

**CAUVERY COLLEGE FOR WOMEN
(AUTONOMOUS)**

**Nationally Accredited with 'A' Grade by
NAAC**

ISO 9001:2015 Certified

TIRUCHIRAPPALLI

**PG & RESEARCH DEPARTMENT OF
COMMERCE**



**LEARNING OUTCOME BASED
CURRICULUM FRAMEWORK
(CBCS - LOCF)**

B.Com.

2023 -2024 and Onwards

VISION

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.

MISSION

- 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 quality standards 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 Analyse 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.

PSO NO	The Students of B.Com. will be able to	POs Addressed
PSO1	Acquire fundamental knowledge in the fields of Commerce, Management, Accounts, Finance and overall general legal framework of the business.	PO1 PO2
PSO2	Inculcate critical thinking and problem-solving skills to excel in technologies and its services used ethically in various sector.	PO2
PSO3	Identify business opportunities to create and manage innovations and entrepreneurship.	PO3
PSO4	Become acquainted with commercial knowledge and professional skills to react the most appropriate way when faced with challenges.	PO4 PO5
PSO5	Obtain the knowledge and skills required for further professional education and research.	PO5



CAUVERY COLLEGE FOR WOMEN (AUTONOMOUS), TRICHY – 18
DEPARTMENT OF COMMERCE
B.Com.– PROGRAMME STRUCTURE

LEARNING OUTCOME BASED CURRICULUM FRAMEWORK (CBCS - LOCF)
(For the candidates admitted from the academic year 2023 – 2024 onwards)

Semester	Part	Course	Title	Subject Code	Hours	Credit	Exam Hours	Marks		Total
								Internal	External	
I	I	Language Course – I (LC)	Podhuth Tamil - I	23ULT1	6	3	3	25	75	100
			Hindi Ka Samanya Gyan Aur Nirbandh	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	23UCO1CC1	6	5	3	25	75	100
		Core Course – II (CC)	Principles of Management	23UCO1CC2	6	5	3	25	75	100
		First Allied Course – I (AC)	Business Economics	23UCO1AC1	4	3	3	25	75	100
	IV	Ability Enhancement Compulsory Course – I (AECC)	Value Education	23UGVE	2	2	-	100	-	100
		Total			30	21				600



CAUVERY COLLEGE FOR WOMEN (AUTONOMOUS), TRICHY – 18
PG & RESEARCH DEPARTMENT OF COMMERCE
B.Com.– PROGRAMME STRUCTURE

LEARNING OUTCOME BASED CURRICULUM FRAMEWORK (CBCS - LOCF)
(For the candidates admitted from the academic year 2023 – 2024 onwards)

II Semester

Semester	Part	Course	Title	Subject Code	Hours	Credit	Exam Hours	Marks		Total
								Internal	External	
II	I	Language Course - II (LC)	Pothutamil; - II	23ULT2	6	3	3	25	75	100
			Hindi Literature & Grammar - II	22ULH2						
			Prose, Grammar and History of Sanskrit literature	23ULS2						
			Basic French -II	22ULF2						
	II	English Language Course - II (ELC)	General English - II	23UE2	6	3	3	25	75	100
	III	Core Course - III (CC)	Financial Accounting - II	23UCO2CC3	6	5	3	25	75	100
		Core Course -IV (CC)	Fundamentals of Marketing	23UCO2CC4	5	5	3	25	75	100
		First Allied Course - II (AC)	Banking Theory Law and Practice	22UCO2AC2	5	3	3	25	75	100
	IV	Ability Enhancement Compulsory Course – II (AECC)	Environmental Studies	22UGEVS	2	2	-	100	-	100
	Extra Credit Course		SWAYAM Online Course	As per UGC Recommendations						
		Total			30	21				600

Semester I	Internal Marks: 25	External Marks: 75		
COURSE CODE	COURSE TITLE	CATAGORY	Hrs/ Week	CREDITS
23UCO1CC1	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.
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Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
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.	21	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	15	CO1, CO2,	K1, K2, K3,

	Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims – Calculation of Claim Amount-Average clause (Loss of Stock only)		CO3, CO4, CO5	K4, K5
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: Textand 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	CATAGORY	Hrs/Week	CREDITS
23UCO1CC2	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 organisation 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	Cognitive Level
	On the successful completion of the course, students will be able to	
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 / PSO's	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 –	18	CO1,CO2, CO3, CO4,	K1, K2, K3, K4, K5

	Management: Science or Art – Evolution 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.		CO5	
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.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

	Co-ordination and Control 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. Griffffin, 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/syl/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.

Semester I	Internal Marks: 25	External Marks: 75		
COURSE CODE	COURSE TITLE	CATAGORY	Hrs/ Week	CREDITS
23UCO1AC1	BUSINESS ECONOMICS	ELECTIVE	4	3

Course Objective

- To understand the approaches to economic analysis
- To know the various determinants of demand
- To gain knowledge on concept and features of consumer behaviour
- To learn the laws of variable proportions
- To enable the students to understand the objectives and importance of pricing policy

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
CO1	Recall and summarize the core economic principles, concepts and how they apply to a wide range of real-world issues.	K1 , K2
CO2	Explain the positive and negative approaches in economic analysis	K2
CO3	Relate and apply the various methods of pricing	K1, K3
CO4	Analyze and interpret the concept of price and output decisions of the firms under various market structures. the factors of demand forecasting	K4, K5
CO5	Explain the assumptions and significance of indifference curve	K5

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	2	3	3	2	2	2	3
CO2	3	3	2	2	3	3	2	2	2	3
CO3	3	3	2	2	3	3	2	2	2	3
CO4	3	3	2	2	3	3	2	2	2	3
CO5	3	3	3	2	3	3	2	3	2	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	Introduction to Economics Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency – Business Cycle: - Theory, Inflation, Depression, Recession, Recovery, Reflation and Deflation, – Objectives of Business – Social Responsibility of business.	12	CO1,CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
II	Demand & Supply Functions Meaning of Demand – Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting – Factors Governing Demand Forecasting – Methods of Demand Forecasting, Law of Supply and Determinants.	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
III	Consumer Behaviour Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Cardinal and Ordinal concepts of Utility - Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer's Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods – Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
IV	Theory of Production Concept of Production – Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

	of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies – Producer’s equilibrium.			
V	Market Structure Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve.	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
VI	Self-Study for Enrichment (Not to be included for End Semester Examination) Characteristics of Indian Economy – Recent trends in Indian Economy.	-	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

Text Books

1. H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.
2. C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.
3. Aryamala.T, Business Economics, Vijay Nocole, Chennai.
4. T.P Jain, Business Economics, Global Publication Pvt. Ltd, Chennai.
5. D.M. Mithani, Business Economics, Himalaya Publishing House, Mumbai.

Reference Books

1. S.Shankaran, Business Economics-Margham Publications, Chennai.
2. P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.
3. Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia
4. Ram singh and Vinaykumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai.
5. Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai.

Web References

1. https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ
2. <https://www.icsi.edu/>
3. <https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160>

Pedagogy

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

Course Designer

Dr. N. Savithri.

Semester II	Internal Marks: 25		External Marks:75	
COURSE CODE	COURSE TITLE	CATEGORY	HOURS / WEEK	CREDITS
23UCO2CC3	FINANCIAL ACCOUNTING – II	CORE	6	5

Course Objectives

- To understand the general characteristics of a partnership.
- To develop skills in the preparation of Partnership Accounts.
- To enable the students to apply the accounting concepts in the preparation of Branch, Departmental and Hire Purchase Accounts

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 appropriate concepts relevant to partnerships and corporations.	K1
CO2	Recall and relate the accounting procedures for the partnership related transactions and explain the accounting procedures relating to branch accounts, Hire purchase accounts and Departmental accounts.	K1, K2
CO3	Explain the in-depth concepts in Partnership accounts, Hire purchases accounts and other business related transactions.	K2
CO4	Apply the accounting concepts to interpret the performance of business.	K3
CO5	Classify and Build confidence in the preparation of partnership accounts, hire purchase accounts, branch and departmental accounts.	K3, K4

Mapping of CO with PO and PSO

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

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

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Fundamentals of partnership Accounts – Profit and Loss Appropriation A/c – Capital Accounts of partners (fixed and fluctuating) – Capital ratio – Change in Profit Sharing Ratio – Past Adjustments and Guarantees.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
II	Admission of a partner – Calculation of Sacrificing Ratio – Adjustment for Goodwill – Methods of valuation of Goodwill	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
III	Retirement of a Partner – Calculation of Gaining Ratio – Adjustment for Goodwill – Death of a Partner – Joint Life Policy	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
IV	Branch Accounts (Dependent Branches: Debtor System and Stock and Debtor System only) Departmental Accounts – Apportionment of Expenses – Inter – departmental Transfer at cost and Invoice price.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
V	Hire Purchase System: Accounting Treatment – Calculation of Interest – Default and Repossession – Hire Purchase Trading Account: Debtors System and Stock and Debtor System.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
VI	Self-Study for Enrichment (Not to be included for External Examination) Interest on capital – Interest on drawings – Partnership deed – Types of Partner, Difference between Hire Purchase and Installment Purchase		CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4

Distribution of Marks: Theory 20% and Problem 80%

Text Books

1. Reddy. T.S, Murthy A. (2023). *Financial Accounting*. 9th Revised Edition, Margham Publication.
2. Jain S.P,&Narang K.L. (2020). *Business Accounting*. 6th Edition, Kalyani Publishers
3. Gupta R.L,& Radhaswamy M. (2022). *Financial Accounting*. 8th Edition (Reprint), Sultan Chand & Sons.

Reference Books

1. Dalston L, Cecil & Jenitra L, Merwin. (2015). *Business Accounting*. 4th Edition. Learn Tech Publishers.
2. Arulanandam M.A, Raman K.S. (2019). *Advanced Accountancy*. 8th Edition, Himalaya Publishing House.
3. Dr.Shukla.S.M. (2023). *Financial Accounting*. 52nd Revised Edition. Sultan Chand Publication.

Web Reference

1. <https://www.taxmann.com/post/blog/basics-concepts-of-accounting-for-partnership/>
2. <https://www.yourarticlelibrary.com/accounting/partnership-account/partnership-accounts-on-retirement-or-death-accounting-procedure/52380>
3. https://mastermindsindia.com/13.%20BRANCH%20ACCOUNTS_%20Assignment%20Solutions.pdf
4. https://static.careers360.mobi/media/uploads/froala_editor/files/Hire-Purchase-and-Instalment-Sale-Transactions.pdf
5. <https://www.freshbooks.com/en-za/hub/accounting/departamental-accounting>

Pedagogy

Chalk and talk, Power Point Presentation, Assignment, Seminar and Quiz.

Course Designer

Dr. D. Sarala.

Semester II	Internal Marks: 25		External Marks: 75	
COURSE CODE	COURSE TITLE	CATEGORY	HOURS / WEEK	CREDITS
23UCO2CC4	FUNDAMENTALS OF MARKETING	CORE	5	5

Course Objectives

- To enable the students to understand the basic principles of Marketing concepts and importance.
- To identify the factors and process essential for designing marketing strategy.
- To familiarize the recent development of marketing in the global scenario and to practice the skills of marketing.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
CO1	Recall the fundamental concepts, theories of marketing and types of market.	K1
CO2	Summarize the important factors influencing consumer behavior And explain the product policy and development.	K2
CO3	Identify the different pricing strategies of a firm.	K3
CO4	Analyze and Compare the various distribution channels and Promotional programmes to market effectively.	K3,K4
CO5	Examine the social, cultural, global, ethical, environmental responsibilities and issues in marketing.	K4

Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	2	2	3	2	2	2	2
CO2	3	2	3	2	3	3	3	2	3	3
CO3	3	2	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
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	COs	COGNITIVE LEVEL
I	Definition of Market and Marketing, Types of Market – Types of Goods – Evolution of Marketing – Difference between Selling and Marketing–Modern Concepts of Marketing –Nature and Importance of Marketing– Functions of Marketing.	15	CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4
II	Consumer Vs. Customer - Consumer Behaviour - Importance of Consumer Behaviour – Types of Buyers – Characteristics of buyer Behaviour – Buying Process - 7O's Framework.	15	CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4
III	Product–Policy-New Product Development – Product Life Cycle – Branding and Packaging–Pricing–Factors affecting Pricing–Kinds of Pricing.	15	CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4
IV	Channels of Distribution–Importance– Functions - Types– Different Channels. Sales Promotions – Objectives – Reasons for Growth – Advantages and Limitations – Effectiveness of Sales Promotion - Advertising– Basic Features – Functions-Benefits – Kinds of Advertising.	15	CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4
V	Recent developments in Marketing: Social Marketing –Direct Marketing – Online Marketing – Relationship Marketing –Green Marketing – Marketing Ethics.	15	CO1,CO2,C O3,CO4, CO5	K1, K2, K3,K4
VI	Self Study for Enrichment (Not to be included for External Examination) Various environments affecting the marketing functions – Market Targeting – Distribution logistics: Importance and decisions factors to be considered in channel selection.		CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4

Text Books

1. Pillai.R.S.N,Bagavathi.V(2017).*Marketing Mangement*. Revised Edition.S.Chand&Co.
2. Dr.RajanNair.N.SanjithRNair.(2019). *Marketing*. Revised Edition. SultanChand&Sons.
3. Dr. Gupta. C.B, Dr.N.Rajan Nair. (2019). *Marketing Management*. Revised Edition. SultanChand&Sons.

Reference Books

1. Chandrasekar. K.S. (2019). *Marketing Management*. Revised Edition. Vijay Nicole Imprints Private Ltd.
2. Dr. Varshney. R.L, Dr. Gupta. S.L. (2016). *Marketing Management*. Revised Edition. Sultan Chand & Sons.
3. Philip Kotler, Gray Armstrong, Sridhar Balasubramanian, Prafulla Agnihotri. (2023). *Principles of Marketing*, Revised Edition. Pearson.

Web Reference

1. <https://www.techfunnel.com/martech/modern-marketing-concepts-marketing-management/>
2. <https://www.questionpro.com/blog/consumer-behavior-definition/>
3. <https://www.studysmarter.co.uk/explanations/marketing/pricing/>
4. <https://byjus.com/commerce/what-is-pricing/>
5. <https://www.techtarget.com/searchchannel/definition/distribution-channel>

Pedagogy

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

Course Designer

Dr. S. Jayalakshmi

Semester II	Internal Marks:25	External Marks:75		
COURSECODE	COURSE TITLE	CATEGORY	Hrs./Week	CREDITS
22UCO2AC2	BANKING THEORY, LAW AND PRACTICE	ALLIED	5	3

Course Objective

- To the students aware of banking business and practices and to enlighten the students regarding the new concepts introduced in the banking system

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
CO1	Recall the knowledge of working of Indian banking system.	K1
CO2	Explain the broad functions of banking and lending policies and procedure	K2
CO3	Identify the banking product and list out the stakeholders in banking sector	K2, K4
CO4	Apply the various services offered in a banking sector.	K3
CO5	Analyse the banking innovations and latest online banking techniques.	K4

Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	2	3	3	3	2	3	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	2	3	3	3	3	3	3	3	3
CO4	3	3	2	2	3	3	3	3	3	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	Banking – Meaning – Definition – Classification of Bank – Commercial banking – Functions of Commercial Banking – Central Banking – Need – Principles – Distinguish between Commercial Banking and Central banking.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
II	Banker – Customer – Definition – General Relationship – Special relationship - Rights and Obligations of a banker –Who can be a customer – Various types of account – Types of Deposits – General precautions for opening Accounts – KYC Norms.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
III	Negotiable Instruments Act – Definition - Types of Negotiable Instruments - Promissory Note – Bill of Exchange - Cheques – Crossing of Cheques – Types - Endorsement – Meaning -Definition - Kinds –Truncated cheques and e- cheques.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
IV	Loans and Advances – Principles of sound lending – Types of loans & Advances – Lien – Types – Exception to right of Lien – Mortgage – Forms of mortgage - Pledge – Essential – Rights of bank - Hypothecation – Characteristics.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
V	E – Banking – Electronic Delivery channels – Credit Cards – Debit Cards – ATM – Internet Banking – E- Banking transactions – Mobile banking – Inter Bank Mobile Payment (IMPs) – Virtual Currency – Model of E-banking – Advantages – Constraints – Security measures – Electronic Payment System (EPS) – NEFT, RTGS, SWIFT, WIRE.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4

VI	Self Study for Enrichment (Not to be included for End Semester Examination). Subsidiary Service – Pass book – Material alteration – Marking – Paying banker – Collecting banker.	-	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
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Text Book

1. Sundaram & Varshney, 2014, Banking Theory Law & Practice, Sultan Chand & Sons.
2. Dr. S. Gurusamy, 2016, Banking Theory Law & Practice, Vijay Nicole Imprints(p). Ltd

Reference Books

1. E. Gorden and K. Natarajan, 2017, Banking Theory Law & Practice, Himalaya Publishing House.
2. Kandasami. K.P, 2010, Banking Theory Law & Practice, Sultan Chand & Company

Web References

1. <https://byjus.com/commerce/functions-of-commercial-banks/>
2. <https://www.forbes.com/advisor/in/banking/what-kind-of-bank-accounts-exist/>
3. <https://www.elearnmarkets.com/blog/various-types-of-bank-deposits/>
4. <https://keydifferences.com/difference-between-loans-and-advances.html>
5. <https://www.toppr.com/guides/business-laws-cs/negotiable-instruments-act/definition-of-negotiable-instruments/>
6. <https://www.toppr.com/guides/business-economics-cs/money-and-banking/e-banking/>

Pedagogy

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

Course Designer

Mrs. D. Indumathi.

Semester: II	Internal Marks:100			
COURSE CODE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS
22UGEVS	ENVIRONMENTAL STUDIES	ABILITY ENHANCEMENT COMPULSORY COURSE	2	2

Course Objective

- To train the students to get awareness about total environment and its related problems and to make them to participate in the improvement and protection of the environment.

Course Outcome and Cognitive Level Mapping

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

CO Number	CO Statement	Cognitive Level
CO1	Outline the nature and scope of environmental studies	K1, K2
CO2	Illustrate the various types of natural resources and its importance.	K2
CO3	Classify various types of ecosystem with its structure and function.	K2, K3
CO4	Develop an understanding of various types of pollution and biodiversity.	K3
CO5	List out the various types of social issues related with environment and explain protection acts	K4, K5

Mapping of CO with PO and PSO

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

“1”–Slight (Low) Correlation “2” – Moderate (Medium) Correlation

“3”–Substantial (High) Correlation “-” indicates there is no correlation

UNIT	CONTENT	HOURS	COS	COGNITIVEL EVEL
I	Introduction to environmental studies Definition, scope and importance. Need for public awareness	06	CO1,CO2, CO3,CO4	K1, K2, K3,
II	<p>Natural Resources: Renewable and non-renewable resources:</p> <p>a. Forest resources: use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.</p> <p>b. Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams benefits and problems.</p> <p>c. Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources.</p> <p>d. Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity.</p> <p>e. Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources. Case studies.</p> <p>f. Land resources: Land as resources, land degradation, man induced Land slides, soil erosion and desertification.</p> <p>g. Role of an individual in conservation of natural resources.</p>	06	CO1, CO2, CO3, CO4	K1, K2, K3
III	<p>Ecosystems Concept, Structure and function of an ecosystem. Producers, consumers and decomposers Energy flow in the ecosystem and Ecological succession.</p> <p>Food chains, food webs and ecological pyramids Introduction, types, characteristic features, structure and function of the following ecosystem:- Forest ecosystem, Grassland ecosystem and Desert ecosystem, Aquatic ecosystems, (ponds, streams, lakes, rivers, oceans, estuaries)</p>	06	CO1, CO2, CO3,CO4	K1, K2, K3

IV	<p>Bio diversity and Environmental Pollution Introduction, types and value of biodiversity. India as a mega diversity nation. Hot-spots of biodiversity. Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts. Endangered and endemic species of India. Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity. Definition, Causes, effects and control measures of:</p> <ol style="list-style-type: none"> Air Pollution Water Pollution Soil Pollution Noise pollution Nuclear hazards <p>Solid waste Management: Causes, effects and control measures of urban and industrial wastes. E Waste Management: Sources and Types of E-waste. Effect of E waste on environment and human body. Disposal of E-waste, Advantages of Recycling E -waste. Role of an individual in prevention of pollution. Disaster management: floods, earthquake, cyclone and landslides.</p>	06	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
V	<p>Social Issues and the Environment Water conservation, rain water harvesting, water shed management. Climate change, global warming, acid rain, ozone layer depletion, Wastel and reclamation.</p> <p>Environment Protection Act Wild life Protection Act. Forest Conservation Act. Population explosion–Family Welfare Programmes Human Rights-Value Education.HIV/ AIDS- Women and Child Welfare. Role of Information Technology in Environment and human health.</p>	06	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
VI	<p>Self-Study for Enrichment (Not to be included for End Semester Examination) Global warming – climate change – importance of ozone – Effects of ozone depletion. Biogeography – history, ecology and conservation. International laws and policy</p>	-	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

References

1. Beard, J.M. 2013. Environmental Chemistry in Society (2nd edition). CRC Press.
2. Girard, J. 2013. Principles of Environmental Chemistry (3rd edition). Jones & Bartlett.
3. Brebbia, C.A. 2013. Water Resources Management VII. WIT Press.
4. Pandit, M.K. & Kumar, V. 2013. Land use and conservation challenges in Himalaya: Past, present and future. In: Sodhi, N.S., Gibson, L. & Raven, P.H. Conservation Biology: Voices from the Tropics. pp. 123-133. Wiley-Blackwell, Oxford, UK
(file:///Users/mkpandit/Downloads/Raven%20et%20al.%202013.%20CB%20Voices%20from%20Tropics%20(2).pdf)
5. Hites, R.A. 2012. Elements of Environmental Chemistry (2nd edition). Wiley & Sons.
6. Harnung, S.E. & Johnson, M.S. 2012. Chemistry and the Environment. Cambridge University Press.
7. Boeker, E. & Grondelle, R. 2011. Environmental Physics: Sustainable Energy and Climate Change.
8. Wiley. Forinash, K. 2010. Foundation of Environmental Physics. Island Press.
9. Evans, G.G. & Furlong, J. 2010. Environmental Biotechnology: Theory and Application (2nd edition). Wiley-Blackwell Publications.
10. Williams, D. M., Ebach, M.C. 2008. Foundations of Systematic and Biogeography. Springer
11. Pani, B. 2007. Textbook of Environmental Chemistry. IK international Publishing House.
12. Agarwal, K.C. 2001 Environmental Biology, Nidi Public Ltd Bikaner.

Pedagogy

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

Course Designer

Dr. B. Thamilmalai Selvi

Ability Enhancement Compulsory Course II (AECC) : Environmental Studies

(22UGEV5)Assessment Rubrics for 100 Marks

1. Documentary (or) Poster Presentation (or) Elocution-25 Marks
2. Quiz (or) MCQ Test-25 Marks
3. Album Making (or) Case study on a topic (or) Field Visit -25 Marks
4. Essay Writing (or) Assignment (Minimum 10 pages) -25 Marks

There will be no End Semester Examination for this course. However, the subject teacher will evaluate the above mentioned components based on the performance of the students and submit the marks out of 100 (in the format to be supplied by the COE) with the approval of the concerned Head of the Department to the COE along with CIA marks of other courses.