

**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.**

**2025 -2026 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)**

<b>PEOs</b>	<b>Statements</b>
<b>PEO1</b>	<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.
<b>PEO2</b>	<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.
<b>PEO3</b>	<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.
<b>PEO4</b>	<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.
<b>PEO5</b>	<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 ENVIRONMENT 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> 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.
<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>
<b>PSO1</b>	Acquire fundamental knowledge in the fields of Commerce, Management, Accounts, Finance and overall general legal framework of the business.	<b>PO1 PO2</b>
<b>PSO2</b>	Inculcate critical thinking and problem-solving skills to excel in technologies and its services used ethically in various sector.	<b>PO2</b>
<b>PSO3</b>	Identify business opportunities to create and manage innovations and entrepreneurship.	<b>PO3</b>
<b>PSO4</b>	Become acquainted with commercial knowledge and professional skills to react the most appropriate way when faced with challenges.	<b>PO4 PO5</b>
<b>PSO5</b>	Obtain the knowledge and skills required for further professional education and research.	<b>PO5</b>



**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 2025 – 2026 onwards)**

Semester	Part	Course	Title	Subject Code	Hours	Credit	Exam Hours	Marks		Total
								Internal	External	
I	I	Language Course - I (LC)	Tamil Ilakkiya Varalaru - I	25ULT1	6	3	3	25	75	100
			Hindi ka Samanya Gyan aur Nibandh	23ULH1						
			Poetry, Grammer 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)	UGC Jeevan Kaushal - Universal Human Values	25UGVE	2	2	-	100	-	100
		<b>Total</b>			<b>30</b>	<b>21</b>				<b>600</b>

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.

### Course Outcome and Cognitive Level Mapping

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

### Mapping of CO with PO and PSO

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

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

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

**Syllabus**

UNIT	CONTENT	HOURS	CO'S	COGNITIVE LEVEL
I	<b>Fundamentals of Financial Accounting</b> 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	<b>Final Accounts</b> Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments. <b>Accounts of Non-Profit Organisation</b> Receipt & Payment Accounts – Income &Expenditure Accounts – Balance Sheet – Adjustments.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
III	<b>Depreciation and Bills of Exchange</b> Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs. Revaluation <b>Bills of Exchange</b> – 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	<b>Accounting from Incomplete Records – Single Entry System</b> 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	<b>Royalty and Insurance Claims</b> Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5



	<b>Insurance Claims</b> – Calculation of Claim Amount-Average clause (Loss of Stock only)			
VI	<b>Self - Study for Enrichment (Not to be included for External Examination)</b> 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% & Problem 80%**

#### **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. Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.
4. Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5. R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.

#### **Reference Books**

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

#### **Web References**

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

#### **Pedagogy**

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

#### **Course Designer**

Ms. J. Lalithambigai

Semester I	Internal Marks: 25	External Marks: 75		
COURSE CODE	COURSE TITLE	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 / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	2	2	3	3	3	3	3
CO3	3	3	3	2	2	3	3	3	2	2
CO4	3	3	3	3	3	3	3	2	2	2
CO5	3	3	3	2	2	3	3	3	3	2

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

**Syllabus**

UNIT	CONTENT	HOURS	CO'S	COGNITIVE LEVEL
I	<b>Introduction to Management</b> Meaning – Definitions – Nature and Scope – Levels of Management – Importance – Management Vs. Administration – 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.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
II	<b>Planning</b> 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	<b>Organizing</b> 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	<b>Staffing</b> 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	<b>Directing</b> Motivation – Meaning – Theories – Communication – Types - Barriers to	18	CO1, CO2, CO3, CO4,	K1, K2, K3, K4, K5

	<p>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.</p> <p><b>Co-ordination and Control</b></p> <p>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].</p>		<b>CO5</b>	
VI	<p><b>Self - Study for Enrichment (Not to be included for End Semester Examination).</b></p> <p>Departmentalisation – Basis – Meaning and Importance – Policies – Meaning and Types – Procedure – Requisites for excellent co-ordination.</p>	-	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1, K2, K3, K4, K5</b>

#### 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/213>
- 92

#### 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	ALLIED	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	<b>Introduction to Economics</b> Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

	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.			
II	<b>Demand &amp; Supply Functions</b> 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	<b>Consumer Behaviour</b> 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	<b>Theory of Production</b> Concept of Production – Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law 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.	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
V	<b>Market Structure</b> Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

	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.			
VI	<b>Self-Study for Enrichment (Not to be included for End Semester Examination)</b> 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](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