



PSGR Krishnammal College for Women



DEPARTMENT OF COMMERCE (AIDED & SF)

**CHOICE BASED CREDIT SYSTEM &
OUTCOME BASED EDUCATION SYLLABUS**

BACHELOR OF COMMERCE

2022– 2025 BATCH

(I & II SEMESTER)



PROGRAMME LEARNING OUTCOMES

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: Exhibit their intellectual, personal, interpersonal and societal skills with a focus on relevant professional career to maximize professional growth.

PLO4: Inculcate the necessary competencies and decision making skills to undertake entrepreneurship as a feasible career option.

PLO5: Acquire advanced knowledge and competency for employment and higher education.

PROGRAMME SPECIFIC OUTCOME

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



DEPARTMENT OF COMMERCE

CHOICE BASED CREDIT SYSTEM & OUTCOME BASED EDUCATION
SYLLABUS & SCHEME OF EXAMINATION
BACHELOR OF COMMERCE – 2022-2025 BATCH

Programme & Branch B.Com – Commerce

Scheme of Examination

(Applicable to students admitted during the academic year 2022- 2023 onwards)

Semester	Part	Subject Code	Title of the Paper		Instruction hrs/ week	Instruction hrs/ sem	Tutorial hrs	Duration of Examination	Examination marks				
									CA	ESE	Total	Credits	
I	I	TAM2201/ HIN2201/ FRE2201	Language – Tamil / Hindi / French – Paper I	Lang	6	86	4	3	50	50	100	3	
	II	ENG2101	English -Paper I	Eng	6	86	4	3	50	50	100	3	
	III		CM22C01	Paper I– Principles of Accounting	CC	5	71	4	3	50	50	100	4
			CM22C02	Paper II –Modern Marketing	CC	5	71	4	3	50	50	100	4
			ES22A01/ ES22A02/	Indian Economic Development/ International Marketing/	GE	6	86	4	3	50	50	100	5
			EG22A01	English Through Classics									
	IV		Non Tamil Students										
			NME22B1	Basic Tamil	AEC	2	28	2	3	50	50	100	2
			NME22A1	Advanced Tamil		2	28	2	3	50	50	100	
			Students with Tamil as Language										
			NME22WS	Women Studies	AEC	2	28	2		100		100	
			NME12AS	Ambedkar Studies									
	NME12GS	Gandhian Studies											
II	I	TAM2202/ HIN2202/ FRE2202	Language – Tamil /Hindi / French – Paper II	Lang	6	86	4	3	50	50	100	3	
	II	ENG2102	English -Paper II	Eng	5	71	4	3	50	50	100	3	
	III		CM22C03	Paper III – Financial Accounting	CC	5	71	4	3	50	50	100	4
			CM22C04	Paper IV- Business Management and Ethics	CC	5	71	4	3	50	50	100	4
			ES22A03	Economic Analysis	GE	6	86	4	3	50	50	100	5
			ES22A04	Basics of Econometrics									
		ES22A05	Money and Banking										
	IV		Non Tamil Students										
			NME22B2	Basic Tamil – outside regular class hours	AEC	--	--	--	--	--	--	--	Gr
			NME22A2	Advanced Tamil – outside regular class hrs		--	--	--	--	--	--	--	
		Open Course Self Study -Online course				--	--	--	--	--	--		

V	21PECM1	Professional English for Commerce and Management	AEC	3	45	15	--	50	50	100	2
VI		Personality Development Programme	--	--	--	--	--	--	--	--	
III B	NM12GAW	General awareness		Self Study	---	1	--	100	--	100	Gr

CC – Core Courses

GE – Generic Elective

AEC – Ability Enhancing Course

CA – Continuous Assessment

ESE - End Semester Examination

Bloom's Taxonomy based Assessment Pattern

CIA Question Paper Pattern: 2 x 25 = 50 Marks

One question from each unit with each question comprising of

- Two questions with a weightage of 2 marks (no choice)
- Two questions with a weightage of 6 marks (no choice)
- One question with weightage of 9 marks (Internal Choice at the same CLO level)

ESE Question Paper Pattern: 5 x 20 = 100 Marks

One question from each unit with each question comprising of

- One question with a weightage of 2 marks (no choice)
- One question with a weightage of 6 marks (Internal Choice at the same CLO level)
- One question with weightage of 12 marks (Internal Choice at the same CLO level)

WEIGHTAGE ASSIGNED TO VARIOUS COMPONENTS OF CONTINUOUS INTERNAL ASSESSMENT

Theory

	CIA I	CIA II	Model Exam	Assignment / Class Notes	Seminar	Quiz	Class Participation	Application Oriented/Inn. /Creativity Assignment	Attendance	Max. Marks
Core / Allied	7	7	10	4	5	4	5	5	3	50

RUBRIC ASSESSMENT TOOL ASSIGNMENT

Maximum - 20 Marks (converted to 4 marks) – Scale 4 to 1

Criteria	4 Marks	3 Marks	2 Marks	1 Mark
Focus Purpose	Clear	Shows awareness	Shows little Awareness	No awareness
Main idea	Clearly presents a main idea.	Main idea supported Throughout	Vague sense	No main idea

Organization: Overall	Well planned	Good overall organization	There is a sense of organization	No sense of organization
Content	Exceptionally well presented	Well presented	Content is sound	Not good
Style: Details and Examples	Large amounts of specific examples and detailed Description	Some use of examples and detailed descriptions	Little use of specific examples and details	No use of examples

SEMINAR

Maximum - 20 Marks (converted to 5 marks) –Scale 4 to 1

Criteria	4 Marks	3 Marks	2 Marks	1 Mark
Focus Purpose	Clear	Shows Awareness	Shows little Awareness	No awareness
Main idea	Clearly presents a main idea.	Main idea supported throughout	Vague sense	No main idea
Organization: Overall	Well planned	Good overall organization	There is a sense of organization	No sense of organization
Content	Exceptionally well presented	Well presented	Content is sound	Not good
Style Details and Examples	Large amounts of specific examples and detailed description	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.

QUIZ

Maximum - 20 Marks (converted to 4 marks)

APPLICATION ORIENTED/INNOVATION/CREATIVITY ASSIGNMENT

Criteria	Originality	Presentation	References or Library resources	Total Marks
Marks	2	2	1	5

MAPPING OF PLOs WITH CLOs

COURSE	PROGRAMME OUTCOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
COURSE – CM22C01					
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 – CM22C02					
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 – CM22C03					
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 – CM22C04					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	M	S
CLO4	S	S	M	S	S

CM22C01	PRINCIPLES OF ACCOUNTING	Category	L	T	P	Credit
		Theory	71	4	-	4

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

Cos	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 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 (AS-1) - Rectification of errors –Final Accounts- Bank Reconciliation Statement

Unit II (14 Hrs)

Average due date – Bills of exchange (trade bills only)-Joint Venture (AS-27)

Unit III (15 Hrs)

Departmental Accounts – Basis for allocation of expenses. Branch Accounts (Dependent Branches - Debtors and Stock & Debtors System – Independent Branches only)

Unit IV (14Hrs)

Hire purchase Accounts: Default and Repossession – Hire purchase Trading Account – Installment purchase system.

Unit V(14 Hrs)

Depreciation (excluding change in method of depreciation) – Investment Account (AS-13)

Text Book

S. No	Authors	Title	Publishers	Year of Publication
1.	Reddy T S & A Murthy	Financial Accounting	Margham Publications	Reprint 2019

Reference Books

S. No	Authors	Title	Publishers	Year of Publication
1.	RL Gupta & Radhasamy	Advanced Accountancy (Vol I)	Sultan Chand & Sons.	2018, 13 th ed.
2.	Jain S.P & Narang K.L	Principles of Accountancy	Kalyani Publishers	2018
3.	MC Shukla, T.S. Grewal & S.C. Gupta	Advanced Accountancy	S. Chand & sons	2016

Skill Components

- Identifying concepts and conventions adopted by a firm in their financial statement
- Study a firm's financial statement and present a report on the accounting policies followed
- To calculate the due date and amount on discounting of bills for a firm.
- Analyzing the financial statement of a hire purchase company and present a report on the collection system.
- Analyse the treatment of depreciation for different firms

Pedagogy

- Power point presentations, Group Discussion, Seminar, Quiz Assignment

Course Designers

1. Dr.S.Sujatha, Department of Commerce
2. Dr.G.Indrani, Department of Commerce

CM22C02	MODERN MARKETING	Category	L	T	P	Credit
		Theory	71	4	-	4

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
CLO 1	Define the concepts of marketing and the role of marketing in business and society	K1
CLO 2	Explain the modern marketing techniques and discuss how it is used to pursue 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 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

Unit II (14Hrs)

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 III (14 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 IV (14 Hrs)

Consumer Behaviour – Consumer Buying Decisions – Characteristics of buyer - Buying Motive. New Approaches in Marketing: Web-Based Marketing-E-Marketing- Multi Level Marketing- Social Media Marketing – Neuro-marketing – Green marketing –Referral marketing- Plano gram – Search engine optimization.

Unit V (14Hrs)

Social responsibility in marketing - Ethics in Marketing. 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 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	2019 reprint
2.	P. Kaliraj & T.Devi	Higher Education for Industry 4.0 and Transformation to Education 5.0		

Reference Books

S. No	Authors	Title	Publishers	Year of Publication
1.	Dr.N.Rajan Nair & Sanjith R.Nair	Marketing	Sultan Chand & Sons	2018reprint
2	Sontakkai. C N	Principles of Marketing	Kalyani publishers,	16 th reprint, 2016
3.	Philip Kotler & Gary Armstrong	Principles of Marketing	Pearson Education Ltd	17 th edition Version 2018.

Skill Components:

- Identify different markets and networking of products and describe how the market is segmented
- 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 labelling of a product
- Prepare an advertisement copy for a product

Pedagogy

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

Course Designers

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

CM22C03	FINANCIAL ACCOUNTING	Category	L	T	P	Credit
		Theory	71	4	-	4

Preamble

- To enable the students to apply the conceptual principles in financial Accounting
- To develop an expertise in handling the accounts and thereby to increase their level of understanding about the financial statements relating to partnership firms, insurance claims & insolvency.
- To enhance knowledge in partnership, insurance and insolvency 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, Fire Insurance Claims and Insolvency Accounts	K1
CLO2	Describe the accounting treatment of Partnership Firms, Fire Insurance Claims and Insolvency Accounts	K2
CLO3	Apply the procedures related to partnership firms, calculation of insurance claims and Insolvency Accounts	K3
CLO4	Analyze and prepare financial accounts for partnership firms in different situations, Insurance claims and Insolvency Accounts	K4

Mapping with Programme 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; L-Low

Syllabus

Unit I (16Hrs)

Partnership Accounts: Division of Profits – Fixed & Fluctuating Capital – Past Adjustments – Guarantee of Profits – Admission of a partner - **Limited Liability Partnership:** Introduction- Definition – LLP Act 2008 - Features – Advantages and Disadvantages (Theory Only)

Unit II (13Hrs)

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

Unit III (14Hrs)

Dissolution of a Firm: Insolvency– Rule in Garner Vs Murray – Piece –Meal Distribution.(Maximum Loss Method only).Sale of Partnership to a Limited Company.

Unit IV (14Hrs)

Fire Insurance Claims: Computation of Claim for Loss of Stock and loss of profit (excluding normal & abnormal loss)

Unit V (14Hrs)

Insolvency Accounts: Relevant Act- Statement of Affairs – Deficiency Accounts - The Insolvency & Bankruptcy code 2016

Text Book

S. No	Authors	Title	Publishers	Year of Publication
1.	Reddy T S & A Murthy	Financial Accounting	Margham Publications	Reprint 2019

Reference Books

S. No	Authors	Title	Publishers	Year of Publication
1.	RL Gupta & Radhasamy	Advanced Accountancy (Vol I)	Sultan Chand & Sons.	2018, 13 th ed.
2.	Jain S.P & Narang K.L	Principles of Accountancy	Kalyani Publishers	2018
3.	MC Shukla, T.S. Grewal & S.C. Gupta	Advanced Accountancy	S. Chand & sons	2019

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
- Case study analysis on insolvency of partnership firms and individuals
- Calculation of Insurance claims for real time losses

Pedagogy

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

Course Designers:

1. Dr. S. Sujatha, Dept of Commerce
2. Dr.L. Nithya, Dept of Commerce

CM22C04	BUSINESS MANAGEMENT AND ETHICS	Category	L	T	P	Credit
		Theory	71	4	-	4

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 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 (14 Hours)

Management: Definition - Nature and Scope – Functions – Managerial Skills – Levels of Management – Roles and Skills of a Manager - Contributions by Henry Fayol, FW Taylor, Peter F Drucker, McGregor, Elton Mayo -Management as a Science, Art, Profession- Management and Administration – Principles of Management.

Unit II (14 Hrs)

Planning: Meaning – Nature- Importance- Purpose of Planning- Planning Process - Advantages and Limitations- Types of Plans – Objectives – Policies – Strategies – Procedures – Programmes – Obstacles to Effective Planning - **Decision Making:** Steps in Decision Making – Role of MIS for Decision Making. MBO- MBE- Policy and Strategy

Unit III (15 Hrs)

Organization: Meaning-Nature and Importance-Process of Organization- Organization Structure- Organization Chart- Organization Manuals- Types of Organization. **Departmentation:** Span of Management – Authority – Responsibility- Accountability- Power- Delegation- Centralization- Decentralization –Staffing #case study

Unit IV (14 Hrs)

Leadership: Meaning-Importance-Functions of Leadership-Leadership Styles-Qualities of a Good Leader- Theories and Approaches to Leadership. **Directing:** Functions. **Coordination:** Meaning - Definition-Principles -Advantages & Disadvantages #case study

Unit V (14 Hrs)

Control: Meaning- Nature - Importance- Process & Techniques of Control. **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	2020 reprint

Reference Books

S.	Authors	Title	Publishers	Year of
----	---------	-------	------------	---------

No				Publication
1.	DinkarPagre	Principles of Management	Sultan Chand & sons	2018 reprint
2.	PC Tripathi& PN Reddy	Principles of Management	Tata Mcgraw Hill Publishing Co Ltd	2017 ed.
3.	Robbins, De Cenzo, & Coulter.	Fundamentals of Management	Pearson Education Ltd	2017 ed.

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

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

Course Designers:

1. Dr.L. Nithya, Assistant Professor, Dept of Commerce
2. Ms.K. Pavithra, Assistant Professor, Dept of Commerce

21PECM1	PROFESSIONAL ENGLISH FOR COMMERCE AND MANAGEMENT	Category	L	T	P	Credit
		Theory	40	5	--	2

Objectives

1. To develop the language skills of students by offering adequate practice in professional contexts.
2. To enhance the lexical, grammatical and socio-linguistic and communicative competence of first year students
3. To focus on developing students' knowledge of domain specific registers and the required language skills.
4. To develop strategic competence that will help in efficient communication
5. To sharpen students' critical thinking skills and make students culturally aware of the target situation.

Course Outcomes

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

CLO Number	CO Statement	Knowledge Level
CLO1	Recognise their own ability to improve their own competence in using the language	K1
CLO2	Use language for speaking with confidence in an intelligible and acceptable manner	K2
CLO3	Read independently unfamiliar texts with comprehension and understand the importance of reading for life	K3
CLO4	Understand the importance of writing in academic life	K3

CLO5	Write simple sentences without committing error of spelling or grammar	K3
-------------	--	----

(Outcomes based on guidelines in UGC LOCF – Generic Elective)

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L- Low

Syllabus

UNIT 1: COMMUNICATION (8 Hours)

Listening: Listening to audio text and answering question

Listening to Instructions

Speaking: Pair work and small group work.

Reading: Comprehension passages –Differentiate between facts and opinion

Writing: Developing a story with pictures.

Vocabulary: Register specific - Incorporated into the LSRW tasks

UNIT 2: DESCRIPTION (8 Hours)

Listening: Listening to process description.-Drawing a flow chart.

Speaking: Role play (formal context)

Reading: Skimming/Scanning- Reading passages on products, equipment and gadgets.

Writing: Process Description –Compare and Contrast Paragraph-Sentence Definition and Extended definition- Free Writing.

Vocabulary: Register specific -Incorporated into the LSRW tasks.

UNIT 3: NEGOTIATION STRATEGIES (8 Hours)

Listening: Listening to interviews of specialists / Inventors in fields (Subject specific)

Speaking: Brainstorming. (Mind mapping).

Small group discussions (Subject- Specific)

Reading: Longer Reading text.

Writing: Essay writing (250 words)

Vocabulary: Register specific - Incorporated into the LSRW tasks

UNIT 4: PRESENTATION SKILLS (8 Hours)

Listening: Listening to lectures.

Speaking: Short talks.

Reading: Reading Comprehension passages

Writing: Writing Recommendations

Interpreting Visuals inputs

Vocabulary: Register specific - Incorporated into the LSRW tasks

UNIT 5: CRITICAL THINKING SKILLS (8 Hours)

Listening: Listening comprehension- Listening for information.

Speaking: Making presentations (with PPT- practice).

Reading : Comprehension passages –Note making.

Comprehension: Motivational article on Professional Competence, Professional Ethics and Life Skills)

Writing: Problem and Solution essay– Creative writing –Summary writing

Vocabulary: Register specific - Incorporated into the LSRW tasks

Textbook

S.No.	Authors	Title of the Book	Publishers	Year of Publication
1	TamilNadu State Council for Higher Education (TANSCHÉ)	English for Commerce and Management Semester 1	--	--

Reference Books

S.No.	Authors	Title of the Book	Publishers	Year of Publication
1	Sreedharan, Josh	The Four Skills for Communication	Foundation books	2016
2	Pillai, G Radhakrishna, K Rajeevan, P Bhaskaran Nair	Spoken English for you	Emerald	1998
3	Pillai, G Radhakrishna, K Rajeevan, P Bhaskaran Nair	Written English for you	Emerald	1998



**PSGR
Krishnammal College for Women**



**DEPARTMENT OF COMMERCE
(Aided & Self Finance)**

**CHOICE BASED CREDIT SYSTEM &
OUTCOME BASED EDUCATION SYLLABUS (LOCF)**

**BACHELOR OF COMMERCE
2022 – 2025 BATCH**



DEPARTMENT OF COMMERCE
CHOICE BASED CREDIT SYSTEM & LEARNING OUTCOME
BASED CURRICULAR FRAMEWORK (LOCF)
BACHELOR OF COMMERCE – 2022-2025 BATCH

Programme & Branch B.Com – Commerce												
Scheme of Examination (Applicable to students admitted during the academic year 2022- 2023 onwards)												
SEM	Part	Subject Code	Title of the Paper		Instruction hours/week	Contact hours	Tutorial	Duration of Examination	Examination Marks			Credits
									CA	ESE	TOTAL	
III	I	TAM2203A/ HIN2203A/ FRE2203A	Language – Tamil / Hindi / French – Paper III	Lang	4	58	2	3	50	50	100	3
	II	ENG2203A	English -Paper III	Eng	4	58	2	3	50	50	100	3
	IIIA	CM22C05	Paper V –Corporate Accounting I	CC	4	58	2	3	50	50	100	3
	IIIA	CM22C06	Paper VI – Company Law	CC	4	58	2	3	50	50	100	3
	IIIA	CM22C07	Paper VII – Human Resource Management	CC	4	58	2	3	50	50	100	3
	IIIA	TH22A07	Mathematics for Commerce	GE	5	73	2	3	50	50	100	4
	III	CM22SBP1/ CM22SBCE	Skill based subject: Statistical Package – Practical I /Course Era - Marketing and Business Analytics (III/IV SEM)	SEC	3	41	4		100	--	100	3
	III B	NM22EVS	Foundation Course-II (Environmental Studies)*(Self Study)	AECC	-	-	-	-	100	-	100	Gr
	III B	NM22UHR	Foundation Course-III Universal Human Values and Human Rights	AECC	2	30	-	-	100	-	100	2

CC – Core Courses
GE – Generic Elective
AECC – Ability Enhancing Compulsory Course

CA – Continuous Assessment
ESE - End Semester Examination
SEC – Skill Enhancing Course

CA Question Paper Pattern and distribution of marks UG

Question Paper Pattern and distribution of marks UG Language and English

Language and English

Section A 6 x 2 (No choice) : 12 Marks

Section B 4 x 6 (4 out of 6) : 24 Marks (250 words)

Section C 2 x 12 (2 out of 3) : 24 Marks (500 words)

Total : 60 Marks

End Semester Examination

Question Paper Pattern and Distribution of Marks Language and English - UG

Section A 11 x 2 (11 out of 13) : 22 Marks

Section B 5 x 6 (5 out of 7) : 30 Marks (250 words)

Section C 4 x 12 (4 out of 6) : 48 Marks (600 - 700 words)

Total : 100 Marks

Bloom's Taxonomy Based Assessment Pattern

CIA Question Paper Pattern: 3 x 20 = 60 Marks

One question from each unit with each question comprising of

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

One question with a weightage of 6 Marks (Internal Choice at the same CLO level) : $6 \times 3 = 15$

One question with a weightage of 12 Marks (Internal Choice at the same CLO level): $12 \times 3 = 36$

Total :60 Marks

ESE Question Paper Pattern: 5 x 20 = 100 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 6 Marks (Internal Choice at the same CLO level) : $6 \times 5 = 30$

One question with a weightage of 12 Marks (Internal Choice at the same CLO level): $12 \times 5 = 60$

Total : 100 Marks

ESE Question Paper Pattern:(for Accounts Paper) 5 x 20 = 100 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 6 Marks : $6 \times 5 = 30$

One question with a weightage of 12 Marks (Internal Choice at the same CLO level): $12 \times 5 = 60$

Total: 100 Marks

Skill Based Subject : 100 Marks

Test 1 (Theory / Practical) : 50marks

Test 2 (Theory / Practical / Project) : 50marks

Total : 100 Marks**Part IV****Value education / Environmental Studies / Design Thinking**

Quiz : 50marks

Assignment : 25marks

Project / Case study : 25marks

Total : 100 Marks**MAPPING OF PLOs WITH CLOs**

COURSE	PROGRAMMEOUTCOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
COURSE –CM22C05					
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 –CM22C06					
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 –CM22C07					
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 – CM22SBP1					
CLO1	S	M	L	M	S
CLO2	S	M	L	M	S
CLO3	S	M	L	M	S
CLO4	S	M	L	M	S

CM22C05	CORPORATE ACCOUNTING I	Category	L	T	P	Credit
		Theory	58	2	-	3

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 Statement	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 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 (12 Hrs)

Issue of Shares – ***Rights Issue – Bonus Shares*** – Issue, Forfeiture and Reissue shares.

Unit II (12 Hrs)

Issue and Redemption of Preference shares - ***Underwriting–Payment of Underwriting Commission*** - Pure Underwriting – Firm Underwriting.

Unit III (12 Hrs)

Final Accounts of Companies –Statement of Profit and Loss-Balance sheet as per revised schedule of Companies Act.

Unit IV (11 Hrs)

Alteration of Share Capital and Internal Reconstruction – Preparation of Reconstructed Balance Sheets

Unit V (11 Hrs)

Accounts of Holding Companies - ***Meaning and Definition of Holding and Subsidiary Company – Consolidation of Balance Sheet of Holding company and its subsidiary company*** - Treatment of unrealised profit on stock and assets(excluding Intercompany Holdings)

Distribution of Marks: Theory 20% Problem 80%

***Highlighted Content offered in Blended Mode (Link Provided)**

Links

Unit I

- <https://corporatefinanceinstitute.com/resources/knowledge/finance/rights-issue/>
- <https://www.investopedia.com/investing/understanding-rights-issues/>
- <https://www.nirmalbang.com/knowledge-center/bonus-shares.html>
- <https://www.wallstreetmojo.com/bonus-shares/>

Unit II

- https://www.bmscw.edu.in/files/StudyMaterials/BCom/II-BCom/3rd%20Sem_B%20Com_C%20A%20UNIT%201.pdf
- <https://www.yourarticlelibrary.com/accounting/share/underwriting-commission-and-brokerage-on-shares-and-debentures/56838>
- <https://coursecontent.indusuni.ac.in/wp-content/uploads/sites/8/2020/04/underwriting-of-shares-and-debentures.pdf>

Unit III

- <https://egyankosh.ac.in/bitstream/123456789/80354/1/Unit-4.pdf>
- <https://www.studocu.com/in/document/indira-gandhi-national-open-university/corporate-accounting/corporate-accounting-chapter-six/26413386>
- <https://www.bdu.ac.in/cde/SLM/B.Com.%20Bank%20Management/Corporate%20Accounting/Unit%205.pdf>

Unit IV

- <https://egyankosh.ac.in/bitstream/123456789/73966/1/Unit-15.pdf>
- <https://edurev.in/t/113854/Alteration-of-share-capital-Advanced-Corporate-Acc>
- <https://www.indiastudychannel.com/attachments/experts/38200-1-chapter-5-internal-reconstruction.pdf>
- https://sgp1.digitaloceanspaces.com/cakart/5947/study_contents/Chapter_6_Internal_Reconstruction.pdf

Unit V

- <https://cleartax.in/g/terms/holding-company>
- <https://corporatefinanceinstitute.com/resources/knowledge/strategy/holding-company/>
- <https://egyankosh.ac.in/bitstream/123456789/73958/1/Unit-9.pdf>

Text Book

S.No	Author Name	Title	Publishers	Year and Edition
1.	Reddy.TS and Murthy.A	Corporate Accounting	Margham Publications	Revised Sixth Edition Reprint 2021

Books for Reference				
S.No	Author Name	Title	Publishers	Year and Edition
1.	S.P.Jain & K.L.Narang	Corporate Accounting	Kalyani Publishers	2016 th Edition
2.	Gupta.RL and.Radhasamy.M	Corporate Accounting Vol-II	Sultan Chand & Sons	2016 th Edition
3.	Pillai.RSN, Bhagavathy and Uma.S	Advanced Accountancy Vol-II	S Chand Publisher	2016 th Edition

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

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

Course Designers

1. Dr.D.Vijayalakshmi - Department of Commerce
2. Dr.G.Indrani - Department of Commerce

CM22C06	COMPANY LAW	Category	L	T	P	Credit
		Theory	58	2	-	3

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 Outcomes

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

CLOs	CLO Statement	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 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 (12 Hrs)

Introduction to Company Law - Company – Definition – ***Kinds of Companies– Concept of Corporate Veil - Incorporation of a Company*** – Documents to be filed – Certificate of Commencement of Business. Charter documents of Companies - ***Memorandum of Association– Doctrine of Ultravires – Articles of Association-Alteration*** – Doctrine of Constructive Notice & Indoor Management.

Unit II (12 Hrs)

***Share – Prospectus- Contents. Directors - *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 (11 Hrs)

Company Secretary – Appointment, Qualification, Powers and Duties. ***General Meetings – Kinds of Meeting*** – Resolutions, Minutes, Quorum, Proxy – Voting.

Unit IV (12 Hrs)

Winding Up of a Company***Concept and Modes of Winding Up under Companies Act 2013. Liquidators – Types – Powers and Duties – Winding Up Committee. Clause 49 (listing and un listing requirements)*.** National Company Law Tribunal and Appellate Tribunal.

Unit V (11 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 - Reporting requirements***.

***Highlighted Content offered in Blended Mode (Link Provided)**

Links

Unit I

- <https://www.youtube.com/watch?v=hfXdDkmBucY>
- <https://www.youtube.com/watch?v=D4jDUz6KTyQ&list=PLQQkuSmBHMYY0GvY4MWbi849EefxBdQd-&index=3>
- <https://www.youtube.com/watch?v=7oJRKhwxfvM&list=PLQQkuSmBHMYY0GvY4MWbi849EefxBdQd-&index=2>
- <https://taxguru.in/company-law/memorandum-association-moa-companies-act-2013.html>
- <https://youtu.be/aebYX3aZ3Qo>
- <https://www.toppr.com/guides/business-laws/companies-act-2013/doctrine-of-ultra-vires/>
- <https://www.legalserviceindia.com/legal/article-5077-doctrine-of-ultravires.html>

Unit II

- <https://www.investopedia.com/terms/s/sharecapital.asp>
- <https://cleartax.in/g/terms/prospectus>
- <https://legalraj.com/services/director-identification-number-din>
- <https://www.mca.gov.in/MinistryV2/applyfordin.html>
- <https://cleartax.in/s/types-of-directors-in-a-company>
- <https://youtu.be/TCKq23xBt14>

Unit III

- <https://www.youtube.com/watch?v=FrXwr4ALjjY>
- <https://www.arsdcollege.ac.in/wp-content/uploads/2020/04/Corporate-Law-meetings.pdf>
- <https://archive.nptel.ac.in/courses/110/105/110105159/>

Unit IV

- https://edurev.in/studytube/Concept--Modes-Winding-Up--Company-Law/45b4ae56-ce77-4c1b-90b9-af82de81da96_t
- <https://www.taxmann.com/bookstore/bookshop/bookfiles/sample%20chapter%2014%20for%20web.pdf>
- <https://www.investopedia.com/terms/l/liquidator.asp>
- <https://www.wallstreetmojo.com/liquidation/>
- <https://www.youtube.com/watch?v=YNlgOGkzh6Q>

Unit V

- <https://www.youtube.com/watch?v=SK4Qpm2CZjc&t=1s>
- <https://www.caclubindia.com/articles/importance-of-corporate-governance-and-companies-act-2013-24923.asp>
- <https://www.youtube.com/watch?v=HfNtd2FUIz4>
- <https://www.indiafilings.com/learn/corporate-social-responsibility-companies-act/>
- <https://cleartax.in/s/corporate-social-responsibility>
- <https://www.youtube.com/watch?v=ygPYm5i0JJ4>

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	Revised Edition 2014
2	Gogna P.P. S	A Textbook of Company Law	Sultan Chand & Sons, New Delhi	10 th Revised Edition 2013

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	2016 th Edition
2	Ravi Puliani & Mahesh Puliani	Companies Act, 2013 (As amended by the Companies Amendment Act 2015)	Jain Book Agency	23 rd Edition 2016

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 Designers

1. Dr. B. Thulasipriya- Department of Commerce
2. Ms. V. Bala Thripurasundari- Department of Commerce

CM22CO7	HUMAN RESOURCE MANAGEMENT	Category	L	T	P	Credit
		Core	58	2	-	3

Preamble

- To understand the concept of human resource management and its relevance in organizations.
- 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 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 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; L-Low

Syllabus

Unit I (12 Hrs)

Human Resource Management - Introduction - Characteristics - scope of HRM-Objectives -System approach to HRM- ***Importance and Functions of HRM*** - Qualities of human resource manager – Role of human resource manager. Human Resource Planning – Concept – Objective - Need and Importance.

Unit II (12Hrs)

Job analysis –introduction, objectives – Significance – Process – techniques –***Job description – Job specification – Role analysis***Job Design – Concept – Approaches–***Methods***. Recruitment and Introduction – Process – Policy- Sources of Recruitment – Techniques –Selection – Introduction – Step – Testing and Competency Mapping.

Unit III (11 Hrs)

Placement and Induction-Concept of placement and induction – objectives – advantages –
Contents – Steps to make induction effective Employee Training – Concept –Need –Importance-
Types –Objective –Design– Methods – *Evaluating training effectiveness*. Career Planning and
Development – Meaning – Objective – Process – Advantages – Limitations.

Unit IV (12 Hrs)

*Strategic HRM- Definition of Strategy - Strategic Human Resource Management (SHRM)-
Importance of SHRM* - Difference between Traditional and Strategic Human Resource
Management - “Best Fit” Approach Vs. Best Practices of SHRM - Role of HR Strategy - Practices in
National, Sectorial and Organizational Context - Investment Perspective of SHRM - *Porter’s 5 P’s
Model*.

Unit V (11 Hrs)

Employee welfare – Meaning – Objectives – Philosophy – Scope – Limitations - *Types of
Employee Welfare - Statutory and Non-Statutory Welfare Measures - and Labour Welfare
Theories*- Social Security - Health, Retirement & Other Benefits.

***Highlighted Content offered in Blended Mode (Link Provided)**

Links

Unit I

- <https://www.yourarticlelibrary.com/hrm/human-resource-management-meaning-objectives-scope-and-functions/35229>
- <https://www.yourarticlelibrary.com/human-resources/importance-and-functions-of-human-resource-management-with-diagram/32363>
- <https://www.edureka.co/blog/qualities-of-hr-manager/>

Unit II

- <https://www.managementstudyguide.com/job-description-specification.htm>
- <https://www.managementstudyguide.com/job-description-purpose.htm>
- <https://www.youtube.com/watch?v=gEkoR1yKkK4>
- <https://egyankosh.ac.in/bitstream/123456789/6777/1/Unit-6.pdf>
- <https://egyankosh.ac.in/bitstream/123456789/14941/1/Unit-2.pdf>
- <https://www.youtube.com/watch?v=fmdohlNLVaQ>

Unit III

- <https://www.economicdiscussion.net/human-resource-management/induction/what-is-induction/32405>
- <https://gladtutor.com/placement-and-induction-in-hrm/>
- <https://www.simplilearn.com/how-to-measure-effectiveness-corporate-training-article>
- <https://egyankosh.ac.in/bitstream/123456789/10172/1/Unit-2.pdf>

Unit IV

- <https://www.youtube.com/watch?v=Q7PSXX0ARhc>
- <https://hr.university/shrm/strategic-human-resource-management/>
- <https://www.mindtools.com/at7k8my/porter-s-five-forces>

Unit V

- <https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778>
- <https://www.whatishumanresource.com/employee-welfare>
- https://www.researchgate.net/publication/366598199_An_Overview_of_Various_Theories_of_Labour_Welfare

Text Book

S.No	Author Name	Book Name	Publisher	Year and Edition
1.	Gupta C.B	Human Resource Management	Sultan Chand & Sons	15 th Edition 2017

Reference Books

S.No	Author Name	Book Name	Publisher	Year and Edition
1.	Dwivedi R.S	Human Resource Management	Vikas Pub House - Noida	6 th Edition 2018
2.	Gary Dessler	Human Resource Management	Prentice Hall Of India	16 th Edition 2020
3.	Rao V.S.P	Human Resource Management	Excel Books	2 nd Edition 2020

Skill Components

- Plan a role play on job analysis for placing right candidate at the right place
- Design a poster for Strategic HRM practices in India
- Prepare HR planning for an organisation

Pedagogy

- Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

Course Designers

1. Dr. S. Sujatha, Department of Commerce
2. Dr. M. Raja Rajeswari, Department of Commerce

CM22SBP1	STATISTICAL PACKAGE	Category	L	T	P	Credit
		Practical	-	4	41	3

Preamble

- To identify the suitable variables for research
- To apply the various statistical tools and interpret the result.
- To analyse the outcome of the result

Prerequisite

- No prerequisite required

Course Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1	Acquire basic knowledge of Statistical Package	K1
CLO2	Understand the application of Statistical Package	K2
CLO3	Use appropriate statistical tools for analyzing the data	K3
CLO4	Analyze and interpret the results	K4

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

List of Practicals

1. Creating a data file and defining variables
2. Creation of Google form for data collection
3. Entering the data and saving the data
4. Computation of basic statistics
5. Computation of Pearson's coefficient of correlation
6. Computation of spearman's rank correlation
7. Calculation of regression equation
8. Calculation of one sample t-test
9. Calculation of paired t-test
10. Analysis of variance (one way classification ANOVA)
11. Analysis of variance (Multiple classification ANOVA)
12. Calculation of chi square test using cross table
13. Calculation of Mann Whitney U-test
14. Calculation of McNemar's Test
15. Calculation of Kruskal Wallis H –test
16. Calculation of Kendall's Coefficient of Concordance

Pedagogy

- Demonstration, System, Hands on Training

Course Designers

1. Dr. S. Sujatha, Department of Commerce
2. Dr. C.Gomathy, Department of Commerce



**PSGR
Krishnammal College for Women**



**DEPARTMENT OF COMMERCE
(Aided & Self Finance)**

**CHOICE BASED CREDIT SYSTEM &
OUTCOME BASED EDUCATION SYLLABUS (LOCF)**

**BACHELOR OF COMMERCE
2022 – 2025 BATCH
IV SEMESTER**



DEPARTMENT OF COMMERCE
CHOICE BASED CREDIT SYSTEM & LEARNING OUTCOME
BASED CURRICULAR FRAMEWORK (LOCF)
BACHELOR OF COMMERCE – 2022-2025 BATCH

Programme & Branch B.Com – Commerce												
<i>Scheme of Examination</i> (Applicable to students admitted during the academic year 2022- 2023 onwards)												
SEM	Part	Subject Code	Title of the Paper		Instruction hours/week	Contact hours	Tutorial	Duration of Examination	Examination Marks			Credits
									CA	ESE	TOTAL	
IV	I	TAM2204A/ HIN2204A/ FRE2204A	Language – Tamil / Hindi / French –Paper IV	Lang	4	58	2	3	50	50	100	3
	II	ENG2204A	English -Paper IV	Eng	4	58	2	3	50	50	100	3
	IIIA	CM22C08	Paper VIII –Corporate Accounting II	CC	4	58	2	3	50	50	100	3
	IIIA	CM22C09	Paper IX – Business Finance	CC	4	58	2	3	50	50	100	3
	IIIA	CM22C10	Paper X – Business Law	CC	4	58	2	3	50	50	100	3
	IIIA	TH22A08	Allied - Statistics for Commerce	GE	5	73	2	3	50	50	100	4
	III	CM22SBCE	Course Era - Marketing and Business Analytics (IV SEM)	SEC	3	45	-	---	--	--	100	3
	III A	CM22SBP1/ CM22SBCE	Skill based subject: Statistical Package –Practical I /Course Era - Marketing and Business Analytics (III/IV SEM)	Part A	2	30	--	-	100	-	100	2
	V		Extension Activities NSS / NCC/Co curricular		-	-			-	--	--	1
V		Community Oriented Service									Gr	

CC – Core Courses
GE – Generic Elective
AECC – Ability Enhancing Compulsory Course

CA – Continuous Assessment
ESE - End Semester Examination
SEC – Skill Enhancing Course

MAPPING OF PLOs WITH CLOs

COURSE	PROGRAMME OUTCOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
COURSE –CM22C08					
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 –CM22C09					
CLO1	S	S	S	S	S
CLO2	S	S	S	S	M
CLO3	S	S	S	S	S
CLO4	S	S	S	M	M
COURSE –CM22C10					
CLO1	S	M	S	S	M
CLO2	S	S	S	S	S
CLO3	S	M	S	S	M
CLO4	S	S	S	M	S

CM22C08	CORPORATE ACCOUNTING II	Category	L	T	P	Credit
		Theory	58	2	-	3

Preamble

- To lay down a foundation for drafting accounts for special corporate bodies such as Banking Companies, Insurance Companies
- To Understand the concept related to Government Accounting and Inflation Accounting
- To enable the students to have a comprehensive practice in the preparation of Corporate accounting suitable to the corporate sector.

Prerequisite

- Basic Knowledge in Company Accounts

Course Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Define the concept and provisions of financial statements relating to companies	K1
CLO2	Understand the prescribed formats and adjustments pertaining to different companies	K2
CLO3	Examine the legal procedures and accounting process of the companies	K3
CLO4	Apply the latest provisions for preparation of financial reports of various companies	K4

Mapping with Programme Outcomes

CLOs	PO1	PO2	PO3	PO4	PO5
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 (13 Hours)

Accounting for Amalgamation and Absorption as per Accounting Standard 14: Meaning – Calculation of Purchase Consideration under different methods–Journal Entries and Ledger Accounts in the books of Vendor Companies and Journal Entries and Balance Sheet in the books of Purchasing Company (Simple & Basic Problems)

Unit II (10 Hours)

Valuation of Goodwill - Meaning – Need for valuation of Goodwill – Factors affecting Valuation of Goodwill*– Methods of Valuation – Average Profit Method – Super Profit Method – Capitalization Method. Valuation of Shares – Need for Valuation – Net Asset Method – Yield Method – Fair value

Unit III (13 Hours)

Accounts of Banking Companies. - Preparation of Profit & Loss Account – Guidelines of RBI for Profit and Loss account – Balance Sheet – Guidelines of RBI for Balance Sheet– Items requiring Special Attention in Preparation of Final Accounts - Classification of Bank Advances - Non Performing Assets.

Unit IV (12 Hours)

***Accounts of Insurance Companies: Types of Insurance – Life Insurance** –Accounts of Life Insurance – Form A – RA Revenue Account –Form A - BS Balance Sheet. Accounts of General Insurance - Form B – RA Revenue Account –Form B – PL – Profit & Loss Account - Form B - BS Balance Sheet.

Unit V (10 Hours)

Liquidation of Companies: Types of Liquidation *–Preparation of Liquidator's Final Statement of Accounts – Order of Payment – Liquidator's Remuneration – Calculation of Preferential Creditors (Excluding Statement of Affairs).

Distribution of Marks: Problems 80% Theory 20%

***Highlighted Content offered in Blended Mode (Link Provided)**

Links

Unit I

- https://www.mca.gov.in/Ministry/notification/pdf/AS_14.pdf
- <https://www.caclubindia.com/articles/accounting-for-amalgamation-as-per-as-14--25966.asp>

- <https://egyankosh.ac.in/bitstream/123456789/73965/1/Unit-14.pdf>

Unit II

- <https://www.geeksforgeeks.org/goodwill-meaning-factors-and-need-for-valuation/>
- <https://www.yourarticlelibrary.com/accounting/goodwill/valuation-of-goodwill-need-factors-and-methods-enterprises/68248>

Unit III

- <https://taxguru.in/rbi/basics-banking-items-profit-loss-account.html>
- <https://gfgc.kar.nic.in/virajpet/FileHandler/216-5ad4f046-23a3-4cb3-9dfd-61469d51ed2f.pdf>
- <https://egyankosh.ac.in/bitstream/123456789/73970/1/Unit-17.pdf>
- <https://www.wallstreetmojo.com/banks-balance-sheet/>

Unit IV

- <https://germaniainsurance.com/blogs/post/germania-insurance-blog/2022/02/28/insurance-definitions-45-basic-insurance-terms-everyone-should-know>
- <https://www.coverfox.com/life-insurance/articles/life-insurance-terms/>
- <https://keydifferences.com/difference-between-double-insurance-and-reinsurance.html>

Unit V

- <https://www.wallstreetmojo.com/liquidation/>
- <https://indiafreenotes.com/preparation-of-liquidators-final-statement-of-account/>
- <https://www.studocu.com/in/document/annamalai-university/corporate-accounting/liquidation-i-liquidators-final-statement/32836811>
- <https://assignmentpoint.com/concept-of-liquidators-final-statement/>

Text Book:

S. No	Authors	Title	Publishers	Year of Publication
1.	B Reddy . T S and Murthy. A	Corporate Accounting	Margham Publications	Reedition 2021

Books for Reference:

S. No	Authors	Title	Publishers	Year of Publication
1.	S.P. Jain & K.L. Narang	Corporate Accounting	Kalyani Publishers	2018
2.	Gupta. R L and. Radhasamy. M	Corporate Accounting Vol- II	Sultan Chand& sons	2018
3.	Pillai. RSN, Bhagavathy and Uma.	Advanced Accountancy Vol –II	S.Chand& Co	2018

Skill Component

- List any 5 cases of amalgamation in the nature of merger or acquisition of Joint Stock Companies.
- Calculate the value of shares and goodwill of a company using suitable method
- Prepare the subsidiary and statutory books of a life insurance company as per the requirement of schedule A of IRDA regulations.
- Collect the annual report of a Banking company and list out its assets and liabilities in Form A of the Banking regulation Act.
- list out the order in which liabilities are discharged in the event of liquidation of a company

Pedagogy

Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar

Course Designers:

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

CM22C09	BUSINESS FINANCE	Category	L	T	P	Credit
		Theory	58	2	-	4

Preamble

- To Understand the Concepts of Business Finance and their Applications for Managerial Decision Making.
- To analyse the short term and long term decision making techniques
- To examine the various determinants of dividends

Prerequisite

- No prerequisite required

Course Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	State the concepts and approaches in finance	K1
CLO2	Demonstrate the possibilities for the optimum acquisition and application of the financial resources	K2
CLO3	Analyse the techniques required to select the feasible financial requirements of a Business Concern	K3
CLO4	Apply the concepts and tools of the financial decisionsforadequate returns to the shareholders	K4

Mapping with Programme Outcomes

CLOs	PO1	PO2	PO3	PO4	PO5
CLO1	S	S	S	S	S
CLO2	S	S	S	S	M

CLO3	S	S	S	S	S
CLO4	S	S	S	M	M

S- Strong; M-Medium; L-Low

Syllabus

Unit I (12Hrs)

Business Finance – Meaning and Definition – ***Approaches to Finance Function – objectives of Financial Management*** – Scope – Financial Decisions. Financial Planning – Objectives – Characteristics –Time Value of Money – Practical Applications of Time Value Techniques.

Unit II (11Hrs)

Capital Budgeting – Meaning–***Importance***– Methods of Capital Budgeting. Cost of Capital – Meaning – ***Significance – Classification of Cost***–Computation of Cost of Capital: Cost of Debt, Preference, Equity, Retained Earnings and Weighted average Cost of Capital.

Unit III (11Hrs)

Capital Structure –Importance –***Theories of Capital Structure: Net Income Approach- Net Operating Income Approach-Traditional Approach and Modigliani and Miller Approach***.Leverage – Meaning – Types of Leverage – Impacts of Financial Leverage

Unit IV (12 Hrs)

Capitalisation –Theories of Capitalisation–Working Capital Management – Meaning – Classification–***Importance- Factors Determining the Working Capital Requirements***– Management of Working Capital – Methods of Estimating Working Capital Requirements.

Unit V (12Hrs)

Dividend Policy – Determinants of Dividend Policy – ***Types of Dividend Policy – Advantages and Disadvantages of Stable Dividend Policy – Theory of Relevance***and Irrelevance.

***Distribution of marks : Theory 40 % Problems 60 %**

***Highlighted Content offered in Blended Mode (Link Provided)**

Links

Unit-1

- <https://www.businessmanagementideas.com/financial-management/finance-function-meaning-and-approaches/3746>
- <https://mgcub.ac.in/pdf/material/202004101433178abb4fd6e5.pdf>
- <https://www.wallstreetmojo.com/finance-functions/>
- https://static.careers360.mobi/media/uploads/froala_editor/files/Scope-and-Objectives-of-Financial-Management.pdf
- <https://intellipaat.com/blog/objectives-of-financial-management/>

Unit-2

- <https://www.wallstreetmojo.com/capital-budgeting-importance/>

- <https://www.investopedia.com/terms/c/capitalbudgeting.asp>
- <https://www.youtube.com/watch?v=E1JqSB5rnIs>
- [https://www.srcc.edu/sites/default/files/Eco\(hons.\)_BCH%202.4\(b\)_GE-FINANCE_RuchikaChoudhary-converted.pdf](https://www.srcc.edu/sites/default/files/Eco(hons.)_BCH%202.4(b)_GE-FINANCE_RuchikaChoudhary-converted.pdf)
- <https://www.financestrategists.com/accounting/management-accounting/cost-of-capital/>

Unit-3

- <https://www.taxmann.com/post/blog/guide-to-capital-structure-definition-theories-and-approach>
- <https://study.com/learn/lesson/capital-structure-theories-importance.html>
- <https://www.investopedia.com/terms/m/modigliani-millertheorem.asp>
- https://www.youtube.com/watch?v=X0iRd_BDXGU
- <https://www.slideshare.net/JITHINKT/capital-structure-theories-59564872>

Unit-4

- <https://www.investopedia.com/ask/answers/100715/why-working-capital-management-important-company.asp#:~:text=Working%20capital%20management%20is%20essentially,but%20also%20boost%20their%20earnings.>
- <https://www.youtube.com/watch?v=P9u5HIQFS8Q>
- <https://www.accaglobal.com/gb/en/student/exam-support-resources/fundamentals-exams-study-resources/f9/technical-articles/wcm.html>
- <https://www.smfindiadcredit.com/knowledge-center/factors-that-determine-requirements-of-working-capital.aspx>
- <https://www.smfindiadcredit.com/knowledge-center/factors-that-determine-requirements-of-working-capital.aspx>

Unit-5

- <https://www.wallstreetmojo.com/dividend-policy-types/>
- <https://corporatefinanceinstitute.com/resources/equities/dividend-policy/>
- <https://www.businessmanagementideas.com/financial-management/advantages-and-disadvantages-of-stable-dividend-policy/3992>
- <https://corporatefinanceinstitute.com/resources/accounting/stable-dividend-policy/>
- <https://www.youtube.com/watch?v=gELwTc-fi5o>

Text Book				
Sl.No	Author name	Title of the book	Publisher	Year & Edition
1	Shashi. K. Gupta Sharma R. K	Financial Management	Kalyani Publishers	2018

Reference Books

Sl.No	Author name	Title of the book	Publisher	Year & Edition
1	Ravi. M. Kishore	Financial Management - Problems and Solutions	Taxmann Publications Pvt Ltd	2017 Edition
2	Khan & Jain	Financial Management	Tata McGraw Hill	2018
3	Maheshwari S. N	Financial Management	Sultan Chand & Sons	15 th Edition 2019
4	Alan C. Shapiro Peter Moles	International Financial Management	Wiley	2016 Edition

Skill Components

- Preparation of financial planning for the concern
- Application of time value techniques to the real situations
- Analyse the capital structure of different companies belong to different industries
- Estimate the cost of capital for the funds raised by the company
- Application of capital budgeting techniques to select the project proposals.
- Analyse the financial statements and Estimate the working capital requirements of the company.

Pedagogy

- Lecture, Group Discussion, Case study, Role playing, Activity based learning\

Course Designers:

- 1.Dr. D. Vijayalakshmi, Department of Commerce
2. Dr. B. Thulasi Priya, Department of Commerce

CM22C10	BUSINESS LAW	Category	L	T	P	Credit
		Theory	58	2	-	3

Preamble

- To provide students with an understanding of general principles of law of contract and special contracts
- 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 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	K1

	context	
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 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; L-Low

Syllabus

Unit I (12 Hrs)

Indian Contract Act 1872 – ***Meaning of Contract – Definition***–Obligation & Agreement – Nature of Contract & Classification– ***Components of Valid Contract- Offer & Acceptance***-Consideration.

Unit II (11 Hrs)

Free Consent – Unlawful Agreements – ***Quasi Contracts - Different Modes of Discharge of Contract*** – Remedies of Breach.

Unit III (12 Hrs)

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

Unit IV (12 Hrs)

Sale of Goods Act 1930 – Sale & Agreements to Sell – ***Rules Regarding Passing of Property in Goods***– Conditions & Warranties -Principle of “Caveat Emptor” and its Limitations.Law of Agency – Kinds of Agency –***Rights & Liabilities of Principal and Agent.***

Unit V (11 Hrs)

Consumer Protection Act 1986, Introduction to Intellectual Property Right Act- Copyright, Patent and Trademark. –*** IRDA and its functions.***

*Theory Only

***Highlighted Content offered in Blended Mode (Link Provided)**

Links

Unit I

- <https://study.com/academy/lesson/conditions-in-contracts-definition-forms.html>
- <https://www.youtube.com/watch?v=Yd1Vu40eqT8>

- <https://www.indiafilings.com/learn/valid-contract/>
- <https://accountlearning.com/essential-elements-of-a-valid-contract/>
- <https://www.youtube.com/watch?v=9dHHeAI2h7g>
- <https://blog.ipleaders.in/offer-acceptance/>
- <https://www.taxmann.com/post/blog/faqs-offer-and-acceptance-under-indian-contract-act-1872/>
- <https://lawshelf.com/videocoursesmoduleview/elements-of-a-contract-offer-and-acceptance--module-2-of-5->

Unit II

- [https://www.law.cornell.edu/wex/quasi_contract_\(or_quasi-contract\)](https://www.law.cornell.edu/wex/quasi_contract_(or_quasi-contract))
- <https://cleartax.in/g/terms/quasi-contract>
- <https://www.youtube.com/watch?v=55FP7qstXgA>
- <https://thelawexpress.com/modes-of-discharge-of-contract>
- <https://legalkatta.in/modes-of-discharge-of-contract/>
- <https://slideplayer.com/slide/7326571/>

Unit III

- <https://blog.ipleaders.in/bailment-and-pledge/>
- <https://www.indiafilings.com/learn/contract-of-bailment-and-pledge/>
- <https://www.youtube.com/watch?v=z77oHTzpUNY>
- <https://lawblog4u.in/contract-of-bailment-rights-and-duties-of-bailor-and-bailee/>
- <https://legalstudymaterial.com/bailment/>
- <https://legalstudymaterial.com/bailment/>

Unit IV

- <https://blog.ipleaders.in/passing-of-property-under-soga-1930/>
- <https://legalpaathshala.com/passing-of-property/>
- <https://marketmoney.in/2021/06/rights-and-duties-of-principal/>
- <https://lawbhoomi.com/rights-duties-of-agents/>

Unit V

- <https://www.policybazaar.com/commercial-insurance/marine-insurance/>
- <https://www.dripcapital.com/en-in/resources/blog/marine-insurance-meaning-types-benefits>
- <https://www.acko.com/insurance/what-is-irda/>
- <https://enterslice.com/learning/functions-of-irda/>
- <https://financialservices.gov.in/insurance-divisions/Insurance-Regulatory-&-Development-Authority>

Text Book:

S.No	Authors	Title	Publishers	Year of Publication
1.	Kapoor N.D	Business Law	Sultan Chand & sons	Seventh Revised Edition 2020

Books for Reference:

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

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:

Powerpoint presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brainstorming, Activity, Case Study

Course Designers:

1. Dr. L.Nithya, Department of Commerce
2. Dr. T.Ambika, Department of Commerce