

**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.**

**2022 -2023 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	<b>LEARNING ENVIRONMENT</b> 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	<b>ACADEMIC EXCELLENCE</b> 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	<b>EMPLOYABILITY</b> 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	<b>PROFESSIONAL ETHICS AND SOCIAL RESPONSIBILITY</b> 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	<b>GREEN SUSTAINABILITY</b> 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**

<b>PO NO.</b>	<b>On completion of B.Com. /B.Com. CA / B.B.A. Programme, The students will be able to</b>
<b>PO 1</b>	<b>PROGRAMME KNOWLEDGE AND ENVIORNMENT SUSTAINABILITY</b> 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.
<b>PO 2</b>	<b>CRITICAL THINKING AND DECISION MAKING SKILLS</b> 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.
<b>PO 3</b>	<b>ENTREPRENEURSHIP SKILLS AND COMPETENCY DEVELOPMENT</b> 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.
<b>PO 4</b>	<b>TEAM WORK AND PROFICIENCY DEVELOPMENT</b> Imbibe professionalism to embrace new opportunities of emerging technologies, leadership and team work in a dynamic ethical business scenario.
<b>PO 5</b>	<b>PROFESSIONAL SKILLS AND EMPLOYABILITY</b> 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.**

<b>PSO NO</b>	<b>The Students of B.Com. will be able to</b>	<b>POs Addressed</b>
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 (CBSC - LOCF)**  
**(For the candidates admitted from the academic year 2022 – 2023 onwards)**

Semester	Part	Course	Title	Subject Code	Hours	Credit	Exam Hours	Marks		Total
								Internal	External	
I	I	Language Course - I (LC)	Ikkala Ilakkiyam	22ULT1	6	3	3	25	75	100
			Hindi Literature & Grammar - I	22ULH1						
			History of Popular Tales Literature and Sanskrit Story	22ULS1						
			Basic French -I	22ULF1						
	II	English Language Course - I (ELC)	Functional English for Effective Communication - I	22UE1	6	3	3	25	75	100
	III	Core Course - I (CC)	Financial Accounting - I	22UCO1CC1	6	6	3	25	75	100
		Core Course - II (CC)	Management Principles and Application	22UCO1CC2	6	6	3	25	75	100
		First Allied Course - I (AC)	Business Economics	22UCO1AC1	4	3	3	25	75	100
	IV	Ability Enhancement Compulsory Course-I (AECC)	UGC Jeevan Kaushal - Universal Human Values	22UGVE	2	2	-	100	-	100
		<b>Total</b>			<b>30</b>	<b>23</b>				<b>600</b>

II	I	Language Course - II (LC)	Idaikkala Ilakkiyamum, Pudhinamum	22ULT2	5	3	3	25	75	100
			Hindi Literature & Grammar - II	22ULH2						
			Poetry, Textual Grammar and Alankara	22ULS2						
			Basic French -II	22ULF2						
	II	English Language Course - II (ELC)	Functional English for Effective Communication - II	22UE2	6	3	3	25	75	100
	III	Core Course - III (CC)	Financial Accounting - II	22UCO2CC3	6	6	3	25	75	100
		Core Course -IV (CC)	Fundamentals of Marketing	22UCO2CC4	6	6	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						
		<b>Total</b>			<b>30</b>	<b>23</b>				<b>600</b>

Semester I	Internal Marks: 25	External Marks: 75		
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS
22UCO1CC1	FINANCIAL ACCOUNTING – I	CORE	6	6

### Course Objective

- To enable the students to understand the Accounting Standards and to apply the accounting principles in the Rectification of Errors, preparation of Final Accounts of sole trader, Non-Profit Organization, Bank Reconciliation Statement and Bills of Exchange.
- To provide accounting knowledge in Branch, Departmental and Hire Purchase businesses.

### 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 and standards.	K1, K2
CO2	Explain the purpose of financial accounting.	K2
CO3	Apply the accounting procedures for recording various financial transactions.	K3
CO4	Make use of accounting concepts to interpret the performance of business.	K3
CO5	Analyse and evaluate financial statement 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	2	3	3	3	3	2	2	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	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	Introduction to Accounting Standards. Rectification of Errors – Classification –	18	CO1, CO2, CO3, CO4,	K1, K2, K3, K4, K5

	Suspense Account. Final Accounts of a Sole Trader: Manufacturing Account – Trading Account – Profit and Loss Account – Balance Sheet – Adjustments.		<b>CO5</b>	
<b>II</b>	Bank Reconciliation Statement – Favourable and Unfavourable Balances. Bills of Exchange - Average Due Date – Account Current.	<b>18</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1, K2, K3, K4, K5</b>
<b>III</b>	Accounts of Non-Profit Organisation – Receipt & Payment Accounts – Income & Expenditure Accounts – Balance Sheet – Adjustments.	<b>18</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1, K2, K3, K4, K5</b>
<b>IV</b>	Branch Accounts (Dependent Branches: Debtor System and Stock & Debtor System only) Departmental Accounts – Apportionment of Expenses – Inter – departmental Transfer at cost and Invoice price.	<b>18</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1, K2, K3, K4, K5</b>
<b>V</b>	Hire Purchase System: Accounting Treatment – Calculation of Interest – Default and Repossession – Hire Purchase Trading Account: Debtors System and Stock & Debtor System.	<b>18</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1, K2, K3, K4, K5</b>
<b>VI</b>	<b>Self-Study for Enrichment</b> <b>(Not to be included for End Semester Examination)</b>  Difference between Balance Sheet and Trial Balance, Adjustment and Closing Entries - Negotiable Instrument, Difference between Promissory note and Bills of Exchange - Difference between Branch and Department - Capital and Revenue items - Difference between Hire Purchase and Instalment Purchase.	<b>-</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1, K2, K3, K4, K5</b>

**Distribution of Marks: Theory 20% & Problem 80%**

#### **Text Book**

1. Reddy, T.S, & Murthy A. (2020). *Financial Accounting*. 8<sup>th</sup> Revised Edition, Margham Publication.
2. Jain S.P, & Narang K.L. (2017). *Business Accounting*. 5<sup>th</sup> Edition, Kalyani Publishers.



## Reference Books

1. Dalston L. Cecil & Jenitra L. Merwin. (2015). *Business Accounting*. 4<sup>th</sup> Edition, Learn Tech Publishers.
2. Gupta R.L, & Radhaswamy M. (2019). *Financial Accounting*. 8<sup>th</sup> Edition, Sultan Chand & Sons.
3. Arulanandam M.A, & Raman K.S. (2018). *Advanced Accountancy*. 7<sup>th</sup> Edition, Himalaya Publishing House.

## Web References

1. <https://www.icai.org/post/icai-publications-accounting-standards-board>
2. <https://cleartax.in/s/accounting-standards>
3. [https://newhorizonindia.edu/nhc\\_kasturinagar/wp-content/uploads/2020/06/AFA-4.pdf](https://newhorizonindia.edu/nhc_kasturinagar/wp-content/uploads/2020/06/AFA-4.pdf)
4. <https://www.britannica.com/topic/bill-of-exchange>
5. <https://cleartax.in/g/terms/hire-purchase-agreements>
6. <https://corporatefinanceinstitute.com/resources/knowledge/strategy/npo-non-profit-organization/>

## Pedagogy

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

## Course Designer

Dr. C. Subha.

Semester I	Internal Marks: 25		External Marks: 75	
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS
22UCO1CC2	MANAGEMENT PRINCIPLES AND APPLICATION	CORE	6	6

### Course Objective

- To familiarize the students on the basic concepts of management in order to aid in understanding how an organization functions and the challenging issues a manager confronts in today's business firm.

### Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
CO1	On the successful completion of the course, students will be able to Define the basic principles and concepts of management.	K1
CO2	Explain the functions of management and roles, skills of a manager.	K2
CO3	Apply and Integrate planning, organizing, decision-making, staffing and directing process in an organization.	K3
CO4	Analyze the situation that requires specific leadership, communication and control.	K4
CO5	Compare the range of motivation, coordination, leadership, dynamics and control in the business.	K4

### Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	2	3	2	3	3	2	3	2	3
CO2	3	2	3	3	3	3	3	2	3	2
CO3	3	3	2	3	3	3	2	2	3	3
CO4	3	2	3	3	2	3	3	2	3	3
CO5	2	3	2	3	3	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	Management – Meaning – Definition – Nature and Scope – Features-Level of management –Management roles and skills –Management as an art or a science or a profession -Management thoughts: Scientific Management and Modern Management Thoughts - Principles and Functions of Management	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4

<b>II</b>	Nature and Purpose of Planning – Planning Process – Types of Plans – Objectives – Management by Objectives (MBO) – Strategies – Types of Strategies – Policies – Decision Making – Types of Decision – Decision Making Process – Rational Decision-Making Process – Decision Making Under Different Conditions .	<b>18</b>	<b>CO1, CO2, CO3,CO4, CO5</b>	<b>K1, K2, K3, K4</b>
<b>III</b>	Nature and Purpose of Organizing – Organization Structure – Line and Staff Authority – Departmentation – Span of Control – Centralization and Decentralization – Delegation of Authority.	<b>18</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1, K2, K3, K4</b>
<b>IV</b>	Motivation – Meaning – Definition – Nature – Types of motivation – Theories of motivation – Leadership – Functions – Styles – Theories .	<b>18</b>	<b>CO1, CO2, CO3,CO4, CO5</b>	<b>K1,K2,K3, K4</b>
<b>V</b>	Controlling – Meaning – Definition – Characteristics – Steps in controlling – Effective control – Control techniques.  Co-ordination: Definition-Features and benefits of Co-ordination - Techniques of effective Co-ordination.	<b>18</b>	<b>CO1, CO2, CO3,CO4, CO5</b>	<b>K1, K2, K3, K4</b>
<b>VI</b>	<b>Self Study for Enrichment (Not to be included for End Semester Examination).</b>  Approaches to Management – Management by Exception – 360 <sup>0</sup> Degree performance appraisal – Functions and responsibility of supervisor– Difference between Controlling and Co-ordination.	<b>-</b>	<b>CO1, CO2, CO3,CO4, CO5</b>	<b>K1, K2, K3, K4</b>

### **Text Book**

1. L.M. Prasad, 2021, Principles and Practice of Management, Sultan Chand & Sons.
2. K.D. Tripathi , 2017, Principles of Management, McGraw Hill Education .

### **Reference Books**

1. T. Ramasamy, 2017 , Principles of Management, Himalaya Publishing House.
2. Dr. S.C. Saksena, 2019 , Principles of Business Management, Sahitya Bhawan Publications.

### **Web References**

1. <https://cbseacademic.nic.in>
2. <https://ncert.nic.in/textbook/pdf>
3. <http://www.freebookcentre.net>
4. <https://www.egyankosh.ac.in>
5. <https://www.yourarticlelibrary.com>
6. <http://courses.washington.edu>
7. <http://www.nou.ac.in/econtent>
8. <https://www.toppers.com>

### **Pedagogy**

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

### **Course Designer**

Ms. B. Lavanya

Semester I	Internal Marks: 25	External Marks: 75		
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS
22UCO1AC1	BUSINESS ECONOMICS	ALLIED	4	3

### Course Objective

- To enable the students to interpret the demand function and elasticity interlinked with optimal pricing decisions and recognize different market structures.

### 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, K3
CO2	Apply the basic economic theory to make predictions and to analyze alternative economic policy options.	K3, K4
CO3	Outline the economic models in domestic and global context, to analyze individual decision making, how price and quantities are determined in product and factor market.	K2, K4
CO4	Analyze and interpret the concept of price and output decisions of the firms under various market structures.	K2, K4
CO5	Develop critical thinking and analytical abilities in resolving business problems by applying various tools and techniques of economics.	K3, 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	3	3	2	2	2	3
CO2	3	2	2	2	3	3	3	2	2	3
CO3	3	2	2	2	3	3	3	2	2	3
CO4	3	2	2	2	3	3	3	2	2	3
CO5	3	2	3	2	3	3	3	3	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	Business Economics - Meaning – Definitions - Characteristics – Distinction between Business Economics and Economics – Scope – Objectives – Roles and responsibilities of business economist.	12	CO1,CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
II	Theory of Demand Analysis: Demand determinants – Law of demand – Characteristics – Exceptions – Elasticity of demand – Price elasticity – Types – Determining factors – Change in demand and Elasticity of demand – Business applications of price elasticity – Concepts of income and cross elasticity of demand – Price elasticity of demand – Measurement of price elasticity of demand.	12	CO1,CO2 ,CO3,CO4 ,CO5	K1,K2,K3, K4,K5,K6
III	Demand Forecasting Methods: Introduction – Objectives – Types – Requirements for demand forecasting, Approaches, Methods – Features of a good forecasting method.	12	CO1,CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
IV	Production Function: Introduction – Factors, Law of Variable Proportions – Law of returns to Scale, Producer's equilibrium – Economics of Scale – ISO Quant Analysis – Cobb Douglas Production Function.	12	CO1,CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
V	Cost and Revenue Analysis: Cost classification – Real cost – Opportunity cost – Money cost – Explicit cost and implicit cost – Economic cost – Fixed cost and Variable cost – Total and Marginal cost – Behavior of short run and long run cost – Cost and output relations – Revenue concepts – Break Even Analysis – Profit Management – Nature, Theories and Measurement.	12	CO1,CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
VI	<b>Self-Study for Enrichment (Not to be included for End Semester Examination)</b> Fundamental concepts of managerial economics - Advertising and demand, demand distinctions - Forecasting demand for new products - Elasticity of Supply - Monopoly, Oligopoly and Duopoly – Simple	-	CO1,CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6

	concepts only.			
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### **Text Book**

1. Ahuja H. L, (2016), Business Economics, 13<sup>th</sup> Edition, Sultan Chand & Sons.
2. R Cauvery, Sudhanayak U.K, Girija M, Meenakshi M.R, (2008), Managerial Economics, 7<sup>th</sup> Edition, S.Chand& Company Ltd.

### **Reference Books**

1. Arymala T,(2013), Business Economics, 4<sup>th</sup> Edition, Vijay Nicole Imprints Pvt. Ltd.
2. Chaturvedi D.D. & Gupta S.L, (2010), Business Economics, 1<sup>st</sup> Edition, Vikas Publication

### **Web References**

1. <https://www.ncertbooks.guru/b-com-economics-notes/>
2. <https://www.toppr.com/guides/business-economics/theory-of-demand/demand-forecasting/>
3. <https://www.investopedia.com/ask/answers/121514/what-are-major-differences-between-monopoly-and-oligopoly.asp>

### **Pedagogy**

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

### **Course Designer**

Capt. Dr. P. Kavitha

Semester I	Internal Marks: 100	External Marks: -		
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS
22UGVE	UNIVERSAL HUMAN VALUES	Part - IV	2	2

### Course Objectives

- To enable the learners to learn the values of love and compassion.
- To foster the values of righteousness and service among the learners.
- To enhance the morale of the learners by inculcating the values renunciation and peace.
- To inspire the learners to practice the basic human values so as to make them become responsible citizens of the Nation.

### 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 values of Love and Compassion	K1
CO2	Understand the value of Truth and <b>Non - Violence</b>	K2
CO3	Explain the value of Righteousness <b>and Service</b>	K3
CO4	Practice the values of <b>Renunciation (sacrifice) &amp; Peace</b>	K4
CO5	Prioritize Human Values in their day today life	K5

### Syllabus

#### UNIT - I

(6 Hours)

##### Love and Compassion

- **Introduction:** what is love? Forms of love for self, parents, family friend, spouse community, nation, humanity and other beings both for living and non-living.
- Love and Compassion and Inter-relatedness
- Love, compassion, empathy, sympathy and nonviolence
- Individuals who are remembered in history for practicing compassion and love.
- Narratives and anecdotes from history, literature including local folklore.

#### UNIT - II

(6 Hours)

##### Truth and Non - Violence

- **Introduction:** what is truth? Universal truth, truth as value, truth as fact (veracity. sincerity, honesty among others)
- Individuals who are remembered in history for practicing this value
- Narratives and anecdotes from history, literature including local folklore
- **Introduction:** what is non-violence? Its need. Love, compassion, empathy sympathy for others as pre-requisites for non-violence
- Ahimsa as non -violence and non- killing.
- Individuals and organisations that are known for their commitment to non - violence
- Narratives and anecdotes about non - violence from history and literature including local folklore



### UNIT - III

(6 Hours)

#### **Righteousness and Service**

- **Introduction:** What are Righteousness and service?
- Righteousness and dharma, Righteousness and Propriety
- Forms of service for self, parents, family, friend, spouse, community, nation, humanity and other beings- living and non-living persons in distress for disaster.
- Individuals who are remembered in history for practicing Righteousness and Service
- Narratives and anecdotes dealing with instances of Righteousness and Service from history, literature, including local folklore.

### UNIT - IV

(6 Hours)

#### **Renunciation (sacrifice) & Peace**

- Introduction: what is renunciation? Renunciation and sacrifice. Self-restraint and ways of overcoming greed. Renunciation with action as true renunciation. What is peace? It's need, relation with harmony and balance.
- Individuals who are recommended in history for practicing Renunciation and sacrifice. Individuals and organisations that are known for their commitment to peace.
- Narratives and anecdotes from history and literature including local folklore about individuals who are remembered for their renunciation and sacrifice. Narratives and anecdotes about peace from history and literature including local folklore practicing peace

### UNIT - V

(6 Hours)

#### **Practicing human values**

- What will learners learn/gain if they practice human values? What will learners lose if they Don't Practice human values?
- Sharing learner's individual and/ or group experience(s)
- Simulated situations
- Case studies

#### **Pedagogy**

Chalk & Talk, Seminar, PPT Presentation, Group Discussion, Blended Method, and Case Study.

#### **Course Designer**

Dr. G. Mettilda Buvaneswari.

Semester II	Internal Marks: 25	External Marks: 75		
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS
22UCO2CC3	FINANCIAL ACCOUNTING – II	CORE	6	6

### Course Objectives

- To develop skills in the preparation of Partnership Accounts.
- To enable the students to apply the accounting concepts in the preparation of Royalty Accounts and Fire Insurance claims.

### Prerequisite

Basic knowledge in Partnership 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	Recall and relate appropriate concepts relevant to partnerships and corporations.	K1,K2
CO2	Define and outline the accounting procedures for the various partnership related transactions	K1,K2
CO3	Explain and apply the accounting procedures relating to admission, retirement and death of a partners	K2,K3
CO4	Define and Analyse the accounting procedure relating to insolvency of a partner.	K1, K4
CO5	Apply and explain the accounting concepts in the preparation of Royalty Accounts and Fire Insurance claims.	K2, K3

### Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	2	3	2	2	3	2
CO2	3	3	2	3	3	3	3	2	3	3
CO3	3	3	2	3	3	3	3	2	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 & fluctuating) – Capital ratio – Change in Profit Sharing Ratio – Past Adjustments & Guarantees.	18	CO1, CO2, CO3,CO4, CO5	K1,K2,K3, K4

<b>II</b>	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
<b>III</b>	Retirement of a Partner – Death of a Partner.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
<b>IV</b>	Dissolution of a Partnership Firm – Insolvency of a Partner – Garner vs Murray – Piecemeal Distribution.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
<b>V</b>	Fire Insurance claims for loss of stock and profit – Royalty accounts.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
<b>VI</b>	Self Study for Enrichment (Not to be included for End Semester Examinations) Interest on capital – Interest on drawings – Partnership deed– Types of Partner- Modes of dissolution - Need for fire Insurance – sub- lease.		CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4

**Theory 20% and Problem 80%**

#### **Text Book**

1. Reddy, T.S, & Murthy A. (2021). Financial Accounting. 9<sup>th</sup> Revised Edition, Margham Publication.
2. Jain S.P, & Narang K.L. (2017). Business Accounting. 5<sup>th</sup> Edition, Kalyani Publishers

#### **Reference Books**

1. Dalston L. Cecil & Jenitra L. Merwin. (2015). Business Accounting. 4<sup>th</sup> Edition, Learn Tech Publishers.
2. Gupta R.L, & Radhaswamy M. (2019). Financial Accounting. 8<sup>th</sup> Edition, Sultan Chand & Sons.
3. Arulanandam M.A, & Raman K.S. (2018). Advanced Accountancy. 7<sup>th</sup> Edition, Himalaya Publishing House.

#### **Web References:**

1. <https://www.icaai.org/post/icaai-publications-accounting-standards-board>
2. <https://cleartax.in/s/accounting-standards>
3. [https://newhorizonindia.edu/nhc\\_kasturinagar/wp-content/uploads/2020/06/AFA-4.pdf](https://newhorizonindia.edu/nhc_kasturinagar/wp-content/uploads/2020/06/AFA-4.pdf)
4. <https://www.britannica.com/topic/bill-of-exchange>
5. <https://cleartax.in/g/terms/hire-purchase-agreements>
6. <https://corporatefinanceinstitute.com/resources/knowledge/strategy/npo-non-profitorganization/>

#### **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	Hrs./Week	CREDITS
22UCO2CC4	FUNDAMENTALS OF MARKETING	CORE	6	6

### Course Objective

- To identify factors and processes essential for designing marketing strategy.
- To enable the students to understand the concepts and importance of marketing and the development that has taken place in the global scenario.

### 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 and theories in marketing and Explain different types of market.	K1, K2
CO2	Summarize the important factors influencing consumer behavior and explain the product policy and development	K2
CO3	Apply different pricing strategies of a firm and identify various promotional programmes	K3
CO4	Analyse the importance of marketing research and strategies opted for market segmentation.	K4
CO5	Examine the factors influencing buyer behaviour and Categories the customers and their wants and needs	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	CO's	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.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
II	Consumer Vs. Customer – Importance of Consumer Behaviour – Buying Process – Factors influencing Consumer Behaviour – Theories of Buyer Behaviour- 7O's Frame Work. Market Segmentation – Criteria's of effective Segmentation – Characteristics	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

	and Benefits – Strategies opted for Market Segmentation.			
<b>III</b>	Product – Policy New Product Development – Product Life Cycle – Branding and Packaging – Pricing – Factors affecting Pricing – Kinds of Pricing.	<b>18</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1, K2, K3, K4, K5</b>
<b>IV</b>	Channels of Distribution – Importance – Factors affecting choice of distribution – Channel Members – Promotional Programme – Sales Promotions – Advertising – Personal Selling.	<b>18</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1, K2, K3, K4, K5</b>
<b>V</b>	Recent developments in Marketing: Social Marketing – Online Marketing – Direct Marketing – Services Marketing – Green Marketing – Rural Marketing – Consumerism - Marketing Research – Importance of marketing decision – Interactive marketing – Use of internet – Online action.	<b>18</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1, K2, K3, K4, K5</b>
<b>VI</b>	<b>Self Study for Enrichment (Not to be included for External Examination)</b> Various environment affecting the marketing functions – Market targeting – Distribution logistics: importance and decisions factors to be considered in channel selection.		<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1, K2, K3, K4, K5</b>

#### **Text Book**

1. R. S. N. Pillai & V. Bagavathi (2010). Modern Marketing. S. Chand & Co.
2. N Rajan Nair, Sanjith R Nair.(2015). Marketing, Sultan Chand & Sons.

#### **Reference Books**

1. Dhruv Grewal. (2018).Marketing. Tata McGraw Hill India.
2. Philip Kotler.(2015).Marketing Management. Sultan Chand & Sons.
3. S. A. Sherlekar , R. Krishnamoorthy, (2010). Marketing Management. Himalaya Publishing House.

#### **Web References**

1. <http://gundasrinivas.com/wp-content/uploads/2020/11/Fundamentals-of-Marketing.pdf>
2. [http://eprints.stiperdharmawacana.ac.id/24/1/%5BPhillip\\_Kotler%5D\\_Marketing\\_Management\\_14th\\_Edition%28BookFi%29.pdf](http://eprints.stiperdharmawacana.ac.id/24/1/%5BPhillip_Kotler%5D_Marketing_Management_14th_Edition%28BookFi%29.pdf)
3. <https://library.wbi.ac.id/repository/212.pdf>
4. [http://www.mdudde.net/books/mcom/mcom-f/marketing-management-final\(crc\).pdf](http://www.mdudde.net/books/mcom/mcom-f/marketing-management-final(crc).pdf)

#### **Pedagogy**

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

#### **Course Designer**

Ms. Shilpa A. Talreja.

Semester II	Internal Marks:25	External Marks:75		
COURSE CODE	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 On the successful completion of the course, students will be able to	Cognitive Level
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 -	18	CO1, CO2,	K1, K2, K3, K4

	Promissory Note – Bill of Exchange - Cheques – Crossing of Cheques – Types - Endorsement – Meaning -Definition - Kinds –Truncated cheques and e- cheques.		<b>CO3, CO4, CO5</b>	
<b>IV</b>	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.	<b>18</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1, K2, K3, K4</b>
<b>V</b>	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.	<b>18</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1, K2, K3, K4</b>
<b>VI</b>	<b>Self Study for Enrichment</b> <b>(Not to be included for End Semester Examination).</b> Subsidiary Service – Pass book – Material alteration – Marking – Paying banker – Collecting banker.	<b>-</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1, K2, K3, K4</b>

### **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.

<b>Semester: II</b>	<b>Internal Marks:100</b>			
<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>CATEGORY</b>	<b>Hrs. / Week</b>	<b>CREDITS</b>
<b>22UGEVS</b>	<b>ENVIRONMENTAL STUDIES</b>	<b>Part - IV</b>	<b>2</b>	<b>2</b>

### 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

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

### Mapping of CO with PO and PSO

<b>Cos</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
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.



## Syllabus

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

IV	<p><b>Bio diversity and Environmental Pollution</b>  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"> <li>Air Pollution</li> <li>Water Pollution</li> <li>Soil Pollution</li> <li>Noise pollution</li> <li>Nuclear hazards</li> </ol> <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><b>Social Issues and the Environment</b>  Water conservation, rain water harvesting, water shed management. Climate change, global warming, acid rain, ozone layer depletion, Waste and reclamation.</p> <p><b>Environment Protection Act</b>  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><b>Self-Study for Enrichment</b>  <b>(Not to be included for End Semester Examination)</b>  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/mkpanidit/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.