

**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.

2026 -2027 and Onwards

CAUVERY COLLEGE FOR WOMEN (AUTONOMOUS)
PG & RESEARCH DEPARTMENT OF COMMERCE

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	<p style="text-align: center;">PROGRAMME KNOWLEDGE AND ENVIRONMENT SUSTAINABILITY</p> <p>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.</p>
PO 2	<p style="text-align: center;">CRITICAL THINKING AND DECISION MAKING SKILLS</p> <p>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.</p>
PO 3	<p style="text-align: center;">ENTREPRENEURSHIP SKILLS AND COMPETENCY DEVELOPMENT</p> <p>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.</p>
PO 4	<p style="text-align: center;">TEAM WORK AND PROFICIENCY DEVELOPMENT</p> <p>Imbibe professionalism to embrace new opportunities of emerging technologies, leadership and team work in a dynamic ethical business scenario.</p>
PO 5	<p style="text-align: center;">PROFESSIONAL SKILLS AND EMPLOYABILITY</p> <p>Internalize the learned concept of Business and Commerce that will enable them to become skilled professionals and to enhance the career prospects.</p>

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
PG & RESEARCH DEPARTMENT OF COMMERCE
B.Com– PROGRAMME STRUCTURE
LEARNING OUTCOME BASED CURRICULUM FRAMEWORK (CBCS - LOCF)
(For the candidates admitted from the academic year 2026 – 2027 onwards)

Semester I

Semester	Part	Course	Course Title	Course Code	Inst. Hrs.	Credits	Exam			Total
							Hrs.	Marks		
								Int	Ext	
I	I	Ability Enhancement Course – I (AEC - I)	Tamil/Other Languages	26ULTI	6	3	3	30	70	100
	II	Ability Enhancement Course – II (AEC - II)	English	26UE1	6	3	3	30	70	100
	III	Core Course –I (CC-I)	Financial Accounting -I	26UCO1CC1	4	4	3	30	70	100
		Core Course- II(CC-II)	Principles of Management	26UCO1CC2	4	4	3	30	70	100
		Allied Course-I (AC-I)	Business Economics	26UCO1AC1	3	3	3	30	70	100
		Allied Course-II(AC-II)	Business Communication	26UCO1AC2	3	3	3	30	70	100
	IV	Ability Enhancement Compulsory Course-I (AECC-I)	Value Education	26UGVE	2	2	-	100	-	100
		Ability Enhancement Compulsory Course-II (AECC-II)	Indian Knowledge System	26UGIKS	2	2	-	100	-	100
Total					30	24				800

Semester - I	Internal Marks: 30		External Marks: 70	
COURSE CODE	COURSE TITLE	CATEGORY	Hrs / Week	Credits
26UCO1CC1	FINANCIAL ACCOUNTING - I	CORE	4	4

Course Objective

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

S. No.	Course Features	Relevance Status
1.	Course emphasis on Employability/Entrepreneurship/Skill Development	Employability, Skill Development
2.	Course integrates cross cutting issues relevant to Professional Ethics/Gender sensitization/ Environment and Sustainability/ Human Values/Indian Knowledge System	Professional Ethics
3.	Course relevant to Local/Regional/National/ Global needs	Global needs
4.	Course focus on Sustainable Developmental Goals	SDG 8,9,17

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	Analyze 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	Analyze 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 – Accounting Standards - Journal, Ledger, Trial Balance – Rectification of Errors - Classification of Errors.	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
II	Final Accounts and Bank Reconciliation Statement Final Accounts of Sole Trading Concern-Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments. Bank Reconciliation Statement - Need – Importance and Preparation of Reconciliation Statement.	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
III	Depreciation and Accounts of Non-Profit Organisation Depreciation - Meaning – Objectives – Accounting Treatments - Types –Straight Line Method – Diminishing Balance method Accounts of Non-Profit Organization Receipt and Payment Accounts – Income and Expenditure Accounts	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
IV	Accounting from Incomplete Records Single Entry System – 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.	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
V	Royalty Royalty - Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment.	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
VI	Self-Study for Enrichment (Not to be included for External Examination) Manufacturing Account, Capital and Revenue items, Difference methods of depreciation.	-	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

Distribution of Marks: Theory 20% & Problem 80%

Text Books

1. S. P. Jain and K. L. Narang (2025). *Financial Accounting- I*, Kalyani Publishers, New Delhi.
2. S.N. Maheshwari & S.K. Mageswari (2024). *Financial Accounting*, Vikas Publications, Noida.
3. Cecil W. Jackson, *Financial Accounting*, Himalaya publications.
4. T. S. Reddy and A. Murthy (2024). *Financial Accounting*, Margham Publications.
5. R.L. Gupta & V.K. Gupta (2025). *Principles and Practice of Accounting*, Sultan Chand & sons publications, New Delhi.
6. Tulsian (2023). *Accountancy-I*, Tata McGraw Hill, Noida.

Reference Books

1. Charumathi and Vinayagam, *Financial Accounting*, S.Chand and Sons, New Delhi.
2. Goyal and Tiwari. (2024). *Financial Accounting*, Taxmann Publications, New Delhi.
3. Robert N Anthony, David Hawkins, Kenneth A. Merchant. (2018). *Accounting: Text and Cases*, McGraw-Hill Education, Noida.

Web Reference

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

Pedagogy

Lecture based teaching and learning, Individual learning /Self Study, Peer teaching, Expeditionary learning, Technology based learning and leaning through problem-solving.

Course Designer

Dr. R. Abirami

Semester: I	Internal Marks: 30	External Marks: 70		
COURSE CODE	COURSE TITLE	CATEGORY	Hrs / Week	Credits
26UCO1CC2	PRINCIPLES OF MANAGEMENT	CORE	4	4

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 organization structure.
- To gain knowledge about significance of ethics in business and its implications.

S. No.	Course Features	Relevance Status
1.	Course emphasis on Employability/Entrepreneurship/Skill Development	Employability, Entrepreneurship, Skill Development
2.	Course integrates cross cutting issues relevant to Professional Ethics/Gender sensitization/ Environment and Sustainability/ Human Values/Indian Knowledge System	Professional Ethics and Human Values
3.	Course relevant to Local/Regional/National/ Global needs	Global needs
4.	Course focus on Sustainable Developmental Goals	SDG 8,9,17

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	Recall the basic concepts, principles and functions of management.	K1
CO2	Explain the management process, planning and decision-making.	K2
CO3	Summarize the organizational structure and identify the levels of management.	K2 & K3
CO4	Apply principles of organizing and controlling in business operations and analyze ethical issues and business responsibilities in organizational contexts.	K3 & K4
CO5	Analyze authority and responsibility relationships and span of control in organizations.	K4

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	2	2
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	3	3	2	3	3	3	3	3
CO5	3	3	3	3	2	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	Management: Definition – Nature and Importance - Scope of Management - Process – Role and Functions of a Manager – Levels of Management – Development of Scientific Management and other Schools of thought and approaches.	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
II	Planning: Nature – Importance – Forms – Types – Steps in Planning – Objectives – Policies – Procedures and Methods – Natures and Types of Policies – Decision –making – Process of Decision – making – Types of Decision.	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
III	Organizing: Types of Organizations – Organization Structure – Span of Control and Committees – Departmentalization – Informal Organization- Authority – Delegation – Decentralization – Difference between Authority and Power – Responsibility.	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
IV	Direction: Nature and Purpose. Co-ordination – Need, Type and Techniques and requisites for excellent Co-ordination. Controlling: Meaning and Importance – Control Process – Management by Exception.	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
V	Business Ethics: Definition - Types of Ethical issues -Role and importance of Business Ethics and Values in Business - Ethics internal - External - Environment Protection - Responsibilities of Business.	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
VI	Self-Study for Enrichment (Not to be included for External Examination) Trends and challenges of management Managers – Qualification, duties and responsibilities. Requisites of effective control and controlling techniques.		CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

Text Books

1. Gupta. C. B,(2023), *Principles of Management*, S. Chand & Sons Co. Ltd, New Delhi.
2. Dinkar Pagare. (2020). *Principles of Management*, Sultan Chand & Sons Publications, New Delhi.
3. Prasad L.M. (2025). *Principles of Management*, S. Chand & Sons Co. Ltd, New Delhi.

Reference Books

1. Robbins De Cenzo & Coulter. (2019). *Fundamentals of Management*, Pearson Education Ltd.
2. Tripathi P.C. & Reddy P.N.(2020), *Principles of Management*, Tata McGraw, Hill, Noida.
3. Sharma R.K.& Shashi K. Gupta, Rahul Sharma. (2021). *Business Management*, Kalyani Publications, New Delhi.

Web Reference

1. <https://openstax.org/books/principles-management/pages/1-introduction>
2. <https://www.toolshero.com/management/14-principles-of-management/>
3. <https://open.umn.edu/opentextbooks/textbooks/34>
4. <https://blog.hubspot.com/marketing/management-principles>

Pedagogy

Lecture based teaching and learning, Individual learning / Self Study, Peer teaching, Expeditionary learning, Technology based learning and leaning through problem-solving.

Course Designer

Dr. J. Lalithambigai.

Semester I	Internal Marks: 30		External Marks: 70	
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS
26UCO1AC1	BUSINESS ECONOMICS	ALLIED	3	3

Course Objectives:

- To understand foundational economic theories and their application in business decision-making.
- To master demand analysis and forecasting techniques for predicting market needs.
- To evaluate consumer behaviour and utility theories to understand buyer decision-making.
- To analyze production costs and pricing strategies across different market structures.
- To assess the impact of global economic institutions and macro-policies on the Indian economy.

S. No.	Course Features	Relevance Status
1	Course emphasis on Employability, Entrepreneurship, Skill Development	Employability, Entrepreneurship, Skill Development
2	Course integrates cross cutting issues relevant to Professional Ethics/Gender sensitization/ Environment and Sustainability/ Human Values/Indian Knowledge System	Environment and Sustainability
3	Course relevance to Local / Regional / National / Global Needs	Global Needs
4	Course focus on Sustainable Development Goals	SDG 8, 9, 12

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	Summarize foundational economic principles and explain the significance of opportunity cost in business decision-making.	K1, K2
CO2	Demonstrate how demand determinants and elasticity types impact a firm's total revenue and market positioning.	K2, K3
CO3	Analyze the nuances of consumer equilibrium and the specific effects of price and income changes on different types of goods.	K4
CO4	Relate production functions and laws of returns to scale to the operational efficiency of a manufacturing unit.	K3, K4
CO5	Evaluate the pricing strategies of MNCs and the role of international institutions in shaping Indian trade policy.	K5

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO1	PO1	PO1	PO1
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 – Definition-Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics — Scope and Importance of Business Economics.	9	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 and Methods, Law of Supply and Determinants.	9	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.	9	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
IV	Theory of Production and Market Structure Production – Function – Laws of Production – Iso-Quants – Pricing – Market structure and pricing decision – Pricing under perfect competition – Characteristic and Price determination – Monopoly – Kinds – Causes – Price Output Decision and price discrimination – Monopolistic competition – Price output decision in short and long run– Oligopoly – sources and characteristics.	9	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
V	Inflation and International Environment: Inflation – Balance of Trade and Balance of Payment. Business Cycle -Inflation, Depression, Recession, Recovery, Reflation and Deflation.	9	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 -Objectives of Business – Social Responsibility of business	-	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

Text Books

1. Aryamala, T. (2025). *Business economics*. Vijay Nicole, Chennai.
2. Pande, V. K. (2024). *Foreign trade policy of India and world economy: A comprehensive guide to international commerce*. Indie Press.
3. Mithani, D. M. (2021). *Business economics*. Himalaya Publishing House.
4. Chaudhary, C. M. (2019). *Business economics*. RBSA Publishers.
5. Ahuja, H. L. (2016). *Business economics: Micro & macro*. Sultan Chand & Sons.

Reference Books

1. Shankaran, S. (2024). *Business economics*. Margham Publications.
2. Saluram, & Jindal, P. (2023). *Business economics*. CA Foundation Study Material.
3. Singh, R., & Vinaykumar. (2021). *Business economics*. Thakur Publication Pvt. Ltd.
4. Mehta, P. L. (2016). *Managerial economics: Analysis, problems & cases*. Sultan Chand & Sons.

Web Reference

1. <https://www.gnkc.ac.in/assets/pdf/NAAC/ppt/Inflation%20ppt-8.pdf>
2. <https://egyankosh.ac.in/bitstream/123456789/38022/1/Unit-16.pdf>
3. <https://www.slideshare.net/slideshow/business-cycle-meaning-types-and-phases/231801658>
4. <https://www.scribd.com/presentation/458782636/Technological-Environment-in-India-pptx>

Pedagogy

Lecture based teaching and learning, Individual learning / Self Study, Peer teaching, Expeditionary learning, Technology based learning and Learning through problem-solving.

Course Designer

Dr. S. Praveena

Semester – I	Internal Marks: 30		External Marks: 70	
COURSE CODE	COURSE TITLE	CATEGORY	Hrs / Week	Credits
26UCO1AC2	BUSINESS COMMUNICATION	ALLIED	3	3

Course Objective

- To acquire good communication skills requisite for business correspondence and reporting
- To provide an overview of prerequisites to Business Communication
- To import and prepare the strategies of Effective Business report writing

S. No.	Course Features	Relevance Status
1.	Course emphasis on Employability/Entrepreneurship/Skill Development	Employability, Entrepreneurship, Skill Development
2.	Course integrates cross cutting issues relevant to Professional Ethics/ Gender sensitization/ Environment and Sustainability/ Human Values/Indian Knowledge System	Professional Ethics and Human Values
3.	Course relevant to Local/Regional/National/ Global needs	Global needs
4.	Course focus on Sustainable Developmental Goals	SDG 8,9,17

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 concept of business communication	K1, K2
CO2	Explain the skill of ethical, legal, cultural and global issues affecting business communication	K2
CO3	Identify appropriate organizational formats and channels used to develop business communication	K3, K4
CO4	Analyse the situation of writing various types of business letters and reports.	K4
CO5	Evaluate the problem-solving skills appropriate to business communication	K5

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	2	3	3
CO2	2	3	3	2	2	3	2	3	2	2
CO3	3	2	3	3	3	2	2	3	3	3
CO4	3	3	3	2	3	3	3	2	2	3
CO5	3	3	3	2	2	3	3	2	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 Communication: Meaning and Definition – Objectives – Features - Needs – Types – Forms – Process – Characteristics – Barriers to Communication – Steps to overcome barriers of communication – Business Negotiation	9	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
II	Business Letters: Meaning, Importance – Functions - Essentials of an effective Business Letter – Layout – Appearance –Size – Style – Form and punctuation –Routine request letters – Responses to letters –Refusal letters – Claim letters – Collection letters – Application Letters – Curriculum Vitae.	9	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
III	Letter of Enquiries, Quotations and Offers: Format for trade enquiry letter – Orders and their Execution – Complaints and Adjustments – Quotations – Placing an order – Cancellation, Acknowledgement, Refusal and execution of order.	9	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
IV	Circular, Sales and Banking Correspondence: Meaning of Circular letters – Objectives – Meaning of Sales letters – Objectives – Advantages –Three P's functions, Banking Correspondence – Types – Structure of Banking Correspondence.	9	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
V	Report writing and E-Communication: Meaning – Types – Characteristics – Preparing a Report – Business Etiquettes – E-Communication	9	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
VI	Self-Study for Enrichment (Not to be included for External Examination) Applications of the various forms of communication - Verbal and Non – Verbal communication - Spoken Communication - Body Language – Facial Expression – Para language		CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

Text Books

1. Bovee, C. L., & Thill, J. V. (2026). *Business communication today* (16th global ed.). Pearson Education.
2. Guffey, M. E., & Loewy, D. (2025). *Business communication: Process and product* (11th ed.). Cengage Learning.
3. Cardon, P. W. (2023). *Business communication: Developing leaders for a networked world* (5th ed.). McGraw-Hill Education.

Reference Books

1. Sekar, G., & Saravana Prasath, B. (2023). *Business law and business correspondence and reporting* (Current ed.). Commercial Law House.
2. Bharat. (2023). *Business correspondence and report writing* (Revised ed.). Bharath Law House.
3. Sharma, R. C., Mohan, K., Singh, V., & Nirban. (2020). *Business correspondence and report writing* (Current revised ed.). McGraw Hill.

Web Reference

1. https://www.icaai.org/post.html?post_id=13826
2. https://www.srinivasaacademy.com/downloads/219/15_Paper2RTPMay2019.pdf
3. <https://castudynotes.com/2022/01/15/ca-foundation-paper-2b-business-correspondence-andreporting-bcr-notes-charts-lectures-all-compilation-at-one-place-in-pdf/>
4. <https://cablogindia.com/business-correspondence-and-reporting-bcr-notes-for-ca-foundation/>
5. <https://www.scribd.com/document/427573064/Business-Correspondence-and-Reporting-Compiled-pdf>

Pedagogy

Lecture based teaching and learning, Individual learning / Self Study, Peer teaching, Expeditionary learning, Technology based learning and Learning through problem-solving.

Course Designer

Dr.G.Kanagavalli