



PSGR Krishnammal College for Women



College of Excellence, **nirf** 2021-6th Rank

Autonomous and Affiliated to Bharathiar University

Reaccredited with A⁺⁺ grade by NAAC, An ISO 9001:2015 Certified Institution

Peelamedu, Coimbatore-641004

DEPARTMENT OF BCOM (PROFESSIONAL ACCOUNTING)

**CHOICE BASED CREDIT SYSTEM (CBCS) & LEARNING
OUTCOMES- BASED CURRICULAR FRAMEWORK (LOCF)**

(I & II Semesters)

**BACHELOR OF COMMERCE (PROFESSIONAL ACCOUNTING)
2021 – 2024 BATCH**



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PROGRAMME LEARNING OUTCOMES (PLO's)

After completion of the programme, the student will be able to

- PLO1:** Acquire quality professional education to turn into an outstanding business professional/career women/entrepreneur and a responsible citizen.
- PLO2:** fulfill the compliance requirements of business organizations in a professional way.
- PLO3:** develop communication skills, interpersonal and soft skills, to enable them to interact in a more constructive manner.
- PLO4:** apply critical thinking, cognitive skills and logical decision making as business professionals.
- PLO5:** develop an attitude to be a lifelong learner both personally and professionally to succeed in sustainable business environment.

PROGRAMME SPECIFIC OUTCOME (PSO's)

Students at the time of graduation will be able to

- PSO1:** gain thorough systematic and subject skills within various disciplines of finance, auditing and taxation, accounting, management, communication and computer.
- PSO2:** acquire practical knowledge to take up the task of accounting professionals.
- PSO3:** serve as a launch pad for professional programmes like CA, CMA and ACS.
- PSO4:** demonstrate progressive learning of various financial issues related to individuals and businessmen to setting up their own business start-up.
- PSO5:** do their higher education and can build their career as business professionals.



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DEPARTMENT OF BCOM (PA)
CHOICE BASED CREDIT SYSTEM (CBCS) & LEARNING OUTCOMES BASED
CURRICULAR FRAMEWORK (LOCF)
BACHELOR OF COMMERCE (PROFESSIONAL ACCOUNTING)
2021-2024 BATCH

Sem	Part	Subject Code	Title of the Paper	Course Type	Instruction Hours/Week	Contact Hours	Tutorial	Duration of Examination	Examination Marks			Credits
									CA	ES E	Total	
I	I	TAM2101/ HIN2101/ FRE2101	Language T/H/F Paper – I	Lang	6	86	4	3	50	50	100	3
	II	ENG2101	English Paper I	English	6	86	4	3	50	50	100	3
	III	PC21CO1	Core – I : Principles of Accounting	CC	5	71	4	3	50	50	100	4
	III	PC21CO2	Core – II: Business Law	CC	5	71	4	3	50	50	100	4
	III	TH21A18	Allied Paper I: Quantitative Aptitude – Mathematics	GE	6	86	4	3	50	50	100	5
	IV	NME19B1/ NME19A1/ NME12AS	Basic Tamil / Advanced Tamil / Ambedkar Studies	AEC	2 2 2	28 26 26	2 4 4	2	50 50 100	50 50 -	100 100 100	2
II	I	TAM2102/ HIN2102/ FRE2102	Language T/H/F Paper – II	Lang	6	86	4	3	50	50	100	3
	II	ENG2102	English Paper II	English	5	71	4	3	50	50	100	3
	III	PC21CO3	Core – III: Financial Accounting	CC	5	71	4	3	50	50	100	4
	III	PC21CO4	Core – IV: Business Economics	CC	5	71	4	3	50	50	100	4
	III	TH21A19	Allied Paper II: Quantitative Aptitude –Statistics	GE	6	86	4	3	50	50	100	5

IV		Self Study Online Courses		-	-	-	-	-	-	-	-	Gr.
IV	NME19B2/ NME19A2	Basic Tamil / Advanced Tamil **	AEC	-	-	-	-	-	-	-	-	-
III	NM12GAW	Foundation Course –1 (General awareness)		Self study				Online Exam			Gr	
V	21PECM1	Professional English for Commerce and Management	AEC	3	40	5	2	50	50	100	2	
VI		Personality Development Programme										

** Outside regular class hours

CC – Core Courses

CA – Continuous Assessment

GE – Generic Elective

ESE - End Semester Examination

AEC – Ability Enhancement Course

Bloom's Taxonomy based Assessment Pattern

CA I & II: (Theory & Accounts)

Bloom's Category	Section	Marks		Total
Remember (K ₁) Understand (K ₂) Apply, Analyse (K ₃ , K ₄)	A – 5x2 marks	10	1 or 2 sentences	50
	B- 4x5 marks	20	250 words	
	C – 2 out of 3x 10 marks	20	500 words	

UG – End Semester Examination Pattern

Bloom's Category	Section	Marks		Total
Remember (K ₁) Understand (K ₂) Apply, Analyse (K ₃ , K ₄)	A – 11 out of 13x2 marks	22	1 or 2 sentences	100
	B - 5 out of 7x6 marks	30	300 words	
	C – 4 out of 6x 12 marks	48	600-800 words	

ONLY FOR QUANTITATIVE APTITUDE (I & II SEMSTER) & BUSINESS ECONOMICS (II SEMESTER)

Continuous Internal Assessment: 50 Marks

SECTION	WORD LIMIT	MARKS	TOTAL
A – 30 X 1 Marks	MCQ'S	30	50
B – 4/5 X 5 Marks	250 Words	20	

End Semester Examination: 100 Marks

SECTION	WORD LIMIT	MARKS	TOTAL
A – 60 X 1 Marks	MCQ'S	60	100
B – 5/6 X 8 Marks	400 Words	40	

Question Paper pattern for ESE - Professional English for Commerce and Management

Section	Marks	Total
A – 5x2 marks	10	50
B- 4 out of 6 x 5 marks	20	
C – 2 out of 3x 10 marks	20	

**WEIGHTAGE ASSIGNED TO VARIOUS COMPONENTS OF CONTINUOUS
INTERNAL ASSESSMENT**

Theory

	CIA I	CIA II	Model Exam	Assignment / Class Notes	Seminar	Quiz	Class Participation	Application Oriented/Inn ./.Creativity Assignment	Attendance	Max. Marks
Core / Allied	7	7	10	4	5	4	5	5	3	50

**RUBRIC ASSESSMENT TOOL
ASSIGNMENT**

Maximum - 20 Marks (converted to 4 marks) – Scale 4 to 1

Criteria	4 Marks	3 Marks	2 Marks	1 Mark
Focus Purpose	Clear	Shows awareness	Shows little Awareness	No awareness
Main idea	Clearly presents a main idea.	Main idea supported Throughout	Vague sense	No main idea
Organization: Overall	Well planned	Good overall organization	There is a sense of organization	No sense of organization
Content	Exceptionally well presented	Well presented	Content is sound	Not good
Style: Details and Examples	Large amounts of specific examples and detailed	Some use of examples and detailed descriptions	Little use of specific examples and details	No use of examples

	Description			
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SEMINAR

Maximum - 20 Marks (converted to 5 marks) –Scale 4 to 1

Criteria	4 Marks	3 Marks	2 Marks	1 Mark
Focus Purpose	Clear	Shows Awareness	Shows little Awareness	No awareness
Main idea	Clearly presents a main idea.	Main idea supported throughout	Vague sense	No main idea
Organization: Overall	Well planned	Good overall organization	There is a sense of organization	No sense of organization
Content	Exceptionally well presented	Well presented	Content is sound	Not good
Style Details and Examples	Large amounts of specific examples and detailed Description	Some use of examples and detailed descriptions	Little use of specific examples and details	No use of examples

CLASS PARTICIPATION

Maximum - 20 Marks (converted to 5 marks) – Scaled from 5 to 1

Criteria	5 Marks	4 Marks	3 Marks	2 Marks	1 Mark
Level of Engagement in Class	Student proactively contributes to class by offering ideas and asks questions more than once per class.	Student proactively contributes to class by offering ideas and asks questions once per class	Student contributes to class and asks questions occasionally	Student rarely contributes to class by offering ideas and asking no questions	Student never contributes to class by offering ideas
Listening Skills	Student listens when others talk, both in groups and in class. Student incorporates or builds off of the ideas of others.	Student listens when others talk, both in groups and in class.	Student listens when others talk in groups and in class occasionally	Student does not listen when others talk, both in groups and in class.	Student does not listen when others talk, both in groups and in class. Student often interrupts when others speak.

Behavior	Student almost never displays disruptive behavior during class	Student rarely displays disruptive behavior during class	Student occasionally displays disruptive behavior during class	Student often displays disruptive behavior during class	Student almost always displays disruptive behavior during class
Preparation	Student is almost always prepared for class with required class materials	Student is usually prepared for class with required class materials	Student is occasionally prepared for class with required class materials	Student is rarely prepared for class with required class materials	Student is almost never prepared for class.

QUIZ

Maximum - 20 Marks (converted to 4 marks)

APPLICATION ORIENTED/INNOVATION/CREATIVITY ASSIGNMENT

Criteria	Originality	Presentation	References or Library resources	Total Marks
Marks	2	2	1	5

MAPPING OF PLOs WITH CLOs

COURSE LEARNING OUTCOMES	PROGRAMME LEARNING OUTCOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
COURSE –PC21C01					
CLO1	S	S	S	S	S
CLO2	S	M	M	S	S
CLO3	S	S	M	M	M
CLO4	S	S	S	M	M
CLO5	S	M	S	M	S
COURSE –PC21C02					
CLO1	S	S	S	M	S
CLO2	S	S	M	M	M
CLO3	S	S	M	M	S
CLO4	S	S	M	M	S
CLO5	S	S	S	S	S
COURSE –PC21C03					
CLO1	S	S	M	M	M
CLO2	S	S	M	M	M
CLO3	S	S	M	S	M
CLO4	S	S	M	S	M
CLO5	S	S	M	S	M

COURSE –PC21C04					
CLO1	S	S	M	S	S
CLO2	S	S	M	M	S
CLO3	S	S	M	S	S
CLO4	M	S	M	M	S
CLO5	S	S	M	M	M

SEMESTER – I

PC21C01	PRINCIPLES OF ACCOUNTING	Category	L	T	P	Credit
		Core	71	4		4

Preamble

To give an insight into the basics of Accounting Concepts, Principles, standards and to develop an expertise in handling the accounts of specialized business and institutions through appropriate accounting techniques and policies

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO Number	CLO statement	Knowledge level
CLO 1	Understand the accounting principles, accounting standards, preparing Final Accounts of sole proprietor and Rectification of errors.	K3
CLO2	Grasp the accounting treatments relating to Bank Reconciliation Statement and valuation of inventory	K4
CLO3	Explain the methods of depreciation and accounting treatments relating to bills of exchange	K3
CLO4	Understand the various concepts like average due date and account current for calculating the debt payments	K3
CLO5	Analyze the various transactions in income & expenditure, receipts & payments account and preparing final Accounts and arriving the profits of non-profit organizations	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	S
CLO2	S	M	M	S	S
CLO3	S	S	M	M	M
CL04	S	S	S	M	M
CLO5	S	M	S	M	S

S- Strong; M-Medium; L-Low

Syllabus

UNIT I

(16 Hrs)

Meaning and scope of accounting - Accounting Concepts, Principles and Conventions - Capital and Revenue items - Accounting Standards : Concepts and Objectives - Indian Accounting

Standards : Concepts and Objectives - Books of Accounts, Preparation of trial balance and final accounts of sole proprietor- Rectification of Errors

UNIT II (13 Hrs)

Bank Reconciliation Statement – causes for difference between cash book and pass book – Method of preparation of BRS

Inventories : Cost of Inventory, Net realizable value, Basis and technique of inventory valuation and record keeping.

UNIT III (15 Hrs)

Depreciation accounting – meaning – characteristics – factors affecting depreciation – methods of valuation: straight line method, written down value method, annuity method, sinking fund method, insurance policy method, depletion method, revaluation method.

Bills of exchange and promissory notes Meaning of Bills of Exchange and Promissory Notes and their Accounting Treatment; Accommodation bills.

UNIT IV (13 Hrs)

Average due Date: Meaning, Calculation of average due date in various situations.

Account Current: Meaning of Account Current, Methods of preparing Account Current.

UNIT V (14 Hrs)

Financial Statements of Not-for-Profit Organizations: Preparation of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.

80% Problems & 20% theory

Text books

S.No.	Title	Author	Publisher	Edition & Year of publishing
1.	Advanced Accountancy – Principles of Accounting	S.P.Jain and K.L.Narang	Kalyani Publishers	19 th Revised Edition and Reprint 2020
2.	Financial Accounting	T.S .Reddy and A.Murthy	Margham Publications	Reprint 2020

Reference books

S.No.	Title	Author	Publisher	Edition & Year of publishing
1.	Grewal’s Accountancy	M.P.Gupta and B.M.Agarwal	S.Chand & Co.	4 th Revised Edition,2015
2.	Advanced Accountancy	M.A.Arulanandam and K.S.Raman	Himalaya Publications	6th Revised Edition,2017
3	Cost Accounting	T.S.Reddy & Y Hari Prasad Reddy	Margham Publications	5 th Revised Edition 2020

Pedagogy

Chalk and Talk , PPT, Discussion, Assignment, Quiz.

Course designer

1. Dr. S.Vijayalakshmi
2. Dr. G.Lakshmi

PC21C02	BUSINESS LAW	Category	L	T	P	Credit
		Core	71	4		4

Preamble

To develop an understanding of significant provisions of select business laws and acquire the ability to address basic application-oriented issues

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO Number	CLO Statement	Knowledge level
CLO 1	Examine the provisions relating to Indian Contract Act 1872	K3
CLO2	Understand and apply the concepts in Sale of Goods Act 1930	K3
CLO3	Acquire knowledge in Indian Partnership Act of 1932	K3
CLO4	Understand and apply the provisions of LLP Act 2008	K4
CLO5	Acquire knowledge about Companies Act 2013 and Industry 4.0	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	M	S
CLO2	S	S	M	M	M
CLO3	S	S	M	M	S
CLO4	S	S	M	M	S
CLO5	S	S	S	S	S

S- Strong. M-Medium; L-Low

Syllabus

UNIT I

(16 Hrs)

Indian Contract Act 1872: an overview of section 1 – 75 covering the general nature of contract – consideration - other essential elements of a valid contract - performance of contract - breach of contract - contingent and quasi contract

UNIT II

(11 Hrs)

The Sale of Goods Act 1930: formation of the contract of sale - conditions and warranties - transfer of ownership and delivery of goods - unpaid seller and his rights

UNIT III

(15 Hrs)

The Indian Partnership Act of 1932: general nature of partnership - rights and duties of partners - reconstitution of firms - registration and resolution of a firm

UNIT IV

(13 Hrs)

The Limited Liability Partnership Act 2008: introduction – covering nature and scope - essential features - characteristics of LLP - incorporation and differences with other forms of organizations

UNITV

(16 Hrs)

The Companies Act 2013: Introduction to Companies Act - Features of companies – Corporate veil theory.

Introduction to Industry 4.0 - Need – Reasons for Adopting Industry 4.0 - Definition – Goals and Design Principles - Technologies of Industry 4.0- Skills required for Industry 4.0- Advancements in Industry 4.0 – Impact of Industry 4.0 on Society, Business, Government and People - Introduction to 5.0.

Text books

S. No.	Title	Author	Publisher	Edition & Year of Publishing
1.	Mercantile law	P.P.S. Gogna	S. Chand & Co.	6 th Revised Edition, Reprint 2020
2.	Elements of Company Law	N.D.Kapoor	Sultan Chand & Sons (P) Ltd.	Reprint 2020
3.	Higher Education for Industry 4.0 and Transformation to Education 5.0	P.Kaliraj, T.Devi	Bharathiar Univerisity	2020

Reference books

S.No.	Title	Author	Publisher	Edition & Year of Publishing
1.	Elements of Mercantile Law	N.D.Kapoor	Sultan Chand and Sons	37 th Revised Edition 2015
2.	Principles of Business Law	S.N.Maheshwari S.K.Maheshwari	Himalayan Publishing House	2 nd Edition 2015

Pedagogy

Chalk and Talk , PPT, Discussion, Assignment, Quiz.

Course designers

1. Dr. S.Vijayalakshmi
2. Dr. G.Lakshmi

SEMESTER - II

PC21C03	FINANCIAL ACCOUNTING	Category	L	T	P	Credits
		Core	71	4	-	4

Preamble

To develop an understanding of the basic concepts of the partnership and apply the same in preparing financial statements of partnership, to acquire the ability to apply their knowledge to understand issue of shares of companies and to gain expertise knowledge

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO Number	CLO statement	Knowledge level
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CLO 1	Acquire knowledge on fundamentals of partnership	K2
CLO2	Journalise transactions on sale of goods on approval and return basis	K2
CLO3	Gain the concept of Consignment and preparation of relative accounts	K3
CLO4	Analyse the concept of admission, retirement and deathand to solve comprehensive problems in it	K4
CLO5	Apply the knowledge to pass journal entries regarding issue of shares including forfeiture and re-issue	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	M	M	M
CLO2	S	S	M	M	M
CLO3	S	S	M	S	M
CLO4	S	S	M	S	M
CLO5	S	S	M	S	M

S- Strong. M-Medium; L-Low

Syllabus

UNIT I

(14 Hrs)

Consignments – Meaning and features, difference between sale and consignment, accounting treatments for consignment transactions and events in the books of consignor and consignee.

Sale of goods on approval or return basis.

UNIT II

(14 Hrs)

Fundamentals of partnership- Definition of partnership, partnership deed, interest on capital, interest on drawings, profit and loss appropriation account, capital accounts of partner- fixed capital and fluctuating capital.

Final accounts of partnership.

UNIT III

(14 Hrs)

Admission of partner- Calculation of new profit sharing ratio, sacrificing ratio, valuation of goodwill, adjustment for goodwill, revaluation of assets, adjustment of capital, comprehensive problems in admission

UNIT IV

(15 Hrs)

Retirement of partner- Gaining ratio, treatment of goodwill, adjustment of capital after retirement, comprehensive problems in retirement

Death of partner- Items requiring special treatment, Ascertainment of deceased partner's share of profit, mode of payment to deceased partner and comprehensive problems

UNIT V

(14 Hrs)

Introduction to Company accounts – Definition of share and debentures, issue of shares, forfeiture of shares and re-issue of forfeited shares.

80% Problems & 20% theory

Text books

S. No	Title	Author	Publisher	Edition
1	Financial Accounting	S.P.Jain and	Kalyani Publishers	11 th Revised Edition,

		K.L.Narang		Reprint 2020
2.	Financial Accounting	T.S. Reddy and A.Murthy	Margham Publications	Edition 2021

Reference books

S.NO	Title	Author	Publisher	Edition
1.	Grewal's Accountancy	M.P.Gupta and B.M.Agarwal	S.Chand	4 th Revised Edition, Reprint 2020
2.	Advanced Accountancy	M.A.Arulanandam and K.S.Raman	Himalaya Publishing House	6 th Revised Edition, Reprint 2020

Pedagogy

Chalk and Talk , PPT, Discussion, Assignment, Quiz.

Course designers

1. Dr. S.Vijayalakshmi
2. Dr.G.Lakshmi

PC21C04	BUSINESS ECONOMICS	Category	L	T	P	Credit
		Core	71	4		4

Preamble

To develop an understanding of the concepts and theories of business economics and its application in business

Course Learning Outcomes

On the successful completion of the course, students will be able to

CLO Number	CLO Statement	Knowledge Level
CLO1	Understand the clear key concepts and ideals of basic economics, the importance of demand and supply and illustrate consumer behavior	K3
CLO2	Use the analytical skills, tools and techniques for analyzing the producer's equilibrium and production, cost relations with its proportions	K3
CLO3	Apply the skills in framing the price determination charts in various market structures and phases of business cycles	K3
CLO4	Analyze the critical issues and frame appropriate design about the components of micro and macro business environment	K4
CLO5	Analyze the nature of the policies formulation and the implementation of government policies towards business organizations facilitating business and regulatory bodies of business	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1.	S	S	M	S	S
CLO2.	S	S	M	M	S
CLO3.	S	S	M	S	S

CLO4	M	S	m	M	S
CLO5	S	S	M	M	M

S- Strong; M-Medium; L-Low

Syllabus

Unit I

(14 Hrs)

Introduction to Business Economics : Meaning and scope of Business Economics– Basic Problems of an Economy and Role of Price Mechanism - Theory of Demand and Supply : Meaning and determinants of demand, Law of demand and Elasticity of demand – Price, income and cross elasticity. Theory of consumer’s behavior – Marshallian approach and Indifference curve approach.- Meaning and determinants of supply, Law of supply and Elasticity of supply – Demand Forecasting.

Unit II

(15 Hrs)

Theory of Production and Cost : Meaning and Factors of production – Laws of Production– The Law of Variable proportions and Laws of Returns to Scale, Producer’s equilibrium - Concepts of Costs – Short-run and long - run costs, Average and marginal costs, Total, fixed and variable costs.

Unit III

(14 Hrs.)

Price Determination in Different Markets : Various forms of markets–Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly - Price determination in these markets. Business Cycles – Meaning – Phases – Features - Causes behind these Cycles.

Unit IV

(14 Hrs.)

Business Environment - Micro and Macro Environment, Elements of Micro Environment – Consumers/Customers, Competitors, Organization, Market, suppliers, Intermediaries, Elements of Macro Environment – Demographic, Economic, Political-legal, Socio-cultural, Technological, Global Environment - Business organizations - Overview of leading Indian and Global Companies.

Unit V

(14 Hrs.)

Government Policies for Business Growth - Policies creating conducive business environment such as Liberalization, Privatization, Foreign Direct Investment - Organizations facilitating Business - Indian regulatory bodies : SEBI, RBI, IRDA,CCI - Indian Development Banks : IFCI, SIDBI, EXIM Bank, NABARD.

Text Book

S.no	Title of the book	Author	Publisher	Edition & Year of Publication
1	Managerial Economics	R.L.Varshney and K.L. Maheswari	Sultan Chand & Sons	22 nd Revised Edition 2018

Reference Books

S.no	Title of the book	Author	Publisher	Edition & Year of Publication
1.	Business Economics	K.P.M. Sundharam & E.N.Sundharam	Sultan Chand & Sons	4 th Edition ,2017
2.	Managerial Economics	P.L. Mehta	Sultan Chand & Sons	20th Revised & Enlarged Edition. 2016

Pedagogy

Chalk and Talk, PPT, Discussion, Assignment, Quiz.

Course Designers

1. Dr.S.Vijayalakshmi
2. Dr..R.Judith Priya