



HAJEE KARUTHA ROWTHER HOWDIA COLLEGE

(An Autonomous Institution Affiliated to Madurai Kamaraj University, Madurai.)

Uthamapalayam, Theni District. Pin Code: 625 533.

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION

BACHELOR OF COMMERCE (CA)

SYLLABUS

Choice Based Credit System – CBCS

(As per TANSCH/ MKU Guidelines)

with

Outcome Based Education (OBE)

(Academic Year 2020 -2021 onwards)

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Name of the Programme: B.Com. (CA)

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(As per TANSCH/MKU Guidelines)

with

Outcome Based Education (OBE)

(with effect from the Academic Year 2020 – 2021)

College Vision and Mission

Vision

Our vision is to provide the best type of higher education to all, especially to students hailing from minority Muslim community, rural agricultural families and other deprived, under privileged sections of the society, inculcating the sense of social responsibility in them. Our college is committed to produce talented, duty-bound citizens to take up the challenges of the changing times.

Mission

Our mission is to impart and inculcate social values, spirit of service and religious tolerance as envisioned by our beloved Founder President Hajee Karutha Rowther.

The Vision beckons the Mission continues forever.

Programme Educational Objectives (PEO)

Our graduates will be progressive, efficient, value based, academically excellent, creative, collaborative, empowered and globally competent literates with the skills required for societal change.

They will demonstrate

PEO1	Comprehensive knowledge and expertise, employability, the acumen of creative and critical thinking, the spirit of enquiry and professional attitude required for a successful career
PEO2	Accountability, linguistic competence and communication skills in the work environment and beyond
PEO3	Perseverance, effective collaboration, team spirit, leadership and problem solving skills
PEO4	Keen sense of civility, professional ethics, receptivity and moral righteousness
PEO5	Commitment to address social and environmental threats and to act as responsible service-minded, duty-bound global citizens

Department Vision and Mission

Vision

- To impart Quality Education in the Field of Commerce with Computer Application.
- To Transit the students as a competent professional in the field of commerce.
- To enable the pupil to understand the socio Economic goals through the Discipline.
- To develop a broad knowledge base in core managerial skills.
- To imbibe awareness of the commercial activities to facilitate immediate employability.

Mission

- To provide in-depth knowledge in the course.
- To inculcate the commercial scenario to meet the challenges.
- To train and develop the students with the employable skills required for commerce and IT sectors.
- To qualify the students to acquire progressive and long term employment with well reputed business concerns.
- To assist and support their studies and talents liberally.

Programme Outcomes (PO)

On completion (after three years) of B.Com. (CA) programme, the students are able to

P01	Gain knowledge in commerce and accounting software for corporate requirements.
P02	Apply ethical values, team work, professional, communication and leadership skill in business.
P03	Understand the current techniques, utilize the tools necessary for computing practices.
P04	Make use of Knowledge and build up attitude in their career opportunities.
P05	Gain the knowledge of practices in professional and social responsibility as aequipped citizen.

Programme Specific Outcomes (PSO)

A graduate of B.Com. (CA) after three years will

PSO1	Be competent, creative and highly valued professionals in industry, academia, or government.
PSO2	Be flexible and adaptable in the workplace, possess the capacity to embrace new opportunities of emerging technologies, leadership and teamwork opportunities, all affording sustainable management careers
PSO3	Continue their professional development by obtaining advanced degrees in commerce or other professional fields.
PSO4	Act with global, ethical, societal, ecological and commercial awareness, as is expected of practicing management professionals.
PSO5	Adapt to a rapidly changing environment with learned and applied new skills, become socially responsible and value driven citizens, committed to sustainable development.

Programme Scheme

Eligibility:

Passed in Higher Secondary examination conducted by the Board of higher secondary education, government of Tamil Nadu, or any other Examination accepted by the Syndicate as Equivalent

For Programme Completion

A Candidate shall complete:

- Part I - Language papers – Tamil/Arabic/Malayalam in semesters I and II respectively
- Part II - Language papers - English in semesters I and II respectively
- Part III - Core papers in semesters I, II, III, IV, V and VI respectively
- Part III - Allied papers in semesters III, IV, V, and VI respectively
- Part III - Elective papers in semesters V and VI respectively
- Part IV - Non- Major Elective papers in semesters I and II respectively
- Part IV - Skill based Subject papers in semesters III, IV, V and VI respectively

Scheme of Examinations under Choice Based Credit System

Term End Examinations (TEE)	- 75 Marks
Continuous Internal Assessment Examinations (CIAE)	- 25 Marks
Total	- 100 Marks

Pattern of Continuous Internal Assessment Examinations (CIAE)

Average of Two Internal Tests (each 20 marks)	- 20 Marks
Assignment	- 05 Marks
Total	- 25 Marks

Pattern of Term End Examinations

(Max. Marks: 75 / Time: 3 Hours)

External Examinations Question Paper Pattern for Part I & III and Part IV (Non- Major Elective & Skill based Subject)

Section – A (10 X 1 = 10 Marks)

Answer ALL questions.

- Questions 1 - 10
- Two questions from each unit
- Multiple choice questions and each question carries Four choices

Section – B (5 X 7 = 35 Marks)

Answer ALL questions choosing either A or B.

- Questions 11 - 15
- Two questions from each unit (either.... or.... type)
- Descriptive Type

Section – C (3 X 10 = 30 Marks)

Answer any THREE out of five questions.

- Questions 16 - 20
- One question from each unit
- Descriptive Type

External Examinations Question Paper Pattern for Part IV (Environmental Studies and Value Education)

Section – A: (5 X 6 = 30 Marks)

Answer ALL questions choosing either A or B.

- Questions 1 - 5
- Two questions from each unit (either.... or.... type)
- Descriptive Type

Section – B (3 X 15 = 45 Marks)

Answer any THREE out of five questions.

- Questions 6 - 10
- One question from each unit
- Descriptive Type

Part V (Extension Activities)

- Internal Evaluation

Passing Marks

Minimum 27 for External Exam

Eligibility for the degree – passing minimum is **40%**

Practical Examination

Internal – 40 marks

External – 60 marks

Total – 100 marks

Passing minimum is **40%**

Student Internship Programme and Project Work

At the end of the second year, during holidays “**Student Internship Programme**” is Compulsory and the Report to be submitted in the V semester. The Viva – Voce examinations is to be conducted and the marks, both for Report and Viva Voce should be awarded at the end of the sixth semester only.

In the sixth semester, Report on the project work is compulsory. The viva – voce examination is to be conducted and the marks, both the report and viva- voce should be awarded at the end of the sixth semester only.

A candidate shall be declared to have passed in “**Internship Training and Project Work**” if he/ she secures not less than 40% both report and Viva Voce Examination combined of the marks prescribed for the examination.

Weightage

Weightage for Bloom’s Taxonomy	Percentage	Marks	
		CIAE	TEE
Knowledge (Remembering) – K1	40	10	30
Understanding – K2	40	10	30
Applying – K3	20	5	15
Gross Total	100	25	75

Assessment

Distribution of questions and marks for Continuous Internal Assessment Examinations

Bloom's Taxonomy	Section A	Section B	Section C	Total
Knowledge (K1)	2 (2)	1 (a or b) (3)	1 (5)	25 marks
Understanding (K2)	2 (2)	1 (a or b) (3)	1 (5)	
Apply (K3)	Assignment (5)			

Distribution of questions and marks for Term End Examinations

Bloom's Taxonomy	Section A	Section B	Section C	Total
Knowledge(K1)	2 (2)	4 (a or b) (28)	-----	Total 75 Marks
Understanding(K2)	3 (3)	1 (a or b) (7)	2 out of 3 (20)	
Apply(K3)	5 (5)	-----	1 out of 2 (10)	

Note: Figures in parenthesis are Marks

Credits Distribution

Part	Course Category	Courses	Credits	Total Marks
I	Language	2	6	200
II	English	2	6	200
III	Core, Elective & Allied	29	110	2900
IV	Non- Major Elective	2	4	200
	Skill based Subject	4	8	400
	Value Education	1	2	100
	Environmental Studies	1	2	100
V	Extension Activities	1	2	100
		42	140	4200

Details of Course Category, Code, Credits & Title

Course Category	Course Code	Course Title	Hrs	CIAE	TEE	Max. Marks	Credits
Semester - I							
Part - I							
Language - I	20UCAL11	வணிககடிதங்கள்	6	25	75	100	3
Part - II							
English - I	20UENL11	English for Enrichment - I	6	25	75	100	3
Part - III (OBE)							
Core-I	20UCAC11	Financial Accounting -I	5	25	75	100	4
Core-II	20UCAC12	Introduction to Computer and MS Office	4	25	75	100	4
Core- III	20UCAC1P	Introduction to Computer and MS Office – Lab	5	40	60	100	4
Part - IV							
NME – I	20UCAN11	Business Accounting	2	25	75	100	2
VED	20UVED11	Value Education	2	25	75	100	2
Total			30			700	22
Semester - II							
Part - I							
Language - II	20UCAL21	அலுவலகமேலாண்மை	6	25	75	100	3
Part - II							
English - II	20UENL21	English for Enrichment - II	6	25	75	100	3
Part - III (OBE)							
Core- IV	20UCAC21	Financial Accounting – II	5	25	75	100	4
Core - V	20UCAC22	Fundamentals of C Programming	4	25	75	100	4
Core- VI	20UCAC2P	Fundamentals of C Programming –Lab	5	40	60	100	4
Part - IV							
NME – II	20UCAN21	Retail Marketing	2	25	75	100	2
EVS	20UEVS21	Environmental Studies	2	25	75	100	2
Total			30			700	22

Course Category	Course Code	Course Title	Hrs	CIAE	TEE	Max. Marks	Credits
Semester - III							
Part – III (OBE)							
Core-VII	20UCAC31	Financial Accounting - III	5	25	75	100	4
Core- VIII	20UCAC32	E-Commerce	4	25	75	100	3
Core -IX	20UCAC3P	Database Management System – Lab	6	40	60	100	3
Core - X	20UCAC33	Cost Accounting	5	25	75	100	3
Core - XI	20UCAC34	Principles of Management	4	25	75	100	3
Allied-I	20UCAA31	Business Statistics	4	25	75	100	3
Part - IV							
SBS – I	20UCAS31	Entrepreneurial Development	2	25	75	100	2
Total			30			700	21
Semester – IV							
Part – III (OBE)							
Core - XII	20UCAC41	Marketing Management	4	25	75	100	4
Core - XIII	20UCAC42	Management Accounting	6	25	75	100	4
Core - XIV	20UCAC4P	Visual Basic – Lab	6	40	60	100	4
Core - XV	20UCAC43	Partnership Accounts	6	25	75	100	4
Allied - II	20UCAA41	Business Mathematics	6	25	75	100	3
Part - IV							
SBS – II	20UCAS41	Commerce Practical	2	40	60	100	2
Part - V							
EA		Extension Activities**	--	100	--	100	2
Total			30			700	23

Part – V
Extension Activities**

S. No.	Course Code	Course Title	Max. Marks	Credits
1.	20UNCC41	National Cadet Corps (Army)	100	2
2.	20UNCC42	National Cadet Corps (Navy)	100	2
3.	20UNSS41	National Service Scheme	100	2
4.	20UPED41	Physical Education	100	2
5.	20UYRC41	Youth Red Cross	100	2
6.	20URRC41	Red Ribbon Club	100	2
7.	20UHRC41	Human Rights Club	100	2
8.	20UCOC41	Consumer Club	100	2
9.	20UYOC41	Yoga Club	100	2
10.	20UHFC41	Health and Fitness Club	100	2
11.	20UECC41	Eco Club	100	2
12.	20ULIC41	Library & Information Science Club	100	2
13.	20USCC41	Science Communication Club	100	2
14.	20UFAC41	Fine Arts Club	100	2

Course Category	Course Code	Course Title	Hrs	CIAE	TEE	Max. Marks	Credits
Semester - V							
Part – III (OBE)							
Core-XVI	20UCAC51	Income Tax Law and Practice – I	5	25	75	100	4
Core- XVII	20UCAC52	Internet and Web Programming	5	25	75	100	4
Core -XVIII	20UCAC5P	Internet and Web Programming -Lab	4	40	60	100	4
Core -XIX	20UCAC53	Corporate Accounting – I	5	25	75	100	4
Allied -III	20UCAA51	Business Law - I	5	25	75	100	4
Elective - I	20UCAE51	Research Methodology	4	25	75	100	4
	20UCAE52	Banking theory Law and Practices					
	20UCAE53	Human Resource Management					
Part - IV							
SBS – III	20UCAS51	Accounting Package – Tally Lab	2	40	60	100	2
Total			30			700	26
Semester - VI							
Part – III (OBE)							
Core –XX	20UCAC61	Income Tax Law and Practice – II	5	25	75	100	4
Core –XXI	20UCAC62	Computer Network	4	25	75	100	4
Core –XXII	20UCAC63	Corporate Accounting – II	5	25	75	100	4
Core-XXIII	20UCAC6P	Report On Internship Programme and Project Report (Viva –Voce) Examination	5	-	100	100	4
Allied -IV	20UCAA61	Business Law – II	5	25	75	100	4
Elective - II	20UCAE61	Customer Relationship Management	4	25	75	100	4
	20UCAE62	Export – Import Procedures and Documentation					
	20UCAE63	Business Organization					
Part - IV							
SBS - IV	20UCAS61	Multimedia – Lab	2	40	60	100	2
Total			30			700	26
Grand Total			180			4200	140

Course Code	Course Title	Category	Total Hours	Credits
20UCAL11	வணிக கடிதங்கள்	Language - I	90	3

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	
Employability Oriented	
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

To compare business and friendly letter formats, write letters in response to specific writing prompts and apply the knowledge of language structure and conventions.

Syllabus

UNIT I

18 Hours

வணிக கடிதங்கள் – தேவை மற்றும் முக்கியத்துவம் – நோக்கங்கள் – அடிப்படை கூறுகள் கடித வகைகள் - வணிக கடிதங்கள் - பொது அமைப்பு – படிவங்கள்

UNIT II

18 Hours

வியாபாரக் கடிதங்கள் – முனைவு கடிதங்கள் மற்றும் விசாரனைகள் – விலைபுள்ளிகள் – ஆணையுறுகள் – ஆணை உறு நிறைவேற்றுதல்.

UNIT III

18 Hours

வணிகவிசாரனை கடிதங்கள்– வியாபார விசாரனை – வங்கி விசாரனை – புகார்கள் – சரிகட்டல்கள் – நிலுவை தொகை நினைவுத்தல் - வசூல்செய்தல்

UNIT IV

18 Hours

சுற்றுக் கடிதங்கள் – விற்பனைக் கடிதங்கள் - அரசுத் துறை சார்ந்த கடிதங்கள்– பொதுத் தேவை அமைப்பு கடிதங்கள்.

UNIT V

18 Hours

வணிக கடிதங்கள்– காப்பீடு கடிதங்கள் - வேலை வேண்டும் கடிதம் அனுப்புதல் – விற்பனை குறித்து பத்திரிகை ஆசிரியர்கள் கடிதம் அனுப்புதல்.

Text Books

திரு. கதிரேசன் மற்றும் முனைவர் ராதா, வணிக தகவல் தொடர்பு, Preshanna Publications, 2019.

Reference Books

முனைவர் வி.எம். செல்வராஜ், வணிக தகவல் தொடர்பு, Preshanna Publications, 2017.

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	வணிக கடிதங்கள் – தேவை மற்றும் முக்கியத்துவம் – நோக்கங்கள் – அடிப்படை கூறுகள் கடித வகைகள்	9	Discussion
1.2	வணிக கடிதங்கள் - பொது அமைப்பு – படிவங்கள்.	9	Lecture
UNIT - II			
2.1	வியாபாரக் கடிதங்கள் – முனைவு கடிதங்கள் மற்றும் விசாரனைகள் – விலைபுள்ளிகள் –	9	Lecture & Discussion
2.2	ஆணையறுகள் – ஆணை உறு நிறைவேற்றத்தல்.	9	Discussion, Chalk & Talk
UNIT - III			
3.1	வணிகவிசாரனை கடிதங்கள்– வியாபார விசாரனை – வங்கி விசாரனை –	9	Lecture, Chalk & Talk
3.2	புகார்கள் – சரிகட்டல்கள் – நிலுவை தொகை நினைநுவுத்தல் - வசூல்செய்தல்.	9	Chalk & Talk
UNIT - IV			
4.1	சுற்றுக் கடிதங்கள் – விற்பனைக் கடிதங்கள்	9	Discussion Chalk & Talk
4.2	அரசுத் துறை சார்ந்த கடிதங்கள்– பொதுத் தேவை அமைப்பு கடிதங்கள்.	9	Lecture, Discussion, Chalk & Talk

UNIT - V			
5.1	வணிக கடிதங்கள்- காப்பீடு கடிதங்கள் - வேலை வேண்டும்	9	Lecture, Chalk & Talk
5.2	கடிதம் அனுப்புதல் – விற்பனை குறித்து பத்திரிகை ஆசிரியர்கள் கடிதம் அனுப்புதல்.	9	Lecture, Chalk & Talk
Total		90	

Course Designer

Ms. M. Papathi

Assistant Professor of Commerce CA

Course Code	Course Title	Category	Total Hours	Credits
20UCAC11	Financial Accounting I	Core - I	75	4

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	✓
Employability Oriented	✓
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	✓
Global	

Preamble

To facilitate the understanding of accounting in general concepts for assets, liabilities and stakeholders' equity in a concise and clear mannerwork of a higher order from the fundamentals of financial accounting to the advanced level.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Explain the Meaning, Principles and Concepts & Conventions of accounting and Double Entry System; pass Journal Entries, Preparing ledgers.	K1,K2
CO2	Prepare Rectification of Error an tits Journal Enters and Bank Reconciliation statement.	K1,K2,K3
CO3	Reveal The Final Accounts of a sole Trader	K1,K2,K3
CO4	Define the Concepts of Consignment as and its various illustrations in Joint venture.	K1,K2
CO5	Illustrate and list the Various Methods of Depreciation Accounts.	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
CO1	3	3	2	3	3
CO2	3	3	3	3	3
CO3	3	2	3	3	3
CO4	3	3	3	3	3
CO5	3	2	3	3	3

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

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

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

10 Hours

Accounting Principles – concepts and conventions – Double Entry System of Book keeping –Journals, Ledgers – Subsidiary Books – Trial Balance – preparation of Cash Book.

UNIT II

15 Hours

Errors – Classification and Types of Errors – Rectification of errors – Preparation of Suspense Account - Bank Reconciliation Statement – All models

UNIT III

15 Hours

Preparation of Final Accounts of a sole trading concern with adjustments.

UNIT IV

20 Hours

Consignment Accounts – Invoicing goods at cost price –Performa invoice price – Valuation of unsold stock – Loss of Stocks – Accounting treatment Normal Loss and Abnormal Loss. Joint Venture Accounts – Recording in individual venture's books – Recording in separate set of books.

UNIT V

15 Hours

Depreciation Accounting – Depreciation – Concept – Causes – Need – Basic Factor – Methods – Straight Line – Written Down Value – Annuity – Insurance Policy Method – Revaluation Method – Depletion Method

Note: The questions should be asked in the ratio of 60% for problems and 40% for theory

Text Books

S.P.Jain & K.L.Narang, *Advanced Accountancy*, Kalyani Publishers, 2020.

T.S. Reddy& A. Murthy, *Advanced Accountancy*, Margham Publishers, 2019.

Reference Books

R.L.Gupta & Radheswamy, *Advanced Accountancy*, Sultan Chand & Sons pvt. Ltd 2005.

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Accounting Principles, Concepts and Conventions.	2	Chalk & Talk
1.2	Double Entry System	2	Chalk & Talk
1.3	Journal	1	Chalk & Talk
1.4	Ledgers	1	Chalk & Talk
1.5	Subsidiary Books	1	Chalk & Talk
1.6	Trial Balance	2	Chalk & Talk
1.7	Preparation of Cash Book	1	Chalk & Talk
UNIT - II			
2.1	Introduction Errors	2	Chalk & Talk
2.2	Classification and Types of Errors	3	Chalk & Talk
2.3	Rectification of Errors, Preparation of Suspense Account	5	Chalk & Talk
2.4	Introduction Bank Reconciliation Statement, All Models	5	Chalk & Talk
UNIT - III			
3.1	Trading Account with adjustment	5	Chalk & Talk
3.2	Profit & Loss Account with adjustment	5	Chalk & Talk
3.3	Balance sheet with adjustment	5	Discussion
UNIT - IV			
4.1	Introduction Consignment Accounts	2	Chalk & Talk
4.2	Invoicing goods at cost price	4	Chalk & Talk
4.3	Proforma invoice price	2	Chalk & Talk
4.4	Valuation of unsold stock, Loss of Stocks, Accounting treatment Normal Loss and Abnormal Loss.	5	Chalk & Talk

4.5	Introduction Joint Venture Accounts	1	Chalk & Talk
4.6	Recording in individual venture's	3	Chalk & Talk
4.7	Books – Recording in separate set of books	3	Chalk & Talk
UNIT - V			
5.1	Introduction Depreciation Accounting, Concept, Causes, Need, Basic, Factor	5	Chalk & Talk
5.2	Methods Straight Line, Written Down Value, Annuity, Insurance Policy,	5	Chalk & Talk
5.3	Method Revaluation Method, Depletion Method.	5	Chalk & Talk
Total		75	

Course Designer

Mr. K. Mohammed Abdul Kader

Assistant Professor of Commerce CA

Course Code	Course Title	Category	Total Hours	Credits
20UCAC12	Introduction to Computer and Ms Office	Core - II	60	4

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	✓
Employability Oriented	✓
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

To teach the student computer concepts as related to processing data into useful information needed in business situations by using word, spreadsheet, Presentations and to help students to create professional level publications.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Learn the basics of computer and its types.	K1,K2
CO2	Understand the concepts of Ms-Office words and its features.	K1,K2,K3
CO3	Learn the MS-Excel and how it's implemented & functions.	K1,K2,K3
CO4	Define the basics of MS-PowerPoint and create the presentations.	K1,K2,K3
CO5	They can know the MS-Access and create the database related knowledge.	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
CO1	3	3	3	2	3
CO2	3	3	3	3	3
CO3	3	3	3	3	2
CO4	3	3	3	3	2
CO5	3	2	3	3	2

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

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

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

10 Hours

Introduction to computers - History of computers- Basics of computers- Basic components and functions -Input/ Output devices - External storage devices - Types of computers.

UNIT II

15 Hours

MS-Word: Creating and Saving a Word document - Applying basic formatting -working with styles - working with tables - spelling and Grammar - mail merge.

UNIT III

10 Hours

MS-Excel: Creating and Saving an Excel work book - adding and formatting data incells - working with tables and chart - Formulas and functions.

UNIT IV

10 Hours

MS-PowerPoint: Creating and Saving Presentation - Basics of presentation - runningand setting up a presentation - Enhancing PowerPoint presentations - Custom animations.

UNIT V

15 Hours

MS Access: Introduction to Access - Creating a Simple Database and Tables - Entering and Editing Data - Finding, Sorting and Displaying Data.

Text Books

Sanjay Saxena, *MS- Office 2007 in a Nutshell*, Vikas Publishing House Pvt Ltd., 2019.

Reference Books

Kogent Solutions Inc, *Office 2007 in simple steps*, Dreamtech publishing, 2019.

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Introduction to computers	1	Chalk & Talk
1.2	History of computers	1	E-Resources
1.3	Basics of computers	1	Chalk & Talk
1.4	Basic components and functions	1	Chalk & Talk
1.5	Input/ Output devices	2	E-Resources
1.6	External storage devices	2	Chalk & Talk
1.7	Types of computers.	2	Chalk & Talk
UNIT - II			
2.1	Ms-word: -introduction	1	Chalk & Talk
2.2	Creating and saving a word document	2	E-Resources
2.3	Applying basic formatting	2	Chalk & Talk
2.4	Working with styles	2	Chalk & Talk
2.5	Working with tables	3	E-Resources
2.6	Spelling and grammar	3	Chalk & Talk
2.7	Mail merge.	2	Chalk & Talk
UNIT - III			
3.1	Ms-excel: -introduction	2	Chalk & Talk
3.2	Creating and saving an excel work book	2	E-Resources
3.3	Adding and formatting data in cells	2	Chalk & Talk
3.4	Working with tables and chart	2	E-Resources
3.5	Formulas and functions.	2	Chalk & Talk
UNIT - IV			
4.1	Ms-PowerPoint: introduction	1	Chalk & Talk
4.2	Creating and saving presentation	1	E-Resources
4.3	Basics of presentation	2	Chalk & Talk
4.4	Running and setting up a presentation	2	Chalk & Talk
4.5	Enhancing PowerPoint presentations	2	E-Resources
4.6	Custom animations	2	Chalk & Talk

UNIT - V			
5.1	MS Access: Introduction to Access	2	E-Resources
5.2	Creating a Simple Database and Tables	3	Chalk & Talk
5.3	Entering and Editing Data	3	Chalk & Talk
5.4	Finding	2	E-Resources
5.5	Sorting and Displaying Data	5	Chalk & Talk
Total		60	

Course Designer

Mr. R. Abirama Krishnan

Assistant Professor of Commerce CA

Course Code	Course Title	Category	Total Hours	Credits
20UCAC1P	Introduction to Computer and Ms Office - Lab	Core - III	75	4

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	✓
Employability Oriented	✓
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

To Processing Data into useful Information needed in Business Situations by using Word, Spreadsheet, Access, Presentations and to help students to Create Professional level Publications

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Create a MS document and apply its various features.	K1,K2,K3
CO2	Create a MS document template and sending mail by using merge concept.	K1,K2,K3
CO3	Prepare a MS Excel worksheet and used various predefine	K1,K2,K3
CO4	Prepare a MS Excel worksheet to create the charts and its	K1,K2,K3
CO5	Prepare a MS PowerPoint present using different tools.	K1,K2, K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
CO1	2	3	3	2	2
CO2	3	2	3	3	2
CO3	3	3	2	3	2
CO4	3	3	2	3	2
CO5	3	3	2	3	2

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

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

1-Low

2-Medium

3-Strong

Syllabus

MS WORD 2007

25 Hours

Preparing a Business Letter.

Preparing a document with different font, styles, sizes, paragraph formatting, using header and footer.

Compound Interest Table creation.

Inserting pictures and clipart in Word document created using template.

Design a simple Webpage using Word.

Using Mail Merger draft a shareholder's meeting letter for 5 members.

MS EXCEL 2007

25 Hours

Usage of financial functions (Any Three)

Usage of statistical functions (Any Three)

Preparation of Depreciation Table.

Inventory Worksheet

Creating a sales chart.

MS POWERPOINT 2007

25 Hours

Preparation of a Business Presentation.

Using Custom Animation in a presentation

Using Slide Transition in a presentation

Using Hyperlinks in a presentation.

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
MS WORD 2007			
1.1	Preparing a Business Letter.	4	E-Resources
1.2	Preparing a document with different font, styles, sizes, paragraph formatting, using header and footer.	4	E-Resources
1.3	Compound Interest Table creation.	4	E-Resources
1.4	Inserting pictures and clipart in Word document created using template.	4	E-Resources
1.5	Design a simple Webpage using Word.	4	E-Resources
1.6	Using Mail Merger draft a shareholder's meeting letter for 5 members	5	E-Resources
MS EXCEL 2007			
2.1	Usage of financial functions (Any Three)	5	E-Resources
2.2	Usage of statistical functions (Any Three)	5	E-Resources
2.3	Preparation of Depreciation Table.	5	E-Resources
2.4	Inventory Worksheet.	5	E-Resources
2.5	Creating a sales chart.	5	E-Resources
MS POWER POINT 2007			
3.1	Preparation of a Business Presentation.	6	E-Resources
3.2	Using Custom Animation in a presentation	6	E-Resources
3.3	Using Slide Transition in a presentation	6	E-Resources
3.4	Using Hyperlinks in a presentation	7	E-Resources
Total		75	

Course Designer

R. Abirama Krishnan

Assistant Professor of Commerce CA

Course Code	Course Title	Category	Total Hours	Credits
20UCAL21	அலுவலக மேலாண்மை	Language - II	90	3

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	
Employability Oriented	
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

To play a leading role in the development of ideas that shape the worlds of business and management, prepare future leaders of business, education, and public service around the world by delivering the highest quality education to a large and diverse group of graduate and undergraduate students as well as to practicing executives, and Maintain an enduring, mutually enriching and intellectually stimulating relationship with our distinguished alumni and with the community of leading management practitioners around the world.

Syllabus

UNIT I

18 Hours

அலுவலக மேலாண்மை இலக்கணம் – நவீன அலுவலகத்தின் அமைப்பு முறைகள். நவீன அலுவலகத்தின் செயல்பாடுகள் மற்றும் முக்கியத்துவம் - அலுவலக முறை மற்றும் நடவடிக்கைகள்- அதிகாரத்தைப் பரவலாக்குதல் – அலுவலக வல்லமை வகைகள் –அலுவலகத்தின் இடவசதி – பணிக்கு ஏற்ப சூழ்நிலை – பணியை எளிதாக்குதல்.

UNIT II

18 Hours

கடித போக்குவரத்து மற்றும் பதிவேடுகளைப் பராமரித்தல் தபால்களைக் கையாளுதல் – அஞ்சல் துறையை அமைத்தல் – மையப்படுத்தப்பட்டபணி – உள் மற்றும் வெளி தொடர்பு வாய்மொழி தகவல் தொடர்பு மற்றும் எழுத்து மூலம் தகவல் தொடர்பு – எழுத்து பணிகள் – அலுவலக அறைகள் வடிவைப்பு –தொடர்பு எழுதுப் பொருள்.

UNIT III

18 Hours

கோப்பிடுதல் – கூறுகள் – அம்சங்கள் – வகைபடுத்துதல் – வரிசைபடுத்துதல் – முறைகள் – மையக் கோப்பீடு முறை – பரவலாக்கப்பட்ட கோப்பீடு.

UNIT IV

18 Hours

அலுவலக இயந்திரங்களும் சாதனங்களும் – பல்வேறு சாதனங்கள் – அடிப்படை கோட்பாடு - கணிப்பொறி மற்றும் புள்ளிவிபரம்.

UNIT V

18 Hours

அலுவலக அறிக்கைகள் – அறிக்கைகள் – வகைகள், அமைப்பு மற்றும் - அலுவலக செயலாக்கம்.

Text Books

முனைவர் ராதா, வணிக தகவல் தொடர்பு, Preshanna Publications, 2019.

Reference Books

முனைவர் வி.எம். செல்வராஜ், வணிக தகவல் தொடர்பு, Preshanna Publications, 2017.

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	அலுவலக மேலாண்மை இலக்கணம், நவீன அலுவலகத்தின் அமைப்பு முறைகள். நவீன அலுவலகத்தின் செயல்பாடுகள் மற்றும் முக்கியத்துவம்	9	Discussion
1.2	அலுவலக முறை மற்றும் நடவடிக்கைகள், அதிகாரத்தைப் பரவலாக்குதல் – அலுவலக வல்லமை வகைகள் –அலுவலகத்தின் இடவசதி – பணிக்கு ஏற்ப சூழ்நிலை – பணியை எளிதாக்குதல்.	9	Lecture
UNIT - II			
2.1	கடித போக்குவரத்து மற்றும் பதிவேடுகளைப் பராமரித்தல் தபால்களைக் கையாளுதல் – அஞ்சல் துறையை அமைத்தல் – மையப்படுத்தப்பட்ட பணி	9	PPT
2.2	உள் மற்றும் வெளி தொடர்பு வாய்மொழி தகவல் தொடர்பு மற்றும் எழுத்து மூலம் தகவல் தொடர்பு – எழுத்து பணிகள் – அலுவலக அறைகள் வடிவைப்பு – தொடர்பு எழுதுப் பொருள்.	9	Discussion

UNIT - III			
3.1	கோப்பிடுதல் – கூறுகள் – அம்சங்கள், கைபடுத்துதல், வரிசைபடுத்துதல், றைகள்	9	E-Resources
3.2	மையக் கோப்பீடு முறை – பரவலாக்கப்பட்ட கோப்பீடு.	9	Chalk & Talk
UNIT - IV			
4.1	அலுவலக இயந்திரங்களும் சாதனங்களும் – பல்வேறு சாதனங்கள் – அடிப்படை கோட்பாடு - கணிப்பொறி மற்றும் புள்ளிவிபரம்.	18	Discussion
UNIT - V			
5.1	அலுவலக அறிக்கைகள் – அறிக்கைகள் – வகைகள், அமைப்பு மற்றும் -அலுவலக செயலாக்கம்.	18	PPT
Total		90	

Course Designer

Ms. M. Papathi

Assistant Professor of Commerce CA

Course Code	Course Title	Category	Total Hours	Credits
20UCAC21	Financial Accounting II	Core - IV	75	4

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	✓
Employability Oriented	✓
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	✓
Global	

Preamble

To facilitate the understanding of accounting in general understanding of accounting work of a higher order from the fundamentals of financial accounting to the advanced level. Intermediate concepts for assets, liabilities and stakeholders' equity in a concise and clear manner, develop skill related problem solving and critical thinking.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Explains the Accounting Standards	K1, K2,K3
CO2	Prepare Single Entry or Account of Incomplete Record.	K1, K2
CO3	Prepare the Final Account of Non- Trading Organisation	K1, K2
CO4	Illustrate the Insurance Claims for the Firm	K1,K2
CO5	Demonstrate and make use of Average due date account.	K1, K2

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
CO1	3	3	3	3	3
CO2	3	2	3	3	3
CO3	3	3	2	3	3
CO4	3	3	3	2	3
CO5	3	2	3	2	3

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

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

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

15 Hours

Accounting Standards – Meaning – Objectives - Need- Signification - Indian Accounting Standards –Accounting Standards 1, Accounting Standards 2, Accounting Standards 6, Accounting Standards 10, Accounting Standards 14.

UNIT II

15 Hours

Single Entry System Or Accounts From Incomplete Records– Statement of Affairs Methods– Conversion method

UNIT III

15 Hours

Preparation of Receipts and Payments Account, Income and Expenditure account and Balance Sheet of Non-trading organizations

UNIT IV

15 Hours

Insurance Claims – Loss of stock policy – Loss of profit policy –Application of Average Clause.

UNIT V

15 Hours

Average due date – Calculation of due date based on holidays intervention – Interest calculation.

Note: The questions should be asked in the ratio of 60% for problems and 40% for theory

Text Books

S.P.Jain & K.L.Narang, *Advanced Accountancy*, Kalyani Publishers, 2020.

T.S. Reddy & A. Murthy, *Advanced Accountancy*, Margham Publishers, 2019.

Reference Books

R.L.Gupta & Radheswamy, *Advanced Accountancy*, Sultan Chand & Sons pvt. Ltd 2005.

Maheshwari & Maheshwar, *Advanced Accountancy*, Vikas Publishing House Pvt. Ltd 2005.

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Accounting Standards, Meaning, Objectives, Need	1	Chalk&Talk
1.2	Signification –Indian Accounting Standards	1	Chalk&Talk
1.3	Accounting Standards 1	2	Chalk&Talk
1.4	Accounting Standards 2	2	Chalk&Talk
1.5	Accounting Standards 6	3	Chalk&Talk
1.6	Accounting Standards 10	3	Chalk&Talk
1.7	Accounting Standards 14	3	Chalk&Talk
UNIT - II			
2.1	Single Entry System	5	Chalk&Talk
2.2	Statement of Affairs Methods	5	Chalk&Talk
2.3	Conversion method	5	Chalk&Talk
UNIT - III			
3.1	Preparation of Receipts and Payments Account	5	Chalk&Talk
3.2	Income and Expenditure account	5	Chalk&Talk
3.3	Balance Sheet of Non-trading organisation	5	Chalk&Talk
UNIT - IV			
4.1	Insurance Claims	5	Chalk&Talk
4.2	Loss of stock policy, Loss of profit policy	5	Chalk&Talk
4.3	Application of Average Clause.	5	Chalk&Talk

UNIT - V			
5.1	Average due date	5	Chalk&Talk
5.2	Calculation of due date based on holidays intervention	5	Chalk&Talk
5.3	Interest calculation	5	Chalk&Talk
Total		75	

Course Designer

Mr. K. Mohammed Abdul Kader

Assistant Professor of Commerce CA

Course Code	Course Title	Category	Total Hours	Credits
20UCAC22	Fundamentals of C Programming	Core - V	60	4

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	✓
Employability Oriented	✓
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

To promote the knowledge of Basic Concepts through C, after the successful completion of the course the student must be able to construct an Application with C.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Describe the concepts and features of C language.	K1,K2
CO2	Define operators and its types and input/output functions.	K1,K2
CO3	Explain the decision making statements.	K1,K2,K3
CO4	Describe the arrays and various functions.	K1,K2,K3
CO5	Well known the concepts of structures & union in C language.	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
CO1	2	3	3	2	3
CO2	2	2	3	3	3
CO3	3	2	2	3	3
CO4	2	2	3	3	2
CO5	2	2	3	2	2

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

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

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

10 Hours

C FUNDAMENTALS: The C Character Set – Identifiers and keywords – Data types – Constants Variables - Arrays – Declarations – Expressions – Statements – Symbolic Constants.

UNIT II

15 Hours

OPERATORS, I/O STATEMENTS: Operators – Arithmetic – Unary – Relational and Logical - Assignment and Conditional - Comma operator – Library Functions – I/O Statements – getchar, putchar, scanf, printf, gets and puts.

UNIT III

10 Hours

CONTROL STATEMENTS: if-else - switch-case - while - do-while – for - Nested control Structures - break – continue.

UNIT IV

15 Hours

ARRAYS: Defining an Array - Processing Array - Arrays and Functions - Multidimensional Arrays – Arrays and Strings. FUNCTIONS: Function Declaration - Definition - Calling – Passing values to functions.

UNIT V

10 Hours

STRUCTURES AND UNIONS: Defining a Structure – Processing a Structure – Structures and Pointers– Passing Structures to Functions – Unions – Pointers Declaration-Passing pointers to functions.

Text Books

Balagurusamy E, “**Programming in ANSI C**”, Tata McGraw-Hill, New Delhi, 2002.

Reference Books

Brain W. Kernighan, Dennis M Ritchie, “**C Programming Language**”, Prentice Hall of India, New Delhi, 2000.

Herbert Schildt, “**C The Complete Reference**”, Tata McGraw Hill, New Delhi, 2002

Byron. S. Gottfried, “**Programming with C**”, Tata McGraw-Hill, New Delhi, 2001.

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	C FUNDAMENTALS-Introduction	1	Chalk & Talk
1.2	The C Character Set	1	E-Resources
1.3	Identifiers and keywords	1	Chalk & Talk
1.4	Constants - Variables	1	E-Resources
1.5	Arrays- Data types- Declarations	2	Chalk & Talk
1.6	Expressions – Statements	2	E-Resources
1.7	Symbolic Constants	2	Chalk & Talk
UNIT - II			
2.1	OPERATORS, I/O STATEMENTS: Operators	2	Discussion
2.2	Arithmetic – Unary	2	Chalk & Talk
2.3	Relational and Logical	2	Chalk & Talk
2.4	Assignment and Conditional- Comma operator	3	E-Resources
2.5	Library Functions – I/O Statements	2	Chalk & Talk
2.6	getchar, putchar,	2	E-Resources
2.7	scanf, printf, gets and puts	2	Chalk & Talk
UNIT - III			
3.1	CONTROL STATEMENTS: -Introduction	2	E-Resources
3.2	if-else - switch-case	2	Chalk & Talk
3.3	while - do-while	2	E-Resources
3.4	For - Nested control Structures	2	Chalk & Talk
3.5	Break – continue.	2	E-Resources
UNIT - IV			
4.1	ARRAYS: -Introduction	2	E-Resources
4.2	Defining an Array - Processing Array	2	E-Resources
4.3	Arrays and Functions- Multidimensional Arrays	3	Chalk & Talk
4.4	Arrays and Strings	3	E-Resources

4.5	FUNCTIONS: Function Declaration - Definition	2	Chalk & Talk
4.6	Calling – Passing values to functions.	3	E-Resources
UNIT - V			
5.1	STRUCTURES AND UNIONS:- Introduction	2	E-Resources
5.2	Defining a Structure- Processing a Structure	2	Chalk & Talk
5.3	Structures and Pointers	2	E-Resources
5.4	Passing Structures to Functions	2	E-Resources
5.5	Unions	2	Chalk & Talk
Total		60	

Course Designer

Mr. M. Abbas Manthiri

Assistant Professor of Commerce CA

Course Code	Course Title	Category	Total Hours	Credits
20UCAC2P	Fundamentals of C Programming- Lab	Core - VI	75	4

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	✓
Employability Oriented	✓
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

To promote the knowledge of Basic Concepts through C, and practical knowledge after the successful completion of the course the student must be able to construct an Application with C.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Analyze mathematical formula in C program.	K1,K2,K3
CO2	Applying control statements in C program.	K1,K2, K3
CO3	Construct various program using arrays and user defined functions.	K1,K2, K3
CO4	Prepare a C program using structure concept.	K1,K2,K3
CO5	Draft a C program using pointers.	K1,K2, K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
CO1	2	3	3	2	2
CO2	2	2	3	3	2
CO3	2	2	3	3	2
CO4	2	2	3	3	2
CO5	2	2	3	3	2

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

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

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

14 Hours

Program to Calculate Simple Interest.

Program to Calculate Compound Interest.

UNIT II

14 Hours

Program to Calculate Mean, Variance and Standard variation.

Depreciation by Two methods.

UNIT III

15 Hours

Implementation of Students Marks processing using Arrays.

Program to find Factorial of N numbers using Recursive.

UNIT IV

16 Hours

Preparation of Electricity bill using Structure.

Preparation of Employee Pay slips using Structure.

UNIT V

16 Hours

Program to Calculate payback period and Accounting rate of return.

Implementation of Stack operation using pointers

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Program to Calculate Simple Interest.	7	E-Resources
1.2	Program to Calculate Compound Interest.	7	E-Resources

UNIT - II			
2.1	Program to Calculate Mean, Variance and Standard variation.	7	E-Resources
2.2	Depreciation by Two methods.	7	E-Resources
UNIT - III			
3.1	Implementation of Students Marks processing using Arrays.	7	E-Resources
3.2	Program to find Factorial of N numbers using Recursive.	8	E-Resources
UNIT - IV			
4.1	Preparation of Electricity bill using Structure.	8	E-Resources
4.2	Preparation of Employee Pay slips using Structure	8	E-Resources
UNIT - V			
5.1	Program to Calculate payback period and Accounting rate of return.	8	E-Resources
5.2	Implementation of Stack operation using pointers	8	E-Resources
Total		75	

Course Designer

Mr. M. Abbas Manthiri

Assistant Professor of Commerce CA

Course Code	Course Title	Category	Total Hours	Credits
20UCAC31	Financial Accounting – III	Core - VII	75	4

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	✓
Employability Oriented	✓
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	✓
Global	

Preamble

To acquaint the learners with the knowledge about Fire Insurance Claims, Royalty accounts, Insolvency accounts, Branch and Hire purchase, skill related problem solving and critical thinking.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Explain the meaning of Royalty; Preparation of Royalty Accounts – Minimum Rent A/c, Short Workings A/c, Recoupment of Short Workings and surplus – Accounting Treatment if Lessor and Lessee.	K1,K2,K3
CO2	Meaning and Definition of Insolvency; Individual and Firm, Statement of Affairs and Deficiency/Surplus Account.	K1,K2,K3
CO3	Impart the knowledge of Branch and its Types; Departments and its Types; Preparing Various Accounts.	K1,K2, K3
CO4	Describe the Accounts of Hire Purchase and Installment System.	K1,K2
CO5	Impart the knowledge of Investment Accounting and Accounting for Containers and Voyage.	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
CO1	3	3	3	3	3
CO2	3	3	2	2	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	2	2

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

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

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

12 Hours

Royalty Accounts – Minimum Rent – Short Workings – Recoupment of Short Workings – Surplus- Accounting Treatment in the books of Lessor and Lessee.

UNIT II

15 Hours

Insolvency Accounts – Individual and firm – Statement of Affairs – Deficiency/Surplus Account (List H)

UNIT III

18 Hours

Branch Accounts and Departmental accounts Types of Branches – Branch not keeping full system of accounting. Debtors system only – Branch keeping full system of accounting (excluding foreign branches). Departmental Accounts – basis of allocation of expenses – Inter-Departmental transfer at cost or selling price. Departmental Trading Account

UNIT IV

15 Hours

Hire purchase accounting – Calculation of interest – Cash price – Accounting treatment in the books of Hire Purchaser and Hire Vendor – Default and repossession (Excluding Hire Purchase Trading Account) - Installment Purchase System (Theory only)

UNIT V

15 Hours

Investment Accounting - Accounting for Packing or Containers – the packages containers are returnable and non-returnable and customers are charged spartanly for packaging voyage Account – introduction preparation of voyage account – unfinished voyage

Note: The questions should be asked in the ratio of 60% for problems and 40% for theory

Text Books

S.P.Jain & K.L.Narang, *Advanced Accountancy*, Kalyani Publishers, 2020.

T.S. Reddy & A. Murthy, *Advanced Accountancy*, Margham Publishers, 2019.

Reference Books

R.L.Gupta & Radheswamy, *Advanced Accountancy*, Sultan Chand & Sons pvt.Ltd 2005.

Maheshwari & Maheshwar, *Advanced Accountancy*, Vikas Publishing House Pvt. Ltd 2005.

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Royalty Accounts, Minimum Rent – Short Workings, Recoupment of Short Workings, Surplus	6	Chalk & Talk
1.2	Accounting Treatment in the books of Lessor and Lessee.	6	Chalk & Talk
UNIT - II			
2.1	Insolvency Accounts for Individual,	3	Chalk & Talk
2.2	Insolvency Accounts for firm,	3	Chalk & Talk
2.3	Statement of Affairs for Individual,	3	Chalk & Talk
2.4	Statement of Affairs for firm	3	Chalk & Talk

2.5	Insolvency Accounts for Individual and firm Deficiency/Surplus Account (List H)	3	Chalk & Talk
UNIT - III			
3.1	Branch Accounts Types of Branches	2	Chalk & Talk
3.2	Branch not keeping full system of accounting Debtors system only	6	Chalk & Talk
3.3	Branch keeping full system of accounting (excluding foreign branches).	5	Chalk & Talk
3.4	Departmental Accounts – basis of allocation of expenses Inter Departmental transfer at cost or selling price	5	Chalk & Talk
UNIT - IV			
4.1	Hire purchase accounting	3	Chalk & Talk
4.2	Calculation of Interest	3	Chalk & Talk
4.3	Cash price Accounting treatment in the books of Hire Purchaser and Hire Vendor	3	Chalk & Talk
4.4	Default and repossession (Excluding Hire Purchase Trading Account)	3	Chalk & Talk
4.5	Installment Purchase System (Theory only)	3	Chalk & Talk
UNIT - V			
5.1	Investment Accounting	5	Chalk & Talk
5.2	Accounting for Packing or Containers	5	Chalk & Talk
5.3	Voyage Account	5	Chalk & Talk
Total		75	

Course Designer

Mr. K. M. Shibhathllah

Assistant Professor of Commerce CA

Course Code	Course Title	Category	Total Hours	Credits
20UCAC32	E-Commerce	Core - VIII	60	3

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	✓
Employability Oriented	✓
Entrepreneurship Oriented	✓

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

To make the students acquire knowledge on E-Commerce concepts in the present corporate world, technological changes and various business strategies, E-Commerce working models.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
C01	Demonstrate the knowledge of E-Commerce and its types	K1,K2,K3
C02	Predict the E-Commerce types and its process	K1,K2,K3
C03	Acquire the Knowledge of EDI.	K1,K2,K3
C04	Recognized the various E-Commerce Security its usage	K1,K2,K3
C05	Describe the E-Payment types and its process	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
C01	2	3	3	3	2
C02	3	2	3	3	2
C03	2	3	3	2	2
C04	3	3	3	3	2
C05	3	2	3	3	2

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

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

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

10 Hours

E-Commerce: Meaning-Classification of E-Commerce-Advantages and Issues in E Commerce-E-Commerce Business Models-M-Commerce: Meaning- Wireless Technology Wireless LAN- Wireless Application Protocol.

UNIT II

10 Hours

E-Commerce Types: Defining B2B - B2B Models - Merits and Demerits of B2B - Difference between B2B and B2C -Supply Chain Management.

UNIT III

10 Hours

EDI: Meaning Architecture of EDI- Process of EDI -Benefits of EDI – Limitations of EDI.

UNIT IV

15 Hours

E-Security: Security in Cyber Space-Designing for security-Risk Affordability-Kinds of Threats-Client and Server Security Threats -The Virus-Security Protection and Recovery

UNIT V

15 Hours

E-Payment System: E-Money-Requirement for Internet based payment-Types of E Payment System: Credit card-Debit card- Smart Card - Electronic Fund Transfer Automated Clearing house.

Text Books

Elias M. Awad, *“Electronic Commerce”*, Published by Dorling Kindersley Pvt Ltd. New Delhi, 3rd Edition, 2007.

Reference Books

Ravi Kalakota & Andrew B. Whinston, *“Frontiers of Electronic Commerce”*, Dorling Kindersley Pvt.Ltd, Pearson Education, 2013.

Daniel Minoli, Emma Minoli, *“Web Commerce Technology Handbook”*, Tata McGraw Hill Publishing, New Delhi, 2009.

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT – I			
1.1	E-Commerce : Meaning-Classification of E- Commerce	2	Chalk & Talk
1.2	Advantages and Issues in E Commerce-	2	Chalk & Talk
1.3	E-Commerce Business Models- M-Commerce: Meaning.	2	Chalk & Talk
1.4	Wireless Technology Wireless LAN	2	Chalk & Talk
1.5	Wireless Application Protocol.	2	Chalk & Talk
UNIT – II			
2.1	E-Commerce Types : Defining B2B-	2	Chalk & Talk
2.2	B2B Models	2	Chalk & Talk
2.3	Merits and Demerits of B2B	2	Chalk & Talk
2.4	Difference between B2B and B2C	2	Chalk & Talk
2.5	Supply Chain Management	2	Chalk & Talk
UNIT – III			
3.1	EDI: Meaning	2	Chalk & Talk
3.2	Architecture of EDI	2	Chalk & Talk
3.3	Process of EDI	2	Chalk & Talk
3.4	Benefits of EDI	2	Chalk & Talk
3.5	Limitations of EDI	2	Chalk & Talk
UNIT – IV			
4.1	E-Security: Security in Cyber Space	3	Chalk & Talk
4.2	Designing for security-Risk Affordability	3	Chalk & Talk
4.3	Kinds of Threats-Client and Server Security	3	Chalk & Talk
4.4	Threats -The Virus	3	Chalk & Talk
4.5	Security Protection and Recovery	3	Chalk & Talk

UNIT -V			
5.1	E-Payment System: E-Money	3	Chalk & Talk
5.2	Requirement for Internet based payment	3	Chalk & Talk
5.3	Types of E Payment System : Credit card- Debit card- Smart Card	3	Chalk & Talk
5.4	Electronic Fund Transfer	3	Chalk & Talk
5.5	Automated Clearing house.	3	Chalk & Talk
Total		60	

Course Designer

R. Abiramakrishnan

Assistant Professor of Commerce CA

Course Code	Course Title	Category	Total Hours	Credits
20UCAC3P	Database Management System - Lab	Core - IX	90	3

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	✓
Employability Oriented	✓
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

To have the basic knowledge in Database Management System, and Basic SQL Commands in Lab Practical's.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Prepare a database using ms-access concept and perform various operations using queries	K1,K2,K3
CO2	Create a database apply the condition as well as filter the data technique.	K1,K2,K3
CO3	Draft a program to perform various SQL Query and Build in functions	K1,K2,K3
CO4	Apply the sequential and iterative concepts.	K1,K2,K3
CO5	Utilize the database PL/SQL tools.	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
CO1	2	2	3	3	2
CO2	2	3	2	3	2
CO3	2	2	3	2	2
CO4	3	2	3	2	2
CO5	3	2	3	2	2

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

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

1-Low

2-Medium

3-Strong

Syllabus

MS-ACCESS – LAB

45 Hours

1. Create an order table with fields :
Order-id,Cust-id,Customer Name,Product,Name, Quantity, and Price & Amount, Create Query to Calculate Amount
2. Create a database having the following fields:
S No, Name, Date of Join, Basic pay, DA, HRA,CA, PF,ITAX, ne TPAY. DA=33 Of BP, HRA=15%, CCA=7.5%, PF=8.9%, ITAX=10%. Create Query to calculate Net pay.
3. Create a database having the following fields:RegNo,Name,Mark1,Mark2,Mark3,Total,Average,Result and Grade. Calculate total, average, using Query.
4. Create a table “emp” with the following fields:
EmpNo, EmpName, BP,HRA,TA,DA,DED,NP and add records. Generate a Report “Payroll” with the following condition Basicpay>20000.
5. Create a database having the following fields.:
SNo, Name, Address, City, Pincode, PhoneNo, Create a Form

ORACLE – LAB

45 Hours

1. Create an employee table in SQL and process at least 10 queries using DDL and DML.
2. Program to find Factorial of N numbers using Iterative controls
3. Program to find Biggest of three numbers using Sequential controls.
4. Implementation of Inventory table using Built-In exception
5. Implementation of Negative salary using database triggers.

Note: 100 % Practical

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
MS-ACCESS – LAB			
1.1	Create an order table with fields : Order - id, Cust - id, Customer Name, Product, Name, Quantity, and Price & Amount, Create Query to Calculate Amount	9	E-Resources
1.2	Create a database having the following fields: S No, Name, Date of Join, Basic pay, DA, HRA,CA, PF,ITAX, ne TPAY. DA=33 Of BP, HRA=15%, CCA=7.5%, PF=8.9%, ITAX=10%. Create Query to calculate Net pay	9	E-Resources
1.3	Create a database having the following fields: RegNo, Name, Mark1, Mark2, Mark3, Total, Average, Result and Grade. Calculate total, average, using Query.	9	E-Resources
1.4	Create a table “emp” with the following fields: Emp No, Emp Name, BP, HRA, TA, DA, DED, NP and add records. Generate a Report “Payroll” with the following condition Basicpay>20000.	9	E-Resources
1.5	Create a database having the following fields.: SNo, Name, Address, City, Pincode, Phone No, Create a Form	9	E-Resources
ORACLE – LAB			
2.1	Create an employee table in SQL and process at least 10 queries using DDL and DML.	9	E-Resources
2.2	Program to find Factorial of N numbers using Iterative controls	9	E-Resources
2.3	Program to find Biggest of three numbers using Sequential controls.	9	E-Resources
2.4	Implementation of Inventory table using Built-In exception	9	E-Resources
2.5	Implementation of Negative salary using database triggers	9	E-Resources
Total		90	

Course Designer

Mr. M. Abbas Manthiri

Assistant Professor of Commerce CA

Course Code	Course Title	Category	Total Hours	Credits
20UCAC33	Cost Accounting	Core - X	75	3

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	✓
Employability Oriented	✓
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

To Understand the Various Techniques of Cost and Management Accounting in Business Decision Making Process.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Define the underlying terminologies in Cost Accounting	K1,K2
CO2	Measure the various techniques which are boosting the cost accounting effectively and labor and measure the man power in accounting terms	K1,K2,K3
CO3	Compute and analysis the allocation and distribution of overheads	K1,K2, K3
CO4	Illustrate Apply Job Costing, Contract Costing and Service costing	K1,K2
CO5	Organize the Process Costing and Solve the difference between finance and cost records	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	2
CO4	3	3	3	3	3
CO5	3	3	3	3	2

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

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

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

10 Hours

Cost Accounting – Meaning – Objectives – Importance – Advantages and Disadvantages – Cost Accounting vs Financial Accounting vs. Management Accounting – Classification and Elements of Cost – Components of Total Cost – Preparation of Cost Sheet.

UNIT II

20 Hours

Material – Purchase of Material – Purchase Procedure – Store Keeping – Different Levels of Stock – Material Issue Procedure (LIFO – FIFO) Pricing of Material – Labour – Control of Labour Cost – Method of Remunerating Labour – Incentive Wage Plan (Halsey Premium Plan, Rowan Plan, Taylor's differential Piece rate system, Merrick's Multiple Piece Rate System)

UNIT III

15 Hours

Overhead – Meaning – Classification – Allocation – Apportionment -Primary Distribution – Secondary Distribution (Direct Method only) – Absorption (Simple Problems Only)

UNIT IV

15 Hours

Methods of Costing – Job Costing – Batch Costing – Service Costing (Operating Costing) – Contract Costing.

UNIT V

15 Hours

Process Costing – Normal loss and abnormal loss - Reconciliation of Cost and Financial Accounting – Reasons – Procedure for Reconciliation

Note: The questions should be asked in the ratio of 60% for problems and 40% for theory

Text Books

R.S.N. Pillai & Bagavathi, *Cost Accounting*, S. Chand & Company Ltd., 2019.

Reference Books

Dr. S.N. Maheswari, *Cost Accounting*, Sulthan Chand & sons, New Delhi. 2019.

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Cost Accounting, Meaning	2	Chalk & Talk
1.2	Objectives , Importance of Cost Accounting Advantages and Disadvantages	2	Chalk & Talk
1.3	Cost Accounting vs Financial Accounting vs. Management Accounting	2	Chalk & Talk
1.4	Classification and Elements of Cost Components of Total Cost	2	Chalk & Talk
1.5	Preparation of Cost Sheet	2	Chalk & Talk
UNIT - II			
2.1	Material Purchase of Material Purchase Procedure Store Keeping	5	Chalk & Talk
2.2	Different Levels of Stock Material Issue Procedure (LIFO – FIFO) Pricing of Material	5	Chalk & Talk
2.3	Labour Control of Labour Cost Method of Remunerating	5	Chalk & Talk
2.4	Labour Incentive, Wage Plan	5	Chalk & Talk
UNIT - III			
3.1	Methods of Costing	3	Chalk & Talk
3.2	Overhead Meaning, Classification,	6	Chalk & Talk
3.3	Allocation, Apportionment, Primary Distribution, Secondary Distribution, Absorption	6	Chalk & Talk
UNIT - IV			
4.1	Methods of Costing	3	Chalk & Talk
4.2	Job Costing, Batch Costing	6	Chalk & Talk
4.3	Service Costing (Operating Costing)	3	Chalk & Talk
4.4	Contract Costing	3	Chalk & Talk

UNIT - V			
5.1	Process Costing	5	Chalk & Talk
5.2	Normal loss and abnormal loss -	5	Chalk & Talk
5.3	Reconciliation of Cost and Financial Accounting Reasons	5	Chalk & Talk
Total		75	

Course Designer

Mr. K. Mohammed Abdul Kader

Assistant Professor of Commerce CA

Course Code	Course Title	Category	Total Hours	Credits
20UCAC34	Principles of Management	Core - XI	60	3

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	✓
Employability Oriented	✓
Entrepreneurship Oriented	✓

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

To develop a basic understanding about the management concepts as well as of human in various managerial processes in organisation.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Acquire knowledge about the concept of Management and explain the contribution of Management thinkers.	K1,K2,K3
CO2	Describe the importance, characteristics of planning, planning process, forecasting and describe making process.	K1,K2
CO3	Analyses the structure and types of organisation	K1,K2
CO4	Explained the concept of direction and various elements of direction	K1,K2,K3
CO5	Construct the ability to understand the concept of co-ordination, control and various controlling techniques (used in the businessoperation)	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

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

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

12 Hours

Management and Overview– Meaning And Definition, Nature, Scope, Importance - Function – Functional Areas of Management- Scientific management F.W. Taylor Henry Fayol 14 principles - Modern Theory of Peter F Drucker – MBO - Importance – Advantages and Disadvantages.

UNIT II

12 Hours

Planning –Meaning and Definition – Nature, Objectives, Importance, Advantages and limitations of planning- Planning Process – Types of Plans – Decision - Making - Meaning and definition , Features , Decision Making – types of decision – Factors involved in decision Making process.

UNIT III

12 Hours

Organising – Meaning and Definition, nature – Process and Importance of organising – Organizational structure – significance – types , formal and Informal – Line and Staff authority –Departmentation – Centralisation and Decentralisation – Delegation of Authority- staffing – definition- steps in staffing process

UNIT IV

14 Hours

Directing – Meaning, Nature, scope – Leadership - Meaning and Definition, – Leadership qualities – Leadership styles – Supervision- Meaning – Styles – Span of control - Morale and Motivation –Importance of Motivation process – Types of Motivation – Motivational theories Maslow"s Need Hierarchy Theory, Herzberg"s Two Factor Theory Clayton Alderfer"s ERG Theory– Communication - Meaning , Importance, Process and flow of communication – Communication Network – Methods of Communication – Barriers to Communication

UNIT V

10 Hours

Co-ordination – Meaning – Importance - Controlling – Importance, Principles, Characteristics – Steps in control – Process of Controlling – Types of Control – Requirements for effective control

Text Books

R. S Gupta, B. D Sharma, N.S Bhalla, *Principles and practice of Management*, Kalyani Publishers, 2019.

Dinkar Pagare, *Business Management*, Sultan Chand & Sons, 2016.

Reference Books

R.S.N. Pillai & S.Kala, *Principles and practice of Management* S. Chand Publication, 2016.

G.K Vijaya Raghavan & M. Siva kumar, *Principles of Management*, Lakshmi Publications, Chennai, 2018.

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Management and Overview– Meaning And Definition, Nature, Scope, Importance	3	Chalk & Talk
1.2	Function Functional Areas of Management	4	Chalk & Talk
1.3	Scientific management F.W Henry Fayol 14 principles - Modern Theory of Peter F Drucker	3	Chalk & Talk
1.4	MBO - Importance – Advantages and Disadvantages.	2	Chalk & Talk
UNIT - II			
2.1	Planning Meaning and Definition – Nature, Objectives, Importance, Advantages and limitations of planning	3	Chalk & Talk
2.2	Planning Process Types of Planes	4	Chalk & Talk
2.3	Decision Making Meaning and definition, Features, Decision -making process types of decision Factors involved in decision Making.	5	Chalk & Talk

UNIT - III			
3.1	Organising Meaning and Definition, nature – Process and Importance of organising	3	Chalk & Talk
3.2	Organizational structure significance types , formal and Informal – Line and Staff authority	3	Chalk & Talk
3.3	Departmentation Centralisation and Decentralisation Delegation of Authority staffing – definition	3	Chalk & Talk
3.4	Steps in staffing process	3	Chalk & Talk
UNIT - IV			
4.1	Directing – Meaning, Nature, scope – Leadership - Meaning and Definition, – Leadership qualities – Leadership styles	4	Chalk & Talk
4.2	Supervision- Meaning – Styles – Span of control	3	Chalk & Talk
4.3	Morale and Motivation –Importance of Motivation process – Types of Motivation – Motivational theories Maslow"s Need Hierarchy Theory, Herzberg"s Two Factor Theory Clyton Alderfer"s ERG Theory	4	Chalk & Talk
4.4	Communication - Meaning, Importance, Process and flow of communication – Communication Network – Methods of Communication – Barriers to Communication	3	Chalk & Talk
UNIT - V			
5.1	Co-ordination – Meaning – Importance	2	Chalk & Talk
5.2	Controlling Importance, Principles, Characteristics	2	Chalk & Talk
5.3	Steps in control , Process of Controlling	3	Chalk & Talk
5.4	Types of Control Requirements for effective control Management By Exception	3	Chalk & Talk
Total		60	

Course Designer

Ms. M. Papathi

Assistant Professor of Commerce CA

Course Code	Course Title	Category	Total Hours	Credits
20UCAA31	Business Statistics	Allied - I	60	3

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	✓
Employability Oriented	✓
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

To enable the learners understand the basic concepts in statistics, data collection, sampling, classification and tabulation, statistical tools such as correlation, regression and time series.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Explain the theoretically aspects of statistics including data collection and sampling.	K1,K2
CO2	Understand the various types of average, measuring the centraltendency and calculate the skewness.	K1,K2, K3
CO3	Applying the statistical tools of correlation and regression analysis.	K1,K2, K3
CO4	Analysis of time series and its components.	K1,K2,K3
CO5	Acquire the knowledge of index number and solving the problemof various tests and consumer price index.	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	2	2	2
CO5	3	3	3	2	2

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

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

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

10 Hours

Statistics – Meaning – Functions – Importance – Limitations – Data collection – Sources – Primary – Secondary – Techniques – Census – Sampling – Classification – Tabulation – Presentation: Diagrammatic and Graphic.

UNIT II

15 Hours

Arithmetic Mean – Geometric Mean – Harmonic Mean. Median – Mode. Range – Quartile deviation – Mean deviation – Standard Deviation – Skewness – Methods of studying skewness – Karl Pearson's co-efficient of skewness – Bowley's co-efficient of skewness.

UNIT III

15 Hours

Correlation – Methods of studying correlation – Scatter diagram – Graphic method – Karl Pearson's co-efficient of correlation, Rank Correlation – Concurrent Deviation method. Regression analysis – Regression line – Regression equations – Least square method – Deviations taken from actual mean and assumed mean method.

UNIT IV

10 Hours

Analysis of Time series – components – Methods of determining trend – Graphic – Semi-average – Moving average – Least square.

UNIT V

10 Hours

Index Numbers – Types – Tests – Consumer Price Index Number – Introduction of SPSS Packages

Note: The questions should be asked in the ratio of 60% for problems and 40% for theory

Text Books

S.P. Gupta, *Statistical Methods*, Sultan Chand & Sons, 2016.

Dr. M. Manoharan, *Statistical Methods*, Palani paramount Publication, 2015.

Reference Books

R.S.N. Pillai & Bhagawathi, *Statistics*, S.Chand Publication.2016.

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Statistics Manning, Functions	1	Chalk & Talk
1.2	Importance and limitations	1	Chalk & Talk
1.3	Data collection, Sources Primary, Secondary	1	Chalk & Talk
1.4	Techniques, census	1	Chalk & Talk
1.5	Sampling	1	Chalk & Talk
1.6	Classification	2	Chalk & Talk
1.7	Tabulation	1	Chalk & Talk
1.8	Presentation	1	Chalk & Talk
1.9	Diagrammatic and Graphic	1	Chalk & Talk
UNIT - II			
2.1	Arithmetic mean	2	Chalk & Talk
2.2	Geometric mean	2	Chalk & Talk
2.3	Harmonic mean, Median, Mode	2	Chalk & Talk
2.4	Range	2	Chalk & Talk
2.5	Quartile deviation	2	Chalk & Talk
2.6	Mean deviation, Standard deviation	1	Chalk & Talk
2.7	Skewness, methods of studying skewness	1	Chalk & Talk
2.8	Karl Pearson's co-efficient of skewness	1	Chalk & Talk
2.9	Bowley's co-efficient of skewness	2	Chalk & Talk
UNIT - III			
3.1	Correlation, methods of studying correlation	2	Chalk & Talk
3.2	Scatter diagram, Graphic method	2	Chalk & Talk
3.3	Karl Pearson's co-efficient of correlation	2	Chalk & Talk
3.4	Rank correlation	2	Chalk & Talk

3.5	Concurrent deviation method	1	Chalk & Talk
3.6	Regression analysis	1	Chalk & Talk
3.7	Regression line	1	Chalk & Talk
3.8	Regression equations	1	Chalk & Talk
3.9	Least square method	1	Chalk & Talk
3.10	Deviations taken from actual mean and assumed mean method	2	Chalk & Talk
UNIT - IV			
4.1	Analysis of time series	1	Discussion
4.2	Components	1	Chalk & Talk
4.3	Methods of determining trend	1	Chalk & Talk
4.4	Graphic	1	Chalk & Talk
4.5	Semi –average	1	Chalk & Talk
4.6	Moving average	2	Chalk & Talk
4.7	Least square	3	Chalk & Talk
UNIT - V			
5.1	Index Numbers	1	Lecture, PPT
5.2	Types	3	Chalk & Talk
5.3	Tests	3	Chalk & Talk
5.4	Consumer price index number	2	Chalk & Talk
5.5	Introduction of SPSS Packages	1	Chalk & Talk
Total		60	

Course Designer

Ms. K. Deepalakshmi

Assistant Professor of Commerce CA

Course Code	Course Title	Category	Total Hours	Credits
20UCAS31	Entrepreneurial Development	SBS - I	30	2

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	✓
Employability Oriented	
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

To introduce the field of entrepreneurship, aware of Government support to entrepreneurs.

Syllabus

UNIT I

6 Hours

Entrepreneurship - Meaning - Importance – Entrepreneur – Types – Role of Entrepreneurs in Economic Development.

UNIT II

6 Hours

Factors Affecting Entrepreneurial Growth – Economic - Social - Cultural Personality – Psychological and Sociological Factors.

UNIT III

6 Hours

Institutional Support to Entrepreneurs – DIC – NAYE – NISIET – KVIC – Industrial Estate – SEZ.

UNIT IV

6 Hours

Starting of a new Venture – Search for a Business Idea – Sources of Business Idea – Idea Processing and Selection.

UNIT V

6 Hours

Project Report – Meaning – Contents – Preparation of Project Report – Project Feasibility- Economic – Marketing – Technical - Financial – Social Viability

Text Books

Dr. K. Sundar, *Entrepreneurship Development*, Vijay Nicole Imprints Pvt Lmt. 2017.

Jayshree Suresh, *Entrepreneurship Development*, Margham Publication, 2019.

Reference Books

P. Saravanavel, *Entrepreneurship Development*, M S Publication, 2015.

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Entrepreneurship - Meaning	2	Chalk & Talk
1.2	Importance – Entrepreneur	2	Chalk & Talk
1.3	Types–Role of Entrepreneurs in Economic Development.	2	Chalk & Talk
UNIT - II			
2.1	Factors Affecting Entrepreneurial growth	2	Chalk & Talk
2.2	Economic – Social - Cultural	2	Chalk & Talk
2.3	Personality – Psychological and Sociological Factors	2	Chalk & Talk
UNIT - III			
3.1	Institutional Support to Entrepreneurs	2	Chalk & Talk
3.2	DIC–NAYE	2	Chalk & Talk
3.3	NISIET –KVIC– Industrial Estate–SEZ.	2	Chalk & Talk
UNIT - IV			
4.1	Starting of a new Venture	2	Chalk & Talk
4.2	Search for a Business Idea	2	Chalk & Talk
4.3	Sources of Business Idea – Idea Processing and Selection	2	Chalk & Talk
UNIT - V			
5.1	Project Report – Meaning – Contents – Preparation of Project Report	2	Chalk & Talk
5.2	Project Feasibility - Economic	2	Chalk & Talk
5.3	Marketing–Technical-Financial–Social Viability	2	Chalk & Talk
Total		30	

Course Designer

Ms. M. Papathi

Assistant Professor of Commerce CA

Course Code	Course Title	Category	Total Hours	Credits
20UCAC41	Marketing Management	Core - XII	60	4

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	✓
Employability Oriented	✓
Entrepreneurship Oriented	✓

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

To Impart the learners the concept and basic principles of Marketing importance of branding and packaging, Channels of distributions and Advertising

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Acquire the knowledge of the functions of market	K1,K2
CO2	Analyse the various product features and development of new product	K1,K2,K3
CO3	Describe the various methods of pricing	K1,K2
CO4	Bring out factors determining channel selection and its entire function	K1,K2,K3
CO5	Explain the concept of sales promotion and effect of Advertising	K1,K2

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

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

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

11 Hours

Definition and Meaning of Marketing – Modern Concept of Marketing – Functions of Marketing– Marketing Management – Meaning and Importance – Marketing Mix (Product – Price – Place – Promotion) – Elements of Marketing Mix.

UNIT II

14 Hours

Consumer Behavior – Factors influencing Consumer behavior- Market Segmentation – Meaning – Importance - Bases – Products – Classification and Development of New Product –Product Diversification, - Product Life Cycle (PLC) – Branding – Brand loyalty– Packaging

UNIT III

10 Hours

Pricing: Meaning and Objectives – Factors Affecting Pricing Decisions – Procedure for Price Determination – Kinds of Pricing.

UNIT IV

14 Hours

Channels of Distribution – Meaning and Importance – Factors Determining Choice of Channel- (Wholesaler and Retailer) Wholesalers– Types of Wholesaler – Functions Retailers -Typesof Retailer–Functions-Direct Marketing-E-Marketing

UNIT V

11 Hours

Sales Promotion – meaning – definition – Importance – Elements of Sales promotion - Advertising – Meaning – Types of Advertising – Advertising media - Personal Selling – publicity - Exhibition.

Text Books

R. S. N. Pillai, **Modern Marketing**, S. Chand & CompanyLtd., 2019.

Rajan Nair, **Marketing**, Kalyani Publishers, 2014.

Reference Books

Philip Kotler, **Marketing Management**, Prentice, Hall India Publication, New Delhi, 2016.

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Definition and Meaning of Marketing Modern Concept of Marketing	3	Chalk & Talk
1.2	Functions of Marketing- Marketing Management – Meaning and Importance	4	E-Resources
1.3	Marketing Mix (Product – Price – Place Promotion) – Elements of Marketing Mix.	4	Chalk & Talk
UNIT - II			
2.1	Consumer Behavior – Factors influencing Consumer behavior	3	Chalk & Talk
2.2	Market Segmentation Meaning Importance Bases	3	Chalk & Talk
2.3	Products – Classification and Development of New Product –Product Diversification	3	E-Resources
2.4	Product Life Cycle(PLC)	2	Chalk & Talk
2.5	Branding – Brand loyalty- Packaging	3	Chalk & Talk
UNIT - III			
3.1	Pricing: Meaning and Objectives	2	E-Resources
3.2	Factors Affecting Pricing Decisions Procedure for Price Determination	5	Chalk & Talk
3.3	Kinds of Pricing.	3	Chalk & Talk
UNIT - IV			
4.1	Channels of Distribution – Meaning and Importance - Factors Determining Choice of Channel	4	Discussion
4.2	Wholesalers – Types of Wholesaler	5	E-Resources
4.3	Functions Retailers –Types of Retailer- Functions - Direct Marketing-E-Marketing	5	Chalk & Talk

UNIT - V			
5.1	Sales Promotion – meaning – definition – Importance	2	E-Resources
5.2	Elements of Sales promotion	3	Chalk & Talk
5.3	Advertising – Meaning – Types of Advertising – Advertising media – Personal Selling – publicity – Exhibition.	6	Chalk & Talk
Total		60	

Course Designer

Ms. M. Papathi

Assistant Professor of Commerce CA

Course Code	Course Title	Category	Total Hours	Credits
20UCAC42	Management Accounting	Core - XIII	90	4

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	✓
Employability Oriented	✓
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

Gain traction with various methods of management accounting in order to aid the management in the process of effective decision making.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Understand the Management accounting Concepts	K1,K2
CO2	Determination and analysis of ratios	K1,K2,K3
CO3	Application of Fund flow and Cash flow as per AS3	K1,K2,K3
CO4	Techniques and rules in Marginal costing	K1,K2,K3
CO5	Make use of Budgeting and its analysis	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
CO1	3	3	3	3	3
CO2	3	3	2	2	2
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

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

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

10 Hours

Management Accounting – Meaning – Concept , Function, Role– Scope – Objectives & Limitations –Management Accounting Vs Financial Accounting –Management accounting Vs Cost Accounting _ Tools and Techniques of Management accounting – The emerging pattern – Management Information System.

UNIT II

20 Hours

Ratio Analysis – Meaning - Nature, interpretation and classification of ratios – Computation of Ratios – Liquidity, Solvency and Profitability

UNIT III

20 Hours

Funds Flow Statement – Cash Flow Statement as per AS3 (simple problems only).

UNIT IV

20 Hours

Marginal Costing and Break Even Analysis – Profit Planning – Cost Volume Profit Analysis (excluding Income determination under Absorption costing, and Application of marginal costing for managerial decision)

UNIT V

20 Hours

Budget and Budgetary Control – Meaning – Concept, Objectives, Advantages and Limitation of Budgets and Budgetary controls – Classification and Preparation of Budgets –Sales Budget, Production Budget, Cash Budget and Flexible Budget – Zero Base Budgeting.

Standard Costing – Meaning, Concept and Essentials for an effective system of Standard Costing – Variance Analysis – Classification of Variances - Material and Labour Variances only (Simple Problems only)

Text Books

S.N. Maheswari, **Management Accounting**, Sultan Chand & Company, 2019.

RSN Pillai & Bhagavathi, **Management Accounting**, S. Chand & Company 2017.

Reference Books

Shashi K. Gupta, R.K. Sharma, Anuj Gupta, *Management Accounting*, Kalyani Publishers, 2014.

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Management Accounting – Meaning – Concept , Function, Role – Scope – Objectives & Limitations	2	Chalk & Talk
1.2	Management Accounting Vs Financial Accounting – Management accounting Vs Cost Accounting _	3	Chalk & Talk
1.3	Tools and Techniques of Management accounting – The emerging pattern – Management Information System.	5	Chalk & Talk
UNIT - II			
2.1	Ratio Analysis – Meaning - Nature, interpretation and classification of ratios	5	Chalk & Talk
2.2	Computation of Ratios	5	Chalk & Talk
2.3	Liquidity,	5	Chalk & Talk
2.4	Solvency and Profitability	5	Chalk & Talk
UNIT - III			
3.1	Funds Flow Statement	10	Chalk & Talk
3.2	Cash Flow Statement as per AS3 (simple problems only).	10	Chalk & Talk
UNIT - IV			
4.1	Marginal Costing and Break Even Analysis	6	Chalk & Talk
4.2	Profit Planning	7	Chalk & Talk

4.3	Cost Volume Profit Analysis (excluding Income determination under Absorption costing, and Application of marginal costing for managerial decision)	7	Chalk & Talk
UNIT - V			
5.1	Budget and Budgetary Control – Meaning – Concept, Objectives, Advantages and Limitation of Budgets and Budgetary controls – Classification and Preparation of Budgets	5	Chalk & Talk
5.2	Sales Budget, Production Budget, Cash Budget and Flexible Budget – Zero Base Budgeting.	5	Chalk & Talk
5.3	Standard Costing – Meaning, Concept and Essentials for an effective system of Standard Costing – Variance Analysis – Classification of Variances	5	Chalk & Talk
5.4	Material and Labour Variances only (Simple Problems only)	5	Chalk & Talk
Total		90	

Course Designer

Mr. P. Seenivasan

Assistant Professor of Commerce

Course Code	Course Title	Category	Total Hours	Credits
20UCAC4P	Visual Basic - Lab	Core - XIV	90	4

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	
Employability Oriented	
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

The students have the programming and developing ability in visual basic 6.0.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Create the graphical user interface in VB environment	K1,K2,K3
CO2	Utilize the tools rich text box and common dialog control	K1,K2,K3
CO3	Construct the VB environment using advanced controls suchas flex grid	K1,K2,K3
CO4	Design the VB environment using Data control	K1,K2,K3
CO5	Create the VB environment using MDI form and Data control	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
CO1	3	2	3	3	3
CO2	2	2	3	3	2
CO3	3	2	3	2	2
CO4	2	2	3	3	2
CO5	2	2	3	3	3

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

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

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

18 Hours

Develop an Application in VB to test the Properties and Methods of Various Standard Controls..

Develop to Implement the Mouse and Key Events.

UNIT II

18 Hours

Develop a Program to Implement the Graphics With Timer Control.

Create a Report for Student Information

UNIT III

18 Hours

Create an Application to Implement Editor Like Notepad.

Preparation of Interest table using Flex grid control

UNIT IV

18 Hours

Design and Develop an Application for Inventory Control.

Prepare Electricity Bill Data control.

UNIT V

18 Hours

Prepare Mark sheet using Data control.

Hotel Management using Menus in MDI Form and Two Sub Forms.

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Develop an Application in VB to test the Properties and Methods of Various Standard Controls.	9	E-Resources
1.2	Develop to Implement the Mouse and Key Events.	9	E-Resources
UNIT - II			
2.1	Develop a Program to Implement the Graphics With Timer Control.	9	E-Resources
2.2	Create a Report for Student Information	9	E-Resources
UNIT - III			
3.1	Create an Application to Implement Editor Like Notepad.	9	E-Resources
3.2	Preparation of Interest table using Flex grid control	9	E-Resources
UNIT - IV			
4.1	Design and Develop an Application for Inventory Control.	9	E-Resources
4.2	Prepare Electricity Bill Data control.	9	E-Resources
UNIT - V			
5.1	Prepare Mark sheet using Data control.	9	E-Resources
5.2	Hotel Management using Menus in MDI Form and Two Sub Forms.	9	E-Resources
Total		90	

Course Designer

Mr. R. Abiramakrishnan

Assistant Professor of Commerce CA

Course Code	Course Title	Category	Total Hours	Credits
20UCAC43	Partnership Accounts	Core - XV	90	4

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	
Employability Oriented	
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

To train the learners in preparing accounts during admission, retirement and death of partners, preparing Partnership Accounts, dissolution amalgamation of firms.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Explain the meaning and definition; Fundamental of Partnership Accounts.	K1,K2,K3
CO2	Various calculations and adjustments at the time of Admission of Partner	K1,K2,K3
CO3	Various calculations and adjustments at the time of Retirement and Death of Partner	K1,K2, K3
CO4	Explain the meaning of Amalgamation and Accounting Treatment; Accounting for Sale to a Company.	K1,K2
CO5	Apply the Various Methods at the Dissolution of a Firm	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	2	2	2
CO5	3	3	3	2	2

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

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

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

18 Hours

Partnership Accounts – Partnership –Definition – Partnership deed - Provision relating toPartnership Accounting – Capital and Current Accounts of partners – Fixed and Floating – Appropriation of profits – Past adjustments and guarantee.

UNIT II

18 Hours

Admission of partner – Calculation of new profit sharing ratio – Adjustment of undistributed profits, losses and reserves – Revaluation of Assets and Liabilities – Treatment of Goodwill – Adjustment of capitals of partners after admission of a partner.

UNIT III

18 Hours

Retirement of Partner – Transfer of balance due to retired partner – Death of a partner – Treatment of joint life policy – Settlement of amount due to legal representative of deceased partner.

UNIT IV

14 Hours

Amalgamation of firms – Sale to a Company

UNIT V

22 Hours

Dissolution of Partnership – Accounting treatment – Insolvency of a Partner or partners – Decision in Garner vs. Murray case – Insolvency of all partners – Gradual Realisation of Assets and Piecemeal distribution of Cash – Proportionate capital method – Maximum loss method

Note: The questions should be asked in the ratio of 60% for problems and 40% for theory

Text Books

S.P.Jain & K.L.Narang, *Advanced Accountancy*, Kalyani Publishers, 2020.

T.S. Reddy & A. Murthy, *Advanced Accountancy*, Margham Publishers, 2019.

Reference Books

R.L.Gupta & Radheswamy, *Advanced Accountancy*, Sultan Chand & Sons pvt. Ltd 2005.

Maheshwari & Maheshwar, *Advanced Accountancy*, Vikas Publishing House Pvt. Ltd 2005.

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Partnership Accounts, Partnership, Definition	3	Chalk & Talk
1.2	Provision relating to Partnership Accounting	3	Chalk & Talk
1.3	Capital and Current Accounts of partners– Fixed and Floating	4	Chalk & Talk
1.4	Appropriation of profits	4	Chalk & Talk
1.5	Past adjustments and guarantee.	4	Chalk & Talk
UNIT - II			
2.1	Admission of partner	3	E-Resources
2.2	Calculation of new profit sharing ratio	3	Chalk & Talk
2.3	Adjustment of undistributed profits, losses and reserves	3	Chalk & Talk
2.4	Revaluation of Assets and Liabilities	3	Chalk & Talk
2.5	Treatment of Goodwill	3	Chalk & Talk
2.6	Adjustment of capitals of partners after admission of a partner.	3	Chalk & Talk
UNIT - III			
3.1	Retirement of Partner	3	E-Resources
3.2	Transfer of balance due to retired partner	3	Chalk & Talk
3.3	Death of a partner	4	Chalk & Talk
3.4	Treatment of joint life policy	4	Chalk & Talk
3.5	Settlement of amount due to legal	4	Chalk & Talk

UNIT - IV			
4.1	Amalgamation of firms	7	E-Resources
4.2	Sale to a Company	7	Chalk & Talk
UNIT - V			
5.1	Dissolution of Partnership	2	Lecture, PPT
5.2	Accounting Treatment	2	Chalk & Talk
5.3	Insolvency of a Partner or partners	2	Chalk & Talk
5.4	Decision in Garner vs. Murray case	2	Chalk & Talk
5.5	Insolvency of all partners	2	Chalk & Talk
5.6	Gradual Realization of Assets and	2	Chalk & Talk
5.7	Piecemeal distribution of Cash	2	Chalk & Talk
5.8	Proportionate capital method	3	Chalk & Talk
5.9	Maximum loss method	3	Chalk & Talk
5.10	Dissolution of Partnership	2	Lecture, PPT
Total		90	

Course Designer

Mr. K.M. Shibhathllah

Assistant Professor of Commerce CA

Course Code	Course Title	Category	Total Hours	Credits
20UCAA41	Business Mathematics	Allied – II	90	3

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	✓
Employability Oriented	✓
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	✓
Global	

Preamble

To make learners understand the application of mathematics in business, indices and logarithms to develop skills in commercial arithmetic, calculus, integration and matrices.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Explain the set theory and its types and solving the problems and venn diagram and De – Morgan’s Law.	K1, K2
CO2	Describe the indices and logarithms and its formulas also solving the practical problems.	K1,K2, K3
CO3	Acquire the knowledge of commercial arithmetic and solving the problems of simple and compound interest and competitive examination.	K1 K2, K3
CO4	Gain the knowledge about the probability and apply the theoretical distribution.	K1, K2, K3
CO5	Understand the determinants of properties and types of matrices and solving the problems of matrices in various operations.	K1, K2, K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
CO1	3	3	3	3	3
CO2	3	3	3	2	2
CO3	3	3	3	3	3
CO4	3	3	3	3	2
CO5	3	3	3	2	2

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

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

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

15 Hours

Elements of Set theory – Definition – Symbols – Roster method and Rule method – Types of sets- Union and Intersection – Sub sets – Complements – Difference of two sets – Family of sets – Venn Diagram – De- Morgan's law.

UNIT II

20 Hours

Indices – Positive – Fractional – Operation with power function. Logarithms – Definition – Exponential forms – Laws of logarithms – Change of base – Formula – Common logarithms and natural logarithms – Characteristics and mantissa – Rules to write – Practical problems.

UNIT III

25 Hours

Commercial Arithmetic – Interest – Simple – Compound – Normal rate – Effective rate – Depreciation – Present value – Discounting of bills – Face value of bills - Banker's discount – Banker's gain – Normal due date – Legal due date – Calculation of period for banker's discount and true discount. Mathematics for competitive examinations- time and work, time and distance and time and speed- clock problems- finding the day.

UNIT IV

15 Hours

Probability – definition – Calculation of probability – Theorems of probability – (Classical approach only). Theoretical distribution – Binomial, Poisson and Normal distribution.

UNIT V

15 Hours

Determinants – Properties – Product – Matrices – Types – Addition – Multiplication – Matrix Inversion – Solving a system of equation using matrix inversion – Rank of matrix – Testing consistency of equations.

Note: The questions should be asked in the ratio of 60% for problems and 40% for theory

Text Books

M. Manoharan & C. Elango, ***Business Mathematics***, Palani paramount Publication 2015.

D.C. Sancheti & V.K. Kapoor, ***Business Mathematics***, Sultan Chand & Sons, 2016

Reference Books

G.K. Ranganath, ***Business Mathematics***, Sultan Chand & Sons, 2016.

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Elements of Set theory – Definition – Symbols	3	Chalk & Talk
1.2	Roster method and Rule method – Types of sets- Union and Intersection	4	Chalk & Talk
1.3	Sub sets – Complements – Difference of two sets – Family of sets	4	Chalk & Talk
1.4	Venn Diagram.	2	Chalk & Talk
1.5	De- Morgan's law	2	Chalk & Talk
UNIT - II			
2.1	Indices – Positive – Fractional	4	Chalk & Talk
2.2	Operation with power function. Logarithms	4	Chalk & Talk
2.3	Definition – Exponential forms – Laws of logarithms	4	Chalk & Talk
2.4	Change of base – Formula – Common logarithms and natural logarithms	4	Chalk & Talk
2.5	Characteristics and mantissa – Rules to write – Practical problems	4	Chalk & Talk

UNIT - III			
3.1	Commercial Arithmetic – Interest – Simple – Compound – Normal rate – Effective rate	5	Chalk & Talk
3.2	Depreciation – Present value – Discounting of bills – Face value of bills - Banker's discount	5	Chalk & Talk
3.3	Banker's gain – Normal due date – Legal due date – Calculation of period for banker's discount and true discount.	5	Chalk & Talk
3.4	Mathematics for competitive examinations- time and work, time	5	Chalk & Talk
3.5	Distance and time and speed- clock problems- finding the day.	5	Chalk & Talk
UNIT - IV			
4.1	Hours Probability – definition	3	Chalk & Talk
4.2	Calculation of probability – Theorems of probability	3	Chalk & Talk
4.3	(Classical approach only). Theoretical distribution	3	Chalk & Talk
4.4	Binomial, Poisson	3	Chalk & Talk
4.5	Normal distribution	3	Chalk & Talk
UNIT - V			
5.1	Determinants – Properties – Product – Matrices	3	Chalk & Talk
5.2	Types – Addition – Multiplication – Matrix Inversion	3	Chalk & Talk
5.3	Solving a system of equation using matrix inversion	3	Chalk & Talk
5.4	Rank of matrix	3	Chalk & Talk
5.5	Testing consistency of equations	3	Chalk & Talk
Total		90	

Course Designer

Ms. K. Deepalakshmi

Assistant Professor of Commerce CA

Course Code	Course Title	Category	Total Hours	Credits
20UCAS41	Commerce Practical	SBS - II	30	2

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	✓
Employability Oriented	✓
Entrepreneurship Oriented	✓

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

To provide practical knowledge to fill forms like insurance, Bank, Loan application, Membership form, Income Tax Return forms etc.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Explain the functions of co-operative societies, loans and advances provided by them	K1,K2
CO2	Elaborately analyzed the knowledge of constituting meeting and prepare the related documents	K1,K2,K3
CO3	Create ability to prepare the Advertisement Copy, Income Tax returns	K1,K2,K3
CO4	Understand D mat account and its uses in E-Business and mutual fund.	K1,K2,K3
CO5	Acquire the knowledge in cashless transaction and its types.	K1,K2

K1-Knowledge

K2-Understand

K3-Apply

Syllabus

UNIT I

6 Hours

Filling up of application forms for admission in Cooperative Societies.
Filling up of loan application forms and Deposit Challan.
Filling up of jewel loan application Format, Procedure for releasing of Jewellery in jewelloans and repayment.

UNIT II

6 Hours

Preparation of Agenda and Minutes of Meeting –both general body and board of directors (Student are asking to write agenda and Minutes of their own and should not use printed format)
Using Cost Sheets.

UNIT III

6 Hours

Preparing of an advertisement Copy, Collection of advertisement in dailies and journals, critically evaluating the advertisement copy

Filling up an application for Permanent Account Number procedure for filling Income –Tax return

UNIT IV

6 Hours

Procedure for opening a Dmat Account and its uses-SIP-Mutual Fund-E-Marketing

UNIT V

6 Hours

Fund transfer – NEFT – RTGS – IMPS - Crypto currency.

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Filling up of application forms for admission in Cooperative Societies	2	Chalk & Talk
1.2	Filling up of loan application forms and Deposit Challan.	2	Chalk & Talk
1.3	Filling up of jewel loan application Format, Procedure for releasing of Jewellery in jewelloans and repayment.	2	Chalk & Talk
UNIT - II			
2.1	Preparation of Agenda and Minutes of Meeting –both general body and board of directors(Student are asking to write agenda and Minutes of their own and should not use printed format)	3	Chalk & Talk
2.2	Using Cost Sheets.	3	Chalk & Talk

UNIT - III			
3.1	Preparing of an advertisement Copy, Collection of advertisement in dailies and journals,critically evaluating the advertisement copy	3	Chalk & Talk
3.2	Filling up an application for Permanent Account Number	3	Chalk & Talk
UNIT - IV			
4.1	Procedure for opening a Dmat Account and its uses-SIP-Mutual Fund-E marketing	6	Chalk & Talk
UNIT - V			
5.1	Fund transfer-NEFT-RTGS-IMPS-Crypto currency	6	Chalk & Talk
Total		30	

Course Designer

Ms. M. Papathi

Assistant Professor of Commerce CA

Course Code	Course Title	Category	Total Hours	Credits
20UCAC51	Income Tax Law and Practice – I	Core - XVI	75	4

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	✓
Employability Oriented	✓
Entrepreneurship Oriented	

Course Relevance	
Local	✓
Regional	✓
National	✓
Global	

Preamble

To enable the learners to be familiar with the various terminologies of in Income Tax Act, develop the skill of the learners in the computation of taxable income from Salary, House Property, Profits from Business or Profession, train the learners in the computation of Capital Gains and Income from other sources

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
C01	Explain the basic concepts of Income tax law	K1,K2
C02	Demonstrate the features of Exempted Incomes	K1,K2
C03	Solve the problems related to income from salary and house property	K3
C04	Interpret profits and gains of business or Professional and identity the deduction of depreciation.	K2
C05	Develop a plan for capital gain and income from other sources.	K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
C01	3	3	3	3	3
C02	2	2	2	2	2
C03	3	3	3	3	3
C04	3	3	3	3	3
C05	3	3	3	3	3

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

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

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

20 Hours

Income Tax Act 1961 –Definitions --Assessment year – Previous year-person – Assessee – Resident – Resident but not ordinarily resident – Non-resident – Deemed Resident –Residential Status and Incidence of Tax - Income – Gross Total Income – Total Income - Capital receipts and Revenue receipts – Capital expenditure and Revenue expenditure.

UNIT II

15 Hours

Exempted Incomes u/s 10 - Exempted Income on free trade zones u/s 10A Special economic zones u/s 10AA- Export oriented zones u/s 10B- Charitable trust u/s 11- 12 and 13- Political parties u/s 13A.

UNIT III

15 Hours

Computation of Taxable Income – Income from Salary – Income from House Property

UNIT IV

15 Hours

Profits and Gains of Business or Profession – Depreciation and other Deductions

UNIT V

10 Hours

Capital Gains – Income from other Sources

Note: The questions should be asked in the ratio of 60% for problems and 40% for theory

Text Books

V.P.Gaur & Narang , *Income Tax Law and Practice*, Kalyani Publishers 2020

T.S. Reddy and A. Murthy, *Income Tax Law and Practice*, Margham Publications Fourth edition 2020

Reference Books

Vinod Sinhania, *Income Tax Law and Practice* Taxmann

Dinger Pagre, *Income Tax Law and Practice*

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Income Tax Act 1961 Definitions Assessment year Previous year person	2	Chalk & Talk
1.2	Assesse Resident but not ordinarily resident	3	E-Resources
1.3	Nonresident Deemed Resident Residential Status and Incidence of Tax	3	Discussion
1.4	Income Gross Total Income	3	E-Resources
1.5	Total Income Capital receipts	3	Discussion
1.6	Revenue receipts	3	Chalk & Talk
1.7	Capital expenditure and Revenue expenditure.	3	E-Resources
UNIT - II			
2.1	Exempted Incomes u/s 10	2	Chalk & Talk
2.2	Exempted income on free trade zones u/s 10A.	2	E-Resources
2.3	Special economic zones u/s 10AA	2	Discussion
2.4	Export oriented zones u/s 10B	3	E-Resources
2.5	Charitable trust u/s 11 12 and 13	3	Discussion
2.6	Political parties' u/s 13A.	3	Chalk & Talk
UNIT - III			
3.1	Computation of Taxable Income	8	Chalk & Talk
3.2	Income from Salary	7	E-Resources
UNIT - IV			
4.1	Income from House Property	4	Chalk & Talk
4.2	Profits and Gains of Business	4	E-Resources
4.3	Profession.	3	Discussion
4.4	Depreciation	3	E-Resources
4.5	Other Deductions	1	Discussion

UNIT - V			
5.1	Capital Gains	5	Chalk & Talk
5.2	Income from other sources.	5	E-Resources
Total		75	

Course Designer

Mr. P. Seenivasan

Assistant Professor of Commerce with Computer Application

Course Code	Course Title	Category	Total Hours	Credits
20UCAC52	Internet and Web Programming	Core - XVII	75	4

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	✓
Employability Oriented	✓
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	✓
Global	✓

Preamble

To make the students expertise in creating Web Page, after the successful completion of the course the student must know the concepts of Internet and design a Web Page.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Demonstrate the basics of internet and services	K1,K2
CO2	Develop the concepts of HTML and its various tags.	K2,K3
CO3	Apply the HTML form elements and frames concepts	K2,K3
CO4	Build the knowledge of VB Scripts.	K1,K3
CO5	Develop the knowledge on control structures and its usages with form elements	K1,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
CO1	2	3	2	1	2
CO2	2	2	3	2	2
CO3	2	3	3	2	2
CO4	2	2	3	3	2
CO5	2	2	3	3	2

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

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

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

15 Hours

Introduction to Internet – Resources of Internet – H\W and s\W requirements of Internet – Service Providers – Internet Services – Protocols – concepts – Internet clients and Internet servers.

UNIT II

15 Hours

Introduction to HTML – New markup elements and attributes – Defining HTML Markup– Basic structure of an HTML document – Creating and saving HTML document –Opening HTML document in a web browser - Start a New Paragraph– Start a New Line – Heading – Pre-format Text – Format Text – Font Style and Size – Color – Margins – Working with Lists – Ordered List – Unordered List – Nested List – Definition List.

UNIT III

15 Hours

Working with hyperlinks – Creating - Setting and linking within a Web Page – Working with images – Inserting – Aligning – Using Images as links – Working with style sheet - working with multimedia – Tables – Forms – Form Elements- Frames – Introducing the Frame set – the frame set elements – the non-frame elements – Creating link between frames – Nested frame set– Tables.

UNIT IV

15 Hours

VBScript: What is Vbscript – what can vbscript do – Learning Vbscript – Security and Vbscript – Vbscript versus Visual basic – how Vbscript enhances browsers and Html – Host environment – placing vbscript code within an Html document – all about variables – Using Operators – Intrinsic Operators – Intrinsic Functions

UNIT V

15 Hours

The MsgBox functions – input boxes – controlling the flow of code – building a home for your code – passing arguments into procedures – where to put procedures – intrinsic Html form controls – The button controls.

Text Books

Alexis Leon & Mathew Leon, *Internet for Everyone* -Tata McGraw-Hill Publishing 2012, 2nd edition (UNIT I)

Faithe Wempen, *HTML and XHTML step by step* Prentice – hall of India 2012, 5th edition (UNIT II , III and IV,V)

Reference Books

Chris Bates, *Web programming building internet applications*, Wiley India 2007, 4th edition

David Mercer, *HTML Introduction to web page design and development*, Tata McGraw- Hill Publishing company Limited 2008, 3rd edition

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Introduction to Internet	2	E-Resource
1.2	Resources of Internet	2	E-Resource
1.3	H\W and s\W requirements of Internet	2	E-Resource
1.4	Service Providers	2	E-Resource
1.5	Internet Services	2	E-Resource
1.6	Protocols concepts	2	E-Resource
1.7	Internet clients and Internet servers	3	E-Resource
UNIT - II			
2.1	Introduction to HTML – New markup elements and attributes	2	Chalk and Talk
2.2	Defining HTML Markup– Basic structure of an HTML document	2	E-Resource
2.3	Creating and saving HTML document Opening HTML document in a web browser	2	E-Resource
2.4	Start a New Paragraph– Start a New Line	3	E-Resource
2.5	Heading Pre-format Text Format Text Font Style and Size	2	E-Resource
2.6	Color Margins Working with Lists	2	E-Resource
2.7	Ordered List Unordered List Nested List Definition List.	2	E-Resource
UNIT - III			
3.1	Working with hyperlinks – Creating - Setting and linking within a Web Page	3	Chalk and Talk
3.2	Working with images Inserting Aligning Using Images as links	3	E-Resource

3.3	Working with style sheet	3	E-Resource
3.4	set the frame set elements the non-frame elements- the non-frame elements	3	E-Resource
3.5	Creating link between frames- Nested frame set- Tables.	3	E-Resource
UNIT - IV			
4.1	VBScript: What is Vbscript what can vbscript do	2	Chalk and Talk
4.2	Learning Vbscript Security and Vbscript	2	E-Resource
4.3	Vbscript versus Visual basic how Vbscript enhances browsers and Html	3	E-Resource
4.4	Host environment placing vbscript code within an Html document	3	E-Resource
4.5	all about variables Using Operators	3	E-Resource
4.5	Intrinsic Operators Intrinsic Functions	2	E-Resource
UNIT - V			
5.1	The MsgBox functions input boxes	3	Chalk and Talk
5.2	controlling the flow of code	3	E-Resource
5.3	building a home for your code	3	E-Resource
5.4	passing arguments into procedures where to put procedures	3	E-Resource
5.5	Intrinsic Html form controls The button controls.	3	E-Resource
Total		75	

Course Designer

Mr. R. Abiramakrishnan

Assistant Professor of Commerce with Computer Application

Course Code	Course Title	Category	Total Hours	Credits
20UCAC5P	Internet and Web Programming- LAB	Core - XVIII	60	4

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	
Employability Oriented	
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	
Global	✓

Preamble

To promote the knowledge of Basic Concepts of web programming and practical knowledge after the successful completion of the course the student must be able to construct the web design.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Construct & apply the program to perform various features of HTML tags	K2,K3
CO2	Apply the concept of HTML lists	K1,K3
CO3	Built the program using forms and frames concept	K1,K3
CO4	Develop the program to apply the various concepts such as Control Statements and Iterative statements	K2,K3
CO5	Construct the program to perform form validation using VB script	K1, K2

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
CO1	1	2	2	1	2
CO2	2	2	3	2	2
CO3	2	2	2	3	2
CO4	1	2	3	2	1
CO5	1	2	2	2	1

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

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

1-Low

2-Medium

3-Strong

Syllabus

HTML

30 Hours

1. Create a home page which has an image and a list to navigate to other pages of the same site.
2. Create a web page, showing an unordered list of name of your five friends.
3. Create a web page, showing an ordered list of name of your five friends.
4. Display a University Mark sheet Using Tables Tag
5. Create a Form for Yahoo Registration which has text fields, text area, checkbox, radio button, submit button, reset button, drop down box, image (if required)
6. Create a home page which will have various frames for the user to navigate to different sections of a site.

VB SCRIPT

30 Hours

7. Create a Web page that displays a message box with the message.
8. Illustrate different Built- In String Functions.
9. Create a Fibonacci series using For Next looping statement Write a program to Find a Given Number is Prime or Not.
10. Accepts the length, breadth and height and displays the area of a rectangle.
11. Create a form that has an e-mail field. Now write VBScript code for validation of the Email address.

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
HTML			
1.1	Create a home page which has an image and a list to navigate to other pages of the same site.	5	E-Resource
1.2	Create a web page, showing an unordered list of name of your five friends.	5	E-Resource
1.3	Create a web page, showing an ordered list of name of your five friends.	5	E-Resource
1.4	To display University Mark sheet Using Tables Tag	5	E-Resource
1.5	Create a Form for Yahoo Registration which has text fields, text area, checkbox, radio button, submit button, reset button, drop down box, image (if required)	5	E-Resource
1.6	Create a home page which will have various frames for the user to navigate to different sections of a site.	5	E-Resource
VBSCRIPT			
2.1	Create a Web page that displays a message box with the message	5	E-Resource
2.2	Illustrate different Built- In String Functions.	5	E-Resource
2.3	Create a Fibonacci series using For. Next looping statement.	5	E-Resource
2.4	Write a program to Find a Given Number is Prime or Not.	5	E-Resource
2.5	Accepts the length, breadth and height and displays the area of a rectangle.	5	E-Resource
2.6	Create a form that has an e-mail field. Now write VBScript code for validation of the Email address.	5	E-Resource
Total		60	

Course Designer

Mr. M. Abbas Manthiri

Assistant Professor of Commerce with Computer Application

Course Code	Course Title	Category	Total Hours	Credits
20UCAC53	Corporate Accounting – I	Core - XIX	75	4

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	✓
Employability Oriented	✓
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	✓
National	✓
Global	

Preamble

To enable the learners to get the knowledge on issue of shares, debentures and preference shares, develop the skill of learners in preparing Joint Stock Company accounts and during Amalgamation, Absorption and Reconstruction of companies

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Explain the meaning of shares and their issues of accounting Procedure.	K1,K2
CO2	Explain the concepts of debentures and their issues and Demonstrate the accounting methods.	K1,K2
CO3	Develop the knowledge of underwriting of shares and debentures and final accounts of joint stock company	K2,K3
CO4	Develop the valuation of goodwill, shares and its methods.	K2,K3
CO5	Construct the knowledge on features of Amalgamation, Absorption and Reconstruction	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
CO1	3	3	3	3	3
CO2	2	3	2	2	3
CO3	3	3	3	3	3
CO4	3	3	3	2	2
CO5	3	2	2	3	2

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

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

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

15 Hours

Issue of shares: Introduction- Accounting procedures for Issue of Equity Shares and Preference Shares at Par, at Discount and at Premium. Forfeiture and Re-issue of shares. Redemption of Redeemable Preference shares.

UNIT II

15 Hours

Debenture - Issue of Debentures – Accounting procedures for issue of Debentures – Debentures issued as Collateral Security – Redemption of Debentures – Methods – Installment – Lottery – Sinking Fund – Purchase of Own Debentures as Investment – Cancellation of own Debentures

UNIT III

15 Hours

Underwriting of Shares and Debentures – Marked and Unmarked application – Firm Underwriting – Acquisition of Business (Accounting treatment relating to Purchasing Company only) – Profit and Loss Prior to Incorporation- Final Accounts of Joint Stock Company.

UNIT IV

15 Hours

Valuation of Goodwill – methods – simple profit method – super profit method – Capitalization method. Valuation of shares – methods – Intrinsic Value – Yield value – Fair Value

UNIT V

15 Hours

Amalgamation, Absorption and Reconstruction (External) of joint stock companies – Alteration of share capital.

Note: The questions should be asked in the ratio of 60% for problems and 40% for theory

Text Books

R. L. Gupta & Radheswamy *Advanced Accountancy*, Sultan Chand & Sons Pvt. Ltd 2005

S.N. Maheshwari & S.K. Maheshwari *Advanced Accountancy*, Vikas Publishing House Pvt. Ltd 2005

Reference Books

S.P. Jain and K.L. Narang , **Advanced Accountancy** , Kalyani Publishers,2014

T.S. Reddy and A. Murthy, **Advanced Accountancy** Margham Publications Fourth edition 2020

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Issue of shares: Introduction	3	E-Resource
1.2	Accounting procedures for Issue of Equity Shares	3	E-Resource
1.3	Preference Shares at Par, at Discount and at Premium.	3	E-Resource
1.4	Forfeiture and Reissue of shares.	3	E-Resource
1.5	Redemption of Redeemable Preference shares.	3	E-Resource
UNIT - II			
2.1	Debenture Issue of Debentures	2	Chalk and Talk
2.2	Accounting procedures for issue of Debentures	2	E-Resource
2.3	Debentures issued as Collateral Security	2	E-Resource
2.4	Redemption of Debentures Methods	2	E-Resource
2.5	Installment Lottery Sinking Fund	2	E-Resource
2.6	Purchase of Own Debentures as Investment	2	E-Resource
2.7	Cancellation of own Debentures	3	E-Resource
UNIT - III			
3.1	Underwriting of Shares and Debentures Marked and Unmarked application	3	Chalk and Talk
3.2	Firm Underwriting Acquisition of Business (Accounting treatment relating to Purchasing Company only)	4	E-Resource
3.3	Profit and Loss Prior to Incorporation.	4	E-Resource
3.4	Final Accounts of Joint Stock Company.	4	E-Resource

UNIT - IV			
4.1	Valuation of Goodwill methods	3	Chalk and Talk
4.2	Simple profit method super profit method	3	E-Resource
4.3	Capitalization method. Valuation of shares	3	E-Resource
4.4	Methods Intrinsic Value	3	E-Resource
4.5	Yield value Fair Value.	3	E-Resource
UNIT - V			
5.1	Amalgamation,	5	Chalk and Talk
5.2	Absorption and Reconstruction (External) of joint stock companies	5	E-Resource
5.3	Alteration of share capital.	5	E-Resource
Total		75	

Course Designer

Mr. K. M. Shibhathullah

Assistant Professor of Commerce with Computer Application

Course Code	Course Title	Category	Total Hours	Credits
20UCAA51	Business Law - I	Allied - III	75	4

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	✓
Employability Oriented	
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	✓
National	✓
Global	

Preamble

Enable the Students to Gain Basic Knowledge of Law Relating to Contracts, Bailment, and Contract of Indemnity, Agency, and Sale of Goods.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Explain the Essentials of Contract, Performance and Breach of Contract Under Indian Contract Act	K1,K2
CO2	Develop the Knowledge on Performance of Contract and Various Types of Contracts	K1,K2,K3
CO3	Understand the Essentials of Bailment and Rights and Duties of Bailor and Bailee.	K1,K2
CO4	Demonstrate the idea on Contract of Indemnity and Guarantee	K1,K2
CO5	Develop the Knowledge of Agency and its Implementation.	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	2
CO4	3	3	3	3	2
CO5	3	3	3	3	2

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

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

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

15 Hours

Law of Contract – Definition – Essential Elements of a Valid Contract – Classification of Contracts – Offer – Acceptance – Communication and Revocation of Offer and Acceptance – Consideration – Capacity of Parties – Consent – Free Consent – Coercion – Undue Influence – Fraud – Misrepresentation – Mistake.

UNIT II

15 Hours

Performance of Contracts – Various Modes of Discharge of Contracts – Breach of Contracts – Remedies of Breach of Contracts – Quasi Contract- Special Contracts

UNIT III

15 Hours

Bailment – Definition – Essentials – Rights and Duties of Bailor and Bailee – Bailee's Lien – Finder of Lost Goods- Discharge of Bailment of Contract.

UNIT IV

15 Hours

Contract of Indemnity – Contract of Guarantee – Essential Features – Kinds – Rights and Liabilities of Surety – Discharge of Surety

UNIT V

15 Hours

Meaning of Agency – Creation and Termination of Agency – Various Modes – Types of Agents – Rights and Duties of Agent and Principal

Text Books

R.S.N. Pillai&Bagawathi, **Business law**, S. Chand & Company 2006

N.D.Kappor, **Elements of Mercantile law**, Sultan Chand & Sons Pvt. Ltd 2017

Reference Books

M.R. Sreenivasan, - **Business Law** -Margham Publications Fourth edition 2008

M.C. Kuchal, **Mercantile law**- Vikas Publishing House Pvt. Ltd 2018

K.C. Garg & V.K. Sareen, **Business Law** Kalyani Publishers 2009

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Law of Contract Definition Essential Elements of a Valid	2	E-Resource
1.2	Contract Classification of Contracts Offer	2	E-Resource
1.3	Acceptance Communication and Revocation of Offer and	2	E-Resource
1.4	Acceptance Consideration Capacity of Parties	2	E-Resource
1.5	Consent Free Consent	2	E-Resource
1.6	Coercion Undue Influence	2	E-Resource
1.7	Fraud Misrepresentation Mistake.	3	E-Resource
UNIT - II			
2.1	Performance of Contracts	2	Chalk and Talk
2.2	Various Modes of Discharge of Contracts	2	E-Resource
2.3	Breach of Contracts	2	E-Resource
2.4	Remedies of Breach of Contracts	3	E-Resource
2.5	Quasi Contract	3	E-Resource
2.6	Special Contracts	3	E-Resource
UNIT - III			
3.1	Bailment Definition	3	Chalk and Talk
3.2	Essentials Rights and Duties of Bailor and Bailee	3	E-Resource
3.3	Bailee's Lien.	3	E-Resource
3.4	Finder of Lost Goods-	3	E-Resource
3.5	Discharge of Bailment of Contract	3	
UNIT - IV			
4.1	Contract of Indemnity	3	Chalk and Talk
4.2	Contract of Guarantee	3	E-Resource
4.3	Essential Features	3	E-Resource
4.4	Kinds Rights and Liabilities of Surety	3	E-Resource
4.5	Discharge of Surety.	3	E-Resource

UNIT - V			
5.1	Meaning of Agency	3	Chalk and Talk
5.2	Creation and Termination of Agency	3	E-Resource
5.3	Various Modes	3	E-Resource
5.4	Types of Agents	3	E-Resource
5.5	Rights and Duties of Agent and Principal.	3	E-Resource
Total		75	

Course Designer

Mr. D. Mohamed Meeran

Head & Associate Professor of Commerce with Computer Application

Course Code	Course Title	Category	Total Hours	Credits
20UCAE51	Research Methodology	Elective - I	60	4

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	✓
Employability Oriented	
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	✓
National	✓
Global	

Preamble

To enable the learners to understand the various methods of Research. To explain the students to understand interpretation of data applying the various statistical tools. To develop the skills of learners in preparation of research reports.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Define the research planning, types and methods of Research and its design	K1,K2
CO2	Build the Knowledge methods of data collection and tools for data collection	K2,K3
CO3	Construct the research schedules, questionnaire and plan for pilot study and pre-testing	K2,K3
CO4	Develop the knowledge of sample techniques and sampling, non-sampling errors.	K2,K3
CO5	Apply the statistical data and plan for report writing and its content.	K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	2	2	3	2	3

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

15 Hours

Introduction and Planning of Research: Meaning – Purpose – Types of Research – Methods of Research – Survey Method – Case Study – The Planning Process – Selection of Problem for Research – Formulation of the Selected Problem – Hypothesis – Research Design.

UNIT II

15 Hours

Methods of Data Collection and Tools for Data Collection: Sources of data – Primary – Secondary – Methods of collecting Primary data – Survey Method, Personal interviewing, Telephone interviewing, Mail Survey, Observation Method and Experimental Method.

UNIT III

10 Hours

Tools for data Collection: Construction of Schedules and Questionnaires - Nature – Likert Scale – Ranking Scales – Scale Construction – Pilot Study and Pre-Testing.

UNIT IV

10 Hours

Sampling: Sampling Techniques – Probability and Non-Probability – Sampling Design – Sample size – Sampling and Non-Sampling Errors

UNIT V

10 Hours

Data Analysis statistical interpretation - Report Writing – Steps –Types of report – Contents of research report.

Text Books

C.R. Kothari, **Research Methodology**, Gaurav Garg New Age International Private Ltd Publishers 2014 3rd Edition

Reference Books

P. Gupta and M. P. Gupta, **Business Statistics** S. Chand & Company, New Delhi. 2013.

Dr. S. L .Gupta and Hitesh Gupta, **Research Methodology** Text and cases with SPSS application, International book House Pvt. Ltd. 2014.

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Introduction and Planning of Research: Meaning Purpose	2	E-Resource
1.2	Types of Research Methods of Research	2	E-Resource
1.3	Survey Method Case Study The Planning Process	2	E-Resource
1.4	Selection of Problem for Research	3	E-Resource
1.5	Formulation of the Selected Problem	3	E-Resource
1.6	Hypothesis Research Design.	3	E-Resource
UNIT - II			
2.1	Methods of Data Collection and Tools for Data Collection: Sources of data	3	Chalk and Talk
2.2	Primary Secondary Methods of collecting Primary data	3	E-Resource
2.3	Survey Method, Personal interviewing, Telephone interviewing	3	E-Resource
2.4	Mail Survey, Observation Method	3	E-Resource
2.5	Experimental Method.	3	E-Resource
UNIT - III			
3.1	Tools for data Collection: Construction of Schedules and Questionnaires	2	Chalk and Talk
3.2	Nature Likert Scale	2	E-Resource
3.3	Ranking Scales Scale Construction	3	E-Resource
3.4	Pilot Study and Pre-Testing.	3	E-Resource
UNIT - IV			
4.1	Sampling: Sampling Techniques	2	Chalk and Talk
4.2	Probability and Non-Probability	2	E-Resource
4.3	Sampling Design Sample size	3	E-Resource
4.4	Sampling and Non-Sampling Errors.	3	E-Resource

UNIT – V			
5.1	Data Analysis statistical interpretation	2	Chalk and Talk
5.2	Report Writing Steps types	2	E-Resource
5.3	Types of report	3	E-Resource
5.4	Contents of research report.	3	E-Resource
Total		60	

Course Designer

Ms. K. Deepalakshmi

Assistant Professor of Commerce with Computer Application

Course Code	Course Title	Category	Total Hours	Credits
20UCAE52	Banking Theory Law and Practice	Elective - I	60	4

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	✓
Employability Oriented	
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	✓
National	✓
Global	

Preamble

To enable students to acquire the basic knowledge about the banking law and practice

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Explain the basic concepts of banker, customer and their Relationship.	K1,K2
CO2	Demonstrate the types of Negotiable Instruments and its features.	K1,K2
CO3	Develop the knowledge of crossing, endorsing.	K2,K3
CO4	Demonstrate the duties of paying and collecting banker and the Statutory Protection measures taken by the banker	K1,K2
CO5	Analyze the basic concept of bank lending and to identify the modes of charging securities	K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
CO1	3	3	3	3	3
CO2	2	2	3	3	3
CO3	3	3	2	3	2
CO4	3	3	3	3	3
CO5	3	3	3	3	3

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

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

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

10 Hours

Banker and customer-Meaning-Definition-Relationship-General and Special-Different types of deposits -Special types of account holders-Knowledge of different forms used in day-to-day banking.

UNIT II

15 Hours

Negotiable Instruments – Meaning - Essential features of Negotiable Instruments - Types –Promissory Note – Types - Bill of Exchange – Types - Cheque - Meaning – Definition –Essentials of cheque.

UNIT III

10 Hours

Crossing - Meaning - Forms of crossing – Types of crossing - Endorsement – Meaning – Definition - kinds of endorsement

UNIT IV

10 Hours

Paying Banker - Duties- Statutory Protection - Payment –in- due course-Collecting banker – Duties - Statutory protection - Holder -Holder in-due course- concept of negligence

UNIT V

15 Hours

Bank lending –General principles of sound lending- Secured vs. unsecured loans Types of advances - Advances against various securities - Modes of charging the security

Text Books

P. N. Varshney, ***Banking Law and Practice*** Sultan Chand and Sons, 2017

E. Gordon & K. Natarajan, ***Banking theory law and practice***, Himalaya Publishing House, 2017,

Reference Books

K. P. Kandasamy S. Natarajan, ***Banking law and practice*** S. Chand & Company, New Delhi, 2010

Sundaram & Varshey, ***Practical Banking*** Sultan Chand and Sons,2014

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Banker and customer-Meaning	2	E-Resource
1.2	Definition Relationship General Special	2	E-Resource
1.3	Different types of deposits	2	E-Resource
1.4	Special types of account holders	2	E-Resource
1.5	Knowledge of different forms used in day to day banking	2	E-Resource
UNIT - II			
2.1	Negotiable Instruments – Meaning Essential features of Negotiable Instruments Types	3	Chalk and Talk
2.2	Promissory Note – Types	4	E-Resource
2.3	Bill of Exchange – Types	4	E-Resource
2.4	Cheque Meaning – Definition –Essentials of cheque.	4	E-Resource
UNIT - III			
3.1	Crossing Meaning Forms of crossing	2	Chalk and Talk
3.2	Types of crossing Endorsement	2	E-Resource
3.3	Endorsement Meaning	3	E-Resource
3.4	Definition kinds of endorsement	3	E-Resource
UNIT - IV			
4.1	Paying Banker Duties	2	Chalk and Talk
4.2	Statutory Protection Payment in due course	2	E-Resource
4.3	Collecting banker Duties	2	E-Resource
4.4	Statutory protection	2	E-Resource
4.5	Holder in due course concept of negligence	2	E-Resource

UNIT - V			
5.1	Bank lending –General principles of sound lending	4	Chalk and Talk
5.2	Secured vs. Unsecured loans Types of advances	4	E-Resource
5.3	Advances against various securities	4	E-Resource
5.4	Modes of charging the security	3	E-Resource
Total		60	

Course Designer

Ms. M. Papathi

Assistant Professor of Commerce with Computer Application

Course Code	Course Title	Category	Total Hours	Credits
20UCAE53	Human Resource Management	Elective - I	60	4

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	✓
Employability Oriented	
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	✓
National	✓
Global	

Preamble

To introduce the concept of HRM to learners, to impart the learner's knowledge of recruitment, selection, training and development of Human Resource, to enable the learners understand the latest developments in field of HRM

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Develop the knowledge on importance of Human Resource in an Organization	K1,K2,K3
CO2	Construct the knowledge on job analysis and job Description	K2,K3
CO3	Build the knowledge on recruitment, selection and training.	K2, K3
CO4	Develop the importance of Performance appraisal method.	K1,K2,K3
CO5	Demonstrate the significance of Wage and Salary administration	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	2	2	3	1
CO4	1	3	2	1	3
CO5	3	3	2	3	3

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

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

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

15 Hours

Introduction to Human Resource Planning – Meaning – Objectives – Significance – Functions – Evolution and Development of HRM – Human Resource Planning – Meaning Definition- Objectives – Characteristics– Process of Human Resource Planning

UNIT II

10 Hours

Job Analysis – Methods of Job analysis, Job specifications, Job Descriptions and Job Evaluation – Methods of Job Evaluation

UNIT III

10 Hours

Recruitment – Sources and Techniques of Recruitment – Selection Procedure – Tests – Interview – Placement – Induction – Employee Training , Importance, methods of Training.

UNIT IV

10 Hours

Performance Appraisal –Managerial Appraisal – Essentials of effective appraisal system – Methods of performance appraisal

UNIT V

15 Hours

Wage and Salary administration – Bonus – Objectives of Fringe Benefits– Types of Fringe Benefits– Non Monetary Rewards – Job Satisfaction – Career planning – Concepts – Career planning process

Text Books

S.S. Khankha – **Human Resource Management** S. Chand Publication.
K.K. Ahuja – **Personnel Management**- Kalyani Publishers- New Delhi- 1998
Dressler – **Human Resource Management**- 8th Ed. Pearson Education- 2002
De Cenzo& Robbins- **Personnel/ Human Resource Management**- Prentice Hall of India 1998

Reference Books

Aswathappa–**Human Resource & Personnel Management**- Tata McGraw Hill- New Delhi- 2002
L. M. Prasad - **Human Resource Management**- Sultan Chand & Sons- New Delhi 2005

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Introduction to Human Resource Planning Meaning Objectives Significance	2	Chalk & Talk
1.2	Functions Evolution and Development of HRM	2	E-Resources
1.3	Human Resource Planning Meaning Definition	3	Discussion
1.4	Objectives Characteristics	4	E-Resources
1.5	Process of Human Resource Planning.	4	E-Resources
UNIT - II			
2.1	Job Analysis Methods of Job analysis.	3	Discussion
2.2	Job specifications, Job Descriptions	3	Chalk & Talk
2.3	Job Evaluation , Methods of Job Evaluation	4	E-Resources
UNIT - III			
3.1	Recruitment Sources and Techniques of Recruitment	2	E-Resources
3.2	Selection Procedure Tests	2	Chalk & Talk
3.3	Interviews Placement	2	Discussion
3.4	Induction Employee Training	2	Chalk & Talk
3.5	Importance, methods of Training.	2	Discussion
UNIT - IV			
4.1	Performance Appraisal	2	Discussion
4.2	Managerial Appraisal	2	E-Resources
4.3	Essentials of effective appraisal system	3	Chalk & Talk
4.4	Methods of performance appraisal	3	E-Resources

UNIT - V			
5.1	Wage and Salary administration Bonus	3	E-Resources
5.2	Objectives of Fringe Benefits Types of Fringe Benefits	3	Chalk & Talk
5.3	Non-Monetary Rewards Job Satisfaction	3	Discussion
5.4	Career planning Concepts	3	E-Resources
5.5	Career planning process	3	E-Resources
Total		60	

Course Designer

Mr. K. Mohammed Abdul Kader

Assistant Professor of Commerce with Computer Application

Course Code	Course Title	Category	Total Hours	Credits
20UCAS51	Accounting Package – Tally LAB	SBS - III	30	2

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	✓
Employability Oriented	✓
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	✓
Global	✓

Preamble

To Impart the Basic Knowledge of Computers and Gain the Knowledge of Accounting Software Tally Tool

Syllabus

ACCOUNTING PACKAGE – TALLY LAB

30 Hours

1. To Create a Company using Tally Software by the Given Details.
2. To Create a Joint Stock Company using Tally Software by the Given Details.
3. To Create a Group Single and Multiple using Tally Software by Given Details
4. To Create a Ledger Single and Multiple using Tally Software by Given Details.
5. To Create a Voucher using Tally Software by Given Details.
6. To Create a Purchase Order and Sales Order using Tally Software by Given Details.

Text Books

Asock. K. Nandhini, **Mastering in Tally ERP** 2nd Edition, 2014.

Reference Books

Shraddha Singh, B. K. Publication, Tally **ERP** 2nd Edition, 2015.

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
ACCOUNTING PACKAGE – TALLY LAB			
1.1	To Create a Company using Tally Software by the Given Details.	5	Chalk & Talk
1.2	To Create a Joint Stock Company using Tally Software by the Given Details.	5	E-Resources
1.3	To Create a Group Single and Multiple using Tally Software by Given Details	5	Discussion
1.4	To Create a Ledger Single and Multiple using Tally Software by Given Details.	5	E-Resources
1.5	To Create a Voucher using Tally Software by Given Details.	5	Discussion
1.6	To Create a Purchase Order and Sales Order using Tally Software by Given Details.	5	E-Resources

Course Designer

Mr. K. M. Shibhathullah

Assistant Professor of Commerce with Computer Application

Course Code	Course Title	Category	Total Hours	Credits
20UCAC61	Income Tax Law and Practice – II	Core -XX	75	4

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	✓
Employability Oriented	
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	✓
National	✓
Global	

Preamble

To enable the learners to know about set off and carry forwards of losses, To develop the skill of the learner to assess income of individuals and other types of assesses, To introduce the learners, the concepts such as advance payment of tax, TDS and the like

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Demonstrate the features of Clubbing of Income – Set-off and carry forward of losses and stating the main ideas of deduction u/s 80	K1, K2
CO2	Build the knowledge in computation and tax liability of Individual and Hindu Undivided Family	K1, K2, K3
CO3	Develop Facts and Techniques used for computation and tax liability of Partnership Firm, Association of Persons and Joint Stock Companies	K1,K2,K3
CO4	Show the methods of Return of Income and Methods of Assessment	K1, K2
CO5	Summarize the procedure for Collection of Tax, Methods of Tax and Consequences of failure to deduct or pay tax	K1,K2

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
CO1	3	3	3	3	3
CO2	3	3	3	2	2
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

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

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

10 Hours

Clubbing of Income – Set-off and carry forward of losses – Deductions from gross total income u/s 80C to 80 U.

UNIT II

15 Hours

Assessment of Individual and Hindu Undivided Family Computation of Taxable Income and Tax Liability

UNIT III

15 Hours

Assessment of Partnership Firm, Association of Persons and Joint Stock Companies Computation of Taxable Income and Tax Liability.

UNIT IV

15 Hours

Return of Income – Submission of return of income – Return of Loss – Belated Return – Revised return – Procedure for assessment – Self assessment – Reassessment – Best judgement assessment – Ex- Party assessment – Rectification of mistakes – Reopening of assessment.

UNIT V

20 Hours

Collection of Tax – Introduction – Deduction of Tax at Source from Income under Five Heads – Advance of Payment of Tax – Advance payment – Tax refunds – Income Payable under 'Net of Tax' – Consequences of failure to deduct or pay tax – Tax credit certificate – Tax clearance certificate – Penalties – Procedure, Time Limit, Offences and Prosecution.

Note: The questions should be asked in the ratio of 60% for problems and 40% for theory

Text Books

V.P. Gaur & Narang, *Income Tax Law and Practice*, Kalyani Publishers 2020

T.S. Reddy and A. Murthy, *Income Tax Law and Practice* Margham Publications Fourth edition 2020

Reference Books

Vinod Sinhanian *Income Tax Law and Practice*, Taxmann

Dinger Pagre *Income Tax Law and Practice*

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Clubbing of Income	3	Chalk & Talk
1.2	Set-off and carry forward of losses	3	E-Resources
1.3	Deductions from gross total income u/s 80C to 80 U.	4	Discussion
UNIT - II			
2.1	Assessment of Individual and Hindu Undivided Family.	5	Discussion
2.2	Computation of Taxable Income	5	Chalk & Talk
2.3	Tax Liability.	5	E-Resources
UNIT - III			
3.1	Assessment of Partnership Firm	5	E-Resources
3.2	Association of Persons and Joint Stock Companies.	5	Chalk & Talk
3.3	Computation of Taxable Income and Tax Liability.	5	Discussion
UNIT - IV			
4.1	Return of Income – Submission of return of income	3	Discussion
4.2	Return of Loss Belated Return	3	E-Resources
4.3	Revised return Procedure for assessment Self-assessment	3	Chalk & Talk
4.4	Reassessment Best judgment assessment	3	E-Resources
4.5	Ex- Party assessment Rectification of mistakes Reopening of assessment.	3	E-Resources
UNIT - V			
5.1	Collection of Tax Introduction Deduction of Tax at Source from Income under Five Heads	4	E-Resources
5.2	Advance of Payment of Tax Advance payment	4	Chalk & Talk
5.3	Tax refunds Income Payable under 'Net of Tax' Consequences of failure to deduct or pay tax	4	Discussion

5.4	Tax credit certificate Tax clearance certificate	4	E-Resources
5.5	Penalties Procedure, Time Limit, Offences and Prosecution.	4	E-Resources
Total		75	

Course Designer

Mr. P. Seenivasan

Assistant Professor of Commerce with Computer Application

Course Code	Course Title	Category	Total Hours	Credits
20UCAC62	Computer Networks	Core - XXI	60	4

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	✓
Employability Oriented	✓
Entrepreneurship Oriented	✓

Course Relevance	
Local	
Regional	
National	✓
Global	✓

Preamble

To Understand the Various Techniques of Computer Network Topics

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Explain the Network Concepts and its Types	K1,K2
CO2	Construct the Knowledge on Network Software and Reference Models	K2,K3
CO3	Demonstrate the Physical Layer and its Functionalities	K1,K2
CO4	Build the Knowledge in various Network Routing.	K2,K3
CO5	Discuss the Application Layer and The Concepts of Cryptography	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
CO1	2	3	3	2	2
CO2	1	2	2	2	2
CO3	2	2	2	2	2
CO4	2	3	3	2	2
CO5	3	2	3	3	2

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

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

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

10 Hours

Introduction – Uses - Network Hardware – LAN – MAN – WAN - Wireless Networks- Merits-Limitations - Network to Topologies - Tree, Peer – to - peer, bus, ring etc.- Comparisons.

UNIT II

15 Hours

Inter Networks - Network Software - Protocol Hierarchies - Design Issues For The Layers -Interface & Service – Service Primitives - Reference Models – OSI - TCP/IP.

UNIT III

10 Hours

Physical layer - Design Issues - ATM Networks- ATM- Switches – Data link layer Design Issues – Error & Error detection & correction – Flow control.

UNIT IV

15 Hours

Network layer – Packet switching – Circuit Switching – Routing Shortest Path Routing – Flooding – Flow based routing – Firewalls.

UNIT V

10 Hours

Application layer – Methods and protocols –SMTP, POP- Network security - Cryptography – Secret and Public Key Algorithms – DNS – Electronic mail

Text Books

Andrew. S. Tanenbaum, *Computer Networks Dorling* Kindersley India Pvt. Ltd. IV Edition.2009.

W. Stallings, *Data and Computer Communication* McMillan Publisher, IV Edition,2009.

Reference Books

J. Martin, *Prentice Computer Network and Distributed Data Processing* Hall, IV Edition, 2008.

W. Stallings, *Local Networks* McMillan Publisher, III Edition, 2008

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Introduction Uses Network Hardware	1	Chalk & Talk
1.2	LAN, MAN, WAN	1	E-Resources
1.3	Wireless Networks- Merits-Limitations	1	Discussion
1.4	Network to Topologies - Tree,	1	E-Resource
1.5	Peer to peer, bus	2	E-Resource
1.6	ring	2	E-Resource
1.7	Comparisons	2	E-Resource
UNIT - II			
2.1	Inter Networks	2	Discussion
2.2	Network Software	2	Chalk & Talk
2.3	Protocol Hierarchies	2	E-Resources
2.4	Design Issues For The Layers	3	E-Resources
2.5	Interface & Service Primitives	2	E-Resources
2.6	Reference Models OSI	2	E-Resources
2.7	TCP/IP	2	E-Resources
UNIT - III			
3.1	Physical layer Design Issues	2	E-Resources
3.2	ATM Networks, ATM Switches	2	Chalk & Talk
3.3	Data link layer Design Issues	2	Discussion
2.4	Error & Error detection & correction	2	E-Resources
2.5	Flow control	2	E-Resources
UNIT - IV			
4.1	Network layer Packet switching	2	Discussion
4.2	Circuit Switching	2	E-Resources
4.3	Routing Shortest Path Routing	3	Chalk & Talk
4.4	Flooding	3	E-Resources
4.5	Flow based routing	2	E-Resources
4.6	Firewalls	3	E-Resources

UNIT - V			
5.1	Application layer Methods and protocols	2	E-Resources
5.2	SMTP,POP	2	Chalk & Talk
5.3	Network security - Cryptography	2	Discussion
5.4	Secret and Public Key Algorithms	2	E-Resources
5.5	DNS Electronic Mail	2	E-Resources
Total		60	

Course Designer

Mr. M. Abbas Manthiri

Assistant Professor of Commerce with Computer Application

Course Code	Course Title	Category	Total Hours	Credits
20UCAC63	Corporate Accounting – II	Core - XXII	75	4

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	✓
Employability Oriented	✓
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	✓
National	✓
Global	

Preamble

To enable the learners to get the knowledge on holding company, banking company and insurance company accounts, introduce the learners, the Double Accounts system and develop the skill of the learners in preparing accounts for the service sector like hospital and hotel

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Explain the Features of Holding and Subsidiary Company and Prepare the Consolidated Balance Sheet	K2,K3
CO2	Demonstrate the various Schedules of Banking Companies	K2,K3
CO3	Illustrate the Problems for various Schedules and Balance Sheet of Insurance Company	K2,K3
CO4	Analysis the silent features of Double Account System and Electricity Companies	K1,K2,K3
CO5	Demonstrate the concepts and features Human Resource Accounting	K1,K2

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
CO1	3	3	3	3	3
CO2	3	3	2	2	3
CO3	3	3	3	3	3
CO4	3	3	2	2	2
CO5	3	3	2	2	2

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

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

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

15 Hours

Accounting of Holding Companies: Definition – Holding Company – Subsidiary Company- Calculation – of Pre-Acquisition and Post – Acquisition Profits- Cost of Control or Capital Reserve – Minority Interest – Revaluation of Assets – Treatment of Unrealized Inter-Company Profits – Preparation of Consolidated Balance Sheet – Simple Problems Only.

UNIT II

15 Hours

Accounts of Banking Companies: Meaning – Classification of Bank Advances – Provisions Required – Preparations of Various Schedules for Preparing of Profit and Loss Account and Balance Sheet (Forms A to Third Schedule) As Per the Revised Guidelines of Reserve Bank of India.

UNIT III

15 Hours

Accounts of Insurance Companies: Meaning – Types of Insurance – Life-General – Accounts of Life and General Insurance Business – Preparation of Various Schedules for Preparing of Revenue Account, Profit and Loss Account and Balance Sheet of Life Insurance and General Insurance Business – Ascertainment of Profit Under Life Insurance Business.

UNIT IV

15 Hours

Double Accounts System Including Accounts of Electricity Companies: Meaning – Special Features- Difference between Single Account System and Double Account System- Preparation of Revenue Account, Net Revenue Account, Capital Account and General Balance Sheet – Replacement of an Asset.

UNIT V

15 Hours

Human Resource Accounting – Meaning - Need – Objective – Benefits and Limitations of Human Resource Accounting – Historical Development of Human Resource Accounting

Note: The questions should be asked in the ratio of 60% for problems and 40% for theory

Text Books

R. L. Gupta & Radheswamy, **Advanced Accountancy** Sultan Chand & Sons pvt. Ltd 2005
S. N. Maheshwari & S.K. Maheshwari, **Advanced Accountancy** Vikas Publishing House Pvt. Ltd 2005
S. P. Jain and K.L. Narang, **Advanced Accountancy** Kalyani Publishers, 2014
T.S. Reddy and A. Murthy, **Advanced Accountancy**, Margham Publications Fourth edition 2020

Reference Books

M. C. Shukla and T.S. Grewal, **Advanced Accountancy**, S Chand Publishing, 2016
M. A. Arulanandam and K. S. Raman, **Advanced Accountancy**, Himalaya publishing house, 2019,
P. C. Tulsian, **Advanced accountancy**, Sultan Chand & Sons Pvt. Ltd.

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Accounting of Holding Companies: Definition Holding Company	3	Chalk & Talk
1.2	Subsidiary Company- Calculation of Pre-Acquisition And Post	3	E-Resources
1.3	Acquisition Profits- Cost of Control or Capital Reserve Minority Interest	3	Discussion
1.4	Revaluation of Assets Treatment of Unrealized Inter-Company Profits	3	E-Resources
1.5	Preparation of Consolidated Balance Sheet Simple Problems Only.	3	Discussion
UNIT - II			
2.1	Accounts of Banking Companies: Meaning Classification of Bank Advances	4	Discussion
2.2	Provisions Required	4	Chalk & Talk
2.3	Preparations of Various Schedules For Preparing of Profit And Loss Account	4	E-Resources

2.4	Balance Sheet (Forms A To Third Schedule) As Per The Revised Guidelines of Reserve Bank of India.	3	E-Resources
UNIT - III			
3.1	Accounts of Insurance Companies: Meaning Types of Insurance	4	E-Resources
3.2	Life- General Accounts of Life And General Insurance Business	4	Chalk & Talk
3.3	Preparation of Various Schedules For Preparing of Revenue Account, Profit And Loss Account And Balance Sheet of Life Insurance And General Insurance Business	4	Discussion
3.4	Ascertainment of Profit Under Life Insurance Business.	3	E-Resources
UNIT - IV			
4.1	Double Accounts System Including Accounts of Electricity Companies: Meaning Special Features	4	Discussion
4.2	Difference Between Single Account System And Double Account System	4	E-Resources
4.3	Preparation of Revenue Account, Net Revenue Account, Capital Account	4	Chalk & Talk
4.4	General Balance Sheet Replacement of An Asset.	3	E-Resources
UNIT - V			
5.1	Human Resource Accounting Meaning	3	E-Resources
5.2	Need Objective	4	Chalk & Talk
5.3	Benefits and Limitations of Human Resource Accounting	4	Discussion
5.4	Historical Development of Human Resource Accounting	4	E-Resources
Total		75	

Course Designer

Ms. K. Deepalakshmi

Assistant Professor of Commerce with Computer Application

Course Code	Course Title	Category	Total Hours	Credits
20UCAC6P	Report on Internship Programme and Project Report	Core - XXIII	75	4

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	✓
Employability Oriented	✓
Entrepreneurship Oriented	

Course Relevance	
Local	✓
Regional	✓
National	✓
Global	

Project Titles will be allotted by the Research guides (The Teachers in the department) in Areas Related to the courses taught in the Previous Semesters.

External Evaluation	Report on Internship Programme and Project Report (Viva -Voce)	100 Marks
Total Marks		100 Marks

Course Designer

Mr. D. Mohamed Meeran

Head & Associate Professor of Commerce with Computer Application

Course Code	Course Title	Category	Total Hours	Credits
20UCAA61	Business Law - II	Allied - IV	75	4

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	✓
Employability Oriented	
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	✓
National	✓
Global	

Preamble

To Enable the Students to Gain Basic Knowledge of Commercial Law Relating to Commodities, Sale of Goods Carriage of Goods, Consumer Protection and Negotiable Instrument used in Commercial Transaction.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Explain the Concept of Essential Commodities Act, 1955	K1,K2
CO2	Interpret the necessary formalities of contract of sale and rights of unpaid seller under the Sale of Goods Act 1930.	K1,K2
CO3	Understanding and Applying the procedure of Carriage and Goods Act	K1,K3
CO4	Illustrate the objectives of Consumer Protection Act and jurisdiction of Consumer Protection Councils	K1,K2,K3
CO5	Summarize the effects of dishonor of negotiable instruments under Negotiable Instruments Act 1881.	K1,K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	2	2	2
CO4	3	2	3	2	2
CO5	3	3	3	2	2

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

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

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

15 Hours

Essential Commodities Act, 1955: Definitions – Objectives– Power to Control Production, Supply and Distribution- Penalties for Violation.

UNIT II

15 Hours

The Sale of Goods Act, 1930: Contract of Sale – Conditions and Warranties – Transfer of Property and Title to Goods – Rights and Duties of Seller and Buyer - Rights of Unpaid Seller

UNIT III

15 Hours

The Carriage of Goods Act: Carriage of Goods by Land – Carriage of Goods by Sea – Carriage of Goods by Air.

UNIT IV

15 Hours

The Consumer Protection Act, 1986: Definitions – Aims – Objectives – Consumer Protection Councils – Consumer Disputes – Redressal – Reasons for Slow Growth of Consumer Movement in India – Suggestions for Strengthening

UNIT V

15 Hours

Negotiable Instruments Act 1881: Negotiable Instruments - Meaning – Characteristics – Types – Promissory Notes, Bills of Exchange, Cheques and Hundies – Parties to Negotiable Instruments – Liabilities of Parties – Discharge of Parties from Liabilities – Dishonor of Negotiable Instrument.

Text Books

R. S. N. Pillai & Bagawathi. **Business law** – S. Chand & Company 2006

N.D. Kappor, **Elements of Mercantile law** Sultan Chand & Sons Pvt. Ltd. 2017

Reference Books

M.R. Sreenivasan, **Business Law** Margham Publications Fourth edition 2008

M.C. Kuchal, **Mercantile law** Vikas Publishing House Pvt. Ltd. 2018

K.C. Garg & V.K. Sareen, **Business Law –I** Kalyani Publishers 2009

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Essential Commodities Act, 1955: Definitions, Objectives	5	Discussion
1.2	Power to Control Production, Supply and Distribution	5	E-Resources
1.3	Penalties for Violation	5	E-Resources
UNIT - II			
2.1	The Sale of Goods Act, 1930 : Contract of Sale, Conditions and Warranties	5	Discussion
2.2	Transfer of Property and Title to Goods	5	E-Resources
2.3	Rights and Duties of Seller and Buyer Rights of Unpaid Seller	5	E-Resources
UNIT - III			
3.1	The Carriage of Goods Act : Carriage of Goods by Land –	7	Discussion
3.2	Carriage of Goods by Sea – Carriage of Goods by Air	8	Discussion
UNIT - IV			
4.1	The Consumer Protection Act, 1986 : Definitions – Aims – Objectives –	4	E-Resources
4.2	Consumer Protection Councils Consumer Disputes – Redressal	3	Discussion
4.3	Reasons for Slow Growth of Consumer Movement in India	4	E-Resources
4.4	Suggestions for Strengthening.	4	Discussion
UNIT - V			
5.1	Negotiable Instruments Act 1881 : Negotiable Instruments Meaning Characteristics –Types	4	E-Resources
5.2	Promissory Notes, Bills of Exchange, Cheques and Hundies	4	E-Resources
5.3	Parties to Negotiable Instruments Liabilities of Parties	4	Discussion
5.4	Discharge of Parties from Liabilities Dishonor of Negotiable Instrument.	3	E-Resources
Total		75	

Course Designer

Mr. K. Mohammed Abdul Kader

Assistant Professor of Commerce with Computer Application

Course Code	Course Title	Category	Total Hours	Credits
20UCAE62	Export – Import Procedures and Documentation	Elective - II	60	4

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	✓
Employability Oriented	
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	✓
National	✓
Global	

Preamble

Enable the students understand the features and objectives of export and import, understand the learners to prepare the documentation, needed for export of goods

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Demonstrate the highlights of export and import policy	K1,K2
CO2	Explain the export Procedure and Customs Formalities	K1,K2
CO3	Analyze the export documentation and Finance for Pre and Post Shipment	K1,K2
CO4	Demonstrate the import procedures for execute an order.	K1,K2
CO5	Construct the documents needed for importing of goods	K1,K2

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
CO1	3	3	3	3	3
CO2	3	3	2	2	3
CO3	3	3	3	2	2
CO4	3	3	3	3	3
CO5	3	3	2	2	3

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

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

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

10 Hours

Export- Import Policy – New Export – Import Policy – Aims – Scheme – Highlights

UNIT II

15 Hours

Export Procedures- Export An Order- Consignment – Receiving an Order- Packing and Marketing – Shipping Order- Customs Formalities.

UNIT III

10 Hours

Export Documentation – Documentation –Letter of Credit –Types - Credit Documentation – Insurance Documentation and Order Documents- Finance for Export - Pre Shipment Credit – Post Shipment Credit – EXIM Bank- ECG Scheme

UNIT IV

10 Hours

Import Procedures- Importing Through Indent Housing- Obtaining Import Licenses- Terms Used in Mentioning Price

UNIT V

15 Hours

Import Documentation- Documentation- Documents for Port and Customs Clearance – Insurance Documents- Export Finance Institutions.

Text Books

S. Sankaran, 2013: *International Tread*, Margham Publication, Chennai.

Reference Books

T.A.S. BalaGopal, *International Marketing and Export Management*, Himalaya Publication House, Mumbai.

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Export- Import Policy	3	Chalk & Talk
1.2	New Export	2	E-Resources
1.3	Import Policy – Aims	3	Discussion
1.4	Scheme – Highlights	2	E-Resources
UNIT - II			
2.1	Export Procedures- Export An Order	3	Chalk and Talk
2.2	Consignment	3	E-Resource
2.3	Receiving an Order- Packing and Marketing	3	E-Resource
2.4	Shipping Order	3	E-Resource
2.5	Customs Formalities.	3	E-Resource
UNIT - III			
3.1	Export Documentation – Documentation	2	Chalk and Talk
3.2	Letter of Credit –Types - Credit Documentation	2	E-Resource
3.3	Insurance Documentation and Order Documents	2	E-Resource
3.4	Finance for Export - Pre Shipment Credit	2	E-Resource
3.5	Post Shipment Credit – EXIM Bank- ECG Scheme	2	E-Resource
UNIT - IV			
4.1	Import Procedures- Importing Through Indent Housing	4	Chalk and Talk
4.2	Obtaining Import Licenses	3	E-Resource
4.3	Terms Used in Mentioning Price	3	E-Resource
UNIT - V			
5.1	Import Documentation- Documentation	3	Chalk and Talk
5.2	Documents for Port and Customs Clearance	4	E-Resource
5.3	Insurance Documents	4	E-Resource
5.4	Export Finance Institutions.	4	E-Resource
	Total	60	

Course Designer

Ms. K. Deepalakshmi

Assistant Professor of Commerce with Computer Application

Course Code	Course Title	Category	Total Hours	Credits
20UCAE63	Business Organisation	Elective - II	60	4

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	✓
Employability Oriented	
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	✓
National	✓
Global	

Preamble

To Help the Students to Gain in the Knowledge about Various Forms of Business Organizations

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level
CO1	Explain the Basic Concepts of Business and its Divisions	K1,K2
CO2	Stating the Concept of Proprietorship and Understanding the Size of ownership	K1,K2
CO3	Develop the Knowledge of Partnership Deed and its Features	K2,K3
CO4	Demonstrate the Salient Features of Joint Stock Company	K2,K3
CO5	Identify the Concepts of Co-operative Organization and Joint Hindu Family System.	K2,K3

K1-Knowledge

K2-Understand

K3-Apply

Mapping of CO with PO

	P01	P02	P03	P04	P05
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	2	3
CO4	3	2	2	2	2
CO5	3	3	3	3	2

1-Low

2-Medium

3-Strong

Mapping of CO with PSO

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

1-Low

2-Medium

3-Strong

Syllabus

UNIT I

10 Hours

Business – Meaning - Definition – Nature of Business- Objectives of Business -Division of Business- Types of Trade- -Qualities of a Good businessman

UNIT II

10 Hours

Ownership and size of Business Firms-Sole Proprietorship-Features-Merits and Demerits

UNIT III

10 Hours

Partnership- Meaning – Definition - Kinds of Partnership - Partners - Types of Partners - Partnership Deed–Essentials.

UNIT IV

15 Hours

Joint Stock Company-Features- Kinds of Company-Incorporation of a Company - Articles of Association-Memorandum of Association - Prospectus - Company Meetings- Winding up of the company – Difference between Company and Partnership.

UNIT V

15 Hours

Co-Operative Organization – Meaning – Features – Types of Co-Operative Organization – Joint Hindu Family System.

Text Books

K. Bhushan , ***Business Organization and Management*** Sulthan Chand & Sons
Dr. P. Sundara Pandian, ***Business Organization*** Thaaai Publication

Reference Books

Dr. Varma - ***Organization and Management***

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
UNIT - I			
1.1	Business Meaning	2	Chalk and Talk
1.2	Definition Nature of Business	2	E-Resource
1.3	Objectives of Business -Division of Business	2	E-Resource
1.4	Types of Trade	2	E-Resource
1.5	Qualities of a Good businessman	2	E-Resource
UNIT - II			
2.1	Ownership and size of Business Firms	4	Chalk and Talk
2.2	Sole Proprietorship-Features	3	E-Resource
2.3	Merits and Demerits	3	E-Resource
UNIT - III			
3.1	Partnership Meaning Definition	2	Chalk and Talk
3.2	Kinds of Partnership Partners	3	E-Resource
3.3	Types of Partners Partnership Deed	2	E-Resource
3.4	Essentials	3	E-Resource
UNIT - IV			
4.1	Joint Stock Company Features	2	Chalk and Talk
4.2	Kinds of Company Incorporation of a Company	2	E-Resource
4.3	Articles of Association Memorandum of Association	2	E-Resource
4.4	Prospectus Company Meetings	3	E-Resource
4.5	Winding up of the company	3	E-Resource
4.6	Difference between Company and Partnership.	3	E-Resource
UNIT - V			
5.1	Co-Operative Organization – Meaning	5	Chalk and Talk
5.2	Features Types of Co-Operative Organization	5	E-Resource
5.3	Joint Hindu Family System	5	E-Resource
Total		60	

Course Designer

Ms. M. Papathi

Assistant Professor of Commerce with Computer Application

Course Code	Course Title	Category	Total Hours	Credits
20UCAS61	Multimedia - LAB	SBS IV	30	2

Nature of Course	
Knowledge Oriented	✓
Skill Oriented	✓
Employability Oriented	✓
Entrepreneurship Oriented	

Course Relevance	
Local	
Regional	
National	✓
Global	✓

Preamble

To Impart the Basic Knowledge of Computers and Gain the Knowledge of Multimedia and Animation.

Syllabus

FLASH EXERCISES:

15 Hours

Creation of Flash Movies using

1. Text Animation
2. Motion along a Path
3. Morphing Technique
4. Masking Technique
5. Tweening Technique
6. Spot Light Mask

PHOTOSHOP EXERCISES:

15 Hours

1. Design Greeting Cards for Various Occasions
2. Color a Given Black and White Image
3. Apply Different Filters to the Imaged (Any 10 filters)
4. Create Image Cloning
5. Design Product Wrappers
6. Design Monthly Calendar

Pedagogy

Chalk & Talk, E-Resources, Group Discussion

Teaching aids

Black Board, LCD Projector

Course Contents and Lecture Schedule

Module No.	Topic	No. of Lectures	Content Delivery Methods
FLASH EXERCISES			
1.1	Text Animation	1	E-Resource
1.2	Motion along a Path	2	E-Resource
1.3	Morphing Technique	3	E-Resource
1.4	Masking Technique	3	E-Resource
1.5	Tweening Technique	3	E-Resource
1.6	Spot Light Mask	3	E-Resource
UNIT - II			
2.1	Design Greeting Cards for Various Occasions	1	E-Resource
2.2	Color a Given Black and White Image	2	E-Resource
2.3	Apply Different Filters to the Imaged(Any 10 filters)	3	E-Resource
2.4	Create Image Cloning	3	E-Resource
2.5	Design Product Wrappers	3	E-Resource
2.6	Design Monthly Calendar	3	E-Resource
Total		30	

Course Designer

Mr. M. Abbas Manthiri

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