

Criterion: 1.1.1- C)

**PG AND RESEARCH DEPARTMENT OF COMMERCE**  
**NALLAMUTHU GOUNDER MAHALINGAM COLLEGE POLLACHI – 642 001**

**Syllabus 2023-2026**

**List of Courses having focus on Local, National, Regional and Global developmental needs offered by the PG and Research Department of Commerce**

| PG AND RESEARCH DEPARTMENT OF COMMERCE |                                                                                                                  |       |          |          |        |                                                                           |
|----------------------------------------|------------------------------------------------------------------------------------------------------------------|-------|----------|----------|--------|---------------------------------------------------------------------------|
| Programme: B.Com                       |                                                                                                                  |       |          |          |        | Year: 2023                                                                |
| Course Code                            | Course Title                                                                                                     | Need  |          |          |        | Rationale                                                                 |
|                                        |                                                                                                                  | Local | National | Regional | Global |                                                                           |
| 23UCO101                               | CC I: Financial Accounting                                                                                       | ✓     | ✓        | ✓        |        | Evaluate conceptual knowledge of the financial accounting.                |
| 23UCO102                               | CC II: Principles of Management                                                                                  | ✓     | ✓        | ✓        |        | Application knowledge in Management area.                                 |
| 23UCO1A1/<br>23UCO1A2                  | GE I – Allied: Business Economics / Agriculture and Rural Development                                            | ✓     | ✓        | ✓        |        | Effective Decision making.                                                |
| 23UCO203                               | CCIII: Higher Financial Accounting                                                                               | ✓     | ✓        | ✓        |        | Appraise the skills in Higher Financial accounting.                       |
| 23UCO204                               | CC IV: Commercial Law                                                                                            | ✓     | ✓        | ✓        |        | Impart Knowledge on Commercial law.                                       |
| 23UCO2A1 /<br>23UCO2A2                 | GE II – Allied: Business Application Software and Internet /Google Apps Fundamentals                             | ✓     | ✓        | ✓        | ✓      | Enhancing knowledge in Computer field.                                    |
| 23UCO2A3/<br>23UCO2A4                  | GE III Allied Lab I: ProgrammingLab in Business Application Software and Internet / Google Apps Fundamentals Lab | ✓     | ✓        | ✓        | ✓      | Enhancing knowledge in Computer field.                                    |
| 23UEL2S1/<br>23UCO2S2                  | SEC I: Naan Mudhalvan : Professional Skills / Commerce Practical                                                 | ✓     | ✓        | ✓        |        | Enhancing Skills in Professional / Practical Knowledge in Commerce field. |

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| 23EVS201               | AECC I: Environmental Studies                                                         | ✓ | ✓ | ✓ | ✓ | Educate Environmental Studies.                                                                 |
| 22UCO305               | Core V: Corporate Accounting                                                          | ✓ | ✓ | ✓ |   | Impart the skills in Company accounts.                                                         |
| 22UCO306               | Core-VI: Income Tax                                                                   | ✓ | ✓ | ✓ |   | Educate Tax laws                                                                               |
| 22UCO307               | Core-VII: Company Law                                                                 | ✓ | ✓ | ✓ |   | Understanding the Law relating to Companies Act 2013.                                          |
| 22UCO308               | Core-VIII: Principles of Management                                                   | ✓ | ✓ | ✓ |   | Application knowledge in Management area.                                                      |
| 22UCO3A4               | Core Elective -III-Allied Lab II: Programming Lab in Advanced Excel                   | ✓ | ✓ | ✓ | ✓ | Enhancing knowledge in Computer field.                                                         |
| 22UCO3N1/<br>22 UCO3N2 | Non Major Elective - I : /Practical Banking/ Fundamentals of Accounting               | ✓ | ✓ | ✓ |   | Enhancing Practical knowledge in Banking area /Applying the knowledge in Fundamental Accounts. |
| 22UBC3A3               | Accountancy For Decision Making                                                       |   |   |   | ✓ | Impart Knowledge of accounting in decision making.                                             |
| 22UBC3A4               | Financial Accounting                                                                  | ✓ | ✓ | ✓ | ✓ | Evaluate conceptual Knowledge of the financial accounting.                                     |
| 22UCO409               | Core- IX : Higher Corporate Accounting                                                | ✓ | ✓ | ✓ |   | Enhancing knowledge in Company Accounts.                                                       |
| 22UCO410               | Core-X: Indirect Taxation                                                             | ✓ | ✓ | ✓ |   | Impart the knowledge in Indirect taxation.                                                     |
| 22UCO411               | Core -XI Lab I:Programming Lab in Accounting and Inventory Management                 | ✓ | ✓ | ✓ | ✓ | Enhancing knowledge on Tally ERP 9                                                             |
| 22UCO4A5               | Core Elective-IV: Business Mathematics and Statistics                                 | ✓ | ✓ | ✓ |   | Applying Knowledge in Mathematics and Statistics.                                              |
| 22UCO4S1/<br>22UCO4S2  | Skill Based Elective-I Naan Mudhalvan : Mutual fund Foundation/ Quantitative Aptitude | ✓ | ✓ | ✓ |   | Enhancing basic knowledge in mutual fund / Enhancing analytical skills in job                  |

|                       |                                                                                                                          |   |                                                                                                                          |   |   |                                                                                                      |
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|                       |                                                                                                                          |   |                                                                                                                          |   |   | oriented courses.                                                                                    |
| 22UCO4N1/<br>22UCO4N2 | Non Major Elective II: Consumer Affairs / Fundamental of Marketing                                                       | ✓ | ✓                                                                                                                        | ✓ | ✓ | Educate the Concepts of Consumer Affairs / Concepts of Marketing Management.                         |
| 23UCO4VA              | VAC II: Consumer Protection, Waste Management, Impact on Environment and RTI Act / Introduction to Research              | ✓ | ✓                                                                                                                        | ✓ |   | Creating Awareness on Consumer Protection Act / Enhancing knowledge in Introduction to Research      |
| 22UCS4A1              | Accountancy for Decision Making                                                                                          | ✓ | ✓                                                                                                                        | ✓ | ✓ | Impart Knowledge of accounting in decision making.                                                   |
| 22UCS4A2              | Financial Accounting                                                                                                     | ✓ | ✓                                                                                                                        | ✓ | ✓ | Evaluate conceptual Knowledge of the financial accounting.                                           |
| 21UCO512              | Core - XII : Cost Accounting                                                                                             | ✓ | ✓                                                                                                                        | ✓ |   | Learning of Cost concepts in Business environment.                                                   |
| 21UCO513              | Core –XIII : Auditing Principles and Practice                                                                            | ✓ | ✓                                                                                                                        | ✓ |   | Providing Auditing concepts and practices.                                                           |
| 21UCO514              | Core - XIV : Skill Enhanced Course Business Communication and Commerce Practical                                         |   | Core - XIV : Skill Enhanced Course Business Communication and Commerce Practical                                         |   |   | Improve Business correspondence and communicative skills                                             |
| 21UCO515              | Core - XV : Introduction to Industry 4.0                                                                                 |   | Core - XV : Introduction to Industry 4.0                                                                                 |   |   | Giving knowledge on Recent trends with Industrial scenario 4.0                                       |
| 21UCO516              | Core - XVI : Institutional Training                                                                                      |   | Core - XVI : Institutional Training                                                                                      |   |   | Gaining Industrial exposure through internship.                                                      |
| 21UCO5E1 / 21UCO5E2   | Core Elective - II : / Financial Management Core Elective - II : / Service Marketing and Customer Relationship Marketing |   | Core Elective - II : / Financial Management Core Elective - II : / Service Marketing and Customer Relationship Marketing |   |   | Study the various financial services and strategies. / Enriching the knowledge in Service marketing. |
| 21UCO5AL              | Advanced Learner Course - I - (Optional) - Self Study Introduction to Foreign Trade                                      |   | Advanced Learner Course - I - (Optional) - Self Study Introduction to Foreign Trade                                      |   |   | Knowledge in Foreign Trade.                                                                          |
| 21UCO5S1 / 21UCO5S2   | Skill Based Elective - I : Intellectual Property Rights / Advertisement                                                  |   | Skill Based Elective - I : Intellectual Property Rights / Advertisement and Sales Promotion                              |   |   | Giving Knowledge of IPR in India/                                                                    |

|                     |                                                                                                                 |                                                                                |   |   |   |                                                                                             |
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|                     | and Sales Promotion                                                                                             |                                                                                |   |   |   | Enriching the concepts in advertisement and promotion                                       |
| 21UCO617            | Core - XVII : Management Accounting                                                                             | Core - XVII : Management Accounting                                            |   |   |   | Develop the knowledge in Management Accounting.                                             |
| 21UCO618            | Core - XVIII : E-Commerce and Information Security                                                              | ✓                                                                              | ✓ | ✓ | ✓ | Enhancing knowledge in E-Commerce.                                                          |
| 21UCO619            | Entrepreneurial Development                                                                                     | ✓                                                                              | ✓ | ✓ |   | Empower the knowledge of Entrepreneurship.                                                  |
| 21UCO620            | Core - XX : Skill Enhanced Course- Case Analysis                                                                | ✓                                                                              | ✓ | ✓ | ✓ | Study the practical problems in theoretical aspects.                                        |
| 21UCO621            | Core - XXI : E -Filing of Income Tax Return                                                                     | ✓                                                                              | ✓ | ✓ | ✓ | Application of knowledge in E- filing of Income Tax Return                                  |
| 21UCO6E1 / 21UCO6E2 | Core Elective - III : / Financial Markets / Business Ethics                                                     | Core Elective - III : / Financial Markets / Business Ethics                    | ✓ | ✓ | ✓ | Knowledge in Financial Markets/ Theories of Ethics in business.                             |
| 21UCO6AL            | Advanced Learner Course - II (Optional) - Self Study : Export Trade Procedures                                  | Advanced Learner Course - II (Optional) - Self Study : Export Trade Procedures | ✓ | ✓ | ✓ | Knowledge in Trade Procedures.                                                              |
| 21UCO6S1 / 21UCO6S2 | Skill Based Elective - II : / Commerce for Competitive Exams/ Skill Based Elective -II Introduction to Research | ✓                                                                              | ✓ | ✓ | ✓ | Enriching knowledge for Competitive exams / Enhancing knowledge in Introduction to Research |

HOD

**Dr. P. BRUNTHA**, M.Com., M.Phil., Ph.D., MBA (HR)  
Associate Professor & Head  
PG and Research Department of Commerce  
NCM College, Pollachi - 642 001.

PRINCIPAL

**Dr. R. MUTHUKUMARAN**,  
M.A., M.Phil., B.Ed., Ph.D.,  
PRINCIPAL  
N.G.M. College, Pollachi - 642 001  
Coimbatore District