

# **FATIMA COLLEGE (AUTONOMOUS)**



**Re-Accredited with “A” Grade by NAAC (3<sup>rd</sup> Cycle)  
74<sup>th</sup> Rank in India Ranking 2020 (NIRF) by MHRD  
Maryland, Madurai- 625 018, Tamil Nadu, India**

**NAME OF THE DEPARTMENT : COMMERCE WITH (CA)**

**NAME OF THE PROGRAMME : B.COM(CA)**

**PROGRAMME CODE : USCC**

**ACADEMIC YEAR : 2023-2024**

**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 enrih 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)**

<b>PEO 1</b>	Our graduates will be academic, digital and information literates; creative, inquisitive, innovative and desirous for the “more” in all aspects
<b>PEO 2</b>	They will be efficient individual and team performers, exhibiting progress, flexibility, transparency and accountability in their professional work
<b>PEO 3</b>	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
<b>PEO 4</b>	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:

<b>I. SOCIAL COMPETENCE</b>	
<b>GA 1</b>	Deep disciplinary expertise with a wide range of academic and digital literacy
<b>GA 2</b>	Hone creativity, passion for innovation and aspire excellence
<b>GA 3</b>	Enthusiasm towards emancipation and empowerment of humanity
<b>GA 4</b>	Potentials of being independent
<b>GA 5</b>	Intellectual competence and inquisitiveness with problem solving abilities befitting the field of research
<b>GA 6</b>	Effectiveness in different forms of communications to be employed in personal and professional environments through varied platforms
<b>GA 7</b>	Communicative competence with civic, professional and cyber dignity and decorum
<b>GA 8</b>	Integrity respecting the diversity and pluralism in societies, cultures and religions
<b>GA 9</b>	All – inclusive skill- sets to interpret, analyse and solve social and environmental issues in diverse environments
<b>GA 10</b>	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

<b>GA 11</b>	Finesse to co-operate exhibiting team-spirit while working in groups to achieve goals
<b>GA 12</b>	Dexterity in self-management to control their selves in attaining the kind of life that they dream for
<b>GA 13</b>	Resilience to rise up instantly from their intimidating setbacks
<b>GA 14</b>	Virtuosity to use their personal and intellectual autonomy in being life-long learners
<b>GA 15</b>	Digital learning and research attributes
<b>GA 16</b>	Cyber security competence reflecting compassion, care and concern towards the marginalised
<b>GA 17</b>	Rectitude to use digital technology reflecting civic and social responsibilities in local, national and global scenario
<b>II. PROFESSIONAL COMPETENCE</b>	
<b>GA 18</b>	Optimism, flexibility and diligence that would make them professionally competent
<b>GA 19</b>	Prowess to be successful entrepreneurs and employees of trans-national societies
<b>GA 20</b>	Excellence in Local and Global Job Markets
<b>GA 21</b>	Effectiveness in Time Management
<b>GA 22</b>	Efficiency in taking up Initiatives
<b>GA 23</b>	Eagerness to deliver excellent service
<b>GA 24</b>	Managerial Skills to Identify, Commend and tap Potentials
<b>III. ETHICAL COMPETENCE</b>	
<b>GA 25</b>	Integrity and discipline in bringing stability leading a systematic life promoting good human behaviour to build better society

<b>GA 26</b>	Honesty in words and deeds
<b>GA 27</b>	Transparency revealing one's own character as well as self-esteem to lead a genuine and authentic life
<b>GA 28</b>	Social and Environmental Stewardship
<b>GA 29</b>	Readiness to make ethical decisions consistently from the galore of conflicting choices paying heed to their conscience
<b>GA 30</b>	Right life skills at the right moment

### **PROGRAMME OUTCOMES (PO)**

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

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

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

### **PROGRAMME SPECIFIC OUTCOMES (PSO)**

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

<b>PSO 1</b>	Understand the concept of Commerce and Computer Applications.
<b>PSO 2</b>	Fulfil the needs of the company by providing their expertise through internship.
<b>PSO 3</b>	Inculcate Entrepreneurship and Managerial skills in students to enable them to establish and manage business effectively.
<b>PSO 4</b>	Learn Life Education, Social Responsibility and Business Ethics.
<b>PSO 5</b>	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- 10 CREDITS****PART – I – TAMIL****Offered by The Research Centre of Tamil**

S. NO	SEM.	COURSE CODE	COURSE TITLE	HRS	CRE DITS	CIA Mks	ESE Mks	TOT MKs
1.	I	23TL1C1	PART 1 LANGUAGE – TAMIL	5	5	40	60	100
2.	II	23TL2C2	PART 1 LANGUAGE – TAMIL	5	5	40	60	100
<b>TOTAL</b>				<b>10</b>	<b>6</b>			

**PART – I – FRENCH****Offered by The Department of French**

S. No	SEM.	COURSE CODE	COURSE TITLE	HRS	CRE DITS	CIA Mks	ESE Mks	TOT MKs
1.	I	23RL1C1	PART 1 LANGUAGE FRENCH	5	5	40	60	100
2.	II	23RL2C2	PART 1 LANGUAGE FRENCH	5	5	40	60	100
<b>TOTAL</b>				<b>10</b>	<b>10</b>			

**PART – I – HINDI****Offered by The Department of Hindi**

S. No	SEM.	COURSE CODE	COURSE TITLE	HRS	CRE DITS	CIA Mks	ESE Mks	TOT Mks
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1.	I	23DL1C1	PART 1 LANGUAGE HINDI	5	5	40	60	100
2.	II	23DL2C2	PART 1 LANGUAGE HINDI	5	5	40	60	100
<b>TOTAL</b>				<b>10</b>	<b>10</b>			

**PART – II -ENGLISH – 16 CREDITS**
**Offered by The Research Centre of English**

S. No	SEM.	COURSE CODE	COURSE TITLE	HRS	CRE DITS	CIA Mks	ESE Mks	TOT Mks
1.	I	23EL1LB	BASIC COMMUNICATIVE ENGLISH	5	5	40	60	100
2.		23EL1LI	INTERMEDIATE COMMUNICATIVE ENGLISH					
3.		23EL1LA	ADVANCED COMMUNICATIVE ENGLISH					
4.	II	23EL2LB	ENGLISH COMMUNICATION SKILLS	5	5	40	60	100
5.		23EL2LI	ENGLISH FOR EMPOWERMENT					
6.		23EL2LA	ENGLISH FOR CREATIVE WRITING					
7.	III	21EL3WN	ENGLISH FOR DIGITAL ERA	5	3	40	60	100
8.	IV	21EL4WN	ENGLISH FOR INTEGRATED DEVELOPMENT	5	3	40	60	100
<b>TOTAL</b>				<b>20</b>	<b>16</b>			

**PART – III -MAJOR, ALLIED & ELECTIVES – 101 CREDITS****MAJOR CORE COURSES INCLUDING PRACTICALS : 70 CREDITS**

S. No	SEM.	COURSE CODE	COURSE TITLE	HRS	CRE DITS	CIA Mks	ESE Mks	TOT Mks
1.	I	23KICC1	Financial Accounting-I	5	5	40	60	100
2.		23K1CC2	Principles of Management	5	5	40	60	100
3.	II	23K2CC3	Financial Accounting-II	5	5	40	60	100
4.		23K2CC4	Business Law	5	5	40	60	100
5.	III	19K3CC5	Principles of Cost Accounting	6	4	40	60	100
6.		21K3CC6	Principles of RDBMS	6	4	40	60	100
		19K3CC7	Principles of Management	5	3	40	60	100
7.	IV	19K4CC8	Principles of Management Accounting	6	4	40	60	100
8.		21K4CC9	Web Programming	6	4	40	60	100
		21K4CC10	Business Economics	5	3	40	60	100
9.	V	19K5CC11	Basics of Tax Laws & Practice	5	4	40	60	100
10.		19K5CC12	E-Commerce	5	4	40	60	100
11.		19K5CC13	Financial Accounting in Software Package with GST	5	4	40	60	100
12.		21K5CC14	Programming in Python	5	4	40	60	100
13.		VI	19K6CC15	Principles of Tax Laws & Practice	5	4	40	60
14.	19K6CC16		Company Accounts	5	4	40	60	100

15.		21K6CC17	Business Research Method	5	4	40	60	100
<b>TOTAL</b>				<b>89</b>	<b>70</b>			

**ALLIED COURSES- 10 CREDITS**

S. NO	SEM.	COURSE CODE	COURSE TITLE	H RS	CRE DITS	CIA Mks	ESE Mks	TOT. MKs
1.	III	21K3ACU3	Principles & Practice of Banking (Offered to BBA)	5	5	40	60	100
2.	IV	21K4ACU4	Management Information System (Offered to BBA)	5	5	40	60	100
<b>TOTAL</b>				<b>10</b>	<b>10</b>			

**ELECTIVES-15 CREDITS**

S. No	SEM.	COURSE CODE	COURSE TITLE	H RS	CRE DITS	CIA Mks	ESE Mks	TOT. Mks
1.	I	23I1GEK1/ 23I1GEK2	Programming in C and Lab / Python Programming and Lab	5	3	40	60	100
2.	II	23K2GE3/ 23K2EC4	Office Automation and Lab Programming in C++ and Lab	5	3	40	60	100
3.	V	19K5ME1/ 19K5ME2	Security Analysis/ Practical Auditing	5	5	40	60	100
4.	VI	19K6ME3 / 19K6ME4	Human Resource Management/ Financial Management	5	5	40	60	100
5.		19K6ME5 / 19K6ME6	Enterprise Resource Planning/ Company Law & Practice	5	5	40	60	100
TOTAL				25	25			

**PART – IV – 20 CREDITS**

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

S. No	SEM.	COURSE CODE	COURSE TITLE	H RS	CRE DITS	CIA Mks	ESE Mks	TOT. Mks
1.	I	23UAD1ES	Personal Values	1	1	40	60	100
2.		23K1SE1	Skill Enhancement Course:- Non-Major Elective (Offered to other major Students) Fundamentals of Costing	2	2	40	60	100
3.		23K1FC	Foundation Course:- Principles of Commerce	2	2	40	60	100
4.	II	23UAD2ES	Values for Life	1	1	40	60	100
5.		23K2SE2	Skill Enhancement Course:- Non-Major Elective (Offered to other major Students) Fundamentals of Costing	2	2	40	60	100
6.		23K2SE3	Skill Enhancement Course:- Practical Banking	2	2	40	60	100
7.	III	19G3EE	Environmental Education	1	1	40	60	100
8.		19K3SB1	Introduction to Banking	2	2	40	60	100
9.	IV	19G4EE	Environmental Education	1	1	40	60	100
10.		19K4SB2	Practical Banking	2	2	40	60	100
11.	V	19K5SB3	Skills for Bank Exam	2	2	40	60	100
12.		19K5SB4	Soft Skills for Bank Employment	2	2	40	60	100

13.	VI	19K6SB5	Skills for Verbal Reasoning	2	2	40	60	100
14.		21K6SB6	Graphical Designing	2	2	40	60	100
TOTAL				17	20			

**PART - V - 1 CREDIT**

**OFF-CLASS PROGRAMMES - ALL PART-V**

**SHIFT - II**

S. No	SEM.	COURSE CODE	COURSE TITLE	HRS	CRE DIT	TOT. Mks
1.	I - IV	21S4PED	Physical Education	30/ SEM	1	100
2.		21S4YRC	Youth Red Cross			
3.		21S4NSS	NSS			
4.		21S4RTC	Rotaract			
5.		21S4WEC	Women Empowerment Cell			
6.		21S4ACUF	AICUF			

**OFF-CLASS PROGRAMMES**

**ADD-ON COURSES**

COURSE CODE	COURSE TITLE	HR S.	CRE DITS	SEMES TER IN WHICH THE COURSE IS OFFER ED	CIA Mks	ESE Mks	TOT AL Mks
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<b>21UAD2AC</b>	<b>COMPUTER APPLICATIONS</b> (offered by the department of PGDCA for Shift I)	40	2	I & II	40	60	100
<b>21UADFCA</b>	<b>ONLINE SELF LEARNING COURSES-</b> Foundation Course for Arts	40	2	I	40	60	100
21UADFCS	<b>ONLINE SELF LEARNING COURSE-</b> Foundation Course for Science	40	2	II	40	60	100
<b>21UAD3ES</b>	Social & Professional Ethics	15	1	III	40	60	100
<b>21UAD4ES</b>	Personality Development	15	1	IV	40	60	100
<b>21UAD5ES</b>	Family Life Education	15	1	V	40	60	100
<b>21UAD6ES</b>	Life Skills	15	1	VI	40	60	100
<b>21UAD5HR</b>	<b>HUMAN RIGHTS</b>	15	2	V	100	-	100
<b>21UAD6RS</b>	<b>OUTREACH PROGRAMME-</b> Reach Out to Society through Action <b>ROSA</b>	100	3	V & VI	100	-	100
21UAD6PR	<b>PROJECT</b>	30	4	VI	40	60	100
<b>21UAD6RC</b>	<b>READING CULTURE</b>	10/ Sem este r	1	II-VI	-	-	-
<b>TOTAL</b>			<b>20</b>				

**EXTRA CREDIT COURSES**

COURSE CODE	COURSE	HR S.	CREDIT S	SEMESTER IN WHICH THE COURSE IS OFFERED	CIA MKS	ESE MKS	TOTAL MARKS
21UG1SLK1	SELF LEARNING COURSES for ADVANCED LEARNERS Trends in Information Technology	-	2	I	40	60	100
21UG2SLK	SELF LEARNING COURSES for ADVANCED LEARNERS Trends in Commerce	-	2	II	40	60	100
21UG3SLK	SELF LEARNING COURSES for ADVANCED LEARNERS Digital Commerce	-	2	III	40	60	100
21UG4SLKU	SELF LEARNING COURSES for ADVANCED LEARNERS Quantitative Aptitude	-	2	IV	40	60	100
21UG5SLKJ	SELF LEARNING COURSES for ADVANCED LEARNERS Emerging Trends and Technologies	-	2	V	40	60	100

21UG6SL K	<b>SELF LEARNING COURSES for ADVANCED LEARNERS</b>  <b>Business Organisation</b>	-	2	VI	40	60	100
	<b>MOOC COURSES / International Certified online Courses</b> (Department Specific Courses/any other courses) * Students can opt other than the listed course from UGC-SWAYAM UGC / CEC	-	Minimum 2 Credits	I – VI	-	-	

**OFF CLASS PROGRAMMES****19UGVA K1 – Value Added Crash Course (SPSS Software Package)****19UGVA CK1 - Value Added Certificate Course (GIMP)**

**I B.COM(CA)**  
**SEMESTER –I**

***For those who joined in 2023 onwards***

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS/WEEK</b>	<b>CREDITS</b>
<b>USCC</b>	<b>23K1CC1</b>	<b>FINANCIAL ACCOUNTING I</b>	<b>5</b>	<b>5</b>

**COURSE DESCRIPTION**

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

**COURSE OBJECTIVES**

- To understand the basic accounting concepts and standards.
- To know the basis for calculating business profits.
- To familiarize with the accounting treatment of depreciation.
- To learn the methods of calculating profit for a single entry system.
- To gain knowledge on the accounting treatment of insurance claims.

**UNITS**

**Unit: I Fundamentals of Financial Accounting (15 Hrs)**

Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation

**Unit: II Final Accounts (15 Hrs)**

**Final Accounts** of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.

**Unit: III Depreciation and Bills of Exchange (15 Hrs)**

Depreciation - Meaning – Objectives – Accounting Treatments - Types - **Straight Line Method** – Diminishing Balance method – Conversion method.

Units of Production Method – Cost Model vs Revaluation

**Bills of Exchange** – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate

**Unit: IV Accounting from Incomplete Records (15 Hrs)**

Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.

**Unit :V Royalty and Insurance of Claims (15 Hrs)**

Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment.

**Insurance Claims** –Calculation of Claim Amount-Average clause (Loss of Stock only)

**Unit VI DYNAMISM: (for CIA only)**

Accounting Standards: - Introduction -Objectives – Meaning of Accounting Standards - Indian Accounting Standards.

**TEXT BOOK:**

1. Financial Accounting –T.S.Reddy&A.Moorthy, 2<sup>nd</sup> edition, 2011. Margham Publication, Chennai
2. S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
3. S.N. Maheswari, Financial Accounting, Vikas Publications, Noida.
4. ShuklaGrewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.

5. Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
6. R.L.Gupta and V.K.Gupta, "Financial Accounting", Sultan Chand, New Delhi

### BOOKS FOR REFERENCE:

1. Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai
2. Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3. Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4. Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida

### Digital Open Educational Resources (DOER) :

- 1.<https://www.slideshare.net/mcsharma1/accounting-for-depreciation->
- 2.<https://www.slideshare.net/ramusakha/basics-of-financial-accounting>
- 3.<https://www.accountingtools.com/articles/what-is-a-single-entry-system.html>

### COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT -1 Fundamentals of Financial Accounting</b>				
1.1	Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions	1	Chalk & Talk	Black Board
1.2	Journal, Ledger Accounts– Subsidiary Books — Trial Balance	3	Chalk & Talk	Black Board

1.3	Classification of Errors – Rectification of Errors	2	Chalk & Talk	Black Board
1.4	Preparation of Suspense Account	2	Chalk & Talk	Black Board
1.5	Bank Reconciliation Statement - Need and Preparation	7	Chalk & Talk	Black Board
<b>UNIT -2 Final Accounts</b>				
2.1	Final Accounts of Sole Trading Concern	1	Chalk & Talk	Black Board
2.2	Capital and Revenue Expenditure and Receipts	4	Chalk & Talk	Black Board
2.3	Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.	5	Chalk & Talk	Black Board
2.4	Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments	5	Chalk & Talk	Black Board
<b>UNIT -3 Depreciation and Bills of Exchange</b>				
3.1	Depreciation - Meaning - Objectives-Accounting Treatments - Types - Straight Line Method	2	Chalk & Talk	Black Board
3.2	Diminishing Balance method- Conversion method.	4	Chalk & Talk	Black Board

3.3	Definition – Specimens-Discounting of Bills – Endorsement of Bill	5	Chalk & Talk	Black Board
3.4	Collection – Noting – Renewal-Retirement of Bill under rebate	4	Chalk & Talk	Black Board
<b>UNIT -4 Accounting from Incomplete Records – Single Entry System</b>				
4.1	Incomplete Records -Meaning and Features – Limitations	2	Chalk & Talk	Black Board
4.2	Difference between Incomplete Records and Double Entry-	4	Chalk & Talk	Black Board
4.3	System - Methods of Calculation of Profit	5	Chalk & Talk	Black Board
4.4	Statement of Affairs Method-Preparation of final statements by Conversion method.	4	Chalk & Talk	Black Board
<b>UNIT -5 Royalty and Insurance of Claims</b>				
5.1	Meaning – Minimum Rent – Short Working	2	Chalk & Talk	Black Board
5.2	Recoupment of Short Working – Lessor and Lessee – Sublease	4	Chalk & Talk	Black Board
5.3	Accounting Treatment.	3	Chalk & Talk	Black Board
5.4	<b>Insurance Claims</b> –Calculation of Claim Amount	3	Chalk & Talk	Black Board

5.5	-Average clause (Loss of Stock only)	3	Discussion	Black Board
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**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/PP T 5 Mks.				
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	<b>35</b>
Non Scholastic	<b>5</b>
	<b>40</b>

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

### COURSE OUTCOMES

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

NO	COURSE OUTCOMES
CO 1	Remember the concept of rectification of errors and Bank reconciliation statements.
CO 2	Apply the knowledge in preparing detailed accounts of sole trading concerns
CO 3	Analyse the various methods of providing depreciation

CO 4	Evaluate the methods of calculation of profit
CO 5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.

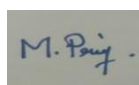
### Mapping COs with PSOs & Mapping COs with POs

CO/ PO/ PSO	PO 1	PO2	PO3	PO4	PO5	PO 6	PO 7	PO 8	PS O1	PS O5	PS O5
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10
AVERAGE	3	2	3	3	2.6	2.2	2	2	3	2	2

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

**COURSE DESIGNER:**

**Mrs. M.PRIYA**



**Forwarded By**



**HOD'S Signature& Name**  
**[Dr .P.Sakunthala]**

**Fatima College (Autonomous), Madurai-18**  
**B.Com(CA)**  
**SEMESTER –I**

**CORE – II: PRINCIPLES OF MANAGEMENT**

*For those who joined in 2023 onwards*

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
USCC	23K1CC2	PRINCIPLES OF MANAGEMENT	5	4

### **COURSE DESCRIPTION**

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

### **COURSE OBJECTIVES**

- To understand the basic management concepts and functions
- To know the various techniques of planning and decision making
- To familiarize with the concepts of organisation structure
- To gain knowledge about the various components of staffing
- To enable the students in understanding the control techniques of management

### **UNITS**

#### **UNIT I INTRODUCTION TO MANAGEMENT (15 Hrs)**

Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol,

Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.

#### **UNIT II PLANNING (15 Hrs)**

Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). **Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.**

**UNIT III ORGANIZING****(15 Hrs)**

Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.

**UNIT IV STAFFING****(15 Hrs)**

Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].

**UNIT V DIRECTING****(15 Hrs)**

Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision.

**Co-ordination and Control**

Co-ordination – Meaning - Techniques of Co-ordination.

Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].

**UNIT –VI DYNAMISM (Evaluation Pattern-CIA only)****(2 HRS.)**

New Trends in Management

**Textbooks**

1. Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.
2. DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3. P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
4. L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.
5. R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.

**Reference Books**

1. K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai
2. Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3. Griffffin, Management principles and applications, Cengage learning, India.
4. H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.
5. Eccles, R. G. &Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.

**NOTE: Latest Edition of Textbooks May be Used**

**Web Resources**

1. <http://www.universityofcalicut.info/syl/management>
2. <https://www.managementstudyguide.com/manpower-planning.htm>
3. <https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392>

**COURSE CONTENTS & LECTURE SCHEDULE:**

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT -1 INTRODUCTION TO MANAGEMENT</b>				
1.1	Meaning- Definitions – Nature and Scope - Levels of Management	4	Discussion	Black Board
1.2	Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts	3	Chalk & Talk	Black Board
1.3	F.W. Taylor, Henry Fayol, Peter F. Drucker	4	Lecture	LCD

1.4	Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities	4	Discussion	Google classroom
<b>UNIT -2 PLANNING</b>				
2.1	Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types	3	Lecture	PPT & White board
2.2	Planning Process - Tools and Techniques of Planning – Management by Objective (MBO)	5	Chalk & Talk	Green Board
2.3	Decision Making: Meaning – Characteristics – Types – Steps in Decision Making – Forecasting.	5	Chalk & Talk	Black Board
<b>UNIT – 3 ORGANIZING</b>				
3.1	Meaning - Definitions - Nature and Scope – Characteristics – Importance	4	Discussion	PPT & White board
3.2	Types - Formal and Informal Organization – Organization Chart	4	Chalk &Talk	Green Board
3.3	Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility	4	Chalk & Talk	Black Board
3.4	Centralization and Decentralization – Span of Management.	3	Chalk & Talk	Black Board
<b>UNIT – 4 STAFFING</b>				

4.1	Introduction - Concept of Staffing-Staffing Process	3	Discussion	PPT & White board
4.2	Recruitment – Sources of Recruitment – Modern Recruitment Methods	3	Chalk & Talk	Green Board
4.3	Selection Procedure – Test-Interview– Training: Need - Types–Promotion –Management Games	3	Chalk & Talk	Black Board
4.4	Performance Appraisal - Meaning and Methods	3	Chalk & Talk	Black Board
4.5	360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].	3	Discussion	Black Board
<b>UNIT – 5 DIRECTING</b>				
5.1	Motivation –Meaning - Theories – Communication – Types - Barriers to Communications	3	Lecture	PPT & White board
5.2	Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision.	3	Chalk & Talk	Black Board
5.3	Co-ordination and Control Co-ordination – Meaning - Techniques of Co-ordination.	3	Lecture	Black Board

5.4	Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques	3	Chalk & Talk	Black Board
5.5	Management by Exception [MBE].	3	Chalk & Talk	Black Board
<b>UNIT –6 DYNAMISM</b>				
6.1	New Trends in Management	2	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/PP T 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	<b>35</b>
Non Scholastic	<b>5</b>
	<b>40</b>

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

## COURSE OUTCOMES

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

NO	COURSE OUTCOMES
CO1	Demonstrate the importance of principles of management.
CO2	Paraphrase the importance of planning and decision making in an organization.
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.
CO4	Enumerate the various methods of Performance appraisal
CO5	Demonstrate the notion of directing, co-coordination and control in the management.

### Mapping of COs with PO & PSOs

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

Note: ♦ Strongly Correlated – 3

♦ Moderately Correlated – 2

♦ Weakly Correlated -1

### COURSE DESIGNER:

1. Staff Name: Mrs. C.Joselyn Nithya

*Joselyn Nithya* *P. Sakunthala*

HOD'S Signature & Name  
[Dr .P.Sakunthala]

**I B.COM(CA)**  
**SEMESTER –II**

***For those who joined in 2023 onwards***

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS/ WEEK</b>	<b>CREDITS</b>
<b>USCC</b>	<b>23K2CC3</b>	<b>FINANCIAL ACCOUNTING II</b>	<b>5</b>	<b>5</b>

**COURSE DESCRIPTION**

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

**COURSE OBJECTIVES**

- To prepare different kinds of accounts in Hire purchase and Instalments System
- To understand the allocation of expenses under departmental accounts
- To gain an understanding about partnership accounts relating to Admission and retirement
- To get knowledge regarding Partnership Accounts relating to dissolution of firm.
- To know the requirements of international accounting standards

**UNITS**

**Unit: I Hire Purchase and Instalment System (15 Hrs)**

Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account  
Instalment System - Calculation of Profit

**Unit: II Branch and Departmental Accounts (15 Hrs)**

Branch – Dependent Branches: Accounting Aspects - Debtors system - Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.

**Unit: III Partnership Accounts - I**

**(15 Hrs)**

Partnership Accounts:–Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner

**Unit: IV Partnership Accounts - II**

**(15 Hrs)**

Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.

**Unit: V Accounting Standards for financial reporting (Theory only)**

**(15 Hrs)**

Objectives and Uses of Financial Statements for Users-**Role of Accounting Standards - Development of Accounting Standards in India**

Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.

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

**(2 HRS.)**

Average Due date - Account Current.

**Textbooks:**

1. T.S.Reddy& A. Murthy, Financial Accounting, Margham Publishers, Chennai.
2. S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.
3. R.L.Gupta and V.K.Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
4. Radhaswamy and R.L. Gupta: Advanced Accounting , Sultan Chand, New Delhi
5. M C ShuklaTSGrewal&S C Gupta, Advance Accounts, S Chand Publishing, New Delhi.

**BOOKS FOR REFERENCE:**

1. Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida
2. Dr.Venkataraman& others ( 7 lecturers): Financial Accounting, VBH, Chennai.
3. Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.

4. Tulsian , Advanced Accounting, Tata MC. Graw hills, India.
5. Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.

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

- 1.<https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1>
- 2.<https://www.slideshare.net/ramusakha/basics-of-financial-accounting>
- 3.<https://www.accountingtools.com/articles/what-is-a-single-entry-system.html>

**COURSE CONTENTS & LECTURE SCHEDULE:**

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT -1 Hire Purchase and Instalment System</b>				
1.1	Hire Purchase System – Accounting Treatment	2	Chalk & Talk	Black Board
1.2	Calculation of Interest	3	Chalk & Talk	Black Board
1.3	Default and Repossession	2	Chalk & Talk	Black Board
1.4	Hire Purchase Trading Account Instalment System	2	Chalk & Talk	Black Board
1.5	Calculation of Profit	9	Chalk & Talk	Black Board
<b>UNIT -2 Branch and Departmental Accounts</b>				

2.1	Branch – Dependent Branches: Accounting Aspects	3	Chalk & Talk	Black Board
2.2	Debtors system -Stock and Debtors system	5	Chalk & Talk	Black Board
2.3	Independent Branches (Foreign Branches excluded)	5	Chalk & Talk	Black Board
2.4	Departmental Accounts: Basis of Allocation of Expenses	2	Chalk & Talk	Black Board
2.5	Inter- Departmental Transfer at Cost or Selling Price.	3	Chalk & Talk	Black Board
<b>UNIT -3 Partnership Accounts - I</b>				
3.1	Partnership Accounts:- Admission of a Partner	2	Chalk & Talk	Black Board
3.2	Treatment of Goodwill- Calculation of Hidden Goodwill	4	Chalk & Talk	Black Board
3.3	Retirement of a Partner	6	Chalk & Talk	Black Board
3.4	Death of a Partner	6	Chalk & Talk	Black Board
<b>UNIT -4 Partnership Accounts - II</b>				
4.1	Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets	2	Chalk & Talk	Black Board

4.2	Realization account – Treatment of Goodwill – Preparation of Balance Sheet	4	Chalk & Talk	Black Board
4.3	Insolvency of a Partner – One or more Partners insolvent – All Partners insolvent	6	Chalk & Talk	Black Board
4.4	Garner Vs Murray – Accounting Treatment – Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method	6	Chalk & Talk	Black Board
<b>UNIT -5 Accounting Standards for financial reporting</b>				
5.1	Objectives and Uses of Financial Statements for Users	5	Chalk & Talk	Black Board
5.2	Role of Accounting Standards - Development of Accounting Standards in India.	4	Chalk & Talk	Black Board
5.3	Requirements of International Accounting Standards - Role of Developing IFRS	4	Chalk & Talk	Black Board
5.4	IFRS Adoption or Convergence in India- Implementation Plan in India- Ind AS	3	Chalk & Talk	Black Board
5.5	Discussion about the difference between Ind AS and IFR	2	Discussion	Black Board

**INTERNAL - UG**

Levels	C1	C2	C3	C4	C5	Total Scholasti c Marks	Non Scholasti c Marks C6	CIA Total	% of Assessmen t
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	T1 10 Mks .	T2 10 Mks .	Qui z 5 Mks .	Assignmen t 5 Mks	OBT/PP T 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 Scholasti c	-	-	-	-	-		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 n 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	<b>35</b>
Non Scholastic	<b>5</b>

	<b>40</b>
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### EVALUATION PATTERN

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

### UG CIA Components

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

### COURSE OUTCOMES

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

NO	COURSE OUTCOMES
CO 1	To evaluate the Hire purchase accounts and Instalment systems
CO 2	To prepare Branch accounts and Departmental Account
CO 3	To understand the accounting treatment for admission and retirement in partnership
CO 4	To know Settlement of accounts at the time of dissolution of a firm.
CO 5	To elaborate the role of IFRS

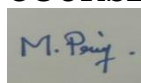
### Mapping COs with PSOs & Mapping COs with POs

CO/PO & PSO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
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CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	2	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	16	11	14	15	14	12	11	11	15	11	11
AVERAGE	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

**3 - Strong, 2 - Medium , 1- Low**

**COURSE DESIGNER:**



**Mrs.M.Priya**

**Forwarded by**



**HOD'S Signature& Name**  
**[Dr .P.Sakunthala]**

**I B.COM(CA)**  
**SEMESTER -II**

***For those who joined in 2023 onwards***

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS/WEEK</b>	<b>CREDITS</b>
<b>USCC</b>	<b>23K2CC 4</b>	<b>BUSINESS LAW</b>	<b>5</b>	<b>4</b>

**COURSE DESCRIPTION**

Students gain knowledge of rights, relationship and behavior of business and individuals engaged in merchandising trade and sales.

**COURSE OBJECTIVES**

- To know the nature and objectives of Mercantile law
- To understand the essentials of valid contract
- To gain knowledge on performance contracts
- To define the concepts of Bailment and pledge
- To understand the essentials of contract of sale

**UNITS**

**UNIT I Elements of Contract**

**[15 hrs]**

Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract

**UNIT II Performance Contract**

**[15 hrs]**

Meaning of Performance, Offer to Perform, Devolution of joint liabilities and rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract

**UNIT III Contract of Indemnity and Guarantee [15 hrs]**

**Contract of Indemnity and Contract of Guarantee** - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety

**UNIT IV Bailment and Pledge [15 hrs]**

Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.

**UNIT V Sale of Goods Act 1930 (Case Study): [15 hrs]**

Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property - Contracts involving sea routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller.

**Unit VI DYNAMISM: (Evaluation Pattern-CIA only)**

Intellectual property rights

**TEXT BOOK:**

1. N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
2. R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3. M C Kuchhal&VivekKuchhal, Business law, S Chand Publishing, New Delhi
4. M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5. Shusma Aurora, Business Law, Taxmann, New Delhi.

**BOOKS FOR REFERENCE:**

1. PreethiAgarwal, Business Law, CA foundation study material, Chennai.
2. Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.
3. Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4. D.Geet, Business Law NiraliPrakashan Publication, Pune.
5. M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.

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

1. [www.cramerz.com](http://www.cramerz.com)[www.digitalbusinesslawgroup.com](http://www.digitalbusinesslawgroup.com)
2. <http://swcu.libguides.com/buslaw>
3. <http://libguides.slu.edu/businesslaw>

**COURSE CONTENTS & LECTURE SCHEDULE**

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
<b>UNIT -1 Elements of Contract</b>				
1.1	Indian Contract Act 1872: Definition of Contract	2	Chalk & Talk	Black Board
1.2	Essentials of Valid Contract, Classification of Contract	3	Chalk & Talk	Black Board
1.3	Offer and Acceptance – Consideration	2	Chalk & Talk	Black Board
1.4	–Capacity to Contract – Free Consent - Legality of Object	3	Chalk & Talk	Black Board
1.5	Contingent Contracts – Void Contract	5	Chalk & Talk	Black Board
<b>UNIT -2 Performance Contract</b>				
2.1	Meaning of Performance, Offer to Perform	3	Chalk & Talk	Black Board
2.2	Time and Place of Performance, Reciprocal Promises, Assignment of Contracts	4	Chalk & Talk	Black Board
2.3	- Remedies for Breach of contract -Termination	5	Chalk & Talk	Black Board
2.4	Discharge of Contract - Quasi Contract	3	Chalk & Talk	Black Board

<b>UNIT -3 Contract of Indemnity and Guarantee</b>				
3.1	Contract of Indemnity	3	Chalk & Talk	Black Board
3.2	Contract of Guarantee	4	Chalk & Talk	Black Board
3.3	Extent of Surety's Liability, Kinds of Guarantee	4	Chalk & Talk	Black Board
3.4	Rights of Surety, Discharge of Surety	4	Chalk & Talk	Black Board
<b>UNIT -4 Bailment and Pledge</b>				
4.1	Bailment and Pledge – Bailment – Concept	3	Chalk & Talk	Black Board
4.2	– Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee	4	Chalk & Talk	Black Board
4.3	Law of Pledge -Meaning Essentials of Valid Pledge	4	Chalk & Talk	Black Board
4.4	Pledge and Lien, Rights of Pawner and Pawnee.	4	Chalk & Talk	Black Board
<b>UNIT 5- Sale of Goods Act 1930</b>				
5.1	Definition of Contract of Sale	2	Chalk & Talk	Black Board
5.2	Formation - Essentials of Contract of Sale	4	Chalk & Talk	Black Board

5.3	Conditions and Warranties - Transfer of Property	4	Chalk & Talk	Black Board
5.4	Contracts involving sea routes- Sale by Non-owners - Rights and duties of buyer	3	Chalk & Talk	Black Board
5.5	Rights of an Unpaid Seller.	2	Discussion	Black Board
<b>UNIT-6</b>				
6.1	Intellectual property rights	2	Discussion	Black Board

**INTERNAL - UG**

Levels	C1	C2	C3	C4	C5	Total Scholasti c Marks	Non Scholasti c Marks C6	CIA Total	% of Assessmen t
	T1  10 Mks .	T2  10 Mks .	Qui z  5 Mks .	Assignmen t  5 Mks	OBT/PP T  5 Mks	35 Mks.	5 Mks.	40Mks .	
<b>K1</b>	2	2	-	-	-	4	-	4	10 %
<b>K2</b>	2	2	5	-	-	9	-	9	22.5 %
<b>K3</b>	3	3	-	-	5	11	-	11	27.5 %
<b>K4</b>	3	3	-	5	-	11	-	11	27.5 %
<b>Non Scholasti c</b>	-	-	-	-	-		5	5	12.5 %
<b>Total</b>	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	<b>35</b>
Non Scholastic	<b>5</b>
	<b>40</b>

**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**

<b>C1</b>	-	Test (CIA 1)	1	-	10 Mks
<b>C2</b>	-	Test (CIA 2)	1	-	10 Mks

<b>C3</b>	- Assignment	1	-	5 Mks
<b>C4</b>	- Open Book Test/PPT	2 *	-	5 Mks
<b>C5</b>	- Quiz	2 *	-	5 Mks
<b>C6</b>	- Attendance		-	5 Mks

### COURSE OUTCOMES

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

NO	COURSE OUTCOMES
CO 1	Explain the Objectives and significance of Mercantile law
CO 2	Understand the clauses and exceptions of Indian Contract Act.
CO 3	Explain concepts on performance, breach and discharge of contract.
CO 4	Outline the contract of indemnity and guarantee
CO 5	Explain the various provisions of Sale of Goods Act 1930

### Mapping COs with PSOs & Mapping COs with POs

CO/ PO/ PSO	PO 1	PO2	PO3	PO4	PO5	PO 6	PO 7	PO 8	PS O1	PS O5	PS O5
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10
AVERAGE	3	2	3	3	2.6	2.2	2	2	3	2	2

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

**COURSE DESIGNER:**

**Mrs. KOUSALYA R**

*R. Kousalya.*

**Forwarded By**

*P. Sakunthala*

**HOD'S Signature & Name**  
**[Dr .P.Sakunthala]**

**II B.COM(CA)**  
**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, 2<sup>nd</sup> revised edition, 2006, kalyani publishers, New Delhi.

**BOOKS FOR REFERENCE:**

1. Principles and practice of Cost accounting- N.K. Prasad, 10<sup>th</sup> 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, 5<sup>th</sup> 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:**

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
<b>UNIT -1 INTRODUCTION</b>				
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
<b>UNIT -2 MATERIAL</b>				
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
<b>UNIT -3 LABOUR</b>				
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
<b>UNIT -4 OVERHEADS</b>				
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
<b>UNIT -5 PROCESS COSTING</b>				
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

<b>Scholastic</b>	<b>35</b>
<b>Non Scholastic</b>	<b>5</b>
	<b>40</b>

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

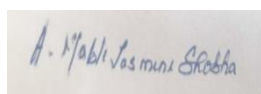
### Mapping COs with POs

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

**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)**  
**SEMESTER –III**

*For those who joined in 2021 onwards*

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

**COURSE DESCRIPTION**

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

**COURSE OBJECTIVES**

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

**UNITS**

**UNIT I - INTRODUCTION TO DBMS (18 HRS)**

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

**UNIT II - NORMALIZATION (18 HRS)**

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

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

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

**UNIT IV - DATA MANIPULATION AND CONTROL****(18 HRS)**

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

**UNIT V - PL/SQL****(18 HRS)**

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

**UNIT VI - DYNAMISM(Evaluation Pattern-CIA only)**

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

**SELF STUDY:**

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

**PROGRAM LIST:**

1. Program using DDL Commands
2. Program using DML Commands
3. Program using Constraints
4. Simple select query
5. Ordering of the result
6. Grouping the result
7. Sub queries
8. Creation of views
9. To find greatest among three numbers
10. To find factorial of a given number
11. To generate the Fibonacci Series
12. To check prime number
13. To find reverse of number using Procedure
14. To find NCR using function

**TEXT BOOKS:**

1. Database management Systems - Alexis Leon & Mathews Leon, L&L Consultancy services Pvt.Ltd ,2008.
2. ORACLE: The complete reference - George Koch & Kevin Loney, Tata McGraw Hill, 2004.

**REFERENCE BOOK**

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

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

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

**COURSE CONTENTS & LECTURE SCHEDULE:**

Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids
<b>UNIT -1 INTRODUCTION TO DBMS</b>				
1.1	Introduction	1	Chalk & Talk	Black Board
1.2	Characteristics of data in database	1	Chalk & Talk	Black Board
1.3	Database management system	2	Lecture	Black Board
1.4	Types of DBMS-Hierarchical model	2	Lecture	Black Board
1.5	Network model-Relational Model.	2	Lecture	Black Board
<b>UNIT -2 NORMALIZATION</b>				
2.1	Introduction	1	Lecture	Black Board

2.2	Keys	1	Lecture	Black Board
2.3	Relationship	1	Lecture	Black Board
2.3	Normalization -First normal form- Second normal form	1	Chalk & Talk	Black Board
2.9	Third normal form- BCNF-Fourth normal form.	1	Chalk & Talk	Black Board
<b>Unit-3 INTRODUCTION TO SQL * PLUS</b>				
3.1	Oracle data type	1	Chalk & Talk	Black Board
3.2	DDL (Create, Alter, Drop)	1	Chalk & Talk	Black Board
3.3	DML(Insert, Update, Delete, Select)	1	Chalk & Talk	Black Board
3.4	DCL(Grant ,Revoke)	2	Chalk & Talk	Black Board
3.5	Constraints(Primary key,	1	Chalk & Talk	Black Board
3.6	Foreign key, Not null, Unique)	1	Chalk & Talk	Black Board
3.7	Joins	1	Chalk & Talk	Black Board
<b>UNIT-4 DATA MANIPULATION AND CONTROL</b>				
4.0	Set operations: Union, intersect and minus	1	Chalk & Talk	Black Board
4.1	Nested queries	1	Chalk & Talk	Black Board
4.2	Functions –Arithmetic function	1	Chalk & Talk	Black Board
4.3	Character Function	1	Chalk & Talk	Black Board

				Board
4.4	Date Function	1	Chalk & Talk	Black Board
4.5	Views	1	Chalk & Talk	Black Board
<b>UNIT-5 PL/SQL</b>				
5.1	Introduction to PL/SQL	1	Chalk & Talk	Black Board
5.2	Block structure	1	Chalk & Talk	Black Board
5.3	Data types	1	Chalk & Talk	Black Board
5.4	Variables and constants assignment	1	Chalk & Talk	Black Board
5.5	Expressions conditional and iterative control	1	Chalk & Talk	Black Board
5.6	Writing PL/SQL Program	1	Chalk & Talk	Black Board
5.7	Procedures	1	Chalk & Talk	Black Board
5.8	Functions	1	Chalk & Talk	Black Board

**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 %

<b>CIA</b>	
<b>Scholastic</b>	<b>35</b>
<b>Non Scholastic</b>	<b>5</b>
	<b>40</b>

## EVALUATION PATTERN

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

### UG CIA Components

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

## COURSE OUTCOMES

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

<b>NO.</b>	<b>COURSE OUTCOMES</b>	<b>KNOWLEDGE LEVEL (ACCORDING</b>	<b>PSOs ADDRESSED</b>
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		<b>TO REVISED BLOOM'S TAXONOMY)</b>	
CO 1	To know about various types of DBMS	K1	PSO1
CO 2	To avoid redundancy in DBMS	K1, K2	PSO2
CO 3	Create the database for real time applications	K1 & K3	PSO4
CO 4	Update the existing records in the database	K1, K2 & K3	PSO3
CO 5	Use PL/SQL for solving common database related issues.	K2 & K4	PSO5

### Mapping COs with PSOs& PO

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	2	2	2
CO2	2	3	2	2	2
CO3	2	2	2	3	2
CO4	2	2	3	2	2
CO5	2	2	2	2	3

### Mapping COs with PO

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

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

**COURSE DESIGNER:**



**1. S.RAJA RAJESWARI**

**Forwarded By**



**Dr.M.Arasammal**  
**HOD'S Signature & Name**

**SEMESTER –III*****For those who joined in 2022 onwards***

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

**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,9<sup>th</sup> edition,2016,
3. **Gupta R.S., Sharma B.D., Bhalla N.S**, Principles of Management, KalyaniPublishers,New Delhi 7<sup>th</sup> Edition2013

### **Digital Open Educational Resources (DOER) :**

1. [https://www.tutorialspoint.com/management\\_principles/management\\_principles\\_tutorial.pdf](https://www.tutorialspoint.com/management_principles/management_principles_tutorial.pdf)

**COURSE CONTENTS & LECTURE SCHEDULE:**

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
<b>UNIT -1 INTRODUCTION</b>				
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
<b>UNIT -2 PLANNING</b>				
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

<b>UNIT -3 ORGANISATION</b>				
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
<b>UNIT -4 STAFFING</b>				
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 Methods of Training.	2	Lecture	PPT & White board
<b>UNIT -5                      MOTIVATION AND CONTROL</b>				
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**

<b>C1</b>	-	Test (CIA 1)	1	-	10 Mks
<b>C2</b>	-	Test (CIA 2)	1	-	10 Mks
<b>C3</b>	-	Assignment	1	-	5 Mks
<b>C4</b>	-	Open Book Test/PPT	2 *	-	5 Mks
<b>C5</b>	-	Quiz	2 *	-	5 Mks
<b>C6</b>	-	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	PS O1	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****Forwarded By****Dr.M.Arasammal****HOD'S Signature & Name**

**II B.COM(CA)**  
**SEMESTER –IV**

***For those who joined in 2019 onwards***

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

**COURSE DESCRIPTION**

Students gain knowledge of the Management Accounting Concepts and Techniques.

**COURSE OBJECTIVES**

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

**UNITS**

**UNIT I: INTRODUCTORY CONCEPTS**

**[18 HRS]**

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

**UNIT II: RATIO ANALYSIS**

**[18 HRS]**

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

**Lab:** Computation of Ratios using Accounting Packages.

**UNIT III: FUND FLOW STATEMENT**

**[18 HRS]**

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

#### **UNIT IV: CASH FLOW STATEMENT**

**[18 HRS]**

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

#### **UNIT V: MARGINAL COSTING**

**[18 HRS]**

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

#### **UNIT VI DYNAMISM**

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

#### **TEXT BOOK:**

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

#### **BOOKS FOR REFERENCE:**

1. Cost and Management Accounting - S.P. Jain & Narang, 2013, Kalyani Publishers
2. Cost and Management Accounting - Dr.S.N. Maheshwari, 14th Revised & Enlarged Edn. 2013

#### **Digital Open Educational Resources (DOER):**

<https://www.accountingcoach.com/>

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

**COURSE CONTENTS & LECTURE SCHEDULE:**

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
<b>UNIT -1 INTRODUCTORY CONCEPTS</b>				
1.1	Management Accounting – Meaning – Nature	3	Chalk & Talk	Black Board
1.2	Functions and Scope	3	Chalk & Talk	Black Board
1.3	Financial Statement –Meaning- Nature and limitations of Financial Statement	4	Chalk & Talk	Black Board
1.4	Analysis and Interpretation of Financial Statement.	8	Chalk & Talk	Black Board
<b>UNIT -2 RATIO ANALYSIS</b>				
2.1	Ratio – Meaning - Classification of Ratios	3	Chalk & Talk	Black Board
2.2	Profitability Ratios	5	Chalk & Talk	Black Board
2.3	Turnover Ratios	5	Chalk & Talk	Black Board
2.4	Financial Ratios - Advantages of Ratio Analysis	5	Chalk & Talk	Black Board
<b>UNIT -3 FUND FLOW STATEMENT</b>				
3.1	Meaning of Fund Flow Statement – Objectives	3	Chalk & Talk	Black Board
3.2	Advantages and Limitations of Fund Flow Statement	3	Chalk & Talk	Black Board
3.3	Preparation of Fund Flow Statement	12	Chalk & Talk	Black Board
<b>UNIT -4 CASH FLOW STATEMENT</b>				
4.1	Meaning of Cash Flow	2	Chalk	Black

	Statement - Difference between Cash Flow Analysis and Fund Flow Statement		&Talk	Board
4.2	Utility of Cash Flow Analysis	2	Chalk & Talk	Black Board
4.3	Limitations of Cash Flow Analysis	2	Chalk & Talk	Black Board
4.4	Preparation of Cash Flow Statement	12	Chalk & Talk	Black Board
<b>UNIT -5 MARGINAL COSTING</b>				
5.1	Meaning - Contribution - Marginal COst Equation	2	Chalk & Talk	Black Board
5.2	Break Even Point - Margin of Safety - Profit Volume Ratio	2	Chalk & Talk	Black Board
5.3	Applications of Marginal Costing	12	Chalk & Talk	Black Board
5.4	Limitations of Marginal COsting	2	Chalk & Talk	Black Board

**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 %

<b>CIA</b>	
<b>Scholastic</b>	<b>35</b>
<b>Non Scholastic</b>	<b>5</b>
	<b>40</b>

### EVALUATION PATTERN

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

### UG CIA Components

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

## COURSE OUTCOMES

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

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

### Mapping COs with PSOs

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	2	2	2
CO2	2	3	3	2	2
CO3	2	2	3	2	2
CO4	2	2	3	2	2
CO5	2	2	2	3	3

### Mapping COs with POs

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

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

**COURSE DESIGNER:**

*Fanny M*

**1. MRS. FANNY M.**

**Forwarded By**

*M. Arasammal*

**Dr.M.Arasammal**  
**HOD'S Signature & Name**

**II B.COM(CA)  
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:**

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, 2<sup>nd</sup> 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:**

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Content Delivery Method</b>	<b>Teaching Aids</b>
<b>UNIT -1 INTRODUCTION</b>				
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
<b>UNIT -2 INTERNET PROTOCOLS</b>				
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
<b>UNIT-3 HTML(HYPertext MARKUP LANGUAGE)</b>				
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
<b>UNIT-4 JAVASCRIPT</b>				
4.1	Language Elements	1	Chalk & Talk	Black Board
4.2	Objects of JavaScript	1	Chalk	Black Board

			&Talk	
4.3	Other Objects	1	Chalk & Talk	Black Board
4.4	Arrays	1	Chalk & Talk	Black Board
<b>UNIT-5 DYNAMIC HTML(DHTML)</b>				
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

**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	
<b>Scholastic</b>	<b>35</b>
<b>Non Scholastic</b>	<b>5</b>
	<b>40</b>

### 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
<b>C1</b>	-	Test (CIA 1)	1	- 10 Mks
<b>C2</b>	-	Test (CIA 2)	1	- 10 Mks
<b>C3</b>	-	Assignment	1	- 5 Mks
<b>C4</b>	-	Open Book Test/PPT	2 *	- 5 Mks
<b>C5</b>	-	Quiz	2 *	- 5 Mks
<b>C6</b>	-	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	PS O1	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)****SEMESTER –IV*****For those who joined in 2021 onwards***

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

**COURSE DESCRIPTION**

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

**COURSE OBJECTIVES**

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

**UNITS****UNIT I: MANAGERIAL ECONOMICS: (15 HRS)**

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

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

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

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

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

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

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

**UNIT IV: MARKETS AND PRODUCT PRICING (15 HRS)**

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

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

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

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

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

**REFERENCE BOOKS:**

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

**COURSE CONTENTS & LECTURE SCHEDULE:**

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

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
3.2	Classifications and determinants of Cost	2	Chalk & Talk	Green Board
3.3	COst output relationship	2	Chalk & Talk	Green Board
3.4	Break even analysis	2	Chalk & Talk	Green Board
3.5	Production function	2	Chalk & Talk	Green Board
3.6	Supply analysis	2	Chalk & Talk	Green Board
<b>UNIT -4 MARKETS AND PRODUCT PRICING</b>				
4.1	Market/competition	1	Lecture	Green Board Charts
4.2	Perfect Competition – Features (Self Study)			
4.3	Monopoly – Features	2	Chalk & Talk	Green Board
4.4	Monopolistic Competition – Features	2	Chalk & Talk	Green Board
4.5	Oligopoly – Features.	2	Chalk & Talk	Green Board
<b>UNIT -5 FACTORS OF PRODUCTION AND FACTOR PRICING</b>				
5.1	Land, Labour, Capital, Organisation	2	Chalk & Talk	Green Board
5.2	Ricardian Theory of Rent	2	Chalk & Talk	Green Board
5.3	Malthusian Theory of Population	2	Chalk & Talk	Green Board

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	
<b>Scholastic</b>	<b>35</b>
<b>Non Scholastic</b>	<b>5</b>
	<b>40</b>

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

### COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	To understand the basic elements of managerial economics aspects and role of	K1	PSO1 & PSO3

	managerial economist		
CO 2	Exposure to the concept of law of demand , and various elasticity of demand	K1, K2	PSO5
CO 3	To describe COst concepts & Break Even Analysis	K1 & K3	PSO2
CO 4	To gain in depth knowledge and pricing policy under Perfect Competition Monopoly, Monopolistic Competition, Oligopoly	K1, K2 & K3	PSO1
CO 5	To compute national income under various methods	K2 & K4	PSO4

### Mapping COs with PSOs

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	3	2	2
CO2	2	2	2	2	3
CO3	2	3	2	2	2
CO4	3	2	2	2	2
CO5	2	2	2	3	2

### Mapping COs with POs

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

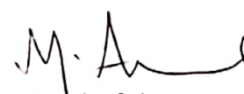
**Note:** ♦ Strongly Correlated – **3**      ♦ Moderately Correlated – **2**  
♦ Weakly Correlated -**1**

**COURSE DESIGNER:**

M. Priya .

**1.M.PRIYA**

**Forwarded By**



**Dr.M.Arasammal**

**HOD'S Signature & Name**

**III B.Com CA**  
**SEMESTER -V**  
*For those who joined in 2022 onwards*

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS
USCC	19K5CC11	BASICS OF TAX LAWS & PRACTICE	Theory & Problem	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 - Perquisites - Employees' provident fund – computation of salary.

**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 [15HRS.]**

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, 54<sup>th</sup> edition.
2. T.S. Reddy and Hari Prasad Reddy(2019),**Income Tax Law and Practice**, Margham Publication, 46<sup>th</sup> edition.
3. Dr. Vinod K. Singhani, (2019)**Student Guide to Income Tax**, Himalaya publication, 150<sup>th</sup> edition.

**COURSE CONTENTS & LECTURE SCHEDULE:**

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
<b>UNIT -1 INCOME TAXACT1961</b>				
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, Assessment 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
<b>UNIT -2 INCOME FROM SALARIES</b>				
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
<b>UNIT -3 INCOME FROM HOUSE PROPERTY</b>				
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
<b>UNIT 4 - INCOME FROM BUSINESS OR PROFESSION</b>				
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
<b>UNIT V -INCOME FROM CAPITAL GAIN ANDOTHER SOURCES</b>				
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	Better of W1, W2	M1+M2	MID-SEM TEST				
	5 Mks.	5 Mks	5+5=10 Mks.	15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

### EVALUATION PATTERN

SCHOLASTIC				NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	CIA	ESE	Total
5	10	15	5	5	40	60	100

**C1** – Average of Two Session Wise Tests

**C2**– Average of Two Monthly Tests

**C3** - Mid Sem Test

**C4**– Best of Two Weekly Tests

**C5** – Non - Scholastic

### 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 with PO

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	2	2	2
CO2	2	2	3	2	3
CO3	2	2	2	3	2
CO4	3	2	2	2	2
CO5	2	3	2	2	2

### Mapping COs with PO

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

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

**COURSE DESIGNER:**

**Dr.M.Arasammal**



**Forwarded By**



**Dr.M.Arasammal**

**HOD'S Signature & Name**

**III B.Com CA**  
**SEMESTER –V**

*For those who joined in 2019 onwards*

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

**COURSE DESCRIPTION**

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

**COURSE OBJECTIVES**

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

**UNITS**

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

Background - E-Com environment - Electronic Data Interchange

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

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

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

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

**UNIT IV - SECURITY** **(15 HRS)**

Need for computer security - specific intruder approaches - security tools

**UNIT V - ENTERPRISE SECURITY****(15 HRS)**

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

**UNIT VI - DYNAMISM(Evaluation Pattern-CIA only)**

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

**SELF STUDY :**

Secure transactions - Antivirus programs.

**TEXT BOOK**

1. Web commerce technology handbooks - Daniel Minoli, Emma Minoli, Tata McGraw hill publishing co. Ltd, 16<sup>th</sup> edition ,2008.

**REFERENCE BOOKS**

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

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

1. [https://www.tutorialspoint.com/e\\_commerce/index.htm](https://www.tutorialspoint.com/e_commerce/index.htm)
2. <https://ecommerceguide.com/guides/>

**COURSE CONTENTS & LECTURE SCHEDULE:**

Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids
<b>Unit -1 E-COMMERCE &amp; MODE OF E-COMMERCE</b>				
1.1	Background	1	Chalk & Talk	Black Board
1.2	E-Com environment	1	Chalk	Black Board

			&Talk	
1.3	Electronic Data Interchange	2	Lecture	Black Board
<b>Unit -2 APPROACHES TO SAFE E-COM</b>				
2.1	Overview	1	Lecture	Black Board
2.2	Secure transport protocols	1	Lecture	Black Board
2.3	secure transactions	1	Lecture	Black Board
2.3	Secure Electronic Payment Protocol (SEPP)	1	Chalk & Talk	Black Board
2.4	SET certificates for authentication	1	Chalk & Talk	Black Board
<b>UNIT III - E-CASH &amp; PAYMENT SCHEMES</b>				
3.1	Internet monetary payment & security requirements	1	Chalk & Talk	Black Board
3.2	payment & purchase order process	1	Chalk & Talk	Black Board
3.3	Online Electronic cash	1	Chalk & Talk	Black Board
<b>UNIT IV – SECURITY</b>				
4.1	Need for computer security	1	Chalk & Talk	Black Board
4.2	Specific intruder approaches	1	Chalk & Talk	Black Board
4.3	Security tools	1	Chalk & Talk	Black Board
<b>UNIT V - ENTERPRISE SECURITY</b>				
5.1	Enterprise networking and access to the internet	1	Chalk & Talk	Black Board
5.2	Antivirus programs	1	Chalk & Talk	Black Board
5.3	Security teams	1	Chalk & Talk	Black Board

**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				
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	
<b>Scholastic</b>	<b>35</b>
<b>Non Scholastic</b>	<b>5</b>
	<b>40</b>

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

### COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
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CO 1	Assess the concept of E-Commerce and EDI.	K1	PSO1
CO 2	Plan the safe E-com transactions based on various Security Tools.	K1, K2	PSO3 & PSO5
CO 3	Use payment & purchase order process through online.	K1 & K3	PSO4
CO 4	Communicate the Need for computer security through online.	K1, K2 & K3	PSO1
CO 5	Demonstrate the working of Antivirus programs - security teams.	K2 & K4	PSO2

### Mapping COs with PO

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	2	2	2
CO2	2	2	3	2	3
CO3	2	2	2	3	2
CO4	3	2	2	2	2
CO5	2	3	2	2	2

### Mapping COs with PO

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

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

**COURSE DESIGNER:**



**1. S.RAJA RAJESWARI**

**Forwarded By**



**Dr.M.Arasammal**  
**HOD'S Signature & Name**

**III B.COM(CA)****SEMESTER -V*****For those who joined in 2019 onwards***

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

**COURSE DESCRIPTION**

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

**COURSE OBJECTIVES**

To gain in-depth knowledge in Accounting package.

**UNITS****UNIT I INTRODUCTION****[15 HRS]**

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

**UNIT II TALLY VOUCHERS****[15 HRS]**

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

**UNIT III TALLY INVENTORY****[15 HRS]**

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

**UNIT IV INVENTORY REPORTS****[15 HRS]**

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

**UNIT V ADVANCED ACCOUNTING****[15 HRS]**

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

**UNIT VI DYNAMISIM(Evaluation Pattern-CIA only)**

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

**TEXT BOOK**

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

**BOOKS FOR REFERENCE**

1. Self learning Guide and Work Book – Tally 9- A.K. Nadani  
Volume 1 & Volume 2.

**Digital Open Educational Resources (DOER)**

- 1.<https://www.tutorialkart.com/pdf/tally/tally-tutorial.pdf>
- 2.<https://www.computer-pdf.com/tutorials-tally-erp-9-tutorial>

**COURSE CONTENTS & LECTURE SCHEDULE:**

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
<b>UNIT -1 INTRODUCTION</b>				
1.1	Introduction to tally – objectives	1	Chalk & Talk	Green board
1.2	Maintaining company data	1	Chalk & Talk	LCD
1.3	Tally fundamentals	1	Lecture	LCD
1.4	Tally accounting	1	Discussion	LCD
1.5	Understanding classification of Groups & ledgers	1	Lecture	LCD
1.6	Predefined groups of Accounts	1	Lecture	LCD
1.7	concepts of groups and Ledgers	1	Lecture	LCD
<b>UNIT - 2 TALLY VOUCHERS</b>				
2.0	Accounting vouchers – objectives ,	1	Discussion	LCD
2.1	contra, payment, receipt,	1	Discussion	LCD
2.2	Journal, sales, purchase, debit note credit note,	1	Lecturer	LCD
2.3	reversing journal, memo	1	Discussion	LCD
2.4	voucher and post dated voucher.	1	Discussion	LCD
<b>UNIT -3 TALLY INVENTORY</b>				
3.1	Inventory masters – Important housekeeping (Self Study)	1	Lecture	LCD

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
3.2	creating, displaying & Altering, stock groups	2	Chalk and talk	Green Board
3.3	stock categories – Inventory vouchers	2	Lecture	LCD
3.4	Inventory details in vouchers	2	Lecture	LCD
3.5	pure inventory transaction. Inventory details in accounting vouchers,	2	Lecture	LCD
3.6	Creating sales tax control ledger.	2	Lecture	LCD
<b>UNIT 4 INVENTORY REPORTS</b>				
4.1	Interest calculation (Self Study)	1	Lecture	Green Board Charts
4.2	COst centre ,COst category	2	Lecture	LCD
4.3	Stock group summary	2	Lecture	LCD
4.4	Stock transfer	2	Lecture	LCD
4.5	Physical stock register.	2	Lecture	LCD
<b>UNIT -5 ADVANCED ACCOUNTING</b>				
5.1	Bill-wise details —on Payment Performance of Debtor (Self Study).	2	Chalk & Talk	Green Board
5.2	Activate Bill wise processing	2	Lecture	LCD
5.3	Display outstanding statements advance account,	2	Lecture	LCD
5.4	Multiple currencies	2	Lecture	LCD
5.5	Interest calculation in GST Slab		Lecture	LCD

**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				
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	
<b>Scholastic</b>	<b>35</b>
<b>Non Scholastic</b>	<b>5</b>
	<b>40</b>

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

### COURSE OUTCOMES

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

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

### Mapping COs with PSOs

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	3	2	3
CO2	2	3	3	2	2
CO3	3	3	3	2	3
CO4	2	2	2	3	3
CO5	2	3	2	3	2

### Mapping COs with POs

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

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

**COURSE DESIGNER:**

- 1. Dr.T.K.Latha Maheswari**
- 2. Ms.M.Fanny**

**Forwarded By**



**Dr.M.Arasammal**  
**HOD'S Signature & Name**

**III B.COM(CA)****SEMESTER -V*****For those who joined in 2021 onwards***

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

**COURSE DESCRIPTION**

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

**COURSE OBJECTIVES**

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

**UNITS****UNIT I - INTRODUCTION TO PYTHON (15 HRS)**

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

**UNIT II - DECISION CONTROL STATEMENTS (15 HRS)**

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

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

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

**UNIT IV - STRINGS AND LIST MANIPULATIONS (15 HRS)**

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

**UNIT V - FILE HANDLING (15 HRS)**

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

**UNIT VI - DYNAMISM(Evaluation Pattern-CIA only)**

Computing Loan Calculator– Computing distance – Computing Tax.

**SELF STUDY:**

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

**PROGRAM LIST:**

1. Write a program to swap two variables without using third variable.
2. Write a program to compute the area of triangle when the three sides are given.
3. Write a program to compute whether a given number is an Armstrong number.
4. Write a program to convert a given binary number to its equivalent decimal number.
5. Write a program using functions to generate the Floyd's triangle for a specified number of rows.
6. Write a program to check whether an entered string is a palindrome or not.
7. Write a program to sort words in alphabetical order.
8. Write a program to compute mean, variance and standard deviation using List.

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

**TEXT BOOK:**

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

**REFERENCE BOOKS:**

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

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

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

**COURSE CONTENTS & LECTURE SCHEDULE:**

Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids
<b>UNIT -1 INTRODUCTION TO PYTHON</b>				
1.1	History	1	Chalk & Talk	Black Board
1.2	Features	1	Chalk & Talk	Black Board
1.3	Setting up path	2	Lecture	Black Board
1.4	Literal constants	2	Lecture	Black Board
1.5	Variables and identifiers	2	Lecture	Black Board
1.6	Data types	2	Lecture	Black Board
1.7	Operators	2	Lecture	Black Board
1.8	Operations on strings	2	Lecture	Black Board
1.9	Other data types.	2	Lecture	Black Board
<b>UNIT -2 DECISION CONTROL STATEMENTS</b>				
2.1	Conditional statements	1	Lecture	Black Board

2.2	Loop structures	1	Lecture	Black Board
2.3	Iterative statements	1	Lecture	Black Board
2.3	Nested loops	1	Chalk & Talk	Black Board
2.4	Break	1	Chalk & Talk	Black Board
2.5	Continue	1	Chalk & Talk	Black Board
2.6	Pass	1	Chalk & Talk	Black Board
2.7	Else used with loops	1	Chalk & Talk	Black Board
<b>UNIT-3 FUNCTIONS,MODULES AND PACKAGES</b>				
3.1	Function definition	1	Chalk & Talk	Black Board
3.2	Function call	1	Chalk & Talk	Black Board
3.3	Variable scope	1	Chalk & Talk	Black Board
3.4	Return statement	2	Chalk & Talk	Black Board
3.5	More on defining functions	1	Chalk & Talk	Black Board
3.6	Lambda function	1	Chalk & Talk	Black Board
3.7	Documentation strings	1	Chalk & Talk	Black Board
3.8	Recursive functions	1	Chalk & Talk	Black Board
3.9	Modules	1	Chalk & Talk	Black Board
4.0	Packages	1	Chalk & Talk	Black Board
4.1	Standard library modules	1	Chalk & Talk	Black Board

4.2	Globals()- Locals() – Reload()	1	Chalk & Talk	Black Board
4.3	Function redefinition.	1	Chalk & Talk	Black Board
<b>UNIT-4 STRINGS AND LIST MANIPULATIONS</b>				
4.1	Strings	1	Chalk & Talk	Black Board
4.2	Concatenating	1	Chalk & Talk	Black Board
4.3	Appending	1	Chalk & Talk	Black Board
4.4	Multiplying strings	1	Chalk & Talk	Black Board
4.5	Strings are immutable	1	Chalk & Talk	Black Board
4.6	Formatting operator	1	Chalk & Talk	Black Board
4.7	Built in string functions	1	Chalk & Talk	Black Board
4.8	Slice	1	Chalk & Talk	Black Board
4.9	ord() and chr()	1	Chalk & Talk	Black Board
5.0	In and not in functions	1	Chalk & Talk	Black Board
5.1	Comparing strings	1	Chalk & Talk	Black Board
5.2	Iterating string	1	Chalk & Talk	Black Board
5.3	List	1	Chalk & Talk	Black Board
5.4	Accessing values	1	Chalk & Talk	Black Board
5.5	Updating values	1	Chalk & Talk	Black Board

5.6	Nested list	1	Chalk & Talk	Black Board
5.7	Cloning	1	Chalk & Talk	Black Board
5.8	Basic list operations	1	Chalk & Talk	Black Board
5.9	List methods	1	Chalk & Talk	Black Board
<b>UNIT-5FILE HANDLING</b>				
5.1	File	1	Chalk & Talk	Black Board
5.2	File path	1	Chalk & Talk	Black Board
5.3	Types of files	1	Chalk & Talk	Black Board
5.4	Opening and closing files	1	Chalk & Talk	Black Board
5.5	Reading and writing files	1	Chalk & Talk	Black Board
5.6	File position	1	Chalk & Talk	Black Board
5.7	Rename and delete a file.	1	Chalk & Talk	Black Board

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

### COURSE OUTCOMES

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

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

### Mapping COs with PSOs

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	2	2	2
CO2	3	2	2	2	2
CO3	2	3	2	2	2
CO4	2	2	3	2	2
CO5	2	2	2	2	3

### Mapping COs with PO

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

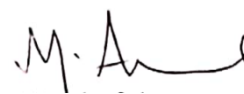
**Note:** ♦ Strongly Correlated – **3**      ♦ Moderately Correlated – **2**  
♦ Weakly Correlated -**1**

**COURSE DESIGNER:**



**1. S.RAJA RAJESWARI**

**Forwarded By**



**Dr.M.Arasammal**  
**HOD'S Signature & Name**

**II B.Com CA****SEMESTER –VI*****For those who joined in 2019 onwards***

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS/ WEEK</b>	<b>CREDITS</b>
<b>USCC</b>	<b>19K6CC15</b>	<b>PRINCIPLES OF TAX LAWS &amp; PRACTICE</b>	<b>5</b>	<b>4</b>

**COURSE DESCRIPTION**

This course emphasizes on various components involved in the determination of the income tax.

**COURSE OBJECTIVES**

This Course helps the students to gain in-depth knowledge regarding the Income Tax returns.

**UNITS****UNIT I SET OFF AND CARRY FORWARD OF LOSSES [15 HRS]**

**Mode of set off and carry forward** - Inter-source adjustments - Inter-head adjustments - **Carry forward of loss (Self Study).**

**.UNIT II INCOME OF OTHER PERSONS INCLUDED IN ASSESSEE'S TOTAL INCOME [15 HRS]**

Transfer of income without transfer of assets - Recoverable transfer of assets - Remuneration of Spouse - Income from assets transferred to spouse, Son's Wife, benefit of spouse, benefit of Son's Wife -Income of minor child - Conversion of Self-acquired property into Joint family property - **Clubbing of negative income(Self Study)**

**UNIT III DEDUCTIONS & ASSESSMENT [15 HRS]**

**Deductions to be made in computing total income** –Computation of tax liability(80C,80CCC,80CCE,80D,80DD,80DDB,,80E,80EE,80G,80GG,80GG

A,80GGB,**80TTA,80TTB & 80U (Self study)**- Computation of tax liability- Assessment of Individuals.

#### **UNIT IV TAX ADMINISTRATION**

**[15 HRS]**

**Deduction of tax at source – Collections of tax at source** (Self Study)-Advance payment of tax- Refund of tax.

**Practical:** E.Filing

#### **UNIT V TAX AUTHORITIES**

**[15 HRS]**

Income tax authorities-Powers and Duties –Procedure for assessment-Types of assessment –**Penalties and Offences(Self Study)**

#### **UNIT VI-VI DYNAMISM(Evaluation Pattern-CIA only)**

Skill development Preparation of form 16- Computation of income tax and the slab rates - Table of rates of tax deducted at source- Filing of IT returns of individuals -List of enclosures for IT returns.

Note: Problem–80% Theory –20%

#### **References:**

1. Dr. H. C. Mehrotra & D.S. P. , Goyal ,**Income Tax Law and Accounts**, Sahitya Bhawan Publications, 54<sup>th</sup> edition,(2019).
2. T.S. Reddy and Hari Prasad Reddy, **Income Tax Law and Practice**,Margham Publication,46<sup>th</sup> edition,(2019).
3. Dr. Vinod K. Singhani ,**Student Guide to Income Tax**,Himalaya publication,150<sup>th</sup> edition,(2019)

#### **Digital Open Educational Resources (DOER) :**

1. <https://www.investopedia.com/terms/i/indirecttax.asp>
2. <https://www.bankbazaar.com/tax/indirect-tax.html>

**COURSE CONTENTS & LECTURE SCHEDULE:**

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
<b>UNIT 1 SET OFF AND CARRY FORWARD OF LOSSES</b>				
1.1	Set off of Losses	3	Chalk & Talk	Black Board
1.2	Inter source adjustments	3	Chalk & Talk	Black Board
1.3	Inter head adjustments	2	Chalk & Talk	Black Board
1.4	Carry forward of losses	2	Chalk & Talk	Black Board
1.5	Order of set off	2	Chalk & Talk	Black Board
1.6	Problem solving	3	Chalk & Talk	Black Board
<b>UNIT II INCOME OF OTHER PERSONS INCLUDED IN ASSESSEE'S TOTAL INCOME</b>				
2.1	Transfer of income without transfer of assets	3	Chalk & Talk	Black Board
2.2	Recoverable transfer of assets	3	Chalk & Talk	Black Board
2.3	Remuneration of spouse, Income from assets transferred to spouse, son's wife	3	Chalk & Talk	Black Board
2.4	Income from assets transferred to other persons for the benefit of the spouse, son's wife	3	Chalk & Talk	Black Board
2.5	Income of minor child, Conversion of self acquired property into Joint family property.	3	Chalk & Talk	Black Board

<b>UNIT -III DEDUCTIONS &amp; ASSESSMENT</b>				
3.1	Deduction to be made in computing total income- u/s 80C,80CC	2	Chalk & Talk	Black Board
3.2	Deduction u/s 80D , 80DD,80DDB	1	Chalk & Talk	Black Board
3.3	Deduction u/s 80E,80EE	2	Chalk & Talk	Black Board
3.4	Deductions u/s 80G ,80GG	2	Chalk & Talk	Black Board
3.5	Deduction u/s 80GGA,80GGB,80GGC	2	Chalk & Talk	Black Board
3.6	Deduction u/s 80QQB,80RRB.80TTA	2	Chalk & Talk	Black Board
3.7	Deduction u/s 80TTB,80U	1	Chalk & Talk	Black Board
3.8	Computation of tax liability	2	Chalk & Talk	Black Board
3.9	Assessment of Individuals	1	Chalk & Talk	Black Board
<b>UNIT-IV TAX ADMINISTRATION</b>				
4.1	Deduction of tax at source	4	Chalk & Talk	Black Board
4.2	Problem solving	3	Chalk & Talk	Black Board
4.3	Collections of tax at source	4	Chalk & Talk	Black Board
4.4	Advance payment of tax	3	Chalk & Talk	Black Board
4.5	Refund of tax.	1	Chalk & Talk	Black Board

<b>UNIT V TAX AUTHORITIES</b>				
5.1	Income tax authorities	3	Chalk & Talk	Black Board
5.2	Powers and Duties	3	Chalk & Talk	Black Board
5.3	Procedure for assessment	3	Chalk & Talk	Black Board
5.4	Types of assessment	5	Chalk & Talk	Black Board
5.5	Penalties and Offences	1	Chalk & Talk	Black Board

**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				
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**

<b>C1</b>	-	Test (CIA 1)	1	-	10 Mks
<b>C2</b>	-	Test (CIA 2)	1	-	10 Mks
<b>C3</b>	-	Assignment	1	-	5 Mks

<b>C4</b>	-	Open Book Test/PPT	2 *	-	5 Mks
<b>C5</b>	-	Quiz	2 *	-	5 Mks
<b>C6</b>	-	Attendance		-	5 Mks

### COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	To acquire the knowledge regarding the provision of set off and carry forward of losses.	K1	PSO1
CO 2	To understand the concepts of clubbing of income.	K1, K2	PSO3
CO 3	To compute the Net Income and tax liability of Individual and HUF.	K1 & K3	PSO2
CO 4	To interpret the different Tax deducted at source.	K1, K2 & K3	PSO3
CO 5	To Summarize the various types of assessment and aware about the appeal and revision, tax penalties and offences.	K2 & K4	PSO1 & PSO5

### Mapping COs with PSOs

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5
<b>CO1</b>	3	1	3	3	3
<b>CO2</b>	3	3	1	2	3
<b>CO3</b>	3	1	2	3	3
<b>CO4</b>	3	3	3	3	3
<b>CO5</b>	3	2	2	3	2

**Mapping COs with POs**

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

**COURSE DESIGNER:**

**1. Dr.M.Arasammal**

**2. Dr.K.Sangeetha****Forwarded By**

**Dr.M.Arasammal****HOD'S Signature & Name**

**III B.COM(CA)****SEMESTER –VI***For those who joined in 2019 onwards*

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS/ WEEK</b>	<b>CREDITS</b>
<b>USCC</b>	<b>19K6CC16</b>	<b>COMPANY ACCOUNTS</b>	<b>5</b>	<b>4</b>

**COURSE DESCRIPTION**

Students will understand the concept of accounting for companies' in preparation of final accounts.

**COURSE OBJECTIVES**

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

**UNITS****UNIT I SHARE CAPITAL****[15 HRS.]**

Company Accounts - Share Capital – Issue of Shares at Par, at Discount and at Premium – Calls- in-arrears – Calls-in-advance- Forfeiture and Reissue-Preference Shares – **Redemptions Of Preference Shares(self study)**. (Simple Problems Only).

**UNIT II FINAL ACCOUNTS OF COMPANIES****[15 HRS.]**

Introduction- **Statement of Profit and Loss and Balance Sheet** (Revised schedule VI) –Content of Profit & Loss and Balance Sheets-**Vertical Balance Sheet**(T model).

**Practical:** Preparation of Final Accounts in TALLY (**Self study**)

**UNIT III VALUATION OF GOODWILL AND SHARES****[15 HRS.]**

Definition of Goodwill-**Nature and Scope of Goodwill(Self Study)** – **Factor affecting value of Goodwill(Self study)** - Methods of valuing Goodwill - Average Profit Method and Super Profit Method – Capitalization

Method - Valuation of Shares - Net Assets Method - Yield Method - Fair Value.

#### **UNIT IV AMALGAMATION, ABSORPTION AND EXTERNAL RECONSTRUCTION [15 HRS.]**

Meaning- Purchase Consideration - Calculation of Purchase Consideration – Methods of Accounting for Amalgamation – Pooling of Interest Method – Purchase Method - Net Assets Method and Net Payment Method.(Simple Problem Only)

#### **UNIT V LIQUIDATION OF COMPANIES [15 HRS.]**

Meaning of The Liquidation or Winding Up – **Modes of Winding Up(Self study)**- Liquidator's Final Statement of Account and Statement of Affairs.

#### **UNIT VI : DYNAMISM**

Drafting T model Amalgamated Balance sheet .AS-14-Accounting for Amalgamation

#### **Text Book**

1. Corporate Accounting - T. S. Reddy & Murthy, 6<sup>th</sup> edition, Margham Publication, New Delhi, 2013,

#### **REFERENCES:**

1. R. L. Gupta & M. Radhaswamy, (2006), Corporate Accounting, Sultan Chant & Sons, New Delhi
2. M.C. Shukla, Grewal T. S & S. C Gupta, (2017), Advanced Accounts, Volume II, 19<sup>th</sup> Edition.
3. S.P. Jain & K.L. Narang , (2004), Advanced Accountancy Volume II, Kalyani Publishers, New Delhi.
4. S.N. Maheswari & S.K. Maheswari, (2005), Financial Accounting, Vikas Publishing House Pvt. Ltd, New Delhi.

**Digital Open Educational Resources (DOER)**

1.

1. <http://www.universityofcalicut.info/syl/BComIIISem197.pdf>2. <http://kamarajcollege.ac.in/Department/Corporate/III%20Year/01%20Core%2013%20-%20Corporate%20Accounting%20I%20-%20V%20Sem.pdf>**COURSE CONTENTS & LECTURE SCHEDULE:**

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT -1 SHARE CAPITAL</b>				
1.1	Company accounts-Meaning of Share capital,Kinds of share capital	2	Chalk & Talk	Black Board
1.2	Issue of share capital at par, At Discount	3	Chalk & Talk	Black Board
1.3	Issue of share at premium	2	Chalk & Talk	Black Board
1.4	Calls in arrear,calls in advance	2	Chalk & Talk	Black Board
1.5	Forfeiture of shares	2	Chalk & Talk	Black Board
1.6	Reissue of shares	2	Chalk & Talk	Black Board
1.7	Preference share, Redemption of preference shares(simple problem only)	2	Chalk & Talk	Black Board
<b>UNIT -II FINAL ACCOUNTS OF COMPANIES</b>				
2.1	Introduction of final accounts of	2	Chalk	Black

	companies		&Talk	Board
2.2	Content of Statement of Profit and loss account(Revised schedule VI)	4	Chalk & Talk	Black Board
2.3	Content of Balance Sheet (Revised ScheduleVI)	3	Chalk & Talk	Black Board
2.4	Vertical Balance Sheet(T model)	3	Chalk & Talk	Black Board
2.5	Problem solving	3	Chalk & Talk	Black Board
<b>UNIT -III VALUATION OF GOODWILL AND SHARES</b>				
3.1	Definition of Goodwill, Meaning	1	Chalk & Talk	Black Board
3.2	Method of valuing goodwill	1	Chalk & Talk	Black Board
3.3	Average profit method	2	Chalk & Talk	Black Board
3.4	Super profit method	2	Chalk & Talk	Black Board
3.5	Capitalisation method	1	Chalk & Talk	Black Board
3.6	Valuation of share	2	Chalk & Talk	Black Board
3.7	Net Assets Method	2	Chalk & Talk	Black Board
3.8	Yield Method	2	Chalk & Talk	Black Board
3.9	Fair value	2	Chalk & Talk	Black Board
<b>UNIT-IV- AMALGAMATION, ABSORPTION AND EXTERNAL RECONSTRUCTION</b>				
4.1	Meaning	1	Chalk & Talk	Black Board

4.2	Calculation of Purchase considerations	1	Chalk & Talk	Black Board
4.3	Methods of Accounting for Amalgamation	2	Chalk & Talk	Black Board
4.4	Pooling of Interest Method	3	Chalk & Talk	Black Board
4.5	Purchase Method	4	Chalk & Talk	Black Board
4.6	Net Assets Method and Net Payment Method	3	Chalk & Talk	Black Board
<b>UNIT V LIQUIDATION OF COMPANIES</b>				
5.1	Meaning of The Liquidation or Winding Up	2	Chalk & Talk	Black Board
5.2	Modes of Winding	3	Chalk & Talk	Black Board
5.3	Liquidator's of final statement of account	3	Chalk & Talk	Black Board
5.4	Statement of Affairs	4	Chalk & Talk	Black Board
5.5	Problem solving	3	Chalk & Talk	Black Board

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session - wise Average	Better of W1, W2	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	
<b>C1</b>	- Test (CIA 1)	1	- 10 Mks
<b>C2</b>	- Test (CIA 2)	1	- 10 Mks
<b>C3</b>	- Assignment	1	- 5 Mks
<b>C4</b>	- Open Book Test/PPT	2 *	- 5 Mks
<b>C5</b>	- Quiz	2 *	- 5 Mks
<b>C6</b>	- Attendance		- 5 Mks

### COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	To record the transaction regarding the issue of shares and debentures	K1	PSO1
CO 2	To give an exposure to the company final accounts as per revised schedule VI	K1, K2	PSO2, PSO5
CO 3	To compute the valuation of Goodwill and shares under the various methods.	K1 & K3	PSO1, PSO3
CO 4	Exposure to provision during amalgamation, absorption and external construction.	K1, K2 & K3	PSO1 & PSO5
CO 5	To describe the legal procedure in preparing the statement of affairs	K2 & K4	PSO3 & PSO5

### Mapping COs with PSOs

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	2	3	2
CO2	3	3	2	2	2
CO3	3	3	2	2	3
CO4	3	2	3	2	3
CO5	3	2	3	2	2

### Mapping COs with POs

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

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

**COURSE DESIGNER:**



**1. Dr.M.Arasammal**



**2. Dr.T.K.Latha Maheswari**

**Forwarded By**



**Dr.M.Arasammal**

**HOD'S Signature & Name**

### III B.Com(CA) 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 making research 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

**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:**

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
<b>UNIT –I INTRODUCTION</b>				
1.1	<b>INTRODUCTION</b>	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
<b>UNIT –II THE RESEARCH PROCESS</b>				
2.1	<b>THE RESEARCH PROCESS</b>	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
<b>UNIT –III THE RESEARCH DESIGN</b>				
3.1	<b>THE RESEARCH DESIGN</b>	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

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT –IV COLLECTION AND ANALYSIS OF DATA</b>				
4.1	<b>COLLECTION AND ANALYSIS OF DATA</b>	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
<b>UNIT –V THE RESEARCH REPORT</b>				
5.1	<b>THE RESEARCH REPORT</b>	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
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	Session - wise Average	Better of W1, W2	M1+M2	MID- SEM TEST				
	5 Mks.	5 Mks	5+5=10 Mks.	15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

### EVALUATION PATTERN

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

### UG CIA Components

#### Nos

<b>C1</b>	-	Test (CIA 1)	1	-	10 Mks
<b>C2</b>	-	Test (CIA 2)	1	-	10 Mks
<b>C3</b>	-	Assignment	1	-	5 Mks

<b>C4</b>	-	Open Book Test/PPT	2 *	-	5 Mks
<b>C5</b>	-	Quiz	2 *	-	5 Mks
<b>C6</b>	-	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	PS O1	PSO 2	PSO 3	PSO 4	PSO 5
<b>CO1</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>3</b>
<b>CO2</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>3</b>

<b>CO3</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>3</b>
<b>CO4</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>3</b>
<b>CO5</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>3</b>	<b>3</b>

**Mapping COs with PSOs**

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

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

**COURSE DESIGNER:****1.M.PRIYA***M. Priya***Forwarded By****Dr.M.Arasammal****HOD'S Signature & Name***M. Arasammal*

**SEMESTER –III**  
**(OFFERED To BBA)**

*For those who joined in 2019 onwards*

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
USCC	21K3ACU3	PRINCIPLES & PRACTICE OF BANKING	5	5

**COURSE DESCRIPTION**

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

**COURSE OBJECTIVES**

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

**UNITS**

**UNIT I BANKERS & CUSTOMERS**

**(15HRS.)**

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

**UNIT II BANK INSTRUMENTS**

**(15HRS)**

Negotiable Instruments – Definition – Essential Features – definition of Promissory note, Bills of exchange and Cheques – Distinguishing features of Cheque, Bill of exchange and pro Note –Endorsement – Kinds – Crossing – Kinds.

**UNIT III CUSTOMER ACCOUNTS****(15HRS)**

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

**Lab:** Filling Forms for different Bank accounts.

**Practical learning:** Documenting of challan of various banks.

**UNIT -IV TYPES OF CUSTOMER****(15HRS)**

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

**UNIT V E-BANKING****(15HRS)**

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

**Self Study:** E-Banking

**UNIT -VI DYNAMISM(Evaluation Pattern-CIA only)**

RBI - Objectives - Functions.

**TEXT BOOK FOLLOWED**

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

**BOOKS FOR REFERENCE**

1. Banking Law and Practice, Gurusamy, Tata Mcgraw, Hill publishing company ltd, 2<sup>nd</sup> edition, 2009
2. Banking Theory Law and Practice, B.S.Raman, United publishers, 2010
3. Banking Theory Law and Practice, P.N.Varshney, Sultan chand & sons, 2008
4. Banking Theory law and Practice, K.P.M.Sundaram & P.N. Varshney, Sultan Chand & sons, 2009

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

1. <https://blog.ipleaders.in/banking-law-india/>
2. <https://financialservices.gov.in/act-rule/Banking/Banking-Acts>

**COURSE CONTENTS & LECTURE SCHEDULE:**

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT –I BANKERS &amp; CUSTOMERS</b>				
1.1	Banker and Customer - Definition of banking – Definition of Customer	2	Chalk & Talk	Black Board
1.2	Relationship between a banker and a customer	2	Chalk & Talk	Black Board
1.3	Obligations of banker to Honour Cheques	2	Chalk & Talk	Black Board
1.4	liability of the banker in Case of Wrongful Dishonour of Cheques	2	Chalk & Talk	Black Board
1.5	Obligation to maintain Secrecy	2	Chalk & Talk	Black Board
1.6	Banker's Rights.	2	Chalk & Talk	Black Board
<b>UNIT –II BANK INSTRUMENTS</b>				
2.1	Negotiable Instruments – Definition – Essential Features	3	Chalk & Talk	Black Board
2.2	definition of Promissory note, Bills of exchange and Cheques	3	Chalk & Talk	Black Board
2.3	Distinguishing features of Cheque, Bill of exchange and pro Note	3	Chalk & Talk	Black Board
2.4	Endorsement – Kinds –	3	Chalk	Black

	Crossing –Kinds.		&Talk	Board
<b>UNIT III CUSTOMER ACCOUNTS</b>				
3.1	Customer's Accounts with the Banker - Fixed Deposit Accounts	1	Chalk & Talk	Black Board
3.2	Savings bank Accounts – Recurring Deposit Accounts	4	Chalk & Talk	Black Board
3.3	Current Accounts.	6	Chalk & Talk	Black Board
3.4	Filling Forms for different Bank accounts.			
<b>UNIT -IV TYPES OF CUSTOMER</b>				
4.1	Special Types of Customers – Minor – Married Woman	2	Chalk & Talk	Black Board
4.2	Illiterate Persons – Lunatics – Drunkards – Trustees	3	Chalk & Talk	Black Board
4.3	Executives And administrators – Joint Hindu family	6	Chalk & Talk	Black Board
4.4	Executives And administrators – Joint Hindu family			
<b>UNIT V -E-BANKING</b>				
5.1	Traditional Banking Vs E-Banking	2	Chalk & Talk	Black Board
5.2	Facets of E –banking – E-banking transactions – E Banking Model	2	Chalk & Talk	Black Board
5.3	Advantages of E Banking – Constraints in E Banking.	5	Chalk & Talk	Black Board

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

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

**COURSE OUTCOMES**

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

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

**Mapping COs with PSOs**

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	2	2	2
CO2	2	3	2	2	2
CO3	2	2	2	3	3
CO4	2	2	3	2	2
CO5	2	2	2	3	2

**Mapping COs with POs**

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

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

♦ Weakly Correlated -1

**COURSE DESIGNER:**

*Fanny M*

**Mrs.M.Fanny**

**Forwarded By**

*M. Arasammal*

**Dr.M.Arasammal**

**HOD'S Signature & Name**

**SEMESTER –IV****Offered to B.B.A*****For those who joined in 2019 onwards***

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS/ WEEK</b>	<b>CREDITS</b>
<b>USCC</b>	<b>21K4ACU4</b>	<b>MANAGEMENT INFORMATION SYSTEM</b>	<b>5</b>	<b>5</b>

**COURSE DESCRIPTION**

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

**COURSE OBJECTIVES**

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

**UNITS****UNIT I INTRODUCTION TO INFORMATION TECHNOLOGY (15 HRS.)**

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

**UNIT II INTRODUCTION TO MIS (15 HRS.)**

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

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

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

**UNIT IV DECISION MAKING TECHNIQUES****(15 HRS.)**

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

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

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

**UNIT VI DYNAMISM(Evaluation Pattern-CIA only)**

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

**TEXT BOOK.**

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

**REFERENCES.**

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

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

1. [https://www.tutorialspoint.com/management\\_information\\_system/index.htm](https://www.tutorialspoint.com/management_information_system/index.htm)
2. <https://www.guru99.com/mis-tutorial.html>

**COURSE CONTENTS & LECTURE SCHEDULE:**

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1	INTRODUCTION TO INFORMATION TECHNOLOGY			

1.1	A computer system	1	Chalk & Talk	Black Board
1.2	Computer Hardware	1	Chalk & Talk	Black Board
1.3	computer software	4	Chalk & Talk	Black Board
1.4	Programming Languages	1	Chalk & Talk	Black Board
1.5	Introduction to Database	1	Chalk & Talk	Black Board
1.6	DB Hierarchy	1	Chalk & Talk	Black Board
1.7	DBMS.	2	Chalk & Talk	Black Board
<b>UNIT -2 INTRODUCTION TO MIS</b>				
2.1	Evolution of MIS	1	Chalk & Talk	Black Board
2.2	Concept - Definition	2	Chalk & Talk	Black Board
2.3	nature and scope	2	Chalk & Talk	Black Board
2.4	Characteristics	1	Chalk & Talk	Black Board
2.5	Function	2	Chalk & Talk	Black Board
2.6	Benefits and role of MIS	1	Chalk & Talk	Black Board
2.7	Importance	2	Chalk & Talk	Black Board
2.8	Structure of MIS	3	Chalk & Talk	Black Board
<b>UNIT -3 MIS AND FUNCTIONAL INFORMATION SYSTEM</b>				

3.1	Classification of MIS	2	Chalk & Talk	Black Board
3.2	Transaction Processing System	1	Chalk & Talk	Black Board
3.3	Management Information System	1	Chalk & Talk	Black Board
3.4	Decision Support System	1	Chalk & Talk	Black Board
3.5	Executive Support System	1	Chalk & Talk	Black Board
3.6	Office Automation System	1	Chalk & Talk	Black Board
3.7	Business Expert System	1	Chalk & Talk	Black Board
3.8	Functional information system	1	Chalk & Talk	Black Board
3.9	Production information system	1	Chalk & Talk	Black Board
3.10	Marketing information system	1	Chalk & Talk	Black Board
3.11	finance and accounting information system	2	Chalk & Talk	Black Board
3.12	Materials information system	1	Chalk & Talk	Black Board
3.13	Human Resource information system	1	Chalk & Talk	Black Board
<b>UNIT -4 DECISION MAKING TECHNIQUES</b>				
4.1	Decision making	2	Chalk & Talk	Black Board
4.2	A concept-Simon's model of decision making	1	Chalk & Talk	Black Board
4.3	Types of decisions	1	Chalk & Talk	Black Board

4.4	Decision making and MIS	1	Chalk & Talk	Black Board
4.5	Decision Support System	1	Chalk & Talk	Black Board
4.6	Characteristics and Capabilities of DSS	1	Chalk & Talk	Black Board
<b>UNIT -5 BUSINESS APPLICATIONS OF INFORMATION SYSTEM</b>				
5.1	E- Commerce	2	2	Chalk & Talk
5.2	Categories of E-commerce	3	1	Chalk & Talk
5.3	E-Commerce Infrastructure	4	1	Chalk & Talk
5.4	E-commerce Applications.	5	1	Chalk & Talk

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

								12.5 %
<b>Total</b>	<b>5</b>	<b>5</b>	<b>10</b>	<b>15</b>	<b>35</b>	<b>5</b>	<b>40</b>	<b>100 %</b>

<b>CIA</b>	
<b>Scholastic</b>	<b>35</b>
<b>Non Scholastic</b>	<b>5</b>
	<b>40</b>

## EVALUATION PATTERN

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

### UG CIA Components

		<b>Nos</b>	
<b>C1</b>	- Test (CIA 1)	1	- 10 Mks
<b>C2</b>	- Test (CIA 2)	1	- 10 Mks
<b>C3</b>	- Assignment	1	- 5 Mks
<b>C4</b>	- Open Book Test/PPT	2 *	- 5 Mks
<b>C5</b>	- Quiz	2 *	- 5 Mks
<b>C6</b>	- 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	Describe the role of information technology and information systems in business	K1	PSO1&PSO4
CO 2	Record the current issues of information technology and relate those issues to the firm	K1, K2	PSO2&PSO5
CO 3	Know the different functional information system in an enterprise.	K1 & K3	PSO3
CO 4	Effectively communicate strategic alternatives to facilitate decision making.	K1, K2 & K3	PSO4
CO 5	Analyze how information technology impacts a firm	K2 & K4	PSO5

### Mapping COs with PSOs

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	2	3	2
CO2	2	3	2	2	3
CO3	2	2	3	2	2
CO4	2	2	2	3	2
CO5	2	2	2	2	3

**Mapping COs with PO**

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

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

**COURSE DESIGNER:**


1. S.Raja Rajeswari

**Forwarded By**



**Dr.M.Arasammal**  
**HOD'S Signature & Name**

**I B.COM(CA)**  
**SEMESTER –I**

*For those who joined in 2023 onwards*

PROGRAMM E CODE	COURSE CODE	COURSE TITLE	HRS/WEE K	CREDIT S
USCC	23I1GEK1	PROGRAMMIN G IN C AND LAB	5	3

**COURSE DESCRIPTION**

C is a high level programming language developing portable applications.

**COURSE OBJECTIVES**

1. Describe the core syntax and semantics of C programming language.
2. Discover the need for working with the strings and functions.
3. Illustrate the process of structuring the data using matrix, struct.

**UNITS**

**Unit: I Introduction to C Language: (12 Hrs)**

Introduction to C Language: C Language Introduction-Features of C Language-Benefits of C over other languages-Compilation of C Program-First Program in C Pre-processor in C Pre-processor directives

**Unit : II Operators and Control Flow Statements (12 Hrs)**

Variables, **Data Types** & Operators: Variables and Keywords in C-Scope rules in C-Data Types in C-Operators & Its Types-Typecasting in C

**Unit : III Arrays and Strings (12 Hrs)**

Control Flow Statements: Decision Making Statements-Switch Statement in C-C **Loops & Control Structure** Practice problems-Continue Statement , Break Statement

Array & String Handling in C: Arrays in C-Strings in C

**Unit :IV      Functions and Recursion      (12 Hrs)**

Multidimensional Arrays in C-String functions in C- Practice problems

Functions in C:Function Prototype-Parameter Passing Techniques in C-  
Storage Classes in C-Recursion Concept -Functions in CPractice problems

**Unit: V      Structures and Files      (12 Hrs)**

**Pointers, Structures, and Unions:**Pointers in C-Structures- Union -  
Enumeration (or enum) in C- Pointer vs Array in C – C application programs  
(Sorting, Matrix manipulations, student's mark list preparation)

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

Introduction -File operations-opening and closing-Random Access files

**Textbooks**

1. E. Balaguruswamy, "Programming in ANSI C", 8th Edition, 2019, McGraw Hill Education, ISBN:978-93-5316-513-0.
2. Pradip Dey, Manas Ghosh, "Programming in C", 2nd Edition, 2018, Oxford University Press, ISBN: 978-01-9949-147-6.
3. Kernighan B.W and Dennis M. Ritchie, "The C Programming Language", 2nd Edition, 2015, Pearson Education India, ISBN: 978-93-3254-944-9.

**Reference Books**

1. Yashavant P. Kanetkar, "Let Us C", 16th Edition, 2019, BPB Publications, ISBN: 978- 93-8728-449-4.
2. Jacqueline A Jones and Keith Harrow, "Problem Solving with C", Pearson Education. ISBN: 978-93-325-3800-9.
3. Dr. Guruprasad Nagraj, "C Programming for Problem Solving", Himalaya PublishingHouse. ISBN-978-93-5299-361-1.

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

1. <http://elearning.vtu.ac.in/econtent/courses/video/BS/14CPL16.html>
2. <https://nptel.ac.in/courses/106/105/106105171/>

**List of Programs**

1. Write a C program to find roots of a Quadratic equation.
2. Write a C program to find the total no. of digits and the sum of individual digits of a positive integer.

3. Write a C program to generate the Fibonacci sequence of first N numbers.
4. Write a C program to sum the series  $S = 1 - x + (x^2/2!) - (x^3/3!) + \dots - (x^n/n!)$
5. Write a C program to arrange the elements of an integer array using Bubble Sort algorithm.
6. Write a C program to input two matrices and perform matrix multiplication on them
7. Write a C program to check whether the given string is palindrome or not without using Library functions.
8. Write a C program to count the number of lines, words and characters in a given text.
9. Write a C program to generate Prime numbers in a given range using user defined function.
10. Write a C program to find factorial of a given number using recursive function.
11. Write a C program to maintain a record of n student details using an array of structures with four fields - Roll number, Name, Marks and Grade. Calculate the Grade according to the following conditions.

Marks Grade

$\geq 80$  A,  $\geq 60$  B,  $\geq 50$  C,  $\geq 40$  D and  $< 40$  E

Print the details of the student, given the student Roll number as input.

### **COURSE CONTENTS & LECTURE SCHEDULE:**

Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids
<b>UNIT -1 INTRODUCTION TO C</b>				
1.1	C Language Introduction	1	Chalk & Talk	Black Board
1.2	Features of C Language	1	Chalk & Talk	Black Board
1.3	Benefits of C over other languages	2	Lecture	Black Board
1.4	Compilation of C Program	2	Lecture	Black Board

1.5	First Program in C	2	Lecture	Black Board
1.6	Pre-processor in C-	2	Chalk & Talk	Black Board
1.7	C-Pre-processor directives	1	Chalk & Talk	Black Board
1.8	Example programs	1	Chalk & Talk	Black Board
<b>UNIT -2 Functions and Keywords</b>				
2.1	Variables	2	Lecture	Black Board
2.2	Data Types	2	Lecture	Black Board
2.3	Operators	2	Lecture	Black Board
2.3	Variables and Keywords in C	2	Chalk & Talk	Black Board
2.9	Scope rules in C	2	Chalk &Talk	Black Board
3.0	Operators & Its Types- Typecasting in C	2	Chalk & Talk	Black Board
<b>UNIT-3 Array &amp; String Handling in C</b>				
3.1	Array & String Handling in C	2	Chalk & Talk	Black Board
3.2	Switch Statement in C	1	Chalk & Talk	Black Board
3.3	Decision Making Statements	2	Chalk &Talk	Black Board
3.4	Multidimensional Arrays in C Control Flow Statements	2	Chalk & Talk	Black Board

3.5	String functions in C-	1	Chalk & Talk	Black Board
3.6	Recursions	1	Chalk & Talk	Black Board
3.7	Defining and processing an Array	1	Chalk & Talk	Black Board
3.9	Practicing problem.	2	Chalk & Talk	Black Board
<b>UNIT-4 Functions in C</b>				
4.0	Functions in C	3	Chalk & Talk	Black Board
4.1	Function Prototype- Parameter Passing Techniques in C	3	Chalk & Talk	Black Board
4.2	Storage Classes in C	3	Chalk & Talk	Black Board
4.3	Recursion Concept	1	Chalk & Talk	Black Board
4.0	Functions in Practice problems	2	Chalk & Talk	Black Board
<b>UNIT-5 FILE MANAGEMENT IN C</b>				
4.1	Pointers concepts	3	Chalk & Talk	Black Board
4.2	Structures, and Unions	3	Chalk & Talk	Black Board
4.3	Pointers in C-Structures- Union - Enumeration (or enum) in C-	3	Chalk & Talk	Black Board
4.4	Pointer vs Array in C	1	Chalk & Talk	Black Board
4.5	C application programs (Sorting, Matrix manipulations, student's mark list preparation)	2	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/PP T 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	<b>35</b>

Non Scholastic	<b>5</b>
	<b>40</b>

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

### COURSE OUTCOMES

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

NO	COURSE OUTCOMES
CO1	Apply the concept of Control Structures to solve any given problem.
CO2	Apply the concept of single and multi-dimensional arrays to solve problems related to searching, sorting and matrix operations.
CO3	Apply the concept of Strings for writing programs related to character array.
CO4	Write programs using concept of user defined and recursive functions.
CO5	Apply concept of structures to write programs.

### Mapping of COs with PSOs

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
--------	-------	-------	-------	-------	-------	-------

<b>CO1</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>
<b>CO2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>
<b>CO3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>
<b>CO4</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>
<b>CO5</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>
<b>Weightage of course contributed to each PSO</b>	<b>15</b>	<b>14</b>	<b>11</b>	<b>15</b>	<b>10</b>	<b>10</b>

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

**COURSE DESIGNER:**

**1. J.UMA**

**Forwarded by**



**HOD'S Signature& Name**  
**[Dr .P.Sakunthala]**

**I B.COM(CA)**  
**SEMESTER –I**

***For those who joined in 2023 onwards***

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
USCC	23I1GEK2	PYTHON PROGRAMMING AND LAB	5	3

**COURSE DESCRIPTION**

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

**COURSE OBJECTIVES**

1. Describe the core syntax and semantics of Python programming language.
2. Discover the need for working with the strings and functions.
3. Illustrate the process of structuring the data using lists, dictionaries, tuples and sets.
4. Understand the usage of packages and Dictionaries

**Unit: I Introduction**

**(12 Hrs)**

Introduction: Computer algorithms-Computer Hardware-Computer Software-Python programming language - Literals - Variables and Identifiers - Operators - Expressions and Data types, Input / output

**Unit : II Control Structures**

**(12 Hrs)**

Control Structures: Boolean Expressions - Selection Control - If Statement- Indentation in Python- Multi-Way Selection -- Iterative Control- While Statement- Infinite loops- Definite vs. Indefinite Loops- Boolean Flag. String, List and Dictionary, Manipulations Building blocks of python programs, Understanding and using ranges.

**Unit : III Functions**

**(12 Hrs)**

**Functions:** Program Routines- Defining Functions- More on Functions: Calling Value-Returning Functions- Calling Non-Value-Returning Functions- Parameter Passing - Keyword Arguments in Python - Default Arguments in Python-Variable Scope. Recursion: Recursive Functions

**Unit :IVObjects (12 Hrs)**

Objects and their use: Software Objects - **Turtle Graphics** – Turtle attributes-Modular Design: Modules - Top-Down Design - Python Modules

**Unit: V Dictionaries and Sets (12 Hrs)**

Dictionaries and Sets: Dictionary type in Python - Set Data type. Text Files: Opening, reading and writing text files – Exception Handling

**UNIT VI - DYNAMISM(Evaluation Pattern-CIA only)**

Computing Loan Calculator– Computing distance – Computing Tax.

**Textbooks**

1. Charles Dierbach, “Introduction to Computer Science using Python - A computational Problem-solving Focus”, Wiley India Edition, 2015.
2. Wesley J. Chun, “Core Python Applications Programming”, 3rd Edition , Pearson Education, 2016
3. Mark Lutz, “Learning Python Powerful Object Oriented Programming”, O’reilly Media 2018, 5th Edition.

**Reference Books**

1. Timothy A. Budd, “Exploring Python”, Tata McGraw Hill Education Private Limited 2011, 1 st Edition.
2. John Zelle, “Python Programming: An Introduction to Computer Science”, Second edition, Course Technology Cengage Learning Publications, 2013, ISBN 978- 1590282410
3. Michel Dawson, “Python Programming for Absolute Beginners” , Third Edition, Course Technology Cengage Learning Publications, 2013, ISBN 978-1435455009

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

[https://onlinecourses.swayam2.ac.in/cec22\\_cs20/preview](https://onlinecourses.swayam2.ac.in/cec22_cs20/preview)

**List of Programs**

1. Program to convert the given temperature from Fahrenheit to Celsius and vice versa depending upon user's choice.
2. Write a Python program to construct the following pattern, using a nested loop

```

*
**
***
****
*****
*****
****
***
**
*

```

3. Program to calculate total marks, percentage and grade of a student. Marks obtained in each of the five subjects are to be input by user. Assign grades according to the following criteria:  
 Grade A: Percentage  $\geq 80$                       Grade B: Percentage  $\geq 70$  and  $< 80$   
 Grade C: Percentage  $\geq 60$  and  $< 70$       Grade D: Percentage  $\geq 40$  and  $< 60$   
 Grade E: Percentage  $< 40$
  4. Program, to find the area of rectangle, square, circle and triangle by accepting suitable input parameters from user.
  5. Write a Python script that prints prime numbers less than 20.
  6. Program to find factorial of the given number using recursive function.
  7. Write a Python program to count the number of even and odd numbers from array of N numbers.
  8. Write a Python class to reverse a string word by word.
  9. Read a file content and copy only the contents at odd lines into a new file.
- Create a Turtle graphics window with specific size

**COURSE CONTENTS & LECTURE SCHEDULE:**

Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids
<b>UNIT -1 INTRODUCTION</b>				
1.1	Introduction- Computer algorithms	1	Chalk & Talk	Black Board
1.2	Computer Hardware	1	Chalk & Talk	Black Board
1.3	Computer Software, Python programming language	2	Lecture	Black Board
1.4	Literal constants	1	Lecture	Black Board
1.5	Variables and identifiers	1	Lecture	Black Board
1.6	Data types	1	Lecture	Black Board
1.7	Operators	1	Lecture	Black Board
1.8	Operations on strings	2	Lecture	LCD
1.9	Other data types.	2	Lecture	Black Board
<b>UNIT -2 Control Structures</b>				
2.1	Control Structures	1	Lecture	Black Board
2.2	Boolean Expressions	1	Lecture	Black Board
2.3	Selection Control- If Statement- Indentation in Python- Multi-Way Selection -- Iterative Control-	3	Lecture	Black Board
2.3	MultiWay Selection -- Iterative Control	1	Chalk & Talk	Black Board
2.4	While Statement- Infinite loopsDefinite vs. Indefinite Loops	1	Chalk & Talk	Black Board
2.5	Definite vs. Indefinite Loops	1	Chalk & Talk	Black Board
2.6	Boolean Flag. String	2	Chalk & Talk	Black Board

2.7	String, List and Dictionary	2	Lecture	LCD
<b>UNIT-3 FUNCTIONS</b>				
3.1	Functions: Program Routines	1	Chalk & Talk	Black Board
3.2	Defining Functions	1	Chalk & Talk	Black Board
3.3	More on Functions	1	Chalk & Talk	Black Board
3.4	Calling Value	2	Chalk & Talk	Black Board
3.5	Returning Functions	1	Chalk & Talk	Black Board
3.6	Calling Non-Value-Returning Functions	1	Chalk & Talk	Black Board
3.7	Parameter Passing	1	Chalk & Talk	Black Board
3.8	Keyword Arguments in Python	1	Chalk & Talk	Black Board
3.9	Default Arguments in Python	1	Chalk & Talk	Black Board
4.0	Variable Scope	1	Chalk & Talk	Black Board
4.1	Recursion: Recursive Functions	1	Chalk & Talk	Black Board
<b>UNIT-4 Objects</b>				
4.1	Objects and their use	2	Chalk & Talk	Black Board
4.2	Software Objects	2	Chalk & Talk	Black Board
4.3	Turtle Graphics	2	Chalk & Talk	Black Board
4.4	Turtle attributes	1	Chalk & Talk	Black Board
4.5	Modular Design	2	Chalk & Talk	Black Board

4.6	Modules - Top-Down Design	1	Chalk & Talk	Black Board
4.7	Python Modules	2	Chalk & Talk	Black Board
<b>UNIT-5 Dictionaries and Sets</b>				
5.1	Dictionary type in Python	2	Chalk & Talk	Black Board
5.2	Set Data type.	2	Chalk & Talk	Black Board
5.3	Text Files	2	Chalk & Talk	Black Board
5.4	Opening and closing files	2	Chalk & Talk	Black Board
5.5	Reading and writing files	2	Chalk & Talk	Black Board
5.6	Exception Handling	2	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/PP T 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	<b>35</b>
Non Scholastic	<b>5</b>
	<b>40</b>

**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	
<b>C1</b>	-	Test (CIA 1)	1	-	10 Mks
<b>C2</b>	-	Test (CIA 2)	1	-	10 Mks
<b>C3</b>	-	Assignment	1	-	5 Mks
<b>C4</b>	-	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
CO1	Develop and execute simple Python programs
CO2	Write simple Python programs using conditionals and looping for solving problems
CO3	Decompose a Python program into functions
CO4	Represent compound data using Python lists, tuples, dictionaries etc.
CO5	Evaluate the program performance by fixing the errors.


### Mapping of COs with PSOs

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	2	2	3	2	2
CO2	3	3	2	3	2	2
CO3	3	3	3	3	2	2
CO4	3	3	2	3	2	2
CO5	3	3	2	3	2	2
<b>Weightage of course contributed to each PSO</b>	<b>15</b>	<b>14</b>	<b>11</b>	<b>15</b>	<b>10</b>	<b>10</b>

### COURSE DESIGNER:

1. J.UMA

Forwarded by

  
HOD'S Signature & Name  
[Dr .P.Sakunthala]

**I B.COM(CA)****SEMESTER –II*****For those who joined in 2023 onwards***

<b>PROGRAMM E CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS/WEE K</b>	<b>CREDIT S</b>
<b>USCC</b>	<b>23K2GE 3</b>	<b>OFFICE AUTOMATION AND LAB</b>	5	3

**COURSE DESCRIPTION**

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

**COURSE OBJECTIVES**

1. The major objective in introducing the Computer Skills course is to impart training for students in Microsoft Office which has different components like MS Word, MS Excel and Power point.
2. The course is highly practice oriented rather than regular class room teaching.
3. To acquire knowledge on editor, spread sheet and presentation software.

**UNITS:****Unit: I Introduction****(12 Hrs)**

Introductory concepts: Hardware and Software - Memory unit – CPU-Input Devices: Key board, Mouse and Scanner. Output devices: Monitor, Printer. Introduction to Operating systems - Introduction to Programming Languages

**Unit : II Word Processing****(12 Hrs)**

Word Processing: **File menu** operations - Editing text – tools, formatting, bullets and numbering - Spell Checker - Document formatting – Paragraph alignment, indentation, headers and footers, printing – Preview, options, merge.

**Unit : III Spreadsheets****(12 Hrs)**

Spreadsheets: Excel – opening, entering text and data, formatting, navigating; **Formulas** – entering, handling and copying

**Unit :IVCharts****(12 Hrs)**

**Charts** – creating, formatting and printing, analysis tables, preparation of financial statements, introduction to data analytics

**Unit: V Power point****(12 Hrs)**

Power point: Introduction to Power point - Features – Understanding slide typecasting & viewing slides – creating slide shows. Applying special object – including objects & pictures – Slide transition – Animation effects, audio inclusion, timers.

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

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

**Textbooks**

Peter Norton, “Introduction to Computers” –Tata McGraw-Hill.

**Reference Books**

Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, “Microsoft 2003”,Tata McGraw- Hill.

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

Web content from NDL / SWAYAM or opensource web resources

**COURSE CONTENTS & LECTURE SCHEDULE:**

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT -1STUDYING CONCEPTS OF PROGRAMMING LANGUAGES</b>				
1.1	Introductory concepts: Hardware and Software - Memory unit – CPU	3	Discussion	Black Board
1.2	Input Devices: Key board, Mouse and Scanner	3	Chalk &Talk	Black Board

1.3	Output devices: Monitor, Printer.	4	Lecture	LCD
1.4	Introduction to Operating systems - Introduction to Programming Languages	2	Discussion	Google classroom
<b>UNIT -2Word Processing</b>				
2.1	File menu operations - Editing text – tools	3	Lecture	PPT & White board
2.2	formatting, bullets and numbering	2	Chalk & Talk	Green Board
2.3	Spell Checker - Document formatting	2	Chalk & Talk	Black Board
2.4	Paragraph alignment, indentation, headers and footers	3	Chalk & Talk	Green Board
2.5	printing – Preview, options, merge.	2	Chalk & Talk	Black Board
<b>UNIT – 3 Spreadsheets</b>				
3.1	Excel – opening, entering text	3	Discussion	PPT & White board
3.2	data formatting	2	Chalk & Talk	Green Board
3.3	Navigating	2	Chalk & Talk	Black Board
3.4	Formulas	3	Chalk & Talk	Black Board
3.5	entering, handling and copying	2	Chalk & Talk	Black Board
<b>UNIT – 4 Charts</b>				
4.1	creating, formatting and printing	3	Discussion	PPT & White board

4.2	analysis tables	3	Chalk & Talk	Green Board
4.3	preparation of financial statements	3	Chalk & Talk	Black Board
4.4	introduction to data analytics	3	Chalk & Talk	Black Board
<b>UNIT – 5 Power point</b>				
5.1	Introduction to Power point – Features	2	Lecture	PPT & White board
5.2	Understanding slide typecasting & viewing slides	3	Chalk & Talk	Black Board
5.3	creating slide shows	2	Lecture	Black Board
5.4	Applying special object – including objects & pictures	3	Chalk & Talk	Black Board
5.5	Slide transition – Animation effects, audio inclusion, timers.	2	Chalk & Talk	Black Board
<b>UNIT –6 DYNAMISM</b>				
6.1	Resume and cover letter preparation - Creating E-Mail-Surfing jobs using search engines	2	Discussion	Black Board

**INTERNAL - UG**

Levels	C1	C2	C3	C4	C5	Total Scholastic Marks	Non Scholastic Marks C6	CIA Total	% of Assessment
	T1	T2	Quiz	Assignment	OBT/PP T				
	10 Mks	10 Mks	5 Mks	5 Mks	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	<b>35</b>
Non Scholastic	<b>5</b>
	<b>40</b>

**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**

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

**COURSE OUTCOMES**

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

<b>NO</b>	<b>COURSE OUTCOMES</b>
CO1	Understand the basics of computer systems and its components.
CO2	Understand and apply the basic concepts of a word processing package.
CO3	Understand and apply the basic concepts of electronic spreadsheet software.
CO4	Understand and apply the basic concepts of database management system.
CO5	Understand and create a presentation using PowerPoint tool.

**Mapping of COs with PSOs**

<b>CO/PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>	<b>PSO 6</b>
<b>CO1</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>
<b>CO2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>
<b>CO3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>
<b>CO4</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>
<b>CO5</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>
<b>Weightage of course contributed to each PSO</b>	<b>15</b>	<b>14</b>	<b>11</b>	<b>15</b>	<b>10</b>	<b>10</b>

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

♦ Moderately Correlated – **2**

**COURSE DESIGNER:**

**Staff Name :J.UMA**

**Forwarded by**

**Name**



**HOD'S Signature&**

**[Dr .P.Sakunthala]**

**I B.COM(CA)**  
**SEMESTER -II**

***For those who joined in 2023 onwards***

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS/ WEEK</b>	<b>CREDITS</b>
<b>USCC</b>	<b>23K2GE4</b>	<b>PROGRAMMING IN C++ AND LAB</b>	5	3

**COURSE DESCRIPTION**

C++ is an associated degree object-oriented artificial language that's straightforward and fashionable and a general artificial language for application development.

**COURSE OBJECTIVES**

1. To engender an appreciation for the need and characteristics of Object-orientation.
2. To impart knowledge of the C++ language grammar in order to design and implement programming solutions to simple problems by applying Object-oriented thinking.

**UNITS:**

**Unit: I Object Oriented Programming Concepts (12 Hrs)**

Object Oriented Programming Concepts: Complexity in software - The need for object-orientation - Abstraction - Encapsulation - Modularity - Hierarchy.

Basic Elements of C++: **Classes – Objects – Data members and member functions** - private and public access specifiers - Static members - Constructors – Singleton class - Destructors

**Unit : IIFriend Functions and Friend Classes (12 Hrs)**

Friend Functions and Friend Classes - Array of objects – Pointer to objects - this pointer – References – Dynamic memory allocation - Namespaces.

Function Overloading: Overloading a function - Default arguments – Overloading Constructors.

Operator Overloading: Overloading an operator as a member function – Overloading an operator as a friend function

**Unit : III Overloading (12 Hrs)**

Overloading the operators [], (), -> and comma operators – Conversion Functions. Inheritance: Types of inheritance – protected access specifier – Virtual Base Class – Base class and derived class constructors. Run-time Polymorphism: Virtual Functions

**Unit :IVFunction overriding (12 Hrs)**

Function overriding - Pure virtual function – Abstract base class. Templates: Function templates – Overloading a function template – Class templates.

**Unit: V Exception Handling (12 Hrs)**

Exception Handling: Exceptions – try, catch, throw – Rethrowing an exception – Restricting exceptions - Handling exceptions in derived classes - terminate(), abort(), unexpected(), set\_terminate().

I/O Streams: Formatted I/O with ios class functions - Manipulators – Creating own manipulator – Overloading << and >> operators.

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

File Pointers - Updating a File - Error Handling during File Operations - Command-line Argument

**Textbooks**

- 1 Herbert Schildt, C++ - The Complete Reference, Third Edition, TMH, 1999.
- 2 Grady Booch, Object Oriented Analysis and Design, Pearson Education, 2008. (For Unit I)

**Reference Books**

- 1 Bjarne Stroustrup, The C++ Programming Language, Addison Wesley, 2000.
- 2 J. P. Cohoon and J. W. Davidson, C++ Program Design – An Introduction to Programming and Object-Oriented Design, Second Edition, McGraw Hill, 1999.
- 3 C. J. Lippman, C++ Primer, Third Edition, Addison Wesley, 2000.

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

Web content from NDL / SWAYAM or opensource web resources

**COURSE CONTENTS & LECTURE SCHEDULE:**

Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids
<b>UNIT -I Object Oriented Programming Concepts</b>				
1.1	Complexity in software - The need for object-orientation	1	Chalk & Talk	Black Board
1.2	Abstraction – Encapsulation – Modularity – Hierarchy	1	Chalk & Talk	Black Board
1.3	Basic Elements of C++: Classes – Objects	2	Lecture	Black Board
1.4	Data members and member functions	2	Lecture	Black Board
1.5	private and public access specifiers	2	Lecture	Black Board
1.6	Static members	1	Chalk & Talk	Black Board
1.7	Constructors	2	Chalk & Talk	Black Board
1.8	Singleton class - Destructors	1	Chalk & Talk	Black Board
<b>UNIT -2 Friend Functions</b>				
2.1	Friend Functions and Friend Classes - Array of objects – Pointer to objects - this pointer – References	2	Lecture	Black Board
2.2	Dynamic memory allocation - Namespaces.	2	Lecture	Black Board
2.3	Function Overloading: Overloading a function - Default arguments	2	Lecture	Black Board

2.3	Overloading Constructors	2	Chalk & Talk	Black Board
2.9	Operator Overloading: Overloading an operator as a member function	2	Chalk & Talk	Black Board
3.0	Overloading an operator as a friend function	2	Chalk & Talk	Black Board
<b>UNIT 3-Overloading</b>				
3.1	Overloading the operators [], (), -> and comma operators	2	Chalk & Talk	Black Board
3.2	Conversion Functions	1	Chalk & Talk	Black Board
3.3	Inheritance: Types of inheritance	2	Chalk & Talk	Black Board
3.4	protected access specifier	2	Chalk & Talk	Black Board
3.5	Virtual Base Class	1	Chalk & Talk	Black Board
3.6	Base class and derived class	1	Chalk & Talk	Black Board
3.7	Run-time Polymorphism	1	Chalk & Talk	Black Board
3.9	Virtual Functions	2	Chalk & Talk	Black Board
<b>UNIT-4 Function overriding</b>				
4.0	Function overriding	3	Chalk & Talk	Black Board
4.1	Pure virtual function	3	Chalk & Talk	Black Board
4.2	Templates: Function templates	3	Chalk & Talk	Black Board
4.3	Abstract base class	1	Chalk & Talk	Black Board

4.0	Overloading a function template – Class templates.	2	Chalk & Talk	Black Board
<b>UNIT-5 Exception Handling</b>				
4.1	Exceptions – try, catch, throw – Rethrowing an exception	3	Chalk & Talk	Black Board
4.2	Restricting exceptions - Handling exceptions in derived classes	3	Chalk & Talk	Black Board
4.3	terminate(), abort(), unexpected(), set_terminate().	3	Chalk & Talk	Black Board
4.4	I/O Streams: Formatted I/O with ios class functions	1	Chalk & Talk	Black Board
4.5	Manipulators – Creating own manipulator – Overloading << and >> operators.	2	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/PP T 5 Mks	35 Mks.	5 Mks.	40Mks.	
<b>K1</b>	2	2	-	-	-	4	-	4	10 %
<b>K2</b>	2	2	5	-	-	9	-	9	22.5 %
<b>K3</b>	3	3	-	-	5	11	-	11	27.5 %
<b>K4</b>	3	3	-	5	-	11	-	11	27.5 %
<b>Non Scholastic</b>	-	-	-	-	-		5	5	12.5 %
<b>Total</b>	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	<b>35</b>
Non Scholastic	<b>5</b>
	<b>40</b>

**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	
<b>C1</b> - Test (CIA 1)	1	- 10 Mks
<b>C2</b> - Test (CIA 2)	1	- 10 Mks
<b>C3</b> - 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
CO1	Design and create classes.Implement Stream I/O as appropriate.
CO2	Design appropriate data members and member functions.
CO3	Implement functions, friend functions, static members, constructors and compile-time polymorphism.
CO4	Implement inheritance, run-time polymorphism and destructors.
CO5	Implement templates and exceptions. Use STL class library.Implement File I/O

## Mapping of COs with PSOs

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	2	2	3	2	2
CO2	3	3	2	3	2	2
CO3	3	3	3	3	2	2
CO4	3	3	2	3	2	2
CO5	3	3	2	3	2	2
<b>Weightage of course contributed to each PSO</b>	<b>15</b>	<b>14</b>	<b>11</b>	<b>15</b>	<b>10</b>	<b>10</b>

Note: ♦ Strongly Correlated – 3

♦ModeratelyCorrelated – 2

♦WeaklyCorrelated -1

**COURSE DESIGNER:**

**1. J.UMA**

**Forwarded by**



**HOD'S Signature& Name**  
**[Dr .P.Sakunthala]**

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

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

**COURSE DESCRIPTION**

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

**COURSE OBJECTIVES**

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

**UNITS****UNIT I: INVESTMENT MANAGEMENT****[15 HRS]**

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

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

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

**UNIT III :SECURITY RISK****[15 HRS]**

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

**UNIT IV: FUNDAMENTAL ANALYSIS[15 HRS]**

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

**UNIT V :TECHNICAL ANALYSIS[15 HRS]**

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

**UNIT VI: DYNAMISM**

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

**Text Book**

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

**Books for Reference:**

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

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

1. <https://www.wisdomjobs.com/e-university/security-analysis-and-investment-management-tutorial-356/introduction-to-security-analysis-11343.html>
2. <https://nptel.ac.in/courses/110/105/110105035/>

**COURSE CONTENTS & LECTURE SCHEDULE:**

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Content Delivery Method</b>	<b>Teaching Aids</b>
<b>UNIT -1 INVESTMENT MANAGEMENT</b>				
1.1	Investment	1	Chalk & Talk	Black Board
1.2	Investment Vs. speculation	1	Chalk & Talk	Black Board
1.3	Real and Financial Assets	2	Lecture	Black Board
1.4	Investment objectives -	2	Lecture	Black Board
1.5	Investment Decision Process	2	Lecture	Black Board
1.6	Factors of Sound Investment	3	Chalk & Talk	Black Board
1.7	Investment – Direct and Indirect Investing .	1	Chalk & Talk	Black Board
1.8	SEBI and Investors’ protection.	1	Chalk & Talk	Black Board
<b>UNIT -2 PRIMARY MARKET &amp; SECONDARY MARKET</b>				
2.1	Indian Capital Market	1	Lecture	Black Board
2.2	Participants in Indian Capital Market	1	Lecture	Black Board
2.3	Types of Issue of Securities in Indian Capital Market	1	Lecture	Black Board
2.3	New issue Market, Functions of New Issue Market	1	Chalk & Talk	Black Board
2.9	Secondary Market - Functions of	1	Chalk	Black

	Stock Exchange.		&Talk	Board
<b>UNIT-3 SECURITY RISK</b>				
3.1	Security Risk	1	Chalk & Talk	Black Board
3.2	Sources of Risk	1	Chalk & Talk	Black Board
3.3	Types of Risk	1	Chalk & Talk	Black Board
3.4	Systematic Risk & Unsystematic risk – Risk Aversion and Risk Premium -	2	Chalk & Talk	Black Board
3.5	Statistical measures for calculating risk (Beta and Standard deviation) .	1	Chalk & Talk	Black Board
<b>UNIT-4 FUNDAMENTAL ANALYSIS</b>				
4.0	Fundamental Analysis	1	Chalk & Talk	Black Board
4.1	Top-Down approach to Fundamental Analysis	1	Chalk & Talk	Black Board
4.2	Economic Analysis	1	Chalk & Talk	Black Board
4.3	Techniques for Economic Analysis	1	Chalk & Talk	Black Board
4.4	Industry analysis	1	Chalk & Talk	Black Board
4.5	Company Analysis (Self Study)			
<b>UNIT-5 TECHNICAL ANALYSIS</b>				
5.1	Dow Theory	1	Chalk & Talk	Black Board

5.2	Chart Analysis sis.	1	Chalk & Talk	Black Board
5.3	Efficient Market Hypothesis	1	Chalk & Talk	Black Board

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

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

**COURSE OUTCOMES**

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

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

**Mapping COs with PSOs**

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	3	3	3
CO2	2	3	2	2	3
CO3	3	3	2	2	2
CO4	3	2	3	2	3
CO5	3	3	2	2	3

**Mapping COs with POs**

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

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

**COURSE DESIGNER:**

**Dr.T.K.Latha Maheswari****Forwarded By**


**Dr.M.Arasammal**  
**HOD'S Signature & Name**

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

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

**COURSE DESCRIPTION**

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

**COURSE OBJECTIVES**

To gain Depth knowledge and techniques in the field of Auditing

**UNITS****UNIT-I-INTRODUCTION****(15 HRS)**

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

**UNIT –II VOUCHING OF CASH TRANSACTIONS****(15 HRS)**

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

**UNIT –III VERIFICATION****(15HRS)**

Verification of assets and liabilities – meaning of verification

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

#### **UNIT – IV ROLE OF COMPANY AUDITOR (15 HRS)**

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

#### **UNIT – V EDP Auditing (15 HRS)**

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

#### **UNIT-VI: DYNAMISM**

SERVICE AUDITING:

Meaning-purpose of Service Auditing- Functions of service Auditing

#### **TEXT BOOKS:**

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

#### **REFERENCE BOOKS:**

1. Ghatalaia, Spicer and Pegler's Practical Auditing, S. Chand & CO., New Delhi.
2. Depaula, (1990), "Principles of Auditing", Deep & Deep Publishing house, Delhi.

#### **Digital Open Educational Resources (DOER) :**

1. <https://www.tutorialspoint.com/auditing/index.htm>
2. [http://archive.mu.ac.in/myweb\\_test/study%20TYBCom%20Accountancy%20Auditing-II.pdf](http://archive.mu.ac.in/myweb_test/study%20TYBCom%20Accountancy%20Auditing-II.pdf)

**COURSE CONTENTS & LECTURE SCHEDULE:**

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

3.2	verification of assets,Cash in Hand, Cash at Bank,bills receivables,	1	Chalk & Talk	Black Board
3.3	Book Debts,copyright,patent rights and trade marks,Fixed Asset,Goodwill	1	Chalk & Talk	Black Board
3.4	verification of liabilities, share capital, trade creditors, bills payable	2	Chalk & Talk	Black Board
3.5	OutstandingExpenses, Contingent Liabilities.	1	Chalk & Talk	Black Board
<b>UNIT IV-ROLE OF COMPANY AUDITOR</b>				
4.1	Introduction – qualifications of an Auditor of a Limited Company	1	Chalk & Talk	Black Board
4.2	Disqualifications- appointment, and removal of auditor	1	Chalk & Talk	Black Board
4.3	Remuneration and expenses of an auditor'	1	Chalk & Talk	Black Board
4.4	Powers and duties of an auditor – status of an auditor	1	Chalk & Talk	Black Board
4.5	Rights and Powers of an Auditor	1	Chalk & Talk	Black Board
<b>UNIT-V EDP AUDITING</b>				
5.1	EDP Auditing – Definition	1	Chalk & Talk	Black Board
5.2	Problems in EDP auditing- Control & its application	1	Chalk & Talk	Black Board
5.3	Audit approach- CAAT(Computer Assisted Auditing Techniques)	1	Chalk & Talk	Black Board
5.4	Test Data-controlled processing- Computer Audit Programmes	1	Chalk & Talk	Black Board

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				
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**

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

**COURSE OUTCOMES**

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

<b>NO.</b>	<b>COURSE OUTCOMES</b>	<b>KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)</b>	<b>PSOs ADDRESSED</b>
CO 1	To understand the basic concepts of auditing	K1	PSO1
CO 2	Exposure to techniques in vouching	K2	PSO3
CO 3	Able to apply various methods in verification of Assets and Liabilities	K1 & K3	PSO5
CO 4	Recognize the role of auditor in the organization.	K1, K2	PSO4
CO 5	To enlighten the evolution of EDP Auditing	K2 & K4	PSO5

**Mapping COs with PSOs**

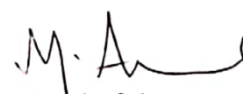
CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	2	3	2	3	3
CO2	3	3	2	2	2
CO3	3	2	3	3	3
CO4	2	3	2	2	3
CO5	3	3	3	2	2

**Mapping COs with POs**

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

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

**COURSE DESIGNER:**

**Dr. T.K. Latha Maheswari****Forwarded By**

**Dr.M.Arasammal****HOD'S Signature & Name**

**III B.COM(CA)****SEMESTER -VI*****For those who joined in 2021 onwards***

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS/ WEEK</b>	<b>CREDITS</b>
<b>USCC</b>	<b>19K6ME3</b>	<b>HUMAN RESOURCE MANAGEMENT</b>	<b>5</b>	<b>5</b>

**COURSE DESCRIPTION**

This course provides an introduction to the various functions of human resource management, including compensation, training and development, health and safety, labour relation and arbitration

**COURSE OBJECTIVES**

This course helps the students to specialize the relationship in all levels of Management.

**UNITS****UNIT I HUMAN RESOURCE MANAGEMENT INTRODUCTION[15 HRS]**

Concept - Scope - Importance of Human Resource Management - Functions of Human Resource Management

**UNIT II HUMAN RESOURCE DEVELOPMENT: [15 HRS]**

**Recruitment** - Meaning of Recruitment-Process of Recruitment-Sources of Recruitment- Techniques of Recruitment- **Job analysis**- Concept-Objectives- Process of Job analysis- Techniques of Job analysis

**Induction-objectives of induction-Training**- Need for Training - Importance of Training - Methods and Techniques of Training - **Career planning - Meaning -Advantages and Disadvantages of career planning - Objectives of Career planning- Process of Career planning (Self study)**

**UNIT III COMPENSATION****[15 HRS]**

Factors affecting compensation – Methods of Wage payment - **Job Evaluation** - Objectives of Job Evaluation - process of Job Evaluation - Methods of Job Evaluation . **Lab:** Human Resource Management and accounting

#### **UNIT IV WORK WELFARE AND SAFETY**

**[15 HRS]**

**Employee Welfare** – Meaning of employee welfare – Types of welfare services. **Employee Health and safety** - Working conditions affecting health –Occupational hazards and diseases – Employee safety – Safety provisions under the Factories Act.

#### **UNIT V INDUSTRIAL RELATIONS**

**[15 HRS]**

Concept - Objectives - Approaches, Causes - **Measures for improving industrial relations**, Industrial disputes - Causes of industrial disputes, Settlement of industrial disputes.

#### **UNIT VI DYNAMISM(Evaluation Pattern-CIA only)**

Emerging Trends in Human Resource Management

#### **TEXT BOOK:**

1. Human Resource Management - Dr. C. B. Gupta,eigth edition ,published by Sultan Chand and Sons New Delhi

#### **REFERENCES:**

1. Human Resource Management - Dr. C. B. Mamoria, Himalaya publish House, Mumbai

2. Human Resource Management - P. C. Tripathi published by Sultan Chand and Sons New Delhi

#### **Digital Open Educational Resources (DOER) :**

1. <https://www.businessmanagementideas.com/human-resource-management-2/what-is-training-in-hrm/20387>
2. <http://www.legalserviceindia.com/legal/article-943-industrial-disputes.html>

**COURSE CONTENTS & LECTURE SCHEDULE:**

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
<b>UNIT -1 HUMAN RESOURCE MANAGEMENT INTRODUCTION</b>				
1.1	Introduction of Human Resource Management	1	Chalk & Talk	Black Board
1.2	Concept	3	Chalk & Talk	Black Board
1.3	Scope	3	Chalk & Talk	Black Board
1.4	Importance of Human Resource Management	3	Chalk & Talk	Black Board
1.5	Functions of Human Resource Management	5	Chalk & Talk	Black Board
<b>UNIT -2 HUMAN RESOURCE DEVELOPMENT</b>				
2.1	<b>Recruitment</b> - Meaning of Recruitment-Process of Recruitment	1	Chalk & Talk	Black Board
2.2	Sources of Recruitment-Techniques of Recruitment	3	Chalk & Talk	Black Board
2.3	Job analysis-Concept-Objectives	3	Chalk & Talk	Black Board
2.4	Process of Job analysis-Techniques of Job analysis	3	Chalk & Talk	Black Board
2.5	Induction-objectives of induction-Training	3	Chalk & Talk	Black Board
2.6	Need for Training - Importance of Training – Methods and Techniques of Training	2	Chalk & Talk	Black Board

2.7	<b>Career planning – Meaning - Advantages and Disadvantages of career planning</b>	2	Chalk & Talk	Black Board
2.8	<b>Objectives of Career planning- Process of Career planning (Self study)</b>	2	Chalk & Talk	Black Board
<b>UNIT -3 COMPENSATION</b>				
3.1	Factors affecting compensation	2	Chalk & Talk	Black Board
3.2	Methods of Wage payment	4	Chalk & Talk	Black Board
3.3	Job Evaluation - Objectives of Job Evaluation - process of Job Evaluation	4	Chalk & Talk	Black Board
3.4	Methods of Job Evaluation - lab :Human Resource Management and accounting	5	Chalk & Talk	Black Board
<b>UNIT -4 WORK WELFARE AND SAFETY</b>				
4.1	Employee Welfare – Meaning of employee welfare	2	Chalk & Talk	Black Board
4.2	Types of welfare services	2	Chalk & Talk	Black Board
4.3	Employee Health and safety - Working conditions affecting health	3	Chalk & Talk	Black Board
4.4	Occupational hazards and diseases	3	Chalk & Talk	Black Board
4.5	Employee safety – Safety provisions under the Factories Act.	5	Chalk & Talk	Black Board
<b>UNIT -5 INDUSTRIAL RELATIONS</b>				

5.1	Concept	2	Chalk & Talk	Black Board
5.2	Objectives - Approaches, Causes	4	Chalk & Talk	Black Board
5.3	Measures for improving industrial relations	4	Chalk & Talk	Black Board
5.4	Industrial disputes - Causes of industrial disputes	3	Chalk & Talk	Black Board
5.5	Settlement of industrial disputes	2	Discussion	Black Board

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session-wise Average 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	<b>35</b>
Non Scholastic	<b>5</b>
	<b>40</b>

### 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				
<b>C1</b>	-	Test (CIA 1)	1	-	10 Mks			
<b>C2</b>	-	Test (CIA 2)	1	-	10 Mks			
<b>C3</b>	-	Assignment	1	-	5 Mks			
<b>C4</b>	-	Open Book Test/PPT	2 *	-	5 Mks			
<b>C5</b>	-	Quiz	2 *	-	5 Mks			
<b>C6</b>	-	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 functions of HRM and how it relates to other organizational functions.	K1	PSO1
CO 2	Examine the methods and processes for personal career planning activities.	K1, K2	PSO2 & PSO4

CO 3	Describe the concepts of wage Payment and <i>employee</i> benefits	K1 & K3	PSO1 & PSO3
CO 4	Develop a knowledge of various <i>employee</i> health and safety schemes	K1, K2 & K3	PSO3 & PSO4
CO 5	Formulate methods for settlement of industrial disputes	K2 & K4	PSO4 & PSO5

### Mapping COs with PSOs

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

### Mapping COs with POs

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

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

♦ Weakly Correlated -1

**COURSE DESIGNER:**

*Joselyn Nithiya*

**Mrs.C.Joselyn Nithiya**

**Forwarded By**

*M. Arasammal*

**Dr.M.Arasammal**

**HOD'S Signature & Name**

**III B.COM(CA)****SEMESTER –VI*****For those who joined in 2019 onwards***

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS/ WEEK</b>	<b>CREDITS</b>
<b>USCC</b>	<b>19K6ME4</b>	<b>FINANCIAL MANAGEMENT</b>	<b>5</b>	<b>5</b>

**COURSE DESCRIPTION**

This course discuss the financial manager's role within a company, including financing decisions, investing decisions and risk/return trade offs

**OBJECTIVE:**

This course helps the students to understand the techniques of controlling the COst and maximizing profit in an organization.

**UNITS****UNIT I FINANCIAL MANAGEMENT****[15 HRS]**

Financial Management – Introduction-meaning- Objectives of the Firm: Profit Maximisation Vs. Wealth Maximisation- **Role of Finance Manager**

**UNIT II LEVERAGES****[15 HRS]**

Introduction – Meaning and types of Leverages – Operating Leverage – Degree of Operating Leverage – Financial Leverage – Degree of Financial Leverage – Combined Leverages.

**UNIT III COST OF CAPITAL****[15HRS]**

Securities and Types of Securities: Debt, Equity and Preferred Stock. Meaning-COst of Capital: COst of Debt COst of Equity, COst of Retained Earnings and Weighted Average Cost of Capital.

**UNIT IV WORKING CAPITAL****[15 HRS]**

Working Capital –Types of working capital Management and Determinants of Working Capital - Sources of Working Capital. Management of Receivables – Meaning and purpose- Cost of Maintaining Receivables. Aspects of Management of receivables Credit analysis-Control of Receivables.

**UNIT V CAPITAL BUDGETING****[15 HRS]**

Techniques of Capital Budgeting - Capital Budgeting Process. Time Value of Money - **Investment Evaluation** Methods: Payback Period, Accounting Rate of Return, Net Present Value and Internal Rate of Return.

**UNIT – VI: DYNAMISM(Evaluation Pattern-CIA only)****[12 HRS]**

Time Value of Money – Compounding method – Discounting method.

**TEXT BOOK:**

1.Financial Management –Dr.A.Murthy Margham Publications,2013

**BOOKS FOR REFERENCE:**

1. Financial Management - Dr. S.N. Maheswari 15th Edition, Mahavir Publications 2019
2. Financial Management - I.M. Pandey 11<sup>th</sup> Edition,Vikas Publications 2018

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

1. <https://www.managementstudyguide.com/financial-management.html>
2. <https://www.businessmanagementideas.com/financial-management/problems-and-solutions-on-financial-management/11421>

**COURSE CONTENTS & LECTURE SCHEDULE:**

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT -1 FINANCIAL MANAGEMENT</b>				
1.1	Financial Management – Introduction-meaning-Objectives of the Firm:	1	Chalk & Talk	Black Board
1.2	Profit Maximisation Vs. Wealth Maximisation-	3	Chalk & Talk	Black Board
1.3	Other Objectives	3	Chalk & Talk	Black Board
1.4	Position and Role of Finance Manager	3	Chalk & Talk	Black Board
<b>UNIT -2 LEVERAGES</b>				
2.1	Introduction – Meaning and types of Leverages	1	Chalk & Talk	Black Board
2.2	Operating Leverage – Degree of Operating Leverage – Financial Leverage	3	Chalk & Talk	Black Board
2.3	Degree of Financial Leverage – Combined Leverages.	3	Chalk & Talk	Black Board
<b>UNIT 3 COST OF CAPITAL</b>				
3.1	Securities and Types of Securities: Debt, Equity and Preferred Stock	2	Chalk & Talk	Black Board
3.2	Meaning-Cost of Capital: COst of Debt COst of Equity	4	Chalk & Talk	Black Board
3.3	COst of Retained Earnings	4	Chalk & Talk	Black Board
3.4	Weighted Average COst of Capital	5	Chalk & Talk	Black Board
<b>UNIT 4 WORKING CAPITAL</b>				
4.1	Working Capital –Types of working capital Management	2	Chalk & Talk	Black Board

4.2	Determinants of Working Capital - Sources of Working Capital	2	Chalk & Talk	Black Board
4.3	Management of Receivables – Meaning and purpose	3	Chalk & Talk	Black Board
4.4	COst of Maintaining Receivables. Aspects of Management of receivables Credit analysis	3	Chalk & Talk	Black Board
4.5	Control of Receivables	5	Chalk & Talk	Black Board
<b>UNIT 5 CAPITAL BUDGETING</b>				
5.1	Techniques of Capital Budgeting - Capital Budgeting Process	2	Chalk & Talk	Black Board
5.2	Time Value of Money - Investment Evaluation Methods: Payback Period	4	Chalk & Talk	Black Board
5.3	Accounting Rate of Return	4	Chalk & Talk	Black Board
5.4	Net Present Value	3	Chalk & Talk	Black Board
5.5	Internal Rate of Return	2	Chalk & Talk	Black Board

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

CIA	
Scholastic	35
Non Scholastic	5
	40

### EVALUATION PATTERN

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

### UG CIA Components

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

### COURSE OUTCOMES

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

<b>NO.</b>	<b>COURSE OUTCOMES</b>	<b>KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)</b>	<b>PSOs ADDRESSED</b>
CO 1	To summarize the concept and objectives of Financial Management	K1	PSO1
CO 2	To identify the concept of leverage	K1, K2	PSO1
CO 3	To compute the various types of COst of capital.	K1 & K3	PSO5
CO 4	To classify the working capital management.	K1, K2 & K3	PSO2& PSO3
CO 5	To discuss the techniques of capital budgeting and calculate rate of return	K2 & K4	PSO4

### Mapping COs with PSOs

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	2	2	2
CO2	3	2	2	2	2
CO3	2	2	2	2	3
CO4	2	3	3	2	2
CO5	2	2	2	3	2

**Mapping COs with POs**

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

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

**COURSE DESIGNER:**

*M. Priya*

**Mrs.M.Priya**

**Forwarded By**

*M. Arasammal*

**Dr.M.Arasammal**

**HOD'S Signature & Name**

**III B.COM(CA)****SEMESTER –VI*****For those who joined in 2019 onwards***

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/ WEEK	CREDITS
USCC	19K6ME5	ENTERPRISE RESOURCE PLANNING	5	5

**COURSE DESCRIPTION**

Students gain knowledge of the working of ERP software and the different modules and their operation.

**COURSE OBJECTIVES**

This course enables the students to get in-depth knowledge about the planning and management in organizations.

**UNITS****UNIT I EVOLUTION OF ERP****[15 HRS]**

Overview - traditional information model - need for change - **Evolution of packaged software solution (Self Study)** - Enterprise resource planning - meaning - Evolution – advantages & disadvantages.

**UNIT II SELECTION & ROLE OF PEOPLE****[15 HRS]**

Process – Definition – Project schedule creations – Policies – Accounting & Finance - Implementation strategy – Vendors & Consultants – In-House implementation - Vendors – Role of vendors – Consultants – Role of consultants - **Project management & monitoring (Self Study).**

**UNIT III TYPES OF MODULES****[15 HRS]**

Finance - Manufacturing - **Human resource (Self Study)** - Plant maintenance - Materials - management - Quality management - Sales & Distribution.

**UNIT IV IMPLEMENTATION****[15 HRS]**

After implementation - Organisational structure - **Roles & skills (Self Study)** - Knowledge management - application management - Implementation requirement.

**UNIT V ERP & APPLICATIONS****[15 HRS]**

ERP a manufacturing perspective – **MRP-MRP-II-JIT-CAD/CAM-PDM-MTO/MTS-ATO-ETO-CTO** – ERP and Related Technologies- **ERP & E-Commerce (Self Study).**

**UNIT VI - DYNAMISM**

Lab: Computation of accounts using ERP package.

The Latest Trends in Enterprise Resource Planning.

**TEXT BOOK:**

1. ERP Demystified - Alexis Leon(MC Graw Hill Book co) Edition 2013.

**REFERENCES:**

1. Enterprise Resource Planning - Vinod Kumar(Prentice hall of India Pvt ltd)2<sup>nd</sup> Edition 2011.

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

- i. <https://solutionsreview.com/enterprise-resource-planning/erp-trends-2018/>
- ii. <https://in.pcmag.com/netsuite/112678/5-enterprise-resource-planning-erp-trends-to-watch-in-2019>

**COURSE CONTENTS & LECTURE SCHEDULE:**

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
<b>UNIT -1                      EVOLUTION OF ERP</b>				
1.1	Overview of ERP	1	Chalk & Talk	Black Board
1.2	Need for change - <b>Evolution of packaged software solution</b>	4	Chalk & Talk	Black Board
1.3	Enterprise resource planning - meaning – Evolution	4	Chalk & Talk	Black Board
1.4	Advantages & disadvantages.	6	Chalk & Talk	Black Board
<b>UNIT -2                      SELECTION &amp; ROLE OF PEOPLE</b>				
2.1	Process – Definition – Project schedule creations	1	Chalk & Talk	Black Board
2.2	Policies – Accounting & Finance - Implementation strategy	3	Chalk & Talk	Black Board
2.3	Vendors & Consultants – In-House implementation	3	Chalk & Talk	Black Board
2.4	Vendors – Role of vendors	3	Chalk & Talk	Black Board
2.5	Consultants – Role of consultants	3	Chalk & Talk	Black Board
2.6	Project management & monitoring (Self Study)	2	Chalk & Talk	Black Board
<b>UNIT -3                      TYPES OF MODULES</b>				
3.1	Finance	3	Chalk & Talk	Black Board
3.2	Manufacturing	2	Chalk & Talk	Black Board
3.3	Human resource	3	Chalk	Black

			&Talk	Board
3.4	Plant maintenance	1	Chalk & Talk	Black Board
3.5	Materials – management	2	Chalk & Talk	Black Board
3.6	Quality management	1	Chalk & Talk	Black Board
3.7	Sales & Distribution.	3	Chalk & Talk	Black Board
<b>UNIT -4 IMPLEMENTATION</b>				
4.1	After implementation	2	Chalk & Talk	Black Board
4.2	Organisational structure	2	Chalk & Talk	Black Board
4.3	Roles & skills	1	Chalk & Talk	Black Board
4.4	Knowledge management	2	Chalk & Talk	Black Board
4.5	application management	2	Chalk & Talk	Black Board
4.6	Implementation requirement	4	Chalk & Talk	Black Board
<b>UNIT -5 ERP &amp; APPLICATIONS</b>				
5.1	ERP a manufacturing perspective	2	Chalk & Talk	Black Board
5.2	MRP-MRP-II-JIT	2	Chalk & Talk	Black Board
5.3	CAD/CAM-PDM	4	Chalk & Talk	Black Board
5.4	MTO/MTS-ATO-ETO-CTO	2	Chalk & Talk	Black Board
5.5	ERP and Related Technologies	3	Chalk	Black

			&Talk	Board
5.6	ERP & E-Commerce	2	Chalk & Talk	Black Board

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

CIA	
Scholastic	35
Non Scholastic	5
	40

### EVALUATION PATTERN

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

**UG CIA Components**

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

**COURSE OUTCOMES**

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

<b>NO.</b>	<b>COURSE OUTCOMES</b>	<b>KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)</b>	<b>PSOs ADDRESSED</b>
CO 1	Outline the technical aspects of ERP systems.	K1	PSO5
CO 2	Analyse concepts in ERP system.	K1, K2,	PSO1
CO 3	Identify and describe typical functionality in an ERP system.	K1 & K3	PSO3
CO 4	Predict the steps and activities in the ERP life cycle.	K1, K2, K3 &	PSO4 & PSO5
CO 5	Plan business processes using various techniques in ERP	K2 & K4	PSO3

**Mapping COs with PSOs**


CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	3	3	3
CO2	3	2	3	3	3
CO3	3	2	3	3	3
CO4	3	2	3	3	3
CO5	3	2	3	3	3

**Mapping COs with POs**

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

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

**COURSE DESIGNER:**

**MRS. FANNY M.****Forwarded By**

**Dr.M.Arasammal****HOD'S Signature & Name**

**III B.Com(CA)****SEMESTER –VI*****For those who joined in 2021 onwards***

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS/WEEK</b>	<b>CREDITS</b>
<b>USCC</b>	<b>19K6ME6</b>	<b>COMPANY LAW &amp; PRACTICE</b>	<b>5</b>	<b>5</b>

**COURSE DESCRIPTION**

This course provides a clear understanding of the fundamentals of company law is critical for anyone who is looking to understand corporate and economic laws and regulations in India.

**COURSE OBJECTIVES**

To gain in-depth knowledge in the Companies Act 2013

**UNITS****UNIT 1: NATURE OF COMPANY****[15 HRS]**

**Definition of company - Characteristics of Company - Company Distinguished from Partnership.(Self-study)** – Formation of a Company – Kinds of Companies - Certificate of Incorporation – Promoter - Pre-incorporation - Provisional Contracts.

**UNIT 2: LEGAL DOCUMENTS****[15 HRS]**

Meaning - Contents of Memorandum of Association - Alteration of Memorandum of Association -Contents of Articles of Association-Alteration of Articles of Association - Articles and Memorandum - their Relation.

**UNIT 3: PROSPECTUS****[15 HRS]**

Definition - Contents of Prospectus - Misstatements in Prospectus and their Consequences - **Statement in Lieu of Prospectus.**

**UNIT 4: COMPANY MANAGEMENT****[15 HRS]**

Directors – Definition - Appointment of Directors-**Qualification of Directors - Duties of Directors – Secretary** – Definition - Duties and Rights of Company Secretary.

**UNIT 5: COMPANY MEETING****[15 HRS]**

Meaning-Kinds – Requisites of a Valid meeting –Minutes - quorum-**Resolutions - Kinds of Resolutions.( Self-study)**

**UNIT VI DYNAMISM(Evaluation Pattern-CIA only)**

Recent Trends and Developments in Company Law

**TEXT BOOK:**

1. Elements of Company Law - N.D. Kapoor , Published by Sultan Chand and Sons, New Delhi, 14<sup>th</sup> Revised Edition (Reprint, 2015)

**BOOKS FOR REFERENCE:**

1. Company Law - Ashok Bagrial, Vikas Publish House Pvt. Ltd. New Delhi, 12<sup>th</sup> Edition (Reprint, 2015)
2. Company Law - Avatgar Singh, New Age International Publisher, New Delhi, 14<sup>th</sup> Edition (Reprint, 2016)

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

1. [https://www.dphu.org/uploads/attachements/books/books\\_3955\\_0.pdf](https://www.dphu.org/uploads/attachements/books/books_3955_0.pdf)

**COURSE CONTENTS & LECTURE SCHEDULE:**

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT -1 NATURE OF COMPANY</b>				
1.1	NATURE OF COMPANY	1	Chalk &Talk	Black Board

1.2	Definition of company - Characteristics of Company - Company Distinguished from Partnership.(Self-study)	3	Chalk &Talk	Black Board
1.3	Formation of a Company	3	Chalk & Talk	Black Board
1.4	Certificate of Incorporation	3	Chalk & Talk	Black Board
1.5	Promoter	3	Chalk & Talk	Black Board
1.6	Pre-incorporation &Provisional Contracts.	3	Chalk & Talk	Black Board
<b>UNIT -2                      LEGAL DOCUMENTS</b>				
2.1	LEGAL DOCUMENTS	1	Chalk & Talk	Black Board
2.2	Meaning - Contents of Memorandum of Association	2	Chalk & Talk	Black Board
2.3	Alteration of Memorandum	3	Chalk & Talk	Black Board
2.4	Meaning - Contents of Articles - Form of Articles - Table -	2	Chalk & Talk	Black Board
2.5	Alteration of Articles	2	Chalk & Talk	Black Board
2.6	Articles and Memorandum - their Relation.	2	Chalk & Talk	Black Board
<b>UNIT -3                      PROSPECTUS</b>				
3.1	PROSPECTUS	1	Chalk & Talk	Black Board
3.2	Definition - Contents of Prospectus	5	Chalk &Talk	Black Board
3.3	Misstatements in Prospectus and their Consequences	5	Chalk & Talk	Black Board
3.4	Statement in Lieu of Prospectus.	1	Chalk &Talk	Black Board

<b>UNIT -4 COMPANY MANAGEMENT</b>				
4.1	COMPANY MANAGEMENT	1	Chalk & Talk	Black Board
4.2	Directors – Definition	1	Chalk & Talk	Black Board
4.3	Appointment of Directors	3	Chalk & Talk	Black Board
4.4	Qualification of Directors - Duties of Directors	3	Chalk & Talk	Black Board
4.5	Secretary – Definition - Duties and Rights of Company Secretary.	4	Chalk & Talk	Black Board
<b>UNIT -5 COMPANY MEETING</b>				
5.1	COMPANY MEETING	1	Chalk & Talk	Black Board
5.2	Meaning-Kinds	4	Chalk & Talk	Black Board
5.3	Requisites of a Valid meeting	4	Chalk & Talk	Black Board
5.4	Minutes – quorum	4	Chalk & Talk	Black Board
5.5	Resolutions - Kinds of Resolutions.( Self-study)	4	Chalk & Talk	Black Board

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

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

CIA	
Scholastic	<b>35</b>
Non Scholastic	<b>5</b>
	<b>40</b>

## 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	
<b>C1</b>	- Test (CIA 1)	1	- 10 Mks
<b>C2</b>	- Test (CIA 2)	1	- 10 Mks
<b>C3</b>	- Assignment	1	- 5 Mks
<b>C4</b>	- Open Book Test/PPT	2 *	- 5 Mks
<b>C5</b>	- Quiz	2 *	- 5 Mks

**C6** - Attendance

- 5 Mks

**COURSE OUTCOMES**

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

NO	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Compare the formation of Company with Partnership	K1	PSO3
CO 2	Explain the knowledge of MOA and AOA	K1, K2	PSO2
CO 3	Assess the concept of Prospectus, Statement in lieu of Prospectus	K1 & K3	PSO1& PSO4
CO 4	Discuss the appointment, duties and right of directors and secretary	K1, K2 & K3	PSO4
CO 5	Plan with proper knowledge about company meeting.	K2 & K4	PSO5

**Mapping COs with PSOs**

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	2	3	2	3
CO 2	3	3	2	2	3
CO 3	3	3	2	3	3
CO 4	3	2	2	3	3

CO 5	3	2	2	3	3
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### Mapping COs with POs

CO/ PO	PO 1	PO2	PO3	PO4	PO5	PO6	PO7
CO 1	3	2	3	2	3	2	2
CO 2	3	3	2	2	3	2	2
CO 3	3	3	2	3	3	3	2
CO 4	3	2	2	3	3	3	2
CO 5	3	2	2	3	3	3	2

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

**COURSE DESIGNER:**

*P. Sakunthala*

**P.SAKUNTHALA**

**Forwarded By**

*M. Arasammal*

**Dr.M.Arasammal**  
**HOD'S Signature & Name**

**I B.COM(CA)**  
**SEMESTER –I**

***For those who joined in 2019 onwards***

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS/ WEEK</b>	<b>CREDITS</b>
<b>USCC</b>	<b>23K1SE1</b>	<b>FUNDAMENTALS OF COSTING</b>	<b>2</b>	<b>2</b>

**COURSE DESCRIPTION**

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

**OBJECTIVE:**

To gain basic knowledge in the Costing.

**UNITS**

**UNIT I INTRODUCTION**

**[ 6HRS ]**

Meaning and scope of Cost accounting – Elements of Cost

**UNIT II COST**

**[6 HRS]**

Classification of Cost – Preparation of Cost sheet.

**UNIT III MATERIAL CONTROL**

**[6 HRS ]**

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

**UNIT IV LABOUR COST**

**[6 HRS ]**

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

**UNIT V OPERATING COSTING****[ 6 HRS]****Operating Costing**, characteristic, Methods.**UNIT – VI: DYNAMISM(Evaluation Pattern-CIA only)**

Cost Centre - Cost control – Cost reduction

**Text Book:**

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

**Reference Books:**

1. Cost Accounting, DR.S.N. Maheswari, Mahavir Publications; Fifth Edition edition (2015)
2. Cost Accounting, S.P. Jain & K.L. Narang, 2nd revised edition, 2006, Kalyani publishers, New Delhi.

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

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

**COURSE CONTENTS & LECTURE SCHEDULE:**

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT – I INTRODUCTION</b>				
1.1	Meaning and scope of Cost accounting	3	Chalk & Talk	Black Board
1.2	Elements of Cost	3	Chalk & Talk	Black Board
<b>UNIT – II COST</b>				
2.1	Classification of Cost	3	Chalk & Talk	Black Board

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

**INTERNAL - UG**

Levels	C1	C2	C3	C4	C5	Total Scholasti c Marks	Non Scholasti c Marks C6	CIA Total	% of Assessmen t
	T1  10 Mks .	T2  10 Mks .	Qui z  5 Mks .	Assignmen t  5 Mks	OBT/PP T  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 Scholasti c	-	-	-	-	-		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	<b>35</b>
Non Scholastic	<b>5</b>
	<b>40</b>

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

### COURSE OUTCOMES

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

NO	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Define Cost and identify the type of Cost.	K1	PSO1

CO 2	Construct a Cost sheet	K1, K2	PSO2
CO 3	Illustrate the pricing of materials	K1 & K3	PSO3 & PSO4
CO 4	Restate in own words the types of labour.	K1, K2 & K3	PSO5
CO 5	Formulate operating Cost.	K2 & K4	PSO5

### Mapping COs with PSOs

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	2	2	2	2
CO 2	2	3	2	2	2
CO 3	2	2	3	3	2
CO 4	2	2	2	2	3
CO 5	2	2	2	2	3

### Mapping COs with POs

CO/ PO	PO 1	PO2	PO3	PO4	PO5	PO6	PO7
CO 1	3	2	2	3	2	3	2
CO 2	2	3	2	2	2	2	2
CO 3	2	2	3	3	2	2	3
CO 4	2	2	2	2	3	3	2
CO 5	2	3	2	2	2	2	2

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

**COURSE DESIGNER:**

M. Priya

**Mrs.M.Priya**

**Forwarded By**

P. Sakunthala

**HOD'S Signature& Name**

**[Dr .P.Sakunthala]**

**I B.COM(CA)**  
**SEMESTER -II**

***For those who joined in 2019 onwards***

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/ WEEK	CREDITS
USCC	23K2SE2	FUNDAMENTALS OF COSTING	2	2

**COURSE DESCRIPTION**

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

**OBJECTIVE:**

To gain basic knowledge in the Costing.**UNITS**

**UNIT I INTRODUCTION** **[ 6HRS ]**

Meaning and scope of Cost accounting – Elements of Cost

**UNIT II COST** **[6 HRS]**

Classification of Cost – Preparation of Cost sheet.

**UNIT III MATERIAL CONTROL** **[6 HRS ]**

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

**UNIT IV LABOUR COST** **[6 HRS ]**

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

**UNIT V OPERATING COSTING** **[ 6 HRS]**

Operating Costing, characteristic, Methods.

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

Cost Centre - Cost control – Cost reduction

**Text Book:**

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

**Reference Books:**

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

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

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

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

**COURSE CONTENTS & LECTURE SCHEDULE:**

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT – I INTRODUCTION</b>				
1.1	Meaning and scope of Cost accounting	3	Chalk & Talk	Black Board
1.2	Elements of Cost	3	Chalk & Talk	Black Board
<b>UNIT – II COST</b>				
2.1	Classification of Cost	3	Chalk & Talk	Black Board
2.2	Preparation of Cost sheet.	3	Chalk & Talk	Black Board
<b>UNIT- III MATERIAL CONTROL</b>				

3.1	Meaning – steps involved, pricing of material issues	1	Chalk & Talk	Black Board
3.2	Material losses (LIFO, FIFO,	4	Chalk & Talk	Black Board
3.3	Weighted average only simple problems).	6	Chalk & Talk	Black Board
<b>UNIT- IV LABOUR COST</b>				
4.1	Meaning – Labour Cost control procedure	2	Chalk & Talk	Black Board
4.2	Labour turnover, idle time and overtime	3	Chalk & Talk	Black Board
4.3	Methods of wage payment time.	6	Chalk & Talk	Black Board
<b>UNIT- V OPERATING COSTING</b>				
5.1	Operating Costing	2	Chalk & Talk	Black Board
5.2	Characteristic, Methods.	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/PP T 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**

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

**COURSE OUTCOMES**

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

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

**Mapping COs with PSOs**

<b>CO/ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO 1</b>	3	2	2	2	2
<b>CO 2</b>	2	3	2	2	2
<b>CO 3</b>	2	2	3	3	2

CO 4	2	2	2	2	3
CO 5	2	2	2	2	3

### Mapping COs with POs

CO/ PO	PO 1	PO2	PO3	PO4	PO5	PO6	PO7
CO 1	3	2	2	3	2	3	2
CO 2	2	3	2	2	2	2	2
CO 3	2	2	3	3	2	2	3
CO 4	2	2	2	2	3	3	2
CO 5	2	3	2	2	2	2	2

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

### COURSE DESIGNER:

*M. Priya*

**Mrs.M.Priya**

**Forwarded by**

*P. Sakunthala*

**HOD'S Signature& Name**  
**[Dr .P.Sakunthala**

**I B.COM(CA)**  
**SEMESTER –I**

***For those who joined in 2023 onwards***

PROGRAMM E CODE	COURSE CODE	COURSE TITLE	HRS/ WEEK	CREDIT S
USCC	23K1FC	PRINCIPLES OF COMMERCE	2	2

**COURSE DESCRIPTION**

The core principles of commerce using a collection of experiments and workbooks. Commerce is the conduct of trade amongst economic agents. Generally, commerce refers to the exchange of goods, services or something of value, between businesses or entities.

**COURSE OBJECTIVE:**

1. To understand the Knowledge about commerce and industry.
2. To know models of the company formation.
3. To familiarize with the concepts of transportation and warehousing.
4. To learn the methods of bank accounts and insurance.
5. To gain knowledge around the market and analyses the impact on advertisement.

**UNITS:**

**Unit I Introduction to Commerce**

**[6 HRS]**

**Economic activities** – Concept of Business - Characteristics of business- Objectives of business – Classification of business activities: Industry and Commerce - Industry–Types-Primary and Secondary - Commerce: Trade and Aids to trade- Types

**Unit II Forms of Organisation****[6 HRS]**

**Forms of Organisation**- Sole proprietorship-Partnership firm - Joint stock Company- features, merits and demerits - Formation of company - MOA-AOA-Prospectus - Public enterprises-Co-operative societies

**Unit III Transportation and Warehouses****[6 HRS]**

Transport-Functions - **Modes of transport**- Road, Railway, Water, Airway - Advantages and disadvantages of Transportation - Warehouse - Types and functions

**Unit IV Banking and Insurance****[6 HRS]**

Banking- **Functions of Banks** - Types of Bank Accounts - Insurance- Principles of insurance - Types of insurance, Advantages of insurance.

**Unit V Marketing and Advertising****[6 HRS]**

**Marketing**- Definition-Functions - Marketing Mix - Market segmentation - Advertising- Types - Advertising media-Kinds of media - Advantages and disadvantages.

**TEXT BOOKS:**

1. Fundamentals of Business Organisation - Y.K. Bhushan, Sultan Chand & Sons, 2016.

**REFERENCE BOOKS:**

1. Modern Marketing Principles and Practices- R.S.N. Pillai and Bhagavathi, S.Chand, 2013.

**Web Resources:**

1. <https://www.yourarticlelibrary.com/business/top-10-important-naturecharacteristics-of-business/7494>
2. <https://www.vedantu.com/commerce/various-forms-of-business-organisations>

**COURSE CONTENTS & LECTURE SCHEDULE:**

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT -1</b>		<b>Introduction to Commerce</b>		

1.1	Economic activities – Concept of Business - Characteristics of business- Objectives of business	2	Chalk & Talk	Black Board
1.2	Classification of business activities: Industry and Commerce - Industry–Types- Primary and Secondary	3	Chalk & Talk	Black Board
1.3	Commerce: Trade and Aids to trade- Types	2	Chalk & Talk	Black Board
<b>UNIT -2                      Forms of Organisation</b>				
2.1	Forms of Organisation- Sole proprietorship-Partnership firm	3	Chalk & Talk	Black Board
2.2	Joint stock Company- features, merits and demerits	5	Chalk & Talk	Black Board
2.3	Formation of company - MOA- AOA-Prospectus - Public enterprises-Co-operative societies	5	Chalk & Talk	Black Board
<b>UNIT -3                      Transportation and Warehouses</b>				
3.1	Transport-Functions - Modes of transport- Road, Railway, Water, Airway	2	Chalk & Talk	Black Board
3.2	Advantages and disadvantages of Transportation	4	Chalk & Talk	Black Board

3.3	Warehouse - Types and functions	6	Chalk & Talk	Black Board
<b>UNIT -4 Banking and Insurance</b>				
4.1	Banking- Functions of Banks - Types of Bank Accounts	2	Chalk & Talk	Black Board
4.2	Insurance- Principles of insurance	4	Chalk & Talk	Black Board
<b>UNIT -5 Marketing and Advertising</b>				
5.1	Marketing- Definition- Functions - Marketing Mix	2	Chalk & Talk	Black Board
5.2	Market segmentation - Advertising- Types - Advertising media	4	Chalk & Talk	Black Board
5.3	Kinds of media -Advantages and disadvantages.	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	T2	Quiz	Assignment	OBT/PP T				
	10 Mks	10 Mks	5 Mks	5 Mks	5 Mks	35 Mks.	5 Mks.	40Mks	
<b>K1</b>	<b>2</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>4</b>	<b>10 %</b>
<b>K2</b>	<b>2</b>	<b>2</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>9</b>	<b>-</b>	<b>9</b>	<b>22.5 %</b>
<b>K3</b>	<b>3</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>5</b>	<b>11</b>	<b>-</b>	<b>11</b>	<b>27.5 %</b>

<b>K4</b>	<b>3</b>	<b>3</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>11</b>	<b>-</b>	<b>11</b>	<b>27.5 %</b>
<b>Non Scholastic</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>5</b>	<b>5</b>	<b>12.5 %</b>
<b>Total</b>	<b>10</b>	<b>10</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>35</b>	<b>5</b>	<b>40</b>	<b>100 %</b>

**End Semester - UG**

<b>Levels</b>	<b>Section A (i) 5 Mks.</b>	<b>Section A (ii) 5 Mks</b>	<b>Section B 8 Mks.</b>	<b>Section C 12 Mks</b>	<b>Section D 20 Mks.</b>	<b>Section E 10 Mks.</b>	<b>Total 60Mks.</b>	
<b>K1</b>	<b>5</b>	<b>5</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>14</b>	<b>23.33 %</b>
<b>K2</b>	<b>-</b>	<b>-</b>	<b>8</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>12</b>	<b>20 %</b>
<b>K3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20</b>	<b>-</b>	<b>20</b>	<b>33.33 %</b>
<b>K4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>10</b>	<b>14</b>	<b>23.34 %</b>
<b>Total</b>	<b>5</b>	<b>5</b>	<b>8</b>	<b>12</b>	<b>20</b>	<b>10</b>	<b>60</b>	<b>100 %</b>

<b>CIA</b>	
Scholastic	<b>35</b>
Non Scholastic	<b>5</b>
	<b>40</b>

**EVALUATION PATTERN**

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

**UG CIA Components****Nos**

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

### COURSE OUTCOMES

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

NO	COURSE OUTCOMES
CO 1	To get wide knowledge about Industry and Commerce
CO 2	Demonstrate various principles involved in the formation of a company.
CO 3	Creates awareness about the transportation and warehouse
CO 4	Make and evaluate the terms about banking and insurance
CO 5	Acquire the complete knowledge of marketing and advertising.

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
<b>CO1</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	3	2	2	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	3	3	2	3	3	3	2	3
<b>TOTAL</b>	15	13	13	12	13	10	13	13	15	10	12
<b>AVERAGE</b>	3	2.6	2.6	2.4	2.6	2	2.6	2.6	3	2	2.4

1. **3 - Strong, 2 - Medium, 1- Low**

**COURSE DESIGNER:**

*P. Sumanthala*

**Staff Name :[Dr .P.Sakunthala]**

A handwritten signature in black ink, appearing to read 'P. Sakunthala', is written on a light-colored rectangular background.

**Forwarded by**

**HOD'S Signature& Name**  
**[Dr .P.Sakunthala]**

**I B.Com C.A**  
**SEMESTER -II**

***For those who joined in 2023 onwards***

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/ WEEK	CREDITS
USCC	23K2SE3	PRACTICAL BANKING	2	2

**COURSE DESCRIPTIONS**

To develop an in depth skill in the field of banking

**COURSE OBJECTIVES**

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

**UNITS**

**UNIT I INTRODUCTION & NEGOTIABLE INSTRUMENT [ 6HRS]**

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

**UNIT II CHEQUES [6HRS]**

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

**UNIT III CROSSING [6 HRS]**

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

**UNIT IV ENDORSMENT AND LOAN FORMS [6 HRS]**

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

**UNIT V FILLING THE FORMS****[6 HRS]**

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

**UNIT VI DYNAMISM(Evaluation Pattern-CIA only)**

Bank Marketing: Current Issues, Trends and Developments.

**TEXT BOOKS:**

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

**REFERENCE BOOKS:**

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

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

<https://www.emeraldinsight.com/doi/abs/10.1108/EUM00000000001058>

[https://www.researchgate.net/publication/333844573\\_Banking\\_Sector\\_Trends\\_Issues\\_and\\_Challenges](https://www.researchgate.net/publication/333844573_Banking_Sector_Trends_Issues_and_Challenges)

**COURSE CONTENTS & LECTURE SCHEDULE:**

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT -1 INTRODUCTION &amp; NEGOTIABLE INSTRUMENT</b>				
1.1	Filling up the account opening forms - . -	1	Discussion	Black Board
1.2	Definition –characteristics of negotiable instrument	2	Chalk & Talk	Black Board
1.3	Cheques –definition-cheques and bill of exchange	3	Chalk & Talk	Black Board
<b>UNIT -2 CHEQUES</b>				
2.1	Specimen of cheques-printed form-special printed forms-	1	Chalk & Talk	Black Board

2.2	Cheque vs drafts	2	Chalk & Talk	Black Board
2.3	Bankers cheque- golden cheque scheme-Bank orders scheme.	2	Chalk & Talk	Black Board
<b>UNIT -3 CROSSING</b>				
3.1	General crossing	2	Chalk & Talk	Black Board
3.2	Special crossing	2	Chalk & Talk	Black Board
3.3	Double crossing –who can cross cheque	1	Chalk & Talk	Black Board
3.4	Opening of crossing – liability of endorser	1	Chalk & Talk	Black Board
<b>UNIT -4 ENDORSMENT AND LOAN FORMS</b>				
4.1	Meaning-Effect of material alteration	1	Chalk & Talk	Black Board
4.2	Material Alteration and the Banker	1	Chalk & Talk	Black Board
4.3	Significance Of Endorsement - Assignment vs Endorsement	1	Chalk & Talk	Black Board
4.4	Kinds Of Endorsement	1	Chalk & Talk	Black Board
4.5	Regularity Of Endorsement	1	Chalk & Talk	Black Board
4.6	Jewel loan, Education loan,Housingloan,Personal Loan	1	Discussion	Black Board
<b>UNIT -5 FILLING THE FORMS</b>				
5.1	Filling up the various accounts challans-demand draft pay in slip –other pay in slip- Opening Locker facility- credit Card	1	Discussion	Black Board
5.2	ATM Card-Debit Card-Forms of Add On card, Mobile Banking, Online Banking.	2	Discussion	Black Board

<b>UNIT -6 DYNAMISM/CURRENTAFFAIR</b>				
6.1	Bank Marketing: Current Issues, Trends and Developments.	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/PP T 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	<b>35</b>
Non Scholastic	<b>5</b>
	<b>40</b>

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

### COURSE OUTCOMES

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

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

CO 4	Analyse about the types of endorsement	K1, K2& K3	PSO1, PSO3&PSO4
CO 5	Use the knowledge obtained practically	K2 & K4	PSO2,PSO3&PSO4

**Mapping COs with PSOs**

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

**Mapping COs with POs**

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

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

**COURSE DESIGNER:**

1. Staff Name: Mrs. C.Joselyn Nithya

*Joselyn Nithya*

Forwarded By

*P. Sakunthala*

**HOD'S Signature& Name**  
**[Dr .P.Sakunthala]**

**II B.Com(CA)****Semester III***( For those who joined in 2019 onwards)*

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

**COURSE DESCRIPTION**

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

**COURSE OBJECTIVES**

To develop in depth skill in the field of banking

**UNITS****UNIT -I: BANKERS&CUSTOMER****[6 HRS]**

Definition of Banker & Customer - Classification of Banks.

**UNIT-II:DEPOSITS****[6 HRS]**

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

**UNIT-III : TYPESOFDEPOSIT****[6 HRS]**

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

**UNIT-IV : BANKER-CUSTOMERSPECIALRELATIONSHIP****(6 HRS)**

Minor or infant –A married woman- Drunkard- A partnership firm –A

joint stock company- Non trading companies-Private companies-Non trading Association-Executors, Administrators & Trustees-Jointa/c.

### UNIT-V :PASS BOOK

[6HRS]

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

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

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

Online Banking-Green Banking-Mobile Banking

#### TEXT BOOKS:

1. Banking theory lawandpractice-E.Gordon and K.Natarajan, Mumbai Himalaya Publishig House, Delhi 25<sup>th</sup> edition 2016.

#### REFERENCEBOOKS:

1. Banking theory lawandpractice - PM.Sundharam&PN.Varshney, New sultan chand&Sons , Chennai,21<sup>st</sup> edition(2015).Banking andfinancialsystem - B.santhanam, Chennai MarghamPublishers(2012)

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

1. <https://www.iedunote.com/relationship-between-banker-and-customer>
2. <https://www.policybazaar.com/fixed-deposit-interest-rates/articles/types-of-bank-deposits-and-accounts-in-india/>

### COURSE CONTENTS & LECTURE SCHEDULE:

Module	Topic	No. of	Content	Teaching
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No.		Lectures	Delivery Method	Aids
<b>UNIT -I INTRODUCTION</b>				
1.1	Definition of Banker & Customer	2	Chalk & Talk	Black Board
1.2	Classification of Banks.	4	Chalk & Talk	Black Board
<b>UNIT -II DEPOSITS</b>				
2.1	General precautions for opening an a/c- Application form —	1	Lecture	Black Board
2.2	Specimen signature – Letter of introduction	1	Lecture	Black Board
2.3	Interview – Account in cash – Mandate in writing – Verification of documents	1	Lecture	Black Board
2.4	Conversant with the provisions of special acts – Pay-in-slip book,	1	Chalk & Talk	Black Board
2.5	Cheque book and Pass book Passport size photograph	1	Chalk & Talk	Black Board
2.6	KYC Regulations.	1	Chalk & Talk	Black Board
<b>UNIT-III TYPES OF DEPOSITS</b>				
3.1	Current deposit a/c, Fixed deposit a/c Savings Deposit a/c	3	Chalk & Talk	Black Board
3.2	Insurance Linked Saving- Bank Deposits-Recurring deposits-Other deposits	3	Chalk & Talk	Black Board
<b>UNIT IV- BANKER-CUSTOMERSPECIALRELATIONSHIP</b>				
4.1	Minor or infant –A married woman	1	Chalk & Talk	Black Board

4.2	Drunkard- A partnership firm	1	Chalk & Talk	Black Board
4.3	A joint stock company- Non trading companies-Private companies-	2	Chalk & Talk	Black Board
4.4	Non trading Association- Executors,	1	Chalk & Talk	Black Board
4.5	Administrators & Trustees- Jointa/c	1	Chalk & Talk	Black Board
<b>UNIT-V PASS BOOK</b>				
5.1	Correct Entry-Wrong Entry-Entries favorable to the customer	3	Chalk & Talk	Black Board
5.2	Entries favorable to the banker.	3	Chalk & Talk	Black Board
<b>UNIT-VI BANKING AND FINANCIAL AWARENESS- CURRENTAFFAIR</b>				
6.1	Banking regulation act 1949		Chalk & Talk	Black Board
6.2	RBI policy –Types of Accounts.		Chalk & Talk	Black Board

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

CIA	
Scholastic	35
Non Scholastic	5
	40

### EVALUATION PATTERN

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

### UG CIA Components

Nos

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

### COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	To understand the basic concepts of bankers and customer relationship.	K1	PSO1
CO 2	To describe different forms of deposits	K2	PSO2&PSO3
CO 3	To differentiate the types of deposits.	K1 & K3	PSO3
CO 4	To identify and interpret the bankers and customer special relationship.	K1, K2	PSO3&PSO4
CO 5	Compare the correct entry and wrong entry in the pass book.	K2 & K4	PSO3

### Mapping COs with PSOs

CO/	PS	PSO	PSO	PSO	PSO
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PSO	O1	2	3	4	5
CO1	3	1	3	3	1
CO2	3	1	3	3	1
CO3	3	1	3	3	1
CO4	3	1	3	3	1
CO5	3	1	3	3	1

### Mapping COs with POs

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

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

**COURSE DESIGNER:**

*P. Sakunthala*

**Mrs.P.Sakunthala**

**Forwarded By**



**Dr.M.Arasammal**

**HOD'S Signature & Name**

**SKILL BASED :-****II B.Com C.A****SEMESTER –IV*****For those who joined in 2019 onwards***

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

**COURSE DESCRIPTIONS**

To develop an in depth skill in the field of banking

**COURSE OBJECTIVES**

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

**UNITS****UNIT I INTRODUCTION & NEGOTIABLE INSTRUMENT [ 6HRS]**

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

**UNIT II CHEQUES [6HRS]**

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

**UNIT III CROSSING [6 HRS]**

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

**UNIT IV ENDORSMENT AND LOAN FORMS [6 HRS]**

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

**UNIT V FILLING THE FORMS****[6 HRS]**

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

**UNIT VI DYNAMISM(Evaluation Pattern-CIA only)**

Bank Marketing: Current Issues, Trends and Developments.

**TEXT BOOKS:**

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

**REFERENCE BOOKS:**

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

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

<https://www.emeraldinsight.com/doi/abs/10.1108/EUM0000000001058>

[https://www.researchgate.net/publication/333844573\\_Banking\\_Sector\\_Trends\\_Issues\\_and\\_Challenges](https://www.researchgate.net/publication/333844573_Banking_Sector_Trends_Issues_and_Challenges)

**COURSE CONTENTS & LECTURE SCHEDULE:**

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT -1 INTRODUCTION &amp; NEGOTIABLE INSTRUMENT</b>				
1.1	Filling up the account opening forms - . -	1	Discussion	Black Board
1.2	Definition –characteristics of negotiable instrument	2	Chalk & Talk	Black Board
1.3	Cheques –definition-cheques and bill of exchange	3	Chalk & Talk	Black Board

<b>UNIT -2    CHEQUES</b>				
2.1	Specimen of cheques-printed form-special printed forms-	1	Chalk & Talk	Black Board
2.2	Cheque vs drafts	2	Chalk & Talk	Black Board
2.3	Bankers cheque- golden cheque scheme-Bank orders scheme.	2	Chalk & Talk	Black Board
<b>UNIT -3    CROSSING</b>				
3.1	General crossing	2	Chalk & Talk	Black Board
3.2	Special crossing	2	Chalk & Talk	Black Board
3.3	Double crossing –who can cross cheque	1	Chalk & Talk	Black Board
3.4	Opening of crossing – liability of endorser	1	Chalk & Talk	Black Board
<b>UNIT -4    ENDORSMENT AND LOAN FORMS</b>				
4.1	Meaning-Effect of material alteration	1	Chalk & Talk	Black Board
4.2	Material Alteration and the Banker	1	Chalk & Talk	Black Board
4.3	Significance Of Endorsement - Assignment vs Endorsement	1	Chalk & Talk	Black Board
4.4	Kinds Of Endorsement	1	Chalk & Talk	Black Board
4.5	Regularity Of Endorsement	1	Chalk & Talk	Black Board
4.6	Jewel loan, Education loan,Housingloan,Personal Loan	1	Discussion	Black Board
<b>UNIT -5    FILLING THE FORMS</b>				

5.1	Filling up the various accounts challans-demand draft pay in slip –other pay in slip- Opening Locker facility- credit Card	1	Discussion	Black Board
5.2	ATM Card-Debit Card-Forms of Add On card, Mobile Banking, Online Banking.	2	Discussion	Black Board
<b>UNIT -6 DYNAMISM/CURRENTAFFAIR</b>				
6.1	Bank Marketing: Current Issues, Trends and Developments.	1	Chalk & Talk	Black Board

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

CIA	
Scholastic	35
Non Scholastic	5
	40

### EVALUATION PATTERN

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

### UG CIA Components

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

### COURSE OUTCOMES

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

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

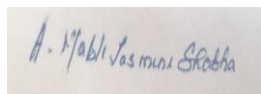
**Mapping COs with PSOs**

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

**Mapping COs with POs**

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

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

**COURSE DESIGNER:**

**MS.A.Mable Jasmine Shobha****Forwarded By**

**Dr.M.Arasammal****HOD'S Signature & Name**

**SEMESTER -V**  
***For those who joined in 2019 onwards***

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

**COURSE DESCRIPTIONS**

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

**COURSE OBJECTIVES**

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

**UNITS**

**UNIT I NUMBERS & AGES (6 HRS)**

Simplification –Numbers - Average – Problems on ages

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

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

**UNIT III INTEREST & MEASUREMENTS (6 HRS)**

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

**UNIT IV HEIGHT, SURDS AND FRACTION (6 HRS)**

Height and distances – Surds and Indices – Decimal fraction

**UNIT V LOGRITHM & PROBABILITY (6 HRS)**

[Logarithm](#) - [Permutation and Combination](#) - [Probability](#)

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

Sudoku - Number puzzles – Clock Puzzle.

### TEXT BOOKS:

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

### REFERENCE BOOKS:

1. Bank clerks' examination - Unique Publishers New Delhi

### Digital Open Educational Resources (DOER) :

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

### COURSE CONTENTS & TEACHING/LEARNING SCHEDULE

Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids
<b>UNIT -I QUANTITATIVE APTITUDE – I</b>				
1.1	Simplification	1	Chalk & Talk	Black Board
1.2	Numbers	1	Chalk & Talk	Black Board
1.3	Average	2	Lecture	Black Board
1.4	Problems on ages	2	Lecture	Black Board
<b>UNIT -II QUANTITATIVE APTITUDE – II</b>				
2.1	Percentage	1	Lecture	Black Board
2.2	Profit and Loss	1	Lecture	Black Board
2.3	Ratio	1	Lecture	Black Board
2.4	Time and work	1	Chalk & Talk	Black Board
2.5	Time and distance	1	Chalk &	Black Board

			Talk	
<b>UNIT-III QUANTITATIVE APTITUDE – III</b>				
3.1	Simple Interest and Compound Interest	1	Chalk & Talk	Black Board
3.2	Area	1	Chalk & Talk	Black Board
3.3	Volume and Surface areas	1	Chalk & Talk	Black Board
<b>UNIT-IV QUANTITATIVE APTITUDE – IV</b>				
4.1	Height and distances	1	Chalk & Talk	Black Board
4.2	Surds and Indices	1	Chalk & Talk	Black Board
4.3	Decimal fraction	1	Chalk & Talk	Black Board
<b>UNIT-V QUANTITATIVE APTITUDE – V</b>				
5.1	<a href="#">Logarithm</a>	1	Chalk & Talk	Black Board
5.2	<a href="#">Permutation and Combination</a>	1	Chalk & Talk	Black Board
5.3	<a href="#">Probability</a>	1	Chalk & Talk	Black Board

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

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

**COURSE OUTCOMES**

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

<b>NO.</b>	<b>COURSE OUTCOMES</b>	<b>KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)</b>	<b>PSOs ADDRESSED</b>
CO 1	Understand the basic concepts of quantitative ability	K1	PSO1
CO 2	Understand the basic concepts of logical reasoning skills	K1, K2	PSO1 & PSO2
CO 3	Acquire satisfactory competency in use of verbal reasoning	K1 & K3	PSO2
CO 4	Solve campus placements aptitude papers covering Quantitative Ability, Logical Reasoning and Verbal Ability	K1, K2 & K3	PSO3
CO 5	Compete in various competitive exams like CAT, CMAT, GATE, GRE, GATE, UPSC, GPSC etc.	K2 & K4	PSO5

**Mapping COs with PSOs**

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	2	2	2
CO2	3	3	2	2	2
CO3	2	3	2	2	2
CO4	2	2	3	2	2
CO5	2	2	2	2	3

### Mapping COs with PO

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

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

### COURSE DESIGNER:



1. S.RAJA RAJESWARI

Forwarded By



Dr.M.Arasammal

HOD'S Signature & Name

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

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

**COURSE DESCRIPTIONS**

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

**COURSE OBJECTIVES**

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

**UNITS****UNIT I INTERVIEW SKILL****(6 HRS)**

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

**Practical learning:** Interview

**UNIT II GROUP DISCUSSION (GD)****(6 HRS)**

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

**UNIT III SUPPLEMENTARY SKILLS****(6 HRS)**

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

**UNIT IV ADVANCED SUPPLEMENTARY SKILLS****(6 HRS)**

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

**UNIT V PRACTICAL EXPOSURE****(6 HRS)**

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

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

Stress - Causes – Coping with stress

**Text book:**

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

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

1. <https://www.thebalancecareers.com/tips-for-answering-job-specific-interview-questions-2061451>
2. <https://www.skillsyouneed.com/ips/communication-skills.html>

**COURSE CONTENTS & LECTURE SCHEDULE:**

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

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
	Communication –		&Talk	
3.3	Listening Skill, Listening Attributes	2	Chalk & Talk	LCD
3.4	Rules of thumb for good listening.	2	Chalk & Talk	LCD
<b>UNIT-4      ADVANCED SUPPLEMENTARY SKILL</b>				
4.1	Advanced Supplementary skill	1	Chalk & Talk	LCD
4.2	Curriculum Vitae (CV)		Chalk & Talk	LCD
4.3	Purpose of CV	1	Chalk & Talk	LCD
4.4	Preparing CV	1	Chalk & Talk	LCD
4.5	Designing an effective CV	1	Chalk & Talk	LCD
4.6	Resume Building, Resume style	1	Chalk & Talk	LCD
4.7	Guidelines to write a Resume.	1	Chalk & Talk	LCD
<b>UNIT-5      PRACTICAL EXPOSURE</b>				
5.1	Practical exposure in interview	1	Chalk & Talk	LCD
5.2	Practical exposure in– GD	1	Chalk & Talk	LCD
5.3	Practical exposure in Communication Skill	2	Chalk & Talk	LCD
5.4	Practical exposure in Resume Building	2	Chalk & Talk	LCD

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

CIA	
Scholastic	35
Non Scholastic	5
	40

### EVALUATION PATTERN

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

**UG CIA Components**

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

**COURSE OUTCOMES**

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

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

**Mapping COs with PSOs**

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	2	2	2	2	3
CO2	2	2	3	2	2
CO3	3	2	2	2	2
CO4	2	3	2	2	2
CO5	2	2	3	3	2

**Mapping COs with POs**

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

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

♦ Weakly Correlated -1

**COURSE DESIGNER:**

*P. Sakunthala*

1. P.Sakunthala

*M. Priya*

2. M.Priya

**Forwarded By**

*M. Arasammal*

**Dr.M.Arasammal**  
**HOD'S Signature & Name**

**III B.COM(CA)**  
**SEMESTER –VI**

*For those who joined in 2019 onwards*

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/ WEEK	CREDITS
USCC	19K6SB5	SKILLS FOR VERBAL REASONING	2	2

**COURSE DESCRIPTIONS**

Skill based paper is to develop their skills. The process of thinking about something in a logical way in order to form a conclusion or judgement.

**COURSE OBJECTIVES**

The students will be able to develop knowledge that helps for their career needs.

**UNIT I : MEANING & SPOTTING ERRORS (6 HRS)**

Spotting Errors- **Comprehension**- Fill in the Blanks-Synonyms – Antonyms

**UNIT II : SENTENCE IMPROVEMENT (6 HRS)**

Sentence Improvement , Passage Completion(Cloze Tests) - [Completing Statements](#) - [Ordering of Words](#)

**UNIT – III: NUMBER & LETTER SERIES (6 HRS)**

Number series - [Letter and Symbol Series](#) - [Analogies](#) - Verbal Classification

**UNIT – IV: VERBAL REASONING (6 HRS)**

**Logical Sequence of Words**, Arithmetical Reasoning, Data Sufficiency, Decision Making Verification of Truth of the Statement.

**UNIT – V: ANALYTICAL REASONING****(6 HRS)**

Mirror Images-Figure Matrix-Analytical Reasoning.

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

Current Affairs – Inventions – General Science – World Geography.

**Descriptive English:** Paragraphs, point of Views, Essays in Outline.**SELF STUDY:****Descriptive English:** Paragraphs, point of Views, Essays in Outline.**TEXT BOOKS:**

1. Agarwal R.S. Quantitative Aptitude, Sultan Chand & sons, New Delhi, 20<sup>th</sup> edition, 2013.

**REFERENCE BOOKS:**

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

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

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

**COURSE CONTENTS & TEACHING/LEARNING SCHEDULE**

Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids
<b>UNIT -1 GENERAL ENGLISH – I</b>				
1.1	Spotting Errors	1	Chalk & Talk	Black Board
1.2	Comprehension	1	Chalk & Talk	Black Board
1.3	Fill in the Blanks	2	Lecture	Black

				Board
1.4	Synonyms	2	Lecture	Black Board
1.5	Antonyms			
<b>UNIT -2    GENERALENGLISH - II</b>				
2.1	Sentence Improvement	1	Lecture	Black Board
2.2	Passage Completion(Cloze Tests)	1	Lecture	Black Board
2.3	<a href="#">Completing Statements</a>	1	Lecture	Black Board
2.4	<a href="#">Ordering of Words</a>	1	Chalk & Talk	Black Board
<b>UNIT-3 VERBAL REASONING – I</b>				
3.1	Number series	1	Chalk & Talk	Black Board
3.2	<a href="#">Letter and Symbol Series</a>	1	Chalk & Talk	Black Board
3.3	<a href="#">Analogies</a>	1	Chalk & Talk	Black Board
3.4	Verbal Classification			
<b>UNIT-4 VERBAL REASONING – II</b>				
4.1	Logical Sequence of Words	1	Chalk & Talk	Black Board
4.2	Arithmetical Reasoning	1	Chalk & Talk	Black Board
4.3	Data Sufficiency	1	Chalk & Talk	Black Board
4.4	Decision Making Verification of Truth of the Statement.	1	Chalk & Talk	Black Board
<b>UNIT-5 NON-VERBAL REASONING – I</b>				

5.1	<a href="#">Mirror</a> Images	1	Chalk & Talk	Black Board
5.2	Figure Matrix	1	Chalk & Talk	Black Board
5.3	Analytical Reasoning	1	Chalk & Talk	Black Board

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session - wise Average 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**

<b>C1</b>	-	Test (CIA 1)	1	-	10 Mks
<b>C2</b>	-	Test (CIA 2)	1	-	10 Mks
<b>C3</b>	-	Assignment	1	-	5 Mks
<b>C4</b>	-	Open Book Test/PPT	2 *	-	5 Mks
<b>C5</b>	-	Quiz	2 *	-	5 Mks
<b>C6</b>	-	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	Evaluate critically the real life situations by resorting and analyzing of key issues and factors	K1	PSO4
CO 2	Utilize their innovative thinking skills to project themselves for finding fresh approaches towards tribulations	K1, K2	PSO5
CO 3	Demonstrate various principles involved in solving mathematical problems	K1 & K3	PSO1 & PSO2

CO 4	Make and evaluate the assumptions used in analyzing quantitative data	K1, K2 & K3	PSO3
CO 5	Enhance verbal aptitude and vocabulary of the students	K2 & K4	PSO5

### Mapping COs with PSOs

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	2	2	2	3	2
CO2	2	2	2	2	3
CO3	3	3	2	2	2
CO4	2	2	3	2	2
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	2	3	3
CO2	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	2
CO4	3	3	3	2	3	3	3
CO5	3	3	3	3	3	3	2

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

### COURSE DESIGNER:



1. S.RAJA RAJESWARI



2. M.PRIYA

Forwarded By



Dr.M.Arasammal

HOD'S Signature & Name

**III B.Com CA**  
**SEMESTER –VI**

***For those who joined in 2021 onwards***

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/ WEEK	CREDITS
USCC	21K6SB6	GRAPHICAL DESIGNING	2	2

**COURSE DESCRIPTION**

Graphic Design is a course that explores graphic communication through the understanding of the elements and principles of design; as well as, the design process, from idea development through the final execution of a document.

**COURSE OBJECTIVES:**

To enhance the visual communication and essential graphics knowledge to create object-based logo's designs, company identities, brochures and catalogs with fine skills and depth of creativity.

**UNITS**

**UNIT –I BASICS OF COREL DRAW ( 6 HRS.)**

Introduction-Getting Started-Creating A New File - Title Bar-Menu Bar-Work Area-Printable Page-Property Bar-Page Counter Bar-Colour Palette-Toolbox-Status Bar-Drawing Figures- Lines-Ellipse-Circles-Rectangle-Square-Polygon-Saving-Closing-Opening-Views-Normal View-Preview-Wire Frame View-Draft View-Zoom-View Manager-Creating a View.

**UNIT –II DRAWING ( 6 HRS.)**

Introduction-Toolbox-SelectinganObject-ResizinganObject-MovinganObject-ChangingtheShape-CombiningTwoObjects-Skewing-WeldingtheObjects-

Blending-CurveLines-StraightLines-ContinuingaLine-ViewMode-Changing-MediaTool-RotatingAnObject-Grouping-FillToolFlyOut-Filling-SprayMode.

### **UNIT –III TEXT**

**(6 HRS.)**

Introduction - Text Tool- Entering Artistic Text- Entering Paragraph Text – Converting Text – Formatting Text – Changing the Font Size –Arranging Objects – Ordering The Objects – Changing the Font-Bullets-Decorating the Text-Webdings-Text Editor-Opening-Changing the Alignment-Type Style-Spell Checking – Grammer – Searching Synonyms – Find – Replace –Editing – Kerning – Formatting Characters.

### **UNIT –IV IMAGE**

**(6 HRS.)**

Bitmap Images – Vector Image- Resizing -Rotating-Skewing-Moving-Cropping-ImportingImages-AddingSpecialEffects-ConvertingtoBitmap-ExportingImages.

### **UNIT –V PAGELAYOUT**

**(6 HRS.)**

ChangingthePageSize-ChangingtheLayout-ApplingStyles-ApplingBitmapstotheBackground-ChangingtheBackground-AddingaPageFrame-MovingBetweenPages.

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

**(6 HRS)**

Creating invitations – Creating Logo & Business Cards

#### **List of Programs**

1. Creating a logo using Corel Draw
2. Create Flyer using Corel Draw
3. Createsimple Leaves with Corel draw.
4. Create 3d star in Corel Draw
5. Creating a realistic looking Candle design using Corel Draw
6. CreateTaj Mahal in Corel Draw

7. Combine intersect trim in Corel Draw
8. Corel Draw Exercise to create Text Effect
9. Creating Brochure using Corel Draw
10. Create a banner using Corel Draw

### TEXT BOOKS:

1. CorelDRAW X8: The Official Guide, Gary David Bouton, McGraw-Hill Education

### REFERENCE BOOKS:

1. CorelDRAW for Dummies, [Deke McClelland](#), Julie Adair King, Hungry Minds Inc, U.S, 20 March 1997

### Digital Open Educational Resources (DOER) :

1. <https://www.coreldraw.com/en/pages/items/17700687.html>
2. <https://www.coreldraw.com/en/learn/tutorials/>

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

CIA	
<b>Scholastic</b>	<b>35</b>
<b>Non Scholastic</b>	<b>5</b>
	<b>40</b>

## 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

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

## COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	The entire software. drawing grids, segments, using rulers, coloring, manipulating effects, moderating shapes etc.	K1	PSO1& PSO2
CO 2	Comprehensive processing of word and publishing integration.	K1, K2,	PSO3

CO 3	Modify objects for graphic design purposes.	K1 & K3	PSO5
CO 4	Effects and features are covered up under the segment of creating complete publishing layout with utmost seamlessness.	K1, K2, K3 &	PSO4
CO 5	Advancement in designing graphics etc.	K2 & K4	PSO5

### Mapping COs with PSOs

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	2	2	2
CO2	2	2	3	2	2
CO3	2	2	2	2	3
CO4	2	2	2	3	2
CO5	2	2	2	2	3

### Mapping COs with PO

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

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

♦ Weakly Correlated -1

**COURSE DESIGNER:**



**1. S. Raja Rajeswari**

**Forwarded By**



**Dr.M.Arasammal**

**HOD'S Signature & Name**

**EXTRA CREDIT COURSES****I B.Com(CA)****SEMESTER –I***For those who joined in 2021 onwards*

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
USCC	21UG1SLKI	TRENDS IN INFORMATION TECHNOLOGY	-	2

**COURSE DESCRIPTION**

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

**COURSE OBJECTIVES**

To impart the knowledge about the recent trends in IT

**UNITS****UNIT –I E-COMMERCE INTRODUCTION**

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

**UNIT –II MANAGING THE E-ENTERPRISE**

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

**UNIT –III TRANSACTION PROCESSING SYSTEMS**

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

**UNIT –IV TYPES OF WIRELESS SERVICES**

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

**UNIT –V BIG DATA**

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

**UNIT –VI DYNAMISM(for CIA only)**

Applications of wireless services

**TEXT BOOK:**

- 1) Peter Nortorn"s, " Introduction to Computer", TMH, 2004, ISBN-0-07-05-3142-0
- 2) ChetanShrivastava" Fundamentals of Information Technology", Kalyani publishers, 2002,  
ISBN-81-7663-576-6
- 3) DrMadhulikaJain,"Information Technology Concept", BPB,2006,ISBN – 81-7656-276-9
- 4) Alexis and Mathews Leon, "Fundamentals of Information Technology", Leon Press, ISBN  
:8182090105
- 5) Verma,"Computer, Internet & Multimedia – Dictionary", Universities Press

**REFERENCE BOOKS:**

- 1) Suresh K. Basandra, Computers Today, Galgotia Publications Pvt Ltd., New Delhi.
- 2) Computer Applications In Business, R. Parameswaran

- 3) ITL Education Solutions Limited, Introduction to Information Technology, Pearson Education, New Delhi.
- 4) Perry, P.J., Worldwide Web secrets, Comdex Publishing, New Delhi..
- 5) Davis, Gordon.B, and Olson, Margrethe H., Management Information systems, Mcgraw Hill Book company
- 6) Emerging Trends in Information Technology, Mrs. Jigisha D. Pardesi
- 7) Textbook of Emerging Trends in Information Technology Paperback – 2011, by Ravi P Patki
- 8) E-world: Emerging Trends in Information Technology. by Arpita Gopal & Chandrani Singh

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

1. [https://www.tutorialspoint.com/fundamentals\\_of\\_science\\_and\\_technology/information\\_technology.htm](https://www.tutorialspoint.com/fundamentals_of_science_and_technology/information_technology.htm)
2. [https://www.tutorialspoint.com/fundamentals\\_of\\_science\\_and\\_technology/information\\_technology.htm](https://www.tutorialspoint.com/fundamentals_of_science_and_technology/information_technology.htm)

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 %

<b>CIA</b>
------------

<b>Scholastic</b>	<b>35</b>
<b>Non Scholastic</b>	<b>5</b>
	<b>40</b>

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

### COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	To understand how virtualization improves cloud computing and common standards for cloud.	K1	PSO1
CO 2	Understand different cloud platforms, application and	K1, K2,	PSO2

	programming support for it.		
CO 3	Understand Big Data primitives	K1 & K3	PSO5
CO 4	Understand and demonstrate Big Data processing skills by developing applications	K1, K2, K3 &	PSO4
CO 5	Understand the applications & impact of big data technologies	K2 & K4	PSO3

### Mapping COs with PSOs

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	2	2	2
CO2	2	3	2	2	2
CO3	2	2	2	2	3
CO4	2	2	2	3	2
CO5	2	2	3	2	2

### Mapping COs with PO

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

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

**COURSE DESIGNER:**

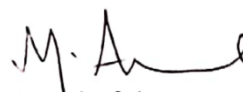


**1. T.Charanya**



**2. S.Raja Rajeswari**

**Forwarded By**



**Dr.M.Arasammal**

**HOD'S Signature & Name**

**I B.Com(CA)**  
**SEMESTER –II**

*For those who joined in 2021 onwards*

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
USCC	21UG2SLK	TRENDS IN COMMERCE	-	2

**COURSE DESCRIPTION**

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

**COURSE OBJECTIVES**

To impart the knowledge on current trends in business

**UNITS**

**UNIT I E-BANKING**

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

**UNIT II INSURANCE**

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

**UNIT III ONLINE TRADING**

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

**UNIT IV COMPUTER BILLING SYSTEM**

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

### **UNIT V SELF HELP GROUPS**

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

### **UNIT VI DYNAMISM(Evaluation Pattern-CIA only)**

Online Payment-Different Types of Payment Cards- ATM Operations

### **REFERENCES:**

1. Insurance Principles and Practice - M.N. Mishra, 2014.
2. Banking Theory Law and Practice – Dr. S. Gurusamy, Tata McGraw – Hill, New Delhi, 20<sup>th</sup> Edition (Reprint, 2015)

### **Digital Open Educational Resources (DOER) :**

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

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

CIA	
Scholastic	35
Non Scholastic	5
	40

### EVALUATION PATTERN

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

### UG CIA Components

**Nos**

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

**COURSE OUTCOMES**

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

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

**Mapping COs with PSOs**

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	2	2	2
CO2	2	3	2	2	2
CO3	2	2	3	2	3
CO4	2	3	2	3	2
CO5	3	2	2	2	2

**Mapping COs with POs**

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

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

**COURSE DESIGNER:***P. Sakunthala***P.SAKUNTHALA****Forwarded By***M. Arasammal***Dr.M.Arasammal****HOD'S Signature & Name**

## II B.Com(CA)

### SEMESTER -III

*For those who joined in 2021 onwards*

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WE EK	CREDITS
USCC	21UG3SLK	DIGITAL COMMERCE	-	2

#### **COURSE DESCRIPTION**

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

#### **COURSE OBJECTIVES**

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

#### **UNITS**

##### **UNIT I : E-BUSINESS**

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

##### **UNIT II : E-COMMERCE MODELING LANGUAGE**

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

##### **UNIT III : DIGITAL ECONOMY**

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

##### **UNIT IV : MOBILE COMMERCE**

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

**UNIT V : SHOPPING CART SOFTWARE AND APPS**

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

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

M-commerce trust, security, and payment

**REFERENCES:**

1. E.Brian Mennecke, J.Troy Strader, “Mobile Commerce: Technology, Theory and Applications”, Idea Group Inc., IIR press, 2003.
2. Ravi Kalakota, B.Andrew Whinston, “Frontiers of Electronic Commerce”, Pearson Education, 2003.
3. P. J. Louis, “M-Commerce Crash Course”, McGraw- Hill Companies February 2001.
4. Paul May, “Mobile Commerce: Opportunities, Applications, and Technologies Of Wireless Business” Cambridge University Press March 2001.

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

1. <https://www.temok.com/blog/what-is-e-business/>
2. <http://xml.coverpages.org/ecml.html>
3. [https://www.oecd.org/iaos2018/programme/IAOS-OECD2018\\_Ahmad-Ribarsky.pdf](https://www.oecd.org/iaos2018/programme/IAOS-OECD2018_Ahmad-Ribarsky.pdf)
4. <http://hbtu.ac.in/facultyprofile/readWriteData/Department/4/636187084808974608.pdf>
5. <http://online.sfsu.edu/rnick/dauphine/syllabus.pdf>
6. <https://www.flexjobs.com/blog/post/what-is-the-gig-economy-v2/>

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

CIA	
Scholastic	35
Non Scholastic	5
	40

### EVALUATION PATTERN

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

**UG CIA Components**

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

**COURSE OUTCOMES**

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

<b>NO.</b>	<b>COURSE OUTCOMES</b>	<b>KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)</b>	<b>PSOs ADDRESSED</b>
CO 1	Analyzes the impact of E-Commerce on business models.	K1	PSO1& PSO2
CO 2	Demonstrate the types of Online Payments	K1, K2,	PSO3
CO 3	Gives an understanding about Digital Economy	K1 & K3	PSO5
CO 4	Acquire the complete knowledge of Mobile Commerce	K1, K2, K3 &	PSO4
CO 5	Practical knowledge on Application development	K2 & K4	PSO4 & PSO5

**Mapping COs with PSOs**

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	2	2	2
CO2	2	2	3	2	2
CO3	2	2	2	2	3
CO4	2	2	2	3	3
CO5	2	2	2	3	3

**Mapping COs with POs**

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7
CO1	2	3	3	2	2	2	3
CO2	3	2	2	3	2	2	2
CO3	2	2	2	2	2	3	3
CO4	3	2	2	2	3	3	3
CO5	3	2	2	2	3	3	2

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

**COURSE DESIGNER:***M. Priya***1.M.Priya****Forwarded By***M. Arasammal***Dr.M.Arasammal****HOD'S Signature & Name**

**II B.Com(CA)****SEMESTER -IV***For those who joined in 2021 onwards*

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
USCC	21UG4SLKU	QUANTITATIVE APTITUDE	-	2

**COURSE DESCRIPTION**

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

**COURSE OBJECTIVES;**

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

**UNITS****UNIT-I: QUANTITATIVE APTITUDE – I**

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

**UNIT-II: QUANTITATIVE APTITUDE – II**

Averages – Percentage – Ratio & Proportion

**UNIT-III: QUANTITATIVE APTITUDE – III**

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

**UNIT-IV: QUANTITATIVE APTITUDE – IV**

Pipes & System – Mensuration – Algebra

**UNIT – V QUANTITATIVE APTITUDE – V**

Progression – Logarithm – Permutation and Combination

**UNIT –VI DYNAMISM(for CIA only)**

Solving recent IBPS-RRB and SSC Question papers

**TEXT BOOKS:**

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

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

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

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

<b>Scholastic</b>	<b>35</b>
<b>Non Scholastic</b>	<b>5</b>
	<b>40</b>

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

## COURSE OUTCOMES

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

CO 1	Understand the basic concepts of quantitative ability	K1	PSO1
CO 2	Understand the basic concepts of logical reasoning skills	K1, K2	PSO1 & PSO2
CO 3	Acquire satisfactory competency in quantitative aptitude problems	K1 & K3	PSO2
CO 4	Solve campus placements aptitude papers covering Quantitative Ability and Logical	K1, K2 & K3	PSO3

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

### Mapping COs with PSOs

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	2	2	2
CO2	3	3	2	2	2
CO3	2	3	2	2	2
CO4	2	2	3	2	2
CO5	2	2	2	2	3

### Mapping COs with POs

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

### COURSE DESIGNER:

*S. Raja Rajeswari*

1. S.Raja Rajeswari

*S.L. Kumari*

2. S.L.Kumari

### Forwarded By

*S.L. Kumari*

Head, BBA Department

*M. Arasammal*

Dr.M.Arasammal

HOD'S Signature & Name

**III B.Com(CA)****SEMESTER –V***For those who joined in 2021 onwards*

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
USCC	21UG5SLKJ	EMERGING TRENDS AND TECHNOLOGIES	-	2

**COURSE DESCRIPTION**

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

**COURSE OBJECTIVES**

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

**UNITS****UNIT I : THE BIRTH OF A NEW PARADIGM**

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

**UNIT - II BLOCKCHAIN**

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

**UNIT - III EDGE COMPUTING**

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

#### **UNIT- IV 5G**

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

#### **UNIT - V SECURITY MECHANISMS**

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

#### **UNIT –VI DYNAMISM (for CIA only)**

Case studies, and potential strategies for block chain

#### **REFERENCE BOOK :**

1. Advances in Emerging Trends and Technologies: [Miguel Botto-Tobar](#) (Editor), [Joffre León-Acurio](#) (Editor), [Angela Díaz Cadena](#) (Editor), [Práxedes Montiel Díaz](#) (Editor) Volume 2 (Advances in Intelligent Systems and Computing, 1067) 1st ed. 2020 Edition
2. The Basics of Bitcoins and Blockchains: An Introduction to Cryptocurrencies and the Technology that Powers Them (Cryptography, Crypto Trading, Derivatives, Digital Assets) Hardcover – Illustrated, Antony Lewis September 15, 2018
3. Beginning Azure IoT Edge Computing: Extending the Cloud to the Intelligent Edge : David Jensen

#### **Digital Open Educational Resources (DOER) :**

1. <https://www.javatpoint.com/what-is-edge-computing> .
2. <https://www.guru99.com/blockchain-tutorial.html>
3. <https://www.thebalancesmb.com/purchase-to-pay-p2p-2221220>
4. <https://www.velotio.com/engineering-blog/edge-computing#:~:text=What%20is%20the%20%E2%80%9CEdge%E2%80%9D%3F,the%20originating%20data%20source%20possible>.

Levels	C1	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**

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

**COURSE OUTCOMES**

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

<b>NO.</b>	<b>COURSE OUTCOMES</b>	<b>KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)</b>	<b>PSOs ADDRESSED</b>
CO 1	Understand major areas where technologies can be applied and their implications for organizational change.	K1	PSO1& PSO2
CO 2	Design, build, and deploy a distributed application.	K1, K2,	PSO3
CO 3	Evaluate security, privacy, and efficiency of a given blockchain system.	K1 & K3	PSO5
CO 4	Understand the concept of trusted execution environments and lightweight virtualisation environments	K1, K2, K3 &	PSO4
CO 5	Understand security challenges in edge-computing	K2 & K4	PSO5

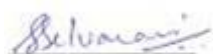
**Mapping COs with PSOs**

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	2	2	2
CO2	2	2	3	2	2
CO3	2	2	2	2	3
CO4	2	2	2	3	2
CO5	2	2	2	2	3

**Mapping COs with POs**

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7
CO1	2	3	3	3	3	3	3
CO2	3	3	2	3	2	3	3
CO3	3	3	3	3	3	3	3
CO4	3	3	2	3	3	2	3
CO5	3	3	3	2	3	3	3

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

**COURSE DESIGNER:**


**1. Mrs. Selvarani**



**2. Mrs.M.Priya**



**Forwarded By**

**Head, BCA Department**



**Dr.M.Arasammal**

**HOD'S Signature & Name**

**III B.Com(CA)****SEMESTER – VI***For those who joined in 2021 onwards*

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
USCC	21UG6SLK	BUSINESS ORGANISATIONS	--	2

**COURSE DESCRIPTION**

This course provides a clear understanding of the fundamentals of company law is critical for anyone who is looking to understand corporate and Business.

**COURSE OBJECTIVES**

To gain in-depth knowledge and techniques in the field of Corporate and Business.

**UNITS****UNIT-I – INTRODUCTION**

Concepts of Business, Trade , Industry and Commerce – Features of Business -Trade Classification - Aids to Trade – Industry – Classification – Relationship of Trade, Industry and Commerce.

**UNIT II- BUSINESS FUNCTIONS AND ENTREPRENEURSHIP**

Functions of Business and their relationship - Factors influencing the choice of suitable form of organization – Meaning of Entrepreneurship – Characteristics of a good entrepreneur - Types – **Functions of Entrepreneurship.**

**UNIT -III – FORMS OF BUSINESS ORGANIZATIONS**

Sole Proprietorship – Meaning – Characteristics – Advantages and Disadvantages – Partnership - Meaning – Characteristics- Kinds of partners

– Advantages and Disadvantages – Partnership Deed – Hindu-undivided Family – Cooperative Societies.

#### **UNIT-IV- JOINT STOCK COMPANY**

Joint Stock Company – Meaning – Characteristics –Advantages – Kinds of Companies – Differences between Private Ltd and Public Ltd Companies.

#### **UNIT-V- COMPANY INCORPORATION**

Preparation of important Documents for incorporation of Company – Memorandum of Association – Articles of Association – Differences Between Memorandum of Association and Articles of Association – Prospectus and its contents.

#### **TEXT BOOK:-**

1. Y.K.Bushan, Business organization and Management, Sultan Chand.

#### **REFERENCE BOOKS**

1. C.D.Balaji and G. Prasad, Business Organization – Margham Publications, Chennai.
2. R.K.Sharma and Shashi K Gupta, Business Organization – Kalyani Publications.
3. C.B.Guptha, Industrial Organization and Management, Sultan Chand.
4. Sherlekar, Business Organization and Management, Himalaya Publications.

#### **Digital Open Educational Resources (DOER) :**

1. [http://www.crectirupati.com/sites/default/files/lecture\\_notes/Entrepreneuer%20ship.pdf](http://www.crectirupati.com/sites/default/files/lecture_notes/Entrepreneuer%20ship.pdf)
2. <http://old.nios.ac.in/Secbuscour/cc08.pdf>
3. <https://ncert.nic.in/textbook/pdf/kebs102.pdf>
4. <http://www.ddegjust.ac.in/studymaterial/bba/bba-201.pdf>

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

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

**COURSE OUTCOMES**

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

<b>NO.</b>	<b>COURSE OUTCOMES</b>	<b>KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)</b>	<b>PSOs ADDRESSED</b>
CO 1	Understand the concepts related to Business.	K1	PSO1&PSO3
CO 2	Demonstrate the roles, skills and functions of management.	K1, K2,	PSO3
CO 3	Diagnose and solve organizational problems and develop optimal managerial decisions.	K1 & K3	PSO2&PSO3
CO 4	Integrate the learning in handling Organizations complexities.	K1, K2, K3 &	PSO5
CO 5	Understand annexure in MOA and AOA	K2 & K4	PSO1

**Mapping COs with PSOs**

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	3	2	2
CO2	3	3	3	2	2
CO3	2	3	3	2	2
CO4	2	2	3	2	3
CO5	3	2	2	2	3

**Mapping COs with POs**

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

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

**COURSE DESIGNER:**

*P. Sakunthala*

**1. P.SAKUNTHALA**

**Forwarded By**



**Dr.M.Arasammal**

**HOD'S Signature & Name**