



**PSGR  
Krishnammal College for Women**



**DEPARTMENT OF B.COM (PROFESSIONAL ACCOUNTING)**

**CHOICE BASED CREDIT SYSTEM &  
OUTCOME BASED EDUCATION  
SYLLABUS**

**BACHELOR OF COMMERCE WITH PROFESSIONAL ACCOUNTING**

**2024-2027 BATCH**

**I & II Semester**



**DEPARTMENT OF BCOM (PA)  
CHOICE BASED CREDIT SYSTEM (CBCS) & LEARNING  
OUTCOMES BASED CURRICULAR FRAMEWORK (LOCF)  
BACHELOR OF COMMERCE (PROFESSIONAL ACCOUNTING)  
2024-2027 BATCH and onwards**

Semester	Part	Course Code	Title of Course	Course Type	Instruction hours / week	Contact hours	Tutorial hours	Duration of Examination	Examination Marks			Credits
									CI A	ESE	Total	
I	I	TAM2301A/ HIN2301A/ FRE2301A	Language I – Tamil Paper I/ Hindi Paper I/ French Paper I	L	4	58	2	3	25	75	100	3
I	II	ENG2301A	English Paper I	E	4	58	2	3	25	75	100	3
I	III	PC24C01	Principles of Accounting	CC	5	73	2	3	25	75	100	4
I	III	PC23C02	Business Law	CC	5	73	2	3	25	75	100	4
I	III	PC23C03	Business Communication and Ethics	CC	4	58	2	3	25	75	100	3
I	III	TH24A06	Quantitative Techniques – Mathematics	GE	6	88	2	3	25	75	100	5
<b>Non Tamil Students</b>												
I	IV	NME23A1/ NME23B1	Advanced Tamil I/ Basic Tamil I	AEC	2	28	2	--	100	--	100	2
<b>Students with Tamil as Language</b>												
I	IV	NME23WS	Women Studies	AEC	2	30	-	--	100	--	100	
I to V Sem	VI	24BONL1 24BONL2 24BONL3	OnlineCourse I OnlineCourse II OnlineCourse III	ACC	-	-	-	-	-	-	-	
I to IV sem	VI	COM15SER	Community service 30 hours	GC	-	-	-	-	-	-	-	Gr

CC – Core Courses CA – Continuous Assessment

GE – Generic Elective ESE – End Semester Examination

AEC – Ability Enhancement Course

ACC – Additional Credit Course

\*CA conducted for 25 and converted into 15, ESE conducted for 75 and converted into 35

L- Language , E - English

Semester	Part	Course Code	Title of Course	Course Type	Instruction hours / week	Contact hours	Tutorial hours	Duration of Examination	Examination Marks			Credits
									C A	ES E	Total	
II	I	TAM2302A/ HIN2302A/ FRE2302A	Tamil Paper II / Hindi Paper II / French Paper II	L	4	58	2	3	25	75	100	3
II	II	ENG2302A	English Paper II	E	4	58	2	3	25	75	100	3
II	III	PC23C04	Financial Accounting	CC	5	73	2	3	25	75	100	4
II	III	PC24C05	Business Economics	CC	5	73	2	3	25	75	100	4
II	III	PC24C06	Marketing	CC	4	58	2	3	25	75	100	3
II	III	TH24A15	Quantitative Aptitude–Statistics	GE	6	88	2	3	25	75	100	5
II	IV	NM24UHR	Universal Human Values and Human Rights	AECC	2	30	-	-	100	-	100	2
II	IV	NME23B2* NME23A2	Basic Tamil II / Advance Tamil II	AEC	SS				100	-	100	Gr.
II	VI	NM23GAW	General Awareness	AEC	SS	-	-	-	100	-	100	Gr
I to IV	VI	COM15SER	Community Services (30 Hours)	GC	-	-	-	-	-	-	-	-
I to V	VI	24BONL1 24BONL2 24BONL3	Online Course 1 Online Course 2 Online Course 3	ACC	-	-	-	-	-	-	-	-

\* After class hours SS – Self Study

CC – Core Courses CA – Continuous Assessment GE – Generic Elective ESE - End Semester Examination AECC – Ability Enhancing Compulsory Course SEC –Skill Enhancing Course , AEC -Ability Enhancement Courses , ACC - Additional Credit Course , GC - General Courses

## **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

### **Bloom's Taxonomy based Assessment Pattern**

## **WEIGHTAGE ASSIGNED TO VARIOUS COMPONENTS OF CONTINUOUS INTERNAL ASSESSMENT**

### **23-24 Batch onwards CA Question Paper Pattern and distribution of marks UG**

#### **CA Question from each unit comprising of**

Two question with a weightage of 1 Marks :  $6 \times 1 = 6$   
One question with a weightage of 3 Marks (Internal Choice at the same CLO level) :  $3 \times 3 = 9$   
One question with a weightage of 10 Marks (Internal Choice at the same CLO level) :  $3 \times 10 = 30$   
Total : 45 Marks

#### **ALC**

Section A (Paragraph answer) (4 out of 6)  $4 \times 4 = 16$  Marks  
Section B (Essay type) 1 out of 2 : 9 Marks  
Total : 25 Marks

### **End Semester Examination – Question Paper Pattern and Distribution of Marks**

#### **UG - Core and Allied courses:**

#### **ESE Question Paper Pattern: $5 \times 15 = 75$ Marks**

Question from each unit comprising of  
Four question with a weightage of 1 Marks :  $20 \times 1 = 20$   
One question with a weightage of 3 Marks (Internal Choice at the same CLO level) :  $5 \times 3 = 15$   
One question with a weightage of 8 Marks (Internal Choice at the same CLO level) :  $5 \times 8 = 40$   
Total : 75 Marks

#### **ESE Question Paper Pattern:(for Accounts Paper) $5 \times 15 = 75$ Marks**

Question from each unit comprising of  
Four question with a weightage of 1 Marks :  $20 \times 1 = 20$   
One question with a weightage of 3 Marks :  $5 \times 3 = 15$   
One question with a weightage of 8 Marks (Internal Choice at the same CLO level) :  $5 \times 8 = 40$   
Total : 75 Marks

#### **End Semester for UG / PG - Advance Learner Courses**

Section A 5 questions out of 8 - open choice  $5 \times 5 = 25$  marks  
Section B 5 questions out of 8 - open choice  $5 \times 10 = 50$  marks  
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

## **Practical**

Lab Performance : 7 marks

Regularity	:	5 marks
Model Exam	:	10 marks
Attendance	:	3 marks
<b>Total</b>	<b>:</b>	<b>25 marks</b>

### **ESE Practical Pattern**

The End Semester Examination will be conducted for a maximum of 75 marks respectively with a maximum 15 marks for the record and other submissions if any.

### **Project:**

### **Evaluation of Individual / Group Project & Viva Voce**

I Review	-	Selection of the field of study, Topic & literature collection	:	5 Marks
II Review	-	Research Design: & Data Collection	:	10 Marks
III Review	-	Analysis & Conclusion , Preparation of rough draft	:	
<b>Total</b>	<b>:</b>			<b>25 Marks</b>

### **End semester examination:**

Evaluation of the project	:	25 Marks
Viva Voce	:	50 Marks
<b>Total</b>	<b>:</b>	<b>75 Marks</b>

### **Part IV**

### **Introduction to Entrepreneurship/ Women Studies/ Value education/ Environmental Studies / Design**

#### **Thinking**

Quiz	:	50 marks
Assignment	:	25marks
Project / Case study	:	25 marks
<b>Total</b>	<b>:</b>	<b>100 Marks</b>

### **Professional English**

The course offered in alignment with TANSCH norms with 2 credits.

Quiz (5 x 20 Marks)	:	100 Marks
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### **Cyber Security I & II**

Quiz	:	60 Marks
Case Study	:	20 Marks
Poster	:	20 Marks

### **Attendance component**

91-100% attendance : 3 Marks

81-90% attendance : 2 Marks

75-80% attendance : 1 Marks

## RUBRIC ASSESSMENT TOOL ASSIGNMENT/QUIZ/SEMINAR

**Maximum - 20 Marks (Converted to 5 marks) – Scale 5 to 1**

Criteria	5 Marks	4 Marks	3 Marks	2 Marks	1 Mark
<b>Focus Purpose</b>	Clear	Shows good awareness	Shows awareness	Shows little Awareness	No awareness
<b>Main idea</b>	Clearly presentation main idea.	Main idea supported Throughout	connectivity to topic	Vague sense	No mainidea
<b>Organization: Overall</b>	Well planned	Good overall organization	Fair overall organization	There is a sense of organization	No senseof organization
<b>Content</b>	Exceptionally well presented	Well presented	Fair presented	Content is sound	Not good
<b>Style: Details and Examples</b>	Excellent amounts of specific examples and detailed Description	Better use of examples and detailed descriptions	Some use of examples and detailed descriptions	Little use of specificexamples and details	No use of examples

## CLASS PARTICIPATION

**Maximum - 20 Marks (Converted to 5 marks) – Scaled from 5 to 1**

Criteria	5 Marks	4 Marks	3 Marks	2 Marks	1 Mark
<b>Level of Engagement in Class</b>	Student proactively contributes to class by offering ideas and asks questions more than once per class.	Student proactively contributes to class by offering ideas and asks questions once per class	Student Contributes to class and asks questions occasionally	Student rarely Contributes to class by offering ideas and asking no questions	Student never contributes to class by Offering ideas
<b>Listening Skills</b>	Student listens when others talk, both in groups and in class. Student incorporates or builds off of the ideas of others.	Student listens when others talk, both in groups and in class.	Student listens when others Talk in groups and in class occasionally	Student does not listen when others talk, both in groups and in class.	Student does not listen when Others talk, both in groups and in class. Student often interrupts When others speak.
<b>Behavior</b>	Student almost never displays disruptive behavior during class	Student rarely displays disruptive behavior during class	Student occas displays dis behavior during class	Student often displays disruptive behavior during class	Student almost always displays disruptive behavior during class
<b>Preparation</b>	Student is almost always prepared for class with required class materials	Student is usually prepared for class with required class materials	Student is occasionally prepared for class with required class materials	Student is rarely prepared for class with required class materials	Student is almost never prepared for class.

**MAPPING OF PLOs WITH CLOs**

COURSE LEARNING OUTCOMES	PROGRAMME LEARNING OUTCOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
<b>COURSE –PC24C01</b>					
CLO1	S	S	S	S	S
CLO2	S	M	M	S	S
CLO3	S	S	M	M	M
CLO4	S	S	S	M	M
CLO5	S	S	S	M	M
<b>COURSE –PC23C02</b>					
CLO1	S	S	S	M	S
CLO2	S	S	M	M	M
CLO3	S	S	M	M	S
CLO4	S	S	M	M	S
CLO5	S	S	M	M	S
<b>COURSE –PC23C03</b>					
CLO1	S	S	M	S	S
CLO2	S	S	S	L	M
CLO3	S	M	L	M	S
CLO4	S	M	L	M	M
CLO5	S	M	L	M	M
<b>COURSE - PC23C04</b>					
CLO1	M	S	M	M	M
CLO2	S	S	M	M	S
CLO3	S	S	M	S	S
CLO4	S	S	M	S	S
CLO5	S	S	M	S	S
<b>COURSE - PC23C05</b>					
CLO1	S	S	M	S	S
CLO2	S	S	M	S	S
CLO3	S	S	M	S	S
CLO4	S	S	S	S	S
CLO5	S	S	S	S	S
<b>COURSE - PC24C06</b>					
CLO1	S	L	L	S	L
CLO2	S	S	L	M	L
CLO3	M	S	S	M	L
CLO4	L	L	M	S	L
CLO5	S	S	S	M	M

**S-Strong; M-Medium; L-Low**



PC24C01	PRINCIPLES OF ACCOUNTING	Category	L	T	P	Credit
		Theory	73	2		4

### Preamble

To give an insight into the basics of Accounting Concepts, Principles, standards and to develop an expertise in handling the accounts of specialized business and institutions through appropriate accounting techniques and policies

### Course Learning Outcomes

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

CLO No.	CLO Statement	Knowledge Level
CLO 1	Define the concepts, conventions and accounting standards	K1
CLO2	Understand accounting statement 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	K3
CLO5	Analyze and prepare financial accounting reports	K4

### Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	S
CLO2	S	M	M	S	S
CLO3	S	S	M	M	M
CLO4	S	S	S	M	M
CLO5	S	S	S	M	M

S-Strong;M-Medium;L-Low

### Syllabus

#### UNIT I

(16 hrs)

Meaning and scope of accounting - Accounting concepts, **\*Principles and Conventions - Capital and Revenue items** - Accounting Standards - Concepts and Objectives - Indian Accounting Standards - Concepts and Objectives - Books of Accounts, Preparation of trial balance and final accounts of sole proprietor- **\*Rectification of Errors.**

#### UNIT II

(14 hrs)

Bank Reconciliation Statement – **\*Causes for difference between cash book and pass book** – Method of preparation of BRS

Inventories :**\* Cost of Inventory, Net realizable value**, Basis and technique of inventory valuation and record keeping

**UNIT III**

( 15 hrs)

**\*Depreciation accounting – meaning – characteristics – factors affecting depreciation** – methods of valuation- straight line method, written down value method, annuity method, sinking fund method, insurance policy method, depletion method, revaluation method.

**UNIT IV**

( 14 hrs)

Bills of exchange and promissory notes- **\*Meaning of Bills of Exchange and Promissory Notes** and their Accounting Treatment; Accommodation bills. Accounts from Incomplete records: Incomplete books of Accounts- types of single entry system- Ascertainment of profit by capital comparison and its methods-Preparation of statement of affairs and determination of profit- derivation of income from cash book-Analysis of sales and purchase ledger.

**UNIT V**

( 14 hrs)

Financial Statements of Not-for-Profit Organizations- **\*Preparation of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet.**

**80%Problem and 20%Theory****\* Highlighted Content offered in Blended Mode (Link Provided)**

<b>Text Books</b>				
<b>S.No.</b>	<b>Title</b>	<b>Author</b>	<b>Publisher</b>	<b>Edition &amp;Year of Publication</b>
1.	Principles of Accounting	S.P.Jain and K.L.Narang	Kalyani Publishers	19 <sup>th</sup> Revised Edition and Reprint 2020
<b>Reference Books</b>				
<b>S.No.</b>	<b>Title</b>	<b>Author</b>	<b>Publisher</b>	<b>Edition &amp;Year of Publication</b>
1.	Grewal's Accountancy	M.P.Gupta and B.M.Agarwal	S.Chand & CO.	4 <sup>th</sup> Revised Edition,2015
2.	Financial Accounting	T.S .Reddy and A.Murthy	Margham Publications	Reprint 2020
2.	Advanced Accountancy	M.A.Arulana ndam and K.S.Raman	Himalaya Publications	6th Revised Edition,2017
<b>Course Designers</b>				
1. Dr.S,Vijayalakshmi 2. Dr.L.Prabha				

<b>PC23C02</b>	<b>BUSINESS LAW</b>	<b>Category</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Credit</b>
		<b>Theory</b>	<b>73</b>	<b>2</b>		<b>4</b>

**Preamble**

To develop an understanding of significant provisions of select business laws and acquire the ability to address basic application-oriented issues

**Course Learning Outcomes**

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

<b>CLO No.</b>	<b>CLO Statement</b>	<b>Knowledge Level</b>
<b>CLO 1</b>	Understand consequences of applicability of various laws on business.	K1
<b>CLO2</b>	Identify the fundamental legal principles behind contractual agreements	K2
<b>CLO3</b>	Analyse legal and ethical issues when making business decisions	K3

<b>CLO4</b>	Acquire problem solving techniques and to be able to present coherent, concise legal argument	K4
<b>CLO5</b>	Develop critical thinking through the use of law cases.	K4

### Mapping with Programme Learning Outcomes

CLO s	PLO1	PLO2	PLO3	PLO4	PLO5
<b>CLO1</b>	S	S	S	M	S
<b>CLO2</b>	S	S	M	M	M
<b>CLO3</b>	S	S	M	M	S
<b>CLO4</b>	S	S	M	M	S
<b>CLO5</b>	S	S	M	M	S

S-Strong;M-Medium;L-Low

### Syllabus

#### UNIT I ( 16 hrs)

**\*Indian Contract Act 1872- an overview of section 1 – 75 covering the general nature of Contract** – Consideration - other essential elements of a valid contract - performance of contract - breach of contract - contingent and quasi contract.

#### UNIT II (12 hrs)

The Sale of Goods Act 1930- \*formation of the contract of sale - conditions and warranties - transfer of ownership and delivery of goods - unpaid seller and his rights

#### UNIT III ( 16 hrs)

The Indian Partnership Act of 1932- **\*general nature of partnership** - rights and duties of partners - reconstitution of firms - registration and resolution of a firm

#### UNIT IV ( 13 hrs)

The Limited Liability Partnership Act 2008- introduction – covering nature and scope - **\*essential features - characteristics of LLP** - incorporation and differences with other forms of organizations

#### UNIT V ( 16 hrs)

The Companies Act 2013- Introduction to Companies Act - **\*Features of Companies** – Corporate veil theory. **Introduction to Industry 4.0 - Need – Reasons for Adopting Industry 4.0** - Definition – Goals and Design Principles - Technologies of Industry 4.0- Skills required for Industry 4.0- Advancements in Industry 4.0 – Impact of Industry 4.0 on Society, Business, Government and People - Introduction to 5.0.

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

Text Books				
S.No	Title	Author	Publisher	Edition &Year of Publication
1.	Mercantile law	P.P.S. Gogna	S. Chand & CO.	6 <sup>th</sup> Revised Edition, Reprint 2020
2.	Elements of Company Law	N.D.Kapoor	Sultan Chand & Sons (P) Ltd.	Reprint 2020
3.	Higher Education for Industry 4.0 and Transformation to Education 5.0	P.Kaliraj, T.Devi	Bharathiar Univerisity	2020

Reference Books				
S.No	Title	Author	Publisher	Edition & Year of Publication
1.	Elements of Mercantile Law	N.D.Kapoor	Sultan Chand and Sons	37 <sup>th</sup> Revised Edition 2015
2.	Principles of Business Law	S.N.Maheshwari K.Maheshwari	Himalayan Publishing House	2 <sup>nd</sup> Edition 2015
Course Designers				
1. Dr.S,Vijayalakshmi 2. Dr.L.Prabha				

PC23C03	BUSINESS COMMUNICATION AND ETHICS	Category	L	T	P	Credit
		Theory	58	2	-	3
Preamble						
To give insight in improving the skills among students to enable them become a critical listener and to speak confidently interpersonally as well as in large groups and to write in clear, concise, persuasive and audience centered manner.						
Course Learning Outcomes						
On the successful completion of the course, students will be able to						
CLO No.	CLO Statement					Knowledge Level
CLO1	Understand the elements of communication and planning and composing of business messages.					K1
CLO2	Acquire knowledge about group dynamics, inter personal skills and communication in business environment					K2
CLO3	Cognize environmental issues, business ethics and documentation relating to communication and business.					K3
CLO4	Apply the impact of various kinds of communication within an organization, ethical practices in business environment.					K4
CLO5	Demonstrate the verbal and non-verbal communication ability through presentations.					K4

#### Mapping with Programme Learning Outcomes

CLO s	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	M	S	S
CLO2	S	S	S	L	M
CLO3	S	M	L	M	S
CLO4	S	M	L	M	M
CLO5	S	M	L	M	M

S-Strong; M-Medium; L- Low

#### Syllabus

##### UNIT I

( 12 hrs)

\* Elements of Communication – **\*Forms of Communication: Formal and Informal, Interdepartmental, Verbal and non-verbal\***, Active listening and critical thinking – Public speaking - Presentation skills including conducting meeting, press conference and business letters and reports.Planning and Composing Business messages - **\*Communication channels - \*Communication ethics.**

**UNIT II** (12 hrs)

Groups’ dynamics, **handling group conflicts\***, consensus building; influencing and persuasion skills; Negotiating and bargaining - Emotional intelligence - Emotional Quotient -Soft skills – personality traits.

**UNIT III** (12 hrs)

Communication in Business Environment - Business Meetings - Notice, Agenda, Minutes, Chairperson’s speech - Press releases – Corporate announcements by stock exchanges -Reporting of proceedings of a meeting.

Basic understanding of legal deeds and documents **\*Partnership deed, Power of Attorney, Lease deed\***, Memorandum and articles of association of a company and **Annual Report of a company.\***

**UNIT IV** (12 hrs)

Introduction to Business Ethics- The nature, purpose of ethics and morals for organizational interests- Ethics and Conflicts of Interests **\*Ethical and Social Implications of business policies** and decisions- Corporate Social Responsibility- **Ethical issues in Corporate Governance\***.

**UNIT V** (10 hrs)

**\*Ethics in Workplace – Individual in the organization, discrimination, harassment, gender equality\***. Ethics in Marketing and Consumer Protection –Ethics in Accounting and Finance –Importance, issues and common problems.

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

<b>Text Books</b>				
<b>S.No.</b>	<b>Title</b>	<b>Author</b>	<b>Publisher</b>	<b>Edition &amp;Year of Publication</b>
1.	Law, ethics and Communication for CA IPC	CA Munish Bhandari	Best word Publications Private Limited	14th edition,2015
<b>Reference Books</b>				
<b>S.No.</b>	<b>Title</b>	<b>Author</b>	<b>Publisher</b>	<b>Edition &amp;Year of Publication</b>
1.	Business Law Ethics and Communication	M.P. Vijayakumar	Snow White Publications Pvt.Ltd	10 <sup>th</sup> edition 2016
2.	Padhuka's Law Ethics and Communication	G.Sekar	CA Sunny Jain	9 <sup>th</sup> Edition 2016
3.	CA – Inter Study Material	ICAI	ICAI	2023
<b>Course Designers</b>				
1. Dr.S,Vijayalakshmi				
2. Dr.L.Prabha				

Course Code	Course Title					
PC23C04	FINANCIAL ACCOUNTING	Category	L	T	P	Credit
		Theory	73	2	-	4
<b>Preamble</b>						
To develop an understanding of the basic concepts of the partnership accounts and acquire the ability to infer interpretations as per standards.						
<b>Course Learning Outcomes</b>						
On the successful completion of the course, students will be able to						
	<b>CLO</b>	<b>CLO Statement</b>				<b>Knowledge Level</b>
	CLO1	understand the principles and procedures				K1
	CLO2	gain proficiency in recording transactions in trading environment				K2
	CLO3	evaluate intricate aspects while demonstrating expertise in accounting practices				K3
	CLO4	analyze complex scenarios and apply advanced techniques to draw interpretations				K3
	CLO5	justify accounting techniques by ensuring accurate financial reporting in accordance with relevant standards.				K4
<b>Mapping with Programme Learning Outcomes</b>						
	<b>CLOs</b>	<b>PLO1</b>	<b>PLO2</b>	<b>PLO3</b>	<b>PLO4</b>	<b>PLO5</b>
	CLO1	M	S	M	M	M
	CLO2	S	S	M	M	S
	CLO3	S	S	M	S	S
	CLO4	S	S	M	S	S
	CLO5	S	S	M	S	S
<b>S- Strong; M-Medium</b>						
<b>Syllabus</b>						
UNIT I						(15 hrs)
Fundamentals of partnership- <b>Definition of partnership, partnership deed</b> , interest on capital, interest on drawings, profit and loss appropriation account, capital accounts of partner-fixed capital and fluctuating capital, Final accounts of partnership						
UNIT II						(14 hrs)
Admission of partner- <b>Calculation of new profit sharing ratio, sacrificing ratio</b> , valuation of goodwill, adjustment for goodwill, revaluation of assets, adjustment of capital, comprehensive problems in admission						
UNIT III						(14 hrs)
Retirement of partner- <b>Gaining ratio, treatment of goodwill</b> , adjustment of capital after retirement, comprehensive problems in retirement						
UNIT IV						(15 hrs)
Death of partner- Items requiring special treatment, <b>Ascertainment of deceased partner's share of profit</b> , mode of payment to deceased partner and comprehensive problems						
UNIT V						(15 hrs)
Dissolution of a firm – <b>Insolvency of a partner or partners (Garner Vs Murray) - Piecemeal Distribution</b>						
80% Problems & 20% theory						
<b>Text Books</b>						
S.No	Title	Authors	Publishers	Year of publication & Edition		

1	Financial Accounting	S.P.Jain and K.L.Narang	Kalyani Publishers	Reprint 2020 , 11 <sup>th</sup> Revised Edition
2	Financial Accounting	T.S. Reddy and A.Murthy	Margham Publications	Edition 2021

### Reference Books

S.No	Title	Authors	Publishers	Year of publication & Edition
1	Grewal's Accountancy	M.P.Gupta and B.M.Agarwal	S.Chand	Reprint 2020 , 4 <sup>th</sup> Revised Edition
2	Advanced Accountancy	M.A.Arulanandam and K.S.Raman	Himalaya Publishing House	Reprint 2020 , 6 <sup>th</sup> Revised Edition

### Course Designers

1.	Dr. L.Prabha
2.	Mrs Lakshmi Narendran

Course Code	Course Title	Category	L	T	P	Credit
PC24C05	BUSINESS ECONOMICS	Theory	73	2		4

### Preamble

To evolve comprehensive exploration of business economics covering a wide array of economic concepts and theories, from market dynamics to global economic phenomena.

### Course Learning Outcomes

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

CLO	CLO Statement	Knowledge Level
CLO1	Understand the core economic principles.	K1
CLO2	Interpret various tools and techniques for production and cost dynamics.	K2
CLO3	Illustrate the concept of various economic theories	K3
CLO4	Analyze and critically evaluate the different market structures.	K4
CLO5	Explore the intricacies of financial and international economics	K4

### Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	M	S	S
CLO2	S	S	M	S	S
CLO3	S	S	M	S	S
CLO4	S	S	S	S	S
CLO5	S	S	S	S	S

S- Strong; M-Medium

Syllabus			
UNIT I		(14 hrs)	
Introduction to Business Economics: Meaning and scope of Business Economics– <b>*Basic Problems of an Economy</b> and Role of Price Mechanism - Theory of Demand and Supply: <b>*Meaning and determinants of demand</b> , Law of demand and Elasticity of demand – Price, income and cross elasticity. Theory of consumer’s behavior – Indifference curve approach. Meaning and determinants of supply, Law of supply and Elasticity of supply – <b>*Market Equilibrium and Social Efficiency. Overview of economic thought in Kautilya’s Arthashastra-</b> Concepts of wealth ( <i>artha</i> ), prosperity ( <i>dhana</i> ), and ethics ( <i>dharma</i> ).			
UNIT II		(15 hrs)	
Theory of Production and cost: Meaning and <b>*Factors of production</b> , Short run and Long run – Law of Production–The Law of Variable Proportions and Law of Returns to Scale, Producer’s equilibrium - Concepts of costs - Short-run and long-run costs, <b>*Average and marginal costs, Total, fixed and variable costs. Ancient Indian models of production and self-sufficient economies (<i>grama swarajya</i>). Traditional techniques and their relevance in sustainable production.</b>			
UNIT III		14 rs)	
Price Determination in Different Markets: <b>*Market Structures: Perfect competition, Monopoly and Monopolistic competition.</b> Using Game Theory to study Oligopoly - Price determination in these markets. Price-Output Determination under different Market Forms. <b>*Business Cycles – Meaning – Phases – Features - Causes behind these Cycles. -Trade practices and market regulation in Kautilya’s Arthashastra</b>			
UNIT IV		(15 hrs)	
Determination of National Income: Macro Economic Aggregates and <b>*Measurement of National Income</b> - Determination of National Income: Keynes’ Two Sector basic model , Three Sectors and Four Sectors Models. <b>*Public Finance – Fiscal Functions: An Overview, Centre and State Finance</b> – Market Failure/ Government intervention to correct market failure – Process of budget making: Sources of Revenue, Expenditure Management and Management of Public Debt – <b>*Fiscal Policy.</b>			
UNIT V		(15 hrs)	
Money Market: Concept of Money Demand - Important theories of Demand for Money - Concept of Money Supply, <b>*Cryptocurrency and other new terminology</b> - Monetary Policy. International Trade: Theories of International Trade including theories of intra-industry trade by Krugman – Trade Policy – The instruments of Trade Policy – Trade Negotiations – <b>*Exchange Rates and its economic effects.</b> International Capital Movements: <b>*Foreign Direct Investment.</b> Indian Economy(Before 1950 – Chanakya and Nand Vansh, OECD Paper(1950 – 1991).			

Text Books				
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S.No	Title	Authors	Publishers	Year of publication & Edition
1	Business Economics	CA. G. Sekar	Commercial Law Publishers (India) Pvt. Ltd.	2023 , 1 <sup>st</sup> Edition

Reference Books				
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S.No	Title	Authors	Publishers	Year of publication & Edition
1	Managerial Economics	Ahuja H.L	S Chand and Company Limited	2020 , Ninth Edition
2	Business	K.	Atlantic	2020 , 1 <sup>st</sup> Edition



	Economics	Rajagopalachari	Publishers and Distributors Pvt. Ltd.	
<b>Course Designers</b>				
1	Dr.L.Prabha			
2	Dr.M.Yasodha			

<b>Course Code</b>	<b>Course Title</b>					
PC24C06	MARKETING	<b>Category</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Credit</b>
		<b>Theory</b>	<b>58</b>	<b>2</b>	<b>-</b>	<b>3</b>

### Preamble

To familiarize students with the basic concepts and techniques of marketing, to understand consumer behavior, and to develop their awareness of marketing mix elements and recent trends in marketing.

### Course Learning Outcomes

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

CLO No.	CLO Statement	Knowledge Level
CLO1	Understand the core principles and purpose of marketing in business.	K1
CLO2	Establish a connection between AI and customer value, and explain how AI improves the value delivery process in marketing.	K2
CLO3	Utilizing the product mix and product line concepts to make informed product decisions.	K3
CLO4	Analyze and apply various methods of sales forecasting to predict sales trends and support strategic decision-making.	K4
CLO5	Apply critical thinking and analytical skills to marketing scenarios with AI	K5

### Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	L	L	S	L
CLO2	S	S	L	M	L
CLO3	M	S	S	M	L
CLO4	L	L	M	S	L
CLO5	S	S	S	M	M

S- Strong; M-Medium; L-Low

### Syllabus

UNIT I (12 hrs)

Marketing - Definition of market and marketing - Importance and Fundamentals of Marketing – **Modern marketing concept** - Role of Modern Marketing – Global marketing - Tele marketing - **Green marketing** - online marketing - Neuro marketing meaning and concepts - Relationship of Marketing With Other Functional Areas – Marketing Approaches – **Various Environmental Factors Affecting the Marketing Functions.**

UNIT II		(12 hrs)		
Marketing functions - Buying, Selling, Transportation, Storage, Financing, <b>Risk bearing, Standardization</b> . Sales Forecasting – Various Methods of Sales Forecasting - Sales Management: Motivation, Compensation and Control of Salesmen - <b>CRM – Importance</b> .				
UNIT III		(10 hrs)		
<b>Consumer behaviour : Meaning – Factors influencing Consumer behaviour</b> – Customer relations marketing, Buying motives - Customer value and Role of AI in Value Delivery Process- <b>Various Kinds of Marketing Channels</b> - AI with Marketing Channel Management.				
UNIT IV		(12 hrs)		
<b>Marketing mix - Product Decisions: Concept of a product</b> , Classification of products - Product line and product mix - Product life cycle – Strategic implications in new product development - AI for Value Creation and Product Development. Pricing Decisions - Factors affecting price determination; Pricing policies and strategies – <b>Promotion decisions - Physical distribution problems and decision.</b>				
UNIT V		(12 hrs)		
Services marketing: people, process, physical evidence. Recent Trends in Marketing, <b>Market Research and Marketing Regulations</b> - Social media promotion techniques - <b>Automate digital marketing and social media with generative AI</b> - IMC (Integrated marketing communication): - Definition, Process, Need & Significance . Career opportunities in marketing.				
<b>Text Books</b>				
S.No	Title	Authors	Publishers	Year of publication & Edition
1	Philip Kotler & Gary Armstrong	Principles of Marketing	A South Asian Perspective, Pearson Education	17 <sup>th</sup> edition, 2018
2	Rajan Saxena	Marketing Management	Tata Mc Graw Hill	6 <sup>th</sup> edition, 2019
<b>Reference Books</b>				
S.No	Title	Authors	Publishers	Year of publication & Edition
1	Philip Kotler, 2003, Marketing Management, 11th edition, Pearson Education	Marketing Management	Pearson Education	11 <sup>th</sup> edition, 2007
2	K Karunakaran	Marketing Management	Himalaya Publishing House	1 <sup>st</sup> Edition, 2017
3	J P Mahajan & Anupama Mahajan	Principles of Marketing	Vikas Publishing House	1 <sup>st</sup> edition, 2016
<b>Course Designers</b>				
1	Dr G.Lakshmi			
2	MS G.Chandhini			