



PSGR
Krishnammal College for Women



DEPARTMENT OF B COM (CA)

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

**BACHELOR OF COMMERCE WITH COMPUTER APPLICATIONS
2022 – 2025 BATCH**



PROGRAMME LEARNING OUTCOMES (PLO's)

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

- PLO1:** Acquire knowledge and skills specific to Accounting, finance, taxation, marketing and computer applications to contribute towards innovative business and environment sustainability.
- PLO2:** Assess the scope of commerce, computer applications and other relevant professional courses (CA, CMA, ACS, ACCA) for inter disciplinary and Trans disciplinary studies
- PLO3:** Imbibe new opportunities in emerging technologies including conceptual and creative thinking as an entrepreneur.
- PLO4:** Nurture employability skills in all areas of business by equipping themselves as a leader in different sectors of commerce and information technology
- PLO5:** Get transformed into an empowered individual with ethical standards and moral values in societal and professional lives.

PROGRAMME SPECIFIC OUTCOME (PSO's)

The students at the time of graduation will

- PSO1:** Apply the knowledge and skills learnt in this programme towards the industrial scenarios of the real world.
- PSO2:** Apply the knowledge and skills gained in computer application software to meet the technological and creative requirements of the industry.
- PSO3:** Follow ethical values and principles as a responsible citizen and contribute towards society's development.



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Sem	Part	Subject Code	Title of the Paper	Course Type	Instruction hours/week	Contact hours	Tutorial	Duration of Examination	Examination Marks			Credits
									CA	ESE	TOTAL	
I	I	TAM2201/ HIN2201/ FRE2201	Language I – Tamil I/ Hindi I/ French I	Language	6	86	4	3	50	50	100	3
	II	ENG2101	English Paper I	English	6	86	4	3	50	50	100	3
	III	BP22C01	Principles of Accounting	CC	4	56	4	3	50	50	100	4
	III	BP22C02	E-business Applications	CC	4	56	4	3	50	50	100	4
	III	TH22A07	Allied-Mathematics for Commerce	GE	6	86	4	3	50	50	100	5
	III	BP21CP1	Computer Application Practical I – Office Package	CC	2	27	3	3	25	25	50	1
	IV	NME22B1/ NME22A1	Basic Tamil I/ Advanced Tamil I	AECC	2	28	2	2	50	50	100	2
	IV	NME21ES	Foundation Course Introduction to Entrepreneurship	AECC	2	26	4		100	--	100	2

II	I	TAM2202/ HIN2202/ FRE2202	Language II– Tamil II Hindi II French II	Language	6	86	4	3	50	50	100	3
	II	ENG2102	English Paper -II	English	5	71	4	3	50	50	100	3
	III	BP22C03	Advanced Accounting	CC	6	86	4	3	50	50	100	5
	III	TH22A08	Allied- Statistics for Commerce	GE	6	86	4	3	50	50	100	5
	III	BP21CP2	Computer Application Practical II- Advanced Excel and Accounting	CC	4	57	3	3	25	25	50	2
	IV	NME22B2/ NME22A2/	**Open Course (Self study Online) Basic Tamil II/ Advanced	AECC	-	-	-	-	-	-	-	Gr
	VI		Personality Development Programme		-	-	-	-	-	-	-	-
	VI	NM12GAW	General Awareness self study		Self Study	-	-	Online test	100	--	100	Gr.
V	21PECM1	Professional English for Commerce and Management	AECC	3	40	5	2	50	50	100	2	

CC – Core Courses

CA – Continuous Assessment

GE – Generic Elective

ESE - End Semester Examination

AECC – Ability Enhancing Compulsory Course

** Outside regular class hours

Bloom's Taxonomy based Assessment Pattern**CIA Question Paper Pattern: 2 x 25 = 50 Marks**

One question from each unit with each question comprising of

- Two questions with a weightage of 2 marks (no choice)
- Two questions with a weightage of 6 marks (no choice)
- One question with weightage of 9 marks (Internal Choice at the same CLO level)

ESE Question Paper Pattern (Theory Paper): 5 x 20 = 100 Marks

One question from each unit with each question comprising of

- One question with a weightage of 2 marks (no choice)
- One question with a weightage of 6 marks (Internal Choice at the same CLO level)
- One question with weightage of 12 marks (Internal Choice at the same CLO level)

ESE Question Paper Pattern (Accounts Paper): 5 x 20 = 100 Marks

One question from each unit with each question comprising of

- One question with a weightage of 2 marks (no choice)
- One question with a weightage of 6 marks (no choice)
- One question with weightage of 12 marks (Internal Choice at the same CLO level)

**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

Practical

	Model Exam	Lab Performance(Practical+ Interaction)	Regularity in Record Submission	Attendance	Maximum Marks
Core	7	12(6+6)	3	3	25

Internal Pattern – Introduction to Entrepreneurship

Foundation Course	CIA I	CIA II	Quiz	Assignment	Schemes for Entrepreneurs	Idea Pitch	Project (Business Plan Presentation)	Total Marks
	*50	*50	5	5	5	5	20	100

*CIA I and II –50 Marks(2 hrs)Each - 100 marks - Converted into 60 Marks

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 Description	Some use of examples and detailed descriptions	Little use of specific examples and details	No use of examples

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.
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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	PROGRAMME OUTCOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
COURSE – BP22C01					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
COURSE – BP22C02					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	S
CLO3	S	M	S	S	M
CLO4	S	S	M	S	M
COURSE – BP21CP1					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M

SEMESTER –I

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
BP22C01	PRINCIPLES OF ACCOUNTING	THEORY	56	4	-	4

Preamble

- To enable the students to apply the conceptual principles and to develop an expertise in handling the accounts of specialized institutions and the consolidation of accounts through appropriate accounting techniques and policies.

Prerequisite

- Basic Knowledge in Financial Statements

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Define the concepts and conventions in accounting	K1
CLO2	Interpret accounting statement using basic concepts	K2
CLO3	Apply the procedures of recording transactions and preparation of Reports	K3
CLO4	Analyze and prepare financial accounting reports to interpret the performance of a firm	K4

Mapping with Programme Outcomes

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

S- Strong; M-Medium

PRINCIPLES OF ACCOUNTING- BP22C01 (56 HRS)

Unit I **(11 Hrs)**

Basic Accounting Concepts- Final Accounts- Bank Reconciliation Statement

Unit II **(11 Hrs)**

Bills of exchange (trade bills only) -Joint Venture (AS-27)

Unit III **(11 Hrs)**

Branch Accounts (Dependent Branches - Debtors and Stock & Debtors System– Independent Branches only)

Unit IV**(12 Hrs)**

Hire purchase Accounts – Royalties (AS-19) (excluding sublease)

Unit V**(11 Hrs)**

Depreciation (excluding change in method of depreciation) - Departmental Accounts- Basis for allocation of expenses

Distribution of Marks: Theory 20% and Problems 80%.**Text Book**

S. No	Authors	Title	Publishers	Year of Publication
1.	Reddy T S & A Murthy	Financial Accounting	Margham Publications	Reprint 2015
2.	Jain S.P & Narang K.L	Principles of Accountancy	Kalyani Publishers	2018

Reference Books

S. No	Authors	Title	Publishers	Year of Publication
1.	RL Gupta & Radhasamy	Advanced Accountancy (Vol I)	Sultan Chand & Sons.	2018, 13 th ed.
2.	MC Shukla, T.S. Grewal & S.C. Gupta	Advanced Accountancy	S. Chand & sons	2013 ed

Skill Components

- Assignment on concepts and conventions of Financial Accounting within the framework of Ind AS and IFRS.
- Preparation of Journal, Ledger and trial balance as per Ind AS 8 and 10.
- Analysing financial statements of a company and present a summary

Pedagogy

- Lecture, PPT, e-content, Seminar, Assignment, Quiz & Group discussion

Course Designers:

- Dr.R.Jayasathya
- Dr.NithyaRamadass

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
BP22C02	E-BUSINESS APPLICATIONS	THEORY	56	4	-	4

Preamble

To enable the students

- To understand about the fundamentals of computers and programming languages
- To provide in-depth understanding about Computer based Information system

- To impart knowledge about E-Commerce working models

Prerequisite

- Basic Knowledge in E-commerce

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Define the fundamentals concepts of computer applications and functioning of various types of e-Business models	K1
CLO2	Explain the role of computer application in abridging e-Business technology	K2
CLO3	Develop and interpret the technical framework required for an e-Business.	K3
CLO4	Analyze e-Business strategies, business transformation process and applications relevant to industry 4.0	K4

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

SYLLABUS

E-BUSINESS APPLICATIONS – BP22C02 (56 Hrs)

UNIT I

(12 Hrs)

Computer- Characteristics- Importance – Computer applications in various areas of Business – General applications of computers in various fields. Data and Information –Data processing – Steps of data processing. **Programming Language** - Machine language, Assembly language, High Level Languages - Programming tools- Steps in developing a computer Program - Computer networks- Features-Network Structure-Types of networks-Multimedia tools.

UNIT II

(11 Hrs)

Introduction to E-Commerce-Defining E-Commerce-Features, Importance, Objectives of E-commerce-E-Commerce industry framework-Types of E-Commerce-Levels- Need for E-commerce-Applications of E-Commerce-Challenges in E-Commerce application-E-Commerce and E-Business-Future of E-Commerce - EDI- Features of EDI- Introduction to cloud and grid computing-Android applications

UNIT III**(11 Hrs)**

E-commerce over the Internet-Concept of networking-Advantages of networking-classification of networking-LAN-WAN, Electronic payment methods-overview of EPS-modes of E-payment-Electronic Debit and Credit card payments-E-Cash-Smart cards-E-Money/cash.

UNIT IV**(11Hrs)**

E-Banking: Introduction Concepts and Meaning-Need for computerization-Electronic delivery channels-Automated teller machine - Electronic Fund Transfer -Uses-Computerization in clearing houses-Tele banking- Computer bank branches-E-Cheque-MICR Cheque-e-Banking in India.

UNIT V**(11Hrs)**

E-Business communication-Importance of E-Technology 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 Book

S.No	Author Name	Book Name	Publisher	Year and edition
1.	R. Saravana Kumar, R. Parameswaran T. Jayalakshmi(unitI)	A text book of Information Technology	S. Chand & Co ltd New Delhi	16 th Edition 2016
2.	Rayudu C.S (unit II- V)	E Commerce – E-Business	Himalaya Publishing House.	1 st Edition2015
3.	P. Kaliraj, T.Devi	Industry 4.0	Bharathiar University	Edition 2020

Reference Books

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Joseph PT,	E Commerce, an Indian Perspective	Margham Publications	5 th Edition2015
2.	Murthy CSV	E Commerce – Concepts, Models, Strategies	Himalaya Publishing House.	1 st Edition2016

Online Reference:

1. Martin Kutz- Introduction to e-Commerce, Bookboon.com, 2016, 1st Edition
2. S.K. Bansal- Text Book of Information Technology, A P H Publishing Corporation, 2004

Skill Components

Prepare a record for the following Topics

1. Banking Procedure (Direct and Online Banking): Account Opening form, Demand Draft, Cheque, Withdrawal
2. Educational Loan
3. Permanent Account Number
4. Online Reservation
5. Insurance: Application
6. Online Money Transfer
7. Online Ration Card
8. Online Aadhar Card
9. Online Voter ID
10. Online Passport

Pedagogy

- Lecture through power point presentations, Discussion, Assignment, Quiz, and Seminar.

Course Designers:

1. Dr.A.Meenakshi
2. Dr.A.Nithya

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
BP21CP1	COMPUTER APPLICATION PRACTICAL I- OFFICE PACKAGE	PRACTICAL	-	3	27	1

Preamble

To enable the students

- To give hands on training in basic computer applications.
- To inculcate programming ability to compute data.
- To aim at making experts in the most widely used application packages

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Define the various practical applications using MS office.	K1
CLO2	Demonstrate presentations using MS office package tools	K2
CLO3	Develop documents using the word package tools.	K3
CLO4	Analyse worksheets using advanced functions in MS office	K4

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

OFFICE PACKAGE –BP21CP1 (27 Hrs)

WORD

- Type a paragraph and Perform:
 - Font size, font style, line spacing etc.
 - Insert page numbers at the bottom right alignment
 - Insert header consisting of date and time, insert footer consisting of page Numbers.
 - Change the paragraph into two or three columns
 - Check the spelling and grammar
 - Use bullets and numbering
 - Use drop cap
 - Find and replace a word
- Prepare a class timetable using table option and merging cells. Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format
- Prepare an application for a job with the bio-data using auto text.
- Prepare a college day invitation using borders and shading option, word art and pictures.
- Using mail merge, draft a shareholder's meeting letter for 5 members.
- Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.

EXCEL

- Enter the data with following fields:
 - Serial no
 - Name
 - Address
 - City
 - Date of Joining
 - Salary
 - Course
 - Duration
 - No of students
 - Total fees

Perform the following:

- a. Change font as bold
 - b. Arrange the alignment as center
 - c. Rename the sheet
 - d. Insert a new sheet
 - e. Move a sheet
 - f. Delete a sheet
 - g. Hide/Unhide Column
 - h. Change Column Width
8. Draw different graphs Column Chart, Line Chart, Pie Chart, Bar Chart, Area Chart, Scatter Chart, for a sample data.
 9. Calculate Simple and Compound Interest. Prepare a statement of Bank customers account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions
 10. Enter the semester marks and calculate total auto-sum and average using function wizard.
 11. Sort: Sort by Color, Reverse List, Randomize List.
 12. Filter: Number and Text Filters, Date Filters, Advanced Filter, Data Form, Remove Duplicates, Outlining Data.

POWERPOINT

13. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc
14. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.
15. Design slides for the headlines News of a popular TV Channel. The Presentation Should contain the following transactions: Top down, Bottom up, Zoom in and Zoom out. The presentation should work in custom mode.
16. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.
17. Design presentation slides for the Seminar/Lecture Presentation using animation effects and perform the following operations: Creation of different slides, changing background color, font color using wordart

Pedagogy

- Lecture, Demo in System.

Course Designers:

1. Dr. S. Nithya sumathi
2. Mrs. Prem Grace

FOUNDATION COURSE

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
NME21ES	INTRODUCTION TO ENTREPRENEURSHIP	FC	26	4	-	2

Unit 1:(5 hrs)

Nature of Entrepreneurship: (3 hrs)

Meaning –Need for Entrepreneurship –Qualities of Successful Entrepreneurs - Myths of Entrepreneurship

Activity: Assignment, Discussion (2 hrs)

Unit 2: (6 hrs)

Role of Entrepreneurs (4 hrs)

Significance of Entrepreneurship to the nation –Environmental Factors influencing Entrepreneurship – Entrepreneurial Process and Functions- Challenges faced by Entrepreneurs

Activity: Quiz / Role Play (2 hrs)

Unit 3: (6 hrs)

Formulation of Business Idea: (4 hrs)

Business Idea Generation - Entrepreneurial Imagination and Creativity – Role of Innovation – Opportunity Evaluation

Activity: Business Idea Pitch (2 hrs)

Unit 4: (6 hrs)

Business Planning: (4 hrs)

Need for Market Study – Securing Finance from various Sources - Significance of Business plan – Components of Business plan

Activity: Schemes available for Entrepreneurs (2 hrs)

Unit 5: (7 hrs) (7 hrs)

Project:

Interface with Successful Entrepreneurs – 4 hrs

Business Plan Presentation – 3 hrs

Reference Books

S.No	Author Name	Book Name	Publisher	Year and edition
1.	D.F. Kuratko and T.V. Rao	Entrepreneurship- South Asian Perspective	Cengage Learning India Pvt. Ltd. Delhi	1 st Edition, 2016
2.	Arya Kumar	Entrepreneurship: Creating and Leading an Entrepreneurial Organization	Pearson Education India	1 st Edition, 2012