FATIMA COLLEGE (AUTONOMOUS)

Re-Accredited with "A++" Grade by NAAC (Cycle -IV)

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 : 2022-2023

2022-2023

Minutes of the meeting of Board of Studies in Department of Commerce with Computer Applications held on 17/03/2022 at 10.00 AM in Fatima College, Madurai-18.

Members Present:

Dr. Arasammal M	Head of the Department
Dr. Mayil Murugan A, Associate Professor & Head, PG Department of Commerce, The Madura College (Autonomous), Madurai-11.	University Nominee 17/03/2022
Dr. Parveen M, Head & Professor, Department of Information Technology, Cauvery College for Women (Autonomous), Trichy	Subject Expert 17/3/2022
Dr. Valli Devasena S, Assistant Professor, Department of Commerce, Mother Teresa Women's University, Research and Extension Centre, Keelakuilkudi, Madurai-625019.	Subject Expert S. Valli Devasena 17.3.2022.
Ms. Charanya M, M.Com [Finance], Technical Data Analyst, Marketing Department, TVS Sri Chakra Ltd, Perumalpatti,	Industrialist

Vellaripatti (PO), Melur (TK),
Madurai - 112

Alumna [B.Com (C.A)]

S. Kalees

Ms. Kaleeswari S
Assistant Professor,
Department of Commerce with
Computer Applications,
Mangayarkarasi Arts and Science
College, Madurai.

Dean of Academic
Affairs.

Ms. Mable Jasmine Shobha A

Staff Members:

M. Asas

P. Sakunthala

T.K.

Fanny M

S.

Dr. Asasammal M
Ms. Mable Jasmine Shobha A
Dr. Sangeetha K
Mrs. Sakunthala P
Dr. Latha Maheswari TK
Mrs. Fanny M
Mrs. Raja Rajeswari S (Computer)
Mrs. Shifa Fathima J

Action Taken Report for 2021 - 2022

1.a. Common Suggestions:

S.No	Common Suggestions Offered in the previous Board	Action taken for the Academic Year 2021 - 22
1.	To include Accounting Standards in Accounts papers	Implemented

1.b. Change of Course Title

S.No.	Old Course Code	New course Code	Old Course Title	New Course Title	Need for change
	NIL	NIL	NIL	NIL	NIL

1.c. New Courses Introduced

S.No.	Course Code	Course Title	Relevance to *				Scope for #			Need for Introduction
			L	R	N	GI	EMP	ENTRE	SD	
1	21K1CC2	Business Studies				✓	✓			To update the curriculum
2	21K2CC4	Programming in C (Theory & Practical)				✓	✓			Commerce & Computer (80:20) - change in Nomenclature
3	21K1AC1	Computer Application in Business				✓	✓			Commerce & Computer (80:20) Change in Nomenclature
4	21K3CC6	Principles of RDBMS (Theory & Practical)				✓	✓			Commerce & Computer (80:20) - Change in Nomenclature
5	21K4CC9	Web Programming (Theory & Practical				✓	✓			Commerce & computer (80:20) change in Nomenclature

Sr. No	Course Code	Course Title	Relevance to * L	R	N	A	Scope for # EMP	ENTR	SD	Need for Introduction
6	21K2AC2	Discrete Statistics				✓	✓			To update the curriculum
7	21K4CC1D	Business Economics				✓	✓			To update the curriculum
8	21K5CC4	Programming in Python (Theory & Practical)				✓	✓			Commerce & Computer (80:20) - Change in Nomenclature
9	21K6CC7	Business Research Method				✓	✓			To update the curriculum
10	21K6SB6	Graphical Designing				✓	✓			Commerce & Computer (80:20) - Change in Nomenclature
11	21K1SL1	Trends in Information Technology (Self) Learning Courses)				✓	✓			To update the curriculum
12	21K2SL2	Trends in Commerce (Self Learning Course)				✓	✓			To update the curriculum
13	21K3SL3	Digital Commerce (Self Learning Course)				✓	✓			To update the curriculum

S.No	Course Code	Course Title	Relevance to *				Scope for #				Need for Introduction
			L	R	N	G	EMP	ENTRE		SD	
14	21K4SLU4	Quantitative Aptitude (Self Learning Course)				✓	✓				To update the curriculum
15	21K5SLJ5	Emerging Trends and Technologies (Self Learning Course)				✓	✓				To update the curriculum

1.d. Revised Courses - NIL

2. Updation of Open Educational Resources in the list of references of each course - NIL

3. Revision of Courses

S.No	Course Code	Course Title	No. & Title of Units Revised with the Revised Content specified if it is not the whole Unit	% of Revision	Need for Revision	Relevance to *				Scope for #			
						L	R	N	G	EMP	ENTRE		SD
1.	19K1CC1	Business Accounting	Unit II : Sinking Fund Method & Insurance Policy Method is removed and Annuity Method is added						✓	✓			

S.No	Course Code	Course Title	No & Title of Units Revised with the Revised Content specified if it is not the whole unit	% of Revision	Need for Revision	Relevance to *				Scope for #		
						L	R	N	G	E M P	E N T R E	S D
2	19K3005	Principles of Cost Accounting	Unit V: Inter Process Profits removed and Equivalent Production is added	10%	To update the curri-culum				✓	✓		
3.	19K3007	Principles of Manage-ment	Unit IV: Psychological Test-Essentials-Placement-Orientation or Induct-ion-Train-ing-Needs, Advantages and Methods of training is added.	10%	To update the curri-culum				✓	✓		

S.No.	Course Code	Course Title	No. & Title Of Units Revised with the Revised content specified if it is not the whole Unit	% of Revision	Need for Revision	Relevance to*				Scope for#		
						L	R	N	G	EMP	ENTRE	SD
4.	19K4CC7	Web Programming (Theory & Practical)	Unit II : SMTP-POP - IMAP is removed	10%	To update the curriculum				✓	✓		
5.	19K5CC15	Basics of Tax Laws & Practice	Dynamism : Practical E-Filing Of Income Tax is added		To update the curriculum			✓		✓		
6.	19K6CC17	Business Research Method	Unit I : Scientific Investigation : The Building Blocks of Science in Research the Language Of Research Concepts, Constructs, Definitions, Variables, Proportions and Hypothesis theory and Models is removed. Unit IV : Application Of SPSS to be added.	10%	To update the curriculum				✓	✓		

4. New Courses Introduced

S.No	Course Code	Course Title	Relevance to * L	R	N	G	EMP	ENTRE	SD	Need for Introduction
1.	22KIACI	Business Maths				✓	✓			To update curriculum

Scope for *

5. Introduction of Purely Skill - Embedded Certificate / Diploma / Advanced Diploma Value - Added Course other than the Value-Added Course that is already being offered - NIL

6. Approval of PhD Course Work Syllabus - NIL

7. Rubrics for Internship - NIL

Rubrics for Project

S.No	Course	C1 20 Mks	C2 20 Mks	CIA Total 40 Mks	External 60 Mks
1	Project	Cooperation & Presentation	Content & Critical Thinking	40 Mks	Content & Presentation Viva-Voce

8. Details of Active MoUs: NIL

9. Other Suggestions:

* 2 Units of GST to be added to Financial Accounting Syllabus with GST.

* To have Business Statistics and Business Mathematics as two separate papers in Allied core.

* To rearrange Units IV and V in Principles of Management

paper.

* Suggested to create Business Model using Excel

- L – Local
- R – Regional
- N – National
- G – Global

Employability
Entrepreneurship
Skill Development

Change of Course Title:

S.No	Old Course Code	New Course Code	Old Course Title	New Course Title	Need for Change
1	21K1AC1	22K1CC2	Business Studies	Computer Applications in Business	To update the curriculum

Dr. Arasammal M (Head)
Dr. Mayil. Murugan A (University Nominee)
Dr. Parveen M (Subject Expert)
Dr. Valli Devasena S (Subject Expert)
Ms. Charanya M (Industrialist)
Ms. Kaleeswari S (Alumna)
Ms. Mable Jasmine Shobha A (Dean of Academic Affairs)
Dr. Sangeetha K
Mrs. Sakunthala P
Dr. Latha Maheswari TK
Mrs. Janny M
Mrs. Raja Rajeswari S
Mrs. Shifa Fathima J

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
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
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
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)

On completion of B.Com(C.A) _____ programme, the graduates would 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.

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.

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.

FATIMA COLLEGE (AUTONOMOUS), MADURAI-18

DEPARTMENT OF COMMERCE WITH CA

For those who joined in June 2019 onwards

PROGRAMME CODE : USCC

PART – I – TAMIL / FRENCH / HINDI– 6 CREDITS

PART – I – TAMIL

Offered by The Research Centre of Tamil

S.NO	SEM.	COURSE CODE	COURSE TITLE	HRS	CREDITS	CIA Mks	ESE Mks	TOT MKs
	I	21TL1S1	Language- Modern Literature - nghJj;jkpo; - ,f;fhy ,yf;fpak;	5	3	40	60	100
	II	21TL2S2	Language - Ancient & Medieval Literature (Com) nghJj;jkpo; - rq;fk; kw;Wk; ,ilf;fhy ,yf;fpak;	5	3	40	60	100
			TOTAL	10	6			

PART – I – FRENCH

Offered by The Department of French

S.No	SEM.	COURSE CODE	COURSE TITLE	HRS	CREDITS	CIA Mks	ESE Mks	TOT MKs
	I	21RL1C1	PART 1 LANGUAGE FRENCH - LE NIVEAU INTRODUCTIF	5	3	40	60	100
	II	21RL2C2	PART 1 LANGUAGE FRENCH - LE NIVEAU DÉCOUVERTE	5	3	40	60	100

S.No	SEM.	COURSE CODE	COURSE TITLE	HRS	CREDITS	CIA Mks	ESE Mks	TOT MKs
			TOTAL	**10**	**6**			

PART – I – HINDI

Offered by The Department of Hindi

S.No	SEM.	COURSE CODE	COURSE TITLE	HRS	CREDITS	CIA Mks	ESE Mks	TOT Mks
	I	21DL1S1	PART 1 LANGUAGE HINDI - बोलचाल की हिंदी	**5**	**3**	**40**	**60**	**100**
	II	21DL2S2	PART 1 LANGUAGE HINDI - कार्यालयीन हिंदी	**5**	**3**	**40**	**60**	**100**
			TOTAL	**10**	**6**			

PART – II -ENGLISH – 12 CREDITS

Offered by The Research Centre of English

S.No	SEM.	COURSE CODE	COURSE TITLE	HRS	CREDITS	CIA Mks	ESE Mks	TOTMks
1.	**I**	21EL1WB	BASIC COMMUNICATIVE ENGLISH	5	3	40	60	100
		21EL1WI	INTERMEDIATE COMMUNICATIVE ENGLISH					
		21EL1WA	ADVANCED COMMUNICATIVE ENGLISH					
	II	21EL2WB	ENGLISH COMMUNICATI	5	3	40	60	100

S.No	SEM.	COURSE CODE	COURSE TITLE	HRS	CREDITS	CIA Mks	ESE Mks	TOTMks
			ON SKILLS					
		21EL2WI	ENGLISH FOR EMPOWERMENT					
		21EL2WA	ENGLISH FOR CREATIVE WRITING					
	III	21EL3WN	ENGLISH FOR DIGITAL ERA	5	3	40	60	100
	IV	21EL4WN	ENGLISH FOR INTEGRATED DEVELOPMENT	5	3	40	60	100
			TOTAL	**20**	**12**			

PART – III -MAJOR, ALLIED & ELECTIVES – 101 CREDITS

MAJOR CORE COURSES INCLUDING PRACTICALS : 66 CREDITS

S.No	SEM.	COURSE CODE	COURSE TITLE	HRS	CREDITS	CIA Mks	ESE Mks	TOT Mks
	I	19KICC1	Business Accounting	6	4	40	60	100
		22K1CC2	Computer Applications in Business	6	4	40	60	100
	II	19K2CC3	Advanced Accountancy	6	4	40	60	100
		21K2CC4	Programming in C (Theory & Practical)	6	4	40	60	100
	III	19K3CC5	Principles of Cost Accounting	6	4	40	60	100

S.No	SEM.	COURSE CODE	COURSE TITLE	HRS	CREDITS	CIA Mks	ESE Mks	TOT Mks
		21K3CC6	Principles of RDBMS (Theory & Practical)	6	4	40	60	100
		19K3CC7	Principles of Management	5	3	40	60	100
	IV	19K4CC8	Principles of Management Accounting	6	4	40	60	100
		21K4CC9	Web Programming (Theory & Practical)	6	4	40	60	100
		21K4CC10	Business Economics	5	3	40	60	100
	V	19K5CC15	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)	5	4	40	60	100
	VI	19K6CC15	Principles of Tax Laws & Practice	5	4	40	60	100
		19K6CC16	Company Accounts	5	4	40	60	100

S.No	SEM.	COURSE CODE	COURSE TITLE	HRS	CREDITS	CIA Mks	ESE Mks	TOT Mks
		21K6CC17	Business Research Method	5	4	40	60	100
			TOTAL	**93**	**66**			

ALLIED COURSES- 20 CREDITS

S.NO	SEM.	COURSE CODE	COURSE TITLE	HRS	CREDITS	CIA Mks	ESE Mks	TOT. MKs
	I	22KIAC1	Business Maths	5	5	40	60	100
	II	19K2AC2	Discrete Statistics	5	5	40	60	100
	III	19U3ACK3	Principles & Practice of Banking (Offered to BBA)	5	5	40	60	100
	IV	19U4ACK4	Management Information System (Offered to BBA)	5	5	40	60	100
			TOTAL	**20**	**20**			

ELECTIVES-15 CREDITS

S.No	SEM.	COURSE CODE	COURSE TITLE	HRS	CREDITS	CIA Mks	ESE Mks	TOT. Mks
	V	19K5ME1/ 19K5ME2	Security Analysis/ Practical Auditing	5	5	40	60	100

S.No	SEM.	COURSE CODE	COURSE TITLE	HRS	CREDITS	CIA Mks	ESE Mks	TOT. Mks
	VI	19K6ME3 / 19K6ME4	Human Resource Management/ Financial Management	5	5	40	60	100
		19K6ME5 / 19K6ME6	Enterprise Resource Planning/ Company Law & Practice	5	5	40	60	100
			TOTAL	**15**	**15**			

PART – IV – 20 CREDITS

- **VALUE EDUCATION**
- **ENVIRONMENTAL AWARENESS**
- **NON-MAJOR ELECTIVE**
- **SKILL BASED COURSES**

S.No	SEM.	COURSE CODE	COURSE TITLE	HRS	CREDITS	CIA Mks	ESE Mks	TOT. Mks
	I	21G1VE	Personal Values	1	1	40	60	100
		19K1NME1	Non-Major Elective (Offered to other major Students) Fundamentals of Costing	2	2	40	60	100
	II	21G2VE	Values for Life	1	1	40	60	100
4.		19K2NME	Non-Major Elective (Offered to other major	2	2	40	60	100

S.No	SEM.	COURSE CODE	COURSE TITLE	HRS	CREDITS	CIA Mks	ESE Mks	TOT. Mks
			Students) Fundamentals of Costing					
	III	19G3EE	Environmental Education	1	1	40	60	100
		19K3SB1	Introduction to Banking	2	2	40	60	100
	IV	19G4EE	Environmental Education	1	1	40	60	100
		19K4SB2	Practical Banking	2	2	40	60	100
	V	19K5SB3	Skills for Bank Exam	2	2	40	60	100
		19K5SB4	Soft Skills for Bank Employment	2	2	40	60	100
	VI	19K6SB5	Skills for Verbal Reasoning	2	2	40	60	100
		21S6SB6	Graphical Designing	2	2	40	60	100
			TOTAL	**17**	**20**			

I B.Com(CA) **OLD -10%**

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.

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/**

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
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
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 %**

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
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

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**

Forwarded By

Dr.M.Arasammal

HOD'S Signature& Name

I B.Com(CA) **NEW -10%**

SEMESTER –I

For those who joined in 2022 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 - Annuity Method.

UNIT III: SINGLE ENTRY SYSTEM **(18 HRS)**

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

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**

3.https://examupdates.in/bcom-books/

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)	4	Chalk & Talk	Black Board
1.3	Journal	4	Chalk & Talk	Black Board
1.4	Ledger	4	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)	2	Chalk & Talk	Black Board
2.2	Methods of Providing Depreciation	4	Chalk & Talk	Black Board
2.3	Straight Line Method	4	Chalk & Talk	Black Board
2.4	Written Down Value Method	4	Chalk & Talk	Black Board
2.5	Annuity Method	4	Chalk & Talk	Black Board
UNIT -3	**SINGLE ENTRY SYSTEM**			
3.1	Single Entry System	3	Chalk & Talk	Black Board
3.2	Definition - Salient features - Defects (Self Study)	4	Chalk & Talk	Black Board
3.3	Statement of Affairs Method	6	Chalk & Talk	Black Board
3.4	Conversion Method	5	Chalk & Talk	Black Board
UNIT -4	**BRANCH ACCOUNTS**			
4.1	Branch Accounts	3	Chalk & Talk	Black Board
4.2	Branch not keeping full system of accounting	4	Chalk & Talk	Black Board
4.3	Debtors System	3	Chalk & Talk	Black Board
4.4	Final Account system	4	Chalk & Talk	Black Board
4.5	Branch keeping full system of accounting.(Excluding Foreign	4	Chalk &	Black

	Branch)		Talk	Board
UNIT -5	**HIRE PURCHASE AND INSTALMENT ACCOUNTS**			
5.1	Hire Purchase And Instalment Accounts	3	Chalk & Talk	Black Board
5.2	Accounting Treatment in the books of Hire Purchaser and Hire Vendor	5	Chalk & Talk	Black Board
5.3	Default and Repossession	5	Chalk & Talk	Black Board
5.4	Instalment Purchase System - Books of Buyer and Seller.(Excluding Stock and Debtors system)	5	Chalk & Talk	Black Board

INTERNAL - UG

Levels	C1	C2	C3	C4	C5	Total Scholastic Marks	Non Scholastic Marks C6	CIA Total	% of Assessment
	T1 10 Mks.	T2 10 Mks.	Quiz 5 Mks.	Assignment 5 Mks	OBT/PPT 5 Mks	35 Mks.	5 Mks.	40Mks.	
K1	**2**	**2**	**-**	**-**	**-**	**4**	-	**4**	10 %
K2	**2**	**2**	**5**	**-**	**-**	**9**	-	**9**	22.5 %
K3	**3**	**3**	**-**	**-**	**5**	**11**	-	**11**	27.5 %
K4	**3**	**3**	**-**	**5**	**-**	**11**	-	**11**	27.5 %
Non Scholastic	-	**-**	**-**	**-**	-		**5**	**5**	12.5 %
Total	**10**	**10**	**5**	**5**	**5**	**35**	**5**	**40**	**100 %**

End Semester - UG

Levels	Section A (i) 5 Mks.	Section A (ii) 5 Mks	Section B 8 Mks.	Section C 12 Mks	Section D 20 Mks.	Section E 10 Mks.	Total 60Mks.	
K1	**5**	**5**	**-**	**4**	**-**	-	**14**	23.33 %
K2	**-**	**-**	**8**	**4**	**-**	-	**12**	20 %
K3	**-**	**-**	**-**	**-**	**20**	-	**20**	33.33 %
K4	**-**	**-**	**-**	**4**	**-**	10	**14**	23.34 %
Total	**5**	**5**	**8**	**12**	**20**	**10**	**60**	**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:

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

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	PO 1	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:

MRS.P.SAKUNTHALA

P Sakunthala

Forwarded By

M. Arasammal

Dr.M.Arasammal

HOD'S Signature & Name

II B.COM(CA) **OLD -10%**

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 .

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:

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				
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
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

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 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
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

Forwarded By

Dr.M.Arasammal

HOD'S Signature & Name

II B.COM(CA) **NEW – 10%**

SEMESTER –III

For those who joined in 2022 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 .

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-Equivalent Production (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:

- Principles and practice of Cost accounting- N.K. Prasad, 10th edition, Book Syndicate Pvt. Ltd., Kolkata publishers.
- Cost Accounting - Nigam & Sharma , 1st revised edition ABD Publishers,2010
- 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) :

- https://www.investopedia.com/terms/c/COst-of-labor.asp
- https://www.accountingtools.com/articles/2017/5/14/process-Costing-process-Cost-accounting

COURSE CONTENTS & LECTURE SCHEDULE:

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				
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
5.5	Equivalent Production(Simple problems only	5	Discussion	Black Board

INTERNAL - UG

Levels	C1	C2	C3	C4	C5	Total Scholastic Marks	Non Scholastic Marks C6	CIA Total	% of Assessment
	T1 10 Mks.	T2 10 Mks.	Quiz 5 Mks.	Assignment 5 Mks	OBT/PPT 5 Mks	35 Mks.	5 Mks.	40Mks.	
K1	2	2	-	-	-	4	-	4	10 %
K2	2	2	5	-	-	9	-	9	22.5 %
K3	3	3	-	-	5	11	-	11	27.5 %
K4	3	3	-	5	-	11	-	11	27.5 %
Non Scholastic	-	-	-	-	-		5	5	12.5 %
Total	10	10	5	5	5	35	5	40	100 %

End Semester - UG

Levels	Section A (i) 5 Mks.	Section A (ii) 5 Mks	Section B 8 Mks.	Section C 12 Mks	Section D 20 Mks.	Section E 10 Mks.	Total 60Mks.	
K1	5	5	-	4	-	-	14	23.33 %
K2	-	-	8	4	-	-	12	20 %
K3	-	-	-	-	20	-	20	33.33 %
K4	-	-	-	4	-	10	14	23.34 %
Total	5	5	8	12	20	10	60	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:

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

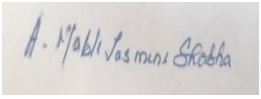
Mapping COs with POs

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
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



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Dr.M.Arasammal

HOD'S Signature & Name

II B.COM CA **OLD – 10%**

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.)

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
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
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				
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
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

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	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	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	3	3
CO2	3	3	3	2	2
CO3	3	2	3	3	3
CO4	3	3	3	2	3
CO5	3	3	3	3	2

Mapping COs with POs

CO/	PO	PO2	PO3	PO4	PO5	PO6	PO7

PO	1						
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

II B.COM CA NEW – 10%

SEMESTER –III

For those who joined in 2022 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- Delegation-Importance-Process-Types-Decentralization-Advantage& Disadvantage-Factors .

UNIT IV STAFFING (15 HRS.)

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

Psychological test-Essentials-Placement-orientation or induction- Training-Need, Advantages and Methods of Training.

UNIT V MOTIVATION AND CONTROL (15 HRS.)

Leadership-Nature–Importance-Leadership Styles.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,

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

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- 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
1.2	Characteristics of management	3	Lecture	PPT & White

				board
1.3	Management as an art and science	3	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	3	Lecture	PPT & White board
2.2	Characteristics - Importance	4	Lecture	PPT & White board
2.3	Limitations-Process of planning	4	Lecture	PPT & White board
2.4	Types of Planning -Steps in planning (Self Study)			
2.5	MBO	4	Lecture	PPT & White board
UNIT -3 ORGANISATION				
3.1	Organisation: Concepts.	2	Lecture	PPT & White board
3.2	Nature of Organisation	1	Lecture	PPT & White board
3.3	Steps in Organisation	2	Lecture	PPT & White board

3.7	Delegation-Meaning-Importance	1	Lecture	PPT & White board
3.8	Delegation Process-Types	3	Lecture	PPT & White board
3.9	Decentralization-Meaning Definition	1	Lecture	PPT & White board
3.10	Advantage& Disadvantage of Decentralization	3	Lecture	PPT & White board
3.11	Factors of decentralization	2	Lecture	PPT & White board
UNIT -4 STAFFING				
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) –	2	Lecture	PPT & White board
4.4	Selection- Selection procedure .	3	Lecture	PPT &White board
4.5	Psychological test-Essentials.	1	Lecture	PPT & White board
4.6	Placement-orientation or induction	2	Lecture	PPT & White board
4.7	Training-Need, Advantages and	2	Lecture	PPT & White

	Methods of Training.			board
UNIT -5 MOTIVATION AND CONTROL				
5.1	Leadership-Meaning-Nature	1	Lecture	PPT & White board
5.2	Importance of Leadership	1	Lecture	PPT & White board
5.3	Leadership Styles.	2	Lecture	PPT & White board
5.4	Motivation- Meaning – Nature	1	Lecture	PPT & White board
5.5	Importance of motivation	1	Lecture	PPT & White board
5.6	Maslow's Theory	1	Lecture	PPT & White board
5.7	Herzberg's theory	1	Lecture	PPT & White board
5.8	Control- Meaning – Nature	1	Lecture	PPT & White board
5.9	Types of Control- Process of control	2	Lecture	PPT & White board
5.10	Techniques of control	2	Lecture	PPT & White board
5.11	MBE.	2	Lecture	PPT & White board

INTERNAL - UG

Levels	C1	C2	C3	C4	C5	Total Scholastic Marks	Non Scholastic Marks C6	CIA Total	% of Assessment
	T1 10 Mks.	T2 10 Mks.	Quiz 5 Mks.	Assignment 5 Mks	OBT/PPT 5 Mks	35 Mks.	5 Mks.	40Mks.	
K1	2	2	-	-	-	4	-	4	10 %
K2	2	2	5	-	-	9	-	9	22.5 %
K3	3	3	-	-	5	11	-	11	27.5 %
K4	3	3	-	5	-	11	-	11	27.5 %
Non Scholastic	-	-	-	-	-		5	5	12.5 %
Total	10	10	5	5	5	35	5	40	100 %

End Semester - UG

Levels	Section A (i) 5 Mks.	Section A (ii) 5 Mks	Section B 8 Mks.	Section C 12 Mks	Section D 20 Mks.	Section E 10 Mks.	Total 60Mks.	
K1	5	5	-	4	-	-	14	23.33 %
K2	-	-	8	4	-	-	12	20 %
K3	-	-	-	-	20	-	20	33.33 %
K4	-	-	-	4	-	10	14	23.34 %
Total	5	5	8	12	20	10	60	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:

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	K1	PSO1

	of management.		
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
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:

Mrs.P.Sakunthala

P Sakunthala

Forwarded By

Dr.M.Arasammal

HOD'S Signature & Name

OLD – 10%

II B.COM(CA)
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

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.

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
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
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

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**

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

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**	**2**	**3**	**2**	**2**
CO4	**2**	**3**	**2**	**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**	**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

II B.COM(CA) **NEW – 10%**

SEMESTER –IV

For those who joined in 2022 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.

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

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

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:

- Simple programs in HTML
- Digital India web site Designing in HTML
- Simple programs in JavaScript
- Button animation in JavaScript
- To display the Digital clock in JavaScript
- Mouse over the words to see the cursor change in DHTML CSS
- To set the Watermark in DHTMLCSS
- Mouse over the squares and the background color will change In DHTML CSS
- To Click to turn on/off the light using DHTML CSS
- To Blink the text in DHTML Text

TEXT BOOK:

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

REFERENCE BOOKS:

- Internet and Web Design -published by Firewall Media -Ramesh Bangia, Second Edition 2005.
- Internet Technology and Web design -Published by Tata McGraw Hill Education Private Limited-First Reprint @ 2011

Digital Open Educational Resources (DOER) :

- https://www.w3schools.com/js/DEFAULT.asp
- 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
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
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 &	Black Board

			Talk	
4.2	Objects of JavaScript	1	Chalk &Talk	Black Board
4.3	Other Objects	1	Chalk & Talk	Black Board
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 &	Black Board

			Talk	
6.3	Filters and Transitions.	1	Chalk & Talk	Black Board

INTERNAL - UG

Levels	C1	C2	C3	C4	C5	Total Scholastic Marks	Non Scholastic Marks C6	CIA Total	% of Assessment
	T1 10 Mks.	T2 10 Mks.	Quiz 5 Mks.	Assignment 5 Mks	OBT/PPT 5 Mks	35 Mks.	5 Mks.	40Mks.	
K1	2	2	-	-	-	4	-	4	10 %
K2	2	2	5	-	-	9	-	9	22.5 %
K3	3	3	-	-	5	11	-	11	27.5 %
K4	3	3	-	5	-	11	-	11	27.5 %
Non Scholastic	-	-	-	-	-		5	5	12.5 %
Total	10	10	5	5	5	35	5	40	100 %

End Semester - UG

Levels	Section A (i) 5 Mks.	Section A (ii) 5 Mks	Section B 8 Mks.	Section C 12 Mks	Section D 20 Mks.	Section E 10 Mks.	Total 60Mks.	
K1	5	5	-	4	-	-	14	23.33 %
K2	-	-	8	4	-	-	12	20 %
K3	-	-	-	-	20	-	20	33.33 %
K4	-	-	-	4	-	10	14	23.34 %
Total	5	5	8	12	20	10	60	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:

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

		TAXONOMY)	
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

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	PO 1	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

III B.Com CA **OLD -10%**

SEMESTER –V

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/ WEEK	CREDITS
USCC	19K5CC15	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

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%

REFERENCES:

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.

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
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 &	Black

			Talk	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
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	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**

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

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

III B.Com CA **NEW – 10%**

SEMESTER –V

For those who joined in 2022 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/ WEEK	CREDITS
USCC	19K5CC15	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.

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Practical: Computation of salary in Excel

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)

Practical E-Filing of Income Tax

Note: Problem – 80% Theory – 20%

REFERENCES:

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.
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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
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	Black

			&Talk	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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4.5	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
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5.4	Exempted from Capital gain	5	Chalk & Talk	Black Board
5.5	Income from other sources	4	Chalk & Talk	Black Board

INTERNAL - UG

Levels	C1	C2	C3	C4	C5	Total Scholastic Marks	Non Scholastic Marks C6	CIA Total	% of Assessment
	T1 10 Mks.	T2 10 Mks.	Quiz 5 Mks.	Assignment 5 Mks	OBT/PPT 5 Mks	35 Mks.	5 Mks.	40Mks.	
K1	2	2	-	-	-	4	-	4	10 %
K2	2	2	5	-	-	9	-	9	22.5 %
K3	3	3	-	-	5	11	-	11	27.5 %
K4	3	3	-	5	-	11	-	11	27.5 %
Non Scholastic	-	-	-	-	-		5	5	12.5 %
Total	10	10	5	5	5	35	5	40	100 %

End Semester - UG

Levels	Section A (i) 5 Mks.	Section A (ii) 5 Mks	Section B 8 Mks.	Section C 12 Mks	Section D 20 Mks.	Section E 10 Mks.	Total 60Mks.	
K1	5	5	-	4	-	-	14	23.33 %
K2	-	-	8	4	-	-	12	20 %
K3	-	-	-	-	20	-	20	33.33 %
K4	-	-	-	4	-	10	14	23.34 %
Total	5	5	8	12	20	10	60	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

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	PSO7
CO 3	To Calculate the net income from house property.	K1 & K3	PSO5
CO 4	To ascertain the income earned under the head "Income from Business or Profession".	K1, K2& K3	PSO5 & PSO7
CO 5	To assess the profit or loss earned on the sale of capital assets and other sources.	K2 & K4	PSO5

Mapping COs withPO

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

COURSE DESIGNER:
Dr.M.Arasammal

Forwarded By

Dr.M.Arasammal

HOD'S Signature & Name

III B.Com(CA) **OLD -10%**

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 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

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 &	Green Board

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

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**

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

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

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

III B.Com(CA) **NEW – 10%**

SEMESTER –VI

For those who joined in 2022 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 makingresearch projects.

UNITS

UNIT –I INTRODUCTION (15 HRS.)

Business research Definition- Types of business Research, 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 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

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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	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
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 &	Green Board

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

INTERNAL - UG

Levels	C1	C2	C3	C4	C5	Total Scholastic Marks	Non Scholastic Marks C6	CIA Total	% of Assessment
	T1 10 Mks.	T2 10 Mks.	Quiz 5 Mks.	Assignment 5 Mks	OBT/PPT 5 Mks	35 Mks.	5 Mks.	40Mks.	
K1	**2**	**2**	**-**	**-**	**-**	**4**	-	**4**	10 %
K2	**2**	**2**	**5**	**-**	**-**	**9**	-	**9**	22.5 %

K3	**3**	**3**	**-**	**-**	**5**	**11**	-	**11**	27.5 %
K4	**3**	**3**	**-**	**5**	**-**	**11**	-	**11**	27.5 %
Non Scholastic	-	**-**	**-**	**-**	-		**5**	**5**	12.5 %
Total	**10**	**10**	**5**	**5**	**5**	**35**	**5**	**40**	**100 %**

End Semester - UG

Levels	Section A (i) 5 Mks.	Section A (ii) 5 Mks	Section B 8 Mks.	Section C 12 Mks	Section D 20 Mks.	Section E 10 Mks.	Total 60Mks.	
K1	**5**	**5**	**-**	**4**	**-**	-	**14**	23.33 %
K2	**-**	**-**	**8**	**4**	**-**	-	**12**	20 %
K3	**-**	**-**	**-**	**-**	**20**	-	**20**	33.33 %
K4	**-**	**-**	**-**	**4**	**-**	10	**14**	23.34 %
Total	**5**	**5**	**8**	**12**	**20**	**10**	**60**	**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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CO2	2	3	1	2	3	2	3
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CO4	3	2	1	2	3	3	2
CO5	3	2	1	3	3	2	2

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

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COURSE DESIGNER:

1.M.PRIYA

Forwarded By

Dr.M.Arasammal

HOD'S Signature & Name