CAUVERY COLLEGE FOR WOMEN (AUTONOMOUS)

NAAC Accreditation III Cycle: A Grade

(CGPA 3.41 out of 4)

ISO 9001: 2015 Certified by IRCLASS & Accredited by NABCB

PG & RESEARCH DEPARTMENT OF COMMERCE

2020 - 2023

B.Com. CA

Syllabus

B.Com. COMPUTER APPLICATIONS

The Course Programme will acquaint the students with Strong theoretical background of commerce stream along with current digital applications to manage business transactions. Specializing computer application in field of commerce is an extra mileage in placements.

PROGRAMME OUTCOMES

PO1: Develop appropriate knowledge in the application of accounting principles integrated with information systems and to provide the required financial information for effective decision-making.

PO2: Analyze and apply the latest technologies to solve problems in the areas of computer applications.

PO3: Exhibit an understanding on the concepts and emerging trends in the management domain that includes various sectors such as Banking, Insurance along with the legal boundaries.

PO4: Develop a wide spectrum of managerial skills through a theoretical foundation in specific areas of management studies.

PO5: Recognize and imbibe the critical thinking skills in relation to entrepreneurial development and life ethics along with the environment prospects.

PROGRAMME SPECIFIC OUTCOMES

PSO1: Analyze the scope of the business by adopting modern technology in the business practices.

PSO2: Understand the application of business knowledge in both theoretical and practical aspects.

PSO3: Graduates will gain a strong foundation of knowledge in different areas of Commerce and Computer Application courses.

CAUVERY COLLEGE FOR WOMEN (AUTONOMOUS), TRICHY – 18
DEPARTMENT OF COMMERCE
B.Com. Computer Applications – PROGRAMME STRUCTURE
(For the candidates admitted from the academic year 2020 – 2021 onwards)

I Semester

Semester	Part	Course	Title	Subject Code	Hours	Credit	Exam Hours	Marks		Total
								Internal	External	
I	I	Language Course - I (LC)	Ikkala Elakkiyam	19ULT1	6	3	3	25	75	100
			Communication in French - I	19ULF1						
			History of Popular Tales Literature and Sanskrit Story	19ULS1						
			Story, Novel, Hindi Literature - I & Grammar - I	19ULH1						
	II	English Language Course - I (ELC)	Functional Grammar for Effective Communication - I	19UE1	6	3	3	25	75	100
	III	Core Course - I (CC)	Principles of Accountancy	19UCC1CC1	6	5	3	25	75	100
		Core Course -II (CC)	Modern Management Concepts	19UCC1CC2	6	5	3	25	75	100
		Allied Course - I (AC)	Fundamentals of Computer & Internet	20UCC1AC1	4	3	3	25	75	100
	IV	UGC - Jeevan Kaushal Life Skills	Universal Human Values	20UGVE	2	2	3	25	75	100
		Total			**30**	**21**				**600**

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II Semester

Semester	Part	Course	Title	Subject Code	Hours	Credit	Exam Hours	Marks Internal	Marks External	Total
II	I	Language Course - II (LC)	Idaikkala Elakkiyamum Pudhinamum	19ULT2	6	3	3	25	75	100
			Communication in French - II	19ULF2						
			Poetry Textual Grammar and Alankara	19ULS2						
			Prose, Drama, Hindi Literature - 2 & Grammar - II	19ULH2						
	II	English Language Course- II (ELC)	Functional Grammar For Effective Communication - II	19UE2	6	3	3	25	75	100
	III	Core Course - III (CC)	Modern Marketing	20UCC2CC3	6	5	3	25	75	100
		Core Course - IV(CC)	Web Designing	19UCC2CC4	6	5	3	25	75	100
		Allied Practical - I (AP)	HTML Practicals	19UCC2AC1P	4	3	3	40	60	100
	IV		Environmental Studies	19UGES	2	2	3	25	75	100
	V	Extra Credit Course	Swayam Online Course		As per UGC norms					
		Total			**30**	**21**				**600**

III Semester

Semester	Part	Course	Title	Subject Code	Hours	Credit	Exam Hours	Internal	External	Total
								Marks		
III	I	Language Course - III (LC)	Kappiyamum Nadagamum	19ULT3	6	3	3	25	75	100
			Communication in French - III	19ULF3						
			Prose, Textual Grammar and Vakyarachana	19ULS3						
			Medieval, Modern Poetry & History of Hindi Literature - 3	19ULH3						
	II	English Language Course III (ELC)	Reading and Writing for Effective Communication - I	19UE3	6	3	3	25	75	100
	III	Core Course - V (CC)	Business Accounting	19UCC3CC5	6	5	3	25	75	100
		Core Course - VI (CC)	Database Management Systems	19UCC3CC6	5	5	3	25	75	100
		Allied Course - II (AC)	Business Tools for Decision Making	19UCC3AC2	5	3	3	25	75	100
	IV	Non Major Elective - I	Elements of Insurance	19UCC3NME1	2	2	3	25	75	100
			Basic Tamil	19ULC3BT1						
			Special Tamil	19ULC3ST1						
	V	Extra Credit Course	Swayam Online Course		As per UGC norms					
		Total			**30**	**21**				**600**

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IV Semester

Semester	Part	Course	Title	Subject Code	Hours	Credit	Exam Hours	Internal	External	Total
IV	I	Language Course - IV (LC)	Pandaiya Elakkiyam	19ULT4	6	3	3	25	75	100
			Communication in French - IV	19ULF4						
			Drama, History of Drama Literature	19ULS4						
			Letter Writing, General Essays, Technical Terms, Proverbs, Idioms & Phrases, Hindi Literature - 4	19ULH4						
	II	English Language Course IV (ELC)	Reading and Writing for Effective Communication - II	19UE4	6	3	3	25	75	100
	III	Core Course - VII (CC)	Cost Accounting	19UCC4CC7	6	6	3	25	75	100
		Core Practical - I (CP)	Database Management Systems - Practicals	19UCC4CC1P	4	4	3	40	60	100
		Allied Course - III (AC)	Business Law	19UCC4AC3	4	3	3	25	75	100
	IV	Non-Major Elective - II	Advertisement Management	19UCC4NME2	2	2	3	25	75	100
			Basic Tamil	19ULC4BT2						
			Special Tamil	19ULC4ST2						
	V	Skill Based Elective - I	A. Accounting Fundamentals with Tally (Practical)	21UCC4SBE1AP	2	2	3	40	60	100
			B. Creative Advertising (Practical)	21UCC4SBE1BP						
	VI	Extra Credit Course	Swayam Online Course		As per UGC norms					

									30	23			700

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V Semester

Semester	Part	Course	Title	Subject Code	Hours	Credit	Exam Hours	Marks Internal	Marks External	Total
V	III	Core Course - VIII (CC)	Accounting for Managerial Decisions	19UCC5CC8	5	5	3	25	75	100
		Core Course - IX (CC)	R for Data Analysis	19UCC5CC9	5	5	3	25	75	100
		Core Course - X (CC)	Entrepreneurial Development	19UCC5CC10	5	5	3	25	75	100
		Core Practical - II (CP)	R Programming - Practicals	19UCC5CC2P	5	5	3	40	60	100
		Major Based Elective - I	A. Business Correspondence & Reporting	19UCC5MBE1A	4	3	3	25	75	100
			B. E-Retailing	19UCC5MBE1B						
	IV	Skill Based Elective - II	A. Tally ERP (Practical)	21UCC5SBE2AP	2	2	3	40	60	100
			B. Digital Designs for Business Application (Practical)	19UCC5SBE2BP						
		Skill Based Elective - III	A. Commerce - Practical	21UCC5SBE3AP	2	2	3	40	60	100
			B. Skills for Competitive Examination	19UCC5SBE3B				-	100	
		UGC Jeevan Kaushal Life Skills	Professional Skills	19UGPS	2	2	3	25	75	100
	V	Extra Credit Course	Swayam Online Course		As per UGC norms					

					30	29					800
		Total									

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VI Semester

Semester	Part	Course	Title	Subject Code	Hours	Credit	Exam Hours	Marks Internal	Marks External	Total
VI	III	Core Course - XI (CC)	Corporate Accounting	19UCC6CC11	6	5	3	25	75	100
		Core Course - XII (CC)	Income Tax Theory Law & Practice	19UCC6CC12	6	5	3	25	75	100
		Major Based Elective - II	A. Human Resource Management	19UCC6MBE2A	5	4	3	25	75	100
			B. Modern Banking	19UCC6MBE2B						
		Major Based Elective - III	A. Auditing	19UCC6MBE3A	6	4	3	25	75	100
			B. Management Information System	19UCC6MBE3B						
		Project	Project Work	21UCC6PW	6	5	3	-	-	100
	V		Extension Activities	19UGEA	-	1	-			
			Gender Studies	19UGGS	1	1	3	25	75	100
		Total			30	25				600
		Grand Total			180	140				3900

CORE COURSE – I

PRINCIPLES OF ACCOUNTANCY

2019 – 2020 Onwards

Semester - I	**Principles of Accountancy**	Hours/Week - 6	
Core Course - I		Credits - 5	
Course Code - 19UCC1CC1		Internal 25	External 75

Course Objective

➢ To equip the students with fundamental knowledge and acquire analytical skills on the accounting concepts.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO 1	Define the accounting concepts and conventions.	K1
CO2	Explain the objective and causes of depreciation and to determine the annual depreciation.	K2
CO3	Develop the skills in preparation of final accounts of Non-profit organization and to find out profit under single entry system.	K3
CO4	Summarize the consignment transaction in the books of consignor and consignee and ascertain the profits of joint venture under different sets of accounts.	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	M
CO2	S	M	M	M	M
CO3	S	M	M	M	M
CO4	S	M	M	M	M

S – Strong; M – Medium; L – Low

Syllabus

Unit - I   Introduction to Book Keeping   (18 Hours)

Book Keeping- Accounting concepts and conventions - Accounting Standards – Double entry system – Journal, Ledger and Trial Balance -Subsidiary books – Bank Reconciliation Statement.

Unit - II   Final Accounts   (18 Hours)

Final Accounts of sole traders with adjustment entries – Rectification of Errors.

Unit - III   Non-Trading Concerns   **(18 Hours)**

Accounts of Non-Trading Concerns – Receipts & Payment Account – Income & Expenditure Account - Bills of Exchange – Average Due Date – Account Current.

Unit - IV   Consignment & Joint Venture   **(18 Hours)**

Consignment Accounts – Features – Difference between consignment and sale – Accounting treatment in the books of consignor and consignee. Joint Venture – Distinctions between Joint venture and Partnership – Distinction between Joint venture and Consignment – Methods.

Unit - V   Accounting for Incomplete Records & Depreciation   **(18 Hours)**

Single Entry System – Net Worth method – Conversion method – Depreciation – Methods of calculating amount of depreciation, provisions and reserves.

Distribution of Marks: Theory 20% & Problem 80%

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	T.S. Reddy and A. Murthy	Financial Accounting	Margham Publication	2011
2.	S.P. Jain and K.L. Narang	Advanced Accounting	Kalyani Publishers	2014
3.	Dalston L. Cecil & Jenitra L. Merwin	Principles of Accountancy	Learn Tech Publishers	2010

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	N. Vinayagam and B. Charumaki	Financial Accounting	Sultan Chand&Co	2008
2.	P.C. Tulsian	Financial Accounting	Tata MC Grew Hill Ltd.	2003

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussions.

Course Designer

Ms. D. Ramya – Assistant Professor, Department of Commerce.

CORE COURSE – II

MODERN MANAGEMENT CONCEPTS

2019 – 2020 Onwards

Semester - I		Hours/Week - 6	
Core Course - II	**Modern Management Concepts**	Credits - 5	
Course Code - 19UCC1CC2		Internal 25	External 75

Course Objective

➤ The course facilitates the students to understand about the functional areas of management.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO 1	Define and identify the concepts of modern management	K1, K2
CO2	Understanding the planning and decision making	K2
CO3	Build the co-ordination and control among the organization	K3
CO4	Examine the recent era in modern management	K4

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	S	S
CO2	M	M	S	S	S
CO3	M	M	S	S	S
CO4	M	M	S	S	S

S – Strong; M – Medium; L – Low

Syllabus

Unit – I   Introduction to Management   (18 Hours)

Management – Definition - Meaning – Nature and Scope - Functions, Skills of a Manager, Process of Management, Pioneer thoughts of management ; contribution of Henry Fayol and F.W. Taylor – George Elton Mayo – Douglas Mc Gregor – Renisis Likert – Mary Parker Follett – Chester I Barnard - Chris Argyris – Herbert A Simon - Peter F. Drucker.

Unit – II   Planning and Decision making   (18 Hours)

Planning – Nature – Process, Types, Importance; Decision making: types of Decision, Process of decision making, Models & Issues.

Unit – III   Organizing   (18 Hours)

Organization - Structure and Types - Departmentation, Decentralization, Delegation, Span of management - Line & Staff Organization - Matrix Organization.

Unit – IV   Co-ordinating and Controlling   (18 Hours)

Co-ordination and Controlling – Principle – Process, Control – Tools and Techniques – MBO (Management by Objectives) – MBE (Management by Exception) – MBP (Management by Participation) - MBS (Management by Systems).

Unit – V   Recent Trends in Management   (18 Hours)

Contemporary Issues – Role of Managers in changing environment – Contemporary Organizational Structure, Trends in Management- Challenges in today's global environment and competitiveness.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	C .B. Gupta	Business Management	S.Chand& Sons	2012
2.	Ricky W Griffin	Management	Western College Publication	2006

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Koontz, O'Donnel & Weihrich	Essentials of Management	Tata McGraw-Hill	2012
2.	Robbins & Coulter	Management	Pearson	2019
3.	Stoner & Freeman	Principles of Management	Chandra Bose (PHI)	1991
4.	Gareth Jones & Jennifer George	Contemporary Management	McGraw-Hill/Irwin	2016

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar, Activity & Group Discussions.

Course Designer

Ms. B. Lavanya – Assistant Professor, Department of Commerce.

ALLIED COURSE – I

FUNDAMENTALS OF COMPUTER & INTERNET

2019 – 2020 Onwards

Semester - I	Fundamentals of Computer & Internet	Hours/Week –4	
Allied Course - I		Credits –3	
Course Code - 20UCC1AC1		Internal 25	External 75

Course Objective

➢ At the end of the course the students shall be able to get the basic knowledge about computer, memory, input and output devices, OS, networks and internet.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO 1	Define the fundamental concepts of computer and parts	K1
CO2	Describe the concepts of operating system and memory management	K2
CO3	Apply the real time usage of internet	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	M	S
CO2	M	S	S	S	S
CO3	M	S	S	S	S

S – Strong; M – Medium; L – Low

Syllabus

Unit – I Basics of Computer (12 Hours)

Introduction – Digital and Analog computers – Characteristics of Computer – History of computer – Generation of computer – Classification of computer – The computer system – Application of computers. Computer memory: Introduction – Memory Representation – Memory Hierarchy – CPU Registers – Cache Memory – Primary memory – Secondary Memory.

Unit – II Input, Output devices & OS Management (12 Hours)

Introduction – Input-output unit – Input devices –Output devices – Operating System(OS): Introduction – Objectives of OS – Type of OS – Function of OS – Examples of Operating System.

Unit – III   Computer Networks   **(12 Hours)**

Data communication and computer Network: Computer networks – Network types – LAN Topologies – Communication Protocol – Network Devices – Wireless Networking.

Unit – IV   The Internet   **(12 Hours)**

Introduction – History of Internet – Internetworking Protocol – The Internet Architecture – Managing the Internet – Connecting to Internet – Internet Connections – Internet Addresses.

Unit – V   Internet Services   **(12 Hours)**

World Wide Web – Electronic Mail - File Transfer Protocol – Terminal Network – News – Internet Relay Chat – Uses of Internet.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Anita Goel	Computer Fundamentals	Dorling Kindersley (India) Pvt. Ltd	2010

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Dr.Shalii Jain, M.Geeta	Course on computer Concepts	BPB Publications	2016
2.	Paul E. Hoffman	The Internet Instance Reference	BPB Publications	2016

Pedagogy

Lecturer, Power Point Presentation, Assignment, Quiz, Seminar, Group Discussion& Google Classroom

Course Designer

Ms. V. Yasodha – Assistant Professor, Department of Computer Applications.

CAUVERY COLLEGE FOR WOMEN (Autonomous), TIRUCHIRAPPALLI- 18

Applicable to the candidates admitted from the Academic year 2020-21 onwards

Part IV –UNIVERSAL HUMAN VALUES

Hours: 2   **Credit: 2**
Course Code: 20UGVE   **Instructional Hours: 30**

Semester	Course title	Category	Instructional Hours	Credits
I	**Universal Human Values**	Part IV	30	2

Course Objective
  ➤ This course inculcates the basic human values among the students so as to make them responsible citizens of the Nation.

Course Outcomes

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

CO No.	CO Statement	Knowledge Level
CO1	Define the values of Love and Compassion	K1
CO2	Understand the value of Truth	K2
CO3	Explain the value of Non-violence	K3
CO4	Practice the values of Righteousness and Service	K3
CO5	Apply the values of Renunciation (sacrifice) & Peace	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	S
CO2	M	M	M	M	S
CO3	M	M	M	M	S
CO4	M	M	M	M	S
CO5	M	M	M	M	S

S – Strong; M – Medium; L – Low

Syllabus

Unit - I Love and Compassion   **(5 Hours)**

  ➤ **Introduction:** what is love? Forms of love for self, parents family friend, spouse community, nation, humanity and other beings both for living and non-living.
  ➤ Love and Compassion and Inter-relatedness

- Love, compassion, empathy, sympathy and nonviolence
- Individuals who are remembered in history for practicing compassion and love.
- Narratives and anecdotes from history, literature including local folklore
- Practicing love and compassion: what will learners learn gain if they practice love and compassion? What will learners lose if they Don't Practice love and compassion?
- Sharing learner's individual and/ or group experience(s)
- Simulated situations
- Case studies

Unit - II   Truth   (5 Hours)

- **Introduction**: what is truth? Universal truth, truth as value, truth as fact (veracity,   sincerity, honesty among others)
- Individuals who are remembered in history for practicing this value
- Narratives and anecdotes from history, literature including local folklore
- Practicing truth: what will learners learn/ gain if they practice truth? What will learners lose if there Don't Practice it?
- Learners' individual and/ or group experience(s)
- Simulated situations
- Case studies

Unit - III Non – Violence   (5 Hours)

- **Introduction**: what is non-violence? Its need. Love, compassion, empathy sympathy for others as pre-requisites for non-violence
- Ahimsa as non -violence and non- killing.
- Individuals and organisations that are known for their commitment to non - violence
- Narratives and anecdotes about non - violence from history and literature including local folklore
- Practicing non-violence: What will learners learn/gain if they practice non- violence? What will learners lose if they don't Practice it?
- Sharing learner's individual and/ or group experience(s) about non - violence
- Simulated situations
- Case studies

Unit - IV Righteousness and Service   (8 Hours)

- **Introduction:** What are Righteousness and service?
- Righteousness and dharma, Righteousness and Propriety
- Forms of service for self, parents, family, friend, spouse, community, nation, humanity and other beings- living and non-living persons in distress for disaster.
- Individuals who are remembered in history for practicing Righteousness and Service
- Narratives and anecdotes dealing with instances of Righteousness and Service from history, literature, including local folklore
- Practicing Righteousness: What will learners learn/ gain if they practice righteousness and service? What will learners loose if they Don't Practice these values?
- Sharing learners individual and/ or group experience(s) regarding righteousness and service

- ➢ Simulated situations
- ➢ Case studies

Unit -V Renunciation (sacrifice) & Peace   (7 Hours)

- ➢ Introduction: what is renunciation? Renunciation and sacrifice. Self - restraint and ways of overcoming greed. Renunciation with action as true renunciation. What is peace? It's need, relation with harmony and balance.
- ➢ Individuals who are recommended in history for practicing Renunciation and sacrifice. Individuals and organisations that are known for their commitment to peace.
- ➢ Narratives and anecdotes from history and literature including local folklore about individuals who are remembered for their renunciation and sacrifice. Narratives and anecdotes about peace from history and literature including local folklore practicing peace
- ➢ Practicing renunciation, sacrifice and Peace: What will learners learn/ again if they practice Renunciation, sacrifice and Peace? What will learners lose if there Don't Practice these values?
- ➢ Sharing learners individual and/ or group experience(s) about Renunciation, sacrifice and Peace
- ➢ Simulated situations
- ➢ Case Studies

MODERN MARKETING

2020 – 2021 Onwards

Semester - II		Hours/Week - 6	
Core Course - III	**Modern Marketing**	Credits - 5	
Course Code - 20UCC2CC3		Internal 25	External 75

Course Objective

➢ To acquaint the basic knowledge of marketing and equip them to contribute the emerging challenges of marketing.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO 1	Explain the basic concepts of marketing	K1,K2
CO2	Interpret about market segmentation, marketing mix and buyer behaviour	K2
CO3	Build knowledge about product planning and development.	K3
CO4	Analyze recent trends in marketing.	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	S	S
CO2	M	M	S	S	S
CO3	M	M	S	S	S
CO4	M	M	S	S	S

S – Strong; M – Medium; L – Low

Syllabus

Unit – I   Introduction   (18 Hours)

Definition of Market and Marketing, Types of market - Types of good - Evolution of marketing – Difference between selling and marketing – Modern concepts of marketing - Nature and importance of marketing- Functions of marketing. Service marketing – Meaning - Characteristics – Difference between goods and services – 7 P's of service marketing mix.

Unit – II   Consumer Behaviour and Market Segmentation   (18 Hours)

Consumer Vs. Customer- Importance of consumer behaviour –Buying process –Factor influencing consumer behaviour- Theories of buyer behaviour-7 O's frame work. Market

segmentation – Criteria's of effective segmentation – Characteristics and benefits– Strategies opted for market segmentation.

Unit – III   Product & Pricing   (18 Hours)

Elements of marketing Mix – Product Policy New product development – Product life cycle – Branding and Packaging – Pricing – Factors affecting pricing – Kinds of pricing.

Unit – IVChannels of Distribution &Promotion   (18 Hours)

Channels of distribution – Importance – Factor affecting choice of distribution – Channel members - Promotional Programme – Sales promotions – Advertising – Personal selling.

Unit – V   E-Marketing   (18 Hours)

Recent trends in marketing – E – Marketing – E – Retailing – Relationship marketing – Mobile marketing – Green marketing – Test marketing – Social media marketing – Guerilla marketing Digital marketing Neuro marketing – Plano gram marketing.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	R.S.N.Pillai&Bagavathi	Modern Marketing	S.Chand&Co	2010
2.	N. Rajan Nair , Sanjith R Nair	Marketing	Sultan Chand&Sons	2015

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	S.A.Sherlekar, R.Krishnamoorthy	Marketing Management	Himalaya Publishing house	2010
2.	Dhruv Grewal	Marketing	TataMcGrawHill India	2018
3.	PhilipKotler	Marketing Management	Sultan Chand&Sons	2015

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussion.

Course Designer

Ms. D. Indumathi – Assistant Professor, Department of Commerce.

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CORE COURSE – IV

WEB DESIGNING

2019 – 2020 Onwards

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Semester - II		Hours/Week - 6	
Core Course - IV	**Web Designing**	Credits - 5	
Course Code - 19UCC2CC4		Internal 25	External 75

Course Objective

➢ This course will introduce you to the realm of web design. The first and necessary step for that goal is to understand how HTML works.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO 1	Recall the concepts of Internet	K1
CO2	Understand the HTML web page tags	K2
CO3	Analyse graphics and tables in web pages	K3
CO4	Develop a website using frames and form elements	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	M	M	M
CO2	M	S	M	M	M
CO3	M	S	M	M	M
CO4	M	S	M	M	M

S – Strong; M – Medium; L – Low

Syllabus

Unit – IIntroduction to Internet   (18 Hours)

Introduction to Internet –World Wide Web (WWW) – Web Page – Hyper Text – Net Surfing – Internet/Web Browsing – Browser – Internet Addressing – IP Address – Domain Name – Electronic Mail – Uniform Resource Locator (URL) – Internet Protocols – TCP/IP – FTP – HTTP.

Unit – II   HTML   (18 Hours)

Introduction to HTML –Head and Body Sections- Designing the Body Section- Ordered and Unordered Lists.

Unit – III   Links and Table Tags   (18 Hours)

Links – Link to another Web Page – The Anchor Tag-Absolute and Relative Linking–Intra-Page Linking-Mail Links-Using Multiple Links on a Page. Tables –Importance of Tables- Create a Table – Understanding Table Tag Attributes- Nested Tables.

Unit – IV   Images and Frames   (18 Hours)

The IMG Tag-Image Tag Attributes-Floating Images-Linking Images-Aligning Multiple Images.Working with Frames–The Frameset- Building a Framed Page-Setting FRAMESET and FRAME Tag Attributes-Exploring a Frame with Margin, Resize and Scroll Controls –Working with Borderless Frames – Advanced Frame Concepts-Designing Fixed and Dynamic Frames – The NOFRAMES Tag– Inline Frame.

Unit – V   Forms   (18 Hours)

Introduction to Forms – Action Attribute- Method Attribute- Enctype Attribute- Text Box – Large Text Area – Check Boxes – Radio Buttons – Menu – Upload Files – Submit and Reset Button – Hidden Field – Organize Form Elements – Label Form Elements.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Alexis Leon & Mathews Leon	Internet for Everyone	Leon Tech World, Chennai	1998
2.	C.Xavier	World Wide Web Design with HTML	Tata McGraw-Hill	2004
3.	Molly E. Holzschlag	Special Edition Using HTML 4 , 6th Edition	Que Pub	2000

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	John Zabour, Jeff Foust & David Kerven	HTML 4 HOW- TO	BPB Publications	2001
2.	Deborah S.Ray, Eric J.Ray,	Mastering HTML 4, 1st Edition,	BPB Publications	2000

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussions.

Ms. H. Krishnaveni – Associate Professor, Department of Computer Applications.

ALLIEDPRACTICAL– I

HTML - PRACTICALS

2019 – 2020 Onwards

Semester - II		Hours/Week - 4	
Allied practical - I	**HTML Practicals**	Credits - 3	
Course Code - 19UCC2AC1P		Internal 40	External 60

Course Objective

➢ To impart Practical Training in web page designing using HTML.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO 1	Design a webpage using basic HTML tags	K4
CO2	Navigation between web pages using form elements and frame tags	K5

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	M	M	M
CO2	M	S	M	M	M

S – Strong; M – Medium; L - Low

Syllabus

List of Programmes:

Develop a webpage using

1) Develop a web using
2) Back ground design and text color
3) Link tags
4) Ordered list and Unordered list
5) Image tags
6) Nested tables
7) Form elements
8) Frames and frame sets

Cauvery College for Women (Autonomous), Tiruchirappalli- 18

(Applicable to the candidates admitted from the Academic year 2020-21 onwards)

ENVIRONMENTAL STUDIES

Hours: 2   **Credit: 2**
Course Code: 19UGES   **Instructional Hours: 30**
ENVIRORMENTAL STUDIES

SEMESTER	COURSE TITLE	CATEGORY	INSTRUCTIONAL HOURS	CREDITS
II	Environmental Studies	PART IV	2	2

Course Objective

To train the students to get awareness about total environment and its related problems and to make them to participate in the improvement and protection of the environment.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO 1	Outline the nature and scope of environmental studies	K2
CO2	Illustrate the various types of natural resources and its importance.	K2
CO3	Classification of various types of ecosystem with its structure and function.	K2
CO4	Develop an understanding of various types of pollution and biodiversity.	K3
CO5	List out the various types of social issues related with environment.	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	M	S
CO2	M	M	S	M	S

CO3	M	M	S	M	S
CO4	M	M	S	M	S
CO5	M	M	S	M	S

S – Strong; M – Medium; L – Low

Syllabus

Unit: I	Introduction to environmental studies	**(6 Hours)**

Definition, scope and importance. Need for public awareness.

Unit: II	Natural Resources:	**(6 Hours)**

Renewable and non-renewable resources:

a)   Forest resources: use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.

b)   Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams benefits and problems.

c)   Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources.

d)   Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity.

e)   Land resources: Land as a resource, land degradation, man induced Landslides,soil erosion and desertification.

Role of an individual in the conservation of natural resources.

Unit: III Ecosystems   **(6 Hours)**

- Concept, Structure and function of an ecosystem.
- Producers, consumers and decomposers
- Energy flow in the ecosystem and Ecological succession.
- Food chains, food webs and ecological pyramids
- Introduction, types, characteristic features, structure and function of the following ecosystem:-
  a. Forest ecosystem
  b. Grassland ecosystem
  c. Desert ecosystem
  d. Aquatic ecosystems, (ponds, streams, lakes, rivers, oceans, estuaries)

Unit: IV Biodiversity and Environmental Pollution   **(6 Hours)**

- Introduction, types and value of biodiversity
- India as a mega diversity nation
- Hot-spots of biodiversity
- Threats to biodiversity : habitat loss, poaching of wildlife, man-wildlife conflicts.
- Endangered and endemic species of India
- Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.
- Definition, Causes, effects and control measures of :
  a. Air Pollution
  b. Water Pollution
  c. Soil Pollution
  d. Noise pollution
  e. Nuclear hazards

- Solid waste Management: Causes, effects and control measures of urban and industrial wastes.
- Role of an individual in prevention of pollution
- Disaster management: floods, earthquake, cyclone and landslides.

Unit: V Social Issues and the Environment   (6 Hours)
- Water conservation, rain water harvesting, watershed management.
- Climate change, global warming, acid rain, ozone layer depletion.
- Wasteland reclamation.
- Environment Protection Act
- Wildlife Protection Act.
- Forest Conservation Act.
- Population explosion – Family Welfare Programmes
- Human Rights - Value Education
- HIV/ AIDS - Women and Child Welfare
- Role of Information Technology in Environment and human health

References:
1. Agarwal, K.C. 2001 Environmental Biology, Nidi Public Ltd Bikaner.
2. Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt ltd, Ahamedabad – 380013, India, E-mail: mapin@icenet.net(R)
3. Brunner R.C. 1989, Hazardous Waste Incineration, McGraw Hill Inc 480 p
4. Clark R.S. Marine Pollution, Clanderson Press Oxford (TB)
5. Cunningham, W.P.Cooper, T.H.Gorhani E & Hepworth, M.T. 2001.
6. De A.K. Environmental Chemistry, Wiley Eastern Ltd
7. Down to Earth, Centre for Science and Environment (R)
8. Gleick, H.P. 1993. Water in crisis, Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute Oxford University, Press 473p.
9. Hawkins, R.E. Encyclopedia of India Natural History, Bombay Natural History Society, Bombay (R)
10. Heywood, V.H & Watson, R.T. 1995. Global Biodiversity Assessment. Cambridge University Press 1140 p.
11. Jadhav, H & Bhosale, V.M. 1995. Environmental Protection and Laws Himalaya Pub. House, Delhi 284 p.
12. Mckinney, M.L. & Schoch R.M. 1996. Environmental Science systems & Solutions, Web enhanced edition 639 p.
13. Mhaskar A.K. Matter Hazardous, Techno-Science Publications (TB)
14. Miller T.G. Jr. Environmental Science, Wadsworth Publishing Co. (TB)
15. Odum, E.P. 1971 Fundamentals of Ecology. W.B. Saunders Co. USA. 574 p
16. Rao MN & Datta, A.K. 1987 Waste Water treatment, Oxford & IBH Publication Co. Pvt Ltd 345 p.
17. Sharma B.K. 2001 Environmental chemistry Goel Publ House, Meerut.
18. Survey of the Environment, The Hindu (M).
19. Townsend C. Harper, J and Michael Begon, Essentials of Ecology, Blackwell science (TB)
20. Trivedi R.K. Handbook of Environmental Laws, Rules, Guidelines, Compliances and Standards, Vol. I and II, Enviro Media (R).
21. Trivedi R.K. and P.K. Goel, Introduction to air pollution, Techno-Science Publications (TB).
22. Wagner K.D. 1998 Environmental Management. W.B. Saunders Co. Philadelphia USA

499 p
(M) Magazine (R) Reference (TB) Textbook
23.http://nbaindia.org/uploaded/Biodiversityindia/Legal/33%20Biological%20Diversity%20
Rules,%202004.pdf.

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CORE COURSE – V

BUSINESS ACCOUNTING

2019 – 2020 Onwards

Semester – III		Hours/Week – 6	
Core Course–V	**Business Accounting**	Credits –5	
Course Code –19UCC3CC5		Internal 25	External 75

Course Objectives

➢ To understand how to maintain books of recording under Hire Purchase and Instalment Method.
➢ To enable the students to prepare different kinds of Financial Statements.
➢ To understand different types of Branches.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	Understanding the Accounting Principles adopted in a Partnership Firm	K1
CO2	Explain the methods of dissolution of the Partnership Firm	K2
CO3	Prepare the transactions of Branch Accounts and Departmental Accounts	K3
CO4	Infer the accounting procedures related to Fire Insurance Claim, Hire Purchase, Instalment Accounting and Royalty accounts	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	M
CO2	S	M	M	M	M
CO3	S	M	M	M	M
CO4	S	M	M	M	M

S – Strong; M – Medium; L - Low

Syllabus

Unit – I   Partnership Accounts   (18 Hours)

Admission of a Partner – Retirement of a Partner – Death of a Partner.

Unit – II   Dissolution of Firm   **(18 Hours)**

Dissolution of Firm – Insolvency of Partner – Insolvency of All Partners – Garner Vs. Murray – Gradual Realization of Assets and Piecemeal Distribution.

Unit – III   Branch & Departmental Accounts   **(18 Hours)**

Branch Accounts – Dependent Branch – Debtor System – Stock and Debtor System – Final Accounts System – Wholesale Branches – Independent Branches (Excluding Foreign Branches) – Departmental Accounts.

Unit – IV   Hire Purchase & Instalment Accounts   **(18 Hours)**

Hire Purchase Accounts – Default and Repossessions – Hire Purchase Trading Accounts – Instalment Purchase Accounts.

Unit – V   Insurance Claims & Royalty Accounts   **(18 Hours)**

Insurance Claims for Loss of Stock and Profit – Royalty Accounts.

Distribution of Marks: Theory 20% & Problem 80%

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	T.S. Reddy & Murthy A	Financial Accounting	Margham Publishers	Reprint 2018
2.	S.P. Jain & K.L Narang	Advanced Accounting	Kalyani Publishers	Reprint 2016

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	S.N.Maheshwari	Advanced Accounting	Vikash Publishers	10th Edition

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussions.

Course Designer

Dr. D. Sarala – Assistant Professor, Department of Commerce.

CORE COURSE – VI

DATABASE MANAGEMENT SYSTEMS

2019 – 2020 Onwards

Semester – III		Hours/Week – 5	
Core Course–VI	**Database Management Systems**	Credits –5	
Course Code –19UCC3CC6		Internal 25	External 75

Course Objectives

➢ To provide the essentials knowledge about the database systems and also to understand the various Database Concepts.
➢ To learn and practice data modeling using the entity-relationship and developing Database Designs.
➢ To understand the needs of Database Design.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	Describe the Data Models with Relationships and Transaction Management.	K1
CO2	Illustrate the principles of Functional Dependencies, Normalization, Relational Algebra and Relational Calculus.	K2
CO3	Implement Operators in database queries and sub queries.	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S

S – Strong; M – Medium; L - Low

Syllabus

Unit – I   Introduction to Database Management Systems   (15 Hours)

Information – Data and Data Management – File-based Data Management –Database Systems – Why a database? – Comparison between Database and File Processing Systems – Organization of a Database – Characteristics of Data in a Database – Database Management

Systems(DBMS): Benefits of using DBMS – Functions of DBMS – Components of a DBMS – Data Dictionary – Database users.

Unit – II   Database Architecture and Design   (15 Hours)

Introduction – Database Architecture – Data Abstraction – ANSI/SPARC Architecture – Database Languages – Database Design – Design Constraints – Data Models: Introduction – Conceptual, Physical and Logical Database Models – E-R Model: Advantages – Disadvantages – Entity – Relationship(E-R) Modeling: Components of an E-R Model – Relationships – E-R Diagrams(ERDS): Types of E-R Diagrams – E-R Modeling Symbols.

Unit – III   Relational Database Management Systems (RDBMS)   (15 Hours)

RDBMS Terminology – The Relational Data Structure – Codd's Rules – Relational Data Integrity and Database Constraints: Introduction – Integrity Constraints – Data Normalization: Pitfalls in Relational Database Design – Decomposition – Functional Dependencies – Normalization – Keys – Relational Algebra – Relational Calculus.

Unit – IV   Structured Query Language(SQL)   (15 Hours)

Characteristics of SQL – Advantages of SQL – Types of SQL Commands – SQL Operators – Arithmetic Operators – Comparison Operators – Logical Operators – Set Operators – Tables, Views and Indexes – Queries and Subqueries.

Unit – V   Structured Query Language(SQL)   (15 Hours)

Aggregate Functions – Insert, Update and Delete Operations –Joins and Unions –Transaction Management andConcurrency Control: Introduction – Transactions – Transaction Properties (ACID Properties) – Database Structure – Transaction States – Concurrency Control.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Alexis Leon, Mathews Leon	Essentials of Database Management Systems	Tata McGraw Hill Education India Pvt. Ltd.	Revised Edition 2009

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Abraham Silbers Chatz, Henry F. Korth, S. Sudharsan	Database System Concepts	Tata McGraw Hill Education India Pvt. Ltd.	6th Edition

2.	Elmasri& Navathe Addison & Weisely	Fundamentals of Database Systems	HiElmasri&Navathe Addison & Weisely Publication Himalaya Publishing House, Mumbai	7th Edition
3.	C.J. Date	Database Systems	Pearson Education Dorling Kindersley(India) Pvt., Ltd.	8th Edition

Web References:

1. www.tutorialspoint.com/dbms
2. www.guru99.com/dbms-tutorials
3. www.W3Schools.in/dbms
4. beginnersbook.com/2015/04/dbms-tutorials

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussions.

Course Designer

Ms. Anandhavalli - Assistant Professor, Department of Computer Applications.

ALLIED COURSE – II

BUSINESS TOOLS FOR DECISION MAKING

2019 – 2020 Onwards

Semester – III		Hours/Week – 5	
Allied Course–II	**Business Tools for Decision Making**	Credits –3	
Course Code –19UCC3AC2		Internal 25	External 75

Course Objectives

➢ To impact the basis in statistics to help students acquire new skills on the application of business tools.

➢ To Estimate the Mean and Standard Deviation of the Marginal Distribution of the response variable and use this information to inform a business decision.

➢ To obtain a point of estimate for variance and Standard Deviation.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	Recall the basic concepts of Statistics	K1
CO2	Apply the formulas on Central Tendency and Dispersion	K2
CO3	Identify the linear relationship between the variables through Correlation and Regression	K3
CO4	Analyse the Time Series, Price and Quantity Index Numbers	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
CO4	S	S	S	S	M

S – Strong; M – Medium; L - Low

Syllabus

Unit – I   Introduction to Statistics   **(15 Hours)**

Introduction– Definition – Importance and Scope of Statistics – Limitations of Statistics – Classification and Tabulation – Diagrammatic representation of Data – Bar and Pie Diagrams.

Unit – II   Measures of Central Tendency   (15 Hours)

Measures of Central Tendency – Mean, Median and Mode – Geometric Mean and Harmonic Mean – Weighted Arithmetic Mean. Measures of Dispersion: Range – Quartile Deviation – Mean Deviation – Standard Deviation – Co-efficient of Variation – Combined Mean and Standard Deviation –Skewness (Karlpearson's&Bowley's Method only)

Unit – III   Correlation & Regression   (15 Hours)

Correlation – Karlpearson's Co-efficient of Correlation – Spearman's Rank Correlation Co-efficient – Regression – Properties of Regression Co-efficient and Regression lines.

Unit – IV   Analysis of Time Series   (15 Hours)

Components of Time Series – Measurement of Trend – Semi-Average Method – Moving Average Method – Least Square Methods

Unit – V   Index Numbers   (15 Hours)

Constructions of Index Numbers – Unweighted – Weighted Index Numbers – Laspeyre's Method – Paasche's Method – Bowley Method – MarshallEdgeworth Method – Fisher's Method – Kelly's Method – Quantity Index Numbers – Chain Index Numbers – Base Shifting – Consumer Price Index Number.

Distribution of Marks: Theory 20% & Problem 80%

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	S.P.Gupta	Statistical Methods	Sultan Chand and Sons Publishers	1980
2.	P.A. Navanitham	Business StatisticsAnd Tools for Decision Making	Jai publishers	2017

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	S.C Guptaand V.K.Kapoor	Statistics	Sultan Chand and Sons Publishers	1980
2.	R.S.N. Pillai and Bagavathi	Statistics Theory and Practice	S.Chand and Company Ltd.	2016
3.	D. Joseph Anbarasu	Business Statistics	Vijay Nicole Imprints Pvt., Ltd.	2008

| 4. | S. L. Aggarwal & S. L. Bharadwaj | Tools and Decision Making | Kalyani Publishers | 2014 |

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussions.

Course Designer

Dr. P. Kavitha – Associate Professor, Department of Commerce.

NON-MAJOR ELECTIVE – I

ELEMENTS OF INSURANCE

2019 – 2020 Onwards

Semester – III		Hours/Week – 2	
Non-Major Elective–I	Elements of Insurance	Credits –2	
Course Code –19UCC3NME1		Internal 25	External 75

Course Objectives

➢ To understand the concept and scope of Insurance.
➢ To implantthe concept of General Insurance Principles and Practices of Insurance.
➢ To understand the risk and various Insurance Policies along with their structures and the legal dimensions involved.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	Define the conceptual framework of Insurance.	K1
CO2	Explain the features and procedures of various types of Insurance Policies	K2
CO3	Identify the methods of premium calculation related to different schemes.	K3
CO4	Analyse the latest trends and challenges in Insurance	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	M
CO2	S	S	S	M	M
CO3	S	S	S	M	M
CO4	S	S	M	M	S

S – Strong; M – Medium; L - Low

Syllabus

Unit – I   Introduction to Insurance   (6 Hours)

Introduction to Insurance: Purpose and Need of Insurance – Insurance as a Social Security Tool – Insurance and Economic Development – Types of Insurance.

Unit – II   Procedure for becoming an Agent   (6 Hours)

Procedure for becoming an Agent: Pre-requisites for obtaining a License – Duration Of license – Cancellation of License – Revocation or Suspension/Termination of Agent Appointment – Code of Conduct – Unfair Practices.

Unit – III   Fundamentals of Agency   (6 Hours)

Fundamentals of Agency – Definition of an Agent – Agents Regulations – InsuranceIntermediaries – Agents' Compensation – IRDA

Unit – IV   Functions of the Agent   (6 Hours)

Functions of the Agent: Proposal Form and other forms for grant of cover – Financial and Medical Underwriting – Material Information – Nomination and Assignment – Procedureregarding Settlement of Policy Claims.

Unit – V   Marine & Fire Insurance   (6 Hours)

Fundamentals and Principles of Marine and Fire Insurance –Contracts of various kinds of Insurance – Insurable Interest – Actuarial science

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Dr. P. Periyasamy	Insurance	Tata McGraw Hill	2nd Edition 2018

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	M.N Mishra	Insurance Principles and Practices	S.Chand& Co	22nd Edition 2018
2.	Dr.P.K.Gupta	Insurance and Risk Management	Himalaya Publishing House, Mumbai	2017
3.	Kaninika Mishra	Fundamentals of Life	Prentice Hall of India,	2016

		Insurance, Theories and Application	New Delhi	

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussions.

Course Designer

Ms. B. Lavanya – Assistant Professor, Department of Commerce.

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CORE COURSE – VII

COST ACCOUNTING

2019 – 2020 Onwards

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Semester – IV			Hours/Week –6	
Core Course –VII		**Cost Accounting**	Credits –6	
Course Code –19UCC4CC7			Internal 25	External 75

Course Objective

- ➢ To familiarize the students with the basic concepts of cost and various methods and techniques of Cost Accounting.
- ➢ To make aware about Cost Structure and Cost Elements.
- ➢ To understand the concept of Contract Costing along with Job and Process Costing.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	Define the fundamental concepts of Cost Accounting	K1
CO2	Explain the different methods of Labour Turnover and compute Remuneration	K2
CO3	Identify relevant costs for different types of Managerial Decisions	K3
CO4	Analyse the various methods of overheads allocation and prepare reconciliation statement	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	M
CO2	M	S	M	M	M
CO3	S	S	M	M	S
CO4	S	S	M	M	S

S – Strong; M – Medium; L – Low

Syllabus

Unit – I   Introduction to Cost   (10 Hours)

Introduction – Evolution and Cost Accounting and Management Accounting – Cost Concepts – Classifications – Objectives and Advantages – Demerits of Cost Accounting – Methods and techniques – Cost Unit– Cost centre – Cost Sheet – Tender & Quotation.

Unit – II   Material Cost   (20 Hours)

Material Cost – Purchase Procedures – Stores Procedure – Receipts and Issue of Materials – Stores Organization and Layout – Inventory Control – Levels of Stock, Perpetual Inventory, ABC Analysis, EOQ – Stores Ledger – Pricing of Materials Issues, FIFO, LIFO, HIFO, Simple and Weighted average.

Unit – III   Labour Cost   (20 Hours)

Labour Cost – Time recording and Time Booking – Methods of Remuneration and Incentive Scheme – Overtime and Idle Time – Labour Turnover Types, Causes and Remedies.

Unit – IV   Overheads   (20 Hours)

Overheads – Collection, Classification, Allocation, Apportionment, Absorption – Recovery Rates – Over and Under Absorption – Activity Based Costing – Reconciliation of Cost and Financial Accounts

Unit – V   Job Costing, Process Costing & Operating Costing   (20 Hours)

Job Costing, Contract Costing – Process Costing (Normal Loss, Abnormal Loss and Gains) – Operating Costing.

Distribution of Marks: Theory 20% & Problem 80%

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	S.P. Jain & K. L. Narang	Cost Accounting	Kalyani Publications	Reprint 2015

Reference

S.No.	Authors	Title	Publishers	Year of Publication
1.	S.N. Maheswari	Principles of Cost	Sultan Chand & Sons	2017

		Accounting		
2.	R. S. N. Pillai & Bhagavathi	Cost Accounting	Sultan Chand & Sons	2016
3.	T.S. Reddy & Y . Hari Prasad Reddy	Cost Accounting	Margham Publication	2018

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussions.

Course Designer

Ms. J. Lalithambigai – Assistant Professor, Department of Commerce.

CORE PRACTICAL – I

DATABASE MANAGEMENT SYSTEMS – PRACTICALS

2019 – 2020 Onwards

Semester – IV		Hours/Week –4	
Core Practical – I	**Database Management Systems – Practicals**	Credits –3	
Course Code –19UCC4CC1P		Internal 40	External 60

List of Practicals

1. DDL COMMANDS

To perform the following using DDL commands

a) Creation of a table

b) Alter the structure of the table

c) Modify the table

d) Drop the column.

2. DML COMMANDS

To perform table manipulation using DML commands.

3. CONSTRAINTS

Develop MySQL queries to implement the following constraints on the table

a) Primary Key

b) Foreign Key

c) NOT NULL

4. LOGICAL OPERATORS

Develop MySQL queries to implement the following logical operations

a) AND

b) OR

c) NOT

5. AGGREGATE FUNCTIONS

Develop MySQL queries to implement the following aggregate functions

a. SUM ( ) b. AVG ( ) c. MAX ( ) d. MIN ( ) e. COUNT ( )

6. STRING OPERATIONS

Develop MySQL queries to implement

a) String operations using "%" b) String operations using "_".

7. GROUPING and ORDERING OF DATA

Develop MySQL queries to implement the grouping and ordering of data.

8. NESTED QUERIES and SUB QUERIES

Develop MySQL queries to implement the concept of nested queries and sub queries.

9. VIEWS

Develop MySQL queries to implement the following view operations

a) Create View b) Update View c) Drop

10. INDEX

Develop MySQL queries to implement the concept of creation and validation of index.

Course Designer

Ms. A. Anandhavalli – Assistant Professor, Department of Computer Applications.

ALLIED COURSE – III

BUSINESS LAW

2019 – 2020 Onwards

Semester – IV		Hours/Week –4	
Allied Course –III	**Business Law**	Credits –4	
Course Code –19UCC4AC3		Internal 25	External 75

Course Objective

➢ To provide a conceptual study about the framework of Indian Business Laws.

➢ To orient students about the legal aspects of business.

➢ To familiarize students with case laws related to business.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	Define the concept of contract and state the law relating to Indian Contract Act	K1
CO2	Explain the different elements of Contract, Performance of Contract and different modes of Discharge of Contract	K2
CO3	Illustrate the process for Registration of Partnership	K3
CO4	List out the objectives of Competition Act	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	M
CO2	S	M	M	M	M
CO3	S	M	S	M	M
CO4	S	M	S	M	M

S – Strong; M – Medium; L – Low

Syllabus

Unit – I **The Indian Contract Act, 1872: General Principles of Contract** **(12 Hours)**

Contract – Meaning & Definition – Nature of Contract – Characteristics and Kinds – Essentials of a Valid Contract – Offer and Acceptance – Consideration – Contractual Capacity – Free Consent – Legality of Objects – Void Agreements.

Unit – II **The Indian Contract Act, 1872: Specific Contracts** **(12 Hours)**

Performance of Contract – Modes of Discharge of a Contract – Breach and its Remedies – Contingent Contracts – Quasi Contracts – Contract of Indemnity and Guarantee – Contract of Bailment and Pledge – Contract of Agency.

Unit – III **The Sale of Goods Act, 1930** **(12 Hours)**

Formation of Contract of Sale – Sale & Agreement to Sell – Conditions and Warranties – Doctrine of Caveat Emptor – Transfer of Property – Passing of Property – Performance of Contract of Sale – Unpaid seller – Remedies for Breach of Contract of Sale –Auction Sale.

Unit – IV **Partnership Act, 1932 & Limited Liability Partnership Act 2008(14 Hours)**

Nature and Characteristics of Partnership – Registration of a Partnership Firms – Types of Partners – Rights and Duties of Partners – Implied Authority of a Partner – Incoming and Outgoing Partners – Mode of Dissolution of Partnership –The Limited Liability Partnership Act, 2008.

Unit – V **Competition Act, 2002** **(10 Hours)**

Objectives – Salient Features – Anti-Competitive Agreements – Prevention of abuse of dominant position – Combination – Competition Advocacy – Competition Commission of India.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	N. D. Kapoor	Elements of Mercantile Law	Sultan Chand &Sons Private Limited , New Delhi	2014
2.	R.S.N.Pillai& Bagavathi	Business Law	S. Chand & Co. Ltd., New Delhi	2016

Reference

S.No.	Authors	Title	Publishers	Year of Publication
1.	P.C. Tulsion& Bharat Tulsian	Mercantile Law	Tata McGraw Hill Education India	2014
2.	P.P.S. Gogna	Mercantile Law	S. Chand & Co. Ltd., New Delhi	2005

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussions.

Course Designer

Ms. D. Indumathi – Assistant Professor, Department of Commerce.

NON-MAJOR ELECTIVE– II

ADVERTISEMENT MANAGEMENT

2019 – 2020 Onwards

Semester – IV		Hours/Week –2	
Non-Major Elective– II	**Advertisement Management**	Credits –2	
Course Code –19UCC4NME2		Internal 25	External 75

Course Objective

- ➢ To know the basic Marketing Communication and the Processes.
- ➢ To understand the process involved in Personal Selling and its Implications for relationship development.
- ➢ To comprehend the ethical issues and social aspects of Advertising.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	Recall the conceptual framework of Advertising	K1
CO2	Explain the formulation of advertising through effective Marketing Strategy to promote the product and service for Economic Development	K2
CO3	Identify the recent era in advertising and its powerful tools	K3
CO4	Analyze the ethical issues and social aspects of Advertising	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	M
CO2	M	S	S	S	S
CO3	M	S	S	S	S
CO4	M	S	S	S	S

S – Strong; M – Medium; L – Low

Syllabus

**Unit – I	Introduction to Advertising** **(6 Hours)**

Advertising – Definition – Objectives, Scope and Types – Role &Significances – Advertising an element of Marketing Mix – Communication Process in Advertising

**Unit – II	Technological Aspects** **(6 Hours)**

Advertisement Message, Themes, Appeal, Structure, Copywriting and Layout – DAGMAR Approach, Determination of Target Audience – Building of Advertising Programme – Message, Headlines, Copy, Logo, Illustration, Appeal and Layout.

**Unit – III	Advertising Media** **(6 Hours)**

Media Planning, Electronic Media, Buying Advertising Aids, Trademarks, Slogans, Packaging, Pop– Up Displays, Premiums, Free Samples etc.

**Unit – IV	Advertising Agencies** **(6 Hours)**

Advertising Agencies: Selection, Compensation and Appraisal of an Agency – Methods of Measuring Advertising Effectiveness – Developing Corporate Image – Techniques, Concepts and Practices.

**Unit – V	Advertising in India** **(6 Hours)**

Role of Advertising in Modern Business – Economic, Social and Ethical aspects of Advertising and Advertising Goals – Recent Developments and Issues in Advertising.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	S.L. Gupta & V.V. Ratna	Advertising and Sales Promotion Management, An Indian perspective Text and Cases	Sultan Chand & Sons, New Delhi	2004

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Ruchi G.	Advertising Principles & Practice	S. Chand & Company Ltd, Delhi	2012

2.	Dr. Ansuya. Angadi	Advertising & Sales Management	Sri Siddalingeshwara Prakashana, Gulbarga	2010
3.	Aaker, David A., Rajeev Batra and John G. Mayers	Advertising Management	Prentice Hall of India Pvt. Ltd., New Delhi	2001

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussions.

Course Designer

Ms. Shilpa A. Talreja – Assistant Professor, Department of Commerce.

SKILL BASED ELECTIVE - I

A. ACCOUNTING FUNDAMENTALS WITH TALLY (PRACTICAL)

2021 – 2022 Onwards

Semester - IV	Accounting Fundamentals with Tally (Practical)	Hours/Week –2	
Skill Based Elective - I		**Credits –2**	
Course Code - 21UCC4SBE1AP		**Internal 40**	**External 60**

Course Objective

➢ To understand basic concept of accounting and the application of computers in accounting.
➢ Applications of accounting by using accounting software

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	Recall the basic concepts of manual accounting	K1
CO2	Explain the procedure for creating a company	K2
CO3	Apply the accounting procedure for grouping of accounts and ledger creation	K3
CO4	Analyse and generate financial reports	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	M
CO2	M	M	M	M	M
CO3	S	M	S	S	S
CO4	S	M	S	M	S

S – Strong; M – Medium; L – Low

Syllabus

Unit – I Accounting packages   (6 Hours)

Computers and financial application, Accounting Software Packages. Computerized Accounting – Meaning and Features – Advantages and Disadvantages –Computerized Vs Manual Accounting

Unit – IIIntroduction of Tally   **(6 Hours)**

Starting Tally – Gateway to Tally and exit from Tally: Company Creation in Tally, Saving the company profile - Alteration / Deletion of company, Selection of Company.

Unit – III   **Account groups and ledgers**   **(6 Hours)**

Hierarchy of account groups and ledgers, reserved account groups, account groups balance sheet – Account groups of liabilities, account groups of assets account groups of profit & loss account – Account groups of direct income and direct expenses apart from sale and purchases, indirect income and indirect expenses account masters – Account groups creation and account ledgers creation – Feeding of opening balances, alteration / deletion of account master records – Feeding of closing stock value

Unit – IV   **Grouping of accounts**   **(6 Hours)**

Creation – Accounts and inventory – Entering transactions: Vouchers – Types – Numbering – Deleting and Editing vouchers – Opening and closing balances –Stock valuation

Unit – V   **Reports**   **(6 Hours)**

Petty cash book – Trial balance – Profit and loss account – Balance sheet – Group wise - Accounts wise – Data range reports – Stock reports – Budget variance reports –Transactions list – Accounts list.

List of Practicals:
1. Creation, alteration and deletion of companies and user defined accounting groups.
2. Grouping of accounts.
3. Creation, alteration and deletion of ledger accounts.
4. Preparation of final accounts.

5. Voucher entries.

6. Creation, alteration and deletion of inventory masters.

7. Generating accounting and inventory reports.

8. Bank Reconciliation Statement

Reference

S.No.	Authors	Title	Publishers	Year of Publication
1.	A.K. Nadhani	Implementing Tally	BPB Publications	2019
2.	S. V. Srinivasa Vallabhan	Computer Application in Business	Sultan Chand and Sons	2018
3.	Mohan Kumar K & Rajkumar S	Computer Applications in Business	Vijay Nicole Imprints (P) Ltd	2009

Pedagogy

Lecture, Lab demonstration and Power Point Presentation.

Course Designer

Ms. J. Lalithambigai, Assistant Professor, Department of Commerce.

SKILL BASED ELECTIVE – I

B. CREATIVE ADVERTISING (PRACTICAL)

2021 – 2022 Onwards

Semester - IV	Creative Advertising (Practical)	Hours/Week – 2	
Skill Based Elective - I		Credits – 2	
Course Code – 21UCC4SBE1BP		Internal 40	External 60

Course Objective

➢ To understand the communication process that takes place while advertising and to analyse it from the view point of a customer.

➢ To highlight the importance of advertising as a business strategy.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	Recall basic concepts of advertising	K1
CO2	Explain how creativity can be incorporated in an advertisement	K2
CO3	Develop advertising media buying and planning strategies	K3
CO4	Analyse effective visual communication for various advertising approaches that combine the use of print, online/digital and other multimedia communication	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	M
CO2	M	M	M	M	M
CO3	M	M	M	M	M
CO4	M	M	M	M	M

S – Strong; M – Medium; L – Low

Syllabus

Unit – I   Introduction   (6 Hours)

Creative Advertising Meaning – definition of marketing and advertising – functions of advertising – communication and persuasion process – human communication process –advertising exposure model – applying communication process to advertising.

Unit – II   Consumer Perception   (6 Hours)

Consumer Behaviour – consumer decision making process – consumer perception process.

Unit – III   Creative Advertising   (6 Hours)

Creativity in advertising, creative thinking – Creative process – Appeals – Copy Writer – Copy Writing – Print Copy elements, Headlines – body Copy – Slogan elements of design and principles of design.

Unit – IV   Designing   (6 Hours)

Designing Print Ad – choosing format – designing page – choosing typefaces –working with visuals – lay-out ready for print.

Unit – V   Advertising Strategy   (6 Hours)

Advertising and Media strategy – Role of Media; types of media, their advantagesand Disadvantages, media planning, selection & scheduling strategies.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Chunawalla & K. C. Sethia	Foundation of Advertising Theory & Practice	Himalaya Publishing House, New Delhi	2000
2.	William H. Bolew	Advertising	John Wiley & Sons New York	1995
3.	Courtland Bovee John Thill & George Dovel	Advertising Excellence	Tata Mc Graw Hill Publications, New Delhi,	1995

Pedagogy

Lab Demonstration, Power Point Presentation and Activity

CORE COURSE – VIII

ACCOUNTING FOR MANAGERIAL DECISIONS

2019 – 2020 Onwards

Semester – V		Hours/Week –5	
Core course – VIII	**Accounting for Managerial Decisions**	Credits –5	
Course Code –19UCC5CC8		Internal 25	External 75

Course Objective

➢ To understand the concepts and techniques of Management Accounting.
➢ To enhances a manager's ability to make effective Economic Decisions
➢ To understand and analyze accounting information for Decision-Making, Planning and Control.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	List out the concepts of Management Accounting	K1
CO2	Infer on the financial statements and develop knowledge to present a good Management Report.	K2
CO3	Use cost-volume-profit analysis in Decision Making	K3
CO4	Analyse and interpret the performance of the firm through preparation of Financial Statements.	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S

S – Strong; M – Medium; L – Low

Syllabus

Unit – I   Introduction to Management Accounting & Ratio Analysis   (15 Hours)

Management Accounting: Meaning – Definition – Objectives – Nature and Scope – Role of Management Accountant – Relationship between Financial Accounting and Management Accounting, Relationship between Cost Accounting and Management Accounting. Analysis of Financial Statements: Types of Analysis – Methods of Financial Analysis – Problems on Comparative Statement analysis – Common Size Statement analysis, Trend Analysis and Ratio Analysis (Liquidity, Solvency, Profitability, Activity / Turnover and Capital Structure).

Unit – II   Fund Flow & Cash Flow Analysis   (15 Hours)

Meaning and Concept of Fund – Fund Flow Statement – Uses and Limitations of Fund Flow Statement – Differences between Cash Flow Statement and Fund Flow Statement – Procedure for preparation of Fund Flow Statement – Statement of changes in Working Capital – Statement of Funds from Operations – Statement of Sources and Applications of Funds – Problems.

Meaning and Definition of Cash Flow Statement – Concept of Cash and Cash Equivalents – Uses of Cash Flow Statement – Limitations of Cash Flow Statement – Provisions of AS 3 – Procedure for preparation of Cash Flow Statement – Cash Flow from Operating and Financing Activities – Preparation of Cash Flow Statement according to AS 3.

Unit – III   Budget and Budgetary Control   (15 Hours)

Budget and Budgetary control – Meaning – Advantages – Preparation of Sales, Production, Production Cost, Purchase, Overhead Cost, Cash and Flexible Budgets.

Unit – IV   Standard Costing & Marginal Costing   (15 Hours)

Standard Costing – Meaning, Advantages and Limitations – Variance analysis – Significance – Computation of variances (Material and Labour variance only) – Marginal costing – CVP analysis – Break Even Analysis – BEP – Managerial applications – Margin of Safety – Profit planning.

Unit – V   Management Reporting   (15 Hours)

Meaning of Management Reporting – Requisites of a Good Reporting System – Principles of Good Reporting System – Methods of Reporting – Kinds of Reports – Process of Report Writing – Drafting of Reports under different Situations.

Distribution of Marks: Theory 20% and Problem 80%

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	M.N Arora	Cost and Management Accounting	Himalaya Publishing House	2015
2.	S. N. Maheshwari	Advanced Cost Accounting	Sultan Chand & Sons	2015
3.	Ramachandran & Srinivasan	Management Accounting	Sri Ram Publications	2015
4.	Atrill, Peter e Eddie McLaney	Management Accounting for Decision Makers	Prentice Hall	2014
5.	Khan and Jain	Management Accounting	Tata McGraw Hill	2015

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Ray Proctor	Managerial Accounting for Business Decisions	Pearson Publications	2016
2.	R.S.N. Pillai & Bhagavati	Management Accounting	S. Chand Publications	2015

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussion.

Course Designer

Dr. S. Sowmya – Assistant Professor, Department of Commerce.

CORE COURSE – IX

R FOR DATA ANALYSIS

2019 – 2020 Onwards

Semester – V		Hours/Week –5	
Core Course–IX	**R for Data Analysis**	Credits –5	
Course Code – 19UCC5CC9		Internal 25	External 75

Course Objective

➢ To impart knowledge in fundamentals of R for Data Analysis.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	Define Data types and its Values	K1
CO2	Explain Functions and Matrices	K2
CO3	Make use of Data Frames and Plots	K3
CO4	Analyse Operations and Testing Conditions	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	M
CO2	M	M	M	M	M
CO3	M	M	M	M	M
CO4	S	S	S	S	S

S – Strong; M – Medium; L – Low

Syllabus

Unit – I   Introduction to R   (15 Hours)

Getting Started: Understanding R – Installing R – Installing Rstudio – Exploring Rstudio – Setting Preferences - Creating an R script. **Storing Values:** Storing a Single Value – Adding

Comments – Recognizing Data types – Storing Multiple Values – Storing Mixed Data types – Plotting Stored Values – Controlling Objects.

Unit – II   **Operation and Control Statements**   **(15 Hours)**

Performing Operation Doing Arithmetic – Making Comparisons – Assessing Logic – Operating on Elements – Comparing Elements – Recognizing Precedence – Manipulating Elements. **Testing Conditions:** Seeking Truth – Branching Alternatives – Chaining Branches – Switching Branches – Looping While True – Performing for Loops – Breaking from Loops.

Unit – III   **Functions and Matrices**   **(15 Hours)**

Employing Functions: Doing Mathematics – Manipulating Strings – Producing Sequences – Generating Random Numbers – Distributing Patterns – Extracting Statistics – Creating Functions – Providing Defaults. **Building Matrices:** Building Matrix – Transposing Data – Binding Vectors – Naming Rows and Columns – Plotting Matrices – Adding Labels – Extracting Matrix Subsets – Maintaining Dimensions.

Unit – IV   **Constructing data frames and Producing quick plots**   **(15 Hours)**

Constructing data frames: Constructing a Data Frame – Importing Data Sets – Examining Data Frames – Addressing Frame Data – Extracting Frame Subsets Changing Frame Columns – Filtering Data Frames – Merging Data Frames – Adjusting Factors. **Producing quick plots:** Installing Packages – Scattering Points – Smoothing Lines – Portraying Stature – Depicting Groups – Adding Labels – Drawing Columns – Understanding Histograms – Producing Histograms – Understanding Box Plots – Producing Box Plots.

Unit – V   **Data Presentation**   **(15 Hours)**

Storytelling with data: Presenting data – Considering aesthetics – Using geometries – Showing statistics – Illustrating facets – Controlling coordinates – Designing themes. **Plotting perfection:** Loading the data – Retaining objects – Overriding labels – Adding a theme – Restoring the workspace – Comparing boxes – Identifying extremes – Limiting focus – Displaying facets – Exporting graphics – Presenting analyses.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	C.S Mike McGrath	R for Data Analysis in easy steps	In Easy Steps	2018

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication

1.	Dr. Mark Gardener	Beginning R the Statistical Programming Language	John Wiley &Sons	2012
2.	Jafed P.Lander	R for Every One	Pearson Education	2015

WEB REFERENCES:
1. https://www.r-project.org/about.html
2. https://www.datacamp.com/community/tutorials/r-or-python-for-data-analysis
3. https://lgatto.github.io/2017_11_09_Rcourse_Jena/index.html

Course Designer

Ms. V. Infine Sinduja – Assistant Professor, Department of Computer Applications.

CORE COURSE – X

ENTREPRENEURIAL DEVELOPMENT

2019 – 2020 Onwards

Semester – V		Hours/Week –5	
Core Course - X	**Entrepreneurial Development**	Credits –5	
Course Code –19UCC5CC10		Internal 25	External 75

Course Objective

➢ To enrich the students for acquiring of entrepreneurial skills and to attain the goals of the Business.

➢ To adopting of the key steps in the elaboration of Business Ideas

➢ To understand the role and importance of entrepreneurship for Economic Development.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	List out the basic concepts of Entrepreneurial Development	K1
CO2	Explain the role of Government in organizing Entrepreneurship Development Programme	K2
CO3	Identify business opportunities and prepare Business Project Report	K3
CO4	Analyse the business environment in order to identify Business Opportunities	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	M	M	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S

S – Strong; M – Medium; L – Low

Syllabus

Unit – I   Introduction   (12 Hours)

Entrepreneurship – Meaning – Definition – Types – Entrepreneur – Definition –Entrepreneur and Entrepreneurship – Characteristics – Types – Functions – Factors influencing Entrepreneurship – Role of Entrepreneur in Economic Development – Factors affecting Entrepreneurial growth – Development of Women Entrepreneur and Rural Entrepreneurs.

Unit – II   Entrepreneurial Development Programme   (12 Hours)

Entrepreneurial Development Programmes (EDP's) – Relevance and Achievement – Phases of EDP – Course content EDP – Role of Government in organizing EDP's – CriticalEvaluation.

Unit – III   Project Formulation   (12 Hours)

Project Formulation – Importance of project formulation - Project identification – Process of project identification - Evaluation – Feasibility Analysis – Project Report.

Unit – IV   EDP Schemes   (12 Hours)

Entrepreneurial development – Agencies – Commercial Banks – District Industries Center – National Small Industries Corporation – Small Industries Development Organization – Small Industries Service Institute. Small Scale Financial Institutes – SIDBI – SIDCO – SFC's - SIPCOT – NABARD – PM Schemes – Problems in SSI.

Unit – V   Entrepreneurial Growth   (12 Hours)

Economic Development and Entrepreneurial Growth – MSME – Definition – Importance– Role in Economic Growth – Incentives and Subsidies of Government to MSME – Geographic Concentration – Franchising and Dealership.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	C.S.V. Murthy	Entrepreneurial Development	Himalaya Publishing House	2015

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Dr. V. Sujatha, , Dr. V. Gomathi, Dr. N. Savithri & Dr. M.A. Parveen Banu	EntrepreneurialDevelopment	Cauvery Publications	2014
2.	Dr.S.S. Khanka	Entrepreneurial Development	S. Chand & Company (Pvt).Ltd	2014

3.	Saravanavel	Entrepreneurial Development	Himalaya Publications	2015
4.	Srinivasan N.P.	Entrepreneurial Development	Margham Publications	2015

Pedagogy

Power Point Presentations, Group Discussion, Seminar, Quiz, Assignment, Experience Discussion and Brain Storming.

Course Designer

Dr. J. Praba – Assistant Professor, Department of Commerce.

CORE PRACTICAL – II

R PROGRAMMING– PRACTICALS

2019 – 2020 Onwards

Semester – V		Hours/Week –5	
Core Practical–II	**R Programming– Practicals**	**Credits –5**	
Course Code – 19UCC5CC2P		**Internal 25**	**External 75**

Course Objective

➢ To impart practical training on R-Programming

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	Define usage of R & R studio	K1
CO2	Demonstrate data visualization	K2
CO3	Build Data Frames and Matrix	K3
CO4	Examine objects & vectors	K4
CO5	Determine data frames and matrices using functions	K5

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	M
CO2	M	M	M	M	M
CO3	M	M	M	M	M
CO4	M	M	M	M	M
CO5	M	M	M	M	M

S – Strong; M – Medium; L – Low

LIST OF PRACTICALS

1. Install R and R Studio

   i.) Download and install R from the CRAN http://cran.r-project.org/.

   ii.) Download and install Rstudio from http://www.rstudio.com/.

   iii.) Install the devtools package from the CRAN using R's install. Packages () function

2. Create R program to take input from the user (name and age) and display the values. Also print the version of R installation.

3. Get the details of the objects in memory using R.

4. Create three vectors such as numeric data, character data and logical data. Display the content of the vectors and their type.

5. Create a simple bar plot of five subjects marks of a student.

6. Create data frames which contain details of 5 employees and display summary of the data.

7. Create an array of two 3x3 matrices for two given vectors.

8. Extract 3rd and 5th rows with 1st and 3rd columns from a given data frame.

9. Generate inner, outer, left, right join (merge) from given two data frames.

10. Demonstrate use of histogram.

11. Demonstrate box plot function.

Course Designer

Ms. M. Ellakkiya, Assistant Professor, Department of Computer Applications.

MAJOR BASED ELECTIVE – I

A. BUSINESS CORRESPONDENCE AND REPORTING

2019 – 2020 Onwards

Semester – V	**Business Correspondence and Reporting**	Hours/Week –4	
Major Based Elective – I		Credits –3	
Course Code –19UCC5MBE1A		Internal 25	External 75

Course Objective

➢ To acquire good communication skills requisite for business correspondence and reporting.
➢ To provide an overview of prerequisites to business communication.
➢ To impart the correct practices of the strategies of effective business writing.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	Select appropriate organizational formats and channels used in developing and presenting Business Messages	K1
CO2	Explain analytical and problem solving skills appropriate to Business Communication	K2
CO3	Identify Ethical, Legal, Cultural and Global Issues affecting Business Communication	K3
CO4	Analyse the situation of writing various types of Letters	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	M	M	M	M	M
CO3	S	M	M	M	M
CO4	M	M	M	M	M

S – Strong; M – Medium; L – Low

Syllabus

Unit – I   Introduction to Communication   (6 hours)

Meaning and Definition – Needs – Objectives and Principles – Communication Media – Types of Communication – Process – Interpersonal and Business Communication – Characteristics – Verbal and Non-Verbal Communication – Barriers to Communication – Steps to overcome barriers of communication.

Unit – II   Business Letters   (6 hours)

Meaning, Need, Functions and Kinds of Business letters – Essentials of an Effective Business Letter – Layout – Appearance – Size – Style – Form and Punctuation – Routine request Letters – Responses to Letters – Refusal Letters – Claims Letters – Collection Letters – Application Letters – Curriculum Vitae.

Unit – III   Letters of Enquiries, Quotations and Offers   (6 Hours)

Letters of Enquiry – Opening and closing sentences in letters of enquiry – Quotations – Voluntary offers and quotations – Sentences regarding offers and quotations – Placing an order – Cancellation, Acknowledgement, Refusal and Execution of Order.

Unit – IV   Circular, Sales and Bank Correspondence   (6 Hours)

Meaning of Circular Letters – Objectives – Situations that need Circular Letters –Meaning of Sales Letters – Objectives – Advantages – Three P's Functions, Bank Correspondence and meaning – Correspondence with Customers, Head Office and with other banks.

Unit – V   Report writing and Communication using Technology   (6 Hours)

Meaning of a Report – Importance – Oral and Written Reports – Types of Business Reports – Characteristics of Good Report – Preparing a Report – Organization of a Report – Spoken Communication, the Telephone, the Public Addressing System – Word Processor – Telex, Fax, Email – Teleconferences, Voicemail – Internet – Multimedia – Teleconferencing – Mobile Phone Conversation – Video Conferencing – SMS – Telephone Answering Machine.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication

1.	Rajendra Pal and J.S.Korlahalli	Essentials of Business Communication	Sultan Chand & Sons	2015

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Sharma	Business Correspondence and Report Writing	Tata Mc-Graw Hill	2017
2.	P. Subba Roa	Business Communication	Cengage	2013

Pedagogy

Lecture, Power Point Presentation, Group discussion, Seminar and Assignment.

Course Designer

Ms. G. Kanagavalli – Assistant Professor, Department of Commerce.

MAJOR BASED ELECTIVE – I

B. E - RETAILING

2019 – 2020 Onwards

Semester – V		Hours/Week –4	
Major Based Elective – I	**E-Retailing**	**Credits –3**	
Course Code – 19UCC5MBE1B		**Internal 25**	**External 75**

Course Objective

➢ To develop innovative ideas in E-Retailing.

➢ To analyze current retail strategic changes and developments.

➢ To identify, adapt and plan with online Customer Management

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	List out the basic theoretical concepts of E-retailing	K1
CO2	Explain Online Merchandise Techniques	K2
CO3	Apply e-retailing Pricing Strategies	K3
CO4	Analyse the recent trends in e-retailing	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S

S – Strong; M – Medium; L – Low

Syllabus

Unit – I   E-Retailing   (12 Hours)

Meaning – Definition – Transition from Traditional Marketing to e-marketing – Demographics and Targeting – Adaptability and Closed – Loop marketing – Advantages of e-Retailing – Short comings of e-Retailing.

Unit – II   Online Customer Management & Application Domain   (12 Hours)

Understanding on e-consumer – Normal Consumer – Communicating with e-consumer – E-application Perspective – E-retailing Online Merchandising Techniques.

Unit – III   E-Store Design   (12 Hours)

The impact of Information Technology in Retailing – Integrated System and Networking – EDI – Bar Coding – Electronic Article Surveillance – Electronic Shelf Labels – E-Service.

Unit – IV   Pricing strategies   (12 Hours)

The roles of Cyber Intermediaries in E-retailing – E-retailing and Supply Chain Management System – Concept of Online Pricing – Factors affecting Online Pricing – Different methods of Online Pricing – Price discrimination in E-retailing – Pricing Strategies for Information Goods – Dynamics Pricing for E-retailing – Promotional Strategies of E-retail Business.

Unit – V   Recent Trends in E-Retailing   (12 Hours)

Future Perspectives of E-retailing – M-shopping – Multi-channel success and the future of E-retailing.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Charles Dennis Tino Fenech & Bell Merrilees	E-retailing	Routledge	2004
2.	Michale Levy & Barton Weitz	Retail Management	Mc Graw Hill	2011
3.	S.L. Gupta, Ramesh Mittal & Ruchi Nayyar	Retailing and E-Tailing	International Book House Pvt. Ltd.	2011

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Tawfik Jelassi, & Albrecht Enders	Strategies for E-Business	Prentice Hall	2008
2.	David Gilbert	Retailing Management	Pearson Publication	2002

Pedagogy

Lecture, Power Point Presentation, Group Discussion, Seminar, Experience Discussion and Assignment.

Course Designer

Ms. D. Indumathi – Assistant Professor, Department of Commerce.

SKILL BASED ELECTIVE – II

TALLY ERP (PRACTICAL)

2020 – 2021 Onwards

Semester - V		Hours/Week –2	
Skill Based Elective - II	**Tally ERP (Practical)**	Credits –2	
Course Code - 21UCC5SBE2AP		Internal 40	External 60

Course Objective

➢ To enable the student to learn basic concepts of accounting package
➢ To impart knowledge about Goods and Services Tax.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	Recall the basic concepts of computerized accounting	K1
CO2	Explain the procedure for inventory creation	K2
CO3	Apply accounting procedure for accounting vouchers and cost centre	K3
CO4	Analyse stock group, stock category, stock item and compare stock category summary with godown summary	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	M	M	M
CO2	M	M	M	M	M
CO3	M	M	M	M	M
CO4	M	M	M	M	M

S – Strong; M – Medium; L – Low

Unit – I   Accounting Masters in Tally, ERP 9   (6 Hours)

Accounting configuration & features – group creation – multiple group creation – ledger creation – multiple ledger creation – new voucher creation- advance ledger creation.

Unit – II   Inventory in Tally, ERP   (6 Hours)

Inventory configuration features – inventory info. Menu – stock groups – stock categories – stock items – unit of measurement – bills of materials – locations / godowns.

Unit – III   Voucher Entry in Tally, ERP 9   (6 Hours)

Accounting vouchers – inventory vouchers – invoicing – optional & non-accounting voucher – order processing – advanced voucher entry.

Unit – IV   Advanced Accounting in Tally, ERP   (6 Hours)

Bill-wise details – cost centres and cost – categories – Bank Reconciliation – Interest calculations – cheque printing credit limits – budgets & controls.

Unit – V   Introduction to GST   (6 Hours)

GST Registration – supply of goods and services – place of supply – time of supply – value of supply – invoicing.

List of Practicals:

1.Creating acompany using Tally ERP 9 for GST Compliance

2. Updating Stock Items and Stock Groups for GST Compliance

3. Creating GST Ledgers

4. Creating Income and Expense Ledgers

5. Recording GST Sales Invoice and Purchase Invoice

6. Stock Transfer Journal

7. Stock Summary

8. Trial Balance

9. Balance Sheet

10. E-Way Billing – input credit mechanism – e-way bills – returns – payment of Tax.

Reference

S.No.	Authors	Title	Publishers	Year of Publication
1.	A.K. Nadhani	Implementing Tally	BPB Publications	2019
2.	Tally Education Pvt. Ltd. Bengaluru	Tally ERP 9	BPB Publications	2017
2.	S. V. Srinivasa Vallabhan	Computer Application in Business	Sultan Chand and Sons	2018
3.	Mohan Kumar K & Rajkumar S	Computer Applications in Business	Vijay Nicole Imprints (P) Ltd	2009

Pedagogy

Lecture, Lab demonstration and Power Point Presentation.

Course Designer

Ms. J. Lalithambigai, Assistant Professor, Department of Commerce.

SKILL BASED ELECTIVE – II

B. DIGITAL DESIGNS FOR BUSINESS APPLICATION (PRACTICAL)

2020 – 2021 Onwards

Semester - V	Digital Designs for Business Application (Practical)	Hours/Week –2	
Skill Based Elective - II		**Credits –2**	
Course Code - 21UCC5SBE2BP		**Internal 40**	**External 60**

Course Objective

➢ To understand how to use digital technologies to communicate and gather information.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	How to use cloud computing to improve productivity by designing, saving and uploading documents in an online account.	K1
CO2	Demonstrate fair use and acceptable use policies on assignments / projects.	K2
CO3	Make use of online collaboration tool such as calendar, document and presentation sharing.	K3
CO4	Classify personal and business use of "apps" on digital services.	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	M	M	M
CO2	M	S	M	M	M

CO3	M	M	M	M	M
CO4	M	M	M	M	M

S – Strong; M – Medium; L – Low

Syllabus

Unit – I   Reinforce Basic Skills   (6 Hours)

Improve internet navigation skills in accessing information – Evaluate validity and authenticity of a website – Practice effective usage of online resources for professional communication (e-mail etiquette, mobile phone) and social media.

Unit – II   Applications of Digital Technology   (6 Hours)

Create a digital portfolio (e.g. website, blog etc.) – Explore freeware available on the internet. (Open office, Google Apps, etc.) – File conversion software to convert multiple types of files

Unit – III   Sources of Digital Images   (6 Hours)

Images from digital services / online image library – Save, compress, share and manage and digital images – Create an infographic, poster or other print media and save as a .pdf or other format – Generate and include Quick Response (QR) code on a print media.

Unit – IV   Audio – Video Application   (6 Hours)

Audio file types – Speech / Voice recognition technologies – Create and insert video for use in a podcast, presentation or digital portfolio – Audio/video conferencing.

Unit – V   Ethical and Legal Issues   (6 Hours)

Components of acceptable use policies, Code of ethics and their role in business environment – Fair use and legal issues related to FERPA and posting on the internet.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication

1.	John F. Wakerly	Digital Design Principles and Practices	Pearson	2008
2.	Morris Mono M & Michael D. Ciletti	Digital Design	Person	2018

Pedagogy

Lab Demonstration, Activity and Power Point Presentation.

Course Designer

Ms. J. Lalithambigai, Assistant Professor, Department of Commerce.

SKILL BASED ELECTIVE – III

A. COMMERCE - PRACTICAL

2020 – 2021 Onwards

Semester - V		Hours/Week –2	
Skill Based Elective - III	Commerce - Practical	Credits –2	
Course Code –21UCC5SBE3AP		Internal 40	External 60

Course Objective

➢ To provide practical knowledge to fill forms like insurance, bank, loan application, membership form, income tax return forms etc.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	Recall basic concepts of banking and Insurance	K1
CO2	Explain the procedure for filling applications of Bank and Insurance	K2
CO3	Build practical skills to audit assistant and financial supporting services	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	S	S
CO2	M	M	S	M	M
CO3	M	M	M	M	S

S – Strong; M – Medium; L – Low

Syllabus

Unit – I (6 Hours)

Preparation of invoice, receipts, vouchers, delivery challan, entry pass, gate pass-debit and credit notes - Preparation of Application for shares and allotment - letter of shares Allotment - transfer forms.

Unit – II (6 Hours)

Drawing, endorsing and crossing of cheques- filling up of pay in slips demand draft application and preparation of demand drafts – Making entries in the passbook and filling up of account opening forms for SB account, current account and FDR's – Drawing and endorsing of bills of exchange and promissory notes.

Unit – III (6 Hours)

Filling up of application forms for admission in cooperative societies – Filling up of loan application forms and deposit challan – Filling up of Jewel loan application form, Procedure for releasing of jewellery in jewel loans and repayment.

Unit – IV (6 Hours)

Preparation of agenda and minutes of meetings-both general body and board of directors. (Students are asked to write agenda and minutes of their own and should not use printed format) – Using Bin card and inventories – Using Cost Sheets.

Unit – V (6 Hours)

Filling up of an application form for L1C policy, filling up of the premium formfilling up the challan for remittance of premium - Preparation of an advertisement copy, collection of advertisement in dailies and journals, critically evaluating the advertisement copy - Filling up income -tax returns and application for permanent account number.

Note:

Students may be asked to collect original or Xerox copies of the documents and affix then on the record note book after having filled up. Drawing of the documents should not be insisted.

Pedagogy

Power Point Presentation, Lab Demonstration and Activity.

Course Designer

Ms. Shilpa A. Talreja, Assistant Professor, Department of Commerce.

SKILL BASED ELECTIVE - III

B.   SKILLS FOR COMPETITIVE EXAMINATION

2019 – 2020 Onwards

Semester – V	Skills for Competitive	Hours/Week – 2	
Skill Based Elective – III		Credits – 2	
Course Code –1 9UCC5SBE3B	Examination	**Internal -**	**External 100**

Course Objective

➢ To develop students with Professional and Ethical Attitude, Effective Communication Skills and the attitude of working in group/with people for successful careers.

➢ To use current Technologies, Skills and Tools necessary for Computing Practices.

➢ To help students to succeed in Competitive Exams.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	Select prospective career in Government and Corporate Sector	K1
CO2	Outline a sense of awareness and other information about various Competitive Examinations	K2
CO3	Solve a problem and to identify the appropriate computing requirement	K3
CO4	Motivate the students to prepare for high level Competitive Exams	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	M
CO2	S	S	S	S	S
CO3	M	M	S	S	S
CO4	M	M	M	S	S

S – Strong; M – Medium; L – Low

Syllabus

Unit – I   Reasoning Ability   (6 Hours)

Coding & Decoding–Puzzles –Seating Arrangement – Logical Reasoning – Ranking and Order –Alphanumeric Series–Data Sufficiency–Syllogism–Input and Output - Statement, Argument & Assumption –Reasoning Analogy–Reasoning Inequality– Fundamental Arithmetical Operations – Blood Relations.

Unit – II   Quantitative Aptitude   (6 Hours)

Simplification and Approximation – Profit & Loss –Number Series–Quadratic Equations–Problems on Ages–Boat and Stream – Speed, Time & Distance – Percentage –Ratio &Proportion–Number System – Simple & Compound Interest – Menstruation –Mixture &Allegations–Time and Work–Pipes and Cistern –Problems on Trains.

Unit – III   Data Analysis and Interpretation   (6 Hours)

Data Interpretation (Bar Graph, Line Chart, Tabular, Caselet, Radar/Web, Pie Chart) – Linear Equation – Probability.

Unit – IV   English Language   (6 Hours)

Reading Comprehension–Cloze Test – Fill in the blanks –Tenses Rules–Sentence Rearrangement – Error Detection –Preposition Rules – Paragraph Completion –Idioms & Phrases.

Unit – V   General Awareness   (6 Hours)

Common Abbreviations – UN and Other Important World Organizations – Current Events of National and International Importance – Current Ministers and Governors – Capitals & Currencies – Monuments and Places of India.

Distribution of Marks: Multiple Choice Questions - 100 Marks

Text Book

S.No.	Authors	Title	Publishers	Year of Publication

S.No.	Authors	Title	Publishers	Year of Publication
1.	R.S. Aggarwal	A Modern Approach to Logical Reasoning	S Chand	2006
2.	R.S. Aggarwal	Quantitative Aptitude for Competitive Examinations	S Chand	2017

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	B.S. Sijwalii J Indu Siwali	A New Approach to REASONING Verbal & Non-Verbal	Arihant	2014
2.	Heller, Robert	Quantitative Aptitude For Competitive Examinations	Oswal	2020

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar, Experience Discussion & Group Discussion.

Course Designer

Ms. N.Akilandeswari – Assistant Professor, Department of Commerce.

UGC JEEVAN KAUSHAN LIFE SKILLS

PROFESSIONAL SKILLS

2019 – 2020 Onwards

Semester - V		Hours/Week - 2	
UGC Jeevan Kaushal Life Skills	Professional Skills	Credits - 2	
Course Code - 19UGPS		Internal 25	External 75

Course Objective

➢ To prepare students to become viable entrepreneurs or employees with necessary professional skills with sound knowledge of Indian and Tamil Culture and Heritage.

➢ To enhance the comprehensive skills required for a work environment leading them competent and confident.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	Identify and define professional communication skills and effective interaction.	K1
CO2	Examine and reproduce LSRW skills in professional development.	K2
CO3	Explain and express views and opinions in an assertive manner.	K2
CO4	Prepare and practise to be aware of the cultural heritage of India.	K3
CO5	Employ and transfer the acquired skills in a practical approach	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	L	S	S
CO2	S	S	L	M	S
CO3	S	S	M	M	S
CO4	M	S	S	L	L
CO5	S	S	L	S	S

S – Strong; M – Medium; L – Low

Syllabus

Unit – I   Resume Skills   **(5 Hours)**

- Preparation and Presentation.
- Avoiding Common Errors.
- Preparing Resumes for Specific Purposes.

Unit – II   Interview Skills   **(8 Hours)**

- Useful Vocabulary
- Preparation and Presentation.
- Dos and Don'ts
- Observation of a Simulated Interview.

Unit – III   Body Language and Personal Grooming   **(5 Hours)**

- Importance of Body Language (Postures, Eye Contact, Expressions & Etiquettes)
- Good Grooming is Being Clean

Unit – IV   Social and Cultural Etiquettes   **(6 Hours)**

   EXISTING TRADITIONAL TAMIL AND INDIAN CULTURE
- Introduction to Tamil Culture
- Introduction to Indian Culture and Etiquette
  Pls. Note:(Subjected to inclusions based on the requirements of the respective disciplines)
- Good Manners and Etiquettes
- Table Manners
- Manners in Public

Unit – V   Group Discussion Skills   **(6 Hours)**

- Meaning and Methods of Group Discussion.
- Procedure of Group Discussion.
- Group discussion – Simulation.
- Common Errors – How to Avoid It

Material for Teaching and Reference:

https://graphicdesign.sfcc.spokane.edu/dZine/projects/Q3-typographic_resume/resume_basics.pdf

http://worldwideuniversity.org/library/bookboon/the-art-of-interview-skills.pdf

https://www.tutorialspoint.com/positive_body_language/positive_body_language_tutorial.pdf

http://egyankosh.ac.in/bitstream/123456789/35846/5/Unit-10.pdf

https://www.etiquettescholar.com/dining_etiquette/table_manners.html

http://languagemanuals.weebly.com/uploads/4/8/5/3/4853169/final_tamil_manual.pdf

Pedagogy

Seminar, Simulation, Quiz & Assignment

Course Designer

Dr. Rita Shantha Kumar, Associate Professor & Dr. A. Suganthi, Assistant Professor, Department of English.

CORE COURSE - XI

CORPORATE ACCOUNTING

2019 – 2020 Onwards

Semester - VI	Corporate Accounting	Hours/Week - 6	
Core Course - XI		Credits - 5	
Course Code - 19UCC6CC11		Internal 25	External 75

Course Objective

➢ To understand various adjustments related to share capital.
➢ To know the pattern of final accounts of the company.
➢ To understand the provisions of the Company Act and to build accountability in corporate sector.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO 1	Recallthe conceptual background of Company Accounts	K1
CO2	Explain the concepts and techniques on the issue and redemption of Preference Sharesand Debentures	K2
CO3	Build knowledge on value of goodwill and shares of business firm.	K3
CO4	Analyse the accounts of Holding Companies and Banking Companies	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	M	M	M	S	S
CO4	M	M	M	M	M

S – Strong; M – Medium; L – Low

Syllabus

Unit – I   Accounting of Equity Shares   (18 Hours)

Introduction to Company Act - Issue of shares: Par, Premium and Discount, Forfeiture and Reissue of Shares – Underwriting of Shares**:** Marked, Unmarked & Firm underwriting, Complete underwriting and partial underwriting.

Unit – II   Accounting of Preference Shares & Debentures   (18 Hours)

Issue and Redemption of Preference Shares – Provisions relating to issue and redemption of preference shares – Issue and Redemption of debentures.

Unit – III   Profit Prior to incorporation& Final Accounts of a Company   (18 Hours)

Profit Prior to incorporation – Treatment of profit or loss prior to incorporation – Preparation of Final accounts of companies – Company Balance Sheet – Computation of Managerial Remuneration.

Unit – IV   Holding Company Accounts   (18 Hours)

Accounts of Holding Companies (excluding Inter Company Holdings).

Unit – V   Accounting of Banking & Insurance Company   (18 Hours)

Accounts of Banking Companies (new format) and Insurance Companies – Preparation of Profit and Loss Account – Balance Sheet.

Distribution of Marks: Theory 20%&Problems 80%

Text Book

S. No.	Authors	Title	Publishers	Year of Publication
1.	Reddy. T S and Murthy. A	Corporate Accounting	Margham Publications	2018

Reference Book

S. No.	Authors	Title	Publishers	Year of Publication
1.	S.P. Jain & K.L. Narang	Corporate Accounting	Kalyani Publishers	2017
2.	Gupta. R L and Radhasamy. M	Corporate Accounting	Sultan Chand & Sons	2013
3.	M.C.Shukla & T.S.Grewal	Advanced Accountancy	Sultan Chand & Sons	2016

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussions,

Course Designer

Dr. P. Banu, Assistant Professor, Department of Commerce.

INCOME TAX THEORY LAW & PRACTICE

2019 – 2020 Onwards

Semester - VI	Income Tax Theory Law & Practice	Hours/Week –6	
Core Course –XII		Credits –5	
Course Code –19UCC6CC12		**Internal 25**	**External 75**

Course Objective

➢ To help the students understand and apply basic concepts and provisions of Income Tax Act.

➢ To lay down a foundation for computing gross total income and total tax liability.

➢ To gain procedural knowledge about Income Tax law in force for the relevant assessment year.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	Define the basic concepts of Income Tax and Residential status of an individual	K1
CO2	Explain the taxable income from other sources	K2
CO3	Apply and practice the computation of Total Income of house property and business or profession	K3
CO4	Examine the tax liability of an assesee.	K4

Mapping with the Program Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	M
CO2	M	M	M	M	M
CO3	M	M	M	M	M
CO4	M	M	M	M	M

S-Strong , M- Medium , L- Low

Syllabus

Unit – I   Introduction to Income Tax   (18 hours)

Income Tax Act 1961- Definitions – Income – Agricultural Income – Person – Assessee – Types of Assessee – Previous Year – Assessment Year – Residential Status – Scope of Total Income – Capital and Revenue Receipts and Expenditure – Income exempt under Sec.10.

Unit – II   Income from Salaries   (18 hours)

        Computation of Income from Salaries – Annual accretion – Provident Fund - Allowances – Perquisites – Types and treatment – Profit in lieu of salary – Exempted profits – Deduction u/s 16.

Unit - III   Income from House Property & Profits and Gains of Business or Profession
**   (18 hours)**
        Computation of Income from House Property – Determination of GAV, NAV – Deduction out of annual value – Exempted House Property Income – Profits and Gains of Business or Profession – Meaning – Computation - Expenses expressly allowed – Expenses expressly disallowed.

Unit - IV   Income from Capital Gain & Other Sources   (18 hours)

        Computation of capital gain – Cost of acquisition – Cost of improvement – Exempted capital gain – Tax on capital gain – Computation of income from other sources – Specific incomes and other incomes chargeable under the head income from other sources.

Unit – V   Gross Total Income & Tax Liability   (18 hours)

        Assessment of Individual – Set off and carry forward of losses –Deduction from Gross total income – Total tax liability - Income tax Authorities – Procedure for assessment – Tax Deducted at Source (TDS)– E-filing.

Distribution of Marks: Theory 20 % & Problem 80%

Text Book

S. No.	Authors	Title	Publishers	Year of Publication
1	Dr. H. C.Mehrotra	Income Tax Law and Practice	SahithyaBhavan Publications	2020
2	Dr. N. Hariharan	Income Tax Law and Practice	Vijay Nicole Chennai	2020

Reference

S. No.	Authors	Title	Publishers	Year of Publication
1	T.S.Reddy and Y. Hari Prasad Reddy	Income Tax Theory, Law and Practice	Margham Publications, Chennai	2020
2	Dr. Vinod K.Singhania, Dr. Kapil Singhania	Direct Taxes Law and Practice	Taxmann Publications	2021

Pedagogy

Lecture, Power Point Presentation, Group Discussion, Seminar, Quiz, Assignment & Experience Discussion.

Course Designer

Dr. M. A. Parveen Banu, Associate Professor, Department of Commerce.

Semester – VI		Hours/Week –5	
Major Based Elective – II	**Human Resource Management**	**Credits –4**	
Course Code – 19UCC6MBE2A		**Internal 25**	**External 75**

Course Objective

➢ To understand the Human Resource Management and System at various levels.
➢ To develop relevant skills necessary for application in HR related issues.
➢ To integrate the understanding of various HR concepts along with the domain concept in order to take correct business decisions.

Course Outcome

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

CO Number	CO Statement	Knowledge Level
CO1	Define the basic concepts, functions and processes of HRM.	K1
CO2	Summarise the steps for recruitment and selection	K2
CO3	Apply the procedures for managing performance and compensation	K3
CO4	Analyse the various ways and methods of developing maintaining and integrating human resources	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	M
CO2	M	M	S	S	S
CO3	M	M	M	M	M
CO4	M	M	M	M	M

S-Strong , M- Medium , L- Low

Syllabus

Unit – I   Introduction to HRM   (15 Hours)

Meaning, Definition, Nature and Scope of HRM – Characteristics – Objectives – Significance – Functions – Qualities of Human Resource Manager – HRM Environment – Preconditions for the success of HRM – Limitations of HRM – Human Resource Management in a changing Environment – Workforce Diversity – Downsizing – Voluntary Retirement Scheme.

Unit –II   Acquiring Human Resources   (15 Hours)

Human Resources Planning – Features – Objectives – Importance – Limitations and factors influencing HRP – Job Analysis and Job Design – Process – Techniques – Uses – Recruitment – Sources – Techniques – Recent Trends in Recruitment – Factors affecting recruitment –Selection – Steps in Selection Process – Placement, induction and socialisation.

Unit – III   Developing Human Resources   (15 Hours)

Employee Training – Need – Importance – Types – Objectives and Identifying Training needs – Methods and Techniques of Training – Executive Development – Objectives – Importance – Process – Principle – Human Resource Development – Concept – Objectives, Mechanisms and Assumptions of HRD – Need – Significance – Principles – Scenario of HRD in Indian Industry – Emotional Quotient – Mentoring – Total Quality Management.

Unit – IV   Managing Performance and Compensation   (15 Hours)

Performance Appraisal – Concept – Objectives – Process – Importance – Methods – Essentials – Performance Appraisal through MBO – 360 Degree Appraisal Technique – Job Evaluation – Concepts – Objectives – Process – Advantages – Methods – Limitations – Wage and Salary Administration – Factors affecting wages – Objectives – Principles – Essentials of a sound wage and salary structure – Incentives.

Unit – V   Maintaining and Integrating Human Resources   (15 Hours)

Employee Health and Safety – Significance of Occupational Health – Working Conditions affecting Health – Occupational Hazards and Diseases – Statutory Provisions concerning Health Employee Safety – Significance Causes of Industrial Accidents – Employee Welfare – Meaning – Significance – Types – Social Security – Work Environment – Job Satisfaction – Concept – Determinants – Quality of Work Life – Management of Stress and Burnout.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	C.B. Gupta	Human Resource Management	Sultan Chand & Sons	2015

Reference

S.No.	Authors	Title	Publishers	Year of Publication
1.	Dr. S.S. Khanka	Human Resource Management	S.Chand	2018
2.	V.S.P. Rao	Human Resource Management	Excel Books	2020
3.	Dessler, G and Varkkey, B	Human Resource Management	Prentice Hall	2017

Pedagogy

Lecture, Power Point Presentation, Group Discussion, Seminar, Quiz, Assignment & Experience Discussion.

Course Designer

Dr. J. Praba, Assistant Professor, Department of Commerce.

MAJOR BASED ELECTIVE – II

B. MODERN BANKING

2019 – 2020 Onwards

Semester – VI		Hours/Week –5	
Major Based Elective– II	**Modern Banking**	Credits –4	
Course Code - 19UCC6MBE2B		Internal 25	External 75

Course Objective

➢ To acquaint the students with the fundamentals of banking.
➢ To make the students aware of banking business and practices.
➢ To enlighten the students regarding the new concepts introduced in the banking system.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	List out the concepts of Banking Regulation Act, functions of commercial banks and its role in economic development	K1
CO2	Identify the functions of product and services offered in a banking sector	K2
CO3	Build knowledge about the various electronic payment methods	K3
CO4	Classify and demonstrate the types of deposits, cheques, loans and Advances	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	S	S
CO2	S	S	S	S	S
CO3	M	M	M	M	M
CO4	M	S	S	M	M

S – Strong; M – Medium; L – Low

Syllabus

Unit – I   Introduction to Banking   (15 Hours)

Banking meaning and Definition – Banking Regulation Act 1949 – Functions of Commercial Banks – Nationalization and privatizations of banks in India – Role of banks in Economic Development – Women Bank.

Unit – II   Banker Customer Relationship and Types of Accounts   (15 Hours)

Central Banking – Meaning – Functions of RBI – Definition of banker and Customer – General Relationship – Who can be a customer – Various types of account – Types of deposits – General precautions for opening Accounts – KYC Norms.

Unit – III   Negotiable Instruments   (15 Hours)

Meaning, Definition and types of Negotiable Instruments – Endorsement – Meaning, definition and kinds – Cheques – Crossing of Cheques – Types – Payment and collection of Cheques – Legal status – Truncated cheque and e- cheque.

Unit – IV   Loans and Advances & Banking Ombudsman Scheme   (15 Hours)

Loans and advances – Principles of sound lending – Style of credit – Types of loans – Lien, Mortgage, Pledge and Hypothecation – General principles of secured advances – Advances against goods and document of title of goods – The Banking Ombudsman Scheme.

Unit – V   E – Banking   (15 Hours)

Electronic delivery channels – Credit cards – Debit Cards – ATM – E – Banking – E-Banking transactions – Mobile banking – Inter Bank Mobile Payment (IMPs) – Virtual Currency – Models of E-banking – Advantages – Constraints – Security measures – Electronic Payment System (EPS) – NEFT, RTGS, SWIFT, WIRE.

Text Book

S. No.	Authors	Title	Publishers	Year of Publication
1.	Sundaram & Varshney	Banking Theory Law & Practice	Sultan Chand & Sons	2014
2.	E. Gorden and K. Natarajan	Banking Theory Law & Practice	Himalaya Publishing House	2017

Reference

S.No.	Authors	Title	Publishers	Year of Publication
1.	Dr. S. Gurusamy	Banking Theory Law & Practice	Vijay Nicole Imprints (P) Ltd	2016
2.	Kandasami. K.P	Banking Theory Law & Practice	Sultan Chand & Company	2010

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussions.

Course Designer

Dr. D. Sarala, Assistant Professor, Department of Commerce.

MAJOR BASED ELECTIVE - III

A. AUDITING

2019 – 2020 Onwards

Semester – VI		Hours/Week – 6	
Major Based Elective – III	Auditing	Credits – 4	
Course Code – 19UCC6MBE3A		Internal 25	External 75

Course Objective

- ➢ To provide in-depth study of auditing principles, concepts and its practices.
- ➢ To know the meaning of internal control, internal check and audit.
- ➢ To impart knowledge about the methods of auditing and their applications.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	Tell the concepts of auditing framework systems	K1
CO2	Illustrate the roles and responsibilities of a company auditor	K2
CO3	Apply latest technological procedures in auditing	K3
CO4	Examine the different types of vouchers	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	M	M	M
CO3	S	S	S	S	S
CO4	S	M	M	M	M

S – Strong; M – Medium; L – Low

Syllabus

Unit – I   Introduction to Audit   (18 Hours)

Introduction to Audit – Meaning and Definition – Objectives of Audit – Classification of Audit – Internal and External Audit – Types – Advantages and Limitations – Internal Check Advantages and Disadvantages – Procedure of Audit.

Unit – II   Vouching   (18 Hours)

Vouching, meaning and importance – Vouching of Credit and Cash Transactions – Verification and Valuation of assets and liabilities – Objectives – Vouching of Impersonal Ledgers – Vouching of debit and credit side of cash book.

Unit – III   Role of an Auditor   (18 Hours)

Appointment of auditor - Auditors duty regarding depreciation – Audit of limited companies – Auditors qualification and disqualification – Rights, duties and power of Auditor – Auditor Financial Statements – Auditors liability.

Unit – IV   Investigation and Audit Report   (18 Hours)

Investigation – Objects of investigation – Investigation under different situation – Divisible Profits and Dividends – Professional Ethics – Auditing of Computerised accounting – Audit Reports – Types – Contents of Audit Reports – Sinking fund – Reserve Fund – Capital Reserve – Secret Reserve – Auditors Duty in connection with Reserve.

Unit – V   EDP Audit   (18 Hours)

EDP Auditing – Definition – Need for control – Effects of EDP Auditing – Steps in EDP Audit – Legal influences of EDP Audit – Division of Auditing in EDP Environment – Control in EDP Environment.

Text Book

S. No.	Authors	Title	Publishers	Year of Publication
1.	S. Vengadamani	Practical Auditing	Margham Publications	2013
2.	B.N.Tandon	Principles of Auditing	S.Chand and Company, New Delhi.	2007

Reference

S.No.	Authors	Title	Publishers	Year of Publication
1.	Ravinder Kumar and Virendar Sharma	Auditing Principles and Practices	PHI Learning Pvt. Ltd., New Delhi.	2009
2.	Dr. L. Natarajan	Practical Auditing	Margham Publications	2018
3.	Dr. V. Radha	Practical Auditing	Prasanna Publications	2014

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussions.

Course Designer

Ms. Shilpa A. Talreja, Assistant Professor, Department of Commerce.

MAJOR BASED ELECTIVE– III

B. MANAGEMENT INFORMATION SYSTEM

2019 – 2020 Onwards

Semester – VI	**Management Information System**	Hours/Week –6	
Major Based Elective - III		Credits –4	
Course Code – 19UCC6MBE3B		**Internal 25**	**External 75**

Course Objective

➢ To integrate the knowledge and skills in the field of Management Information System.
➢ To cope up with the emerging challenges of management in the upcoming Technology Scenario.
➢ To improve business decision making and gain competitive advantage.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	List out the theoretical concepts of Management Information System	K1
CO2	Explain the security risks associated with Managerial Information Systems	K2
CO3	Apply information system in various Managerial Functions	K3
CO4	Analyse the application of information system in Planning and Decision Making	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	M
CO2	M	M	M	M	M
CO3	S	M	M	M	M
CO4	M	M	S	M	M

S – Strong; M – Medium; L – Low

Syllabus

Unit – I Introduction   (18 Hours)

Management Information System – Meaning – Features – Requisites of an effective MIS – MIS Model – Components – Sub system of MIS- Role and Importance – Corporate Planning for MIS – Growth of MIS in an organization – Limitations of MIS.

Unit – II   Information System   **(18 Hours)**

System concepts – Elements – Characteristics- Types of System – Information System: Meaning – Definition – Features – Needs – Roles – Major challenges of Information System – System Development Life Cycle.

Unit – III   Functional Information System   **(18 Hours)**

Financial Information – Marketing Information – Personnel Information – Production Information – Sales Information – Accounting Information – Input – Output – Model – Advantages and Disadvantages.

Unit – IV   System Analysis and Design   **(18 Hours)**

System Investigation – System Analysis – System Design – System Implementation – System Maintenance – Database Management System.

Unit – V   Information System Application   **(18 Hours)**

Enterprise Resource Planning(ERP): An overview – Meaning – Characteristics – Benefits and Limitations – ERP and related technologies – Business Process Re-engineering – Data Warehousing – Data Mining – Decision Support System.

Text Book

S. No.	Authors	Title	Publishers	Year of Publication
1.	Murthy C	Management Information System	Himalaya Publications	2015
2.	Sadagopan S	Management Information System	PHI Learning	2012
3.	Gordan. B Davis and Margrethe H. Osan	Management Information System	Mc GREW Hills Publication	2011
4.	O'Brien J.A.	Management Information System	Tata McGraw Hill Publication	2010

Reference Book

S. No.	Authors	Title	Publishers	Year of Publication
1.	Aman Jindel	Management Information System	Kalyani Publications	2012
2.	Kenneth C. Laudon Jane P. Laudon	Management Information System	Pearson Education	2014

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussion.

Course Designer

Dr. C. Subha – Assistant Professor, Department of Commerce.