



**PSGR Krishnammal College for Women**



**College of Excellence, *nirf* 2021-6<sup>th</sup> Rank  
Autonomous and Affiliated to Bharathiar University  
Reaccredited with A++ grade by NAAC, An ISO 9001: 2015 Certified Institution  
Peelamedu, Coimbatore-641004**

**DEPARTMENT OF COMMERCE**

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

**BACHELOR OF COMMERCE (AIDED & SF)  
2021 – 2024 BATCH**



PSGR Krishnammal College for Women



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### **PROGRAMME LEARNING OUTCOMES (PLOs)**

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 (PSOs)**

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



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**DEPARTMENT OF COMMERCE**  
**CHOICE BASED CREDIT SYSTEM (CBCS) & LEARNING OUTCOMES BASED CURRICULAR FRAMEWORK**  
**(LOCF)**  
**BACHELOR OF COMMERCE – 2021-2024 BATCH**

Semester	Part	Subject Code	Title of the Paper	Category	Instruction hrs/week	Contact Hours	Tutorial	Duration of Examination	Examination marks				
									CA	ESE	TOTAL	CREDI TS	
I	I	TAM2101/ HIN2101/ FRE2101	Language – Tamil / Hindi / French –Paper I	Lang uage	6	86	4	3	50	50	100	3	
	II	ENG2101	English -Paper I	Engli sh	6	86	4	3	50	50	100	3	
	III A	CM21C01	Paper I– Principles of Accounting	CC	5	71	4	3	50	50	100	4	
			Paper II –Modern Marketing	CC	5	71	4	3	50	50	100	4	
		ES21A01/ ES21A02/ EG21A01	Indian Economic Development/ International Marketing/ English Through Classics	GE	6	86	4	3	50	50	100	5	
		IV	<b>Non Tamil Students</b>										
			NME19B1	Basic Tamil	AEC	2	28	2	2	50	50	100	2
	NME19A1		Advanced Tamil										
	<b>Students with Tamil as Language</b>												
	NME12WS		Women Studies/	AEC	2	28	2	2	100	--	100		
	NME12AS	Ambedkar Studies	100						--	100			
	NME12GS	Gandhian Studies/	100						--	100			

II	I	TAM2102/ HIN2102/ FRE2102	Language – Tamil /Hindi / French – Paper II	Lang uage	6	86	4	3	50	50	100	3	
	II	ENG2101	English -Paper II	Eng lish	5	71	4	3	50	50	100	3	
	III A	CM21C03	Paper III – Financial Accounting	CC	5	71	4	3	50	50	100	4	
			Paper IV- Business Management and Ethics	CC	5	71	4	3	50	50	100	4	
		ES21A03/ ES21A04/ ES21A05	Economic Analysis/ Basics of Econometrics/ Money and Banking	GE	6	86	4	3	50	50	100	5	
		IV	<b>Non Tamil Students</b>										
			NME19B2	Basic Tamil – outside regular class hours	AEC	--	--	--	--	--	--	--	Gr

	NME19A2	Advanced Tamil – outside regular class hrs		--	--	--	--	--	--	--	
		Self-Study Online course		--	--	--	--	--	--	--	
V	21PECM1	Professional English for Commerce and Management	AEC	3	45	15	--	50	50	100	2
VI		Personality Development Programme	--	--	--	--	--	--	--	--	
VI	NM12GAW	General awareness		Self Study	---	--	--	100	--	100	Gr

CC – Core Courses

ESE - End Semester Examination

CA – Continuous Assessment

AEC – Ability Enhancing Course

GE – Generic Elective

### Bloom's Taxonomy based Assessment Pattern

#### CA I & II: (Theory & Accounts)

Bloom's Category	Section	Marks		Total
Remember (K <sub>1</sub> ) Understand (K <sub>2</sub> ) Apply, Analyse (K <sub>3</sub> , K <sub>4</sub> )	A – 5x2 marks	10	1 or 2 sentences	50
	B- 4x5 marks	20	250 words	
	C – 2 out of 3x 10 marks	20	500 words	

#### UG – End Semester Examination Pattern

Bloom's Category	Section	Marks		Total
Remember (K <sub>1</sub> ) Understand (K <sub>2</sub> ) Apply, Analyse (K <sub>3</sub> , K <sub>4</sub> )	A – 11 out of 13x2 marks	22	1 or 2 sentences	100
	B - 5 out of 7x6 marks	30	300 words	
	C – 4 out of 6x 12 marks	48	600-800 words	

#### Question Paper pattern for ESE - Professional English for Commerce and Management

Section	Marks	Total
A – 5x2 marks	10	50
B- 4 out of 6 x 5 marks	20	
C – 2 out of 3x 10 marks	20	

**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	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
<b>Focus Purpose</b>	Clear	Shows awareness	Shows little Awareness	No awareness
<b>Main idea</b>	Clearly presents a main idea.	Main idea supported Throughout	Vague sense	No main idea
<b>Organization: Overall</b>	Well planned	Good overall organization	There is a sense of organization	No sense of organization
<b>Content</b>	Exceptionally well presented	Well presented	Content is sound	Not good
<b>Style: Details and Examples</b>	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
<b>Focus Purpose</b>	Clear	Shows Awareness	Shows little Awareness	No awareness
<b>Main idea</b>	Clearly presents a main idea.	Main idea supported throughout	Vague sense	No main idea
<b>Organization: Overall</b>	Well planned	Good overall organization	There is a sense of organization	No sense of organization

<b>Content</b>	Exceptionally well presented	Well presented	Content is sound	Not good
<b>Style</b> 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**

<b>Criteria</b>	<b>5 Marks</b>	<b>4 Marks</b>	<b>3 Marks</b>	<b>2 Marks</b>	<b>1 Mark</b>
<b>Level of Engagement in Class</b>	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
<b>Listening Skills</b>	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.
<b>Behavior</b>	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
<b>Preparation</b>	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 Library resources	Total Marks
Marks	2	2	1	5

### MAPPING OF POs WITH Cos

COURSE	PROGRAMME OUTCOMES				
	PO1	PO2	PO3	PO4	PO5
<b>COURSE – CM21C01</b>					
CLO1	S	M	S	M	S
CLO2	S	M	S	M	M
CLO3	S	M	M	M	M
CLO4	S	M	S	M	S
CLO5	S	M	S	M	S
<b>COURSE – CM21C02</b>					
CLO1	S	S	M	M	S
CLO2	S	S	M	S	M
CLO3	S	S	S	M	S
CLO4	S	S	M	M	S
CLO5	S	S	S	S	S
<b>COURSE – CM21C03</b>					
CLO1	S	S	S	S	S
CLO2	S	M	S	S	M
CLO3	S	M	M	S	M
CLO4	S	S	S	S	S
CLO5	S	S	S	S	S
<b>COURSE – CM21C04</b>					
CLO1	S	S	M	M	S
CLO2	S	S	M	S	M
CLO3	S	S	S	M	S
CLO4	S	S	M	M	S
CLO5	S	S	S	S	S

CM21C01	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	K3
CLO5	Analyse and prepare financial accounting reports	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
CLO5	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 <sup>th</sup> 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**

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

Module No.	Topic	No. of Periods	Content delivery methods	Participatory learning	CLO
<b>UNIT I</b>					
1	Introduction, Basic Accounting Concepts	1	Talk & Chalk		K1
2	Introduction, Stages and types of errors	1	Talk & Chalk		K1 K2
3	Effect of rectification on Net Profit, Suspense Account and Rectification of Errors During a Subsequent	3	Solving Problems		K2 K3

	Accounting Period				
4	Preparation of Final Accounts, Suspense account, Final accounts with advanced adjustment entries	4	Solving Problems		K2 K3 K4
5	Causes for Difference between cash book and pass book, Methods of preparation of Bank Reconciliation Statement	1	Talk & Chalk		K2 K3
6	Bank balance to be shown in Balance Sheet, Adjustments in cash book	4	Solving Problems	Assignment	K3 K4
<b>UNIT II</b>					
1	Average due Date -Meaning, practical uses & determination of due date	1	Talk & Chalk		K1
2	Average due date as basis for Calculation of interest, Drawings	2	Solving Problems		K2
3	Bills of exchange - Introduction	1	Talk & Chalk		K1
4	Discounting of bill with a bank	1	Solving Problems		K2
5	Endorsement of a bill	1	Solving Problems		K3
6	Sending a bill to bank for collection, Renewal of bill	1	Solving Problems		K3
7	Retirement of bills of exchange, Insolvency of Acceptor	1	Solving Problems		K3
8	Joint Venture- meaning, Introduction, Importance	1	Talk & Chalk		K1
9	Accounting for Joint Venture, Complete record method, Partial record method	4	Solving Problems	Assignment	K3 K4
<b>UNIT III</b>					
1	Departmental Accounts – Basis for allocation of expenses.	3	Talk & Chalk, Solving Problems		K1 K3
2	Branch accounts – meaning, objectives, types & features , Debtors system – Cost Price Method	2	Talk & Chalk	Group Discussion	K1 K3
3	Debtors System – Invoice price method	4	Solving Problems		K3 K4
4	Stock & debtors system - Cost Price Method, Invoice Price Method	3	Solving Problems		K3 K4
5	Independent Branch	3	Solving Problems		K3 K4

<b>UNIT IV</b>					
1	Hire purchase Accounts – Introduction, Hire purchase system	1	Talk & Chalk		K1
2	Calculation of Interest	2	Solving Problems		K2
3	Accounting treatment in the books of hirer & hire vendor	1	Talk & Chalk		K3
4	Default and repossession – Complete Repossession	2	Solving Problems		K3
5	Partial repossession	2		Activity based Learning	K3
6	Hire purchase trading account – debtors System	3	Solving Problems		K1 K3
7	Hire purchase trading account – Stock & debtors system	3	Solving Problems		K3 K4
<b>UNIT V</b>					
1	Depreciation – Introduction, Meaning, Definition	1		Seminar	K1
2	Causes of depreciation, features, Objectives & necessity for providing Depreciation	1		Seminar, Assignment	K1 K2
3	Methods of recording depreciation – Straight line method	1	Solving Problems		K3
4	Diminishing value method	2	Solving Problems		K3
5	Annuity method ,Sinking fund method	1	Solving Problems		K3
6	Insurance policy & revaluation method	1	Solving Problems		K3
7	Depletion & Machine hour method	1		Seminar	K3
8	Investment accounts – Introduction, Types of securities	1	Solving Problems		K1
9	Calculation of cum-interest	2	Solving Problems		K2
10	Calculation of ex-interest	2	Solving Problems		K2
11	Investment in equity & rights	1	Solving Problems		K3

#### **Course Designers**

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

CM21C02	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 Marketing

### Course Learning Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1	Define the concepts of marketing and the role of marketing in business and society	K1
CLO2	Understand the composition of market, size, structure and their features and marketing processes	K2
CLO3	Explain the modern marketing techniques and discuss how it is used to pursue new marketing opportunities	K2
CLO4	Identify the marketing mix elements and describe the components of market mix.	K3
CLO5	Illustrate the process and new approaches in Marketing & Industry 4.0	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
CLO5	S	S	S	S	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	2018 Reprint
2	Sontakkai. C N	Principles of Marketing	Kalyani publishers,	2016 Reprint
3.	Philip Kotler & Gary Armstrong	Principles of Marketing	Pearson Education Ltd	17 <sup>th</sup> 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, Assignment, Seminar, Group Discussion, Activity based Learning

**Course Designers**

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

<b>Module No.</b>	<b>Topic</b>	<b>No. of periods</b>	<b>Content delivery methods</b>	<b>Participatory learning</b>	<b>CLO</b>
<b>Unit I</b>					
1.	Meaning and Definition of Markets & Marketing - Classification of markets,	2	Lecture, PPT		K1 K2
2.	Objectives, Difference between Selling and marketing	2		Group discussion	K2 K3
3.	Approaches in Marketing – Evolution – Concept of Marketing	2	Lecture, PPT		K2
4.	Marketing system – Functions	2	Lecture, PPT	Group Discussion	K2 K3
5.	Buying, Assembling and Selling	2		Activity Based learning	K2 K3
6.	Transportation–Storage and Warehouses	2	Lecture, PPT		K2 K3
7.	Standardization and Grading – AGMARK-BIS/ISI-Marketing Finance.	3	Lecture, PPT, Group Discussion		K2
<b>Unit II</b>					
8.	Product Mix: Meaning, Definition, Features Product Planning – Classification of Products	2	Lecture, Activity Based learning		K1 K2 K4
9.	Product Policies – Factors influencing the product mix	2		Group discussion	K2 K3 K4
10.	Product Life cycle – Management of Product life cycle – Development of new products.	3	Lecture, Assignment , PPT,		K2 K3
11.	Price Mix - Pricing Objectives	1	Lecture, PPT		K1 K2
12.	Factors affecting Pricing Decision- Procedure for price determination- Kinds of Pricing.	3			K2 K3
13.	Branding- Labelling –Packaging	3		Seminar	K2 K4

<b>Unit III</b>					
14.	Promotion Mix: Sales Promotion – Objectives	2	Lecture, PPT, Activity Based learning		K1 K2
15.	Factors influencing sales promotion – Kinds	2			K2
16.	Advertising – Difference between Advertising and Sales Promotion - Objectives	2	Lecture, Assignment , PPT	Activity Based learning	K1 K2 K4
17.	Functions – Advantages – Limitations –Types of Advertising Kinds of Media - Advertisement Copy.	4			K2 K3
18.	Physical Distribution Mix: Middlemen in Distribution- - Wholesalers-Retailers	2	Lecture, PPT		K1 K2
19.	Functions – Kinds – Importance	2			K2 K3
<b>Unit IV</b>					
20.	Consumer Behaviour – Consumer Buying Decisions – Characteristics of Buyer – Buying Motive.	5	Lecture, PPT, Group Discussion, Quiz		K1 K2
21.	New Approaches in Marketing: Web-Based Marketing-E-Marketing-Multi-Level Marketing- Social Media Marketing – Neuro-marketing – Green marketing	5	Lecture, PPT, Group discussion		K1 K2
22.	Referral marketing- Planogram – Search engine optimization – Social responsibility in marketing – Ethics in Marketing	4	Lecture, PPT		K1 K2
<b>UNIT V</b>					
23.	Social responsibility in marketing - Ethics in Marketing	4	Lecture, PPT	Seminar	K1 K2
24.	Introduction to Industry 4.0- Need – Reasons for Adopting Industry 4.0 - Definition – Goals and Design Principles	3	Lecture, PPT		K1 K2

25.	Technologies of Industry 4.0- Skills required for Industry 4.0- Advancements in Industry 4.0	3	Lecture, PPT		K2 K3 K4
26.	Impact of Industry 4.0 on Society, Business, Government and People - Introduction to 5.0	4	Lecture, PPT	Group Discussion	K2 K3 K4

### Course Designers

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

CM21C03	FINANCIAL 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 the accounts and thereby to increase their level of understanding about the financial statements relating to partnership firms, insurance claims & insolvency.

### Prerequisite

Basic Knowledge in accountancy

### Course Outcomes

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

CLOs	CO 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
CLO5	Appraise the performance of partnership firms, Insurance claims and Insolvency Accounts	K4

### Mapping with Programme Outcomes

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

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 <sup>th</sup> 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 Components:

- 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

<b>Module No.</b>	<b>Topic</b>	<b>No. of Periods</b>	<b>Content Delivery Methods</b>	<b>Participatory Learning</b>	<b>CLO</b>
<b>UNIT I</b>					
1	Partnership Accounts – Definition-Partnership deed – Rules applicable in the absence of partnership deed	1	Talk & Chalk		K1 K2
2	Necessary Adjustments in Partnership Accounts	2	Solving Problems		K3 K4
3	Fixed & Fluctuating Capital	2	PPT & Solving Problems		K2 K3 K4
4	Past Adjustments	2	Solving Problems		K2 K3 K4
5	Guarantee of Profits - Introduction	1	Talk & Chalk		K1 K2
6	Guarantee of Profits – Accounting Treatment	2	Solving Problems		K2 K3 K4
7	Admission of a partner – Introduction – Accounting adjustments	1	Talk & Chalk		K1 K2
8	Admission of a partner – Solving Problems	4	Solving Problems		K2 K3 K4
9	Limited Liability Partnership – Introduction- Definition – LLP Act 2008 - Features – Advantages and Disadvantages	1		Seminar Assignment Group Discussion	K1 K2
<b>UNIT II</b>					
1	Retirement of a partner - Introduction	1	Talk & Chalk		K1 K2
2	Adjustments in retirement of a partner	2	Solving Problems		K2 K3 K4
3	Retirement Cum Admission	3	Solving Problems		K3 K4
4	Death of a partner - Introduction	1	Talk & Chalk		K1 K2
5	Adjustment in death of a partner	3	Solving Problems		K3 K4
6	Joint Life Policy - Accounting Treatment	3	Solving Problems		K3 K4
<b>UNIT III</b>					
1	Dissolution of a Firm –	1	Talk & Chalk		K1 K2

	Modes of Dissolution				
2	Accounting Treatment in Dissolution of Firm	3	Solving Problems		K3 K4
3	Insolvency of a partner – Rule in Garner Vs Murray	1	Talk & Chalk		K1 K2
4	Accounting Treatment in Insolvency of Partner	3	Solving Problems		K3 K4
5	Piece –Meal Distribution.(Maximum Loss Method only)	2	Solving Problems		K3 K4
6	Sale of Partnership to a Limited Company– Introduction	1	Talk & Chalk		K1 K2
7	Accounting Treatment in Sale of Partnership to a Limited Company	3	Solving Problems		K3 K4
<b>UNIT IV</b>					
1	Fire Insurance Claims– Introduction – Types of Insurance Policies	2	Talk & Chalk		K1 K2
2	Claim for Loss of Stock	6	Solving Problems		K3 K4
3	Claim for loss of profit	6	Solving Problems		K3 K4
<b>UNIT V</b>					
1	Insolvency Accounts: Relevant Act – Meaning -Procedure -Differences between balance sheet and statement of affairs	2	Talk & Chalk		K1 K2
2	Statement of Affairs	5	Solving Problems		K3 K4
3	Deficiency Accounts	5	Solving Problems		K3 K4
4	The Insolvency & Bankruptcy code 2016	2		Seminar Assignment Group Discussion	K1 K2

**Course Designers:**

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

CM21C04	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 in the functional areas of business to pursue careers in management with ethics

### Prerequisite

- Basic Knowledge on Business Management

### Course Outcomes

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

COs	CO 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, organising, staffing, directing, controlling etc.	K2
CLO3	Identify the management process and decision making in management functions	K2
CLO4	Apply the theories and practical applications of management concepts	K3
CLO5	Demonstrate the process of management functions and evaluate the social responsibility and ethical issues in business situations	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
CLO5	S	S	M	M	M

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	2017 reprint

**Reference Books**

S. No	Authors	Title	Publishers	Year of Publication
1.	Dinkar Pagre	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	7th Ed. 2017

**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

Module No.	Topic	No. of periods	Content delivery methods	Participatory learning	CLO
<b>Unit I</b>					
1.	Management -Definition - Nature and Scope – Functions	2	Lecture, PPT		K1 K2
2.	Managerial Skills – Levels of Management- Roles and Skills of a Manager	3	Lecture, PPT	Group discussion	K3 K4

3.	Contributions by Henry Fayol, FW Taylor, Peter F Drucker, McGregor, Elton Mayo	3	Lecture, PPT		K3
4.	Management as a Science, Art, Profession- Management and Administration	3	Lecture, PPT	Group Discussion	K3
5.	Principles of Management	3	Lecture, PPT	Group Discussion	K1
<b>Unit II</b>					
6.	Planning: Meaning – Nature- Importance- Purpose of Planning	2	Lecture, PPT	Group Discussion	K1 K2
7.	Planning Process - Advantages and Limitations- Types of Plans	2	Lecture, PPT	Group discussion	K3
8.	Policies – Strategies – Procedures – Programmes	3	Lecture, Assignment, PPT,	Group discussion	K2 K3
9.	Obstacles to Effective Planning	2	Lecture, PPT		K2
10.	Decision Making: Steps in Decision Making	3		Seminar	K2 K3
11.	Role of MIS for Decision Making. MBO- MBE- Policy and Strategy	2	Lecture, PPT		K2 K3
<b>Unit III</b>					
12.	Organization: Meaning-Nature and Importance-Process of Organization-	4	Lecture, PPT, Activity Based learning		K1 K2 K3
13.	Organization Structure- Organization Chart- Organization Manuals- Types of Organization	3	Lecture, Assignment, PPT	Activity Based learning	K2 K3
14.	Departmentation - Span of Management – Authority – Responsibility	4	Lecture, PPT		K2 K3
15.	Accountability- Power- Delegation- Centralization- Decentralization – Staffing	4	Lecture, PPT	Activity Based learning	K2 K3 K4
<b>Unit IV</b>					
16.	Leadership-Meaning- Importance-Functions of Leadership	5	Lecture, PPT,	Group Discussion,	K1 K2 K3

17.	Leadership Styles-Qualities of a Good Leader-Theories and Approaches to Leadership	5	Lecture, PPT, Group discussion		K2 K3 K4
18.	Directing – Functions- Coordination – Meaning – Definition - Advantages & Disadvantages	4	Lecture, PPT	Group Discussion Activity based learning	K1 K2 K3
<b>UNIT V</b>					
19.	Control- Meaning- Nature - Importance	4	Lecture, PPT	Seminar	K1 K2
20.	Process & Techniques of Control- Ethics – Meaning, Importance.	3	Lecture, PPT		K2 K3 K4
21.	Nature and–Structure of ethics management - Ethics in Business	3	Lecture, PPT	Group Discussion	K3 K4
22..	Factors affecting ethical practices in business- Social Responsibility of business - Relevance	4	Lecture, PPT	Group Discussion	K3 K4

#### Course Designers:

1. Dr.C.Gomathy, Assistant Professor
2. Dr.T. Ambika, Assistant Professor

<b>21PECM1</b>	<b>PROFESSIONAL ENGLISH FOR COMMERCE AND MANAGEMENT</b>	<b>Category</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Credit</b>
		<b>Theory</b>	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

<b>CLO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CLO1</b>	Recognise their own ability to improve their own competence in	K1

	using the language	
<b>CLO2</b>	Use language for speaking with confidence in an intelligible and acceptable manner	K2
<b>CLO3</b>	Read independently unfamiliar texts with comprehension and understand the importance of reading for life	K3
<b>CLO4</b>	Understand the importance of writing in academic life	K3
<b>CLO5</b>	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
<b>CLO1</b>	L	M	S	S	S
<b>CLO2</b>	L	L	S	M	M
<b>CLO3</b>	M	L	M	L	M
<b>CLO4</b>	L	M	M	L	M
<b>CLO5</b>	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 (TANSICHE)	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

Module No.	Unit	Topic	No. of periods	Knowledge Levels
1	Unit I	Listening	1	K2
2	Unit I	Speaking	1	K3
3	Unit I	Reading	1	K2
4	Unit I	Activity	1	K3,K4
5	Unit I	Vocabulary	1	K2
6	Unit I	Writing	1	K2
7	Unit I	Activity	1	K3, K4
8	Unit I	Activity	1	K3,K4
9	Unit II	Listening	1	K2

10	Unit II	Speaking	1	K3
11	Unit II	Reading	1	K2
12	Unit II	Activity	1	K3,K4
13	Unit II	Vocabulary	1	K2
14	Unit II	Writing	1	K2
15	Unit II	Activity	1	K3, K4
16	Unit II	Activity	1	K3,K4
17	Unit III	Listening	1	K2
18	Unit III	Speaking	1	K3
19	Unit III	Reading	1	K2
20	Unit III	Activity	1	K3,K4
21	Unit III	Vocabulary	1	K2
22	Unit III	Writing	1	K2
23	Unit III	Activity	1	K3, K4
24	Unit III	Activity	1	K3,K4
25	Unit IV	Listening	1	K2
26	Unit IV	Speaking	1	K3
27	Unit IV	Reading	1	K2
28	Unit IV	Activity	1	K3,K4
29	Unit IV	Writing	1	K2
30	Unit IV	Activity	1	K3, K4
31	Unit IV	Activity	1	K3,K4
32	Unit IV	Interpreting visuals	1	K3,K4
33	Unit V	Listening	1	K2
34	Unit V	Speaking	1	K3
35	Unit V	Reading	1	K2
36	Unit V	Activity	1	K3,K4
37	Unit V	Writing	1	K2
38	Unit V	Activity	1	K3,K4
39	Unit V	Creative writing	1	K3, K4
40	Unit V	Activity	1	K3,K4