AVS

COLLEGE OF ARTS & SCIENCE
(AUTONOMOUS)

Attur Main Road, Ramalingapuram, Salem - 106.

(Recognized under section 2(f) & 12(B) of UGC Act 1956 and

Accredited by NAAC with 'A' Grade)

(Co - Educational Institution | Affiliated to Periyar University, Salem

ISO 9001 : 2015 Certified Institution)

principal@avscollege.ac.in | www.avscollege.ac.in

Ph : 98426 29322, 94427 00205.

Syllabus for

B.Com

(Computer Applications)

CHOICE BASED CREDIT SYSTEM –

LEARNING OUTCOMES BASED CURRICULUM FRAMEWORK

(CBCS – LOCF)

(Applicable to the Candidates admitted from 2023-24 onwards)

VISION

- To attain excellence in the field of education by creating competent scholars with a touch of human values.

MISSION

- To accomplish eminence in the academic domain.
- To provide updated infrastructure.
- To educate value based education.
- To impart skills through efficient training programs.
- To cultivate culture and tradition with discipline and determination.

REGULATIONS

1. Eligibility for Admission:

Candidate for admission to the first year of the UG degree programme shall be required to have passed the higher secondary examination (Academic or Vocational) conducted by the Govt. of Tamil Nadu in the relevant subjects or other examinations accepted as equivalent thereto by the Syndicate, subject to such other conditions as may be prescribed therefore.

2. Duration:

The course shall extend over a period of three years comprising of six semesters with two semesters in one academic year. There shall not be less than 90 working days for each semester. Examination shall be conducted at the end of every semester for the respective subjects.

Each semester have 90 working days consists of 5 teaching hours per working day. Thus, each semester has 450 teaching hours and the whole programme has 2600 teaching hours

3. Eligibility for award of degree:

No candidate shall be eligible for conferment of the Degree unless he / she i. Has undergone the prescribed course of study for a period of not less than six semesters in an institution approved by/affiliated to the University or has been exempted from in the manner prescribed and has passed the examinations as have been prescribed thereof.

ii. Has completed all the components prescribed under Parts I to Part V in the CBCS pattern to earn 140 credits.

iii Has successfully completed the prescribed Field Work/ Institutional Training as evidenced by certificate issued by the Principal of the College.

4. Course of Study:

The course of study for the UG degree courses of all branches shall consist of the following:

Part - I: Tamil or any one of the following modern/classical languages i.e. Telugu, Kannada, Malayalam, Hindi, Sanskrit, French, German, Arabic & Urdu. The subject shall be offered during the first four semesters with one examination at the end of each semester (4 courses – 12 credits).

Part II: English The subject shall be offered during the first four semesters with one examination at the end of each semester (4 courses – 12 credits).

Part III: Core subject As prescribed in the scheme of examination. Examination shall be conducted in the core subjects at the end of every semester. For the programmes with 4 semester languages, 15 core courses with 68 credits are to be offered.

Electives courses Four elective courses with 12 credits are to be offered one in the first four semesters . Elective subjects are to be selected from the list of electives prescribed bythe Board of Studies concerned. Discipline Specific Elective Four DSE courses with 12 credits are to be offered

Two in the Five semesters and Two in the sixth semester. DSE subjects are to be selected from the list of DSE's Prescribed by the Board of Studies Concerned

Part IV 1. Skill Enhancement Course: All the UG programmes shall offer seven courses of skill Enhancement subjects in I, II, III, & IV semesters with 13 credits for which examination shall be conducted at the end of the respective semesters.

2. Environmental Studies: All the UG programmes shall offer a course in Environmental Studies subjects and it shall be offered in the third and fourth semester. Examination shall be conducted at the end of fourth semester (one course with 2 credits).

3. Value Education: All the UG Programmes shall offer a course in ―Value Education‖ and it shall be offered in the fifth semester. Examination shall be conducted at the end of the semester.

Part V: Extension Activities (One Credit) Every student shall participate compulsorily for period of not less than two years (4 semesters) in any one of the following programmes. NSSNCC SportsYRC Other Extracurricular activities. The student's performance shall be examined by the staff in-charge of extension activities along with the Head of the respective department and a senior member of the Department on the following parameters. The marks shall be sent to the Controller of Examinations before the commencement of the final semester examinations. 20% of marks for Regularity of attendance. 60% of marks for Active Participation in classes/ camps/ games/ special Camps/ programmes in the college/ District/ State/ University activities. 10% of marks for Exemplary awards/ Certificates/ Prizes. 10% of marks for Other Social components such as Blood Donations, Fine Arts, etc. The above activities shall be conducted outside the regular working hours of the college. The mark sheet shall carry the gradation relevant to the marks awarded to the candidates.

5. Scheme of Examination:

Regular class tests will be held in all subjects in the month of November.

Mid–term Examination will be held in all subjects in the month of November.

The Test Examination of Part – I candidates will be held in the month of March.

Students must appear and qualify Test/Selection Examination, failing that they would not be allowed to appear in the University Examination.

For students of the second and third year the same scheme of evolution will be followed.

6. Passing Rules:

Passing Minimum A candidate who secures not less than 40% in the University (external) Examination and 40% marks in the external examination and continuous internal assessment put together in any course of Part I, II, III & IV shall be declared to have passed the examination in the subject (theory or Practical).

A candidate who secures not less than 40% of the total marks prescribed for the subject under part IV degree programme irrespective of whether the performance is assessed at the end semester examination or by continuous internal assessment shall be declared to have passed in that subject.

A candidate who passes the examination in all the courses of Part I, II, III, IV & V shall be declared to have passed, the whole examination.

i) Theory

Written Examination for each subject is conducted for 75 marks with duration of 3 hours.

Students have to secure a minimum of 30 marks (40%) out of 75 in End Semester Examination

and a total of 25(CIA+ESA) marks out of 100 marks to pass in every subject.

ii) Practical

Practical Examination for each subject is conducted for 75 marks with duration of 3 Hours.

Students have to secure a minimum of 30 marks (40%) out of 30 in End Semester Practical

Examination and a total of 25(CIA+ESA) marks out of 40 marks to pass in every subject.

Practical Examination for each subject is conducted for 75 marks with duration of 3 Hours.

Programme Outcomes (POs)	
On successful completion of the B.Com (Computer Applications)	
PO1	**Disciplinary knowledge:** Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study
PO2	**Communication Skills:** Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.
PO3	**Critical thinking:** Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development
PO4	**Problem solving: Capacity** to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.
PO5	**Analytical reasoning**: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.
PO6	**Research-related skills**: A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesizing and articulating; Ability to recognize cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyze, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation
PO7	**Cooperation/Team work:** Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team
PO8	**Scientific reasoning**: Ability to analyze, interpret and draw conclusions from

	quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.
PO9	**Reflective thinking**: Critical sensibility to lived experiences, with self-awareness and reflexivity of both self and society.
PO10	**Information/digital literacy:** Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.
PO11	**Self-directed learning**: Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.
PO12	**Multicultural competence:** Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.
PO13	**Moral and ethical awareness/reasoning**: Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.
PO14	**Leadership readiness/qualities:** Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.
PO15	**Lifelong learning:** Ability to acquire knowledge and skills, including „learning how to learn", that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.

	Program Specific Outcomes (PSOs)
	After the successful completion of B.Com (Computer Applications) programme the students are expected to
PSO1	**Placement:** To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.
PSO2	**Entrepreneur:** To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations
PSO3	**Research and Development:** Design and implement HR systems and practices grounded in research that complies with employment laws, leading the organization towards growth and development.
PSO4	**Contribution to Business World:** To produce employable, ethical and innovative professionals to sustain in the dynamic business world.
PSO5	**Contribution to the Society:** To contribute to the development of the society by collaborating with stakeholders for mutual benefit

	Programme Educational Objectives (PEOs)
	The B.Com (Computer Applications) programme describe accomplishments that graduates are expected to attain within five to seven years after graduation.
PEO1	To impart advanced theoretical and practical knowledge in Commerce and allied fields.
PEO2	To provide domain knowledge and expertise for successful career in academics, research and industry.
PEO3	To develop ethically and socially responsible professionals with leadership and entrepreneurship skills
PEO4	Graduates of the programme will continue to develop their technical perspective view to accomplish the new technical innovations.
PEO5	Acquire the ability to engage in relevant conversations and have the ability to understand the views of society that would help initiate policy making.

CREDIT DISTRIBUTION FOR 3 YEARS B. Com (CA) PROGRAMMES:

Part	Course Type	Credits per Course	No. of Papers	Total Credits
Part I	Language – I (Tamil/Hindi/French)	3	4	12
Part II	Language – II (English)	3	4	12
Part III	Core Courses- Theory	5	8	40
	Core Courses- Theory	4	6	24
	Core Courses- Practical	1	4	4
	Major Elective Courses- Theory	3	4	12
	Discipline Specific Elective	3	4	12
			Total	**92**
Part IV	Non Major Elective Courses	2	2	4
	Skill Enhancement Courses	2	4	8
	Skill Enhancement Courses	1	1	1
	Foundation Course	2	1	2
	EVS (Environmental Studies)	2	1	2
	Value Education	2	1	2
	Summer Internship / Industrial Training	2	1	2
	General Awareness for Competitive Examination	2	1	2
			Total	**23**
Part V	Extension Activity	1	1	1
			Total Credits	**140**

CONSOLIDATED SEMESTER WISE AND COMPONENT WISE CREDIT DISTRIBUTION FOR 3 YEARS B. Com (CA) PROGRAMME

Parts	Semester I	Semester II	Semester III	Semester IV	Semester V	Semester VI	Total Credits
Part I	3	3	3	3	-	-	12
Part II	3	3	3	3	-	-	12
Part III	13	13	13	13	22	18	92
Part IV	4	4	3	6	4	2	23
Part V	-	-	-	-	-	1	1
Total	23	23	22	25	26	21	140

*Part I, II and Part III components will be separately taken into account for CGPA calculation and classification for the under graduate programmes and the other components IV and V have to completed during the duration of the programmes as per the norms, to be eligible for obtaining the UG degree.

METHOD OF EVALUATION

Evaluation	Components		Marks
Internal Evaluation	Continuous Internal Assessment Test	15	25 Marks
	Assignments	3	
	Class Participation	2	
	Distribution of marks for Attendance (in percentage) 96 – 100: 5 Marks 91 – 95: 4 Marks 86 – 90: 3 Marks 81 – 85: 2 Marks	5	
External Evaluation	End Semester Examination		75 Marks
Total			100 Marks

Note: 1.UG Programmes- A candidate must score minimum 10 marks in Internal and 30 marks in External Evaluation.

2. PG Programmes- A candidate must score minimum 13 marks in Internal and 38 marks in External Evaluation.

CONTINUOUS INTERNAL ASSESSMENT

Categorizing Outcome Assessment Levels Using Bloom's Taxonomy

level	Cognitive Domain	Description
K1	Remember	It is the ability to remember the previously learned concepts or ideas.
K2	Understand	The learner explains concepts or ideas.
K3	Apply	The learner uses existing knowledge in new contexts.
K4	Analyze	The learner is expected to draw relations among ideas and to compare and contrast.
K5	Evaluate	The learner makes judgments based on sound analysis.
K6	Create	The learner creates something unique or original.

Question Paper Blue Print for Continuous Internal Assessment- I& II

Duration: 2 Hours							Maximum: 50 marks
Section	K level						Marks
	K1	K2	K3	K4	K5	K6	
A (no choice)	10						10 X 1 =10
B (no choice)		1	1				2 X 5 =10
C (either or choice)				3			3 x 10 = 30
Total							50 marks

Note: K4 and K5 levels will be assessed in the Model Examination whereas K5 and K6 Levels will be assessed in the End Semester Examinations.

Question Paper Blue Print for Continuous Internal Assessment- I

Time: 2 Hours   Total Marks: 50 Marks   Minimum Pass: 20 Marks

Unit	Section - A	Section - B	Section - C
I	Q.N. 1, 2, 3, 4, 5	Q.N. 11	Q.N. 13 A, 13 B
I or II	-	-	Q.N. 14 A, 14 B
II	Q.N. 6, 7, 8, 9, 10	Q.N. 12	Q.N. 15 A, 15 B

SECTION – A (10 X 1 = 10 Marks)

ANSWER ALL THE QUESTIONS

SECTION – B (2 X 5 = 10 Marks)

ANSWER ALL THE QUESTIONS

SECTION – C (3 X 10 = 30 Marks)

ANSWER ALL THE QUESTIONS (Either or Choice)

Question Paper Blue Print for Continuous Internal Assessment- II

Time: 2 Hours   Total Marks: 50 Marks   Minimum Pass: 20 Marks

Unit	Section - A	Section - B	Section - C
III	Q.N. 1, 2, 3, 4, 5	Q.N. 11	Q.N. 13 A, 13 B
III or IV	-	-	Q.N. 14 A, 14 B
IV	Q.N. 6, 7, 8, 9, 10	Q.N. 12	Q.N. 15 A, 15 B

SECTION – A (10 X 1 = 10 Marks)

ANSWER ALL THE QUESTIONS

SECTION – B (2 X 5 = 10 Marks)

ANSWER ALL THE QUESTIONS

SECTION – C (3 X 10 = 30 Marks)

ANSWER ALL THE QUESTIONS (Either or Choice)

Question Paper Blue Print for Model Examination & End Semester Examination

Section		K level						Marks
		K1	K2	K3	K4	K5	K6	
A (no choice, three questions from each unit)		15						15 X 1 =15
B (choice, one question from each unit)			1	1				2 X 5 =10
C (either or choice& two questions from each unit)	*Courses with K4 as the highest cognitive level*				4	1		5 x 10 = 50
	Course with K5 as the highest cognitive level wherein three K4 questions and two K5 questions are compulsory.				3	2		
	Course with K6 as the highest cognitive level wherein two questions each on K4, K5 and one question on K6 are compulsory.				2	2	1	
Total								75 marks

Duration: 3 Hours   Maximum: 75 marks

Question Paper Blue Print for Model Examination & End Semester Examination

Time: 2 Hours   Total Marks: 75 Marks   Minimum Pass: 30 Marks

Unit	Section - A	Section - B	Section - C
I	Q.N. 1, 2, 3	Q.N. 16	Q.N. 21 A, 21 B
II	Q.N. 4, 5, 6	Q.N. 17	Q.N. 22 A, 22 B
III	Q.N. 7, 8, 9	Q.N. 18	Q.N. 23 A, 23 B
IV	Q.N. 10, 11, 12	Q.N. 19	Q.N. 24 A, 24 B
V	Q.N. 13, 14, 15	Q.N. 20	Q.N. 25 A, 25 B

SECTION – A (15 X 1 = 15 Marks)

ANSWER ALL THE QUESTIONS

SECTION – B (2 X 5 = 10 Marks)

ANSWER ANY TWO QUESTIONS

SECTION – C (5 X 10 = 50 Marks)

ANSWER ALL THE QUESTIONS (Either or Choice)

Question Paper Blue Print for Model Practical Examination & End Semester Examination (Practical)

Time: 3 Hours   Total Marks: 100 Marks   Minimum Pass: 40 Marks

Practical Marks	Maximum Mark	Minimum Mark
Internal	25	10
External	75	30
Total	100	40

Evaluation for End Semester Examinations (Practical)

Particulars	Tally Practical
Record / Internal	15 marks
Exam	-
Viva-voce	-
Calculation	-
Result with units	60 marks
TOTAL	**75 marks**

*Submission of record with due certification is a must for external practical examinations.

**A student should complete all requires experiments to get 10 marks for the record.
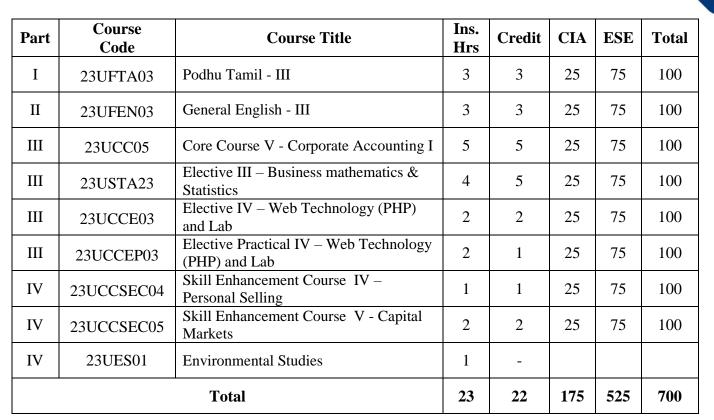
Scheme of Examination for B.Com (CA)

First Year – Semester - I

Part	Course Code	Course Title	Ins. Hrs	Credit	CIA	ESE	Total
I	23UFTA01	Podhu Tamil – I	3	3	25	75	100
II	23UFEN01	General English - I	3	3	25	75	100
III	23UCC01	Core Course I – Financial Accounting I	5	5	25	75	100
III	23UCC02	Core Course II - Principles of Management	5	5	25	75	100
III	23UCCE01	Elective I – Programming in C and Lab	2	2	25	75	100
III	23UCCEP01	Elective Practical I – Programming in C and Lab	2	1	25	75	100
IV	23UCCFC01	Foundation Course FC -Elements of Industry 4.0	3	2	25	75	100
IV	23UTANE01	NME – Pechukalai Thiran	2	2	25	75	100
		Total	**25**	**23**	**175**	**525**	**700**

First Year – Semester - II

Part	Course Code	Course Title	Ins. Hrs	Credit	CIA	ESE	Total
I	23UFTA02	Podhu Tamil – II	3	3	25	75	100
II	23UFEN02	General English - II	3	3	25	75	100
III	23UCC03	Core Course III – Financial Accounting II	5	5	25	75	100
III	23UCC04	Core Course IV - Business Law	5	5	25	75	100
III	23UCCE02	Elective II – Office Automation and Lab	2	2	25	75	100
III	23UCCEP02	Elective Practical II – Office Automation and Lab	2	1	25	75	100
IV	23UCCSEC03	Skill Enhancement Course III - Industrial Law	3	2	25	75	100
IV	23UBXNE002	Non Major Elective Course - Managerial Skill Development	2	2	25	75	100
		Total	**25**	**23**	**175**	**525**	**700**

Second Year – Semester - III

Part	Course Code	Course Title	Ins. Hrs	Credit	CIA	ESE	Total
I	23UFTA03	Podhu Tamil - III	3	3	25	75	100
II	23UFEN03	General English - III	3	3	25	75	100
III	23UCC05	Core Course V - Corporate Accounting I	5	5	25	75	100
III	23USTA23	Elective III – Business mathematics & Statistics	4	5	25	75	100
III	23UCCE03	Elective IV – Web Technology (PHP) and Lab	2	2	25	75	100
III	23UCCEP03	Elective Practical IV – Web Technology (PHP) and Lab	2	1	25	75	100
IV	23UCCSEC04	Skill Enhancement Course IV – Personal Selling	1	1	25	75	100
IV	23UCCSEC05	Skill Enhancement Course V - Capital Markets	2	2	25	75	100
IV	23UES01	Environmental Studies	1	-			
		Total	**23**	**22**	**175**	**525**	**700**

Second Year – Semester - IV

Part	Course Code	Course Title	Ins. Hrs	Credit	CIA	ESE	Total
I	23UFTA04	Podhu Tamil - IV	3	3	25	75	100
II	23UFEN04	General English - IV	3	3	25	75	100
III	23UCC06	Core Course VI - Corporate Accounting II	6	5	25	75	100
III	23UCC07	Core Course VII – Company Law	4	5	25	75	100
III	23UCCE04	Elective V – Relational Database and Management System	4	3	25	75	100
IV	23UCCSEC05	Skill Enhancement Course VI - Service Marketing	2	2	25	75	100
IV	23UCCSEP02	Skill Enhancement Course VII - Commerce Practical	2	2	25	75	100
IV	23UES01	Environmental Studies	1	2	25	75	100
		Total	**25**	**25**	**200**	**600**	**800**

Third Year – Semester - V

Part	Course Code	Course Title	Ins. Hrs	Credit	CIA	ESE	Total
III	23UCC08	Core Course VIII – Cost Accounting I	5	4	25	75	100
	23UCC09	Core Course IX – Banking Law and Practice	5	4	25	75	100
	23UCC010	Core Course X – Income Tax Law and Practice I	5	4	25	75	100
	23UCCPR1/ 23UCC11	Core Course XI – Project Viva Voce/ Auditing and Corporate Governance	4	4	25	75	100
III	23UCCDSE01	Discipline Specific Elective ½ - Financial Management / Indirect Taxation	2	3	25	75	100
	23UCCDSE02	Discipline Specific Elective 3/4 – Software Engineering + (UML Lab)	2	3	25	75	100
IV	23UVE01	Value Education	2	2	25	75	100
IV	23UCCTR1	Summer Internship / Industrial Training		2	-	-	-
Total			**25**	**26**	**175**	**525**	**700**

Third Year – Semester - VI

Part	Course Code	Course Title	Ins. Hrs	Credit	CIA	ESE	Total
III	23UCC12	Core Course XII – Cost Accounting II	5	4	25	75	100
	23UCC13	Core Course XIII – Management Accounting	6	4	25	75	100
	23UCC14	Core Course XIV – Income Tax Law and Practice II	6	4	25	75	100
III	23UCCDSE03	Discipline Specific Elective 6/6 – Entrepreneurial Development / Human Resource Management	3	3	25	75	100
	23UCCDSE04	Discipline Specific Elective 7/8 – R Language 8/8 – (Practical Tally)	3	3	25	75	100
III	23UCCGCE01	General awareness for competitive Examination	2	2	25	75	100
V	23UEX01	Extension Activity	-	1	-	-	-
Total			**25**	**21**	**150**	**450**	**600**

Semester: I	Course Code: 23UCC01	Hours/Week: 5	Credit: 5
COURSE TITLE : CORE COURSE I - FINANCIAL ACCOUNTING - I			

Course Overview:
1. Remember the concept of rectification of errors and Bank reconciliation statements
2. Apply the knowledge in preparing detailed accounts of sole trading concerns
3. Analyze the various methods of providing depreciation
4. Evaluate the methods of calculation of profit
5. Determine the royalty accounting treatment and claims from insurance Companies in case of loss of stock.

Learning Objectives:
1. To understand the basic accounting concepts and standards.
2. To know the basis for calculating business profits.
3. To familiarize with the accounting treatment of depreciation.
4. To learn the methods of calculating profit for single entry system.
5. To gain knowledge on the accounting treatment of insurance claims.

Unit - I	**Fundamentals of Financial Accounting**	09 Hours

Financial Accounting – Meaning, Definition

Financial Accounting – Objectives

Basic Accounting Concepts and Conventions

Journal, Ledger Accounts–

Subsidiary Books

Trial Balance

Classification of Errors

Rectification of Errors

Preparation of Suspense Account

Bank Reconciliation Statement

Bank Reconciliation Statement -Need and Preparation

Unit - II	**Final Accounts**	09 Hours

Final Accounts of Sole Trading Concern

Capital Expenditure

Revenue Expenditure

Preparation of Trading Accounting

Preparation of Profit and Loss Accounting

Preparation of Balance Sheet

Preparation of Balance Sheet - with Adjustments

Unit - III	Depreciation and Bills of Exchange	09 Hours

Depreciation - Meaning – Objectives

Depreciation - Accounting Treatments

Depreciation - Types

Straight Line Method

Diminishing Balance method

Conversion method

Units of Production Method

Cost Model vs Revaluation

Bills of Exchange - Definition – Specimens

Discounting of Bills

Endorsement of Bill

Collection of Bill

Noting Charges

Renewal of Bills of Exchange

Retirement of Bill under rebate

Unit - IV	Accounting from Incomplete Records – Single Entry System	09 Hours

Incomplete Records -Meaning and Features

Limitations

Difference between Incomplete Records and Double Entry System

Methods of Calculation of Profit

Statement of Affairs Method

Preparation of final statements by Conversion method

Unit - V	Royalty and Insurance Claims	09 Hours

Royalty - Meaning

Minimum Rent

Short Working

Recoupment of Short Working

Lessor and Lessee

Sublease

Accounting Treatment.

Insurance Claims –Calculation of Claim Amount

Average clause (Loss of Stock only)

Text Book(s):

1. S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2. S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3. Shukla Grewal and Gupta, ―Advanced Accounts‖, volume 1, S. Chand and Sons, New Delhi.
4. Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.

Reference Books:

1. Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2. Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3. Charumathi and Vinayagam, Financial Accounting, S. Chand and Sons, New Delhi.
4. Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi

Web Resources:

1. https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1

2. https://www.slideshare.net/ramusakha/basics-of-financial-accounting

3. https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

---

Teaching Methodology: Videos, Audios, PPT, Role Play, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning

---

Learning Outcomes:
Upon successful completion of this course, the student will be able to

COs	Statements	Bloom's Level
CO1	Remember the concept of rectification of errors and Bank reconciliation statements	K1
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns	K2
CO3	Analyze the various methods of providing depreciation	K3
CO4	Evaluate the methods of calculation of profit	K4
CO5	Determine the royalty accounting treatment and claims from insurance Companies in case of loss of stock.	K5
K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create		

MAPPING WITH PROGRAMME OUTCOMESAND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2

3 – Strong, 2 - Medium, 1 - Low

Semester: I	Course Code:23UCC02	Hours/Week: 5	Credit: 5
COURSE TITLE : CORE COURSE II - PRINCIPLES OF MANAGEMENT			

Course Overview:

1. Demonstrate the importance of principles of management.

2. Paraphrase the importance of planning and decision making in an organization.

3. Comprehend the concept of various authorizes and responsibilities of an organization.

4. Enumerate the various methods of Performance appraisal

5. Demonstrate the notion of directing, co-coordination and control in the management.

Learning Objectives:

1. To understand the basic management concepts and functions

2. To know the various techniques of planning and decision making

3. To familiarize with the concepts of organisation structure

4. To gain knowledge about the various components of staffing

5. To enable the students in understanding the control techniques of management

Unit - I	Introduction to Management	09 Hours

Meaning- Definitions

Nature and Scope

Levels of Management

Importance

Management Vs. Administration

Management: Science or Art?

Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo

Functions of Management

Trends and Challenges of Management.

Managers – Qualification

Managers – Duties & Responsibilities.

Unit - II	Planning	09 Hours

Planning – Meaning – Definitions

Nature

Scope and Functions

Importance and Elements of Planning

Types

Planning Process

Tools and Techniques of Planning

Management by Objective (MBO).

Decision Making: Meaning – Characteristics

Types

Steps in Decision Making

Forecasting

Unit - III	Organizing	09 Hours

Meaning - Definitions

Nature and Scope

Characteristics – Importance

Types - Formal and Informal Organization

Organization Chart

Organization Structure: Meaning and Types

Departmentalization

Authority and Responsibility

Centralization and Decentralization

Span of Management

Unit - IV	Staffing	09 Hours

Introduction - Concept of Staffing

Staffing Process

Recruitment – Sources of Recruitment

Modern Recruitment Methods

Selection Procedure – Test- Interview

Training: Need - Types

Promotion

Management Games

Performance Appraisal - Meaning and Methods

360-degree Performance Appraisal

Work from Home

Managing Work from Home [WFH

Unit - V	Directing & Co-ordination and Control	09 Hours

Motivation –Meaning - Theories,

Communication- Types

Barriers to Communications

Measures to Overcome the Barriers

Leadership – Nature

Types and Theories of Leadership

Styles of Leadership

Qualities of a Good Leader

Successful Women Leaders

Challenges faced by women in workforce

Supervision

Co-ordination – Meaning - Techniques of Co-ordination

Control - Characteristics - Importance

Stages in the Control Process

Requisites of Effective Control and Controlling Techniques

Management by Exception [MBE].

Text Book(s):

1. Gupta. C.B, - Principles of Management-L.M. Prasad, S. Chand & Sons Co. Ltd,

New Delhi.

2. Dinkar Pagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.

3. P.C. Tripathi & P.N Reddy, Principles of Management. Tata Mc Graw, Hill, Noida.

4. L.M. Prasad, Principles of Management, S. Chand & Sons Co. Ltd, New Delhi.

5. R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani

Publications, New Delhi.

Reference Books:

1. K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited,1 Chennai

2. Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and

Sons, New Delhi.

3. Grifffin, Management principles and Applicationss, Cengage learning, India.

4. H. Mintzberg - The Nature of Managerial Work, Harper & Row, New York.

5. Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of

Management. Boston The Harvard Business School Press, India.

Web Resources:

1 http://www.universityofcalicut.info/sy1/management

2 https://www.managementstudyguide.com/manpower-planning.htm

3 https://www.businessmanagementideas.com/notes/management-notes/

coordination/coordination/21392

Teaching Methodology: Videos, Audios, PPT, Role Play, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning

Learning Outcomes:
Upon successful completion of this course, the student will be able to

COs	Statements	Bloom's Level
CO1	Demonstrate the importance of principles of management.	K1
CO2	Paraphrase the importance of planning and decision making in an organization.	K2
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.	K3
CO4	Enumerate the various methods of Performance appraisal	K4
CO5	Demonstrate the notion of directing, co-coordination and control in the management.	K5
K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create		

MAPPING WITH PROGRAMME OUTCOMESAND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	2	3	3	2	2	2	1	3	2	2

3 – Strong, 2- Medium, 1- Low

Semester: I	**Course Code: 23UCCE01**	**Hours/Week: 3**	**Credit: 2**
COURSE TITLE : ELECTIVE I - PROGRAMMING IN C AND LAB			

Course Overview:

1. Apply the concept of Control Structures to solve any given problem.

2. Apply the concept of single and multi-dimensional arrays to solve problems related to searching, sorting and matrix operations.

3. Apply the concept of Strings for writing programs related to character array.

4. Write programs using concept of user defined and recursive functions.

5. Apply concept of structures to write programs.

Learning Objectives:

1. Describe the core syntax and semantics of C programming language.

2. Discover the need for working with the strings and functions.

3. Illustrate the process of structuring the data using matrix, struct .

Unit - I	**Introduction to C Language**	**09 Hours**

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

Unit - II	**Variables, Data Types & Operators**	**09 Hours**

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

Unit - III	Control Flow Statements	09 Hours

Control Flow Statements: Decision Making Statements - Switch Statement in C- C Loops & Control Structure Practice problems - Continue Statement , Break Statement Array & String Handling in C: Arrays in C - Strings in C

Unit - IV	Multidimensional Arrays in C-String functions in C-Practice problems Functions in C	09 Hours

Multidimensional Arrays in C - String functions in C - Practice problems Functions in C :Function Prototype - Parameter Passing Techniques in C - Storage Classes in C - Recursion Concept - Functions in C Practice problems

Unit - V	Pointers, Structures, and Unions	09 Hours

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

Text Book(s):
1. E. Balaguruswamy, "Programming in ANSIC",8th Edition,2019,McGraw
2. Hill Education, ISBN: 978-93-5316-513-0.
3. Pradip Dey, ManasGhosh, "Programming in C", 2nd Edition, 2018,Oxford University
4. Press, ISBN: 978-01-9949-147-6.
5. Kernighan B.Wand Dennis M. Ritchie, "The C Programming Language", 2nd Edition,
6. 2015, Pearson Education India, ISBN: 978-93-3254-944-9.

Reference Books:

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

Web Resources:

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

Teaching Methodology: Videos, Audios, PPT, Role Play, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning

Learning Outcomes:
Upon successful completion of this course, the student will be able to

COs	Statements	Bloom's Level
CO1	Remember the program structure of C with its syntax and semantics	K1
CO2	Understand the programming principles in C (data types, operators, branching and looping, arrays, functions, structures, pointers and files)	K2
CO3	Apply the programming principles learnt in real-time problems	K3
CO4	Analyze the various methods of solving a problem and choose the best method	K4
CO5	Code, debug and test the programs with appropriate test cases	K5
K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create		

MAPPING WITH PROGRAMME OUTCOMESAND
PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	3	3	3
CO2	3	3	3	2	3	3
CO3	2	3	2	3	3	2
CO4	3	3	3	3	3	3

3 – Strong, 2- Medium, 1- Low

Semester: I	Course Code: 23UCCE01	Hours/Week: 2	Credit: 2
COURSE TITLE : ELECTIVE PRACTICAL I - C PROGRAMMING LAB			

Course Overview:

1. Apply the concept of Control Structures to solve any given problem.

2. Apply the concept of single and multi-dimensional arrays to solve problems related to searching, sorting and matrix operations.

3. Apply the concept of Strings for writing programs related to character array.

4. Write programs using concept of user defined and recursive functions.

5. Apply concept of structures to write programs.

Learning Objectives:

1. Learning Objectives: (for teachers: what they have to do in the class/lab/field)

   - Understand problem statements and identify appropriate solutions.

   - Demonstrate the use of IDE and C Compiler.

   - Develop programs using C Programming Language

List of Programs

1. Write a C program to find roots of a Quadratic equation.

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

3. Write a C program to generate the Fibonacci sequence of first N numbers.

4. Write a C program to sum the series $S=1 -x+(x^2/2!)-(x^3/3!) + \text{----------} (x^n/n!)$

5. Write a C program to arrange the elements of an integer array using Bubble Sort algorithm.

6. Write a C program to input two matrices and perform matrix multiplication on them

7. Write a C program to check whether the given string is palindrome or not without using Library functions.

8. Write a C program to count the number of lines, words and characters in a given text.

9. Write a C program to generate Prime numbers in a given range using user defined function.

10. Write a C program to find factorial of a given number using recursive function.

	11. Write a C program to maintain a record of n student details using an array of structures with four fields - Roll number, Name, Marks and Grade. Calculate the Grade according to the following conditions. Marks Grade >=80A >=60 B >=50C >=40D <40E Print the details of the student, given the student Roll number as input.
Extended Professional Component	Questions related to the above topics, from various competitive examinations UPSC/TRB/NET/UGC –CSIR/GATE/TNPSC/others to be solved (To be discussed during the Tutorial hour)
Skills acquired from the course	Knowledge,ProblemSolving,Analyticalability,ProfessionalCompetency, Professional Communication and Transferrable Skill

Text Book(s):

1. E. Balaguruswamy, "Programming in ANSIC",8th Edition,2019, McGraw Hill Education, ISBN:978-93-5316-513-0.

Reference Books:

1. Pradip Dey, Manas Ghosh, "Programming in C", 2nd Edition, 2018,Oxford University Press, ISBN: 978-01-9949-147-6.

2. Kernighan B. Wand Dennis M. Ritchie, "The C Programming Language", 2nd Edition, 2015, Pearson Education India, ISBN: 978-93-3254-944-9.

3. Yashavant P.Kanetkar,"LetUsC",16th Edition,2019, BPB Publications, ISBN:978- 93-8728 449-4

4. Jacqueline A Jones and Keith Harrow, "Problem Solving with C", Pearson Education. ISBN: 978-93-325-3800-9.

5. Dr.Guruprasad Nagraj, "C Programming for Problem Solving", Himalaya Publishing House. ISBN-978-93-5299-361-1.

Web Resources:

1. http://elearning.vtu.ac.in/econtent/courses/video/BS/14CPL16.html

2. https://nptel.ac.in/courses/106/105/106105171/

Teaching Methodology: Videos, Audios, PPT, Role Play, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning

Learning Outcomes:
Upon successful completion of this course, the student will be able to

COs	Statements	Bloom's Level
CO1	Remember the program structure of C with its syntax and semantics	K1
CO2	Understand the programming principles in C (data types, operators, branching and looping, arrays, functions, structures, pointers and files)	K2
CO3	Apply the programming principles learnt in real-time problems	K3
CO4	Analyze the various methods of solving a problem and choose the best method	K4
CO5	Code, debug and test the programs with appropriate test cases	K5
K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create		

MAPPING WITH PROGRAMME OUTCOMESAND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	3	3	3	3
CO2	3	3	3	2	3	3
CO3	2	3	2	3	3	2
CO4	3	3	3	3	3	3
CO5	3	3	3	3	3	2

3 – Strong, 2- Medium, 1- Low

Semester: I	Course Code: 23UCCFC01	Hours/Week: 3	Credit: 2
COURSE TITLE : FOUNDATION COURSE FC (ELEMENTS OF INDUSTRY 4.0)			

Course Overview:

1. Define and explain the technologies of industry 4.0

2. Analyze and apply AI in the relevant sector

3. Summarize the characteristics of big data

4. Apply the tools of Industry 4.0

5. Adapt to the changing needs of the industry

Learning Objectives:

1. Learn the essentials of Industry 4.0

2. Understand the need and Applications of Artificial Intelligence

3. Set a base for big data and Internet of Things

4. Familiarize the Applications and tools of Industry4.0

5. Train on the skills required by industries

Unit - I	Introduction To Industry4.0	09 Hours

Industry: Meaning

Industry: Types

Industrial Revolution

Industrial Revolution 1.0 to 4.0

Technologies of Industry 4.0

Unit - II	Artificial Intelligence	09 Hours

Artificial Intelligence

History of AI

Foundations of AI

The AI environment - Challenges of AI

Challenges of AI

Unit - III	Big Data	09 Hours

Big Data : Meaning

Essentials of Big Data in Industry 4.0

Big Data Components

Big Data Characteristics

Big Data Applications

Unit - IV	IoT (Internet of Things (IoT))	09 Hours

Internet of Things (IoT)

Introduction to IoT

Applications of IoT : Manufacturing

Applications of IoT : Healthcare

Applications of IoT : Education

Applications of IoT : Aerospace and Defense

Applications of IoT : Agriculture

Applications of IoT : Transportation and Logistics

Unit - V	Impact of industry 4.0	09 Hours

Impact of Industry 4.0 on Society

Impact of Industry 4.0 on Business

Impact of Industry 4.0 on Government and People

Framework for aligning Education with Industry 4.0

Text Book(s):

1. Seema Acharya J, Subhashini Chellappan, (2019) ― Big Data and Analytics‖,2nd Edition, Wiley Publication, New Delhi.

2. Russel S, Norvig P (2010), ― Artificial Intelligence: A Modern approach‖, 3rdEdition, Prentice Hall, New York.

3. Pethuru Raj and Anupama C. Raman, (2017), "The Internet of Things: Enabling Technologies, Platforms, and Use Cases", Auerbach Publications

Reference Books:

1. Judith Hurwitz, Alan Nugent, Fern Halper, Marcia Kaufman, ―Big Data for Dummies‖, John Wiley & Sons, Inc.

2. Nilsson (2000), Artificial Intelligence: A new synthesis, Nils J Harcourt Asia PTE Ltd.

Web Resources:

1 https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SEEA1403.pdf

2.https://library.oapen.org/bitstream/handle/20.500.12657/43836/extern al_content.pdf?

sequence=1

3 https://www.vssut.ac.in/lecture_notes/lecture1428643004.pdf

---

Teaching Methodology: Videos, Audios, PPT, Role Play, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning

---

Learning Outcomes:
Upon successful completion of this course, the student will be able to

COs	Statements	Bloom's Level
CO1	Define and explain the technologies of industry 4.0	K1
CO2	Analyze and apply AI in the relevant sector	K2
CO3	Summarize the characteristics of big data	K3
CO4	Apply the tools of Industry 4.0	K4
CO5	Adapt to the changing needs of the industry	K5
K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create		

MAPPING WITH PROGRAMME OUTCOMESAND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	2	3	2	3	3	3	2	2
CO2	3	2	3	2	2	2	2	3	2	3
CO3	3	3	3	3	2	3	3	3	2	2
CO4	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	3	2	3	3	3	2	3

3 – Strong, 2- Medium, 1- Low

Semester: II	Course Code: 23UCC03	Hours/Week: 5	Credit: 5
COURSE TITLE : CORE COURSE III - FINANCIAL ACCOUNTING - II			

Course Overview:

1. To evaluate the Hire purchase accounts and Installment systems

2. To prepare Branch accounts and Departmental Accounts

3. To understand the accounting treatment for admission and retirement in partnership

4. To know Settlement of accounts at the time of dissolution of a firm.

5 To elaborate the role of IFRS

Learning Objectives:

1. The students are able to prepare different kinds of accounts such Higher purchase and Installments System.

2. To understand the allocation of expenses under departmental accounts

3. To gain an understanding about partnership accounts relating to Admission and retirement

4. Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm

5. To know the requirements of international accounting standards

Unit - I	Hire Purchase and Installment System	09 Hours

Hire Purchase System

Accounting Treatment

Calculation of Interest

Default and Repossession

Hire Purchase Trading Account

Installment System

Calculation of Profit

Unit - II	Branch and Departmental Accounts	09 Hours

Branch – Dependent Branches

Accounting Aspects

Debtors system

Stock and Debtors system

Distinction between Wholesale Profit and Retail Profit

Independent Branches (Foreign Branches excluded)

Departmental Accounts: Basis of Allocation of Expenses

Inter- Departmental Transfer at Cost

Inter- Departmental Transfer at Selling Price.

Unit - III	Partnership Accounts - I	09 Hours

Partnership Accounts:

Admission of a Partner

Treatment of Goodwill

Calculation of Hidden Goodwill

Retirement of a Partner

Death of a Partner

Unit - IV	Partnership Accounts - II	09 Hours

Dissolution of Partnership

Methods

Settlement of Accounts Regarding Losses and Assets

Realization account

Treatment of Goodwill

Preparation of Balance Sheet

One or more Partners insolvent

All Partners insolvent

Applications of Garner Vs Murray Theory

Accounting Treatment

Piecemeal Distribution

Surplus Capital Method – Maximum Loss Method.

Unit - V	Accounting Standards for financial reporting (Theory only)	09 Hours

Objectives and Uses of Financial Statements for Users

Role of Accounting Standards

Development of Accounting Standards in India

Text Book(s):

1 Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.

2 M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.

3 R.L. Gupta and V.K. Gupta, ―Financial Accounting‖, Sultan Chand, New Delhi.

4 S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.

5 T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai

Reference Books:

1 Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.

2 Dr. Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.

3 Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.

4 Tulsian, Advanced Accounting, Tata MC. Graw hills, India.

5 Charumathi and Vinayagam, Financial Accounting, S. Chand and sons, New Delhi.

Web Resources:

1 https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1

2 https://www.slideshare.net/ramusakha/basics-of-financial-accounting

3 https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

---

Teaching Methodology: Videos, Audios, PPT, Role Play, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning

---

Learning Outcomes:
Upon successful completion of this course, the student will be able to

COs	Statements	Bloom's Level
CO1	To evaluate the Hire purchase accounts and Installment systems	K1
CO2	To prepare Branch accounts and Departmental Accounts	K2
CO3	To understand the accounting treatment for admission and retirement in	K3
CO4	To understand the accounting treatment for admission and retirement in partnership	K4
CO5	To elaborate the role of IFRS	K5
K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create		

MAPPING WITH PROGRAMME OUTCOMESAND
PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	2	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3

 3 – Strong, 2- Medium, 1- Low

Semester: II	Course Code:23UCC04	Hours/Week: 5	Credit: 5
COURSE TITLE : CORE COURSE IV - BUSINESS LAW			

Course Overview:

1.   Explain the Objectives and significance of Mercantile law

2.   Understand the clauses and exceptions of Indian Contract Act.

3.   Outline the contract of indemnity and guarantee

4.   Familiar with the provision relating to Bailment and Pledge.

5   Explain the various provisions of Sale of Goods Act 1930

Learning Objectives:

1.   To know the nature and objectives of Mercantile law and the essentials of valid contract

2.   To gain knowledge on performance contracts

3.   To be acquainted with the rules of Indemnity and Guarantee

4.   To make aware of the essentials of Bailment and pledge

5.   To understand the provisions relating to sale of goods

Unit - I	Elements of Contract	09 Hours

Indian Contract Act 1872: Definition of Contract

Essentials of Valid Contract,

Classification of Contract

Offer and Acceptance

Consideration

Capacity to Contract

Free Consent

Legality of Object

Contingent Contracts

Void Contract

Unit - II	Performance of Contract	09 Hours

Meaning of Performance

Offer to Perform

Devolution of Joint liabilities & Rights,

Time and Place of Performance

Reciprocal Promises

Assignment of Contracts

Remedies for Breach of contract

Termination and Discharge of Contract

Quasi Contract

Unit - III	Contract of Indemnity and Guarantee	09 Hours

Contract of Indemnity

Contract of Guarantee

Extent of Surety's Liability

Kinds of Guarantee

Rights of Surety

Discharge of Surety

Unit - IV	Bailment and Pledge	09 Hours

Bailment – Concept

Essentials

Classification of Bailment's

Duties and Rights of Bailor

Duties and Rights of Bailee

Law of Pledge , Meaning

Essentials of Valid Pledge

Pledge and Lien, Rights of Pawner and Pawnee.

Unit - V	Sale of Goods Act 1930:	09 Hours

Definition of Contract of Sale

Formation

Essentials of Contract of Sale

Conditions and Warranties

Transfer of Property

Contracts involving Sea Routes

Sale by Non-owners

Rights and duties of buyer

Rights of an Unpaid Seller

Text Book(s):

1 N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.

2 R.S.N. Pillai – Business Law, S. Chand, New Delhi.

3 M C Kuchhal & Vivek Kuchhal, Business law, S Chand Publishing, New Delhi

4 M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.

5 Shusma Aurora, Business Law, Taxmann, New Delhi.

Reference Books:

1 PreethiAgarwal, Business Law, CA foundation study material, Chennai.

2 Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.

3 Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.

4 D.Geet, Business Law NiraliPrakashan Publication, Pune.

5 M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.

Web Resources:

1 www.cramerz.comwww.digitalbusinesslawgroup.com

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

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

Teaching Methodology: Videos, Audios, PPT, Role Play, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning

Learning Outcomes:

Upon successful completion of this course, the student will be able to

COs	Statements	Bloom's Level
CO1	Explain the Objectives and significance of Mercantile law	K1
CO2	Understand the clauses and exceptions of Indian Contract Act.	K2
CO3	Outline the contract of indemnity and guarantee	K3
CO4	Familiar with the provision relating to Bailment and Pledge	K4
CO5	Explain the various provisions of Sale of Goods Act 1930	K5
K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create		

MAPPING WITH PROGRAMME OUTCOMESAND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	2	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

Semester: II	Course Code: 23UCCE02	Hours/Week: 3	Credit: 2
COURSE TITLE : ELECTIVE II – OFFICE AUTOMATION AND LAB			

Course Overview:

1. Understand the basics of computer systems and its components.

2. Understand and apply the basic concepts of a word processing package.

3. Understand and apply the basic concepts of electronic spreadsheet software.

4. Understand and apply the basic concepts of database management system.

5. Understand and create a presentation using PowerPoint tool.

Learning Objectives:

1. The major objective in introducing the Computer Skills course is to impart training for students in Microsoft Office which has different components like

   MS Word, MS Excel and Power point.

2. The course is highly practice oriented rather than regular classroom teaching.

3. To acquire knowledge on editor, spreadsheet and presentation software.

Unit - I	Introductory concepts	03 Hours

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

Unit - II	Word Processing	03 Hours

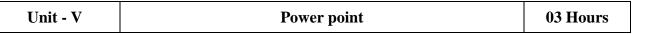Word Processing: File menu operations - Editing text – tools, formatting, bullets and numbering - Spell Checker - Document formatting – Paragraph alignment, indentation, headers and footers, printing – Preview, options, merge.

Unit - III	Spreadsheets	03 Hours

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

Unit - IV	Charts	03 Hours

Charts – creating, formatting and printing, analysis tables,

Preparation of financial statements, introduction to data analytics.

Unit - V	Power point	03 Hours

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

Text Book(s):

1. Peter Norton, "Introduction to Computers" – Tata McGraw-Hill.

Reference Books:

1. Jennifer Ackerman Kettel, Guy Hat - Davis, Curt Simmons, "Microsoft2003",

Tata Mc Graw- Hill.

Web Resources:

1. Web content from NDL/SWAYAM or open source web resources

Teaching Methodology: Videos, Audios, PPT, Role Play, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning

Learning Outcomes:
Upon successful completion of this course, the student will be able to

COs	Statements	Bloom's Level
CO1	Possess the knowledge on the basics of computers and its components	K1
CO2	Gain knowledge on Creating Documents, spreadsheet and presentation.	K2
CO3	Learn the concepts of Database and implement the Query in Database.	K3
CO4	Demonstrate the understanding of different automation tools	K4
CO5	Utilize the automation tools for documentation, calculation and presentation purpose	K5
K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create		

MAPPING WITH PROGRAMME OUTCOMESAND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	2	3	3	3
CO2	3	3	3	3	3	3
CO3	3	3	3	3	3	3
CO4	3	3	3	3	3	3
CO5	3	3	3	3	3	3

3 – Strong, 2- Medium, 1- Low

Semester: II	Course Code: 23UCCEP02	Hours/Week: 2	Credit: 2
COURSE TITLE : ELECTIVE PRACTICAL II – OFFICE AUTOMATION AND LAB			

Course Overview:

1. To perform documentation

2. To perform accounting operations

3. To perform presentation skills

Learning Objectives:

1 (for teachers: what they have to do in the class/lab/field) Office tools course would enable the students in crafting professional word documents, excel spread sheets, power point presentations using the Microsoft suite of office tools. To familiarize the students in preparation of documents and presentations with office automation tools

List of Programs

Word

Word Orientation : The instructor needs to give an overview of Microsoft word & Importance of MS Word as word Processor, Details of the four tasks and features that would be covered Using word – Accessing, overview of toolbars, saving files, Using help and resources, rulers, format painter.

Task1: Using word to create project certificate. Features to be covered:-Formatting Fonts in word, Drop Cap in word, Applying Text effects, Using Character Spacing, Borders and Colors, Inserting Header and Footer, Using Date and Time option in Word.

Task2: Creating project abstract Features to be covered:-Formatting Styles, Inserting table, Bullets and Numbering, Changing Text Direction, Cell alignment, Footnote, Hyperlink, Symbols, Spell Check , Track Changes.

Task 3 : Creating a Newsletter : Features to be covered:- Table of Content, Newspaper columns, Images from files and clipart, Drawing toolbar and Word Art, Formatting Images, Textboxes and Paragraphs

Excel

Excel Orientation : The instructor needs to tell the importance of MS Excel as a Spreadsheettool,givethedetailsofthefourtasksandfeaturesthatwouldbecoveredExcel – Accessing, overview of toolbars, saving excel files, Using help and resources {Comdex Information Technology course tool kit Vikas }

> **Task1:CreatingaScheduler-**Featurestobecovered:Gridlines,FormatCells, Summation, auto fill, Formatting Text
>
> **Task 2 : Calculations** - Features to be covered:- Cell Referencing, Formulae in excel – average, standard deviation, Charts, Renaming and Inserting worksheets, Hyper linking, Count function, LOOKUP/VLOOKUP
>
> **Task 3 : Performance Analysis** - Features to be covered:- Split cells, freeze panes, group and outline, Sorting, Boolean and logical operators, Conditional formatting

MS Power Point

> **Task1:** Students will be working on basic power point utilities and tools which help them create basic power point presentation. Topic covered includes :- PPT Orientation, Slide Layouts, Inserting Text, Word Art, Formatting Text, Bullets and Numbering, Auto Shapes, Lines and Arrows
>
> **Task 2:** This session helps students in making their presentations interactive. Topics covered includes: Hyperlinks, Inserting –Images, Clip Art, Audio, Video, Objects, Tables and Charts
>
> **Task 3:** Concentrating on the in and out of Microsoft power point. Helps them learn best practices in designing and preparing power point presentation. Topics covered includes: - Master Layouts (slide, template, andnotes), Types of views (basic, presentation, slide slotter, notes etc), Inserting – Background, textures, Design Templates, Hidden slides. Auto content wizard, Slide Transition, Custom Animation, Auto Rehearsing

Extended Professional Component	Questions related to the above topics, from various competitive examinations UPSC/TRB/NET/UGC –CSIR/GATE/TNPSC/others to be solved (To be discussed during the Tutorial hour)
Skills acquired from the course	Knowledge,ProblemSolving,Analyticalability,ProfessionalCompetency, Professional Communication and Transferrable Skill

1. Comdex Information Technology course toolkit Vikas Gupta,WILEY Dreamtech, 20052.
2. The Complete Computer upgrade and repair book,3rd edition Cheryl A Schmidt, WILEY Dream tech.
3. Introduction to Information Technology, ITL Education Solutions limited, Pearson Education.

4. PC Hardware and A+Handbook – KateJ. ChasPHI(Microsoft)

Teaching Methodology: Videos, Audios, PPT, Role Play, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning

---

Learning Outcomes:
Upon successful completion of this course, the student will be able to

COs	Statements	Bloom's Level
CO1	Possess the knowledge on the basics of computers and its components	K1
CO2	Gain knowledge on Creating Documents, spreadsheet and presentation.	K2
CO3	Learn the concepts of Database and implement the Query in Database.	K3
CO4	Demonstrate the understanding of different automation tools	K4
CO5	Utilize the automation tools for documentation, calculation and presentation purpose	K5
K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create		

MAPPING WITH PROGRAMME OUTCOMESAND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	2	3	3	3
CO2	3	3	3	3	3	3
CO3	3	3	3	3	3	3
CO4	3	3	3	3	3	3
CO5	3	3	3	3	3	3

3 – Strong, 2- Medium, 1- Low

Semester: II	Course Code: 23UCCSEC03	Hours/Week: 3	Credit: 2
COURSE TITLE : SKILL ENHANCEMENT COURSE III - INDUSTRIAL LAW			

Course Overview:

1. Remember and recall the various concepts of Factories act 1948

2. Demonstrate the. Provisions and concepts of Industrial Disputes Act, 1947

3. Analyze the various measures and policies in The Workmen's Compensation Act .

4. Examine the different aspects of ESI and EPF Act.

5   Critically evaluate the Case studies relating to Bonus Act..

Learning Objectives:

1. To Understand and apply the concept of Factories act
2. To capable students to comprehend the legal framework governing Industrial Law to settle industrial disputes
3. To expose students to the principles relating to health and safety laws in the workplace
4. To explain the relevant laws governing ESI Act 1948 and EPF Act 1952
5. To know the development and the judicial setup of Payment of Bonus Act.

Unit - I	FACTORIES ACT 1948	09 Hours

Health – Safety – Welfare

Working Hours of Adults

Employment of Women

Employment of Young Persons

Leave with Wages

Unit - II	Industrial Disputes Act, 1947	09 Hours

Definition,

Authorities,

Awards

Settlements

Strikes Lockouts

Lay Offs

Retrenchment and Closure

Unit - III	The Workmen's Compensation Act	09 Hours

Definitions Workmen 's Compensations

Nature and Scope of Workmen 's Compensations

Employ's Liability

Meaning of Accident Compensation Permanent

Partial and Temporary

Disablement

Compensation of Half Month Payment (Table Not Necessary).

Unit - IV	Employees State Insurance Act 1948	09 Hours

Objects-definitions

ESI Corporation,

Functions- contribution and recovery benefits

Employees Provident Fund and Miscellaneous Provision Act, 1952

Objects-definition-

Provident fund schemes

contribution and recovery

Unit - V	The Payment of Bonus Act 1965	09 Hours

Object – Applications

Definitions

Methods of Computing Gross Profits

Payment of Bonus – Importance

Text Book(s):

1 N.D. Kapoor – Industrial Laws, Sultan Chand & Sons, New Delhi.

2 P.C. Tripathi - Industrial Laws, Sultan Chand & Sons, New Delhi

Reference Books:

1 Dr. M.R. Sreenivasan & C.D. Balaji - Industrial Laws & Public Relations, Margham Publications, Chennai.

2 B. Nandha Kumar, Industrial Laws, Vijay Nichole Prints, Chennai.

3 "Industrial Relations and Labour Laws" - S C Srivastava - Vikas Publishing

4. "Industrial Relations and Labour Laws" – Piyali Ghosh and Shefali Nandan - McGraw Hill India

Web Resources:

1 https://www.icsi.edu/media/webmodules/publications/7.%20Industrial,%20Lab our%20and%20General%20Laws.pdf

2 https://www.mlsu.ac.in/econtents/1185_Industrial%20Relations%20and%20Lab our%20Laws.pdf

3 https://sbs.ac.in/wp-content/uploads/2021/02/BBA-5th-IRLL-Complete-Notes-updated1. pdf

Teaching Methodology: Videos, Audios, PPT, Role Play, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning

Learning Outcomes:
Upon successful completion of this course, the student will be able to

COs	Statements	Bloom's Level
CO1	Remember and recall the various concepts of Factories act 1948	K1
CO2	Demonstrate the. Provisions and concepts of Industrial Disputes Act, 1947	K2
CO3	Analyze the various measures and policies in The Workmen's Compensation Act .	K3
CO4	Examine the different aspects of ESI and EPF Act.	K4
CO5	Critically evaluate the Case studies relating to Bonus Act..	K5
K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create		

MAPPING WITH PROGRAMME OUTCOMESAND
PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	2	3	2	3	3	3	2	2
CO2	3	2	2	3	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3

3 – Strong, 2- Medium, 1- Low

Semester: III	Course Code:23UCC05	Hours/Week: 5	Credit: 5
COURSE TITLE : CORE COURSE V - CORPORATE ACCOUNTING - I			

Course Overview:

1. Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites

2. Asses the accounting treatment of issue and redemption of preference shares and debentures

3. Construct Financial Statements applying relevant accounting treatments

4. Compute the value of goodwill and shares under different methods and assess its applicability

5. Integrate theoretical knowledge on all accounting in par with IFRS and IND AS

Learning Objectives:

1. To understand about the pro-rata allotment and Underwriting of Shares

2. To know the provisions of Companies Act regarding Issue and Redemption of Preference shares and debentures

3. To learn the form and contents of financial statements as per Schedule III of Companies Act 2013

4. To examine the various methods of valuation of Goodwill and shares

5. To identify the Significance of International financial reporting standard (IFRS)

Unit - I	Issue of Shares	09 Hours

Issue of Shares at Premium

Issue of Shares at Discount

Forfeiture and Reissue of shares

Pro-rata Allotment Issue of Rights and Bonus Shares

Underwriting of Shares and Debentures

Underwriting Commission

Types of Underwriting.

Unit - II	Issue & Redemption of Preference Shares & Debentures	09 Hours

Redemption of Preference Shares

Provisions of Companies Act

Capital Redemption Reserve

Minimum Fresh Issue

Redemption at Par, Premium and Discount

Debentures: Issue and Redemption - Meaning – Methods

In-One lot–in Installment

Purchase in the Open Market includes Ex Interest and Cum Interest

Sinking Fund Investment Method

Unit - III	Final Accounts	09 Hours

Introduction – Final Accounts

Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013

Part I Form of Balance Sheet

Part II Form of Statement of Profit and Loss

Ascertaining Profit for Managerial Remuneration

Unit - IV	Valuation of Goodwill & Shares	09 Hours

Valuation of Goodwill – Meaning

Need for Valuation of Goodwill

Methods of Valuing Goodwill

Average Profit – Super Profit method

Annuity and Capitalization Method

Valuation of Shares – Need for Valuation of Shares

Methods of Valuation of Shares

Net Assets Method

Yield and Fair Value Methods.

Unit - V	Indian Accounting Standards	09 Hours

International Financial Reporting Standard (IFRS)

Meaning and its Applicability in India

Indian Accounting Standards

Meaning – Objectives, Significance

Procedures for Formulation of Standards – Ind AS – 1

Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories

Ind AS – 7 Cash Flow Statement

Ind AS – 8 Accounting Policies

Changes in Accounting Estimate and Errors

Ind AS – 16 – Property, Plant & Equipment

Ind AS 38 – Intangible Assets Ind AS – 103,

Business Combinations Ind AS 110, Consolidated Financial Statement. (Theory Only)

Text Book(s):

1 S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.

2 R.L. Gupta and M. Radhaswamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.

3 Broman, Corporate Accounting, Taxmann, New Delhi.

4 Shukla, Grewal and Gupta- Advanced Accounts VolI, S. Chand, New Delhi.

5 M.C. Shukla, Advanced accounting Vol I, S. Chand, New Delhi.

Reference Books:

1 T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.

2 D.S. Rawat & Nozer Shroff, Students Guide To Accounting Standards ,Taxmann, New Delhi

3 Prof. Mukeshbramhbutt, Devi,Corporate Accounting I, Ahilya Publication, Madhya Pradesh

4 Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.

5 PrasanthAthma, Corporate Accounting I, Himalaya Publishing house, Mumbai.

Web Resources:

1 https://www.tickertape.in/blog/issue-of-shares/

2 https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwill

andshares.pdf

3 https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards. html

Teaching Methodology: Videos, Audios, PPT, Role Play, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning

Learning Outcomes:
Upon successful completion of this course, the student will be able to

COs	Statements	Bloom's Level
CO1	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites	K1
CO2	Asses the accounting treatment of issue and redemption of preference shares and debentures	K2
CO3	Construct Financial Statements applying relevant accounting treatments	K3
CO4	Compute the value of goodwill and shares under different methods and assess its applicability	K4
CO5	Integrate theoretical knowledge on all accounting in par with IFRS and IND AS	K5
K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create		

MAPPING WITH PROGRAMME OUTCOMESAND
PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	1	3	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

Semester: III	Course Code: 23USTA23	Hours/Week: 4	Credit: 3
COURSE TITLE : ELECTIVE III - BUSINESS MATHEMATICS & STATISTICS			

Course Overview:

1. Learn the basics of ratio, proportion, indices and logarithm

2. Familiarize with calculations of simple and compound interest and arithmetic, Geometric and harmonic progressions.

3. Determine the various measures of central tendency

4. Calculate the correlation and regression co-efficient.

5. Assess problems on time series analysis

Learning Objectives:

1. To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.

2. To familiarize with the measures of central tendency

3. To conceptualize with correlation co-efficient

4. To gain knowledge on time series analysis

5. To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.

Unit - I	Ratio	12 Hours

Ratio, Proportion and Variations, Indices and Logarithms.

Unit - II	Interest and Annuity	12 Hours

Banker's Discount – Simple and Compound Interest Arithmetic, Geometric and Harmonic

Progressions. Annuity-Meaning- Types of Annuity Applicationss.

Unit - III	Business Statistics Measures of Central Tendency	12 Hours

Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles

Percentiles. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and

Standard Deviation & Co-efficient.

Unit - IV	Correlation and Regression	12 Hours

Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression

Lines and Coefficients.

Unit – V	Time Series Analysis and Index Numbers	12 Hours

Time Series Analysis : Secular Trend – Seasonal Variation – Cyclical variations - Index Numbers –

Aggregative and Relative Index – Chain and Fixed Index –Wholesale Index – Cost of Living Index.

Text Book(s):

1. Dr. B.N. Gupta, Business Mathematics & Statistics, Shashi bhawan publishing house, Chennai

2. AsimKumar Manna, Business Mathematics & Statistics, McGraw-Hill education, Noida

3. A.V. Rayarikarand Dr. P.G. Dixit, Business Mathematics & Statistics, Nirali Prakashan Publishing, Pune

4. Dr. S. Sachdeva, Business Mathematics & Statistics, Lakshmi Narain Agarwal,Agra

5. P.R. Vittal, Business Mathematics & Statistics, Margham Publications, Chennai

6. Dr. B.N. Gupta, Business Mathematics & Statistics, Shashi bhawan publishing house,Chennai

Reference Books:

1. J.K. Sharma, Fundamentals of business sstatistics,Vikaspublishing, Noida

2. Peter Waxman, Business Mathematics & Statistics, Prentice Hall, NewYork

3. Andre Francis, Business Mathematics & Statistics, Cengage Learning EMEA, Andover

4. Aggarwal BM, Business Mathematics & Statistics, Ane Book Pvt. Ltd.,New Delhi

5. R.S. Bhardwaj, Business Mathematics & Statistics, Excel Books Publisher, New Delhi

Web Resources:

1. https://www.britannica.com/biography/Henry-Briggs

2. https://corporatefinanceinstitute.com/resources/data-science/central-tendency/

3. https://www.expressanalytics.com/blog/time-series-analysis/

Teaching Methodology: Videos, Audios, PPT, Role Play, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning

Learning Outcomes:
Upon successful completion of this course, the student will be able to

COs	Statements	Bloom's Level
CO1	Learn the basics of ratio, proportion, indices and logarithm	K1
CO2	Familiarize with calculations of simple and compound interest and arithmetic, Geometric and harmonic progressions.	K2
CO3	Determine the various measures of central tendency	K3
CO4	Calculate the correlation and regression co-efficient.	K4
CO5	Assess problems on time series analysis	K5
K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create		

**MAPPING WITH PROGRAMME OUTCOMESAND
PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	3	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2

3 – Strong, 2- Medium, 1- Low

Semester: III	Course Code: 23UCCE03	Hours/Week: 2	Credit: 3
COURSE TITLE : ELECTIVE IV - WEB TECHNOLOGY (PHP) AND LAB			

Course Overview:

1. Understand the general concepts of PHP scripting language for the development of Internet websites

2. Understand the basic functions of My SQL database program and XML concepts

3. Learn the relationship between the client side and the server side scripts.

Learning Objectives:

1. To use PHP and My SQL to develop dynamic web sites for user on the Internet

2. Todevelopwebsitesrangingfromsimpleonlineinformationformstocomplex e-commerce sites with My SQL database, building, connectivity, and Maintenance

Unit - I	Introducing PHP	09 Hours

Introducing PHP – Basic development Concepts – Creating first PHP Scripts – Using Variable and Operators – Storing Data in variable – Understanding Data types – Setting and Checking variables Data types – Using Constants – Manipulating Variables with Operators.

Unit - II	Controlling Program Flow	09 Hours

Controlling Program Flow: Writing Simple Conditional Statements - Writing More Complex Conditional Statements – Repeating Action with Loops – Working with String and Numeric Functions

Unit - III	Working with Arrays	09 Hours

Working with Arrays: Storing Data in Arrays – Processing Arrays with Loops and Iterations – Using Arrays with Forms - Working with Array Functions – Working with Dates and Times.

Unit - IV	Using Functions and Classes	09 Hours

Using Functions and Classes: Creating User - Defined Functions - Creating Classes – Using Advanced OOP Concepts.

Unit - V	Working with Database and SQL	09 Hours

Working with Database and SQL: Introducing Database and SQL- Using My SQL - Adding and modifying Data - Handling Errors – Using SQ Lite Extension and PDO Extension. Introduction XML - Simple XML and DOM Extension.

Text Book(s):

1. Vikram Vaswani, "PHP A Beginner's Guide", Tata McGraw Hill 2008

Reference Books:

1. Steven Holzner , "The PHP Complete Reference", Tata McGraw Hill, 2007

2. Steven Holzer , "Spring into PHP", Tata McGraw Hill 2011, 5thEdition.

Web Resources:

1. https://www.w3schools.com/php/

2. https://www.phptpoint.com/php-tutorial-pdf/

3. http://www.xmlsoftware.com/

Teaching Methodology: Videos, Audios, PPT, Role Play, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning

Learning Outcomes:
Upon successful completion of this course, the student will be able to

COs	Statements	Bloom's Level
CO1	Develop working knowledge of HTML	K1
CO2	Ability to Develop and publish Web pages using Hypertext Markup Language (HTML).	K2
CO3	Ability to optimize page styles and layout with Cascading Style Sheets (CSS).	K3
CO4	Ability to develop a java script	K4
CO5	An ability to develop web application using Ajax.	K5
K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create		

**MAPPING WITH PROGRAMME OUTCOMESAND
PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	1	2	1	2
CO2	3	3	2	2	3	3
CO3	3	3	2	3	3	2
CO4	3	2	3	2	2	3
CO5	3	2	2	2	3	3

3 – Strong, 2- Medium, 1- Low

Semester: III	Course Code: 23UCCEP03	Hours/Week: 2	Credit: 2
COURSE TITLE : ELECTIVE PRACTICAL IV - WEB TECHNOLOGY (PHP) AND LAB			

Course Overview:

1. On the completion of this laboratory course the students ought to

2. Obtain knowledge and develop Applications programs using Python.

3. Create dynamic Web Applications such as content management, user registration, and ecommerce using PHP and to understand the ability to post and publish a PHP website.

4. Develop a MySQL database and establish connectivity using MySQL.

Learning Objectives:

1. Learning Objectives: (for teachers: what they have to do in the class/lab/field)

2. The objectives of this course are to have a practical understanding about how to write PHP code to solve problems.

3. Display and insert data using PHP and MySQL.

4. Test, debug, and deploy web pages containing PHP and MySQL.

5. ItalsoaimstointroducepracticalsessiontodevelopsimpleApplicationssusingPHP and MySQL.

LIST OF PRACTICALS

1. Write a PHP program which adds up column sand rows of given table

2. Write a PHP program to compute the sum of first n given prime numbers

3. Write a PHP program to find valid an email address

4. Write a PHP program to convert a number written in words to digit.

5. Write a PHP script to delay the program execution for the given number of seconds..

6. Write a PHP script, which changes the colour of the first character of a word

7. Write a PHP program to find multiplication table of a number.

8. Write a PHP program to calculate Factorial of a number

9. Write a PHP code to create a student mark sheet table. Insert, delete and modify records..

10. FromaXMLdocument(email.xml),writeaprogramtoretrieveandprintallthee- mail addresses from the document using XML

11. FromaXMLdocument(tree.xml),suggestthreedifferentwaystoretrievethetext value 'John' using the DOM:

12. WriteaprogramthatconnectstoaMySQLdatabaseandretrievesthecontentsofany one of its tables as an XML file. Use the DOM.

Extended Professional Component	Questions related to the above topics, from various competitive examinations UPSC / TRB / NET / UGC – CSIR / GATE / TNPSC / others to be solved (To be discussed during the Tutorial hour)
Skills acquired from the Course	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill

Teaching Methodology: Videos, Audios, PPT, Role Play, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning
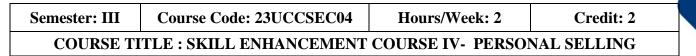
Learning Outcomes:
Upon successful completion of this course, the student will be able to

COs	Statements	Bloom's Level
CO1	Develop working knowledge of HTML	K1
CO2	Ability to Develop and publish Web pages using Hypertext Markup Language (HTML).	K2
CO3	Ability to optimize page styles and layout with Cascading Style Sheets (CSS).	K3
CO4	Ability to develop a java script	K4
CO5	An ability to develop web application using Ajax.	K5
K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create		

MAPPING WITH PROGRAMME OUTCOMESAND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	2	1	2	1	2
CO2	3	3	2	2	3	3
CO3	3	3	2	3	3	2
CO4	3	2	3	2	2	3
CO5	3	2	2	2	3	3

3 – Strong, 2- Medium, 1- Low

Semester: III	Course Code: 23UCCSEC04	Hours/Week: 2	Credit: 2
COURSE TITLE : SKILL ENHANCEMENT COURSE IV- PERSONAL SELLING			

Course Overview:

1. Remember the concepts of sales management, personal selling and sales task.

2. Understand the personal sale strategies and environmental factors that affect the personal sales.

3. Explore the history of stages and process of Sales.

4. Analyze the effective techniques in developing and qualifying sales leads.

5. Apply the documentation procedures in preparation of Sales report.

Learning Objectives:

1. To Understand the concept of personal selling and related terms..

2. To Know the catalytic role of sales person in the effective functioning of an organization.

3. To familiarize the student with the fundamentals of personal selling and the selling process

4. To explain the personal sale strategies and environmental factors that affect the personal sales

5. To know the Preparation of Sales report-reports and documents

Unit - I	Introduction:	06 Hours

Introduction: Personal selling meaning – definition – components – nature – functions - personal selling and advertising – Objectives – Types – Merits and Demerits.

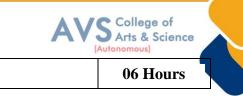| Unit - II	Characteristics of personal selling	06 Hours

Characteristics of personal selling - merits of personal selling demerits of personal selling - methods of personal selling - essentials of effective selling

Unit - III	Steps in selling process	06 Hours

Steps in selling process - important aspects of personal selling changing face of personal selling - efficiency of personal selling in marketing mix - personal selling with respect to product strategy personal selling and price decisions - personal selling and distribution - personal selling and product promotion

Unit - IV	Types	06 Hours

Types of salesman - qualities of a good salesman-collaborative selling-buying formula method - presentation and demonstration handling of objections - closing the sale - post sale activities.

Unit - V	Sales report	06 Hours

Sales report - reports and documents - sales manual - order book - cash memo - tour diary - daily and periodical reports - ethical aspects of selling.

Text Book(s):

1. Saravanavel. p and Sumathi. S., Advertising and Salesmanship, Margham Publications, Chennai.

2. S.A. Sherlaker R. Krishnamoorthy, Marketing Management Concepts and Cases, Himalaya Publishing House.

Reference Books:

1. S.A. Sherlekar Marketing Management Himalaya Publishing House

2. Dr. N. Rajan Nair, Sanjith R. Nair, Marketing, Sultan Chand and Sons

3. K. Sundar, Essentials of Marketing, Vijay Nicole

4. Futrell Charles, Sales Management Behavior Practices and Cases, The Dryden Press.

Web Resources:

1. https://commercestudyguide.com/wp-content/uploads/2020/02/PERSONAL-SELLING-AND-SALESMANSHIP-PDF-NOTES.pdf

2. https://www.economicsdiscussion.net/marketing-management/personal-selling/32430

3. https://www.rccmindore.com/wp-content/uploads/2015/06/Personal-Selling- and-Salesmanship-IVMgt.-191.pdf

Teaching Methodology: Videos, Audios, PPT, Role Play, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning

Learning Outcomes:
Upon successful completion of this course, the student will be able to

COs	Statements	Bloom's Level
CO1	Remember the concepts of sales management, personal selling and sales task.	K1
CO2	Understand the personel sales strategies and environmental factors that affect the personal sales.	K2
CO3	Explore the history of stages and process of Sales	K3
CO4	Analyze the effective techniques in developing and qualifying sales leads.	K4
CO5	Apply the documentation procedures in preparation of Sales report.	K5
K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create		

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	2	3	2	3	3	3	2	2
CO2	3	2	2	3	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3

3 – Strong, 2- Medium, 1- Low

Semester: III	Course Code: 23UCCSEC05	Hours/Week: 2	Credit: 2
COURSE TITLE : SKILL ENHANCEMENT COURSE V - CAPITAL MARKETS			

Course Overview:

1. Differentiate between the primary and secondary markets, identify parties involved in new issue markets, and describe the stock exchanges in India (BSE, NSE, and OTCEI).

2. Evaluate the benefits of mutual funds, identify various types and schemes of mutual funds, and analyze the mechanism of mutual fund operation

3. Explain the meaning and functions of the depository system, describe the process of dematerialization, and discuss the roles of NSDL and CDSL.

4. Analyze SEBI guidelines for the primary and secondary markets, assess the measures taken for investor protection, and evaluate the role of SEBI in regulating the securities market.

5   Identify various types of financial derivatives (forwards, futures, options, and swaps), explain their characteristics, and discuss the roles of participants in the derivative market

Learning Objectives:

1. To understand the Indian capital market, primary market methods, and the functioning of the secondary market

2. To Explore the features and characteristics of mutual funds and understand their operation.

3. Define the depository system and comprehend the process of dematerialization

4. To familiar with the objectives, functions, and powers of the Securities Exchange Board of India (SEBI).

5. To gain knowledge on derivatives and their characteristics, and understand the participants in the derivative market

Unit - I	Indian capital market	09 Hours

Primary Market (New Issue Market)

Methods of floating new issues

Parties involved in new issue market

Secondary Market (Stock Exchange)

Definition of Stock Exchange – BSE, NSE & OTCEI.

Unit - II	Mutual Fund	09 Hours

Features & Characteristics

Mechanism of mutual fund operation

Benefits of mutual fund

Types & various schemes of mutual fund.

Unit - III	Depository System	09 Hours

Meaning & definition of Depository system

process of dematerialization

NSDC

CDSL.

Unit - IV	Securities Exchange Board of India (SEBI)	09 Hours

SEBI – objectives

SEBI – functions

Powers of SEBI

SEBI guidelines for primary market

SEBI guidelines for Secondary market

Measures for investor protection

Unit - V	**Derivatives**	**09 Hours**

Characteristics for derivatives

Participants in derivative market

Types of financial derivatives

Forwards, futures, options & Swaps.

Text Book(s):

1 Capital Markets: Institutions and Instruments by Fabozzi and Frank J

Reference Books:

1 Financial Market & Services – E. Gardon & Natrajan, Himalaya Publishing House.

2 Financial Services – D. Santhanam, Margham Publication.

Web Resources:

1 https://www.icsi.edu/media/webmodules/publications/CapitalMarketandSecurite sLaw.pdf

2 https://www.icsi.edu/media/webmodules/16112021_Final_SLCM.pdf

3 https://www.researchgate.net/publication/337676067_Capital_Markets_in_India _A Conceptual

Framework

Teaching Methodology: Videos, Audios, PPT, Role Play, Field Visit, Seminar, Chalk & Talk, Lecturing, Case Study, Demonstration, Problem Solving, Group Discussion, Flipped Learning

Learning Outcomes:
Upon successful completion of this course, the student will be able to

COs	**Statements**	**Bloom's Level**
CO1	Differentiate between the primary and secondary markets, identify parties involved in new issue markets, and describe the stock exchanges in India (BSE, NSE, and OTCEI).	K1
CO2	Evaluate the benefits of mutual funds, identify various types and schemes of mutual funds, and analyze the mechanism of mutual fund operation	K2
CO3	Explain the meaning and functions of the depository system, describe the process of dematerialization, and discuss the roles of NSDL and CDSL.	K3
CO4	Analyze SEBI guidelines for the primary and secondary markets, assess the measures taken for investor protection, and evaluate the role of SEBI in regulating the securities market.	K4
CO5	Identify various types of financial derivatives (forwards, futures, options, and swaps), explain their characteristics, and discuss the roles of participants in the derivative market	K5
K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyze, K5 – Evaluate, K6 – Create		

MAPPING WITH PROGRAMME OUTCOMESAND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	2	3	2	3	3	3	2	2
CO2	3	2	3	2	2	2	2	3	2	3
CO3	3	3	3	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	3	2	2
CO5	3	3	3	3	2	3	3	3	2	3

3 – Strong, 2- Medium, 1- Low