Fatima College
(Autonomous)
e-Accredited with 'A++' (CGPA 3.61) by NAAC (Cycle- IV)
College with Potential for Excellence (2004 - 2019)
101 - 150 Rank Band in India Ranking 2021 (NIRF)
Mary Land, Madurai - 625 018, Tamil Nadu.

FATIMA COLLEGE (AUTONOMOUS)

Re-Accredited with "A" Grade by NAAC (3rd Cycle)
74th Rank in India Ranking 2020 (NIRF) by MHRD
Maryland, Madurai- 625 018, Tamil Nadu, India

NAME OF THE DEPARTMENT : COMMERCE WITH (CA)

NAME OF THE PROGRAMME : B.COM(CA)

PROGRAMME CODE   : USCC

ACADEMIC YEAR   : 2021-2022

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VISION OF THE DEPARTMENT

Inspire and empower women to become self-sustained and innovative leaders in the field of Commerce and Computer Applications through Valued Based Education and Training.

MISSION OF THE DEPARTMENT

- To train and enrich the students with employable skills required in the field of commerce.
- To provide an opportunity to the pupils to get developed into competent and qualified entrepreneur.
- To aim for the holistic development of the students to contribute to the success of organisations and society at large.

PROGRAMME EDUCATIONAL OBJECTIVES (PEO)

PEO 1	Our graduates will be academic, digital and information literates; creative, inquisitive, innovative and desirous for the "more" in all aspects
PEO 2	They will be efficient individual and team performers, exhibiting progress, flexibility, transparency and accountability in their professional work
PEO 3	The graduates will be effective managers of all sorts of real – life and professional circumstances, making ethical decisions, pursuing excellence within the time framework and demonstrating apt leadership skills

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PEO 4	They will engage locally and globally, evincing social and environmental stewardship demonstrating civic responsibilities and employing right skills at the right moment

GRADUATE ATTRIBUTES (GA)

Fatima College empowers her women graduates holistically. A Fatimite achieves all-round empowerment by acquiring Social, Professional and Ethical competencies. A graduate would sustain and nurture the following attributes:

I. SOCIAL COMPETENCE	
GA 1	Deep disciplinary expertise with a wide range of academic and digital literacy
GA 2	Hone creativity, passion for innovation and aspire excellence
GA 3	Enthusiasm towards emancipation and empowerment of humanity
GA 4	Potentials of being independent
GA 5	Intellectual competence and inquisitiveness with problem solving abilities befitting the field of research
GA 6	Effectiveness in different forms of communications to be employed in personal and professional environments through varied platforms
GA 7	Communicative competence with civic, professional and cyber dignity and decorum
GA 8	Integrity respecting the diversity and pluralism in societies, cultures and religions

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GA 9	All – inclusive skill- sets to interpret, analyse and solve social and environmental issues in diverse environments
GA 10	Self-awareness that would enable them to recognise their uniqueness through continuous self-assessment in order to face and make changes building their strengths and improving on their weaknesses
GA 11	Finesse to co-operate exhibiting team-spirit while working in groups to achieve goals
GA 12	Dexterity in self-management to control their selves in attaining the kind of life that they dream for
GA 13	Resilience to rise up instantly from their intimidating setbacks
GA 14	Virtuosity to use their personal and intellectual autonomy in being life-long learners
GA 15	Digital learning and research attributes
GA 16	Cyber security competence reflecting compassion, care and concern towards the marginalised
GA 17	Rectitude to use digital technology reflecting civic and social responsibilities in local, national and global scenario
II. PROFESSIONAL COMPETENCE	
GA 18	Optimism, flexibility and diligence that would make them professionally competent
GA 19	Prowess to be successful entrepreneurs and employees of trans-national societies
GA 20	Excellence in Local and Global Job Markets
GA 21	Effectiveness in Time Management
GA 22	Efficiency in taking up Initiatives

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GA 23	Eagerness to deliver excellent service
GA 24	Managerial Skills to Identify, Commend and tap Potentials
III. ETHICAL COMPETENCE	
GA 25	Integrity and discipline in bringing stability leading a systematic life promoting good human behaviour to build better society
GA 26	Honesty in words and deeds
GA 27	Transparency revealing one's own character as well as self-esteem to lead a genuine and authentic life
GA 28	Social and Environmental Stewardship
GA 29	Readiness to make ethical decisions consistently from the galore of conflicting choices paying heed to their conscience
GA 30	Right life skills at the right moment

PROGRAMME OUTCOMES (PO)

The Learners will be able to

PO 1	Acquire knowledge of fundamental concepts and subject specific academic competency.
PO 2	Enhance the communicative skills and gain confidence to disseminate knowledge through oral and written communication effectively.
PO 3	Think critically, evaluate analytically and apply the expertise of their discipline in real life.

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PO 4	Appreciate literary, economic, cultural, socio-psychological and environmental diversity.
PO 5	Pursue and attain meaningful goals, develop positive attitude to gain self-awareness, self-esteem, self-discipline and self-motivation.
PO6	Acquire employability and entrepreneurial skills
PO7	Evolve as responsible citizens and leaders.

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PROGRAMME SPECIFIC OUTCOMES (PSO)

On completion of B.Com(C.A) programme, the graduates would be able to

PSO 1	Understand the concept of Commerce and Computer Applications.
PSO 2	Fulfil the needs of the company by providing their expertise through internship.
PSO 3	Inculcate Entrepreneurship and Managerial skills in students to enable them to establish and manage business effectively.
PSO 4	Learn Life Education, Social Responsibility and Business Ethics.
PSO 5	Acquire Academic Excellence with an aptitude for Higher Studies, Professional And Research.

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SEMESTER I								
S. NO	Part.	COURSE CODE	COURSE TITLE	HRS	CRE DITS	CIA Mks	ESE Mks	TOT MKs
1.	I	21TL1S1/ 21RL1C1/ 21DL1S1	Language-Modern Literature/ French - Le Niveau Introductif/ Hindi	5	3	40	60	100
2.	II	21EL1WB	Basic Communicative English	5	3	40	60	100
		21EL1WI	Intermediate Communicative English					
		21EL1WA	Advanced Communicative English					
3.	III	19KICC1	**Core Subjects:** Business Accounting	6	4	40	60	100
		21K1CC2	Business Studies	6	4	40	60	100
		21KIAC1	**Allied Subject:** Computer Applications in Business	5	5	40	60	100
4.	IV	19K1NME1	**Non-Major Elective (Offered to other major Students)** Fundamentals of Costing	2	2	40	60	100
		21G1VE	**Value Education:** Personal Values	1	1	40	60	100
5.		21K1SLI1	**Self Learning Courses:** Trends in Information Technology	-	2	40	60	100

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			Total	30	22	320	540	800

SEMESTER II								
S. NO	Part.	COURSE CODE	COURSE TITLE	HRS	CRE DITS	CIA Mks	ESE Mks	TOT MKs
1.	I	21TL2S2/ 21RL2C2/ 21DL2S2	Language - Ancient & Medieval Literature (Com) / French - Le Niveau/ Hindi	5	3	40	60	100
2.	II	21EL2WB	English Communication Skills	5	3	40	60	100
		21EL2WI	English for Empowerment					
		21EL2WA	English for Creative Writing					
3.	III	19K2CC3	**Core Subjects:** Advanced Accountancy	6	4	40	60	100
		21K2CC4	Programming in C (Theory & Practical)	6	4	40	60	100
		21K2AC2	**Allied Subject:** Discrete Statistics	5	5	40	60	100
4.	IV	19K2NME	**Non-Major Elective (Offered to other major Students)** Fundamentals of Costing	2	2	40	60	100
		21G2VE	**Value Education:** Values for Life	1	1	40	60	100
5.		21K2SL1	**Self Learning Courses:** Trends in Commerce	-	2	40	60	100
			Total	30	22	320	540	800

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SEMESTER III								
S. NO	**Part.**	**COURSE CODE**	**COURSE TITLE**	**HRS**	**CRE DITS**	**CIA Mks**	**ESE Mks**	**TOT MKs**
1.	II	19EL3WN	English for Digital Era	5	3	40	60	100
2.	III	19K3CC5	**Core Subjects:** Principles of Cost Accounting	6	4	40	60	100
		21K3CC6	Principles of RDBMS (Theory & Practical)	4	3	40	60	100
		19K3CC7	Principles of Management	5	3	40	60	100
		19U3ACK3	**Allied Subject:** Principles & Practice of Banking (Offered to BBA)	5	5	40	60	100
3.	IV	19G3EE	Environmental Education	1	1	40	60	100
		19K3SB1	**Skill Based:** Introduction to Banking	2	2	40	60	100
		21UAD3ES	**Value Education:** Professional Ethics	1	1	40	60	100
4.		21K3SL1	**Self Learning Courses:** Digital Commerce	-	2	40	60	100
			Total	29	24	360	700	900

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SEMESTER IV								
S. NO	**Part.**	**COURSE CODE**	**COURSE TITLE**	**HRS**	**CRE DITS**	**CIA Mks**	**ESE Mks**	**TOT MKs**
1.	**II**	19EL4WN	English for Integrated Development	5	3	40	60	100
2.	**III**	19K4CC8	**Core Subjects:** Principles of Management Accounting	6	4	40	60	100
		21K4CC9	Web Programming (Theory & Practical)	4	3	40	60	100
		21K4CC10	Business Economics	5	3	40	60	100
		19U4ACK4	**Allied Subject:** Management Information System (Offered to BBA)	5	5	40	60	100
3.	**IV**	19G4EE	Environmental Education	1	1	40	60	100
		19K4SB2	**Skill Based:** Practical Banking	2	2	40	60	100
4.		21UAD4ES	**Value Education:** Personality Development	1	1	40	60	100
5.		21K4SLU1	**Self Learning Courses:** Quantitative Aptitude	-	2	40	60	100
			Total	30	22	280	420	800

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			SEMESTER V					
S. NO	**Part.**	**COURSE CODE**	**COURSE TITLE**	**HRS**	**CRE DITS**	**CIA Mks**	**ESE Mks**	**TOT MKs**
1.	III		**Core Subjects:**					
		19K5CC11	Basics of Tax Laws & Practice	5	4	40	60	100
		19K5CC12	E-Commerce	5	4	40	60	100
		19K5CC13	Financial Accounting in Software Package with GST	5	4	40	60	100
		21K5CC14	Programming in Python (Theory & Practical)	3	3	40	60	100
			Major Electives:					
		19K5ME1	1.Security Analysis			40	60	100
		19K5ME2	2. Practical Auditing	5	5			
2.	IV		**Skill Based:**					
		19K5SB3	Skills for Bank Exam	2	2	40	60	100
		19K5SB4	Soft skills for Bank Employment	2	2			
3.		21UAD5ES	**Value Education:** Family Life Education	1	1	40	60	100
4.		19UAD5HR	Human Rights	1	2	40	60	100
5.		21K5SLJ1	**Self Learning Courses:** Emerging Trends and Technologies	-	2	40	60	100
			Total	31	25	360	540	900

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SEMESTER VI								
S. NO	Part.	COURSE CODE	COURSE TITLE	HRS	CRE DITS	CIA Mks	ESE Mks	TOT MKs
1.	III		**Core Subjects:**					
		19K6CC15	Principles of Tax Laws & Practice	3	3	40	60	100
		19K6CC16	Company Accounts	2	1	40	60	100
		21K6CC17	Business Research Method	5	4	40	60	100
		19K6ME3	**Major Electives:** Human Resources Management	5	5			
		19K6ME4	or Financial Management			40	60	100
		19K6ME5	Enterprise Resource Planning	5	5			
		19K6ME6	Or Company Law & Practice					
2.	IV	19S6SB5	**Skill Based:** Skills for Verbal Reasoning	2	2	40	60	100
		21S6SB6	Graphical Designing	2	2			
		21UAD6ES	**Value Education:** Life Skills	1	1	40	60	100
3.		21K6SL1	**Self Learning Courses:** Business Organisation	-	2	40	60	100
			TOTAL	25	25	700	420	700

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SEMESTER –I

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
USCC	19K1CC1	BUSINESS ACCOUNTING	6	4

COURSE DESCRIPTION

Students gain knowledge of advanced accounting principles, procedures and techniques used to solve business problems and make financial decisions

COURSE OBJECTIVES

This course useful to gain in-depth knowledge in various techniques of Accounts

UNITS

UNIT –I INTRODUCTION (18 HRS)

Definition of Accounting - Accounting Concepts & Conventions(Self Study) - Journal - Ledger - Final Accounts - Sole Trading Accounts.

UNIT II:DEPRECIATION ACCOUNTS (18 HRS)

Depreciation – Meaning – Necessity(Self Study) - Methods of Providing Depreciation -Straight Line Method- Written Down Value Method-Sinking Fund Method – Insurance Policy Method.

UNIT III: SINGLE ENTRY SYSTEM (18 HRS)

Definition - Salient features - Defects (Self Study) - Statement of Affairs Method - Conversion Method.

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UNIT IV: BRANCH ACCOUNTS   (18 HRS)

Branch not keeping full system of accounting - Debtors System - Final Account System - Branch keeping full system of accounting.(Excluding Foreign Branch)

UNIT V: HIRE PURCHASE AND INSTALMENT ACCOUNTS   (18 HRS)

Accounting treatment in the books of Hire Purchaser and Hire Vendor - Default and Repossession - Instalment Purchase System - Books of Buyer and Seller.(Excluding Stock and Debtors system)

UNIT VI: UNIT –VI DYNAMISM (Evaluation Pattern-CIA only)

Farm Accounting- objectives –Charactertics. AS 1- Disclosure of Accounting Policies

TEXT BOOK:

1.Financial Accounting -T.S.Reddy & A.Moorthy, 2nd edition, 2011. Margham Publication, Chennai

REFERENCES:

1. Advanced Accountancy - M. C. Shukla & T. S. Grewal.,19th edititon,2016, S.Chand Publishing, New delhi

2. Advanced Accountancy - R. L. Gupta & M. Radhaswamy,17th edition,2015,Sultan Chand & sons, New delhi

3. Advanced Accountancy - Arulanandam & Raman,6th edition, 2016, Himalaya *Publishing*House, Mumbai

Digital Open Educational Resources (DOER) :(OPTIONAL):

1.**https://mtsac.libguides.com/oer/accounting**

2.**https://www.accountingcoach.com/accounting-basics/explanation**

1. **https://examupdates.in/bcom-books/**

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COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 INTRODUCTION				
1.1	Introduction	1	Chalk & Talk	Black Board
1.2	Definition of Accounting, Accounting Concepts & Conventions (Self Study)	3	Chalk & Talk	Black Board
1.3	Journal	3	Chalk & Talk	Black Board
1.4	Ledger	3	Chalk & Talk	Black Board
1.5	Final Accounts Sole Trading accounts.	5	Chalk & Talk	Black Board
UNIT -2 DEPRECIATION ACCOUNTS				
2.1	Depreciation Accounts Depreciation – Meaning – Necessity(Self Study)	1	Chalk & Talk	Black Board
2.2	Methods of Providing Depreciation	2	Chalk & Talk	Black Board
2.3	Straight Line Method	2	Chalk & Talk	Black Board
2.4	Written Down Value Method	2	Chalk & Talk	Black Board

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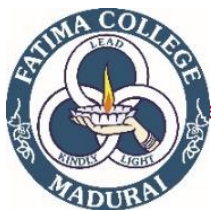101 - 150 Rank Band in India Ranking 2021 (NIRF)

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2.5	Sinking Fund Method	2	Chalk & Talk	Black Board
2.6	Insurance Policy Method	2	Chalk & Talk	Black Board
UNIT -3		**SINGLE ENTRY SYSTEM**		
3.1	Single Entry System	1	Chalk & Talk	Black Board
3.2	Definition - Salient features - Defects (Self Study)	2	Chalk & Talk	Black Board
3.3	Statement of Affairs Method	4	Chalk & Talk	Black Board
3.4	Conversion Method	5	Chalk & Talk	Black Board
UNIT -4		**BRANCH ACCOUNTS**		
4.1	Branch Accounts	1	Chalk & Talk	Black Board
4.2	Branch not keeping full system of accounting	1	Chalk & Talk	Black Board
4.3	Debtors System	2	Chalk & Talk	Black Board
4.4	Final Account system	3	Chalk & Talk	Black Board
4.5	Branch keeping full system of accounting.(Excluding Foreign Branch)	4	Chalk & Talk	Black Board
UNIT -5		**HIRE PURCHASE AND INSTALMENT ACCOUNTS**		
5.1	Hire Purchase And Instalment Accounts	2	Chalk & Talk	Black Board

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5.2	Accounting Treatment in the books of Hire Purchaser and Hire Vendor	4	Chalk & Talk	Black Board
5.3	Default and Repossession	4	Chalk & Talk	Black Board
5.4	Instalment Purchase System - Books of Buyer and Seller.(Excluding Stock and Debtors system)	5	Chalk & Talk	Black Board

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session - wise Average 5 Mks.	Better of W1, W2 5 Mks	M1+M2 5+5=10 Mks.	MID-SEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

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CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	**C2**	**C3**	**C4**	**C5**	**C6**	**CIA**	**ESE**	**Total**
10	10	5	5	5	5	40	60	100

UG CIA Components

			Nos		
C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	1	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Quiz	2 *	-	5 Mks
C6	-	Attendance		-	5 Mks

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COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Formulate Final accounts.	K1	PSO1
CO 2	Compute depreciation accounts under Straight line Method, Written down value method, sinking fund method ,Insurance policy method	K1, K2,	PSO1 & PSO5
CO 3	Comparing Single Entry System with Double Entry System and Preparing Statement of Affairs Method , Conversion Method under Single Entry System	K1 & K3	PSO1
CO 4	Explaining the Meaning and Types of Branch Accounts and Compute the Accounts related with Branch	K1, K2, K3 &	PSO1&PSO3
CO 5	Differentiate hire purchase and instalment accounts and Illustrate the accounts	K2 & K4	PSO4

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Mapping COs with PSOs

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	2	3
CO2	3	3	3	2	3
CO3	3	3	2	2	3
CO4	3	2	3	3	3
CO5	3	2	3	3	3

Mapping COs with POs

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	3	2	2	3	2
CO2	3	2	3	3	2	3	2
CO3	3	2	3	2	3	3	2
CO4	3	2	3	2	2	3	2
CO5	3	2	3	2	2	3	2

Note: ♦ Strongly Correlated – **3**   ♦ Moderately Correlated – **2**

♦ Weakly Correlated -**1**

COURSE DESIGNER:

1. **MRS.P.SAKUNTHALA**

P_sakunthala

Forwarded By

Dr.M.Arasammal

HOD'S Signature& Name

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SEMESTER –I

For those who joined in 2021 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
USCC	21K1CC2	BUSINESS STUDIES	6	4

COURSE DESCRIPTION

This course enables the candidates to enhance their business skills.

COURSE OBJECTIVES

To gain in depth knowledge about how business activities are performed.

UNITS

UNIT –I INTRODUCTION   (18 HRS.)

Nature and scope of business-Classification of business activities-Social responsibility of business – Establishing new business – Forms of Business Organisation – Sole Proprietorship,partnetship,joint stock companies,co-operative societies,public enterprises,MNC(Features,merits and demerits of each firm of business organisation)

UNIT –II COMPANY FORMATION AND PROMOTION   (18 HRS.)

Stages in promotion – types of companies – drafting of various documents – memorandum of association – articles of association – prospectus.

UNIT –III FOREIGN TRADE   (18 HRS.)

Formalities with import and export trade- drafting of various documents used in foreign trade components, objective and its environment.

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UNIT –IV STOCK EXCHANGE   (18 HRS.)

Meaning and nature of stock exchange- role and feature of stock exchange.

UNIT –V FINANCIAL INSTITUTIONS   (18 HRS.)

Role   and   functions,   types   of   financial   institutions   –
IDBI,IFCI,ICICI,SFC,LIC,UTI,GIC

UNIT –VI DYNAMISM (Evaluation Pattern-CIA only)
SEBI – Functions – Powers

REFERENCES:

1. Business organisation and management: M.C.Sahoo,S.Chand & co. New Delhi
2. Modern business organisation and management: Sherlekhar & Sherlekhar, Himalaya Publishers
3. Business Organisation: Y.K.Bhushan, S.Chand & co. New Delhi
4. Fundamental of public enterprises: sahoo & Sahoo, Kalyani publishers, New Delhi

Digital Open Educational Resources (DOER) :

1. https://www.elearnmarkets.com/blog/sebi-purpose-objective-functions-sebi/
2. https://tavaga.com/tavagapedia/sebi/

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COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 INTRODUCTION				
1.1	**INTRODUCTION**	1	Chalk & Talk	Black Board
1.2	Nature and scope of business	1	Chalk & Talk	LCD
1.3	Social responsibility of business	4	Lecture	PPT & White board
1.4	Establishing new business	1	Lecture	Smart Board
1.5	Forms of Business Organisation	1	Lecture	Black Board
1.6	Sole Proprietorship,partnetship	1	Discussion	Google classroom
1.7	Joint stock companies,co-operative societies	2	Specimen	Microscope
1.8	Public enterprises,MNC	1	Discussion	Black Board
UNIT -2 COMPANY FORMATION AND PROMOTION				
2.1	**COMPANY FORMATION AND PROMOTION**	1	Chalk & Talk	Black Board
2.2	Stages in promotion	2	Chalk & Talk	Black Board

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2.3	Types of companies	6	Chalk & Talk	Black Board
2.4	Drafting of various documents	1	Chalk & Talk	Black Board
UNIT -3 FOREIGN TRADE				
3.1	**FOREIGN TRADE**	1	Chalk & Talk	Black Board
3.2	Formalities with import and export trade	4	Chalk & Talk	Black Board
3.3	Drafting of various documents used in foreign trade components	6	Chalk & Talk	Black Board
3.4	Objective and its environment.	5	Chalk & Talk	Black Board
UNIT -4 STOCK EXCHANGE				
4.1	**STOCK EXCHANGE**	2	Chalk & Talk	Black Board
4.2	Meaning and nature of stock exchange	3	Chalk & Talk	Black Board
4.3	Role and feature of stock exchange.	6	Chalk & Talk	Black Board
UNIT -5 FINANCIAL INSTITUTIONS				
5.1	**FINANCIAL INSTITUTIONS**	2	Chalk & Talk	Black Board
5.2	Role	5	Chalk & Talk	Black Board
5.3	Functions	3	Chalk & Talk	Black Board

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| 5.4 | Types of financial institutions | 3 | Chalk & Talk | Black Board |
| 5.5 | IDBI,IFCI,ICICI,SFC,LIC,UTI,GIC | 2 | Chalk & Talk | Black Board |

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	
	Session -wise Average 5 Mks.	Better of W1, W2 5 Mks	M1+M2 5+5=10 Mks.	MID-SEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	% of Assessment
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	**35**
Non Scholastic	**5**
	40

EVALUATION PATTERN

SCHOLASTIC	NON - SCHOLASTIC	MARKS

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C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

			Nos		
C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	1	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Quiz	2 *	-	5 Mks
C6	-	Attendance		-	5 Mks

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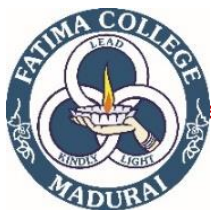Mary Land, Madurai - 625 018, Tamil Nadu.

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	To get wide knowledge about business activities.	K1	PSO4
CO 2	Creates awareness about company formation.	K1, K2,	PSO2
CO 3	Develops knowledge about export and import.	K1 & K3	PSO5
CO 4	Understand the functioning of stock exchange.	K1, K2, K3 &	PSO1
CO 5	Gives a detailed understanding about financial institutions.	K2 & K4	PSO3

Mapping COs with PSOs

CO/PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	2	2	2	3	2
CO2	2	3	2	2	2
CO3	2	2	2	2	3
CO4	3	2	2	2	2
CO5	2	2	3	2	2

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Mapping COs with POs

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	2	2	2	3	2	2	2
CO2	2	3	2	2	2	2	3
CO3	2	3	2	2	3	2	2
CO4	3	2	3	2	2	3	2
CO5	2	2	3	2	2	2	3

Note: ♦ Strongly Correlated – **3**   ♦ Moderately Correlated – **2**

♦ Weakly Correlated -**1**

COURSE DESIGNER:

1.K. Sangeetha

2. M.PRIYA

Forwarded By

Dr.M.Arasammal

HOD'S Signature & Name

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SEMESTER –I

For those who joined in 2021 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/ WEEK	CREDITS
USCC	21K1AC1	COMPUTER APPLICATIONS IN BUSINESS	5	5

COURSE DESCRIPTION

Office Automation refers to software used to digitally create, collect, store, manipulate, and relay office information.

COURSE OBJECTIVES

To gain basic knowledge about Computer devices, storage and office automation Essential for a modern office for day to day office management.

UNIT I MS-WORD   **(15 HRS)**

MS Word - Working with File menu - Editing text documents - Formatting page & setting Margins - Using Tool bars- Formatting Documents - Setting Font styles, Font selection- - Setting Page style - Columns, Header & footer, Setting Footnotes & end notes – Shortcut Keys; Inserting manual page break, Column break and line break, Setting Document styles, Table of Contents, Page Numbering, date & Time, Author etc. Creating Tables- Table settings, Borders, Alignments, Insertion, deletion, Merging, Splitting, Sorting, and Formula, Drawing - Inserting ClipArt, Pictures/Files etc., Tools – Word Completion, Spell Checks, Mail merge, Templates, Printing Documents.

UNIT II INTRODUCTION TO MS-EXCEL   **(15 HRS)**

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Introduction to Excel- Getting started – Explore window – Entering values – Move around – Save workbook – Create worksheet- Copy worksheet – Hiding worksheet – Delete worksheet – Close workbook - Formatting Cells – Setting cell type – Merge & Wrap -Working with formula - Creating formulas – Formula reference – Using functions – Text functions – Date & Time - Statistical – Logical – Math & trig. Working with charts - Simple charts – Types of charts – Column – Bar – Pie- Line – Area – Doughnut – Creating chart – Editing chart – Pivot chart.

UNIT III ADVANCED EXCEL   (15 HRS)

Statistical Functions: Average-Average if-Median-Mode-Standard Deviation-Min-Max-Large-Small- Count-Count if.

UNIT –IV MS ACCESS   (15 HRS)

MS Access: Introduction-Planning a Database- Starting Access-Access Screen- Creating a New Database- Creating Tables- Working with Forms- Creating queries- Finding Information in Databases- Creating Reports- Types of Reports- Printing & Print Preview – Importing data from other databases viz. MS Excel etc.

UNIT V MS-POWER POINT   (15 HRS)

Creating a blank presentation- Power point screen: screen layout and Views- insert a new slide- applying design template- changing slide layout- reordering - slide show. Resizing a text box -Text box properties- Delete a text box- Bulleted lists- Numbered lists- Adding notes- Video and Audio- Adding text Editing options- Formatting text- Line spacing -Change case Spelling check- Adding clip art- Adding an image from a file- AutoShapes- WordArt- Backgrounds- preview Slide transitions Slide show options.

UNIT –VI DYNAMISM(Evaluation Pattern-CIA only)

Resume and cover letter preparation - Creating E-Mail-Surfing jobs using search engines.

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MS-Word

1. Working with options in File Menu Opening, Saving Document.
2. Working with options in Edit Menu Moving, Copying, Finding and Replacing Document.
3. Working with options in Insert Menu Inserting Page no, Date and Time, Symbols, Auto Text ,Text Box, Hyperlink.
4. Working with Options in Format Menu Formating,Aligning,Bullets & Numbers,Change Case,
5. Working with options in Tools Menu Mail Merge,Spelling & Grammar,Word Count,Macro
6. Working with options in Table Menu Working with Tables

MS-Excel

7. To Open An existing Non Excel File
8. To Save an Excel file as a Web page
9. To Work with Worksheet
10. To Create Auto fills,Forms,Validation,Auto correction
11. To Work with formulae and Functions
12. To Create a chart

MS-Power Point

13. To Create a slide using Animation Schemes,Custom Animation,Slide Transition,
14. To Create Advertisements Using all Options.

MS Access

15. To create Table creation using Wizard
16. To Set Primary Key
17. To perform different types of Query's
18. To Create Forms
19. To Create Reports
20. To Create Macro With Message and conditions.

TEXT BOOK:

1. Learning Computer Fundamentals, MS Office and Internet & Web technology, Firewall Media publication,3rd edition 2016.

REFERENCE BOOK:

1. MS Office 2000 – Sanjay Saxena, Vikas Publishing House Pvt Ltd,4th

   Reprint 2005

Digital Open Educational Resources (DOER) :

1. https://www.tutorialspoint.com/word/index.htm

2. https://www.javatpoint.com/ms-word-tutorial

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COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1		**MS-WORD**		
1.1	MS Word	1	Chalk & Talk	Black Board
1.2	Working with File menu	1	Chalk & Talk	LCD
1.3	Editing text documents	4	Lecture	PPT & White board
1.4	Formatting page & setting Margins	1	Lecture	Smart Board
1.5	Using Tool bars	1	Lecture	Black Board
1.6	Formatting Documents	1	Discussion	Google classroom
1.7	Setting Font styles, Font selection	2	Specimen	Microscope
1.8	Setting Page style	1	Discussion	Black Board
1.9	Columns, Header & footer	1	Discussion	Black Board
2.0	Setting Footnotes & end notes	1	Discussion	Black Board
2.1	Shortcut Keys; Inserting manual page break, Column break and line break	1	Discussion	Black Board
2.2	Setting Document styles, Table of Contents, Page	1	Discussion	Black Board

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Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	Numbering, date & Time, Author etc.			
2.3	Creating Tables	1	Discussion	Black Board
2.4	Table settings, Borders, Alignments, Insertion	1	Discussion	Black Board
2.5	deletion, Merging, Splitting, Sorting, and Formula	1	Discussion	Black Board
2.6	Drawing	1	Discussion	Black Board
2.7	Inserting ClipArt, Pictures/Files etc	1	Discussion	Black Board
2.8	Drawing	1	Discussion	Black Board
2.9	Inserting ClipArt, Pictures/Files etc., Tools – Word Completion, Spell Checks, Mail merge, Templates, Printing Documents.	1	Discussion	Black Board
UNIT -2	**INTRODUCTION TO MS-EXCEL**			
2.1	Introduction to Excel	1	Lecture	Green Board Charts
2.2	Getting started – Explore window – Entering values – Move around – Save workbook.	2	Chalk & Talk	Green Board

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Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
2.3	Create worksheet- Copy worksheet – Hiding worksheet – Delete worksheet – Close workbook	2	Chalk & Talk	Green Board
2.4	Formatting Cells – Setting cell type – Merge & Wrap -Working with formula.	2	Chalk &Talk	Green Board
2.5	Creating formulas – Formula reference – Using functions – Text functions – Date & Time	2	Chalk & Talk	Green Board
2.6	Statistical – Logical – Math & trig.	2	Chalk & Talk	Green Board
2.7	Working with charts	2	Chalk & Talk	Green Board
2.8	Simple charts – Types of charts – Column – Bar – Pie-Line.	2	Chalk & Talk	Green Board
2.9	Area – Doughnut – Creating chart – Editing chart – Pivot chart.	2	Chalk & Talk	Green Board
UNIT -3 ADVANCED EXCEL				
3.1	Statistical Functions	1	Lecture	Green Board Charts
3.2	Average-Average if-Median-Mode-Standard Deviation	2	Chalk & Talk	Green Board
3.3	Min-Max-Large-Small- Count-Count if.	2	Chalk & Talk	Green Board

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Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -4	MS ACCESS			
4.1	MS Access:	1	Lecture	Green Board Charts
4.2	Introduction-Planning a Database- Starting Access- Access Screen- Creating a New Database.	2	Chalk & Talk	Green Board
4.3	Creating Tables	2	Chalk & Talk	Green Board
4.4	Working with Forms- Creating queries- Finding Information in Databases	2	Chalk & Talk	Green Board
4.5	Creating Reports	2	Chalk & Talk	Green Board
4.6	Types of Reports- Printing & Print Preview – Importing data from other databases viz. MS Excel etc.	2	Chalk & Talk	Green Board
UNIT -5	MS-POWER POINT			
5.1	Creating a blank presentation	1	Lecture	Green Board Charts
5.2	Power point screen: screen layout and Views- insert a new slide	2	Chalk & Talk	Green Board
5.3	Applying design template- changing slide layout- reordering - slide show.	2	Chalk & Talk	Green Board

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Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
5.4	Resizing a text box -Text box properties- Delete a text box	2	Chalk & Talk	Green Board
5.5	Bulleted lists- Numbered lists- Adding notes	2	Chalk & Talk	Green Board
5.6	Video and Audio- Adding text Editing options- Formatting text	2	Chalk & Talk	Green Board
5.7	Line spacing -Change case Spelling check- Adding clip art	2	Chalk & Talk	Green Board
5.8	Adding an image from a file- AutoShapes- WordArt- Backgrounds- preview Slide transitions Slide show options.	2	Chalk & Talk	Green Board

Levels	C1 Session - wise Average 5 Mks.	C2 Better of W1, W2 5 Mks	C3 M1+M2 5+5=10 Mks.	C4 MID-SEM TEST 15 Mks	Total Scholastic Marks 35 Mks.	Non Scholastic Marks C5 5 Mks.	CIA Total 40Mks.	% of Assessment
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %

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Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

			Nos		
C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	1	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Quiz	2 *	-	5 Mks
C6	-	Attendance		-	5 Mks

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COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Understand how to use software packages in day to day activities.	K1	PSO4
CO 2	Have advanced theoretical and practical knowledge in the field of automation programmes used in front office.	K1, K2	PSO5
CO 3	Perform documentation	K1 & K3	PSO1 & PSO2
CO 4	Apply accounting operations	K1, K2& K3	PSO3
CO 5	Get presentation skills.	K2 & K4	PSO5

Mapping COs with PSOs

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2	3	2
CO2	2	2	2	2	3

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CO3	3	3	2	2	2
CO4	2	2	3	2	2
CO5	2	2	2	2	3

Mapping COs with PO

CO/ PO	PO 1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3

Note: ♦ Strongly Correlated – **3**   ♦ Moderately Correlated – **2**

♦ Weakly Correlated -**1**

COURSE DESIGNER:

1. **S.RAJA RAJESWARI**

Forwarded By

Dr.M.Arasammal

HOD'S Signature & Name

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SEMESTER –I

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/ WEEK	CREDITS
USCC	19KINME	FUNDAMENTALS OF COSTING	2	2

COURSE DESCRPTION

A study of budgeting and Cost control systems including a detailed study of manufacturing Cost accounts and reports, job order Costing, and process Costing.

OBJECTIVE:

To gain basic knowledge in the Costing.

UNITS

UNIT I INTRODUCTION [6HRS]

Meaning and scope of Cost accounting – Elements of Cost

UNIT II COST [6 HRS]

Classification of Cost – Preparation of Cost sheet.

UNIT III MATERIAL CONTROL [6 HRS]

Meaning – steps involved, pricing of material issues – Material losses (LIFO, FIFO, Weighted average only simple problems).

UNIT IV LABOUR COST [6 HRS]

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Meaning – Labour Cost control procedure, labour turnover, idle time and overtime methods of wage payment time.

UNIT V OPERATING COSTING   [6 HRS]

Operating Costing, characteristic, Methods.

UNIT – VI: DYNAMISM(Evaluation Pattern-CIA only)

Cost Centre - Cost control – Cost reduction

Text Book:

1. Cost Accounting, Pillai and Bhagavathi , Published by S. Chand Publishing,2010

Reference Books:

1. Cost Accounting, DR.S.N. Maheswari, Mahavir Publications; Fifth Edition edition (2015)

2. COst Accounting, S.P. Jain & K.L. Narang, 2nd revised edition, 2006, Kalyani publishers, New Delhi.

Digital Open Educational Resources (DOER) :

1. https://cleartax.in/g/terms/COst-accounting
2. https://www.freshbooks.com/hub/accounting/COst-accounting

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT – I INTRODUCTION				
1.1	Meaning and scope of COst accounting	3	Chalk & Talk	Black Board

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1.2	Elements of COst	3	Chalk & Talk	Black Board
UNIT – II COST				
2.1	Classification of COst	3	Chalk & Talk	Black Board
2.2	Preparation of COst sheet.	3	Chalk &Talk	Black Board
UNIT- III MATERIAL CONTROL				
3.1	Meaning – steps involved, pricing of material issues	1	Chalk & Talk	Black Board
3.2	Material losses (LIFO, FIFO,	4	Chalk & Talk	Black Board
3.3	Weighted average only simple problems).	6	Chalk & Talk	Black Board
UNIT- IV LABOUR COST				
4.1	Meaning – Labour COst control procedure	2	Chalk & Talk	Black Board
4.2	labour turnover, idle time and overtime	3	Chalk & Talk	Black Board
4.3	Methods of wage payment time.	6	Chalk & Talk	Black Board
UNIT- V OPERATING COSTING				
5.1	Operating COsting	2	Chalk & Talk	Black Board
5.2	Characteristic, Methods.	5	Chalk & Talk	Black Board

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Levels	C1 Session-wise Average 5 Mks.	C2 Better of W1, W2 5 Mks	C3 M1+M2 5+5=10 Mks.	C4 MID-SEM TEST 15 Mks	Total Scholastic Marks 35 Mks.	Non Scholastic Marks C5 5 Mks.	CIA Total 40Mks.	% of Assessment
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total

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10	10	5	5	5	5	40	60	100

UG CIA Components

			Nos		
C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	1	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Quiz	2 *	-	5 Mks
C6	-	Attendance		-	5 Mks

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Define COst and identify the type of COst.	K1	PSO1
CO 2	Construct a COst sheet	K1, K2	PSO2
CO 3	Illustrate the pricing of materials	K1 & K3	PSO3 & PSO4

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CO 4	Restate in own words the types of labour.	K1, K2 & K3	PSO5
CO 5	Formulate operating COst.	K2 & K4	PSO5

Mapping COs with PSOs

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2
CO2	2	3	2	2	2
CO3	2	2	3	3	2
CO4	2	2	2	2	3
CO5	2	2	2	2	3

Mapping COswith POs

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	2	3	2	3	2
CO2	2	3	2	2	2	2	2
CO3	2	2	3	3	2	2	3
CO4	2	2	2	2	3	3	2
CO5	2	3	2	2	2	2	2

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Note: ♦ Strongly Correlated – **3**   ♦ Moderately Correlated – **2**

♦ Weakly Correlated -**1**

COURSE DESIGNER:

Mrs.M.Priya

Forwarded By

Dr.M.Arasammal

HOD'S Signature & Name

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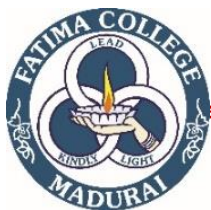**Mary Land, Madurai - 625 018, Tamil Nadu.**

I B.Com(CA)

SEMESTER –I

For those who joined in 2021 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
USCC	21K1SLI1	TRENDS IN INFORMATION TECHNOLOGY	-	2

COURSE DESCRIPTION

The new trends and disruptive technologies in IT (Information Technology) emphasis is given to the way technologies create a competitive edge and generate business value. This year the course will have a special emphasis in cloud computing, artificial intelligence, internet of things, and big data.

COURSE OBJECTIVES

To impact the knowledge about the recent trends in IT

UNITS

UNIT –I E-COMMERCE INTRODUCTION

E-commerce Infrastructure: Introduction, E-commerce Infrastructure-An Overview, Hardware, Server Operating System, Software, Network Website

UNIT –II MANAGING THE E-ENTERPRISE

Managing the e-Enterprise: Introduction, e-Enterprise, Managing the e-Enterprise, E-business Enterprise, Comparison between Conventional Design and E-organisation, Organisation of Business in an e-Enterprise

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UNIT –III TRANSACTION PROCESSING SYSTEMS

Transaction Processing Systems - Features of TPS -**E-World:** Features Of E-Commerce - Importance Of E-Commerce - Types of Electronic Commerce - E-Commerce Activities -E-Learning - E-Banking - E-Governance - E-Agriculture- E-Logistics.

UNIT –IV TYPES OF WIRELESS SERVICES

Benefits - Working of Biometric Systems – Uses – Types - **RFID:** Components - Working of RFID - Advantages. Embedded Systems – UAV(Unmanned Aerial Vehicle) - GPS - 3G - 4G - 5G - Wi-Fi - Wi-Max – Bluetooth- Infrared Communication - Firewall - Data Security and Cryptography - Parallel and Distributed Computing – VLSI - Smart Card.

UNIT –V BIG DATA

Knowledge Management – CRM - BPO – KPO – NLP - Artificial Intelligence - Big data - Big data Analytics – Cloud – Mobile - Internet of things - Image Processing - Nano technology - Semantic web - Social media - Soft Computing -Speech Recognition - Virtual Reality and Augmented reality - Third Eye: A Shopping Assistant for the Visually Impaired - Machine Learning - Neural Network.

UNIT –VI DYNAMISM(for CIA only)

Applications of wireless services

TEXT BOOK:

1) Peter Nortorn"s, " Introduction to Computer", TMH, 2004, ISBN-0-07-05-3142-0

2) ChetanShrivastava" Fundamentals of Information Technology", Kalyani publishers, 2002,

ISBN-81-7663-576-6

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3) DrMadhulikaJain,"Information Technology Concept", BPB,2006,ISBN – 81-7656-276-9

4) Alexis and Mathews Leon, "Fundamentals of Information Technology", Leon Press, ISBN

:8182090105

5) Verma,"Computer, Internet & Multimedia – Dictionary", Universities Press

REFERENCE BOOKS:

1) Suresh K. Basandra, Computers Today, Galgotia Publications Pvt Ltd., New Delhi.
2) Computer Applications In Business, R. Parameswaran
3) ITL Education Solutions Limited, Introduction to Information Technology,PearsonEducation,New Delhi.
4) Perry, P.J., Worldwide Web secrets, Comdex Publishing, New Delhi..
5) Davis,Gordon.B, and Olson, Malgrethe H., Management Information systems, Mcgraw Hill Book company
6) Emerging Trends in Information Technology, Mrs. Jigisha D. Pardesi
7) Textbook of Emerging Trends in Information Technology Paperback – 2011,by Ravi P Patki
8) E-world: Emerging Trends in Information Technology. by ArpitaGopal&Chandrani Singh

Digital Open Educational Resources (DOER) :   .

1. https://www.tutorialspoint.com/fundamentals_of_science_and_technology/information_technology.htm
2. https://www.tutorialspoint.com/fundamentals_of_science_and_technology/information_technology.htm

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Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session - wise Average 5 Mks.	Better of W1, W2 5 Mks	M1+M2 5+5=10 Mks.	MID-SEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

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EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

			Nos		
C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	1	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Quiz	2 *	-	5 Mks
C6	-	Attendance		-	5 Mks

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COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	To understand how virtualization improves cloud computing and common standards for cloud.	K1	PSO1
CO 2	Understand different cloud platforms, application and programming support for it.	K1, K2,	PSO2
CO 3	Understand Big Data primitives	K1 & K3	PSO5
CO 4	Understand and demonstrate Big Data processing skills by developing applications	K1, K2, K3 &	PSO4
CO 5	Understand the applications & impact of big data technologies	K2 & K4	PSO3

Mapping COs with PSOs

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2
CO2	2	3	2	2	2
CO3	2	2	2	2	3
CO4	2	2	2	3	2
CO5	2	2	3	2	2

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Mapping COs with PO

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	3	3	3	3	3
CO2	3	3	3	3	3	3	3
CO3	3	3	3	2	3	3	3
CO4	3	2	3	3	2	3	3
CO5	3	2	3	3	3	3	3

Note: ♦ Strongly Correlated – **3**   ♦ Moderately Correlated – **2**

♦ Weakly Correlated -**1**

COURSE DESIGNER:

1. T.Charanya
2. S.Raja Rajeswari

Forwarded By

Dr.M.Arasammal

HOD'S Signature & Name

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QUALITY ·
EVALUATION,
STANDARDISATION
&
SUSTENANCE

I B.COM(CA)
SEMESTER –II
For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
USCC	19K2CC3	ADVANCED ACCOUNTANCY	6	4

COURSE DESCRIPTION

Students gain knowledge of advanced accounting principles, procedures and techniques used to solve business problems and make financial decisions

COURSE OBJECTIVES

To gain in-depth knowledge in various techniques of Accounts

UNITS

UNIT I: INSURANCE CLAIMS   (18 HRS.)

Accountancy for Insurance - Claims for stock Destroyed - Assets destroyed - Loss of Profit.

UNIT II: NON-TRADING ACCOUNTS   (18 HRS.)

Income and Expenditure Accounts - Receipts and Payments Accounts(Self Study- Theory only) - Capital and Revenue Expenditure.

UNIT III: PARTNERSHIP ACCOUNTS   (18 HRS.)

Past Adjustment and Guarantees – Admission of a Partner – Revaluation of Assets and Liabilities – Treatment of Good will (Four Methods).

UNIT IV: RETIREMENT OR DEATH OF A PARTNER   (18 HRS.)

Retirement or Death of a Partner –Accounting treatment – Payment of retiring partners loan. (Simple Problems only)

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UNIT V: DISSOLUTION ACCOUNTING   (18 HRS.)

Dissolution, Insolvency –Piecemeal Distribution – Proportionate capital method – Maximum loss method. (Simple Problems only)

UNIT –VI DYNAMISM (Evaluation Pattern-CIA only)

Partnership-fixed capital method – fluctuating capital method. AS-5- Net Profit or Loss for the period, Prior Periodic items and Changes in Accounting Policies

TEXT BOOK:

1. Financial Accounting   -   T.S.Reddy   &   A.Murthy,   2012, Margham Publication, Chennai

BOOKS FOR REFERENCE:

1. Advanced Accountancy - M. C. Shukla & T. S. Grewal, 17th Edition.
2. Advanced Accountancy - R. L. Gupta & M. Radhaswamy, 2014.
3. Advanced Accountancy – Arul Anandam & Raman, Himalaya *Publishing* House, 2014.

Digital Open Educational Resources (DOER) :

1. https://www.futureaccountant.com/partnership-accounts/#.YG6jNDgzbIU
2. https://www.accountancyknowledge.com/profit-and-loss-appropriation-account-problems-and-solutions/

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COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 INSURANCE CLAIMS				
1.1	**INSURANCE CLAIMS**	1	Chalk & Talk	Black Board
1.2	Accountancy for Insurance	1	Chalk & Talk	Black Board
1.3	Claims for stock Destroyed	3	Chalk &Talk	Black Board
1.4	Assets destroyed	5	Chalk & Talk	Black Board
1.5	Loss of Profit.	5	Chalk & Talk	Black Board
UNIT -2 NON-TRADING ACCOUNTS				
2.1	**NON-TRADING ACCOUNTS**	1	Chalk & Talk	Black Board
2.2	**Income and Expenditure Accounts - Receipts and Payments Accounts(Self Study- Theory only)**	2	Chalk & Talk	Black Board
2.3	Income and Expenditure Accounts - Receipts and Payments Accounts Problems	6	Chalk & Talk	Black Board
2.4	Capital and Revenue Expenditure.	1	Chalk & Talk	Black Board
UNIT -3 PARTNERSHIP ACCOUNTS				

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3.1	**PARTNERSHIP ACCOUNTS**	1	Chalk & Talk	Black Board
3.2	Past Adjustment and Guarantees	4	Chalk & Talk	Black Board
3.3	Admission of a Partner – Revaluation of Assets and Liabilities	6	Chalk & Talk	Black Board
3.4	Treatment of Good will (Four Methods).	5	Chalk & Talk	Black Board
UNIT -4	**RETIREMENT OR DEATH OF A PARTNER**			
4.1	**RETIREMENT OR DEATH OF A PARTNER**	2	Chalk & Talk	Black Board
4.2	Retirement or Death of a Partner –Accounting treatment	3	Chalk &Talk	Black Board
4.3	Payment of retiring partners loan. (Simple Problems only)	6	Chalk & Talk	Black Board
UNIT -5	**DISSOLUTION ACCOUNTING**			
5.1	**DISSOLUTION ACCOUNTING**	2	Chalk & Talk	Black Board
5.2	Dissolution, Insolvency	5	Chalk & Talk	Black Board
5.3	Piecemeal Distribution	3	Chalk & Talk	Black Board
5.4	Proportionate capital method	3	Chalk & Talk	Black Board
5.5	Maximum loss method. (Simple Problems only)	2	Chalk & Talk	Black Board

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Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session - wise Average	Better of W1, W2	M1+M2	MID-SEM TEST				
	5 Mks.	5 Mks	5+5=10 Mks.	15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	**35**
Non Scholastic	**5**
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

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UG CIA Components

			Nos		
C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	1	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Quiz	2 *	-	5 Mks
C6	-	Attendance		-	5 Mks

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Discuss about various issues of Fire Insurance.	K1	PSO1
CO 2	To formulate the various aspects of non-profit organizations.	K1, K2,	PSO2
CO 3	To create awareness about partnership and its admission procedure.	K1 & K3	PSO3
CO 4	To compile the retirement and death of Partner.	K1, K2, K3 &	PSO4
CO 5	Compute the accounts related to dissolution of a partnership firm.	K2 & K4	PSO5

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Mapping COs with PSOs

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2
CO2	2	3	2	2	2
CO3	2	2	3	2	2
CO4	2	2	2	3	2
CO5	2	2	2	2	3

Mapping COswith POs

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	2	2	2	3	2
CO2	2	3	2	2	2	2	2
CO3	2	2	3	2	2	2	2
CO4	2	2	2	2	3	3	2
CO5	2	2	2	2	2	2	2

Note: ♦ Strongly Correlated – **3**   ♦ Moderately Correlated – **2**

♦ Weakly Correlated -**1**

COURSE DESIGNER:
1. **P.SAKUNTHALA**

P Sakunthala

Forwarded By

M. A

Dr.M.Arasammal
HOD'S Signature & Name

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II B.Com(CA)

SEMESTER –II

For those who joined in 2021 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
USCC	21K2CC4	PROGRAMMING IN C (THEORY & PRACTICAL)	6	4

COURSE DESCRIPTION

C is a high level programming language developing a portable applications.

COURSE OBJECTIVES

This course enables the students to gain knowledge of applying computers to solve problems and skills in programming.

UNITS

UNIT I INTRODUCTION TO C   (18 HRS)

The C character set - Identifiers and Keywords - Data types - Constants - variables - types of operators - input and output- Get and put function.

UNIT II CONTROL FLOW STATEMENTS   (18 HRS)

Branching - Looping - Switch - Break - Continue – Go to statements.

UNIT III FUNCTIONS AND ARRAYS   (18 HRS)

Defining a function - Accessing a function –Passing arguments to function - Recursion - Library Function -Defining and processing an Array - Passing arrays to function - Arrays and strings.

UNIT –IV STRUCTURES AND UNIONS   (18 HRS)

Defining a structure – Initializing a structure -Processing a structure - Passing structures to functions - Unions.

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UNIT V FILE MANAGEMENT IN C   **(18 HRS)**

Introduction – Defining and opening a file – Closing a file – Input/ output operations on files – Error handling during I/O operations – Random access to files.

UNIT –VI DYNAMISM(Evaluation Pattern-CIA only)

Introduction – Understanding pointers – Declaring pointer variable.

PROGRAM LIST:

1. To perform arithmetic operation
2. To find simple interest and compound interest.
3. To find whether the given number is positive or negative.
4. To find whether the given number is odd or even.
5. To check for prime numbers.
6. To find the factorial of the given number.
7. To generate Fibonacci series.
8. To create a multiplication table.
9. To find whether the given number is palindrome or not.
10. To arrange the numbers in ascending order.
11. To Implement string functions
12. To perform matrix addition
13. To prepare Student mark list using structures.
14. To perform employee payroll processing using structures.
15. To perform file copy.

TEXT BOOK:
Programming in ANSI C – E. Balaguruswamy, 7th edition, Tata McGrawHill publications,2017.

REFERENCE BOOK:
1. Working with C – YashavantKanetkar, 3rd edition, BPB Publications, 2003.

2. Theory and problems of Programming in C - Byron S. Gottfried, 1989.

Digital Open Educational Resources (DOER) :

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1. **https://www.tutorialspoint.com/cprogramming/index.htm**
2. **https://www.programiz.com/c-programming**

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids
UNIT -1INTRODUCTION TO C				
1.1	The C character set	1	Chalk & Talk	Black Board
1.2	Identifiers and Keywords	1	Chalk & Talk	Black Board
1.3	Data types	2	Lecture	Black Board
1.4	Constants	2	Lecture	Black Board
1.5	Variables	2	Lecture	Black Board
1.6	Types of operators	3	Chalk & Talk	Black Board
1.7	Input and output	1	Chalk & Talk	Black Board
1.8	Get and Put function	1	Chalk & Talk	Black Board
UNIT -2 CONTROL FLOW STATEMENTS				
2.1	Branching	1	Lecture	Black Board

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2.2	Looping	1	Lecture	Black Board
2.3	Switch statement	1	Lecture	Black Board
2.3	Break statement	1	Chalk & Talk	Black Board
2.9	Continue statement	1	Chalk &Talk	Black Board
3.0	Goto Statement	1	Chalk & Talk	Black Board
UNIT-3 FUNCTIONS AND ARRAYS				
3.1	Defining a function	1	Chalk & Talk	Black Board
3.2	Accessing a function	1	Chalk & Talk	Black Board
3.3	Passing arguments to function	1	Chalk & Talk	Black Board
3.4	Recursion	2	Chalk & Talk	Black Board
3.5	Library Function	1	Chalk & Talk	Black Board
3.6	Defining and processing an Array	1	Chalk & Talk	Black Board
3.7	Passing arrays to function	1	Chalk & Talk	Black Board
3.9	Arrays and strings.	2	Chalk & Talk	Black Board
UNIT-4 STRUCTURES AND UNIONS				

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4.0	Defining a structure	1	Chalk & Talk	Black Board
4.1	Initializing a structure	1	Chalk & Talk	Black Board
4.2	Processing a structure	1	Chalk & Talk	Black Board
4.3	Passing structures to functions	1	Chalk & Talk	Black Board
4.0	Unions.	1	Chalk & Talk	Black Board
UNIT-5 FILE MANAGEMENT IN C				
4.1	Introduction – Defining and opening a file	1	Chalk & Talk	Black Board
4.2	Closing a file	1	Chalk & Talk	Black Board
4.3	Input/ output operations on files	1	Chalk & Talk	Black Board
4.4	Error handling during I/O operations	1	Chalk & Talk	Black Board
4.5	Random access to files.	1	Chalk & Talk	Black Board

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session - wise Average	Better of W1, W2	M1+M2	MID- SEM TEST				

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	5 Mks.	5 Mks	5+5=10 Mks.	15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

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			Nos		
C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	1	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Quiz	2 *	-	5 Mks
C6	-	Attendance		-	5 Mks

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Predict the basic concepts of input/output operations	K1	PSO1
CO 2	Apply various control and iterative statement in the programs.	K1, K2	PSO5
CO 3	Design the programs with functions and arrays.	K1 & K3	PSO2
CO 4	Predict the application areas of structure and union.	K1, K2 & K3	PSO4
CO 5	Use the concepts of files.	K2 & K4	PSO3

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Mapping COs with PSOs& PO

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2
CO2	2	2	2	2	3
CO3	2	3	2	2	2
CO4	2	2	2	3	2
CO5	2	2	3	2	2

Mapping COs with PO

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	2	2	2	3	2
CO2	3	3	3	3	3	3	2
CO3	3	3	3	3	2	3	2
CO4	3	3	3	3	2	3	2
CO5	3	3	3	3	2	3	2

Note: ♦ Strongly Correlated – **3**   ♦ Moderately Correlated – **2**

♦ Weakly Correlated -**1**

COURSE DESIGNER:

1. S.RAJA RAJESWARI

Forwarded By

Dr.M.Arasammal

HOD'S Signature & Name

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SEMESTER –II

For those who joined in 2021 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS
USCC	21K2AC2	DISCRETE STATISTICS	THEORY& PROBLEM	5	5

COURSE DESCRIPTION

This course is an introduction to descriptive statistics,measures of central tendency, measures of dispersion,correlation, and regression.

COURSE OBJECTIVES

To gain an in-depth knowledge about the application of various methods in Statistics.

UNITS

UNIT I INTRODUCTION & MEASURES OF CENTRAL TENDENCY

[15 HRS]

Introduction of statistics - Characteristics– Requisite of a good average – Mean Simple Average: (Individual, Discrete, Continuous) - Weighted Average, Combined mean– Median (Individual, Discrete, Continuous) – Mode (Individual, Discrete, Continuous) - Diagrammatic and graphic presentation of data using Excel - Calculation of averages using Excel.

UNIT II MEASURES OF DISPERSION **[15 HRS]**

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Objects – Properties – Absolute and Relative measures – Range - Quartile deviation – Mean deviation – Standard deviation – Variance.

UNIT III CORRELATION   [15 HRS]

Introduction -   Co-efficient of correlation and Causation - Types of correlation - Positive and Negative - Simple - Linear and Non-linear methods - Scatter Diagram - Graphic - Karl Spear son's Co-efficient of correlation - Rank Correlation Co-efficient - Concurrent Deviation method..

UNIT IV REGRESSION ANALYSIS   [15 HRS]

Introduction - Methods of regression analysis – Regression Equation of X on Y - Regression Equation of Y on X –Deviations Taken from Arithmetic Means of X and Y - Deviations Taken from Assumed Means – Regression Equations In Case of Correlation Table – Standard Error of Estimate.

UNIT V INDEX NUMBERS & TIME SERIES   [15 HRS]

Index Number: Introduction- Types, Aggregate - Weighted, Price relatives - Tests - Fixed base, Chain base, Shifts, Consumer price index, Aggregate, Family budget method. **Time series: - Moving average, Method of least squares.(Self Study)**

TEXT BOOK:

1. Statistical Methods   - S.P. Gupta,
28thedition,Sultanchand&sons,New Delhi, 2009.

REFERENCES:

 1. Statistics   - R.S.Pillai& V.Bhagavathi,7th edition, Sultan chand& sons, New Delhi.

Digital Open Educational Resources (DOER)

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1. https://www.investopedia.com/terms/r/regression.asp#:~:text=Regression%20is%20a%20statistical%20method,(known%20as%20independent%20variables).

2. https://www.investopedia.com/terms/c/correlation.asp#:~:text=Correlation%20is%20a%20statistic%20that,such%20as%20the%20S%26P%20500.

3. https://byjus.com/commerce/meaning-and-characteristics-of-index-numbers/

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1	INTRODUCTION & MEASURES OF CENTRAL TENDENCY			
1.1	Introduction of statistics - Characteristics– Requisite of a good average	1	Chalk & Talk	Black Board
1.2	Mean Simple Average: (Individual, Discrete, Continuous)	3	Chalk & Talk	Black Board
1.3	Weighted Average, Combined mean	3	Chalk & Talk	Black Board
1.4	Median (Individual, Discrete, Continuous)	3	Chalk & Talk	Black Board
1.5	Mode (Individual, Discrete, Continuous) - Diagrammatic and graphic presentation of data using	5	Chalk & Talk	Black Board

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	Excel - Calculation of averages using Excel.			
UNIT -2	**MEASURES OF DISPERSION**			
2.1	Objects – Properties	1	Chalk & Talk	Black Board
2.2	Absolute and Relative measures – Range	2	Chalk & Talk	Black Board
2.3	Quartile deviation	3	Chalk & Talk	Black Board
2.4	Mean deviation	3	Chalk & Talk	Black Board
2.5	Standard deviation	5	Chalk & Talk	Black Board
2.6	Variance.	1	Chalk & Talk	Black Board
UNIT -3	**CORRELATION**			
3.1	Introduction - Co-efficient of correlation and Causation - Types of correlation - Positive and Negative - Simple - Linear and Non-linear methods	3	Chalk & Talk	Black Board
3.2	Scatter Diagram – Graphic	2	Chalk & Talk	Black Board
3.3	Karl Spear son's Co-efficient of correlation - Deviation method.	5	Chalk & Talk	Black Board
3.4	Rank Correlation Co-efficient – Concurrent	5	Chalk & Talk	Black Board
UNIT -4	**REGRESSION ANALYSIS**			

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4.1	Introduction - Methods of regression analysis	1	Chalk & Talk	Black Board
4.2	Regression Equation of X on Y - Regression Equation of Y on X	1	Chalk & Talk	Black Board
4.3	Deviations Taken from Arithmetic Means of X and Y	3	Chalk & Talk	Black Board
4.4	Deviations Taken from Assumed Means	5	Chalk & Talk	Black Board
4.5	Regression Equations In Case of Correlation Table – Standard Error of Estimate	5	Chalk & Talk	Black Board
UNIT -5	**INDEX NUMBERS & TIME SERIES**			
5.1	**Index Number:** Introduction- Types, Aggregate	2	Chalk &Talk	Black Board
5.2	Weighted, Price relatives - Tests	4	Chalk & Talk	Black Board
5.3	Fixed base, Chain base, Shifts	4	Chalk &Talk	Black Board
5.4	Consumer price index, Aggregate, Family budget method.	3	Chalk & Talk	Black Board
5.5	Time series: - Moving average, Method of least squares.**(Self Study)**	2	Discussion	Black Board

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment

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	Session -wise Average 5 Mks.	Better of W1, W2 5 Mks	M1+M2 5+5=10 Mks.	MID-SEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	**C2**	**C3**	**C4**	**C5**	**C6**	**CIA**	**ESE**	**Total**
10	10	5	5	5	5	40	60	100

UG CIA Components

Nos

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C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	1	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Quiz	2 *	-	5 Mks
C6	-	Attendance		-	5 Mks

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Expertise in the measures of central tendency and to explain the basic concepts of statistics.	K1	PSO1
CO 2	Capability to illustrate the measures of dispersion problems	K1, K2	PSO7
CO 3	Ability to solve the Correlation analysis problems	K1 & K3	PSO5 & PSO7
CO 4	Ability to solve the regression analysis problems.	K1, K2 &K3	PSO7
CO 5	Ability to compute the methods of Index numbers and Time series.	K2 & K4	PSO1 & PSO2

Mapping COs with PSOs

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CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	3	3
CO2	2	3	1	3	2
CO3	3	2	2	3	3
CO4	3	3	3	3	3
CO5	1	3	3	3	1

Mapping COs with POs

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	3	3	3	3
CO2	3	3	2	3	2	2	3
CO3	3	2	3	2	3	3	2
CO4	3	3	3	3	3	3	3
CO5	3	3	3	3	1	1	3

Note: ♦ Strongly Correlated – **3**   ♦ Moderately Correlated – **2**

♦ Weakly Correlated -**1**

COURSE DESIGNER:

MS.A. MABLE JASMINE SHOBHA

A. Mabli Jasmini Shobha

Forwarded By

Dr.M.Arasammal

HOD'S Signature & Name

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SEMESTER –II

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/ WEEK	CREDITS
USCC	19K2NME	FUNDAMENTALS OF COSTING	2	2

COURSE DESCRPTION

A study of budgeting and Cost control systems including a detailed study of manufacturing Cost accounts and reports, job order Costing, and process Costing.

OBJECTIVE:

To gain basic knowledge in the Costing.

UNITS

UNIT I INTRODUCTION [6HRS]

Meaning and scope of Cost accounting – Elements of Cost

UNIT II COST [6 HRS]

Classification of Cost – Preparation of Cost sheet.

UNIT III MATERIAL CONTROL [6 HRS]

Meaning – steps involved, pricing of material issues – Material losses (LIFO, FIFO, Weighted average only simple problems).

UNIT IV LABOUR COST [6 HRS]

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Meaning – Labour Cost control procedure, labour turnover, idle time and overtime methods of wage payment time.

UNIT V OPERATING COSTING [6 HRS]

Operating Costing, characteristic, Methods.

UNIT – VI: DYNAMISM(Evaluation Pattern-CIA only)

Cost Centre - Cost control – Cost reduction

Text Book:

1. Cost Accounting, Pillai and Bhagavathi , Published by S. Chand Publishing,2010

Reference Books:

1. Cost Accounting, DR.S.N. Maheswari, Mahavir Publications; Fifth Edition edition (2015)

2. Cost Accounting, S.P. Jain & K.L. Narang, 2nd revised edition, 2006,Kalyani publishers, New Delhi.

Digital Open Educational Resources (DOER) :

1. https://cleartax.in/g/terms/COst-accounting
2. https://www.freshbooks.com/hub/accounting/COst-accounting

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT – I INTRODUCTION				
1.1	Meaning and scope of COst accounting	3	Chalk & Talk	Black Board

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1.2	Elements of COst	3	Chalk & Talk	Black Board
UNIT – II COST				
2.1	Classification of COst	3	Chalk & Talk	Black Board
2.2	Preparation of COst sheet.	3	Chalk & Talk	Black Board
UNIT- III MATERIAL CONTROL				
3.1	Meaning – steps involved, pricing of material issues	1	Chalk & Talk	Black Board
3.2	Material losses (LIFO, FIFO,	4	Chalk & Talk	Black Board
3.3	Weighted average only simple problems).	6	Chalk & Talk	Black Board
UNIT- IV LABOUR COST				
4.1	Meaning – Labour COst control procedure	2	Chalk & Talk	Black Board
4.2	Labour turnover, idle time and overtime	3	Chalk & Talk	Black Board
4.3	Methods of wage payment time.	6	Chalk & Talk	Black Board
UNIT- V OPERATING COSTING				
5.1	Operating COsting	2	Chalk & Talk	Black Board
5.2	Characteristic, Methods.	5	Chalk & Talk	Black Board

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Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session - wise Average 5 Mks.	Better of W1, W2 5 Mks	M1+M2 5+5=10 Mks.	MID-SEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	**35**
Non Scholastic	**5**
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

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UG CIA Components

			Nos		
C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	1	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Quiz	2 *	-	5 Mks
C6	-	Attendance		-	5 Mks

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Define COst and identify the type of COst.	K1	PSO1
CO 2	Construct a COst sheet	K1, K2	PSO2
CO 3	Illustrate the pricing of materials	K1 & K3	PSO3 & PSO4
CO 4	Restate in own words the types of labour.	K1, K2 & K3	PSO5
CO 5	Formulate operating COst.	K2 & K4	PSO5

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Mapping COs with PSOs

CO/ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	2	2	2
CO2	2	3	2	2	2
CO3	2	2	3	3	2
CO4	2	2	2	2	3
CO5	2	2	2	2	3

Mapping COs with POs

CO/ PO	PO 1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	2	3	2	3	2
CO2	2	3	2	2	2	2	2
CO3	2	2	3	3	2	2	3
CO4	2	2	2	2	3	3	2
CO5	2	3	2	2	2	2	2

Note: ♦ Strongly Correlated – **3**   ♦ Moderately Correlated – **2**

♦ Weakly Correlated -**1**

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COURSE DESIGNER:

Mrs.M.Priya

Forwarded By

Dr.M.Arasammal
HOD'S Signature & Name

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SEMESTER –II

For those who joined in 2021 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
USCC	21K2SL1	TRENDS IN COMMERCE	-	2

COURSE DESCRIPTION

Students gain knowledge of advanced e-banking transactions, computer billing and formation of MSME through SHGs

COURSE OBJECTIVES

To impart the knowledge on current trends in business

UNITS

UNIT I E-BANKING

Banking Practice of E-Banking- Steps in conversion of personal account into online Account- ATM operations-NEFT and RTGS transactions.

UNIT II INSURANCE

Definition and Nature of insurance – Functions of Insurance – Principles of Insurance - Evolution of insurance – Kinds of Insurance – Types of Insurance organizations in India - Role and importance of insurance

UNIT III ONLINE TRADING

Practice of Online Trading Technical Analysis – Important Jargons in Online trading

UNIT IV COMPUTER BILLING SYSTEM

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Meaning of Billing System –How to set Billing System in Business (Recommended Departmental Stores Bakeries-Hotels) Purchasing goods online through any one Apps (Amazon or E-bay or Flipkart)

UNIT V SELF HELP GROUPS

Self Help Groups in India-Meaning-Need & Objectives- Procedure

UNIT VI DYNAMISM(Evaluation Pattern-CIA only)

Online Payment-Different Types of Payment Cards- ATM Operations

REFERENCES:

1.Insurance Principles and Practice - M.N. Mishra, 2014.

2**.** Banking Theory Law and Practice – Dr. S. Gurusamy, Tata McGraw – Hill, New Delhi, 20th Edition (Reprint, 2015)

Digital Open Educational Resources (DOER) :

1. https://www.myloancare.in/info-bank/neft-rtgs-imps-online-transfer/
2. https://www.angelbroking.com/knowledge-center/online-share-trading/what-is-online-trading
3. https://www.wikihow.com/Set-up-a-Billing-System
4. https://penji.co/online-shopping-apps/
5. https://www.yourarticlelibrary.com/india-2/self-help-group/self-help-group-shg-of-india-meaning-need-and-objectives/66718

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment

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	Session - wise Average 5 Mks.	Better of W1, W2 5 Mks	M1+M2 5+5=10 Mks.	MID-SEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

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UG CIA Components

			Nos		
C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	1	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Quiz	2 *	-	5 Mks
C6	-	Attendance		-	5 Mks

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Acquire the complete knowledge of E-Banking & Conversion of Personal Account to Online Account	K1	PSO1
CO 2	Summarize theoretical base on fundamental principles of insurance business	K2 & K4	PSO2
CO 3	Demonstrate the working of Online Trading	K1, K2& K3	PSO3 & PSO5
CO 4	Use the computer billing system for payment	K1, K2 &K3	PSO2& PSO4
CO 5	Get the Basic knowledge of Self Help Groups	K1	PSO1

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Mapping COs with PSOs

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2
CO2	2	3	2	2	2
CO3	2	2	3	2	3
CO4	2	3	2	3	2
CO5	3	2	2	2	2

Mapping COs with POs

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	2	2	2	2	2
CO2	2	3	2	2	2	2	2
CO3	2	2	3	2	3	2	3
CO4	2	3	2	3	2	3	2
CO5	3	2	2	2	2	2	2

Note: ♦ Strongly Correlated – **3**   ♦ Moderately Correlated – **2**

♦ Weakly Correlated -**1**

COURSE DESIGNER:

P.SAKUNTHALA

P Sakunthala

Forwarded By

M. A

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Dr.M.Arasammal

HOD'S Signature & Name

II B.COM(CA)

SEMESTER –III

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
USCC	19K3CC5	**PRINCIPLES OF COST ACCOUNTING**	6	4

COURSE DESCRIPTION

Cost accounting is an essential management tool that can uncover profitability improvements and provide support for key business decisions. This course contains the essential tools needed to foster more profitable decision-making by management.

COURSE OBJECTIVES

To gain in-depth knowledge in the techniques of COst accounting.

UNITS

UNIT I: INTRODUCTION [18 HRS]

Definition of Costing-Scope - Objectives- **Advantages &Disadvantages of Cost accounting-Differences between financial and COst accounting- Cost unit--Cost Concepts-Methods of Costing.(Self Study- Theory only)**Elements of Cost–Cost Sheet

UNIT II: MATERIAL [18 HRS]

Material Costing – Techniques (level setting, EOQ) –FIFO-LIFO - Simple average – Weighted average .

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UNIT III: LABOUR   [18 HRS]

Labour Costing and Control- Labour turnover-–Wage payment system (Time rate, Piece rate, Taylor, Merrick) Premium and Bonus plan(Halsey, Rowan)

UNIT IV: OVERHEADS   [18 HRS]

Classification of overhead- -Base of Apportionment –Methods of Re-apportionment - Machine hour rate.

UNIT V: PROCESS COSTING   [18 HRS]

Process Costing- Normal Loss and Abnormal Loss –Process accounts-Inter Process profits(Simple problems only)

UNIT –VI DYNAMISM (Evaluation Pattern-CIA only)

Backflush Costing-Meaning - Importance

TEXT BOOK:

Cost Accounting - S.P. Jain & K.L. Narang, 2nd revised edition, 2006, kalyani publishers, New Delhi.

BOOKS FOR REFERENCE:

1. Principles and practice of Cost accounting- N.K. Prasad, 10th edition, Book Syndicate Pvt. Ltd., Kolkata publishers.

2. Cost Accounting   - Nigam & Sharma , 1st revised edition ABD Publishers,2010

3. Practical COsting   - B.S. Khanna, I.M. Pandey M.V. Arora & G.K. Ahuja, 5th edition 2011 ,Published by S. Chand & Company Ltd .

Digital Open Educational Resources (DOER) :

1. https://www.investopedia.com/terms/c/COst-of-labor.asp

2. https://www.accountingtools.com/articles/2017/5/14/process -COsting-process-COst-accounting

COURSE CONTENTS & LECTURE SCHEDULE:

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Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1	**INTRODUCTION**			
1.1	Definition of COsting-Scope - Objectives	2	Chalk & Talk	Black Board
1.2	Advantages &Disadvantages of COst accounting	3	Chalk & Talk	Black Board
1.3	Differences between financial and COst accounting- COst unit	2	Chalk & Talk	Black Board
1.4	COst Concepts-Methods of COsting	2	Chalk & Talk	Black Board
1.5	Elements of COst–COst Sheet	9	Chalk & Talk	Black Board
UNIT -2	**MATERIAL**			
2.1	Material COsting – Techniques (level setting, EOQ) –-	3	Chalk & Talk	Black Board
2.2	FIFO	5	Chalk & Talk	Black Board
2.3	LIFO	5	Chalk & Talk	Black Board
2.4	Simple average	2	Chalk & Talk	Black Board
2.5	Weighted average	3	Chalk & Talk	Black Board
UNIT -3	**LABOUR**			

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3.1	Labour COsting and Control	2	Chalk & Talk	Black Board
3.2	Labour turnover	4	Chalk & Talk	Black Board
3.3	Wage payment system (Time rate, Piece rate, Taylor, Merrick))	6	Chalk & Talk	Black Board
3.4	Premium and Bonus plan(Halsey, Rowan	6	Chalk & Talk	Black Board
UNIT -4 OVERHEADS				
4.1	Classification of overhead	2	Chalk & Talk	Black Board
4.2	Base of Apportionment	4	Chalk & Talk	Black Board
4.3	Methods of Re-apportionment	6	Chalk & Talk	Black Board
4.4	Machine hour rate.	6	Chalk & Talk	Black Board
UNIT -5 PROCESS COSTING				
5.1	Process COsting	2	Chalk & Talk	Black Board
5.2	Normal Loss	4	Chalk & Talk	Black Board
5.3	Abnormal Loss	4	Chalk & Talk	Black Board
5.4	Abnormal Gain	3	Chalk & Talk	Black Board

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5.5	Inter Process profits(Simple problems only	5	Discussion	Black Board

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session - wise Average 5 Mks.	Better of W1, W2 5 Mks	M1+M2 5+5=10 Mks.	MID-SEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

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QUALITY -
EVALUATION,
STANDARDISATION
&
SUSTENANCE

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

			Nos		
C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	1	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Quiz	2 *	-	5 Mks
C6	-	Attendance		-	5 Mks

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Understand the meaning and scope of the COsting.	K1	PSO1
CO 2	Apply the techniques of material.	K1, K2	PSO3
CO 3	demonstrate the labour COsting methods	K1 & K3	PSO2
CO 4	classify the overheads methods	K1, K2 & K3	PSO1& PSO2
CO 5	differentiate the normal loss and abnormal loss in process COsting	K2 & K4	PSO2 & PSO5

Mapping COs with PSOs

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	2	3	3	3
CO3	3	3	2	3	3
CO4	3	3	3	3	2
CO5	3	3	2	3	3

Mapping COs with POs

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	3	3	3	3
CO2	3	2	3	3	3	3	3
CO3	3	3	2	3	3	3	3

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CO4	3	3	3	3	2	2	2
CO5	3	3	2	3	3	3	3

Note: ♦ Strongly Correlated – **3**   ♦ Moderately Correlated – **2**

♦ Weakly Correlated -**1**

COURSE DESIGNER:

Ms.A.MABLE JASMINE SHOBHA

A. Mabli Jasmini Shobha

Forwarded By

M.A

Dr.M.Arasammal

HOD'S Signature & Name

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SEMESTER –III

For those who joined in 2021 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
USCC	21K3CC6	PRINCIPLES OF RDBMS(THEORY & PRACTICAL)	6	4

COURSE DESCRIPTION

A Relational database management system(RDBMS) is a database Management system (DBMS) that is based on the relational model represented as table.

COURSE OBJECTIVES

To reveal the concept of relational database and to provide basic exposure to oracle.

UNITS

UNIT I - INTRODUCTION TO DBMS (18 HRS)

Introduction- Characteristics of data in database-Database management system-Types of DBMS-Hierarchical model-Network model-Relational Model.

UNIT II - NORMALIZATION (18 HRS)

Introduction – Keys-Relationship – normalization -First normal form-Second normal form –Third normal form- BCNF-Fourth normal form.

UNIT III - INTRODUCTION TO SQL * PLUS (18 HRS)

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Oracle data type – DDL (Create, Alter, Drop) – DML(Insert, Update, Delete, Select) – DCL(Grant ,Revoke) – Constraints(Primary key, Foreign key, Not null, Unique)-Joins.

UNIT IV - DATA MANIPULATION AND CONTROL   (18 HRS)

Set operations**:** Union, intersect and minus - Nested queries – functions –Arithmetic function – character Function - date Functions – views.

UNIT V - PL/SQL   (18 HRS)

Introduction to PL/SQL - block structure - data types - variables and constants assignment and expressions conditional and iterative control - writing PL/SQL Program- procedures - functions.

UNIT VI - DYNAMISM(Evaluation Pattern-CIA only)

Data modeling - Modeling Three Schema Architecture- Entity Relationship (ER) model- Entities Attributes and Relation (EAR) models- Entity Relationship Diagrams.

SELF STUDY:

Characteristics of data in database - Keys - character Function - date Functions.

PROGRAM LIST:

1. Program using DDL Commands
2. Program using DML Commands
3. Program using Constraints
4. Simple select query
5. Ordering of the result
6. Grouping the result
7. Sub queries
8. Creation of views

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9. To find greatest among three numbers

10. To find factorial of a given number

11. To generate the Fibonacci Series

12. To check prime number

13. To find reverse of number using Procedure

14. To find NCR using function

TEXT BOOKS:

1. Database management Systems - Alexis Leon & Mathews Leon, L&L Consultancy services Pvt.Ltd ,2008.

2. ORACLE: The complete reference - George Koch & Kevin Loney, Tata McGraw Hill, 2004.

REFERENCE BOOK

1. Introduction to Database Management   - Naveen Prakash, Tata McGraw Hill,Tata McGraw Hill, First reprint, 2006.

Digital Open Educational Resources (DOER) :

1. **https://www.tutorialspoint.com/sql/sql-rdbms-concepts.htm**
2. **https://www.javatpoint.com/what-is-rdbms**

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids
UNIT -1 INTRODUCTION TO DBMS				
1.1	Introduction	1	Chalk & Talk	Black Board

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1.2	Characteristics of data in database	1	Chalk & Talk	Black Board
1.3	Database management system	2	Lecture	Black Board
1.4	Types of DBMS-Hierarchical model	2	Lecture	Black Board
1.5	Network model-Relational Model.	2	Lecture	Black Board
UNIT -2 NORMALIZATION				
2.1	Introduction	1	Lecture	Black Board
2.2	Keys	1	Lecture	Black Board
2.3	Relationship	1	Lecture	Black Board
2.3	Normalization -First normal form- Second normal form	1	Chalk & Talk	Black Board
2.9	Third normal form- BCNF-Fourth normal form.	1	Chalk & Talk	Black Board
Unit-3 INTRODUCTION TO SQL * PLUS				
3.1	Oracle data type	1	Chalk & Talk	Black Board
3.2	DDL (Create, Alter, Drop)	1	Chalk & Talk	Black Board
3.3	DML(Insert, Update, Delete, Select)	1	Chalk & Talk	Black Board
3.4	DCL(Grant ,Revoke)	2	Chalk & Talk	Black Board

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3.5	Constraints(Primary key,	1	Chalk & Talk	Black Board
3.6	Foreign key, Not null, Unique)	1	Chalk & Talk	Black Board
3.7	Joins	1	Chalk & Talk	Black Board
UNIT-4 DATA MANIPULATION AND CONTROL				
4.0	Set operations: Union, intersect and minus	1	Chalk & Talk	Black Board
4.1	Nested queries	1	Chalk & Talk	Black Board
4.2	Functions –Arithmetic function	1	Chalk & Talk	Black Board
4.3	Character Function	1	Chalk & Talk	Black Board
4.4	Date Function	1	Chalk & Talk	Black Board
4.5	Views	1	Chalk & Talk	Black Board
UNIT-5 PL/SQL				
5.1	Introduction to PL/SQL	1	Chalk & Talk	Black Board
5.2	Block structure	1	Chalk & Talk	Black Board
5.3	Data types	1	Chalk & Talk	Black Board
5.4	Variables and constants assignment	1	Chalk & Talk	Black Board

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5.5	Expressions conditional and iterative control	1	Chalk & Talk	Black Board
5.6	Writing PL/SQL Program	1	Chalk & Talk	Black Board
5.7	Procedures	1	Chalk & Talk	Black Board
5.8	Functions	1	Chalk & Talk	Black Board

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session - wise Average 5 Mks.	Better of W1, W2 5 Mks	M1+M2 5+5=10 Mks.	MID-SEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	**35**
Non Scholastic	**5**

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	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

			Nos		
C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	1	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Quiz	2 *	-	5 Mks
C6	-	Attendance		-	5 Mks

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED

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CO 1	To know about various types of DBMS	K1	PSO1
CO 2	To avoid redundancy in DBMS	K1, K2	PSO2
CO 3	Create the database for real time applications	K1 & K3	PSO4
CO 4	Update the existing records in the database	K1, K2 & K3	PSO3
CO 5	Use PL/SQL for solving common database related issues.	K2 & K4	PSO5

Mapping COs with PSOs& PO

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2
CO2	2	3	2	2	2
CO3	2	2	2	3	2
CO4	2	2	3	2	2
CO5	2	2	2	2	3

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Mapping COs with PO

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	2	2	2	3	2
CO2	3	2	3	3	3	3	2
CO3	3	2	3	3	2	3	2
CO4	3	2	3	3	2	3	2
CO5	3	3	3	3	2	3	2

Note: ♦ Strongly Correlated – **3**   ♦ Moderately Correlated – **2**

♦ Weakly Correlated -**1**

COURSE DESIGNER:

1. S.RAJA RAJESWARI

Forwarded By

Dr.M.Arasammal
HOD'S Signature & Name

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SEMESTER –III

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/ WEEK	CREDITS
USCC	19K3CC7	PRINCIPLES OF MANAGEMENT	5	3

COURSE DESCRIPTION

This course presents the principles, techniques, and concepts needed for managerial analysis and decision-making.

COURSE OBJECTIVES

To gain basic knowledge in the management functions.

UNITS

UNIT I INTRODUCTION   (15 HRS.)

Management: Meaning - Definition - Characteristics of management - Management as an art and science - Management as a profession - Emergence of Management thought - Taylor, Henry Fayol, and Peter Drucker.

UNIT II PLANNING   (15 HRS.)

Meaning and definition - Characteristics - Importance –Limitations- process of **planning - Types of Planning -Steps in planning (Self Study)**- MBO

UNIT III ORGANISATION   (15 HRS.)

Organisation:Concepts-Nature–Steps-Leadership-Nature–Importance- Leadership Styles.   Delegation-Importance-Process-Types-Decentralization- Advantage& Disadvantage-Factors .

UNIT IV STAFFING   (15 HRS.)

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Meaning of Staffing – Elements – Importance - **Recruitment –Sources of Recruitment (Self Study)** –Selection- Selection procedure .

UNIT V MOTIVATION AND CONTROL   (15 HRS.)

Motivation Meaning – Nature – Importance- Maslow's and Herzberg's theory, Control- Meaning – Nature- Types - Process – Techniques-MBE.

UNIT VI - DYNAMISM(Evaluation Pattern-CIA only)

Emerging management issues and challenges

REFERENCES:

1.   C.B. Gupta ,Principles of Management , Sultan Chand & Sons, New Delhi,19th edition,2017,.

2.   L.M. Prasad, Principles and Practice of Management, Sultan Chand & Sons,9th edition,2016,

3.   Gupta R.S., Sharma B.D., Bhalla N.S**,** Principles of Management, KalyaniPublishers,New Delhi 7th Edition2013

Digital Open Educational Resources (DOER) :

1.   https://www.tutorialspoint.com/management_principles/management_principles_tutorial.pdf

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 INTRODUCTION				
1.1	Management: Meaning - Definition	3	Lecture	PPT & White board

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1.2	Characteristics of management	2	Lecture	PPT & White board
1.3	Management as an art and science	2	Lecture	PPT & White board
1.4	Management as a profession	3	Lecture	PPT & White board
1.5	Emergence of Management thought - Taylor, Henry Fayol, and Peter Drucker.	3	Lecture	PPT & White board
UNIT -2 PLANNING				
2.1	Planning-Meaning and definition	2	Lecture	PPT & White board
2.2	Characteristics - Importance	3	Lecture	PPT & White board
2.3	Limitations-Process of planning	3	Lecture	PPT & White board
2.4	Types of Planning -Steps in planning (Self Study)		Lecture	PPT & White board
2.5	MBO	3	Lecture	PPT & White board
UNIT -3 ORGANISATION				
3.1	Organisation: Concepts.	2	Lecture	PPT & White board

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3.2	Nature of Organisation	1	Lecture	PPT & White board
3.3	Steps in Organisation	1	Lecture	PPT & White board
3.4	Leadership-Meaning-Nature	1	Lecture	PPT & White board
3.5	Importance of Leadership	1	Lecture	PPT & White board
3.6	Leadership Styles.	3	Lecture	PPT & White board
3.7	Delegation-Meaning-Importance	1	Lecture	PPT & White board
3.8	Delegation Process-Types	2	Lecture	PPT & White board
3.9	Decentralization-Meaning Definition	1	Lecture	PPT & White board
3.10	Advantage& Disadvantage of Decentralization	1	Lecture	PPT & White board
3.11	Factors of decentralization	1	Lecture	PPT & White board
UNIT -4 STAFFING				

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4.1	Meaning of Staffing – Elements	3	Lecture	PPT & White board
4.2	Importance	2	Lecture	PPT & White board
4.3	Recruitment –Sources of Recruitment (Self Study) –		Lecture	PPT & White board
4.4	Selection- Selection procedure .	3	Lecture	PPT & White board
UNIT -5 MOTIVATION AND CONTROL				
5.1	Motivation- Meaning – Nature	1	Lecture	PPT &White board
5.2	Importance of motivation	1	Lecture	PPT & White board
5.3	Maslow's Theory	2	Lecture	PPT & White board
5.4	Herzberg's theory	2	Lecture	PPT & White board
5.5	Control- Meaning – Nature	2	Lecture	PPT & White board
5.6	Types of Control- Process of control	2	Lecture	PPT & White board

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5.7	Techniques of control	2	Lecture	PPT & White board
5.8	MBE.	2	Lecture	PPT & White board

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session - wise Average 5 Mks.	Better of W1, W2 5 Mks	M1+M2 5+5=10 Mks.	MID-SEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

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EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

			Nos		
C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	1	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Quiz	2 *	-	5 Mks
C6	-	Attendance		-	5 Mks

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COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Outline the concept of management and to review the contribution of various thinkers of management.	K1	PSO1
CO 2	Define planning and the type of plan which would be applicable to the various organizations.	K1, K2	PSO2& PSO3
CO 3	Evaluate leadership styles and to anticipate the consequences of each leadership style.	K1 & K3	PSO4 & PSO5
CO 4	Utilize the appropriate approach and analytical skills to deal with issues that arise in staffing, recruitment and selection.	K1, K2 & K3	PSO5
CO 5	Apply the different theories in their life.	K2 & K4	PSO4

Mapping COs with PSOs

CO/ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	3	3	3
CO2	3	3	3	2	2
CO3	3	2	3	3	3

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CO4	3	3	3	2	3
CO5	3	3	3	3	2

Mapping COs with POs

CO/ PO	PO 1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	3	3	3	3	2
CO2	3	3	3	2	2	2	2
CO3	3	2	3	3	3	3	2
CO4	3	3	3	2	3	3	2
CO5	3	3	3	3	2	2	2

Note: ♦ Strongly Correlated – **3**   ♦ Moderately Correlated – **2**

♦ Weakly Correlated -**1**

COURSE DESIGNER:

1. **Dr.K..SANGEETHA**

2. **Mrs.M.FANNY**

Forwarded By

Dr.M.Arasammal

HOD'S Signature & Name

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SEMESTER –III

(OFFERED To BBA)

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
USCC	19U3ACK3	PRINCIPLES & PRACTICE OF BANKING	5	5

COURSE DESCRIPTION

This course enables the students to know about the banking law and application of technology in banking

COURSE OBJECTIVES

This course helps the students to know about the concepts in banking, the types of accounts in a bank, the types of customers dealt by the banker. It also gives an indepth detail of negotiable instrument, E-banking and its forms.

UNITS

UNIT I BANKERS & CUSTOMERS   (15HRS.)

Banker and Customer - Definition of banking – Definition of Customer – Relationship between a banker and a customer – Obligation of banker to Honour Cheques - liability of the banker in Case of Wrongful Dishonour of Cheques – obligation to maintain Secrecy – Banker's Rights.

UNIT II BANK INSTRUMENTS   (15HRS)

Negotiable Instruments – Definition – Essential Features – definition of Promissory note, Bills of exchange and Cheques – Distinguishing features of

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Cheque, Bill of exchange and pro Note –Endorsement – Kinds – Crossing – Kinds.

UNIT III CUSTOMER ACCOUNTS (15HRS)

Customer's Accounts with the Banker - Fixed Deposit Accounts – Savings bank Accounts – Recurring Deposit Accounts – Current Accounts.

Lab: Filling Forms for different Bank accounts.

Practical learning: Documenting of challan of various banks.

UNIT –IV TYPES OF CUSTOMER (15HRS)

Special Types of Customers – Minor – Married Woman – Illiterate Persons – Lunatics – Drunkards – Trustees – Executives And administrators – Joint Hindu family – Partnership Firm – Joint Stock Companies.

UNIT V E-BANKING (15HRS)

Traditional Banking Vs E- Banking – Facets of E –banking – E- banking transactions – E Banking Models– advantages of E Banking – Constraints in E Banking.

Self Study: E-Banking

UNIT –VI DYNAMISM(Evaluation Pattern-CIA only)

RBI – Objectives – Functions.

TEXT BOOK

1. Banking Theory Law and Practice, Gordon and Natarajan, Himalaya Publishing House, 22nd edition, 2014.

REFERENCE BOOKS

1. Banking Law and Practice, Gurusamy, Tata Mcgraw, Hill publishing company ltd, 2nd edition, 2009
2. Banking Theory Law and Practice, B.S.Raman, United publishers, 2010

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3.   Banking Theory Law and Practice, P.N.Varshney, Sultan chand & sons, 2008

4.   Banking Theory law and Practice, K.P.M.Sundaram & P.N. Varshney, Sultan Chand & sons, 2009

Digital Open Educational Resources (DOER) :

1. https://blog.ipleaders.in/banking-law-india/

2. https://financialservices.gov.in/act-rule/Banking/Banking-Acts

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT –I BANKERS & CUSTOMERS				
1.1	Banker and Customer - Definition of banking – Definition of Customer	2	Chalk & Talk	Black Board
1.2	Relationship between a banker and a customer	2	Chalk & Talk	Black Board
1.3	Obligations of banker to Honour Cheques	2	Chalk & Talk	Black Board
1.4	liability of the banker in Case of Wrongful Dishonour of Cheques	2	Chalk & Talk	Black Board
1.5	Obligation to maintain Secrecy	2	Chalk & Talk	Black Board
1.6	Banker's Rights.	2	Chalk & Talk	Black Board
UNIT –II BANK INSTRUMENTS				

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2.1	Negotiable Instruments – Definition – Essential Features	3	Chalk & Talk	Black Board
2.2	definition of Promissory note, Bills of exchange and Cheques	3	Chalk & Talk	Black Board
2.3	Distinguishing features of Cheque, Bill of exchange and pro Note	3	Chalk & Talk	Black Board
2.4	Endorsement – Kinds – Crossing –Kinds.	3	Chalk &Talk	Black Board
UNIT III CUSTOMER ACCOUNTS				
3.1	Customer's Accounts with the Banker - Fixed Deposit Accounts	1	Chalk & Talk	Black Board
3.2	Savings bank Accounts – Recurring Deposit Accounts	4	Chalk & Talk	Black Board
3.3	Current Accounts.	6	Chalk & Talk	Black Board
3.4	Filling Forms for different Bank accounts.			
UNIT –IV TYPES OF CUSTOMER				
4.1	Special Types of Customers – Minor – Married Woman	2	Chalk & Talk	Black Board
4.2	Illiterate Persons – Lunatics – Drunkards – Trustees	3	Chalk & Talk	Black Board
4.3	Executives And administrators – Joint Hindu family	6	Chalk & Talk	Black Board

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4.4	Executives And administrators – Joint Hindu family			
UNIT V -E-BANKING				
5.1	Traditional Banking Vs E-Banking	2	Chalk & Talk	Black Board
5.2	Facets of E –banking – E-banking transactions – E Banking Model	2	Chalk & Talk	Black Board
5.3	Advantages of E Banking – Constraints in E Banking.	5	Chalk & Talk	Black Board

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session - wise Average 5 Mks.	Better of W1, W2 5 Mks	M1+M2 5+5=10 Mks.	MID-SEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %

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Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

			Nos		
C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	1	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Quiz	2 *	-	5 Mks
C6	-	Attendance		-	5 Mks

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Outline about banker and customers.	K1	PSO1
CO 2	Identify Negotiable Instrument and the types of crossing.	K1, K2	PSO2
CO 3	Explain about the types of deposits to the public.	K1 & K3	PSO4& PSO5
CO 4	Analyse about the types of customers dealt by the banker	K1, K2 & K3	PSO3
CO 5	Use E-banking in her day to day life.	K2 & K4	PSO4

Mapping COs with PSOs

CO/ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	2	2	2
CO2	2	3	2	2	2
CO3	2	2	2	3	3
CO4	2	2	3	2	2
CO5	2	2	2	3	2

Mapping COswith POs

CO/ PO	PO 1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	2	2	2	3	2

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CO2	2	3	2	2	2	2	2
CO3	2	2	3	3	2	2	3
CO4	2	2	2	2	3	3	2
CO5	2	2	2	2	2	2	2

Note: ♦ Strongly Correlated – **3**   ♦ Moderately Correlated – **2**

♦ Weakly Correlated -**1**

COURSE DESIGNER:

Mrs.M.Fanny

Fanny M

Forwarded By

M.A.

Dr.M.Arasammal

HOD'S Signature & Name

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II B.Com(CA)

Semester III

(For those who joined in 2019 onwards)

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/ WEEK	CREDITS
USCC	19K3SB1	INTRODUCTION TO BANKING	2	2

COURSE DESCRIPTION

The course explores the role of financial institutions by providing instruction on financial theory and government regulations.

COURSE OBJECTIVES

To develop in depth skill in the field of banking

UNITS

UNIT –I: BANKERS & CUSTOMER   [6 HRS]

Definition of Banker & Customer - Classification of Banks.

UNIT-II : DEPOSITS   [6 HRS]

General precautions for opening an a/c- Application form – Specimen signature – Letter of introduction – Interview – Account in cash – Mandate in writing – Verification of documents-Conversant with the provisions of special acts – Pay-in-slip book, Cheque book and Pass book – Passport size photograph – KYC Regulations.

UNIT-III : TYPES OF DEPOSIT   [6 HRS]

Current deposit a/c, Fixed deposit a/c-Savings Deposit a/c –Insurance Linked Saving-Bank Deposits-Recurring deposits-Other deposits.

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UNIT-IV : BANKER-CUSTOMER SPECIAL RELATIONSHIP   (6 HRS)

Minor or infant –A married woman- Drunkard- A partnership firm –A joint stock company- Non trading companies-Private companies-Non trading Association-Executors, Administrators & Trustees-Joint a/c.

UNIT-V : PASS BOOK   [6 HRS]

Correct Entry-Wrong Entry-Entries favorable to the customer-Entries favorable to the banker.

Self Study: Current deposit a/c, Fixed deposit a/c-Savings Deposit a/c – Recurring deposits- Other deposits.

UNIT – VI: DYNAMISM (Evaluation Pattern-CIA only)

Online Banking-Green Banking-Mobile Banking

TEXT BOOKS:

1.   Banking theory law and practice-E.Gordon and K.Natarajan, Mumbai Himalaya Publishig House, Delhi 25th edition 2016.

REFERENCE BOOKS:

1.   Banking theory law and practice   - PM.Sundharam&PN.Varshney, New sultan chand&Sons , Chennai,21st edition (2015).Banking and financial system   - B.santhanam, Chennai MarghamPublishers(2012)

Digital Open Educational Resources (DOER) :

1. https://www.iedunote.com/relationship-between-banker-and-customer

2. https://www.policybazaar.com/fixed-deposit-interest-rates/articles/types-of-bank-deposits-and-accounts-in-india/

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids

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UNIT -I	INTRODUCTION			
1.1	Definition of Banker & Customer	1	Chalk & Talk	Black Board
1.2	Classification of Banks.	1	Chalk & Talk	Black Board
UNIT -II	DEPOSITS			
2.1	General precautions for opening an a/c- Application form —	1	Lecture	Black Board
2.2	Specimen signature – Letter of introduction	1	Lecture	Black Board
2.3	Interview – Account in cash – Mandate in writing – Verification of documents	1	Lecture	Black Board
2.4	Conversant with the provisions of special acts – Pay-in-slip book,	1	Chalk & Talk	Black Board
2.5	Cheque book and Pass book Passport size photograph	1	Chalk & Talk	Black Board
2.6	KYCRegulations.	1	Chalk & Talk	Black Board
UNIT-III	TYPES OF DEPOSITS			
3.1	Current deposit a/c, Fixed deposit a/c	1	Chalk & Talk	Black Board
3.2	Savings Deposit a/c	1	Chalk & Talk	Black Board
3.3	Insurance Linked Saving-Bank Deposits-Recurring deposits-Other deposits	1	Chalk & Talk	Black Board

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UNIT IV- BANKER-CUSTOMERSPECIALRELATIONSHIP				
4.1	Minor or infant –A married woman	1	Chalk & Talk	Black Board
4.2	Drunkard- A partnership firm	1	Chalk & Talk	Black Board
4.3	A joint stock company- Non trading companies-Private companies-	1	Chalk & Talk	Black Board
4.4	Non trading Association- Executors,	1	Chalk & Talk	Black Board
4.5	Administrators & Trustees- Jointa/c	1	Chalk & Talk	Black Board
UNIT-V PASS BOOK				
5.1	Correct Entry-Wrong Entry-Entries favorable to the customer	1	Chalk & Talk	Black Board
5.2	Entries favorable to the banker.	1	Chalk & Talk	Black Board
UNIT-VI BANKING AND FINANCIAL AWARENESS– CURRENTAFFAIR				
6.1	Banking regulation act 1949	1	Chalk & Talk	Black Board
6.2	RBI policy –Types of Accounts.	1	Chalk & Talk	Black Board

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment

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	Session - wise Average 5 Mks.	Better of W1, W2 5 Mks	M1+M2 5+5=10 Mks.	MID-SEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

Nos

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C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	1	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Quiz	2 *	-	5 Mks
C6	-	Attendance		-	5 Mks

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	To understand the basic concepts of bankers and customer relationship.	K1	PSO1
CO 2	To describe different forms of deposits	K2	PSO2&PSO3
CO 3	To differentiate the types of deposits.	K1 & K3	PSO3
CO 4	To identify and interpret the bankers and customer special	K1, K2	PSO3&PSO4

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	relationship.		
CO 5	Compare the correct entry and wrong entry in the pass book.	K2 & K4	PSO3

Mapping COs with PSOs

CO/ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	1	3	3	1
CO2	3	1	3	3	1
CO3	3	1	3	3	1
CO4	3	1	3	3	1
CO5	3	1	3	3	1

Mapping COs with POs

CO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	3	3	2	2	3
CO2	3	1	3	3	1	3	2
CO3	3	2	3	3	2	3	3
CO4	3	1	3	3	1	3	2
CO5	3	2	3	3	3	3	3

Note: ♦ Strongly Correlated – **3**   ♦ Moderately Correlated – **2**

♦ Weakly Correlated -**1**

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COURSE DESIGNER:

Mrs.P.Sakunthala

Forwarded By

Dr.M.Arasammal

HOD'S Signature & Name

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II B.Com(CA)

SEMESTER –III

For those who joined in 2021 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
USCC	21K3SL1	DIGITAL COMMERCE	-	2

COURSE DESCRIPTION

This course enables the activity of buying or selling of products on online services or over the Internet.

COURSE OBJECTIVES

This course enables the students to get in-depth knowledge about how commerce is done electronically by means of Internet.

UNITS

UNIT I : E-BUSINESS

History - Business model - Revenue model - E-commerce - Security – Advantages – Disadvantages – ERP Systems – CRM Softwares - Extension of E-Commerce and M-Commerce

UNIT II : E-COMMERCE MODELING LANGUAGE

The members of ECML –Cyber Cash – Master Card – IBM – Microsoft – Visa International - Customer Dropout Behaviours - Customer's Privacy Expectations - Cashless society

UNIT III : DIGITAL ECONOMY

Gig Economy - Framework for Global Electronic Commerce - Digital platforms - Economic Impact - Impact on Retail

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UNIT IV : MOBILE COMMERCE

Products and services - Mobile money transfer - Mobile ticketing - Mobile vouchers, coupons and loyalty cards - Mobile brokerage - Auctions - Mobile marketing and advertising - App commerce

UNIT V : SHOPPING CART SOFTWARE AND APPS

History – Components – Types - Open source software - Licensed software - Hosted service - U-Commerce Apps - Code First – Heat Map – Ad Hub – MVC – Raptor – Webshipr – Feed Generator – Inconceivable – Cray Fish – Gift Cards

UNIT –VI DYNAMISM(for CIA only)   (HRS.)

M-commerce trust, security, and payment

REFERENCES:

1. E.Brian Mennecke, J.Troy Strader, "Mobile Commerce: Technology, Theory and Applications", Idea Group Inc., IRM press, 2003.

2. Ravi Kalakota, B.Andrew Whinston, "Frontiers of Electronic Commerce", Pearson Education, 2003.

3. P. J. Louis, "M-Commerce Crash Course", McGraw- Hill Companies February 2001.

4. Paul May, "Mobile Commerce: Opportunities, Applications, and Technologies Of Wireless Business" Cambridge University Press March 2001.

Digital Open Educational Resources (DOER) :

1. https://www.temok.com/blog/what-is-e-business/
2. http://xml.coverpages.org/ecml.html
3. https://www.oecd.org/iaos2018/programme/IAOS-OECD2018_Ahmad-Ribarsky.pdf

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4. http://hbtu.ac.in/facultyprofile/readWriteData/Department/4/63618 7084808974608.pdf

5. http://online.sfsu.edu/rnick/dauphine/syllabus.pdf

6. https://www.flexjobs.com/blog/post/what-is-the-gig-economy-v2/

Levels	C1 Session -wise Average 5 Mks.	C2 Better of W1, W2 5 Mks	C3 M1+M2 5+5=10 Mks.	C4 MID-SEM TEST 15 Mks	Total Scholastic Marks 35 Mks.	Non Scholastic Marks C5 5 Mks.	CIA Total 40Mks.	% of Assessment
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35

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Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

			Nos		
C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	1	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Quiz	2 *	-	5 Mks
C6	-	Attendance		-	5 Mks

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING	PSOs ADDRESSED

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		TO REVISED BLOOM'S TAXONOMY)	
CO 1	Analyzes the impact of E-Commerce on business models.	K1	PSO1& PSO2
CO 2	Demonstrate the types of Online Payments	K1, K2,	PSO3
CO 3	Gives an understanding about Digital Economy	K1 & K3	PSO5
CO 4	Acquire the complete knowledge of Mobile Commerce	K1, K2, K3 &	PSO4
CO 5	Practical knowledge on Application development	K2 & K4	PSO4 & PSO5

Mapping COs with PSOs

CO/PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	2	2	2
CO2	2	2	3	2	2
CO3	2	2	2	2	3
CO4	2	2	2	3	3
CO5	2	2	2	3	3

Mapping COs with POs

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CO/PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7
CO1	2	3	3	2	2	2	3
CO2	3	2	2	3	2	2	2
CO3	2	2	2	2	2	3	3
CO4	3	2	2	2	3	3	3
CO5	3	2	2	2	3	3	2

Note: ♦ Strongly Correlated – **3**   ♦ Moderately Correlated – **2**

♦ Weakly Correlated -**1**

COURSE DESIGNER:

1.M.Priya

Forwarded By

Dr.M.Arasammal

HOD'S Signature & Name

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SEMESTER –IV

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/ WEEK	CREDITS
USCC	19K4CC8	**PRINCIPLES OF MANAGEMENT ACCOUNTING**	6	4

COURSE DESCRIPTION

Students gain knowledge of the Management Accounting Concepts and Techniques.

COURSE OBJECTIVES

To enhance the abilities of learners to develop the concept of management accounting and its significance in the business. To enable the learners to understand, develop and apply the techniques of management accounting in the financial decision making in the business corporates.

UNITS

UNIT I: INTRODUCTORY CONCEPTS [18 HRS]

Management Accounting – Meaning - Nature, Functions and Scope - Financial Statement –Meaning-Nature and **limitations of Financial Statement(Self Study)** - Analysis and Interpretation of Financial Statement.

UNIT II: RATIO ANALYSIS [18 HRS]

Ratio – Meaning - Classification of Ratios - Profitability Ratios - Turnover Ratios - Financial Ratios - **Advantages of Ratio Analysis**. **(Self Study)**

Lab: Computation of Ratios using Accounting Packages.

UNIT III: FUND FLOW STATEMENT [18 HRS]

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Meaning of Fund Flow Statement – Objectives, Advantages and **Limitations of Fund Flow Statement(Self Study)** - Preparation of Fund Flow Statement.

UNIT IV: CASH FLOW STATEMENT   [18 HRS]

Meaning of Cash Flow Statement - **Difference between Cash Flow Analysis and Fund Flow Statemen(Self Study)t** - Utility of Cash Flow Analysis - Limitations of Cash Flow Analysis- Preparation of Cash Flow Statement

UNIT V: MARGINAL COSTING   [18 HRS]

Meaning - Contribution - **Marginal COst Equation (Self Study)**- Break Even Point - Margin of Safety - Profit Volume Ratio - Applications of Marginal COsting - Limitations of Marginal COsting.

UNIT VI DYNAMISM

Working capital –Meaning-classification of working capital –factors determining the working capital-Estimation of working capital requirements.

TEXT BOOK:

2.   Management Accounting   - A. Murthy & S. Gurusamy, 2013,Vijay Nicole Imprints Pvt Ltd,Chennai.

BOOKS FOR REFERENCE:

1.   COst and Management Accounting   -   S.P.   Jain   &   Narang, 2013, Kalyani Publishers

2.   COst and Management Accounting - Dr.S.N. Maheshwari, 14th Revised & Enlarged Edn. 2013

Digital Open Educational Resources (DOER):

https://www.accountingcoach.com/

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https://www.business.com/articles/online-resources-improve-accounting-skills/

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1	**INTRODUCTORY CONCEPTS**			
1.1	Management Accounting – Meaning – Nature	3	Chalk & Talk	Black Board
1.2	Functions and Scope	3	Chalk & Talk	Black Board
1.3	Financial Statement –Meaning-Nature and limitations of Financial Statement	4	Chalk & Talk	Black Board
1.4	Analysis and Interpretation of Financial Statement.	8	Chalk & Talk	Black Board
UNIT -2	**RATIO ANALYSIS**			
2.1	Ratio – Meaning - Classification of Ratios	3	Chalk & Talk	Black Board
2.2	Profitability Ratios	5	Chalk & Talk	Black Board
2.3	Turnover Ratios	5	Chalk & Talk	Black Board
2.4	Financial Ratios - Advantages of Ratio Analysis	5	Chalk & Talk	Black Board
UNIT -3	**FUND FLOW STATEMENT**			
3.1	Meaning of Fund Flow Statement – Objectives	3	Chalk & Talk	Black Board

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3.2	Advantages and Limitations of Fund Flow Statement	3	Chalk & Talk	Black Board
3.3	Preparation of Fund Flow Statement	12	Chalk & Talk	Black Board
UNIT -4	**CASH FLOW STATEMENT**			
4.1	Meaning of Cash Flow Statement - Difference between Cash Flow Analysis and Fund Flow Statement	2	Chalk &Talk	Black Board
4.2	Utility of Cash Flow Analysis	2	Chalk & Talk	Black Board
4.3	Limitations of Cash Flow Analysis	2	Chalk & Talk	Black Board
4.4	Preparation of Cash Flow Statement	12	Chalk & Talk	Black Board
UNIT -5	**MARGINAL COSTING**			
5.1	Meaning - Contribution - Marginal COst Equation	2	Chalk & Talk	Black Board
5.2	Break Even Point - Margin of Safety - Profit Volume Ratio	2	Chalk & Talk	Black Board
5.3	Applications of Marginal COsting	12	Chalk & Talk	Black Board
5.4	Limitations of Marginal COsting	2	Chalk & Talk	Black Board

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment

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	Session - wise Average 5 Mks.	Better of W1, W2 5 Mks	M1+M2 5+5=10 Mks.	MID-SEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

Nos

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C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	1	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Quiz	2 *	-	5 Mks
C6	-	Attendance		-	5 Mks

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Summarize the meaning and scope and knowledge on management Accounting.	K1	PSO1
CO 2	Estimate the financial statement in practical point of view.	K1, K2	PSO2& PSO3
CO 3	Evaluate the concept of fund flow statement.	K1 & K3	PSO3
CO 4	Utilize the knowledge about cash flow statement.	K1, K2 & K3	PSO3
CO 5	Compute the concept of marginal COsting with practical problems (20% theory & 80% problem)	K2 & K4	PSO4&PSO5

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Mapping COs with PSOs

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2
CO2	2	3	3	2	2
CO3	2	2	3	2	2
CO4	2	2	3	2	2
CO5	2	2	2	3	3

Mapping COs with POs

CO/PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	2	3	2	3	2
CO2	3	3	3	2	2	2	2
CO3	2	3	3	2	2	2	2
CO4	3	2	3	2	2	2	2
CO5	3	2	3	3	3	2	2

Note: ♦ Strongly Correlated – **3**   ♦ Moderately Correlated – **2**

♦ Weakly Correlated -**1**

COURSE DESIGNER:

1. MRS. FANNY M.

Fanny M

Forwarded By

Dr.M.Arasammal

HOD'S Signature & Name

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SEMESTER –IV

For those who joined in 2021 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/ WEEK	CREDITS
USCC	21K4CC9	WEB PROGRAMMING (Theory & Practical)	6	4

COURSE DESCRIPTION

Web technology can be defined as the interface between web server and web clients.

COURSE OBJECTIVES

This course enables the students to gain expertise in Web designing and techniques for improving the accessibility of an HTML document

UNITS

UNIT I – INTRODUCTION   (18 HRS)

Introduction – About Internet-History of the Internet-Internet Services and Accessibility-Uses of the Internet-Protocols-Web Concepts.

UNIT II - INTERNET PROTOCOLS   (18 HRS)

Internet Protocols-Host Names-Internet Applications and Application Protocols-Email protocols-SMTP-POP-IMAP.

UNIT III - HTML(HYPERTEXT MARKUP LANGUAGE)   (18 HRS)

SGML-Outline of an HTML Document-Head Section-Body Section-Html Forms

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UNIT IV – JAVASCRIPT   (18 HRS)

Language Elements-Objects of JavaScript-Other Objects-Arrays.

UNIT V - DYNAMIC HTML(DHTML)   (18 HRS)

Cascading Style Sheets (CSS)-Coding CSS-Properties of Tags-Property Values-Other Style Properties-In-Line Style Sheets-Embedded Style Sheets-External Style Sheets-Grouping-Class as Selector-ID as Selector-Event Handling-Filters and Transitions.

UNIT VI - DYNAMISM(Evaluation Pattern-CIA only)

Creating simple static web pages for college web site

SELF STUDY :

About Internet-History of the Internet. Html-Head Section-Body Section.

PROGRAM LIST:

1. Simple programs in HTML
2. Digital India web site Designing in HTML
3. Simple programs in JavaScript
4. Button animation in JavaScript
5. To display the Digital clock in JavaScript
6. Mouse over the words to see the cursor change in DHTML CSS
7. To set the Watermark in DHTMLCSS
8. Mouse over the squares and the background color will change In DHTML CSS
9. To Click to turn on/off the light using DHTML CSS
10. To Blink the text in DHTML Text

TEXT BOOK:

1. Web Technology (A Developer's Perspective) -,Published by Asoke K. Ghosh,PHI Learning Private Limited,N.P. Gopalan and J.Akilandeswari, 2nd edition, 2014.

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REFERENCE BOOKS:

1. Internet and Web Design -published by Firewall Media -Ramesh Bangia, Second Edition 2005.

2. Internet Technology and Web design -Published by Tata McGraw Hill Education Private Limited-First Reprint @ 2011

Digital Open Educational Resources (DOER) :

1. https://www.w3schools.com/js/DEFAULT.asp

2. https://javascript.info/

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids
UNIT -1 INTRODUCTION				
1.1	Introduction	1	Chalk & Talk	Black Board
1.2	About Internet	1	Chalk & Talk	Black Board
1.3	History of the Internet	2	Lecture	Black Board
1.4	Internet Services and Accessibility	2	Lecture	Black Board
1.5	Uses of the Internet	2	Lecture	Black Board
1.6	Protocols	2	Lecture	Black Board
1.7	Web Concepts	2	Lecture	Black Board
UNIT -2 INTERNET PROTOCOLS				
2.1	Internet Protocols	1	Lecture	Black Board

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2.2	Host Names	1	Lecture	Black Board
2.3	Internet Applications and Application Protocols	1	Lecture	Black Board
2.4	Email protocols	1	Chalk & Talk	Black Board
2.5	SMTP	1	Chalk & Talk	Black Board
2.6	POP	1	Chalk & Talk	Black Board
2.7	IMAP	1	Chalk &Talk	Black Board
UNIT-3 HTML(HYPERTEXT MARKUP LANGUAGE)				
3.1	SGML	1	Chalk & Talk	Black Board
3.2	Outline of an HTML Document	1	Chalk & Talk	Black Board
3.3	Head Section	1	Chalk & Talk	Black Board
3.4	Body Section	2	Chalk & Talk	Black Board
3.5	Html Forms	1	Chalk & Talk	Black Board
UNIT-4 JAVASCRIPT				
4.1	Language Elements	1	Chalk & Talk	Black Board
4.2	Objects of JavaScript	1	Chalk & Talk	Black Board
4.3	Other Objects	1	Chalk & Talk	Black Board

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4.4	Arrays	1	Chalk & Talk	Black Board
UNIT-5 DYNAMIC HTML(DHTML)				
5.1	Cascading Style Sheets (CSS)	1	Chalk & Talk	Black Board
5.2	Coding CSS	1	Chalk & Talk	Black Board
5.3	Properties of Tags	1	Chalk & Talk	Black Board
5.4	Property Values	1	Chalk & Talk	Black Board
5.5	Other Style Properties	1	Chalk & Talk	Black Board
5.6	In-Line Style Sheets	1	Chalk & Talk	Black Board
5.7	Embedded Style Sheets	1	Chalk & Talk	Black Board
5.8	External Style Sheets	1	Chalk & Talk	Black Board
5.9	Grouping	1	Chalk & Talk	Black Board
6.0	Class as Selector	1	Chalk & Talk	Black Board
6.1	ID as Selector	1	Chalk & Talk	Black Board
6.2	Event Handling	1	Chalk & Talk	Black Board
6.3	Filters and Transitions.	1	Chalk & Talk	Black Board

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Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session - wise Average 5 Mks.	Better of W1, W2 5 Mks	M1+M2 5+5=10 Mks.	MID-SEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

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UG CIA Components

			Nos		
C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	1	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Quiz	2 *	-	5 Mks
C6	-	Attendance		-	5 Mks

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Understand the basics of internet technologies.	K1	PSO1
CO 2	Develop and understanding of common Internet protocols.	K1, K2	PSO1
CO 3	Apply markup languages for creating web pages	K1 & K3	PSO3
CO 4	To Use scripting languages to transfer data and add interactive components to web pages.	K1, K2 & K3	PSO2
CO 5	Design a responsive web site using DHTML and CSS.	K2 & K4	PSO5

Mapping COs with PSOs

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CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2
CO2	3	2	2	2	2
CO3	2	2	3	2	2
CO4	2	3	2	2	2
CO5	2	2	2	2	3

Mapping COs with PO

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	3	3	3	2
CO2	3	3	3	3	3	3	2
CO3	3	3	3	3	3	3	2
CO4	3	3	3	3	3	3	2
CO5	3	3	3	3	2	3	2

Note: ♦ Strongly Correlated – **3**   ♦ Moderately Correlated – **2**

♦ Weakly Correlated -**1**

COURSE DESIGNER:
 1. S.RAJA RAJESWARI

Forwarded By

Dr.M.Arasammal

HOD'S Signature & Name

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II B.COM(CA)

SEMESTER –IV

For those who joined in 2021 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/ WEEK	CREDITS
USCC	21K4CC10	BUSINESS ECONOMICS	5	3

COURSE DESCRIPTION

This course introduces economic concepts and principles that facilitate best decision making of any business.

COURSE OBJECTIVES

To impart the knowledge about the economic theory and procedure which help to arrive at the right business decision.

UNITS

UNIT I: MANAGERIAL ECONOMICS: (15 HRS)

Managerial Economics – Wealth, Welfare and Scarcity Definitions - Concepts of National Income – Methods of calculating National Income - Difficulties in Measurement- Business Cycle – phases – boom – recession – depression – recovery **-** inflation and deflation.

UNIT II: UTILITY, DEMAND AND SUPPLY: (15 HRS)

Law of Diminishing Marginal Utility –Illustration – Assumption – Exception – Importance- - The Law of Equi-Marginal Utility or the Law of Maximum Satisfaction.

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Demand function. – demand schedules and demand curves – Reasons for downward sloping demand curve – Exception to the Law of Demand

Elasticity of Demand – Price Elasticity of Demand – Income Elasticity of Demand - Cross Elasticity of Demand- Demand Forecasting- Methods of demand forecasting- Supply Function: Elasticity of Supply

UNIT III: COST, REVENUE AND PRODUCTION FUNCTION   (15 HRS)

Cost and Revenue concepts -opportunity Cost – Break even analysis – Production function - Laws of variable proportions – Laws of Returns to Scale

UNIT IV: MARKETS AND PRODUCT PRICING   (15 HRS)

Types: Perfect Competition - Monopoly - Monopolistic Competition - Oligopoly – Features and Price determination

UNIT V:FACTORS OF PRODUCTION AND FACTOR PRICING   (15 HRS)

Land- Labour- Capital- Organisation - Ricardian Theory of Rent- Malthusian Theory of Population

UNIT –VI DYNAMISM(Evaluation Pattern-CIA only)

Case study of Production pattern - Case study of Different market conditions- Case study of Life cycle of a product - Video shooting of markets - Case study of Cost and revenue of any company - Survey of pricing in Canteen -Survey of Pricing in different markets - Study of consumption pattern - Survey of Factor payments in different companies (Govt and private)

REFERENCE BOOKS:

1.   Managerial economics –Dr.S. S.Sankaran,(2013 Edition),7th edition.
 Margham Publication. Economics Samuelson & Nordhaus –, Tata McGraw Hill.
2.   Managerial Economics G.S.Gupta –, Tata McGraw Hill.
3.   Managerial Economics Joel Dean –, Mote & Paul.
4.   Micro Economic Theory D.N. Dwivedi –, Vikas Publishing House.
5.   Managerial Economics Wali and Kalkundrikar .
6.   Managerial Economics ,Varshney & Maheswari –, Sultan Chand & Son

COURSE CONTENTS & LECTURE SCHEDULE:

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Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 MANAGERIAL ECONOMICS				
1.1	Meaning - -Managerial Economics	1	Chalk & Talk	Black Board
1.2	Nature and Scope of Managerial Economics	1	Chalk & Talk	LCD
1.3	Relationship between Managerial Economics and other disciplines	1	Lecture	Black Board
1.4	Role and Responsibilities of Managerial Economics	1	Discussion	Black Board
UNIT II UTILITY, DEMAND AND SUPPLY				
2.0	Meaning – Demand	1	Discussion	Black Board
2.1	Determinants and types of demand(self Study)			
2.2	Distinction of Demand	1	Discussion	Black Board
2.3	Elasticity of demand	1	Discussion	Black Board
2.4	Types of Elasticity of demand	1	Discussion	Black Board
2.5	Demand Forecasting – Methods of demand.	1	Discussion	Black Board
UNIT -3 COST, REVENUE AND PRODUCTION FUNCTION				

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Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
3.1	COst concepts	1	Lecture	Green Board Charts
3.2	Classifications and determinants of COst	2	Chalk & Talk	Green Board
3.3	COst output relationship	2	Chalk & Talk	Green Board
3.4	Break even analysis	2	Chalk & Talk	Green Board
3.5	Production function	2	Chalk & Talk	Green Board
3.6	Supply analysis	2	Chalk & Talk	Green Board
UNIT -4 MARKETS AND PRODUCT PRICING				
4.1	Market/competition	1	Lecture	Green Board Charts
4.2	Perfect Competition – Features (Self Study)			
4.3	Monopoly – Features	2	Chalk & Talk	Green Board
4.4	Monopolistic Competition – Features	2	Chalk & Talk	Green Board
4.5	Oligopoly – Features.	2	Chalk & Talk	Green Board

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Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -5 FACTORS OF PRODUCTION AND FACTOR PRICING				
5.1	Land, Labour, Capital, Organisation	2	Chalk & Talk	Green Board
5.2	Ricardian Theory of Rent	2	Chalk & Talk	Green Board
5.3	Malthusian Theory of Population	2	Chalk & Talk	Green Board

Levels	C1 Session - wise Average 5 Mks.	C2 Better of W1, W2 5 Mks	C3 M1+M2 5+5=10 Mks.	C4 MID-SEM TEST 15 Mks	Total Scholastic Marks 35 Mks.	Non Scholastic Marks C5 5 Mks.	CIA Total 40Mks.	% of Assessment
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

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CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

			Nos		
C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	1	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Quiz	2 *	-	5 Mks
C6	-	Attendance		-	5 Mks

COURSE OUTCOMES

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

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NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	To understand the basic elements of managerial economics aspects and role of managerial economist	K1	PSO1 & PSO3
CO 2	Exposure to the concept of law of demand , and various elasticity of demand	K1, K2	PSO5
CO 3	To describe COst concepts & Break Even Analysis	K1 & K3	PSO2
CO 4	To gain in depth knowledge and pricing policy under Perfect Competition Monopoly, Monopolistic Competition, Oligopoly	K1, K2 & K3	PSO1
CO 5	To compute national income under various methods	K2 & K4	PSO4

Mapping COs with PSOs

CO/ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	3	2	2
CO2	2	2	2	2	3
CO3	2	3	2	2	2
CO4	3	2	2	2	2
CO5	2	2	2	3	2

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Mapping COs with POs

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	2	3	3	3	2
CO2	3	3	2	3	3	3	2
CO3	3	2	3	3	2	3	2
CO4	2	2	3	3	3	3	2
CO5	3	3	3	2	2	3	2

Note: ♦ Strongly Correlated – **3**   ♦ Moderately Correlated – **2**

♦ Weakly Correlated -**1**

COURSE DESIGNER:

1.M.PRIYA

Forwarded By

Dr.M.Arasammal
HOD'S Signature & Name

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SEMESTER –IV

Offered to B.B.A

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/ WEEK	CREDITS
USCC	19U4ACK4	MANAGEMENT INFORMATION SYSTEM	5	5

COURSE DESCRIPTION

This course helps the students see the connection between Information System and Business performance.

COURSE OBJECTIVES

To know the usage of information systems in the field of management

UNITS

UNIT I INTRODUCTION TO INFORMATION TECHNOLOGY   (15 HRS.)

A computer system-Computer Hardware – computer software - Programming Languages – Introduction to Database – DB Hierarchy – DBMS.

UNIT II INTRODUCTION TO MIS   (15 HRS.)

Evolution of MIS – Concept - Definition – nature and scope– characteristics –function – Benefits and role of MIS – Importance – Structure of MIS.

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UNIT III MIS AND FUNCTIONAL INFORMATION SYSTEM   (15 HRS.)

Classification of MIS :TPS, MIS, DSS, ESS, OAS's, BES's –Functional information system :Production, marketing, finance and accounting, materials, personnel system.

UNIT IV DECISION MAKING TECHNIQUES   (15 HRS.)

Decision making A concept-Simon's model of decision making-Types of decisions-Decision making and MIS-DSS- Decision techniques-Characteristics and Capabilities of DSS.

UNIT V BUSINESS APPLICATIONS OF INFORMATION SYSTEM (15 HRS.)

E- Commerce –Categories of E-commerce-E-Commerce Infrastructure-E-commerce Applications.

UNIT VI DYNAMISM(Evaluation Pattern-CIA only)

Assume an old man visits your organisation and ask you to show him the MIS of your organisation. State How would you make him understand the structure of MIS.

TEXT BOOK.

1. Management Information System, Managerial perspectives IV edition -D.P.Goyal.

REFERENCE BOOKs

1. Management Information system – C.S.V.Murthy
2. Management Information system – Gordon Davis and Olson.

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Digital Open Educational Resources (DOER) :

1. https://www.tutorialspoint.com/management_information_system/index.htm

2. https://www.guru99.com/mis-tutorial.html

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1	INTRODUCTION TO INFORMATION TECHNOLOGY			
1.1	A computer system	1	Chalk & Talk	Black Board
1.2	Computer Hardware	1	Chalk & Talk	Black Board
1.3	computer software	4	Chalk & Talk	Black Board
1.4	Programming Languages	1	Chalk & Talk	Black Board
1.5	Introduction to Database	1	Chalk & Talk	Black Board
1.6	DB Hierarchy	1	Chalk & Talk	Black Board
1.7	DBMS.	2	Chalk & Talk	Black Board
UNIT -2	INTRODUCTION TO MIS			
2.1	Evolution of MIS	1	Chalk & Talk	Black Board

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2.2	Concept - Definition	2	Chalk & Talk	Black Board
2.3	nature and scope	2	Chalk & Talk	Black Board
2.4	Characteristics	1	Chalk & Talk	Black Board
2.5	Function	2	Chalk & Talk	Black Board
2.6	Benefits and role of MIS	1	Chalk & Talk	Black Board
2.7	Importance	2	Chalk & Talk	Black Board
2.8	Structure of MIS	3	Chalk & Talk	Black Board
UNIT -3 MIS AND FUNCTIONAL INFORMATION SYSTEM				
3.1	Classification of MIS	2	Chalk & Talk	Black Board
3.2	Transaction Processing System	1	Chalk & Talk	Black Board
3.3	Management Information System	1	Chalk & Talk	Black Board
3.4	Decision Support System	1	Chalk & Talk	Black Board
3.5	Executive Support System	1	Chalk & Talk	Black Board
3.6	Office Automation System	1	Chalk & Talk	Black Board
3.7	Business Expert System	1	Chalk & Talk	Black Board

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3.8	Functional information system	1	Chalk & Talk	Black Board
3.9	Production information system	1	Chalk & Talk	Black Board
3.10	Marketing information system	1	Chalk & Talk	Black Board
3.11	finance and accounting information system	2	Chalk & Talk	Black Board
3.12	Materials information system	1	Chalk & Talk	Black Board
3.13	Human Resource information system	1	Chalk & Talk	Black Board
UNIT -4 DECISION MAKING TECHNIQUES				
4.1	Decision making	2	Chalk & Talk	Black Board
4.2	A concept-Simon's model of decision making	1	Chalk & Talk	Black Board
4.3	Types of decisions	1	Chalk & Talk	Black Board
4.4	Decision making and MIS	1	Chalk & Talk	Black Board
4.5	Decision Support System	1	Chalk & Talk	Black Board
4.6	Characteristics and Capabilities of DSS	1	Chalk & Talk	Black Board
UNIT -5 BUSINESS APPLICATIONS OF INFORMATION SYSTEM				
5.1	E- Commerce	2	2	Chalk & Talk

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5.2	Categories of E-commerce	3	1	Chalk & Talk
5.3	E-Commerce Infrastructure	4	1	Chalk & Talk
5.4	E-commerce Applications.	5	1	Chalk & Talk

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session -wise Average 5 Mks.	Better of W1, W2 5 Mks	M1+M2 5+5=10 Mks.	MID-SEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35

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Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

			Nos		
C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	1	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Quiz	2 *	-	5 Mks
C6	-	Attendance		-	5 Mks

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COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Describe the role of information technology and information systems in business	K1	PSO1&PSO4
CO 2	Record the current issues of information technology and relate those issues to the firm	K1, K2	PSO2&PSO5
CO 3	Know the different functional information system in an enterprise.	K1 & K3	PSO3
CO 4	Effectively communicate strategic alternatives to facilitate decision making.	K1, K2 & K3	PSO4
CO 5	Analyze how information technology impacts a firm	K2 & K4	PSO5

Mapping COs with PSOs

CO/ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	2	3	2
CO2	2	3	2	2	3
CO3	2	2	3	2	2
CO4	2	2	2	3	2
CO5	2	2	2	2	3

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Mapping COs with PO

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	2	2	2	3	2
CO2	3	3	3	3	3	3	2
CO3	3	3	3	3	2	3	2
CO4	3	2	2	3	2	3	2
CO5	3	3	3	3	2	3	2

Note: ♦ Strongly Correlated – **3**   ♦ Moderately Correlated – **2**

♦ Weakly Correlated -**1**

COURSE DESIGNER:

1. S.Raja Rajeswari

Forwarded By

Dr.M.Arasammal

HOD'S Signature & Name

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II B.Com C.A

SEMESTER –IV

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/ WEEK	CREDITS
USCC	19K4SB2	PRACTICAL BANKING	2	2

COURSE DESCRIPTIONS

To develop an in depth skill in the field of banking

COURSE OBJECTIVES

This courses provide a comprehensive understanding of the banking industry, and they equip students with key skills to perform a variety of banking services.

UNITS

UNIT I INTRODUCTION & NEGOTIABLE INSTRUMENT   [6HRS]

Filling up the account opening forms -. Definition –characteristics of negotiable instrument-cheques –definition-cheques and bill of exchange

UNIT II CHEQUES   [6HRS]

Specimen of cheques-printed form-special printed forms-cheque vs drafts-Bankers cheque-golden cheque scheme-Bank orders scheme.

UNIT III CROSSING   [6 HRS]

General crossing –special crossing –double crossing –who can cross cheque – opening of crossing – liability of endorser.

UNIT IV ENDORSMENT AND LOAN FORMS   [6 HRS]

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Meaning-Effect of material alteration-material alteration and the banker-Material alteration – significance of endorsement-assignment vs endorsement-kinds of endorsement- regularity of endorsement. Jewel loan, Education loan, Housing loan, Personal Loan.

UNIT V FILLING THE FORMS   [6 HRS]

Filling up the various accounts challans-demand draft pay in slip   – other pay in slip-Opening Locker facility- credit Card-ATM Card-Debit Card-Forms of Add On card, Mobile Banking, Online Banking.

UNIT VI DYNAMISM (Evaluation Pattern-CIA only)

Bank Marketing: Current Issues, Trends and Developments.

TEXT BOOKS:

1.   Banking theory law and practice, E.Gordon and K.Natarajan , Mumbai Himalaya Publishig House, Delhi 25th edition

REFERENCE BOOKS:

1.   Banking theory law and practice - KPM.Sundharam & P.N.Varshney, New sultan chand&Sons , Chennai,21st edition (2015).

2.   Banking and financial system - B.santhanam, Chennai MarghamPublishers(2012).

Digital Open Educational Resources (DOER):

https://www.emeraldinsight.com/doi/abs/10.1108/EUM0000000001058
https://www.researchgate.net/publication/333844573_Banking_Sector_Trends_Issues_and_Challenges

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids

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UNIT -1	INTRODUCTION & NEGOTIABLE INSTRUMENT			
1.1	Filling up the account opening forms -. -	1	Discussion	Black Board
1.2	Definition –characteristics of negotiable instrument	2	Chalk & Talk	Black Board
1.3	Cheques –definition-cheques and bill of exchange	3	Chalk & Talk	Black Board
UNIT -2 CHEQUES				
2.1	Specimen of cheques-printed form-special printed forms-	1	Chalk & Talk	Black Board
2.2	Cheque vs drafts	2	Chalk & Talk	Black Board
2.3	Bankers cheque- golden cheque scheme-Bank orders scheme.	2	Chalk & Talk	Black Board
UNIT -3 CROSSING				
3.1	General crossing	2	Chalk & Talk	Black Board
3.2	Special crossing	2	Chalk & Talk	Black Board
3.3	Double crossing –who can cross cheque	1	Chalk & Talk	Black Board
3.4	Opening of crossing – liability of endorser	1	Chalk & Talk	Black Board
UNIT -4 ENDORSMENT AND LOAN FORMS				
4.1	Meaning-Effect of material alteration	1	Chalk & Talk	Black Board
4.2	Material Alteration and the Banker	1	Chalk & Talk	Black Board

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4.3	Significance Of Endorsement - Assignment vs Endorsement	1	Chalk & Talk	Black Board
4.4	Kinds Of Endorsement	1	Chalk & Talk	Black Board
4.5	Regularity Of Endorsement	1	Chalk & Talk	Black Board
4.6	Jewel loan, Education loan,Housingloan,Personal Loan	1	Discussion	Black Board
UNIT -5 FILLING THE FORMS				
5.1	Filling up the various accounts challans-demand draft pay in slip –other pay in slip- Opening Locker facility- credit Card	1	Discussion	Black Board
5.2	ATM Card-Debit Card-Forms of Add On card, Mobile Banking, Online Banking.	2	Discussion	Black Board
UNIT -6 DYNAMISM/CURRENTAFFAIR				
6.1	Bank Marketing: Current Issues, Trends and Developments.	1	Chalk & Talk	Black Board

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session - wise Average 5 Mks.	Better of W1, W2 5 Mks	M1+M2 5+5=10 Mks.	MID-SEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %

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K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

Nos

C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	1	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks

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C5	-	Quiz	2 *	-	5 Mks
C6	-	Attendance		-	5 Mks

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Outline about negotiable instrument.	K1	PSO1
CO 2	Identify cheque and draft.	K1, K2	PSO2 & PSO3
CO 3	Explain about the types of crossing	K1 & K3	PSO1 & PSO2
CO 4	Analyse about the types of endorsement	K1, K2& K3	PSO1, PSO3&PSO4
CO 5	Use the knowledge obtained practically	K2 & K4	PSO2,PSO3&PSO4

Mapping COs with PSOs

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2
CO2	2	3	3	2	2
CO3	3	3	3	2	2
CO4	3	2	3	3	2
CO5	2	3	3	3	2

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Mapping COs with POs

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	2	3	3	3	3
CO2	3	3	3	2	2	2	2
CO3	3	3	3	2	2	2	2
CO4	3	2	3	3	3	3	3
CO5	3	3	3	3	3	3	3

Note: ♦ Strongly Correlated – **3**   ♦ Moderately Correlated – **2**

♦ Weakly Correlated -**1**

COURSE DESIGNER:

MS.A.Mable Jasmine Shobha

A. Mabli Jasmine Shobha

Forwarded By

Dr.M.Arasammal

HOD'S Signature & Name

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II B.Com(CA)

SEMESTER –IV

For those who joined in 2021 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
USCC	21K4SLU1	QUANTITATIVE APTITUDE	-	2

COURSE DESCRIPTION

To impart knowledge on the quantitative aptitude problems so as to improve the problem solving skills of students.

COURSE OBJECTIVES;

1. Understand the various quantitative aptitude problems
2. Analyse the data and draw interpretations
3. Gain knowledge and have ability to solve aptitude problems with great confidence

UNITS

UNIT-I: QUANTITATIVE APTITUDE – I

Number System - Simplification – HCF & LCM of Numbers – Number Test.

UNIT-II: QUANTITATIVE APTITUDE – II

Averages – Percentage – Ratio & Proportion

UNIT-III: QUANTITATIVE APTITUDE – III

Problems based on Ages - Simple Interest - Compound Interest – Time and Work

UNIT-IV: QUANTITATIVE APTITUDE – IV

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Pipes & System – Mensuration – Algebra

UNIT – V QUANTITATIVE APTITUDE – V

Progression – Logarithm – Permutation and Combination

UNIT –VI DYNAMISM (for CIA only)

Solving recent IBPS-RRB and SSC Question papers

TEXT BOOKS:

1. STATE BANK OF INDIA RECRUITMENT OF CLERICAL STAFF – Unique Publishers New Delhi
2. BANK CLERKS' EXAMINATION   - Unique Publishers New Delhi

Digital Open Educational Resources (DOER) :

1. https://www.indiabix.com/aptitude/questions-and-answers/
2. https://www.careerride.com/online-aptitude-test.aspx
3. https://youtu.be/jlmrz1GRplQ
4. https://youtu.be/Xe3cDAP-GIg

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	
	Session - wise Average 5 Mks.	Better of W1, W2 5 Mks	M1+M2 5+5=10 Mks.	MID-SEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	% of Assessment
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
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Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	**C2**	**C3**	**C4**	**C5**	**C6**	**CIA**	**ESE**	**Total**
10	10	5	5	5	5	40	60	100

UG CIA Components

			Nos		
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C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	1	-	5 Mks
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C5	-	Quiz	2 *	-	5 Mks

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C6 - Attendance - 5 Mks

COURSE OUTCOMES

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

CO 1	Understand the basic concepts of quantitative ability	K1	PSO1
CO 2	Understand the basic concepts of logical reasoning skills	K1, K2	PSO1 & PSO2
CO 3	Acquire satisfactory competency in quantitative aptitude problems	K1 & K3	PSO2
CO 4	Solve campus placements aptitude papers covering Quantitative Ability and Logical Reasoning	K1, K2 & K3	PSO3
CO 5	Compete in various competitive exams like CAT, CMAT, GATE, GRE, GATE, UPSC, GPSC etc.	K2 & K4	PSO5

Mapping COs with PSOs

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2
CO2	3	3	2	2	2
CO3	2	3	2	2	2
CO4	2	2	3	2	2
CO5	2	2	2	2	3

Mapping COs with POs

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	2	2
CO2	3	3	2	2	2

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CO3	2	3	2	2	2
CO4	2	2	3	2	2
CO5	2	2	2	2	3

COURSE DESIGNER:

1. S.Raja Rajeswari

2. S.L.Kumari

Forwarded By

Head, BBA Department

Dr.M.Arasammal

HOD'S Signature & Name

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III B.Com CA

SEMESTER –V

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/ WEEK	CREDITS
USCC	19K5CC11	BASICS OF TAX LAWS & PRACTICE	5	4

COURSE DESCRIPTION

This course includes basic concepts of income tax, and students can understand the interaction of various components involved in the determination of income tax.

COURSE OBJECTIVES

This course helps the students to gain in-depth knowledge for tax planning.

UNITS

UNIT I: INCOME TAX ACT 1961   (15 HRS.)

Definitions - Basis of charge - Previous Year - Assessee - Assessment Year – Person- Residential status – exempted income.

UNIT II: INCOME FROM SALARIES   (15 HRS.)

Salary - Meaning of salary for different computations - Tax treatment of different forms of salary income - Allowances - Perquisities - Employees' provident fund – computation of salalry.

Practical: Computation of salary in Excel

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UNIT III: INCOME FROM HOUSE PROPERTY   (15 HRS.)

House Property – Basis of Charge- Exemption regarding income from house property Computation of Gross Annual Income & Annual Value- Deductions under section 24 **–** Computation.

UNIT IV: INCOME FROM PROFITS AND GAINS OF BUSINESS OR PROFESSION   [15 HRS.]

Chargeability - General Principles governing assessment of business income - Method of accounting - Schemes of deductions and allowances - Principles governing admissibility of deductions under sections 30 to 44D - Valuation of Stock - Problems on computation of Income from Business/Profession.

UNIT V: INCOME FROM CAPITAL GAIN AND OTHER SOURCE [15 HRS.]

Capital Gains - Meaning of Capital asset - Computation of Capital Gain-Capital gain Exempt from tax-Sec54,54B,54D,54EC,& 54F – Income from Other Sources.

UNIT –VI DYNAMISM(Evaluation Pattern-CIA only)

Form No.49A(PAN) and 49B - Filling of Income Tax returns - List of enclosures to be made along with IT returns (with reference to salary and H.P) -Computation of gratuity-Chart on perquisites - List of enclosures to be made along with IT returns(with reference to salary and house property incomes) - Chart capital gains index numbers

Note: Problem – 80% Theory – 20%

REFERENCE BOOKS:

1.   Dr. H. C. Mehrotra & D.S. P. , Goyal(2019) ,**Income Tax Law and Accounts**, Sahitya Bhawan Publications, 54th edition.

2.   T.S. Reddy and Hari Prasad Reddy(2019),**Income Tax Law and Practice,**Margham Publication,46th edition.

3. Dr. Vinod K. Singhani, (2019)**Student Guide to Income Tax**,Himalaya publication,150th edition.

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Digital Open Educational Resources (DOER) :

https://corporatefinanceinstitute.com/resources/knowledge/other/direct-taxes/

https://icmai.in/

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 INCOME TAXACT1961				
1.1	Introduction-Definitions	1	Chalk & Talk	Black Board
1.2	Basis of charge and concepts of income	2	Chalk & Talk	Black Board
1.3	Gross Total Income	2	Chalk & Talk	Black Board
1.4	Person, Assessee, Asseessment Year & Previous year	2	Chalk & Talk	Black Board
1.5	Residential status	3	Chalk & Talk	Black Board
1.6	Importance of Determining Residential Status	3	Chalk & Talk	Black Board
1.7	Exempted Income	2	Chalk & Talk	Black Board
UNIT -2 INCOMEFROMSALARIES				
2.1	Meaning of Salary,Different forms of salary	2	Chalk & Talk	Black Board

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2.2	Tax treatment of different forms of salary income	2	Chalk & Talk	Black Board
2.3	Allowances	3	Chalk & Talk	Black Board
2.4	Perquisites	3	Chalk & Talk	Black Board
2.5	Employees' provident fund	2	Chalk & Talk	Black Board
2.6	Computation of Salary	3	Chalk & Talk	Black Board
UNIT -3 INCOME FROM HOUSE PROPERTY				
3.1	House Property	1	Chalk & Talk	Black Board
3.2	Basis of Charge	3	Chalk & Talk	Black Board
3.3	Exemption regarding income from house property	2	Chalk & Talk	Black Board
3.4	Deductions under section 24	2	Chalk & Talk	Black Board
3.5	Computation of Gross Annual Income	3	Chalk & Talk	Black Board
3.6	Computation of Annual Value-	4	Chalk & Talk	Black Board
UNIT 4 - INCOME FROM BUSINESS OR PROFESSION				
4.1	Chargeability	1	Chalk & Talk	Black Board
4.2	General Principles governing assessment of business income	3	Chalk & Talk	Black Board

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4.3	Method of accounting - Schemes of deductions and allowances	3	Chalk & Talk	Black Board
4.4	Schemes of deductions and allowances	2	Chalk & Talk	Black Board
4.5	Principles of governing admissibility of deduction under sections 30 to 44AD	2	Chalk & Talk	Black Board
4.6	Valuation of stock	1	Chalk & Talk	Black Board
4.7	Problem on computation of Income from Business/Profession.	3	Chalk & Talk	Black Board
UNIT V -INCOME FROM CAPITAL GAIN ANDOTHER SOURCES					
5.1	Capital Gain-Meaning	1	Chalk & Talk	Black Board
5.2	Meaning of Capital asset	2	Chalk &Talk	Black Board
5.3	Computation of capital gain	3	Chalk & Talk	Black Board
5.4	Exempted from Capital gain	5	Chalk & Talk	Black Board
5.5	Income from other sources	4	Chalk & Talk	Black Board

Levels	C1	C2	C3	C4	Total Scholastic Marks	Scholastic Marks C5	CIA Total	% of Assessment

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	Session - wise Average 5 Mks.	Better of W1, W2 5 Mks	M1+M2 5+5=10 Mks.	MID-SEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

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UG CIA Components

			Nos		
C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	1	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Quiz	2 *	-	5 Mks
C6	-	Attendance		-	5 Mks

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	To Acquire the complete knowledge of basic concepts, provisions & exempted Income.	K1	PSO1
CO 2	To Compute the income under the head" Income from Salary".	K1, K2	PSO5
CO 3	To Calculate the net income from house property.	K1 & K3	PSO2
CO 4	To ascertain the income earned under the head "Income from Business or Profession".	K1, K2& K3	PSO2& PSO3
CO 5	To assess the profit or loss earned on the sale of capital assets and other sources.	K2 & K4	PSO3

Mapping COs with PSOs

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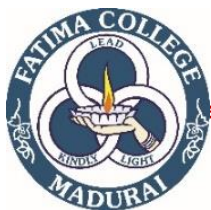| CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	3	3
CO2	3	2	1	3	3
CO3	3	1	1	3	3
CO4	3	3	3	3	3
CO5	3	2	2	3	3

Mapping COs with POs

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	1	3	2	3	2	3
CO2	3	1	3	2	3	2	3
CO3	3	1	3	2	3	2	3
CO4	3	1	3	2	3	2	3
CO5	3	1	3	2	3	2	3

COURSE DESIGNER:

1. Dr.M.Arasammal

2. Dr.K.Sangeetha

Forwarded By

Dr.M.Arasammal

HOD'S Signature & Name

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SEMESTER –V

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/ WEEK	CREDITS
USCC	19K5CC12	E-COMMERCE	5	4

COURSE DESCRIPTION

This course enables the activity of buying or selling of products on online services or over the Internet.

COURSE OBJECTIVES

This course enables the students to get in-depth knowledge about how commerce is done electronically by means of Internet.

UNITS

UNIT I - E-COMMERCE & MODE OF E-COMMER   (15 HRS)

Background - E-Com environment - Electronic Data Interchange

UNIT II - APPROACHES TO SAFE E-COM   (15 HRS)

Overview - Secure transport protocols - secure transactions - Secure Electronic Payment Protocol (SEPP) - SET certificates for authentication

UNIT III - E-CASH & PAYMENT SCHEMES   (15 HRS)

Internet monetary payment & security requirements - payment & purchase order process - online Electronic cash

UNIT IV - SECURITY   (15 HRS)

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Need for computer security - specific intruder approaches - security tools.

UNIT V - ENTERPRISE SECURITY   (15 HRS)

Enterprise networking and access to the internet - Antivirus programs - security teams

UNIT VI - DYNAMISM(Evaluation Pattern-CIA only)

Case study of e-commerce sites - Flipkart & Amazon.

SELF STUDY :

Secure transactions - Antivirus programs.

TEXT BOOK

1. Web commerce technology handbooks - Daniel Minoli, Emma Minoli, Tata Mcgraw hill publishing co. Ltd, 16thedition ,2008.

REFERENCE BOOKS

1. E-Commerce - KamleshK.Bajaj and Debjani Nag- Tata McGraw hill publishing co. Ltd, 17th edition ,2009.
2. E-commerce-Bharat Bhasker-Tata McGraw hill publishing co. Ltd,3rd Edition,2009

Digital Open Educational Resources (DOER) :

1. https://www.tutorialspoint.com/e_commerce/index.htm
2. https://ecommerceguide.com/guides/

COURSE CONTENTS & LECTURE SCHEDULE:

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Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids
Unit -1 E-COMMERCE & MODE OF E-COMMERCE				
1.1	Background	1	Chalk & Talk	Black Board
1.2	E-Com environment	1	Chalk &Talk	Black Board
1.3	Electronic Data Interchange	2	Lecture	Black Board
Unit -2 APPROACHES TO SAFE E-COM				
2.1	Overview	1	Lecture	Black Board
2.2	Secure transport protocols	1	Lecture	Black Board
2.3	secure transactions	1	Lecture	Black Board
2.3	Secure Electronic Payment Protocol (SEPP)	1	Chalk & Talk	Black Board
2.4	SET certificates for authentication	1	Chalk & Talk	Black Board
UNIT III - E-CASH & PAYMENT SCHEMES				
3.1	Internet monetary payment & security requirements	1	Chalk & Talk	Black Board
3.2	payment & purchase order process	1	Chalk & Talk	Black Board
3.3	Online Electronic cash	1	Chalk & Talk	Black Board
UNIT IV – SECURITY				
4.1	Need for computer security	1	Chalk & Talk	Black Board

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4.2	Specific intruder approaches	1	Chalk & Talk	Black Board
4.3	Security tools	1	Chalk & Talk	Black Board
UNIT V - ENTERPRISE SECURITY				
5.1	Enterprise networking and access to the internet	1	Chalk & Talk	Black Board
5.2	Antivirus programs	1	Chalk & Talk	Black Board
5.3	Security teams	1	Chalk & Talk	Black Board

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
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			Nos		
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C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Quiz	2 *	-	5 Mks
C6	-	Attendance		-	5 Mks

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED	PSOs ADDRESSED

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		BLOOM'S TAXONOMY)	
CO 1	Assess the concept of E-Commerce and EDI.	K1	PSO1
CO 2	Plan the safe E-com transactions based on various Security Tools.	K1, K2	PSO3 & PSO5
CO 3	Use payment & purchase order process through online.	K1 & K3	PSO4
CO 4	Communicate the Need for computer security through online.	K1, K2 & K3	PSO1
CO 5	Demonstrate the working of Antivirus programs - security teams.	K2 & K4	PSO2

Mapping COs with PO

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	2	2	2
CO2	2	2	3	2	3
CO3	2	2	2	3	2
CO4	3	2	2	2	2

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CO5	2	3	2	2	2

Mapping COswith PO

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	2
CO5	3	3	3	3	3	3	2

Note: ♦ Strongly Correlated – **3**   ♦ Moderately Correlated – **2**
♦ Weakly Correlated -**1**

COURSE DESIGNER:

1. S.RAJA RAJESWARI

Forwarded By

Dr.M.Arasammal

HOD'S Signature & Name

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III B.COM(CA)

SEMESTER –V

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
USCC	19K5CC13	FINANCIAL ACCOUNTING IN SOFTWARE PACKAGE WITH GST	5	4

COURSE DESCRIPTION

This course enables the students to get in depth knowledge in accounting treatment in Day to Day Accounting Process with practical examples and entries in tally software package.

COURSE OBJECTIVES

To gain in-depth knowledge in Accounting package.

UNITS

UNIT I INTRODUCTION [15 HRS]

Introduction to tally – **objectives – Maintaining company data (Self study**) – Tally fundamentals – Tally accounting – Understanding classification of Groups & ledgers – Predefined groups of Accounts –concepts of groups and Ledgers.

UNIT II TALLY VOUCHERS [15 HRS]

Accounting vouchers – objectives (Self Study), contra, payment, receipt, Journal, sales, purchase, debit note credit note, reversing journal, memo voucher and post dated voucher.

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UNIT III TALLY INVENTORY   [15 HRS]

Inventory masters – Important housekeeping (Self Study) – creating, displaying & Altering, stock groups and stock categories – Inventory vouchers – Inventory details in vouchers, , pure inventory transaction. Inventory details in accounting vouchers, creating sales tax control ledger.

UNIT IV INVENTORY REPORTS   [15 HRS]

Interest calculation (Self Study), Cost centre Cost category, stock group summary, stock transfer and physical stock register.

UNIT V ADVANCED ACOUNTING   [15 HRS]

Bill-wise details – Activate Bill wise processing – Display outstanding statements advance, on account, **Payment Performance of Debtor (Self Study)**. Multiple currencies – Interest calculation – in GST Slab

UNIT VI DYNAMISIM(Evaluation Pattern-CIA only)

Creation of Various Types of Company- Traders, Processional, Opening Balance of new company.

TEXT BOOK

1. GST using Tally.ERP 9 kindle edition by shraddha singh& Navneetmehra

BOOKS FOR REFERENCE

1.   Self learning Guide and Work Book – Tally 9- A.K. Nadani

Volume 1 & Volume 2.

Digital Open Educational Resources (DOER)

1.https://www.tutorialkart.com/pdf/tally/tally-tutorial.pdf

2.https://www.computer-pdf.com/tutorials-tally-erp-9-tutorial

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COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 INTRODUCTION				
1.1	Introduction to tally – objectives	1	Chalk & Talk	Green board
1.2	Maintaining company data	1	Chalk & Talk	LCD
1.3	Tally fundamentals	1	Lecture	LCD
1.4	Tally accounting	1	Discussion	LCD
1.5	Understanding classification of Groups & ledgers	1	Lecture	LCD
1.6	Predefined groups of Accounts	1	Lecture	LCD
1.7	concepts of groups and Ledgers	1	Lecture	LCD
UNIT - 2 TALLY VOUCHERS				
2.0	Accounting vouchers – objectives ,	1	Discussion	LCD
2.1	contra, payment, receipt,	1	Discussion	LCD
2.2	Journal, sales, purchase, debit note credit note,	1	Lecturer	LCD
2.3	reversing journal, memo	1	Discussion	LCD

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Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
2.4	voucher and post dated voucher.	1	Discussion	LCD
UNIT -3 TALLY INVENTORY				
3.1	Inventory masters – Important housekeeping (Self Study)	1	Lecture	LCD
3.2	creating, displaying & Altering, stock groups	2	Chalk and talk	Green Board
3.3	stock categories – Inventory vouchers	2	Lecture	LCD
3.4	Inventory details in vouchers	2	Lecture	LCD
3.5	pure inventory transaction. Inventory details in accounting vouchers,	2	Lecture	LCD
3.6	Creating sales tax control ledger.	2	Lecture	LCD
UNIT 4 INVENTORY REPORTS				
4.1	Interest calculation (Self Study)	1	Lecture	Green Board Charts
4.2	COst centre ,COst category	2	Lecture	LCD
4.3	Stock group summary	2	Lecture	LCD
4.4	Stock transfer	2	Lecture	LCD
4.5	Physical stock register.	2	Lecture	LCD

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Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -5 ADVANCED ACOUNTING				
5.1	Bill-wise details —on Payment Performance of Debtor (Self Study).	2	Chalk & Talk	Green Board
5.2	Activate Bill wise processing	2	Lecture	LCD
5.3	Display outstanding statements advance account,	2	Lecture	LCD
5.4	Multiple currencies	2	Lecture	LCD
5.5	Interest calculation in GST Slab		Lecture	LCD

Levels	C1 Session - wise Average 5 Mks.	C2 Better of W1, W2 5 Mks	C3 M1+M2 5+5=10 Mks.	C4 MID- SEM TEST 15 Mks	Total Scholastic Marks 35 Mks.	Non Scholastic Marks C5 5 Mks.	CIA Total 40Mks.	% of Assessment
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %

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Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

			Nos		
C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	1	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Quiz	2 *	-	5 Mks
C6	-	Attendance		-	5 Mks

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	To Recognise Tally fundamentals	K1	PSO1
CO 2	To formulate the various calculation aspects in vouchers	K1, K2,	PSO2
CO 3	To create and compile Inventory vouchers	K1 & K3	PSO2 & PSO3
CO 4	Exposure in interest calculation, , stock group summary.	K1, K2 & K3	PSO5
CO 5	Computation of Tax using GST	K2 & K4	PSO4 & PSO5

Mapping COs with PSOs

CO/ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	3	2	3
CO2	2	3	3	2	2
CO3	3	3	3	2	3
CO4	2	2	2	3	3

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CO5	2	3	2	3	2

Mapping COs with POs

CO/PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	2	2	3	2
CO2	3	2	3	2	3	3	2
CO3	3	3	3	2	2	3	3
CO4	3	3	2	3	3	3	2
CO5	3	3	3	2	2	3	3

Note: ♦ Strongly Correlated – **3**   ♦ Moderately Correlated – **2**

♦ Weakly Correlated -**1**

COURSE DESIGNER:

1. **Dr.T.K.Latha Maheswari**

2. **Ms.M.Fanny**

Forwarded By

Dr.M.Arasammal

HOD'S Signature & Name

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III B.COM(CA)

SEMESTER –V

For those who joined in 2021 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/ WEEK	CREDITS
USCC	21K5CC14	PROGRAMMING IN PYTHON(Theory & Practical)	5	4

COURSE DESCRIPTION

Python is an interpreted, high-level, general-purpose programming language. It provides constructs that enable clear programming on both small and large scale.

COURSE OBJECTIVES

The course is designed to provide an introduction to Python Programming and is intended to empower students to learn the Python programming language which used to design applications.

UNITS

UNIT I - INTRODUCTION TO PYTHON   (15 HRS)

History -Features -Setting up path – Literal constants – Variables and identifiers – Data types – Operators – Operations on strings – Other data types.

UNIT II - DECISION CONTROL STATEMENTS   (15 HRS)

Conditional statements – Loop structures - Iterative statements – Nested loops – Break – Continue – Pass – Else used with loops

UNIT III - FUNCTIONS, MODULES AND PACKAGES   (15 HRS)

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Function definition – Function call - Variable scope – Return statement – More on defining functions – Lambda function – Documentation strings - Recursive functions – Modules – Packages – Standard library modules – Globals()- Locals() – Reload()- Function redefinition.

UNIT IV - STRINGS AND LIST MANIPULATIONS   (15 HRS)

Strings: Concatenating - Appending - Multiplying strings – Strings are immutable – Formatting operator – Built in string functions - Slice – ord() and chr() – In and not in functions – Comparing strings – Iterating string. List: Accessing values – Updating values – Nested list – Cloning – Basic list operations – List methods

UNIT V - FILE HANDLING   (15 HRS)

File: File path – Types of files – Opening and closing files – Reading and writing files – File position – Rename and delete a file.

UNIT VI - DYNAMISM(Evaluation Pattern-CIA only)

Computing Loan Calculator– Computing distance – Computing Tax.

SELF STUDY:

Literal constants – Variables and identifiers – Data types-- Iterative statements – Nested loops- Function definition – Function call.

PROGRAM LIST:

1. Write a program to swap two variables without using third variable.
2. Write a program to compute the area of triangle when the three sides are given.
3. Write a program to compute whether a given number is an Armstrong number.

4. Write a program to convert a given binary number to its equivalent decimal number.

5. Write a program using functions to generate the Floyd's triangle for a specified number of rows.

6. Write a program to check whether an entered string is a palindrome or not.

7. Write a program to sort words in alphabetical order.

8. Write a program to compute mean, variance and standard deviation using List.

9. Write a program to copy contents of an input file to an output file.

TEXT BOOK:

1. Python Programming – ReemaThareja , Oxford University Press , 2017.

REFERENCE BOOKS:

1. Think Python – Allen B.Downey ,O'Reilly Publications, 2nd Edition.
2. Exploring Python – Timothy A.Budd, Tata McGraw Hill, 2017

Digital Open Educational Resources (DOER) :

1. https://docs.python.org/3/tutorial/
2. https://www.w3schools.com/python/

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids
UNIT -1 INTRODUCTION TO PYTHON				
1.1	History	1	Chalk & Talk	Black Board

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1.2	Features	1	Chalk & Talk	Black Board
1.3	Setting up path	2	Lecture	Black Board
1.4	Literal constants	2	Lecture	Black Board
1.5	Variables and identifiers	2	Lecture	Black Board
1.6	Data types	2	Lecture	Black Board
1.7	Operators	2	Lecture	Black Board
1.8	Operations on strings	2	Lecture	Black Board
1.9	Other data types.	2	Lecture	Black Board
UNIT -2 DECISION CONTROL STATEMENTS				
2.1	Conditional statements	1	Lecture	Black Board
2.2	Loop structures	1	Lecture	Black Board
2.3	Iterative statements	1	Lecture	Black Board
2.3	Nested loops	1	Chalk & Talk	Black Board
2.4	Break	1	Chalk & Talk	Black Board
2.5	Continue	1	Chalk & Talk	Black Board
2.6	Pass	1	Chalk & Talk	Black Board
2.7	Else used with loops	1	Chalk & Talk	Black Board
UNIT-3 FUNCTIONS,MODULES AND PACKAGES				
3.1	Function definition	1	Chalk & Talk	Black Board
3.2	Function call	1	Chalk & Talk	Black Board

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3.3	Variable scope	1	Chalk & Talk	Black Board
3.4	Return statement	2	Chalk & Talk	Black Board
3.5	More on defining functions	1	Chalk & Talk	Black Board
3.6	Lambda function	1	Chalk & Talk	Black Board
3.7	Documentation strings	1	Chalk & Talk	Black Board
3.8	Recursive functions	1	Chalk & Talk	Black Board
3.9	Modules	1	Chalk & Talk	Black Board
4.0	Packages	1	Chalk & Talk	Black Board
4.1	Standard library modules	1	Chalk & Talk	Black Board
4.2	Globals()- Locals() – Reload()	1	Chalk & Talk	Black Board
4.3	Function redefinition.	1	Chalk & Talk	Black Board
UNIT-4 STRINGS AND LIST MANIPULATIONS				
4.1	Strings	1	Chalk & Talk	Black Board
4.2	Concatenating	1	Chalk & Talk	Black Board
4.3	Appending	1	Chalk & Talk	Black Board
4.4	Multiplying strings	1	Chalk & Talk	Black Board

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4.5	Strings are immutable	1	Chalk & Talk	Black Board
4.6	Formatting operator	1	Chalk & Talk	Black Board
4.7	Built in string functions	1	Chalk & Talk	Black Board
4.8	Slice	1	Chalk & Talk	Black Board
4.9	ord() and chr()	1	Chalk & Talk	Black Board
5.0	In and not in functions	1	Chalk & Talk	Black Board
5.1	Comparing strings	1	Chalk & Talk	Black Board
5.2	Iterating string	1	Chalk & Talk	Black Board
5.3	List	1	Chalk & Talk	Black Board
5.4	Accessing values	1	Chalk & Talk	Black Board
5.5	Updating values	1	Chalk & Talk	Black Board
5.6	Nested list	1	Chalk & Talk	Black Board
5.7	Cloning	1	Chalk & Talk	Black Board
5.8	Basic list operations	1	Chalk & Talk	Black Board
5.9	List methods	1	Chalk & Talk	Black Board
UNIT-5FILE HANDLING				

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5.1	File	1	Chalk & Talk	Black Board
5.2	File path	1	Chalk & Talk	Black Board
5.3	Types of files	1	Chalk & Talk	Black Board
5.4	Opening and closing files	1	Chalk & Talk	Black Board
5.5	Reading and writing files	1	Chalk & Talk	Black Board
5.6	File position	1	Chalk & Talk	Black Board
5.7	Rename and delete a file.	1	Chalk & Talk	Black Board

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session - wise Average	Better of W1, W2	M1+M2	MID-SEM TEST				
	5 Mks.	5 Mks	5+5=10 Mks.	15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %

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K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON – SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

			Nos		
C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	1	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks

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| **C5** | - | Quiz | 2 * | - | 5 Mks |
| **C6** | - | Attendance | | - | 5 Mks |

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Understand the basics of internet technologies.	K1	PSO1
CO 2	Develop and understanding of common Internet protocols.	K1, K2	PSO1
CO 3	Apply markup languages for creating web pages	K1 & K3	PSO2
CO 4	To Use scripting languages to transfer data and add interactive components to web pages.	K1, K2 & K3	PSO3
CO 5	Design a responsive web site using DHTML and CSS.	K2 & K4	PSO5

Mapping COs with PSOs

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CO/ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	2	2	2
CO2	3	2	2	2	2
CO3	2	3	2	2	2
CO4	2	2	3	2	2
CO5	2	2	2	2	3

Mapping COs with PO

CO/ PO	PO 1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	2
CO4	3	3	3	3	3	3	2
CO5	3	3	3	3	3	3	2

Note: ♦ Strongly Correlated – **3**   ♦ Moderately Correlated – **2**

♦ Weakly Correlated -**1**

COURSE DESIGNER:

1. S.RAJA RAJESWARI

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Dr.M.Arasammal

HOD'S Signature & Name

III B.Com(CA)
SEMESTER –V
For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/ WEEK	CREDITS
USCC	19K5ME1	SECURITY ANALYSIS	5	5

COURSE DESCRIPTION

This course focuses on the fundamental principles and techniques of security analysis. The course will have special deal with the topics equity valuation models

COURSE OBJECTIVES

To gain in - depth knowledge about investing of funds in the stock market investments.

UNITS

UNIT I: INVESTMENT MANAGEMENT [15 HRS]

Investment - **Investment Vs. speculation (Self Study)** – Real and Financial Assets - Investment objectives - Investment Decision Process – Factors of Sound Investment – Direct and Indirect Investing .-SEBI and Investors' protection.

UNIT II :PRIMARY MARKET & SECONDARY MARKET [15 HRS]

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Indian Capital Market.(Self-study) –**Participants in Indian Capital Market (Self Study)** - Types of Issue of Securities in Indian Capital Market - New issue Market – Functions of New Issue Market – Secondary Market - Functions of Stock Exchange.

UNIT III :SECURITY RISK   [15 HRS]

Security Risk**.**– Sources of Risk – **Types of Risk (Self Study**) - Systematic Risk & Unsystematic risk – Risk Aversion and Risk Premium - Statistical measures for calculating risk (Beta and Standard deviation) .

UNIT IV: FUNDAMENTAL ANALYSIS   [15 HRS]

Fundamental Analysis – Top-Down approach to Fundamental Analysis – Economic Analysis – Techniques for Economic Analysis – Industry analysis - **Company Analysis (Self Study)** .

UNIT V :TECHNICAL ANALYSIS   [15 HRS]

Dow Theory - **Chart Analysis** (**Self Study)**– Efficient Market Hypothesis.

UNIT VI: DYNAMISM

BSE-Functions of BSE –NSE-Functions of NSE- BSE Vs NSE

Text Book

1. Investment Management-Dr. R.P. Rustagi, Sultan Chand & Sons, New Delhi,10th Edition 2018.

Reference Books:

1. Security Analysis forwarded by warren buffet 1.7.2017
2. Investment Management - V. K.Bhalla, Sultan chand & sons, New Delhi.
3. Investment Management - Preeti Singh, Himalaya Publishing House,Mumbai.
4. Investment Management – Dr.V.A.Avadhani, Himalayan Publishing House.

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5. Security Analysis and Portfolio Management - Dr. Punithavathy Pandian,Vikas Publication.

Digital Open Educational Resources (DOER) :

1. https://www.wisdomjobs.com/e-university/security-analysis-and-investment-management-tutorial-356/introduction-to-security-analysis-11343.html

2. https://nptel.ac.in/courses/110/105/110105035/

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids
UNIT -1	INVESTMENT MANAGEMENT			
1.1	Investment	1	Chalk & Talk	Black Board
1.2	Investment Vs. speculation	1	Chalk & Talk	Black Board
1.3	Real and Financial Assets	2	Lecture	Black Board
1.4	Investment objectives -	2	Lecture	Black Board
1.5	Investment Decision Process	2	Lecture	Black Board
1.6	Factors of Sound Investment	3	Chalk & Talk	Black Board
1.7	Investment – Direct and Indirect Investing .	1	Chalk & Talk	Black Board

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1.8	SEBI and Investors' protection.	1	Chalk & Talk	Black Board
UNIT -2 PRIMARY MARKET & SECONDARY MARKET				
2.1	Indian Capital Market	1	Lecture	Black Board
2.2	Participants in Indian Capital Market	1	Lecture	Black Board
2.3	Types of Issue of Securities in Indian Capital Market	1	Lecture	Black Board
2.3	New issue Market, Functions of New Issue Market	1	Chalk & Talk	Black Board
2.9	Secondary Market - Functions of Stock Exchange.	1	Chalk &Talk	Black Board
UNIT-3 SECURITY RISK				
3.1	Security Risk	1	Chalk & Talk	Black Board
3.2	Sources of Risk	1	Chalk & Talk	Black Board
3.3	Types of Risk	1	Chalk & Talk	Black Board
3.4	Systematic Risk & Unsystematic risk – Risk Aversion and Risk Premium -	2	Chalk & Talk	Black Board
3.5	Statistical measures for calculating risk (Beta and Standard deviation) .	1	Chalk & Talk	Black Board
UNIT-4 FUNDAMENTAL ANALYSIS				

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4.0	Fundamental Analysis	1	Chalk & Talk	Black Board
4.1	Top-Down approach to Fundamental Analysis	1	Chalk & Talk	Black Board
4.2	Economic Analysis	1	Chalk & Talk	Black Board
4.3	Techniques for Economic Analysis	1	Chalk & Talk	Black Board
4.4	Industry analysis	1	Chalk & Talk	Black Board
4.5	Company Analysis (Self Study)			
UNIT-5 TECHNICAL ANALYSIS				
5.1	Dow Theory	1	Chalk & Talk	Black Board
5.2	Chart Analysis sis.	1	Chalk & Talk	Black Board
5.3	Efficient Market Hypothesis	1	Chalk & Talk	Black Board

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session - wise Average	Better of W1, W2	M1+M2	MID-SEM TEST				
	5 Mks.	5 Mks	5+5=10 Mks.	15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %

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K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

			Nos		
C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	1	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Quiz	2 *	-	5 Mks
C6	-	Attendance		-	5 Mks

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COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	It Enable to understand the concepts of Investments management	K1	PSO1
CO 2	Exposure in primary and secondary market	K2	PSO3
CO 3	To create an awareness about security risk and return on different investments.	K1 & K3	PSO5
CO 4	To enlighten the evolution of various fundamental analysis	K1, K2 & K3	PSO3
CO 5	Application knowledge to do technical analysis to do good investment decisions and portfolio performance	K2 & K4	PSO5

Mapping COs with PSOs

CO/ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	3	3	3
CO2	2	3	2	2	3
CO3	3	3	2	2	2

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CO4	3	2	3	2	3
CO5	3	3	2	2	3

Mapping COs with POs

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	2	2	3	2
CO2	3	3	3	3	2	3	2
CO3	3	3	3	2	3	3	2
CO4	3	2	3	2	2	3	2
CO5	3	3	3	2	3	3	2

Note: ♦ Strongly Correlated – **3**   ♦ Moderately Correlated – **2**

♦ Weakly Correlated -**1**

COURSE DESIGNER:

Dr.T.K.Latha Maheswari

Forwarded By

Dr.M.Arasammal

HOD'S Signature & Name

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III B.Com(CA)

SEMESTER –V

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/ WEEK	CREDITS
USCC	19K5ME2	PRACTICAL AUDITING	5	5

COURSE DESCRIPTION

This course focuses on the Fundamental Knowledge in concepts of Auditing and to acquaint oneself with Auditing Principles & Procedures

COURSE OBJECTIVES

To gain Depth knowledge and techniques in the field of Auditing

UNITS

UNIT- I INTRODUCTION   (15 HRS)

Origin of audit – Definition of audit – book-keeping and accountancy, auditing and investigation – Qualities of an auditor – Objectives of audit –Types of Audit internal audit , statutory audit-internal check, test check – auditors duty with regard to internal check-Auditor Report

UNIT – II VOUCHING OF CASH TRANSACTIONS   (15 HRS)

Vouching – Meaning – voucher – points to be noted in a voucher — vouching the Debit side of the cash book and Vouching the Credit side of the cash book.

UNIT – III VERIFICATION   (15 HRS)

Verification of assets and liabilities – meaning of verification –

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verification of assets, Cash in Hand, Cash at Bank, bills receivables, Book Debts, copyright, patent rights and trade marks, Fixed Asset, Goodwill – verification of liabilities, share capital, trade creditors, bills payable, outstanding expenses, contingent liabilities.

UNIT – IV ROLE OF COMPANY AUDITOR   (15 HRS)

Introduction – qualifications of an Auditor of a Limited Company – Disqualifications- appointment, and removal of auditor – remuneration and expenses of an auditor' – powers and duties of an auditor – status of an auditor –Rights and Powers of an Auditor

UNIT – V   EDP Auditing   (15 HRS)

EDP Auditing – Definition – Problems- Control & its application– Audit approach-CAAT(Computer Assisted Auditing Techniques)-Test Data-controlled processing-Computer Audit Programmes

UNIT-VI: DYNAMISM

SERVICE AUDITING:

Meaning-purpose of Service Auditing- Functions of service Auditing

TEXT BOOKS:

A Hand Book of Practical Auditing B.N. Tandon, S.Sudharsanam, S.Sundharabahu. (2015), Principles of Auditing, S.Chand& Company, New Delhi.

REFERENCE BOOKS:

1.   Ghatalaia, Spicer and Pegler's Practical Auditing, S. Chand & CO., New Delhi.

2.   Depaula, (1990), "Principles of Auditing", Deep & Deep Publishing house, Delhi.

  Digital Open Educational Resources (DOER) :

  1.**https://www.tutorialspoint.com/auditing/index.htm**

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☐ 2.http://archive.mu.ac.in/myweb_test/study%20TYBCom%20Ac
countancy%20Auditing-II.pdf

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☐ **COURSE CONTENTS & LECTURE SCHEDULE:**

Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids
UNIT -IINTRODUCTION				
1.1	Origin of audit -Definition of audit .	1	Chalk & Talk	Black Board
1.2	Book-keeping and accountancy, auditing and investigation	1	Chalk & Talk	Black Board
1.3	Qualities of an auditor, Objectives of audit –	2	Lecture	Black Board
1.4	Types of Audit- internal audit , statutory audit	2	Lecture	Black Board
1.5	internal check, test check	2	Lecture	Black Board
1.6	Auditors duty with regard to internal check,Auditor Report	3	Chalk & Talk	Black Board
UNIT -II VOUCHING				
2.1	Meaning-Vouching—voucher	1	Lecture	Black Board
2.2	Points to be noted in a voucher.	1	Lecture	Black Board
2.3	Vouching the Debit side of the cash book	1	Lecture	Black Board

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2.3	Vouching the Credit side of the cash book.	1	Chalk & Talk	Black Board
UNIT-III VERIFICATION				
3.1	Verification of assets and liabilities – meaning of verification	1	Chalk & Talk	Black Board
3.2	verification of assets,Cash in Hand, Cash at Bank,bills receivables,	1	Chalk & Talk	Black Board
3.3	Book Debts,copyright,patent rights and trade marks,Fixed Asset,Goodwill	1	Chalk & Talk	Black Board
3.4	verification of liabilities, share capital, trade creditors, bills payable	2	Chalk & Talk	Black Board
3.5	OutstandingExpenses, Contingent Liabilities.	1	Chalk & Talk	Black Board
UNIT IV-ROLE OF COMPANY AUDITOR				
4.1	Introduction – qualifications of an Auditor of a Limited Company	1	Chalk & Talk	Black Board
4.2	Disqualifications- appointment, and removal of auditor	1	Chalk & Talk	Black Board
4.3	Remuneration and expenses of an auditor'	1	Chalk & Talk	Black Board
4.4	Powers and duties of an auditor – status of an auditor	1	Chalk & Talk	Black Board
4.5	Rights and Powers of an Auditor	1	Chalk & Talk	Black Board
UNIT-V EDP AUDITING				
5.1	EDP Auditing – Definition	1	Chalk & Talk	Black Board

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5.2	Problems in EDP auditing- Control & its application	1	Chalk & Talk	Black Board
5.3	Audit approach- CAAT(Computer Assisted Auditing Techniques)	1	Chalk & Talk	Black Board
5.4	Test Data-controlled processing- Computer Audit Programmes	1	Chalk & Talk	Black Board

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Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	
	Session - wise Average 5 Mks.	Better of W1, W2 5 Mks	M1+M2 5+5=10 Mks.	MID-SEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	% of Assessment
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

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CIA	
Scholastic	35

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Non Scholastic	5
	40

☐ EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	**C2**	**C3**	**C4**	**C5**	**C6**	**CIA**	**ESE**	**Total**
10	**10**	**5**	**5**	**5**	**5**	**40**	**60**	**100**

UG CIA Components

			Nos		
C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	1	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Quiz	2 *	-	5 Mks
C6	-	Attendance		-	5 Mks

☐ COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED	PSOs ADDRESSED

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		BLOOM'S TAXONOMY)	
CO 1	To understand the basic concepts of auditing	K1	PSO1
CO 2	Exposure to techniques in vouching	K2	PSO3
CO 3	Able to apply various methods in verification of Assets and Liabilities	K1 & K3	PSO5
CO 4	Recognize the role of auditor in the organization.	K1, K2	PSO4
CO 5	To enlighten the evolution of EDP Auditing	K2 & K4	PSO5

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☐ **Mapping COs with PSOs**

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CO/ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	2	3	2	3	3
CO2	3	3	2	2	2
CO3	3	2	3	3	3
CO4	2	3	2	2	3
CO5	3	3	3	2	2

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☐ **Mapping COs with POs**

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CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	3	3	2	3	3
CO2	3	3	3	2	2	3	3
CO3	3	3	3	2	2	3	2
CO4	3	3	3	2	3	3	3
CO5	3	3	3	2	3	3	3

Note: ♦ Strongly Correlated – **3** ♦ Moderately Correlated – **2** ♦ Weakly Correlated -**1**

COURSE DESIGNER:

1. **Dr. T.K. Latha Maheswari**

Forwarded By

Dr.M.Arasammal
HOD'S Signature & Name

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SEMESTER –V
For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/ WEEK	CREDITS
USCC	19K5SB3	SKILLS FOR BANK EXAM	2	2

COURSE DESCRIPTIONS

Skill based paper is to develop their skills .Quantitative aptitude is one of the top competitive subject which will students really want to learn and to be expert.

COURSE OBJECTIVES

The students will be able to develop knowledge and understanding for their career needs and to develop skill and competences to successfully manage the diverse range of situations which occur in a dynamic banking environment

UNITS

UNIT I NUMBERS & AGES (6 HRS)

Simplification –Numbers - Average – Problems on ages

UNIT II PERCENTAGE, RATIO AND TIME PROBLEMS (6 HRS)

Percentage – Profit and Loss – Ratio –Time and work – Time and distance

UNIT III INTEREST & MEASUREMENTS (6 HRS)

Simple Interest and Compound Interest – Area – Volume and Surface areas

UNIT IV HEIGHT, SURDS AND FRACTION (6 HRS)

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Height and distances – Surds and Indices – Decimal fraction

UNIT V LOGRITHM & PROBABILITY (6 HRS)

Logarithm - Permutation and Combination - Probability

UNIT VI DYNAMISM(Evaluation Pattern-CIA only) (6 HRS)

Sudoku - Number puzzles – Clock Puzzle.

TEXT BOOKS:

1. Agarwal R.S. Quantitative Aptitude, Sultan Chand & sons, New Delhi, 20th edition, 2013.
2. State Bank of India recruitment of clerical staff – Unique Publishers New Delhi

REFERENCE BOOKS:

1. Bank clerks' examination - Unique Publishers New Delhi.

Digital Open Educational Resources (DOER) :

1. **https://www.indiabix.com/aptitude/questions-and-answers/**
2. **https://www.careerride.com/online-aptitude-test.aspx**

COURSE CONTENTS & TEACHING/LEARNING SCHEDULE

Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids
UNIT -I QUANTITATIVE APTITUDE – I				
1.1	Simplification	1	Chalk & Talk	Black Board
1.2	Numbers	1	Chalk & Talk	Black Board
1.3	Average	2	Lecture	Black Board

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1.4	Problems on ages	2	Lecture	Black Board
UNIT -II QUANTITATIVE APTITUDE – II				
2.1	Percentage	1	Lecture	Black Board
2.2	Profit and Loss	1	Lecture	Black Board
2.3	Ratio	1	Lecture	Black Board
2.4	Time and work	1	Chalk & Talk	Black Board
2.5	Time and distance	1	Chalk & Talk	Black Board
UNIT-III QUANTITATIVE APTITUDE – III				
3.1	Simple Interest and Compound Interest	1	Chalk & Talk	Black Board
3.2	Area	1	Chalk & Talk	Black Board
3.3	Volume and Surface areas	1	Chalk & Talk	Black Board
UNIT-IV QUANTITATIVE APTITUDE – IV				
4.1	Height and distances	1	Chalk & Talk	Black Board
4.2	Surds and Indices	1	Chalk & Talk	Black Board
4.3	Decimal fraction	1	Chalk & Talk	Black Board
UNIT-V QUANTITATIVE APTITUDE – V				
5.1	Logarithm	1	Chalk & Talk	Black Board
5.2	Permutation and Combination	1	Chalk & Talk	Black Board
5.3	Probability	1	Chalk & Talk	Black Board

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Levels	C1 Session - wise Average 5 Mks.	C2 Better of W1, W2 5 Mks	C3 M1+M2 5+5=10 Mks.	C4 MID-SEM TEST 15 Mks	Total Scholastic Marks 35 Mks.	Non Scholastic Marks C5 5 Mks.	CIA Total 40Mks.	% of Assessment
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	**35**
Non Scholastic	**5**
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total

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10	10	5	5	5	5	40	60	100

UG CIA Components

			Nos		
C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	1	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Quiz	2 *	-	5 Mks
C6	-	Attendance		-	5 Mks

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Understand the basic concepts of quantitative ability	K1	PSO1
CO 2	Understand the basic concepts of logical reasoning skills	K1, K2	PSO1 & PSO2
CO 3	Acquire satisfactory competency in use of verbal reasoning	K1 & K3	PSO2
CO 4	Solve campus placements aptitude papers covering Quantitative Ability, Logical Reasoning and Verbal Ability	K1, K2 & K3	PSO3

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CO 5	Compete in various competitive exams like CAT, CMAT, GATE, GRE, GATE, UPSC, GPSC etc.	K2 & K4	PSO5

Mapping COs with PSOs

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2
CO2	3	3	2	2	2
CO3	2	3	2	2	2
CO4	2	2	3	2	2
CO5	2	2	2	2	3

Mapping COs with PO

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3

Note: ♦ Strongly Correlated – **3**   ♦ Moderately Correlated – **2**

♦ Weakly Correlated -**1**

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COURSE DESIGNER:

1. S.RAJA RAJESWARI

Forwarded By

Dr.M.Arasammal

HOD'S Signature & Name

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III B.Com(CA)

SEMESTER –V

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/ WEEK	CREDITS
USCC	19K5SB4	SOFT SKILLS FOR BANK EMPLOYMENT	2	2

COURSE DESCRIPTIONS

This course enables candidates to enhance skills in listening, communication, Group discussion which are required for job profile.

COURSE OBJECTIVES

This paper is designed to develop reading skills, communication skills, and speaking skills by having the student read aloud each page and discussing the content of the material**.**

UNITS

UNIT I   INTERVIEW SKILL   (6 HRS)

Introduction – Types of Interview -Preparing for an Interview-Understanding Interview Questions-Handling Interview Questions –Interview Strategies– Model Questions in Interview –Dress Code for an Interview-Reason for Rejections in Interview

Practical learning: Interview

UNIT II GROUP DISCUSSION (GD)   (6 HRS)

Introduction – Employer expectation during GD – Getting GD started-To Succeed in a GD – Positive & Negative behavior in GD – Common Mistakes.

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UNIT III SUPPLEMENTARY SKILLS   (6 HRS)

Communication Skill - Effective Interpersonal Communication – Listening Skill – Listening Attributes – Rules of thumb for good listening.

UNIT IV ADVANCED SUPPLEMENTARY SKILLS   (6 HRS)

Curriculum Vitae **(CV) (Self study)** -Purpose of CV-Preparing CV-Designing an effective CV-Resume Building-Resume style-Guidelines to write a Resume.

UNIT V PRACTICAL EXPOSURE   (6 HRS)

Practical exposure in interview – GD - Communication Skill - Resume Building.

UNIT – VI: DYNAMISM(Evaluation Pattern-CIA only)

Stress - Causes – Coping with stress

Text book:

1. Resumes and Interviews, The Art of winning- M. Ashraf Rizvi, The McGraw –Hill publishing company- New Delhi. **Publication Date** 2007.
2. Interview skills & Group Discussions-Praveen Joe.I.R, University science press.

Digital Open Educational Resources (DOER) :

1. https://www.thebalancecareers.com/tips-for-answering-job-specific-interview-questions-2061451

2. https://www.skillsyouneed.com/ips/communication-skills.html

COURSE CONTENTS & LECTURE SCHEDULE:

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Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT-1 INTERVIEW SKILL				
1.1	**Introduction –-Interview**	1	Lecture	Black Board
1.2	Types of Interview	2	Lecture	LCD
1.3	Preparing for an Interview-Understanding Interview Questions	4	Lecture	PPT & White board
1.4	Handling Interview Questions –	1	Lecture	Smart Board
1.5	Interview Strategies, Model Questions in Interview	1	Lecture	Black Board
1.6	Dress Code for an Interview-Reason for Rejections in Interview	1	Discussion	
UNIT-2 GROUP DISCUSSION				
2.1	Introduction – Employer expectation during GD	2	Specimen	Microscope
2.2	Getting GD started-To Succeed in a GD	1	Discussion	Black Board
2.3	Positive & Negative behavior in GD –	1	Discussion	Black Board
2.4	Common Mistakes in interview	1	Discussion	Black Board
UNIT-3 SUPPLEMENTARY SKILL				

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Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
3.1	Communication Skill	1	Chalk & Talk	LCD
3.2	Effective Interpersonal Communication –	1	Chalk & Talk	LCD
3.3	Listening Skill, Listening Attributes	1	Chalk & Talk	LCD
3.4	Rules of thumb for good listening.	1	Chalk &Talk	LCD
UNIT-4 ADVANCED SUPPLEMENTARY SKILL				
4.1	Advanced Supplementary skill	1	Chalk & Talk	LCD
4.2	Curriculum Vitae (CV)	1	Chalk & Talk	LCD
4.3	Purpose of CV	1	Chalk & Talk	LCD
4.4	Preparing CV	1	Chalk & Talk	LCD
4.5	Designing an effective CV	1	Chalk & Talk	LCD
4.6	Resume Building	1	Chalk & Talk	LCD
4.7	Resume style	1	Chalk & Talk	LCD
4.8	Guidelines to write a Resume.	1	Chalk & Talk	LCD

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Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT-5 PRACTICAL EXPOSURE				
5.1	Practical exposure in interview	1	Chalk & Talk	LCD
5.2	Practical exposure in– GD	1	Chalk & Talk	LCD
5.3	Practical exposure in Communication Skill	1	Chalk & Talk	LCD
5.4	Practical exposure in Resume Building	1	Chalk & Talk	LCD

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session - wise Average 5 Mks.	Better of W1, W2 5 Mks	M1+M2 5+5=10 Mks.	MID-SEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %

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Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

			Nos		
C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	1	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Quiz	2 *	-	5 Mks
C6	-	Attendance		-	5 Mks

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Demonstrate the Interview Skills	K1	PSO5
CO 2	Communicate & Formulate the Employer expectation during GD.	K1, K2	PSO3
CO 3	Assess the concept of Supplementary Skills.	K1 & K3	PSO1
CO 4	Designing an effective CV & Resume Building	K1, K2 & K3	PSO2
CO 5	Apply Practical exposure in interview – GD	K2 & K4	PSO3 & PSO4

Mapping COs with PSOs

CO/ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	2	2	2	2	3
CO2	2	2	3	2	2
CO3	3	2	2	2	2
CO4	2	3	2	2	2

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CO5	2	2	3	3	2

Mapping COs with POs

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3

Note: ♦ Strongly Correlated – **3**   ♦ Moderately Correlated – **2**

♦ Weakly Correlated -**1**

COURSE DESIGNER:

1. **P.Sakunthala**

   P.Sakunthala

2. **M.Priya**

   M.Priy.

Forwarded By

M. A

Dr.M.Arasammal

HOD'S Signature & Name

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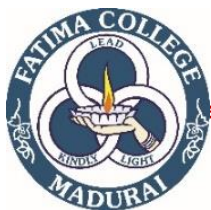Mary Land, Madurai - 625 018, Tamil Nadu.

III B.Com(CA)

SEMESTER –V

For those who joined in 2021 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
USCC	21K5SLJ1	EMERGING TRENDS AND TECHNOLOGIES	-	2

COURSE DESCRIPTION

This course explores the current and potential future impacts of new, emerging, and rapidly evolving technologies on organizations and their operations across a range of industries and sectors.

COURSE OBJECTIVES

Students can examine the challenges and opportunities in new and emerging technologies. This course investigates how to identify and implement a new technology that will solve a problem in an organization.

UNITS

UNIT I : THE BIRTH OF A NEW PARADIGM

Analyze interactions – Resource Utilization – Changing Patterns – tracking tools - Healthcare and safety monitors - procure-to-pay (P2P) - real-time updates on goods ordered, delivered

UNIT - II BLOCKCHAIN

History – Versions - BitCoin – Miners - Working - Uses – Need – Building Bitcoin Block Chain – Block Chian Bit Coin Cash – Wallets

UNIT - III EDGE COMPUTING

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AWS (Amazon Web Services) - Microsoft Azure - Google Cloud Platform - Customer Data Platforms (CDP)

UNIT- IV 5G

Mobile gamers - Reliable Telecommunication - Internet-connected 3D printing - augmented reality - virtualized copy - Business Benefits of Digital Twins

UNIT - V SECURITY MECHANISMS

General Data Protection Regulation (GDPR) - Thwarting Cyber Criminals - Internet of Behaviors (IoB) - Location Tracking - Bigdata - Facial Recognition - Digital Security Asset - Privacy and Confidential Computing

UNIT –VI DYNAMISM (for CIA only)

Case studies, and potential strategies for block chain

REFERENCE BOOK :

1. Advances in Emerging Trends and Technologies: Miguel Botto-Tobar (Editor), Joffre León-Acurio (Editor), Angela Díaz Cadena (Editor), Práxedes Montiel Díaz (Editor) Volume 2 (Advances in Intelligent Systems and Computing, 1067) 1st ed. 2020 Edition

2. The Basics of Bitcoins and Blockchains: An Introduction to Cryptocurrencies and the Technology that Powers Them (Cryptography, Crypto Trading, Derivatives, Digital Assets) Hardcover – Illustrated, Antony LewisSeptember 15, 2018

3. Beginning Azure IoT Edge Computing: Extending the Cloud to the Intelligent Edge : David Jensen

Digital Open Educational Resources (DOER) :

1. https://www.javatpoint.com/what-is-edge-computing .
2. https://www.guru99.com/blockchain-tutorial.html
3. https://www.thebalancesmb.com/purchase-to-pay-p2p-2221220

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4. https://www.velotio.com/engineering-blog/edge-computing#:~:text=What%20is%20the%20%E2%80%9CEdge%E2%80%9D%3F,the%20originating%20data%20source%20possible.

Levels	C1 Session - wise Average 5 Mks.	C2 Better of W1, W2 5 Mks	C3 M1+M2 5+5=10 Mks.	C4 MID-SEM TEST 15 Mks	Total Scholastic Marks 35 Mks.	Non Scholastic Marks C5 5 Mks.	CIA Total 40Mks.	% of Assessment
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

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SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

			Nos		
C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	1	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Quiz	2 *	-	5 Mks
C6	-	Attendance		-	5 Mks

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Understand major areas where technologies can be applied and their implications for organizational change.	K1	PSO1& PSO2

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CO 2	Design, build, and deploy a distributed application.	K1, K2,	PSO3
CO 3	Evaluate security, privacy, and efficiency of a given blockchain system.	K1 & K3	PSO5
CO 4	Understand the concept of trusted execution environments and lightweight virtualisation environments	K1, K2, K3 &	PSO4
CO 5	Understand security challenges in edge-computing	K2 & K4	PSO5

Mapping COs with PSOs

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	2	2
CO2	2	2	3	2	2
CO3	2	2	2	2	3
CO4	2	2	2	3	2
CO5	2	2	2	2	3

Mapping COs with POs

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	2	3	3	3	3	3	3
CO2	3	3	2	3	2	3	3
CO3	3	3	3	3	3	3	3

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CO4	3	3	2	3	3	2	3
CO5	3	3	3	2	3	3	3

Note: ♦ Strongly Correlated – **3**   ♦ Moderately Correlated – **2**

♦ Weakly Correlated -**1**

COURSE DESIGNER:

1. **Mrs. Selvarani**

2. **Mrs.M.Priya**

Forwarded By

Head, BCA Department

Dr.M.Arasammal
HOD'S Signature & Name

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III B.Com CA

SEMESTER –VI

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/ WEEK	CREDITS
USCC	19K6CC15	**PRINCIPLES OF TAX LAWS & PRACTICE**	5	4

COURSE DESCRIPTION

This course emphasizes on various components involved in the determination of the income tax.

COURSE OBJECTIVES

This Course helps the students to gain in-depth knowledge regarding the Income Tax returns.

UNITS

UNIT I SET OFF AND CARRY FORWARD OF LOSSES   [15 HRS]

Mode of set off and carry forward - Inter-source adjustments - Inter-head adjustments - **Carry forward of loss (Self Study).**

.**UNIT II INCOME OF OTHER PERSONS INCLUDED IN ASSESSEE'S TOTAL INCOME   [15 HRS]**

Transfer of income without transfer of assets - Recoverable transfer of assets - Remuneration of Spouse - Income from assets transferred to spouse, Son's Wife, benefit of spouse, benefit of Son's Wife -Income of minor child - Conversion of Self-acquired property into Joint family property - **Clubbing of negative income(Self Study)**

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UNIT III DEDUCTIONS & ASSESSMENT   [15 HRS]

Deductions to be made in computing total income –Computation of tax liability(80C,80CCC,80CCE,80D,80DD,80DDB,,80E,80EE,80G,80GG,80GGA,80GGB,**80TTA**,**80TTB & 80U (Self study)-** Computation of tax liability- Assessment of Individuals**.**

UNIT IV TAX ADMINISTRATION   [15 HRS]

Deduction of tax at source – Collections of tax at source (Self Study)-Advance payment of tax- Refund of tax.

Practical: E.Filing

UNIT V TAX AUTHORITIES   `   [15 HRS]

Income tax authorities-Powers and Duties –Procedure for assessment-Types of assessment –**Penalties and Offences(Self Study)**

UNIT VI- VI DYNAMISM(Evaluation Pattern-CIA only)

Skill development Preparation of form 16- Computation of income tax and the slab rates - Table of rates of tax deducted at source- Filing of IT returns of individuals -List of enclosures for IT returns.

Note: Problem – 80% Theory – 20%

Reference Books:

1. Dr. H. C. Mehrotra & D.S. P. , Goyal ,**Income Tax Law and Accounts**, Sahitya Bhawan Publications, 54th edition,(2019).

2. T.S. Reddy and Hari Prasad Reddy, **Income Tax Law and Practice,**Margham Publication,46th edition,(2019).

3. Dr. Vinod K. Singhani ,**Student Guide to Income Tax**,Himalaya publication,150th edition,(2019)

Digital Open Educational Resources (DOER) :

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1. https://www.investopedia.com/terms/i/indirecttax.asp
2. https://www.bankbazaar.com/tax/indirect-tax.html

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COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT 1 SET OFF AND CARRY FORWARD OF LOSSES				
1.1	Set off of Losses	3	Chalk & Talk	Black Board
1.2	Inter source adjustments	3	Chalk & Talk	Black Board
1.3	Inter head adjustments	2	Chalk & Talk	Black Board
1.4	Carry forward of losses	2	Chalk & Talk	Black Board
1.5	Order of set off	2	Chalk & Talk	Black Board
1.6	Problem solving	3	Chalk & Talk	Black Board
UNIT II INCOME OF OTHER PERSONS INCLUDED IN ASSESSEE'S TOTAL INCOME				
2.1	Transfer of income without transfer of assets	3	Chalk & Talk	Black Board
2.2	Recoverable transfer of assets	3	Chalk & Talk	Black Board
2.3	Remuneration of spouse, Income from assets transferred to spouse, son's wife	3	Chalk & Talk	Black Board
2.4	Income from assets transferred to other persons for the benefit of the spouse,son's wife	3	Chalk & Talk	Black Board

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2.5	Income of minor child,Conversion of self acquired property into Joint family property.	3	Chalk & Talk	Black Board
UNIT -III DEDUCTIONS & ASSESSMENT				
3.1	Deduction to be made in computing total income- u/s 80C,80CC	2	Chalk & Talk	Black Board
3.2	Deduction u/s 80D , 80DD,80DDB	1	Chalk & Talk	Black Board
3.3	Deduction u/s 80E,80EE	2	Chalk & Talk	Black Board
3.4	Deductions u/s 80G ,80GG	2	Chalk & Talk	Black Board
3.5	Deduction u/s 80GGA,80GGB,80GGC	2	Chalk & Talk	Black Board
3.6	Deduction u/s 80QQB,80RRB.80TTA	2	Chalk & Talk	Black Board
3.7	Deduction u/s 80TTB,80U	1	Chalk & Talk	Black Board
3.8	Computation of tax liability	2	Chalk & Talk	Black Board
3.9	Assessment of Individuals	1	Chalk & Talk	Black Board
UNIT-IV TAX ADMINISTRATION				
4.1	Deduction of tax at source	4	Chalk & Talk	Black Board
4.2	Problem solving	3	Chalk & Talk	Black Board

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4.3	Collections of tax at source	4	Chalk & Talk	Black Board
4.4	Advance payment of tax	3	Chalk & Talk	Black Board
4.5	Refund of tax.	1	Chalk & Talk	Black Board
UNIT V TAX AUTHORITIES				
5.1	Income tax authorities	3	Chalk & Talk	Black Board
5.2	Powers and Duties	3	Chalk & Talk	Black Board
5.3	Procedure for assessment	3	Chalk & Talk	Black Board
5.4	Types of assessment	5	Chalk & Talk	Black Board
5.5	Penalties and Offences	1	Chalk & Talk	Black Board

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session - wise Average	Better of W1, W2	M1+M2	MID-SEM TEST				
	5 Mks.	5 Mks	5+5=10 Mks.	15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %

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K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	**35**
Non Scholastic	**5**
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

			Nos		
C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	1	-	5 Mks

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C4	-	Open Book Test/PPT	2 *****	-	5 Mks
C5	-	Quiz	2 *****	-	5 Mks
C6	-	Attendance		-	5 Mks

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	To acquire the knowledge regarding the provision of set off and carry forward of losses.	K1	PSO1
CO 2	To understand the concepts of clubbing of income.	K1, K2	PSO3
CO 3	To compute the Net Income and tax liability of Individual and HUF.	K1 & K3	PSO2
CO 4	To interpret the different Tax deducted at source.	K1, K2 & K3	PSO3
CO 5	To Summarize the various types of assessment and aware about the appeal and revision, tax penalties and offences.	K2 & K4	PSO1 &PSO5

Mapping COs with PSOs

CO/ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	1	3	3	3
CO2	3	3	1	2	3
CO3	3	1	2	3	3

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CO4	3	3	3	3	3
CO5	3	2	2	3	2

Mapping COswith POs

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	1	3	1	2	2	3
CO2	3	1	3	2	3	2	3
CO3	3	1	3	2	3	3	3
CO4	3	1	3	3	3	3	3
CO5	3	1	3	3	3	3	3

COURSE DESIGNER:

1. **Dr.M.Arasammal**

2. **Dr.K.Sangeetha**

Forwarded By

Dr.M.Arasammal
HOD'S Signature & Name

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III B.COM(CA)

SEMESTER –VI

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/ WEEK	CREDITS
USCC	19K6CC16	COMPANY ACCOUNTS	5	4

COURSE DESCRIPTION

Students will understand the concept of accounting for companies' in preparation of final accounts.

COURSE OBJECTIVES

This course useful to gain in-depth knowledge in various techniques of Accounts

UNITS

UNIT I SHARE CAPITAL [15 HRS.]

Company Accounts - Share Capital – Issue of Shares at Par, at Discount and at Premium – Calls- in-arrears – Calls-in-advance- Forfeiture and Reissue-Preference Shares – **Redemptions Of Preference Shares(self study)**. (Simple Problems Only).

UNIT II FINAL ACCOUNTS OF COMPANIES [15 HRS.]

Introduction- Statement of Profit and Loss and Balance Sheet (Revised schedule VI) –Content of Profit & Loss and Balance Sheets-Vertical Balance Sheet(T model).

Practical: Preparation of Final Accounts in TALLY **(Self study)**

UNIT III VALUATION OF GOODWILL AND SHARES [15 HRS.]

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Definition of Goodwill-**Nature and Scope of Goodwill(Self Study)** – **Factor affecting value of Goodwill(Self study) -** Methods of valuing Goodwill - Average Profit Method and Super Profit Method – Capitalization Method - Valuation of Shares - Net Assets Method - Yield Method - Fair Value.

UNIT IV AMALGAMATION, ABSORPTION AND EXTERNAL RECONSTRUCTION   [15 HRS.]

Meaning- Purchase Consideration - Calculation of Purchase Consideration – Methods of Accounting for Amalgamation – Pooling of Interest Method – Purchase Method - Net Assets Method and Net Payment Method.(Simple Problem Only)

UNIT V LIQUIDATION OF COMPANIES   [15 HRS.]

Meaning of The Liquidation or Winding Up – **Modes of Winding Up(Self study)**- Liquidator's Final Statement of Account and Statement of Affairs.

UNIT VI : DYNAMISM

Drafting T model Amalgamated Balance sheet . AS-14-Accounting for Amalgamation

Text Book

1. Corporate Accounting   - T. S. Reddy &Murthy, 6th edition, Margham Publication, New Delhi, 2013,

REFERENCES:

1. R. L. Gupta & M. Radhaswamy, (2006), Corporate Accounting, Sultan Chant & Sons, New Delhi
2. M.C. Shukla, Grewal T. S & S. C Gupta, (2017), Advanced Accounts, Volume II, 19th Edition.
3. S.P. Jain & K.L. Narang , (2004), Advanced Accountancy Volume II, Kalyani Publishers, New Delhi.

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4.S.N. Maheswari & S.K. Maheswari, (2005), Financial Accounting, Vikas Publishing House Pvt. Ltd, New Delhi.

Digital Open Educational Resources (DOER)

1.

1. http://www.universityofcalicut.info/syl/BComIIISem197.pdf

2.http://kamarajcollege.ac.in/Department/Corporate/III%20Year/0 01%20Core%2013%20-%20Corporate%20Accounting%20I%20- %20V%20Sem.pdf

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 SHARE CAPITAL				
1.1	Company accounts-Meaning of Share capital,Kinds of share capital	2	Chalk & Talk	Black Board
1.2	Issue of share capital at par, At Discount	3	Chalk & Talk	Black Board
1.3	Issue of share at premium	2	Chalk & Talk	Black Board
1.4	Calls in arrear,calls in advance	2	Chalk & Talk	Black Board
1.5	Forfeiture of shares	2	Chalk & Talk	Black Board

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1.6	Reissue of shares	2	Chalk & Talk	Black Board
1.7	Preference share, Redemption of preference shares(simple problem only)	2	Chalk & Talk	Black Board
UNIT –II FINAL ACCOUNTS OF COMPANIES				
2.1	Introduction of final accounts of companies	2	Chalk &Talk	Black Board
2.2	Content of Statement of Profit and loss account(Revised schedule VI)	4	Chalk & Talk	Black Board
2.3	Content of Balance Sheet (Revised ScheduleVI)	3	Chalk & Talk	Black Board
2.4	Vertical Balance Sheet(T model)	3	Chalk & Talk	Black Board
2.5	Problem solving	3	Chalk & Talk	Black Board
UNIT -III VALUATION OF GOODWILL AND SHARES				
3.1	Definition of Goodwill,Meaning	1	Chalk & Talk	Black Board
3.2	Method of valuing goodwill	1	Chalk & Talk	Black Board
3.3	Average profit method	2	Chalk & Talk	Black Board
3.4	Super profit method	2	Chalk & Talk	Black Board
3.5	Capitalisation method	1	Chalk & Talk	Black Board
3.6	Valuation of share	2	Chalk & Talk	Black Board

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3.7	Net Assets Method	2	Chalk & Talk	Black Board
3.8	Yield Method	2	Chalk & Talk	Black Board
3.9	Fair value	2	Chalk & Talk	Black Board
UNIT-IV- AMALGAMATION, ABSORPTION AND EXTERNAL RECONSTRUCTION				
4.1	Meaning	1	Chalk & Talk	Black Board
4.2	Calculation of Purchase considerations	1	Chalk & Talk	Black Board
4.3	Methods of Accounting for Amalgamation	2	Chalk & Talk	Black Board
4.4	Pooling of Interest Method	3	Chalk & Talk	Black Board
4.5	Purchase Method	4	Chalk & Talk	Black Board
4.6	Net Assets Method and Net Payment Method	3	Chalk & Talk	Black Board
UNIT V LIQUIDATION OF COMPANIES				
5.1	Meaning of The Liquidation or Winding Up	2	Chalk & Talk	Black Board
5.2	Modes of Winding	3	Chalk & Talk	Black Board
5.3	Liquidator's of final statement of account	3	Chalk & Talk	Black Board
5.4	Statement of Affairs	4	Chalk & Talk	Black Board

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5.5	Problem solving		3	Chalk & Talk	Black Board

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session - wise Average 5 Mks.	Better of W1, W2 5 Mks	M1+M2 5+5=10 Mks.	MID-SEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC	NON - SCHOLASTIC	MARKS

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C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

			Nos		
C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	1	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Quiz	2 *	-	5 Mks
C6	-	Attendance		-	5 Mks

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	To record the transaction regarding the issue of shares and debentures	K1	PSO1
CO 2	To give an exposure to the company final accounts as per revised schedule VI	K1, K2	PSO2,PSO5

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CO 3	To compute the valuation of Goodwill and shares under the various methods.	K1 & K3	PSO1,PSO3
CO 4	Exposure to provision during amalgamation, absorption and external construction.	K1, K2 & K3	PSO1& PSO5
CO 5	To describe the legal procedure in preparing the statement of affairs	K2 & K4	PSO3& PSO5

Mapping COs with PSOs

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	3	2
CO2	3	3	2	2	2
CO3	3	3	2	2	3
CO4	3	2	3	2	3
CO5	3	2	3	2	2

Mapping COs with POs

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	3	2	2	3	2
CO2	3	2	3	2	2	3	2
CO3	3	3	2	3	2	3	2
CO4	3	2	3	3	3	3	2
CO5	3	2	3	2	2	3	3

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Note: ♦ Strongly Correlated – **3**   ♦ Moderately Correlated – **2**

♦ Weakly Correlated -**1**

COURSE DESIGNER:

2. **Dr.M.Arasammal**

3. **Dr.T.K.Latha Maheswari**

Forwarded By

Dr.M.Arasammal
HOD'S Signature & Name

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SEMESTER –VI

For those who joined in 2021 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
USCC	21K6CC17	BUSINESS RESEARCH METHOD	5	4

COURSE DESCRIPTION

Identify and discuss the complex issues inherent in selecting a research problem, selecting an appropriate research design, and implementing a research

COURSE OBJECTIVES

1. To familiarise students with basic of research and the research process.

2. To help students in conducting research work and making research projects.

UNITS

UNIT –I INTRODUCTION   **(15 HRS.)**

Business research Definition- Types of business Research, Scientific Investigation: The Building Blocks of Science in Research The Language of Research Concepts, Constructs, Definitions, Variables, Proportions and Hypothesis, Theory and Models, Technology and Business Research: Information needs of Business- Technologies used in Business Research: The Internet, E-mail, Browsers and Websites.

UNIT –II THE RESEARCH PROCESS   **(15 HRS.)**

Problem Identification: Broad Problem Area- Preliminary Data Gathering, Literature Survey- Online Data Bases useful for Business Research- Problem

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Definition- Theoretical Framework- Components of Theoretical Framework-
Hypothesis Development- Statement of Hypothesis- Procedure for Testing of
Hypothesis.

UNIT –III THE RESEARCH DESIGN   (15 HRS.)

Types Of Research Designs: Exploratory, Descriptive, Experimental Designs
And Case Study- Measurement of Variables- Operational Definitions And
Scales- Nominal and Ordinal Scales Rating Scales- Ranking Scales- Reliability
and Validity- Content Validity, Criterion Related Validity and Construct
Validity.

UNIT –IV COLLECTION AND ANALYSIS OF DATA   (15 HRS.)

Sources of Data- Data Collection Methods- Interviews: Structured Interviews
and Unstructured Interviews- Face to Face and Telephone Interviews-
Observational Surveys- Questionnaire Construction: Organizing Questions-
Structured and Unstructured Questionnaires- Guidelines for Construction of
Questionnaires, Data Analysis: An Overview of Descriptive, Associational and
Inferential Statistical Measures.

UNIT –V THE RESEARCH REPORT   (15 HRS.)

Components – The Title Page- Table of Contents- The Executive Summary-
The Introductory Section- The Body of the Report- The Final Part of the Report-
Acknowledgments- References- Appendix- Guidelines for Preparing a Good
Research Report- Oral Presentation- Visual Aids- the Presentation and
Handling Questions.

UNIT VI : DYNAMISM

Research Gap- Identifying Research Gap-Research Gap in Literature Review

REFERENCES:

1. Uma Sekaran, Research Methods for Business- A Skill Building
Approach. John Wiley & Sons (Asia) Pvt. Ltd Singapore, 2003
2. William G. Zinkmund. Business Research Methods. Thomson Business
Information India Pvt. Limited Bangalore, 2005

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Digital Open Educational Resources (DOER) :

1. https://www.intechopen.com/books/cyberspace/research-design-and-methodology
2. https://gradcoach.com/what-is-research-methodology/

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT –I INTRODUCTION				
1.1	**INTRODUCTION**	1	Chalk & Talk	Black Board
1.2	Business research	1	Chalk & Talk	LCD
1.3	Types of business Research	4	Lecture	PPT & White board
1.4	Scientific Investigation	1	Lecture	Smart Board
1.5	Technology and Business Research	1	Lecture	Black Board
UNIT –II THE RESEARCH PROCESS				
2.1	**THE RESEARCH PROCESS**	1	Lecture	Green Board Charts
2.2	Problem Identification	2	Chalk & Talk	Green Board
2.3	Problem Definition	2	Chalk & Talk	Green Board
2.4	Hypothesis Development	2	Chalk & Talk	Green Board

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Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT –III THE RESEARCH DESIGN				
3.1	**THE RESEARCH DESIGN**	1	Lecture	Green Board Charts
3.2	Types Of Research Designs	2	Chalk & Talk	Green Board
3.3	Measurement of Variables	2	Chalk & Talk	Green Board
UNIT –IV COLLECTION AND ANALYSIS OF DATA				
4.1	**COLLECTION AND ANALYSIS OF DATA**	1	Lecture	Green Board Charts
4.2	Sources of Data	2	Chalk & Talk	Green Board
4.3	Data Collection Methods	2	Chalk & Talk	Green Board
4.4	Data Analysis	2	Chalk & Talk	Green Board
UNIT –V THE RESEARCH REPORT				
5.1	**THE RESEARCH REPORT**	1	Lecture	Green Board Charts
5.2	Components	2	Chalk & Talk	Green Board
5.3	Guidelines for Preparing a Good Research Report	2	Chalk & Talk	Green Board

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Levels	C1 Session - wise Average 5 Mks.	C2 Better of W1, W2 5 Mks	C3 M1+M2 5+5=10 Mks.	C4 MID-SEM TEST 15 Mks	Total Scholastic Marks 35 Mks.	Non Scholastic Marks C5 5 Mks.	CIA Total 40Mks.	% of Assessment
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	**35**
Non Scholastic	**5**
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	**C2**	**C3**	**C4**	**C5**	**C6**	**CIA**	**ESE**	**Total**
10	**10**	**5**	**5**	**5**	**5**	**40**	**60**	**100**

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UG CIA Components

			Nos		
C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	1	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Quiz	2 *	-	5 Mks
C6	-	Attendance		-	5 Mks

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	To have an understanding of research concepts, models and technologies	K1	PSO1& PSO2
CO 2	To gather review of literature and to formulate research problems	K1, K2,	PSO3
CO 3	To formulate research design	K1 & K3	PSO5
CO 4	To do data collection and can perform data analyses	K1, K2, K3 &	PSO4
CO 5	To write and develop research reports	K2 & K4	PSO5

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Mapping COs with PSOs

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	1	2	3
CO2	2	3	1	2	3
CO3	3	2	1	2	3
CO4	3	2	1	2	3
CO5	3	2	1	3	3

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Mapping COs with PSOs

CO/PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	1	2	3	3	2
CO2	2	3	1	2	3	2	3
CO3	3	2	1	2	3	3	2
CO4	3	2	1	2	3	3	2
CO5	3	2	1	3	3	2	2

Note: ♦ Strongly Correlated – **3**   ♦ Moderately Correlated – **2**

♦ Weakly Correlated -**1**

COURSE DESIGNER:

1.Dr. K.Sangeetha

2.Dr.T.K.Latha Maheshwari

3.M.PRIYA

Forwarded By

Dr.M.Arasammal

HOD'S Signature & Name

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**QUALITY ·
EVALUATION,
STANDARDISATION
&
SUSTENANCE**

III B.COM(CA)

SEMESTER –VI

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/ WEEK	CREDITS
USCC	19K6ME3	HUMAN RESOURCES MANAGEMENT	5	5

COURSE DESCRIPTION

This course provides an introduction to the various functions of human resource management, including compensation, training and development, health and safety , labour relation and arbitration

COURSE OBJECTIVES

This course helps the students to specialize the relationship in all levels of Management.

UNITS

UNIT I HUMAN RESOURCE MANAGEMENT INTRODUCTION [15 HRS]

Concept - Scope - Importance of Human Resource Management – Functions of Human Resource Management

UNIT II HUMAN RESOURCE DEVELOPMENT: [15 HRS]

Induction-objectives of induction-Training- Need for Training - Importance of Training – Methods and Techniques of Training - Career planning – Meaning -Career planning Terminology - Objectives of Career planning- Process of Career planning (Self study)

UNIT III COMPENSATION   [15 HRS]

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Factors affecting compensation – Methods of Wage payment - Job Evaluation - Objectives of Job Evaluation - process of Job Evaluation - Methods of Job Evaluation . **Lab:** Human Resource Management and accounting

UNIT IV WORK WELFARE AND SAFETY   [15 HRS]

Employee Welfare – Meaning of employee welfare – Types of welfare services. Employee Health and safety - Working conditions affecting health – Occupational hazards and diseases – Employee safety – Safety provisions under the Factories Act.

UNIT V INDUSTRIAL RELATIONS   [15 HRS]

Concept - Objectives - Approaches, Causes - Measures for improving industrial relations, Industrial disputes **-** Causes of industrial disputes, Settlement of industrial disputes.

UNIT VI DYNAMISM(Evaluation Pattern-CIA only)

Emerging Trends in Human Resource Management

TEXT BOOK:

1. Human Resource Management - Dr. C. B. Gupta,eigth edition ,published by Sultan Chand and Sons New Delhi

REFERENCES:

1. Human Resource Management - Dr. C. B. Mamoria, Himalaya publish House, Mumbai

2. Human Resource Management - P. C. Tripathi published by Sultan Chand and Sons New Delhi

Digital Open Educational Resources (DOER) :

1. https://www.businessmanagementideas.com/human-resource-management-2/what-is-training-in-hrm/20387

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2. http://www.legalserviceindia.com/legal/article-943-industrial-disputes.html

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1	**HUMAN RESOURCE MANAGEMENT INTRODUCTION**			
1.1	Introduction of Human Resource Management	1	Chalk & Talk	Black Board
1.2	Concept	3	Chalk & Talk	Black Board
1.3	Scope	3	Chalk & Talk	Black Board
1.4	Importance of Human Resource Management	3	Chalk & Talk	Black Board
1.5	Functions of Human Resource Management	5	Chalk & Talk	Black Board
UNIT -2 HUMAN RESOURCE DEVELOPMENT				
2.1	Induction-objectives of induction	1	Chalk & Talk	Black Board

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2.2	Training- Need for Training	3	Chalk & Talk	Black Board
2.3	Importance of Training	3	Chalk & Talk	Black Board
2.4	Methods and Techniques of Training	3	Chalk & Talk	Black Board
2.5	Career planning – Meaning - Career planning Terminology	3	Chalk & Talk	Black Board
2.6	Objectives of Career planning- Process of Career planning (Self study)	2	Chalk & Talk	Black Board
UNIT -3 COMPENSATION				
3.1	Factors affecting compensation	2	Chalk & Talk	Black Board
3.2	Methods of Wage payment	4	Chalk & Talk	Black Board
3.3	Job Evaluation - Objectives of Job Evaluation - process of Job Evaluation	4	Chalk & Talk	Black Board
3.4	Methods of Job Evaluation - lab :Human Resource Management and accounting	5	Chalk & Talk	Black Board
UNIT -4 WORK WELFARE AND SAFETY				
4.1	Employee Welfare – Meaning of employee welfare	2	Chalk & Talk	Black Board
4.2	Types of welfare services	2	Chalk & Talk	Black Board
4.3	Employee Health and safety - Working conditions affecting health	3	Chalk & Talk	Black Board

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4.4	Occupational hazards and diseases	3	Chalk & Talk	Black Board
4.5	Employee safety – Safety provisions under the Factories Act.	5	Chalk & Talk	Black Board
UNIT -5	**INDUSTRIAL RELATIONS**			
5.1	Concept	2	Chalk & Talk	Black Board
5.2	Objectives - Approaches, Causes	4	Chalk & Talk	Black Board
5.3	Measures for improving industrial relations	4	Chalk & Talk	Black Board
5.4	Industrial disputes - Causes of industrial disputes	3	Chalk & Talk	Black Board
5.5	Settlement of industrial disputes	2	Discussion	Black Board

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session - wise Average	Better of W1, W2	M1+M2	MID-SEM TEST				
	5 Mks.	5 Mks	5+5=10 Mks.	15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %

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K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

			Nos		
C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	1	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Quiz	2 *	-	5 Mks
C6	-	Attendance		-	5 Mks

COURSE OUTCOMES

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

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NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Outline the functions of HRM and how it relates to other organizational functions.	K1	PSO1
CO 2	Examine the methods and processes for personal career planning activities.	K1, K2	PSO2 & PSO4
CO 3	Describe the concepts of wage Payment and *employee* benefits	K1 & K3	PSO1 & PSO3
CO 4	Develop a knowledge of various *employee* health and safety schemes	K1, K2 & K3	PSO3 & PSO4
CO 5	Formulate methods for settlement of industrial disputes	K2 & K4	PSO4 & PSO5

Mapping COs with PSOs

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	2	3	2
CO3	3	2	3	2	3
CO4	3	2	3	3	2
CO5	3	2	2	2	3

Mapping COs with POs

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	3	3	3	3

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CO2	3	3	2	3	2	3	2
CO3	3	2	3	3	3	3	3
CO4	3	3	3	2	2	3	3
CO5	3	2	2	2	3	3	2

Note: ♦ Strongly Correlated – **3**   ♦ Moderately Correlated – **2**

♦ Weakly Correlated -**1**

COURSE DESIGNER:

MS.A. MABLE JASMINE SHOBHA

Forwarded By

Dr.M.Arasammal

HOD'S Signature & Name

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SEMESTER –VI

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/ WEEK	CREDITS
USCC	19K6ME4	FINANCIAL MANAGEMENT	5	5

COURSE DESCRIPTION

This course discuss the financial manager's role within a company, including financing decisions, investing decisions and risk/return trade offs

OBJECTIVE:

This course helps the students to understand the techniques of controlling the Cost and maximizing profit in an organization.

UNITS

UNIT I FINANCIAL MANAGEMENT [15 HRS]

Financial Management – Introduction-meaning- Objectives of the Firm: Profit Maximisation Vs. Wealth Maximisation- Role of Finance Manager

UNIT II LEVERAGES [15 HRS]

Introduction – Meaning and types of Leverages – Operating Leverage – Degree of Operating Leverage – Financial Leverage – Degree of Financial Leverage – Combined Leverages.

UNIT III COST OF CAPITAL [15HRS]

Securities and Types of Securities: Debt, Equity and Preferred Stock. Meaning-Cost of Capital: Cost of Debt Cost of Equity, Cost of Retained Earnings and Weighted Average Cost of Capital.

UNIT IV WORKING CAPITAL [15 HRS]

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Working Capital –Types of working capital Management and Determinants of Working Capital - Sources of Working Capital. Management of Receivables – Meaning and purpose- Cost of Maintaining Receivables. Aspects of Management of receivables Credit analysis-Control of Receivables.

UNIT V CAPITAL BUDGETING   [15 HRS]

Techniques of Capital Budgeting - Capital Budgeting Process. Time Value of Money - Investment Evaluation Methods: Payback Period, Accounting Rate of Return, Net Present Value and Internal Rate of Return.

UNIT – VI: DYNAMISM(Evaluation Pattern-CIA only)   [12 HRS]

Time Value of Money – Compounding method – Discounting method.

TEXT BOOK:

2.   Financial Management –Dr.A.Murthy Margham Publications,2013

BOOKS FOR REFERENCE:

1.   Financial Management - Dr. S.N. Maheswari 15th Edition, Mahavir Publications 2019

2.   Financial Management - I.M. Pandey 11th Edition, Vikas Publications 2018

Digital Open Educational Resources (DOER) :

1. https://www.managementstudyguide.com/financial-management.htm

2. https://www.businessmanagementideas.com/financial-management/problems-and-solutions-on-financial-management/11421

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 FINANCIAL MANAGEMENT				

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1.1	Financial Management – Introduction-meaning-Objectives of the Firm:	1	Chalk & Talk	Black Board
1.2	Profit Maximisation Vs. Wealth Maximisation-	3	Chalk & Talk	Black Board
1.3	Other Objectives	3	Chalk & Talk	Black Board
1.4	Position and Role of Finance Manager	3	Chalk & Talk	Black Board
UNIT -2 LEVERAGES				
2.1	Introduction – Meaning and types of Leverages	1	Chalk & Talk	Black Board
2.2	Operating Leverage – Degree of Operating Leverage – Financial Leverage	3	Chalk & Talk	Black Board
2.3	Degree of Financial Leverage – Combined Leverages.	3	Chalk & Talk	Black Board
UNIT 3 COST OF CAPITAL				
3.1	Securities and Types of Securities: Debt, Equity and Preferred Stock	2	Chalk & Talk	Black Board
3.2	Meaning-COst of Capital: COst of Debt COst of Equity	4	Chalk & Talk	Black Board
3.3	COst of Retained Earnings	4	Chalk & Talk	Black Board
3.4	Weighted Average COst of Capital	5	Chalk & Talk	Black Board
UNIT 4 WORKING CAPITAL				
4.1	Working Capital –Types of working capital Management	2	Chalk & Talk	Black Board

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4.2	Determinants of Working Capital - Sources of Working Capital	2	Chalk & Talk	Black Board
4.3	Management of Receivables – Meaning and purpose	3	Chalk & Talk	Black Board
4.4	COst of Maintaining Receivables. Aspects of Management of receivables Credit analysis	3	Chalk & Talk	Black Board
4.5	Control of Receivables	5	Chalk & Talk	Black Board
UNIT 5 CAPITAL BUDGETING				
5.1	Techniques of Capital Budgeting - Capital Budgeting Process	2	Chalk & Talk	Black Board
5.2	Time Value of Money - Investment Evaluation Methods: Payback Period	4	Chalk & Talk	Black Board
5.3	Accounting Rate of Return	4	Chalk & Talk	Black Board
5.4	Net Present Value	3	Chalk & Talk	Black Board
5.5	Internal Rate of Return	2	Chalk & Talk	Black Board

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session - wise Average	Better of W1, W2	M1+M2	MID-SEM TEST				

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	5 Mks.	5 Mks	5+5=10 Mks.	15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	**35**
Non Scholastic	**5**
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

			Nos		
C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks

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C3	-	Assignment	1	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Quiz	2 *	-	5 Mks
C6	-	Attendance		-	5 Mks

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	To summarize the concept and objectives of Financial Management	K1	PSO1
CO 2	To identify the concept of leverage	K1, K2	PSO1
CO 3	To compute the various types of COst of capital.	K1 & K3	PSO5
CO 4	To classify the working capital management.	K1, K2 & K3	PSO2& PSO3
CO 5	To discuss the techniques of capital budgeting and calculate rate of return	K2 & K4	PSO4

Mapping COs with PSOs

CO/ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	2	2	2
CO2	3	2	2	2	2

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CO3	2	2	2	2	3
CO4	2	3	3	2	2
CO5	2	2	2	3	2

Mapping COswith POs

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	2	2	2	3	3
CO2	2	3	2	2	2	2	2
CO3	2	2	3	3	2	2	2
CO4	2	2	2	2	3	3	2
CO5	2	2	2	2	2	2	3

Note: ♦ Strongly Correlated – **3**   ♦ Moderately Correlated – **2**

♦ Weakly Correlated -**1**

COURSE DESIGNER:
Mrs.M.Priya

Forwarded By

Dr.M.Arasammal
HOD'S Signature & Name

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SEMESTER –VI

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/ WEEK	CREDITS
USCC	19K6ME5	ENTERPRISE RESOURCE PLANNING	5	5

COURSE DESCRIPTION

Students gain knowledge of the working of ERP software and the different modules and their operation.

COURSE OBJECTIVES

This course enables the students to get in-depth knowledge about the planning and management in organizations.

UNITS

UNIT I EVOLUTION OF ERP   [15 HRS]

Overview - traditional information model - need for change - **Evolution of packaged software solution (Self Study)** - Enterprise resource planning - meaning - Evolution – advantages & disadvantages.

UNIT II SELECTION & ROLE OF PEOPLE   [15 HRS]

Process – Definition – Project schedule creations – Policies – Accounting & Finance - Implementation strategy – Vendors & Consultants – In-House implementation - Vendors – Role of vendors – Consultants – Role of consultants - **Project management & monitoring** (Self Study).

UNIT III TYPES OF MODULES   [15 HRS]

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Finance - Manufacturing - **Human resource (Self Study)** - Plant maintenance - Materials - management - Quality management - Sales & Distribution.

UNIT IV IMPLEMENTATION   [15 HRS]

After implementation - Organisational structure - **Roles & skills (Self Study)** - Knowledge management - application management - Implementation requirement.

UNIT V ERP & APPLICATIONS   [15 HRS]

ERP a manufacturing perspective –MRP-MRP-II-JIT-CAD/CAM-PDM-MTO/MTS-ATO-ETO-CTO – ERP and Related Technologies- **ERP & E-Commerce (Self Study).**

UNIT VI - DYNAMISM

Lab: Computation of accounts using ERP package.

The Latest Trends in Enterprise Resource Planning.

TEXT BOOK:

1.   ERP Demystified   - Alexis Leon(MC Graw Hill Book co) Edition 2013.
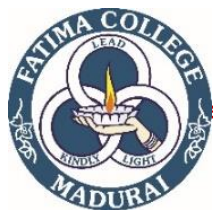
REFERENCES:

1.   Enterprise Resource Planning - Vinod Kumar(Prentice hall of India Pvt ltd)2nd   Edition 2011.

Digital Open Educational Resources (DOER) :

   i.   https://solutionsreview.com/enterprise-resource-planning/erp-trends-2018/

   ii.   https://in.pcmag.com/netsuite/112678/5-enterprise-resource-planning-erp-trends-to-watch-in-2019

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COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 EVOLUTION OF ERP				
1.1	Overview of ERP	1	Chalk & Talk	Black Board
1.2	Need for change - **Evolution of packaged software solution**	4	Chalk & Talk	Black Board
1.3	Enterprise resource planning - meaning – Evolution	4	Chalk & Talk	Black Board
1.4	Advantages & disadvantages.	6	Chalk & Talk	Black Board
UNIT -2 SELECTION & ROLE OF PEOPLE				
2.1	Process – Definition – Project schedule creations	1	Chalk & Talk	Black Board
2.2	Policies – Accounting & Finance - Implementation strategy	3	Chalk & Talk	Black Board
2.3	Vendors & Consultants – In-House implementation	3	Chalk & Talk	Black Board
2.4	Vendors – Role of vendors	3	Chalk & Talk	Black Board
2.5	Consultants – Role of consultants	3	Chalk & Talk	Black Board
2.6	Project management & monitoring (Self Study)	2	Chalk & Talk	Black Board
UNIT -3 TYPES OF MODULES				

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3.1	Finance	3	Chalk & Talk	Black Board
3.2	Manufacturing	2	Chalk & Talk	Black Board
3.3	Human resource	3	Chalk &Talk	Black Board
3.4	Plant maintenance	1	Chalk & Talk	Black Board
3.5	Materials – management	2	Chalk & Talk	Black Board
3.6	Quality management	1	Chalk & Talk	Black Board
3.7	Sales & Distribution.	3	Chalk & Talk	Black Board
UNIT -4 IMPLEMENTATION				
4.1	After implementation	2	Chalk & Talk	Black Board
4.2	Organisational structure	2	Chalk & Talk	Black Board
4.3	Roles & skills	1	Chalk & Talk	Black Board
4.4	Knowledge management	2	Chalk & Talk	Black Board
4.5	application management	2	Chalk & Talk	Black Board
4.6	Implementation requirement	4	Chalk & Talk	Black Board
UNIT -5 ERP & APPLICATIONS				

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5.1	ERP a manufacturing perspective	2	Chalk & Talk	Black Board
5.2	MRP-MRP-II-JIT	2	Chalk & Talk	Black Board
5.3	CAD/CAM-PDM	4	Chalk & Talk	Black Board
5.4	MTO/MTS-ATO-ETO-CTO	2	Chalk & Talk	Black Board
5.5	ERP and Related Technologies	3	Chalk &Talk	Black Board
5.6	ERP & E-Commerce	2	Chalk & Talk	Black Board

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session-wise Average 5 Mks.	Better of W1, W2 5 Mks	M1+M2 5+5=10 Mks.	MID-SEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

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CIA	
Scholastic	**35**
Non Scholastic	**5**
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	**C2**	**C3**	**C4**	**C5**	**C6**	**CIA**	**ESE**	**Total**
10	**10**	**5**	**5**	**5**	**5**	**40**	**60**	**100**

UG CIA Components

			Nos		
C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	1	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Quiz	2 *	-	5 Mks
C6	-	Attendance		-	5 Mks

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED

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CO 1	Outline the technical aspects of ERP systems.	K1	PSO5
CO 2	Analyse concepts in ERP system.	K1, K2,	PSO1
CO 3	Identify and describe typical functionality in an ERP system.	K1 & K3	PSO3
CO 4	Predict the steps and activities in the ERP life cycle.	K1, K2, K3 &	PSO4 & PSO5
CO 5	Plan business processes using various techniques in ERP	K2 & K4	PSO3

Mapping COs with PSOs

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	3	3
CO2	3	2	3	3	3
CO3	3	2	3	3	3
CO4	3	2	3	3	3
CO5	3	2	3	3	3

Mapping COs with POs

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	3	2	3	2	2

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CO2	3	2	3	2	3	3	2
CO3	3	2	3	3	3	3	2
CO4	3	2	3	2	3	2	2
CO5	3	2	3	3	3	3	2

Note: ♦ Strongly Correlated – **3**   ♦ Moderately Correlated – **2**
      ♦ Weakly Correlated -**1**

COURSE DESIGNER:

   MRS. FANNY M.

   Fanny M

Forwarded By

                    M. A

                 Dr.M.Arasammal
               HOD'S Signature & Name

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SEMESTER –VI

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
USCC	19K6ME6	COMPANY LAW & PRACTICE	5	5

COURSE DESCRIPTION

This course provides a clear understanding of the fundamentals of company law is critical for anyone who is looking to understand corporate and economic laws and regulations in India.

COURSE OBJECTIVES

To gain in-depth knowledge in the Companies Act 2013

UNITS

UNIT 1: NATURE OF COMPANY   [15 HRS]

Definition of company - Characteristics of Company - Company Distinguished from Partnership.(Self-study) – Formation of a Company – Certificate of Incorporation – Promoter - Pre-incorporation - Provisional Contracts.

UNIT 2: LEGAL DOCUMENTS   [15 HRS]

Meaning - Purpose - Contents of Memorandum - Alteration of Memorandum - Meaning - Contents of Articles - Form of Articles - Table - Alteration of Articles - Articles and Memorandum - their Relation.

UNIT 3: PROSPECTUS   [15 HRS]

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Definition - Contents of Prospectus - Misstatements in Prospectus and their Consequences - Statement in Lieu of Prospectus.

UNIT 4: COMPANY MANAGEMENT   [15 HRS]

Directors – Definition - Appointment of Directors-Qualification of Directors - Duties of Directors – Secretary – Definition - Duties and Rights of Company Secretary.

UNIT 5: COMPANY MEETING   [15 HRS]

Meaning-Kinds – Requisites of a Valid meeting – **Resolutions** - **Kinds of Resolutions.(Self-study)**

UNIT VI DYNAMISM(Evaluation Pattern-CIA only)

Recent Trends and Developments in Company Law

TEXT BOOK:

1. Elements of Company Law - N.D. Kapoor , Published by Sultan Chand and Sons, New Delhi, 14th Revised Edition (Reprint, 2015)

BOOKS FOR REFERENCE:

1. Company Law   - Ashok Bagrial, Vikas Publish House Pvt. Ltd. New Delhi, 12th Edition (Reprint, 2015)
2. Company Law   - Avatgar Singh, New Age International Publisher, New Delhi, 14th Edition (Reprint, 2016)

Digital Open Educational Resources (DOER):

1. https://www.dphu.org/uploads/attachements/books/books_3955_0.pdf

COURSE CONTENTS & LECTURE SCHEDULE:

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101 - 150 Rank Band in India Ranking 2021 (NIRF)

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Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 NATURE OF COMPANY				
1.1	NATURE OF COMPANY	1	Chalk & Talk	Black Board
1.2	Definition of company - Characteristics of Company - Company Distinguished from Partnership.(Self-study)	3	Chalk & Talk	Black Board
1.3	Formation of a Company	3	Chalk & Talk	Black Board
1.4	Certificate of Incorporation	3	Chalk & Talk	Black Board
1.5	Promoter	3	Chalk & Talk	Black Board
1.6	Pre-incorporation &Provisional Contracts.	3	Chalk & Talk	Black Board
UNIT -2 LEGAL DOCUMENTS				
2.1	LEGAL DOCUMENTS	1	Chalk & Talk	Black Board
2.2	Meaning - Purpose - Contents of Memorandum	2	Chalk & Talk	Black Board
2.3	Alteration of Memorandum	3	Chalk & Talk	Black Board
2.4	Meaning - Contents of Articles - Form of Articles - Table -	2	Chalk & Talk	Black Board
2.5	Alteration of Articles	2	Chalk & Talk	Black Board

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2.6	Articles and Memorandum - their Relation.	2	Chalk & Talk	Black Board
UNIT -3		**PROSPECTUS**		
3.1	PROSPECTUS	1	Chalk & Talk	Black Board
3.2	Definition - Contents of Prospectus	5	Chalk & Talk	Black Board
3.3	Misstatements in Prospectus and their Consequences	5	Chalk & Talk	Black Board
3.4	Statement in Lieu of Prospectus.	1	Chalk &Talk	Black Board
UNIT -4		**COMPANY MANAGEMENT**		
4.1	COMPANY MANAGEMENT	1	Chalk & Talk	Black Board
4.2	Directors – Definition	1	Chalk & Talk	Black Board
4.3	Appointment of Directors	3	Chalk & Talk	Black Board
4.4	Qualification of Directors - Duties of Directors	3	Chalk & Talk	Black Board
4.5	Secretary – Definition - Duties and Rights of Company Secretary.	4	Chalk & Talk	Black Board
UNIT -5		**COMPANY MEETING**		
5.1	COMPANY MEETING	1	Chalk & Talk	Black Board
5.2	Meaning-Kinds	4	Chalk & Talk	Black Board

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5.3	Requisites of a Valid meeting	4	Chalk & Talk	Black Board
5.4	Resolutions - Kinds of Resolutions.(Self-study)	4	Chalk & Talk	Black Board

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session - wise Average 5 Mks.	Better of W1, W2 5 Mks	M1+M2 5+5=10 Mks.	MID-SEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

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EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

			Nos		
C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	1	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Quiz	2 *	-	5 Mks
C6	-	Attendance		-	5 Mks

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Compare the formation of Company with Partnership	K1	PSO3
CO 2	Explain the knowledge of MOA and AOA	K1, K2	PSO2

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CO 3	Assess the concept of Prospectus, Statement in lieu of Prospectus	K1 & K3	PSO1& PSO4
CO 4	Discuss the appointment, duties and right of directors and secretary	K1, K2 & K3	PSO4
CO 5	Plan with proper knowledge about company meeting.	K2 & K4	PSO5

Mapping COs with PSOs

CO/ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	3	2	3
CO2	3	3	2	2	3
CO3	3	3	2	3	3
CO4	3	2	2	3	3
CO5	3	2	2	3	3

Mapping COs with POs

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	3	2	3	2	2
CO2	3	3	2	2	3	2	2
CO3	3	3	2	3	3	3	2
CO4	3	2	2	3	3	3	2
CO5	3	2	2	3	3	3	2

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Note: ♦ Strongly Correlated – **3**   ♦ Moderately Correlated – **2**

   ♦ Weakly Correlated -**1**

COURSE DESIGNER:

P.SAKUNTHALA

P Sakunthala

Forwarded By

M. A

Dr.M.Arasammal

HOD'S Signature & Name

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III B.COM(CA)

SEMESTER –VI

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/ WEEK	CREDITS
USCC	19K6SB5	SKILLS FOR VERBAL REASONING	2	2

COURSE DESCRIPTIONS

Skill based paper is to develop their skills. The process of thinking about something in a logical way in order to form a conclusion or judgement.

COURSE OBJECTIVES

The students will be able to develop knowledge that helps for their career needs.

UNIT I : MEANING & SPOTTING ERRORS   (6 HRS)

Spotting Errors- Comprehension- Fill in the Blanks-Synonyms – Antonyms

UNIT II : SENTENCE IMPROVEMENT   (6 HRS)

Sentence Improvement , Passage Completion(Cloze Tests) - Completing Statements - Ordering of Words

UNIT – III: NUMBER & LETTER SERIES   (6 HRS)

Number series - Letter and Symbol Series - Analogies - Verbal Classification

UNIT – IV: VERBAL REASONING   (6 HRS)

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Logical Sequence of Words, Arithmetical Reasoning, Data Sufficiency, Decision Making Verification of Truth of the Statement.

UNIT – V: ANALYTICAL REASONING   (6 HRS)

Mirror Images-Figure Matrix-Analytical Reasoning.

UNIT – VI: DYNAMISM(Evaluation Pattern-CIA only)

Current Affairs – Inventions – General Science – World Geography.

Descriptive English: Paragraphs, point of Views, Essays in Outline.

SELF STUDY:

Descriptive English: Paragraphs, point of Views, Essays in Outline.

TEXT BOOKS:

1. Agarwal R.S. Quantitative Aptitude, Sultan Chand & sons, New Delhi, 20th edition, 2013.

REFERENCE BOOKS:

1. State Bank Of India Recruitment Of Clerical Staff – Unique Publishers New Delhi
2. Bank Clerks' Examination   - Unique Publishers New Delhi

Digital Open Educational Resources (DOER) :

1. **https://www.indiabix.com/aptitude/questions-and-answers/**
2. **https://www.careerride.com/online-aptitude-test.aspx**

COURSE CONTENTS & TEACHING/LEARNING SCHEDULE				
Module No.	**Topic**	**No. of Lectures**	**Content Delivery Method**	**Teaching Aids**

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UNIT -1	GENERALENGLISH – I			
1.1	Spotting Errors	1	Chalk & Talk	Black Board
1.2	Comprehension	1	Chalk & Talk	Black Board
1.3	Fill in the Blanks	2	Lecture	Black Board
1.4	Synonyms	2	Lecture	Black Board
1.5	Antonyms			
UNIT -2	**GENERALENGLISH - II**			
2.1	Sentence Improvement	1	Lecture	Black Board
2.2	Passage Completion(Cloze Tests)	1	Lecture	Black Board
2.3	Completing Statements	1	Lecture	Black Board
2.4	Ordering of Words	1	Chalk & Talk	Black Board
UNIT-3 VERBAL REASONING - I				
3.1	Number series	1	Chalk & Talk	Black Board
3.2	Letter and Symbol Series	1	Chalk & Talk	Black Board
3.3	Analogies	1	Chalk & Talk	Black Board
3.4	Verbal Classification			
UNIT-4 VERBAL REASONING – II				

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4.1	Logical Sequence of Words	1	Chalk & Talk	Black Board
4.2	Arithmetical Reasoning	1	Chalk & Talk	Black Board
4.3	Data Sufficiency	1	Chalk & Talk	Black Board
4.4	Decision Making Verification of Truth of the Statement.	1	Chalk & Talk	Black Board
UNIT-5 NON-VERBAL REASONING – I				
5.1	Mirror Images	1	Chalk & Talk	Black Board
5.2	Figure Matrix	1	Chalk & Talk	Black Board
5.3	Analytical Reasoning	1	Chalk & Talk	Black Board

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session - wise Average	Better of W1, W2	M1+M2	MID- SEM TEST				
	5 Mks.	5 Mks	5+5=10 Mks.	15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %

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K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

			Nos		
C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	1	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Quiz	2 *	-	5 Mks
C6	-	Attendance		-	5 Mks

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COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Evaluate critically the real life situations by resorting and analyzing of key issues and factors	K1	PSO4
CO 2	Utilize their innovative thinking skills to project themselves for finding fresh approaches towards tribulations	K1, K2	PSO5
CO 3	Demonstrate various principles involved in solving mathematical problems	K1 & K3	PSO1 & PSO2
CO 4	Make and evaluate the assumptions used in analyzing quantitative data	K1, K2 & K3	PSO3
CO 5	Enhance verbal aptitude and vocabulary of the students	K2 & K4	PSO5

Mapping COs with PSOs

CO/ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	2	2	2	3	2
CO2	2	2	2	2	3
CO3	3	3	2	2	2
CO4	2	2	3	2	2

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CO5	2	2	2	2	3

Mapping COs with PO

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	3	2	3	3
CO2	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	2
CO4	3	3	3	2	3	3	3
CO5	3	3	3	3	3	3	2

Note: ♦ Strongly Correlated – **3**   ♦ Moderately Correlated – **2**

♦ Weakly Correlated -**1**

COURSE DESIGNER:

1. S.RAJA RAJESWARI

2. M.PRIYA

Forwarded By

Dr.M.Arasammal

HOD'S Signature & Name

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III B.Com CA

SEMESTER –VI

For those who joined in 2021 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/ WEEK	CREDITS
USCC	21K6SB6	GRAPHICAL DESIGNING	2	2

COURSE DESCRIPTION

Graphic Design is a course that explores graphic communication through the understanding of the elements and principles of design; as well as, the design process, from idea development through the final execution of a document.

COURSE OBJECTIVES:

To enhance the visual communication and essential graphics knowledge to create object-based logo's designs, company identities, brochures and catalogs with fine skills and depth of creativity.

UNITS

UNIT –I BASICS OF CORELDRAW   (6 HRS.)

Introduction-Getting Started-Creating A New File - Title Bar-Menu Bar-Work Area-Printable Page-Property Bar-Page Counter Bar-Colour Palette-Toolbox-Status Bar-Drawing Figures- Lines-Ellipse-Circles-Rectangle-Square-Polygon-Saving-Closing-Opening-Views-Normal View-Preview-Wire Frame View-Draft View-Zoom-View Manager-Creating a View.

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UNIT –II DRAWING   **(6 HRS.)**

Introduction - Toolbox-Selecting an Object-Resizing an Object-Moving an Object-Changing the Shape-Combining Two Objects-Skewing-Welding the Objects-Blending-Curve Lines- Straight Lines-Continuing a Line-View Mode-Changing-Media Tool-Rotating An Object- Grouping-Fill Tool Fly Out-Filling-Spray Mode.

UNIT –III TEXT   **(6 HRS.)**

Introduction-Text Tool-Entering Artistic Text-Entering Paragraph Text-Converting Text- Formatting Text-Changing the Font Size-Arranging Objects-Ordering The Objects-Changing the Font-Bullets-Decorating the Text-Webdings-Text Editor-Opening-Changing the Alignment- Type Style-Spell Checking-Grammer-Searching Synonyms-Find-Replace-Editing-Kerning-Formatting Characters.

UNIT –IV IMAGE   **(6 HRS.)**

Bitmap Images-Vector Image-Resizing-Rotating-Skewing-Moving-Cropping-Importing Images-Adding Special Effects-Converting to Bitmap-Exporting Images.

UNIT –V PAGE LAYOUT   **(6 HRS.)**

Changing the Page Size-Changing the Layout-Applying Styles-Applying Bitmaps to the Background - Changing the Background-Adding a Page Frame-Moving Between Pages.

UNIT – VI: DYNAMISM(Evaluation Pattern-CIA only)   **(6 HRS)**

Creating invitations – Creating Logo & Business Cards

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List of Programs

1. Creating a logo using Corel Draw

2. Create Flyer using Corel Draw

3. Create simple Leaves with Corel draw.

4. Create 3d star in Corel Draw

5. Creating a realistic looking Candle design using Corel Draw

6. Create Taj Mahal in Corel Draw

7. Combine intersect trim in Corel Draw

8. Corel Draw Exercise to create Text Effect

9. Creating Brochure using Corel Draw

10. Create a banner using Corel Draw

TEXT BOOKS:

1. CorelDRAW X8: The Official Guide, Gary David Bouton, McGraw-Hill Education

REFERENCE BOOKS:

1.Coreldraw for Dummies, Deke McClelland, Julie Adair King, Hungry Minds Inc,U.S, 20 March 1997

Digital Open Educational Resources (DOER) :

1. https://www.coreldraw.com/en/pages/items/17700687.html

2. https://www.coreldraw.com/en/learn/tutorials/

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session - wise Average	Better of W1, W2	M1+M2	MID-SEM TEST				

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	5 Mks.	5 Mks	5+5=10 Mks.	15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	**35**
Non Scholastic	**5**
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

			Nos		
C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks

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C3	-	Assignment	1	-	5 Mks	
C4	-	Open Book Test/PPT	2 *	-	5 Mks	
C5	-	Quiz	2 *	-	5 Mks	
C6	-	Attendance		-	5 Mks	

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	The entire software. drawing grids, segments, using rulers, coloring, manipulating effects, moderating shapes etc.	K1	PSO1& PSO2
CO 2	Comprehensive processing of word and publishing integration.	K1, K2,	PSO3
CO 3	Modify objects for graphic design purposes.	K1 & K3	PSO5
CO 4	Effects and features are covered up under the segment of creating complete publishing layout with utmost seamlessness.	K1, K2, K3 &	PSO4
CO 5	Advancement in designing graphics etc.	K2 & K4	PSO5

Mapping COswith PSOs

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	2	2	2
CO2	2	2	3	2	2
CO3	2	2	2	2	3

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CO4	2	2	2	3	2
CO5	2	2	2	2	3

Mapping COs with PO

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	3	3	3	3
CO2	3	3	3	2	3	3	3
CO3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3

Note: ♦ Strongly Correlated – **3** ♦ Moderately Correlated – **2**

♦ Weakly Correlated -**1**

COURSE DESIGNER:

1. **S. Raja Rajeswari**

Forwarded By

Dr.M.Arasammal

HOD'S Signature & Name

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III B.Com(CA)

SEMESTER – VI

For those who joined in 2021 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
USCC	21K6SL1	BUSINESS ORGANISATIONS	--	2

COURSE DESCRIPTION

This course provides a clear understanding of the fundamentals of company law is critical for anyone who is looking to understand corporate and Business.

COURSE OBJECTIVES

To gain in-depth knowledge and techniques in the field of Corporate and Business.

UNITS

UNIT-I – INTRODUCTION

Concepts of Business, Trade , Industry and Commerce – Features of Business -Trade Classification - Aids to Trade – Industry – Classification – Relationship of Trade, Industry and Commerce.

UNIT II- BUSINESS FUNCTIONS AND ENTREPRENEURSHIP

Functions of Business and their relationship - Factors influencing the choice of suitable form of organization – Meaning of Entrepreneurship – Characteristics of a good entrepreneur - Types – Functions of Entrepreneurship.

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UNIT –III – FORMS OF BUSINESS ORGANIZATIONS

Sole Proprietorship – Meaning – Characteristics – Advantages and Disadvantages – Partnership - Meaning – Characteristics- Kinds of partners – Advantages and Disadvantages – Partnership Deed – Hindu-undivided Family – Cooperative Societies.

UNIT-IV- JOINT STOCK COMPANY

Joint Stock Company – Meaning – Characteristics –Advantages – Kinds of Companies - Differences between Private Ltd and Public Ltd Companies.

UNIT-V- COMPANY INCORPORATION

Preparation of important Documents for incorporation of Company – Memorandum of Association – Articles of Association – Differences Between Memorandum of Association and Articles of Association - Prospectus and its contents.

TEXT BOOK:-

1. Y.K.Bushan, Business organization and Management, Sultan Chand.

REFERENCE BOOKS

1. C.D.Balaji and G. Prasad, Business Organization - Margham Publications, Chennai.

2. R.K.Sharma and Shashi K Gupta, Business Organization - Kalyani Publications.

3. C.B.Guptha, Industrial Organization and Management, Sultan Chand.

4. Sherlekar, Business Organization and Management, Himalaya Publications.

Digital Open Educational Resources (DOER) :

1. http://www.crectirupati.com/sites/default/files/lecture_notes/Entreprenuer%20ship.pdf

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101 - 150 Rank Band in India Ranking 2021 (NIRF)

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2. http://old.nios.ac.in/Secbuscour/cc08.pdf

3. https://ncert.nic.in/textbook/pdf/kebs102.pdf

4. http://www.ddegjust.ac.in/studymaterial/bba/bba-201.pdf

Levels	C1 Session -wise Average 5 Mks.	C2 Better of W1, W2 5 Mks	C3 M1+M2 5+5=10 Mks.	C4 MID-SEM TEST 15 Mks	Total Scholastic Marks 35 Mks.	Non Scholastic Marks C5 5 Mks.	CIA Total 40Mks.	% of Assessment
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

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EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

			Nos			
C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	1	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Quiz	2 *	-	5 Mks
C6	-	Attendance		-	5 Mks

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Understand the concepts related to Business.	K1	PSO1&PSO3

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CO 2	Demonstrate the roles, skills and functions of management.	K1, K2,	PSO3
CO 3	Diagnose and solve organizational problems and develop optimal managerial decisions.	K1 & K3	PSO2&PSO3
CO 4	Integrate the learning in handling Organizations complexities.	K1, K2, K3 &	PSO5
CO 5	Understand annexure in MOA and AOA	K2 & K4	PSO1

Mapping COs with PSOs

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	2
CO2	3	3	3	2	2
CO3	2	3	3	2	2
CO4	2	2	3	2	3
CO5	3	2	2	2	3

Mapping COs with POs

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	2	2	2	2	2
CO2	3	3	2	2	2	2	2

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CO3	2	3	2	2	2	2	2
CO4	2	2	3	2	2	2	2
CO5	2	2	2	2	3	2	3

Note: ♦ Strongly Correlated – **3**   ♦ Moderately Correlated – **2**

   ♦ Weakly Correlated -**1**

COURSE DESIGNER:

1. **P.SAKUNTHALA**

P Sakunthala

Forwarded By

M.A

Dr.M.Arasammal

HOD'S Signature & Name