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

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 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. Computer Applications – 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. / week	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	26UCC1CC1	4	4	3	30	70	100
		Core Course- II(CC-II)	Principles of Management	26UCC1CC2	4	4	3	30	70	100
		Allied Course-I (AC-I)	Programming in Python	26UCC1AC1	3	3	3	30	70	100
		Allied Course Practical- I(ACP-I)	Programming in Python (P)	26UCC1ACP1	3	3	3	40	60	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
26UCC1CC1	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 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	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
26UCC1CC2	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**
26UCC1AC1	**Programming in Python**	**ALLIED**	**3**	**3**

Course Objectives

- To familiarize students with the fundamental principles and syntax of Python programming.
- To develop the ability to write efficient Python code by following standard programming practices.
- To enhance problem-solving skills through practical implementation of Python programs.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the Course, the Student will be able to	Cognitive Level
CO 1	Identify and explain the basic syntax of Python programming.	K2
CO 2	Apply logical and analytical thinking to solve computational problems using Python statements.	K3
CO 3	Design and implement Python programs using functions and built-in modules to achieve modularity and reusability.	K3
CO 4	Examine and assess different Python programming constructs to develop optimized and efficient solutions.	K4
CO 5	Prepare Python-based applications to address real-world business and real-time computing problems.	K5

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

Mapping of CO with PO and PSO

CO's	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	**2**	**2**	**2**	**1**	**2**	**2**	**2**	**2**	**3**	**2**
CO2	**2**	**2**	**3**	**2**	**2**	**3**	**3**	**3**	**3**	**2**
CO3	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**3**	**2**	**2**
CO4	**3**	**2**	**2**	**2**	**2**	**3**	**3**	**2**	**2**	**2**
CO5	**3**	**3**	**2**	**2**	**2**	**3**	**3**	**2**	**2**	**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	**Introduction to Digital Computers:** Introduction-Programming Languages-hardware and Software-Operating Systems-**Introduction to Python:**Introduction-Python Overview - Getting Started with Python-Comments- Python Identifiers-Reserved Keywords-Variables- Data Types-Operators.	9	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
II	Statement and Expression-String Operations-Boolean Expressions-Control Statements-Iteration-while Statement-**Functions**: Introduction-Built-in-Functions-Composition of Functions-User Defined Functions-Parameters and Arguments-Function Calls-The return Statement-Recursive Function.	9	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
III	Strings and Lists: Strings – Lists **Tuples and Dictionaries**: Tuples:Creating Tuples-Accessing Values in Tuples-Tuples are immutable-Tuple Assignment –Tuples as Return values-Variable-length Argument Tuple-Built-in Tuple functions	9	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
IV	**Dictionaries- Files and Exceptions:** Text files-Directories-Exceptions-Exceptions with Arguments-User Defined Exceptions	9	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
V	**Classes and Objects:** Overview of OOP-Class Definition-Creating Objects-Objects as Arguments-Objects in return values-Inheritance-Method overriding- Data Encapsulation-Data Hiding	9	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
VI	**Self-Study for Enrichment**(Not to be included for End Semester Examination) Anonymous functions – Built -in -class Attributes-Algorithms-Flow Charts	-	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

Text Books

1. E Balagurusamy, 2016. Introduction to Computing and Problem-Solving using Python, McGraw Hill Education

Reference Books

1. Venkatesh, Nagaraju Y,(2021).Introduction to Python Programming, Khanna Publishing House.
2. Jeeva Jose, (2023). Introduction to Computing & Problem Solving With PYTHON, Khanna Publishing House.
3. Sheetal Taneja & Naveen kumar.(2017). Python Programming a Modular approach – A Modular approach with Graphics, Database, Mobile and Web applications, Pearson.

Web References

1. **https://www.learnpython.org/**
2. **https://www.w3schools.com/python/default.asp**
3. **https://www.geeksforgeeks.org/python-programming-language/**
4. **https://realpython.com/**

Pedagogy

Chalk and Talk, Power Point Presentation, Seminar, Quiz,Assignment and Group discussion.

Course Designer

Dr. Lakshna Arun, Associate Professor, Department of Computer Applications

Semester I	Internal Marks: 40		External Marks: 60	
COURSE CODE	**COURSE TITLE**	**CATEGORY**	**HOURS/WEEK**	**CREDITS**
26UCC1ACP1	**Programming in Python (P)**	**ALLIED PRACTICAL**	**3**	**3**

Course Objectives

- To provide a clear understanding of the fundamentals of Python programming.
- To enable writing Python programs using loops and decision-making statements.
- To teach how to create and use Python modules for modularity and code reusability
- To develop skills for handling files in Python for reading and writing data

Course Outcomes and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, the students will be able to	Cognitive Level
CO1	Understand the basic syntax and rules of Python.	K2
CO2	Analyze a problem and write Python code to solve it.	K3
CO3	Select appropriate Python constructs to implement solutions.	K3
CO4	Improve program efficiency by analyzing Python concepts.	K4
CO5	Prepare and test Python programs for real-world problems.	K5

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

Mapping of CO with PO and PSO

COs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO 1	3	2	3	2	2	3	2	2	2	2
CO 2	3	3	1	2	2	3	3	2	2	2
CO 3	3	3	3	2	2	3	3	3	2	2
CO 4	2	2	3	3	2	3	2	2	2	2
CO 5	2	2	3	3	3	3	2	2	2	2

"1" – Slight (Low) Correlation "2" – Moderate (Medium) Correlation

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

List of Practicals

1. Write programs demonstrating basic Python concepts, including variables, data types, constants, and simple input/output operations.
2. Write programs illustrating the use of operators, such as arithmetic, relational, logical, assignment, and bitwise operators in Python.
3. Write programs implementing control statements, including decision-making constructs like if, if-else, and nested conditional statements.
4. Write programs applying looping statements, using for and while loops along with loop control statements such as break, continue, and pass.
5. Write programs defining and calling functions, focusing on parameter passing, return values, recursion, and scope of variables for modular programming.
6. Write programs performing string operations, including string creation, slicing, manipulation, formatting, and using built-in string functions.
7. Write programs working with lists, including indexing, slicing, updating elements, and applying various list methods for data storage and manipulation.
8. Write programs demonstrating the use of tuples, emphasizing immutability, tuple operations, and their applications in fixed data collections.
9. Write programs managing data using dictionaries, implementing key–value pair storage, retrieval, updating, and dictionary methods.
10. Write programs for file handling, including opening, reading, writing, appending files, and handling file-related exceptions in Python.

WebReferences:

1. https://www.programiz.com/python-programming
2. https://www.guru99.com/python-tutorials.html
3. https://www.w3schools.com/python/python_intro.asp
4. https://www.geeksforgeeks.org/python-programming-language/
5. https://en.wikipedia.org/wiki/Python_(programming_language)

Pedagogy

PowerPoint Presentation, Demonstration, Discussion and Practical Sessions

Course Designer

Dr. Lakshna Arun, Associate Professor, Department of Computer Applications.