# CAUVERY COLLEGE FOR WOMEN (AUTONOMOUS)

# Nationally Accredited with 'A' Grade by NAAC ISO 9001:2015 Certified

#### TIRUCHIRAPPALLI

# PG & RESEARCH DEPARTMENT OF COMMERCE



# LEARNING OUTCOMES BASED CURRICULUM FRAMEWORK

(CBCS - LOCF)

B.Com. CA 2023 -2024 and Onwards

# CAUVERY COLLEGE FOR WOMEN (AUTONOMOUS) PG & RESEARCH DEPARTMENT OF COMMERCE

#### **VISION**

Commitment to pursue excellence in commerce education, while equipping students with knowledge and skills in commerce stream, inculcate values, identify hidden talents, provide opportunities for students to realize their full potential and thus shape them into national assets, and to pursue a real holistic development, integrity moral and ethical uprightness.

#### **MISSION**

- ➤ To promote excellent education in the changing environment of information and communication technology and commerce sectors.
- > Creating an urge in students to take up entrepreneurship in online to be successful by standing on their feet instead of being dependent on others.
- ➤ Grooming youth to become a truly global personality well equipped to deal with the modern world and its challenges.

# PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)

PEOs	Statements
PEO1	LEARNING ENVIRONMENT  To facilitate value-based holistic and comprehensive learning by integrating innovative learning practices to match the highest quality standards and train the students to be effective leaders in their chosen fields.
PEO2	ACADEMIC EXCELLENCE  To provide a conducive environment to unleash their hidden talents and to nurture the spirit of critical thinking and encourage them to achieve their goal.
PEO3	EMPLOYABILITY  To equip students with the required skills in order to adapt to the changing global scenario and gain access to versatile career opportunities in multidisciplinary domains.
PEO4	PROFESSIONAL ETHICS AND SOCIAL RESPONSIBILITY  To develop a sense of social responsibility by formulating ethics and equity to transform students into committed professionals with a strong attitude towards the development of the nation.
PEO5	GREEN SUSTAINABILITY  To understand the impact of professional solutions in societal andenvironmental contexts and demonstrate the knowledge for an overall sustainable development.

# PROGRAMME OUTCOMES FOR B.Com., B.Com. CA, B.B.A. PROGRAMME

PO NO.	On completion of B.Com. /B.Com. CA / B.B.A. Programme, The students will be able to
PO 1	PROGRAMME KNOWLEDGE AND ENVIORNMENT SUSTAINABILITY  Acquire a strong foundation in the areas of Commerce, Management and Information
POI	Technology that needs to respond to the constantly changing Business and Legal environment.
	CRITICAL THINKING AND DECISION MAKING SKILLS
PO 2	Analyse and develop solutions through various computational techniques for real time problems in all areas of Business Management specially Finance, Marketing, Human Resources and Operations.
	ENTREPRENEURSHIP SKILLS AND COMPETENCY DEVELOPMENT
PO 3	Apply the competencies and creativity required to undertake entrepreneurship as a desirable and feasible career option or be employed in various positions in industry, academia and Government.
	TEAM WORK AND PROFICIENCY DEVELOPMENT
PO 4	Imbibe professionalism to embrace new opportunities of emerging technologies, leadership and team work in a dynamic ethical business scenario.
	PROFESSIONAL SKILLS AND EMPLOYABILITY
PO 5	Internalize the learned concept of Business and Commerce that will enable them to become skilled professionals and to enhance the career prospects.

# PROGRAMME SPECIFIC OUTCOMES FOR B.Com. CA

PSO NO	The Students of B.Com. CA will be able to	POs Addressed		
PSO1	Understand the various concepts related to Commerce and Computer Applications.	PO1 PO2		
PSO2	PSO2 Inculcate critical thinking and problem-solving skills to excel in technologies and its services used ethically in various sector.			
PSO3	Adopt frameworks for sustainable development in their career with virtuous to become a successful entrepreneur and application developer.	PO3		
PSO4	Become acquainted with commercial knowledge and professional skills to react the most appropriate way when faced with challenges.	PO4 PO5		
PSO5	Exhibit proficiency in globally relevant multidisciplinary areas of computing with environmental considerations.	PO5		



# CAUVERY COLLEGE FOR WOMEN (AUTONOMOUS), TRICHY – 18 PG & RESEARCH DEPARTMENT OF COMMERCE

#### **B.Com. CA – PROGRAMME STRUCTURE**

LEARNING OUTCOME BASED CURRICULUM FRAMEWORK (CBCS - LOCF)

(For the candidates admitted from the academic year 2023 – 2024 onwards)

<u>:</u>		Course						Ma	rks	
Semester	Part			Subject Code	Hours	Credit	Exam Hours	Internal	External	Total
		-1 (LC)	Pothutamil - I	23ULT1						
			Hindi ka Samanya Gyan aur Nibandh	23ULH1					75	
	I		Poetry, Grammer and History of Sanskrit Literature	23ULS1	6	3	3	25		100
			Foundation Course : Paper I – French - I	23ULF1						
	П	English Language Course - I (ELC)	General English - I	23UE1	6	3	3	25	75	100
Ι		Core Course - I (CC)	Financial Accounting -I	23UCC1CC1	6	5	3	25	75	100
	III	Core Course - II (CC)	Principles of Management	23UCC1CC2	6	5	3	25	75	100
		First Allied Course- I (AC)	Python Programming and Lab	23UCC1AC1	4	3	3	50	50	100
	IV	Ability Enhancement Compulsory Course-I (AECC)	UGC Jeevan Kaushal - Universal Human Values	23UGVE	2	2	-	100	-	100
		Total			30	21				600

			Pothutamil - II	23ULT2						
	I	Language Course	Hindi Literature & Grammar - II	22ULH2	6	3	3	25	75	100
		- II (LC)	Prose, Grammar and History of Sanskrit Literature	23ULS2						
			Basic French -II	22ULF2						
	II	English Language Course - II (ELC)	General English - II	23UE2	6	3	3	25	75	100
II		Core Course - III (CC)	Modern Marketing	23UCC2CC3	6	5	3	25	75	100
	III	Core Course -IV (CC)	Web Design	23UCC2CC4	6	5	3	25	75	100
		First Allied Course - II (AP)	HTML (P)	23UCC2AC2 P	4	3	3	40	60	100
	IV	Ability Enhancement Compulsory Course – II (AECC)	Environmental Studies	22UGEVS	2	2	-	100	-	100
	Extra Credit Course		SWAYAM Online Course	As per UGC Recommendations				tions		
		Total			30	21				600

			Pothutamil - III	23ULT3						
			Hindi Literature & Grammar - III	22ULH3						
	Ι	I Language Course - III (LC)	Drama, Grammar and History of Sanskrit literature	23ULS3	6	3	3	25	75	100
			Intermediate French - I	22ULF3						
	II	English Language Course - III (ELC)	Learning Grammar through Literature - I	23UE3	6	3	3	25	75	100
		Core Course - V (CC)	Business Accounting	23UCC3CC5	5	5	3	25	75	100
III	III	Core Course - VI (CC)	Database Management Systems	22UCC3CC6	5	5	3	25	75	100
		Second Allied Course – I (AC)	Business Law	22UCC3AC3	4	3	3	25	75	100
	IV	Ability Enhancement Compulsory Course – III (AECC)	Innovation and Entrepreneurship	22UGIE	2	1	-	100	) -	100
	1 7	Generic Elective	Office Management	22UCC3GEC1						
		Course – I (GEC)	Basic Tamil - I	22ULC3BT1	2	2	3	25	75	100
		, ,	Special Tamil - I	22ULC3ST1						
	Extra Credit Course		Swayam Online Course					Reco	nmend	
		Total			30	)	22			700

<sup>\*15</sup> Days INTERNSHIP during Semester Holidays.

			Pothutamil - IV	23ULT4						
		Language Course - IV (LC)	Hindi Literature & Functional Hindi	22ULH4						
	I		Alankara, Didactic and Modern Literatures and Transalation	23ULS4	6	3	3	25	75	100
			Intermediate French -II	22ULF4						
	II	English Language Course-IV (ELC)	Learning Grammar through Literature - II	23UE4	6	3	3	25	75	100
		Core Course - VII (CC)	Cost Accounting	22UCC4CC7	5	5	3	25	75	100
IV	III	Core Practical - I (CP)	Database Management Systems (P)	22UCC4CC1P	5	5	3	40	60	100
		Second Allied Course – II (AC)	Business Tools for Decision Making	22UCC4AC4	4	3	3	25	75	100
		Intern	ship	22UCC4INT	-	2	-	-	-	100
		Generic Elective	E-Business	22UCC4GEC2						
		Course– II (GEC)	Basic Tamil - II	22ULC4BT2	2	2	3	25	75	100
	IV	Course if (GEC)	Special Tamil - II	22ULC4ST2						
		Skill Enhancement Course– I (SEC)	Accounting Package (P)	22UCC4SEC1P	2	2	3	40	60	100
	Extra	a Credit Course	Swayam Online Course	As per UGC Recommendations						
		Total			30	2	5			800

		Core Course – VIII (CC)	Accounting for Managerial Decisions	23UCC5CC8	6	5	3	25	75	100
		Core Course - IX (CC)	R Programming	22UCC5CC9	5	5	3	25	75	100
		Core Course - X (CC)	Digital Marketing	22UCC5CC10	5	5	3	25	75	100
	III	Core Practical - II (CP)	R Programming (P)	22UCC5CC2P	5	5	3	40	60	100
		Discipline Specific Elective– I (DSE)	A. Business Correspondence and Reporting	23UCC5DSE1A						
V			B. E-Retailing	23UCC5DSE1B	5	3	3	25	75	100
			C. Mobile Applications	23UCC5DSE1C						
	IV	Ability Enhancement Compulsory Course-IV (AECC)	UGC Jeevan Kaushal - Professional Skills	22UGPS	2	2	-	100	-	100
		Skill Enhancement Course– II (SEC)	Skills for Competitive Examination	22UCC5SEC2	2	2	3	-	100	100
		Extra Credit Course	Swayam Online Course	As per UGC Recommendations						
		Total			30	27				700

		Core Course – XI (CC)	Corporate Accounting	23UCC6CC11	5	4	3	25	75	100
		Core Course - XII (CC)	Direct Taxation	23UCC6CC12	5	3	3	25	75	100
		Core Course – XIII (CC)	Entrepreneurial Development	22UCC6CC13	4	4	3	25	75	100
VI	III	Core Course - XIV (CC)	Cyber Security	22UGCS	5	4	3	25	75	100
		D: : 1:	A. Management Information System	23UCC6DSE2A						
		Discipline Specific Elective— II (DSE)	B. Auditing	23UCC6DSE2B	5	3	3	25	75	100
			C. Corporate Social Responsibility	23UCC6DSE2C						
		Project	Project Work	23UCC6PW	5	4	-	-	100	100
	V	Ability Enhancement Compulsory Course-V (AECC)	Gender Studies	22UGGS	1	1	-	100	-	100
			sion Activity	22UGEA	30	1	-	-	-	-
	Total					24 140				700
	Grand Total									4100

# Courses & Credits for B.Com. CA

Part	Course	No. of Courses	Credits	Total
I	Tamil/ Other Language	4	3	12
II	English	4	3	12
	Core (Theory& Practical)	16	74	
	Project Work	1	4	
III	Internship	1	2	
	First Allied	2	6	
	Second Allied	2	6	99
	DSE	2	7	
	GEC	2	4	
	SEC	2	4	
	AECC-I Universal Human Values	1	2	
IV	AECC-II-Environmental Studies	1	2	15
l V	AECC-III-Innovation and Entrepreneurship	1	1	13
	AECC-IV-Professional Skills	1	2	
V	Gender Studies	1	1	02
•	Extension Activities		1	02
		4100		140

Semester I	Internal Marks: 25	External Marks: 75					
COURSE CODE	COURSE TITLE	CATAGORY	Hrs/ Week	CREDITS			
23UCC1CC1	FINANCIAL ACCOUNTING – I	CORE	6	5			

#### **Course Objective**

- To understand the basic accounting concepts and standards.
- To know the basis for calculating business profits.
- > To familiarize with the accounting treatment of depreciation.
- To learn the methods of calculating profit for single entry system.
- To gain knowledge on the accounting treatment of insurance claims.

#### **Course Outcome and Cognitive Level Mapping**

CO	CO Statement	Cognitive
Number	On the successful completion of the course, students will be able to	Level
CO1	Define and outline the accounting concepts, rectification of errors and Bank Reconciliation Statement.	K1
CO2	Explain the purpose of financial accounting and Non-Profit Organisation	K2
CO3	Apply the accounting procedures for recording various financial transactions.	К3
CO4	Analyse the various methods of providing depreciation and Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.	K4, K5
CO5	Analyse and evaluate financial statements in any given context or situation	K4, K5

#### Mapping of CO with PO and PSO

COs/	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
PSOs	1501	1502	1303	1504	1303	101	102	103	104	103
CO1	3	3	3	3	3	3	3	2	2	3
CO2	3	3	3	3	3	3	3	2	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	2	2	3	3	2	2	2	2	2
CO5	3	3	3	3	3	3	3	3	3	3

<sup>&</sup>quot;1" – Slight (Low) Correlation — "2" – Moderate (Medium) Correlation

<sup>&</sup>quot;3" – Substantial (High) Correlation "-" Indicates there is no correlation.

# Syllabus

Syllabu UNIT	CONTENT	HOURS	co's	COGNITIVE LEVEL
I	Fundamentals of Financial Accounting  Financial Accounting — Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions — Journal, Ledger Accounts— Subsidiary Books — Trial Balance — Classification of Errors — Rectification of Errors — Preparation of Suspense Account — Bank Reconciliation Statement — Need and Preparation.	18	CO1,CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
II	Final Accounts Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments. Accounts of Non-Profit Organisation Receipt & Payment Accounts – Income & Expenditure Accounts – Balance Sheet – Adjustments.	21	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
III	Depreciation and Bills of Exchange  Depreciation - Meaning - Objectives - Accounting Treatments - Types - Straight Line Method - Diminishing Balance method - Conversion method. Units of Production Method - Cost Model vs. Revaluation Bills of Exchange - Definition - Specimens - Discounting of Bills - Endorsement of Bill - Collection - Noting - Renewal - Retirement of Bill under rebate	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
IV	Accounting from Incomplete Records – Single Entry System Incomplete Records – Meaning and Features – Limitations – Difference between Incomplete Records and Double Entry System – Methods of Calculation of Profit – Statement of Affairs Method – Preparation of final statements by Conversion method.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
V	Royalty and Insurance Claims  Meaning — Minimum Rent — Short  Working — Recoupment of Short Working  — Lessor and Lessee — Sublease —  Accounting — Treatment.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

	Insurance Claims – Calculation of Claim Amount-Average clause (Loss of Stock only)			
VI	Self Study for Enrichment (Not to be included for External Examination)  Difference between Balance Sheet and Trial Balance, Adjustment and Closing Entries — Negotiable Instrument, Difference between Promissory note and Bills of Exchange.	-	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

Distribution of Marks: Theory 20% & Problem80%

#### **Text Books**

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

#### **Reference Books**

- 1. Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
- 2. Tulsian, Advanced Accounting, Tata McGraw Hills, Noida.
- 3. Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
- 4. Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
- 5. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.

#### **Web References**

- 1. https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
- 2. https://www.slideshare.net/ramusakha/basics-of-financial-accounting
- 3. https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

#### **Pedagogy**

Chalk and Talk, PPT, Discussion, Assignment, Demo, Quiz and Seminar.

#### **Course Designer**

Ms. J. Lalithambigai.

Semester I	Internal Marks: 25	External Marks: 75			
COURSE CODE	COURSE TITLE	CATAGORY	Hrs/ Week	CREDITS	
23UCC1CC2	PRINCIPLES OF MANAGEMENT	CORE	6	5	

#### **Course Objective**

- > To understand the basic management concepts and functions
- > To know the various techniques of planning and decision making
- > To familiarize with the concepts of organisation structure
- > To gain knowledge about the various components of staffing
- > To enable the students in understanding the control techniques of management

#### **Course Outcome and Cognitive Level Mapping**

CO	CO Statement	Cognitive
Number	On the successful completion of the course, students will be able to	Level
CO1	Define the basic principles and concepts of management and summarize the various authorization and responsibilities of an organization.	K1
CO2	Explain the importance of planning and decision making in an organization	K2
CO3	Apply and integrate planning, organizing, decision-making, staffing and directing processes in an organization.	К3
CO4	Analyze the various methods of performance appraisal	K4
CO5	Explain the notions of directing, co-ordination and control in management.	K5

#### Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	2	2	3	3	3	3	3
CO3	3	3	3	2	2	3	3	3	2	2
CO4	3	3	3	3	3	3	3	2	2	2
CO5	3	3	3	2	2	3	3	3	3	2

<sup>&</sup>quot;1" – Slight (Low) Correlation – "2" – Moderate (Medium) Correlation

#### **Syllabus**

UNIT	CONTENT	HOURS	co's	COGNITIVE LEVEL
	Introduction to Management		CO1,CO2,	
	Meaning – Definitions – Nature and Scope		001,002,	K1, K2, K3,
I	– Levels of Management – Importance –	18	CO3, CO4,	, , ,
	Management Vs. Administration –		GO.	K4, K5
	Management: Science or Art – Evolution		CO5	

<sup>&</sup>quot;3" – Substantial (High) Correlation "-" Indicates there is no correlation.

	1	<u></u>	Г	
	of Management Thoughts – F. W. Taylor,			
	Henry Fayol, Peter F. Drucker, Elton			
	Mayo - Functions of Management -			
	Trends and Challenges of Management.			
	Managers – Qualification – Duties &			
	Responsibilities.			
	Planning			
	Planning – Meaning – Definitions – Nature			
	- Scope and Functions - Importance and			
	Elements of Planning – Types – Planning		CO1, CO2,	
11	Process – Tools and Techniques of	10		K1, K2, K3,
II	Planning – Management by Objective	18	CO3, CO4,	TZ A TZ 5
	(MBO). Decision Making: Meaning –		CO5	K4, K5
	Characteristics – Types – Steps in Decision			
	Making – Forecasting – Rational Decision			
	Making – Process – Decision Making			
	Under Different Conditions.			
	Organizing			
	Meaning – Definitions – Nature and Scope			
	- Characteristics - Importance - Types -		CO1, CO2,	
111	Formal and Informal Organization –	10	G04 G04	K1, K2, K3,
III	Organization Chart – Organization	18	CO3, CO4,	K4, K5
	Structure: Meaning and Types –			K4, K3
	Departmentalization – Authority and			
	Responsibility – Centralization and			
	Decentralization – Span of Management.			
	Staffing			
	Introduction – Concept of Staffing-			
	Staffing Process – Recruitment – Sources			
	of Recruitment - Modern Recruitment		CO1, CO2,	
13.7	Methods - Selection Procedure - Test -	10		K1, K2, K3,
IV	Interview- Training: Need - Types-	18	CO3, CO4,	T7 4 T7 5
	Promotion – Management Games –		CO5	K4, K5
	Performance Appraisal - Meaning and			
	Methods – 360 degree Performance			
	Appraisal – Work from Home – Managing			
	Work from Home [WFH].			
	Directing			
	Motivation – Meaning – Theories –			
	Communication – Types - Barriers to			
	Communications – Measures to Overcome		CO1, CO2,	
	the Barriers. Leadership – Nature – Types			K1, K2, K3,
V	and Theories of Leadership - Styles of	18	CO3, CO4,	
	Leadership – Qualities of a Good Leader –		CO5	K4, K5
	Successful Women Leaders - Challenges			
	faced by women in workforce -			
	Supervision.			
	Co-ordination and Control			

	Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].			
VI	Self Study for Enrichment (Not to be included for End Semester Examination).  Departmentalisation — Basis — Meaning and Importance — Policies — Meaning and Types —Procedure — Requisites for excellent co-ordination.	•	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

#### **Text Books**

- 1. Gupta. C. B, -Principles of Management-L.M. Prasad, S. Chand& Sons Co. Ltd, New Delhi.
- 2. Dinkar Pagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
- 3. P. C. Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
- 4. L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.
- 5. R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.

#### Reference Books

- 1. K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai
- 2. Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
- 3. Grifffin, Management principles and applications, Cengage learning, India.
- 4. Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.

#### **Web References**

- > http://www.universityofcalicut.info/sy1/management
- https://www.managementstudyguide.com/manpower-planning.htm
- https://www.businessmanagementideas.com/notes/managementnotes/coordination/coordination/213
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#### **Pedagogy**

Chalk and Talk, PPT, Discussion, Assignment, Demo, Quiz and Seminar.

#### **Course Designer**

Ms. Shilpa A. Talreja.

# ELECTIVE - I PYTHON PROGRAMMING AND LAB

Code	Subie	Subject J. T. D. G. G. W. Inst. Marks						ks					
Loar   Learning Objectives   Loar   Learning Objectives	-		L T P S Credits								Total		
LO1   Describe the core syntax and semantics of Python programming language.			2		2		3						
Discover the need for working with the strings and functions.		Learning Objectives											
Discover the need for working with the strings and functions.	I.O1	LO1 Describe the core syntax and semantics of Python programming language										<u> </u>	
Illustrate the process of structuring the data using lists, dictionaries, tuples and sets.													
Sets.   LO4   Understand the usage of packages and Dictionaries							<u> </u>				tuple	s and	
Prerequisites: Should have studied Commerce in XII Std   Unit	200			p. 0	0000 01		g v v		303, <b>G13</b> 013	,	· · · · · ·		
Prerequisites: Should have studied Commerce in XII Std   Unit	LO4	Unde	erstand	l the us	sage of p	ackag	es and Dicti	ionaries					
Introduction: Computer algorithms-Computer Hardware-Computer Software-Python programming language - Literals - Variables and Identifiers - Operators - Expressions and Data types, Input / output  Control Structures: Boolean Expressions - Selection Control - If Statement- Indentation in Python- Multi-Way Selection Iterative Control- While Statement- Infinite loops- Definite vs. Indefinite Loops- Boolean Flag. String, List and Dictionary, Manipulations Building blocks of python programs, Understanding and using ranges.  Functions: Program Routines- Defining Functions- More on Functions: Calling Value-Returning Functions- Calling Non-Value-Returning Functions- Parameter Passing - Keyword Arguments in Python - Default Arguments in Python-Variable Scope. Recursion: Recursive Functions  Objects and their use: Software Objects - Turtle Graphics - Turtle attributes-Modular Design: Modules - Top-Down Design - Python Modules -  Dictionaries and Sets: Dictionary type in Python - Set Data type. Text Files: Opening, reading and writing text files - Exception Handling  Total 60  Course Outcomes  CO1 Develop and execute simple Python programs  CO2 Write simple Python programs using conditionals and looping for solving problems  CO3 Decompose a Python program into functions  CO4 Represent compound data using Python lists, tuples, dictionaries etc.  Textbooks  Charles Dierbach, "Introduction to Computer Science using Python - A computational Problem-solving Focus", Wiley India Edition, 2015.	Prerequ	isites	: Shou	ıld ha	ve stud	lied C	ommerce	in XII Std					
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3	Mark Lutz, "Learning Python Powerful Object Oriented Programming",							
3	O'reilly Media 2018, 5th Edition.							
	Reference Books							
1	Timothy A. Budd, "Exploring Python", Tata MCGraw Hill Education Private							
1	Limited 2011, 1 st Edition.							
	John Zelle, "Python Programming: An Introduction to Computer Science",							
2	Second edition, Course Technology Cengage Learning Publications, 2013,							
	ISBN 978- 1590282410							
	Michel Dawson, "Python Programming for Absolute Beginers", Third Edition,							
3	Course Technology Cengage Learning Publications, 2013, ISBN 978-							
	1435455009							
NOTE:	Latest Edition of Textbooks May be Used							
	Web Resources							
1	https://onlinecourses.swayam2.ac.in/cec22_cs20/preview							

#### **Python Programming Lab**

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

- Acquire programming skills in core Python.
- Acquire Object-oriented programming skills in Python.
- Develop the skill of designing graphical-user interfaces (GUI) in Python.
- Develop the ability to write database applications in Python.
- Acquire Python programming skills to move into specific branches

**Course Outcomes:** (for students: To know what they are going to learn)

**CO1:** To understand the problem solving approaches

**CO2:** To learn the basic programming constructs in Python

**CO3:** To practice various computing strategies for Python-based solutions to real world problems

**CO4:** To use Python data structures - lists, tuples, dictionaries.

#### **List of Programs**

1. Program to convert the given temperature from Fahrenheit to Celsius and vice versa depending upon user's choice.

2. Write a Python program to construct the following pattern, using a nested loop

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3. Program to calculate total marks, percentage and grade of a student. Marks obtained in each of the five subjects are to be input by user. Assign grades according to the following criteria:

Grade A: Percentage >=80 Grade B: Percentage >=70 and 80

Grade C: Percentage >=60 and <70 Grade D: Percentage >=40 and <60

Grade E: Percentage < 40

- 4. Program, to find the area of rectangle, square, circle and triangle by accepting suitable input parameters from user.
- 5. Write a Python script that prints prime numbers less than 20.
- 6. Program to find factorial of the given number using recursive function.
- 7. Write a Python program to count the number of even and odd numbers from array of N numbers.
- 8. Write a Python class to reverse a string word by word.
- 9. Read a file content and copy only the contents at odd lines into a new file.
- 10. Create a Turtle graphics window with specific size.

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

#### **Learning Resources:**

#### • Recommended Texts

- 1. Charles Dierbach, "Introduction to Computer Science using Python A computational Problem-solving Focus", Wiley India Edition, 2015.
- 2. Wesley J. Chun, "Core Python Applications Programming", 3rd Edition, Pearson Education, 2016

#### • Reference Books

- 1. Mark Lutz, "Learning Python Powerful Object Oriented Programming", O'reilly Media 2018, 5th Edition.
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- 3. John Zelle, "Python Programming: An Introduction to Computer Science", Second edition, Course Technology Cengage Learning Publications, 2013, ISBN 978-1590282410
- 4. Michel Dawson, "Python Programming for Absolute Beginers", Third Edition, Course Technology Cengage Learning Publications, 2013, ISBN 978-1435455009

Course Code	Course Name	Category	L	Т	P	S	Cre dits	Inst. Hrs		Marks	
									CIA	Extern al	Total
23UGVE	VALUE EDUCATION	Value Education	30	-	-	-	2	2	100	-	100
Year		I									
Semester	Semester I										
Prerequis	ites	Basic Under	standi	ing o	f Va	lue	es				
Learning	Objectives										
1	To enrich the know	ledge about eth	nics an	ıd va	lues	•					
2	To instill Moral and	d Social Values	and L	_oyal	lty a	nd t	to appre	eciate the	rights	of others.	
3	To explain the role	of ethics in the	opera	ıtion	of h	um	an conc	luct			
4	To promote an undo purposeful lives for							achieve	value	based posi	tive and
5	To build excellent	citizens and lea	ders f	or th	e coi	untı	ry				_

# **Course Outcomes and Cognitive Level Mapping**

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

CO NUMBER	COSTATEMENT	COGNITIVE LEVEL
CO1	To understand the importance of values and ethical issues at micro, mezzo and macro level of the society and the workplace.	K1, K2
CO2	To apply values and ethics in the daily life.	К3
CO3	To exhibit Ethical Leadership in the workplace and in the society.	K4
CO4	To think logically and reasonably and to handle moral issues with greater clarity	К5
CO5	To Engage in ethical debate and formulate ethical justification.	К6

## Syllabus

UNIT	CONTENT	HOURS
I	Value education: Meaning, Definition, purpose and significance in the present world. Human Values for Life: Truth, commitment, honesty and integrity, humility, forgiveness, love, empathy, ability to sacrifice, care, unity, inclusiveness, Self Esteem, self- confidence, punctuality – Time, task and resource	
II	management.  Ethics: The Essence of Ethics, Determinants and Consequences of Ethics in Human Interaction. Dimensions of Ethics. Ethics in private and public relationships. Role of family, society and educational institutions in inculcating moral and ethical values	
III	Theory & Approaches in Ethics: Kohlberg's theory, Gilligan's theory, Damon's View of Moral Identity, & Deontology. The Utilitarian Approach, The Rights Approach, The Fairness or Justice Approach, The Common-Good Approach, The Virtue Approach & Ethical Problem Solving approach.	6

IV	Moral Thinkers & Philosophical Schools of Thought and their contribution: Socrates, Plato, Aristotle, Epicurus, Stoicism. Thomas Aquinas, Contractarianism, Thomas Hobbes, John Locke, Jean-Jacques Rousseau, John Rawls, John Stuart Mill, Emanuel Kant and Hegel, Mother Teresa, Chanakya, Kautilya, Sarojini Naidu, Thiruvalluvar, Rabindranath Tagore, Mahatma Gandhi and Dr. Ambedkar,	6
V	Values and Ethics in Public administration: ethical concerns and dilemmas in government and private institutions; laws, rules, regulations and conscience as sources of ethical guidance; accountability and ethical governance; ethical issues in international relations and funding; corporate governance. Information sharing and transparency in government, Codes of Ethics, Codes of Conduct, Citizen's Charters, Quality of service delivery, Utilization of public funds, challenges of corruption.	6
VI	Self Study for Enrichment  Learners need to list ways of practicing human  Values. Group Discussion needs to be conducted on strategies to promote human values at various levels – family, community, society, nation and global.	-

#### **Text Books:**

- 1. ETHICS, INTEGRITY & APTITUDE (Prabhat Prakashan). (2021). (n.p.): PrabhatPrakashan.
- 2. Political Parties and Administrative Reforms in India: At the Centre, in the Statesand in the Local Bodies. (2019). (n.p.): Notion Press.
- 3. Sharma, P. D. (2015). Ethics, Integrity and Aptitude: Foundational Values for CivilService in India. India: Rawat Publications.
- 4. Vozzola, E. C. (2014). Moral Development: Theory and Applications. UnitedKingdom: Taylor & Francis.
- 5. Thinkers and Theories in Ethics. (2011). Ukraine: Britannica Educational Pub..

#### **Reference Books:**

- 1. Bandiste, D.D.: Humanist Values: A Source Book, B.R. Publishing Corporation, Delhi, 1999
- 2. Ethics in Governance. (2021). (n.p.): K.K. Publications.
- 3. Maheshwari, S. (2002). Administrative Reforms in India. Germany: Macmillan India.
- 4. Bandiste, D.D.: Humanist Values: A Source Book, B.R. Publishing Corporation, Delhi, 1999.
- 5. Saxena, N. C. (2019). What Ails the IAS and Why It Fails to Deliver: AnInsider's View. India: SAGE Publications.
- 6. Xavier Alphonse S.J (2008) We Shall Overcome A Textbook on life copingskills ICRDCE Publication, Chennai

#### **Web References**

- 1. https://publicintegrity.org
- 2. https://www.ethicssage.com
- 3. https://darpg.gov.in
- 4. https://www.ethics.org
- 5. <a href="https://ethicsunwrapped.utexas.edu/glossary/integrity">https://ethicsunwrapped.utexas.edu/glossary/integrity</a>

#### **Pedagogy**

Chalk& Talk, Seminar, PPT Presentation, Group Discussion, Blended Method, and Case Study.

# ABILITY ENHANCEMENT COMPULSORY COURSE (AECC ) I :VALUE EDUCATION (23UGVE)

#### **Assessment Rubrics for 100 Marks**

- **1.** Designing Posters / video making / preparation of Album **20 marks**
- **2.** Case study presentation / Narration of stories / Writing stories **20 Marks**
- 3. Writing essay based on the individual life experience following human values

personal, family and society level (minimum 10 pages) – 20 Marks

4. VIVA VOCE - 40 Marks

S.NO	RUBRICS FOR VIVA VOCE	MARKS
1.	Theoretical Knowledge	20
2.	Values Practiced	10
3.	Attitude & Commitment	10
	Total	40

Pedagogy: Field study, Individual Conference and Report Writing

Course Designer: Dr.G.Mettilda Buvaneswari

Semester II	Internal Marks:25	Exte	ks:75	
COURSE CODE	COURSE TITLE	CATEGOR Y	HOURS/ WEEK	CREDITS
23UCC2CC3	MODERN MARKETING	CORE	6	5

#### **Course Objectives**

- To familiarize the students with basic knowledge of various concepts, dimensions and trends in modern marketing practices.
- To understand the moralities of sales distribution and control.

#### **Course Outcome and Cognitive Level Mapping**

CO	CO Statement	Cognitive
Number	On the successful completion of the course, students will be able to	Level
CO1	Define the various terms used in marketing and list out channels of distribution in marketing.	K1
CO2	Outline the role and importance of marketing and explain the factors and theories of buyer behavior.	K2
CO3	Apply different pricing strategies of a firm and identify various promotional programmes.	К3
CO4	Analyze the recent developments in marketing and strategies opted for market segmentation.	K4
CO5	Examine the factors influencing buyer behaviour and Categories the customers and their wants and needs.	K4

#### Mapping of CO with PO and PSO

Titappin	5 01 00		<i>,</i> 4414 1 K							
COs/										
PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	3	2	3	2	2	2	2
CO2	3	3	2	3	3	3	3	3	2	2
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

<sup>&</sup>quot;1"-Slight (Low) Correlation, "2"- Moderate (Medium) Correlation

<sup>&</sup>quot;3"-Substantial (High) Correlation, "-" indicates there is no correlation.

# Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Marketing – Definition, Concepts– Significance & Functions of Marketing – Approaches to the study of Marketing – Relevance of Marketing in a developing economy – Role & functions of Marketing Manager.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
п	Consumer Behavior: Nature and Importance – Factors influencing Consumer buying behavior. Market Segmentation: Concept – Importance and bases – Product differentiation vs. Market Segmentation.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
ш	Product: Meaning – Product Planning – Policies – Positioning – New Product Development – Product Life Cycle – Branding, Packing, Labeling. Pricing: Pricing Objectives – Factors, Methods and Procedure.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
IV	Promotion: Promotion Mix – Advertisement – Message – Copywriting - Budgeting – Measuring Advertisement Effectiveness – Media Strategy – Sales Promotion – Personal Selling and Publicity.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
V	Marketing Strategies – Tools for competitive differentiation of product – Strategies for competitors – Leaders, challenges, follower and niches – Marketing of services – Consumerism.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
VI	Self Study for Enrichment (Not to be included for External Examination)  Various environment affecting the marketing functions – Market targeting – Distribution logistics: importance and decisions factors to be considered in channel selection.		CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4

#### **Text Books**

- 1. R. S. N. Pillai & V. Bagavathi (2010). Modern Marketing. S. Chand & Co.
- 2. N Rajan Nair, Sanjith R Nair.(2015). Marketing, Sultan Chand & Sons.

#### Reference Books

- 1. Dhruv Grewal. (2018). Marketing. Tata McGraw Hill India.
- 2. Philip Kotler. (2015). Marketing Management. Sultan Chand & Sons.
- 3. S. A. Sherlekar, R. Krishnamoorthy, (2010). Marketing Management. Himalaya Publishing House.

#### Web References

- 1. http://gundasrinivas.com/wp-content/uploads/2020/11/Fundamentals-of-Marketing.pdf
- 2. <a href="http://eprints.stiperdharmawacana.ac.id/24/1/%5BPhillip\_Kotler%5D\_Marketing\_Management\_14th\_Edition%28BookFi%29.pdf">http://eprints.stiperdharmawacana.ac.id/24/1/%5BPhillip\_Kotler%5D\_Marketing\_Management\_14th\_Edition%28BookFi%29.pdf</a>
- 3. https://library.wbi.ac.id/repository/212.pdf
- 4. <a href="http://www.mdudde.net/books/mcom/mcom-f/marketing-management-final(crc).pdf">http://www.mdudde.net/books/mcom/mcom-f/marketing-management-final(crc).pdf</a>

#### Pedagogy

Chalk and Talk, PPT, Discussion, Assignment, Demo, Quiz and Seminar.

#### Course Designer

Ms. Shilpa A. Talreja.

Semester II	Internal Marks: 25		External Marks: 75					
COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS				
23UCC2CC4	Web Design	CORE	6	5				

## **Course Objectives**

- To introduce the realm of web design
- To impart theoretical knowledge in designing web page using HTML5 and CSS

## **Course Outcomes and Cognitive Level Mapping**

CO	CO Statement	Cognitive
Number	On the successful completion of the course, the students will be able to	Level
CO1	Define the basic concepts of web design	K1
CO2	Illustrate the components of web design	K2
CO3	Identify the different type of tags to create web pages	К3
CO4	Apply the theoretical knowledge to develop websites	K4
CO5	Construct basic websites using HTML5 and Cascading Style Sheets	K5

## Mapping of CO with PO and PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	2	2	2	1	1	2	2	2	3	2
CO2	3	2	3	1	1	3	3	2	3	2
CO3	3	3	3	2	2	3	3	2	3	3
CO4	3	2	3	2	2	2	2	2	3	3
CO5	3	3	3	2	2	3	3	2	2	3

<sup>&</sup>quot;1" - Slight (Low) Correlation

<sup>&</sup>quot;2" - Moderate (Medium) Correlation

<sup>&</sup>quot;3" - Substantial (High) Correlation

<sup>&</sup>quot;-" indicates there is no correlation.

# Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Getting Started with HTML5: Introduction to HTML5 – Defining HTML Markup – Basic Structure of an HTML – Modifying the Background of an HTML Web Page – Specifying Metadata about an HTML Web Page - Introduction to New Elements in HTML5: The Markup Elements – The Media Elements – The Canva Element – The Form Element – The Input Type Attribute Values – The New Attributes – The New Event Attributes – The Window Event Attributes – The Form Events – The Mouse Events – The Media Events	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
II	Working with Text: Adding Plain Text to an HTML Web Page – Adding Text in New Line – Creating Headings on a Web Page – Creating Paragraph – Creating Horizontal Rule – Creating Subscript and Superscript – Aligning the Text – Grouping the Text – Indenting Quotations – Working with Character Entities. Lists: Working with Lists – Nested Lists	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4,
III	<b>Tables:</b> Creating a Table – Table caption – Adding a Table Heading – Table Border – Aligning Table and Cell Content – Table width and Column Width - Changing Background – Cell Padding – Cell Spacing – Spanning Rows and Columns – Nesting Tables <b>Frames:</b> Creating a Frame – Defining a new Element with Specific Attributes – Height and Width of Frame – Hyperlinks to Frames	18	CO1, CO2, CO3, CO4,	K1, K2, K3, K4,
IV	Hyperlinks, Images and Multimedia: Working with Hyperlinks – Working with Images – Creating Image Maps – Working with Multimedia. Forms and Controls: Creating an HTML Form – Specifying the Action URL and The Method to Send the Form – Adding Controls to an HTML Form – Understanding New Form Elements – Grouping the Controls of HTML Forms – Specifying a Label for a Control	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4,
V	Working with Cascading Style Sheets: Understanding Style Sheets – Working with Styles – Working with Background Properties – Working with Text Properties – Working with List Properties – Working with HTML Element Box Properties – Working with Positioning and Block Properties	18	CO1, CO2, CO3, CO4,	K1, K2, K3, K4, K5

	UNIT VI -Self Study for Enrichment (Not to be			K1,
VI	included for External Examination)  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.	-	CO1, CO2, CO3, CO4, CO5	K2, K3, K4, K5

#### **Textbook**

1. DT Editorial Services. (2015). HTML 5 in Simple Steps, 2<sup>nd</sup>Edition, Dreamtech Press New Delhi.

#### References

- 1. Mike McGrath. (2017). HTML 5 in Easy Steps, 2<sup>nd</sup> Edition, In Easy Steps Limited.
- 2. Ben Frain. (2020) Responsive Web Design with HTML5 and CSS, 3<sup>rd</sup> Edition, Packt Publishing Ltd. UK.

#### Web References

- 1. <a href="https://www.tutorialspoint.com/html5/index.htm">https://www.tutorialspoint.com/html5/index.htm</a>
- 2. <a href="https://www.javatpoint.com/html5-tutorial">https://www.javatpoint.com/html5-tutorial</a>
- 3. <a href="https://www.w3schools.com/html/">https://www.w3schools.com/html/</a>

#### Pedagogy

Chalk and Talk, Power Point Presentation, Discussion, Assignment, Demo, Quiz and Seminar.

#### **Course Designer**

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

Semester II	Internal Mark: 40	eal Mark: 40 External Mark: 60					
COURSE CODE	COURSE TITLE	CATEGORY	Hrs/Week	CREDITS			
23UCC2AC2P	HTML (P)	ALLIED	4	3			

## **Course Objective**

To impart practical knowledge in designing web page using HTML5 and CSS

## **Course Outcomes and Cognitive Level Mapping**

CO	CO Statement	Cognitive
Number	On the successful completion of the course, the students will be able to	Level
CO1	Define the basic concepts of web design	K1
CO2	Illustrate the components of web design	K2
CO3	Identify the different type of tags to create web pages	К3
CO4	Apply the practical knowledge to develop websites	K4
CO5	Construct basic websites using HTML5 and Cascading Style Sheets	K5

# Mapping of CO with PO and PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	2	2	2	1	1	2	2	3	3	2
CO2	3	2	3	1	1	3	3	3	3	2
CO3	3	3	3	2	2	3	3	3	3	3
CO4	3	2	3	2	2	2	2	3	3	3
CO5	3	3	3	2	2	3	3	3	2	3

<sup>&</sup>quot;1" - Slight (Low) Correlation

<sup>&</sup>quot;2" - Moderate (Medium) Correlation

<sup>&</sup>quot;3" - Substantial (High) Correlation

<sup>&</sup>quot;-" indicates there is no correlation.

#### List of Practical

- 1. Creating a Webpage Layout using Semantic elements
- 2. Example for Audio element
- 3. Example for Video element
- 4. Creating a Registration form with validation
- 5. Drawing 2D graphics using Canvas
- 6. Example for LocalStorage
- 7. Example for Drag and Drop
- 8. Rose bud using Canvas
- 9. Animation using Canvas
- 10. Creating a Webpage using CSS

#### Web References

- 1. <a href="https://tutorial.techaltum.com/html5.html">https://tutorial.techaltum.com/html5.html</a>
- 2. <a href="http://www.makeitsimple.co.in/HTML5\_programs.php">http://www.makeitsimple.co.in/HTML5\_programs.php</a>
- 3. https://www.tutorialspoint.com/html5/index.htm
- 4. https://www.javatpoint.com/html5-tutorial

#### Pedagogy

PowerPoint Presentation, Demonstration, Discussion and Practical Session.

#### **Course Designer**

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

Semester: II	Internal Marks:100				
COURSE CODE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS	
22UGEVS	ENVIRONMENTAL STUDIES	ABILITY ENHANCEMENT COMPULSORY COURSE	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 and Cognitive Level Mapping**

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

CO	CO Statement	Cognitive
Number	CO Statement	Level
CO1	Outline the nature and scope of environmental studies	K1, K2
CO2	Illustrate the various types of natural resources and its importance.	K2
CO3	Classify various types of ecosystem with its structure and function.	K2, K3
CO4	Develop an understanding of various types of pollution and biodiversity.	К3
CO5	List out the various types of social issues related with environment and explain protection acts	K4, K5

#### Mapping of CO with PO and PSO

Cos	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	2	2	2	3	3	2	2	3	2	3
CO2	3	3	2	3	3	3	2	3	3	3
CO3	2	3	3	2	3	3	3	3	3	2
CO4	2	3	3	3	2	3	2	3	3	3
CO5	3	3	2	3	3	3	3	2	3	3

<sup>&</sup>quot;1"-Slight (Low) Correlation"2" - Moderate (Medium) Correlation

<sup>&</sup>quot;3"-Substantial (High) Correlation "-"indicates there is no correlation

UNIT	CONTENT	HOURS	cos	COGNITIVEL EVEL
I	Introduction to environmental studies Definition, scope and importance. Need for public awareness	06	CO1,CO2, CO3,CO4	K1, K2, K3,
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: Useandexploitation,environmentaleffectsofextrac tingandusingmineralresources.  d. Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity.  e. Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources. Case studies.  f. Land resources: Land as resources, land degradation, man induced Land slides, soil erosion and desertification.  g. Role of an individual in conservation of natural resources.	06	CO1, CO2, CO3, CO4	K1, K2, K3
Ш	Ecosystems Concept, Structure and function of an eco system. Producers, consumers and decomposers Energy flow in the eco system and Ecological succession. Food chains, food webs and ecological pyramidsIntroduction,types,characteristicfeature s,structureandfunctionofthefollowingecosystem:- Forestecosystem,GrasslandecosystemandDeserte cosystem,Aquaticecosystems,(ponds,streams,lak es,rivers,oceans,estuaries)	06	CO1, CO2, CO3,CO4	K1, K2, K3

IV	Bio diversity and Environmental Pollution Introduction, types and value of biodiversity. India as a mega diversity nation. Hot-spots ofbiodiversity. Threatstobiodiversity: habitatloss, p oaching of wild life, man- wild life conflicts. Endangered and endemic species of India. Conservation of biodiversity: In-situand Exsituconservation of biodiversity. Definition, Cau ses, 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. E Waste Management: Sources and Types of E- waste. Effect of E waste on environment and human body. Disposal of E-waste, Advantages of Recycling E -waste. Role of an individual in prevention of pollution. Disaster management: floods, earthquake, cyclone and landslides.	06	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
V	Social Issues and the Environment Water conservation, rain water harvesting, water shed management. Climate change, global warming, acid rain, ozone layer depletion, Wastel and reclamation. Environment Protection Act Wild life 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.	06	CO1, CO2, CO3,CO4, CO5	K1, K2, K3,K4, K5
VI	Self-Study for Enrichment  (Not to be included for End Semester Examination)  Global warming – climate change – importance of ozone – Effects of ozone depletion.  Biogeography – history, ecology and conservation. International laws and policy	-	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

#### References

- 1. Beard, J.M. 2013. Environmental Chemistry in Society (2nd edition). CRC Press.
- 2. Girard, J. 2013. Principles of Environmental Chemistry (3rd edition). Jones & Bartlett.
- 3. Brebbia, C.A. 2013. Water Resources Management VII. WIT Press.
- Pandit, M.K. &Kumar, V. 2013. Land use and conservation challenges in Himalaya: Past, present and future. In: Sodhi, N.S., Gibson, L. & Raven, P.H. Conservation Biology: Voices from the Tropics. pp. 123-133. Wiley-Blackwell, Oxford, UK (file:///Users/mkpandit/Downloads/Raven%20et%20al.%202013.%20CB%20Voices %20from %20Tropics%20(2).pdf)
- 5. Hites, R.A. 2012. Elements of Environmental Chemistry (2nd edition). Wiley & Sons.
- 6. Harnung, S.E. & Johnson, M.S. 2012. Chemistry and the Environment. Cambridge University Press.
- 7. Boeker, E. & Grondelle, R. 2011. Environmental Physics: Sustainable Energy and Climate Change.
- 8. Wiley.Forinash, K. 2010. Foundation of Environmental Physics. Island Press.
- 9. Evans, G.G. & Furlong, J. 2010. Environmental Biotechnology: Theory and Application (2nd edition). Wiley-Blackwell Publications.
- 10. Williams, D. M., Ebach, M.C. 2008. Foundations of Systematic and Biogeography. Springer
- 11. Pani, B. 2007. Textbook of Environmental Chemistry. IK international Publishing House.
- 12. Agarwal, K.C. 2001 Environmental Biology, Nidi Public Ltd Bikaner.

#### **Pedagogy**

Chalk and talk, PPT, Discussion, Assignment, Quiz, Seminar

#### **Course Designer**

Dr. B. Thamilmarai Selvi

Ability Enhancement Compulsory Course II (AECC): Environmental Studies (22UGEVS)Assessment Rubrics for 100 Marks

- 1. Documentary (or) Poster Presentation (or) Elocution-25 Marks
- 2. Quiz (or) MCQ Test-25 Marks
- 3. Album Making (or) Case study on a topic (or) Field Visit -25 Marks
- 4. Essay Writing (or) Assignment (Minimum 10 pages) -25 Marks

There will be no End Semester Examination for this course. However, the subject teacher will evaluate the above mentioned components based on the performance of the students and submit the marks out of 100 (in the format to be supplied by the COE) with the approval of the concerned Head of the Department to the COE along with CIA marks of other courses.

Semester III	Internal Marks:25	External N	Marks:75	
COURSE CODE	COURSE TITLE	CATEGORY	Hrs / Week	Credits
23UCC3CC5	BUSINESS ACCOUNTING	CORE	5	5

## **Course Objective**

- To develop skills to prepare the financial statements in Partnership Firms.
- To understand different types of branch and departmental accounts.
- To enable the students to maintain books of recording under Hire Purchase and Instalment method

## **Course Outcome and Cognitive Level Mapping**

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Define and outline the accounting methods for the various partnership related transactions.	K1, K2
CO2	Explain the purpose and use of business accounting.	К3
CO3	Apply the accounting procedures for recording various financial transactions.	К3
CO4	Analysis the accounting concepts to interpret the performance of partnership firm and Business enterprises.	K4
CO5	Evaluate and solve the accounting problems in Partnership firm and Business organization.	К5

COs/										
PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	2	3	3	2	3
CO3	3	2	3	2	3	3	3	2	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	2	3	3	3	3	3	3	3

<sup>&</sup>quot;1" – Slight (Low) Correlation □ "2" – Moderate (Medium) Correlation "3"–Substantial (High) Correlation "-" Indicates there is no correlation.

UNIT	CONTENT	HOURS	co's	COGNITIVE LEVEL
I	Partnership – Meaning – Partnership Deed-Admission of a Partner –Sacrificing and new ratio - Treatment of Goodwill – Revaluation Account - Adjustment in Partners Capital and Current Account - Balance sheet.	15	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4,K5
II	Retirement of a Partner - Gaining ratio - Adjustment of Goodwill and Capital Account - Death of a Partner - Joint life Policy.	15	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4,K5
III	Dissolution of Firm – Preparation of Realization Accounts - Partners Capital account and Bank Account. Insolvency of Partner – Insolvency of all partners – Piecemeal Distribution – Proportionate Capital method – Maximum Loss method	15	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4,K5
IV	Branch Accounts – Dependent Branch – Debtors System – Stock and Debtors System – Independent Branches (Excluding Foreign Branches) – Departmental Accounts – Inter Departmental Transfers – Stock Reserve.	15	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4,K5
V	Hire Purchase Accounts – Default and Repossessions – Complete Repossession – Partial Repossession – Hire Purchase Trading Accounts – Debtors Method – Stock and Debtors Method.	15	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4,K5
VI	Self-Study for Enrichment (Not to be included for External Examination)  Distinguish Between Departments and Branches — Difference Between Hire Purchase and Installment systems. Need for Valuation of Goodwill — Methods of Goodwill — Treatment of unrecorded Assets and Liabilities		CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4,K5

Distribution of Marks: Theory 20% & Problem 80%

## **Text Books**

- 1. S.P.Jain and K.L.Narang (2020). *Financial Accounting II.* Latest Edition. Kalyani Publishers.
- 2. T.S. Reddy& Murthy (2012). Financial Accounting. Revised Edition. Margham Publications.
- 3. Dalston L.Cecil&Jenitra L Merwin (2015). *Business Accounting*. 4<sup>th</sup> Edition. Learn tech Publication.

#### **Reference Books**

- 1. Shukla MC, Grewal TS & Gupta CS (2017). *Advanced Accounts*. Revised Edition. S.Chand Company Ltd.
- 2. R.L. Gupta &Radhaswamy M. (2018). *Financial Accounting*. 8<sup>th</sup> Edition. Sultan Chand Sons.
- 3. Arulanandam M.A & Raman K.S. (2018). *Advanced Accountancy*. 7<sup>th</sup>Edition. Himalaya Publishing House.

## Web Reference

- 1. <a href="https://www.icai.org/post/icai-publications-accounting-standards-board">https://www.icai.org/post/icai-publications-accounting-standards-board</a>
- 2. https://cleartax.in/g/terms/hire-purchase-agreements
- 3. www.accountingcoach.com
- 4. www.accountingstudyguide.com
- 5. www.futureaccountant.com

## **Pedagogy**

Lecture, PowerPoint Presentation, Assignment, Quiz, Seminar & Group Discussion

## **Course Designer**

Ms. S. Praveena

Semester III	Internal Marks: 25 External Marks: 7						
COURSE CODE	COURSE TITLE	CATEGORY	HRS./ WEEK	CREDITS			
22UCC3CC6	DATABASE MANAGEMENT SYSTEMS	CORE	5	5			

## **Course Objective**

- To understand the basic concepts and the applications of database systems
- To provide the basics of SQL and construct queries using SQL
- To inculcate the knowledge of join operations, views, transactions and E-R model in database management systems

## **Course Outcome and Cognitive Level Mapping**

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

CO Number	CO Statement	Cognitive Level
CO1	Define the basic concepts of database design, architecture and its data model	K1
CO2	Illustrate the structure of Relational database	K2
CO3	Apply the various queries in the database	К3
CO4	Examine the Join operations, Views and Transactions	K4
CO5	Select the appropriate E-R model for the real time enterprises	K5

COs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	2	3	2	1	1	3	3	2	3	2
CO2	3	2	3	1	1	3	2	2	3	3
CO3	3	3	3	2	2	3	3	2	3	2
CO4	3	2	3	2	2	3	3	2	3	2
CO5	3	3	3	2	2	3	3	2	2	3

<sup>&</sup>quot;1"-Slight(Low)Correlation

<sup>&</sup>quot;3" -Substantial(High)Correlation

<sup>&</sup>quot;2"-Moderate(Medium)Correlation

<sup>&</sup>quot;-" - Indicates there Is no Correlation

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Introduction to Database System Concepts:  Introduction — Database-System Applications — Purpose of Database Systems — View of Data: Data Abstraction — Instances and Schemas — Data Models — Database Languages — Relational Databases : Tables — Data-Manipulation Language — Data — Definition Language — Database Design: Design Process — The Entity — Relationship Model — Normalization — Data Storage and Querying: Storage Manager — The Query Processor — Transaction Management — Database Architecture—Database Users and Administrators: Database Users and User Interfaces — Database Administrator.	15	CO1,CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
II	Introduction to Relational Model and SQL:  Structure of Relational Databases — Database  Schema — Keys — Schema Diagrams — Relational  Query Languages — Relational Operations-  Introduction to SQL: Overview of the SQL  Query Language — SQL Data Definition: Basic  Types — Basic Schema Definition — Basic  Structure of SQL Queries: Queries on Single  Relation — Queries on Multiple Relations — The  Natural Join.	15	CO1,CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
III	Introduction to SQL:  Additional Basic Operations: The Rename Operation – String Operations – Attributes Specification in Select Clause –Ordering the Display of Tuples – Where clause Predicates–Set Operations: The Union Operation– The Intersect	15	CO1,CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

	Operation - Except Operation - Null Values -			
	Aggregate Functions : Basic Aggregation –			
	Aggregation with Grouping - The Having Clause			
	- Nested Subqueries : Set Membership – Set			
	Comparison – Modification of the Database.			
IV	Intermediate SQL			
''	Join Expressions: Join Conditions – Outer Joins –			
	Join Types and Conditions –Views : View			
	Definition – Using Views in SQL Queries –			
	Materialized Views – Update of a View –		CO1,CO2,	K1, K2,
	Transactions –Integrity Constraints – Constraints	15	CO3, CO4,	K3, K4,
	on a Single Relation – Not Null Constraint –		CO5	K5
	Unique Constraint – The Check Clause –			
	Referential Integrity - SQL Data Types and			
	Schemas – Authorization.			
V	Database Design and the E-R Model			
,	The Entity – Relational Model: Entity Sets –			
	Relationship Sets – Attributes – Constraints:			
	Mapping Cardinalities—Keys – Entity-		CO1,CO2,	K1, K2,
	Relationship Diagrams : Basic Structure –	15	CO3, CO4,	K3, K4,
	Mapping Cardinality- Complex Attributes - Weak		CO5	K5
	Entity Sets – E-R diagram for the University			
	Enterprise.			
VI	Self Study for Enrichment (Not to be			
'-	included for End Semester Examination)			
	History of Database Systems – Aggregation			
	with Null and Boolean Values – Test for Empty		CO1,CO2,	K1, K2,
	Relations – Test for the Absence of Duplicate	-	CO3, CO4,	K3, K4,
	Tuples – Subqueries in the From Clause –		CO5	K5
	Overview of the Design Process– Participation			
	Constraints – Removing Redundant Attributes			
	in Entity Sets – Nonbinary Relationship Sets.			

## **Textbook**

Abraham Silberschatz, Henry F Korth & Sudarshan (2013), Database System Concepts,6<sup>th</sup> Edition, McGraw Hill Education India Private Limited.

## Reference Books

- 1. Peter Rob, Carlos Coronel (2009), Database System Concepts, Lengage Learning.
- 2. Alexis Leon, Mathews Leon (2009), Essential of Database Management Systems, Tata

McGraw Hill Education India Private Limited.

## Web References

https://www.geeksforgeeks.org/introduction-of-dbms

https://www.javatpoint.com/dbms-tutorial

https://www.w3schools.in/dbms

https://www.bmc.com/blogs/dbms-database-management-systems

## **Pedagogy**

Chalk & Talk, PowerPoint Presentation, Discussion, Assignment, Demo, Quiz and Seminar

#### **Course Designer**

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

Semester III	Internal Marks: 25	External Marks:75				
COURSECODE	COURSETITLE	CATEGORY Hrs. /Week		CREDITS		
22UCC3AC3	BUSINESS LAW	ALLIED	4	3		

## **Course Objective**

- > To make the students to learn the elements of general contract and special contracts.
- ➤ To enable the students to understand and deal with various contracts in day to day life, be it for his business or profession.

## **Course Outcome and Cognitive Level Mapping**

CO	CO Statement	Cognitive
Number	On the successful completion of the course, students will be able to	Level
CO1	Recall and summarize consequences of applicability of various laws on business situation.	K1, K2
CO2	Outline and Examine the rights and duties under various legal acts.	K2, K4
CO3	Explain and analyze the legal framework governing business trade and commerce in India.	K2, K4
CO4	Identify the fundamental legal principles behind contractual agreement	К3
CO5	Explain important laws that have a bearing on the conduct of business in India.	K5

COs/	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
PSOs	1501	1502	1500		1500	101		100		100
CO1	3	3	2	3	3	3	3	2	2	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	2	3	2	3	3	3	3	3	3
CO4	3	3	2	3	3	2	3	3	2	3
CO5	2	2	3	3	3	3	3	2	3	3

<sup>&</sup>quot;1"- Slight (Low) Correlation "2"-Moderate (Medium) Correlation

<sup>&</sup>quot;3"-Substantial (High) Correlation \_"-"indicates there is no correlation.

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Meaning & Definition of Contract –  Nature of Contract – Classification of  Contract –Essentials of a valid Contract –  Offer and Acceptance – Consideration –  Contractual Capacity – Free Consent –  Legality of Objects – Void Agreements.	12	CO1,CO2, CO3,CO4, CO5	K1, K2, K3, K4, K5
II	Performance of Contract – Different  Modes of discharge of Contract –  Remedies of Breach – Quasi Contracts –  Contract of Indemnity and Guarantee –  Contract of Bailment and Pledge – Law of  Agency.	12	CO1,CO2, CO3,CO4, CO5	K1, K2, K3, K4, K5
Ш	Introduction of Sale of Goods Act 1930 - Formalities of the Contract of Sale – Distinction between Sale & Agreement to Sell – Distinction between sale and Hire Purchase agreement – Conditions and Warranties – Transfer of Property as between the seller and the buyer – Principle of "Caveat Emptor" and its limitations – Rights of an unpaid seller	12	CO1,CO2, CO3,CO4, CO5	K1, K2, K3, K4, K5
IV	Indian Partnership Act1932 - definition – Essentials of Partnership – Kinds of Partners – rights and duties of partners – reconstitution of firms – Dissolution of a firm – Limited Liability Partnership, 2008 – Nature of LLP – Distinction between LLP and Partnership – Conversion to LLP – Extent and Limitation of liability of LLP and its partners.	12	CO1,CO2, CO3,CO4, CO5	K1, K2, K3, K4, K5

V	Introduction of Competition Act 2002 – Objectives – Salient features – Anti Competitive Agreements–Prevention of abuse of dominant position– Combination– Competition advocacy– Competition Commission of India.	12	CO1,CO2, CO3,CO4, CO5	K1, K2, K3, K4, K5
IV	Self-Study for Enrichment (Not to be included for End Semester Examination)  Contingent Contract – Winding up and Dissolution of the LLP – Intellectual Property Rights – Indian Companies Act 2013	-	CO1,CO2, CO3,CO4, CO5	K1, K2, K3, K4, K5

#### **Text Books**

- 1. N. D. Kapoor, *Element of Mercantile Law*, Sultan Chand & Sons Private Limited, New Delhi, 2001.
- 2. R.S.N. Pillai & Bagavathi , Business Law, S. Chand& Co. Ltd , New Delhi , 2006.
- 3. N. D. Kapoor, *Elements of Company Law*, Sultan Chand & Sons Private Limited, New Delhi, 2020.

#### Reference Books

- 1. Srinivasan, Business Law, Margham Publishers, Chennai, 2004.
- 2. Kuchcal, Mercantile Law, Vikas Publishing house, NewDelhi, 2003.

#### **Web References**

- 1. <a href="https://www.legalserviceindia.com/legal/article-2190-essential-elements-of-a-contract.htmlhttps://www.simplynotes.in/e-notes/mcomb-com/business-regulatory">https://www.simplynotes.in/e-notes/mcomb-com/business-regulatory</a> framework/special-contracts-indemnity-guarantee-bailment-and-pledge-agency/
- 2. <a href="https://blog.ipleaders.in/the-sale-of-goods-act-1930/">https://blog.ipleaders.in/the-sale-of-goods-act-1930/</a>
- 3. http://student.manupatra.com/Academic/Abk/Indian-Partnership-Act/Toc.htm
- 4. <a href="https://www.srcc.edu/sites/default/files/B.com%20H\_sem%20vi\_Consumer%20affairs%20and%20Customer%20Care">https://www.srcc.edu/sites/default/files/B.com%20H\_sem%20vi\_Consumer%20affairs%20and%20Customer%20Care</a> Ms.%20Kavita%20Kamboj.pdf

## Pedagogy

Seminar, PPT Presentation, Assignment and Group Discussion and Case Study.

## **Course Designer**

Dr. J. Praba

## **INNOVATION & ENTREPRENEURSHIP**

Semester III	Internal man	External marks: 60		
COURSE CODE	COURSE TITLE CATEGORY		Hrs/week	CREDITS
22UGIE	INNOVATION & ENTREPRENEURSHIP	Ability Enhancement Compulsory Course -III	2	1

## **Course Objective**

> The course is designed to motivate the students in Entrepreneurship with innovative ideas and build interest in Venture Creation.

## **Course Outcome and Cognitive Level Mapping**

The students will be able to

СО	CO Statement	Knowledge Level
CO 1	Identify Self-Entrepreneurial traits and passion leads.	К3
CO 2	Discover problem solving opportunities and generate ideas	К3
CO 3	Analyse the process of design thinking	K4
CO 4	Develop Business Model canvas for the idea generated	K5
CO 5	Validate the business idea by creating Capstone project	K6

COs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3	2	3	2	2	2
CO2	2	2	3	3	3	2	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	2	3	3	2	3	3	2	3	3
CO5	2	3	3	2	3	3	2	3	3	3

<sup>&</sup>quot;1" – Slight (Low) Correlation  $\square$  "2" – Moderate (Medium) Correlation  $\square$  "3" – Substantial (High) Correlation  $\square$  "-" indicates there is no correlation.

## **SYLLABUS**

UNIT	CONTENT	HOURS	co's	COGINITIVE LEVELS
I	Entrepreneurship &  Importance of Entrepreneurship Development-The entrepreneurial mind set — Attributes and Characteristics of a successful entrepreneur. Intrapreneurship-Importance- Attributes, Contribution and Characteristics of a successful Intrapreneur- Types of Intrapreneurs. Self-Discovery- Learnings from famous company casesthat promote entrepreneurship.	6	CO1CO2 CO3CO4 CO5	K3K4K5
II	Entrepreneurial Skill Sets Significance of Entrepreneurship skills- Business Management Skill- Decision making skills- Principles of Effectuation- Analytical & Problem- solving skill- Critical thinking skill- Lateral thinking skill-Factors associated with lateral thinking along with examples.  Opportunity Discovery- Identify problems worth solving through JTBD method (Activity)	6	CO1CO2 CO3CO4 CO5	K3K4K5
III	Design Thinking &Innovation  Innovation & Creativity- Role in Industry and Organizations- Dynamics of Creative Thinking-Process of Design Thinking-Implementing the Process in Driving Innovation through scientific technologies and Non technology process.  Business Idea Generation — Build your own Idea Bank with Innovative Approaches (Activity)	6	CO1CO2 CO3CO4 CO5	K3K4K5

IV	Customer Discovery- Identification of customer segments-Drafting of Value Proposition Canvas with a venture creation Idea. Basics of Business Model and LEAN Approach, Blue Ocean Strategy Approach.  Crafting business model for a venture using the Lean Canvas – (Activity)	6	CO1CO2 CO3CO4 CO5	K3K4K5
V	Start -up Business Plan  Presentation of Capstone project; Validation Analysis; Pre-incubation and Incubation stages to develop a start-up ecosystem.	6	CO1CO2 CO3CO4 CO5	K3K4K5
VI	Self study for enrichment: (Not to be included for External examination) Case study analysis on Entrepreneurship	-	CO1CO2 CO3CO4 CO5	K3K4K5

#### **Textbooks:**

- 1. Elias G.Carayannis, Elbida.D.Samra (2015), Innovation and Entreprenurship,
- 2. Peter.F. Drucker (2006), Innovation and Entreprenurship, Harper Publications

#### **Reference books:**

- 1. John R.Bessant, Joe Tidd (2015), Innovation and Entreprenurship, Wiley Publictaions
- 2. Mike Kennard (2021), Innovation and Entreprenurship, Routledge, Taylor and Frnacis

## **Web References:**

- 1. <a href="https://innovation-entrepreneurship.springeropen.com/">https://innovation-entrepreneurship.springeropen.com/</a>
- $2.\ https://www.worldcat.org/title/innovation-and-entrepreneurship-practice-and-principles/oclc/11549089/lists$

## **Pedagogy:**

e- Content modules, Activity worksheet, Case Studies

#### **Course Designer:**

Dr.R.Subha, Assistant Professor, Innovation ambassador, Department of Chemistry

Dr.S.Sowmya, Assistant Professor, Innovation ambassador, Department of Commerce

# ABILITY ENHANCEMENT COMPULSORY COURSE - III INNOVATION AND ENTREPRENEURSHIP

## **Assessment Rubrics for 100 marks**

S. No	Particulars	Marks
1	Self Analysis / Preparation of Self IdentificationReport / Case study presentation	20
2	Identification of Problem Business plan report / Innovative practice/	20
3	Lean Canvas / Value Proposition Model / Prototype	20
4	viva voce  a. Novelty of Business Idea  b. Commercial Scalability  c. Pitching Presentation	20 10 10
	TOTAL	100

There will be no End Semester Examination for this Course. The subject teacher will make the assessment of students performance based on the above mentioned components and an internal VIVA VOCE will be conducted by the Institution Innovation Ambassadors of Institution Innovation Council, Ministry of Education. Marks will be awarded and submitted to CoE in the prescribed format specified by the Controller of the examination approved by the Head of respective Departments.

Semester III	Internal Marks: 25	External Marks: 75				
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS		
22UCC3GEC1	OFFICE MANAGEMENT	ELECTIVE	2	2		

## **Course Objective**

- > To enable the students to gain knowledge on office maintenance and management.
- > To give knowledge about modern structure and environment of Office.

## **Course Outcome and Cognitive Level Mapping**

CO	CO Statement	Cognitive
Number		Level
CO1	List out the concepts of modern office management	K1, K2
CO 2	Explain how to maintain the office independently and effectively.	K2
CO3	Identify and apply office manager's skills and competencies	К3
CO 4	Develop the practice of record management system.	К3
CO 5	Analyze the skills require for control over the office and adapt to the contemporary work atmosphere.	K4

COs/	DCO1	DCO2	DCO2	DCO4	DCO5	PO1	PO2	PO3	PO4	DO5
PSOs	PSO1 PSO2	PSU2	502 PS03		PSU5	1503 101		102 103		PO5
CO1	3	3	2	3	3	3	3	2	2	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

<sup>&</sup>quot;1" – Slight (Low) Correlation – "2" – Moderate (Medium) Correlation –

<sup>&</sup>quot;3" – Substantial (High) Correlation — "-" indicates there is no correlation.

UNIT	CONTENTS	HOURS	CO's	COGNITIVE
I	Modern Office and Its Function: Meaning – Functions of Office – Importance of Office – the Paperless Office – Office management – e  Elements – Duties and Qualities of Office Manager –Planning and Scheduling of Office Work – Success Rules for Office Managers.	6	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
П	Office Systems and Procedures: The Systems  Concept – Definitions – Systems Analysis –  Flow of Work – Analysis of Flow of Work –  Role of Office Manager in Systems and  Procedures – Systems Illustrated – Office  Machines and Equipments. Office forms –  Design, Management and Control	6	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
III	Records Management: Importance of Records-Filing – Essentials and Characteristics of a Good Filing System – Classification and Arrangement of Files – Filing Equipment – Methods of Filing – Modern Filing Devices – Centralised vs. Decentralised Filing – Indexing – Types of Indexing – Selection of Suitable Indexing System – The Filing Routine – The Filing Manual – Records Retention – Evaluating the Records Management Programme –Modern Tendencies in Records Making.	6	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
IV	Office Maintenance Management: Cost Control  – Methods of cost reduction and savings – Organisation and methods (O&M) – Need and objectives – Office Work – Work Simplification  – Budgetary Control – organization for budgetary control – office budget – Store Management and Housekeeping.	6	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
V	Modern Technology and Office Communication: Email – Voice Mail – Internet – Multimedia – Scanner – Video – Conferencing – Web – Casting. Agenda and Minutes of Meeting – Drafting – Fax-Messages – Maintenance of Appointment Diary.	6	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

VI	Self-Study for Enrichment (Not to be included for End Semester Examination). Office Accommodation and Layouts – Location of Office, steps in office layout, principles of office layout, Office Environment.	-	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
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## **Text Book**

- 1. R.K. Chopra, *Office Management*, Himalaya Publishing House, Mumbai 2022.
- 2. R S N Pillai & Bagavathi , Office Management, S Chand Publications, New Delhi, 2014.
- 3. P.K. Ghosh, Office Management, Sultan Chand & Sons, New Delhi 2015.

## **Reference Books**

- 1. Chhabra, T.N., *Modern Business Organisation*, Dhanpat Rai& Sons New Delhi, 2002.
- 2. T Ramaswamy, Principles of Office Management, Himalaya Publishers, Mumbai 2010.
- 3. Bhatia, R. C, *Principles of Office Management*, Lotus Press, New Delhi, online edition also 2007.

#### **Web References**

- 1. <a href="https://accountlearning.com/basic-functions-modern-office/">https://accountlearning.com/basic-functions-modern-office/</a>
- 2. <a href="https://records.princeton.edu/records-management-manual/records-management-concepts-definitions">https://records.princeton.edu/records-management-manual/records-management-concepts-definitions</a>
- 3. <a href="http://books.google.co.in/books/about/Principles\_of\_Office\_Management">http://books.google.co.in/books/about/Principles\_of\_Office\_Management</a>.

## **Pedagogy**

Chalk and Talk, PPT, Demo, Assignment and Seminar

## **Course Designer**

Dr. P. Banu.

Semester IV	Internal Marks: 25	External Marks: 75			
COURSE CODE	COURSE TITLE	CATEGORY	HOURS / WEEK	CREDITS	
22UCC4CC7	COST ACCOUNTING	CORE	5	5	

## **Course Objectives**

- To familiarize the students with the basic concepts of cost and various methods of cost Accounting.
- To make aware about cost structure and cost elements.
- To understand the classification of overheads and methods of absorption.

## **Course Outcome and Cognitive Level Mapping**

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Define the fundamentals of concept and elements of cost.	K1
CO2	Explain the cost control in the Manufacturing Sector.	K2
CO3	Identify the cost techniques and apply to the production of a company.	К3
CO4	Analyze the methods of costing for various Industries.	K4
CO5	Examine to prepare a statement of cost and estimate the profit of the company.	K4

## Mapping of CO with PO and PSO

COs/										
PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	2	3	3	3	3	2	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	2

<sup>&</sup>quot;1" – Slight (Low) Correlation 

"2" – Moderate (Medium)Correlation

## **Syllabus**

 $<sup>\</sup>hbox{``3''-Substantial (High)} Correlation \hbox{``-"Indicates there is no correlation}.$ 

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Introduction – Evolution - Objectives – Elements of Cost Accounting – Financial Accounting Vs Cost Accounting - Cost Concepts – Classifications – Advantages – Demerits of cost accounting – Methods and techniques – Cost unit – Cost centre – Cost sheet – Tender and Quotation.	15	CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4
II	Material Cost – Techniques of Material Control – Level Setting - Purchase Procedures – Stores Procedure – Receipts and Issue of Materials – Stores organization and layout – Inventory Control – Levels of Stock, Perpetual Inventory, ABC Analysis, VED Analysis, EOQ – JIT Inventory System - Stores Ledger – Material Purchase and Storage Methods of Valuing Material issues: FIFO, LIFO, HIFO, Simple and Weighted average.	15	CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4
ш	Methods and Measurement of Labour Turnover - Labour Cost – Time recording and Time Booking – Methods of Remuneration and Incentive Scheme – Overtime and Idle time – Causes and Remedies.	15	CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4
IV	Overheads - Concept - Collection and Classification of Overheads, Allocation, Apportionment of factory overheads - Primary - Secondary distribution - Repeated and Simultaneous Equation Method - Absorption - Machine Hour Rate - Recovery Rates - Over and Under Absorption - Activity Based Costing - Reconciliation of Cost and Financial Accounts.	15	CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4
V	Methods of Costing - Job Costing, Contract Costing - Cost Plus - Contracts - Process Costing (Normal Loss, Abnormal Loss and Gains) - Operating Costing - Service Costing - Transport Costing.	15	CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4
VI	Self-Study for Enrichment (Not to be included for External Examination) Steps in installing a Cost Accounting System Activity based Costing, Life Cycle Costing,		CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4

Target Costing Lean Costing and Six Sigma.		

Distribution of Marks: Theory 25% & Problem 75%

#### **Text Books**

- 1. Jain, Narang. (2018). Cost Accounting, Revised Edition. Kalyani Publications.
- 2. Reddy T.S, Hari Prasad Reddy. Y. (2020). *Cost Accounting*. Revised Edition. Margham Publications.
- 3. Arora.M.N. (2021). *Text book Cost Accounting: Principles and Practice*. Revised Edition. Vikas Publishing House.

#### Reference Books

- 1. Maheswari.S.N. (2017). Cost Accounting. Revised Edition. Sultan Chand & Sons.
- 2. Pillai, Bhagavathi. (2016). Cost Accounting. Revised Edition. Sultan Chand & Sons.
- 3. Khan.M.Y, Jain.P.K. (2017). Cost Accounting. Revised Edition. McGraw Hill Education.

## Web Reference

- 1. https://www.godigit.com/business-insurance/business-terms/life-cycle-costing 3.
- 2. https://www.goskills.com/Lean-Six-Sigma
- 3. https://www.academia.edu/4265381/Cost\_Accounting
- 4. <a href="https://www.icai.org/post.html?post\_id=17759">https://www.icai.org/post.html?post\_id=17759</a>
- 5. https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf

#### Pedagogy

Chalk and Talk, PPT, Discussion, Assignment, Demo, Quiz and Seminar.

#### **Course Designer**

Dr. G.Kanagavalli

Semester IV	Internal Marks: 40	External Marks: 60					
COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS			
22UCC4CC1P	Database Management Systems (P)	CORE	5	5			

## **Course Objective**

• To provide in depth programming knowledge in MySQL

## **Course Outcomes and Cognitive Level Mapping**

CO	CO Statements	Cognitive
Number	on the successful completion of the course, students will be able to	Level
CO1	Recall DDL and DML Commands	K1
CO2	Apply Consistency Constrains on the table	К3
CO3	Compute Aggregate Functions	K2
CO4	Implement Logical and String Operations	К3
CO5	Execute Join Operations in SQL Queries	K5

	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	2	3	2	1	1	3	3	2	3	2
CO2	3	2	3	2	1	3	2	2	3	3
CO3	3	3	3	2	2	3	3	2	3	2
CO4	3	2	3	2	2	3	3	2	3	2
CO5	3	3	3	2	2	3	3	2	2	3

<sup>&</sup>quot;1" – Slight (Low) Correlation "2" – Moderate (Medium) Correlation "3" – Substantial (High) Correlation "-" indicates there is no correlation.

#### **List of Practical**

- 1. Create a table and perform the following DDL operations
  - a) Set the primary key
  - b) Alter the structure of the table
  - c) Drop the table
- 2. Create a table and perform the following DML operations
  - a) Insert values
  - b) Update and Delete records based on constraints
  - c) Display values using various forms of select clause
- 3. Develop MySQL queries to implement the following Constraints on the table
  - a) Primary Key
  - b) Foreign Key
  - c) NOT NULL
- 4. Develop MySQL queries to implement the following Logical Operations
  - a) AND
  - b) OR
  - c) NOT
- 5. Develop MySQL queries to implement the Aggregate Functions
- 6. Develop MySQL queries to implement the String Operations using % and "\_"
- 7. Develop MySQL queries to implement the SET Operations
- 8. Develop mysql queries to implement following join operations
  - a) Natural join
  - b) Inner join
  - c) Outer join
- 9. Develop MySQL queries to implement the following View Operations
  - a) Create View
  - b) Update View
  - c) Drop View

#### **Web References**

- 1. <a href="https://dev.mysql.com/doc/mysql-tutorial-excerpt/8.0/en/examples.html">https://dev.mysql.com/doc/mysql-tutorial-excerpt/8.0/en/examples.html</a>
- 2. https://www.geeksforgeeks.org/mysql-common-mysql-queries/

## Pedagogy

Power Point Presentation, Demonstration, Discussion and Practical Sessions.

## **Course Designer**

Dr. R. Brendha, Associate Professor, Department of Computer Applications.

Semester IV	Internal Marks: 25	External Marks: 75				
COURSE CODE	COURSE TITLE	CATEGORY	HOURS / WEEK	CREDITS		
22UCC4AC4	BUSINESS TOOLS FOR DECISION MAKING	ALLIED	4	3		

## **Course Objectives**

- To understand the basic concepts of statistics in relation to business environment.
- To compute measures of location of variation and its relative measures.
- To construct and interpret the index numbers.

## **Course Outcome and Cognitive Level Mapping**

CO Number	CO Statement  On the successful completion of the course, students will be able to	Cognitive Level
CO1	Define the basic concepts of business tools.	K1
CO2	Explain and apply the logic and methodology for calculation of various index numbers, time series, measure of central tendency and dispersion.	K2, K3
CO3	Examine the cause accruing when price level changes.	К3
CO4	Identify and analyze the linear relationship between the variables through correlation and regression.	K3, K4
CO5	Analyze the time series, price and quantity index numbers.	K4

COs/										
PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	2	3	2	3	3	3	2	2	2	2
CO2	2	3	2	3	3	3	3	2	2	2
CO3	2	3	2	3	3	3	3	2	2	2
CO4	2	3	2	3	3	3	3	2	2	2
CO5	2	3	2	3	3	3	3	2	2	2

<sup>&</sup>quot;1" – Slight (Low) Correlation 

"2" – Moderate (Medium) Correlation

<sup>&</sup>quot;3" - Substantial (High) Correlation "-" Indicates there is no correlation

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Statistics: Meaning, Definition, Importance, Scope, Limitations and Distrust of statistics – Sampling – Meaning – Definition – Methods of Sampling – Collection of Data – Tabulation of Data – Diagrammatic And Graphic Representation Of Data	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3,K4
п	Measures of Central Tendency and Dispersion: Mean, Median, Mode, Quartiles. Standard Deviation and Coefficient of variation - Skewness and Kurtosis.	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3,K4
III	Correlation – Karl Pearson's Co-efficient of Correlation – Spearman's Rank Correlation of co-efficient – Regression – Properties of Regression co-efficient, Co-efficient of determination.	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3,K4
IV	Index Numbers – Definition, Simple Index Number and Weighted Index Number: Laspeyres's, Paasche's, Fisher's, Marshal Edge-worth, Bowley's and Kelly's formula. Mathematical test of consistency: Time reversal test, Factor reversal test – Fixed index number – Chain index number – Cost of living index.	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3,K4
v	Elements of Time Series – Secular trend: Method of Graphic, Semi-Averages, moving averages, least squares. Seasonal Fluctuations: Method of simple averages and moving averages	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3,K4
VI	Self-Study for Enrichment (Not to be included for External Examination) Sampling – Methods – Collection of data – Tabulation of data – Diagrammatic representation of Data.		CO1, CO2, CO3, CO4, CO5	K1, K2, K3,K4

Distribution of Marks: Theory 25% & Problem 75%

## **Text Books**

- 1. Gupta S.P. (2022). Statistical Methods. 46th Edition, Sultan Chand & Sons.
- 2. Navanitham P A. (2022). Business Statistics. Reprint, Jai Publishers.
- 3. Vittal P.R. (2020). Business Statistics. Reprint, Margham Publications.

#### Reference Books

- 1. Gupta S.C. (2018). Fundamentals of Statistics. 7th Edition, Himalaya Publishing House.
- 2. Jani P.N. (2017). Business Statistics Theory and Applications, Reprint, PHI Pvt., Ltd.
- 3. Sharma J.K. (2018). Business Statistics. 5th Edition, Vikas Publishing House Pvt., Ltd.

#### Web Reference

- 1. <a href="https://www.geeksforgeeks.org/introduction-of-statistics-and-its-types/">https://www.geeksforgeeks.org/introduction-of-statistics-and-its-types/</a>
- 2. <a href="https://www.bmj.com/about-bmj/resources-readers/publications/statistics-square-one/11-correlation-and-regression">https://www.bmj.com/about-bmj/resources-readers/publications/statistics-square-one/11-correlation-and-regression</a>
- 3. https://www.cuemath.com/data/probability/
- 4. https://www.tableau.com/learn/articles/time-series-analysis
- 5. <a href="https://www.geeksforgeeks.org/index-number-meaning-characteristics-uses-and-limitations/">https://www.geeksforgeeks.org/index-number-meaning-characteristics-uses-and-limitations/</a>

## Pedagogy

Chalk and Talk, Powerpoint Presentation, Discussion, Assignment, Quiz and Seminar.

## **Course Designer**

Ms. D. Indumathi.

Semester IV	Internal Marks: 25	Marks: 75		
COURSE CODE	COURSE TITLE	CATEGORY	HOURS / WEEK	CREDITS
22UCC4GEC2	E - BUSINESS	GENERIC ELECTIVE	2	2

## **Course Objectives**

- > To familiarize the students with digital platform and how e -business differs from traditional business in terms of business process and activities.
- ➤ To enable the students to learn online business strategy by adopting innovative information and communications.
- > To ensure that the students get hands on experience to set up and promote a business online.

## **Course Outcome and Cognitive Level Mapping**

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Define the basic concept of E-business and their different element.	K1
CO2	Summarize the process of developing and implementing E – payments.	K2
CO3	Select appropriate business strategies for buyer or vendor.	К3
CO4	Analyze and apply different marketing technologies required for the successful management and administration of e- business in a global environment.	K3, K4
CO5	Analyze the issues surrounding privacy, security, taxation in the conduct of e- business activities.	K4

COs/										
PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	2	3	2	3	3	3	3	2	2
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

<sup>&</sup>quot;1" - Slight (Low) Correlation, "2" - Moderate (Medium) Correlation

<sup>&</sup>quot;3"-Substantial (High) Correlation "-" Indicates there is no correlation.

ynabus	T	T .	I	1
UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	E - Commerce – Definition, history of E-commerce, types of E-commerce B to B. Comparison of traditional commerce and e-commerce, E-commerce business models – Major B to B, B to C model - Consumer-to-consumer (C2C), Consumer – to - Business (C2B) model, peer to-peer (P2P) model – Emerging trends – Advantages and Disadvantages of e-commerce - Web auctions - virtual communities – portals, e-business revenue models.	6	CO1, CO2, CO3,CO4, CO5	K1, K2, K3,K4
п	Security threats - An area view - Implementing E-commerce security - encryption - decryption, protecting client computers - E-Commerce communication channels and web server's encryption- SSL protocol - firewalls - Cryptography methods - VPNs, protecting - network policies and procedures.	6	CO1, CO2, CO3,CO4, CO5	K1, K2, K3,K4
Ш	E - Payment systems — An overview- B to C payments- B to B payments- Types of E - payments systems - digital cash - digital cash - digital cheques - secure electronic transaction (SET) protocol.	6	CO1, CO2, CO3,CO4, CO5	K1, K2, K3,K4
IV	E - Commerce and marketing - B to B and B to C marketing and branding strategies in E-Marketing. Web transaction logs – cookies - shopping cart database - DBMS, SQL - data mining.	6	CO1, CO2, CO3,CO4, CO5	K1, K2, K3,K4
V	Legal aspects of E-Business - internet frauds – cyber laws. IT Act 2000 salient features.	6	CO1, CO2, CO3,CO4, CO5	K1, K2, K3,K4
VI	Self-Study for Enrichment (Not to be included for External Examination) Startups Meaning, definition and nature of E- start up. Challenges and steps of launching online business benefits limitations of online business. Meaning and benefits of		CO1, CO2, CO3,CO4, CO5	K1, K2, K3,K4

E- procurement. Types and drivers of E-
procurement. Components of e-
procurement system - Implementation of
e- procurement system - Reason behind
the success of e- commerce companies.

#### **Text Books**

- 1. SIA Publishers. (2022). E-Busines. Latest Edition.SIA Publishers & Distributors Pvt Ltd
- 2. Goldink. (2021). *E-Commerce Business through Social Media Marketing*. Latest Edition. Goldink Publishers LLC
- 3. Joseph.P.T.(2019). *E-Commerce: An Indian Perspective*. 6th edition.PHI Learning Pvt. Ltd.;

#### Reference Books

- 1. Dr. Krishna Gupta, Dr. Ruchir Saxena, Mahendra Singh Panwar. (2023). *E-Commerce Technologies (BCA-51T-108)*. Revised Edition. Neelkanth Publishers Private Limited
- 2. Datta.D.L, Dr Debnath. S. K. (2020). *E-Commerce & Business Communication*. Revised Edition. Tee Dee Publications
- 3. Matthew Scott. (2019). Ecommerce. Revised Edition. Platinum Press LLC.

#### Web Reference

- 1 <a href="https://www.techtarget.com/searchcio/definition/e-commerce#:~:text=E%2Dcommerce%20(electronic%20commerce),or%20consumer%2Dto%2Dbusiness.">https://www.techtarget.com/searchcio/definition/e-commerce#:~:text=E%2Dcommerce%20(electronic%20commerce),or%20consumer%2Dto%2Dbusiness.</a>
- 2 https://www.slideshare.net/dattatreyareddyperam/security-threats-in-ecommerce
- 3 https://www.slideshare.net/RiteshGoyal/electronic-payment-system
- 4 https://www.slideshare.net/sanamNayak/ecommerce-marketing-103851815
- 5 https://www.slideshare.net/ImmoBhm/legal-aspects-of-e-commerce-37347149

#### Pedagogy

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

## Course Designer

Ms. Shilpa A. Talreja

Semester IV	Internal Marks: 40 External Marks: 60					
COURSE CODE	COURSE TITLE	CATEGORY	HOURS / WEEK	CREDITS		
22UCC4SEC1P	ACCOUNTING PACKAGE (P)	SKILL ENHANCEMENT	2	2		

## **Course Objectives**

- To understand the basic concepts of accounting.
- To enable the students to learn basic concepts of accounting packages.
- To access the applications of accounting by using Tally ERP 9.

## **Course Outcome and Cognitive Level Mapping**

CO Number	CO Statement  On the successful completion of the course, students will be able to	Cognitive Level
CO1	Recall the basic concepts of manual accounting.	K1
CO2	Explain the procedure for creating a company.	K2
CO3	Apply the accounting procedure for grouping of accounts and ledger creation.	К3
CO4	Analyze the financial statement and reports.	K4
CO5	Assess the Estimate of inventory calculations.	K5

COs/										
PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	3	3	2	2	2	2	2
CO2	2	2	3	2	2	2	2	2	2	2
CO3	2	3	3	3	2	3	2	3	3	3
CO4	2	3	3	3	2	3	2	3	2	3

<sup>&</sup>quot;1" – Slight (Low) Correlation, "2" – Moderate (Medium) Correlation

<sup>&</sup>quot;3" – Substantial(High)Correlation" - "Indicates there is no correlation.

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Computerized Accounting – Meaning and Features – Advantages and Disadvantages – Computerized Vs. Manual Accounting.	6	CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4,K5
п	Starting Tally – Gateway to Tally and exit from Tally- Company Creation in Tally, Saving the company profile - Alteration - Deletion of company, Selection of Company.	6	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4,K5
Ш	Configuration and Features of Group Creation - Multiple Group Creation - Ledger Creation - Multiple Ledger Creation - New Voucher Creation- Advance Ledger Creation.	6	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4,K5
IV	Creation of Accounts and inventory – Entering transactions in Vouchers – Types – Numbering– Deleting and Editing vouchers – Opening and closing balances.	6	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4,K5
V	Inventory - configuration and features Inventory info - Menu - Stock groups - Stock categories and Stock item - Unit of measurement - Bills of materials - Godowns - Batches - Expiry Inventory voucher types.	6	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4,K5
VI	Self-Study for Enrichment (Not to be included for External Examination)  Hierarchy of account groups and ledgers, reserved account groups, account groups balance sheet.		CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4,K5

## **List of Practicals**

- 1. Creation, alteration and deletion of companies.
- 2. Creation of user defined accounting groups.
- 3. Creation, alteration and deletion of ledger.
- 4. Creating of final accounts and balance sheet.
- 5. Voucher entries in double entry mode.

- 6. Creation, alteration and deletion of inventory masters.
- 7. Summary of inventory master.

#### **Text Books**

- 1. VishnuP.Singh. (2021). Tally ERP 9 with GST. Revised Edition. Sultan Chand & Sons.
- 2. Srinivasa vallabhan.V. (2020). *Computer Applications in business*. Revised Edition. Sultan Chand &Sons.
- 3. Mohan Kumar K, Rajkumar.S.(2019). *Computer applications in business*. Revised Edition. Tata McGraw Hill Education.

## Reference Books

- 1. Parag Joshi. (2017). Tally ERP 9 with GST. Revised Edition. Dnyansankul Prakashan.
- 2. Nadhani.A.K. (2019). *Implementing Tally*, Revised Edition. BPB Publications.
- 3. Sanjay Satapathy. (2018). Tally ERP 9 book. Revised Edition. Advanced usages.

#### Web Reference

- 1. https://gstcentre.in/gst-in-tally-erp-9.php#collapseOne
- 2. <a href="http://www.tallysolutions.com">http://www.tallysolutions.com</a>
- 3. https://help.tallysolutions.com/docs/te9rel66/Job\_Work/#gref
- 4. https://www.tallyofficialbooks.com/
- 5. https://ncsmindia.com/wp-content/uploads/2012/04/TALLY-9.0-PDF.pdf.

#### Pedagogy

Lecture, Power Point Presentation, Lab Demonstration, Group Discussion, Quiz, Assignment and Activity.

## **Course Designer**

Dr.A.Vinodhini