



DEPARTMENT OF COMMERCE

CHOICE BASED CREDIT SYSTEM (CBCS) & LEARNING OUTCOMES BASED  
CURRICULAR FRAMEWORK (LOCF)  
SYLLABUS AND SCHEME OF EXAMINATION  
BACHELOR OF COMMERCE – 2024-25 BATCH & ONWARDS  
SEMESTER I

Semester	Part	Course Code	Title of the Paper	Course Type	Instruction hrs/week	Contact hours	Tutorial hrs	Duration of Examination in hrs	Examination Marks				
									CA	ESE	Total	Credits	
I	I	TAM2301A/ HIN2301A/ FRE2301A	Language I – Tamil / Hindi / French	L	4	58	2	3	25	75	100	3	
	II	ENG2301A	English -I	E	4	58	2	3	25	75	100	3	
	III	CM23C01	Core I– Principles of Accounting	CC	5	73	2	3	25	75	100	3	
		CM24C02	Core II –Modern Marketing	CC	5	73	2	3	25	75	100	3	
		CM23C03	Core III – Business Management and Ethics	CC	5	73	2	3	25	75	100	3	
		ES23A01/ ES23A02/ HI24A01/ EG24A01	Allied - Indian Economic Development/ International Marketing/ Indian Constitution/ English Through Classics- I	GE	5	73	2	3	25	75	100	4	
	IV	<b>Non Tamil Students</b>											
		NME23B1	Basic Tamil I	AEC	2	28	2	-	100	-	100	2	
		NME23A1	Advanced Tamil I										
		<b>Students with Tamil as Language</b>											
NME23WS	Women Studies	AEC	2	30	-	--	100	--	100				
I - V	VI	24BONL1 24BONL2 24BONL3	Online Course 1 Online Course 2 Online Course 3	ACC	-	-	-	-	-	-	-	-	

L- Language

E-English

CC – Core Courses

GE – Generic Elective

AEC – Ability Enhancement Course

ACC - Additional Credit Course

CA – Continuous Assessment

ESE - End Semester Examination

### **Examination System**

One test for continuous assessment will be conducted on pre-determined dates i.e., commencing on the 50<sup>th</sup> day from the date of reopening. The Model exam will be conducted after completing 85<sup>th</sup> 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 UG**

#### **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)
	<b>Total</b>	:	<b>45 Marks</b>

### **UG - 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**

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

#### **Language and English – UG**

Section A	10 x 1 (10 out of 12) :	10 Marks
Section B	5 x 5 (5 out of 7) :	25 Marks (250 words)
Section C	4 x 10 (4 out of 6) :	40 Marks (600 - 700 words)
	<b>Total</b> :	<b>75 Marks</b>

**UG - 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 Papers viz., Principles of Accountancy, Financial Accounting, Corporate Accounting I, Corporate Accounting II, Management Accounting, Direct Taxation, Cost Accounting) 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

**Continuous Internal Assessment Pattern Theory**

**I Year UG (2024 Batch)**

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
<b>Total</b>	:	<b>25 Marks</b>

**Part IV**

**Women Studies /Value education/Environmental Studies / Design Thinking**

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

**MAPPING OF PLOs WITH CLOs**

<b>COURSE</b>	<b>PROGRAMME LEARNING OUTCOMES</b>				
	<b>PLO1</b>	<b>PLO2</b>	<b>PLO3</b>	<b>PLO4</b>	<b>PLO5</b>
<b>COURSE – CM23C01</b>					
<b>CLO1</b>	S	M	S	M	S
<b>CLO2</b>	S	M	S	M	M
<b>CLO3</b>	S	M	M	M	M
<b>CLO4</b>	S	M	S	M	S
<b>COURSE – CM24C02</b>					
<b>CLO1</b>	S	S	M	M	S
<b>CLO2</b>	S	S	M	S	M
<b>CLO3</b>	S	S	S	M	S
<b>CLO4</b>	S	S	M	M	S
<b>COURSE – CM23C03</b>					
<b>CLO1</b>	S	S	S	S	S
<b>CLO2</b>	S	S	S	S	S
<b>CLO3</b>	S	S	S	M	S
<b>CLO4</b>	S	S	M	S	S

CM23C01	PRINCIPLES OF ACCOUNTING	Category	L	T	P	Credit
		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 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.	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; L-Low

### Syllabus

#### Unit I (14 Hrs)

Basic 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 of Publication
1.	Reddy T S & A Murthy	Financial Accounting	Margham Publications	Reprint 2021, 7 <sup>th</sup> ed.

**Reference Books**

S. No	Authors	Title	Publishers	Year of Publication
1.	RL Gupta & Radhasamy	Advanced Accountancy (Vol I)	Sultan Chand & Sons.	2018, 13 <sup>th</sup> ed.
2.	Jain S.P & Narang K.L	Principles of Accountancy	Kalyani Publishers	2022, 21 <sup>st</sup> ed.
3.	MC Shukla, T.S. Grewal & S.C. Gupta	Advanced Accountancy	S. Chand & sons	2022, 19 <sup>th</sup> ed.

**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

CM24C02	MODERN MARKETING	Category	L	T	P	Credit
		Theory	73	2	-	3

**Preamble**

To integrate the knowledge and skill to uphold an environment of learning and creativity in the field of marketing to manage business and equip them to contribute for the emerging challenges of marketing in the upcoming global scenario.

**Prerequisite**

- Basic Knowledge in commerce

**Course Learning Outcomes**

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

CLOs	CLO Statement	Knowledge Level
CLO1	Define the concepts of marketing and the role of marketing in business and society.	K1
CLO2	Explain the modern marketing techniques and discuss how it is used to explore new marketing opportunities.	K2
CLO3	Identify the marketing mix elements and describe the components of market mix.	K3

<b>CLO4</b>	Illustrate the process and new approaches in Industry.	<b>K4</b>
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### Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
<b>CLO1</b>	S	S	M	M	S
<b>CLO2</b>	S	S	M	S	M
<b>CLO3</b>	S	S	S	M	S
<b>CLO4</b>	S	S	M	M	S

S- Strong; M-Medium; L-Low

### SYLLABUS

#### Unit I (15 Hrs)

Meaning and Definition of Markets & Marketing - Classification of markets, Objectives, Difference between Selling and marketing – Approaches in Marketing – Evolution – Concept of Marketing – Marketing system – Functions. Buying, Assembling and Selling -Transportation– Storage and Warehouses - Standardization and Grading - AGMARK-BIS/ISI - Marketing Finance.

#### Unit II (15 Hrs)

Product Mix: Product Planning – Classification of Products – Product Policies – Factors influencing the product mix – Product Life cycle – Management of Product life cycle – Development of new products. Price Mix: Pricing Objectives -Factors affecting Pricing Decision- Procedure for price determination-Kinds of Pricing. Branding- Labelling –Packaging. #Case study

#### Unit III (14 Hrs)

Promotion Mix: Sales Promotion – Objectives – Factors influencing sales promotion –Kinds- Advertising – Difference between Advertising and Sales promotion - Objectives – Functions – Advantages – Limitations –Types of Advertising – Kinds of Media - Advertisement Copy. Physical Distribution Mix: Middlemen in Distribution- - Wholesalers-Retailers - Functions – Kinds – Importance.

#### Unit IV (15 Hrs)

Consumer Behaviour – Consumer Buying Decisions - Characteristics of buyer -Buying Motive. New Approaches in Marketing: E- Marketing- - Social Media Marketing - Multi Level Marketing - Neuro-marketing - Green marketing - Referral marketing- Plano gram. Artificial Intelligence in Marketing – Need – Role of AI in Marketing Strategies – Benefits – Challenges.

#### Unit V (14Hrs)

Social responsibility in marketing - Ethics in Marketing. 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 on Society, Business, Government and People Introduction to 5.0

Note: #Case study for Internals only.

### Text Book

S. No	Authors	Title	Publishers	Year of Publication
1.	Pillai. R S & Bhagavathy.B	Modern marketing (Principles and Practices)	S. Chand &Co	2019 reprint, 4 <sup>th</sup> ed.
2.	P. Kaliraj & T. Devi	Higher Education for Industry 4.0 and Transformation to Education 5.0		

**Reference Books**

S. No	Authors	Title	Publishers	Year of Publication
1.	Dr. N. Rajan Nair & Sanjith R.Nair	Marketing	Sultan Chand & Sons	2018 reprint, 7 <sup>th</sup> ed.
2	Sontakkai. C N	Principles of Marketing	Kalyani publishers,	16 <sup>th</sup> reprint, 2016, 7 <sup>th</sup> ed.
3.	Philip Kotler & Gary Armstrong	Principles of Marketing	Pearson Education Ltd	17 <sup>th</sup> edition Version 2018.

**Skill Components:**

- Identify different markets and networking of products and describe how the market is segmented.
- Find a product of your choice and describe the different stages of the product life cycle and how it is positioned.
- Study any popular e-commerce website and overview the products and services available.
- Identify the ethics and green initiative followed in packaging and labeling of a product.
- Prepare an advertisement copy for a product.

**Course Designers**

1. Dr. G. Kavitha – Department of Commerce
2. Dr. L. Nithya– Department of Commerce

CM23C03	BUSINESS MANAGEMENT AND ETHICS	Category	L	T	P	Credit
		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



<b>CLO3</b>	S	S	S	M	S
<b>CLO4</b>	S	S	M	S	S

S- Strong; M-Medium; L-Low

## 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 Books

S. No	Authors	Title	Publishers	Year of Publication
1.	RK Sharma & Shasi K Gupta	Principles of Management	Kalyani Publishers	2020 reprint, 11 <sup>th</sup> ed.

## Reference Books

S. No	Authors	Title	Publishers	Year of Publication
1.	Dinkar Pagre	Principles of Management	Sultan Chand & sons	2018 reprint, 6 <sup>th</sup> ed.
2.	PC Tripathi & PN Reddy	Principles of Management	Tata Mcgraw Hill Publishing Co Ltd	2017 ed. 7 <sup>th</sup> ed.
3.	Robbins, De Cenzo, & Coulter.	Fundamentals of Management	Pearson Education Ltd	2017 ed., 14 <sup>th</sup> 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, Dept of Commerce
2. Ms. K. Pavithra, Dept of Commerce