.Allen Management And Organisation - Mcgraw Hill Tokyo
5. Weihrich And Koontz Et.Al Essentials of Manangement –Tata Mcgraw Hill New Delhi.

LEARNING OUTCOMES :

- To Understand the Evolution and theory of Management,
- To develop the students to take decisions in various fields.
- To get a knowledge about various organization structure and its responsibility,
- To develop the flow of communication among the people,
- To examine and practice the suitable leadership pattern in organization.

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First Year **CORE COURSE - III** **Semester-II**

BUSINESS ACCOUNTING

(Theory)

LEARNING OBJECTIVES :

- To help students gain knowledge about branch accounts and departmental accounts.
- To impart knowledge of handling hire purchase accounts and Installment purchase system.
- To transform knowledge about Self Balancing and Sectional Balancing ledgers and RoyaltyAccount
- To enable students to prepare the accounts for Fire Insurance claims and sale of return.
- To impart skills for prepare the accounts for insolvency, statement of affairs.

UNIT -I BRANCH AND DEPARTMENTAL ACCOUNTS:

Branch accounts - (Excluding foreign branches) – Departmental accounts

UNIT II HIRE PURCHASE & INSTALLMENT PURCHASE SYSTEM:

Hire Purchase accounts & Installment purchase system.

UNIT –III ROYALTY ACCOUNTS:

Self Balancing and Sectional Balancing ledgers – Royalty Account.

UNIT- IV FIRE INSURANCE CLAIMS AND ACCOUNT FOR SALE OF RETURN:

Fire Insurance claims for loss of stock and profits – Accounting for sale or return.

UNIT- V INSOLVENCY ACCOUNTS:

Insolvency accounts – statement of affairs – insolvency of individual only.

Theory 20% Problem: 80%

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Recent Trends, assignments and Seminars

TEXT AND REFERENCE BOOKS : (Latest revised edition only)

1. R.L. Gupta and Others : **"Advanced Accountancy**", Sultan Chand Sons, New Delhi.
2. S.P. Jain and K.L. Narang: **"Advanced Accounting**", KalyaniPublisherss, New Delhi.
3. R.S.N. Pillai, Bagavathi, S. Uma: "**Advanced Accounting**",S.Chand& Co, New Delhi.
4. M.C. Shukla: **"Advanced Accounts"** S. Chand and Co., New Delhi.

5. Mukerjee and Haneef "**Modern Accountancy**",Tata McGraw Hill, Delhi.
6. Arulanandam "**Advanced Accountancy** ", Himalaya Publications,Delhi
7. N Vinayagam & B. Charumathi "**Financial Accounting"**, Second revised edition-2008 S. Chand & Company Ltd, New Delhi
8. **Compendium of Statement and standards of Accounting**: The Institute of Chartered Accountants, New Delhi
9. Maheswari, S.N. & Maheshwary, S.K(2012)., "**Fundamentals of Accounting"**, ViikasPublishing, New Delhi.
10. Gosh, T.P., "**Fundamentals of Accounting"**, Sultan Chand & Sons, New Delhi

LEARNING OUT COMES:

On successful completion of the subject, the students acquired knowledge about;

- Students are familiarized with branch accounts and departmental accounts
- Students can deal with hire purchase system and Installment purchase system
- Become knowledgeable on self balancing and sectional balancing ledgers and royalty account.
- Trained to handle the Insolvency accounts and statement of affairs
- Trained to calculate Fire insurance claims and accounting for sale or return.

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First Year **CORE COURSE – IV** **Semester-II**

BUSINESS TOOLS FOR DECISION MAKING

(Theory)

LEARNING OBJECTIVES:

- To impart introduction to statistics, and Measure of central tendency
- To learn Measures of Dispersion and Skewness.
- To understand Simple correlation and regression
- To familiar with Time series and interpolation
- To study Index numbers.

UNIT – I:

Introduction- Meaning, Characteristics, Stages and Uses of Statistics – Classification and Tabulation – Diagrams and graphs – Bar and Pie diagrams – Graphs of one and two variables – Graphs of frequency distribution - Measure of central tendency – Arithmetic mean, Median, Mode, Geometric Mean and Harmonic mean.

UNIT – II:

Measures of dispersion- Range – Quartile deviation – Mean deviation – Standard deviation – Co- efficient of variation - Measurement of Skewness.

UNIT – III:

Correlation Simple correlation – Karl Pearson's coefficient of correlation – Spearman's rank correlation – Concurrent deviation method - Regression analysis – Simple regression – Regression equations.

UNIT – IV:

Analysis of time series - Components – Methods – Semi average – Moving average - Method of least square – Interpolation – Meaning, Uses, Assumptions – Problems in Newton's method only.

UNIT – V:

Index numbers- Price index numbers – unweighted and weighted – Tests in index numbers (Problems in Time and factor reversal tests only) - Cost of living index number – Aggregate expenditure method – Family budget method.

(Theory 20% Problems 80%)

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Recent Trends, assignments and Seminars.

TEXT AND REFERENCE BOOKS : (Latest revised edition only)

1. Elements of Statistics by S.P. Gupta – Sultan Chand & Sons
2. Tools and Decision making by SL Aggarwal and SL Bharadwaj, Kalyani Publishers
3. Business Statistics by PA. Navanitham, Jai Publications, Trichy.
4. Elements of Practical Statistics by S.K. Kappor – Oxford and IBHP Publishing Company

LEARNING OUTCOMES: On successful completion of the course, the students will acquireknowledge on:

- Basics in statistics, Classification, Tabulation and Measure of central tendency
- Measures of Dispersion and Skewness.
- Simple correlation and regression
- Time series and interpolation
- Index numbers

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First Year **FIRST ALLIED COURSE - II** **Semester-II**

BUSINESS ECONOMICS

(Theory)

LEARNING OBJECTIVES:

- To know about basics of Economics
- To understand the concept of demand and supply
- To know the factors of production and economics of large scale production.
- To understand the concept of pricing under perfect and monopolistic competition
- To learn fiscal policy of the Government

UNIT – I INTRODUCTION:

Definition, Nature and Scope of Economics – Art or Science – Concepts - Tools of Economic Analysis – Micro and Macro Economics – Decision making in Business – Meaning of Business Economics- The Economic System – Objectives of the Business Firm

UNIT – II DEMAND ANALYSIS:

Types of Demand – Law of Demand – Demand curves - Utility Analysis of Demand – Elasticity of Demand and Demand Forecasting – Production function and law of returns: Factors of production – Law of variable proportions – The law of returns to scale – Economies of scale – Consumer's Equilibrium.

UNIT – III ANALYSIS OF SUPPLY:

Supply – Law of Supply - supply schedule and supply curve – Determinants of supply – Measurement of Elasticity of supply – Market Structure – Equilibrium of firm and industry – Optimum firm – Pricing under perfect & Monopolistic competition - Types of supply curves.

UNIT – IV COMPETITIONS AND THEORIES OF FACTORS OF PRODUCTION:

Perfect Competition – Imperfect Competition – Theories of Rent, Wages, Interest and Population - National Income and Expenditure – Measurement – Fiscal policy method.

UNIT – V COST AND REVENUE:

Concepts of Cost – Cost of Production in short and long period – Demand and revenue curves -Relation between average and marginal revenue – Break Even Analysis.

UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Recent Trends, assignments and Seminars,

REFERENCE BOOK :

1. Business Economics by **T. Aryamala** – vijay Nicole Imprints Private Limited – Chennai.
2. Business Economics by **Dr.S.Sankaran**– Margam Publication , Chennai.
3. Business Economics by **K.P.M. Sundaram and Sundharam -** Sultan Chand & Co., NewDelhi.
4. Business Economics by Misra & Puri – Himalaya Publications, Mumbai.
5. Business Economics by P. N. Reddy & Appannaiah – S.Chand & Co., Chennai.

LEARNING OUTCOMES :

1. The Micro and Macro Economics relating to business.
2. Demand and concepts in relation to Law of Demand, Demand Curves and Elasticity of Demand.
3. Production function, scale of production and economics of large scale production and limitations.
4. Law of Supply, Optimum firm, pricing under Perfect and Monopolistic competition.
5. Income and Expenditure pattern of National Income.

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