

MADURAI KAMARAJ UNIVERSITY
(University with Potential for Excellence)

B.COM (CA) - Semester

**CHOICE BASED CREDIT
SYSTEM REVISED SYLLABUS**

(This will be effective from the academic year 2018 – 2019 & 2023-2024)

BACHELOR OF COMMERCE

Outcome of the Programme:

At the end of the three year Bachelors in Commerce program, students would gain of this course it is expected that student will be capable of producing innovative solutions to business activities and applying computer based knowledge and skill to business challenges. To develop basic skills in the subjects of Commerce and computer subjects. To expose the students to computer applications in the field of Commerce / Business, to develop entrepreneurial skill.

Course Outcome:

Semester – I

Subject: Part III Financial Accounting I

Subject Code: CCRPC11

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	Analyze 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.

Subject: Part III - Principles of Management

Subject Code: CCPRC12

CO1	Demonstrate the importance of principles of management.
CO2	Paraphrase the importance of planning and decision making in an organization.
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.



CO4	Enumerate the various methods of Performance appraisal
CO5	Demonstrate the notion of directing, co-coordination and control in the management.

Subject: - Part III- Business Economics

Subject Code: CCRPT13

CO1	To Learn Economic Principles
CO2	To Understand Economic Policies
CO3	To Analyze Market Dynamics
CO4	To Understand Business Environment
CO5	To Analyze Economic Data

Subject: – Part III - Ms Office and Tools (Practical) Skill

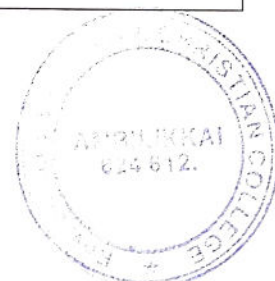
Subject Code: CCRPS1P

CO1	Will understand about MICROSOFT OFFICE & its nature terms, scopes, models by learning.
CO2	Can learn to know MORE about TALLY, vital uses of TALLY, plays vital role many areas, especially AUDITING.
CO3	May analyze the term MS & they manage to solve business life problems with TALLY solutions.
CO4	Shall get knowledge about WORD, EXCELSHEETS, and PPT which helps them in real.
CO5	Help them to understand the usefulness of M.S. Office and Tally programs.

Subject: Part IV - Fundamentals Of Commerce (Fc)

Subject Code: CCRPF11

CO1	To make the students familiar with the basic concepts of commerce, and management fields.
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CO2	To encourage and motivate the Students for commerce education.
CO3	To make the students aware of various branches of commerce: Accounts, Commercial Law and Taxation.
CO4	To make the students aware of Contract Act 1872, Negotiable Instruments Act 1881, Sale of Goods Act 1930
CO5	To know Filing of Income tax Return, Filing of GST return & Slab rates.

Semester II

Subject: Part III - Financial Accounting-II

Subject Code: CCRPC21

CO1	To evaluate the Hire purchase accounts and Instalment systems.
CO2	To prepare Branch accounts and Departmental Accounts
CO3	To understand the accounting treatment for admission and retirement in partnership
CO4	To know Settlement of accounts at the time of dissolution of a firm.
CO5	To elaborate the role of IFRS

Subject: Part III Business Law

Subject Code: CCRPC22

CO1	Explain the Objectives and significance of Mercantile law
CO2	Understand the clauses and exceptions of Indian Contract Act.
CO3	Outline the contract of indemnity and guarantee
CO4	Familiar with the provision relating to Bailment and Pledge
CO5	Explain the various provisions of Sale of Goods Act 1930



Subject: Part III Business Environment

Subject Code: CCRPT21

CO1	To Learn Business Environment Concepts
CO2	To Understand Regulatory Frameworks
CO3	To Analyze Market Trends
CO4	To Understand Global Influence
CO5	To Analyze Competitive Forces

Subject: (SKILL Part IV) Everyday Banking

Subject Code: CCRPS21

CO1	To introduce the basic concepts of banking and related documents and process
CO2	To enable the students to gain knowledge about the modern banking techniques and related terms.
CO3	Exhibit the skill to perform basic banking operations and distinguish between basic documents
CO4	Execute online, mobile banking and related transactions
CO5	To know the process at bank Branch, ATM, User ID-MPIN, UPI, BHIM, Transfer funds, Paying bills.

Subject: (SKILL Part IV) Emotional Intelligence

Subject Code: CCRPS22

CO1	To understand the students to understand the concepts of emotional intelligence
CO2	To understand the students on aspects relating to personality Analysis Self-analysis, Positive and negative traits
CO3	To Understanding Emotional intelligence and exhibiting skills for stress and anger management and develop self-empowerment
CO4	To Analyzing people based on personality and develop deep self-esteem, willpower etc.
CO5	To understanding leading to SWOT analysis



Semester III

Subject: Part III- Banking theory Law and Practice

Subject Code: CCRJC31

CO1	To understand the origin and definition of banking and analyze the role of commercial banks in India
CO2	To understand the legal definition and significance of a cheque as a negotiable instrument and how it is used in banking transactions and different types of crossing and endorsements
CO3	To Understand the responsibilities and duties of a paying banker, including statutory protection, and the concept of payment in due course.
CO4	To understand the principles of sound lending and differentiate between secured and unsecured advances
CO5	To know comprehend the concept of e-banking, explore electronic payment systems and understand the security aspects in e-payments

Subject: Part III- Fundamentals of Company Law

Subject Code: CCRJC32

CO1	To Understand Corporate Structure and Formation
CO2	Helps to Comprehend Company Management and Governance
CO3	To Interpret Legal Provisions for Shareholder
CO4	To Evaluate Compliance and Statutory Requirements
CO5	Will Apply Knowledge in Corporate Disputes



Subject: Part III- Financial Accounting III

Subject Code: CCRJC33

CO1	Understand the principles and application of fire insurance claims, including the loss of stock and loss of profit policies.
CO2	To develop the ability to account for subleases and understand their effects on the financial statements of both the lessee and the lessor.
CO3	To understand the procedure for preparing insolvency accounts, focusing on the statement of affairs and deficiency accounts in individual insolvency cases.
CO4	To Understand the various types of branch accounting systems, with emphasis on branches that either maintain a full system of accounting.
CO5	To Understand the complexities of default and installment purchase systems, including the implications of defaults on the financial statements.

Subject: Part III- Business Statistics

Subject Code: CCRJC34

CO1	To Understand the meaning and purpose of statistics as a branch of mathematics, apply statistical knowledge to enhance decision-making and forecasting in real-world scenarios
CO2	To understand and compute measures of central tendency and calculate measures of dispersion
CO3	To understand and measure skewness and apply correlation methods
CO4	To understand Regression analysis and learn and apply regression equations
CO5	To understand the components of time series, analyze and determine trend in time series and compute seasonal variations



Subject: Part III- Cost Accounting

Subject Code: CCRJC35

CO1	To understand the evolution and significance of cost accounting, accounting, and cost accountancy
CO2	To understand material control techniques, implement material pricing methods, FIFO, LIFO, and Average methods.
CO3	To understand the meaning and classification of overheads, distribution of overheads, overhead absorption techniques
CO4	To understand different costing methods, analyze losses in process costing and prepare process accounts
CO5	To understand the concept of profit enter and evaluate cost control techniques

Subject: Part IV (Skilled) - Fundamentals of Computer

Subject Code: CCRJS31

CO1	Will understand about MICROSOFT OFFICE & its nature terms, scopes, models by learning.
CO2	Can learn to know MORE about TALLY, vital uses of TALLY , plays vital role many areas, especially AUDITING.
CO3	May analyse the term MS & they manage to solve business life problems with TALLY solutions.
CO4	Shall get knowledge about WORD, EXCELSHEETS, PPT which helps them in real.
CO5	Help them to understand the usefulness of M.S. Office and Tally programs.

Semester IV

Subject: Part III Auditing

Subject Code: CCRJC41

CO1	To understand Auditing Principles and Concepts
CO2	To know to Apply Auditing Techniques and Procedures



CO3	To understand to Analyze Internal Control Systems
CO4	To understand to Interpret Audit Reports and Standards
CO5	To know to Identify and Prevent Fraud and Errors

Subject: Part III – Business Mathematics

Subject Code: CCRJC42

CO1	To understand and apply number systems, algebraic expressions and equations and counting techniques and binomial expansion
CO2	To know basics of set theory, manipulate sets and operations and understand subsets and Venn diagrams
CO3	To Understand Indices and Exponential Functions, Apply Logarithmic Functions
CO4	To understand to Solve Optimization Problems
CO5	To know to Enhance Problem-Solving and Analytical Skills

Subject: Part III- Management Accounting

Subject Code: CCRJC43

CO1	To know the role of management accounting
CO2	To understand cost behavior and classification
CO3	To know budgeting and forecasting techniques
CO4	To understand financial statement analysis
CO5	To know the application of performance measurement tools

Subject: Part III- Financial Accounting - IV

Subject Code: CCRJC44

CO1	To understand the concept of partnership, capital and current accounts of partners and apply profit appropriation and adjustments
CO2	To understand admission of new partner, new profit sharing ratio and treat goodwill and capital adjustments



CO3	To know retirement procedures and handle the death of a partner
CO4	To understand accounting treatment of amalgamation of firms and the procedures involved when a firm is sold to a company.
CO5	To understand accounting for dissolution and piecemeal distribution methods

Subject: Part III- Services Marketing

Subject Code: CCRJC45

CO1	To know the Characteristics of Services
CO2	To understand Customer Behavior in Services
CO3	To analyze Service Marketing Mix Elements
CO4	To know the Role of Technology in Service Delivery
CO5	To analyze Service Failures and Recovery Strategies

Subject: Part IV: Goods and Service Tax

Subject Code: CCRJS41

CO1	To understand the concept and objectives of GST, analyze the advantages of GST and GST impacts the financial relationship between the Centre and States
CO2	To understand the main features of GST Law, impact of GST on taxation and types of GST
CO3	To understand the structure of the GST council, analyze the GST council's action plan and functions and quorum and decision-making processes
CO4	To understand the registration process under GST and company registration under GST
CO5	To know calculation of taxable value and liability, compare GST with previous tax laws and concept of input tax credit



Subject: Part V (Extension)- Patti Thatha

Subject Code: UEAJG4U

CO1	To know the responsibilities of students to save the old age peoples
CO2	To help the old age people in the society
CO3	To love the elder peoples in homes
CO4	To motivate the elderly persons in society
CO5	To impart the old age people are assets in home and nation

SEMESTER V

Subject: Part III: Financial Accounting V

Subject Code: CCRJC51

CO1	To understand the accounting procedures for issuing shares, forfeiture and reissue of shares and rights issue, bonus issue, and buyback of shares and redemption of redeemable preference shares
CO2	To understand the issue of debentures, methods of redemption of debentures and ex-interest and cum-interest quotations
CO3	To know underwriting process, profit and loss prior to incorporation and final accounts of a joint stock company
CO4	To understand Valuation of Goodwill and valuation os shares
CO5	To understand amalgamation and absorption of companies and concept of reconstruction

Subject: Part III: Business Laws

Subject Code: CCRJC52

CO1	To understand the concept of contract, identify valid, void, and voidable contracts and offer and acceptance
CO2	To understand the importance of consideration, capacity of parties to contract and consent and breach of contract



CO3	To understand the sale of goods act, 1930, transfer of property and title to goods and rights of an unpaid seller
CO4	To understand cyber law and its relationship with contracts, role of digital signatures and safety mechanisms in cyber transactions
CO5	To understand the concept and objectives of the consumer protection act and consumer protection councils.

Subject: Part III: Income Tax Law & Practice I

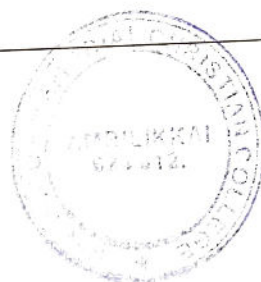
Subject Code: CCRJC53

CO1	To know income tax act 1961, types of Assesses and deemed income and receipt classifications
CO2	To know study exempted income under section 10.
CO3	To know compute income from salary and income from house property
CO4	To know profits and gains from business or profession and depreciation and other deductions
CO5	To know taxation of capital gains and income from other sources

Subject: Part III: Entrepreneurship Development

Subject Code: CCRJC54

CO1	To read and understand about ENTREPRENEURSHIP and its nature terms.
CO2	To get well know about Factor types & EDP phases in factor which affects ENTREPRENEURSIAL GROWTH
CO3	To analyze the important terms which will be playing main roles ENTREPRENEURSIAL GROWTH
CO4	To learn about PROJECT & its types which are very important in ENTREPRENEURSIALGROWTH.
CO5	To use their ideas towards ENTREPRENEURSHIP as a career option and creative thinking.



Subject: Part III: Business Environment

Subject Code: CCRJA52

CO1	To know the components of the business environment
CO2	To understand the impact of environmental factors on business decisions
CO3	To analyze the role of government policies in shaping the business environment
CO4	To understand the significance of global and cultural factors
CO5	To analyze the ethical and environmental challenges in business

Subject: Part III: Export & Import Procedures and Documentation

Subject Code: CCRJS51

CO1	To Learn & Understand the term Export & policy their Nature &Types
CO2	To get will know exports orders receiving orders packing & marketing shipping and customers
CO3	To will analyze documentation and letter of credits insurance etc for the business life
CO4	To will learn about import procedures licenses terms & it used mentioning prices
CO5	To use the documentation & deals part& customs clearance insurance and finance and other document

Subject: Part IV (NME I) – Business Accounting

Subject Code: CCRJN51

CO1	To Know the Basic Principles of Accounting
CO2	To Understand Financial Statements and Their Components
CO3	To Analyze Business Transactions and Journal Entries
CO4	To Know the Application of Accounting Standards



CO5	To Analyze Business Performance Using Financial Ratios
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Semester VI

Subject: Part III- Industrial relations and Labour Laws

Subject Code: CCRJC61

CO1	To understand the concept of industrial relations and develop skills to suggest strategies for improving industrial relations in organizations.
CO2	To know about trade unions and its rights and salient features of the trade union Act, 1926
CO3	To understand industrial disputes and their impact and industrial disputes Act, 1948
CO4	To know collective bargaining and collective bargaining in India
CO5	To understand key labor laws in India factories Act 1948, payment of wages Act 1936 & minimum wages Act, 1948

Subject: Part III- Income Tax Law and Practice - II

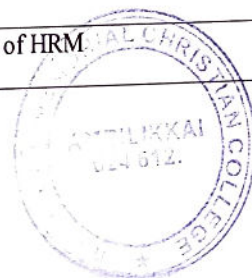
Subject Code: CCRJC62

CO1	To understand concept of clubbing of income, set-off and carry-forward of losses and deductions from gross total income
CO2	To understand assess individual income and hindu undivided families (hufs)
CO3	To understand assessment of partnership firms and aops
CO4	To understand the various types of income tax returns and return of income, return of loss
CO5	To understand tax deduction and collection and tax credit certificates and tax clearance certificates

Subject: Part III- Human Resources Management

Subject Code: CCRJA63

CO1	The aim of this subjects is to highlight the importance of HRM
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CO2	To Know make the effective use of workforce through proper direction
CO3	To know about the Recruitment
CO4	To know about the Training and its importance
CO5	To know about Industrial relation and Grievance

Subject: Part III Retail Marketing

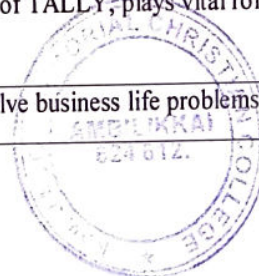
Subject Code: CCRJA62

CO1	To understand retailing as an activity, analyze the concept of retail marketing and retail operations
CO2	To understand service management in retailing, comprehend retail quality management and analyze the retail marketing mix
CO3	To understand retail pricing strategies, retail promotion strategies and retail logistics and distribution
CO4	To understand retail marketing plans and manage a retail brand
CO5	To understand consumerism in retailing, international retailing and evaluate the future of retailing

Subject: Part IV (Skill) MS Office and Tally (Theory)

Subject Code: CCRJS61

CO1	Will understand about MICROSOFT OFFICE & its nature terms, scopes, models by learning.
CO2	Can learn to know MORE about TALLY, vital uses of TALLY, plays vital role many areas, especially AUDITING.
CO3	May analyze the term MS & they manage to solve business life problems with



	TALLY solutions.
CO4	Shall get knowledge about WORD, EXCELSHEETS, and PPT which helps them in real.
CO5	Help them to understand the usefulness of M.S. Office and Tally programs.

Subject: Part IV (Skill) - MS Office and Tally (Lab)

Subject Code: CCRJS6P

CO1	Will understand about MICROSOFT OFFICE & its nature terms, scopes, models by learning.
CO2	Can learn to know MORE about TALLY, vital uses of TALLY, plays vital role many areas, especially AUDITING.
CO3	May analyze the term MS & they manage to solve business life problems with TALLY solutions.
CO4	Shall get knowledge about WORD, EXCELSHEETS, and PPT which helps them in real.
CO5	Help them to understand the usefulness of M.S. Office and Tally programs.

Subject: Part IV- Commerce Practical

Subject Code: CCRJS6Q

CO1	Mastery of Practical Accounting Skills
CO2	Proficiency in Financial Analysis
CO3	Competence in Business Operations
CO4	Application of E-Commerce Tools
CO5	Real-World Application



Subject: Part IV (NME II) - Advertising Salesmanship

Subject Code: CCRJN61

CO1	The aim of this subject is to create awareness on product knowledge
CO2	To get knowledge of prospective buyers
CO3	To Know market efforts of an enterprise through personal selling
CO4	To get knowledge about product
CO5	To know about the Customer and selling process


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