



University of Madras

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Undergraduate Programme in Commerce

Curriculum and Syllabus for

B.Com. General

(With effect from the Academic Year 2023-24)

JUNE 2023

Note: The Board of Studies in Commerce (UG) designed the syllabus as per Common Model Syllabus provided by TANSCH based on Learning Outcome based Curriculum Framework (LOCF) as prescribed by the UGC.

PROGRAMME OBJECTIVE:

The B.Com. Degree Programme provides ample exposure to courses from the fields of Commerce, Accountancy and Management. The course equips the students for entry level jobs in industry, promotes the growth of their professional career, entrepreneurship and a key contributor to the economic development of the country.

LEARNING OUTCOMES – BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME	
Programme :	B.COM GENERAL
Programme Code :	
Duration :	3 Years (UG)

- PO1: Disciplinary knowledge:** Capable of demonstrating comprehensive knowledge and understanding of one or more Disciplines that form a part of an Undergraduate Programme of Study
- PO2: Communication Skills:** Ability to express thoughts and ideas effectively in writing and orally; Communicative with others using appropriate media: confidently share one's views and express herself / himself; demonstrate the ability to listen carefully, read and write analytically and present complex information in a clear and concise manner to different groups.
- PO3: Critical Thinking:** Capability to apply analytic thought to the body of knowledge; analyse and evaluate evidence , arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.
- PO4: Problem Solving:** Capacity to extrapolate from what one has learnt and apply their competencies to solve different kinds of non- familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.
- PO5: Analytical Reasoning:** Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyse and synthesize data from the variety of sources; draw valid conclusion and support them with evidence and examples and addressing opposing viewpoints.
- PO6: Research-related skill:** A sense of inquiry and capability for asking relevant / appropriate questions, problem arising, synthesising and articulating, Ability to recognise cause and effect relationships, define problems, formulate hypothesis , analyse and interpret and draw conclusions from data, establish hypothesis, predict cause and effect relationships, execute and report the results of an experiment or investigation.

- PO7: Co-operation/Team work:** Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of the team.
- PO8: Scientific reasoning:** Ability to analyse, interpret and draw conclusions from quantitative or qualitative data: and critically evaluate ideas, evidence and experiences from an open minded and reasoned perspective.
- PO9: Reflective thinking:** Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.
- PO10: Information/Digital Literacy:** Capability to use ICT in variety of learning situations, demonstrate ability to access, evaluate and use a variety of relevant information sources, and use appropriate software for analysis of data.
- PO11: Self-directed learning:** Ability to work independently, identify appropriate resources required for a project and manage a project through to completion.
- PO12: Multicultural competence:** Posses knowledge of values and belief of multiple cultures and global perspective: and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.
- PO13: Moral and Ethical awareness /reasoning:** Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issue's related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarist, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.
- PO14: Leadership readiness/qualities:** Capability for mapping out the task of the team or an organisation, and setting direction, formulating and inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision and using management skill to guide people to the right destination in a smooth and efficient way.
- PO15: Life Long Learning:** Ability to acquire knowledge and skills, including "learning how to learn" , that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives and adapting to changing trades and demands of workplace through knowledge/skill development/reskilling.

Programme Specific Outcomes:

PSO1 – Placement:

To prepare the students who will demonstrate respectful engagement with others ideas, behaviours, beliefs and apply diverse frames of reference to decisions and action. Further the students are encouraged with add-on value based and job oriented courses which ensure them to sustain in the organisation level.

PSO2 – Contribution to Business World:

Apply theoretical concepts to business practices to produce employable, ethical, and innovative professionals to sustain in the dynamic business world.

PSO3 – Contribution to the Society:

To contribute to the development of the society by collaborating with stakeholders for mutual benefit. Become acquainted with commercial knowledge and soft skill to react in the most appropriate way when faced with challenges in the society.

B.COM – GENERAL COURSE STRUCTURE

FIRST YEAR							
FIRST SEMESTER							
Part	Course Code	Title of the Course	Credits	Hours	Marks		
					Internal	External	Total
Part I	----	Language I	3	6	25	75	100
Part II	100L1Z	English I	3	6	25	75	100
Part III	146C1A	Core Paper I –Financial Accounting I	5	5	25	75	
	146C1B	Core Paper II - Principles of Management	5	5	25	75	100
	146E1A	Elective I - Business Communication	3	4	25	75	100
	146E1B	Elective I - Business Environment			25	75	100
	146E1C	Elective I - Business Economics			25	75	100
Part IV	146S1A	SEC – 1 - MS Office for Commerce (P) *	2	2	40	60	100
	100L1L	Basic Tamil-I (Other Language Students) *	2	2	25	75	100
	100L1M	Advanced Tamil-I (Other Language Students) *					
	146B1A	Foundation Course FC - Professional Ethics	2	2	40	60	100
TOTAL			23	30			

* PART-IV: SEC-1 / Basic Tamil / Advanced Tamil (Any one)

1. Students who have studied Tamil upto XII STD and also have taken Tamil in Part I shall take SEC-I.
2. Students who have **not** studied Tamil upto XII STD and have taken any Language other than Tamil in Part-I shall take **Basic Tamil** comprising of Two Courses (level will be at 6th Std.).
3. Students who have studied Tamil upto XII STD and have taken any Language other than Tamil in Part-I shall take **Advanced Tamil** comprising of Two Courses.

FIRST YEAR							
SECOND SEMESTER							
Part	Course Code	Title of the Course	Credits	Hours	Marks		
					Internal	External	Total
Part I	----	Language II	3	6	25	75	100
Part II	100L2Z	English II	3	6	25	75	100
Part III	146C2A	Core Paper III –Financial Accounting II	5	5	25	75	100
	146C2B	Core Paper IV-Business Law	5	5	25	75	100
	146E2A	Elective II - Business Legislation Laws	3	4	25	75	100
	146E2B	Elective II - Insurance and Risk Management			25	75	100
	146E2C	Elective II – Indian Economic Development			25	75	100
Part IV	146S2A	SEC – 2 - Accounting using Excel (P) *	2	2	40	60	100
	100L2L	Basic Tamil-II (Other Language Students) *	2	2	25	75	100
	100L2M	Advanced Tamil-II (Other Language Students) *					
	146S2B	SEC 3 - Retail Management	2	2	25	75	100
TOTAL			23	30			

SECOND YEAR							
THIRD SEMESTER							
Part	Course Code	Title of the Course	Credits	Hours	Marks		
					Internal	External	Total
Part I	----	Language III	3	6	25	75	100
Part II	200L3Z	English III	3	6	25	75	100
Part III	246C3A	Core Paper V- Corporate Accounting I	5	5	25	75	100
	246C3B	Core Paper VI - Company Law	5	5	25	75	100
	246E3A	Elective III – International Trade	3	4	25	75	100
	246E3B	Elective III – Business Mathematics & Statistics			25	75	100
	246E3C	Elective III – E-Commerce			25	75	100
Part IV	246S3A	SEC – 4 – Basics of Entrepreneurship	1	1	25	75	100
	246S3B	SEC – 5 – Website Designing	2	2	40	60	100
	----	Environmental Studies	-	1	—	—	—
TOTAL			22	30			

SECOND YEAR							
FOURTH SEMESTER							
Part	Course Code	Title of the Course	Credits	Hours	Marks		
					Internal	External	Total
Part I	----	Language IV	3	6	25	75	100
Part II	200L4Z	English IV	3	6	25	75	100
Part III	246C4A	Core Paper VII–Corporate Accounting II	5	5	25	75	100
	246C4B	Core Paper VIII- Principles of Marketing	5	5	25	75	100
	246E4A	Elective IV– Financial Services	3	3	25	75	100
	246E4B	Elective IV– Consumerism & Consumer Protection					
	246E4C	Elective IV- Operations Research					
Part IV	246S4A	SEC–6 – Cash Accounting and Operating Cycle	2	2	25	75	100
	246S4B	SEC-7 – Fin Tech	2	2	40	60	100
	246V4A	Environmental Studies	2	1	—	—	—
TOTAL					25	30	—

THIRD YEAR							
FIFTH SEMESTER							
Part	Course Code	Title of the Course	Credits	Hours	Marks		
					Internal	External	Total
Part III	346C5A	Core Paper IX –Cost Accounting I	4	5	25	75	100
	346C5B	Core Paper X - Banking Law and Practice	4	5	25	75	100
	346C5C	Core Paper XI – Income Tax Law and Practice I	4	5	25	75	100
	346C5D	Core Paper XII – Auditing and Corporate Governance	4	5	25	75	100
	346E5A 346E5B	Discipline Specific Elective 1/2 - Financial Management (OR) Indirect Taxation	3	4	25	75	100
	346E5C 346E5D	Discipline Specific Elective 3/4 – Human Resource Management (OR) Office Management & Secretarial Practice	3	4	25	75	100
Part IV	346V5A	Value Education	2	2	—	—	—
	346V5B	Summer Internship / Industrial Training	2	-			
TOTAL			26	30			

THIRD YEAR							
SIXTH SEMESTER							
Part	Course Code	Title of the Course	Credits	Hours	Marks		
					Internal	External	Total
Part III	346C6A	Core Paper XIII –Cost Accounting - II	4	6	25	75	100
	346C6B	Core Paper XIV-Management Accounting	4	6	25	75	100
	346C6C	Core Paper XV- Income Tax Law and Practice II	4	6	25	75	100
	346E6A	Discipline Specific Elective 5/6- Entrepreneurial Development (OR)	3	5	25	75	100
	346E6B	Computer Application in Business	3	5	25	75	100
	346E6C	Discipline Specific Elective 7/8- Logistics and Supply Chain Management (OR)	3	5	25	75	100
	346E6D	Basics of MS Excel	3	5	40	60	100
Part IV	346S6A	General awareness for Competitive Examination	2	2	25	75	100
Part V	346V6A	Extension Activity	1	-	-	-	-
TOTAL			21	30	-	-	-
GRAND TOTAL			140	180			

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