



DEPARTMENT OF B.COM (PROFESSIONAL ACCOUNTING)

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

BACHELOR OF COMMERCE WITH PROFESSIONAL ACCOUNTING

2025-2028 BATCH

I – SEMESTER



PROGRAMME LEARNING OUTCOMES (PLO's)

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

- PLO1:** Acquire quality professional education to turn into 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.



BACHELOR OF COMMERCE WITH PROFESSIONAL ACCOUNTING
CHOICE BASED CREDIT SYSTEM (CBCS) &
LEARNING OUTCOMES - BASED CURRICULUM FRAMEWORK (LOCF)
SCHEME AND SYLLUBUS OF EXAMINATION
2025-2028 BATCH
SEMESTER - I

Semester	Part	Course Code	Title of Course	Course Type	Instruction Hours / week	Contact hours	Tutorial hours	Duration of Examination	Examination Marks			Credits
									CA	ESE	Total	
I	I	TAM2501A/ HIN2501A/ FRE2501A	Tamil Paper I/ Hindi Paper I/ French Paper I	L	4	58	2	3	25	75	100	3
I	II	ENG2501A	English Paper I	E	4	58	2	3	25	75	100	3
I	III	PC25C01	Principles of Accounting	CC	5	73	2	3	25	75	100	4
I	III	PC25C02	Business Law	CC	5	73	2	3	25	75	100	4
I	III	PC25C03	Business Communication and Ethics	CC	4	58	2	3	25	75	100	3
I	III	TH24A06	Quantitative Aptitude– Mathematics	GE	6	88	2	3	25	75	100	5
I	IV	NME25A1/ NME25B1	Advanced Tamil I/ Basic Tamil I	AEC	2	28	2	-	100	--	100	2
I	IV	NME23WS	Women Studies	AEC	2	30	-	-	100	--	100	
I & II	VI	NM25GAW	General Awareness	AECC	SS	-	-	-	100	-	100	Gr
I to II	VI	COM25SER	Community service 30 hours	GC	-	-	-	-	-	-	-	-
I to V	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, GE – Generic Elective, ESE–End Semester Examination, AEC – Ability Enhancement Course, AECC – Ability Enhancement Compulsory Courses, ACC – Additional Credit Course

Examination System

One test for continuous assessment will be conducted on pre-determined dates i.e., commencing on the 50th day from the date of reopening. The Model exam will be conducted after completing 85th 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)

Total : 45

CA Question Paper Pattern and distribution of marks for core and allied – UG

CA Question from each unit comprising of

Two question with a weightage of 1 Marks : 6 x 1 = 6
One question with a weightage of 3 Marks (Internal Choice at the same CLO level) : 3x3=9
One question with a weightage of 10 Marks (Internal Choice at the same CLO level) : 3 x10 =30

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)

Total : 75 Marks

End Semester Examination – Question Paper Pattern and Distribution of Marks UG - Core and Allied courses:

ESE Question Paper Pattern: 5 x 15 = 75 Marks

Question from each unit comprising of
Four question with a weightage of 1 Marks : 20 x1=20
One question with a weightage of 3 Marks (Internal Choice at the same CLO level): 5x 3 =15
One question with a weightage of 8 Marks (Internal Choice at the same CLO level): 5 x 8= 40

Total : 75 Marks

ESE Question Paper Pattern :(for Accounts Paper) 5 x 15 = 75 Marks

Question from each unit comprising of
Four question with a weightage of 1 Marks : 20 x1 = 20
One question with a weightage of 3 Marks : 5 x 3 = 15
One question with a weightage of 8 Marks (Internal Choice at the same CLO level): 5 x 8 = 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 Mark

Part IV

Women Studies

Quiz	:	50 marks
Assignment	:	25marks
Project / Case study	:	25marks
Total :		100 Marks

Attendance component

91-100% attendance : 3 Marks

81-90% attendance : 2 Marks

75-80% attendance : 1 Marks

MAPPING OF PLOs WITH CLOs

COURSE LEARNING OUTCOMES	PROGRAMME LEARNING OUTCOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
COURSE-PC25C01					
CLO1	S	S	S	S	S
CLO2	S	M	M	S	S
CLO3	S	S	M	M	M
CLO4	S	S	S	M	M
COURSE –PC25C02					
CLO1	S	S	S	M	S
CLO2	S	S	M	M	M
CLO3	S	S	M	M	S
CLO4	S	S	M	M	S
COURSE –PC25C03					
CLO1	S	S	M	S	S
CLO2	S	S	S	L	M
CLO3	S	M	L	M	S
CLO4	S	M	L	M	M

S-Strong; M-Medium; L-Low

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
PC25C01	PRINCIPLES OF ACCOUNTING	THEORY	73	2	-	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	Define the concepts, conventions and accounting standards	K1
CLO2	Understand 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 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
CLO4	S	S	S	M	M

S-Strong, M- Medium

PRINCIPLES OF ACCOUNTING – PC25C01 – 73 HRS

UNIT I

(16 hrs)

Meaning and scope of accounting - Accounting concepts, *Principles and Conventions - Kautilya's Arthashastra – Concepts of finance, revenue, taxation, record-keeping Comparison of traditional and modern accounting objectives..-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**(14 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.

UNIT IV**15 (hrs)**

Bills of exchange and promissory notes- *Meaning of Bills of Exchange and Promissory Notes and their Accounting Treatment; Accommodation bills. Accounts from Incomplete records: Incomplete books of Accounts- types of single entry system- Ascertainment of profit by capital comparison and its methods- Preparation of statement of affairs and determination of profit derivation of income from cash book- Analysis of sales and purchase ledger.

UNIT V**(13 hrs)**

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

(80%Problem and 20%Theory)

Text Book

S.No	Title	Author	Publisher	Year & Edition
1.	Principles of Accounting	S.P.Jain and K.L.Narang	Kalyani Publishers	2020, 19 th Edn

Reference Book

S.No	Title	Author	Publisher	Year & Edition
1	Financial Accounting	T.S .Reddy and A.Murthy	Margham Publications	Reprint 2020
2	Advanced Accountancy	M.A.Arulanandam and K.S.Raman	Himalaya Publications	2019, 6 th Edn

Pedagogy

Chalk and talk, PPT, Discussion, Assignment, Seminar, Quiz, Assignment, Discussion

Skill Components

- Preparation of financial statements using trial balance of any sole proprietor unit.
- Study of financial statement of concerns which includes accounting policies and present a summary
- Visit any manufacturing concern and study the methods of depreciation provided analyze its reflection in balance sheet.
- Collect the brochure of non-profit organization and understand the structure and analyze the preparation of financial statement.

Course Designers

1. Dr.L.Prabha
2. Dr.G.Lakshmi

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
PC25C02	BUSINESS LAW	THEORY	73	2	-	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	Understand consequences of applicability of various laws on business.	K1
CLO2	Identify the fundamental legal principles behind contractual agreements	K2
CLO3	Analyse legal and ethical issues when making business decisions	K3
CLO4	Acquire problem solving techniques and to be able to present coherent, concise legal argument	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
CL04	S	S	M	M	S

S-Strong, M- Medium

BUSINESS LAW – PC25C02 - 73 Hrs

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 - Contract of Indemnity and Guarantee - contingent and quasi contract

UNIT II

(12 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

(16 Hrs)

The Indian Partnership Act of 1932- *general nature of partnership -Traditional Indian values of trust, loyalty, and Dharma in partnerships- rights and duties of partners - reconstitution of firms - registration and resolution of a firm

UNIT – IV

(14 Hrs)

The Limited Liability Partnership Act 2008- introduction – covering nature and scope - *essential features - characteristics of LLP - incorporation and differences with other forms of organization registration and resolution of a firm

UNIT – V

(15 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 Publication
1.	Mercantile law	P.P.S. Gogna	S. Chand & CO.	6 th Revised Edin 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 Publication
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 K.Maheshwari	Himalayan Publishing House	2 nd Edition 2015
Pedagogy				
Chalk and talk, PPT, Discussion, Assignment, Seminar, Quiz, Discussion				

Skill development

- Planning and Composing business messages and the various types of agreements are framed by the students as specimen of a company.
- The sender of a personal or business communication message encodes and transmits it through one or more media to the receiver, who decodes it and responds by providing feedback
- Problem solving strategy is taught through activities.
- Model business is set with the legal components.

Course Designers

1. Dr.L.Prabha
2. Dr.S.Nithya

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
PC25C03	BUSINESS COMMUNICATION AND ETHICS	THEORY	58	2	-	3

Preamble

To give insight in improving the skills among students to enable them become a critical listener and to speak confidently interpersonally as well as in large groups and to write in clear, concise, persuasive and audience centered manner.

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 elements of communication and planning and composing of business messages.	K1
CLO2	Acquire knowledge about group dynamics, inter personal skills and communication in business environment	K2
CLO3	Cognize environmental issues, business ethics and documentation relating to communication and business.	K3
CLO4	Apply the impact of various kinds of communication within an organization, ethical practices in business environment.	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	M	S	S
CLO2	S	S	S	L	M

CLO3	S	M	L	M	S
CL04	S	M	L	M	M

S-Strong, M- Medium, L- Low

BUSINESS COMMUNICATION AND ETHICS - PC25C03 - 58 Hrs

UNIT I

(12 hrs)

Elements of Communication –*Forms of Communication: Formal and Informal, Interdepartmental, Verbal and non-verbal*, Active listening and critical thinking – Public speaking - Presentation skills including conducting meeting, press conference and business letters and reports. Planning and Composing Business messages - *Communication channels*Communication ethics .

UNIT II

(12 hrs)

Groups’ dynamics, handling group conflicts*, consensus building; influencing and persuasion skills ;Negotiating and bargaining - Emotional intelligence - Emotional Quotient -Soft skills – personality traits.

UNIT III

(12 hrs)

Communication in Business Environment - Business Meetings - Notice, Agenda, Minutes, Chairperson’s speech - Press releases – Corporate announcements by stock exchanges -Reporting of proceedings of a meeting. Application Letters – Preparation of Resume - Interview: Meaning – Objectives and Techniques of various types of Interviews.

UNIT IV

(12 hrs)

Introduction to Business Ethics- The nature, purpose of ethics and morals for organizational interests- Ethics and Conflicts of Interests *Ethical and Social Implications of business policies and decisions- Corporate Social Responsibility- Ethical issues in Corporate Governance.

UNIT V

(10 hrs)

Ethics in Workplace – Individual in the organization, discrimination, harassment, gender equality Ethics in Marketing and Consumer Protection –Ethics in Accounting and Finance – Importance, issues and common problems.

Text Books				
S.No	Title	Author	Publisher	Edition &Year of Publication
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1.	Law ethics and communication for CA IPC	CA Munish Bhandari	Best Word Publications Private limited	2015 & 14 ^h Edn
Reference Books				
S.No	Title	Author	Publisher	Edition & Year of Publication
1.	Business Law ethics and Communication	M P Vijaya Kumar	Snow white publications	2016 & 10 th Edn
2	Law Ethics and communication	G sekar	CA Sunny Jain	2016 & 9 th Edn
3	Essentials of Business Communication	Rajendra Pal Korahill	Sultan Chnad & Sons	2011 & 13 th Edn
Pedagogy				
Chalk and talk, PPT, Discussion, Assignment, Seminar, Quiz, Discussion				

Course Designers
1. Dr.M. Yasodha
2. Mrs.F. Deena Magdaline