



**PSGR**  
**Krishnammal College for Women**



**DEPARTMENT OF B.COM (CA)**

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

**BACHELOR OF COMMERCE WITH COMPUTER APPLICATIONS**

**2025 – 2028 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



**BACHELOR OF COMMERCE WITH COMPUTER APPLICATIONS**

**CHOICE BASED CREDIT SYSTEM (CBCS) &**

**LEARNING OUTCOMES - BASED CURRICULAM FRAMEWORK(LOCF)**

**SCHEME & SYLLABUS OF EXAMINATION**

**2025-2028 BATCH**

**SEMESTER I**

Sem	Part	Course Code	Title of the Course	Course Type	Instruction Hours/Week	Contact Hours	Tutorial Hours	Duration of Examination	Examination Marks			Credits
									CA	ESE	TOTAL	
<b>I</b>	I	TAM2501A/ HIN2501A/ FRE2501A	Tamil Paper I/ Hindi Paper I/ French Paper I	L	4	58	2	3	25	75	100	3
	II	ENG2501A	English Paper I	E	4	58	2	3	25	75	100	3
	III	CM25C01	Principles of Accounting	CC	5	73	2	3	25	75	100	3
	III	BP25C02	Fundamentals of Computer Application and Basics of C	CC	6	88	2	3	25	75	100	4
	III	TH24A07	Mathematics for Commerce	GE	5	73	2	3	25	75	100	4
	III	BP25CP1	Office Automation and Internet Basics Practical	CC	4	60	-	3	15	35	50*	2
	IV	NME25B1/ NME25A1	Basic Tamil I / Advanced Tamil I	AEC	2	28	2	-	100	-	100	2
	IV	NME23ES	Introduction to Entrepreneurship	AEC	2	30	-	-	100	-	100	
<b>I-II</b>	VI	NM25GAW	General Awareness	AECC	SS	-	-	-	100	-	100	Gr
	VI	COM25SER	Community Services 30 Hours	GC	-	-	-	-	-	-	-	-
<b>I-V</b>	VI	24BONL1 24BONL2 24BONL3	Online Course I Online Course II Online Course III	ACC	-	-	-	-	-	-	-	-

**L-Language**

**E-English**

**SS – Self study**

**CC – Core Courses**

**CA – Continuous Assessment**

**ESE–End Semester Examination**

**AEC – Ability Enhancement Course**

**ACC – Additional Credit Course**

**GE – Generic Elective**

**AECC-Ability Enhancement Compulsory Courses**

**GC-General Course**

**\*CA conducted for 25 and converted into 15, ESE conducted for 75 and converted into 35**

### Examination System

One test for continuous assessment will be conducted on pre-determined dates i.e., commencing on the 50<sup>th</sup> day from the date of reopening. The Model exam will be conducted after completing 85<sup>th</sup> working days. Marks for ESE and CA with reference to the maximum for the courses will be as follows

#### CA Question Paper Pattern and distribution of marks UGLanguage and English

Section A	5 x 1 (No choice)	:	5 Marks
Section B	4 x 5 (4 out of 6)	:	20 Marks (250 words)
Section C	2 x 10 (2 out of 3)	:	20 Marks (500 words)
<b>Total</b>			<b>45</b>

#### Marks UG- Core and Allied - (First 3 Units)

##### CA Question from each unit comprising of

One question with a weightage of 2 Marks :  $2 \times 3 = 6$

One question with a weightage of 5 Marks

(Internal Choice at the same CLO level) :  $5 \times 3 = 15$

One question with a weightage of 8 Marks

(Internal Choice at the same CLO level) :  $8 \times 3 = 24$

**Total: 45 Marks**

#### End Semester Examination – Question Paper Pattern and Distribution of Marks Language and English – UG

Section A	10 x 1 (10 out of 12)	:	10 Marks
Section B	5 x 5 (5 out of 7)	:	25 Marks (250 words)
Section C	4 x 10 (4 out of 6)	:	40 Marks (600 - 700 words)
<b>Total</b>			<b>75 Marks</b>

##### UG - Core and Allied courses:

##### ESE Question Paper Pattern: 5 x 15 = 75 Marks

##### Question from each unit comprising of

One question with a weightage of 2 Marks :  $2 \times 5 = 10$

One question with a weightage of 5 Marks

(Internal Choice at the same CLO level) :  $5 \times 5 = 25$

One question with a weightage of 8 Marks

(Internal Choice at the same CLO level) :  $8 \times 5 = 40$

**Total : 75 Marks**

**ESE Question Paper Pattern :( for Accounts Paper) 5 x 15 = 75 Marks****Question from each unit comprising of**

One question with a weightage of 2 Marks : 2 x 5=10

One question with a weightage of 5 Marks : 5 x 5 =25

One question with a weightage of 8 Marks

(Internal Choice at the same CLO level) : 8 x 5 =40

**Total : 75 Marks**

**Continuous Internal Assessment Pattern Theory**

CIA Test : 5 marks (conducted for 45 marks after 50 days)

Model Exam : 7 marks (Conducted for 75 marks after 85 days  
(Each Unit 15 Marks))

Seminar/Assignment/Quiz : 5 marks

Class Participation : 5 marks

Attendance : 3 marks

**Total : 25 Marks**

**Core Practical**

Lab Performance : 7 Marks

Regularity : 5 Marks

Model Exam : 10 Marks

Attendance : 3 Marks

**Total : 25 Marks**

**Introduction to Entrepreneurship**

Quiz : 50 marks

Assignment : 25marks

Project / Case study : 25 marks

**Total : 100 Marks**

**Advanced Tamil/ Basic Tamil**

CIA Test : 25 Marks (conducted for 50 Marks after 50 days)

Model Exam : 50 Marks (conducted for 75 Marks after 85 days)

Quiz : 15 Marks

Assignment : 10 Marks

**Total : 100 Marks**

**Attendance Marks**

91 – 100% : 3 Marks

81 – 90 % : 2 Marks

75 – 80% : 1 Mark

**MAPPING OF PLOs WITH CLOs**

<b>COURSE LEARNING OUTCOMES</b>	<b>PROGRAMME LEARNING OUTCOMES</b>				
	<b>PLO1</b>	<b>PLO2</b>	<b>PLO3</b>	<b>PLO4</b>	<b>PLO5</b>
<b>COURSE – CM25C01</b>					
<b>CLO1</b>	S	M	S	M	S
<b>CLO2</b>	S	M	S	M	M
<b>CLO3</b>	S	M	M	M	M
<b>CLO4</b>	S	M	S	M	S
<b>COURSE – BP25C02</b>					
<b>CLO1</b>	M	S	S	S	M
<b>CLO2</b>	S	M	S	S	M
<b>CLO3</b>	S	S	S	L	M
<b>CLO4</b>	M	S	M	M	M
<b>COURSE – BP25CP1</b>					
<b>CLO1</b>	S	S	S	S	M
<b>CLO2</b>	S	S	S	S	M
<b>CLO3</b>	S	S	S	S	M
<b>CLO4</b>	S	S	S	S	M

**S-Strong; M-Medium; L-Low**

<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>CATEGORY</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>CREDIT</b>
<b>CM25C01</b>	<b>PRINCIPLES OF ACCOUNTING</b>	<b>THEORY</b>	<b>73</b>	<b>2</b>	<b>-</b>	<b>3</b>

#### **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

<b>CLO Number</b>	<b>CLO Statement</b>	<b>Knowledge Level</b>
<b>CLO1</b>	Define the concepts and conventions in accounting.	<b>K1</b>
<b>CLO2</b>	Interpret accounting statement using basic concepts.	<b>K2</b>
<b>CLO3</b>	Apply the procedures of recording transactions and preparation of Reports.	<b>K3</b>
<b>CLO4</b>	Articulate the accounting concepts to interpret the performance of a Firm.	<b>K4</b>

#### **Mapping with Programme Learning Outcomes**

<b>CLOs</b>	<b>PLO1</b>	<b>PLO2</b>	<b>PLO3</b>	<b>PLO4</b>	<b>PLO5</b>
<b>CLO1</b>	S	M	S	M	S
<b>CLO2</b>	S	M	S	M	M
<b>CLO3</b>	S	M	M	M	M
<b>CLO4</b>	S	M	S	M	S

S-Strong; M-Medium

## **PRINCIPLES OF ACCOUNTING - CM25C01- 73 HRS**

### **Unit I**

**(14 Hrs)**

Basic Accounting Concepts and Conventions – Journal, Ledger Accounts – Subsidiary Books – Trial Balance – Disclosure of Company Accounting Policies (AS 1) – Revenue Recognition (AS 9) – Final Accounts of Sole Trading Concern – Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.

### **Unit II**

**(15 Hrs)**

Classification of Errors – Rectification of Errors – Preparation of Suspense Account. Bank Reconciliation Statement – Need and Preparation. Average due date – Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate (trade bills only).

### **Unit III**

**(15 Hrs)**

Accounting from Incomplete Records – Single Entry System: Incomplete Records – Meaning and Features – Limitations – Difference between Incomplete Records and Double Entry System – Methods of Calculation of Profit – Statement of Affairs Method – Preparation of final statements by Conversion method. Joint Venture (AS-27).

### **Unit IV**

**(15 Hrs)**

Royalty and Insurance Claims: Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Provisions, Contingent Liabilities, and Contingent Assets (AS 29) – Insurance Claims – Calculation of Claim Amount – Average clause (Loss of Stock only).

### **Unit V**

**(14 Hrs)**

Depreciation (AS 6)- Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method – Annuity Method – Revaluation Method.

**Distribution of Marks: Theory – 20%, Problem – 80%**



**Text Book**

S.No	Authors	Title	Publishers	Year and Edition
1.	Jain S.P & Narang K.L	Principles of Accountancy	Kalyani Publishers	2022, 21 <sup>st</sup> edn.
2.	Reddy TS & A Murthy	Financial Accounting	Margham Publications	Reprint 2021, 7 <sup>th</sup> edn.

**Books for Reference**

S.No	Authors	Title	Publishers	Year and Edition
1.	R L Gupta & Radhasamy	Advanced Accountancy (Vol I)	Sultan Chand & Sons.	2018, 13 <sup>th</sup> ed.
2.	M C Shukla, T.S. Grewal & S.C. Gupta	Advanced Accountancy	S.Chand & sons	2022, 19 <sup>th</sup> ed.

**Pedagogy**

- PowerPoint Presentations, Group Discussion, Seminar, Quiz Assignment, Experience Discussion

**Course Designers**

- 1.Dr. B. Thulasi Priya, Department of Commerce.
- 2.Mrs. G. Deebikaa, Department of Commerce.

<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>CATEGORY</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>CREDIT</b>
<b>BP25C02</b>	<b>FUNDAMENTALS OF COMPUTER APPLICATION AND BASICS OF C</b>	<b>THEORY</b>	<b>88</b>	<b>2</b>	<b>-</b>	<b>4</b>

#### **Preamble**

- Understanding the basics of computers, their evolution across generations, their applications, advantages, and key terminologies, and to provides a basic understanding of C programming.

#### **Prerequisite**

- No prerequisite required

#### **Course Learning Outcomes**

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

<b>CLO Number</b>	<b>CLO Statement</b>	<b>Knowledge Level</b>
<b>CLO1</b>	Recall basic concepts of computers, components, memory, I/O devices, and C programming	K1
<b>CLO2</b>	Explain computers, their components, memory, I/O devices, and C programming concepts like operators, loops, and functions	K2
<b>CLO3</b>	Apply computer hardware, memory, I/O devices, and C programming concepts to create simple solutions	K3
<b>CLO4</b>	Analyze computer components and C programming concepts to evaluate their roles in computing systems	K4

#### **Mapping with Programme Learning Outcomes**

<b>CLOs</b>	<b>PLO1</b>	<b>PLO2</b>	<b>PLO3</b>	<b>PLO4</b>	<b>PLO5</b>
<b>CLO1</b>	M	S	S	S	M
<b>CLO2</b>	S	M	S	S	M
<b>CLO3</b>	S	S	S	L	M
<b>CLO4</b>	M	S	M	M	M

S-Strong; M-Medium; L-Low

## **FUNDAMENTALS OF COMPUTER APPLICATIONS AND BASICS OF C - BP25C02- 88 HRS**

### **UNIT I (17 Hours)**

Introduction to Computer: Definition -History & Generation of Computer (From First to 5th) -Applications of Computer –Advantages of Computer –Terms related to Computer - Characteristics of Computer: Speed, Storage, Versatility and Diligence –Hardware & Software. Block Diagram and Working Principle of Computer -Types of Computer: On the Basis of Working -Analog, Digital & Hybrid, on the Basis of Size -Main frame, Mini Computer, Super Computer, Workstation, Micro Computer, Desktop Computer, Laptop Computer, Palmtop Computer; On the basis of Processor–XT, AT & Pentium (i3, i5, i7)

### **UNIT II (17 Hours)**

Memory: Units, Representation, Types -Primary memory and Secondary memory- CPU: Components of CPU - SMPS & Connecting wire -Graphics Card, Sound Card, Network Card –Modem; Input, Output devices- Connecting port –Serial, parallel port –USB port. 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.

### **UNIT III (18 Hours)**

Overview of C - Introduction - Character set - C tokens - keyword & Identifiers - Constants - Variables - Data types - Declaration of variables - Assigning values to variables - Defining Symbolic Constants - Arithmetic, Relational, Logical, Assignment, Conditional, Bitwise, Special, Increment and Decrement operators -Understanding Boolean Representation in C Arithmetic Expressions - Evaluation of expression - precedence of arithmetic operators - Type conversion in expression – operator precedence & associativity - Mathematical functions - Reading & Writing a character - Formatted input and output.

### **UNIT IV (18 Hours)**

Decision Making, Looping and Arrays, Decision Making and Branching: Introduction – if, if.... else, nesting of if ...else statements- else if ladder – The switch statement, The?: Operator – The goto Statement. Decision Making and Looping: Introduction- The while statement- the do statement – the for statement-jumps in loops. Arrays – Character Arrays and Strings

### **UNIT V (18 Hours)**

User-Defined Functions: Introduction – Need and Elements of User-Defined Functions- Definition-Return Values and their types - Function Calls – Declarations – Category of Functions- Nesting of Functions – Recursion – Passing Arrays and Strings to Functions - The Scope, Visibility and Lifetime of Variables- Multi file Programs. Structures and Unions, AI Techniques in C-Implement Linear Search & Binary Search in C.

### Text Books

S. No.	Author Name	Book Name	Publisher	Year and edition
1.	E Balagurusamy	Computing Fundamentals & C Programming	Tata McGraw-Hill	2008 and 9 <sup>th</sup> Edn

### Reference Books

S. No.	Author Name	Book Name	Publisher	Year and edition
1.	Ashok N Kamthane	Programming with ANSI and Turbo C	Pearson	2015 and 3 <sup>rd</sup> Edn.
2.	Henry Mullish & Hubert L.Cooper	The Sprit of C	Jaico	1998 and 1 <sup>st</sup> Edn.

### Pedagogy

- Lecture, PPT presentation, Quiz, Group Discussion, Seminar, Assignment, Activity based learning

### Course Designers

- Mrs. A. Sasikala
- Mrs. L. Mahalakshmi

<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>CATEGORY</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>CREDIT</b>
<b>BP25CP1</b>	<b>OFFICE AUTOMATION AND INTERNET BASICS PRACTICAL</b>	<b>PRACTICAL</b>	<b>-</b>	<b>-</b>	<b>60</b>	<b>2</b>

### **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

<b>CLO Number</b>	<b>CLO Statement</b>	<b>Knowledge Level</b>
<b>CLO1</b>	Define the various practical applications using Ms office and Google workspace	<b>K1</b>
<b>CLO2</b>	Develop documents using the Ms Word	<b>K2</b>
<b>CLO3</b>	Inspect and utilize the appropriate Google workspace in real world	<b>K3</b>
<b>CLO4</b>	Analyse worksheets using advanced functions in Ms Excel	<b>K4</b>

### **Mapping with Programme Learning Outcomes**

<b>CLOs</b>	<b>PLO1</b>	<b>PLO2</b>	<b>PLO3</b>	<b>PLO4</b>	<b>PLO5</b>
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

## OFFICE AUTOMATION AND INTERNET BASICS PRACTICAL- BP25CP1- 60 HRS

### Ms Word

1. Create an article for the newspaper using the features: -
  - a. Font size, font style, line spacing etc.
  - b. Insert page numbers at the bottom right alignment
  - c. Insert header consisting of date and time, insert footer consisting of page Numbers.
  - d. Change the paragraph into two or three columns
  - e. Check the spelling and grammar
  - f. Use bullets and numbering
  - g. Use drop cap
  - h. Find and replace a word
2. Create a sales report using
  - a. Formatting Styles
  - b. Inserting table
  - c. Changing Text Direction
  - d. Cell alignment
  - e. Footnote
  - f. Hyperlink
  - g. Symbols
3. Prepare a freshers day invitation using borders and shading option, word art and pictures.
4. Using mail merge, draft a company general body meeting letter for 10 members.
5. Design an invoice using Drawing tool bar, Clip Art, margin, and page layout.

### Ms Excel

6. Enter the data with following fields:
    - a. Serial no
    - b. Name
    - c. Address
    - d. City
    - e. Date of Joining
    - f. Salary
    - g. Course
    - h. Duration
    - i. No of students
    - j. Total fees
- Perform the following:
- a. Change font as bold
  - b. Arrange the alignment as centre
  - 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
  - i. Split cells and freeze panes

7. Draw different graphs Column Chart, Line Chart, Pie Chart, Bar Chart, Area Chart, Scatter Chart, for a sample data.
8. Enter the semester marks of students using features count, total auto-sum and average using function wizard
9. Sorting: Sort by Colour, Reverse List, Randomize List , Boolean and logical Operators
10. Filter: Number and Text Filters, Date Filters, Advanced Filter, Data Form, Remove Duplicates, Outlining Data.
11. Advanced filtering with Multi criteria – including VLOOKUP, HLOOKUP

### **Internet Basics**

12. Create a G meet for international conference to be held in your college using Google calendar with
  - a. Title of the meet
  - b. Date and Time of the meet
  - c. Setting the reminder of the meet
  - d. Share meeting id to the attendees
  - e. Transfer the host of the meet
13. Create a folder Google Drive
  - a. Rename the folder
  - b. Upload the notes, assignment and study material of the core subject
  - c. Share the folder to friends and tutor
  - d. Set the permission to access folder
14. Create one-page story in your mother tongue by using voice recognition facility of Google Docs.
15. Create a quiz using Google Forms
  - a. Rename the title of the form
  - b. Create multiple choice questions
  - c. Set the answer key for the question
  - d. Assign marks, collect mail of the respondents and condition for submission
  - e. Set the permission to edit and view the form
  - f. Share the forms with others to attend the quiz
  - g. Release the marks of the quiz

### **Pedagogy**

Lecture, Demo in System

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
NME23ES	INTRODUCTION TO ENTREPRENEURSHIP	THEORY	30	-	-	2

### Objectives:

- To introduce the fundamentals of entrepreneurship and the process of starting small industries.
- To understand the role of institutions, incentives, and subsidies in entrepreneurship development.
- To explore innovation, funding options, and intellectual property rights in business.
- To develop skills in project identification, formulation, appraisal, and report presentation.

### Unit 1 (6hrs)

Entrepreneurship-Introduction-Factors-Barriers-Entrepreneurial Traits and Types-Steps for starting a Small Industry- MSMEs – Social entrepreneurship.

### Unit 2 (6hrs)

Entrepreneurship Development Programmes-Institutional Framework (IFCI, ICICI, IDBI, IRBI, EXIM Bank, NSIC, SIDBI, SFC, SIPCOT AND TIIC) - Role of Incentives and Subsidies

### Unit 3 (6hrs)

Innovation - Types –Role- Creative Problem Solving -Incubators - Angel Investors - Venture Capital.

### Unit 4 (6hrs)

Intellectual Property- Meaning- Copy Right Registration- Patents- Trademark- Design and Procedure for registration.

### Unit 5 (6hrs)

#### Project Preparation

Project identification and Classification - Project Formulation- Project Appraisal- Project Report Presentation.

#### Text Books

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication & Edition
1.	Gupta. C.B and Srinivasan.N. P	Entrepreneurial Development	Sultan Chand and Sons	2020
2	Sauhari Vinnie and Bhushan Sudhashu	Innovation Management	Oxford	2014

#### Reference Books

Sl. No.	Author(s)	Title of the Book	Publisher	Year of Publication & Edition
1.	KolbBonitaM	Entrepreneurship for the creative and cultural industries	Routedge	2015
2.	P.T.Vijayashree & M.Alagammai	Entrepreneurship and Small Business Management	Margham	2020