FATIMA COLLEGE (AUTONOMOUS)

Re-Accredited with "A++" Grade by NAAC (IVth Cycle)
Maryland, Madurai- 625 018, Tamil Nadu, India.

NAME OF THE DEPARTMENT : COMMERCE IN COMPUTER APPLICATION

NAME OF THE PROGRAMME : UG IN COMMERECE IN COMPUTER APPLICATIONS
Administration

PROGRAMME CODE : USCC

ACADEMIC YEAR : 2023-24

1.2.1 New Courses Introduced

USCC

Department of Commerce with CA

2023 - 2024

Minutes of the meeting of Board of Studies in Department of Commerce with Computer Applications held on 05/04/2023 at 10.00 AM in Fatima College, Madurai-18.

Members Present:

Dr. Arasammal M — Head of the Department

Dr. Rani A,
Assistant Professor,
Department of Commerce,
Madurai Kamaraj University,
Alagarkovil Road,
Madurai - 625002. — University Nominee.
Rani 5/4/2023

Dr. Parveen M,
Head & Professor,
Department of Information Technology,
Cauvery College for Women (Autonomous),
Trichy. — Subject Expert
AB

Dr. Valli Devasena S,
Assistant Professor,
Department of Commerce,
Mother Teresa University,
Research & Extension Centre,
Kodaikilkudi, Madurai - 625019. — Subject Expert
Valli Devasena
5-4-23

Ms. Shri Hari Priya G,
Lead HR Recruiter,
12, CA's Colony, 2nd Cross Street, — Industrialist

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Opposite to Theekathir,
Madurai - 625018.

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

Alumna
S. Kaleeswari

Dr. Sangeetha K

Dean of Academics
Affairs

Staff Members:

Dr. Asaiammal M,
Dr. Sakunthala P
Dr. Latha Maheswari TK
Mrs. Fanny M
Mrs. Jenifer Sharon Sumathi N
Mrs. Priya M
Dr. Savitha SP
Dr. Keerthiga R
Mrs. Kousalya R
Mrs. Joselyn Nithya C
Dr. Maria Nisha S
Mrs. Uma J

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Action Taken Report for 2022-2023

1.a. Common Suggestions :

S.No	Common Suggestions Offered in the previous Board	Action taken for the Academic Year 2022-23
1.	To have Business Statistics and Business Mathematics as two separate papers in Allied Core.	Implemented
2.	To have 2 Units GST in Financial Accounting Software with GST	Implemented
3.	To rearrange Units IV and V in Principles of Management	Implemented

1.b. Change Of Course Title

S.No.	Old Course Code	New Course Code	Old Course Title	New Course Title	Need for Change
	NIL	NIL	NIL	NIL	NIL

1.c. New Courses Introduced

S.No.	Course Code	Course Title	Relevance to *				Scope for #			Need for Introduction
			L	R	N	G	E	E	S	
1	22K1AC1	Business Maths				✓	✓			Curriculum updated

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1.d. Revised Courses:

S.No.	Course Code	Course Title	Not Title of Units revised with the revised content specified if it is not the whole Unit	% of Revision	Need for Revision	Relevance to *				Scope for #		
						L	R	N	G	ENP	ENTRE	SD
1.	19K1CC1	Business Accounting	Unit II: Sinking Fund Method & Insurance Policy Method is removed and Annuity Method is added	10%	To update the curriculum				✓	✓		
2.	19K3CC5	Principles of Cost Accounting	Unit I: Interprocess profits removed & Equivalent Production is added	10%	To update the curriculum				✓	✓		
3.	19K3CC7	Principles of Management	Unit IV: Psychological Test - Essentials - Ta-	10%	To update the curriculum				✓	✓		

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S.No.	Course Code	Course Title	No & Title of Unit revised with the revised Content specified if it is not the whole unit	% of Revision	Need for Revision	Relevance to L	R	N	G	Scope for EMP	ED NTRE	SD
			-cement- Orientation or Induction - Training - Needs, Advantages & Methods of training is added.									
4.	21KCA29	Web Programming (Theory & Practical)	Unit I: SMTP POP - IMAP is removed	10%	To Update the curriculum					✓	✓	
5.	19KCA11	Business Research Method	Unit I: Scientific Investigation: The Building Blocks of Science in Research. the Language of Research	10%	To update the curriculum					✓	✓	

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S.No	Course Code	Course Title	No & Title Units revised with the revised Content specified if it is not the whole unit	% of Revision	Need for Revision	Relevance to * L	R	N	G	Scope for * EMP	ENTRE	SD
			Concepts, Constructs, Definitions Variable, Propositions and Hypothesis, theoryto Model is removed. Unit IV: Application of SPSS to be added									
6.	19K5CC15	Basics Of Tax Laws	Dynamism: Practical E-Filing Of Income Tax Practice is added	10%	To update the curriculum			✓		✓		

2. Updation of Open Educational Resources in the list of references of Each course.

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3. Revision of Courses

S.No	Course Code	Course Title	No of Title of Units Revised with the Revised content specified if it is not the whole Unit	% of Revision	Need for Revision	Relevance for *				Scope for #		
						L	R	N	G	E N P	E N R E	S D
1.	19K6ME3	Human Resource Management	Unit-II Recruitment, Merchantiles Work Welfare, Job Analysis are added		To include latest concepts			✓		✓		
2.	19K6ME6	Company Law & Practice	Unit IV Should include Managing Director, Managers Remuneration Unit V Minutes & Agenda		To update the curri-culum			✓		✓		

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4. New Courses Introduced

Core Courses Introduced (Part III)

S.No.	Course Code	Course Title with Semester	Relevance to				Scope for			Need for Introduction
			L	R	N	G	EMP	ENTRE	SD	
1.	CC1	Financial Accounting I			✓		✓			To update the curriculum
2.	CC2	Computer Fundamentals			✓		✓			Suggestions given by the Board
3.	CC3	Financial Accounting II			✓		✓			To avoid Redundancy
4.	CC4	Programming with C++			✓		✓			To update the curriculum
5.	CC5	Cost Accounting I			✓		✓			To update the curriculum
6.	CC6	Visual Basic			✓		✓			Suggestions given by the Board
7.	CC7	JAVA Programming			✓		✓			To avoid Redundancy
8.	CC8	Cost Accounting II			✓		✓			Suggestions given by the Board
9.	CC9	Income Tax Law & Practice I			✓				✓	To avoid Redundancy

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S.No	Course code	Course Title with Semester	Relevance to*				Scope for#			Need for Introduction
			L	R	N	G	EMP	ENTRE	SD	
10.	CC10	Corporate Accounting II			✓		✓			To update the curriculum
11.	CC11	Introduction to Oracle and SQ File			✓		✓			To avoid Redundancy
12.	CC12	Core/Project with Viva Voce	✓						✓	Suggestions given by the Board
13.	CC13	Income Tax Law & Practice II			✓		✓			To update the curriculum
14.	CC14	Corporate Accounting II			✓		✓			To avoid Redundancy
15.	CC15	Management Accounting			✓		✓			Suggestions given by the Board

Elective Courses Introduced (Part III)

S.No	Generic/Discipline Specific with Semester	Course Code	Course Title	Relevance to*				Scope for#			Need for Introduction
				L	R	N	G	EMP	ENTRE	SD	
1.	Generic I	EC1	Fundamentals of Accounting			✓		✓			To update the curriculum
2.	Generic II	EC2	Business Law			✓		✓			To avoid Redundancy

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S No	Generic / Discipline Specific With Semester	Course Code	Course Title	Relevance to* L	R	N	G	Scope for # EMP	ENTRE	SD	Need for Introduction
3.	Generic III	EC3	Banking Law & Practice			✓		✓			To update the curriculum
4.	Generic - IV	EC4	Management Information System / Computer Networks			✓	✓	✓		✓	Suggestions given by the Board
5.	Discipline - V	EC5	Security Analysis / Auditing and Corporate Governance			✓	✓	✓		✓	Suggestions given by the Board
		EC6	Business Economics / E-Commerce			✓	✓	✓	✓		To update the curriculum
6.	Discipline - VI	EC7	Web-Designing / PHP Programming			✓	✓	✓	✓		To avoide Redundancy
			Introduction to ERP / Company Law			✓	✓	✓	✓		Suggestions given by the Board

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Skill Enhancement / Foundation / Ability Enhancement Course (Part IV)

S.No.	SEC/FC/ AECC With Semester	Course code	Course Title	Relevance to*				Scope for #			Need for Introduction
				L	R	N	G	EMP	ENTRE	SD	
1.	SEC - I		Fundamentals Of Costing			✓		✓			To avoid Redundancy
2.	FC - I		Principles Of Commerce			✓		✓			To update the curriculum
3.	SEC - II		Fundamentals Of Costing			✓		✓			To avoid Redundancy
4.	SEC - III		Practical Banking			✓		✓			To update the curriculum
5.	SEC - IV		Skills for Bank Employment			✓				✓	Suggestions given by the Board
6.	SEC - V		E-Banking			✓				✓	To avoid Redundancy
7.	SEC -		Skills for Bank Exam			✓				✓	To update the curriculum
8.	SEC -		Statistical Package for Social Science				✓			✓	Suggestions given by the Board

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1. Introduction of Value-Added Course – Certificate / Diploma / Advanced Diploma

S.No	Course Code	Course Title	MoU With Industry / Organisation	Skills Sharpened	Course Outcome
	NIL	NIL	NIL	NIL	NIL

2. Introduction of Purely Skill – Embedded Certificate / Diploma / Advanced Diploma Course

S.No	Course Code	Course Title	MoU with Industry / Organisation	Skills Sharpened	Course Outcome
	NIL	NIL	NIL	NIL	NIL

3. Approval of Ph.D Course Work syllabus – NIL

4. Rubrics for Project

S.No.	Course	C1 20 Marks	C2 20 Marks	CIA Total 40 Marks	External 60 Marks
1.	Project	Cooperation & Presentation	Content & Critical thinking	40 Marks	Content, Code, Presentation Viva-Voce

Rubrics for Internship – NIL

5. Details of Active MoUs – NIL

L-Local N-National #-Employability #-Skill Development
R-Regional G-Global ₹-Entrepreneurship

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6. Other Suggestions:

It is suggested to have TANSCHE Courses for all semesters with minor changes.

Dr. Arasammal M (Head)	M. A
Dr. Rani A (University Nominee)	Rani
Dr. Valli Devasena S (Subject Expert)	Valli Devasena 5-4-25 (Dr. A. RANI)
Ms. Shri Hari Priya G (Industrialist)	G. Shri Hari Priya
Ms. Kaleeswari S (Alumna)	S. Kaleeswari
Dr. Sangeetha K (Dean of Academic Affairs)	Sangeetha
Dr. Sakunthala P	P. Sakunthala
Dr. Latha Maheswari TK	T.K. Latha
Mrs. Fanny M	
Dr. Savitha SP	
Dr. Keerthiga R	R. Keerthiga
Mrs. Kousalya R	Kousalya
Mrs. Joselyn Nithya C	
Mrs. Uma J.	J. Uma

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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
			TOTAL	10	6			

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
			TOTAL	10	10			

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
1.	I	23DL1C1	PART 1 LANGUAGE HINDI	5	5	40	60	100
2.	II	23DL2C2	PART 1 LANGUAGE HINDI	5	5	40	60	100
			TOTAL	10	10			

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
			TOTAL	**20**	**16**			

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

MAJOR CORE COURSES INCLUDING PRACTICALS : 70 CREDITS

S. No	SEM.	COURSE CODE	COURSE TITLE	HRS	CREDITS	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	100
14.		19K6CC16	Company Accounts	5	4	40	60	100
15.		21K6CC17	Business Research Method	5	4	40	60	100
			TOTAL	**89**	**70**			

ALLIED COURSES- 10 CREDITS

S. NO	SEM.	COURSE CODE	COURSE TITLE	HRS	CREDITS	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
			TOTAL	**10**	**10**			

ELECTIVES-15 CREDITS

S. No	SEM.	COURSE CODE	COURSE TITLE	HRS	CREDITS	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/ 23K2GE4	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	HRS	CREDITS	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	CREDIT	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	HRS.	CREDITS	SEMESTER IN WHICH THE COURSE IS OFFERED	CIA Mks	ESE Mks	TOTAL Mks
21UAD2AC	**COMPUTER APPLICATIONS** (offered by the department of PGDCA for Shift I)	40	2	I & II	40	60	100
21UADFCA	**ONLINE SELF LEARNING COURSES**- Foundation Course for Arts	40	2	I	40	60	100
21UADFCS	**ONLINE SELF LEARNING COURSE-** Foundation Course for Science	40	2	II	40	60	100
21UAD3ES	Social & Professional Ethics	15	1	III	40	60	100
21UAD4ES	Personality Development	15	1	IV	40	60	100
21UAD5ES	Family Life Education	15	1	V	40	60	100
21UAD6ES	Life Skills	15	1	VI	40	60	100
21UAD5HR	**HUMAN RIGHTS**	15	2	V	100	-	100
21UAD6RS	**OUTREACH PROGRAMME**- Reach Out to Society through Action **ROSA**	100	3	V & VI	100	-	100

21UAD6PR	**PROJECT**	30	4	VI	40	60	100
21UAD6RC	**READING CULTURE**	10/ Semester	1	II-VI	-	-	-
	TOTAL		**20**				

EXTRA CREDIT COURSES

COURSE CODE	COURSE	HRS.	CREDITS	SEMESTER IN WHICH THE COURSE IS OFFERED	CIA MKS	ESE MKS	TOTAL MARKS
21K1SLI1	**SELF LEARNING COURSES for ADVANCED LEARNERS Trends in Information Technology**	-	2	I	40	60	100
21K2SL1	**SELF LEARNING COURSES for ADVANCED LEARNERS Trends in Commerce**	-	2	II	40	60	100
21K3SL1	**SELF LEARNING COURSES for ADVANCED LEARNERS Digital Commerce**	-	2	III	40	60	100

21K4SLU1	**SELF LEARNING COURSES for ADVANCED LEARNERS** **Quantitative Aptitude**	-	2	IV	40	60	100
21K5SLJ1	**SELF LEARNING COURSES for ADVANCED LEARNERS** **Emerging Trends and Technologies**	-	2	V	40	60	100
21K6SL1	**SELF LEARNING COURSES for ADVANCED LEARNERS** **Business Organisation**	-	2	VI	40	60	100
	MOOC COURSES / International Certified online Courses (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

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

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, 2nd 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
UNIT -1	**Fundamentals of Financial Accounting**			
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
UNIT -2 Final Accounts				
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
UNIT -3 Depreciation and Bills of Exchange				

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
UNIT -4 Accounting from Incomplete Records – Single Entry System				
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
UNIT -5 Royalty and Insurance of Claims				
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	**Insurance Claims** –Calculation of Claim Amount	3	Chalk & Talk	Black Board
5.5	-Average clause (Loss of Stock only)	3	Discussion	Black Board

INTERNAL - UG

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

End Semester - UG

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

K3	**-**	**-**	**-**	**-**	**20**	**-**	**20**	33.33 %
K4	**-**	**-**	**-**	**4**	**-**	10	**14**	23.34 %
Total	**5**	**5**	**8**	**12**	**20**	**10**	**60**	**100 %**

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

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

UG CIA Components

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

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES
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

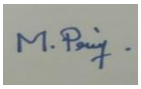
CO/ PO/ PSO	PO 1	PO2	PO3	PO4	PO5	PO 6	PO 7	PO 8	PSO1	PSO5	PSO5
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10
AVERAGE	3	2	3	3	2.6	2.2	2	2	3	2	2

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

♦ Weakly Correlated -**1**

COURSE DESIGNER:

Mrs. M.PRIYA



Forwarded By

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

I 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. Grifffin, Management principles and applications, Cengage learning, India.
4. H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.
5. Eccles, R. G. &Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1. http://www.universityofcalicut.info/sy1/management
2. https://www.managementstudyguide.com/manpower-planning.htm
3. https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 INTRODUCTION TO MANAGEMENT				
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
UNIT -2 PLANNING				
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
UNIT – 3 ORGANIZING				
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

UNIT – 4 STAFFING				
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
UNIT – 5 DIRECTING				
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
UNIT –6 DYNAMISM				
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/PPT 5 Mks	35 Mks.	5 Mks.	40Mks.	
K1	**2**	**2**	**-**	**-**	**-**	**4**	-	**4**	10 %
K2	**2**	**2**	**5**	**-**	**-**	**9**	-	**9**	22.5 %
K3	**3**	**3**	**-**	**-**	**5**	**11**	-	**11**	27.5 %
K4	**3**	**3**	**-**	**5**	**-**	**11**	-	**11**	27.5 %
Non Scholastic	**-**	**-**	**-**	**-**	-		**5**	**5**	12.5 %
Total	**10**	**10**	**5**	**5**	**5**	**35**	**5**	**40**	**100 %**

End Semester - UG

Levels	Section A (i) 5 Mks.	Section A (ii) 5 Mks	Section B 8 Mks.	Section C 12 Mks	Section D 20 Mks.	Section E 10 Mks.	Total 60Mks.	
K1	**5**	**5**	**-**	**4**	**-**	-	**14**	23.33 %
K2	**-**	**-**	**8**	**4**	**-**	-	**12**	20 %
K3	**-**	**-**	**-**	**-**	**20**	-	**20**	33.33 %
K4	**-**	**-**	**-**	**4**	**-**	10	**14**	23.34 %
Total	**5**	**5**	**8**	**12**	**20**	**10**	**60**	**100 %**

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

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

UG CIA Components

			Nos		
C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	1	-	5 Mks

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

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES
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** ♦ModeratelyCorrelated – **2**
♦WeaklyCorrelated -**1**

COURSE DESIGNER:

1. **Staff Name: Mrs. C.Joselyn Nithya**

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

I B.COM(CA)

SEMESTER –II

For those who joined in 2023 onwards

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

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
UNIT -1	**Hire Purchase and Instalment System**			
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
UNIT -2	**Branch and Departmental Accounts**			
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
UNIT -3 Partnership Accounts - I				
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
UNIT -4 Partnership Accounts - II				
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
UNIT -5 Accounting Standards for financial reporting				
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 betweenInd AS and IFR	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/PPT				

	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	35
Non Scholastic	5
	40

EVALUATION PATTERN

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

UG CIA Components

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

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES
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

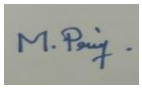
Mapping COs with PSOs & Mapping COs with POs

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
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

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
USCC	23K2CC4	BUSINESS LAW	5	4

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.comwww.digitalbusinesslawgroup.com
2. http://swcu.libguides.com/buslaw

3. http://libguides.slu.edu/businesslaw

COURSE CONTENTS & LECTURE SCHEDULE

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 Elements of Contract				
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
UNIT -2 Performance Contract				
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
UNIT -3 Contract of Indemnity and Guarantee				
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
UNIT -4 Bailment and Pledge				
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
UNIT 5- Sale of Goods Act 1930				
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
UNIT-6				
6.1	Intellectual property rights	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/PPT 5 Mks	35 Mks.	5 Mks.	40Mks.	
K1	**2**	**2**	**-**	**-**	**-**	**4**	-	**4**	10 %
K2	**2**	**2**	**5**	**-**	**-**	**9**	-	**9**	22.5 %
K3	**3**	**3**	**-**	**-**	**5**	**11**	-	**11**	27.5 %
K4	**3**	**3**	**-**	**5**	**-**	**11**	-	**11**	27.5 %
Non Scholastic	**-**	**-**	**-**	**-**	-		**5**	**5**	12.5 %
Total	**10**	**10**	**5**	**5**	**5**	**35**	**5**	**40**	**100 %**

End Semester - UG

Levels	Section A (i) 5 Mks.	Section A (ii) 5 Mks	Section B 8 Mks.	Section C 12 Mks	Section D 20 Mks.	Section E 10 Mks.	Total 60Mks.	
K1	**5**	**5**	**-**	**4**	**-**	-	**14**	23.33 %
K2	**-**	**-**	**8**	**4**	**-**	-	**12**	20 %
K3	**-**	**-**	**-**	**-**	**20**	-	**20**	33.33 %
K4	**-**	**-**	**-**	**4**	**-**	10	**14**	23.34 %
Total	**5**	**5**	**8**	**12**	**20**	**10**	**60**	**100 %**

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

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

UG CIA Components

Nos

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

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES
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

C**OURSE DESIGNER:**

Mrs. KOUSALYA R

R. Kousalya.

Forwarded By

P Sakunthala

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	23I1GEK1	PROGRAMMING 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

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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 UniversityPress, 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!) + ---- - (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

>=80 A ,>=60 B,>=50 C,>=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
UNIT -1INTRODUCTION TO C				
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
UNIT -2 Functions and Keywords				
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
UNIT-3 Array & String Handling in C				
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
UNIT-4 Functions in C				
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
UNIT-5 FILE MANAGEMENT IN C				
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/PPT 5 Mks	35 Mks.	5 Mks.	40Mks.	
K1	**2**	**2**	**-**	**-**	**-**	**4**	-	**4**	10 %
K2	**2**	**2**	**5**	**-**	**-**	**9**	-	**9**	22.5 %
K3	**3**	**3**	**-**	**-**	**5**	**11**	-	**11**	27.5 %
K4	**3**	**3**	**-**	**5**	**-**	**11**	-	**11**	27.5 %
Non Scholastic	-	**-**	**-**	**-**	-		**5**	**5**	12.5 %
Total	**10**	**10**	**5**	**5**	**5**	**35**	**5**	**40**	**100 %**

End Semester - UG

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

Total	**5**	**5**	**8**	**12**	**20**	**10**	**60**	**100 %**

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

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

UG CIA Components

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

COURSE OUTCOMES

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

NO.	**COURSE OUTCOMES**
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 C0s 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**
Weightage of course contributed to each PSO	**15**	**14**	**11**	**15**	**10**	**10**

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

COURSE DESIGNER:

1. J.UMA

P Sakunthala

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 : IIControl 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 Beginers” , Third Edition, Course Technology Cengage Learning Publications, 2013, ISBN 978-1435455009

Digital Open Educational Resources (DOER) :

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 >=80 Grade B: Percentage >=70 and 80
Grade C: Percentage >=60 and <70 Grade D: Percentage >=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
UNIT -1 INTRODUCTION				
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
UNIT -2 Control Structures				
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
UNIT-3 FUNCTIONS				
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
UNIT-4 Objects				
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
UNIT-5 Dictionaries and Sets				
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/PPT 5 Mks	35 Mks.	5 Mks.	40Mks.	
K1	**2**	**2**	**-**	**-**	**-**	**4**	-	**4**	10 %

K2	**2**	**2**	**5**	**-**	**-**	**9**	-	**9**	22.5 %
K3	**3**	**3**	**-**	**-**	**5**	**11**	-	**11**	27.5 %
K4	**3**	**3**	**-**	**5**	**-**	**11**	-	**11**	27.5 %
Non Scholastic	-	-	-	-	-		**5**	**5**	12.5 %
Total	**10**	**10**	**5**	**5**	**5**	**35**	**5**	**40**	**100 %**

End Semester - UG

Levels	Section A (i) 5 Mks.	Section A (ii) 5 Mks	Section B 8 Mks.	Section C 12 Mks	Section D 20 Mks.	Section E 10 Mks.	Total 60Mks.	
K1	**5**	**5**	**-**	**4**	**-**	-	**14**	23.33 %
K2	**-**	**-**	**8**	**4**	**-**	-	**12**	20 %
K3	**-**	**-**	**-**	**-**	**20**	-	**20**	33.33 %
K4	**-**	**-**	**-**	**4**	**-**	10	**14**	23.34 %
Total	**5**	**5**	**8**	**12**	**20**	**10**	**60**	**100 %**

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

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

UG CIA Components

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

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES
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 C0s 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
Weightage of course contributed to each PSO	15	14	11	15	10	10

COURSE DESIGNER:

1. J.UMA

P Sakunthala

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

I B.COM(CA)

SEMESTER –II

For those who joined in 2023 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
USCC	23K2GE3	OFFICE AUTOMATION AND LAB	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 : IIWord 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
UNIT -1STUDYING CONCEPTS OF PROGRAMMING LANGUAGES				

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
UNIT -2Word Processing				
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
UNIT – 3 Spreadsheets				
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

UNIT – 4 Charts				
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
UNIT – 5 Power point				
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
UNIT –6 DYNAMISM				
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 10 Mks.	T2 10 Mks.	Quiz 5 Mks.	Assignment 5 Mks	OBT/PPT 5 Mks	35 Mks.	5 Mks.	40Mks.	
K1	**2**	**2**	**-**	**-**	**-**	**4**	-	**4**	10 %
K2	**2**	**2**	**5**	**-**	**-**	**9**	-	**9**	22.5 %
K3	**3**	**3**	**-**	**-**	**5**	**11**	-	**11**	27.5 %
K4	**3**	**3**	**-**	**5**	**-**	**11**	-	**11**	27.5 %
Non Scholastic	-	**-**	**-**	**-**	-		**5**	**5**	12.5 %
Total	**10**	**10**	**5**	**5**	**5**	**35**	**5**	**40**	**100 %**

End Semester - UG

Levels	Section A (i) 5 Mks.	Section A (ii) 5 Mks	Section B 8 Mks.	Section C 12 Mks	Section D 20 Mks.	Section E 10 Mks.	Total 60Mks.	
K1	**5**	**5**	**-**	**4**	**-**	-	**14**	23.33 %
K2	**-**	**-**	**8**	**4**	**-**	-	**12**	20 %
K3	**-**	**-**	**-**	**-**	**20**	-	**20**	33.33 %
K4	**-**	**-**	**-**	**4**	**-**	10	**14**	23.34 %
Total	**5**	**5**	**8**	**12**	**20**	**10**	**60**	**100 %**

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

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

UG CIA Components

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

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES
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 C0s 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
Weightage of course contributed to each PSO	15	14	11	15	10	10

Note: ♦ Strongly Correlated – **3** ♦ModeratelyCorrelated – **2**
♦WeaklyCorrelated -**1**

COURSE DESIGNER:

Staff Name :J.UMA

P Sakunthala

Forwarded by **HOD'S Signature&**
Name
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SEMESTER –II

For those who joined in 2023 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
USCC	23K2GE4	PROGRAMMING IN C++ AND LAB	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 Strousstrup, 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
UNIT -IObject Oriented Programming Concepts				
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
UNIT -2 Friend Functions				
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
UNIT 3-Overloading				
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
UNIT-4 Function overriding				
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
UNIT-5 Exception Handling				
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/PPT 5 Mks	35 Mks.	5 Mks.	40Mks.	
K1	**2**	**2**	**-**	**-**	**-**	**4**	-	**4**	10 %
K2	**2**	**2**	**5**	**-**	**-**	**9**	-	**9**	22.5 %
K3	**3**	**3**	**-**	**-**	**5**	**11**	-	**11**	27.5 %
K4	**3**	**3**	**-**	**5**	**-**	**11**	-	**11**	27.5 %

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

End Semester - UG

Levels	Section A (i) 5 Mks.	Section A (ii) 5 Mks	Section B 8 Mks.	Section C 12 Mks	Section D 20 Mks.	Section E 10 Mks.	Total 60Mks.	
K1	**5**	**5**	**-**	**4**	**-**	-	**14**	23.33 %
K2	**-**	**-**	**8**	**4**	**-**	-	**12**	20 %
K3	**-**	**-**	**-**	**-**	**20**	-	**20**	33.33 %
K4	**-**	**-**	**-**	**4**	**-**	10	**14**	23.34 %
Total	**5**	**5**	**8**	**12**	**20**	**10**	**60**	**100 %**

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

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

UG CIA Components

Nos

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

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES
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 C0s 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**
Weightage of course contributed to each PSO	**15**	**14**	**11**	**15**	**10**	**10**

Note: ♦ Strongly Correlated – **3** ♦ModeratelyCorrelated – **2**
♦WeaklyCorrelated -**1**

COURSE DESIGNER:

1. J.UMA

P Sakunthala

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

I B.COM(CA)

SEMESTER –I

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/ WEEK	CREDITS
USCC	23K1SE1	FUNDAMENTALS OF COSTING	2	2

COURSE DESCRPTION

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

OBJECTIVE:

To gain basic knowledge in the Costing.

UNITS

UNIT I INTRODUCTION [6HRS]

Meaning and scope of Cost accounting – Elements of Cost

UNIT II COST [6 HRS]

Classification of Cost – Preparation of Cost sheet.

UNIT III MATERIAL CONTROL [6 HRS]

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

UNIT IV LABOUR COST [6 HRS]

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

UNIT V OPERATING COSTING **[6 HRS]**

Operating Costing, characteristic, Methods.

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

Cost Centre - Cost control – Cost reduction

Text Book:

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

Reference Books:

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

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

Digital Open Educational Resources (DOER) :

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

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT – I INTRODUCTION				
1.1	Meaning and scope of Cost accounting	3	Chalk & Talk	Black Board
1.2	Elements of Cost	3	Chalk & Talk	Black Board
UNIT – II COST				
2.1	Classification of Cost	3	Chalk & Talk	Black Board

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

INTERNAL - UG

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

End Semester - UG

Levels	Section A (i) 5 Mks.	Section A (ii) 5 Mks	Section B 8 Mks.	Section C 12 Mks	Section D 20 Mks.	Section E 10 Mks.	Total 60Mks.	
K1	5	5	-	4	-	-	14	23.33 %
K2	-	-	8	4	-	-	12	20 %
K3	-	-	-	-	20	-	20	33.33 %
K4	-	-	-	4	-	10	14	23.34 %
Total	5	5	8	12	20	10	60	100 %

cIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

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

UG CIA Components

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

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	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	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	2	2	2
CO2	2	3	2	2	2
CO3	2	2	3	3	2
CO4	2	2	2	2	3
CO5	2	2	2	2	3

Mapping COswith POs

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

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

♦ Weakly Correlated -**1**

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 DESCRPTION

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

OBJECTIVE:

To gain basic knowledge in the Costing.**UNITS**

UNIT I INTRODUCTION **[6HRS]**

Meaning and scope of Cost accounting – Elements of Cost

UNIT IICOST **[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
UNIT – I INTRODUCTION				
1.1	Meaning and scope of Cost accounting	3	Chalk & Talk	Black Board
1.2	Elements of Cost	3	Chalk & Talk	Black Board
UNIT – II COST				
2.1	Classification of Cost	3	Chalk & Talk	Black Board
2.2	Preparation of Cost sheet.	3	Chalk & Talk	Black Board
UNIT- III MATERIAL CONTROL				

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

INTERNAL - UG

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

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

End Semester - UG

Levels	Section A (i) 5 Mks.	Section A (ii) 5 Mks	Section B 8 Mks.	Section C 12 Mks	Section D 20 Mks.	Section E 10 Mks.	Total 60Mks.	
K1	**5**	**5**	**-**	**4**	**-**	-	**14**	23.33 %
K2	**-**	**-**	**8**	**4**	**-**	-	**12**	20 %
K3	**-**	**-**	**-**	**-**	**20**	-	**20**	33.33 %
K4	**-**	**-**	**-**	**4**	**-**	10	**14**	23.34 %
Total	**5**	**5**	**8**	**12**	**20**	**10**	**60**	**100 %**

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

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

UG CIA Components

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

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	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	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2
CO2	2	3	2	2	2
CO3	2	2	3	3	2
CO4	2	2	2	2	3
CO5	2	2	2	2	3

Mapping COs with POs

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

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

♦ Weakly Correlated -**1**

COURSE DESIGNER:

Mrs.M.Priya

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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	23K1FC	PRINCIPLES OF COMMERCE	2	2

COURSE DESCRPTION

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
UNIT -1	**Introduction to Commerce**			

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
UNIT -2 Forms of Organisation				
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
UNIT -3 Transportation and Warehouses				
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
UNIT -4 Banking and Insurance				
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
UNIT -5 Marketing and Advertising				
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 10 Mks.	T2 10 Mks.	Quiz 5 Mks.	Assignment 5 Mks	OBT/PPT 5 Mks	35 Mks.	5 Mks.	40Mks.	
K1	**2**	**2**	**-**	**-**	**-**	**4**	-	**4**	10 %
K2	**2**	**2**	**5**	**-**	**-**	**9**	-	**9**	22.5 %
K3	**3**	**3**	**-**	**-**	**5**	**11**	-	**11**	27.5 %

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

End Semester - UG

Levels	Section A (i) 5 Mks.	Section A (ii) 5 Mks	Section B 8 Mks.	Section C 12 Mks	Section D 20 Mks.	Section E 10 Mks.	Total 60Mks.	
K1	**5**	**5**	**-**	**4**	**-**	-	**14**	23.33 %
K2	**-**	**-**	**8**	**4**	**-**	-	**12**	20 %
K3	**-**	**-**	**-**	**-**	**20**	-	**20**	33.33 %
K4	**-**	**-**	**-**	**4**	**-**	10	**14**	23.34 %
Total	**5**	**5**	**8**	**12**	**20**	**10**	**60**	**100 %**

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

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

UG CIA Components

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

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES
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
CO1	3	3	3	2	3	2	3	3	3	2	2
CO2	3	2	2	3	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3
TOTAL	15	13	13	12	13	10	13	13	15	10	12
AVERAGE	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 Sakunthala

Staff Name :[Dr .P.Sakunthala]

P Sakunthala

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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/EUM0000000001058

https://www.researchgate.net/publication/333844573_Banking_Sector_Trends_Issues_and_Challenges

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1	**INTRODUCTION & NEGOTIABLE INSTRUMENT**			
1.1	Filling up the account opening forms -. -	1	Discussion	Black Board
1.2	Definition –characteristics of negotiable instrument	2	Chalk & Talk	Black Board
1.3	Cheques –definition-cheques and bill of exchange	3	Chalk & Talk	Black Board
UNIT -2	**CHEQUES**			
2.1	Specimen of cheques-printed form-special printed forms-	1	Chalk & Talk	Black Board

2.2	Cheque vs drafts	2	Chalk & Talk	Black Board
2.3	Bankers cheque- golden cheque scheme-Bank orders scheme.	2	Chalk & Talk	Black Board
UNIT -3 CROSSING				
3.1	General crossing	2	Chalk & Talk	Black Board
3.2	Special crossing	2	Chalk & Talk	Black Board
3.3	Double crossing –who can cross cheque	1	Chalk & Talk	Black Board
3.4	Opening of crossing – liability of endorser	1	Chalk & Talk	Black Board
UNIT -4 ENDORSMENT AND LOAN FORMS				
4.1	Meaning-Effect of material alteration	1	Chalk & Talk	Black Board
4.2	Material Alteration and the Banker	1	Chalk & Talk	Black Board
4.3	Significance Of Endorsement - Assignment vs Endorsement	1	Chalk & Talk	Black Board
4.4	Kinds Of Endorsement	1	Chalk & Talk	Black Board
4.5	Regularity Of Endorsement	1	Chalk & Talk	Black Board
4.6	Jewel loan, Education loan,Housingloan,Personal Loan	1	Discussion	Black Board
UNIT -5 FILLING THE FORMS				
5.1	Filling up the various accounts challans-demand draft pay in slip –other pay in slip- Opening Locker facility- credit Card	1	Discussion	Black Board

5.2	ATM Card-Debit Card-Forms of Add On card, Mobile Banking, Online Banking.	2	Discussion	Black Board
UNIT -6 DYNAMISM/CURRENTAFFAIR				
6.1	Bank Marketing: Current Issues, Trends and Developments.	1	Chalk & Talk	Black Board

INTERNAL - UG

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

End Semester - UG

Levels	Section A (i) 5 Mks.	Section A (ii) 5 Mks	Section B 8 Mks.	Section C 12 Mks	Section D 20 Mks.	Section E 10 Mks.	Total 60Mks.	
K1	**5**	**5**	**-**	**4**	**-**	-	**14**	23.33 %
K2	**-**	**-**	**8**	**4**	**-**	-	**12**	20 %
K3	**-**	**-**	**-**	**-**	**20**	-	**20**	33.33 %
K4	**-**	**-**	**-**	**4**	**-**	10	**14**	23.34 %
Total	**5**	**5**	**8**	**12**	**20**	**10**	**60**	**100 %**

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

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

UG CIA Components

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

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Outline 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 Nithyac

Forwarded By

P Sakunthala

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