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



2021 - 2024

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 2021 – 2022 onwards)

I Semester

| r | | | | | | | _ | Ma | rks | |
|----------|------|--|--|--------------|-------|--------|------|----------|----------|-------|
| Semester | Part | Course | Title | Subject Code | Hours | Credit | Exam | Internal | External | Total |
| | | | Ikkala Elakkiyam | 19ULT1 | | | | | | |
| | | | Communication in French - I | 19ULF1 | | | | | | |
| | Ι | Language Course - I (LC) | History of Popular Tales Literature and Sanskrit Story | 19ULS1 | 6 | 3 | 3 | 25 | 75 | 100 |
| | | | Story, Novel, Hindi Literature - I & Grammar - I | 19ULH1 | | | | | | |
| I | II | English Language Course - I (ELC) | Functional Grammar for Effective Communication - I | 19UE1 | 6 | 3 | 3 | 25 | 75 | 100 |
| | | Core Course - I (CC) | Principles of Accountancy | 19UCC1CC1 | 6 | 5 | 3 | 25 | 75 | 100 |
| | III | 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 |



B.Com. Computer Applications – PROGRAMME STRUCTURE (For the candidates admitted from the academic year 2021 – 2022 onwards)

| 1 | | | | | | | | Ma | rks | |
|----------|------|--------------------------------------|---|--------------|------------------|--------|------|----------|----------|-------|
| Semester | Part | Part Course | Title | Subject Code | Hours | Credit | Exam | Internal | External | Total |
| | | | Idaikkala Elakkiyamum Pudhinamum | 19ULT2 | | | | | | |
| | Ι | | Communication in French - II | 19ULF2 | | 3 | | | | |
| | | Language Course - II (LC) | Poetry Textual Grammar and Alankara | 19ULS2 | 6 | | 3 | 25 | 75 | 100 |
| | | | Prose, Drama, Hindi Literature - 2 & Grammar - II | 19ULH2 | | | | | | |
| II | II | English Language Course- II (ELC) | Functional Grammar For Effective Communication - II | 19UE2 | 6 | 3 | 3 | 25 | 75 | 100 |
| | | Core Course - III (CC) | Modern Marketing | 20UCC2CC3 | 6 | 5 | 3 | 25 | 75 | 100 |
| | Ш | 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 | 21UGES | 2 | 2 | 3 | 25 | 75 | 100 |
| | | Extra Credit Course | Swayam Online Course | | As per UGC norms | | | | | |
| | | Total | | | 30 | 21 | | | | 600 |

II Semester



B.Com. Computer Applications – PROGRAMME STRUCTURE (For the candidates admitted from the academic year 2021 – 2022 onwards)

| r | | | | | | | | Ma | rks | |
|----------|------|--------------------------------------|---|------------|------------------|--------|---------------|----------|----------|-------|
| Semester | Part | Course | Title Subject Code | | Hours | Credit | Exam Hours | Internal | External | Total |
| | | | Kappiyamum Nadagamum | 19ULT3 | | | | | | |
| | | Language Course | Communication in French - III | 19ULF3 | | 3 | | | | |
| | Ι | Language Course - III (LC) | Prose, Textual Grammar and Vakyarachana | 19ULS3 | 6 | | 3 | 25 | 75 | 100 |
| | | | 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 |
| | III | 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 |
| | | Non Major | Elements of Insurance | 19UCC3NME1 | | | | | | |
| | IV | Elective - I | Basic Tamil | 19ULC3BT1 | 2 | 2 | 3 | 25 | 75 | 100 |
| | | | Special Tamil | 19ULC3ST1 | | | | | | |
| | | Extra Credit Course | Swayam Online Course | | As per UGC norms | | | | | |
| | | Total | | | 30 | 21 | | | | 600 |

III Semester



B.Com. Computer Applications – PROGRAMME STRUCTURE (For the candidates admitted from the academic year 2021 – 2022 onwards)

| ľ | | | | | | | | Ma | rks | |
|----------|-------------|---|--|----------------------|------------------|--------|------|----------|----------|-------|
| Semester | Part Course | | Title | Subject Code | Hours | Credit | Exam | Internal | External | Total |
| | | | Pandaiya Elakkiyam | 19ULT4 | | | | | | |
| | | | Communication in French - IV | 19ULF4 | | | | | | |
| | Ι | Language Course - IV | Drama, History of Drama Literature | 19ULS4 | 6 | 3 | 3 | 25 | 75 | 100 |
| | | (LC) | Letter Writing, General Essays, Technical Terms, Proverbs, Idioms & Phrases, Hindi Literature - 4 | | | | | | | |
| | II | English Language Course IV (ELC) | Reading and Writing for Effective Communication - II | or Effective 19UE4 6 | | 3 | 3 | 25 | 75 | 100 |
| | | Core Course - VII (CC) | Cost Accounting | 19UCC4CC7 | 6 | 6 | 3 | 25 | 75 | 100 |
| IV | | 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 |
| | | Non-Major | Advertisement Management | 19UCC4NME2 | | | | | | |
| | | Elective - II | Basic Tamil | 19ULC4BT2 | 2 | 2 | 3 | 25 | 75 | 100 |
| | IV | | Special Tamil | 19ULC4ST2 | | | | | | |
| | 1 V | Skill Based Elective - I | A. Accounting Fundamentals with Tally (Practical) | 21UCC4SBE1AP | 2 | 2 | 3 | 40 | 60 | 100 |
| | | | B. Creative Advertising (Practical) | 21UCC4SBE1BP | | | | | | |
| | | Extra Credit Course | Swayam Online Course | | As per UGC norms | | ns | | | |
| | | Total | | | 30 | | 23 | | | 700 |

| IV Semeste | r |
|-------------------|---|
|-------------------|---|



B.Com. Computer Applications – PROGRAMME STRUCTURE (For the candidates admitted from the academic year 2020 – 2021 onwards)

V Semester

| r | | | | | | | | | arks | |
|----------|------|--------------------------------------|---|--------------|-------|--------|---------------|----------|----------|-------|
| Semester | Part | Course | Title | Subject Code | Hours | Credit | Exam Hours | Internal | External | Total |
| | | 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 |
| | Ш | 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 | | | | | | |
| v | | Skill Based Elective - II | A. Tally ERP (Practical) | 21UCC5SBE2AP | 2 | | | 40 | 60 | |
| | | | B. Digital Designs for Business Application (Practical) | 21UCC5SBE2BP | | 2 | 3 | | | 100 |
| | IV | IV Skill Based | A. Commerce - Practical | 21UCC5SBE3AP | | | | 40 | 60 | |
| | | Elective - III | B. Skills for Competitive Examination | 19UCC5SBE3B | 2 | 2 | 3 | - | 100 | 100 |
| | | UGC Jeevan Kaushal Life Skills | Professional Skills | 19UGPS | 2 | 2 | 3 | 25 | 75 | 100 |
| | | Extra Credit Course | Swayam Online Course | | | А | s per | UGC 1 | norms | |
| | | Total | | | 30 | 29 | | | | 800 |



B.Com. Computer Applications – PROGRAMME STRUCTURE (For the candidates admitted from the academic year 2020 – 2021 onwards)

| r | | | | | | | | Ma | rks | |
|----------|------|-------------------------------|-------------------------------------|--------------|-------|--------|---------------|----------|----------|-------|
| Semester | Part | Course | Title | Subject Code | Hours | Credit | Exam Hours | Internal | External | Total |
| | | 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 |
| | ш | Major Based Elective - II | A. Human Resource Management | 19UCC6MBE2A | _ 5 4 | 3 | 25 | 75 | 100 | |
| | | | B. Modern Banking | 19UCC6MBE2B | | | | | | |
| VI | | Major Based Elective - III | A. Auditing | 19UCC6MBE3A | 6 | | 3 | 25 | | |
| | | | B. Management Information System | 19UCC6MBE3B | | 4 | | | 75 | 100 |
| | | Project | Project Work | 21UCC6PW | 6 | 5 | - | - | - | 100 |
| | V | | Extension Activities | 19UGEA | - | 1 | - | | | |
| | | | Gender Studies | 19UGGS | 1 | 1 | 3 | 25 | 75 | 100 |
| | | Total | | | 30 | 25 | | | | 600 |
| | | | Grand Total | | | | | | | 3900 |

VI Semester

CORE COURSE – I

PRINCIPLES OF ACCOUNTANCY

2019 - 2020 Onwards

| Semester - I | | Hours/Week | x - 6 |
|-------------------------|---------------------------|----------------|----------------|
| Core Course - I | Principles of Accountancy | Credits - 5 | |
| Course Code - 19UCC1CC1 | Timepres of Accountancy | 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 | М | М | S | М |
| CO2 | S | М | М | М | М |
| CO3 | S | М | М | М | М |
| CO4 | S | М | М | М | М |
| Strong: M | Medium I | | • | | |

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

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

Unit - III Non-Trading Concerns

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

Unit - IV Consignment & Joint Venture

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 - VAccounting 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.

(18 Hours)

CORE COURSE – II

MODERN MANAGEMENT CONCEPTS

2019 - 2020 Onwards

| Semester - I | 4 – | Hours/Week | x - 6 |
|-------------------------|-----|----------------|----------------|
| Core Course - II | | 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 | К3 |
| CO4 | Examine the recent era in modern management | K4 |

Mapping with Programme Outcomes

| Cos | PO1 | PO2 | PO3 | PO4 | PO5 |
|-----|-----|-----|-----|-----|-----|
| CO1 | М | М | S | S | S |
| CO2 | М | М | S | S | S |
| CO3 | М | М | S | S | S |
| CO4 | М | М | 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

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

Unit – III Organizing

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

Unit – IV Co-ordinating and Controlling

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

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 |
| Pedago |)gv | | | |

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

Course Designer

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

(18 Hours)

(18 Hours)

ALLIED COURSE – I

FUNDAMENTALS OF COMPUTER & INTERNET

2020 – 2021 Onwards

| Semester - I | | Hours/Week | ĸ −4 |
|-------------------------|----------------------------|----------------|----------------|
| Allied Course - I | Fundamentals of Computer & | Credits –3 | |
| Course Code - 20UCC1AC1 | Internet | 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 | CO Statement | Knowledge |
|------|---|-----------|
| No. | | 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 | М | S | S | М | S |
| CO2 | М | S | S | S | S |
| CO3 | М | S | S | S | S |

S - Strong; M - Medium; L - Low

Syllabus

Unit – I Basics of Computer

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

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

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

(12 Hours)

(12 Hours)

(12 Hours)

Unit – IV The Internet

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

Unit – V Internet Services

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 |
| DC | | | | |

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.

(12 Hours)

(12 Hours)

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

| Semester | Course title | Category | Instructional Hours | Credits |
|----------|------------------------|----------|----------------------------|---------|
| Ι | 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 | К3 |
| CO4 | Practice the values of Righteousness and Service | К3 |
| CO5 | Apply the values of Renunciation (sacrifice) & Peace | K4 |

Mapping with Programme Outcomes

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

S - Strong; M - Medium; L - Low

Syllabus

Unit - I Love and Compassion

- 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

(5 Hours)

- 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

- 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

- 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

- > 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

(5 Hours)

(8 Hours)

(5 Hours)

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

CORE COURSE – III

MODERN MARKETING

2020 - 2021 Onwards

| Semester - II | Modern Marketing | Hours/Weel | x - 6 |
|-------------------------|------------------|----------------|----------------|
| Core Course - III | | 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 | CO Statement | Knowledge |
|-------|--|-----------|
| No. | | Level |
| CO 1 | Explain the basic concepts of marketing | K1,K2 |
| CO2 | Interpret about market segmentation, marketing mix and buyer | K2 |
| 02 | behaviour | |
| CO3 | Build knowledge about product planning and development. | K3 |
| CO4 | Analyze recent trends in marketing. | K4 |
| Manni | ng with Programme Outcomeg | |

Mapping with Programme Outcomes

| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
|-----|-----|-----|-----|-----|-----|
| CO1 | М | М | S | S | S |
| CO2 | Μ | М | S | S | S |
| CO3 | М | М | S | S | S |
| CO4 | М | М | 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 – IIConsumer 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

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

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

Unit – **V E-Marketing**

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. RajanNair ,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.

(18 Hours)

(18 Hours)

CORE COURSE – IV

WEB DESIGNING

2019 - 2020 Onwards

| Semester - II | | Hours/Week | x - 6 |
|-------------------------|---------------|----------------|----------------|
| Core Course - IV | | Credits - 5 | |
| Course Code - 19UCC2CC4 | Web Designing | 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 | М | S | М | М | М |
| CO2 | М | S | М | М | М |
| CO3 | М | S | М | М | М |
| CO4 | М | S | М | М | М |

S - Strong; M - Medium; L - Low

Syllabus

Unit – IIntroduction to Internet

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

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

(18 Hours)

Unit – III Links and Table Tags

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

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

Text Book

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.

| 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, 6 th 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, 1 st Edition, | BPB Publications | 2000 |

Pedagogy

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

Course Designer

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

(18 Hours)

(18 Hours)

ALLIEDPRACTICAL-I

HTML - PRACTICALS

2019 - 2020 Onwards

| Semester - II | - | Hours/Week - 4 | |
|--------------------------|---|----------------|----------------|
| Allied Practical - I | | 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 | CO Statement | Knowledge |
|------|---|-----------|
| No. | | 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 | М | S | М | М | М |
| CO2 | М | S | М | М | М |

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

Pedagogy

Lecture & Power Point Presentation.

Course Designer

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



CAUVERY COLLEGE FOR WOMEN (Autonomous), TIRUCHIRAPPALLI- 18

(Applicable to the candidates admitted from the Academic year 2021-22 onwards)

ENVIRONMENTAL STUDIES

Hours: 2 Course Code: 21UGES Credit: 2 Instructional Hours: 30

| SEMESTER | COURSE TITLE | CATEGORY | INSTRUCTIONAL HOURS | CREDITS |
|----------|--------------------------|----------|------------------------|---------|
| п | 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 ecosystems with its structure and function | K2 |
| CO4 | Develop an understanding of various types of pollution and biodiversity | К3 |
| CO5 | List out the various types of social issues related with environment | K4 |

Mapping with Programme Outcomes

| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
|-----|-----|-----|-----|-----|-----|
| CO1 | S | S | М | М | М |
| CO2 | S | S | М | М | S |
| CO3 | S | S | S | S | S |
| CO4 | S | S | М | S | S |
| CO5 | S | S | М | S | S |

S – Strong; M – Medium; L – Low

Unit: I Introduction to environmental studies

(6 Hours)

Definition, scope and importance. Need for public awareness

Unit: II Natural Resources:

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 he conservation of natural resources.

Unit: III Ecosystems

- 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

- 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.

(6 Hours)

(6 Hours)

(6 Hours)

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. BharuchaErach, 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

CORE COURSE – V

BUSINESS ACCOUNTING

2019 - 2020 Onwards

| Semester – III | | Hours/Weel | s – 6 |
|------------------------|----------------------------|----------------|----------------|
| Core Course–V | Business Accounting | Credits –5 | |
| Course Code -19UCC3CC5 | Business Accounting | 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 | CO Statement | Knowledge |
|-----|---|-----------|
| No. | | 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 | К3 |
| 005 | Accounts | ix. |
| CO4 | Infer the accounting procedures related to Fire Insurance Claim, Hire | K4 |
| 04 | Purchase, Instalment Accounting and Royalty accounts | IX+ |

Mapping with Programme Outcomes

| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
|-----|-----|-----|-----|-----|-----|
| CO1 | S | М | М | М | М |
| CO2 | S | М | М | М | М |
| CO3 | S | М | М | М | М |
| CO4 | S | М | М | М | М |

S-Strong; M-Medium; L - Low

Syllabus

Unit – I Partnership Accounts

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

Unit – II Dissolution of Firm

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

(18 Hours)

Unit – III Branch & Departmental Accounts

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

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

| I. Murthy A Financial Accounting Publishers 2 | ear of lication |
|---|--------------------|
| S.P. Jain & Kalvani R | eprint 2018 |
| 2 Advanced Accounting | eprint 2016 |

Reference Book

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

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 | x – 5 |
|------------------------|--|----------------|----------------|
| Core Course–VI | | 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 | 5 |
|----------|---|
|----------|---|

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**

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)**

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

| 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 |

Text 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. | 6 th Edition |
| 2. | Elmasri & Navathe Addison &Weisely | Fundamentals of Database Systems | Hi Elmasri & Navathe Addison & Weisely Publication Himalaya Publishing House, Mumbai | 7 th Edition |
| 3. | C.J. Date | Database Systems | Pearson Education | 8 th Edition |

(15 Hours)

(15 Hours)

| | Dorling Kindersley(India) | |
|--|---------------------------|--|
| | Pvt., Ltd. | |

Web References:

- 1. <u>www.tutorialspoint.com/dbms</u>
- 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/Weel | x – 5 |
|------------------------|--|----------------|----------------|
| Allied Course–II | | 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 | К3 |
| 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 | М |
| CO2 | S | S | S | S | М |
| CO3 | S | S | S | S | М |
| CO4 | S | S | S | S | М |

S – Strong; M – Medium; L - Low

SyllabusUnit – IIntroduction to Statistics(1)

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

Measures of Central Tendency – Mean, Median and Mode – Geometric Mean and Harmonic Mean – Weighted Arithmetic Mean. Measures of Dispersion: Range – Quartile Deviation – Mean

(15 Hours)

(15 Hours)

Deviation – Standard Deviation – Co-efficient of Variation – Combined Mean and Standard Deviation – Skewness (Karlpearson's & Bowley's Method only)

Unit – III Correlation & Regression

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

Unit – IV Analysis of Time Series

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

Unit – V Index Numbers

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%

| 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.

(15 Hours)

(15 Hours)

(15 Hours)

NON-MAJOR ELECTIVE – I

ELEMENTS OF INSURANCE

2019 - 2020 Onwards

| Semester – III | - | Hours/Weel | x-2 |
|-------------------------|---|----------------|----------------|
| Non-Major Elective–I | | Credits –2 | |
| Course Code -19UCC3NME1 | | Internal 25 | External 75 |

Course Objectives

- > To understand the concept and scope of Insurance.
- > To implant the 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 | М | М | | |
| CO2 | S | S | S | М | М | | |
| CO3 | S | S | S | М | М | | |
| CO4 | S | S | М | М | S | | |
| S – Strong; M | – Strong; M – Medium; L - Low | | | | | | |

Syllabus

Unit – I Introduction to Insurance

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

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.

(6 Hours)

(6 Hours)

Unit – III Fundamentals of Agency

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

Unit – IV Functions of the Agent

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

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

| Insurance | e – Insurable Interest | – Actuarial science | | |
|-----------|------------------------|---------------------|--|--|
| | | | | |
| | | | | |

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

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

Pedagogy

Text Book

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

Course Designer

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

(6 Hours)

(6 Hours)

(6 Hours)

CORE COURSE – VII

COST ACCOUNTING

2019 – 2020 Onwards

| Semester – IV | _ | Hours/Week | x – 6 |
|-------------------------|-----------------|----------------|----------------|
| Core Course – VII | Cost Accounting | Credits – 6 | |
| Course Code – 19UCC4CC7 | Cost Accounting | 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 batch 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 | К2 |
| 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 | М | М | М | М | М |
| CO2 | М | S | М | М | М |
| CO3 | S | S | М | М | S |
| CO4 | S | S | М | М | S |
| S – Strong: M | – Medium; L – I | LOW | | | |

Syllabus

Unit – I Introduction to Cost

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

Material Cost – Purchase Procedures – Stores Procedure – Receipts and Issue of Materials – Stores organization and layout – Inventory Control – Levels of Stock, Perpetual Inventory, ABC

(10 Hours)

(20 Hours)

Analysis, EOQ - Stores Ledger - Pricing of Materials Issues, FIFO, LIFO, HIFO, Simple and Weighted average.

Unit – III Labour Cost

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

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. | Jain & Narang | Cost Accounting | Kalyani Publications | Reprint 2015 |

| Refer | ence | | | |
|--------|------------------------------------|----------------------------------|---------------------|------------------------|
| S. No. | Authors | Title | Publishers | Year of Publication |
| 1. | S.N. Maheswari | Principles of Cost Accounting | Sultan Chand & Sons | 2017 |
| 2. | Bhagavathi & Pillai | Cost Accounting | Sultan Chand & Sons | 2016 |
| 3. | Reddy T.S & Hari Prasad Reddy Y | Cost Accounting | Margham Publication | 2018 |
| Dodogo | | | | |

Pedagogy

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

Course Designer

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

(20 Hours)

(20 Hours)

CORE PRACTICAL – I

DATABASE MANAGEMENT SYSTEMS - PRACTICALS

2019 - 2020 Onwards

| Semester – IV | | Hours/Week | x – 4 |
|--------------------------|-------------------------------|----------------|----------------|
| Core Practical – I | Database Management Systems – | Credits – 4 | |
| Course Code – 19UCC4CC1P | Practicals | 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 - IV

BUSINESS LAW

2019 - 2020 Onwards

| Semester – IV | | Hours/Week – 4 | |
|-------------------------|--|----------------|----------------|
| Allied Course – III | | 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 | М | М | М | М | |
| CO2 | S | М | М | М | М | |
| CO3 | S | М | S | М | М | |
| CO4 | S | М | S | М | М | |
| S – Strong; M | – 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 – IIThe 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

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

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 | | | | | |
|----------------------------------|---|--|---|--|--|
| Authors | Title | Publishers | Year of Publication | | |
| P.C. Tulsion & Bharat Tulsian | Mercantile Law | Tata McGraw Hill Education India | 2014 | | |
| P.P.S. Gogna | Mercantile Law | S. Chand & Co. Ltd., New Delhi | 2005 | | |
| | Authors P.C. Tulsion & Bharat Tulsian | AuthorsTitleP.C. Tulsion & Bharat TulsianMercantile Law | AuthorsTitlePublishersP.C. Tulsion & Bharat TulsianMercantile LawTata McGraw Hill Education IndiaP.P.S. GognaMercantile LawS. Chand & Co. Ltd., New | | |

Pedagogy

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

Course Designer

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

(12 Hours)

(10 Hours)

NON-MAJOR ELECTIVE – II

ADVERTISEMENT MANAGEMENT

2019 - 2020 Onwards

| Semester – IV | Advertisement Management | Hours/Weel | x −2 |
|-------------------------|--------------------------|-------------|-------------|
| Non-Major Elective – II | | Credits – 2 | |
| Course Code – | | Internal | External |
| 19UCC4NME2 | | 25 | 75 |
| Course Obienting | | | |

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 | М | М | М | М | М | |
| CO2 | М | S | S | S | S | |
| CO3 | М | S | S | S | S | |
| CO4 | М | S | S | S | S | |
| S – Strong: M | S – Strong: M – Medium: L – Low | | | | | |

<u>S – Strong; M – Medium; L – Low</u> Syllabus

Unit – I Introduction to Advertising

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

Unit – II Technological Aspects

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.

(6 Hours)

Unit – III Advertising Media

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

Unit – IV Advertising Agencies

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

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 |
|-------|----------------------------|--|--------------------------------|------------------------|
| | 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.

(6 Hours)

(6 Hours)

SKILL BASED ELECTIVE – I

A. ACCOUNTING FUNDAMENTALS WITH TALLY (PRACTICAL)

2021 – 2022 Onwards

| Skill Based Elective – I A | • • • • • • • • • • • • • • • • • • • | | |
|----------------------------|---------------------------------------|----------------|----------------|
| | Accounting Fundamentals with | Credits –2 | |
| Course Code – 21UCC4SBE1AP | Tally (Practical) | 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 | | | |
| 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 | К3 | | |
| CO4 | Analyse and generate financial reports | K4 | | |

Mapping with Programme Outcomes

| COs | PO1 | PO2 | PO3 | PO4 | PO5 | | |
|---------------------------------|-----|-----|-----|-----|-----|--|--|
| CO1 | М | М | М | М | М | | |
| CO2 | М | М | М | М | М | | |
| CO3 | S | М | S | S | S | | |
| CO4 | S | М | S | М | S | | |
| S – Strong; M – Medium; L – Low | | | | | | | |

Syllabus

Unit – I Accounting packages

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

Unit – II Introduction of Tally

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)

(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 | | 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 advertisement | 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 | М | М | М | М | М |
| CO2 | М | М | М | М | М |
| CO3 | М | S | М | М | М |
| CO4 | М | М | М | М | М |

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

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

Unit – III Creative Advertising

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

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

Unit – V Advertising Strategy

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

| 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

Text Book

Lab demonstration, Power Point Presentation and Activity

Course Designer

Ms. S. Praveena, Assistant Professor, Department of Commerce.

(6 Hours)

(6 Hours)

CORE COURSE – VIII

ACCOUNTING FOR MANAGERIAL DECISIONS

2019 - 2020 Onwards

| Semester – V | Accounting for Managerial | Hours/Week -5 | | |
|------------------------|---------------------------|----------------|----------------|--|
| Core course – VIII | | Credits –5 | | |
| Course Code –19UCC5CC8 | Decisions | 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 |
| Manu | ng with Programma Outcomes | |

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

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**

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 |

(15 Hours)

(15 Hours)

| 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 | x −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 |
| N.C | | |

Mapping with Programme Outcomes

| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
|-----|-----|-----|-----|-----|-----|
| CO1 | М | М | М | М | М |
| CO2 | М | М | М | М | М |
| CO3 | М | М | М | М | М |
| CO4 | S | S | S | S | S |

S - Strong; M - Medium; L - Low

Syllabus

Unit – I Introduction to R

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

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.

(15 Hours)

(15 Hours)

Unit – III Functions and Matrices

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

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 |
| D | | | | |

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. <u>https://www.datacamp.com/community/tutorials/r-or-python-for-data-analysis</u>
- 3. https://lgatto.github.io/2017 11 09 Rcourse Jena/index.html

Course Designer

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

(15 Hours)

CORE COURSE – X

ENTREPRENEURIAL DEVELOPMENT

2019 - 2020 Onwards

| Semester – V | | Hours/Week | x −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 | К2 |
| 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 | М | М | М | М |
| CO3 | S | S | S | S | S |
| CO4 | S | S | S | S | S |

S – Strong; M – Medium; L – Low

Syllabus

Unit – I Introduction

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

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

(12 Hours)

(12 Hours)

Unit – III Project Formulation

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

Unit – IV EDP Schemes

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

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 |
| D | Dl. | | | |

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.

(12 Hours)

(12 Hours)

(12 Hours)

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 | М | М | М | M | М |
| CO2 | М | М | М | M | М |
| CO3 | М | М | М | M | М |
| CO4 | М | М | М | M | М |
| CO5 | М | М | М | М | М |

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 3^{rd} and 5^{th} rows with 1^{st} and 3^{rd} 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 | Hours/Week | x −4 |
|--------------------------|------------------------------------|----------------|----------------|
| Major Based Elective – I | 1 | Credits –3 | |
| Course Code -19UCC5MBE1A | Reporting | 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 | Μ | М | М | М | М | | |
| CO3 | S | М | М | М | М | | |
| CO4 | М | М | М | М | М | | |
| S - Strong; M - Medium; L - Low | | | | | | | |
| Syllohus | | | | | | | |

<u>Syllabus</u>

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

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 – IIILetters 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 | x −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 |
| Manni | ng with Programme Outcomeg | |

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**

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 - Eapplication Perspective – E-retailing Online Merchandising Techniques.

(12 Hours)

Unit – III E-Store Design

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

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

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 |
| Podogo | av | | | |

Pedagogy

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

Course Designer

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

(12 Hours)

(12 Hours)

(12 Hours)

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 | К3 |
| 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 | М | S | М | М | М |
| CO2 | М | М | М | М | М |
| CO3 | М | М | М | М | М |
| CO4 | М | М | М | М | М |
| S – Strong; M | – Medium; L – J | Low | | | • |

Syllabus

Unit – I Accounting Masters in Tally, ERP 9

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

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

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

(**6 Hours**) n – ledger

(6 Hours)

Unit – IV Advanced Accounting in Tally, ERP

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

Unit – V Introduction to GST

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.

| 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.

(6 Hours)

SKILL BASED ELECTIVE - II

B. DIGITAL DESIGNS FOR BUSINESS APPLICATION (PRACTICAL)

2020 - 2021 Onwards

| Semester - V | | Hours/Week –2 | |
|----------------------------|------------------------------|----------------|-------------|
| Skill Based Elective - II | Digital Designs for Business | Credits –2 | |
| Course Code - 21UCC5SBE2BP | Application (Practical) | 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. | К2 |
| CO3 | Make use of online collaboration tool such as calendar, document and presentation sharing. | К3 |
| CO4 | Classify personal and business use of "apps" on digital services. | K4 |

Mapping with Programme Outcomes

| COs | PO1 | PO2 | PO3 | PO4 | PO5 | |
|---------------------------------|-----|-----|-----|-----|-----|--|
| CO1 | М | S | М | М | М | |
| CO2 | М | S | М | М | М | |
| CO3 | М | М | М | М | М | |
| CO4 | М | М | М | М | М | |
| S - Strong; M - Medium; L - Low | | | | | | |

Syllabus

Unit – I Reinforce Basic Skills

(6 Hours)

(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

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**

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**

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**

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. | |
|---|--|
| | |

| 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

Text Book

Lab Demonstration, Activity and Power Point Presentation.

Course Designer

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

(6 Hours)

(6 Hours)

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 | К3 | | | |
| Monni | ng with Programma Autoomas | | | | |

Mapping with Programme Outcomes

| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
|-----|-----|-----|-----|-----|-----|
| CO1 | М | S | S | S | S |
| CO2 | М | М | S | M | М |
| CO3 | М | М | М | М | 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

Sy

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

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

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

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. | |

(6 Hours)

SKILL BASED ELECTIVE - III

B. SKILLS FOR COMPETITIVE EXAMINATION

2019 - 2020 Onwards

| Semester – V | | Hours/Week | x – 2 |
|----------------------------|------------------------|---------------|-----------------|
| Skill Based Elective – III | Skills for Competitive | 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 Statement | Knowledge Level |
|--|---|
| Select prospective career in Government and Corporate Sector | K1 |
| Outline a sense of awareness and other information about various Competitive Examinations | К2 |
| Solve a problem and to identify the appropriate computing requirement | K3 |
| Motivate the students to prepare for high level Competitive Exams | K4 |
| | Select prospective career in Government and Corporate SectorOutline a sense of awareness and other information about variousCompetitive ExaminationsSolve a problem and to identify the appropriate computing requirement |

Mapping with Programme Outcomes

| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
|-----|-----|-----|-----|-----|-----|
| CO1 | М | М | Μ | М | М |
| CO2 | S | S | S | S | S |
| CO3 | М | М | S | S | S |
| CO4 | М | М | М | 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

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

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

Unit – IV English Language

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

Unit – V General Awareness

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 |
|-------|---------------|---|------------|------------------------|
| 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.

(6 Hours)

(6 Hours)

(6 Hours)

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 | М | S |
| CO3 | S | S | М | М | S |
| CO4 | М | S | S | L | L |
| CO5 | S | S | L | S | S |

S - Strong; M - Medium; L - Low

Syllabus

Unit – I Resume Skills

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

Unit – II Interview Skills

(8 Hours)

(5 Hours)

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

Unit – III Body Language and Personal Grooming

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

Unit – IV Social and Cultural Etiquettes

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

- 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.

(6 Hours)

(5 Hours)

CORE COURSE - XI

CORPORATE ACCOUNTING

2019 - 2020 Onwards

| Semester - VI | Corporate Accounting | Hours/Wee | Hours/Week - 6 | | |
|--------------------------|----------------------|----------------|----------------|--|--|
| Core Course - XI | | | | | |
| Course Code - 19UCC6CC11 | Corporate Accounting | 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 | | |
| Manning with Programme Outcomes | | | | |

Mapping with Programme Outcomes

| COs | PO1 | PO2 | PO3 | PO4 | PO5 |
|---------------------------------|-----|-----|-----|-----|-----|
| CO1 | S | S | S | S | S |
| CO2 | S | S | S | S | S |
| CO3 | М | М | М | S | S |
| CO4 | М | М | М | М | М |
| S – Strong; M – Medium; L – Low | | | | | |

Syllabus

Unit – I Accounting of Equity Shares

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

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

(18 Hours)

(18 Hours)

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 – IVHolding 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. Λ | Corporate Accounting | Margham Publications | 2018 |
| Defense | | | 1 ublications | |

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 |
| Pedago | - A A V | • | • | |

Pedagogy

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

Course Designer

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

CORE COURSE – XII

INCOME TAX THEORY LAW & PRACTICE

2019 – 2020 Onwards

| Semester - VI | Income Tax Theory Law & | Hours/Week –6 | |
|-------------------------|-------------------------|----------------|----------------|
| Core Course –XII | | Credits –5 | |
| Course Code –19UCC6CC12 | Practice | 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 | К3 | | |
| CO4 | Examine the tax liability of an assesse. | K4 | | |
| Mapping with the Program Outcomes | | | | |

PO1 PO2 PO3 Cos **PO4 PO5 CO1** Μ Μ Μ Μ Μ **CO2** Μ Μ Μ Μ Μ **CO3** М Μ Μ Μ М **CO4** Μ Μ Μ Μ Μ

S-Strong, M-Medium, L-Low

Syllabus

Unit – I **Introduction to Income Tax**

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**

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.

(18 hours)

(18 hours)

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 - IVIncome 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 - VGross 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%

| 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.

MAJOR BASED ELECTIVE - II

A. HUMAN RESOURCE MANAGEMENT

2019 - 2020 Onwards

| Semester – VI | 4 | Hours/Week - | -5 |
|---------------------------|---|----------------|----------------|
| Major Based Elective – II | | 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.

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Course Outcome

| 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 | М | М | М | М | М |
| CO2 | М | М | S | S | S |
| CO3 | М | М | М | М | М |
| CO4 | М | М | М | М | М |

S-Strong, M- Medium, L- Low

Syllabus

Unit – I Introduction to HRM

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**

Human Resources Planning - Features - Objectives - Importance - Limitations and factors influencing HRP - Job Analysis and Job Design - Process - Techniques - Uses - Recruitment -

(15 Hours)

(15 Hours)

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 – IVManaging 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.

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

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 | Modern Banking | Hours/Week | -5 |
|---------------------------|----------------|----------------|----------------|
| Major Based Elective– II | | Credits –4 | |
| Course Code - 19UCC6MBE2B | Modern Dunning | 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 | К3 |
| CO4 | Classify and demonstrate the types of deposits, cheques, loans and Advances | K4 |

Mapping with Programme Outcomes

| COs | PO1 | PO2 | PO3 | PO4 | PO5 | |
|---------------|---------------------------------|-----|-----|-----|-----|--|
| CO1 | М | S | S | S | S | |
| CO2 | S | S | S | S | S | |
| CO3 | М | М | М | М | М | |
| CO4 | М | S | S | М | М | |
| S – Strong; 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

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

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

(15 Hours)

(15 Hours)

MAJOR BASED ELECTIVE - III

A. AUDITING

2019 - 2020 Onwards

| Semester – VI | | Hours/Week – 6 Credits – 4 | |
|----------------------------|------------------------|-------------------------------|----------------|
| Major Based Elective – III | Auditing | | |
| Course Code – 19UCC6MBE3A | Auditing Interna 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 | К2 |
| CO3 | Apply latest technological procedures in auditing | К3 |
| 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 | М | М | М |
| CO3 | S | S | S | S | S |
| CO4 | S | М | М | М | М |

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

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.

(18 Hours)

Unit – III **Role of an Auditor**

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

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

Authors

S. Vengadamani

B.N.Tandon

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.

Publishers

Margham Publications

S.Chand and Company,

New Delhi.

Text Book

S. No.

1.

2.

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.

Title

Practical Auditing

Principles of Auditing

(18 Hours)

Year of

Publication

2013

2007

(18 Hours)

(18 Hours)

MAJOR BASED ELECTIVE- III

B. MANAGEMENT INFORMATION SYSTEM

2019 - 2020 Onwards

| Semester – VI | | Hours/Week | к —6 |
|----------------------------|-------------------------------|----------------|----------------|
| Major Based Elective - III | Management Information System | 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 | М | М | М | М | М |
| CO2 | М | М | М | М | М |
| CO3 | S | М | М | М | М |
| CO4 | М | М | S | М | М |

S – Strong; M – Medium; L – Low

SyllabusUnit – IIntroduction(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

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

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

Unit – IV System Analysis and Design

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

Unit – V Information System Application

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.

(18 Hours)

(18 Hours)

(18 Hours)

(18 Hours)

| SEM VI | GENDER STUDIES | Category | Course Code | Instructional Hours | Credit |
|--------|-------------------|----------------|-------------|------------------------|--------|
| | | Gender Studies | 19UGGS | 15 | 1 |

Preamble

The course enlightens the learners on the basic concepts of Sex, Gender, Problems and welfare measures for Women.

Course Outcomes

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

| CO Number | CO Statement | KNOWLEDG E LEVEL | | |
|--------------|---|---------------------|--|--|
| CO1. | Define the basic concepts of Gender | K1 | | |
| CO2. | Recall the role of gender in social institutions | K1 | | |
| CO3. | Explain the forms of Gender Based Violence | K2 | | |
| CO4. | Demonstrate the health status of Indian Women | K2 | | |
| CO5 | CO5 Identify the practices of gender equality and equity in society. | | | |
| Syllabus | | | | |

Unit I (3 hours)

Understanding Basic Concepts: Sex, Gender, Sexuality; Femininities, Masculinities and other sexualities; Gender Identity Theories

Unit II (3 hours)

Gender and Society: Family, Marriage, Kinship, Religious Institutions; Social Stratification: Caste and Class; Power, Race and Ethnicity; Community and Religion

Unit III (3 hours)

Gender Based Violence: Structures, Forms and Types: Caste, Tribe, Ethnicity and Minority; differently -abled and elderly persons; Perspectives and Consequences of Violence against Women

Unit IV (3 hours)

Gender and Health: Sexual and reproductive health, Mental health and wellbeing, Occupational health, Impact of violence on women's health

Unit V (3 hours)

Gender and Equality: Gender Discrimination; Gender Division of labour; Gender Stereotyping; Gender Sensitivity – Gender Equity and Equality; Committees and Commissions, Reports, State Policies

References:

1. Agarwal Bina, Humphries Jane and Robeyns Ingrid(ed,). (2006). Capabilities, Freedom, and Equality: AmartyaSen's Work from a Gender Perspective, New Delhi: Oxford University Press.

2. AnujaMahapatra and SukhadebNaik. (2013). Crime against Girls and Women: Global Perspective and Challenges, New Delhi: Enkay Publishing House,

- 3. Arya Sadhna. (2000). Women, Gender Equality and the State, New Delhi: Deep & Deep Publication.
- 4. Bhasin Kamala. (1993). what is Patriarchy? : Gender Basics, New Delhi: Women Unlimited.
- 5. Bhasin Kamala. (2004). Understanding Gender: Gender Basics, New Delhi: Women Unlimited
- 6. Bhasin Kamala. (2004). Exploring Masculinity: Gender Basics, New Delhi: Women Unlimited.
- 7. Bhattacharya Malini.(2002). Sexual Violence and Law, Kolkata; West Bengala Commission for Women
- 8. Chloe E. Bird, Patricia P. Rieker. (2008). Gender and Health, Cambridge University Press.
- 9. Chari Leelavathi. (1987). Know Your Rights, Madras; Tamilnadu Social Welfare Board.
- 10. Debra L. Nelson, Ronald J. Burke. (2016). Gender, Work Stress and Health, American Psychological Association.
- 11. Dasgupta, Sanjukta, SudeshmaChkravarty and Marry Mathew. (2013). Radical Rabindranath: Nation, Family and Gender in Tagore's Fiction and Films
- 12. Krishna Sumi, (ed.). (2004).Livelihood and Gender: Equity in Community Resource Management, New Delhi: Sage Publication.
- 13. Lips, Hilary M. (2015). Gender the basics, Routledge, London
- 14. Marcia Bayne-Smith.(1995). Race, Gender and Health, Sage Publications,
- 15. Marie L. Miville (2013). Multicultural Gender Roles: Applications for Mental Health and Education, Columbia University.
- 16. Menon, Nivedita.(ed.). (2007). Sexualities. Women Unlimited. New Delhi.
- 17. Mishra .O.P. (2001). Law Relating to Women & Child, Allahabad: Central Law Agency.
- 18. MisraGeetanjali, ChandiramaniRadhika (ed.) .(2005). Sexuality, Gender and Rights: Exploring

Theory and Practice in South and Southeast Asia, New Delhi: Sage Publication.

19. MohantyManoranjan (ed.,).(2004).Class ,Caste ,Gender : Readings in Indian Government And Politics – 5,New Delhi : Sage Publications.

20. NilikaMehrotra.(2013). Disability, gender and state policy: exploring margins, Rawat Publications, New Delhi.

21. Oberoi, Patricia.(2006). Freedom and Destiny: Gender, Family and Popular Culture in India,Oxford University Press

- 22. Pauline M. Prior(1999). Gender and Mental Health, NYU Press.
- 23. Pauline M. Prior. (2000). Gender and Mental Health, The British Journal of Psychiatry.
- 24. PernauMargrit, Ahmad Imtiaz, ReifeldHermut (ed.,).(2003). Family and Gender:
- Changing Values in Germany and India ,New Delhi :Sage Publications.

25. Pludi.A Michele (ed.,) Praeger.(2004). Guide to the Psychology of Gender, London : PraegerPublisher.

26. Radhakrishnan, Smitha, (2012). Appropriately Indian: Gender and Culture in a New TransnationalClass, Orient Black Swan

27. Rajadurai. S.V,Geetha.V, (2007). Themes in Caste Gender and Religion, Tiruchirappalli: Bharathidasan University.

- 28. Rege, Sharmila.(2003). Sociology of Gender, New Delhi: Sage.
- 29. Rege, Sharmila.(2006). Writing Caste/Writing Gender, Zubaan
- 30. SahaChandana.(2003). Gender Equity and Gender Equality: Study of Girl Child in Rajasthan, Jaipur: Rawat Publication.
- 31. Sakshi Sexual Harassment at the Workplace A Guide New Delhi.
- 32. Sangari, Kumkum and SudeshVaid ed. 1994, Women & Culture, SNDT Women's

UniversitySeries

33. Shira, Tarrant.2006. When Sex Became Gender, New York: Routledge.

34. Sujata Mishra. (2011). Women's Health and Social Issues, Arise Pub., New Delhi.

35. Uma Chakravarti,(2016) Thinking Gender, Doing Gender, Orient Black Swan Private limited.

36. Wharton.S Amy.(2005).The Sociology of Gender : An Introduction to Theory and Research, USA: Blackwell Publishing.

Pedagogy: Chalk & Talk, lecture, Seminar, E Content, E Quiz, Group Discussion, Case Study, Flipped Classroom, Google classroom & Google meet.

Course Designer :Dr.G.Mettilda Buvaneswari