



PSGR
Krishnammal College for Women



College of Excellence, **nirf** 2023-4th Rank
Autonomous and Affiliated to Bharathiar University
Reaccredited with A⁺⁺ grade by NAAC, An ISO 9001:2015 Certified Institution
Peelamedu, Coimbatore-641004

DEPARTMENT OF B COM (ACCOUNTING AND FINANCE)

**CHOICE BASED CREDIT SYSTEM (CBCS) & LEARNING
OUTCOMES - BASED CURRICULAR FRAMEWORK (LOCF)**

SEMESTER I

BACHELOR OF COMMERCE WITH ACCOUNTING AND FINANCE

2024-2027 BATCH



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PROGRAMME LEARNING OUTCOMES (PLO's)

After completion of the Programme, the student will be able to

PLO1: To provide a strong foundation level understanding of the functioning of business organizations, commercial transactions and of various specialized operations such as accounting, finance, marketing, and taxation by offering a comprehensive curriculum

PLO2: To develop necessary professional knowledge and competency by adopting increased analytical and problem-solving skills required for managing corporate confronts.

PLO3: To disseminate the techniques of accounting and financial system by giving more insight to the latest development for the purpose of business functions and decision making to pursue career with an innovative professional potential.

PLO4: To cultivate corporate level decision making capabilities by familiarizing corporate proceedings, accounting tools to analyze and interpret their financial statements with the ability to apply the knowledge of the provisions of laws in the areas of accounting and finance in practical situations.

PLO5: To nurture the contextual knowledge with intellectual, personal, interpersonal and societal competence to pursue a professional career and challenging job assignments in the glooming business gamut.

PROGRAMME SPECIFIC OUTCOME (PSO's)

The students at the time of graduation will

PSO1: To Provide a strong foundation in Accounts, Finance and Ethics.

PSO2: To prove proficiency with the ability to engage in competitive exams like CA, CS, CMA, ACCA, and other courses.

PSO3: The degree provides the knowledge on how to manage finance competently and opens innumerable career options and opportunities to the aspiring Professionals both in India and abroad



DEPARTMENT OF B COM (ACCOUNTING AND FINANCE)

CHOICE BASED CREDIT SYSTEM (CBCS) & LEARNING OUTCOMES BASED CURRICULAR FRAMEWORK (LOCF)

BACHELOR OF COMMERCE WITH ACCOUNTING AND FINANCE– 2024-2027 BATCH & ONWARDS

Programme & Branch B. Com (ACCOUNTING AND FINANCE)													
Scheme of Examination (Applicable to students admitted during the academic year 2024-2025 onwards)													
SEM	Part	Course Code	Title of the Course	Course Type	Instruction hrs/week	Instruction hrs/sem	Tutorial hrs	Duration of Examination	Examination Marks				
									CA	ESE	Total	Credits	
I	I	TAM2301A/ HIN2301A/ FRE2301A	Tamil / Hindi / French – Paper I	L	4	58	2	3	25	75	100	3	
	II	ENG2301A	English -Paper I	E	4	58	2	3	25	75	100	3	
	III	CM23C01	Principles of Accounting	CC	5	73	2	3	25	75	100	3	
		AF24C02	Banking Theory Law and Practice	CC	5	73	2	3	25	75	100	3	
		CM23C03	Business Management and Ethics	CC	5	73	2	3	25	75	100	3	
		TH24A07	Mathematics for Commerce	GE	5	73	2	3	25	75	100	4	
	IV	Non-Tamil Students											
		NME23B1	Basic Tamil I	AEC	2	28	2	-	100	--	100	2	
		NME23A1	Advanced Tamil		2	28	2	-	100	--	100		
		Students with Tamil as Language											
NME23ES	Introduction to Entrepreneurship	AEC	2	30	-	-	100	--	100				
I-V	VI	24BONL1 24BONL2 24BONL3	Online Course I Online Course II Online Course III	ACC	-	-	-	-	-	-	-		

L - Language

CC – Core Courses

GE – Generic Elective

AEC – Ability Enhancing Course

E - English

CA – Continuous Assessment

ESE - End Semester Examination

ACC – Ability Credit Course

Examination System

One test for continuous assessment will be conducted on pre-determined dates i.e., commencing on the 50th day from the date of reopening. The Model exam will be conducted after completing 85th working days. Marks for ESE and CA with reference to the maximum for the courses will be as follows

23-24 Batch onwards

CA Question Paper Pattern and distribution of marks

Language and English

Section A 5 x 1 (No choice) :5 Marks

Section B 4 x 5 (4 out of 6) :20 Marks (250 words)

Section C 2 x 10 (2 out of 3):20 Marks (500 words)

Total :45 Marks

Core and Allied - (First 3 Units)

CA Question from each unit comprising of

One question with a weightage of 2 Marks :2 x 3 = 6

One question with a weightage of 5 Marks (Internal Choice at the same CLO level) :5 x 3=15

One question with a weightage of 8 Marks (Internal Choice at the same CLO level) :8 x 3 =24

Total : 45 Marks

Core and Allied courses:

ESE Question Paper Pattern: 5 x 15 = 75 Marks

Question from each unit comprising of

One question with a weightage of 2 Marks : 2 x 5=10

One question with a weightage of 5 Marks (Internal Choice at the same CLO level) : 5 x 5=25

One question with a weightage of 8 Marks (Internal Choice at the same CLO level) : 8 x 5 =40

ESE Question Paper Pattern:(for Accounts Paper) 5 x 15 = 75 Marks

Question from each unit comprising of

One question with a weightage of 2 Marks : 2 x 5=10

One question with a weightage of 5 Marks : 5 x 5=25

One question with a weightage of 8 Marks (Internal Choice at the same CLO level) : 8 x 5=40

CA Pattern

Section A – 3 x 2 = 6

Section B – 3 x 5 = 15 (either or – same CLO Level)

Section C – 3 x 8 = 24 (either or – same CLO Level)

Total : 45 Marks

ESE Pattern

Section A – 5 x 2 = 10

Section B – 5 x 5 = 25 (either or – same CLO Level)

Section C – 5 x 8 = 40(either or – same CLO Level)

Total : 75 Marks

Continuous Internal Assessment Pattern

Theory

CIA Test : 5 marks (**Conducted for 45 marks after 50 days**)

Model Exam : 7 marks (**Conducted for 75 marks after 85 days (Each Unit 15 Marks)**)

Seminar/Assignment/Quiz : 5 Marks

Class Participation : 5 marks

Attendance : 3 Marks

Total : 25 Marks

Part IV

Introduction to Entrepreneurship/Women Studies/Value education/ Environmental Studies /

Design Thinking

Quiz : 50 marks

Assignment : 25 marks

Project / Case study : 25 marks

Total : 100 Marks

MAPPING OF PLOs WITH CLOs

COURSE	PROGRAMME LEARNING OUTCOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
COURSE – CM23C01					
CLO1	S	M	S	M	S
CLO2	S	M	S	M	M
CLO3	S	M	M	M	M
CLO4	S	M	S	M	S
COURSE – AF24C02					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	M	S	S	S	M
CLO4	S	S	M	S	S
COURSE – CM23C03					
CLO1	S	S	L	S	S
CLO2	S	S	S	S	S
CLO3	S	S	M	M	S
CLO4	S	S	M	S	S

S- Strong; M-Medium; L-Low

COURSE NUMBER	COURSENAME	CATEGORY	L	T	P	CREDIT
CM23C01	PRINCIPLES OF ACCOUNTING	THEORY	73	2	-	3

Preamble

- To enable the students to apply the conceptual principles and to develop an expertise in handling accounts of business entities and the consolidation of accounts through appropriate accounting techniques and policies.

Prerequisite

- Basic Knowledge in Financial Statements

Course Learning Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1	Define the concepts and conventions in accounting.	K1
CLO2	Interpret accounting statements using basic concepts.	K2
CLO3	Apply the procedures of recording transactions and preparation of Reports.	K3
CLO4	Articulate the accounting concepts to interpret the performance of a Firm.	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	M	S	M	S
CLO2	S	M	S	M	M
CLO3	S	M	M	M	M
CLO4	S	M	S	M	S

S- Strong; M-Medium

Syllabus

Unit I

(14 Hrs)

Accounting Concepts (AS-1) - Rectification of errors –Final Accounts- Bank Reconciliation Statement.

Unit II

(14 Hrs)

Average due date – Bills of exchange (trade bills only)-Joint Venture (AS-27).

Unit III

(15 Hrs)

Departmental Accounts – Basis for allocation of expenses. Branch Accounts (Dependent Branches -Debtors and Stock & Debtors System – Independent Branches only.

Unit IV

(15 Hrs)

Hire purchase Accounts: Default and Repossession – Hire purchase Trading Account – Installment purchase system.

Unit V**(15 Hrs)**

Depreciation (excluding change in method of depreciation) – Investment Account
(AS- 13).

Text Book

S.No	Authors	Title	Publishers	Year and Edition
1.	Reddy T S & A Murthy	Financial Accounting	Margham Publications	Reprint 2021

Reference Books

S.No	Authors	Title	Publishers	Year and Edition
1.	RL Gupta & Radhasamy	Advanced Accountancy (Vol I)	Sultan Chand & Sons.	2018, 13 th ed.
2.	Jain S.P & Narang K.L	Principles of Accountancy	Kalyani Publishers	2018
3.	MC Shukla, T.S. Grewal & S.C. Gupta	Advanced Accountancy	S. Chand & sons	2016

Skill Components

- Identifying concepts and conventions adopted by a firm in their financial statement.
- Study a firm's financial statement and present a report on the accounting policies followed.
- To calculate the due date and amount on discounting of bills for a firm.
- Analyzing the financial statement of a hire purchase company and present a report on the collection system.
- Analyse the treatment of depreciation for different firms.

Course Designers

1. Dr.S.Sujatha, Department of Commerce
2. Dr.G.Indrani, Department of Commerce

COURSE NUMBER	COURSENAME	CATEGORY	L	T	P	CREDIT
AF24C02	BANKING THEORY LAW AND PRACTICE	THEORY	73	2	-	3

Preamble

- To instill understanding of the legal procedures formulated under Banking Regulation Act, Negotiable Instruments Act, and other legal issues.

Prerequisite

- No prerequisite Knowledge required

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	To show specialized knowledge of law and practice relating to Banking	K1
CLO2	Explain about the banking instruments and the new advancements in the banking sector	K2
CLO3	Identify the banking forms of securities that will be useful for The business	K3
CLO4	Inspect the legal procedures formulated under Banking Regulation Act and other recent services of banking	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	M	S	S

S- Strong; M-Medium

Syllabus

Unit I

(14 Hrs)

Banking Regulation Act 1949 – Definition of Banker and Customer – Relationships between Banker and Customer – Obligations of a Banker – ***Banker’s Right***-Ethical Banking Concept.

Unit II

(15 Hrs)

Central Bank – Functions – Opening of Account– Types of Deposit – FDR - Bank Pass Book – Special Types of Customers - KYC norms - ***Recent developments in banking sector***.

Unit III

(15 Hrs)

Negotiable Instruments – Cheques – Material Alteration - Crossing of Cheques – Types of Crossing - ***Collection of Cheques*** – Statutory Protection - Payment of Cheques- Statutory Protections to Paying Banker - Refusal of Payment Cheques- Endorsement of Cheques - Holder & Holder in Due Course–Duties –RTG’s.

Unit IV

(15 Hrs)

Loan and Advances – Classification – Factors Limiting the Level of Bank’s Advances – Secured Advances- Non-Fund Based Advances – Unsecured Loan- ***Modes of Creating Charge***- Pledge - Hypothecation- Mortgage - Guarantees- Indemnity - Letter of Credit.

Unit V

(14 Hrs)

E-Banking – Meaning- E-Banking services - Internet banking - Meaning – Internet banking Vs Traditional Banking – ***Frauds in Internet banking.*** Mobile banking - Electronic Mobile Wallets. ATM Evolution –Concept - Features – Types. Electronic money - Categories – Electronic Funds Transfer (EFT) system.

***Highlighted Content offered in Blended Mode (Link Provided)**

Link

Unit I

- <https://youtu.be/zAhrDpe8c3I?feature=shared>
- <https://klesjgcc.edu.in/wp-content/uploads/2020/04/Law-and-Practice-of-Banking-B.Com-IV.pdf>
- https://www.nabard.org/auth/writereaddata/tender/1409164208India_Banking_BankingRegulationAct1949.pdf
- <https://youtu.be/5GiekTvVlg4?feature=shared>
- <https://gyansanchay.csjmu.ac.in/wp-content/uploads/2023/09/Rights-and-duties-of-Bankers-and-Customers.pdf>
- https://www.researchgate.net/publication/323337180_RIGHTS_AND_DUTIES_OF_BANKERS

Unit II

- https://youtu.be/bi_hhxRGg_c?feature=shared
- <https://egyankosh.ac.in/bitstream/123456789/13616/1/Unit-7.pdf>
- <https://www.bdu.ac.in/cde/SLM/B.Com.%20Bank%20Management/Banking%20Theory%20Law%20&%20Practice/Lession%204%20op%26%20cl.pdf>
- <https://slideplayer.com/slide/12784279/>
- <https://www.youtube.com/watch?v=I6c5M4DgIU>
- https://www.researchgate.net/publication/338749945_Recent_Development_in_Indian_Banking_Sector

Unit III

- <https://youtu.be/oaXFCSEi5WU?feature=shared>
- https://www.lkouniv.ac.in/site/writereaddata/siteContent/202005031242173450Rajiv_Applied_Negotiable%20Instruments-Updated.pdf
- <https://www.shobhituniversity.ac.in/pdf/econtent/Legal-Aspects-of-Business-Unit-3-Ms-Neha-Rani.pdf>
- <https://youtu.be/QurTPU7b6QY?feature=shared>
- <https://utkaluniversity.ac.in/wp-content/uploads/2022/02/COLLECTION-OF-CHEQUES.p>
- https://www.google.com/search?q=collection+of+cheques&sc_esv=580697965&rlz=1C1CHBF_enIN990IN991&tbm=vid&source=Inms&sa=X&sqi=2&ved=2ahUKEwiyleCx9LWC_AxXjbmwGHTdkAdoQ_AUoAnoECAEQBA&biw=1366&bih=617&dpr=1#fpstate=ive&vid=cid:a95299f5,vid:NdYZPxOIzog,st:0

Unit IV

- <https://youtu.be/mzYwYJT-zsU?feature=shared>
- <https://bbmprojects.files.wordpress.com/2014/05/a-study-on-loans-and-advances-by-rohit-r.pdf>

- <https://www.scribd.com/presentation/345538376/Mode-of-Creation-Charge>
- https://youtu.be/z0_kkDU5ArQ

Unit V

- <https://youtu.be/Rkt8Ko3JHoY?feature=shared>
- https://youtu.be/o_zudsQhTu4?feature=shared
- <https://youtu.be/3TQnhDn4170?feature=shared>
- <https://sjecnotes.weebly.com/uploads/5/2/5/1/5251788/26494919-definition-of-e-banking.pdf>
- <https://youtu.be/A4PzFkhDQog?feature=shared>
- <https://www.ijcrt.org/papers/IJCRT1134628.pdf>
- https://www.researchgate.net/publication/340162797_E-Banking_Fraud_Detection_A_Short_Review

Text Book

Sl.No.	Author Name	Title of the book	Publisher	Year and Edition
1	Sundaram Varshney	Banking Theory, Law and Practice	Sultan chand & sons	2019, 21 th Revised Edition

Books for Reference

Sl.No.	Author Name	Title of the book	Publisher	Year and Edition
1	Gordon Natarajan	Banking Theory, Law and Practice	Himalaya Publishing House	2021, 29 th Edition
2	Kandasami K.P Natarajan S Parameswaran R	Banking Law and Practice	S. Chand & Co. Ltd.	2010, 4 th Revised Edition
3	Tannanm. Lrt.Honorable Tayakar M R	Banking Law and Practice in India	Thacker And Co Ltd —Bombay	2010, 7 th Edition

Skill Components

- To identify the recent amendments made in Banking Regulation Act 1949.
- To examine the special services provided by banks to the customers.
- To identify the different types of negotiable Instruments dealt in banking.
- To examine and compare the different types of loans provided by the commercial banks
- To analyze their recent amendments relating to Banking Fraud.

Pedagogy

Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar

Course Designers

1. Dr.S.Manasha
2. Mrs.D.Sujaritha

COURSE NUMBER	COURSENAME	CATEGORY	L	T	P	CREDIT
CM23C03	BUSINESS MANAGEMENT AND ETHICS	THEORY	73	2	-	3

Preamble

- To provide the students with an understanding of the basic principles of management
- To identify the functional areas of business to pursue careers in management with ethics
- To acquaint with the basic principles of management, ethics, communication techniques and leadership skills

Prerequisite

- Basic Knowledge on Business Management

Course Learning Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1	Identify the fundamental concepts and principles of management including the basic roles and responsibilities.	K1
CLO2	Understand the management functions viz., planning, organizing, staffing, directing, controlling etc.	K2
CLO3	Interpret the management process and decision making in management functions	K3
CLO4	Analyze the theories and practical applications of management concepts	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	S
CLO2	S	S	S	S	S
CLO3	S	S	S	M	S
CLO4	S	S	M	S	S

S- Strong; M-Medium

Syllabus

Unit I

(15 Hours)

Management: Definition - Nature and Scope – Functions – Managerial Skills – Levels of Management – Roles and Skills of a Manager - Contributions by Henry Fayol, FW Taylor, Peter F Drucker, McGregor, Elton Mayo -Management as a Science, Art, Profession- Management and Administration – Principles of Management.

Unit II (15 Hrs)

Planning: Meaning – Nature- Importance- Purpose of Planning- Planning Process - Advantages and Limitations- Types of Plans – Objectives – Policies – Strategies – Procedures – Programmes – Obstacles to Effective Planning - **Decision Making:** Steps in Decision Making – Role of MIS for Decision Making. MBO- MBE- Policy and Strategy

Unit III (15 Hrs)

Organization: Meaning-Nature and Importance-Process of Organization- Organization Structure- Organization Chart- Organization Manuals- Types of Organization. **Departmentation:** Span of Management – Authority – Responsibility- Accountability- Power- Delegation- Centralization- Decentralization – Staffing #case study

Unit IV (14 Hrs)

Leadership: Meaning-Importance-Functions of Leadership-Leadership Styles-Qualities of a Good Leader- Theories and Approaches to Leadership. **Directing:** Functions. **Coordination:** Meaning - Definition-Principles -Advantages & Disadvantages #case study

Unit V (14 Hrs)

Control: Meaning- Nature - Importance- Process & Techniques of Control. **Ethics:** Meaning, Importance, Nature and–Structure of ethics management - Ethics in Business – Factors affecting ethical practices in business- Social Responsibility of business Relevance

Text Book

S. No	Authors	Title	Publishers	Year and Edition
1.	RK Sharma & Shasi K Gupta	Principles of Management	Kalyani Publishers	2020 reprint

Reference Books

S. No	Authors	Title	Publishers	Year and Edition
1.	Dinkar Pagre	Principles of Management	Sultan Chand & sons	2018 reprint
2.	PC Tripathi & PN Reddy	Principles of Management	Tata Mcgraw Hill Publishing Co Ltd	2017 ed.
3.	Robbins, De Cenzo, & Coulter.	Fundamentals of Management	Pearson Education Ltd	2017 ed.

Skill Components

- Preparation of different types of organisation charts
- Construct a standing plan for a new business venture
- Demonstrate different leadership styles through role play
- Study the ethical practices followed in the organization
- Select any one company and prepare SWOT analysis
- Prepare a report of CSR activities followed in an organisation

Course Designers

1. Dr. L. Nithya, Assistant Professor, Dept of Commerce
2. Ms. K. Pavithra, Assistant Professor, Dept of Commerce

