



**PSGR
Krishnammal College for Women**



DEPARTMENT OF COMMERCE (AIDED & SF)

**CHOICE BASED CREDIT SYSTEM &
OUTCOME BASED EDUCATION SYLLABUS**

BACHELOR OF COMMERCE

2022– 2025 BATCH

(I & II SEMESTER)



PROGRAMME LEARNING OUTCOMES

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

PLO1: Develop a broad range of knowledge in the accounting field for applying concepts and techniques in Commerce to meet the current and future expectation of business.

PLO2: Build a strong foundation in the areas of taxation, finance and corporate laws, thereby they relate their conceptual and analytical skills in business finance and audit

PLO3: Exhibit their intellectual, personal, interpersonal and societal skills with a focus on relevant professional career to maximize professional growth.

PLO4: Inculcate the necessary competencies and decision making skills to undertake entrepreneurship as a feasible career option.

PLO5: Acquire advanced knowledge and competency for employment and higher education.

PROGRAMME SPECIFIC OUTCOME

The students at the time of graduation will

PSO1: Replicate the concepts, principles and theories in the field of commerce, Accounting, Finance, Law and Taxation which promote the growth of their professional career and entrepreneurship

PSO2: Integrate knowledge and skills among students with an assurance for career opportunities in multiple pathways to accept the challenges in Industry and at global level



DEPARTMENT OF COMMERCE

CHOICE BASED CREDIT SYSTEM & OUTCOME BASED EDUCATION
SYLLABUS & SCHEME OF EXAMINATION
BACHELOR OF COMMERCE – 2022-2025 BATCH

Programme & Branch B.Com – Commerce

Scheme of Examination

(Applicable to students admitted during the academic year 2022- 2023 onwards)

Semester	Part	Subject Code	Title of the Paper		Instruction hrs/ week	Instruction hrs/ sem	Tutorial hrs duration or Examination	Examination marks					
								CA	ESE	Total	Credits		
I	I	TAM2201/ HIN2201/ FRE2201	Language – Tamil / Hindi / French – Paper I	Lang	6	86	4	3	50	50	100	3	
	II	ENG2101	English -Paper I	Eng	6	86	4	3	50	50	100	3	
	III		CM22C01	Paper I– Principles of Accounting	CC	5	71	4	3	50	50	100	4
			CM22C02	Paper II –Modern Marketing	CC	5	71	4	3	50	50	100	4
			ES22A01/ ES22A02/ EG22A01	Indian Economic Development/ International Marketing/ English Through Classics	GE	6	86	4	3	50	50	100	5
				Non Tamil Students									
	IV		NME22B1	Basic Tamil	AEC	2	28	2	3	50	50	100	2
			NME22A1	Advanced Tamil		2	28	2	3	50	50	100	
				Students with Tamil as Language									
			NME22WS NME12AS NME12GS	Women Studies Ambedkar Studies Gandhian Studies	AEC	2	28	2		100		100	
II	I	TAM2202/ HIN2202/ FRE2202	Language – Tamil /Hindi / French – Paper II	Lang	6	86	4	3	50	50	100	3	
	II	ENG2102	English -Paper II	Eng	5	71	4	3	50	50	100	3	
	III		CM22C03	Paper III – Financial Accounting	CC	5	71	4	3	50	50	100	4
			CM22C04	Paper IV- Business Management and Ethics	CC	5	71	4	3	50	50	100	4
			ES22A03 ES22A04 ES22A05	Economic Analysis Basics of Econometrics Money and Banking	GE	6	86	4	3	50	50	100	5
				Non Tamil Students									
	IV		NME22B2	Basic Tamil – outside regular class hours	AEC	--	--	--	--	--	--	--	Gr
			NME22A2	Advanced Tamil – outside regular class hrs		--	--	--	--	--	--	--	
				Open Course Self Study -Online course		--	--	--	--	--	--	--	

V	21PECM1	Professional English for Commerce and Management	AEC	3	45	15	--	50	50	100	2
VI		Personality Development Programme	--	--	--	--	--	--	--	--	
III B	NM12GAW	General awareness		Self Study	---	1	--	100	--	100	Gr

CC – Core Courses

CA – Continuous Assessment

GE – Generic Elective

ESE - End Semester Examination

AEC – Ability Enhancing Course

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: 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)

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	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 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.

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 – CM22C01					
CLO1	S	M	S	M	S
CLO2	S	M	S	M	M
CLO3	S	M	M	M	M
CLO4	S	M	S	M	S
COURSE – CM22C02					
CLO1	S	S	M	M	S
CLO2	S	S	M	S	M
CLO3	S	S	S	M	S
CLO4	S	S	M	M	S

CM22C01	PRINCIPLES OF ACCOUNTING	Category	L	T	P	Credit
		Theory	71	4	-	4

Preamble

To enable the students to apply the conceptual principles and to develop an expertise in handling accounts of business entities 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

Cos	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	Articulate the accounting concepts to interpret the performance of a firm	K4

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (14 Hrs)

Basic Accounting Concepts (AS-1) - Rectification of errors –Final Accounts- Bank Reconciliation Statement

Unit II (14 Hrs)

Average due date – Bills of exchange (trade bills only)-Joint Venture (AS-27)

Unit III (15 Hrs)

Departmental Accounts – Basis for allocation of expenses. Branch Accounts (Dependent Branches - Debtors and Stock & Debtors System – Independent Branches only)

Unit IV (14Hrs)

Hire purchase Accounts: Default and Repossession – Hire purchase Trading Account – Installment purchase system.

Unit V(14 Hrs)

Depreciation (excluding change in method of depreciation) – Investment Account (AS-13)

Text Book

S. No	Authors	Title	Publishers	Year of Publication
1.	Reddy T S & A Murthy	Financial Accounting	Margham Publications	Reprint 2019

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.	Jain S.P & Narang K.L	Principles of Accountancy	Kalyani Publishers	2018
3.	MC Shukla, T.S. Grewal & S.C. Gupta	Advanced Accountancy	S. Chand & sons	2016

Skill Components

- Identifying concepts and conventions adopted by a firm in their financial statement
- Study a firm's financial statement and present a report on the accounting policies followed
- To calculate the due date and amount on discounting of bills for a firm.
- Analyzing the financial statement of a hire purchase company and present a report on the collection system.
- Analyse the treatment of depreciation for different firms

Pedagogy

Module No.	Topic	No. of periods	Content delivery method	Participatory learning	CLO
UNIT I					
1	Introduction, Basic Accounting Concepts	1	Talk & Chalk	Interaction and Discussion	CLO1
2	Introduction, Stages and types of errors,	1	Talk & Chalk	Interaction and Discussion	CLO1 CLO2
3	Effect of rectification on Net Profit, Suspense Account and Rectification of Errors During a Subsequent Accounting Period	3	Solving Problems		CLO2 CLO3

4	Preparation of Final Accounts, Suspense account, Final accounts with advanced adjustment entries	4	Solving Problems		CLO3 CLO4
5	Causes for Difference between cash book and pass book, Methods of preparation of Bank Reconciliation Statement	1	Talk & Chalk		CLO1 CLO2
6	Bank balance to be shown in Balance Sheet, Adjustments in cash book	4	Solving Problems	Assignment	CLO2 CLO3 CLO4
UNIT II					
7	Average due Date -Meaning, practical uses & determination of due date	1	Talk &Chalk		CLO1 CLO2
8	Average due date as basis for Calculation of interest, Drawings	2	Solving Problems		CLO3 CLO4
9	Bills of exchange - Introduction	1	Talk &Chalk		CLO1
10	Discounting of bill with a bank	1	Solving Problems		CLO2 CLO3
11	Endorsement of a bill	1	Solving Problems		CLO3
12	Sending a bill to bank for collection, Renewal of bill	1	Solving Problems		CLO3
13	Retirement of bills of exchange, Insolvency of Acceptor	1	Solving Problems		CLO3
14	Joint Venture- meaning, Introduction, Importance	2	Talk & chalk	Interaction and Discussion	CLO1 CLO2
15	Accounting for Joint Venture, Complete record method, Partial record method	4	Solving Problems	Assignment	CLO3 CLO4
UNIT III					
16	Departmental Accounts – Basis for allocation of expenses.	3	Talk & Chalk, Solving Problems		CLO1 CLO2
17	Branch accounts – meaning, objectives, types & features , Debtors system – Cost Price Method	2	Talk & Chalk	Group Discussion	CLO1
18	Debtors System – Invoice price method	4	Solving Problems		CLO3 CLO4
19	Stock & debtors system - Cost Price Method, Invoice Price Method	3	Solving Problems		CLO4
20	Independent Branch	3	Solving Problems		CLO3 CLO4
UNIT IV					
21	Hire purchase Accounts – Introduction, Hire purchase system	1	Talk & Chalk		CLO1 CLO2
22	Calculation of Interest	2	Solving Problems		CLO2

23	Accounting treatment in the books of hirer & hire vendor	1	Talk & Chalk		CLO3
24	Default and repossession – Complete Repossession	2	Solving Problems		CLO3 CLO4
25	Partial repossession	2		Activity based Learning	CLO4
26	Hire purchase trading account – debtors System	1	Solving Problems		CLO1 CLO4
27	Hire purchase trading account – Stock & debtors system	1	Solving Problems		CLO3 CLO4
28	Royalties – Introduction, Objectives & Features	1	Solving Problems		CLO1 CLO2
29	Short workings, recoupment of short Workings	1	Solving Problems		CLO3 CLO4
30	Fixed recoupment, flexible recoupment & short workings lapsed or written off	1	Solving Problems		CLO3 CLO4
31	Adjustment of minimum rent due to stoppage of strike & lockout	1	Solving Problems		CLO3
UNIT V					
32	Depreciation – Introduction, meaning, Definition	1		Seminar	CLO1
33	Causes of depreciation, features, Objectives & necessity for providing Depreciation	1		Seminar, Assignment	CLO1 CLO2
34	Methods of recording depreciation – Straight line method	1	Solving Problems		CLO3 CLO4
35	Diminishing value method	2	Solving Problems		CLO3 CLO4
36	Annuity method, Sinking fund method	1	Solving Problems		CLO3 CLO4
37	Insurance policy & revaluation method	1	Solving Problems		CLO3 CLO4
38	Depletion & Machine hour method	1		Seminar	CLO3 CLO4
39	Investment accounts – Introduction, Types of securities	1	Solving Problems	Interaction and Discussion	CLO1
40	Calculation of cum-interest	2	Solving Problems		CLO2
41	Calculation of ex-interest	2	Solving Problems		CLO2
42	Investment in equity & rights	1	Solving Problems		CLO2 CLO3

Course Designers

1. Dr.S.Sujatha, Department of Commerce
2. Dr.G.Indrani, Department of Commerce

CM22C02	MODERN MARKETING	Category	L	T	P	Credit
		Theory	71	4	-	4

Preamble

To integrate the knowledge and skill to uphold an environment of learning and creativity in the field of marketing to manage business and equip them to contribute for the emerging challenges of marketing in the upcoming global scenario.

Prerequisite

- Basic Knowledge in commerce

Course Learning Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO 1	Define the concepts of marketing and the role of marketing in business and society	K1
CLO 2	Explain the modern marketing techniques and discuss how it is used to pursue new marketing opportunities	K2
CLO3	Identify the marketing mix elements and describe the components of market mix.	K3
CLO4	Illustrate the process and new approaches in Industry	K4

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

SYLLABUS

Unit I (15 Hrs)

Meaning and Definition of Markets & Marketing - Classification of markets, Objectives, Difference between Selling and marketing – Approaches in Marketing – Evolution – Concept of Marketing – Marketing system – Functions. Buying, Assembling and Selling - Transportation–Storage and Warehouses - Standardization and Grading - AGMARK-BIS/ISI - Marketing Finance

Unit II (14Hrs)

Product Mix: Product Planning – Classification of Products – Product Policies – Factors influencing the product mix – Product Life cycle – Management of Product life cycle – Development of new products. Price Mix: Pricing Objectives -Factors affecting Pricing Decision- Procedure for price determination-Kinds of Pricing. Branding- Labelling – Packaging. #Case study

Unit III (14 Hrs)

Promotion Mix: Sales Promotion – Objectives – Factors influencing sales promotion – Kinds- Advertising – Difference between Advertising and Sales promotion - Objectives – Functions – Advantages – Limitations –Types of Advertising – Kinds of Media - Advertisement Copy. Physical Distribution Mix: Middlemen in Distribution- - Wholesalers-Retailers - Functions – Kinds – Importance

Unit IV (14 Hrs)

Consumer Behaviour – Consumer Buying Decisions – Characteristics of buyer - Buying Motive. New Approaches in Marketing: Web-Based Marketing-E-Marketing- Multi Level Marketing- Social Media Marketing – Neuro-marketing – Green marketing –Referral marketing- Plano gram – Search engine optimization.

Unit V (14Hrs)

Social responsibility in marketing - Ethics in Marketing. 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 on Society, Business, Government and People Introduction to 5.0

Note: #Case study for Internals only.

Text Book

S. No	Authors	Title	Publishers	Year of Publication
1.	Pillai. R S & Bhagavathy. B	Modern marketing (Principles and Practices)	S.Chand &Co	2019 reprint
2.	P. Kaliraj & T.Devi	Higher Education for Industry 4.0 and Transformation to Education 5.0		

Reference Books

S. No	Authors	Title	Publishers	Year of Publication
1.	Dr.N.Rajan Nair & Sanjith R.Nair	Marketing	Sultan Chand & Sons	2018reprint
2	Sontakkai. C N	Principles of Marketing	Kalyani publishers,	16 th reprint, 2016
3.	Philip Kotler & Gary Armstrong	Principles of Marketing	Pearson Education Ltd	17 th edition Version 2018,

Skill Components:

- Identify different markets and networking of products and describe how the market is segmented
- Find a product of your choice and describe the different stages of the product life cycle and how it is positioned
- Study any popular e-commerce website and overview the products and services available.
- Identify the ethics and green initiative followed in packaging and labelling of a product
- Prepare an advertisement copy for a product

Pedagogy

Module No.	Topic	No. of periods	Content delivery methods	Participatory learning	CLO
Unit I					
1	Meaning and Definition of Markets & Marketing - Classification of markets,	2	Lecture, PPT	Interaction and Discussion	CLO1 CLO2 CLO3
2	Objectives, Difference between Selling and marketing	2		Group discussion	CLO3 CLO4
3	Approaches in Marketing – Evolution – Concept of Marketing	2	Lecture, PPT		CLO3

4	Marketing system – Functions	2	Lecture, PPT	Group Discussion	CLO2 CLO3
5	Buying, Assembling and Selling	2		Activity Based learning	CLO2 CLO3 CLO4
6	Transportation–Storage and Warehouses	2	Lecture, PPT	Interaction and Discussion	CLO2 CLO3 CLO4
7	Standardization and Grading – AGMARK-BIS/ISI-Marketing Finance	3	Lecture,PPT, Group Discussion	Interaction and Discussion	CLO2 CLO3
Unit II					
8	Product Mix: Meaning, Definition, Features	1	Lecture, Activity Based learning		CLO1 CLO2
	Product Planning – Classification of Products –	1	Lecture, PPT	Interaction and Discussion	CLO4
9	Product Policies – Factors influencing the product mix	2		Group discussion	CLO2 CLO3 CLO4
10	Product Life cycle – Management of Product life cycle – Development of new products.	3	Lecture, Assignment, PPT,	Interaction and Discussion	CLO3 CLO4
11	Price Mix: Definition, Feature. Pricing Objectives	1	Lecture, PPT		CLO1 CLO2
12	Factors affecting Pricing Decision- Procedure for price determination- Kinds of Pricing.	3		Group discussion	CLO3 CLO4
13	Branding- Labelling –Packaging	3		Seminar	CLO2 CLO3
Unit III					
14	Promotion Mix: Sales Promotion – Objectives	2	Lecture, PPT, Activity Based learning	Interaction and Discussion	CLO1 CLO2 CLO3
15	Factors influencing sales promotion – Kinds	2		Seminar	CLO3
16	Advertising – Difference between Advertising and Sales Promotion - Objectives	2	Lecture, Assignment, PPT	Activity Based learning	CLO1 CLO2 CLO3
17	Functions – Advantages – Limitations –Types of Advertising Kinds of Media - Advertisement Copy.	4		Seminar	CLO3 CLO4
18	Physical Distribution Mix: Middlemen in Distribution- - Wholesalers-Retailers	2	Lecture, PPT	Interaction and Discussion	CLO1 CLO2

19	Functions – Kinds – Importance	2			CLO3 CLO4
Unit IV					
20	Consumer Behaviour – Consumer Buying Decisions – Characteristics of Buyer – Buying Motive.	5	Lecture, PPT, Group Discussion, Quiz	Interaction and Discussion	CLO1 CLO2 CLO3
21	New Approaches in Marketing: Web-Based Marketing-E-Marketing-Multi-Level Marketing- Social Media Marketing – Neuro-marketing – Green marketing	5	Lecture, PPT, Group discussion	Interaction and Discussion	CLO1 CLO2 CLO3
22	Referral marketing- Planogram – Search engine optimization – Social responsibility in marketing – Ethics in Marketing	4	Lecture, PPT	Quiz	CLO1 CLO2 CLO3
UNIT V					
23	Social responsibility in marketing - Ethics in Marketing	4	Lecture, PPT	Seminar	CLO1 CLO2
24	Introduction to Industry 4.0- Need - Reasons for Adopting Industry 4.0 - Definition – Goals and Design Principles	3	Lecture, PPT	Quiz	CLO1 CLO2
25	Technologies of Industry 4.0- Skills required for Industry 4.0- Advancements in Industry 4.0	3	Lecture, PPT	Interaction and Discussion	CLO3 CLO4
26	Impact of Industry 4.0 on Society, Business, Government and People - Introduction to 5.0	4	Lecture, PPT	Group Discussion	CLO3 CLO4

Course Designers

1. Dr.G.Kavitha – Department of Commerce
2. Dr.L.Nithya– Department of Commerce