



**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 : $2 \times 3 = 6$

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 Papers viz., Principles of Accountancy, Financial Accounting, Corporate Accounting I, Corporate Accounting II, Management Accounting, Direct Taxation, Cost Accounting) $5 \times 15 = 75$ 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

1 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

S. No	Authors	Title	Publishers	Year of Publication
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