



**PSGR
Krishnammal College for Women**



College of Excellence, **nirf** 2023-4th Rank
Autonomous and Affiliated to Bharathiar University

Reaccredited with A⁺⁺ grade by NAAC, An ISO 9001:2015 Certified Institution

Peelamedu, Coimbatore-641004

**DEPARTMENT OF BCOM
(PROFESSIONAL ACCOUNTING)**

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

**(I , II Semester)
2023 – 2026 BATCH**



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.



College of Excellence, **nirf** 2023-4th Rank

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Coimbatore-641004

DEPARTMENT OF BCOM (PA)

CHOICE BASED CREDIT SYSTEM (CBCS) & LEARNING
OUTCOMES BASED CURRICULAR FRAMEWORK (LOCF)
BACHELOR OF COMMERCE (PROFESSIONAL ACCOUNTING)
2023-2026 BATCH

Semester	Part	Subject Code	Title of paper	Course Type	Instruction hours / week	Contact hours	Tutorial hours	Duration of Examination	Examination Marks			Credits
									C I A	ESE	Total	
I	I	TAM2301A/ HIN2301A/ FRE2301A	Language I - T/H/F	Lang	4	58	2	3	25	75	100	3
I	II	ENG2301A	English Paper I	English	4	58	2	3	25	75	100	3
I	III	PC23C01	Core I: Principles of Accounting	CC	5	73	2	3	25	75	100	4
I	III	PC23C02	Core II : Business Law	CC	5	73	2	3	25	75	100	4
I	III	PC23C03	Core III –Business Communication and Ethics	CC	4	58	2	3	25	75	100	3
I	V	TH23A18	Allied Paper I: Quantitative Aptitude– Mathematics	GE	6	88	2	3	25	75	100	5
Non Tamil Students												
I	IV	NME23A1/ NME23B1/	Advance Tamil I/ Basic Tamil I	AECC	2	28	2	--	100	--	100	2
Students with Tamil as Language												
I	IV	NME23WS	Women Studies	AECC	2	30	-	--	100	--	100	
II	I	TAM2302 A / HIN2302 A/ FRE2302 A	Language II - T/H/F	Lang	4	58	2	3	25	75	100	3
II	II	ENG2302A	English Paper II /	English	4	58	2	3	25	75	100	3
II	III	PC23C04	Core – IV: Financial Accounting	CC	5	73	2	3	25	75	100	4

II	III	PC23C05	Core – V: Business Economi cs	CC	5	73	2	3	25	75	100	4
II	III	PC23C06	Core – VI : Marketing	CC	4	58	2	3	25	75	100	3
II	III	TH23A19	Allied II: Quantitative Aptitude–Statistics	GE	6	88	2	3	25	75	100	5
II	IV		Open Course: (Self Study- Online Course)		-	-	-	-	-	-	-	Gr
	IV	NME23B2 / NME23A 2	**Advance Tamil/Basic Tamil	AECC	2				100	-	100	Gr
II	IV	23PEAS1	Professional English for Commerce and Management		2	23	5	2	50	50	100	2
II	III	NM23GAW	General Awareness		Self Study	-	-	Online Test	-	-	-	Gr

CC – Core Courses CA – Continuous Assessment GE – Generic Elective ESE - End

Semester Examination

AECC – Ability Enhancing Compulsory Course

SEC –Skill Enhancing 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

Bloom's Taxonomy based Assessment Pattern

WEIGHTAGE ASSIGNED TO VARIOUS COMPONENTS OF CONTINUOUS INTERNAL

ASSESSMENT

23-24 Batch onwards CA Question Paper Pattern and distribution of marks UG

CA Question from each unit comprising of

Two question with a weightage of 1 Marks : $6 \times 1 = 6$
One question with a weightage of 3 Marks (Internal Choice at the same CLO level) : $3 \times 3 = 9$
One question with a weightage of 10 Marks (Internal Choice at the same CLO level) : $3 \times 10 = 30$
Total : 45 Marks

ALC

Section A (Paragraph answer) (4 out of 6) $4 \times 4 = 16$ Marks
Section B (Essay type) 1 out of 2 : 9 Marks
Total : 25 Marks

End Semester Examination – Question Paper Pattern and Distribution of Marks

UG - Core and Allied courses:

ESE Question Paper Pattern: $5 \times 15 = 75$ Marks

Question from each unit comprising of
Four question with a weightage of 1 Marks : $20 \times 1 = 20$
One question with a weightage of 3 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) : $5 \times 8 = 40$
Total : 75 Marks

ESE Question Paper Pattern:(for Accounts Paper) $5 \times 15 = 75$ Marks

Question from each unit comprising of
Four question with a weightage of 1 Marks : $20 \times 1 = 20$
One question with a weightage of 3 Marks : $5 \times 3 = 15$
One question with a weightage of 8 Marks (Internal Choice at the same CLO level) : $5 \times 8 = 40$
Total : 75 Marks

End Semester for UG / PG - Advance Learner Courses

Section A 5 questions out of 8 - open choice $5 \times 5 = 25$ marks
Section B 5 questions out of 8 - open choice $5 \times 10 = 50$ marks
Total : 75 marks

Continuous Internal Assessment Pattern Theory

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

Practical

Lab Performance	:	7 marks
Regularity	:	5 marks
Model Exam	:	10 marks
Attendance	:	3 marks
Total	:	25 marks

ESE Practical Pattern

The End Semester Examination will be conducted for a maximum of 75 marks respectively with a maximum 15 marks for the record and other submissions if any.

Project:

Evaluation of Individual / Group Project & Viva Voce

I	Review	-	Selection of the field of study, Topic & literature collection	:	5 Marks
II	Review	-	Research Design: & Data Collection	:	10 Marks
III	Review	-	Analysis & Conclusion Preparation of rough draft	:	10 Marks
	Total	:			25 Marks

End semester examination:

Evaluation of the project	:	25 Marks
Viva Voce	:	50 Marks
Total	:	75 Marks

Part IV

Introduction to Entrepreneurship/ Women Studies/ Value education/ Environmental Studies /

Design Thinking

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

Professional English

The course offered in alignment with TANSCHÉ norms with 2 credits.

Quiz (5 x 20 Marks)	:	100 Marks
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Cyber Security I & II

Quiz	:	60 Marks
Case Study	:	20 Marks
Poster	:	20 Marks

RUBRIC ASSESSMENT TOOL
ASSIGNMENT/QUIZ/SEMINAR

Maximum - 20 Marks (Converted to 5 marks) – Scale 5 to 1

Criteria	5 Marks	4 Marks	3 Marks	2 Marks	1 Mark
Focus Purpose	Clear	Shows good awareness	Shows awareness	Shows little Awareness	No awareness
Main idea	Clearly presents a main idea.	Main idea supported Throughout	connectivity to topic	Vague sense	No main idea
Organization: Overall	Well planned	Good overall organization	Fair overall organization	There is a sense of organization	No sense of organization
Content	Exceptionally well presented	Well presented	Fair presented	Content is sound	Not good
Style: Details and Examples	Excellent amounts of specific examples and detailed Description	Better use of examples and detailed descriptions	Some use of examples and detailed descriptions	Little use of specific examples and details	No use of examples

CLASS PARTICIPATION

Maximum - 20 Marks (Converted to 5 marks) – Scaled from 5 to 1

Criteria	5 Marks	4 Marks	3 Marks	2 Marks	1 Mark
Level of Engagement in Class	Student proactively contributes to class by offering ideas and asks questions more than once per class.	Student proactively contributes to class by offering ideas and asks questions once per class	Student contributes to class and asks questions occasionally	Student rarely contributes to class by offering ideas and asking no questions	Student never contributes to class by offering ideas
Listening Skills	Student listens when others talk, both in groups and in class. Student incorporates or builds off of the ideas of others.	Student listens when others talk, both in groups and in class.	Student listens when others talk in groups and in class occasionally	Student does not listen when others talk, both in groups and in class.	Student does not listen when others talk, both in groups and in class. Student often interrupts when others speak.

Behavior	Student almost never displays disruptive behavior during class	Student rarely displays disruptive behavior during class	Student occasionally displays disruptive behavior during class	Student often displays disruptive behavior during class	Student almost always displays disruptive behavior during class
Preparation	Student is almost always prepared for class with required class materials	Student is usually prepared for class with required class materials	Student is occasionally prepared for class with required class materials	Student is rarely prepared for class with required class materials	Student is almost never prepared for class.

MAPPING OF PLOs WITH CLOs

COURSE LEARNING OUTCOMES	PROGRAMME LEARNING OUTCOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
COURSE –PC23C01					
CLO1	S	S	S	S	S
CLO2	S	M	M	S	S
CLO3	S	S	M	M	M
CLO4	S	S	S	M	M
CLO5	S	S	S	M	M
COURSE –PC23C02					
CLO1	S	S	S	M	S
CLO2	S	S	M	M	M
CLO3	S	S	M	M	S
CLO4	S	S	M	M	S
CLO5	S	S	M	M	S
COURSE –PC23C03					
CLO1	S	S	M	S	S
CLO2	S	S	S	L	M
CLO3	S	M	L	M	S
CLO4	L	L	L	L	L
CLO5	S	M	L	M	M
COURSE - PC23C04					
CLO1	M	S	M	M	M
CLO2	S	S	M	M	S
CLO3	S	S	M	S	S
CLO4	S	S	M	S	S

CLO5	S	S	M	S	S
COURSE - PC23C05					
CLO1	S	S	M	S	S
CLO2	S	S	M	S	S
CLO3	S	S	M	S	S
CLO4	S	S	S	S	S
CLO5	S	S	S	S	S
COURSE - PC23C06					
CLO1	S	L	L	S	L
CLO2	S	S	L	M	L
CLO3	M	S	S	M	L
CLO4	L	L	M	S	L
CLO5	S	S	S	M	M

SEMESTER – I

PC23C01	PRINCIPLES OF ACCOUNTING	Category	L	T	P	Credit
		Core	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	K3
CLO5	Analyse and prepare financial accounting reports	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
CLO5	S	S	S	M	M

S- Strong; M-Medium; L-Low

Syllabus

UNIT I

(16 Hrs)

Meaning and scope of accounting - Accounting concepts, ***Principles and Conventions - 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.

Bills of exchange and promissory notes- ***Meaning of Bills of Exchange and Promissory Notes** and their Accounting Treatment; Accommodation bills.

UNIT IV

(14 Hrs)

***Average due Date: Meaning,** Calculation of average due date in various situations. Account Current:
***Meaning of Account Current,** Methods of preparing Account Current.

UNIT V

(14 Hrs)

Financial Statements of Not-for-Profit Organizations- ***Preparation of Receipt and Payment Account,** Income and Expenditure Account and Balance Sheet.
 80% Problems & 20% theory

Text books

S.No.	Title	Author	Publisher	Edition & Year of publishing
1.	Advanced Accountancy – Principles of Accounting	S.P.Jain and K.L.Narang	Kalyani Publishers	19 th Revised Edition and Reprint 2020
2.	Financial Accounting	T.S .Reddy and A.Murthy	Margham Publications	Reprint 2020

Reference books

S.No.	Title	Author	Publisher	Edition & Year of publishing
1.	Grewal's Accountancy	M.P.Gupta and B.M.Agarwal	S.Chand & CO.	4 th Revised Edition,2015
2.	Advanced Accountancy	M.A.Arulanandam and K.S.Raman	Himalaya Publications	6th Revised Edition,2017
3	Cost Accounting	T.S.Reddy & Y Hari Prasad Reddy	Margham Publications	5 th Revised Edition 2020

Pedagogy

Chalk and talk , PPT , Discussion , Assignment , Seminar

Related Online Contents

1. Principles and Practice of Accounting by The Institute of Chartered Accountants of India, ICAI Bhawan, New Delhi.
2. Financial Accounting by Institute of Cost Accountants of India, CMA Bhawan, Kolkata.

Skill Development

1. Preparation of financial statements using trial balance of any Company
2. Study of a company's report which includes accounting policies and present a summary
3. Visit any manufacturing company and study the methods of maintaining books of inventory and its valuation.
4. Collect the brochure of non-profit organization and understand the structure and analyze the preparation of financial statement.

Course designer

1. Dr. S.Vijayalakshmi
2. Dr. L Prabha

PC23C02	BUSINESS LAW	Category	L	T	P	Credit
		Core	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
CLO5	Develop critical thinking through the use of law cases.	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
CLO4	S	S	M	M	S
CLO5	S	S	M	M	S

S- Strong. M-Medium; L-Low

Syllabus

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 - 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** - rights and duties of partners - reconstitution of firms - registration and resolution of a firm

UNIT IV

(13 Hrs)

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

UNIT V

(16 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 Publishing
1.	Mercantile law	P.P.S. Gogna	S. Chand & CO.	6 th Revised Edition, 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 Publishing
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 S.K.Maheshwari	Himalayan Publishing House	2 nd Edition 2015

Pedagogy

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

Related Online Contents

1. Business Laws by The Institute of Chartered Accountants of India, ICAI Bhawan, New Delhi
2. A complete Guide to Industry 4.0-Udemy
3. Business Laws – P.C. Tulsian and Bharat Tulsian – Tata McGraw Hill Education Pvt. Ltd. – 2020

Skill Development

1. Case laws – involving points of Law of Contracts.
2. Study any two sale agreements with various conditions and warranties.
3. Study any partnership deed agreement and present same in the class.
4. Discuss any two case studies in formation of LLP.
5. Drafting Memorandum of Association and Articles of Association.

Course designers

1. Dr. S.Vijayalakshmi
2. Dr. L.Prabha

PC23C03	BUSINESS COMMUNICATION AND ETHICS	Category	L	T	P	Credit
		Core	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	CLO Statement	Knowledge Level
CLO1	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	Recognize 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
CLO5	Demonstrate the verbal and non-verbal communication ability through presentations.	K4

Mapping with Programme 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
CLO4	S	M	L	M	M
CLO5	S	M	L	M	M

S- Strong; M-Medium; L-Low

Syllabus

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.

Basic understanding of legal deeds and documents - (a) ***Partnership deed** (b) Power of Attorney (c) **Lease deed*** (g) Memorandum and articles of association of a company (h) **Annual Report of a company.***

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 book

S.No	Title	Authors	Publishers	Edition & Year of Publication
1.	Law ethics and Communication for CA IPC	CA Munish Bhandari	Bestword publications Private Limited	14th edition,2015

Reference Books

S.No	Title	Authors	Publishers	Edition & Year of Publication
1.	Business Law Ethics and Communication	M.P. Vijayakumar	Snow White Publications Pvt. Ltd	10 th edition 2016
2.	Padhuka's Law Ethics and Communication	G.Sekar	CA Sunny Jain	9 th Edition 2016
3.	CA – Inter Study Material	ICAI	ICAI	2023

Skill Components

- 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.
- Basic understanding of legal deeds and documents.

Pedagogy

Chalk and talk, PPT, Discussion, Assignment, Seminar, Quiz, Case study, Through Online

Course Designers

DR. S. VIJAYALAKSHMI

DR . L.PRABHA

PC23C04	FINANCIAL ACCOUNTING	Category	L	T	P	Credit
		Core	73	2	-	4

Preamble

To develop an understanding of the basic concepts of the partnership accounts and acquire the ability to infer interpretations as per standards.

Course Learning Outcomes

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

CLO No.	CLO Statement	Knowledge Level
CLO1	understand the principles and procedures	K1
CLO2	gain proficiency in recording transactions in trading environment	K2
CLO3	evaluate intricate aspects while demonstrating expertise in accounting practices	K3
CLO4	analyze complex scenarios and apply advanced techniques to draw interpretations	K3
CLO5	justify accounting techniques by ensuring accurate financial reporting in accordance with relevant standards.	K4

Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	M	S	M	M	M
CLO2	S	S	M	M	S
CLO3	S	S	M	S	S
CLO4	S	S	M	S	S
CLO5	S	S	M	S	S

S- Strong; M-Medium; L-Low

Syllabus

UNIT I		(15 hrs)
Fundamentals of partnership- Definition of partnership, partnership deed , interest on capital, interest on drawings, profit and loss appropriation account, capital accounts of partner-fixed capital and fluctuating capital, Final accounts of partnership		
UNIT II		(14 hrs)

Admission of partner- Calculation of new profit sharing ratio, sacrificing ratio , valuation of goodwill, adjustment for goodwill, revaluation of assets, adjustment of capital, comprehensive problems in admission				
UNIT III				(14 hrs)
Retirement of partner- Gaining ratio, treatment of goodwill , adjustment of capital after retirement, comprehensive problems in retirement				
UNIT IV				(15 hrs)
Death of partner- Items requiring special treatment, Ascertainment of deceased partner's share of profit , mode of payment to deceased partner and comprehensive problems				
UNIT V				(15 hrs)
Dissolution of a firm – Insolvency of a partner or partners (Garner Vs Murray) - Piecemeal Distribution				
80% Problems & 20% theory				
*Highlighted Content offered in Blended Mode (Link Provided)				
Links				
UNIT I				
1	https://www.youtube.com/watch?v=QkATjAtImk0&t=18s			
UNIT II				
1	https://www.youtube.com/watch?v=enrTniZKx4s			
2	https://www.youtube.com/watch?v=Kz26mpguJww			
UNIT III				
1	https://www.youtube.com/watch?v=S0QHx_dA0I			
2	https://www.youtube.com/watch?v=-4WCvPAJP_4			
UNIT IV				
1	https://www.youtube.com/watch?v=zvoFPJ4arUU			
UNIT V				
1	https://www.youtube.com/watch?v=TsY0y_Z9Urs&t=200s			
Text Books				
S.No	Title	Authors	Publishers	Edition & Year of publication
1	Financial Accounting	S.P.Jain and K.L.Narang	Kalyani Publishers	11 th Revised Edition, Reprint 2020
2	Financial Accounting	T.S. Reddy and A.Murthy	Margham Publications	Edition 2021
Reference Books				
S.No	Title	Authors	Publishers	Edition & Year of publication
1	Grewal's Accountancy	M.P.Gupta and B.M.Agarwal	S.Chand	4 th Revised Edition, Reprint 2020
2	Advanced Accountancy	M.A.Arulanandam and K.S.Raman	Himalaya Publishing House	6 th Revised Edition, Reprint 2020
Skill Development				
1	Collection of partnership agreements and draft dummy partnership deed with imaginary information.			
2	Create different partnership scenarios (e.g., admission of a new partner, withdrawal of an existing partner) and analyze the financial impact on the partnership's financial statements.			
3	Preparation of final accounts of partnership with imaginary figures.			
4	Prepare piecemeal distribution statement with imaginary figures.			
Pedagogy				
Chalk and talk, PPT, Discussion, Assignment, Seminar, Quiz, Case study, Through Online				

Related Online Contents	
1	ICAI - Foundation Course - Paper-1: Accounting - New Scheme of Education and Training - https://www.icaai.org/post.html?post_id=19138
2	ICMAI – Foundation Course – Paper 2 : Fundamentals of Financial and Cost Accounting - https://icmai.in/upload/Students/Syllabus2022/Fdn_Stdy_Mtrl/P2_Revised_1409_22.pdf
Course Designers	
1.	Dr. S.Vijayalakshmi
2.	Mrs Lakshmi Narendran

PC23C05	BUSINESS ECONOMICS	Category	L	T	P	Credit
		Core	73	2		4

Preamble
To evolve comprehensive exploration of business economics covering a wide array of economic concepts and theories, from market dynamics to global economic phenomena.

Course Learning Outcomes

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

CLO No.	CLO Statement	Knowledge Level
CLO1	Understand the core economic principles.	K1
CLO2	Interpret various tools and techniques for production and cost dynamics.	K2
CLO3	Illustrate the concept of various economic theories	K3
CLO4	Analyze and critically evaluate the different market structures.	K4
CLO5	Explore the intricacies of financial and international economics	K4

Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	M	S	S
CLO2	S	S	M	S	S
CLO3	S	S	M	S	S
CLO4	S	S	S	S	S
CLO5	S	S	S	S	S

S- Strong; M-Medium; L-Low

Syllabus

UNIT I	(14 hrs)
Introduction to Business Economics: Meaning and scope of Business Economics– *Basic Problems of an Economy and Role of Price Mechanism - Theory of Demand and Supply: *Meaning and determinants of demand , Law of demand and Elasticity of demand – Price, income and cross elasticity. Theory of consumer’s behavior – Indifference curve approach. Meaning and determinants of supply, Law of supply and Elasticity of supply – *Market Equilibrium and Social Efficiency.	
UNIT II	(15 hrs)
Theory of Production and cost: Meaning and *Factors of production , Short run and Long run – Law of Production–The Law of Variable Proportions and Law of Returns to Scale, Producer’s equilibrium - Concepts of costs - Short-run and long-run costs, *Average and marginal costs, Total, fixed and variable costs.	
UNIT III	14 hrs)
Price Determination in Different Markets: *Market Structures: Perfect competition, Monopoly and Monopolistic competition. Using Game Theory to study Oligopoly - Price determination in these markets. Price-Output Determination under different Market Forms. *Business Cycles – Meaning –	

Phases – Features - Causes behind these Cycles.				
UNIT IV		(15 hrs)		
Determination of National Income: Macro Economic Aggregates and *Measurement of National Income - Determination of National Income: Keynes' Two Sector basic model , Three Sectors and Four Sectors Models. *Public Finance – Fiscal Functions: An Overview, Centre and State Finance – Market Failure/ Government intervention to correct market failure – Process of budget making: Sources of Revenue, Expenditure Management and Management of Public Debt – *Fiscal Policy.				
UNIT V		(15 hrs)		
Money Market: Concept of Money Demand - Important theories of Demand for Money - Concept of Money Supply, *Cryptocurrency and other new terminology - Monetary Policy. International Trade: Theories of International Trade including theories of intra-industry trade by Krugman – Trade Policy – The instruments of Trade Policy – Trade Negotiations – *Exchange Rates and its economic effects. International Capital Movements: *Foreign Direct Investment. Indian Economy(Before 1950 – Chanakya and Nand Vansh, OECD Paper(1950 – 1991), Basic Knowledge 1991 onwards.				
*Highlighted Content offered in Blended Mode (Link Provided)				
Links				
UNIT I				
1	https://youtu.be/bZr2VTLQE9U			
2	https://youtu.be/GwXypq9CR2E			
3	https://youtu.be/ducr0_LoL_M			
UNIT II				
1	https://youtu.be/RSyvcANRaOE			
2	https://youtu.be/hftAj5Gt63g			
3	https://youtu.be/_UfmfgPLcpA			
4	https://youtu.be/m3a3tvJ7ryc			
UNIT III				
1	https://youtu.be/9Hxy-TuX9fs			
2	https://youtu.be/VwRJzVEUclA			
UNIT IV				
1	https://youtu.be/DeFH585iBWI			
2	https://youtu.be/4FNdUTN4cHY			
3	https://youtu.be/DAF81UKWCOI			
4	https://youtu.be/m7wMDzkMhIs			
UNIT V				
1	https://youtu.be/1YyAzVmP9xQ			
2	https://youtu.be/QI8zEyplFn4			
3	https://youtu.be/NO050D2o1g8			
Text Books				
S.No	Title	Authors	Publishers	Edition & Year of publication
1	Business Economics	CA. G. Sekar	Commercial Law Publishers (India) Pvt. Ltd.	1 st Edition 2023
Reference Books				
S.No	Title	Authors	Publishers	Edition & Year of publication
1	Managerial Economics	Ahuja H.L	S Chand and Company Limited	Ninth Edition 2020
2	Business Economics	K. Rajagopalachari	Atlantic Publishers and Distributors Pvt. Ltd.	1 st Edition 2020
Skill Development				
1	Prepare personal and family budget for one/six/ twelve month on imaginary figures.			

2	Study the supply and demand theory of a product as your choice
3	Group Discussions on India's trade policies and trade agreements
4	Compiling a comprehensive report on the global landscape of crypto currency adoption and its associated trends across various countries.
Pedagogy	
Chalk and talk, PPT, Discussion, Assignment, Seminar, Quiz, Case study, Through Online	
Related Online Contents	
1	ICAI - Foundation Course - Paper-4: Business Economics - New Scheme of Education and Training - https://www.icai.org/post.html?post_id=19141
2	ICMAI – Foundation Course – Paper 4 : Fundamentals of Business Economics and Management - https://icmai.in/upload/Students/Syllabus2022/Fdn_Stdy_Mtrl/P4_Revised_1409_22.pdf
Course Designers	
1	Dr.S.Vijayalakshmi
2	Dr..R.Judith Priya

PC23C06	MARKETING	Category	L	T	P	Credit
		CORE	58	2	-	3

Preamble

To familiarize students with the basic concepts and techniques of marketing, to understand consumer behavior, and to develop their awareness of marketing mix elements and recent trends in marketing.

Course Learning Outcomes

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

CLO No.	CLO Statement	Knowledge Level
CLO1	define the core concept and principles of marketing.	K1
CLO2	analyze and understand the consumer behavior and its impact on Marketing Strategies	K2
CLO3	develop marketing strategies based on the marketing mix, market segmentation, targeting strategies and products and service positioning in the market	K3
CLO4	explore digital marketing tools and techniques & understand the impact of technology on marketing practices	K4
CLO5	apply critical thinking and analytical skills to marketing scenarios	K5

Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	L	L	S	L
CLO2	S	S	L	M	L
CLO3	M	S	S	M	L
CLO4	L	L	M	S	L
CLO5	S	S	S	M	M

S- Strong; M-Medium; L-Low

Syllabus

UNIT I (12 hrs)

Introduction to Marketing –Meaning – Definition and Functions of Marketing – Marketing Orientation – Role and Importance of Marketing – Classification of Markets- - Green marketing- Online marketing- Neuro marketing. Career opportunities in marketing

UNIT II				(12 hrs)
Marketing functions- Buying- Selling- Transportation- Storage- Financing- Risk Bearing- Standardization - Market Information- Market Segmentation – Concept – Benefits – Basis and Levels.				
UNIT III				(9 hrs)
Consumer behaviour – Meaning – Need for studying consumer behaviour – Factors influencing Consumer behaviour – Customer relations marketing. Buying motives.				
UNIT IV				(14 hrs)
Marketing mix - Product Decisions: Concept of a product; Classification of products; Major product decisions; Product line and product mix; Branding; Packaging and labeling; Product life cycle – strategic implications; New product development and consumer adoption process. Pricing Decisions: Factors affecting price determination; Pricing policies and strategies; Discounts and rebates. Importance of retailing in today's context				
UNIT V				(11 hrs)
Recent Trends in Marketing. A Basic understanding of E – Marketing, Consumerism, Market Research and Marketing Regulations- Marketing in the New Millennium Innovations in marketing; De-marketing- Over Marketing- Meta Marketing- Virtual marketing, green marketing, Global marketing, Services marketing- Social media promotion techniques				
*Highlighted Content offered in Blended Mode (Link Provided)				
Links				
UNIT I				
1	https://youtu.be/U7hjYFE69mI?feature=shared			
2	https://youtu.be/JjRdVZjf0_g?feature=shared			
UNIT II				
1	https://youtu.be/luEQUFWJ6oY?feature=shared			
2	https://youtu.be/INkUUpzimzE?feature=shared			
3	https://youtu.be/ABIG55orpB8?feature=shared			
UNIT III				
1	https://youtu.be/UL6imegssbQ?feature=shared			
2	https://youtu.be/olGibImwXu0?feature=shared			
UNIT IV				
1	https://youtu.be/C_JTI7-T8lk?feature=shared			
2	https://youtu.be/bP1S0nea0UY?feature=shared			
3	https://youtu.be/mzXF7NbWQtg?feature=shared			
4	https://youtu.be/xWk-rjW99qk?feature=shared			
UNIT V				
1	https://youtu.be/x0MyTasxvp4?feature=shared			
2	https://youtu.be/IKFU6SHkOCc?feature=shared			
3	https://youtu.be/llU4JMtuzP0?feature=shared			
4	https://youtu.be/ReeO5P58BPo?feature=shared			
5	https://youtu.be/1TO-JohpXPY?feature=shared			
Text Books				
S.No	Title	Authors	Publishers	Edition & Year of publication
1	Modern Marketing	R.S.N. Pillai Bhagavathi	S Chand & Company	3 rd Edition, 2013
Reference Books				
S.No	Title	Authors	Publishers	Edition & Year of publication
1	Principles of Marketing	Philip Kotler	Pearson	19 th Revised Edition, 2023
2	Marketing Management	Rajan Saxena	Mc Graw Hill	6th Edition, 2019
3	Marketing Management	Dr Rakesh Kothari, Dr Anil Mehta, Dr Ashok Sharma	RBD Publications	4th Edition, 2020

Skill Development	
1	Name any five FMCG companies in India and identify the pricing strategy used by each one of them.
2	Select any three stores in retail industry and identify the promotional methods used by each of the stores.
3	Identify any two products that failed in the market and identify the causes of failure for each of the products.
4	Select any two products and identify the various channels of distribution used for each of them.
5	Identify a product in the growth stage and write about 4Ps of marketing in it.
Pedagogy	
Chalk and talk, PPT, Discussion, Assignment, Seminar, Quiz, Case study, Through Online	
Related Online Contents	
1	Principles of Marketing IGNOU self-learning material https://egyankosh.ac.in/handle/123456789/78907
2	Principles of Marketing https://open.lib.umn.edu/principlesmarketing/
Course Designers	
1	Dr S.Vijayalakshmi
2	Dr S.Nithya