

MADURAI KAMARAJ UNIVERSITY
University with Potential for Excellence)

B.COM (PA) - Semester

**CHOICE BASED CREDIT
SYSTEM REVISED SYLLABUS**

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

BACHELOR OF COMMERCE WITH PROFESSIONAL ACCOUNTING

Outcome of the Programme:

At the end of the three year Bachelors in Commerce with Professional Application 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: CCPPC11

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: CCPPC12

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

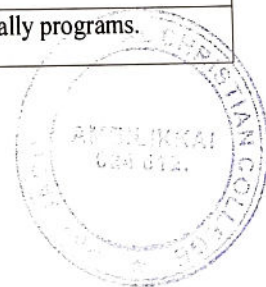
Subject Code: CCPPT11

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: CCPPS1P

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: CCPPF11

CO1	To make the students familiar with the basic concepts of commerce, and management fields.
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: CCPPC21

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: CCPPC22

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 International Economics

Subject Code: CCPPT21

CO1	To Learn International Trade Concepts
CO2	To Understand Global Economic Policies
CO3	To Analyze Trade Patterns and Agreements
CO4	To Understand Exchange Rate Systems
CO5	To Analyze Global Economic Trends

Subject: Part IV Everyday Banking (Skill)

Subject Code: CCPPS21

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: Part IV Emotional Intelligence (Skill)

Subject Code: CCPPS22

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

Subject: Part III: Organisation And Management Fundamentals

Subject Code: CCPKC31

CO1	To Learn Management Principles
CO2	To Understand Organizational Structure
CO3	To Analyze Business Environments
CO4	To Understand Leadership and Motivation
CO5	To Analyze Decision-Making Processes

Subject: Part III: Financial Accounting III

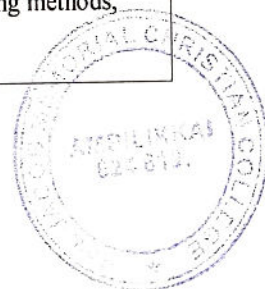
Subject Code: CCPKC31

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: Cost Accounting

Subject Code: CCPKC32

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 III: Company Law

Subject Code: CCPKC33

CO1	To Know the Fundamental Concepts of Company Law
CO2	To Understand the Roles and Responsibilities of Key Corporate Personnel
CO3	To Analyze the Legal Rights and Obligations of Shareholders
CO4	To Understand the Procedures and Legal Requirements for Corporate Meetings
CO5	To Analyze Corporate Legal Disputes and Winding-Up Processes

Subject: Part III: Banking law and Theory

Subject Code: CCPKC34

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 IV: Human Resource and Management

Subject Code: CCPKS31

CO1	The aim of this subjects is to highlight the importance of HRM
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

SEMESTER IV

Subject: Part III- Business Mathematics

Subject Code: CCPKA41

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: CCPKC41

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: CCPKC42

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 – Auditing & Assurance

Subject Code: CCPKC43

CO1	To Learn Auditing Principles
CO2	To Understand Legal Framework
CO3	To Analyze Financial Statements
CO4	To Understand Risk and Control Mechanisms
CO5	To Analyze Audit Reports

Subject: Part III – Security Analysis and Portfolio Management

Subject Code: CCPKC44

CO1	To Learn Investment Fundamentals
CO2	To Understand Security Valuation
CO3	To Analyze Market Trends



CO4	To Understand Portfolio Diversification
CO5	To Analyze Risk and Return

Subject: Part IV – Goods & Services Tax

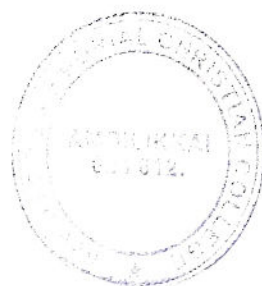
Subject Code: CCPKS41

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 –Operation Research****Subject Code: CCPKA51**

CO1	To Learn Optimization Techniques
CO2	To Understand Decision-Making Tools
CO3	To Analyze Business Problems
CO4	To Understand Resource Allocation
CO5	To Analyze Quantitative Data

Subject: Part III – Financial Accounting - V**Subject Code: CCPKC51**

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-1**Subject Code: CCPKC52**

CO1	To understand the concept of contract, identify valid, void, and voidable contracts and offer and acceptance
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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

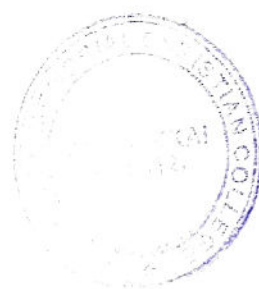
Subject Code: CCPKC53

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 –Strategic Management

Subject Code: CCPKC54

CO1	To Learn Strategic Frameworks
CO2	To Understand Competitive Advantage
CO3	To Analyze Business Environments
CO4	To Understand Strategy Formulation and Implementation
CO5	To Analyze Strategic Decisions



Subject: Part IV (NME I) - Business Accounting

Subject Code: CCPKN51

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

SEMESTER VI

Subject: Part III - Financial Accounting - VI

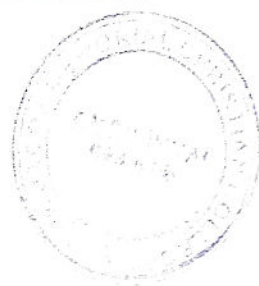
Subject Code: CCPKC61

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 of shares
CO5	To understand amalgamation and absorption of companies and concept of reconstruction

Subject: Part III - Business Laws-1I

Subject Code: CCPKC62

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 II

Subject Code: CCPKC63

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 –Auditing Practice & Apprenticeship Report

Subject Code: CCPKC6P

CO1	To Learn Auditing Concepts
CO2	To Understand Legal and Ethical Frameworks
CO3	To Analyze Financial Statements
CO4	To Understand Apprenticeship Workflows
CO5	To Analyze Apprenticeship Findings

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

Subject Code: CCPKS6P

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 (NME II) - Advertising Salesmanship

Subject Code: CCPKN61

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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