

PROGRAMME PROFILE – B.COM ACCOUNTING AND FINANCE

SEMESTER I

SEM	PART	COURSE CODE	TITLE OF THE PAPER	CREDITS	HRS /WK	TOTAL HOURS	CA	SE	TOTAL
I	I		Tamil/ Hindi/French/Sanskrit	3	5	75	40	60	100
I	II		English	3	5	75	40	60	100
I	Core III	AF18/1C/FIA	Financial Accounting	4	5	75	40	60	100
I	Core III	AF18/1C/BOM	Business Organisation and Management	4	5	75	40	60	100
I	Allied III	BE18/1A/MET	Micro Economic Theory*	5	6	90	40	60	100
I	NME IV	AF18/1N/PRA	Practical Accounting	2	2	30		50	50
I	IV		Soft Skills-I**	3	2	30		50	50
			TOTAL CREDITS	24					

SEMESTER II

SEM	PART	COURSE CODE	TITLE OF THE PAPER	CREDITS	HRS /WK	TOTAL HOURS	CA	SE	TOTAL
II	I		Tamil/ Hindi/French/Sanskrit	3	5	75	40	60	100
II	II		English	3	5	75	40	60	100
II	Core III	AF18/2C/ADA	Advanced Accounting	4	5	75	40	60	100
II	Core III	AF18/2C/MEL	Mercantile Law	4	5	75	40	60	100
II	Allied III	BE18/2A/INE	International Economics*	5	6	90	40	60	100
II	NME IV	AF18/2N/ECO	E-Commerce	2	2	30		50	50
II	IV		Soft Skills-II**	3	2	30		50	50
			TOTAL CREDITS	24					

SEMESTER III

SEM	PART	COURSE CODE	TITLE OF THE PAPER	CREDITS	HRS /WK	TOTAL HOURS	CA	SE	TOTAL
III	Core III	AF18/3C/CA1	Corporate Accounting - I	4	6	90	40	60	100
III	Core III	AF18/3C/COA	Cost Accounting	4	6	90	40	60	100
III	Core III	AF18/3C/PRI	Principles of Insurance	3	4	60	40	60	100
III	Core III	AF18/3C/PRM	Principles of Marketing	3	4	60	40	60	100
III	Allied III	AF18/3A/BS1	Business Mathematics and Statistics – I	5	6	90	40	60	100
III	IV		Soft Skills-III**	3	2	30		50	50
III	IV	UG18/3S/EVS	Environmental Studies***	2	2	30		50	50
			TOTAL CREDITS	24					

SEMESTER IV

SEM	PART	COURSE CODE	TITLE OF THE PAPER	CREDITS	HRS /WK	TOTAL HOURS	CA	SE	TOTAL
IV	Core III	AF18/4C/CA2	Corporate Accounting – II	4	6	90	40	60	100
IV	Core III	AF18/4C/MAA	Management Accounting	4	6	90	40	60	100
IV	Core III	AF18/4C/BTP	Banking Theory, Law & Practice	3	4	60	40	60	100
IV	Core III	AF18/4C/CAB	Computer Applications in Business (Practicals)	3	4	60	40	60	100
IV	Allied III	AF18/4A/BS2	Business Mathematics and Statistics - II	5	6	90	40	60	100
IV	IV		Soft Skills-IV**	3	2	30		50	50
IV	IV		Value Education***	2	2	30		50	50
			TOTAL CREDITS	24					

SEMESTER V

SEM	PART	COURSE CODE	TITLE OF THE PAPER	CREDITS	HRS /WK	TOTAL HOURS	CA	SE	TOTAL
V	Core III	AF18/5C/IT1	Income Tax – I	4	6	90	40	60	100
V	Core III	AF18/5C/FIM	Financial Markets	4	6	90	40	60	100
V	Core III	AF18/5C/FMG	Financial Management	4	6	90	40	60	100
V	Core III	AF18/5C/REM	Research Methodology	4	6	90	40	60	100
V	Elective III	AF18/5E/BUE	Business Environment	5	6	90	40	60	100
			TOTAL CREDITS	21					

V			Self-Study course/Advanced learner course - Company Law	2	-	-	-	-	100
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SEMESTER VI

SEM	PART	COURSE CODE	TITLE OF THE PAPER	CREDITS	HRS/WK	TOTAL HOURS	CA	SE	TOTAL
VI	Core III	AF18/6C/IT2	Income Tax – II	4	6	90	40	60	100
VI	Core III	AF18/6C/FIS	Financial Services	4	6	90	40	60	100
VI	Core III	AF18/6C/AFM	Advanced Financial Management	4	6	90	40	60	100
VI	Elective III	AF18/6E/AUD	Auditing	5	6	90	40	60	100
VI	Elective III	AF18/6E/END	Entrepreneurial Development	5	6	90	40	60	100
	V	Extension activity - Sports/ NCC/ E Cell/ ENACTUS/ RRC/ CSS/ ROTARACT/ CCC/ YRC/ NSS		1					
			TOTAL CREDITS	23					
		TOTAL CREDITS		140					

***Handled by Department of Business Economics**

****Handled by Department of English**

*****Common to all the UG Programs**

SEMESTER IV

COMPUTER APPLICATIONS IN BUSINESS (PRACTICALS)

TOTAL HOURS: 60

COURSE CODE: AF18/4C/CAB

CREDITS: 3

L-T-P: 1-0-3

COURSE OBJECTIVES:

1. To impart knowledge on fundamentals of computer.
2. To introduce MS Word and working with tables.
3. To acquaint knowledge on operations in MS Excel.
4. To learn MS Access and power point presentations
5. To introduce Accounting package Tally

COURSE OUTLINE:

UNIT I

Introduction to computers- Classification of computer system -Areas of computer Applications- Number Conversion. Components of computer-Memory and Control units- Input Output Devices
(6 hours)

UNIT II

MS Word- Creating Word Document-Editing a document- Text Formatting-Working with Tables-Mail Merge
(8 hours)

UNIT III

MS Excel-Basic Operations-Creating Tables-Operators in Excel-Working with functions- Creating Graphs.
(10 hours)

UNIT IV

MS Access- Planning and creating Tables - Forms-Modifying Tables-Creating relationship Database-Form design-Reports-MS Power Point-Preparing power point presentations.
(12 hours)

UNIT V

Accounting package Tally – company creation - Ledger Creation - Voucher creation - Accounting and Inventory-Reports.
(24 hours)

SEMESTER V
RESEARCH METHODOLOGY

TOTAL HOURS: 90
CREDITS: 4

COURSE CODE: AF18/5C/REM
L-T-P: 3-3-0

COURSE OBJECTIVES:

1. To familiarize various types of research and its significance.
2. To study the sampling techniques and hypothesis testing.
3. To impart knowledge on parametric test.
4. To introduce non-parametric statistical tool.
5. To interpret data and prepare research report.

COURSE OUTLINE:

UNIT I

Research – Significance – Objectives - Research Process - Research Problem - Research Design.
(20 hours)

UNIT II

Sampling Design – Scaling – Data Collection – Sampling Fundamentals – Testing of Hypothesis
(20 hours)

UNIT III

Test of small samples t test – Test of large samples Z test. **(Simple Problems only)**
(15 hours)

UNIT IV

Non parametric tests- Chi square test – Test of significance and Test of Goodness of Fit.**(Simple Problems only)**
(15 hours)

UNIT V

F test-Analysis of Variance – One Way and Two Way ANOVA **(Simple Problems only)** -
Report writing. (20 hours)

SEMESTER VI
ENTREPRENEURIAL DEVELOPMENT

(ELECTIVE PAPER)

TOTAL HOURS: 90

CREDITS: 5

COURSE CODE: AF18/6E/END

L-T-P: 4-2-0

COURSE OBJECTIVES:

1. To understand the concepts and factors influencing entrepreneurship.
2. To impart knowledge on business opportunity and feasibility.
3. To study the financial institutions and agencies for promoting entrepreneurship.
4. To Elicit knowledge on EDP programme and incentives.
5. To introduce the concept of women entrepreneurship and rural entrepreneurship.

COURSE OUTLINE:

UNIT I

Entrepreneurship – Meaning, Characteristics and Types – Factors influencing Entrepreneurship – Entrepreneur – Meaning – Functions – Qualities of a good Entrepreneur.
(15 hours)

UNIT II

How to start an enterprise – Identification of Business Opportunity – Marketing feasibility, financial & economical feasibility, technical, legal, managerial, vocational & other feasibilities – Project appraisal, Project report- Advantages and Challenges for Start ups in India
(25 hours)

UNIT III

Financial Institutions and agencies promoting Entrepreneurship: DFI's - Commercial Banks – DIC- SISI –IFCI – SIDBI – MFI'S - Agencies – Entrepreneurial Guidance Bureau (EGB) – National Alliance of Young Entrepreneurs (NAYE) – National Entrepreneurial Network (NEN).
(20 hours)

UNIT IV

Entrepreneurial Development Programme organizing EDP's – Role of government in organizing EDP Programme - Subsidies and Incentives in TamilNadu – EDI of Tamilnadu (15 hours)

UNIT V

Start-ups - Women Entrepreneurship – Concept of Women Entrepreneur & Empowerment – Functions, Role & Characteristics – Problems – Challenges – Organisation promoting Women Entrepreneurs in India – Successful Indian Women Entrepreneurs- Rural Entrepreneurship – Definition – Problems – Overcoming the problems – Steps to promote Rural Entrepreneurship .
(15 hours)

