SRI SARADA COLLEGE FOR WOMEN (AUTONOMOUS)

Reaccredited with “B++” Grade by NAAC

(Affiliated to Periyar University)

SALEM – 16

PG AND RESEARCH DEPARTMENT OF COMMERCE

CHOICE BASED CREDIT SYSTEM (CBCS)

LEARNING OUTCOME BASED CURRICULUM FRAMEWORK (LOCF)

B.Com.

2026 - 2029 BATCH

CONTENT

INTRODUCTION

Bachelor of Commerce is one of the most-outlined and career prospect oriented degrees in the field of commerce and business studies. It grooms the students with the theoretical understanding of business principles and the financial system and imparts adequate training in the practical scheme of managerial skills for them to sustain in this fast and competitive economic world. The whole subject of commerce assists in the existence of management and accountancy, helps businesses, and provides individuals with financial and strategic knowledge for planning, decision-making, and growth. The B.Com. programme aims to create this balance of theory and practical learning. The students gain exposure to a number of subjects including accountancy, finance, business law, taxation, management, and marketing, which not only a tropically build the major skills but also develop analytical thinking, problem-solving, and decision-making abilities.

One of the main advantages of this programme is its industry orientation. It imparts the knowledge and skills needed by the students for keeping up with the fast changing situations in the job market. The graduates are prepared sufficiently to undertake accounting, financial analyst, tax consultancy, audit assistance, banking, and business executive roles. Further, the programme builds more business workings, market standing, and financial skills for jobs or entrepreneurship. The Programme also instills core values of responsibility, integrity, and professionalism shaping students into well rounded commerce graduates. The curriculum helps to build awareness about corporate social responsibility, legal compliance, and ethical business practices to make the business fraternity give back positively to society and the organizations in which they work.

Aside from priming graduates for career-ready paths, B.Com. programme also opens new avenues for higher studies. It prepares a good base for postgraduate studies like Master of Commerce (M.Com.), Master of Business Administration (MBA), and for professional qualifications like Chartered Accountancy (CA), Cost and Management Accountancy (CMA), and Company Secretaryship (CS). The programme, because of the conceptual knowledge and subject deepening, prepares students for successful entry into various competitive examinations and specialized training programmes. Another strong aspect of the programme is its fostering entrepreneurial spirit. The commerce graduates find themselves well placed to start and manage their businesses, in an age that is increasingly witnessing the startup culture and establishing innovation driven ventures. This course imparts the knowledge of finance, cost control, taxation, marketing strategies, and business planning that forms the backbone on which one can successfully build an enterprise.

The programme also equips its students with new tools and methods in an era of digitalization and globalization. Thus, progressing alongside new emerging trends in business and commerce. Digital accounting, e-commerce, financial analytic, and data interpretation are some of those new topics gradually finding their way into academic curricula, that give a mentionable edge to students attempting to penetrate the technology-driven economy. Hence, we see that this programme offers a strong academic platform, hands-on skills, a solid ethical foundation, and a wide range of opportunities for employment. It remains an essential choice for those aspiring to build successful careers in business, finance, and beyond, contributing meaningfully to individual growth and national development.

LEARNING OUTCOME -BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME	
Programme:	**B.Com**
Programme Code:	**UCO**
Duration:	**3 years [UG]**
Programme Outcomes:	**PO1: Disciplinary knowledge:** Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate programme of study. Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.
	PO2: Problem solving: Capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non- familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations. Research-related skills: A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and- effect relationships; ability to plan, execute and report the results of an experiment or investigation.
	PO3: Analytical reasoning: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints. Moral and ethical awareness/reasoning: Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work.
	PO4: Cooperation/Teamwork: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team.

	PO5: Scientific reasoning: Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective. Critical thinking: Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.
	PO6: Information/digital literacy: Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data. Self-directed learning: Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion. Multicultural competence: Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.
	PO7: Reflective thinking: Critical sensibility to lived experiences, with self- awareness and reflexivity of both self and society. Leadership readiness/qualities: Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.
	PO8: Lifelong learning: Ability to acquire knowledge and skills, including learning how to learn, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.

Programme Specific Outcomes:	**PSO1 - Placement:** To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions. Entrepreneur: To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations. **PSO2 – Research and Development:** Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development. **PSO3 – Contribution to Business World:** To produce employable, ethical and innovative professionals to sustain in the dynamic business world. Contribution to the Society: To contribute to the development of the society by collaborating with stakeholders for mutual benefit.

Highlights of the Revamped Curriculum

- Student - centric, meeting the demands of industry & society, incorporating industrial components, hands-on training, skill enhancement modules, industrial project, project with viva - voce, exposure to entrepreneurial skills, training for competitive examinations, sustaining the quality of the core components and incorporating application oriented content wherever required.
- The Core subjects include latest developments in the education and scientific front, advanced programming packages allied with the discipline topics, practical training, devising statistical models and algorithms for providing solutions to industry / real life situations. The curriculum also facilitates peer learning with advanced statistical topics in the final semester, catering to the needs of stakeholders with research aptitude.
- The General Studies and Statistics based problem solving skills are included as mandatory components in the training for Competitive Examinations course at the final semester, a first of its kind.
- The curriculum is designed so as to strengthen the Industry-Academia interface and provide more job opportunities for the students.
- The Statistical Quality Control course is included to expose the students to real life problems and train the students on designing a mathematical model to provide solutions to the industrial problems.
- The Internship during the second year vacation will help the students gain valuable work experience that connects classroom knowledge to real world experience and to narrow down and focus on the career path.
- Project with viva-voce component in the fifth semester enables the student, application of conceptual knowledge to practical situations. The state of art of technologies used in a systematic way and arriving at a precise solution is ensured. Such innovative provisions of the industrial training, project and internships will give students an edge over the counterparts in the job market.
- State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature are incorporated as Elective courses, covering conventional topics to the latest DBMS and Computer software for Analytics.

Value additions in the Revamped Curriculum

Semester	Newly introduced Components	Outcome / Benefits
I	**Foundation Course** To ease the transition of learning from higher secondary to higher education, providing an overview of the pedagogy of learning literature and analysing the world through the literary lens gives rise to a new perspective.	• Instill confidence among students • Create interest for the subject
I, II, III, IV	**Skill Enhancement Course** (Discipline centric / Generic / Entrepreneurial)	• Industry ready graduates • Skilled human resource • Students are equipped with essential skills to make them employable • Training on language and communication skills enable the students gain knowledge and exposure in the competitive world. • Discipline centric skill will improve the Technical knowledge of solving real life problems. • Inculating Indian Knowledge system to gain insight into Ancient Wisdom.
III, IV, V & VI	Elective course	• Strengthening the domain knowledge • Introducing the stakeholders to the State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature • Emerging topics in higher education/ industry/ communication network / health sector etc. are introduced with hands-on-training.
IV	Elective course	• Exposure to industry moulds students into solution providers • Generates Industry ready graduates • Employment opportunities enhanced

V	Elective course	• Self-learning is enhanced application of the concept to real situation is conceived resulting in tangible outcome
VI	Elective course	• Enriches the study beyond the course. • Developing a research framework and presenting their independent and intellectual ideas effectively.
Extra Credits: For Advanced Learner		• To cater to the needs of peer learners / research aspirants.
Skills acquired from the Courses		• Knowledge, Problem Solving, ability, Professional Competency, Professional Communication and Transferable Skill.

Credit Distribution for UG Programme

Sem I	Credit	Hr.	Sem II	Credit	Hr.	Sem III	Credit	Hr.	Sem IV	Credit	Hr.	Sem V	Credit	Hr.	Sem VI	Credit	Hr.
Part 1 Language – Tamil/Hindi/ Sanskrit	3	6	Part 1 Language – Tamil/Hindi/ Sanskrit	3	6	Part 1 Language – Tamil/Hindi/ Sanskrit	3	6	Part 1 Language – Tamil/Hindi/ Sanskrit	3	6	5.1 Core Course – CC IX	4	5	6.1 Core Course – CC XIII	4	6
Part 2 English	3	6	Part 2 English	3	6	Part 2 English	3	6	Part 2 English	3	6	5.2 Core Course – CC X	4	5	6.2 Core Course – CC XIV	4	6
1.3 Core Course – CC I	5	5	2.3 Core Course – CC III	5	5	3.3 Core Course – CC V	5	5	4.3 Core Course – CC VII	5	5	5. 3.Core Course CC - XI	4	5	6.3 Core Course – CC XV	4	6
1.4 Core Course – CC II	5	5	2.4 Core Course – CC IV	4	4	3.4 Core Course – CC VI	5	5	4.4 Core Course – CC VIII	5	5	5. 4.Core Course CC-XII Project with viva-Voce	4	5	6.4 – Discipline Specific Elective - VII	3	5
1.5- Elective -I (Discipline Specific)	3	4	2.5- Elective- II (Discipline Specific)	3	3	3.5- Elective – III (Discipline Specific)	3	4	4.5- Elective – IV (Discipline Specific)	3	3	5.5 – Discipline Specific Elective - V	3	4	6.5 – Discipline Specific Elective - VIII	3	5
1.6 Skill Enhancement Course SEC-1	2	2	2.6 Skill Enhancement Course SEC-2	2	2	3.6 Skill Enhancement Course SEC-4, (Entrepreneurial Skill)	1	1	4.6 Skill Enhancement Course SEC-6	2	2	5.6 – Discipline Specific Elective - VI	3	4	6.6 Extension Activity	1	-
1.7 Skill Enhancement - (Foundation Course)	2	2	2.7 Skill Enhancement Course – SEC-3 (IKS)	2	2	3.7 Skill Enhancement Course SEC-5	2	2	4.7 Skill Enhancement Course SEC-7	2	2	5.7 Value Education	2	2	6.7 Professional Competency Skill	2	2
			2.8 Disaster Management	1	2	3.8 E.V.S. 3.9 Health & wellness	- 1	1 -	4.8 E.V.S	2	1	5.8 Summer Internship	2	-	-	-	-
	23	**30**		**23**	**30**		**23**	**30**		**25**	**30**		**26**	**30**		**21**	**30**
Total – 141 Credits																	

Consolidated Semester wise and Component wise Credit distribution

Parts	Sem I	Sem II	Sem III	Sem IV	Sem V	Sem VI	Total Credits
Part I	3	3	3	3	-	-	12
Part II	3	3	3	3	-	-	12
Part III	13	13	13	13	22	18	92
Part IV	4	4	4	6	4	3	25
Total	**23**	**23**	**23**	**25**	**26**	**21**	**141**

Part I. II, and Part III components will be separately taken into account for CGPA calculation and classification for the undergraduate programme and the other component. Part IV has to be completed during the duration of the programme as per the norms, to be eligible for obtaining the UG degree.

Total Credits: 141

EXTRA CREDITS FOR EXTRA SKILLS

Total Extra Credits - 28 (20% of the total credits)

CURRICULUM DESIGN AND SCHEME OF EXAMINATION

(APPLICABLE TO STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2026-2027)

B.Com

SEMESTER-I

Part	Course Code	Course Title	Course Type	Hrs. / Week L/T/P	Credits	CIA	ESE	TOTAL
I	26ULTC1/ 26ULHC1/ 26ULSC1	Tamil - I/Hindi - I / Sanskrit –I	Language	6	3	30	70	100
II	26ULEC1	English – I	English	6	3	30	70	100
III	26UCOCC1	Financial Accounting - I	Core Course	5	5	30	70	100
	26UCOCC2	Principles of Management	Core Course	5	5	30	70	100
	26UCODSEC1	Business Communication	Elective (Discipline Specific)	4	3	30	70	100
IV	26UCOSEC1	Business Organization and Entrepreneurship	Skill Enhancement Course (NME)	2	2	30	70	100
	26UCOSEFC	Fundamentals of Commerce	Foundation Course	2	2	30	70	100
Total				**30**	**23**			

*Extra Skills (Out of College Hours)	*Credits	*Marks
Articulation and Idea Fixation	-	-
Physical Fitness Practice	-	-
Society Connect Activity	-	-

***Extra credits are given for extra skills and courses qualified in MOOC / NPTEL**

PEDAGOGICAL APPROACHES TEACHING

LEARNING STRATEGIES

a) **Chalk and talk**
b) **Group -Learning and Teaching**
c) **Individual Learning /Self-Study**
d) **Game Based Learning**
e) **Technology Based Learning**
f) **Peer Teaching**
g) **Learning Through Problem solving**
h) **Project Based Learning**

METHODS OF EVALUATION AND ASSESSMENT

Methods of Evaluation-Theory		
Internal Evaluation	Continuous Internal Assessment Test	30 Marks
	Assessment Components	
	Model Examination and Attendance	
External Evaluation	End Semester Examination	70 Marks
	Total	**100 Marks**
Methods of Evaluation-Practical		
Internal Evaluation	Laboratory work assessment (best 2 out of 3)	40 Marks
	Viva voce/ Lab quiz, Class Performance	
External Evaluation	End Semester Examination	60 Marks
	Record	
	Total	**100 Marks**
REVISED BLOOMS LEVEL		
BL1	Exhibits memory of previously learned material by recalling fundamental facts, terms, basic concept and answers about the selection.	
BL2	Demonstrate understanding of parts and Idea free organizing, comparing, translating, interpreting, giving descriptors and stating main ideas.	
BL3	Solve problems in new situation by applying acquired knowledge, facts, techniques and rules in different or new way.	
BL4	Examine and break information into parts by identifying motives or causes. Make inference and find evidence to support generalizations.	
BL5	Present and depend opinion by making judgement about information, validity of ideas or quality of work based on a set of criteria.	
BL6	Compile information together into different way by combining elements in a new pattern or proposing alternative solutions.	

Evaluation Pattern

An academic year is divided into two semesters. The first semester is from June/July to November/December and the second semester is from November/December to April/May. A semester consists of 90 working days.

Evaluation consists of both Continuous Internal Assessment (CIA) and End Semester Examinations (ESE). The entire Undergraduate and Postgraduate Programmes offered by our college have various assessments for continuous internal evaluation. Relevant types of internal assessment are developed suiting the needs and requirements of each specific course. The various assessment components are Quiz, Snap Test, Viva-Voce, Seminar, Listening Comprehension, Reading Comprehension, Problem Solving, Map Reading, Group Discussion, Panel Discussion, Assignment, Field Visit, Poster Presentation, Open Book Test, Writing Composition, Case Study, Online Test, Book Review, Projects, etc.

The CIA marks are read out and signed by the students in the respective classes on the day specified in the calendar. CIA is mandatory for all the students.

Internal Assessment Modes (Theory Course)

Any six of the assessment components	15 marks
Cycle Test(2)	5 marks
Model Examination	5 marks
Attendance	5 marks
Total	**30 marks**

Internal Assessment Modes (Practical Course)

Laboratory work assessment (best 2 out of 3)	20 marks
Viva voce/ Lab quiz	10 marks
Class Performance	10 marks
Total	**40 marks**

Society Connect Project (UG & PG)

Project Assessment	10 marks
Presentation and feedback from the society	10 marks
Participation in discussion	10 marks
Total	**30 marks**

Internal Assessment Modes (Project)

Project Assessment	15 marks
Participation in discussion	10 marks
Presentation	5 marks
Total	**30 marks**

PASSING MINIMUM

The candidate shall be declared to have passed the examination if the candidates secure not less than 28 marks out of 70 marks in the semester examination in each theory course and in total (CIA mark + Theory ESE) not less than 40 marks.

The candidates shall be declared to have passed the examination if she secures not less than 40 marks in total (CIA mark + Practical Exam mark) with minimum of 24 marks out of 60 marks in the Practical Exam conducted by the University. There is no passing minimum for the record notebook. However, submission of the record notebook is necessary. Candidate who does not obtain the required minimum marks for a pass in a Course/Practical shall be declared Re-Appear (RA) and the candidate has to appear and pass the same at a subsequent appearance.

Theory Course (Revised Bloom's Taxonomy)

Question Paper Model for UG

<table>
<tr><th>Intended Learning Skills</th><th>Maximum 70 marks
Passing Minimum :40%
Duration: Three hours</th></tr>
<tr><td rowspan="3">Memory Recall/ Example/ Counter Example/Knowledge about the Concept/ Understanding</td><td>Part- A (20×1=20 marks)
Answer ALL questions
Each question carries 1 marks</td></tr>
<tr><td>Four questions from each UNIT</td></tr>
<tr><td>Questions 1 to Questions 20</td></tr>
<tr><td rowspan="3">Description/Application (problem)</td><td>Part- B (5×4=20 marks)
Answer ALL questions
Each question carries 4 marks</td></tr>
<tr><td>Either-or-Type
Both parts of each question from the same Unit</td></tr>
<tr><td>Questions 21(a) or 21 (b)
to
Questions 25(a) to 25(b)</td></tr>
<tr><td rowspan="3">Analysis/ Create/Evaluation</td><td>Part- C (3×10=30 marks)
Answer ANY THREE questions
Each question carries 10 marks</td></tr>
<tr><td>There shall be FIVE questions covering all the five units</td></tr>
<tr><td>Question 26 to Question 30</td></tr>
</table>

Each question should carry course outcomes and cognitive level

For instance:

1. [CO1 : BL_2] Question xxxx
2. [CO3 : BL_1] Question xxxx

SEMETER WISE INDEX

FIRST YEAR – SEMESTER – I

CORE – I: FINANCIAL ACCOUNTING -I

<table>
<tr><th rowspan="2">Subject Code</th><th rowspan="2">L</th><th rowspan="2">T</th><th rowspan="2">P</th><th rowspan="2">S</th><th rowspan="2">Credits</th><th rowspan="2">Inst. Hours</th><th colspan="3">Marks</th></tr>
<tr><th>CIA</th><th>External</th><th>Total</th></tr>
<tr><td>26UCOCC1</td><td>5</td><td></td><td></td><td></td><td>5</td><td>5</td><td>30</td><td>70</td><td>100</td></tr>
<tr><td colspan="10">Learning Objectives</td></tr>
<tr><td>LO1</td><td colspan="9">To understand the basic Accounting Concepts and Standards.</td></tr>
<tr><td>LO2</td><td colspan="9">To know the basis for calculating Business Profits.</td></tr>
<tr><td>LO3</td><td colspan="9">To familiarize with the accounting treatment of Depreciation.</td></tr>
<tr><td>LO4</td><td colspan="9">To learn the methods of calculating profit for Single Entry System.</td></tr>
<tr><td>LO5</td><td colspan="9">To gain knowledge on the accounting treatment of Insurance Claims.</td></tr>
<tr><td>Unit</td><td colspan="8">Contents</td><td>No. of Hours</td></tr>
<tr><td>I</td><td colspan="8">Fundamentals of 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</td><td>15</td></tr>
<tr><td>II</td><td colspan="8">Final Accounts
Final Accounts of Sole Trading Concern- Capital and Revenue Expenditures and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.</td><td>15</td></tr>
<tr><td>III</td><td colspan="8">Depreciation and Bills of Exchange
Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance Method – Conversion method - Units of Production Method – Cost Model Vs Revaluation.
Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate.</td><td>15</td></tr>
<tr><td>IV</td><td colspan="8">Accounting from Incomplete Records – Single Entry System
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.</td><td>15</td></tr>
<tr><td>V</td><td colspan="8">Royalty and Insurance of Claims
Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only)</td><td>15</td></tr>
<tr><td colspan="9">TOTAL</td><td>75</td></tr>
<tr><td colspan="10">THEORY 20% & PROBLEM 80%</td></tr>
</table>

CO	Course Outcomes	Knowledge Level
CO1	Remember the concept of Rectification of Errors and Bank Reconciliation Statements	**K2, K3**
CO2	Apply the knowledge in preparing detailed accounts of Sole Trading Concerns	**K3**
CO3	Analyse the various methods of providing Depreciation	**K4**
CO4	Evaluate the methods of Calculation of Profit	**K4**
CO5	Determine the Royalty Accounting treatment and claims from Insurance Companies in case of Loss of Stock.	**K4**

Text Books

1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2.	T.S. Reddy and A. Murthy, Financial Accounting, Margham Publications, 2024 Chennai.
3.	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
4.	Shukla Grewal and Gupta, Advanced Accounts, Volume 1, S.Chand and Sons, New Delhi.
5.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
6.	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 Resources

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

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2
TOTAL	**15**	**10**	**15**	**15**	**13**	**11**	**10**	**10**	**15**	**10**	**10**
AVERAGE	**3**	**2**	**3**	**3**	**2.6**	**2.2**	**2**	**2**	**3**	**2**	**2**

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I
CORE – II: PRINCIPLES OF MANAGEMENT

<table>
<tr><td rowspan="2">Subject Code</td><td rowspan="2">L</td><td rowspan="2">T</td><td rowspan="2">P</td><td rowspan="2">S</td><td rowspan="2">Credits</td><td rowspan="2">Inst. Hours</td><td colspan="3">Marks</td></tr>
<tr><td>CIA</td><td>External</td><td>Total</td></tr>
<tr><td>26UCOCC2</td><td>5</td><td></td><td></td><td></td><td>5</td><td>5</td><td>30</td><td>70</td><td>100</td></tr>
</table>

Learning Objectives	
LO1	To understand the basic management concepts and functions
LO2	To know the various techniques of planning and decision making
LO3	To familiarize with the concepts of organizational structure and AI in organizational design
LO4	To gain knowledge about the staffing processes and AI enabled HR practices
LO5	To enable the students in understanding the control techniques of management

Unit	Contents	No. of Hours
I	**Introduction to Management** 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.	**15**
II	**Planning** Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objectives (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.	**15**
III	**Organizing** Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organizational Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management - AI enabled Organizational Structure design.	**15**
IV	**Staffing** Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure - AI in Employee Selection and Assessment – 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].	**15**
V	**Directing** Motivation –Meaning - Theories – Communication – Types - Barriers to Communication – 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. **Co-ordination and Control** 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].	**15**
	Total	**75**

CO	Course Outcomes	Knowledge Level
CO1	Demonstrate the importance of principles of management.	K4
CO2	Paraphrase the importance of planning and decision making in an	K3

	organization.	
CO3	Apply organizing principles to develop an effective organizational structure with AI-enabled organizational design.	K3, K4
CO4	Analyse staffing practices, including AI-enabled recruitment, selection, and performance appraisal, in organizational settings.	K3, K4
CO5	Demonstrate the notion of directing, coordination and control in the management.	K4
	Textbooks	
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.	Grifffin, Management Principles and Applications, Cengage Learning, India.	
4.	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.	
5.	Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.	
	Web Resources	
1.	http://www.universityofcalicut.info/sy1/management	
2.	https://www.managementstudyguide.com/manpower-planning.htm	
3.	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392	
4.	https://www.functionly.com/orginometry/ai-assisted-org-design/ai-driven-organizational-design-transforming-how-companies-structure-teams	
5.	https://www.ibm.com/think/topics/ai-in-recruitment	
6.	https://employmenthero.com/uk/blog/ai-in-recruitment/	

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	2	3	3	2	2	2	1	3	2	2
TOTAL	15	10	12	15	11	10	10	8	15	10	11
AVEARAGE	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

DISCIPLINE SPECIFIC ELECTIVE - I: BUSINESS COMMUNICATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UCODSEC1	4				3	4	30	70	100

Learning Objectives

LO1	To enable the students to know about the principles, objectives and importance of communication in Commerce and Trade.
LO2	To develop the students to understand about Trade Enquiries.
LO3	To make the students aware about various types of Business Correspondence.
LO4	To develop the students to write Business Reports.
LO5	To enable the learners to update with various types of Interviews.

Unit	Contents	No. of Hours
I	**Introduction to Business Communication** Definition – Meaning – Importance of Effective Communication Modern Communication Methods – Barriers to Communication E-Communication - Business Letters: Need – Functions – Essentials of Effective Business Letters – Layout.	12
II	**Trade Enquiries** Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circulars.	12
III	**Banking & Insurance Correspondence** Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence.	12
IV	**Secretarial Correspondence** Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing.	12
V	**Interview Preparation** Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Creating & maintaining Digital Profile.	12
	TOTAL	**60**

CO	Course Outcomes	Knowledge level
CO1	Acquire the basic concept of Business Communication.	K2
CO2	Exposed to effective Business Letter.	K3
CO3	Paraphrase the concept of various correspondences.	K4, K5
CO4	Prepare Secretarial Correspondence like Agenda, Minutes and various Business Reports.	K6
CO5	Acquire the skill of preparing an effective Resume.	K6

Textbooks

1	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication - Sultan Chand & Sons- New Delhi.
2	Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.
3	K.P. Singha, Business Communication, Taxmann, New Delhi.
4	R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
5	M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.
6	Varinder Kumar and Bodh Raj, Business Communication, Kalyani Publishers, New Delhi.

Reference Books

1	V.K. Jain and Om Prakash, Business Communication, S.Chand, New Delhi.
2	Rithika Motwani, Business Communication, Taxmann, New Delhi.
3	Shirley Taylor, Communication for Business - Pearson Publications - New Delhi.
4	Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd- NewDelhi.
5	Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.

Web Resources

1	https://accountingseekho.com/
2	https://www.testpreptraining.com/business-communications-practice-exam-questions
3	https://bachelors.online.nmims.edu/degree-programs

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	2	3	2	2	2	2	2	2	2
CO2	3	3	2	3	2	2	2	3	2	2	2
CO3	3	3	2	3	2	2	2	2	2	2	2
CO4	3	3	2	3	2	2	2	2	2	2	2
CO5	3	3	2	3	2	2	2	2	2	2	2
TOTAL	15	15	10	15	10	10	10	11	10	10	10
AVERAGE	3	3	2	3	2	2	2	2.2	2	2	2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

SEC I – Non Major Elective -I

BUSINESS ORGANIZATION AND ENTREPRENEURSHIP

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UCOSEC1	2				2	2	30	70	100

Learning Objectives	
LO1	Understand business, profession, organization, social responsibilities, and business ethics
LO2	Explore business forms, distinguish public and private sectors
LO3	Comprehend industry location factors, analyze large-scale operation advantages
LO4	Explain the meaning, importance and types of entrepreneurs and outline the entrepreneurial process clearly.
LO5	Identify the significance of women entrepreneurship, analyze the challenges faced and recognize government initiatives supporting them.

Unit	Contents	No. of Hours
I	Business - meaning and types - Profession - meaning and importance of business Organization - Social Responsibilities of Business - Business Ethics.	6
II	Forms of Business organization - Sole Trader - partnership - Joint Hindu Family - joint stock companies - co-operative societies - public utilities and public enterprises - Public Sector vs. Private Sector	6
III	Location of industry - factors influencing location - size of industry - optimum firm - advantages of large-scale operation - limitation of small-scale operation - industrial estates – District Industries Centre.	6
IV	Entrepreneur - Meaning - Definition - Importance of Entrepreneurship - Characteristics of an Entrepreneur - Types of Entrepreneurs - Entrepreneurial Process.	6
V	Women Entrepreneurs - Meaning - Importance - Challenges faced by women entrepreneurs – Government support and initiatives to women entrepreneurs.	6
	TOTAL	30

CO	Course Outcomes	Knowledge level
CO1	Differentiate business types, evaluate business organization's importance, analyze ethical considerations in business.	**K2**
CO2	Compare forms of business organizations, assess public and private sector advantages and disadvantages	**K2, K3**
CO3	Analyze industry location factors, evaluate advantages of large-scale operations, assess industrial estates and District Industries Center.	**K2, K3**
CO4	Apply the fundamental concepts of entrepreneurial process in real-world business scenarios.	**K3**
CO5	Identify the role, opportunities, and challenges faced by the women entrepreneurs.	**K3**

	Textbooks
1.	Business Organisation and Management , Publisher : P. Allan (January 1, 1978)
2.	Suresh, J. (2022). Entrepreneurial Development (4th ed.). Margham Publications.
Reference Books	
1.	Y.K.Bhushan, Business Organization, Sultan Chand, New Delhi.
2.	Prakash&Jagedesh, Business Organization & Management.
3.	Reddy & Gulshar, Principles of Business Organization & Management
4.	Vasudevan & Radhasivam, Business Organization.
5.	Saravanavel, P., & Sumathi, S. (2020). Entrepreneurship development. Margham Publications.
Web Resources	
1.	https://www.vedantu.com/commerce/forms-of-business-organizations
2.	https://ncert.nic.in/textbook/pdf/kebs102.pdf
3.	https://www.teachmint.com/tfile/studymaterial/b-com/BusinessOrganization/Chapter1/46db05e8-ee83-497e-aa56-573a1388f80e
4.	https://www.msde.gov.in/
5.	https://www.startupindia.gov.in/

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	2	3	2	3	3	3	2	2
CO2	3	2	2	3	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	3	3	2	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3
TOTAL	15	14	14	12	13	10	13	13	15	10	12
AVERAGE	3	2.8	2.8	2.4	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

SKILL ENHANCEMENT - FOUNDATION COURSE (FC)

FUNDAMENTALS OF COMMERCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UCOSEFC	2				2	2	30	70	100

Learning Objectives	
LO1	To understand the importance and functions of business management.
LO2	To know the significance and structure of the company.
LO3	To prepare the accounting cycle - journal, ledger and trial balance.
LO4	To gain an insight into shares and its kinds, forfeiture and re-issue.
LO5	To familiarize with the Indian banking system, types and its structure.

Unit	Contents	No. of Hours
I	**Business Management** Meaning – Objectives – Importance – Management functions – Planning – Organising – Staffing – Directing – Coordinating – Controlling.	**6**
II	**Elements of Company Law** Meaning – Meaning of law - Significance – Nature of company – Promotion – Incorporation – Board of directors – Shareholders and meetings.	**6**
III	**Fundamentals of Accounting** Accounting – Definition, Need, Objectives – Basic accounting concepts and conventions - Accounting cycle – Journal – Ledger – Trial Balance.	**6**
IV	**Introduction to Company Accounts** Shares – Kinds of shares, Issue of shares – Forfeiture and Re- issue of forfeited shares.	**6**
V	**Introduction to Banking** History of banking – Indian banking system – Banking structure in India – Types of Bank accounts – Procedure for opening bank accounts.	**6**
	TOTAL	**30**

CO	Course Outcomes	Knowledge level
CO1	Remember the basic concepts of business management.	**K2**
CO2	Understand the basic laws in Companies Act	**K3**
CO3	Understand the fundamentals of accounting concepts	**K3**
CO4	Demonstrate the preparation of issue of shares, forfeiture and re-issue.	**K4**
CO5	Familiarize with the Indian banking system.	**K3**
Textbooks		
1	L. M. Prasad, “Principles of Management”, Sultan Chand & Sons, New Delhi.	
2	N. D. Kapoor, “Company Law”, Sultan Chand & Sons, New Delhi.	
3	T. S. Reddy & Dr. A. Murthy, “Financial Accounting”, Margham Publications, Chennai.	
4	S. Reddy & Dr. A. Murthy, “Corporate Accounting”, Margham Publications, Chennai.	
5	E. Gordon & K. Natarajan, “Banking Theory Law & Practice”, Himalaya Publications, Mumbai.	
Reference Books		
1	R. S. N. Pillai, S. Kala, “Principles and Practice of Management”, Sultan Chand & Sons, New Delhi.	
2	Dr. M. R. Srinivasan, Ananda Krishna Deshkulkarni, “Company Law”, Margham Publications, Chennai.	
3	S. P. Jain and K. L. Narang, “Financial Accounting”, Kalyani Publishers, New Delhi.	
4	R. L. Gupta and M. Radhaswamy, “Advanced Accounts”, Kalyani Publishers, New Delhi.	
5	Sundharam & Varshney, Banking Theory Law & Practice, Sultan Chand & Sons, New Delhi.	
Web Resources		
1	https://accountingseekho.com/	
2	https://bachelors.online.nmims.edu/degree-programs	
3	https://www.coursera.org/	

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	2	3	2	2	2	2	2	2	2
CO2	3	3	2	3	2	2	2	3	2	2	2
CO3	3	3	2	3	2	2	2	2	2	2	2
CO4	3	3	2	3	2	2	2	2	2	2	2
CO5	3	3	2	3	2	2	2	2	2	2	2
TOTAL	15	15	10	15	10	10	10	11	10	10	10
AVERAGE	3	3	2	3	2	2	2	2.2	2	2	2

3 – Strong, 2- Medium, 1- Low