CAUVERY COLLEGE FOR WOMEN (AUTONOMOUS)

Nationally Accredited with 'A+' Grade by NAAC

TIRUCHIRAPPALLI

PG & RESEARCH DEPARTMENT OF COMMERCE

LEARNING OUTCOMES BASED CURRICULUM

FRAMEWORK

(CBCS - LOCF)

B.Com. CA

2025 - 2026 and Onwards

CAUVERY COLLEGE FOR WOMEN (AUTONOMOUS)

PG & RESEARCH DEPARTMENT OF COMMERCE

<u>VISION</u>

Commitment to pursue excellence in commerce education, while equipping students with knowledge and skills in commerce stream, inculcate values, identify hidden talents, provide opportunities for students to realize their full potential and thus shape them into national assets, and to pursue a real holistic development, integrity moral and ethical uprightness.

<u>MISSION</u>

- ➢ To promote excellent education in the changing environment of information and communication technology and commerce sectors.
- ➢ Creating an urge in students to take up entrepreneurship in online to be successful by standing on their feet instead of being dependent on others.
- ➢ Grooming youth to become a truly global personality well equipped to deal with the modern world and its challenges.

PROGRAMME EDUCATIONAL OBJECTIVES
(PEOs)

PEOs	Statements
PEO1	**LEARNING ENVIRONMENT** To facilitate value-based holistic and comprehensive learning by integrating innovative learning practices to match the highest qualitystandards and train the students to be effective leaders in their chosen fields.
PEO2	**ACADEMIC EXCELLENCE** To provide a conducive environment to unleash their hidden talents and to nurture the spirit of critical thinking and encourage them to achieve their goal.
PEO3	**EMPLOYABILITY** To equip students with the required skills in order to adapt to the changing global scenario and gain access to versatile career opportunities in multidisciplinary domains.
PEO4	**PROFESSIONAL ETHICS AND SOCIAL RESPONSIBILITY** To develop a sense of social responsibility by formulating ethics and equity to transform students into committed professionals with a strong attitude towards the development of the nation.
PEO5	**GREEN SUSTAINABILITY** To understand the impact of professional solutions in societal and environmental contexts and demonstrate the knowledge for an overall sustainable development.

PROGRAMME OUTCOMES FOR B.Com., B.Com. CA,

B.B.A. PROGRAMME

PO NO.	On completion of B.Com. /B.Com. CA / B.B.A. Programme, The students will be able to
PO 1	**PROGRAMME KNOWLEDGE AND ENVIORNMENT SUSTAINABILITY** Acquire a strong foundation in the areas of Commerce, Management and Information Technology that needs to respond to the constantly changing Business and Legal environment.
PO 2	**CRITICAL THINKING AND DECISION MAKING SKILLS** Analyze and develop solutions through various computational techniques for real time problems in all areas of Business Management specially Finance, Marketing, Human Resources and Operations.
PO 3	**ENTREPRENEURSHIP SKILLS AND COMPETENCY DEVELOPMENT** Apply the competencies and creativity required to undertake entrepreneurship as a desirable and feasible career option or be employed in various positions in industry, academia and Government.
PO 4	**TEAM WORK AND PROFICIENCY DEVELOPMENT** Imbibe professionalism to embrace new opportunities of emerging technologies, leadership and team work in a dynamic ethical business scenario.
PO 5	**PROFESSIONAL SKILLS AND EMPLOYABILITY** Internalize the learned concept of Business and Commerce that will enable them to become skilled professionals and to enhance the career prospects.

PROGRAMME SPECIFIC OUTCOMES FOR B.Com. CA

PSO NO	The Students of B.Com. CA will be able to	POs Addressed
PSO1	Understand the various concepts related to Commerce and Computer Applications.	**PO1** **PO2**
PSO2	Inculcate critical thinking and problem-solving skills to excel in technologies and its services used ethically in various sector.	**PO2**
PSO3	Adopt frameworks for sustainable development in their career with virtuous to become a successful entrepreneur and application developer.	**PO3**
PSO4	Become acquainted with commercial knowledge and professional skills to react the most appropriate way when faced with challenges.	**PO4** **PO5**
PSO5	Exhibit proficiency in globally relevant multidisciplinary areas of computing with environmental considerations.	**PO5**

CAUVERY COLLEGE FOR WOMEN (AUTONOMOUS), TRICHY – 18
PG & RESEARCH DEPARTMENT OF COMMERCE
B.Com. CA – PROGRAMME STRUCTURE
LEARNING OUTCOME BASED CURRICULUM FRAMEWORK (CBCS - LOCF)
(For the candidates admitted from the academic year 2025 – 2026 onwards)

Semester	Part	Course	Title	Subject Code	Hours	Credit	Exam Hours	Marks Internal	Marks External	Total
I	I	Language Course - I (LC)	Tamil Ilakkiya Varalaru - I	25ULT1	6	3	3	25	75	100
			Hindi ka Samanya Gyan aur Nibandh	23ULH1						
			Poetry, Grammar and History of Sanskrit Literature	23ULS1						
			Foundation Course : Paper I –French - I	23ULF1						
	II	English Language Course - I (ELC)	General English - I	23UE1	6	3	3	25	75	100
	III	Core Course - I (CC)	Financial Accounting -I	23UCC1CC1	6	5	3	25	75	100
		Core Course - II (CC)	Principles of Management	23UCC1CC2	6	5	3	25	75	100
		First Allied Course- I (AC)	Python Programming and Lab	23UCC1AC1	4	3	3	50	50	100
	IV	Ability Enhancement Compulsory Course-I (AECC)	UGC Jeevan Kaushal - Universal Human Values	25UGVE	2	2	-	100	-	100
		Total			**30**	**21**				**600**

Semester I	Internal Marks: 25		External Marks: 75		
COURSE CODE	**COURSE TITLE**	**CATAGORY**	**Hrs/ Week**	**CREDITS**	
23UCC1CC1	FINANCIAL ACCOUNTING – I	CORE	6	5	

Course Objective

➢ To understand the basic accounting concepts and standards.
➢ To know the basis for calculating business profits.
➢ To familiarize with the accounting treatment of depreciation.
➢ To learn the methods of calculating profit for single entry system.
➢ To gain knowledge on the accounting treatment of insurance claims.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Define and outline the accounting concepts, rectification of errors and Bank Reconciliation Statement.	K1
CO2	Explain the purpose of financial accounting and Non-Profit Organisation	K2
CO3	Apply the accounting procedures for recording various financial transactions.	K3
CO4	Analyse the various methods of providing depreciation and Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.	K4, K5
CO5	Analyse and evaluate financial statements in any given context or situation	K4, K5

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3	3	3	2	2	3
CO2	3	3	3	3	3	3	3	2	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	2	2	3	3	2	2	2	2	2
CO5	3	3	3	3	3	3	3	3	3	3

"1" – Slight (Low) Correlation ¬ "2" – Moderate (Medium) Correlation
"3" – Substantial (High) Correlation "-" Indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	CO'S	COGNITIVE LEVEL
I	**Fundamentals of Financial Accounting** Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation.	18	CO1,CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
II	**Final Accounts** Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments. **Accounts of Non-Profit Organisation** Receipt & Payment Accounts – Income & Expenditure Accounts – Balance Sheet – Adjustments.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
III	**Depreciation and Bills of Exchange** Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs. Revaluation **Bills of Exchange** – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
IV	**Accounting from Incomplete Records – Single Entry System** Incomplete Records – Meaning and Features – Limitations – Difference between Incomplete Records and Double Entry System – Methods of Calculation of Profit – Statement of Affairs Method – Preparation of final statements by Conversion method.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
V	**Royalty and Insurance Claims** Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

	Insurance Claims – Calculation of Claim Amount-Average clause (Loss of Stock only)			
VI	**Self Study for Enrichment (Not to be included for External Examination)** Difference between Balance Sheet and Trial Balance, Adjustment and Closing Entries – Negotiable Instrument, Difference between Promissory note and Bills of Exchange.	-	**CO1, CO2, CO3, CO4, CO5**	**K1, K2, K3, K4, K5**

Distribution of Marks: Theory 20% & Problem80%

Text Books
1. S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2. S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3. ShuklaGrewal and Gupta, "Advanced Accounts", volume 1, S.Chand and Sons, New Delhi.
4. Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5. R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.

Reference Books

1. Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2. Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3. Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4. Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.

Web References

1. https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2. https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3. https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

Pedagogy

Chalk and Talk, PPT, Discussion, Assignment, Demo, Quiz and Seminar.

Course Designer

Ms. J. Lalithambigai.

Semester I	Internal Marks: 25		External Marks: 75		
COURSE CODE	COURSE TITLE		I	Hrs/ Week	CREDITS
23UCC1CC2	PRINCIPLES OF MANAGEMENT		CORE	6	5

Course Objective

➢ To understand the basic management concepts and functions
➢ To know the various techniques of planning and decision making
➢ To familiarize with the concepts of 13rganization structure
➢ To gain knowledge about the various components of staffing
➢ To enable the students in understanding the control techniques of management

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Define the basic principles and concepts of management and summarize the various authorization and responsibilities of an organization.	K1
CO2	Explain the importance of planning and decision making in an organization	K2
CO3	Apply and integrate planning, organizing, decision-making, staffing and directing processes in an organization.	K3
CO4	Analyze the various methods of performance appraisal	K4
CO5	Explain the notions of directing, co-ordination and control in management.	K5

Mapping of CO with PO and PSO

Cos / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	2	2	3	3	3	3	3
CO3	3	3	3	2	2	3	3	3	2	2
CO4	3	3	3	3	3	3	3	2	2	2
CO5	3	3	3	2	2	3	3	3	3	2

"1" – Slight (Low) Correlation ¬ "2" – Moderate (Medium) Correlation
"3" – Substantial (High) Correlation "-" Indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	CO'S	COGNITIVE LEVEL
I	**Introduction to Management** Meaning – Definitions – Nature and Scope – Levels of Management – Importance – Management Vs. Administration – Management: Science or Art – Evolution	18	CO1,CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

	of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo – Functions of Management – Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.			
II	**Planning** Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process – Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types – Steps in Decision Making – Forecasting – Rational Decision Making – Process – Decision Making Under Different Conditions.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
III	**Organizing** Meaning – Definitions – Nature and Scope – Characteristics – Importance – Types – Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types – Departmentalization – Authority and Responsibility – Centralization and Decentralization – Span of Management.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
IV	**Staffing** Introduction – Concept of Staffing-Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods – Selection Procedure – Test – Interview– Training: Need – Types– Promotion – Management Games – Performance Appraisal – Meaning and Methods – 360 degree Performance Appraisal – Work from Home – Managing Work from Home [WFH].	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
V	**Directing** Motivation – Meaning – Theories – Communication – Types – Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature – Types and Theories of Leadership – Styles of Leadership – Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce – Supervision. **Co-ordination and Control**	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

	Co-ordination – Meaning – Techniques of Co-ordination. Control – Characteristics – Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].				
VI	**Self Study for Enrichment** **(Not to be included for End Semester Examination).** Departmentalisation – Basis – Meaning and Importance – Policies – Meaning and Types –Procedure – Requisites for excellent co-ordination.	-	**CO1, CO2, CO3, CO4, CO5**	**K1, K2, K3, K4, K5**	

Text Books

1. Gupta. C. B, -Principles of Management-L.M. Prasad, S. Chand& Sons Co. Ltd, New Delhi.
2. Dinkar Pagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3. P. C. Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
4. L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.
5. R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.

Reference Books

1. K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai
2. Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3. Grifffin, Management principles and applications, Cengage learning, India.
4. Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.

Web References

➢ http://www.universityofcalicut.info/sy1/management
➢ https://www.managementstudyguide.com/manpower-planning.htm
➢ https://www.businessmanagementideas.com/notes/managementnotes/coordination/coordination/21392

Pedagogy

Chalk and Talk, PPT, Discussion, Assignment, Demo, Quiz and Seminar.

Course Designer

Ms. Shilpa A. Talreja.

ELECTIVE – I
PYTHON PROGRAMMING AND LAB

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCC1AC1	2		2		3	4	50	50	100

	Learning Objectives	
LO1	Describe the core syntax and semantics of Python programming language.
LO2	Discover the need for working with the strings and functions.
LO3	Illustrate the process of structuring the data using lists, dictionaries, tuples and sets.
LO4	Understand the usage of packages and Dictionaries

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	Introduction: Computer algorithms-Computer Hardware-Computer Software-Python programming language – Literals – Variables and Identifiers – Operators – Expressions and Data types, Input / output	12
II	Control Structures: Boolean Expressions – Selection Control – If Statement- Indentation in Python- Multi-Way Selection – Iterative Control- While Statement- Infinite loops- Definite vs. Indefinite Loops- Boolean Flag. String, List and Dictionary, Manipulations Building blocks of python programs, Understanding and using ranges.	12
III	Functions: Program Routines- Defining Functions- More on Functions: Calling Value-Returning Functions- Calling Non-Value-Returning Functions- Parameter Passing – Keyword Arguments in Python – Default Arguments in Python-Variable Scope. Recursion: Recursive Functions	12
IV	Objects and their use: Software Objects – Turtle Graphics – Turtle attributes-Modular Design: Modules – Top-Down Design – Python Modules -	12
V	Dictionaries and Sets: Dictionary type in Python – Set Data type. Text Files: Opening, reading and writing text files – Exception Handling	12
	Total	**60**

	Course Outcomes
CO1	Develop and execute simple Python programs
CO2	Write simple Python programs using conditionals and looping for solving problems
CO3	Decompose a Python program into functions
CO4	Represent compound data using Python lists, tuples, dictionaries etc.

	Textbooks
1	Charles Dierbach, "Introduction to Computer Science using Python – A computational Problem-solving Focus", Wiley India Edition, 2015.
2	Wesley J. Chun, "Core Python Applications Programming", 3rd Edition, Pearson Education, 2016

3	Mark Lutz, "Learning Python Powerful Object Oriented Programming", O'reilly Media 2018, 5th Edition.
Reference Books	
1	Timothy A. Budd, "Exploring Python", Tata MCGraw Hill Education Private Limited 2011, 1 st Edition.
2	John Zelle, "Python Programming: An Introduction to Computer Science", Second edition, Course Technology Cengage Learning Publications, 2013, ISBN 978- 1590282410
3	Michel Dawson, "Python Programming for Absolute Beginers" , Third Edition, Course Technology Cengage Learning Publications, 2013, ISBN 978-1435455009
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://onlinecourses.swayam2.ac.in/cec22_cs20/preview

Python Programming Lab	
Learning Objectives: (for teachers: what they have to do in the class/lab/field) • Acquire programming skills in core Python. • Acquire Object-oriented programming skills in Python. • Develop the skill of designing graphical-user interfaces (GUI) in Python. • Develop the ability to write database applications in Python. • Acquire Python programming skills to move into specific branches	
Course Outcomes: (for students: To know what they are going to learn) **CO1:** To understand the problem solving approaches **CO2:** To learn the basic programming constructs in Python **CO3:** To practice various computing strategies for Python-based solutions to real world problems **CO4:** To use Python data structures – lists, tuples, dictionaries.	

List of Programs

1. Program to convert the given temperature from Fahrenheit to Celsius and vice versa depending upon user's choice.
 2. Write a Python program to construct the following pattern, using a nested loop
 	
     *
    **
    **
    *
 	
 3. Program to calculate total marks, percentage and grade of a student. Marks obtained in each of the five subjects are to be input by user. Assign grades according to the following criteria:
 Grade A: Percentage >=80   Grade B: Percentage >=70 and 80
 Grade C: Percentage >=60 and <70   Grade D: Percentage >=40 and <60
 Grade E: Percentage < 40

4. Program, to find the area of rectangle, square, circle and triangle by accepting suitable input parameters from user.
5. Write a Python script that prints prime numbers less than 20.
6. Program to find factorial of the given number using recursive function.
7. Write a Python program to count the number of even and odd numbers from array of N numbers.
8. Write a Python class to reverse a string word by word.
9. Read a file content and copy only the contents at odd lines into a new file.
10. Create a Turtle graphics window with specific size.

Extended Professional Component	Questions related to the above topics, from various competitive examinations UPSC / TRB / NET / UGC –CSIR / GATE / TNPSC / others to be solved (To be discussed during the Tutorial hour)
Skills acquired from the course	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill

Learning Resources:

- **Recommended Texts**

1. Charles Dierbach, "Introduction to Computer Science using Python – A computational Problem-solving Focus", Wiley India Edition, 2015.
2. Wesley J. Chun, "Core Python Applications Programming", 3rd Edition , Pearson Education, 2016

- **Reference Books**

1. Mark Lutz, "Learning Python Powerful Object Oriented Programming", O'reilly Media 2018, 5th Edition.
2. Timothy A. Budd, "Exploring Python", Tata MCGraw Hill Education Private Limited 2011, 1 st Edition.
3. John Zelle, "Python Programming: An Introduction to Computer Science", Second edition, Course Technology Cengage Learning Publications, 2013, ISBN 978-1590282410
4. Michel Dawson, "Python Programming for Absolute Beginers" , Third Edition, Course Technology Cengage Learning Publications, 2013, ISBN 978-1435455009