



# HAJEE KARUTHA ROWTHER HOWDIA COLLEGE

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

Re-Accredited with A++ Grade by NAAC (3<sup>rd</sup> Cycle)

Uthamapalayam - 625 533.

## PG DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION

BACHELOR OF COMMERCE WITH COMPUTER  
APPLICATION

SYLLABUS

Choice Based Credit System – CBCS

With

Outcome Based Education (OBE)

(Academic Year 2026 - 2027 onwards)

# **HAJEE KARUTHA ROWTHER HOWDIA COLLEGE**

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

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**Uthamapalayam - 625 533.**

## **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.

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**Uthamapalayam - 625 533.**

**Department Vision and Mission**

**Vision**

To be recognized by the stakeholders as a leader in providing quality and affordable professional accounting, finance, education and computer skills in accounting to match the Industry need.

**Mission**

- Provide a student-centered environment that promotes academic excellence, professional and personal growth, ethical and professional conduct.
- Develop outstanding graduates who could demonstrate knowledge, skills, and competencies necessary to excel in entrepreneurial venture, higher education and or employment.

### 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

<b>PE01</b>	Comprehensive knowledge and expertise, employability, the acumen of creative and critical thinking, the spirit of enquiry and professional attitude required for a successful career
<b>PE02</b>	Accountability, linguistic competence and communication skills in the work environment and beyond
<b>PE03</b>	Perseverance, effective collaboration, team spirit, leadership and problem solving skills
<b>PE04</b>	Keen sense of civility, professional ethics, receptivity and moral righteousness
<b>PE05</b>	Commitment to address social and environmental threats and to act as responsible service-minded, duty-bound global citizens

### Programme Outcomes (PO)

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

<b>PO1</b>	Gain knowledge in commerce and accounting software for corporate requirements.
<b>PO2</b>	Apply ethical values, team work, professional, communication and leadership skill in business.
<b>PO3</b>	Understand the current techniques, utilize the tools necessary for computing practices.
<b>PO4</b>	Make use of Knowledge and build up attitude in their career opportunities.
<b>PO5</b>	Gain the knowledge of practices in professional and social responsibility as a equipped citizen.

### Programme Specific Outcomes (PSO)

A graduate of B.Com., CA after three years' will

<b>PS01</b>	Be competent, creative and highly valued professionals in industry, academia, or government.
<b>PS02</b>	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
<b>PS03</b>	Continue their professional development by obtaining advanced degrees' in commerce or other professional fields.
<b>PS04</b>	Act with global, ethical, societal, ecological and commercial awareness, as is expected of practicing management professionals.
<b>PS05</b>	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

A Pass in 10+2 examination conducted by Board of Higher Secondary Education, Government of Tamilnadu or equivalent with Commerce & Accountancy.

### For Programme Completion

A Candidate shall complete:

- Part I - Language Courses – Tamil/Arabic/Malayalam/ வணிகத்தமிழ் in semesters I and II respectively
- Part II - Language Courses - English in semesters I and II respectively
- Part III - Core Courses in semesters I, II, III, IV, V and VI respectively
- Part III - Generic Elective Courses in semesters I, II, III and IV respectively
- Part III - Discipline Elective Courses in semesters IV, V and VI respectively
- Part IV - Foundation Course (Skill Enhancement Course) in Semester I
- Part IV - Entrepreneurial Skills (Skill Enhancement Course) Course in Semester III
- Part IV - Professional Competency Skill (Skill Enhancement Course) Course in Semester V
- Part IV – Non Major Elective (Skill Enhancement Course) Courses in Semesters V and VI respectively
- Part IV - Environmental Studies Course in semester I
- Part IV - Value Education Course in semester III
- Part IV - Summer Internship/Industrial Training Course in semester V
- Part V - Extension activity in semester IV

### 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 (5 X 1 = 5 Marks)

Answer ALL questions.

- Questions 1 - 5
- One question from each unit
- Multiple choice questions and each question carries Four choices

#### Section – B (5 X 2 = 10 Marks)

Answer ALL questions.

- Questions 6 - 10
- One question from each unit
- Short Answer (Definition)

#### Section – C (5 X 6 = 30 Marks)

Answer any ALL questions (Choose either a or b).

- Questions 11 - 15
- One question from each unit
- Paragraph

**Section - D (3 X 10 = 30 Marks)**

Answer any THREE out of five questions.

- Questions 16 - 20
- One question from each unit
- Essay type

**External Examinations Question Paper Pattern for Part IV-  
 Foundation Course**

- MCQ Pattern (1 X 75 = 75 Marks)

**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)
- Paragraph

**Section - B (3 X 15 = 45 Marks)**

Answer any THREE out of five questions.

- Questions 6 - 10
- One question from each unit
- Easy type

**Part V (Extension Activities) - 13 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 (24 mark is mandatory)

Total - 100 marks

Passing minimum is **40%**

**Weightage**

Weightage for Bloom's Taxonomy	Percentage	Marks	
		CIAE	TEE
Knowledge (Remembering) - K1	15	4	11
Understanding - K2	20	5	15
Applying - K3	25	6	19
Analyzing - K4	40	10	30
<b>Gross Total</b>	<b>100</b>	<b>25</b>	<b>75</b>

**Assessment**

**Distribution of questions and marks for Continuous Internal Assessment Examinations**

Bloom's Taxonomy	Section A	Section B	Section C	Section D	Total
Knowledge(K1)	2(2)	2(2)	-	-	<b>25 marks</b>
Understanding(K2)	<b>Assignment (5)</b>				
Apply(K3)	-	-	2(6)	-	
Analyzing (K4)	-	2(2)	-	1(8)	

**Distribution of questions and marks for Term End Examinations.**

Bloom's Taxonomy	Section A	Section B	Section C	Section D	Total
Knowledge(K1)	1(1)	2(4)	1(6)	-	<b>Total 75 Marks</b>
Understanding(K2)	1(1)	1(2)	2(12)	-	
Apply(K3)	3(3)	2(4)	2(12)	-	
Analyzing (K4)	-	-	-	3(30)	

**Note: Figures in parenthesis are Marks**

**Credits Distribution**

S.No	Part	Category	No of Courses	No of Credits
1	Part - I	Language	2	6
2	Part - II	English	2	6
3	Part - III	Core (Theory / Practical / Project)	19	76
		Discipline Elective (Theory / Practical)	5	15
		Generic Elective (Theory / Practical )	7	20
4	Part - IV (AEC)	Foundation Course	1	2
		EVS	1	2
		Value Education	1	2
		NME	2	4
5	Part - IV (SEC)	Entrepreneurial Skills	1	2
		Professional Competency	1	2
		Internship	1	2
6	Part - V	Extension Activity	1	1
<b>Total</b>			<b>44</b>	<b>140</b>

**B.COM COMPUTER APPLICATION**  
**Details of Course Category, Code, Credits & Title**

Course Category	Course Code	Course Title	Hrs	CIAE	TEE	Max. Marks	Credits
<b>Semester - I</b>							
<b>Part - I</b>							
Language - I	26UTALL11	பொதுத்தமிழ் - I	6	25	75	100	3
	26UARLL11	Introduction to Arabic Language - I					
	26UMMLL11	History of Malayalam Literature					
	26UCALL11	வணிகத் தமிழ் - I கடிதத் தொடர்புகள்					
<b>Part - II</b>							
English - I	26UENLL11	General English - I	6	25	75	100	3
<b>Part - III</b>							
Core - I	26UCACC11	Financial Accounting - I	5	25	75	100	4
Core - II	26UCACC1P	MS Office Tools Lab	5	40	60	100	4
Generic Elective - I	26UCAGE11	Business Organization	4	25	75	100	3
<b>Part - IV</b>							
Foundation Course (SEC)(MCQ)	26UCAFN11	Introduction to Computer and MS Office	2	25	75	100	2
EVS	26UGEVS11	Environmental Studies	2	25	75	100	2
<b>TOTAL</b>			<b>30</b>				<b>21</b>

Course Category	Course Code	Course Title	Hrs	CIAE	TEE	Max. Marks	Credits
<b>Semester - II</b>							
<b>Part - I</b>							
Language - II	26UTALL21	பொதுத்தமிழ் - II	6	25	75	100	3
	26UARLL21	Introduction to Arabic Language - II					
	26UMMLL21	Prose, Composition & Translation					
	26UCALL21	வணிகத் தமிழ் - II அலுவலக மேலாண்மை					
<b>Part - II</b>							
English - II	26UENLL22	General English -II	6	25	75	100	3
<b>Part - III</b>							
Core - III	26UCACC21	Financial Accounting - II	4	25	75	100	4
Core - IV	26UCACC22	Principles of Management	4	25	75	100	4
Core - V	26UCACC2P	C Programming Lab	4	40	60	100	4
Generic Elective - II	26UCAGE2P	Commerce Practical	3	40	60	100	3
Generic Elective - III	26UCAGE21	Personality Enrichment	3	25	75	100	2
<b>TOTAL</b>			<b>30</b>				<b>23</b>

Course Code	Course Title	Category	Hours	Credits	Marks		
					CIAE	TEE	Total
26UCALL11	வணிகத் தமிழ் - I கடிதத் தொடர்புகள்	Language - I	6	3	25	75	100

Course Objectives		
To compare business and friendly letter formats, write letters in response to specific writing prompts and apply the knowledge of language structure and conventions.		
UNIT	Contents	No. of Hours
I	தகவல் தொடர்பு நோக்கம் தேவை கூறுகள் - தகவல் தொடர்பின் வகைகள்- எழுத்து மற்றும் வாய் மொழி- தகவல் தொடர்பின் தடைகள்.	18
II	வணிக கடிதங்கள்- தேவை - நோக்கங்கள் - அடிப்படை கூறுகள் கடித வகைகள் - வணிக கடிதங்கள் பொது அமைப்பு - படிவங்கள்.	18
III	வணிக விசாரணை கடிதங்கள் - வியாபார விசாரணை வங்கி விசாரணை புகார்கள் சரிகட்டல்கள் - வசூல் கடிதம்	18
IV	விற்பனை கடிதங்கள் - அரசு துறை சார்ந்த கடிதங்கள் - வேலை வேண்டி விண்ணப்ப கடிதங்கள்- காப்பீடு கடிதங்கள்.	18
V	நவீன தகவல் தொடர்பு சாதனங்கள் - இணையம் - செயல் தொகுப்பு செயல்முறை - மின்னஞ்சல்- குரல் அஞ்சல் - தொலை நகலி - ஒளிக் காட்சி மாநாடு - பல் ஊடகம் - தொலைபேசி மறுமொழி தரும் இயந்திரம்	18
<b>Total</b>		<b>90</b>
Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	தகவல் தொடர்பு நோக்கம் தேவை எழுத்து, வாய் மொழி மற்றும் தகவல் தொடர்பின் தடைகள் பற்றி தெரிந்து கொள்ளலாம்.	K1,K2,K3,K4
2	வணிக கடிதங்கள், வகைகள், பொது அமைப்பு, படிவங்களின் வகைகளைப் பற்றி அறிந்துகொள்ளலாம்	K1,K2,K3,K4
3	வியாபார விசாரணை வங்கி விசாரணை புகார்கள் மற்றும் - வசூல் கடிதங்களைப் பற்றி தெரிந்து கொள்ளலாம்.	K1,K2,K3,K4
4	விற்பனை, அரசு துறை சார்ந்த, வேலை வேண்டி விண்ணப்ப மற்றும் காப்பீடு கடிதங்களைப் பற்றி தெரிந்து கொள்ளலாம்.	K1,K2,K3,K4
5	நவீன தகவல் தொடர்பு சாதனங்கள் பற்றி தெரிந்து கொள்ளலாம்.	K1,K2,K3,K4
<b>K1-Knowledge, K2-Understand, K3-Apply, K4- Analyze</b>		
<b>Textbooks</b>		
1.	திரு. கதிர்சென் மற்றும் முனைவர் ராதா, வணிக தகவல் தொடர்பு, Preshanna Publications, 2019.	
<b>Reference Books</b>		
1.	முனைவர் வி. எம். செல்வராஜ் வணிக தகவல் தொடர்பு, Preshanna Publications, 2017.	

**Mapping with Programme Outcomes:**

CO /PO	PO1	PO2	PO3	PO4	PO5
C01	3	3	2	3	3
C02	3	3	3	3	3
C03	3	3	3	3	3
C04	3	3	3	2	2
C05	3	2	3	2	3

Strong-3 Medium-2 Low-1

**Level of Correlation between PSO's and CO's**

CO /PSO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	3	2	2	3	3
C02	3	3	3	3	2
C03	3	3	3	3	3
C04	3	3	3	3	2
C05	3	3	3	3	3

Strong-3 Medium-2 Low-1

**COURSE CONTENTS AND LECTURE SCHEDULE**

Module No.	Topic	No. of Lectures
<b>UNIT - I</b>		
1.1	தகவல் தொடர்பு- நோக்கம் - தேவை - கூறுகள் - தகவல் தொடர்பின் வகைகள்	9
1.2	எழுத்து மற்றும் வாய் மொழி - தகவல் தொடர்பின் தடைகள்	9
<b>UNIT - II</b>		
2.1	வணிக கடிதங்கள்- தேவை - நோக்கங்கள் - அடிப்படை கூறுகள் கடித வகைகள்	9
2.2	வணிக கடிதங்கள் - பொது அமைப்பு - படிவங்கள்	9
<b>UNIT - III</b>		
3.1	வணிக விசாரணை கடிதங்கள் - வியாபார விசாரணை	9
3.2	வங்கி விசாரணை - புகார்கள் - சரிகட்டல்கள் - வசூல் கடிதம்	9
<b>UNIT - IV</b>		
4.1	விற்பனை கடிதங்கள் - அரசு துறை சார்ந்த கடிதங்கள்	9
4.2	வேலை வேண்டி விண்ணப்ப கடிதங்கள்- காப்பீடு கடிதங்கள்.	9
<b>UNIT - V</b>		
5.1	நவீன தகவல் தொடர்பு சாதனங்கள் - இணையம் - செயல் தொகுப்பு செயல்முறை - மின்னஞ்சல்- குரல் அஞ்சல்	9
5.2	தொலை நகலி - ஒளிக் காட்சி மாநாடு - பல் ஊடகம் - தொலைபேசி மறுமொழி தரும் இயந்திரம்	9
<b>Total</b>		<b>90</b>

**Course Designer**

**Name: Ms. M. Papathi**

Assistant Professor of Commerce (CA)

Course Code	Course Title	Category	Hours	Credits	Marks		
					CIAE	TEE	Total
26UCACC11	FINANCIAL ACCOUNTING - I	Core - I	5	4	25	75	100

Course Objectives		
To facilitate the understanding of accounting in general concepts for assets, liabilities and stakeholders' equity in a concise and clear manner work of a higher order from the fundamentals of financial accounting to the advanced level.		
UNIT	Contents	No. of Hours
I	Accounting Principles – concepts and conventions – Double Entry System of Book keeping –Journals, Ledgers – Trial Balance -Subsidiary Books.	15
II	Accounting Standards – Meaning – Objectives - Need- Significance - Indian Accounting Standards –Accounting Standards 1, Accounting Standards 2, Accounting Standards 6, Accounting Standards 10, Accounting Standards 14.	15
III	Errors – Classification and Types of Errors – Rectification of errors – Preparation of Suspense Account - Bank Reconciliation Statement	15
IV	Single Entry System or Accounts from Incomplete Records– Statement of Affairs Methods– Conversion method	15
V	Preparation of Final Accounts of a sole trading concern with adjustments.	15
<b>Total</b>		<b>75</b>
Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Explain the Meaning, Principles and Concepts & Conventions of accounting and Double Entry System; passJournal Entries, Preparing ledgers.	K1,K2,
2	Explains the Accounting Standards	K1,K2,
3	Prepare Rectification of Errors Journal Enters and Bank Reconciliation statement.	K1, K2,K3, K4
4	Prepare Single Entry or Account of Incomplete Record.	K1, K2,K3,K4
5	Reveal The Final Accounts of a sole Trader	K1,K2,K3,K4
<b>K1-Knowledge, K2-Understand, K3-Apply, K4- Analyze</b>		
Textbooks		
1.	S.P.Jain & K.L.Narang, <i>Advanced Accountancy</i> , Kalyani Publishers, 2020.	
2.	T.S. Reddy& A. Murthy, <i>Advanced Accountancy</i> , Margham Publishers, 2019.	
Reference Books		
1.	R.L.Gupta & Radheswamy, <i>Advanced Accountancy</i> , Sultan Chand & Sons pvt. Ltd 2005.	

2.	Maheshwari & Maheshwar, <b>Advanced Accountancy</b> , Vikas Publishing House Pvt. Ltd 2005.
<b>e-Resources</b>	
1.	<a href="https://www.slideshare.net/ramusakha/basics-of-financial-accounting">https://www.slideshare.net/ramusakha/basics-of-financial-accounting</a>
2.	<a href="https://www.accountingtools.com/articles/what-is-a-single-entry-system.html">https://www.accountingtools.com/articles/what-is-a-single-entry-system.html</a>

### Mapping with Programme Outcomes:

CO /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

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

### Level of Correlation between PSO's and CO's

CO /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

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

### COURSE CONTENTS AND LECTURE SCHEDULE

Module No.	Topic	No. of Lectures
<b>UNIT - I</b>		
1.1	Accounting Principles, Concepts and Conventions.	3
1.2	Double Entry System	3
1.3	Journal	3
1.4	Ledgers, Trial Balance - Subsidiary Books.	6
<b>UNIT - II</b>		
2.1	Accounting Standards 1	4
2.2	Accounting Standards 2	4
2.3	Accounting Standards 6	3
2.4	Accounting Standards 10	4
<b>UNIT - III</b>		
3.1	Introduction Errors, Classification and Types of Errors	5
3.2	Rectification of Errors, Preparation of Suspense Account	5
3.3	Introduction Bank Reconciliation Statement, All Models	5
<b>UNIT - IV</b>		

4.1	Single Entry System	5
4.2	Statement of Affairs Methods	5
4.3	Conversion method	5
<b>UNIT - V</b>		
5.1	Trading Account with adjustment	5
5.2	Profit & Loss Account with adjustment	5
5.3	Balance sheet with adjustment	5
<b>Total</b>		<b>75</b>

**Course Designer**

**Name: Dr. K. Mohammed Abdul Kader**

Assistant Professor of Commerce (CA)

Course Code	Course Title	Category	Hours	Credits	Marks		
					CIAE	TEE	Total
26UCACC1P	MS OFFICE TOOLS LAB	Core - II	5	4	40	60	100

Course Objectives		
To Processing Data into useful Information needed in Business Situations by using Word, Spreadsheet, Access, Presentations and to help students to Create Professional level business		
UNIT	Contents	No. of Hours
I	<b>Preparing a Business Letter</b> Preparing a document with different font, styles, sizes, paragraph formatting, using header and footer. Compound Interest Table Creation. Create a Flow Chart using Various Shapes.	15
II	<b>Inserting pictures and clipart in Word document created using template.</b> Design a simple Webpage using Word. Using Mail Merger draft a shareholder's meeting letter for 5 members.	15
III	Usage of Financial Functions (Any Three) Usage of Statistical Functions (Any Three) Usage of Date and Time Functions (Any Three)	15
IV	Preparation of Depreciation Table. Inventory Worksheet Creating a Sales Chart.	15
V	Preparation of a Business Presentation. Using Custom Animation in a presentation Using Slide Transaction in a presentation Using Hyperlinks in a presentation. <b>Note: 100 % Practical</b>	15
<b>Total</b>		<b>75</b>
Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Create a MS Word and apply its various features.	K1,K2,K3
2	Create a MS Word template and sending mail by using Mail Merge concept.	K1,K2,K3
3	Prepare a MS Excel worksheet and used various predefine functions	K1,K2,K3
4	Prepare a MS Excel worksheet to create the charts and its types	K1,K2,K3,K4
5	Prepare a MS PowerPoint present using different tools.	K1,K2, K3,K4
<b>K1-Knowledge, K2-Understand, K3-Apply, K4- Analyze</b>		

<b>Textbooks</b>	
1.	Sanjay Saxena, <i>MS- Office 2007 in a Nutshell</i> , Vikas Publishing House Pvt Ltd., 2019.
<b>Reference Books</b>	
1.	Kogent Solutions Inc., <i>Office 2007 in simple steps</i> , Dream tech publishing, 2019.
<b>e-Resources</b>	
1.	Word Tutorial (tutorialspoint.com)
2.	<a href="https://www.tutorialspoint.com/basics_of_computers/basics_of_computers_office_tools.html">https://www.tutorialspoint.com/basics_of_computers/basics_of_computers_office_tools.html</a>

### Mapping with Programme Outcomes:

CO /PO	PO1	PO2	PO3	PO4	PO5
C01	2	3	3	2	2
C02	3	2	3	3	2
C03	3	3	2	3	2
C04	3	3	2	3	2
C05	3	3	2	3	2

**Strong-3      Medium-2      Low-1**

### Level of Correlation between PSO's and CO's

CO /PSO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	3	3	2	3	2
C02	3	3	2	3	2
C03	3	3	3	2	2
C04	3	3	3	3	2
C05	3	3	3	3	2

**Strong-3      Medium-2      Low-1**

### COURSE CONTENTS AND LAB SCHEDULE

Module No.	Topic	No. of Hours
UNIT - I		
1.1	Preparing a Business Letter.	3
1.2	Preparing a document with different font, styles, sizes, paragraph formatting, using header and footer.	4
1.3	Compound Interest Table Creation.	4
1.4	Create a Flow Chart using Various Shapes.	4
UNIT - II		
2.1	Inserting pictures and clipart in Word document created using template.	5
2.2	Design a simple Webpage using Word.	5
2.3	Using Mail Merger draft a shareholder's meeting letter for 5	5

	members	
<b>UNIT - III</b>		
3.1	Usage of Financial Functions (Any Three)	5
3.2	Usage of Statistical Functions (Any Three)	5
3.3	Usage of Date and Time Functions (Any Three)	5
<b>UNIT - IV</b>		
4.1	Preparation of Depreciation Table.	5
4.2	Inventory Worksheet	5
4.3	Creating a Sales Chart.	5
<b>UNIT - V</b>		
5.1	Preparation of a Business Presentation.	3
5.2	Using Custom Animation in a presentation.	4
5.3	Using Slide Transition in a presentation.	4
5.4	Using Hyperlinks in a presentation.	4
<b>Total</b>		<b>75</b>

**Course Designer**

**Name: Mr. R. Abiramakrishnan**

Assistant Professor of Commerce (CA)

Course Code	Course Title	Category	Hours	Credits	Marks		
					CIAE	TEE	Total
26UCAGE11	BUSINESS ORGANIZATION	Generic Elective - I	4	3	25	75	100

Course Objectives		
To Help the Students to Gain in the Knowledge about Various Forms of Business Organizations		
UNIT	Contents	No. of Hours
I	Business – Meaning – Definition – Nature of Business – Objectives of Business -Division of Business- Types of Trade- -Qualities of a Good businessman	12
II	Ownership and size of Business Firms-Sole Proprietorship-Features-Merits and Demerits	12
III	Partnership- Meaning – Definition - Kinds of Partnership - Partners - Types of Partners - Partnership Deed–Essentials.	12
IV	Joint Stock Company-Features- Kinds of Company-Incorporation of a Company - Articles of Association-Memorandum of Association	12
V	Co-Operative Organization – Meaning – Features – Types of Co-Operative Organization – Joint Hindu Family System.	12
<b>Total</b>		<b>60</b>
Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Explain the Basic Concepts of Business and its Divisions	K1,K2
2	Stating the Concept of Proprietorship and Understanding the Size of ownership	K1,K2
3	Develop the Knowledge of Partnership Deed and its Features	K1,K2,K3,K4
4	Demonstrate the Salient Features of Joint Stock Company	K1,K2,K3,K4
5	Identify the Concepts of Co-operative Organization and Joint Hindu Family System.	K1,K2,K3,K4
<b>K1-Knowledge, K2-Understand, K3-Apply, K4- Analyze</b>		
Textbooks		
1.	K. Bhushan , Business Organization and Management Sulthan Chand & Sons Dr. P. Sundara Pandian, Business Organization Thaaai Publication	
Reference Books		
1.	Dr. Varma - Organization and Management	

**Mapping with Programme Outcomes:**

CO /PO	PO1	PO2	PO3	PO4	PO5
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

**Strong-3      Medium-2      Low-1**

**Level of Correlation between PSO's and CO's**

CO /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

**Strong-3      Medium-2      Low-1**

**COURSE CONTENTS AND LECTURE SCHEDULE**

Module No.	Topic	No. of Lectures
<b>UNIT - I</b>		
1.1	Business Meaning	2
1.2	Definition Nature of Business	2
1.3	Objectives of Business -Division ofBusiness	2
1.4	Types of Trade	3
1.5	Qualities of a Good businessman	3
<b>UNIT - II</b>		
2.1	Ownership and size of Business Firms	4
2.2	Sole Proprietorship-Features	4
2.3	Merits and Demerits	4
<b>UNIT - III</b>		
3.1	Partnership Meaning Definition	3
3.2	Kinds of Partnership Partners	3
3.3	Types of Partners Partnership Deed	3
3.4	Essentials	3
<b>UNIT - IV</b>		
4.1	Joint Stock Company Features	4
4.2	Kinds of Company Incorporation of aCompany	4
4.3	Articles of Association Memorandum ofAssociation	4

<b>UNIT - V</b>		
5.1	Co-Operative Organization – Meaning	4
5.2	Features Types of Co-Operative Organization	4
5.3	Joint Hindu Family System	4
<b>Total</b>		<b>60</b>

**Course Designer**

**Name: Dr. K. Deepalakshmi**

Assistant Professor of Commerce (CA)

Course Code	Course Title	Category	Hours	Credits	Marks		
					CIAE	TEE	Total
26UCAFN11	INTRODUCTION TO COMPUTER AND MS OFFICE	Foundation Course (SEC)(MCQ)	2	2	25	75	100

**Course Objectives**

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 in business

UNIT	Contents	No. of Hours
I	<b>Introduction to computers</b> - History of computers- Basics of computers- Basic components and functions –Input and Output devices - External storage devices - Types of computers.	6
II	<b>MS-Word:</b> Creating and Saving a Word document - Applying Basic Formatting -Working with Styles - Working with Tables - Spelling and Grammar - Mail Merge.	6
III	<b>MS-Excel:</b> Creating and Saving an Excel work book - Adding and Formatting data in cells - Working with Tables and Chart - Formulas and Functions.	6
IV	<b>MS-PowerPoint:</b> Creating and Saving Presentation - Basics of presentation - Running and Setting up Presentation - Enhancing PowerPoint Presentations - Custom Animations.	6
V	<b>MS Access:</b> Introduction to Access - Creating a Simple Database and Tables - Entering and Editing Data - Finding, Sorting and Displaying Data- Creating a Query – Types of Queries- Generate a Report.	6
<b>Total</b>		<b>30</b>

Course Outcomes		Knowledge Level
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CO	On completion of this course, students will	
1	Learn the basics of computer and its types.	K1,K2
2	Understand the concepts of MS- Word and its features.	K1,K2,K3
3	Learn the MS-Excel and how it's implemented with features	K1,K2,K3
4	Define the basics of MS-PowerPoint and create the Presentations.	K1,K2,K3,K4
5	They can know the MS - Access and create the database Related knowledge.	K1,K2,K3,K4

**K1-Knowledge, K2-Understand, K3-Apply, K4- Analyze**

**Textbooks**

1.	Sanjay Saxena, <i>MS- Office 2007 in a Nutshell</i> , Vikas Publishing House Pvt Ltd., 2019.
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**Reference Books**

1.	Kogent Solutions Inc., <i>Office 2007 in simple steps</i> , Dream tech publishing, 2019.
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**Mapping with Programme Outcomes:**

CO /PO	PO1	PO2	PO3	PO4	PO5
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

Strong-3      Medium-2      Low-1  
**Level of Correlation between PSO's and CO's**

CO /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

Strong-3      Medium-2      Low-1

**COURSE CONTENTS AND LECTURE SCHEDULE**

Module No.	Topic	No. of Lectures
<b>UNIT - I</b>		
1.1	Introduction to computers	1
1.2	History of computers, Basics of computers	1
1.3	Basic components and functions, Input and Output devices	2
1.4	External storage devices, Types of computers	2
<b>UNIT - II</b>		
2.1	MS-Word: Creating and Saving a Word	1
2.2	Applying Basic Formatting	1
2.3	Working with Styles , Working with Tables	2
2.4	Spelling and Grammar, Mail Merge	2
<b>UNIT - III</b>		
3.1	MS-Excel: Creating and Saving an Excel	1
3.2	Adding and Formatting data in cells	1
3.3	Working with Tables and Chart	2
3.4	Formulas and Functions	2
<b>UNIT - IV</b>		
4.1	MS-PowerPoint: Creating and Saving	1
4.2	Basics of presentation - Running and Setting up Presentation	1
4.3	Enhancing PowerPoint Presentations	2

4.4	Custom Animations	2
<b>UNIT – V</b>		
5.1	MS Access: Introduction to Access - Creating a Simple Database and Tables	1
5.2	Entering and Editing Data - Finding, Sorting and Displaying Data	1
5.3	Creating a Queries, Types of Queries	2
5.4	Generate a Report	2
<b>Total</b>		<b>30</b>

**Course Designer**

**Name: Mr. M. Abbas Manthiri**

Assistant Professor of Commerce (CA)

Course Code	Course Title	Category	Hours	Credits	Marks		
					CIAE	TEE	Total
26UCALL21	வணிகத் தமிழ் – II அலுவலக மேலாண்மை	Language - II	6	3	25	75	100

Course Objectives		
To play a leading role in the development of ideas that shape the worlds of office 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.		
UNIT	Contents	No. of Hours
I	அலுவலகம் - பொருள், இலக்கணம், முக்கியத்துவம்;; அலுவலக மேலாண்மை - இலக்கணம், அடிப்படைக் கூறுகள், பணிகள்; அலுவலக மேலாளர் - நிலை, தகுதிகள், பணிகள்; - அலுவலக அமைப்பு - விளக்கம், இலக்கணம்;;- அமைப்பின் வகைகள் - வரிசை அமைப்புமுறை, வினைசார் அமைப்புமுறை, வரிசை பணியர்முறை, குழு அமைப்புமுறை - அலுவலகமுறைமை - அடிப்படை கூறுகள், முக்கியத்துவம், நோக்கங்கள், மையப்படுத்தப்பட்ட பணி பரவலாக்கப்பட்ட பணி அலுவலகக் கையேடு- அலுவலக அமைப்புத் திட்டம்;; - அலுவலக வகைகள் - திறந்த அலுவலகம், தனி அலுவலகம்.	18
II	அலுவலக தொடர்புகள்- உற்பத்தி மற்றும் உற்பத்தி-ஆடியோ டிரான்சிஸ் கிரிப்சன் டைப்ரைட்டர்-வோர்டு பிராசிங்-புரூப் சரிபார்த்தல் - தகவல் தொடர்பு மேலாண்மை- தொடர்பு வளையம்-தகவல் தொடர்பு வளைய அமைப்புகள் மற்றும் நடைமுறைகள்-தகவல் தொடர்பு செயல்முறையின் முக்கியத்துவம் - தகவல் தொடர்பு தடைகள்-தொழில்நுட்ப முன்னேற்றத்தால் தொடர்புகளின் பயன்கள் - அலுவலக அஞ்சல் சேவைகள் உள் மற்றும் வெளி தளவமைப்பு -அஞ்சல் வரிசைப்படுத்தல்.	18
III	கோப்பிடல் -பணிகள், குணநலன்கள், பாகுபாட்டு முறைகள், சின்னங்கள்; கோப்பீட்டுமுறைகள்- பழையமுறைகள், நவீனமுறைகள், மையக்கோப்புமுறை, பரவலாக்கப்பட்ட கோப்பு முறை; முதற்குறிப்பு அட்டவணை தயாரித்தல் பொருள் -, நோக்கங்கள்; முறையமைப்பின் வகைகள் பக்கமுறையமைப்பு -, வெளித்தெரியும் அட்டை முறையமைப்பு, நிலைத்த முறையமைப்பு, செங்குத்து அட்டை முறையமைப்பு.	18
IV	அலுவலக இயந்திரங்கள் மற்றும் சாதனங்கள் பொருள் -, நன்மைகள், குறைபாடுகள், அலுவலக கருவிகளை தேர்ந்தெடுப்பதற்கு முன் கவனிக்க வேண்டிய காரணிகள்; - அலுவலக இயந்திரங்கள் மற்றும் அலுவலக உபகரணங்கள் தரவு -அலுவலக இயந்திரங்கள் மற்றும் உபகரணங்கள் - தரவு அல்லது டேட்டா -அல்லது டேட்டா மூலம் சரிசெய்யும் முறை செயல்முறை மின்னியல் டேட்டா செயல்முறை அலுவலக இயந்திரங்கள் இயந்திரங்களின் வகைகள்	18
V	அலுவலக அறிக்கைகள் - பொருள், நோக்கம், விதிமுறைகள்; அறிக்கையின் வகைகள் - சாதாரண அறிக்கை, சிறப்பு அறிக்கை, முறையான அறிக்கை, முறைசாரா அறிக்கை, தொழில் நுட்ப அறிக்கை, கூட்டங்களின் அறிக்கை.	18
<b>Total</b>		<b>90</b>

Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	அலுவலக மேலாண்மை என்பது திட்டமிடல், ஒழுங்கமைப்பு, தகவல் பரிமாற்றம், ஆவண பராமரிப்பு மற்றும் பணியாளர் மேலாண்மையின் மூலம் நிறுவனத்தின் செயல்திறனை உயர்த்தும் செயல்முறை.	K1,K2,K3,K4
2	அலுவலக மேலாண்மை பாடம் மூலம் மாணவர்கள் அலுவலகத்தின் அமைப்பு, செயல்பாடுகள், வகைகள், பணிகள் மற்றும் சமூகத்தில் அதன் பங்கு குறித்து அறிந்து, திறன்களைப் பயன்படுத்தக் கற்றுக்கொள்வார்கள்.	K1,K2,K3,K4
3	நிதி மேலாண்மை பாடம் மூலம் மாணவர்கள் நிதியின் கருத்துகள், வகைகள், மூலங்கள், பயன்பாடுகள் மற்றும் திறமையான நிதி திட்டமிடல் முறைகளை அறிந்து நடைமுறையில் பயன்படுத்தக் கற்றுக்கொள்வார்கள்.	K1,K2,K3,K4
4	அலுவலக இயந்திரங்கள் பாடம் மூலம் மாணவர்கள் அலுவலகத்தில் பயன்படும் இயந்திரங்கள், அவற்றின் வகைகள், பயன்பாடுகள் மற்றும் செயல்முறைகளை அறிந்து, நடைமுறையில் பயன்படுத்தக் கற்றுக்கொள்வார்கள்.	K1,K2,K3,K4
5	அலுவலக முறைகள் பாடம் மூலம் மாணவர்கள் அலுவலகத்தின் விதிமுறைகள், நடைமுறைகள், வகைகள் மற்றும் அவற்றின் பயன்பாடுகளை அறிந்து நடைமுறையில் பயன்படுத்தக் கற்றுக்கொள்வார்கள்.	K1,K2,K3,K4
<b>K1-Knowledge, K2-Understand, K3-Apply, K4- Analyze</b>		
<b>Textbooks</b>		
1.	Dr. மு. அன்பழகன் மற்றும் Dr. S. இராமர், “அலுவலக மேலாண்மை”, Merit India Publications, 2015	
<b>Reference Books</b>		
1.	Dr. V. ராதா, “அலுவலக மேலாண்மை”, Prasanna Publishers, 2009	

### Mapping with Programme Outcomes:

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

Strong-3      Medium-2      Low-1

### Level of Correlation between PSO's and CO's

CO /PSO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	3	3	3	3	3
C02	3	3	3	3	3
C03	3	3	3	3	3
C04	3	3	3	2	3
C05	3	3	3	2	3

Strong-3      Medium-2      Low-1

**COURSE CONTENTS AND LECTURE SCHEDULE**

Module No.	Topic	No. of Lectures
<b>UNIT - I</b>		
1.1	அலுவலகம் - பொருள், இலக்கணம், முக்கியத்துவம்;; அலுவலக மேலாண்மை - இலக்கணம், அடிப்படைக் கூறுகள், பணிகள்; அலுவலக மேலாளர் - நிலை, தகுதிகள், பணிகள்; அலுவலக அமைப்பு - விளக்கம், இலக்கணம்;;- அமைப்பின் வகைகள் வரிசை அமைப்புமுறை,	9
1.2	.அலுவலகமுறைமை - அடிப்படை கூறுகள், முக்கியத்துவம், நோக்கங்கள், மையப்படுத்தப்பட்ட பணி பரவலாக்கப்பட்ட பணி அலுவலகக் கையேடு-அலுவலக அமைப்புத் திட்டம்;; - அலுவலக வகைகள் - திறந்த அலுவலகம், தனி அலுவலகம்;;.	9
<b>UNIT - II</b>		
2.1	அலுவலகதகவல் தொடர்பு - இலக்கணம், முறைகள், பிரச்சனைகள்; மடலியல் ஒருமுனைப்படுத்தப்பட்ட மடலியல், துறைவாரி மடலியல், வரப்பெறும் மடல்களைக் கையாளும் முறை,	9
2.2	அஞ்சல் அனுப்பும் துறையின் பணிகள்;; அஞ்சல் துறையில் பயன்படும் இயந்திரங்கள் பதிவேடுகளின் பராமரிப்பு - நோக்கங்கள் - அலுவலகப் படிவங்கள், பயன்கள், வகைகள்; - படிவங்களின் கட்டுப்பாடு -; தொடர் எழுதுபொருள்;.	9
<b>UNIT - III</b>		
3.1	கோப்பிடல் - பணிகள், குணநலன்கள், பாகுபாட்டு முறைகள், சின்னங்கள்; கோப்பீட்டுமுறைகள் - பழையமுறைகள், நவீனமுறைகள், மையக்கோப்புமுறை, பரவலாக்கப்பட்ட கோப்பு முறை; முதற்குறிப்பு அட்டவணை தயாரித்தல்	9
3.2	பொருள், நோக்கங்கள்; முறையமைப்பின் வகைகள் - பக்கமுறையமைப்பு, வெளித்தெரியும் அட்டை முறையமைப்பு, நிலைத்த முறையமைப்பு, செங்குத்து அட்டை முறையமைப்பு.	9
<b>UNIT - IV</b>		
4.1	அலுவலக இயந்திரங்கள்; மற்றும் சாதனங்கள் பொருள் -, நன்மைகள், குறைபாடுகள், அலுவலக கருவிகளை தேர்ந்தெடுப்பதற்கு முன் கவனிக்க வேண்டிய காரணிகள்;	9
4.2	அலுவலக இயந்திரங்களின்; வகைகள் தட்டெழுத்துப் பொறிகள் -, நகல் எடுக்கும் இயந்திரம்;, அஞ்சல் பிரிவில் பயன்படும் இயந்திரங்கள்;, கூட்டலிடும் இயந்திரம் .கணிப்பொறி -	9
<b>UNIT - V</b>		
5.1	அலுவலக அறிக்கைகள் - பொருள், நோக்கம், விதிமுறைகள்; அறிக்கையின் வகைகள் - சாதாரண அறிக்கை, சிறப்பு அறிக்கை,	9
5.2	முறையான அறிக்கை, முறைசாரா அறிக்கை, தொழில் நுட்ப அறிக்கை, கூட்டங்களின் அறிக்கை	9
<b>Total</b>		<b>90</b>

**Course Designer**

**Name: Ms. M. Papathi**

Assistant Professor of Commerce (CA)

Course Code	Course Title	Category	Hours	Credits	Marks		
					CIAE	TEE	Total
26UCACC21	FINANCIAL ACCOUNTING - II	Core - III	4	4	25	75	100

Course Objectives		
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		
UNIT	Contents	No. of Hours
I	Depreciation Accounting – Depreciation – Concept – Causes – Need – Basic Factor – Methods – Straight Line – Written Down Value – Annuity – Insurance Policy Method – Sinking Fund Method	12
II	Accounts of Non-trading organizations – Items peculiar to Non-trading organizations – meaning and treatment - Final Accounts of Non-trading organizations - Preparation of Receipts and Payments Account, Income and Expenditure account and Balance Sheet of Non-trading organizations	12
III	Insurance Claims – Meaning – Need for insurance – Types of fire insurance policies - Loss of stock policy – Loss of profit policy – Application of Average Clause (Simple problems only).	12
IV	Consignment Accounts – Invoicing goods at cost price – Performance 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.	12
V	Average due date – Calculation of due date based on holidays intervention– Interest calculation – Account Current- Meaning – definition – Procedure for calculating days of interest – Preparation of account current – Product method- Red- ink Interest	12
<b>Total</b>		<b>60</b>
Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Determine the useful life and value of the depreciable asset	K1, K2,K3
2	Prepare the Final Account of Non- Trading Organisation	K1, K2,K3
3	Illustrate the Insurance Claims for the Firm	K1, K2,K3
4	Understand the nuances of Consignment and joint venture	K1, K2,K3,K4
5	Demonstrate and make use of Average due date and Account Current.	K1, K2,K3,K4
<b>K1-Knowledge, K2-Understand, K3-Apply, K4- Analyze</b>		
Textbooks		
1.	S.P. Jain & K. L. Narang, <i>Advanced Accountancy</i> , Kalyani Publishers,2020.	

2.	T.S. Reddy & A. Murthy, <b>Advanced Accountancy</b> , Margham Publishers, 2019.
<b>Reference Books</b>	
1.	R.L.Gupta & Radheswamy, <b>Advanced Accountancy</b> , Sultan Chand & Sons Pvt. Ltd 2005.
2.	Maheshwari & Maheshwar, <b>Advanced Accountancy</b> , Vikas Publishing House Pvt. Ltd 2005.
<b>e-Resources</b>	
1.	<a href="https://www.slideshare.net/ramusakha/basics-of-financial-accounting">https://www.slideshare.net/ramusakha/basics-of-financial-accounting</a>
2.	<a href="https://www.accountingtools.com/articles/what-is-a-single-entry-system.html">https://www.accountingtools.com/articles/what-is-a-single-entry-system.html</a>

**Mapping with Programme Outcomes:**

CO / PO	PO1	PO2	PO3	PO4	PO5
C01	3	3	3	3	3
C02	3	2	3	3	3
C03	3	3	2	3	3
C04	3	3	3	2	3
C05	2	2	3	2	3

**Strong-3      Medium-2      Low-1**

**Level of Correlation between PSO's and CO's**

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	3	3	3	3	3
C02	3	2	3	3	2
C03	3	3	3	3	3
C04	3	3	3	3	3
C05	3	2	3	3	2

**Strong-3      Medium-2      Low-1**

**COURSE CONTENTS AND LECTURE SCHEDULE**

Module No.	Topic	No. of Lectures
<b>UNIT - I</b>		
1.1	Depreciation Accounting – Depreciation – Concept – Causes – Need – Basic Factor	2
1.2	Straight Line Method	2
1.3	Written Down Value Method	2
1.4	Annuity Method	2
1.5	Insurance Policy Method	2
1.6	Sinking Fund Method	2
<b>UNIT - II</b>		
2.1	Accounts of Non-trading organizations – Items peculiar to Non-trading organizations – meaning and treatment -	5

2.2	Final Accounts of Non-trading organizations - Preparation of Receipts and Payments Account,	4
2.3	Income and Expenditure account and Balance Sheet of Non-trading organizations	3
<b>UNIT - III</b>		
3.1	Insurance Claims – Meaning – Need for insurance – Types of fire insurance policies	5
3.2	Loss of stock policy, Loss of profit policy	4
3.3	Application of Average Clause.	3
<b>UNIT - IV</b>		
4.1	Consignment Accounts – Invoicing goods at cost price	2
4.2	Performa invoice price	2
4.3	Valuation of unsold stock – Loss of Stocks	2
4.4	Accounting treatment Normal Loss and Abnormal Loss	2
4.5	Joint Venture Accounts – Recording in individual venture's books	2
4.6	Recording in separate set of books.	2
<b>UNIT - V</b>		
5.1	Average due date	2
5.2	Calculation of due date based on holidays intervention	2
5.3	Interest calculation	2
5.4	Account Current- Meaning – definition –	2
5.5	Procedure for calculating days of interest – Preparation of account current	2
5.6	Product method- Red- ink Interest	2
<b>Total</b>		<b>60</b>

**Course Designer**

**Name: Mr. P. Seenivasan**

Head & Associate Professor of Commerce (CA)

Course Code	Course Title	Category	Hours	Credits	Marks		
					CIAE	TEE	Total
26UCACC22	PRINCIPLES OF MANAGEMENT	Core - IV	4	4	25	75	100

Course Objectives		
To develop a basic understanding about the management concepts as well as of human in various managerial processes in organisation.		
UNIT	Contents	No. of Hours
I	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.	12
II	Planning -Meaning and Definition - Nature, Objectives, Importance, Advantages and limitations of planning- Planning Process - Types of Planes - Decision - Making - Meaning and definition, Features, Decision Making - types of decision - Factors involved in decision Making process.	12
III	Organizing - Meaning and Definition, nature - Process and Importance of organizing - Organizational structure - significance - types, formal and Informal - Line and Staff authority - Departmentation - Centralization and Decentralization - Delegation of Authority- staffing - definition- steps in staffing process	12
IV	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 Clyton Alderfer's ERG Theory- Communication - Meaning , Importance, Process and flow of communication - Communication Network - Methods of Communication - Barriers to Communication	14
V	Co-ordination - Meaning - Importance - Controlling - Importance, Principles, Characteristics - Steps in control - Process of Controlling - Types of Control - Requirements for effective control	10
<b>Total</b>		<b>60</b>
Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Acquire knowledge about the concept of Management and explain the contribution of Management thinkers.	K1,K2,K3
2	Describe the importance, characteristics of planning, planning process, forecasting and describe making	K1,K2

	process.	
3	Analyses the structure and types of organization	K1,K2,K3,K4
4	Explained the concept of direction and various elements of direction	K1,K2,K3,K4
5	Construct the ability to understand the concept of co-ordination, control and various controlling techniques (used in the business operation)	K1,K2,K3,K4
<b>K1-Knowledge, K2-Understand, K3-Apply, K4- Analyze</b>		
<b>Textbooks</b>		
1.	R. S Gupta, B. D Sharma, N.S Bhalla, <i>Principles and practice of Management</i> , Kalyani Publishers, 2019.	
2.	Dinkar Pagare, <i>Business Management</i> , Sultan Chand & Sons, 2016.	
<b>Reference Books</b>		
1.	R.S.N. Pillai & S. Kala, <i>Principles and practice of Management</i> S. Chand Publication, 2016.	
2.	G.K Vijaya Raghavan & M. Sivakumar, <i>Principles of Management</i> , Lakshmi Publications, Chennai, 2018.	
<b>e-Resources</b>		
1.	<a href="http://elearning.vtu.ac.in/econtent/courses/video/BS/14CPL16.html">http://elearning.vtu.ac.in/econtent/courses/video/BS/14CPL16.html</a>	
2.	<a href="https://nptel.ac.in/courses/106/105/106105171">https://nptel.ac.in/courses/106/105/106105171</a>	

### Mapping with Programme Outcomes:

CO /PO	P01	P02	P03	P04	P05
C01	3	3	3	3	3
C02	3	3	3	3	3
C03	3	3	3	3	3
C04	3	3	3	3	3
C05	3	3	3	3	3

**Strong-3      Medium-2      Low-1**

### Level of Correlation between PSO's and CO's

CO /PSO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	3	3	3	3	3
C02	3	3	2	3	2
C03	3	3	3	3	3
C04	3	3	3	3	3
C05	3	3	3	3	2

**Strong-3      Medium-2      Low-1**

### COURSE CONTENTS AND LECTURE SCHEDULE

Module No.	Topic	No. of Lectures
<b>UNIT - I</b>		

1.1	Management and Overview Meaning and Definition, Nature, Scope, Importance	3
1.2	Function Functional Areas of Management	4
1.3	Scientific management F.W Henry Fayol 14 principles Modern Theory of Peter F Drucker	3
1.4	MBO Importance Advantages and Disadvantages.	2
<b>UNIT - II</b>		
2.1	Planning Meaning and Definition Nature, Objectives, Importance, Advantages and limitations of planning	3
2.2	Planning Process Types of Planes	4
2.3	Decision Making Meaning and definition, Features, Decision -making process types of decision Factors involved in decision Making.	5
<b>UNIT - III</b>		
3.1	Organising Meaning and Definition, nature- Process and Importance of organising	3
3.2	Organizational structure significance types , formal and Informal Line and Staff authority	3
3.3	Departmentation Centralisation and Decentralisation Delegation of Authority staffing definition	3
3.4	Steps in staffing process	3
<b>UNIT - IV</b>		
4.1	Directing – Meaning, Nature, scope – Leadership Meaning and Definition, – Leadership qualities Leadership styles	4
4.2	Supervision- Meaning – Styles – Span of control	3
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
4.4	Communication - Meaning, Importance, Process and flow of communication Network Methods of Communication Barriers to Communication	3
<b>UNIT - V</b>		
5.1	Co-ordination Meaning Importance	2
5.2	Controlling Importance, Principles, Characteristics	2
5.3	Steps in control , Process of Controlling	3
5.4	Types of Control Requirements for effective control Management By Exception	3
<b>Total</b>		<b>60</b>

### Course Designer

**Name: Dr. K. Mohammed Abdul Kader**

Assistant Professor of Commerce (CA)

Course Code	Course Title	Category	Hours	Credits	Marks		
					CIAE	TEE	Total
26UCACC2P	C PROGRAMMING LAB	Core -V	4	4	40	60	100

Course Objectives		
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.		
UNIT	Contents	No. of Hours
I	Program to Calculate Simple Interest Program to Calculate Compound Interest.	15
II	Program to Calculate Mean, Variance and Standard variation. Depreciation by Two methods.	10
III	Program to Perform Arithmetic Operation using Switch Case. Implementation of Students Marks processing using Arrays	10
IV	Program to display the Fibonacci series using Functions Preparation of Employee Pay slips using Structure	10
V	Implementation of Stack operation using Pointers Program to count the Number of Lines in a File	15
<b>Note: 100 % Practical</b>		
<b>Total</b>		<b>60</b>
Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Analyze the mathematical formula in C program.	K1,K2,K3
2	Applying control statements in C program.	K1,K2, K3
3	Construct various program using arrays.	K1,K2, K3,K4
4	Prepare a C program using function and structure concept.	K1,K2,K3,K4
5	Draft a C program using pointers and files.	K1,K2, K3,K4
<b>K1-Knowledge, K2-Understand, K3-Apply, K4- Analyze</b>		
Textbooks		
1.	Balagurusamy E, " <i>Programming in ANSI C</i> ", Tata McGraw-Hill, New Delhi, 2019.	
Reference Books		
1.	Herbert Schildt, " <i>C The Complete Reference</i> ", Tata McGraw Hill, New Delhi, 2020	
2.	Byron. S. Gottfried, " <i>Programming with C</i> ", Tata McGraw-Hill, New Delhi, 2021.	
e-Resources		
1.	<a href="http://elearning.vtu.ac.in/econtent/courses/video/BS/14CPL16.html">http://elearning.vtu.ac.in/econtent/courses/video/BS/14CPL16.html</a>	
2.	<a href="https://nptel.ac.in/courses/106/105/106105171">https://nptel.ac.in/courses/106/105/106105171</a>	

**Mapping with Programme Outcomes:**

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

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

**Level of Correlation between PSO's and CO's**

CO /PSO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	2	3	3	3	2
C02	2	3	3	3	2
C03	3	3	3	2	2
C04	3	3	3	2	2
C05	2	3	3	2	2

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

**COURSE CONTENTS AND LAB SCHEDULE**

Module No.	Topic	No. of Hours
<b>UNIT - I</b>		
1.1	Program to Calculate Simple Interest.	8
1.2	Program to Calculate Compound Interest.	7
<b>UNIT - II</b>		
2.1	Program to Calculate Mean, Variance and Standard variation.	5
2.2	Depreciation by Two methods.	5
<b>UNIT - III</b>		
3.1	Program to Perform Arithmetic Operation using Switch Case.	5
3.2	Implementation of Students Marks processing using Arrays.	5
<b>UNIT - IV</b>		
4.1	Program to display the Fibonacci series using Functions	5
4.2	Preparation of Employee Pay slips using Structure.	5
<b>UNIT - V</b>		
5.1	Implementation of Stack operation using Pointers	8
5.2	Program to count the Number of Lines in a File	7
<b>Total</b>		<b>60</b>

**Course Designer**

**Name: Mr. R. Abiramakrishnan**

Assistant Professor of Commerce (CA)

Course Code	Course Title	Category	Hours	Credits	Marks		
					CIAE	TEE	Total
26UCAGE2P	COMMERCE PRACTICAL	Generic Elective - II	3	3	40	60	100

Course Objectives		
To provide practical knowledge to fill forms like insurance, Bank, Loan application, Membership form, Income Tax Return forms etc.		
UNIT	Contents	No. of Hours
I	Filling up of an account opening form, Knowledge of various forms used in day-to- day banking activities - Cheque – Pay-in-slip - Withdrawal form - Transfer form – Draft Challan, ATM Debit and Credit Card.	9
II	Digital Banking- Fund transfer – NEFT – RTGS – IMPS – UPI, Mobile Banking, Point of Sale (PoS).	9
III	Recent trends in Commerce - Mobile Commerce - Social Commerce Advantages and Disadvantages	9
IV	Preparation of advertisement Copy (Using Canva)	9
V	Procedure for opening a DeMat Account and its uses-SIP-Mutual Funds - Filling up an application for Permanent Account Number(PAN) and Taxpayer Identification Number(TIN) - Procedure for e-filing Tax return.	9
<b>Total</b>		<b>45</b>
Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Accurately use and complete common banking forms and instruments used in daily banking activities.	K1,K2
2	Understand and use digital banking services including fund transfers, mobile banking, UPI, and PoS systems.	K1,K2,K3,K4
3	Create ability to understand recent trends in commerce, including mobile and social commerce, along with their advantages and disadvantages.	K1,K2,K3,K4
4	Ability to design and prepare effective advertisement copies using Canva.	K1,K2,K3
5	To Gain practical knowledge of the process of opening a DeMat account, investing in SIPs and mutual funds, applying for PAN/TIN, and filing tax returns online.	K1,K2
<b>K1-Knowledge, K2-Understand, K3-Apply, K4- Analyze</b>		
Textbooks		
1.	<b>E-Commerce 2025: Trends and Technologies</b> by Sandeep Krishnamurthy	

2.	Digital Banking in India – Dr. R.K. Uppal
<b>Reference Books</b>	
1.	<b>Students Guide to Income Tax</b> – Dr. Vinod K. Singhanian & Dr. Monica Singhanian

**Mapping with Programme Outcomes:**

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

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

**Level of Correlation between PSO's and CO's**

CO /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

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

**COURSE CONTENTS AND LAB SCHEDULE**

Module No.	Topic	No. of Hours
<b>UNIT - I</b>		
1.1	Filling up of an account opening form, Knowledge of various forms used in day-to- day banking activities	3
1.2	Cheque – Pay-in-slip - Withdrawal form - Transfer form - Draft Challan, .	3
1.3	ATM Debit and Credit Card	3
<b>UNIT - II</b>		
2.1	Digital Banking- Fund transfer – NEFT – RTGS – IMPS – UPI,	3
2.2	Mobile Banking,	3
2.3	Point of Sale (PoS).	3
<b>UNIT - III</b>		
3.1	Recent trends in Commerce	3
3.2	Mobile Commerce Advantages and Disadvantages	3
3.3	Social Commerce Advantages and Disadvantages	3
<b>UNIT - IV</b>		
4.1	Preparation of advertisement Copy (Using Canva)	9
<b>UNIT - V</b>		
5.1	Procedure for opening a DeMat Account and its uses-SIP-	2

5.2	Mutual Funds - Filling up an application for Permanent Account Number(PAN) and	2
5.3	Taxpayer Identification Number(TIN)	2
5.4	Procedure for e-filing Tax return.	3
<b>Total</b>		<b>45</b>

**Course Designer**

**Name: Ms. P. Seenivasan**

Head & Associate Professor of Commerce (CA)

Course Code	Course Title	Category	Hours	Credits	Marks		
					CIAE	TEE	Total
26UCAGE21	PERSONALITY ENRICHMENT	Generic Elective- III	3	2	25	75	100

Course Objectives		
To impart knowledge on the basics of personality development, To learn about the improvement personality skills		
UNIT	Contents	No. of Hours
I	<b>Self - Disclosure:</b> Characteristics of self-disclosure - Self disclosure benefits and appropriateness - Self disclosure and self-awareness - Self-disclosure and feedback.	9
II	<b>Stress:</b> The nature of stress- managing stress through social support systems	9
III	<b>Interpersonal Effectiveness:</b> Building self-esteem - avoiding self-blame - taking risks, tolerating failure, persisting and celebrating success - self talk.	9
IV	<b>Study Skills:</b> Importance of study environment using VCR3 to increase memory power: visualizing, concentrating, relating, repeating, reviewing	9
V	<b>Goal Setting and Managing Time:</b> The basis of effective goals – steps to be followed to obtain optimum results from goal setting.	9
<b>Total</b>		<b>45</b>
Course Outcomes		Knowledge Level
CO	On completion of this course, students will	
1	Learn the basics of Characteristics and benefits of self-disclosure.	K1,K2,K3,K4
2	Familiarize to manage the stress through support system	K1,K2,K3,K4
3	Understanding the Effectiveness of interpersonal self esteem	K1,K2,K3,K4
4	Understand the about study skills by using VCR3 method	K1,K2,K3,K4
5	Familiarize to students to goal setting and managing time	K1,K2,K3,K4
<b>K1-Knowledge, K2-Understand, K3-Apply, K4- Analyze</b>		
Textbooks		
1.	Johnson, D.W. (1997). Reaching out - Interpersonal Effectiveness and Self Actualization. 6th ed. Boston: Allyn and Bacon	
2.	N.S. Raghunathan, " <b>PERSONALITY ENRICHMENT</b> " Margham Publications	
Reference Books		
1.	Sherfield, R. M.; Montgomery, R.J. and Moody, P, G. (2010). Developing Soft Skills.4thed. New Delhi: Pearson	
2.	Robbins, S. P. and Hunsaker, Phillip, L. (2009). Training in Interpersonal skills. Tips for managing people at work. 5th ed. New Delhi: PHI Learning	

**Mapping with Programme Outcomes:**

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

**Strong-3      Medium-2      Low-1**

**Level of Correlation between PSO's and CO's**

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

**Strong-3      Medium-2      Low-1**

**COURSE CONTENTS AND LECTURE SCHEDULE**

ModuleNo.	Topic	No. of Lectures
<b>UNIT - I</b>		
1.1	<b>Self - Disclosure:</b> Characteristics of self-disclosure -	3
1.2	Self-disclosure benefits and appropriateness -	3
1.3	Self-disclosure and self-awareness - Self-disclosure and feedback.	3
<b>UNIT - II</b>		
2.1	<b>Stress:</b> The nature of stress-	4
2.2	managing stress through social support systems	5
<b>UNIT - III</b>		
3.1	<b>Interpersonal Effectiveness:</b> Building self-esteem - avoiding self-blame -.	5
3.2	taking risks, tolerating failure, persisting and celebrating success - self talk	4
<b>UNIT - IV</b>		
4.1	<b>Study Skills:</b> Importance of study environment using VCR3 to increase memory power:	4
4.2	visualizing, concentrating, relating, repeating, reviewing	5
<b>UNIT - V</b>		
5.1	<b>Goal Setting and Managing Time:</b> The basis of effective goals	4
5.2	steps to be followed to obtain optimum results from goal setting.	5
<b>Total</b>		<b>45</b>

**Course Designer**

**Name: Mr. A. Javith Raja**

Assistant Professor of Commerce (CA)