



**PSGR
Krishnammal College for Women**



DEPARTMENT OF COMMERCE

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

BACHELOR OF COMMERCE

2025-2028 BATCH



PROGRAMME LEARNING OUTCOMES (PLO's)

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: Nurture the students in intellectual, personal, interpersonal and societal skills with a focus on relevant professional career to maximize professional growth.

PLO4: Empower students with necessary competencies and decision making skills to undertake entrepreneurship as a feasible career option.

PLO5: Train and develop students with the much needed business education, so that they are more competitive for employment and higher education.

PROGRAMME SPECIFIC OUTCOME (PSO's)

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



BACHELOR OF COMMERCE

**CHOICE BASED CREDIT SYSTEM (CBCS) &
LEARNING OUTCOMES BASED CURRICULUM FRAMEWORK (LOCF)
SYLLABUS AND SCHEME OF EXAMINATION
2025-2028 BATCH
SEMESTER I**

Semester	Part	Course Code	Title of the Course	Course Type	Instruction hrs/ week	Contact hours	Tutorial hrs	Duration of Examination in hrs	Examination Marks			
									CA	ESE	Total	Credits
I	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
		CM25C02	Modern Marketing	CC	5	73	2	3	25	75	100	3
		CM25C03	Business Management and Ethics	CC	5	73	2	3	25	75	100	3
		ES25A01/ ES25A02/ HI25A01/ EG24A01	Indian Economic Development/ International Marketing/ Fundamentals of Political Science/ English Through Classics I	GE	5	73	2	3	25	75	100	4
	IV	NME25B1/ NME25A1	Basic Tamil I/ Advanced Tamil I	AEC	2	28	2	-	100	-	100	2
		NME23WS	Women Studies	AEC	2	30	-	--	100	--	100	
I-II	VI	NM25GAW	General Awareness	AECC	SS	-	-	-	100	-	100	G r
		COM25SER	Community Services 30 Hours	GC	-	-	-	-	-	-	-	-
I-V	VI	24BONL1 24BONL2 24BONL3	Online Course I Online Course II Online Course III	ACC	-	-	-	-	-	-	-	-

L- Language

E-English

CC – Core Courses

GE – Generic Elective

AEC – Ability Enhancement Course

ACC - Additional Credit Course

CA – Continuous Assessment

ESE - End Semester Examination

SS – Self Study

GC – General Course

AECC - Ability Enhancement Compulsory 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

23-24 Batch onwards

CA Question Paper Pattern and distribution of marks UG Language 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 Marks

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

CA Question from each unit comprising of

One question with a weightage of 2 Marks	: 2 x 3 = 6
One question with a weightage of 5 Marks (Internal Choice at the same CLO level):	5 x 3 = 15
One question with a weightage of 8 Marks (Internal Choice at the same CLO level) :	8 x 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)
Total		75 Marks

UG-Core and Allied courses:

ESE Question Paper Pattern: 5x15=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 (Internal Choice at the same CLO level):	5 x 5 = 25
One question with a weightage of 8 Marks (Internal Choice at the same CLO level) :	8 x 5 = 40

ESE Question Paper Pattern : (for Accounts Papers viz., Principles of Accountancy, Financial Accounting, Corporate Accounting I, Corporate Accounting II, Management Accounting, Direct Taxation, Cost Accounting) 5 x 15 = 75 Marks

Question from each unit comprising of

One question with a weightage of 2Marks	: 2 x 5=10
One question with a weightage of 5Marks	: 5 x 5 =25
One question with a weightage of 8 Marks	: 8 x 5 =40
(Internal Choice at the same CLO Level)	

Continuous Internal Assessment Pattern Theory

I Year UG (2025 Batch)

CIA Test	:	5 marks (conducted for 45 marks after 50days)
Model Exam	:	7 marks (Conducted for 75 marks after 85 days (Each Unit 15 Marks))
Seminar/Assignment/Quiz:		5 marks
Class Participation	:	5marks
Attendance	:	3marks
Total	:	25 Marks

Part IV

Women Studies /Value education/Environmental Studies /Design Thinking

Quiz	:	50marks
Assignment	:	25 marks
Project/Case study	:	25marks
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

COURSE LEARNING OUTCOMES	PROGRAMME LEARNING OUTCOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
COURSE – CM25C01					
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 – CM25C02					
CLO1	S	S	M	M	S
CLO2	S	S	M	S	M
CLO3	S	S	S	M	S
CLO4	S	S	M	M	S
COURSE – CM25C03					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	M	S
CLO4	S	S	M	S	S

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

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

CLOs	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 Learning 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 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.

Text Book

S. No	Authors	Title	Publishers	Year of Publication
1.	Jain S.P & Narang K.L	Principles of Accountancy	Kalyani Publishers	2022, 21 st Edn.
2.	Reddy TS & A Murthy	Financial Accounting	Margham Publications	Reprint 2021, 7 th Edn.

Reference Books

S. No	Authors	Title	Publishers	Year of Publication
1.	R L Gupta & Radhasamy	Advanced Accountancy (Vol I)	Sultan Chand & Sons.	2018, 13 th Edn.
2.	M C Shukla, T.S. Grewal & S.C. Gupta	Advanced Accountancy	S.Chand & sons	2022, 19 th Edn.

Skill Components

- Review and assess a company's accounting policies and identify compliance with AS 1 (Disclosure of Accounting Policies) and AS 9 (Revenue Recognition).
- Identify and classify accounting errors and implement appropriate methods for their rectification.
- Apply the Single-Entry System to business situations and evaluate the limitations of incomplete records.
- Analyze insurance claims with special emphasis on calculating the claim amount under the average clause, and apply it to loss of stock situations.
- Apply various methods of depreciation to different business scenarios and understand the financial impact of each method.

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.

S.NO	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	20
2	Problem Solving	50
3	Experiential Learning	30

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
CM25C02	MODERN MARKETING	THEORY	73	2	-	3

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
CLO1	Define the concepts of marketing and the role of marketing in business and society.	K1
CLO2	Explain the modern marketing techniques and discuss how it is used to Explore 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 Learning 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 - Niche Marketing.

Unit II (15 Hrs)

Consumer Behaviour – Consumer Buying Decisions - Characteristics of buyer -Buying Motive. Market Segmentation – Meaning – Definition – Benefits – Criteria for Segmentation – Types of Segmentation.

Unit III (14 Hrs)

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 IV (15 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 V (14 Hrs)

New Approaches in Marketing: E- Marketing- M- Marketing – E-Tailing - Social Media Marketing - Multi Level Marketing - Neuro-marketing - Green marketing - Referral marketing- Planogram. Artificial Intelligence in Marketing – Need – Role of AI in Marketing Strategies – Benefits – Challenges. Introduction to Industry - 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	2022reprint, 4 th Edn.
2.	P. Kaliraj & T. Devi	HigherEducationforIndustry4.0andTransformationtoEducation 5.0		

Reference Books

S. No	Authors	Title	Publishers	Year of Publication
1.	Dr. N. Rajan Nair & Sanjith R. Nair	Marketing	Sultan Chand& Sons	2020 reprint, 7 th Edn.

2	Sontakkai.CN	Principles of Marketing	Kalyani publishers,	18 th reprint, 2022, 7 th Edn.
3.	Philip Kotler & Gary Armstrong	Principles of Marketing	Pearson Education Ltd	19 th edition Version 2020.

Skill Components:

- Evaluate the role of marketing functions such as buying, assembling, selling, transportation, storage, and warehousing in the overall marketing system.
- 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 labeling of a product.
- Prepare an advertisement copy for a product.

Pedagogy

- PowerPoint Presentations, Group Discussion, Seminar, Quiz Assignment, Experience Discussion, Brainstorming, Activity, Case Study.

Course Designers

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

S.NO	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	50
2	Problem Solving	15
3	Experiential Learning	35

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
CM25C03	BUSINESS MANAGEMENT AND ETHICS	THEORY	73	2	-	3

Preamble

- To provide the students with an understanding of the basic principles of management
- To identify the functional areas of business to pursue careers in management with ethics
- To acquaint with the basic principles of management, ethics, communication techniques and leadership skills.

Prerequisite

- Basic Knowledge on Business Management.

Course Learning Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1	Identify the fundamental concepts and principles of management including the basic roles and responsibilities.	K1
CLO2	Understand the management functions viz., planning, organizing, staffing, directing, controlling etc.	K2
CLO3	Interpret the management process and decision making in management functions	K3
CLO4	Analyze the theories and practical applications of management concepts	K4

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (15 Hrs)

Management: Definition – Nature – Importance - Scope – Functions – Managerial Skills – Levels of Management – Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities – Evolution of Management Thoughts - Henry Fayol, FW Taylor, Peter F Drucker, McGregor, Elton Mayo -Management as a Science, Art, Profession- Management and Administration. Principles of Management.

Unit II (15 Hrs)

Planning: Meaning – Nature- Scope and Functions - Elements of Planning- Planning Process - Tools and Techniques of Planning – Types. - Decision Making: Meaning – Characteristics – Types -Steps in Decision Making – Role of MIS for Decision Making. Management by Objectives (MBO) – Management by Exception (MBE). Organization: Definition-Nature and Importance – Scope and Characteristics - Process of Organization- Organization Structure- Organization Chart- Organization Manuals- Types of Organization.

Unit III (15 Hrs)

Departmentalization: Span of Management– Authority – Responsibility- Staffing: Introduction - Concept of Staffing- Staffing Process. Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion – Management Games – Performance Appraisal - Meaning and Methods – 360-degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].

Unit IV (14 Hrs)

Motivation –Meaning – Theories. Leadership: Meaning-Importance-Functions of Leadership- Leadership Styles-Qualities of a Good Leader-Theories and Approaches to Leadership. Successful Women Leaders – Challenges faced by women in workforce - Supervision. Directing: Functions. Coordination: Meaning – Techniques.

Unit V (14 Hrs)

Control: Meaning- Importance- Control - Characteristics - Importance – Stages in the Control Process -Requisites of Effective Control and Controlling Techniques. Introduction to Ethics and Indian Knowledge System (IKS) – Ethical Governance in Indian Epics: Ramayana and

Mahabharata –Ancient Indian Wisdom for Management. Ethics: Meaning, Importance, Nature and– Structure of ethics management - Ethics in Business – Factors affecting ethical practices in business- Social Responsibility of business Relevance.

Text Books

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1.	RK Sharma & Shasi K Gupta	Principles of Management	Kalyani Publishers	2022 reprint, 13 th Edn.

Reference Books

S. No	Authors	Title	Publishers	Year of Publication
1.	Dinkar Pagre	Principles of Management	Sultan Chand & sons	2020 reprint, 8 th Edn.
2.	PC Tripathi & PN Reddy	Principles of Management	Tata Mcgraw Hill Publishing Co Ltd	2019 ed. 9 th Edn.
3.	Robbins, De Cenzo, & Coulter.	Fundamentals of Management	Pearson Education Ltd	2019 ed., 16 th Edn.

Skill Components

- Preparation of different types of organisation charts.
- Construct a standing plan for a new business venture.
- Demonstrate different leadership styles through role play.
- Study the ethical practices followed in the organization.
- Select any one company and prepare SWOT analysis.
- Prepare a report of CSR activities followed in an organisation.

Pedagogy

- PowerPoint Presentations, Group Discussion, Seminar, Quiz Assignment, Experience Discussion, Brainstorming, Activity, Case Study.

Course Designers:

1. Dr. L. Nithya, Department of Commerce.
2. Ms. K. Pavithra, Department of Commerce.

S.NO	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	50
2	Problem Solving	10
3	Experiential Learning	40



**PSGR
Krishnammal College for Women**



Affiliated to Bharathiar University \ Autonomous \ College of Excellence \ Accredited with A++ Grade \ Ranked 9th in NIRF

DEPARTMENT OF COMMERCE

CHOICE BASED CREDIT SYSTEM (CBCS) LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK (LOCF)

BACHELOR OF COMMERCE 2025-2028 BATCH SEMESTER II



BACHELOR OF COMMERCE
CHOICE BASED CREDIT SYSTEM (CBCS) &
LEARNING OUTCOMES - BASED CURRICULUM FRAMEWORK (LOCF)
SCHEME & SYLLABUS OF EXAMINATION
2025-2028 BATCH
SEMESTER II

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	
II	I	TAM2502A/ HIN2502A/ FRE2502A	Tamil Paper II/ Hindi Paper II / French Paper II	L	4	58	2	3	25	75	100	3
	II	ENG2502A	English Paper II	E	4	58	2	3	25	75	100	3
	III	CM25C04	Financial Accounting	CC	5	73	2	3	25	75	100	3
		CM24C05	Human Resource Management	CC	5	73	2	3	25	75	100	3
		CM23C06	Business Law	CC	5	73	2	3	25	75	100	3
		ES25A03	Economic Analysis	GE	5	73	2	3	25	75	100	4
		ES25A04	Managerial Economics									
		ES25A05	Money and Banking									
		HI25A02	Indian Constitution									
		EG24A02	English through classics – II									
	IV	*NME25B2 / NME25A2	Basic Tamil II / Advance Tamil II	AEC	-	-	-	-	100	-	100	Gr.
	IV	NM25UHR	Universal Human Values and Human Rights	AEC	2	30	-	-	100	-	100	2
I-II	VI	NM25GAW	General Awareness	AECC	SS	-	-	-	100	-	100	Gr.
I-II	VI	COM25SER	Community Services 30 Hours	GC	-	-	-	-	-	-	-	-
I-V	VI	24BONL1 24BONL2 24BONL3	Online Course I Online Course II Online Course III	ACC	-	-	-	-	-	-	-	-

* After Class hours

L-Language

E-English

CC – Core Courses

GE – Generic Elective

AECC – Ability Enhancement Compulsory Course

ACC - Additional Credit Course

CA – Continuous Assessment

ESE - End Semester Examination

GC - General Course

AEC - Ability Enhancement Course

SS- Self Study

Gr. - Grade

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:

2023-2024 Batch onwards

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Section A	5 x1(No choice)	:	5 Marks
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Total		:	45 Marks

UG- Core and Allied- (First 3 Units)

CA Question from each unit comprising of

One question with a weightage of 2Marks	: 2 x 3 = 6
One question with a weightage of 5 Marks (Internal Choice at the same CLO level):	5 x 3 =15
One question with a weightage of 8Marks (Internal Choice at the same CLO level) :	8 x 3 =24
Total : 45Marks	

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 x10(4 out of 6)	40 Marks (600-700 words)
Total		75 Marks

UG-Core and Allied courses:

ESE Question Paper Pattern: 5x15=75Marks

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 (Internal Choice at the same CLO level)	: 5 x 5 =25
One question with a weightage of 8 Marks (Internal Choice at the same CLO level)	: 8 x 5 =40

ESE Question Paper Pattern : (for Accounts Papers viz., Principles of Accountancy, Financial Accounting, Corporate Accounting I, Corporate Accounting II, Management Accounting, Direct Taxation, Cost Accounting) 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 : 8 x 5 =40

(Internal Choice at the same CLO Level)

Continuous Internal Assessment Pattern Theory

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

Model Exam : 7 marks (Conducted for 75marks after 85days (EachUnit15Marks))

Seminar/Assignment/Quiz : 5 marks

Class Participation : 5marks

Attendance : 3marks

Total : 25 Marks

Part IV**Women Studies / Value education / Environmental Studies / Design Thinking**

Quiz : 50marks

Assignment : 25marks

Project / Case study : 25marks

Total : 100 Marks

MAPPING OF PLOs WITH CLOs

COURSE	PROGRAMME LEARNING OUTCOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
COURSE – CM25C04					
CLO1	S	S	M	M	S
CLO2	S	S	M	M	S
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
COURSE – CM24C05					
CLO1	S	S	M	S	S
CLO2	S	S	S	M	S
CLO3	S	S	S	M	S
CLO4	S	S	S	S	S
COURSE – CM23C06					
CLO1	S	M	S	S	M
CLO2	S	S	S	S	S
CLO3	S	M	S	S	M
CLO4	S	S	S	M	S

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
CM25C04	FINANCIAL ACCOUNTING	THEORY	73	2	-	3

Preamble

- To enable the students to apply the conceptual principles in financial Accounting and to develop an expertise in handling the accounts and thereby to increase their level of understanding about the financial statements relating to partnership firms, Branch and Departmental accounting.

Prerequisite

- Basic Knowledge in accountancy

Course Learning Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1	Define the concepts of Partnership Firms, the accounting treatment of Partnership Firms	K1
CLO2	Describe the procedures related to partnership firms, calculation of Insolvency Accounts	K2
CLO3	Apply appropriate accounting treatments in partnership accounts, hire purchases Installment system , Branch and Departmental accounts	K3
CLO4	Evaluate the financial impact of hire purchases Installment system , Branch and Departmental accounts	K4

Mapping with Programme Learning Outcomes

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

S-Strong; M-Medium

Syllabus

Unit I

(15Hrs)

Partnership Accounts: Division of Profits – Fixed & Fluctuating Capital – Past Adjustments – Guarantee of Profits –Admission of a partner - Treatment of Goodwill - Calculation of Hidden Goodwill.

Unit II

(14Hrs)

Retirement of a Partner: Retirement Cum Admission – Death of a partner-Joint Life Policy– Accounting Treatment

Unit III

(15Hrs)

Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.

Unit IV**(15Hrs)**

Hire Purchase and Installment System -Hire Purchase System – Accounting Treatment –Calculation of Interest - Default and Repossession - Hire Purchase Trading Account- Installment System - Calculation of Profit.

Unit V**(14Hrs)**

Branch and Departmental Accounts: Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.

Text Book

S.No	Authors	Title	Publishers	Year and Edition
1.	Reddy TS& A Murthy	Financial Accounting	Margham Publications	2023 and Revised 6 th edn

Reference Books

S.No	Authors	Title	Publishers	Year and Edition
1.	RL Gupta & Radhasamy	Advanced Accountancy (Vol I)	Sultan Chand & Sons.	2020, and 13 th edn.
2.	Jain S.P & Narang K.L	Principles of Accountancy	Kalyani Publishers	2021 and 13 th edn.
3.	MC Shukla, T.S. Grewal & S.C. Gupta	Advanced Accountancy	S. Chand & sons	2021 and 14 th edn.

Skill Component

- Working on practical aspects of admission and retirement with partners' capital.
- Preparation of partnership deed with important terms and conditions.
- Preparation of deficiency statement for a real time partnership firm.
- Calculation of hire purchase accounts on real time basis.
- Preparation of branch and departmental accounts.

Pedagogy

Lecture, PPT, Assignment, Seminar, Group Discussion, Activity based Learning

Course Designers

1. Dr. G. Indrani
2. Dr. L. Nithya

Learning methodology

S.NO.	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	30
2	Experiential Learning	30
3	Problem Solving	40

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
CM24CO5	HUMAN RESOURCE MANAGEMENT	THEORY	73	2	-	3

Preamble

- To understand the concept of human resource management and its relevance in organizations and to Gain basic understanding of human resource management and its essential role in contemporary organizations. To analyse the strategies required to select and develop manpower resources.

Prerequisite

- Basic knowledge in Business Management

Course Learning Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1	Define the basic concepts of human resource management	K1
CLO2	Understand the elements relate to various Managerial aspects of human resource management	K2
CLO3	Identify the various essential human resource framework and its role for effective business administration.	K3
CLO4	Analyse HRM related responsibilities and apply suitable strategies to manage the process	K4

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium

Syllabus

Unit I

(14 Hrs)

Human Resource Management - Introduction - Characteristics –Objectives - Importance and Functions of HRM - Qualities of human resource manager – Role of human resource manager. **Human Resource Planning** – Concept – Objective-Need and Importance –Process – Levels – Problems- Guidelines for effective human resource planning.

Unit II

(14Hrs)

Job analysis –introduction, objectives – Significance – Process – techniques –Job description – Job specification – Role analysis - Concept of Swadharma to emphasize job alignment with individual aptitudes and skills. **Job Design** – Concept – Methods. **Recruitment and Introduction** – Process – Policy- Sources of Recruitment– Recruitment practices in India - AI-powered resume screening and candidate matching tools **Selection** – Introduction – Step – Testing and Competency Mapping.

Unit III**(15Hrs)**

Placement and Induction-Concept of placement and induction – objectives – advantages - Induction in Indian industries – Contents – Steps to make induction effective. Employee Training – Concept –Need –Importance- Types –Objective – Evaluating training effectiveness -Career Planning and Development – Meaning –Objective – Process – Advantages – Limitations – Making career planning successful –Career Development - Ashrama Dharma (life stages) for structured personal and professional growth.

Unit IV**(15Hrs)**

Performance Appraisal – Concept – Objective – Importance – Process – Essentials – Methods –Performance appraisal through MBO – 360-degree appraisal techniques - Real-time performance tracking using AI analytics tools; automated feedback generation.. Performance Management. Job Evaluation – Concept – Objectives – Process – Advantages – Limitations – Essentials – Methods. Incentive Compensation – Meaning – Essentials– Types – wages incentives in India.

Unit V**(15Hrs)**

Employee Welfare- Meaning –Significance – Agencies – Types –. Social Security – Concept –Scope – The employee compensation – State insurance – Provident fund – Maternity benefit – Payment of Gratuity – Group life insurance -Job Satisfaction – Concept – Measurement – Determinants. Quality of work life – Concept –Measure –Dimension –Principles. Management of Stress – Concept – Sources– Consequences – Coping with stress – Methods of stress management – e - HRM – Introduction –Types – Advantages and Disadvantages.

Text Book

S.No	Author Name	Book Name	Publisher	Year and Edition
1.	Gupta C.B	Human Resource Management	Sultan Chand & Sons	2023 and 17 th edn.

Reference Books

S.No	Author Name	Book Name	Publisher	Year and Edition
1.	Dwivedi R.S	Human Resource Management	Vikas Pub House - Noida	2021 and 6 th edn.
2.	Gary Dessler	Human Resource Management	Prentice Hall Of India	2021 and 16 th edn.
3.	Rao V.S.P	Human Resource Management	Excel Books	2022 and 2 nd edn.

Skill Components

- Plan a role play on job analysis for placing right candidate at the right place
- Preparation of a sample framework for awarding and rewarding the employees based on performance appraisal
- Analyse the various strategies to cope up stress among employees in an organization
- Prepare HR planning for an organisation

Pedagogy

Lecture, PPT, Assignment, Seminar, Group Discussion, Activity based Learning

Course**Course Designers**

1. Dr. S.Sujatha
2. Dr. L.Nithya

Learning Methodology

S.NO.	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	30
2	Experiential Learning	60
3	Problem Based Learning	10

COURSE CODE	COURSE TITLE	CATEGORY	L	T	P	CREDIT
CM23C06	BUSINESS LAW	THEORY	73	2	-	3

Preamble

- To provide students with an understanding of general principles of law of contract and special contracts and to provide an insight into the sale of Goods Act. To familiarize with various types of Insurance and claim.

Prerequisite

- Basic Knowledge on Indian contract Act

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	State the fundamental rules of commercial law applicable to all the business context	K1
CLO2	Understand the different elements of business and legal terminology of procedures in this current business scenario	K2
CLO3	Examine the rules regarding the administration of agreements relating to the business activities	K3
CLO4	Apply the various principles of contracts and interpret the legal issues	K4

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium

Syllabus**Unit I**

(14 Hrs)

Indian Contract Act 1872 – Meaning of Contract – Definition – Obligation & Agreement – Nature of Contract & Classification – Components of Valid Contract – Offer & Acceptance- Consideration –Capacity to Contract. AI in Contract Law

Unit II**(14 Hrs)**

Free Consent – Unlawful Agreements – Quasi Contracts – Different Modes of Discharge of Contract – Remedies of Breach – Principles for awarding Damages.

Unit III**(15 Hrs)**

Contract of Indemnity & Guarantee, Essential elements of Indemnity and Guarantee. Rights of Surety – Discharge of Surety. Bailment & Pledge – Rights & Duties of Bailor & Bailee – Rights and Liabilities of Finder of Lost Goods.

Unit IV**(15 Hrs)**

Sale of Goods Act 1930 – Sale & Agreements to Sell – Rules Regarding Passing of Property in Goods – Conditions & Warranties – Actual & Implied – Principle of “Caveat Emptor” and its Limitations – Rights of Unpaid Vendor.

Law of Agency – Kinds of Agency – Rights & Liabilities of Principal and Agent.

Unit V**(15 Hrs)**

Consumer Protection Act 1986 – Introduction to Intellectual Property Right Act- Copyright, Patent and Trademark – Competition Act 2002. *Contract of Insurance – Nature and Fundamental Principles of Insurance – Life Insurance – Fire insurance – Marine Insurance – Policy claims – IRDA and its functions.

Text Book:

S.No	Authors	Title	Publishers	Year and Edition
1.	Kapoor N.D	Business Law	Sultan Chand & sons	2023 and 4 th Revised edn.

Books for Reference:

S.No	Authors	Title	Publishers	Year and Edition
1.	Pillai. R.S.N & Bagavathi. B	Business Law	S.Chand& Co	2015 and 3 rd Revised edn.
2	P C Tulsian and Bharat Tulsian	Business Law	Tata McGraw- Hill	2017 and 3 rd Revised edn.

Skill Component

- Preparation of different types of Contract and to develop the working knowledge on execution of the same.
- Apply the regulatory framework on various laws pertaining to business and sale of goods in real case analysis.
- Framing a sample legal deed of understanding between bailor and bailee
- Analyse the significant aspects in IRDA and calculate the claim of the insured.

Pedagogy

Lecture, PPT, Assignment, Seminar, Group Discussion, Activity based Learning

Course Designers

1. Dr. B.Thulasi Priya
2. Ms.G.Deebikaa

Learning Methodology

S.NO.	LEARNING METHODS	PERCENTAGE
1	Participatory Learning	60
2	Experiential Learning	30
3	Problem Solving	10



DEPARTMENT OF COMMERCE

CHOICE BASED CREDIT SYSTEM (CBCS)

LEARNING OUTCOMES - BASED CURRICULUM FRAMEWORK (LOCF)

BACHELOR OF COMMERCE

2025 -2028 BATCH

SEMESTER III



PSGR
Krishnammal College for Women



Affiliated to Bharathiar University \ Autonomous \ College of Excellence \ Accredited with A++ Grade \ Ranked 9th in NIRF

BACHELOR OF COMMERCE
CHOICE BASED CREDIT SYSTEM (CBCS) &
LEARNING OUTCOME BASED CURRICULUM FRAMEWORK (LOCF)
SYLLABUS & SCHEME OF EXAMINATION
BACHELOR OF COMMERCE – 2025-2028 BATCH
SEMESTER - III

Semester	Part	Course Code	Title of Course	Course Type	Instruction hours / week	Contact hours	Tutorial hours	Duration of Examinations	Examination Marks			Credits
									CA	ESE	Total	
III	I	TAM2303A/ HIN2303A/ FRE2303A	Tamil Paper III/ Hindi Paper III/ French Paper III	L	4	58	2	3	25	75	100	3
	II	ENG2403A	English Paper III	E	4	58	2	3	25	75	100	3
	III	CM25C07	Corporate Accounting I	CC	6	88	2	3	25	75	100	4
	III	CM24C08	Company Law	CC	6	88	2	3	25	75	100	4
	III	TH24A07/ EG23A03/ HI24A03	Mathematics for Commerce/ Writing for the Media/ Indian Geography	GE	5	73	2	3	25	75	100	4
III	III	CM24SBP1	Data Analytics and Visualization with Tableau - Practical I	SEC	3	41	4	-	100	-	100	3
III	IV	NM23DTG	Design Thinking	AEC	2	30	-	-	100	-	100	2
I – III	VI	COM15SER	Community Services 30 Hours	GC	-	-	-	-	-	-	-	-
I – V	VI	24BONL1 24BONL2 24BONL3	Online Course I Online Course II Online Course III	ACC	-	-	-	-	-	-	-	-

L - Language

ACC - Additional Credit Course

CC - Core Courses

GE - Generic Elective

SEC- Skill Enhancement Course

AEC - Ability Enhancement Course

E – English

GC – General Course

CA - Continuous Assessment

ESE - End Semester Examination

Gr - Grade

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 UG Language 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 Marks

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)
	Total	75 Marks

UG - Core and Allied courses:

ESE Question Paper Pattern: $5 \times 15 = 75$ 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) : $8 \times 5 = 40$

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 : $2 \times 5 = 10$

One question with a weightage of 5 Marks: $5 \times 5 = 25$

One question with a weightage of 8 Marks

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

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

Skill Based Practical Courses

Test I : 30 Marks (Conducted for 50 marks and Converted to 30 Marks)

Test II : 50 Marks

Lab Performance : 10 Marks

Regularity : 10 Marks

Total : 100 Marks

Design Thinking

Quiz : 50 Marks

Assignment : 25 Marks

Project / Case study : 25 Marks

Total : 100 Marks

MAPPING OF PLOs WITH CLOs

COURSE LEARNING OUTCOMES	PROGRAMME LEARNING OUTCOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
COURSE – CM25C07					
CLO1	S	M	S	M	S
CLO2	S	M	M	M	S
CLO3	M	M	S	S	S
CLO4	S	M	S	S	S
COURSE – CM24C08					
CLO1	S	S	M	M	M
CLO2	S	S	S	S	S
CLO3	S	S	M	S	S
CLO4	S	S	S	S	S
COURSE – CM24SBP1					
CLO1	S	S	M	M	M
CLO2	S	S	S	S	S
CLO3	S	S	M	S	S
CLO4	S	S	S	S	S

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
CM25C07	CORPORATE ACCOUNTING I	THEORY	88	2	-	4

Preamble

- To Construct the financial statements of company within the frame work of Companies Act 2013
- To Construct the restructuring of capital structure in the financial statement of Joint stock company
- To equip the students with accounting methods formatted for the Corporate Bodies from the time of their inception till their liquidation.

Prerequisite

- Basic Knowledge in Company Accounts

Course Learning Outcomes

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

CLOs	CLO Statements	Knowledge Level
CLO1	Define the fundamental concepts of corporate accounting	K1
CLO2	Understand the corporate accounting principles involved in the preparation of financial statements, Demonstrate the accounting procedures and their essentials for Business operation	K2
CLO3	Apply the accounting concepts of company accounts as per the revised Schedule	K3
CLO4	Analyse the procedures and the essentials for different business operation for different business entity	K4

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (18 Hrs)

Issue of Shares - Premium - Discount – Forfeiture - Reissue – Pro-rata Allotment – Issue of Rights and Bonus Shares -Circumstances for issue of bonus shares -SEBI guidelines for issue of bonus shares - Surrender of Shares - ***Buy-Back of shares*** (accounting entries only) - ***Equity shares with differential rights, Employee stock option*** (Theory only). Underwriting of Shares and Debentures –Underwriting Commission – Types of Underwriting.

Unit II (17 Hrs)

Issue & Redemption of Preference Shares & Debentures - Redemption of Preference shares – Provisions of Companies Act – Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium & Discount. Debentures: Issue and Redemption – Meaning – Methods – Purchase in the open market includes Ex interest and Cum Interest - Sinking Fund Investment Method. ***Profits Prior to Incorporation – Meaning*** – Calculation of Profit with the help of Time – Sales – Weighted Ratios

Unit III (18 Hrs)

Final Accounts – Introduction - Final Accounts – Form and Contents of Financial Statements as per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration. ESG Accounting (Environmental, Social and Governance Accounting) – Meaning and importance in corporate financial reporting.

Unit IV (17 Hrs)

Valuation of Goodwill & Shares - Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalization Method. Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of shares – Net Assets Method – Yield and Fair Value Methods.

Unit V (18 Hrs)

Holding Company Accounts - Accounts of Holding Companies - ***Meaning and Definition of Holding and Subsidiary Company – Consolidation of Balance Sheet of Holding company and its subsidiary company*** - Calculation of Capital Profit, Revenue Profit, Cost of Control, Minority Interest - Treatment of unrealised profit on stock and assets- Mutual obligation in bill - Revaluation of assets and liabilities - Issue of bonus shares by subsidiary company (Excluding Inter Company Holdings).

Distribution of Marks: Theory 20% Problem 80%

Text Book

S.No	Author Name	Title	Publishers	Year and Edition
1.	Reddy. T S and Murthy. A	Corporate Accounting	Margham Publications	Reprint 2025, 6 th Edn.

Books for Reference

S.No	Author Name	Title	Publishers	Year and Edition
1.	S.P. Jain & K. L. Narang	Corporate Accounting	Kalyani Publishers	2025, 24 th Edn.
2.	Gupta. R L and Radhasamy. M	Corporate Accounting Vol- II	Sultan Chand & Sons	Latest edition 2025, 1 st Edition (Revised)
3.	Pillai. RSN, Bhagavathy and Uma. S	Advanced Accountancy Vol –II	S Chand Publisher	2016, 23 rd Edn.

Skill Component

- Estimate the market value of rights / bonus issue of a company's share listed in stock market.
- Study a Firm's financial position and present a report.
- Analyse the accounting procedures of financial statement from the annual report.

Pedagogy

Power point presentations, Chalk and Talk, Group Discussion, Seminar, Quiz, Assignment,

Module No	Topic	CLO Level	No. of. Hours	Content Delivery Methods	Learning Methods
UNIT – I (18 Hours)					
1	Issue of Shares -Premium	CLO1, CLO2, CLO4	2	Chalk and talk	Participatory Learning
2	Issue of Shares - Discount – Forfeiture - Reissue – Pro-rata Allotment	CLO2, CLO3	2	Chalk and talk	Problem based Learning
3	Issue of Rights and Bonus Shares (Online Learning)	CLO3	2	Chalk and talk,PPT	Problem based Learning
4	Circumstances for issue of bonus shares (Online Learning)	CLO3 CLO4	1	Chalk and talk,PPT	Participatory Learning

5	SEBI guidelines for issue of bonus shares - Surrender of Shares	CLO3, CLO4	3	Chalk and talk,PPT	Participatory Learning
6	Buy-Back of shares -Equity shares with differential rights	CLO3, CLO4	2	Chalk and talk,PPT	Participatory Learning
7	Employee stock option	CLO2, CLO3	2	Chalk and talk,PPT	Participatory Learning
8	Underwriting of Shares and Debentures	CLO2, CLO3	1	Chalk and talk,PPT	Participatory Learning
9	Underwriting Commission Types of Underwriting -problems	CLO1, CLO2	2	Chalk and talk,PPT	Problem based Learning
10	Types of Underwriting -problems	CLO1, CLO2	1	Chalk and talk, Group Discussion	Problem based Learning
UNIT – II (17 Hours)					
11	Issue & Redemption of Preference Shares & Debentures - Redemption of Preference shares	CLO1, CLO2	2	Chalk and talk,PPT	Participatory Learning
12	Provisions of Companies Act – Capital Redemption Reserve	CLO3, CLO4	3	Chalk and talk,PPT, Seminar	Problem based Learning
13	Minimum Fresh Issue – Redemption at Par, Premium & Discount	CLO3, CLO4	2	Chalk and talk,PPT	Problem based Learning
14	Debentures: Issue and Redemption – Meaning – Methods	CLO2, CLO3	2	Chalk and talk,PPT	Participatory Learning
15	Purchase in the open market includes Ex interest and Cum Interest	CLO2, CLO3	2	Chalk and talk,PPT	Experiential Learning
16	Sinking Fund Investment Method	CLO2, CLO3	2	Chalk and talk,PPT	Problem based Learning
17	Profits Prior to Incorporation – Meaning (theory & problems)	CLO2, CLO4	2	Chalk and talk,PPT	Participatory Learning

18	Calculation of Profit with the help of Time – Sales – Weighted Ratios (In Class Discussion & Interaction)	CLO3, CLO4	2	Chalk and talk,PPT	Participatory Learning
UNIT – III (18 Hours)					
19	Final Accounts – Introduction - Final Accounts	CLO3, CLO4	2	Chalk and talk,PPT	Experiential Learning
20	Form and Contents of Financial Statements as per Schedule III of Companies Act 2013	CLO2, CLO3, CLO4	2	Chalk and talk,PPT	Participatory Learning
21	Part I Form of Balance Sheet	CLO2 , CLO3	4	Chalk and talk,PPT	Problem based Learning
22	Part II Form of Statement of Profit and Loss	CLO3, CLO4	2	Chalk and talk,PPT, Seminar	Problem based Learning
23	Ascertaining Profit for Managerial Remuneration (Online Learning)	CLO2, CLO3	2	Chalk and talk,PPT,	Problem based Learning
24	Managerial remuneration - Format & Problems	CLO2, CLO3, CLO4	4	Chalk and talk,PPT	Problem based Learning
25	ESG Accounting (Environmental, Social Governance Accounting) – Meaning importance in corporate financial reporting	CLO2, CLO3, CLO4	2	Chalk and talk,PPT	Problem based Learning
UNIT – IV (17 Hours)					
26	Valuation of Goodwill & Shares - Valuation of Goodwill – Meaning – Need for Valuation of Goodwill	CLO2, CLO3	4	Chalk and talk,PPT	Experiential Learning
27	Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalization Method.	CLO3, CLO4	5	Chalk and talk,PPT	Problem based Learning

28	Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of shares -Net Assets Method	CLO3, CLO4	6	Chalk and talk,PPT, Quiz	Problem based Learning
29	Yield and Fair Value Methods.	CLO2 CLO3	2	Chalk and talk,PPT	Problem based Learning
Unit V - (18 Hours)					
30	Accounts of Holding Companies - Meaning and Definition of Holding and Subsidiary Company – Consolidation of Balance Sheet of Holding company and its subsidiary company (Online Learning)	CLO1, CLO2, CLO3	3	Chalk and talk,PPT	Participatory Learning
31	Holding company –calculation of capital profit, cost of control problems (Online Learning)	CLO1, CLO2, CLO3	3	Chalk and talk,PPT	Problem based Learning
32	Calculation of Capital Profit, Revenue Profit, Cost of Control, Minority Interest (In Class Discussion & Interaction)	CLO1, CLO2, CLO3	3	Chalk and talk,PPT	Problem based Learning
33	Treatment of unrealised profit on stock and assets- Mutual obligation in bill - Revaluation of assets and liabilities (In Class Discussion & Interaction)	CLO2, CLO3	4	Chalk and talk,PPT	Participatory Learning
34	Issue of bonus shares by Subsidiary company (Excluding Inter Company Holdings). (In Class Discussion & Interaction)	CLO3	5	Chalk and talk,PPT	Participatory Learning

Course Designers

1. Dr. C. Gomathy, Department of Commerce
2. Dr. G. Indrani, Department of Commerce

Sl.No	Learning Methods	Percentage
1	Participatory Learning	30
2	Problem based Learning	50
3	Experiential Learning	20

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	CREDIT
CM24C08	COMPANY LAW	THEORY	88	2	-	4

Preamble

- To familiarize the fundamental concepts of Companies Act 2013.
- To provide an insight into the different types of Companies and their provisions.
- To familiarize with various documents involved in a Joint Stock Company.

Prerequisite

- Basic Knowledge on Joint Stock Companies.

Course Learning Outcomes

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

CLOs	CLO Statements	Knowledge Level
CLO1	Examine the basics in Joint Stock company and its documentation procedures for incorporation.	K1
CLO2	Understand the legal provisions and the overall framework on the administration of the companies.	K2
CLO3	Interpret the corporate legal framework relating to business operations in compliance with Companies Act 2013.	K3
CLO4	Critically analyse and apply the provisions that are prevailing in the current trends of the companies.	K4

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

Syllabus

Unit I (18 Hrs)

Introduction to Companies Act 2013 - Company – Definition & Characteristics – Classification of Companies– Based on Incorporation, Liability, Number of Members, Control. – Lifting or Piercing the Corporate Veil- Formation of a Company – Incorporation - Documents e-filing– Certificate of Incorporation. – Company Distinguished from Partnership and Limited Liability Partnerships. Charter documents of Companies - Memorandum of Association – Doctrine of Ultravires – Articles of Association – Doctrine of Constructive Notice & Indoor Management – Alteration of Charter Documents - Alteration of Articles of Association and Memorandum of Association.

Unit II (17 Hrs)

Shares - Transfer and Transmission of Shares – Prospectus – Contents – Misstatements – Liability for Misstatements. Members and Shareholders - Membership of Company - Rights of Members - Shareholder Agreement - Subscription Agreements - Veto powers. Directors – Board of Directors - Director Identification Number (DIN) requirement - Types of Directors - Appointment/ Reappointment – Disqualifications – Vacation of Office – Retirement - Resignation and Removal and Duties of Directors - Rights of Directors - Director's KYC.

Unit III (18 Hrs)

Company Secretary – Appointment, Qualification, Powers and Duties. Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor. *General Meetings – Kinds of Meeting* – Resolutions – Ordinary and Special, Minutes, Quorum, Proxy - Voting – *Virtual Meeting - Technological Advancement in conduct of Board, Committee & General Meetings*.

Unit IV (18 Hrs)

An Overview of Corporate Reorganization – *Oppression and Mismanagement* - Corporate Restructuring and Winding Up. Winding up - Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator. Clause 49 (listing and unlisting requirements)*. National Company Law Tribunal and Appellate Tribunal – Special Courts.

Unit V (17 Hrs)

Corporate Governance - Corporate Governance in Indian Scenario – Need – Importance – Scope – Issues - Key features of Corporate Governance in the Companies Act 2013. Corporate Social Responsibility - Applicability of CSR - *Types of CSR Activities - CSR Committee and Expenditure - Net Profit for CSR* - Reporting requirements.

Text Book

S. No	Author Name	Title of the Book	Publisher	Year and Edition
1	Kapoor N. D	Company Law	Sultan Chand & Sons, New Delhi	2024, 11 th Edn.
2	Gogna P.P. S	A Textbook of Company Law	Sultan Chand & Sons, New Delhi	2020, 10 th Edn.

Reference Books

S. No	Author Name	Title of the Book	Publisher	Year and Edition
1	Bahi J.C	Secretarial Practice in India Practices	N.M. Tripathi (P) Ltd	2021, 24 th Edn.
2	Ravi Puliani & Mahesh Puliani	Companies Act, 2013 (As amended by the Companies Amendment Act 2015)	Jain Book agency	2016, 23 rd Edn.

Skill Component

- Analyse the basic knowledge of the regulatory framework of companies with reference to various provisions of Companies Act 2013 using case studies.
- Train the students on documentation procedures on the genesis of a company with reference to the various legal and regulatory rules.
- Host role play on conducting various company meetings including recording of documents, namely resolutions, agenda, minutes, proxy and quorum.
- Discuss and apply the law governing modes of winding up based on real time case studies.

Pedagogy

- Lecture, PPT Presentation, Flipped Learning, E-Content, Quiz, Group Discussion on Case Laws, Seminar, Assignment, Activity Based Learning.

Course Content and Presentation Schedule

Module No	Topic	CLO's	No of Hours	Content Delivery Methods	Learning Methods
UNIT I					
1	Introduction to Companies Act 2013 - Company – Definition & Characteristics – Classification of Companies– Based on Incorporation, Liability, Number of Members, Control.	CLO1, CLO2, CLO3, CLO4	4	PPT,	Participatory Learning
2	Lifting or Piercing the Corporate Veil -	CLO1, CLO2, CLO3, CLO4	4	Chalk and Talk, PPT	Participatory Learning

	Formation of a Company – Incorporation - Documents e-filing– Certificate of Incorporation. – Company Distinguished from Partnership and Limited Liability Partnerships. Charter documents of Companies				
3	Memorandum of Association – Doctrine of Ultravires – Articles of Association. Doctrine of Constructive Notice & Indoor Management	CLO1, CLO2, CLO3, CLO4	5	PPT, Videos	Experiential Learning
4	Alteration of Charter Documents - Alteration of Articles of Association and Memorandum of Association.	CLO1, CLO2, CLO3, CLO4	5	Chalk and Talk, PPT	Participatory Learning
UNIT II					
5	Shares - Transfer and Transmission of Shares	CLO1, CLO2, CLO3, CLO4	2	Chalk and Talk, PPT	Participatory Learning
6	Prospectus – Contents – Misstatements – Liability for Misstatements. Members and Shareholders	CLO1, CLO2, CLO3, CLO4	3	PPT, Videos	Participatory Learning
7	Membership of Company - Rights of Members - Shareholder Agreement - Subscription Agreements - Veto powers	CLO1, CLO2, CLO3, CLO4	4	PPT, Videos	Participatory Learning
8	Directors – Board of Directors *Director Identification Number (DIN) requirement - Types of Directors	CLO1, CLO2, CLO3, CLO4	4	Chalk and Talk, PPT	Participatory Learning
9	Appointment - Reappointment – Disqualifications – Vacation of Office – Retirement - Resignation and Removal and *Duties of Directors - Rights of Directors - Director's KYC	CLO1, CLO2, CLO3, CLO4	3	PPT	Participatory Learning

UNIT III					
10	Company Secretary – Appointment, Qualification, Powers and Duties.	CLO1, CLO2, CLO3, CLO4	4	Chalk and Talk, PPT	Participatory Learning
11	Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor.	CLO1, CLO2, CLO3, CLO4	4	PPT, Videos	Participatory Learning
12	General Meetings – Kinds of Meeting.	CLO1, CLO2, CLO3, CLO4	3	PPT, Videos	Participatory Learning
13	Resolutions – Ordinary and Special.	CLO1, CLO2, CLO3, CLO4	2	Chalk and Talk, PPT	Participatory Learning
14	Minutes, Quorum, Proxy – Voting.	CLO1, CLO2, CLO3, CLO4	2	PPT	Participatory Learning
15	Virtual Meeting - Technological Advancement in conduct of Board, Committee & General Meetings.	CLO1, CLO2, CLO3, CLO4	3	PPT	Participatory Learning
UNIT IV					
16	An Overview of Corporate Reorganization – Oppression and Mismanagement.	CLO1, CLO2, CLO3, CLO4	4	Chalk and Talk, PPT	Participatory Learning
17	Corporate Restructuring and Winding Up. Winding up - Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order –	CLO1, CLO2, CLO3, CLO4	4	PPT, Videos	Participatory Learning
18	Powers of Tribunal – Petition for Winding Up – Company Liquidator.	CLO1, CLO2, CLO3, CLO4	2	Chalk and Talk, PPT	Participatory Learning
19	Clause 49 (listing and unlisting requirements).	CLO1, CLO2, CLO3, CLO4	3	Chalk and Talk, PPT	Participatory Learning
20	National Company Law Tribunal and Appellate Tribunal – Special Courts.	CLO1, CLO2, CLO3, CLO4	4	PPT, Videos	Participatory Learning
Unit V					
21	Corporate Governance - Corporate Governance in Indian Scenario – Need – Importance – Scope – Issues.	CLO1, CLO2, CLO3, CLO4	4	PPT	Experiential Learning, Problem Based Learning

22	Key features of Corporate Governance in the Companies Act 2013.	CLO1, CLO2, CLO3, CLO4	3	Chalk and Talk, PPT	Participatory Learning,
23	Corporate Social Responsibility - Applicability of CSR - Types of CSR Activities.	CLO1, CLO2, CLO3, CLO4	5	Chalk and Talk, PPT	Participatory Learning
24	CSR Committee and Expenditure - Net Profit for CSR - Reporting requirements.	CLO1, CLO2, CLO3, CLO4	5	Chalk and Talk, PPT	Participatory Learning, Experiential Learning

Course Designers

1. Dr.B.Thulasipriya, Department of Commerce
2. Ms. K.Pavithra, Department of Commerce

Sl.No	Learning Methods	Percentage
1	Participatory Learning	50
2	Problem based Learning	30
3	Experiential Learning	20

COURSE CODE	COURSE NAME	CATEGORY	L	T	P	Credit
CM24SBP1	PRACTICAL DATA ANALYTICS AND VISUALIZATION WITH TABLEAU	Practical	-	4	41	3

Preamble

- To provide hands-on experience in data visualization, business intelligence, and analytical reporting
- To connect to different data sources, clean and prepare datasets, create meaningful dashboards

Prerequisite

- No Pre- requisite is required

Course Learning Outcomes

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

CLOs	CLO Statements	Knowledge Level
CLO1	Import, clean, and explore data in Tableau for analysis and visualization	K1
CLO2	Create and customize various visualizations like bar charts, pie charts, line charts, and maps in Tableau.	K2

CLO3	Apply advanced analytics by creating calculated fields and utilizing dual-axis charts and forecasting tools.	K3
CLO4	Design interactive dashboards that integrate multiple visualizations for effective data presentation and analysis.	K4

Mapping with Programme Learning Outcomes

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

S- Strong; M-Medium; L-Low

List of Programmes

1. Import and Explore Data in Tableau
2. Create a Bar Chart for Sales by Product Category
3. Filter Data for a Specific Time Period
4. Build a Pie Chart for Regional Sales Distribution
5. Create a Line Chart for Monthly Sales Trends
6. Design a Map Showing Sales by State/City
7. Create a calculated field for Profit Margin
8. Develop a Dual-Axis Chart for Revenue vs. Profit
9. Forecast Future Sales Using Tableau's Forecasting Tool
10. Create a Simple Dashboard with Three Visualizations

Pedagogy

- Demonstration, Hands on Training

Course Designers

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