



P.K.R ARTS COLLEGE FOR WOMEN (Autonomous)
Gobichettipalayam - 638476
DEPARTMENT OF COMMERCE
B.COM (PA) - PROGRAMME STRUCTURE
CBCS Pattern: 2023-2024

Scholastic courses:

Category	Components	No. Of courses	Credit(s) / Course	Total credits	Proposed Semester
Part – I	Language	4	3	12	I - IV
Part – II	English	4	4/3	13	I - IV
Part - III	Core Courses: A).Core/Allied/Elective and Open Elective: (Theory/Practical/Online Exam)	24	3/4/5	93	I-VI
	B). Projects: i. Apprenticeship Training	1	1	1	V
Part – IV	A) Foundation: i. Environmental Studies ii. Yoga & Ethics	2	2	4	I-II
	B). Non-Major Electives : i. Indian Women and Society / Advanced Tamil	1	2	2	III
	C). Skill Enhancement: i. E-Marketing/ Naan Mudhalvan ii. Life Skills (Kaushal Jeevan) iii. Commerce Practical / Naan Mudhalvan	1 1 1	2 2 2	6	IV V VI
	D). Ability Enhancement : i. Information Security ii. Consumer Rights	1 1	2 2	4	III IV
Part-V	A).Proficiency Enhancement: i. Business and Commercial Knowledge (Self study)	1	2	2	V
	B).Competency Enhancement : i. NSS/YRC/RRC/CCC/PHY.EDU /Others	1	1	1	I – VI
	ii. Professional Grooming iii. Students Social Activity	1 1	1 1	1 1	

Total Marks: 3700 & Total Credits: 140



P.K.R. ARTS COLLEGE FOR WOMEN (Autonomous)
Gobichettipalayam – 638 476.
BACHELOR OF COMMERCE PROFESSIONAL
ACCOUNTING

Programme Scheme and Scheme of Examinations
(For students admitted in 2023 - 2024 & onwards)

CBCS Pattern : 2023-2024

Scholastic Courses:

Category	Component	Course Code	Course Title	Contact Hrs/ week	Exam hrs.	Max. Marks			Credit
						CIA	ESE	Total	
SEMESTER- I									
Part I	Language: I	23LTU01/ 23LHU01/ 23LFU01/ 23LKU01/ 23LMU01/ 23LSU01	Tamil- I/ Hindi-I/ French-I/ Kannada-I/ Malayalam-I / Sanskrit-I	4	3	25	75	100	3
Part II	English: I	23LEU01	English - I	4	3	25	75	100	3
Part III	Core : I	23CPU01	Fundamentals of Accounting- I	6	3	25	75	100	4
Part III	Core : II	23CPU02	Introduction to Information Technology	5	3	25	75	100	3
Part III	Core : III Allied : I	23CPU03	Mathematics for Business	5	3	25	75	100	4
Part III	Core: IV Practical I	23CPU04	Computer Applications Practical –I	4	--	--	--	--	--
Part IV	Foundation : I	23FCU01	Environmental Studies (Curriculum as recommended by UGC)	2	3	50	-	50	2
TOTAL				30				550	19
SEMESTER-II									
Part I	Language: II	23LTU02/ 23LHU02/ 23LFU02/ 23LKU02/ 23LMU02/ 23LSU02	Tamil- II/ Hindi-II/ French-II/ Kannada-II/ Malayalam-II/ Sanskrit-II	4	3	25	75	100	3
Part II	English: II	23LEU02	English - II	4	3	25	50	75	3
		23LEEU02	Effective English	2	-	25	-	25	1

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Part III	Core : V	23CPU05	Fundamentals of Accounting–II	4	3	25	75	100	4
Part III	Core : VI	23CPU06	Mercantile Law	3	3	25	75	100	3
Part III	Core : VII	23CPU07	Business Ethics & Communication	3	3	25	75	100	2
Part III	Core :IV Practical: I	23CPU04	Computer Applications Practical–I	3	3	25	25	50	3
Part III	Core : VIII Allied : II	23CPU08	Statistics for Business	5	3	25	75	100	4
Part IV	Foundation : II	23FCU02	Yoga and Ethics	2	3	50	-	50	2
			TOTAL	30				700	25

SEMESTER-III									
Part I	Language: III	23LTU03/ 23LHU03/ 23LFU03/ 23LKU03/ 23LMU03/ 23LSU03	Tamil- III/ Hindi-III/ French-III/ Kannada-III/ Malayalam-III/ Sanskrit-III	4	3	25	75	100	3
Part II	English: III	23LEU03	English- III	4	3	25	75	100	3
Part III	Core : IX	23CPU09	Higher Financial Accounting	7	3	25	75	100	5
Part III	Core : X	23CPU10	Company Law and Industrial Law	6	3	25	75	100	5
Part III	Core : XI Allied : III	23CPU11	Business Economics	5	3	25	75	100	4
Part IV	Ability Enhancement : I	23AEU01	Information Security	2	3	50	-	50	2
Part IV	Non - Major Elective : I	23NMU01A/ 23NMU01B	Indian Women and Society/ Advanced Tamil	2	3	50	-	50	2
			TOTAL	30				600	24

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Part I	Language: IV	23LTU04/ 23LHU04/ 23LFU04/ 23LKU04/ 23LMU04/ 23LSU04	Tamil- IV/ Hindi-IV/ French-IV/ Kannada-IV/ Malayalam-IV/ Sanskrit-IV	4	3	25	75	100	3
Part II	English: IV	23LEU04	English- IV	4	3	25	75	100	3
Part III	Core : XII	23CPU12	Corporate Accounting	7	3	25	75	100	5
Part III	Core : XIII Allied : IV	23CPU13	E-Banking	5	3	25	75	100	4
Part III	Core: XIV Practical	23CPU14	Computer Applications Practical – II	6	3	25	25	50	3
Part IV	Skill Enhancement: I	23SECPU01 / 23SEU01	E-Marketing / Naan Mudhalvan Course	2	3	50	-	50	2
Part IV	Ability Enhancement : II	23AEU02	Consumer Rights	2	3	50	-	50	2
			TOTAL	30				550	22

SEMESTER-V

Part III	Core : XV	23CPU15	Financial Management	7	3	25	75	100	5
Part III	Core : XVI	23CPU16	Direct Tax Laws and Practice – I	6	3	25	75	100	4
Part III	Core : XVII	23CPU17	Auditing and Assurance	5	3	25	75	100	4
Part III	Core : XVIII Project	23CPU18A 23CPU18B 23CPU18C	Apprenticeship Training/ Institutional Training/ Mini Project	-	3	100	--	100	1
Part III	Core : XIX Elective I	23CPU19A/ 23CPU19B/ 23CPU19C	Principles of Insurance / Higher Corporate Accounting/ Fundamentals of Business Analytics	5	3	25	75	100	4
Part III	Core: XX Open Elective	****	(Opted by the students Offered by other departments)	4	3	25	75	100	2

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Part IV	Skill Enhancement: II	23SEU02	Life Skills (Jeevan Kaushal)	3	3	50	-	50	2
Part V	Proficiency Enhancement	2PECPU01	Business and Commercial Knowledge (Self Study)	-	3	-	100	100	2
TOTAL				30				750	24
SEMESTER-VI									
Part III	Core : XXI	23CPU20	Cost and Management Accounting	6	3	25	75	100	5
Part III	Core: XXII	23CPU21	Goods and Services Tax	5	3	25	75	100	4
Part III	Core : XXIII	23CPU22	Direct Tax Laws and Practice – II	6	3	25	75	100	4
Part III	Core : XXIV Elective II	23CPU23A/ 23CPU23B/ 23CPU23C	Risk Management / Special Accounting / Business Analytics using Python and Tableau	5	3	25	75	100	4
Part III	Core : XXV Elective III	23CPU24A/ 23CPU24B	Women in Business/ Project Work and Viva Voce	5/-	3/-	25/ 20	75/ 80	100	4
Part IV	Skill Enhancement: III Practical	23SECPU03 / 23SEU03	Commerce Practical / Naan Mudhalvan Course	3	3	50	-	50	2
TOTAL				30				550	23
Part V	Competency Enhancement		NSS/YRC/RRC/CCC/PHY.EDU/ Others	SEMESTERS I – VI				1	
			Professional Grooming	SEMESTERS I – VI				1	
			Students Social Activity	SEMESTERS I - VI				1	

Total Marks: 3700

Total Credits: 140

**SYLLABUS
SEMESTER – I**

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part - I	Language - I	23LTU01	TAMIL - I	48	3

Contact hours per week: 4

Year	Semester	Internal Marks	External Marks	Total Marks
I	I	25	75	100

முகப்புரை:

தமிழ்மொழி குறித்த அடிப்படை அறிவினையும் வகைமையினையும் அறிதல்.

COURSE OUTCOME:

பொதுத்தமிழைப் படிப்பதன் வாயிலாக கீழ்க்கண்ட திறன்களைப் பெறுவர்.

COs	CO Statement	Knowledge Level
CO1	தமிழ் இலக்கிய வகைமைகளைக் கற்றல்	K1
CO2	மொழியை பிழையில்லாமல் எழுதவும் பேசவும் கற்றல்	K2
CO3	பெண்ணியம் சார்ந்த சிந்தனைகளை வளர்த்தல்	K3
CO4	புதுக்கவிதை, சிறுகதை உத்திகளை திறனாய்தல்	K4
CO5	படைப்பாளர்களாக உருவாக்கம் பெறுதல்	K5

**K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;
K5 – Evaluate; K6 -Create.**

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	3	9	3	3	9	9
CO2	9	9	9	9	3	3	3
CO3	9	3	9	9	9	3	3
CO4	9	3	9	9	3	3	3
CO5	9	9	9	3	9	9	3
Total Contribution of COs to POs	45	27	45	33	27	27	21
Weighted Percentage of COs contribution to POs	2.29	1.71	2.84	2.10	2.24	2.22	1.94

Level of Correlation: 0-No Correlation; 1-Low Correlation; 3-Medium Correlation; 9-High Correlation between COs and POs

Course Content

Category	Course Type	Course Code	Course Title	Contact Hours Per semester	Credit
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அலகு 1 இயற்கை

15மணி நேரம்

காலைப்பொழுது, அந்திப்பொழுது, மழை – பாரதியார்
ஆறு – பாரதிதாசன்
இயற்கை வாழ்வு – கவிமணி
நெய்தல் நீர் - சுரதா
மரங்கள் - மு.மேத்தா

அலகு 2 பெண்ணியம்

15மணி நேரம்

நவீன தாலாட்டு - வைரமுத்து
பெண்ணுரிமை பேணுநர் - பொன்மணி வைரமுத்து
அம்மா - இளம்பிறை
தோகையெல்லாம் துப்பாக்கிகள் - ஆண்டாள் பிரியதர்சினி
நீரில் அலையும் முகம் - அ. வெண்ணிலா

அலகு 3 சிறுகதைகள் - சமுதாயம்

15மணி நேரம்

கன்னி – இந்திரா பார்த்தசாரதி
அம்மாவுக்கு ஓய்வு – ஜோதர்லதா கிரிஜா
சாபவிமோசனம் - புதுமைப்பித்தன்
கழிவு- ஆண்டாள் பிரியதர்சினி
கல்லின் கருணை – துறைவன்
பூக்களும் விற்பனைக்கே – திலகவதி

அலகு 4 இலக்கணம்

12 மணி நேரம்

வல்லினம் மிகும் இடங்கள்
வல்லினம் மிகா இடங்கள்
ந ண ன, ல ள ழ, ர ற வேறுபாடு
மரபுச் சொற்கள்

அலகு 5 இலக்கிய வரலாறு

15 மணி நேரம்

புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும்
சிறுகதையின் தோற்றமும் வளர்ச்சியும்
படிமம் - குறியீடு பற்றிய விளக்கங்கள்

பயிற்சிக்குரியன - கடிதம் வரைதல், விண்ணப்பம் எழுதுதல்

பாடநூல்கள்:

1. மகாகவி பாரதியார் கவிதைகள், ஸ்ரீ செண்பகா பதிப்பகம், கிருஷ்ணா தெரு, தியாகராயநகர், சென்னை-600 017. எட்டாம் பதிப்பு: 2005.
2. உவமைக்கவிஞர் சுரதா கவிதைகள்(முதற்தொகுதி), வள்ளுவர் தமிழ்ப்பீடம், 56-அ, டாக்டர் லட்சுமணசாமி சாலை, கலைஞர் கருணாநிதி நகர், சென்னை-600 078 முதற்பதிப்பு: பிப்ரவரி 2007.
3. மு.மேத்தா கவிதைகள் (தேர்ந்தெடுத்த கவிதைகள்) கவிதா பப்ளிகேஷன், 8,மாசிலாமணி தெரு, பாண்டிபஜார்,தி.நகர், சென்னை-600 017 இரண்டாம் பதிப்பு: ஆகஸ்ட் 2011.
4. வைரமுத்து கவிதைகள், சூர்யா லிட்ரேச்சர்(பி)லிட், 22,நான்காம் குறுக்குத்தெரு,,டிரஸ்ட் புரம், சென்னை-24 பத்தாம் பதிப்பு: ஜூலை 2009.
5. பொன்மணி வைரமுத்து கவிதைகள், சூர்யா லிட்ரேச்சர்(பி)லிட், 22,நான்காம் குறுக்குத்தெரு, டிரஸ்ட் புரம், சென்னை-24. நான்காம் பதிப்பு: 1996
6. **பார்வை நூல்:**
வல்லிக்கண்ணன், புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும், சீதை பதிப்பகம், சென்னை 600005, 6 ஆம் பதிப்பு 2014.

Part – II	English: I	23LEU01	ENGLISH - I	48	3
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Contact hours per week: 4

PREAMBLE

To impart basic knowledge about the English Language and various genres in Literature

COURSE OUTCOMES

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

Year	Semester	Internal Marks	External Marks	Total Marks
FIRST	I	25	75	100
CO Number	CO Statement			Knowledge Level
CO1	Identify the main ideas of the different genres.			K1
CO2	Enhance their four skills of language learning.			K2
CO3	Avoid the common grammatical errors.			K3
CO4	Detect the correct usage of vocabulary.			K4
CO5	Interpret the grammatical forms of English through activities, assignments, reading the texts.			K5

K1 – Remember;K2 – Understand;K3 – Apply; K4 – Analyze; K5 – Evaluate; K6 -Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

CO / PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	9	9	9	9	3	3	3
CO2	9	3	3	3	3	1	1
CO3	9	3	3	1	1	1	1
CO4	3	3	1	1	1	1	1
CO5	3	1	1	1	1	1	0
Total contribution of COs to POs Weightage	33	19	17	15	9	7	6
Weight Percentage of COs contribution to POs	1.8	1.2	1.4	1.4	1.6	1.5	1.5

Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and POs.

COURSE CONTENT:

UNIT I: Poetry

(7 Hours)

1. Where the mind is without Fear – Rabindranath Tagore
2. The Road Not Taken- Robert Frost

UNIT II: Prose	(8 Hours)
1. How to Avoid Foolish Opinions- Bertrand Russell	
2. At School- M.K.Gandhi	
UNIT III: Short Stories	(9 Hours)
1. Lalajee- Jim Corbett	
2. A Hero- R.K.Narayan	
UNIT IV: One-Act Play	(10 Hours)
1. Refund – Fritz Karinthy	
2. The Never, Never nest – Cedric Mount.	
UNIT V: Grammar and Composition	(14 Hours)
1. Parts of Speech	
2. Nouns	
3. Pronouns	
4. Verbs	
5. Adjectives	
6. Adverbs	
7. Prepositions	
8. Conjunctions and Interjections	
Prescribed Text: AROMA	

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core : I	23CPU01	Fundamentals of Accounting-I	72	4

Contact hours per week: 6

Year	Semester	Internal Marks	External Marks	Total Marks
I	I	25	75	100

PREAMBLE:

To equip the learners with fundamental concepts of accountancy for sole trading, non-profit organization and bill of exchange

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	remember the basic accounting terms, bank reconciliation statement and bill of exchange.	K1
CO2	demonstrate the basic accounting concepts, principles, convention and accounting standards.	K2
CO3	apply the accounting concepts, principles, conventions and standards for the preparation of final accounts of trading and non-trading entities.	K3
CO4	analyse the nature of various business transactions, advantages of double entry system of book-keeping, difference between receipts and payments accounts and income and expenditure account and reconcile the pass book and cash book balances.	K4
CO5	determine the financial results of trading and non-trading concerns.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;
K5 – Evaluate; K6 -Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	3	1	1	3
CO2	9	9	9	3	1	1	3
CO3	9	9	9	3	3	1	3
CO4	9	3	9	3	3	1	3
CO5	9	3	9	3	3	1	3
Total Contribution of COs to POs	45	33	45	15	11	5	15
Weighted Percentage of COs contribution to POs	2.59	2.19	2.99	1.40	1.79	0.66	2.56

Level of Correlation: 0-No Correlation; 1-Low Correlation; 3-Medium Correlation; 9-High Correlation between COs and POs

Course Content

UNIT I

(15 Hrs)

Theoretical Framework: Meaning and scope of accounting – Objectives and functions of accounting - Accounting Concepts, Principles and Conventions – Basic Accounting Terminology – Capital and revenue expenditure, Capital and revenue receipts – Contingent assets and contingent liabilities – Difference between contingent assets and contingent liabilities - Accounting Standards: Indian Accounting Standards (IAS) – Need and Benefits - International Financial Reporting Services (IFRS) (Basics)

UNIT II

(15 Hrs)

Accounting Process: Double entry system – Advantages of double entry system – Accounting cycle - Journal – Ledger – Trial Balance - Subsidiary books – Purchase book – Purchase return book – Sales book – Sales return book – Cash book(single, double, triple columns & petty cash) – Bills receivable book – Bills payable book – Rectification of errors.

UNIT III

(15 Hrs)

Final Accounts of Sole Proprietors: Elements of Financial statements – Closing adjustment entries – Trading account - Profit & loss account – Balance sheet of manufacturing and non-manufacturing entities.

UNIT IV

(15 Hrs)

Accounts of Non-Profit Organizations:

Final Accounts of Non-Profit Organizations – Receipts and Payments accounts – Income and Expenditure accounts – Balance Sheet – Preparation of Receipts and Payments accounts from Income and Expenditure Account and Balance Sheet.

UNIT V

(12 Hrs)

Bank Reconciliation Statement: Bank Reconciliation Statement - Meaning – reasons – preparation of bank reconciliation statement.

Bills of exchange: Bills of Exchange - Meaning - Accounting treatment – Trade Bills - Accommodation bills.

Distribution of Marks: Theory 20 % and Problem 80 %.

TEXT BOOK:

Authors	Title	Publisher	Year of Publication
Reddy.T.S & Murthy A	Financial Accounting	Margham Publication, Chennai	2012

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Grewal.T.S	Introduction to Accountancy	S.Chand & Sons, New Delhi	2003
2	Gupta.RL, Gupta,V.K & Shukla.MC	Financial Accounting	S. Chand & Sons, New Delhi	2009
3	Maheswari.S.K, Reddy.T.S	Advanced Accountancy	Vikas Publishing House, New Delhi	1996
4	Vinayakam.N, Mani.PL & Nagarajan .KL	Principles of Accountancy	S.Chand & Sons, New Delhi	2002

WEB REFERENCES:

1. <https://www.vedantu.com/commerce/accounting-concepts>
2. <https://www.slideshare.net/sukirat91/accounting-concepts-and-conventions>
3. <https://ncert.nic.in/ncerts/l/keac103.pdf>
4. <https://www.uvm.edu/sites/default/files/Division-of-Finance/UserGuides/journalentry.pdf>
5. <https://www.allaccountingcareers.com/accounting-terms>
6. https://www.icai.org/post.html?post_id=14447
7. <https://cloudcampus.icai.org/>
8. <https://www.youtube.com/watch?v=UYICi2TQD-w>
9. <https://www.selfstudys.com/uploads/pdf/LNiz1VcZlh3JiTEWX1y9.pdf>
10. [http://mastermindsindia.com/13.%20BRANCH%20ACCOUNTS %20Assignment%20Solutions.pdf](http://mastermindsindia.com/13.%20BRANCH%20ACCOUNTS%20Assignment%20Solutions.pdf)

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core : II	23CPU02	Introduction to Information Technology	60	3

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
I	I	25	75	100

PREAMBLE:

To enrich the learners with fundamental concepts of computers, networks and related technology which are necessary to compete in the electronic environment.

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	Posses the basic knowledge of computers, network, operating system, E-commerce, System analysis and design, information system	K1
CO2	Describe the functions of operating system, data processing units, internet and E-Commerce	K2
CO3	Use of computer system, MIS and DSS to automate the routine work in various areas of business	K3
CO4	Analyze the ethics of programming and use appropriate tools for a computer program	K4
CO5	Discover the innovative use of programming and information system	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;
K5 – Evaluate; K6 -Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	1	3	1
CO2	9	9	9	9	1	3	1
CO3	9	9	9	9	3	9	3
CO4	9	9	9	9	3	3	3
CO5	9	9	9	9	3	3	3
Total Contribution of COs to POs	45	45	45	45	11	21	11
Weighted Percentage of COs contribution to POs	2.59	2.99	2.99	4.21	1.79	2.77	1.88

Level of Correlation: 0-No Correlation; 1-Low Correlation; 3-Medium Correlation; 9-High Correlation between COs and POs

Course Content

UNIT I (12 Hrs)

Fundamentals of Computer:

Basic components and functioning of the computer-Evolution of computer – characteristics – uses of computers – computer systems – Hardware and Software- importance of computers in business - Data and Information, data processing, data storage and data retrieval capabilities, computer applications in various areas of business, computer related jobs in business.

UNIT II (12 Hrs)

Types of computer:

Micro, Mini, Mainframe and Super Computers. Analog, Digital and Hybrid Computers-Business and Scientific Computer Systems-Generations of Computers - First, Second, Third, Fourth and Fifth Generation Computers, Laptop or Notebook Computers, Data Processing System: Batch, Online, Real time system-Time sharing, Multiprogramming and Multiprocessing systems-Net workings: LAN, WAN and WWW.

UNIT III (12 Hrs)

Input and Output Devices:

Input ,Output and Storage devices - Software: System Software and Application Software, Programming language - Machine language - Assembly language, High level language: Flowchart and Program Flowcharts - Steps in developing a computer program.

UNIT IV (12 Hrs)

Operating systems:

Operating systems - Ms- Dos, Ms-Windows, UNIX, Windows NT, Windows98 – E-Commerce-Internet - Extranet – E-mail and its uses - World Wide Websites - Mobile Computer

UNIT V (12 Hrs)

Computer Based Information System:

Computer Based Information System - Transaction Processing - Office Automation - Management Information System – Decision Support Systems - Expert Systems.

TEXT BOOK:

Author	Title	Publisher	Year of Publication
Parameswaran.R	Computer Applications in Business	S.Chand & Sons, New Delhi	2014

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Alexis Leon & Mathews Leon	Fundamentals of Information Technology,	Leon Tech World, Chennai	1999
2	Brightman.R.W & Dimsdab .J.M	Using Micro Computers, 1 ST Edition,	Galgotia Publication Pvt Limited, New Delhi	1995
3	Hunt Roger and Shelly John	Computers and Commonsense	Prentice Hall of India Pvt Ltd, New Delhi,	1994
4	Lucas Henry .C,	Information Technology for Management	Tata Mc Graw Hill Education Pvt Limited, New Delhi	2010
5	Taxali.K.R,	PC Software Made Simple	Tata Mc Graw Hill Education Pvt Ltd., New Delhi	2001

WEB REFERENCES:

1. <https://ncert.nic.in/textbook/pdf/kecs101.pdf>
2. <https://ocw.mit.edu/courses/sloan-school-of-management/15-561-information-technology-essentials-spring-2005/lecture-notes>
3. <https://www.d.umn.edu/~rmaclin/cs1011/index.html>
4. <http://teamslive.com/DOWNLOADS/Bharathiar%20University%20Study%20Materials/UG/B.Com%20Computer%20Application/First%20Year/Introduction%20to%20Information%20Technology.pdf>
5. http://www.tmv.edu.in/pdf/Distance_education/BCA%20Books/BCA%20I%20SEM/BCA-121%20Computer%20Fundamental.pdf

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core : III Allied: I	23CPU03	Mathematics for Business	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
I	I	25	75	100

PREAMBLE:

To enable the students to gain knowledge about sequence and series, matrix, set theory, LPP, simple interest and compound interest.

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO STATEMENT	KNOWLEDGE LEVEL
CO1	recall the basic concepts of sequence and series ,matrix, set theory, LPP, simple interest and compound interest.	K ₁
CO2	explain sequence and series ,matrix, set theory, LPP, simple interest and compound interest.	K ₂
CO3	apply different quantitative models in solving business problems	K ₃
CO4	determine the solutions of the problems based on matrix , simple interest and compound interest problems	K ₄
CO5	evaluate the problems on sequence and series ,matrix, set theory , annuity ,simple interest and compound interest problems.	K ₅

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 -Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	3	3
CO2	9	9	9	9	3	3	3
CO3	9	9	9	9	1	1	1
CO4	9	9	9	9	1	1	1
CO5	9	9	9	3	0	0	0
Total Contribution of COs to POs	45	45	45	39	8	8	8
Weighted Percentage of COs Contribution to POs	2.59	2.99	2.99	3.65	1.31	1.06	1.37

Level of Correlation: 0-No Correlation; 1-Low Correlation; 3-Medium Correlation; 9-High Correlation between COs and POs

Course Content

UNIT I: SET THEORY (12 Hours)

Definition – Description of sets – Types of sets – Venn diagram – Set operations – Laws on Sets - Number of elements – Cartesian product

UNIT II: SEQUENCE AND SERIES (12 Hours)

Introduction – Arithmetic progression – Arithmetic Means – Geometric Progression – Geometric Means – Harmonic Progression – Harmonic Means

UNIT III: MATHEMATICS OF FINANCE (12 Hours)

Basic concepts – Simple interest – Compound interest - Depreciation - Annuity – Present value – Future value – Sinking fund – Amortization table – Discounting – True discount – Banker's gain

UNIT V: MATRIX (12 Hours)

Matrix: Basic Concepts – Addition and Multiplication of matrices – Inverse of a matrix – Rank of matrix - Solution of simultaneous linear equations.

UNIT V: LINEAR PROGRAMMING PROBLEM (12 Hours)

Linear Programming Problem – Formation – Solution by Graphical Method Solution by Simplex Method.

TEXT BOOK:

1.Navanitham. P.A.(2012) - “Business Mathematics and Statistics”, Jai publishers, Trichy.

UNIT	CHAPTER	PAGE
I	3	104 – 138
II	1	1 – 33
III	2	43 – 88
IV	4	147 – 200
V	9	328 – 374

REFERENCE BOOKS:

1. Sundaresan and Jayaseelan, (2013)-“Introduction to Business Mathematics”, Sultan Chand Co& Ltd, New Delhi.
2. Sanchetti D.C and Kapoor V.K.(2011)- “ Business Mathematics” , Sultan Chand Co & Ltd, New Delhi.
3. G.K.Ranganath, C.S.Sampamgiram and Y.Rajan(2015)-“A Text book of Business Mathematics - Himalaya Publishing House.

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core :IV Practical-I	23CPU04	COMPUTER APPLICATIONS PRACTICAL – I	48	-

Contact hours per week: 4

Year	Semester	Internal Marks	External Marks	Total Marks
I	I	-	-	-

PREAMBLE:

To explore the practical applications of Ms-Word, Ms-Excel and Ms Power point in business situations.

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	recollect the basic tools of MS-Word, MS-Power point and MS-Excel.	K1
CO2	demonstrate the procedure of creating documents, slides and worksheets.	K2
CO3	make use of menus, wizards for formatting the document and apply formulae for mathematical operations.	K3
CO4	examine the features of mail merge and clip art in MS-Word and MS-Excel.	K4
CO5	evaluate the valid results of mathematical operations in MS-Excel and generate the report, chartsvarious effects of slideshow in MS-PowerPoint.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;
K5 – Evaluate; K6 -Create.

Course Content

MS-Word

(20 Hrs)

1. Preparing a document with different font styles, font sizes, paragraph formatting, header & footer.
2. Prepare a Class Time Table and perform the following operations: Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.
3. Prepare Bio-Data by using Wizard/ Templates.
4. Type a cost audit report and perform the following
 - a) Use format tool bar, wizard and templates.
 - b) Numbering and bullets.
 - c) Create and apply styles to your documents.
5. Prepare a mail merge for an interview call letter

MS-Excel

(20 Hrs)

1. Prepare a mark list of your class and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
2. Prepare a pie chart in Ms-Excel for student mark details.
3. Prepare a statement of Bank customers account showing simple and compound interest
4. Prepare a Salary bill in a worksheet showing Basic Pay, DA, HRA, Gross salary, PF, IT, Net Salary using suitable Excel features.
 - Select a column and change the yellow color whose net salary is ≥ 50000 .
 - Select a column and apply a formula to calculate Gross salary($GS = \text{Basic pay} + DA + \text{HRA}$)
 - Select a column and apply a formula to calculate Deduction($\text{Deduction} = PF + IT$)
 - Select a column and apply a formula to calculate Net salary ($\text{Gross Salary} - \text{Deduction}$)
5. Prepare a Electricity Bills using MS-excel.

MS-PowerPoint

(8 Hrs)

1. Create a power point presentation for promoting sales of your company's product. It should contain slides covering profile of the company, product features, different offers, payment modes and contact address.
2. Prepare an Invitation for college day function.
3. Create a Power point presentation to explain the sales performance of your company over a period of five years. Insert pictures from Clip arts.
4. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – IV	Foundation : I	23FCU01	ENVIRONMENTAL STUDIES	24	2

Contact hours per week: 2

Year	Semester	Internal Marks	External Marks	Total Marks
I	I	50	--	50

PREAMBLE:

To bring about an awareness of a variety of environmental concerns and to create a pro-environmental attitude and a behavioral pattern in society that is based on creating sustainable lifestyle

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	Define environment, ecosystem, biodiversity, environmental pollution and social issues.	K1
CO2	Explain the natural resources, types of ecosystem, geographical classification of India, causes of environmental pollution and the problems related to the society.	K2
CO3	Identify the information related to environment and the resources to protect it.	K3
CO4	Analyze the classification of natural resources, energy flow in the ecosystem, threats to biodiversity, disaster management and the role of information technology in environment and human health.	K4
CO5	Assess the environmental issues with a focus on sustainability.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;
K5 – Evaluate; K6 -Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	3	3
CO2	9	9	9	9	3	1	3
CO3	9	9	9	9	1	1	3
CO4	9	9	9	9	1	1	3
CO5	9	9	3	3	1	1	3
Total Contribution of COs to POs	45	45	39	39	9	7	15
Weighted Percentage of COs Contribution to POs	2.59	2.99	2.59	3.65	1.47	0.92	2.56

Level of Correlation: 0-No Correlation; 1-Low Correlation; 3-Medium Correlation; 9-High Correlation between COs and POs

Course Content

Unit I

4 Hours

Multidisciplinary Nature of Environmental Studies:

Environment: Definition, Components, Segments and Types. **Natural Resources:** Meaning, Components: (1. **Forest**-Meaning, Importance and Types 2. **Water**- Meaning, Types and Problems 3. **Mineral**- Meaning and Classification 4.**Food**-Meaning and Problems 5.**Energy**- Meaning, Forms and Types 6.**Land**- Meaning, Structure and Functions, Components), **Classification:** Renewable and Non-Renewable Resources, Role of an Individual in Conservation of Natural Resources.

Unit II

5 Hours

Ecosystems – Definition, Features, Structure and Function of an Ecosystem, Producers, Consumers and Decomposers, Energy Flow in the Ecosystem (Water, Carbon, Nitrogen, Oxygen and Energy), Food Chains, Food Webs and Ecological Pyramids

Introduction Types, Characteristics Features, Structure and Function of the following Ecosystem:

- Forest Ecosystem
- Grassland Ecosystem
- Desert Ecosystem
- Aquatic Ecosystems (Ponds, Streams, Lakes, Rivers, Ocean, Estuaries)

Unit III

5 Hours

Biodiversity and its Conservation-Introduction – Definition – Genetic, Species and Ecosystem Diversity, Bio-geographical Classification of India -Value of Biodiversity – Consumptive Use, Productive Use, Social, Ethical, Aesthetic and Option Value- Biodiversity at Global, National and Local Levels- India as a Mega-Diversity Nation- Hot-Spots of Biodiversity- Threats to Biodiversity – Habitat Loss, Poaching of Wildlife, Man-Wildlife Conflicts- Endangered and Endemic Species of India Conservation of Biodiversity – In-situ and Ex-situ and Conservation of Biodiversity.

Unit IV

5 Hours

Environmental Pollution: Definition, Causes, Effects, control measures and Prevention Acts for Air, Water, Soil, Noise, Thermal Pollutions and Nuclear Hazards. **Solid Waste Management:** Meaning, Causes, effects and control measures of urban and industrial wastes. **Disaster Management:** Meaning, Types of Disasters: floods, earthquake, cyclone and landslides. **Environmental Ethics:** Issues and possible solutions- Climate change, global warming, acid rain, ozone layer depletion, nuclear - accidents and holocaust. Consumerism and waste products, Public Awareness.

Unit V

5 Hours

Social Issues and the Environment: From Unsustainable to Sustainable development- Urban problems related to energy- Water conservation, rain water harvesting, watershed management- Resettlement and rehabilitation of people; its problems and concerns.

Human Population and the Environment: Population growth and distribution- Population explosion – Family Welfare Programme-Environment and human health- HIV/AIDS- Role of Information Technology in Environment and human health- Medical transcription and bio-informatics.

REFERENCES

1. Agarwal, K.C. 2001 Environmental Biology, Nidi Publ. Ltd. Bikaner.
2. Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad
3. Brunner R.C., 1989, Hazardous Waste Incineration, McGraw Hill Inc. 480p
4. Clark R.S., Marine Pollution, Clanderson Press Oxford (TB)
5. Cunningham, W.P. Cooper, T.H. Gorhani, E & Hepworth, M.T. 2001,
6. Environmental Encyclopedia, Jaico Publ. House, Mumabai, 1196p
7. De A.K., Environmental Chemistry, Wiley Eastern Ltd.
8. Down to Earth, Centre for Science and Environment (R)
9. Gleick, H.P. 1993. Water in crisis, Pacific Institute for Studies in Dev.,
10. Environment & Security. Stockholm Env. Institute Oxford Univ. Press. 473p
11. Hawkins R.E., Encyclopedia of Indian Natural History, Bombay Natural
12. History Society, Bombay (R)
13. Heywood, V.H & Waston, R.T. 1995. Global Biodiversity Assessment, Cambridge Univ. Press 1140p.
14. Jadhav, H & Bhosale, V.M. 1995. Environmental Protection and Laws, Himalaya Pub. House, Delhi 284 p.
15. Mckinney, M.L. & School, R.M. 1996. Environmental Science systems & Solutions, Web enhanced edition. 639p.
16. Mhaskar A.K., Matter Hazardous, Techno-Science Publication (TB)
17. Miller T.G. Jr. Environmental Science, Wadsworth Publishing Co. (TB)
18. Odum, E.P. 1971. Fundamentals of Ecology. W.B. Saunders Co. USA, 574p
19. Rao M N. & Datta, A.K. 1987. Waste Water treatment. Oxford & IBH Publ.Co. Pvt. Ltd. 345p.
20. Sharma B.K., 2001. Environmental Chemistry. Geol Publ. House, Meerut
21. Survey of the Environment, The Hindu (M)
22. Townsend C., Harper J, and Michael Begon, Essentials of Ecology, BlackwellScience (TB)

SEMESTER - II

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – I	Language –II	23LTU02	TAMIL - II	48	3

Contact hours per week:4

Year	Semester	Internal Marks	External Marks	Total Marks
I	II	25	75	100

முகப்புரை:

நீதி இலக்கியம் சார்ந்த நூல்களைப் படிப்பதன் மூலம் வாழ்வில் அற உணர்வினைப் பெறுவர்.

COURSE OUTCOME:

இதனைக் கற்பதன் மூலம் கீழ்க்காணும் நிலையை அடைவர்.

COs	CO Statement	Knowledge Level
CO1	அறஇலக்கிய வகைமைகளை அறிந்து கொள்ளுதல்.	K1
CO2	அறஇலக்கியங்கள் வழிகாட்டும் ஒழுக்கங்களைக் கற்றல்.	K2
CO3	மனித நேய மாண்புடன் விளங்குதல்.	K3
CO4	இலக்கியங்களுக்கிடையே உள்ள உறவு நிலைகளைத் தொடர்புப்படுத்துதல்.	K4
CO5	சுற்றுச்சூழல் குறித்த விழிப்புணர்வைக் கொண்டு சமூகத்தை மதிப்பிடல்.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 -Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	9	9	9
CO2	9	3	3	9	9	9	3
CO3	9	9	9	3	9	3	3
CO4	9	9	9	9	3	3	3
CO5	9	3	9	3	3	3	3
Total Contribution of COs to POs	45	33	39	33	33	27	21
Weighted Percentage of COs contribution to POs	2.29	2.09	2.46	2.10	2.74	2.22	1.94

Level of Correlation: 0-No Correlation; 1-Low Correlation; 3-Medium Correlation; 9-High Correlation between COs and POs

Course Content

அலகு - 1 அறநூல்கள்

14 மணி நேரம்

1. திருக்குறள் - அ) இன்னா செய்யாமை (1-10)
ஆ) சொல்வன்மை (1-10)
2. நாலடியார் - அ) கல்வி (1-10)
ஆ) நட்பாராய்தல் (1-10)
3. நன்னெறி - 10 பாடல்கள் (4,5,8,9,11,15,16,18,19,24)

அலகு - 2 தனிப்பாடல் திரட்டு

14 மணி நேரம்

1. அருணாச்சலக் கவிராயர் - 'வெண்ணெயுற்று நெய்தேட்...'
2. அவ்வையார் - 'வான்குருவியின் கூடு...'
'சித்திரமும் கைப்பழக்கம்...'
'சொல்லாமலே பெரியர்...'
'கற்றது கைமண்ணளவு...'
'எட்டேகால் லட்சணமே...'
மதியாதார் முற்றம் மதித்து...'
3. இராமசாமிக் கவிராயர் - 'முன்னொரு ஊரின் பெயராம்...'
4. கம்பர் - 'மேழி பிடிக்கும் கை...'
5. காளமேகப் புலவர் - 'வாரிக்ககளத்து அடிக்கும்...'

அலகு - 3 உரைநடை

14 மணி நேரம்

1. மலரும் மாலையும் - தனிநாயக அடிகளார்
2. கைகேயி உள்ளம் - தீப.நடராஜன்
3. வியர்வையின் வெகுமதி - வெ.இறையன்பு
4. கோ.வை. கோதைநாயகி அம்மாள் - பைம்பொழில் மீரான்
5. அனைவருக்கும் சுகாதாரம் - ஆ.பெ.ஜெ.அப்துல்கலாம்
6. நண்பரின் பண்பு - தமிழண்ணல்

அலகு- 4 -இலக்கணம்

15 மணி நேரம்

சொல் வகைகள் - பெயர்ச்சொல் - இடுகுறிப்பெயர், காரணப்பெயர்
வினைச்சொல் - தெரிநிலை வினைமுற்று, ஏவல் வினைமுற்று, வியங்கோலள் வினைமுற்று,
குறிப்பு வினைமுற்று, இடைச்சொல்லின் இலக்கணம் - வகைகள், உரிச்சொல்லின்
இலக்கணம் -வகைகள்

அலகு- 5 இலக்கிய வரலாறு

15 மணி நேரம்

1. பதினெண் கீழ்க்கணக்கு நூல்கள்
2. உரைநடையின் தோற்றமும் வளர்ச்சியும்
பயிற்சிக்குரியன - மொழிபெயர்ப்பு (ஆங்கிலத்திலிருந்து தமிழில்)

பாடநூல்கள்:

1. ச.வே.சுப்பிரமணியன், இலக்கிய வரலாறு, மணிவாசகர் பதிப்பகம் 31, சிங்கர் தெரு பாரிமுனை, சென்னை 600 108
2. தண்டபாணி தனிப்பாடல் திரட்டு உரை (மூலமும் உரையும்), உமா பதிப்பகம், 58 ஐயப்ப செட்டி தெரு, மண்ணடி, சென்னை 600 001.
3. பேரா. முனைவர் மு.பெரி.மு.இராமசாமி, திருக்குறள், ஸ்ரீ இந்து பப்ளிகேஷன்ஸ், 40 பஞ்சால் சுப்பிரமணிய தெரு, சென்னை 600 017.
4. பேரா. மாணிக்கம், நாலடியார் தெளிவுரை, மணிவாசகர் பதிப்பகம், சென்னை 6 ஆம் பதிப்பு, ஆகஸ்ட் 2014.
5. கவிஞர் பத்மதேவன், நீதி நூல் களஞ்சியம், கொற்றவை வெளியீடு, 4/2 சுந்தரம் தெரு, சென்னை - 600017. முதற்பதிப்பு 2014
6. எளிய நடையில் தமிழ் இலக்கணம் - சுரா பதிப்பகம், அண்ணாநகர், சென்னை-40. முதற்பதிப்பு 2012.

பார்வை நூல்:

.வே.சுப்பிரமணியன், பதினெண் கீழ்க்கணக்கு நூல்கள் (மூலமும் தெளிவுரையும்) ,
மணிவாசகர் பதிப்பகம், 31 சிங்கர் தெரு, பாரிமுனை, சென்னை 600 108.

SEMESTER-II

CATEGORY	COURSE TYPE	COURSE CODE	COURSE TITLE	CONTACT HOURS	CREDIT
Part – II	English:II	23LEU02	ENGLISH - II	48	2

Contact hours per week: 4

Year	Semester	Internal Marks	External Marks	Total Marks
FIRST	II	25	50	75

PREAMBLE

To make the students understand the various literary forms in English Literature.

COURSE OUTCOME:

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

CO Number	CO Statement	Knowledge Level
CO1	Recognize contextual meaning of the word.	K1
CO2	Communicate effectively using wider range of vocabulary.	K2
CO3	Apply their acquired knowledge to identify the sentence structure.	K3
CO4	Examine the themes and literary devices.	K4
CO5	Assess the passages for logical arrangement of sentences in a given text.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze; K5 – Evaluate; K6 – Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	9	9	9	3	3	3	3
CO2	9	3	3	3	1	1	1
CO3	3	3	3	1	1	1	1
CO4	3	1	1	1	1	1	1
CO5	1	1	1	1	1	0	0
Total contribution of COs to POs Weightage	25	17	17	9	7	6	6
Weight Percentage of COs contribution to POs	1.4	1.1	1.4	0.9	1.3	1.3	1.5

Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and POs.

COURSE CONTENT:

- UNIT I: Poetry** (7Hours)
1. Television- Roald Dahl
2. Success is counted sweetest – Emily Dickinson
- UNIT II: Prose** (8 Hours)
1. Woman, Not the weaker sex – M.K.Gandhi
2. Positive Thinking- FrancieBaltazar-Schwartz
- UNIT III : Short Stories** (9Hours)
1. The Verger- W.Somerset Maugham
2. Springtime- O.Henry
- UNIT IV: One-Act Play** (10 Hours)
1. The Death trap- Saki (H.H.Munro)
2. Soul Gone Home- Langston Hughes
- UNIT V: Grammar And Composition** (14 Hours)
1. Tense
2. Articles
3. Framing Questions

TEXT BOOKS:

Strengthening Communication

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core: V	23CPU05	FUNDAMENTALS OF ACCOUNTING-II	48	4

Contact hours per week: 4

Year	Semester	Internal Marks	External Marks	Total Marks
I	II	25	75	100

PREAMBLE:

To enable the students to make use of financial accounting applications in the real life situations

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	recall the meaning of depreciation, account current, average due date, branch accounting, department accounting, consignment and inventories.	K1
CO2	outline the various methods of providing depreciation, types of branches, basis of inventory valuation and methods of recording sale or return transactions.	K2
CO3	compute the amount and rate of depreciation, interest on the basis of average due date, red-ink interest, basis of allocation of expenses for various departments, value of unsold stock and abnormal loss.	K3
CO4	examine varying rates of interest in account current, distinction between departments and branches and difference between sale and consignment.	K4
CO5	interpret the financial results on sale of fixed assets, branch results when goods are invoiced at cost price or selling price, inter-departmental transfer at cost price or selling price and normal or abnormal loss.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze; K5 – Evaluate; K6 -Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	3	1	1	3
CO2	9	9	9	3	1	1	3
CO3	9	9	9	3	3	1	3
CO4	9	3	9	3	3	1	3
CO5	9	3	9	3	3	1	3
Total Contribution of COs to POs	45	33	45	15	11	5	15
Weighted Percentage of COs Contribution to POs	2.59	2.19	2.99	1.40	1.79	0.66	2.56

Level of Correlation: 0-No Correlation; 1-Low Correlation; 3-Medium Correlation; 9-High Correlation between COs and POs

Course Content

UNIT I

(10 Hrs)

Depreciation Accounts:

Accounting for Depreciation – Meaning, Need, Causes, Methods of providing depreciation - Straight Line Method- Written down Value Method (excluding change in method), Annuity method, Sinking fund method, Insurance policy method, Revaluation method, Depletion method, and Machine hour rate method.

UNIT II

(10 Hrs)

Account Current and Average Due Date:

Average due date - Meaning - Determination of due date – Average due date as basis for calculation of interest – Interest on drawings of partners – single instalment method.

Account Current – Meaning – Procedure for calculating days of interest – preparation of account current – Product method – Red-ink interest – Interest table method – Epoque method – varying rates of interest.

UNIT III

(10 Hrs)

Branch and Departmental Accounting:

Branch Accounts: Meaning-Types of Branches-Dependent Branches –Debtors System – when goods are invoiced at cost price – when goods are invoiced at selling price - Stock and debtors system- Wholesale Branch System – Final Accounts -Independent branches (excluding foreign branches).

Departmental Accounts: Meaning-need – Advantages –Distinction between Departments and Branches –Methods and Techniques of Departmental Accounting - Basis for allocation of expenses-Inter department transfer at cost or selling price.

UNIT IV

(9 Hrs)

Consignment:

Consignment: Meaning – features – Differences between sale and consignment – Accounting treatment for consignment transactions in the books of consignor and consignee – Valuation of Unsold Stock – Preparation of Account Sales - Treatment of Normal and Abnormal Loss.

UNIT V

(9 Hrs)

Inventories and Sale or Return:

Inventories: Meaning – Inventory Valuation – Basis of inventory valuation – Inventory methods of determining cost of inventory.

Sale or return: Meaning- Nature of transaction –Method of recording transaction – when transactions are few and when transactions are frequent.

Distribution of Marks: Theory 20 % and Problem 80 %.

TEXT BOOK:

Authors	Title	Publisher	Year of Publication
Reddy.T.S & Murthy.A	Financial Accounting	Margham Publications, Chennai	2012

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Gupta.R.L & Radhaswamy.M	Advanced Accounting	S. Chand & Sons, New Delhi	2013
2	Jain.S.P and Narang.K.L	Financial Accounting – I	Kalyani Publishing House, New Delhi	2012
3	Maheswari.S.N	Financial Accounting	Vikas Publishing House Pvt Ltd, New Delhi	2012
4	Raman.B.S	Financial Accounting – II	United Publishers, Mangalore	2012

Flipped classroom, Peer Learning and E-Quiz

WEB REFERENCES:

1. <https://www.open.edu/openlearn/money-business/financial-accounting-and-reporting/content-section---references>
2. <https://cloudcampus.icai.org/>
3. <https://www.slideshare.net/RekhaInfoline/single-entry-ppt-153442817>
4. <https://www.icai.org/post/sm-foundation-p1-may2021onwards>
5. <https://ncert.nic.in/ncerts/l/keac107.pdf>
6. https://www.youtube.com/watch?v=PtF5eMv_Lk
7. https://www.youtube.com/watch?v=QN2jke_BxjU
8. [http://mastermindsindia.com/13.%20BRANCH%20ACCOUNTS %20Assignment%20Solutions.pdf](http://mastermindsindia.com/13.%20BRANCH%20ACCOUNTS%20Assignment%20Solutions.pdf)
9. <https://castudyweb.com/wp-content/uploads/2019/05/CH-7-Departmental.pdf>

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core: VI	23CPU06	MERCANTILE LAW	36	3

Contact hours per week: 3

Year	Semester	Internal Marks	External Marks	Total Marks
I	II	25	75	100

PREAMBLE:

To acquire basic skills about the Indian Contract Act, legal aspects of Agency and Indian Partnership Act.

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	show the basic knowledge in the law of contract, agreement, offer and acceptance, contract of indemnity and guarantee.	K1
CO2	explain concepts of essential of a valid contract and kinds of contract, rights of pawnor and pawnee.	K2
CO3	apply the Indian Contract Act, 1972 for entering into a contract of business, Indian Partnership Act 1932 for partnership business , common and sale of goods act.	K3
CO4	examine the kinds of contracts and remedies for the breach of contract.	K4
CO5	evaluate sale of goods act 1930, difference between sale and agreement to sell and rights of unpaid seller.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 -Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	1	1	1	3
CO2	9	9	9	1	1	1	3
CO3	9	9	9	1	1	1	3
CO4	9	3	9	3	1	1	3
CO5	9	3	9	3	1	1	3
Total Contribution of COs to POs	45	33	45	9	5	5	15
Weighted Percentage of COs Contribution to POs	2.59	2.19	2.99	0.84	0.82	0.66	2.56

Level of Correlation: 0-No Correlation; 1-Low Correlation; 3-Medium Correlation; 9-High Correlation between COs and POs

Course Content

UNIT I (7 Hrs)

Indian Contract Act:

Indian Contract Act 1972: Contract-Meaning and Definition-Nature of contract-kinds of contract-components of valid contract-offer and acceptance-capacity to enter into contract-free consent-agreement-Quasi contract.

UNIT II (7 Hrs)

Special Contracts:

Discharge of Contract: Mode-Remedies for breach of Contract-Principles for Awarding Damages-Contract of Indemnity and Guarantee-Rights of Surety-Discharge of Surety-Pawn or Pledge-Rights of Pawnee-Rights and Liabilities of finder of lost Goods- Bailment-Rights and duties of bailer and bailee -Termination of bailment.

UNIT III (8 Hrs)

Law of Agency:

Principal and Agent: Creation of Agency-Losses of Agent-Duties and Rights of Agent-Responsibilities of principal to third parties-Liabilities of principal-Personal liability of agent to third Party-Termination of agency.

UNIT IV (7 Hrs)

Indian Partnership Act :

Indian Partnership Act 1932: Definition and tests of partnership-Implied authority of partners-limitations-Firm's debts and Private debts-Priority in Discharge-Rights and Liabilities of partners-Dissolution of partnership firm.

UNIT V (7 Hrs)

Common Carriers and Sale of Goods Act:

Rights and duties of Common Carriers-Contract of Carriage of goods by sea-Bill of lading and charter party.

Sale of Goods Act 1930: Definition of Sale-Sale and Agreement to sell-Rules regarding passing of property- Conditions and Warranties-Actual and Implied-Principle of "Caveat Emptor" and its limitations-Rights of unpaid seller.

TEXT BOOK:

Author	Title	Publisher	Year of Publication
Kapoor N.D	Elements of Mercantile Law	Sultan Chand & Sons, New Delhi	1994

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Gogna.P.P.B	A Text Book of Mercantile Law	Sultan Chand & Sons, New Delhi	1998
2	Kuchhal M.C & Vivek Kuchhal	Mercantile Law	Vikas Publishing House Pvt.Ltd, New Delhi	2010
3	Shukla M.C	Mercantile Law	Sultan Chand & Sons, New Delhi	1998

WEB REFERENCES:

1. <https://www.upcounsel.com/what-are-the-different-types-of-contract>
2. <https://blog.ipleaders.in/offer-acceptance/>
3. <https://www.legalmatch.com/law-library/article/accepting-an-offer.html>
4. <https://www.upcounsel.com/capacity-to-contract-means>
5. <https://www.toppr.com/guides/business-laws-cs/indian-contract-act-1872/remedies-for-breach-of-contract/>
6. <https://millerlawpc.com/6-remedies-breach-of-contract/>
7. <https://www.gordonsllp.com/whats-difference-indemnity-guarantee/>
8. <https://www.legalserviceindia.com/legal/article-4039-contract-of-indemnity-and-guarantee.html>
9. <https://lawcorner.in/rights-and-liabilities-of-partners-in-a-partnership-firm/>

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core :VII	23CPU07	BUSINESS ETHICS AND COMMUNICATION	36	2

Contact hours per week: 3

Year	Semester	Internal Marks	External Marks	Total Marks
II	III	25	75	100

PREAMBLE:

To enrich knowledge about business ethics and acquire skill to draft business letters, banking and company correspondence effectively.

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	spell out the meanings of the various terminologies such as business ethics, business communication, business letters, agenda, minutes and report writing, agency correspondence, application letters, job offer and acceptance Letter, tele conferencing, video conferencing	K1
CO2	classify the various types of business letters	K2
CO3	identify the methods of preparing different business letters, notice, ethical code, resume, agenda ,minutes and report writing	K3
CO4	compare the moral standards with standards, ethics with morale	K4
CO5	evaluate the effectiveness of business ethics, ethical standards, business letters, the functions performed by the company secretary, the preparation of notices, the modern methods of communication	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;
K5 – Evaluate; K6 -Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	9	3	9
CO2	9	9	9	3	3	3	9
CO3	9	9	9	1	3	3	3
CO4	9	9	9	1	3	3	3
CO5	9	3	3	1	1	3	3
Total Contribution of COs to POs	45	39	39	15	19	15	27
Weighted Percentage of COs Contribution to POs	2.59	2.59	2.59	1.40	3.10	1.98	4.61

Level of Correlation: 0-No Correlation; 1-Low Correlation; 3-Medium Correlation; 9-High Correlation between COs and POs

Course Content

UNIT I (8 Hrs)

Business Ethics:

Meaning – Definition – Ethics and social responsibilities – Business ethics: Meaning and Definition, Ethics in business – Common domain of business ethics – Nature and objectives – sources – Need – Importance – Characteristics – Factors influencing business ethics.

UNIT II (7 Hrs)

Ethics and Values:

Values – Norms – Beliefs – Moral standards - Moral standards Vs Standards – Morality and ethics – Ethics Vs Morale – Ethics of business competition – Ethical codes.

UNIT III (7 Hrs)

Business Communication:

Meaning and importance – Business letters – Layout of business letter – Trade enquiries – offers and quotations – order and order execution letters – Complaint letter – Sales letter – Circular letter, Recovery/ Remittance.

UNIT IV (7 Hrs)

Company Correspondence:

Correspondence with directors and shareholders – Duties of company secretary – Preparation of notice – Meeting – Agenda – Minutes and report writing

UNIT V (7 Hrs)

Modern communication:

Banking Correspondence – Insurance correspondence (LIC only) – Agency correspondence – Application letters – Preparation of resume – Job Offer and Acceptance Letter - Modern communication methods –Internet–E-mail–Tele conferencing–Video conferencing – Communication through E-Governance.

TEXT BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Murthy C.S.V	Business Ethics	Himalaya Publishing House, Mumbai	2011
2	Rajendra Pal &Korlahalli.J.S	Essentials of Business Communication	S. Chand & Sons, NewDelhi	2009

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Mathur.S.P	Business Communication	New Age International Pvt Ltd, New Delhi	2013
2	Ramesh.M. S &Pattanshetti.C.C	Business Communication	Tata Mc Graw Hill Education Pvt. Ltd., New Delhi	2013
3	Velasquez	Business Ethics	Prentice-Hall of India Pvt Ltd., New Delhi	2007

WEB REFERENCES:

1. https://ddceutkal.ac.in/Syllabus/MA_English/Paper_21.pdf
2. <https://www.freebookcentre.net/business-books-download/Business-Communication.html>
3. https://www.researchgate.net/publication/328630849_The_Importance_of_Communication_in_Business_Management
4. <http://www.mim.ac.mw/books/Business%20Communication.pdf>
5. https://oraprdnt.uqtr.quebec.ca/pls/public/docs/GSC1730/O0000737491_Business_Ethics_OP.pdf
6. <https://www.slideshare.net/AniketKumar32/environmental-ethics-76634822>
7. https://catalogue.pearsoned.ca/assets/hip/us/hip_us_pearsonhighered/samplechapter/013189174X.pdf
8. <https://www.pinterest.com/pin/business-communication-ppt--786441153677386857/>

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core: IV Practical: I	23CPU04	COMPUTER APPLICATIONS PRACTICAL – I	36	3

Contact hours per week: 3

Year	Semester	Internal Marks	External Marks	Total Marks
I	II	25	25	50

PREAMBLE:

To impart the skills to use Ms-Access & Internet.

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	recollect the basic tools of MS-Access	K1
CO2	demonstrate the procedure of creating database in MS-Access.	K2
CO3	make use of queries to filter the data in MS-Access	K3
CO4	Examine the features of Internet and E-mail account	K4
CO5	evaluate the valid results of queries in MS-Access and Internet	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 -Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	9	1
CO2	9	9	9	9	3	9	1
CO3	9	9	9	9	3	9	1
CO4	9	9	9	9	3	9	1
CO5	9	9	9	9	3	9	1
Total Contribution of COs to POs	45	45	45	45	15	45	6
Weighted Percentage of COs Contribution	2.59	2.99	2.99	4.21	2.45	5.94	1.02

Level of Correlation: 0-No Correlation; 1-Low Correlation; 3-Medium Correlation; 9-High Correlation between COs and POs

Course Content

MS ACCESS

(18 Hrs)

1. Create a suitable database with necessary information using students mark list.
2. Prepare a Salary bill in a Ms-Access showing Basic Pay, DA, HRA, Gross salary, PF, IT, Net Salary using suitable Access features.
 - Write a query to display the maximum salary.
 - Write a query to display the salary in ascending order.
 - Write a query to calculate gross salary and net salary.
3. Create report for the PRODUCT database.
 - Write a query to display the product name in ascending order.
 - Write a query to display the maximum rate of the product.

INTERNET

(18 Hrs)

1. Create your e-mail id, learn search engines and browser
2. Store your e-mail message by creating new folders, move mail between folders.
3. Send an e-mail to your superior by attaching the excel data which comprises details regarding the financial performance of the company.
4. Visit to any bank website and download the financial report.
5. Visit your University and college websites and collect the relevant data.

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core: VIII Allied: II	23CPU08	STATISTICS FOR BUSINESS	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
I	II	25	75	100

PREAMBLE:

To enable the students to learn the Statistical methods and their applications in Commerce

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO STATEMENT	KNOWLEDGE LEVEL
CO1	recall the basic definitions of statistics, measures of central tendency, correlation, regression, time series and probability	K1
CO2	explain the concept based on statistics, measures of central tendency, correlation, regression, time series and probability	K2
CO3	apply various formulae to solve the problems on statistics, measures of central tendency, correlation, regression, time series and probability.	K3
CO4	analyze the relations between Mean Median, Mode, correlation and regression	K4
CO5	evaluate the problems on statistics, measures of central tendency, correlation, regression, time series and probability	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 -Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	9	3
CO2	9	9	9	9	3	9	3
CO3	9	9	9	9	3	3	1
CO4	9	9	9	9	3	3	1
CO5	9	9	9	9	3	3	0
Total Contribution of COs to POs	45	45	45	45	15	27	8
Weighted Percentage of COs Contribution to POs	2.59	2.99	2.99	4.21	2.45	3.57	1.37

Level of Correlation: 0-No Correlation; 1-Low Correlation; 3-Medium Correlation; 9-High Correlation between COs and POs

Course Content

UNIT I : (12 Hours)

STATISTICS: Introduction to statistics- Meaning - Definition – Methods of collecting data – Primary and Secondary data- Classification and tabulation – Diagrammatic and graphical representation.

UNIT II : (12 Hours)

MEASURES OF CENTRAL TENDENCY: Mean Median, Mode, Geometric Mean and Harmonic Mean - Merits and demerits.

UNIT III (12 Hours)

CORRELATION: Meaning - Definition –Scatter diagram, Karl Pearson’s co-efficient of correlation, Spearman’s Rank correlation, advantages and limitations of correlation.

REGRESSION: Regression Analysis – Meaning of regression and linear prediction – Regression in two variables – Uses of regression.

UNIT IV (12 Hours)

TIME SERIES: Definition of Time Series - Components of Time Series-Methods of estimating trend – Graphic, Semi-average, Moving average and Method of Least squares – Advantages and Disadvantages

UNIT V (12 Hours)

PROBABILITY: Definition – Concept – Addition and Multiplication theorems.
(No derivation and proof, Simple Problems only).

Theory – 20%
Problems – 80%

TEXT BOOK:

Navnitham. PA.(2012) - “Business Mathematics and Statistics”, Jai publishers, Trichy.

UNIT	CHAPTER	PAGE
I	I, III V, VI	1-19, 28-40, 60-91, 98-147
II	VII	159-270
III	XII & XIII	503-554
IV	XIV	579-601
V	XVI	654-680

REFERENCE BOOKS:

1. Gupta. S.P. (2016) - “Statistical Methods”, Sultan Chand & Sons, New Delhi.
2. Vittal. P.R. (2013) - “Mathematical Statistics”, Margham Publishers, Chennai.

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – IV	Foundation: II	23FCU02	YOGA & ETHICS	24	2

Contact hours per week: 2

Year	Semester	Internal Marks	External Marks	Total Marks
I	II	50	--	50

PREAMBLE:

To enable the learners to acquire the knowledge on basic yogasanas and values and practice them in real life.

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	recollect the basic terminologies in yoga and value education	K1
CO2	demonstrate the importance of yoga, mental exercises, principles of life and components of values.	K2
CO3	apply the techniques of dynamic & mental exercises and philosophical values in real life	K3
CO4	classify the different types of asanas, stages of mind, analysis of thought, ethical values and social values.	K4
CO5	evaluate how the yoga and value education make a person strong both physically and mentally	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 -Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	3	1	1	3
CO2	9	9	9	3	3	1	3
CO3	9	9	9	3	3	3	3
CO4	9	9	9	3	3	3	3
CO5	9	9	9	3	3	3	3
Total Contribution of COs to POs	45	45	45	15	13	11	15
Weighted Percentage of COs Contribution to POs	2.59	2.99	2.99	1.40	2.12	1.45	2.56

Level of Correlation: 0-No Correlation; 1-Low Correlation; 3-Medium Correlation; 9-High Correlation between COs and POs

Course Content

UNIT I : YOGA AND HEALTH (5 Hrs)

Theory:

Yoga-Meaning- Importance of Yoga – Pancha Koshas - Benefits of Yoga-General Guidelines.

Practice:

Dynamic Exercise- Surya Namaskar-Basic Set of Asanas-Pranayama & Kriya.

UNIT II : ART OF NURTURING THE MIND (5 Hrs)

Theory:

Ten Stages of Mind-Mental Frequency – Methods for Concentration

Eradication of Worries- Benefits of Blessings- Greatness of Friendship- Individual Peace and World Peace

Practice: - Worksheet

UNIT III : PHILOSOPHY AND PRINCIPLES OF LIFE (5 Hrs)

Purpose and Philosophy of Life- Introspection – Analysis of Thought - Moralization of Desires- Neutralization of Anger.

Vigilance and Anti- Corruption- Redressal mechanism - Urban planning and Administration.

Practice - Worksheet

UNIT IV : VALUE EDUCATION (Part-I) (5 Hrs)

Ethical Values: Meaning – Need and Significance- Types - Value education – Aim of education and value education

Components of value education: Individual values – Self discipline, Self Confidence, Self Initiative, Empathy, Compassion, Forgiveness, Honesty, Sacrifice, Sincerity, Self-control, Tolerance and Courage.

Practice - Worksheet

UNIT V : VALUE EDUCATION (Part-II) (4 Hrs)

Family Values

Constitutional or National values – Democracy, Socialism, Secularism, Equality, Justice, Liberty, Freedom and Fraternity.

Social values – Pity and probity, self control, universal brotherhood.

Professional values – Knowledge thirst, sincerity in profession, regularity, punctuality and faith.

Religious values – Tolerance, wisdom, character.

Practice - Worksheet

REFERENCE BOOKS:

- 1 Vethathiri Maharishi (2015), 'Yoga for human excellence'- Sri Vethathiri Publications.
2. Value Education for human excellence- study material by Bharathiar University.
3. Value Education - Study Material by P.K.R Arts College for Women.

SEMESTER – III

CATEGORY	COURSE TYPE	COURSE CODE	COURSE TITLE	CONTACT HOURS	CREDIT
Part – II	English :III	23LEU03	ENGLISH - III	48	3

Contact hours per week: 4

Year	Semester	Internal Marks	External Marks	Total Marks
SECOND	III	25	75	100

Preamble

To cater the most required LSRW skills in students along with bridging the gap among perception, communication and practice of the English Language.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Recognize the genres in literature.	K1
CO2	Explain the literary devices and themes used in the works.	K2
CO3	Make oral presentation on any given situation.	K3
CO4	Examine the sentence structure and types of advertisements.	K4
CO5	Assess the situations and concepts to construct dialogues and	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze; K5 – Evaluate; K6 – Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	9	9	9	3	3	3	3
CO2	9	9	3	3	3	1	1
CO3	9	3	3	1	1	1	1
CO4	3	3	1	1	1	1	0
CO5	3	3	1	1	0	0	0
Total contribution of COs to POs	33	27	17	9	8	6	5
Weight Percentage of COs contribution to POs	1.8	1.7	1.4	0.9	1.4	1.3	1.3

Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and POs.

COURSE CONTENT:

- UNIT I : Poetry** (8 Hours)
1. Inchcape Rock – Robert Southey
2. Night of the Scorpion – Nissim Ezekiel
- UNIT II : Prose** (9 Hours)
1. My Visions for India - A.P.J. Abdul Kalam
2. My Greatest Olympic Prize - Jessie Owens
- UNIT III : Short Story** (9 Hours)
1. Valiant Vicky – Flora Annie Steel
2. The Conjuror’s Revenge – Stephen Leacock
- UNIT IV : One- Act Play** (10 Hours)
1. The Trial of Billy Scott -Mazie Hall
2. The Pie and the Tart - Hugh Chesterman
- UNIT V : Comprehension** (12 Hours)
1. Syntax
2. Constructing dialogues.
3. Drafting Advertisement.

TEXT BOOKS:

Milestone

WEB REFERENCES:

1. <https://englishsummary.com/night-scorpion-nissim-ezekiel/>
2. <https://englishsummary.com/la-belle-dame-sans-merci-keats/>
3. <http://iamanbu.blogspot.com/2007/01/colours.html>
4. https://literature.fandom.com/wiki/The_Model_Millionaire
5. <https://www.scholarshipsin.org/2019/the-trial-of-billy-scott-by-mazie-hall-2019-0244408>
6. <https://litphile.wordpress.com/2018/09/29/the-pie-and-the-tart/>
7. <https://www.learninsta.com/advertisement-writing-class-12/>

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core :IX	23CPU09	HIGHER FINANCIAL ACCOUNTING	84	5

Contact hours per week: 7

Year	Semester	Internal Marks	External Marks	Total Marks
II	III	25	75	100

PREAMBLE:

To make the students to understand concepts of admission, retirement and dissolution of Partnership concern.

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	Summarize the basic concepts of Partnership accounts.	K1
CO2	discuss the different modes of dissolution	K2
CO3	assess the value of goodwill and purchase consideration.	K3
CO4	analyse the accounting treatment in case of admission, retirement, death, dissolution and insolvency of partners.	K4
CO5	construct accounting for sale of partnership to a limited company.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 -Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	1	1	3
CO2	9	9	9	9	1	1	3
CO3	9	9	9	9	1	1	1
CO4	9	9	9	3	1	1	1
CO5	9	3	9	3	0	0	0
Total Contribution of COs to POs	45	39	45	33	4	4	8
Weighted Percentage of COs Contribution to POs	2.59	2.59	2.99	3.09	0.65	0.53	1.37

Level of Correlation: 0-No Correlation; 1-Low Correlation; 3-Medium Correlation; 9-High Correlation between COs and POs

Course Content

UNIT I **(16 Hrs)**

Partnership Accounts

Introduction- Partnership Act, 1932 – Definition and Features of Partnership - Limited Liability Partnership (LLP) – Distinction between Ordinary Partnership and LLP – Main Clauses in Partnership Deed – Powers of Partners - Reconstitution of Partnership Firm (Theory only) – Profit and Loss Appropriation – Fixed and Fluctuating Capital – Treatment of Goodwill in Partnership – Methods of Goodwill Valuation.

UNIT II **(17 Hrs)**

Admission of a Partner

Admission of a Partner – Valuation and of Goodwill in Case of Admission of a Partner – Accounting Treatment of Goodwill in Case of Admission of a Partner – Revaluation of Assets and Liabilities – Treatment of Reserves - Computation of New Profit sharing Ratio - Capital Adjustments

UNIT III **(17 Hrs)**

Retirement and Death of a Partner

Retirement of a Partner: Calculation of Gaining Ratio- Revaluation of Assets and Liabilities- Reserves - Treatment of Goodwill – Adjustment of Goodwill through Capital A/c only - Settlement of Accounts - Retiring Partner's Loan Account with equal Installments only - Joint Life Policy – Separate Life Policy

Death of a Partner: Death of a partner – Mode of payment - Calculation of profit up to the date of death of a partner –Special Transactions in case of Death: Joint Life Policy – Separate Life Policy- Payment to Deceased Partner's Share - Accounting Treatment

UNIT IV **(17 Hrs)**

Dissolution and Insolvency of a Partner

Dissolution of a Firm- Circumstances and Consequences of Dissolution - Modes of dissolution – Settlement of accounts – Accounting treatment - Insolvency of Partners - Garner Vs Murray- Insolvency of all Partners - Deficiency A/c - Piecemeal Distribution - Proportionate Capital Method – Maximum loss method.

UNIT V **(17 Hrs)**

Sale of Partnership to a Limited Company

Sale of Partnership to a Limited Company – Accounting Treatment – Computation of purchase consideration – Closure of firm's books – opening the books of new company or purchasing company.

NOTE: Distribution of Marks: Theory - 20% and Problems- 80

TEXT BOOK:

S.No	Authors	Title	Publishers	Year of Publication
1	Reddy T.S. & Murthy A	Financial Accounting	Margham Publications, Chennai.	2016

BOOKS FOR REFERENCE:

S.No	Authors	Title	Publishers	Year of Publication
1	Arulanandam M. A & Raman	Advanced Accountancy – Part I	Himalaya Publication, New Delhi	2002
2	Gupta R.L. & Radhaswamy M.	Corporate Accounts “, Theory Method and Application	Sultan Chand & Co., New Delhi	13th Revised Edition 2006
3	Jain S.P. & Narang K.L	Advanced Accounting	Kalyani Publications New Delhi.	2014
4	Reddy & Murthy	Financial Accounting	Margham Publications, Chennai.	2004
5	Shukla M.C., Grewal T.S. & Gupta S.L	Advanced Accountancy	Sultan Chand & Co., New Delhi	2008

WEB REFERENCES:

1. <https://www.slideshare.net/Ankushvk/accounting-for-partnership-part-1>
2. <https://www.futureaccountant.com/partnership-accounts/>
3. <https://www.meritnation.com/cbse-class-12-commerce/accountancy/partnership-accounts-ncert-solutions-2019/accounting-for-partnership-basic-concepts/ncert-solutions>
4. <https://www.youtube.com/watch?v=F689z6sPs1g>
5. <https://www.extraclass.in/admission-of-a-partner-class-12-notes-pdf/>
6. <https://www.youtube.com/watch?v=bMkr6FDoTpY>
7. <https://www.youtube.com/watch?v=1HJpOt7P0AA>

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core : X	23CPU10	COMPANY LAW AND INDUSTRIAL LAW	72	5

Contact hours per week: 6

Year	Semester	Internal Marks	External Marks	Total Marks
II	III	25	75	100

PREAMBLE: To make the students to acquire the knowledge on the basic and legal provisions relating to Industrial law and company law.

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	recollect the fundamental legal terms pertaining to industrial law and spell out the meaning of company, promoters Memorandum of association, Articles of association, prospectus ,secretary, statutory meeting, winding up of company.	K1
CO2	summarize the legal provisions of factories Act, employee's compensation Act, rules regarding payment of wages and bonus, powers and duties of authorities of industrial disputes and explain the duties and functions of director.	K2
CO3	make use of the provisions regarding fixation and revision of bonus, determination of money due from the employees, payment of gratuity, its forfeiture and recovery, awards and settlement during industrial disputes and design the duties of company secretary in connection with the activities of the company.	K3
CO4	analyse the application skills regarding approval, licensing and registration of factories under factories Act-eligibility and disqualification for bonus, schemes relating to provident fund and pension and organize various types of company meetings.	K4
CO5	interpret the rules provided for the penalties and procedures relating to factories Acts, employee liability, schemes relating to employment of women and provident fund, strikes, lock-out, layoff and retrenchment and evaluate the procedure for winding up of company	K5

**K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;
K5 – Evaluate; K6 – Create.**

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	1	1	3
CO2	9	9	9	9	1	1	3
CO3	9	9	9	9	1	1	1
CO4	9	9	9	3	1	1	1
CO5	9	3	9	3	0	0	0
Total Contribution of COs to POs	45	39	45	33	4	4	8
Weighted Percentage of COs Contribution to POs	2.59	2.59	2.99	3.09	0.65	0.53	1.37

Level of Correlation: 0-No Correlation; 1-Low Correlation; 3-Medium Correlation; 9-High Correlation between COs and Pos

Course Content

UNIT I

(16 Hrs)

Formation of a Company:

Companies Act 2013 – Meaning and definition of a company - characteristics-advantages and limitations-classification. Promotion: Meaning and Definition of a Promoter – functions and duties. Incorporation: Meaning – certificate of Incorporation –certificate of commencement of business-Memorandum of Association – Articles of Association – Relationship between Articles and Memorandum. Doctrine of Indoor Management – Exceptions to Doctrine of Indoor Management – Prospectus: Definitions – Contents – Deemed Prospectus – Misstatement in prospectus.

UNIT-II

(14 Hrs)

Directors and Company Secretary and Corporate Social Responsibility:

Company director - meaning and definition - Qualification and Disqualification of Directors – Appointment and Removal of Directors. Company Secretary – Definition – Types – Legal Position – Duties – Rights and Liabilities of a Company Secretary - Corporate Governance and Corporate Social Responsibility (CSR).

UNIT-III

(14 Hrs)

Company Meetings and Winding up of a Company:

Meeting: Meaning – Essentials of a Company Meeting - Kinds of Company Meetings : Statutory Meeting-Board of Directors Meeting - Meetings of the Shareholders – Meetings of the Debenture holders – Meetings of the Creditors` -Annual General Meeting(AGM). Winding up of a Company: Meaning and Definition – Process of Winding up – modes of winding up.

UNIT-IV

(14 Hrs)

Factories Act 1948, Workmen’s compensation Act 1923,

Factory: meaning – definition – approval licensing and registration of factories – health - safety – welfare – working hours of adults – holidays – employment of young persons – employment of women. Workmen’s compensation Act, 1923 : scope and coverage of the Act – definition : compensation – dependent – employer – disablement – types of disablement.

UNIT V

(14 Hrs)

Minimum Wages Act 1948, Bonus Act 1965 and Industrial disputes Act 1947:

Minimum Wages Act 1948 and Bonus Act 1965: Definition of Wages, Rules for payment of wages- Deduction. Minimum wages Act of fixation and revision of wages - Payment of Bonus Act – Definition - Eligibility and Disqualification for bonus. Industrial disputes Act 1947: Definition of an industry – meaning of industrial dispute – object of the Act – extent of the Act – procedure for settlement of industrial disputes – powers and duties of authorities.

TEXT BOOKS:

S.No	Authors	Title	Publisher	Year of Publication
1	Kapoor.N.D	Elements of Industrial Law	Sultan Chand & Sons, New Delhi	2016
2	Radha.V	Company law	Prasanna Publishers, Chennai	2017

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Bansal C.L	Business and Corporate Law	Excel Books, New Delhi.	2007
2	Gonga P.P.S	Business and Industrial Law	S.Chand&Co,New Delhi.	2008
3	Kuchhal M C	Mercantile Law	Vikas publishing House, Nodia.	2009
4	Gogna.P.P.S	A textbook of company law	S.Chand & Company Ltd, Bengaluru	2007
5	Kathiresan.S and Radha.V	Company law & secretarial practice	Prasanna Publishers, Chennai	2017
6	Kapoor.N.D	Elements of company law	Sultan Chand & Sons, New Delhi.	2013

WEB REFERENCE:

1. www.edurev.in
2. www.sdak24.com
3. www.springer.com
4. www.emeraldinsight.com
5. www.tatamcgrawhill.com
6. www.onlinelibrary.wiley.com
7. <https://www.legalbites.in/library-company-law/>
8. <https://lawbhoomi.com/introduction-to-concept-of-company-and-company-law/>
9. <https://www.slideshare.net/ShahMuhammad55/companies-laws-complete-notes>
10. <https://www.youtube.com/watch?v=dWUu1crkVHk>
11. <https://www.youtube.com/watch?v=pGoZNB6F1fs>
12. <https://www.slideshare.net/AdalineDharshini/liquidation-of-companies>

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core :XI Allied: III	23CPU11	BUSINESS ECONOMICS	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
II	III	25	75	100

PREAMBLE:

To equip the learners with the basic concepts of economic laws/theories relevant to business.

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO 1	paraphrase the different economic terminologies and laws	K 1
CO 2	illustrate the important economic concepts and theories applied in business economics	K 2
CO 3	identify the factors determining demand, elasticity of demand and supply	K 3
CO 4	examine the various methods of demand forecasting, pricing strategies under different market conditions and interpret the laws of productions and cost curves.	K 4
CO 5	evaluate the pricing and output decisions under different market structure and theories of factor pricing.	K 5

**K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;
K5 – Evaluate; K6 -Create.**

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	3	1	1	1
CO2	9	9	9	3	1	1	1
CO3	9	9	9	3	1	1	1
CO4	9	9	9	3	1	1	1
CO5	9	9	3	3	1	1	1
Total Contribution of COs to POs	45	45	39	15	5	5	5
Weighted Percentage of COs Contribution to POs	2.59	2.99	2.59	1.40	0.82	0.66	0.85

Level of Correlation: 0-No Correlation; 1-Low Correlation; 3-Medium Correlation; 9-High Correlation between COs and POs

Course Content

UNIT I (12 Hrs)

Business Economics:

Meaning, Definition, Nature and Scope of economics-Tools of Economic analysis-Micro and Macro Economics-Business Economics-Role of economics in decision making -Economic theories applied to business analysis-Objectives of business economics-Profit maximization-Sales maximization-Rate of growth-Objectives of Firm in different economic systems.

UNIT II (12 Hrs)

Utility Analysis:

Law of diminishing marginal utility-Law of Equi-Marginal utility-Indifference curve. Demand analysis-Meaning-Determinants of demand-Law of demand, Elasticity of demand-Price, Income and Cross demand-Demand estimation and Demand forecasting-types.

UNIT III (12 Hrs)

Production function:

Factors of production-Law of diminishing returns-Law of variable proportion>Returns to scale-Scale of production-Law of supply-Cost and Revenue-Types of cost of production-Long run and short run cost curve.

UNIT IV (12 Hrs)

Product pricing:

Meaning, Definition, Types-Equilibrium under Perfect competition of firm and Industry - Pricing under Imperfect competition – Monopoly - Price discrimination-Pricing under Monopolistic competition-Pricing under Oligopoly-Kinked demand curve.

UNIT V (12 Hrs)

Factor pricing:

Marginal Productivity Theory-Theories of Rent - Wages- Interest – Profit.

TEXT BOOK:

Authors	Title	Publisher	Year of Publication
Sundharam.K.P.M & Sundharam.E.N	Business Economics	S.Chand& Sons, New Delhi	2010

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	H.L.Ahuja	Managerial Economics: Analysis of Managerial decision Making	S.Chand Publishing, New Delhi	2017
2	Sankaran .S	Business Economics	Margham Publication, Chennai	2001
3	Seth .M.L	Principles of Economics	Lakshmi Narain Agarwal Publications, Agra	2017
4.	M.L.Jhingan	Microeconomics	Vrinda Publication S P LT , New Delhi	2016

WEB REFERENCES:

1. <https://www.icsi.edu/WebModules/BUSINESS%20ECONOMICS.pdf>
2. https://studentzonengasce.nmims.edu/content/Business%20Economics/Business_Economics_Book_trOWJ916T5.pdf
3. <https://www.ncertbooks.guru/b-com-economics-notes/>
4. http://gurukpo.com/Content/B.Com/Business%20_Economics-B.Com.pdf
5. <https://old.mu.ac.in/wp-content/uploads/2020/01/FYBCOM-BUSSINES-ECO-I-Eng.pdf>
6. <http://www.ddegjust.ac.in/studymaterial/bba/bba-103.pdf>
7. <https://www.tutor2u.net/economics/reference/business-economics-diagram-in-your-pocket>
8. https://www.indiaonline.com/article/news-top-story/economics-for-everyone-%E2%80%93-economics-and-concept-of-curves-115070200254_1.html

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – IV	Ability Enhancement: I	23AEU01	INFORMATION SECURITY	24	2

Contact hours per week: 2

Year	Semester	Internal Marks	External Marks	Total Marks
II	III	50	--	50

PREAMBLE :

To learn about the basics of Information Security.

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	Recall the fundamental concepts of Information Security, Risk and Security policies	K1
CO2	Discuss the concepts of Risks, vulnerabilities, ethical and privacy issues	K2
CO3	Apply the ideas in security planning and construct the policies	K3
CO4	Categorize the Privacy, Ethical Issues, Laws, Software Issues and Crimes	K4
CO5	Summarize Cryptography, cipher text and threats in information security	K5

**K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;
K5 – Evaluate; K6 -Create.**

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	9	9	9
CO2	9	9	9	9	9	9	3
CO3	9	9	9	9	3	3	3
CO4	9	9	9	9	3	3	3
CO5	9	9	9	9	3	1	1
Total Contribution of COs to POs	45	45	45	45	27	16	19
Weighted Percentage of COs Contribution to POs	2.59	2.99	2.99	4.21	4.40	2.11	3.24

Level of Correlation: 0-No Correlation; 1-Low Correlation; 3-Medium Correlation; 9-High Correlation between COs and POs

Course Content

UNIT I

Introduction to Information Security (5 Hours)

Information Security: Principles, Concepts and Definitions - The need for Information Security - Benefits of Information Security. The Security Problem in Computing: The Meaning of Computer Security - Computer Criminals.

UNIT II

Information Risk (4 Hours)

Information Risk: Threats and Vulnerabilities of Information Systems – Introduction to Risk Management. Information Security Management Policy, Standards and Procedures

UNIT III

Security Planning (5 Hours)

Administering Security: Security Planning - Security Planning Team Members - Assuring Commitment to a Security Plan - Business Continuity Plan - Incident Response Plan - Organizational Security Policies, Physical Security.

UNIT IV

Privacy and Ethical Issues in Information Security (5 Hours)

Legal Privacy and Ethical Issues in Information Security: Protecting Programs and Data - Information and the Law - Rights of Employees and Employers - Software Failures - Computer Crime - Ethical Issues in Information Security.

UNIT V

Cryptography (5 Hours)

Cryptography: Introduction to Cryptography -What is Cryptography – Plain Text – Cipher Text – Substitution Ciphers - Transposition Ciphers.

TEXT BOOK:

1. Sumitra Kisan and D. Chandrasekhar Rao, Information Security Lecture Notes, Department of Computer Science and Engineering & Information Technology, Veer Surendra Sai University of Technology (Formerly UCE, Burla) Burla, Sambalpur, Odisha.

REFERENCE BOOK:

1. Andy Taylor (Editor), David Alexander, Amanda Finch & David Sutton, Information Security Management Principles An ISEB Certificate, The British Computer Society, 2008.

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – IV	Non- Major Elective	23NMU01A	INDIAN WOMEN AND SOCIETY	24	2

Contact hours per week: 2

Year	Semester	Internal Marks	External Marks	Total Marks
II	III	50	--	50

PREAMBLE:

To familiarize students with the specific cultural contexts of women in India

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	know women status in Indian society as an academic discipline	K1
CO2	interpret the various roles of women, challenges and issues faced by them in the society	K2
CO3	find out solutions to their legal issues and protect themselves from the violence against women emphasize on women entrepreneurship for their empowerment	K3
CO4	critically analyze the lifestyle and challenges of women	K4
CO5	discuss the importance of women health and issues related to women in general	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 -Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	0	0	0
CO2	9	9	9	9	3	0	3
CO3	9	9	9	9	9	9	9
CO4	3	3	3	9	9	9	9
CO5	3	3	1	1	1	9	9
Total Contribution of COs to POs	33	33	31	37	22	27	30
Weighted Percentage of COs Contribution to POs	1.90	2.19	2.06	3.46	3.59	3.57	5.12

Level of Correlation: 0-No Correlation; 1-Low Correlation; 3-Medium Correlation; 9-High Correlation between COs and POs

Course Content

UNIT 1: Historical Background (5 Hours)

History of Women's status from Vedic times, Women's participation in India's Pre and Post Independence movement and Economic Independence, fundamental rights and importance of women in Modern Society

UNIT 2: Role of Women (Challenges & Remedies) (5 Hours)

Women in Family, Agriculture, Education, Business, Media, Defense, Research and Development, Sports, Civil Services, Banking Services, Social Work, Politics and Law

UNIT 3: Women and Health (5 Hours)

Women and health issues, Malnutrition, Factors leading to anemia, Reproductive maternal health and Infant mortality, Stress

UNIT 4: Issues of Women (5 Hours)

Women's issues, Dowry Related Harassment and Dowry Deaths, Gender based violence against women, Sexual harassment, Loopholes in Practice to control women issues

UNIT 5: Women Empowerment (4 Hours)

Meaning, objectives, Problems and Issues of Women Empowerment, Factors leading to Women Empowerment, Role and Organization of National Commission for Women, Central and State Social Welfare Board for Women Empowerment, Reality of women empowerment in the era of globalization

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Mala Khullar	Writing the Women's Movement: A Reader	Zubaan	2005
2	IAWS	The State and the Women's Movement in India	IAWS, Delhi	1994
3	Kosambi, Meera	Crossing Thresholds: Feminist Essays in Social History	Permanent Black	2007
4	TRowbotham, Sheila	Hidden from History: Women's Oppression and the Fight against It	Pluto Press, London	1975
5	Susheela Mehta	Revolution and the Status of Women	Metropolitan Bookco.pvt Ltd, New Delhi	1989

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
PART - IV	NON-MAJOR ELECTIVE-I	23NMU01B	ADVANCED TAMIL	24	2

Contact hours per week: 2

Year	Semester	Internal Marks	External Marks	Total Marks
II	III	50	--	50

முடிவுரை:

எழுத்துக்களின் வகைமைகள், சொற்றொடர் அமைப்பு, மாற்றம் குறித்து அறிந்து கொள்வர்.

COURSE OUTCOME:

அடிப்படைத் தமிழ் கற்பதன் வாயிலாகக் கீழ்க்காணும் தன்மைகளை அறிவர்.

COs	CO Statement	Knowledge Level
CO1	தமிழ் மொழியின் அடிப்படைக் கூறுகளை அறிவர்.	K1,K2
CO2	எழுத்துக்களின் வகைமைகளைக் கற்பர்.	K3
CO3	சொற்பொருள் மாற்றங்களை அறிந்து பின்பற்றுவர்.	K3,K5
CO4	சொற்றொடர் அமைப்பினைப் பகுத்தாராய்வர்.	K4
CO5	தமிழ் மொழியின் மேன்மையை உணர்ந்து மதிப்பிடுவர்.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 – Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	3	3	9	3	9
CO2	9	9	9	3	3	3	3
CO3	9	9	9	9	3	9	3
CO4	9	9	9	9	3	9	9
CO5	9	9	9	9	9	3	9
Total Contribution of COs to POs	45	45	39	33	27	27	33
Weighted Percentage of COs contribution to POs	2.29	2.85	2.46	2.10	2.24	2.22	3.04

Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and POs.

**இளங்கலை 2021-22 கல்வியாண்டு முதல் சேர்வோர்க்குரியது
(12-ஆம் வகுப்பு வரை தமிழ் மொழிப்பாடம் பயிலாதவர்களுக்கு)
புற மதிப்பீட்டுத் தேர்வு மட்டும்**

1. தமிழ் மொழியின் அடிப்படைக் கூறுகள்.

எழுத்துகள் : முதலெழுத்துகள் (உயிர் எழுத்து, மெய் எழுத்து, உயிர்மெய் எழுத்து)

சொற்கள் : பெயர்ச்சொல், வினைச்சொல், இடைச்சொல், உரிச்சொல்

தொடர் : தொடரமைப்பு (எழுவாய், செயப்படுபொருள், பயனிலை)

2. குறிப்பு எழுதுதல் : பத்துப் பதினைந்து தொடர்களில் குறிப்பு வரைதல்

பிழைநீக்கி எழுதுதல் : (ஒற்றுப்பிழை, எழுத்துப்பிழை)

2021- 2022 கல்வியாண்டு முதல் பயில்பவர்களுக்குப் பின்வரும் வினாத்தாள் அமைப்பு பின்பற்றப்பட வேண்டும்.

Course	Sections	Assessment Domain	Marks and Unit Weightage	Total ESE
Non-Major Elective I (Basic Tamil)	Section A	K1: Remember Level K2: Understand Level	4 X 5 = 20 Four out of Six (Open choice) (At least one question from each unit)	50*
	Section B	K3: Apply Level K4: Analyze Level K5: Evaluate Level	3 X 10 = 30 Three out of Five (Open choice) (At least one question from each unit)	

SEMESTER – IV

CATEGORY	COURSE TYPE	COURSE CODE	COURSE TITLE	CONTACT HOURS	CREDIT
Part – II	English: IV	23LEU04	ENGLISH- IV	48	3

Contact hours per week: 4

Year	Semester	Internal Marks	External Marks	Total Marks
II	IV	25	75	100

PREAMBLE

To acquaint the students an idea about the genres of English Literature with enhancing the communication competence among them.

COURSE OUTCOME:

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

CO Number	CO Statement	Knowledge Level
CO1	Find the genres in literature.	K1
CO2	Summarize the literary devices used in the works.	K2
CO3	Make use of wider range of words and expressions in their	K3
CO4	Examine the themes and techniques in literary works.	K4
CO5	Select appropriate words for writing.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze; K5 – Evaluate; K6 – Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

CO / PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	9	9	9	9	3	3	3
CO2	9	9	3	3	3	1	1
CO3	3	3	3	1	1	1	1
CO4	3	3	1	1	1	1	0
CO5	3	1	1	1	1	0	0
Total contribution of COs to POs Weightage	27	25	17	15	9	6	5
Weight Percentage of COs contribution to POs	1.5	1.6	1.4	1.4	1.6	1.3	1.3

Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and POs.

COURSE CONTENT:

UNIT I: Poetry (8 Hours)

1. Success in the 21st century- Sharon Esther Lampert
2. The Lotus – Toru Dutt

UNIT II: Prose (9 Hours)

1. Mobile and mixed-Up – Anil Dharker
2. If you are wrong, admit it – Dale Carnegie

UNIT II: Short Story (9 Hours)

1. Ant and the Grasshopper- W. Somerset Maugham
2. Mrs. Packletide’s Tiger – Saki

UNIT I: One- Act Plays (10 Hours)

1. Mother’s Day – J.B.Priestley
2. The Bear – Anton Chekhov

UNIT V: Writing Skills (12 Hours)

1. Foreign Words and Phrases
2. Report Writing
3. Resume Writing

TEXT BOOKS:

Sparkle

WEB REFERENCES:

1. <https://essaygraph.com/essay/portry-analysis-essay-2543>
2. <https://www.literatureworms.com/2012/06/lotus-by-toru-dutt.html>
3. <https://www.thefreshreads.com/on-his-blindness/>
4. <http://djockimenglish.blogspot.com/2018/10/the-ant-and-grasshopper-by-somerset.html>
5. <https://pkmenglish.blogspot.com/2019/02/karma-summary-unit-1-bsc-sem-2.html>
6. <https://www.successcds.net/learn-english/class-10/mrs-packletides-tiger-class-10-english.html>
7. <https://www.jobscan.co/resume-writing-guide>

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core : XII	23CPU12	CORPORATE ACCOUNTING	84	5

Contact hours per week: 7

Year	Semester	Internal Marks	External Marks	Total Marks
II	IV	25	75	100

PREAMBLE:

To enable the students to have a comprehensive awareness about the provisions of the Company's Act and Corporate Accounts.

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	summarize the concepts of shares, debentures, goodwill and procedure for liquidation of companies.	K1
CO2	identify the types of shares and debentures	K2
CO3	distinguish between voluntary winding up and compulsory winding up of companies.	K3
CO4	determine the managerial remuneration of a company	K4
CO5	compute valuation of goodwill and valuation of shares.	K5

K1 – Remember; **K2 – Understand;** **K3 – Apply;** **K4 – Analyze;**
K5 – Evaluate; **K6 – Create.**

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	1	1	3
CO2	9	9	9	9	1	1	3
CO3	9	9	9	9	1	1	1
CO4	9	9	9	3	1	1	1
CO5	9	3	9	3	0	0	0
Total Contribution of COs to POs	45	39	45	33	4	4	8
Weighted Percentage of COs Contribution to POs	2.59	2.59	2.99	3.09	0.65	0.53	1.37

Level of Correlation: 0-No Correlation; 1-Low Correlation; 3-Medium Correlation; 9-High Correlation between COs and POs

Course Content

UNIT I (17 Hrs)

Issue of Shares and Underwriting:

Issue of Shares: Par, Premium and Discount – Forfeiture – Reissue – Right Issue – Bonus Share – (Theory and Problem) – Surrender of Shares (Theory only).

Underwriting: meaning – Importance of underwriting – Underwriting Commission – Types of Underwriting – Pure underwriting (Problems only) – Partial Underwriting (Theory only) – SEBI and DEMAT Account (Theory only)

UNIT II (17 Hrs)

Redemption of Preference Shares and Debentures:

Redemption of preference Shares: Redemption without Fresh Issue of Shares-Redemption at par out of Profits – Redemption at a premium out of profits – Redemption at Par out Fresh Issue – Redemption at a Premium, Partly out of profits and partly out of fresh issue-Redemption at a premium and fresh issue at premium-Redemption at par and Fresh issue at premium- Issue of Bonus shares by using Capital Redemption Reserve-Minimum Fresh issue of Shares.

Debenture - Meaning of Debenture- Types of Debenture - Difference between Shares and Debenture - Issue of Debenture - Redemption of Debenture: Sinking fund method only.

UNIT III (17 Hrs)

Valuation of Goodwill and Shares:

Goodwill: Meaning – Definition – Nature of Goodwill – Factors affecting the value of Goodwill – methods of valuing Goodwill : Average profit method ,Weighted Average profit Method, Super profit method and Capitalization method.

Valuation of Shares: Meaning – Importance – Factors Affecting the value of Shares – Methods of Valuation of Shares : Net Asset method, Yield Value method And Fair Value Method.

UNIT IV (17 Hrs)

Final Accounts of Companies:

Final Accounts of Companies(New Format) – Calculation of Managerial Remuneration (Simple problems only).

UNIT V (16 Hrs)

Liquidation of Companies:

Liquidation-meaning- odes of liquidation – Statement of Affairs - Deficiency A/C – Liquidators Final Statement of Account.

Note: Distribution of Marks: Theory 20 % and Problem 80 %.

TEXT BOOK:

Authors	Title	Publisher	Year of Publication
Reddy .TS & Murthy. A	Financial Accounting,	Margham Publication Chennai.	2012

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Gupta.R.L&Radhasamy.M	Advanced Accountancy	Sultan Chand & Co, New Delhi	2004
2	Maheswari.K. Suneel	Corporate Accounting	Vikas Publishing House, New Delhi,	2009
3	Shukla .M.C, Grewal.T.S& Gupta S.C	Advanced Accounts	Sultan Chand & Company Ltd, New Delhi	2012

WEB REFERENCES:

1. <https://www.icsi.edu/media/webmodules/publications/Company%20Accounts,%20Cost%20and%20Management%20Accounting.pdf>
2. <https://www.toppr.com/guides/accounting-and-auditing/introduction-to-company-accounts/issue-of-debentures/>
3. <https://www.toppr.com/guides/accounting-and-auditing/introduction-to-company-accounts/>
4. https://www.slideshare.net/afukhan/valuation-of-goodwill-and-shares-with-solution-of-problems?next_slideshow=1
5. <https://www.slideshare.net/AdalineDharshini/liquidation-of-companies>
6. [https://gurukpo.com/Content/B.Com/Corporate_Accounting\(B.Com\)P-1.pdf](https://gurukpo.com/Content/B.Com/Corporate_Accounting(B.Com)P-1.pdf)
7. <https://www.slideshare.net/cpjcollege/corporate-accounting-125032473>
8. <https://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accounting.pdf>

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core : XIII Allied : IV	23CPU13	E-BANKING	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
II	IV	25	75	100

PREAMBLE:

To make the students to understand the concept of e-banking transactions and overview of e-banking security.

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	define the various terms such ase-banking, Truncated cheque, E-Cheque, Internet Banking, Tele banking, Electronic Payment System, Digital Signature, Digital certificate, mobile banking	K1
CO2	demonstrate the modern functions of banking such as Automatic Teller Machine (ATM), e-banking delivery channels (debit card, credit card, smart card, tele banking, internet banking, NEFT,EFT,RTGS,SWIFT,E-WALLET), E-Locking Techniques and different facets of e banking	K2
CO3	make use of different electronic banking techniques to execute business and personal transactions smoothly	K3
CO4	examine the aspects of e-banking, telephone banking. E-banking models, cluster approach, high-tech banking services, cybercrime and e-security solutions	K4
CO5	judge the effectiveness of modern e-banking systems	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;
K5 – Evaluate; K6 – Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	1	3	9	3
CO2	9	3	9	1	1	9	3
CO3	9	3	3	1	1	9	1
CO4	9	3	3	1	1	9	1
CO5	1	1	3	1	1	3	1
Total Contribution of COs to POs	37	19	27	5	7	39	9
Weighted Percentage of COs Contribution to POs	2.13	1.26	1.79	0.47	1.14	5.15	1.54

Level of Correlation: 0-No Correlation; 1-Low Correlation; 3-Medium Correlation; 9-High Correlation between COs and POs

Course Content

UNIT I

E- Banking:

(12 Hrs)

Meaning – Traditional Banking Vs E- Banking – E- Banking in Indian Scenario – Facets of E- Banking – E- Banking and financial services – Models for E- Banking – Significance and limitations of E- Banking – Constraints in E- Banking.

UNIT II

E- Banking Transactions

(12 Hrs)

E- Banking Transactions – Truncated cheque – Definition – Features – Merits and Demerits.

E-Cheque: Definition – Features – Process – Mechanism – Advantages – Truncated cheque Vs E-Cheque – Payment cycle.

UNIT III

E-Banking Delivery Channels:

(12 Hrs)

Internet Banking – Meaning – Mechanics of Internet Banking – services – Mobile banking – Meaning – Definition – Features – Services – MCHQ in India – Tele banking- Definition – Features – Mechanism – Banking facilities – Tele banking system – Drawbacks.

UNIT IV

Electronic Payment System

(12 Hrs)

Electronic Payment System – Meaning – Features – Process – Payment methods – E-Cash – E-Purse – Electronic Card – ATM – Smart – Debit Card – Credit Card – Society for World Wide Inter Bank Financial Telecommunications (SWIFT) – Real Time Gross Settlement (RTGS) – National Electronic Fund Transfer (NEFT) – Working Mechanism of RTGS and NEFT.

UNIT V

Cyber Security in Banking:

(12 Hrs)

Introduction – Security concepts – Security Attacks – Skimming – PIN capturing – Phishing – Pharming - Social Engineering – Malware – Trojans.

E- Builder Solutions: E- Security solutions – Multi factor authentication – firewalls- Encryption – E-Locking technique – Digital Signature – Digital certificate – Electronic signature.

TEXT BOOKS:

Authors	Title	Publisher	Year of Publication
Gordon , E. and Natarajan.K	Banking theory and Practice	24 th Edition, Himalaya Publishing House, Mumbai	2014
Gurusamy S	Banking theory and Practice	Vijay Nicole imprints private Limited.	2017

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1.	Bhushan Dewan,	E-Commerce	Sultan Chand Limited, New Delhi	2012
2.	Kaptan SS, ,	Indian Banking in Electronic Era	New Century Publications, New Delhi	2003
3.	Shekhar K.C Lekshmy Shekar	Banking theory and Practice	Vikas publishing house, New Delhi	2013
4.	Sundaram K.P.M Varshney.P	Banking theory and Practice	Sultan Chand Limited, New Delhi	2011

WEB REFERENCES:

1. <https://www.youtube.com/watch?v=IS2Bobram64>
2. <https://www.slideshare.net/abhishektanna/e-banking-25603805>
3. https://www.academia.edu/27264233/Role_of_E_Banking_Delivery_Channel_in_Developing_Loyalty_A_study_on_Salaried_Employees?auto=download
4. https://www.youtube.com/watch?v=SNo4B74k_TI
5. https://www.lkouniv.ac.in/site/writereaddata/siteContent/202005031242173294Rajiv_Applied_E-banking-Updated.pdf
6. <https://rbidocs.rbi.org.in/rdocs/PublicationReport/Pdfs/21595.pdf>
7. https://www.researchgate.net/publication/46533323_E-BANKING-MODERN_BANKING_SERVICES
8. <http://www.ismsedu.com/E-Banking%20Management.pdf>

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core : XIV Practical	23CPU14	Computer Applications Practical- II	72	3

Contact hours per week: 6

Year	Semester	Internal Marks	External Marks	Total Marks
II	IV	25	25	50

Preamble

To help the students to acquire the knowledge of preparation of various accounting statements using Tally package.

- 1) Features of Tally – Tally Screen – Accounts Info Menu – Inventory Info Menu – Display Menu – Calculator – Work area.
- 2) Company creation – Alteration of Company – Deletion of Company – Selection of company.
- 3) Hierarchy of Accounts – Ledger Accounts and Groups Creating Ledger – in single ledger mode – multi-ledger mode – primary Group Creation – Alteration of Individual Ledgers and multiple ledgers.
- 4) Voucher Creation – Voucher entry – Types of Vouchers – Alteration of Vouchers – Deletion / Cancellation of Vouchers – Creating new Voucher types
- 5) Daybook - Cash book – Group Summary.
- 6) Display of Trial Balance – Profit and Loss Account and Balance Sheet.
- 7) Inventory Masters – stock Group Creation, Display and alteration – Stock Categories Creation, Display and Alteration - stock items creation, display and alteration.
- 8) Ratio analysis – Bank Reconciliation statement – printing reports from Tally.
- 9) Cheque Creation- Cheque printing.
- 10) Interest Calculation- Activate Interest Calculation (Simple and Compound Interest).

(72 Hrs)

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – IV	Skill Enhancement-I	23SECPU01/ 23SEU01	E-MARKETING/ NAAN MUDHALVAN	24	2

Contact hours per week: 2

Year	Semester	Internal Marks	External Marks	Total Marks
Second	IV	50	-	50

PREAMBLE:

To help students to understand the concept of E-Marketing and its applications and make them aware of modern methods and techniques of Marketing.

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	recall the various terminologies used in e-marketing, e-commerce, internet advertising, customer relationship management, C2C, C2B, B2C, B2B and online shopping.	K1
CO2	summarize the emerging trends in digital marketing by applying relevant consumer behaviour theories & frameworks, e-marketing mix, online consumer behaviour model and techniques of CRM.	K2
CO3	integrate marketing knowledge into online experiences for businesses & consumers, the skills required in conducting online research and research on online markets for selecting digital market opportunities.	K3
CO4	comprehend the importance of conversion of traditional marketing mix and working with digital relationship marketing, the use of digital marketing tools, issues, challenges, opportunities, cost & risk associated with electronic buying and the online consumer buying behaviour at different purchase stages.	K4
CO5	recommend appropriate online tools for achieving personal, business and organizational outcomes, the role of distribution channels, issues in adapting to globalized markets, the extended range of digital strategies & tactics and the consumer's satisfaction in online environment.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;
K5 – Evaluate; K6 – Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	9	9	9
CO2	9	9	9	9	3	9	3
CO3	9	9	9	3	3	9	3
CO4	9	9	3	3	3	9	1
CO5	9	3	3	3	1	3	1
Total Contribution of COs to POs	45	39	33	27	19	39	17
Weighted Percentage of COs Contribution to POs	2.59	2.59	2.19	2.53	3.10	5.15	2.90

Level of Correlation: 0-No Correlation; 1-Low Correlation; 3-Medium Correlation; 9-High Correlation between COs and POs

Course Content

UNIT – I (5 Hrs)

E-Marketing:

Meaning – E-Marketing Vs Traditional marketing and E-commerce Vs E-marketing – E-Marketing situations - Tools and techniques of E-Marketing – Issues, Challenges and Opportunities for E-Marketing – Advantages and disadvantages of E-Marketing.

UNIT – II (5 Hrs)

E-Marketing mix:

E-Marketing mix for Digital environment – 4Ps in the Digital Context – Classification of online goods and services – Different costs associated with electronic buying – Distribution Channel and role of self-service – Online marketing(Internet advertising).

UNIT – III (5 Hrs)

E-Buyer behaviour:

Consumer buying behaviour in electronic environment – Theoretical frameworks of consumer behaviour – Online consumer buying behaviour at different purchase stages – Consumer’s satisfaction in online environment.

UNIT – IV (5 Hrs)

E-Buying and CRM:

E-Buying (Online shopping) – Consumer attitude towards Online shopping – Benefits of Online shopping – Determinants of Online shopping – Risk associated with Online shopping.

Customer relationship management: Techniques of CRM – Relationship programmes.

UNIT – V (4 Hrs)

Internet marketing:

Internet marketing an effective tool of E-Marketing – Model for internet marketing. E-marketing in global perspective- E-marketing in Indian context.

TEXT BOOK:

Authors	Title	Publishers	Year of Publication
Bijal Zaveri Amin	The Impact of E-Marketing on E-Buyer Behaviour	Rajkamal Press, Delhi	2013

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1.	Ranchna Jawa, Harish Kumar, NikhiniAthili, Ranchna Jawa	E-marketing	Singhal Publication, New Delhi	2017
2.	Strauss, J. and Frost .R	E-marketing	PHL Learning private limited., New Delhi	2014
3.	Suman KumarKanth, sanjayMohapatra	E-marketing	WileyIndia PVT LTD. Karnataka	2013

WEB REFERENCES:

1. <https://www.webfx.com/internet-marketing/emarketing-strategies.html>
2. <https://keydifferences.com/difference-between-traditional-marketing-and-digital-marketing.html>
3. <https://www.economicdiscussion.net/articles/goods-and-services-meaning-and-classification-of-goods-and-services/2014>
4. <https://www.feedough.com/distribution-channels-definition-types-functions/>
5. <https://www.slideshare.net/amitmaity12/online-consumer-behavior-of-e-commerce>
6. <https://repository.up.ac.za/bitstream/handle/2263/29162/02chapter2.pdf?sequence=3&isAllowed=y>
7. <https://www.slideshare.net/ankitvermadelhi/paper-rte>
8. <https://www.youtube.com/watch?v=uTOxS6UZhZg>
9. https://www.youtube.com/watch?v=m1p_8Oli4bA
10. https://www.powershow.com/view/3b03a3-NzdIM/The_Indian_Marketing_Environment_powerpoint_ppt_presentation

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – IV	Ability Enhancement -II	23AEU02	CONSUMER RIGHTS	24	2

Contact hours per week: 2

Year	Semester	Internal Marks	External Marks	Total Marks
II	IV	50	--	50

PREAMBLE:

This paper seeks to familiarize the students with their rights and responsibilities as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights.

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	Memorize the procedure of redress of consumer complaints, and the role of different agencies in establishing product and service standards	K1
CO2	Explain the Consumer Protection Law in India	K2
CO3	Impart sound practical grounding about the practice of consumer law and the procedure Followed	K3
CO4	Evaluate the regulations and legal actions that helps to protect consumers	K4
CO5	Analyse the knowledge and skills needed for a career in this field	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;
K5 – Evaluate; K6 – Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	1	0	1
CO2	9	9	9	9	1	0	1
CO3	9	9	9	3	3	1	1
CO4	9	3	1	1	3	3	3
CO5	9	1	3	0	9	9	9
Total Contribution of COs to POs	45	31	31	21	17	13	15
Weighted Percentage of COs Contribution to POs	2.59	2.06	2.06	2.06	2.77	1.72	2.56

Level of Correlation: 0-No Correlation; 1-Low Correlation; 3-Medium Correlation; 9-High Correlation between COs and POs

Course Content

UNIT 1: Conceptual Framework

6 Lectures

Consumer and Markets: Concept of Consumer, Nature of markets: Liberalization and Globalization of markets with special reference to Indian Consumer Markets, E-Commerce with reference to Indian Market, Concept of Price in Retail and Wholesale, Maximum Retail Price(MRP), Fair Price, GST, labeling and packaging along with relevant laws, Legal Metrology.

Experiencing and Voicing Dissatisfaction: Consumer buying process, Consumer Satisfaction/dissatisfaction-Grievances-complaint, Consumer Complaining

Behaviour:Alternatives available to Dissatisfied Consumers; Complaint Handling Process: ISO 10000 suite

UNIT 2: The Consumer Protection Law in India

5 Lectures

Objectives and Basic Concepts: Consumer rights and UN Guidelines on consumer protection, Consumer goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice, and restrictive trade practice.

Organizational set-up under the Consumer Protection Act: Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels; Adjudicatory Bodies: District Forums, State Commissions, and National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA with important case law.

UNIT 3: Grievance Redressal Mechanism under the Indian Consumer Protection Law

5 Lectures

Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy available; Temporary Injunction, Enforcement of order, Appeal; Offences and penalties. **Leading Cases decided under Consumer Protection law by Supreme Court/National Commission:** Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity and Telecom Services; Education; Defective Products; Unfair Trade Practices.

UNIT 4: Role of Industry Regulators in Consumer Protection

4 Lectures

i. Banking: RBI and Banking Ombudsman

ii. Insurance: IRDA and Insurance Ombudsman

iii. Telecommunication: TRAI

iv. Food Products: FSSAI

v. Electricity Supply: Electricity Regulatory Commission

vi. Real Estate Regulatory Authority

UNIT 5: Contemporary Issues in Consumer Affairs

4 Lectures

Consumer Movement in India: Evolution of Consumer Movement in India, Formation of consumer organizations and their role in consumer protection, Misleading Advertisements and sustainable consumption, National Consumer Helpline, Comparative Product testing, Sustainable consumption and energy ratings.

Quality and Standardization: Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; Role of International Standards: ISO an Overview

Note: Unit 2 and 3 refers to the Consumer Protection Act, 1986. Any change in law would be added appropriately after the new law is notified

Suggested Readings:

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. (2007) *Consumer Affairs*, Universities Press.
2. Choudhary, Ram Naresh Prasad (2005). *Consumer Protection Law Provisions and Procedure*, Deep and Deep Publications Pvt Ltd.
3. G. Ganesan and M. Sumathy. (2012). *Globalisation and Consumerism: Issues and Challenges*, Regal Publications
4. Suresh Misra and Sapna Chadah (2012). *Consumer Protection in India: Issues and Concerns*, IIPA, New Delhi
5. Rajyalaxmi Rao (2012), *Consumer is King*, Universal Law Publishing Company
6. Girimaji, Pushpa (2002). *Consumer Right for Everyone* Penguin Books.
7. E-books :- www.consumereducation.in
8. Empowering Consumers e-book,
9. ebook, www.consumeraffairs.nic.in
10. *The Consumer Protection Act, 1986 and its later versions.* www.bis.org

Articles:

1. Misra Suresh, (Aug 2017) "Is the Indian Consumer Protected? One India One People.
2. Raman Mittal, Sonkar Sumit and Parineet Kaur (2016) *Regulating Unfair Trade Practices: An Analysis of the Past and Present Indian Legislative Models*, Journal of Consumer Policy.
3. Chakravarthy, S. (2014). *M RTP Act metamorphoses into Competition Act*. CUTS Institute for Regulation and Competition position paper. Available online at www.cuts-international.org/doc01.doc.
4. Kapoor Sheetal (2013) "Banking and the Consumer" *Akados* (ISSN 2231-0584)
5. Bhatt K. N., Misra Suresh and Chadah Sapna (2010). *Consumer, Consumerism and Consumer Protection*, Abhijeet Publications.
6. Kapoor Sheetal (2010) "Advertising-An Essential Part of Consumer's Life-Its Legal and Ethical Aspects", *Consumer Protection and Trade Practices Journal*, October 2010.
7. Verma, D.P.S. (2002). *Regulating Misleading Advertisements, Legal Provisions and Institutional Framework*. Vikalpa. Vol. 26. No. 2. pp. 51-57.

Periodicals:

1. *Consumer Protection Judgments (CPJ)* (Relevant cases reported in various issues)
2. Recent issues of magazines: *International Journal on consumer law and practice*, National Law School of India University, Bengaluru
3. '*Consumer Voice*', Published by VOICE Society, New Delhi.

SEMESTER – V

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core : XV	23CPU15	FINANCIAL MANAGEMENT	84	5

Contact hours per week: 7

Year	Semester	Internal Marks	External Marks	Total Marks
III	V	25	75	100

PREAMBLE:

To enable the students to make use of financial management tools for effective financial decision making.

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	remember the phraseologies such as capital structure, cost of capital, capital budgeting and working capital	K1
CO2	elucidate the various theories involved in financial management	K2
CO3	identify the sources of finance, determinants of cost of capital, suitable credit, collection policies and forms of dividend	K3
CO4	solve the finance issues in pertaining to business using leverages, capital budgeting, cash flow and dividend policy	K4
CO5	determine optimal capital structure, working capital requirements, payback period, level of stock and dividend payout	K5
CO6	construct a sound capital structure and minimise cost of capital for making most profitable investment decision of a corporate firm	K6

**K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;
K5 – Evaluate; K6 – Create.**

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	3	3
CO2	9	9	9	9	3	3	3
CO3	9	9	9	9	9	3	3
CO4	9	9	9	9	3	9	3
CO5	9	9	3	9	3	3	3
Total Contribution of COs to POs	9	3	1	3	3	9	3
Weighted Percentage of COs Contribution to POs	3.10	3.19	2.66	4.49	3.92	3.96	3.07

Level of Correlation: 0-No Correlation; 1-Low Correlation; 3-Medium Correlation; 9-High Correlation between COs and POs

Course Content

UNIT – I (17 hours)

Financial Management

Meaning, Nature, Scope of Financial Management - objectives and importance of Financial Management - Functions of Financial Management – Financial decisions – Factors influencing the financial decisions-Financial Management Process.

UNIT – II (17 hours)

Capital Structure, Leverages and Cost of Capital

Meaning and Importance of Capital Structure – Pattern of capital structure - Factors determining capital structure.

Leverages – Operating leverage – Financial leverage – Combined leverage.

Cost of Capital – Meaning & Definition – Significance of Cost of Capital – Classification of Cost – Determination of Cost of Capital: Cost of debt, Cost of preference capital, Cost of equity capital, Cost of Retained earnings – Weighted Average Cost of Capital.(both theory and simple problems)

UNIT - III (17 hours)

Working Capital Management

Need and Importance for Working Capital – Concept of Working Capital – Types of Working Capital –advantages and dangerous of excessive & Inadequate Working Capital-Factors determining the working capital requirements - determinations of working capital. (both theory and problems)

UNIT – IV (17 hours)

Capital Budgeting

Meaning, Importance, Process of Capital Budgeting – Methods of Capital Budgeting : Pay-Back Period Method- ARR Method, NPV Method, IRR Method, Profitability Index Method- Limitations of Capital Budgeting.(both theory and simple problems)

UNIT – V (16 hours)

Dividend Policy

Determinants of dividend policy-Type of dividend policy – Optimal dividend policy – Stable dividend policy – Forms of dividend mechanics of dividend distribution – Retained Earnings - Bonus issue, advantages and disadvantages of bonus issues- Sources of bonus issue – SEBI guidelines of bonus issues.

Note : Distribution of Marks : Theory 60% and Problem 40%

TEXT BOOK:

Author	Title	Publisher	Year of Publication
ShazulIbrahim S.A.N	Financial Management	PASS Publications, Madurai.	2017

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Maheswari. S.N.	Financial Management	Margham Publication, Chennai.	2012
2	Ramachandran. R Srinivasan.R	Financial Management	Sriram Publications ,Tiruchi.	2009
3	Shashi K.Gupta Sharma.R.K.	Financial Management	Kalyani Publishers, New Delhi.	2006

WEB REFERENCES:

1. <https://gurunanakcollege.edu.in/files/commerce-management/financing-decision.pdf>
2. http://accioneduca.org/admin/archivos/clases/material/sources-of-financing_1563992424.pdf
3. <https://www.slideshare.net/3631/capital-structure-theories-25584385>
4. <https://corporatefinanceinstitute.com/resources/knowledge/finance/mm-theorem/>
5. https://www.slideshare.net/Aswathy_Jayan/types-of-leverages
6. <https://www.slideshare.net/vinuputhuvelil/cost-of-capital-43151873>
7. <https://www.knowledgiate.com/methods-of-ranking-investment-proposals/>
8. <http://www.jiwaji.edu/pdf/ecourse/management/Management%20of%20Receivables%203.pdf>

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core : XVI	23CPU16	DIRECT TAX LAWS AND PRACTICE – I	72	4

Contact hours per week: 6

Year	Semester	Internal Marks	External Marks	Total Marks
III	V	25	75	100

PREAMBLE:

To familiarize and update the students with the provisions of Income Tax Act and computation of Income Tax for individuals.

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	spell out the definitions of assessment year, previous year, assessee and various heads of income under Income Tax Act, 1961.	K1
CO2	describe the concepts of income, exempted income, residential status of assessee, basis of charge and various provisions and rules under Income Tax Act including permissible deductions and set-off and carry forward of losses.	K2
CO3	apply the income tax provisions, tax rate slabs, rebate and surcharge in computation of total income and income tax liability of individuals.	K3
CO4	analyse the deductions permissible under section 80 C to 80 U.	K4
CO5	determine the tax liability of an individual	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;
K5 – Evaluate; K6 – Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	3	3	3	3
CO2	9	9	9	3	3	3	3
CO3	9	9	3	3	3	3	9
CO4	9	9	3	3	1	3	9
CO5	9	9	3	3	1	3	9
Total Contribution of COs to POs	45	45	27	15	11	15	33
Weighted Percentage of COs Contribution to POs	2.59	2.99	1.79	1.40	1.79	1.98	5.63

Level of Correlation: 0-No Correlation; 1-Low Correlation; 3-Medium Correlation; 9-High Correlation between COs and POs

Course Content

UNIT I (15 Hrs)

Basic Concepts of Income tax

Income Tax Act – Definition of Income– Assessment year – Previous year - Assessee – Basis of Charge: Residential status – Scope of Total Income – Exempted Incomes.

UNIT II (14 Hrs)

Heads of Income – I

Income from Salaries - Income from House property.

UNIT III (14 Hrs)

Heads of Income – II

Profits and Gains of Business or Profession – Income from other sources

UNIT IV (14 Hrs)

Heads of Income –III & Deductions

Capital gains–Deductions from Gross Total Income

UNIT V (15 Hrs)

Tax Liability and Tax planning

Set-off and Carry Forward of Losses – Computation of tax liability – Assessment of Individuals – Tax planning: Meaning, Objectives, Types- Tax evasion Vs Tax avoidance.

Note: Distribution of marks: Theory 40% and Problems 60%

TEXT BOOK:

Authors	Title	Publisher	Year of Publication
Gaur.V.P. &Narang.D.B.	Income Tax Law & Practice	Kalyani Publishers, New Delhi.	2017

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Dinkar Pagare	Tax Laws	S.Chand& Sons, New Delhi	2017
2	Lal.B.B, Vanshist. N.	Direct Taxes	I.K. International Publishers, New Delhi	2017
3	Mehrotra.H.C.	Income Tax Law & Accounts	Sahithya Bhavan Publishers, Agra	2017

WEB REFERENCES:

1. <https://www.scribd.com/doc/48730434/B-Com-INCOME-TAX-STUDY-MATERIAL>
2. <https://gurujionlinestudy.com/income-tax-law-accounts-study-material-notes-in-hindi/>
3. <https://www.slideshare.net/puneetarora171/residential-status-26793962>
4. <https://www.slideshare.net/altacitglobal/exempted-income-under-income-tax-act>
5. <https://www.incometaxindia.gov.in/pages/tools/income-tax-calculator.aspx>
6. <https://cleartax.in/s/80c-80-deductions>

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core : XVII	23CPU17	AUDITING AND ASSURANCE	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
III	V	25	75	100

PREAMBLE

To equip the learners with fundamental concepts of auditing and impart the knowledge about audit of books of accounts.

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	spell out the meanings of the various terminologies such as auditing, audit programme, working paper, internal check, internal control, vouching, verification, valuation, audit sampling, audit report and investigation	K1
CO2	explain various domain concepts in auditing particularly audit planning, , vouching of trading transactions, depreciation, share capital audit, share warrant and electronic auditing.	K2
CO3	identify the method of preparing audit programme, verifying , vouching of cash book, valuing of assets and liabilities, commencing audit for a joint stock company, audit evidence and procedures for audit documentation	K3
CO4	compare the internal check with internal control, vouching and verification with valuation, shares with stock and auditing with investigation and e - auditing, reserves with provisions.	K4
CO5	assess the audit risk and judge the effectiveness of the procedures to be followed by the auditors while preparing audit report for various organisations, valuing of cash book, audit of depreciation and computerized accounts	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 – Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	9	9	3
CO2	9	9	9	9	9	9	3
CO3	9	9	3	9	9	3	9
CO4	9	9	9	3	3	3	9
CO5	9	9	9	9	3	3	9
Total Contribution of COs to POs	45	45	45	39	33	27	33
Weighted Percentage of COs Contribution to POs	2.59	2.99	2.99	3.65	5.38	3.57	5.63

Level of Correlation: 0-No Correlation; 1-Low Correlation; 3-Medium Correlation; 9-High Correlation between COs and POs

Course Content

UNIT I

(12 Hrs)

Introduction to Auditing:

Auditing – Origin – Definition – Objectives – Functions -Types – Advantages and Limitations – Qualities of an Auditor – Audit Planning- Audit Program- Audit Note Book - Audit Working Papers.

UNIT II

(12 Hrs)

Risk Assessment. Internal Check and Internal Control:

Internal Check with regard to Cash, Wages, Purchases, Sales, Stores and Fixed assets.

Audit Risk, Identifying and Assessing the Risk of Material Misstatement; Risk Assessment procedures; Internal control –Meaning, Characteristics- Evaluation of internal control system

Vouching, verification valuation

Vouching: Meaning-significance –General considerations regarding – Vouching of Cash, and Trading Transactions and Impersonal Ledger

Verification and valuation : Meaning - Basis and methods of Valuation - Difference between Vouching, Verification and Valuation- verification and valuation of assets and liabilities and auditors duty

Unit III

(12 Hrs)

Audit of depreciation and reserve, Audit sampling, evidence and documentation

Depreciation: Meaning - Methods – Reserves and Provision: Meaning, Distinction - Classification of Reserves- Auditors duties regarding depreciation and reserve.

Audit sampling- Audit Documentation; Nature and Purpose of Audit Documentation- Audit procedures for obtaining audit evidence; Sources of evidence; Relevance and Reliability of audit evidence.

UNIT IV

(12 Hrs)

Audit of Joint Stock Companies:

Preliminary Steps for Commencing an Audit – Share Capital Audit: Audit of shares issued for Cash and consideration other than Cash Shares issued at Premium and Discount - Calls in Arrear - Calls in Advance – Forfeiture - Bonus Shares - Share transfer Audit: Procedure - Blank transfer - Share Certificate - Share Warrant – Difference between Share and Stock - Branch audit-joint audit.

Qualifications & Disqualifications of an auditor – Various modes of Appointment & Removal of company auditor - Rights, Duties and Liabilities of an Auditor (Civil & Criminal)

UNIT V

(12 Hrs)

Investigation, Audit report, E-auditing and Audit of different types of entities

Investigation-meaning-objectives-Auditing Vs Investigation-Investigation under provisions of Companies Act - Audit Report: Meaning – Contents- Auditor’s opinion and report on financial statement: Qualified, unqualified, adverse and disclaimer - Audit of computerized accounts-electronic auditing - Audit of Educational institutions, Banks, Hotels, Clubs and Hospitals.

TEXT BOOK:

Authors	Title	Publisher	Year of Publication
Pradeep Kumar, Baldev Sachdeva & Jagwant Singh	Principles of Auditing	Kalyani Publishers, New Delhi	2010

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Basu.S.K.	Auditing & Assurance for CA Integrated Professional competence	Pearson, New Delhi	2012
2	De Paula F.R.M	Auditing	The English language Society and Sir Isaac Pitman and Sons Ltd, London	2010
3	Kishnadwala. V.H Kishnadwala. N.H	Principles & Practice of Auditing	S. Chand & Company limited, New Delhi.	2005
4	Pradeep Kumar	Auditing	Kalyani Publishers, New Delhi	2006
5	Ravinder Kumar Virendar Kumar	Practical Auditing	Prentice Hall of India, New Delhi	2015
6	Tandon B.N.	Practical Auditing	S Chand Company Ltd, New Delhi	2009

WEB REFERENCES:

1. <https://www.tutorialspoint.com/auditing/index.htm>
2. <https://www.slideshare.net/SakoMayrick/auditing-in-computer-environment-presentation-presentation>
3. <https://accountlearning.blogspot.com/2012/02/importance-of-vouching.html>
4. https://www.tutorialspoint.com/auditing/auditing_classifications.htm
5. <https://askanydifference.com/difference-between-auditing-and-investigation-with-table/>
6. <https://www.scc.ac.in/downloads/VERIFICATION-AND-VALUATION-OF-ASSETS-AND-LIABILITIES.pdf>
7. https://www.tutorialspoint.com/auditing/auditing_of_educational_institutions.htm
8. <https://www.wikiaccounting.com/audit-evidences-definition-types-procedures-quality/>
9. <https://accountinguide.com/audit-documentation/>
10. <https://www.accaglobal.com/ca/en/student/exam-support-resources/fundamentals-exams-study-resources/f8/technical-articles/audit-sampling.html>

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core : XVIII Project	23CPU18A	APPRENTICESHIP TRAINING	-	1

Contact hours per week: --

Year	Semester	Internal Marks	External Marks	Total Marks
III	V	100	--	100

PREAMBLE:

To enable the students to given practical exposure in the field of auditing

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	List the duties and responsibilities of an auditor and his assistants	K1
CO2	Summarise the office procedure followed by auditors	K2
CO3	Make use of Tally for recording journal entries and develop reports	K3
CO4	Analyse GST forms and income particulars and examine tax liability of clients	K4
CO5	Appraise the clients regarding the compliance requirements of Income Tax, GST and Companies Act	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;
K5 – Evaluate; K6 – Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs-POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	9	3
CO2	9	9	9	3	3	3	3
CO3	9	3	3	3	1	3	1
CO4	9	3	3	1	1	1	1
CO5	9	1	1	1	1	1	1
Total Contribution of COs to POs	45	25	25	17	9	17	9
Weighted Percentage of COs Contribution to POs	2.59	1.66	1.66	1.59	1.47	2.25	1.54

Level of Correlation: 0-No Correlation; 1-Low Correlation; 3-Medium Correlation; 9-High Correlation between COs and POs

Rules governing the evaluation of Apprenticeship Training Report

1. Each student should undergo 100 hours of Apprenticeship Training during IV and V Semester course of study.
2. The training report is not less than 30 type written pages should be submitted within one month after the completion of the apprenticeship period.
3. If a student fails to undergo the apprenticeship programme on medical grounds/due to lack of attendance either in the IV semester or in the V semester (or) in both semesters, she should undergo the same after completion of 6th semester. For this prior permission should be obtained from the Principal with the recommendation of the Head of the Department and Controller of Examinations. In such a case training report should be submitted within one month after the completion of the apprenticeship period.
4. In case of failure to submit the report within the above stipulated period, the date of submission may be extended to 15 working days with a late fee as prescribed by the Principal. Further extension, if necessary, may be granted by the College Council on special request.
5. The Apprenticeship report shall be evaluated for a total of 100 marks, out of which 50 marks shall be allotted to the apprenticeship programme to be evaluated by auditor and 50 marks to the apprenticeship report to be evaluated by the Department.
6. A student should secure a minimum of 20 marks each (Auditor & Department) in the apprenticeship programme and 40 marks in the training report to qualify for a pass in the 'Apprenticeship Report'.
7. If any candidate indulges in malpractice while attending the apprenticeship programme or fails to secure a minimum pass mark in the apprenticeship programme as evaluated by the auditor, the report will not be considered for the evaluation by the Department. In that case, student has to undergo Apprenticeship Programme once again and resubmit the report within one month after completion of Apprenticeship Programme.
8. If any candidate fails to secure a minimum pass mark in the 'Apprenticeship Report' as evaluated by the department, the candidate has to resubmit the report after carrying out the suggestions given by the department within 10 days after the publication of the results.

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core : XIX Elective I	23CPU19A	PRINCIPLES OF INSURANCE	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
III	V	25	75	100

PREAMBLE:

To equip the students with the basic principles and practices for taking insurance policy and making claim.

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	recollect the concepts of insurance, contract of life insurance, marine, fire, burglary, agricultural and health insurance.	K1
CO2	outline the nature of life and non life insurance and its products.	
CO3	identify the functions, principles and role of insurance and IRDA.	K2
CO4	examine the procedures involved in purchasing insurance products and settlement of claims	K4
CO5	evaluate the impact of insurance sector in economic development and role of IRDA in regulating insurance business in India.	K5

**K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;
K5 – Evaluate; K6 – Create.**

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	9	3
CO2	9	9	9	9	3	9	1
CO3	9	9	9	3	3	3	1
CO4	9	3	9	3	3	3	1
CO5	9	3	3	3	1	3	1
Total Contribution of COs to POs	45	33	39	27	13	27	7
Weighted Percentage of COs Contribution to POs	2.59	2.19	2.59	2.53	2.12	3.57	1.19

Level of Correlation: 0-No Correlation; 1-Low Correlation; 3-Medium Correlation; 9-High Correlation between COs and POs

Course Content

UNIT I

(12 Hrs)

Introduction:

Insurance: Meaning and Definition – Evolution of Insurance – Nature, Functions and Principles of Insurance - Role and Importance of Insurance- Types of Insurance – Insurance Contract- Role of Insurance Sector in Economic development.

UNIT II

(12 Hrs)

Life Insurance:

Nature and Meaning of Life Insurance Contract – Characteristics of Life Insurance – Economic uses of Life Insurance - Classification of Life Policies – Annuities – Surrender value- Factors that affect premium – procedures in life insurance - Types of Assignment – Nomination – Difference between nomination and assignment – settlement of claims – maturity cum death claim.

UNIT III

(12 Hrs)

Fire Insurance:

Meaning and Definition of fire insurance – Contract of fire insurance - Functions – Scope – Add-on Covers – Special Coverage – Principles of fire insurance – Rights of Insurance – Kinds of fire policies – Procedures for settlement of claims – Re insurance –Characteristics, Objectives and Methods of fire insurance – Advantages of fire insurance.

UNIT IV

(12 Hrs)

Marine Insurance:

Marine Insurance - Meaning, Definition and Characteristics of Marine Insurance – Types of Marine Insurance – Difference between marine and fire insurance – Fundamental Principles of marine insurance – Kinds of marine policies – Marine policy conditions – Marine losses and perils.

UNIT V

(12 Hrs)

Miscellaneous Insurance & IRDA:

Health Insurance - Rural and agricultural insurance – Accident Insurance – Burglary Insurance - IRDA – Regulatory provisions under IRDA Act – Protection of policy holder’s interest - Role of IRDA in regulating insurance business in India.

TEXT BOOK:

Authors	Title	Publisher	Year of Publication
Murthy.A	Principles and Practices of Insurance	Margham Publications, Chennai	2008

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Mishra.M.N	Modern Concepts of Insurance	S.Chand& Sons, New Delhi	2010
2	Periasamy.P	Principles and Practices of Insurance	Himalaya Publishing House, Mumbai	2011

WEB REFERENCES:

- 1) <https://www.turtlemint.com/what-is-insurance/>
- 2) <https://www.turtlemint.com/life-insurance/articles/everything-you-wanted-to-know-about-life-insurance/>
- 3) <https://www.paisabazaar.com/commercial-insurance/fire-insurance/>
- 4) <https://www.dripcapital.com/en-in/resources/blog/marine-insurance-meaning-types-benefits>
- 5) www.icmrindia.org
- 6) www.gremler.nets
- 7) www.wiley.com
- 8) www.palgrave.com
- 9) www.emeraldinsight.com

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core : XIX Elective I	23CPU19B	HIGHER CORPORATE ACCOUNTING	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
III	V	25	75	100

PREAMBLE :

To enable the students to be conversant with the higher corporate accounting system suitable to the corporate sector.

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	recall the various jargents used in corporate	K1
CO2	explain the accounting treatment in amalgamation, liquidator's final statement of accounts, preparation of revenue account, calculation of purchase consideration and preparation of electricity company accounts.	K2
CO3	calculate profit and loss while preparing consolidated balance sheet of holding companies and balance sheet of banking & insurance companies.	K3
CO4	analyse the accounting procedures with regard to managerial remuneration, minority interest, classification of bank advances, amalgamation and absorption, general insurance and life insurance.	K4
CO5	evaluate the techniques of valuation of consolidated balance sheet of holding company, bank accounts, insurance company accounts and electricity company accounts.	K5

**K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;
K5 – Evaluate; K6 – Create.**

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	9	3
CO2	9	9	9	9	3	9	1
CO3	9	9	9	3	3	3	1
CO4	9	3	9	3	3	3	1
CO5	9	3	3	3	1	3	1
Total Contribution of COs to POs	45	33	39	27	13	27	7
Weighted Percentage of COs Contribution to POs	2.59	2.19	2.59	2.53	2.12	3.57	1.19

Level of Correlation: 0-No Correlation; 1-Low Correlation; 3-Medium Correlation; 9-High between COs and POs

Course Content

UNIT I (12 Hrs)

Amalgamation of companies:

Meaning of Amalgamation –Types of Amalgamation -Difference between Amalgamation as Merger and Amalgamation as Purchase-Calculation of Purchase Consideration under Net Asset Method and Net Payment Method - Accounting Entries in the books of Transferor and Transferee Company –External reconstruction only.

UNIT II (12 Hrs)

Holding Company Accounts

Meaning & Definition-Preparation of Consolidated Balance Sheet –Calculation of Goodwill, Capital Reserve, Minority Interest, Unrealized Profit, Capital and Revenue Profits, Mutual Owings.

UNIT III (12 Hrs)

Banking Companies Accounts

Legal Requirements of Banking Company-Accounts of Banking companies-Final accounts and Balance sheet-Classification of Advances-Provisions for NPA.

UNIT IV (12 Hrs)

Insurance companies Accounts

Accounts of Insurance companies – Difference between Life Insurance and General Insurance- Final accounts and Balance sheet of Life Insurance and General Insurance Business (Fire and marine only).

UNIT V (12 Hrs)

Accounting for Electricity companies

Statement of Accounts for Electricity Companies –Replacement of Asset - Final Accounts of Electricity Companies.

Note: Distribution of Marks: Theory 20 %, Problem 80%.

TEXT BOOK:

Authors	Title	Publisher	Year of Publication
Reddy .T.S &Murthy.A.Dr	Corporate Accounting	Margham Publication, Chennai	2016

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Gupta.R.L&Radhasamy.M	Advanced Accountancy	Sultan Chand & Co, New Delhi	2004
2	Maheswari.K. Suneel	Corporate Accounting	Vikas Publishing House, New Delhi,	2009
3	Shukla .M.C, Grewal.T.S& Gupta S.C	Advanced Accounts	Sultan Chand & Company Ltd, New Delhi	2012

WEB REFERENCES:

1. <https://www.edupristine.com/blog/amalgamation-explained-detail>
2. <https://swaritadvisors.com/blog/difference-between-merger-and-amalgamation-in-india/>
3. <https://www.youtube.com/watch?v=QQNg85OZXcQ>
4. <https://www.youtube.com/watch?v=em4OCDiJDnc>
5. <https://www.youtube.com/watch?v=xdxISrBTVy4>
6. <https://www.youtube.com/watch?v=djSxXI7jRLE>
7. <https://www.youtube.com/watch?v=JCVDcq8TnSM>
8. <https://www.youtube.com/watch?v=U-v63KAac2c>

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core : XIX Elective I	23CPU19C	FUNDAMENTALS OF BUSINESS ANALYTICS	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
III	V	25	75	100

PREAMBLE:

To equip the students to learn fundamentals of business analytics for effective data analysis

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	spell out the meanings of various terminologies such as business analytics, types of analytics, data definition, types of data, data cleaning, data mining, data warehousing, Data summarization methods	K1
CO2	explain the importance of data quality, deal with incomplete data, digital data types, identify data requirements, OLAP architectural types, text mining, web analytics	K2
CO3	apply the techniques of data model, Data summarization methods, OLTP and OLAP Architectures	K3
CO4	analyze the needs of business analytics in different business application fields	K4
CO5	evaluate the different techniques in business analytics for decision making.	K5

K1 – Remember; **K2 – Understand;** **K3 – Apply;** **K4 – Analyze;**
K5 – Evaluate; **K6 – Create.**

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	9	3
CO2	9	9	9	9	3	9	1
CO3	9	9	9	3	3	3	1
CO4	9	3	9	3	3	3	1
CO5	9	3	3	3	1	3	1
Total Contribution of COs to POs	45	33	39	27	13	27	7
Weighted Percentage of COs Contribution to POs	2.59	2.19	2.59	2.53	2.12	3.57	1.19

Level of Correlation: 0-No Correlation; 1-Low Correlation; 3-Medium Correlation; 9-High Correlation between COs and POs

Course Content

UNIT-I (12 Hrs)

Introduction to data

Data Definition: Types of Data, Types of Digital Data, Types of data sets – Attributes and Measurement — Data quality – identifying data requirements, Big data- Data Collection, Understanding data, Data mining-Data preparation –Data warehousing- Data Cleansing, Normalisation, Data preparation, Data Blending, Data Modeling –DBMS-RDBMS(concepts only)

UNIT-II (12 Hrs)

Business Analytics:

Introduction to Business Analytics- Concept of Analytics, Types of Analytics, organization and source of data, importance of data quality, dealing with missing or incomplete data, Role of Data Scientist in Business and Society

UNIT-III (12 Hrs)

Visualisation of Data:

Introduction, Data summarization methods; Tables, Graphs, Charts, Histograms, Frequency distributions, Relative Frequency Measures of Central Tendency and Dispersion; Box Plot; (teach through excel only).

UNIT-IV (12 Hrs)

Online Transaction Processing (OLTP):

Introduction to OLTP and OLAP – OLTP – OLAP – types of OLAP Architectures– OLTP and OLAP – Data models for OLTP and OLAP – Role of OLAP Tools in BI Architecture.

UNIT-V (12 Hrs)

Application of Business Analytics:

Marketing Analytics, Finance Analytics, HR Analytics, Operation Analytics, Supply Chain analytics, Google Analytics and You tube Analytics.

REFERENCEBOOKS:

S.No	Author	Title	Publisher	Year of Publication
1.	Ananth Raman, Marshall Fisher,	The New Science of Retailing: How Analytics Are Transforming the Supply Chain and Improving Performance,	HBR Book Press,	2010
2.	Efraim Turban, Ramesh Sharda, Jay Aronson, David King,	Decision Support and Business Intelligence Systems,	9th Edition, Pearson Education,	2009
3.	Frank J. Ohlhorst,	Big Data Analytics,	1st Edition, Wiley,.	2012

4.	Foster Provost, Tom Fawcett,	Data Science for Business – What you need to know about data mining and data- analytic thinking	Reilly Media Publication	2013 IDEA from CASEW ARE
5.	GalitShmueli, Nitin R. Patel, Peter C. Bruce,	Data Mining for Business Intelligence: Concepts, Techniques, and Applications in Microsoft Office Excel with XLMiner,	Wiley Publication,	2010
6.	Marc,J.Schniederjans, Dara G.Schiniederjans, ChristopherM.Starkey.	Business Analytics –Principles, Concepts and Applications What, Why and How?-	Wiley publications	2014
7.	Prasad RN, Seema Acharya,	Fundamentals of Business Analytics	2nd edition, Wiley publications	2014
8.	Turban E, Armson, JE, Liang, TP &Sharda	Decision Support and Business Intelligence Systems	8th Edition, John Wiley & Sons,	2007

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1. https://michael.hahsler.net/SMU/EMIS3309/slides/Evans_Analytics2e_ppt_01.pdf
2. https://www.academia.edu/40866126/BUSINESS_ANALYTICS
3. <https://ptgmedia.pearsoncmg.com/images/9780133552188/samplepages/0133552187.pdf>
4. https://www.cbsi-corp.com/wp-content/uploads/2012/02/NA50_05_BI_Business_Analytics.pdf
5. https://www.bis.org/ifc/publ/ifcb43_zn.pdf
6. <https://www.irjet.net/archives/V4/i8/IRJET-V4I8296.pdf>
7. <https://www.youtube.com/watch?v=diaZdX1s5L4&t=13s>
8. <https://www.youtube.com/watch?v=MiiANxRHSv4>

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core: XX Open Elective Course	*****	(OPTED BY THE STUDENTS OFFERED BY OTHER DEPARTMENTS)	48	2

Contact hours per week: 4

Year	Semester	Internal Marks	External Marks	Total Marks
III	V	25	75	100

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – IV	Skill Enhancement: II	23SEU02	LIFE SKILLS (JEEVAN KAUSHAL)	36	2

Contact hours per week: 3

Year	Semester	Internal Marks	External Marks	Total Marks
III	V	50	-	50

PREAMBLE:

To inculcate both personal and professional skills in the students in the areas of understanding of self and others, interpersonal skills, high performance teams, leadership potential, communication & presentation skills, techniques of problem solving, decision making, fostering creativity and innovation for personal and professional excellence, stress management, time management and conflict management and inculcation of human values.

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	Identify the common communication problems, what good communication skills are and what they can do to improve their abilities	K1
CO2	Demonstrate communication through the digital media	K2
CO3	Prepare themselves to situations as an individual and as a team.	K3
CO4	Analyse various leadership models, strengths and abilities to create their leadership vision	K4
CO5	Appraise their potential as human beings and conduct themselves properly in the ways of the world.	K5

**K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;
K5 – Evaluate; K6 – Create.**

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	9	3	1	3	3	1
CO2	1	9	3	1	3	9	1
CO3	1	3	3	3	9	3	3
CO4	1	3	3	3	9	9	3
CO5	1	3	3	1	3	1	9
Total Contribution of COs to POs	7	27	15	9	27	25	17
Weighted Percentage of COs Contribution to POs	0.40	1.79	1.00	0.84	4.40	3.30	2.90

Level of Correlation: 0-No Correlation; 1-Low Correlation; 3-Medium Correlation; 9-High Correlation between COs and POs

Course Content

UNIT – I: (7 Hours)
Communication Skills: Listening, Speaking, Reading, Writing and different modes of writing

UNIT – II: (7 Hours)
Digital Communication and Presentation Skills: Digital Literacy, Effective use of Social Media, Non-verbal communication, Presentation Skills

UNIT – III (7 Hours)
Team Skills: Trust and Collaboration, Listening as a Team Skill, Brainstorming, Social and Cultural Etiquettes, Internal Communication

UNIT – IV (7 Hours)
Leadership and Management Skills: Leadership Skills, Managerial Skills, Entrepreneurial Skills, Innovative Leadership and Design Thinking

UNIT – V (8 Hours)
Universal Human Values:
Ethics and Integrity, Love & Compassion, Truth, Non-Violence, Righteousness, Peace, Service, Renunciation (Sacrifice)

TEXT BOOKS:

1. Sen Madhucchanda (2010), An Introduction to Critical Thinking, Pearson, Delhi
2. Silvia P. J. (2007), How to Read a Lot, American Psychological Association, Washington DC
3. Sinek S. (2009). Start with Why: How Great Leaders Inspire Everyone to Take Action. Penguin
4. Kelly T., Kelly D. (2014). Creative Confidence: Unleashing the Creative Potential Within Us

REFERENCE BOOKS:

1. Elkington, J., & Hartigan, P. (2008). The Power of Unreasonable People: How Social Entrepreneurs Create Markets that Change the World. Harvard Business Press

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – V	Proficiency Enhancement	21PECPU01	BUSINESS AND COMMERCIAL KNOWLEDGE (SELF STUDY)	-	2

Contact hours per week: --

Year	Semester	Internal Marks	External Marks	Total Marks
III	V	-	100	100

PREAMBLE:

To enable the students to learn themselves and acquire knowledge of business and commerce.

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	Recall the meaning and definitions of various business and commercial terminologies.	K1
CO2	Explain the characteristics of different forms of business organizations and functions of stock exchanges.	K2
CO3	Compare the nature of various forms of business organizations.	K3
CO4	Evaluate the functions of stock exchanges, methods of trading in stock exchanges and factors influencing demand and supply.	K4
CO5	.assess the essentials and qualities of a successful businessmen.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;
K5 – Evaluate; K6 – Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	3	9	3	3
CO2	9	9	9	3	9	3	3
CO3	9	3	9	3	9	1	3
CO4	9	3	9	3	9	1	3
CO5	9	3	9	3	3	1	3
Total Contribution of COs to POs	45	27	45	15	39	9	15
Weighted Percentage of COs Contribution to POs	2.59	1.79	2.99	1.40	6.36	1.19	2.56

Level of Correlation: 0-No Correlation; 1-Low Correlation; 3-Medium Correlation; 9-High Correlation between COs and POs

Course Content

UNIT I

Nature and Scope of Business:

Meaning and definition of business- Characteristics of business- Scope of business- Business system- Objectives of modern business- Essentials of a successful business- Qualities of a successful business men- Development and growth of various forms of business organization- Business ethics.

UNIT II

Forms of Business Organization:

Sole proprietorship business- Partnership firms- Joint Hindu Family firm- Joint stock companies- Co-operative institutions- Public enterprises- Public utility services.

UNIT III

Stock Exchange:

History and Evolution of Stock Exchange- Functions of Stock Exchange- Organization of Stock Exchange- Services of Stock Exchange- Membership in Stock Exchanges- Classification of members in India- Investors and Speculators- Kinds of speculators- Methods of trading- Listing of securities- Securities Exchange Board of India (SEBI)- Functions- Salient features.

UNIT IV

Business Economics:

Meaning and Definition of Business Economics- Concept of marginal utility- Law of Diminishing Marginal Utility- Importance of Diminishing Marginal Utility- Law of demand- Factors influencing demand- Meaning of supply- Law of supply- Determinants of supply- Assumptions of supply.

UNIT V

Common Business Terminologies:

i) Finance and Business Terminologies:

Banking system- Money- Legal tender- Call money- Earnest money- Money market- Capital market- Bank- Central bank- Co-operative bank- Rural bank- Bank rate- Credit card- Debit card- Insurance- Life insurance- General insurance- Tax- Assessment year- Financial year- Previous year- Direct tax- Indirect tax- GST.

ii) Marketing Terminologies:

Market- Marketing- Marketing mix- Channels of distribution- Advertising- Branding- Brand name- Trade mark- Copy right- Goodwill- Sellers market and buyers market- Wholesaler- Retailer- Consumer- Customer- Multiple shop- Chain store- Super market- Black market- Export- Import- Balance of payment- STD- Fax- Telephone- Video conferencing.

iii) Accounting Terminologies:

Accounts- Single entry system- Double entry system- Journal- Ledger- Trial balance- Profit and loss Account- Balance sheet- Debtors and creditors- Assets and liabilities- Capital- Gross profit and net profit- Inventory- Invoice- Depreciation- Royalty- Hire purchase and installment- Capital expenditure and revenue expenditure- Auditing- Voucher- Working capital- Trade discount- cash discount.

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1.	Kathiresan &Radha.V	Business Organization	Prasanna Publishers, Chennai.	2006
2.	Sankaran.S	Business Economics	Margham Publications, Chennai	2014

WEB REFERENCES:

1. https://www.icaai.org/post.html?post_id=13831
2. <https://www.toppr.com/guides/commercial-knowledge/business-and-commercial-knowledge/>
3. <https://www.youtube.com/watch?v=bVDDOsB4vcg>
4. <https://www.youtube.com/watch?v=y8OhMXsIs60>
5. <https://www.youtube.com/watch?v=4vu5beepK2M>

SEMESTER – VI

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core : XXI	23CPU20	COST AND MANAGEMENT ACCOUNTING	72	5

Contact hours per week: 6

Year	Semester	Internal Marks	External Marks	Total Marks
III	VI	25	75	100

PREAMBLE:

To equip the learners to understand the techniques of cost accounting to become cost accountant and to familiarize them with the nature and concepts of management accounting and enable them to take managerial decisions using tools and techniques of management accounting.

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	recollect various meaning and definition of the terminologies used in the Cost and Management Accounting	K1
CO2	illustrate the fundamental knowledge on cost sheet, basic elements of costing and different ratios, working capital, cash flow and fund flow statements and marginal costing	K2
CO3	apply the techniques for computing EOQ, wage payment, labour turnover, overhead, ratios, cash from operations, break even sales, contribution, variable cost and sales.	K3
CO4	distinguish between cost accounting, financial & management accounting, fund flow analysis & cash flow analysis	K4
CO5	determine levels of stock, computation of control of labour, different ratios, working capital, cash from operation, fund from operation, variable cost, contribution, break even sales and sales	K5

K1 – Remember;K2 – Understand;K3 – Apply; K4 – Analyze;K5-Evaluate; K6 – Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	1	3
CO2	9	9	9	9	3	1	3
CO3	9	9	9	9	3	9	3
CO4	9	9	9	9	3	3	3
CO5	9	9	9	9	3	9	3
Total Contribution of COs to POs	45	45	45	45	15	23	15
Weighted Percentage of COs contribution to POs	2.57	2.88	2.82	3.83	2.25	2.47	2.66

Level of correlation:0–No correlation;1–Lowcorrelation;3–Medium correlation;9-Highcorrelation between COs and POs.

Course Content

UNIT I

(14 Hrs)

Overview of Cost Accounting:

Cost Accounting – Definition – Meaning and Scope – Concept and Classification – Costing an aid to Management — Types and Methods of Cost – Elements of Cost - Preparation of Cost Sheet.

UNIT II

(15 Hrs)

Materials, Labour & Overhead:

Meaning, Importance and techniques of Material Control: Levels of material Control – Need for Material Control – Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores –Economic Order Quantity

System of wage payment – Idle time – Control over idle time – Labour turnover. Computation and control of labour –Overhead – Classification of overhead – allocation and absorption of overhead -Primary and Secondary Distribution

UNIT III

(14 Hrs)

Management Accounting: Tools and Techniques:

Nature and scope of Management Accounting – Meaning – Nature – Scope – Functions – Objectives – Importance – Limitations – Distinction between Financial Accounting and Management Accounting – Relationship between cost and management Accounting – Tools and Techniques of Management Accounting.

UNIT IV

(14 Hrs)

Ratio Analysis and Marginal costing:

Ratio Analysis - Significance and Limitations of Ratio Analysis-Classification of Ratios -Analysis of Short-term Financial Position (Liquidity Ratios and Turnover Ratios) - Analysis of Long-term Financial Position - Analysis of Profitability.

Marginal Costing- Meaning-Marginal Costing Vs Absorption Costing-PV Ratio-Break Even Analysis-Limitations of Break Even Analysis-Applications of Marginal Costing.

UNIT V

(15 Hrs)

Working capital, Fund Flow and Cash Flow Statement:

Working Capital - Meaning and Concept-Classification-Need-Working Capital Cycle-Importance of Adequate Working Capital –Disadvantages of Excess or Inadequate Working Capital-Factors Determining Working Capital Requirements- Calculation of Working capital.

Fund Flow statement – Meaning– Importance and Limitations - Funds Flow statements Vs Income Statement and Balance Sheet – Schedule of changes in working capital – Funds from operations- Preparation of Funds Flow statement.

Cash Flow statement- Meaning– Comparison between Fund Flow statement and Cash Flow statement – Uses of Cash Flow statement – Limitations – Preparation of Cash Flow Statement.

NOTE : Distribution of marks : Theory 40% and Problems 60%

TEXT BOOK:

Author	Title	Publisher	Year of Publication
Reddy T.S. & Hari Prasad Reddy .Y	Cost Accounting	Margham Publishers, Chennai	2012
Shama R.K. and Shashi K.Gupta	Management Accounting	Kalyani Publications, Chennai	2016

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1.	Arora M.N.	Cost Accounting Principles and Practices	Vikas Publishing House, Chennai	2008
2.	Iyengar .S.P.	Cost Accounting	Sultan Chand & Sons, Chennai	2000
3.	Jain S.P & Narang	Cost Accounting Principles and Practice	Kalyani Publishers, Chennai	2002
4.	Pillai R.S.N. & Bagavathi .V	Cost Accounting	S. Chand & Company Limited, Chennai	2001
5.	Saxena V.K. & Vashist C.D.	Advanced Cost & Management Accounting	Sultan Chand & Sons, Chennai	1994
6.	Khan M Y and Jain P K	Management Accounting	TataMcGrew Hill Publishiung Company Limited, New Delhi	2007

7.	Maheswari S N	Principles of Management Accounting	Sultan Chand and Sons, New Delhi	2009
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2. <https://www.economicdiscussion.net/wages/payment-of-wages/payment-of-wages/32489>
3. https://www.tutorialspoint.com/accounting_basics/management_versus_cost_accounting.htm
4. <https://www.ilearnlot.com/management-accounting-objectives-nature-and-scope/55016/>
5. <https://www.educba.com/ratio-analysis-formula/>
6. <https://corporatefinanceinstitute.com/resources/knowledge/accounting/working-capital-cycle/>
7. <https://www.investopedia.com/terms/c/cashflowstatement.asp>
8. <https://www.youtube.com/watch?v=OzOtwYargcU>

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core : XXII	23CPU21	GOODS AND SERVICES TAX	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
III	VI	25	75	100

PREAMBLE:

To make the students to acquire the fundamental knowledge on Goods and Service Tax system in India.

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statements	Knowledge Level
CO1	Recollect the basic concepts of Indirect taxation and GST.	K1
CO2	Demonstrate the concept of CGST, SGST, UTGST and IGST.	K2
CO3	Make use of GST portal, register under GST, file GST returns and apply for input credit.	K3
CO4	Analyze the difference between direct and indirect taxation and pros& cons of GST.	K4
CO5	Evaluate the taxation structure before and after implementation of GST, changing rates of GST and decisions of GST council.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;
K5 – Evaluate; K6 – Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	3	1	1	1
CO2	9	9	9	3	1	1	1
CO3	9	9	9	3	3	9	3
CO4	9	9	9	3	3	1	3
CO5	9	9	9	3	3	3	3
Total Contribution of COs to POs	45	45	45	15	11	15	11
Weighted Percentage of COs Contribution to POs	2.59	2.99	2.99	1.40	1.79	1.98	1.88

Level of Correlation: 0-No Correlation; 1-Low Correlation; 3-Medium Correlation; 9-High Correlation between COs and POs

Course Content

UNIT I (12 Hrs)

Introduction to Indirect Taxation:

Indirect Taxes: Meaning and Nature – Difference between direct and indirect taxes - Advantages and disadvantages of indirect taxes – Special Feature of Indirect taxes – Taxation under Constitution and Constitutional amendments – Taxation structure before GST

UNIT II (12 Hrs)

Goods and service tax:

Goods and service tax: an Overview – Meaning of GST – Need for GST – Advantages of GST – Structure of GST in India – SGST – CGST – IGST- UTGST – Types of tax rates under GST. Taxes subsumed under CGST and SGST – GST Council: Composition and functions – Goods and Service Tax Network (GSTN) – Functions of GSTN

UNIT III . (12 Hrs)

Levy and Collection of GST:

Levy and Collection of tax under GST – Taxable event - Definitions for important terms: Goods, Services, Supplier, Business, manufacture, casual taxable persons, aggregate turnover, input tax and output tax. Concept of supply – Composite and Mixed Supplies – Composite Levy – Time of supply of goods and services. Input Tax Credit – Eligibility and conditions for taking input credit- Reverse charge under GST

UNIT IV (12 Hrs)

Levy and collection under integrated GST:

Levy and collection under integrated GST Act 2017 - Definitions of important terms: Integrated tax, intermediary, location of the recipient, supplier of services, output tax. Inter-state supply and Intra-State supply-Place of Supply of Goods or Services-Zero-rated supply. **UNIT V. (12 Hrs)**

Registration procedure under GST:

Registration procedure under GST – person- taxable person – persons not liable to be registered – procedure – compulsory registration - deemed registration – voluntary registration - Unique Identity Number (UIN) – amendments to the registration certificate – cancellation of the registration certificate-Filing of returns

Note: Distribution of Marks: Theory 100%

TEXT BOOK:

Author	Title	Publisher	Year of Publication
R.Parameswaren and P. Viswanathan	Indirect taxes, GST and Customs Laws	Kavin Publications, Coimbatore	2018

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Bangar, V and Bangar, Y	Beginner's Guide to GST	Aadhya Prakashan Publishers, Allahabad	2017
2	Manavalan, V.P	GST Law & Practice	Sitaraman & Co. Pvt. Ltd., Chennai	2017
3	Prasad, L.V.R. and Kirankumar, G.J.	Goods and Services Tax	P.K. Publishers, Chennai	2017
4	Sodhani, V. and Sodhani, D.	GST Manual with GST Tariff	Snow White Publications Pvt. Ltd., Mumbai	2017

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1. <http://www.gstcouncil.gov.in/>
2. <https://www.cbic.gov.in/>
3. <https://www.gstindia.com/gst-e-book-1st-feb-2019-8th-edn/>
4. <https://gst.py.gov.in/gst-handbook>
5. <https://cbic-gst.gov.in/CGST-bill-e.htm>
6. <https://neerajbhagat.com/pdf/GST-E-book.pdf>
7. <https://www.taxmann.com/bookstore/bookshop/bookfiles/nitibhasinchapter2.pdf>
8. <https://taxguru.in/goods-and-service-tax/download-free-book->
9. [https://www.icsi.edu/media/webmodules/publications/GST%20Practitioner's%20G
uide.pdf](https://www.icsi.edu/media/webmodules/publications/GST%20Practitioner's%20Guide.pdf)
10. [https://www.icsi.edu/media/webmodules/gstheadlines/BEGINNERS_GUIDEON
GST.pdf](https://www.icsi.edu/media/webmodules/gstheadlines/BEGINNERS_GUIDEON_GST.pdf)
11. <http://www.bdbindia.org/media/GSTseminarppt.pdf>
12. https://www.caclubindia.com/share_files/handbook-on-gst
13. <https://www.coinmen.com/doing-business-in-india/goods-and-services-tax/>
14. [https://www.srcc.edu/sites/default/files/B.Com\(H\)_VI%20sem_BCH6.2_GST_we
ek2_AnkitaTomar.pdf](https://www.srcc.edu/sites/default/files/B.Com(H)_VI%20sem_BCH6.2_GST_Week2_AnkitaTomar.pdf)

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core : XXIII	23CPU22	DIRECT TAX LAWS AND PRACTICE – II	72	4

Contact hours per week: 6

Year	Semester	Internal Marks	External Marks	Total Marks
III	VI	25	75	100

PREAMBLE:

To familiarize and update the students with the provisions of Income Tax Act and computation of Income Tax for all types of assesses.

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	exhibit the conceptual knowledge in assessment of total income for various kinds of persons.	K1
CO2	illustrate the concepts of Alternate Minimum Tax (AMT), Minimum Alternate Tax (MAT) and different rates of tax for various kinds of assesses.	K2
CO3	employ the tax provisions in computation of tax liability of different kinds of assesses and deductions applicable there on.	K3
CO4	assess the income tax cases appealable to Commissioner of Income Tax, Appellate Tribunal, High Court and Supreme Court	K4
CO5	determine the tax rates for special cases, amount of penalties and prosecutions for various income tax offences.	K5

**K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;
K5 – Evaluate; K6 – Create.**

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	3	3
CO2	9	9	9	9	3	3	3
CO3	9	9	3	3	3	3	3
CO4	9	9	3	3	3	9	3
CO5	9	9	3	3	3	9	3
Total Contribution of COs to POs	45	45	15	27	15	27	15
Weighted Percentage of COs Contribution to POs	2.59	2.99	1.00	2.53	2.45	3.57	2.56

Level of Correlation: 0-No Correlation; 1-Low Correlation; 3-Medium Correlation; 9-High Correlation between COs and POs

Course Content

UNIT I (15 Hrs)

Assessment of HUF and Firms

Hindu Undivided Family – Concept - Conditions for HUF – Residential status of HUF – Headwise computation of HUF income – Deductions – Individual Income and Family Income – Applicability of Alternate Minimum Tax(AMT) on HUF – HUFs not covered under AMT – Tax liability of HUF – Firms – Meaning of Firm, Partner and Partnership under Income Tax Act – Limited Liability Partnership (LLP) – Assessment of Firm/LLP U/S 184 and 185 – Alternative Minimum Tax (AMT) on Firm/LLP – Tax liability of LLP/Firm.

UNIT II (15 Hrs)

Assessment of AOP and Companies:

Meaning of AOP and BOI – Computation of Total income of AOP/BOI – Rates of Tax for AOP/BOI – Treatment of share of income from AOP/BOI.

Company Taxation – Important definitions – Residential status and incidence of tax - Computation of GTI – Special provision for losses – Deductions u/s 80 – Computation of tax liability – Minimum Alternative Tax .

UNIT III (14 Hrs)

Assessment of Co-operative Societies and Special cases:

Co-operative Society and its types – Computation of Total Income – Deductions.

Assessment of Special cases – Computation of tax liability on income on which no tax is payable – Tax on Accumulated balance of RPF, Long term capital gains, Dividend, Royalty or fee received by foreign companies, Life Insurance business, Winnings from lotteries, Cross word puzzles and races – Tax on Non-resident sports association – Tax on non-residents – Amendments made by the Finance Act 1992.

UNIT IV (14 Hrs)

Assessment of Agricultural Income:

Agricultural Income – Need and Definition – Tests – Partly Agricultural and Partly Business income – Assessment – Computation of Net Agricultural Income – Calculation of Tax on Integration.

UNIT V (14 Hrs)

Appeals, Penalties and E-Filing of Income Tax Returns:

Appeals and Provisions: Judicial authorities – Jurisdiction – Appeals – Appealable order – Appellate Tribunal – Procedure in Appeal – Appeal to High court and Supreme court .

Penalties – various types of penalties – Failure to file return – concealment of Income – Electronic Filing of Income Tax Returns - Procedure.

Note: Distribution of marks: Theory 40% and Problems 60%.

TEXT BOOK:

Authors	Title	Publishers	Year of Publication
Gaur.V.P&Narang.D.B	Income Tax Law & Practice	Kalyani Publishers, New Delhi.	2017

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Dinkar Pagare	Tax Laws	S.Chand& Sons, New Delhi	2017
2	Lal.B.B, Vanshist. N.	Direct Taxes	I.K. International Publishers, New Delhi	2017
3	Mehrotra.H.C.	Income Tax Law & Accounts	Sahithya Bhavan Publishers, Agra	2017

WEB REFERENCES:

1. <https://www.slideshare.net/ghoshshourya/corporate-tax-india>
2. [https://www.academia.edu/35857830/Income Tax Planning with respect to Individual Assessee](https://www.academia.edu/35857830/Income_Tax_Planning_with_respect_to_Individual_Assessee)
3. <http://incometaxmanagement.com/Pages/Tax-Ready-Reckoner/Assessment/Agricultural-Income/Assessment-of-Agricultural-Income>
4. <https://cleartax.in/s/agricultural-income>
5. <https://taxguru.in/income-tax/assessment-firms.html>

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core : XXIV Elective – II	23CPU23A	RISK MANAGEMENT	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
III	VI	25	75	100

PREAMBLE:

To familiarize and update the students with the discovery and management of risk.

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	Recollect the basic principles and concepts of risk management.	K1
CO2	Understand the types of risks, credit risk, market risk, operational risk and exchange risk.	K2
CO3	Apply the risk management techniques in various areas of management.	K3
CO4	Analyse the different types of risks, monitor and manage situations of risks associated with business	K4
CO5	Evaluate the market risks, operational risks and exchange risks using the risk measurement tools and techniques.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;
K5 – Evaluate; K6 – Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	9	3
CO2	9	9	9	9	3	9	1
CO3	9	9	9	3	1	3	1
CO4	9	3	9	3	3	3	1
CO5	9	3	3	3	3	3	1
Total Contribution of COs to POs	45	33	39	27	13	27	7
Weighted Percentage of COs Contribution to POs	2.59	2.19	2.59	2.53	2.12	3.57	1.19

Level of Correlation: 0-No Correlation; 1-Low Correlation; 3-Medium Correlation; 9-High Correlation between COs and POs

Course Content

UNIT I (12 Hrs)

Anatomy of Risk:

Risk – Introduction and Definition – Risk vs Uncertainty – Types of risks: Business risks and Control risks – Risk management - Importance of Risk management – Risk philosophy vs Risk appetite – Risk management architecture.

UNIT II (12 Hrs)

Credit Risk:

Credit risk management framework – Organisation structure – Risk identification – Risk Measurement – Credit Rating – Necessary of Credit rating – Approaches of credit rating – Credit rating model - Rating migration – Credit risk control and monitoring – credit risk policies and guidelines at transaction level – Credit control and monitoring at portfolio level - Active Credit portfolio management – Controlling credit risk through Loan Review Mechanism- Credit risk mitigation – Securitisation – Credit derivatives – Interest rate risk.

UNIT III (12 Hrs)

Market Risk:

Concepts – Market risk in Banks – Market risk management framework – Organisation Structure – Risk Identification – Risk Measurement – Risk Monitoring and Control – Risk Reporting – Managing Trading Liquidity – Risk mitigation.

UNIT IV (12 Hrs)

Operational Risk:

Concepts – Classification – Operational Risk Management Practices – Management overview and Organisational structure – Processes and Framework – Risk Monitoring and Control Practices – Operational Risk qualification – Operational risk mitigation – scenario analysis – Integrated risk management – Challenges and approach.

UNIT V (12 Hrs)

Management of Exchange Risk:

Introduction – Foreign Exchange Risk Definition – Nature of Exchange risk – Managing Foreign Exchange risk – Tools of Techniques – Forward Contracts – Money market Instruments – Currency options – Currency Futures – Swaps – Risk Control Systems.

TEXT BOOK:

Author	Title	Publisher	Year of Publication
Bagchi.S.K.	Credit Risk Management	Jaico Publishing House, Mumbai	2004

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Indian Institute of Banking & Finance	Risk Management	Macmillan India Ltd., Delhi	2005

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core : XXIV Elective – II	23CPU23B	SPECIAL ACCOUNTING	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
III	VI	25	75	100

PREAMBLE:

To make the students to understand the application of Inflation, accounting treatment in government and statutory corporations.

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	remember the technical terms in price level changes, co-operative accounts and Comptroller and Auditor General of India.	K1
CO2	illustrate the concepts of human resource accounting, approaches to price level changes accounting, difference between government accounts and business accounts, computersised accounts	K2
CO3	value returnable and non-returnable containers, functions of Indian Account and Audit department, human resource accounting in India.	K3
CO4	analyze the ascertainment of preparation of container stock account, container suspense account and preparation of co-operative accounts.	K4
CO5	evaluate the procedures to ascertain the various approaches to price level changes and inflation accounting, Revaluation of fixed assets and preparation of final accounts of co-operative organization.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;
K5 – Evaluate; K6 – Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	9	3
CO2	9	9	9	9	3	9	1
CO3	9	9	9	3	3	3	1
CO4	9	3	9	3	1	3	1
CO5	9	3	3	3	1	3	1
Total Contribution of COs to POs	45	33	39	27	13	27	7
Weighted Percentage of COs Contribution to POs	2.59	2.19	2.59	2.53	2.12	3.57	1.19

Level of Correlation: 0-No Correlation; 1-Low Correlation; 3-Medium Correlation; 9-High Correlation between COs and POs

Course Content

UNIT I

(12 Hrs)

Inflation and Human Resource Accounting

Inflation Accounting: Meaning of accounting for changing prices – limitations of historical accounting – Objectives – merits and demerits of price level accounting - approaches to price level accounting – Revaluation of fixed assets.

Human Resource Accounting – Need for Human resource accounting – Approaches – methods of human resource – Human resource value accounting – recording and disclosure in financial statements – benefits, problems and limitations of Human resource accounting.

UNIT II

(12 Hrs)

Accounting for packages and containers and Government companies Account

Accounting for packages and containers: Treatment of cost of package in accounting – non-returnable and returnable containers – preparation of container stock account, container suspense account and containers with customers control account.

Government Companies Account: Meaning- Difference between Government accounting and commercial accounting – General Structure of the financial administration in India- Government Funds – Duties and powers of the Comptroller and Audit General - Indian Account and Audit department – Comptroller and Auditor General India – Public Accounts Committee – preparation of accounts.

UNIT III

(12 Hrs)

Co-operative Accounts

Meaning- difference between Receipts and payment account and trial balance - preparation of Day book – preparation of ledger accounts – preparation of Receipts and Payments Statements – preparation of the final accounts -preparation of Trading account, Profit and Loss account and Balance sheet.

UNIT IV

(12 Hrs)

Hospital Accounts and Accounts of Solicitors

Hospital Accounts: Meaning & nature of hotel business – heads of revenue and expenditure – classification of Guests of a hotel - analysis of room rates and room occupancy rate – system of book keeping – final accounts of Hotel industry.

Accounts of Solicitors: preparation of Profit & loss account – Receipts & expenditure account and Balance sheet.

UNIT V

(12 Hrs)

Computerized Accounting

Computerized Accounting: Meaning – Significance – Codification and grouping of accounts – Maintaining the hierarchy of ledgers - Reports in tally – Data base management system.

Note: Distribution of Marks: Theory - 20% and Problems- 80%

TEXT BOOK

Authors	Title	Publishers	Year of Publication
Wilson.M	Advance Accountancy – Volume II	SCITECH Publications Pvt Ltd, Chennai	2013

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Arulanandam M.A.& Raman K.S.	Advanced Accounting	Himalayas Publishing House, NewDelhi	2014
2	Gupta and Radhasamy	Advanced Accountancy	Sultan Chand publication, New Delhi.	2014
3	Jain and Narang	Advanced Accountancy	Kalyani Publishers,New Delhi.	2014
4	Maheswari S.N.	Advanced Accountancy	Vikas Publishing House, Chennai.	2009
5	Reddy T.S.andMurthy.A	Financial Accounting	Vikas publication, NewDelhi	2012

WEB REFERENCES:

1. <https://cleartax.in/g/terms/inflation-accounting>
2. <https://www.yourarticlelibrary.com/accounting/accounting-for-human-resources/meaning-accounting-for-human-resources/human-resources-accounting-hra-meaning-need-and-objectives/67504>
3. <https://www.yourarticlelibrary.com/accounting/investment-accounts/methods-of-accounting-for-packages-and-containers/51422>
4. <https://www.youtube.com/watch?v=YJyImdrK08Q>
5. <https://cga.nic.in/writereaddata/b3.pdf>
6. <https://brainly.in/question/10302318#:~:text=Government%20accounting%20provides%20information%20to,financial%20position%20of%20the%20business.>
7. <http://www.bareactslive.com/ACA/ACT1290.HTM#:~:text=It%20shall%20be%20the%20duty,designed%20to%20secure%20an%20effective>
8. <https://www.youtube.com/watch?v=EPDWLKNlbrY>
9. <https://www.youtube.com/watch?v=rlcUF0wAQwY>
10. <https://www.clio.com/blog/essential-accounting-for-law-firms/>
11. <https://www.vedantu.com/commerce/computerized-accounting-system>

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core : XXIV Elective – II	23CPU23C	BUSINESS ANALYTICS USING PYTHON AND TABLEAU	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
III	VI	25	75	100

PREAMBLE:

To develop programming skills in Python and Tableau for effective decision making in business

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	recollect the basic concepts of Object Oriented Programming Concepts (OOPs), programming in Python, control structure, list and string functions, python file operations and summon up the various terminology used in Tableau software.	K1
CO2	visualize the python program using Python comments, control structures, list and visualize the data using tableau charts, data on the web and time series analysis	K2
CO3	applying the python scripts , python comments to create tables and files. experiment data to link multiple sources such as web data, control panel actions, graphs, containers, table calculations, and more.	K3
CO4	analyze the need of different business application fields by running a python programme using different python functions and solve the business issues in pertaining to business by applying tableau programs	K4
CO5	evaluate business analysis techniques for decision making using python. forecasting the business activity efficiently by using tableau forecasting methods	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;K5 – Evaluate.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	9	9	3
CO2	9	9	9	9	1	9	1
CO3	9	9	9	3	1	3	1
CO4	9	3	9	3	1	3	1
CO5	9	3	3	3	1	3	1
Total Contribution of COs to POs	45	33	39	27	13	27	7
Weighted Percentage of COs Contribution to POs							

Level of correlation:0–No correlation;1–Lowcorrelation;3–Medium correlation;9–High correlation between COs and POs.

Course Content

UNIT I

(12 Hrs)

Object oriented Programming Concepts (OOPs):

Python Object Oriented Programming Concepts: class – object – inheritance - polymorphism – encapsulation – Data abstraction. **Introduction to python:** Python- numbers, strings, variables, operators, Input/output statements. **Control Structures:** if statement, if-else statement – **looping statement:** While and for loops – **Functions:** Built-in-functions-user defined functions.

Practical exercise: (Lab)

- Write a python program to enter two different numbers and perform using arithmetic operator
- Write a python program to find biggest among three numbers.

UNIT II

(12 Hrs)

List and Dictionary:

List and Dictionary- List manipulation-Dictionary manipulation-list and dictionary in-built functions. Python File Operations: Reading files, Writing files in python, Understanding read functions, read(), readline(), readlines(). Understanding write functions, write() and writelines()

Practical exercise: (Lab)

- Write a Python program to write a list to a file
- Write a Python program to read an entire text file.

UNIT III

(12 Hrs)

Database Programming:

Connecting to a database, Creating Tables, INSERT, UPDATE, DELETE and READ operations, Transaction Control, Disconnecting from a database, Exception Handling in Databases.

Practical exercise: (Lab)

- Write a Python program to create table which includes insert, update, delete and read operations

UNIT IV

(12 Hrs)

Introduction to Tableau:

Business Intelligence (BI) Evolution- Introduction to Tableau- Getting started - Tableau file- Data Types and Terminology–Work sheet. **Data visualization:** Types of charts-calculated field and Parameters-Bins-Table calculations. **Tableau dashboard:** Connecting to various sources-Connecting to web data –Building dash boards-Dashboard actions-Layouts-Formatting-Story points.

Practical exercise: (Lab)

- Show any visualization of your choice, applying the principles of:
 - a) Row and Column grand totals, of a table.
 - b) Filtering.
- Prepare the following charts, using any of the dimensions and measures:
 - a) Histogram.
 - b) Area chart.
 - c) Scatter plot.
 - d) Box and whisker chart
 - a) Pie chart. (Display the value of the measure near each segment of the pie chart).
 - b)

UNIT V

(12Hrs)

Level of Detail Calculations:

Row level access and column level access-Control charts-Using INDEX to sort multiple columns-SQL Overview- Joins- UNION vs UNION ALL, WITH Statements. **Time Series**

Analysis and Forecasting: Perform calculations with time series data in Tableau.

Practical exercise: (Lab)

- Show a visualization of your choice, using:
 - a) Filtering (Show how we apply ‘Range of Values’, ‘At least’, ‘At Most’ and ‘Special’).
 - b) Sorting (ascending and descending).
 - c) Highlighting of tables.
 - d) Create ‘Row Total’, ‘Column Total’ and ‘Grand Total’.
- Show a visualization of your choice, using:
 - a) Trend line.
 - b) Reference line.
 - c) Reference band.
 - d) Distribution band.

Note:

Practical Examination is conducted internally

Assignment marks is assigned for practical records

End Semester Examination is conducted for theory portions alone

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1.	Charles Dierbach	Introduction to Computer Science using Python	Wiley Publication	2015
2.	Jake VanderPlas	Python Data Science Handbook - Essential Tools for Working with Data,	O'Reily Media, Inc Publication	2016
3.	Kenneth Lambert	Fundamentals of Python: First Programs	Cengage learning Publishers	First edition, 2012 (ISBN-13:978-1337560092)
4.	Michel Dawson	Python Programming for Absolute Beginners	Third Edition, Course Technology Cengage Learning Publications,	2013
5.	Wesley J. Chun	Core Python Applications Programming	3rd Edition , Pearson Education	2016
6.	Ben Jones	Communicating Data with Tableau: Designing, Developing, and Delivering Data Visualizations,	O'Reilly Media, Inc.	2014

WEB REFERENCE:

1. <https://books.goalkicker.com/PythonBook/>
2. https://library.oapen.org/bitstream/id/56d27e73-e92a-4398-8198-239be7aacc93/2020_Book_IntroductionToScientificProgra.pdf
3. https://www.tutorialspoint.com/python/python_tutorial.pdf
4. <https://www.youtube.com/watch?v=b093aqAZiPU>
5. <https://www.slideshare.net/ranpararipal/python-final-ppt>
6. https://www.powershow.com/view0/8a8ef4-NTQ3M/Overview_of_Python_History_Advantages_Applications_IQOnlineTraining_presentation
7. <https://tanthiamhuat.files.wordpress.com/2015/07/communicating-data-with-tableau.pdf>
8. <https://tanthiamhuat.files.wordpress.com/2015/07/tableau-your-data.pdf>
9. <http://projanco.com/Library/Learning%20Tableau%202019%20Tools%20for%20Business%20Intelligence,%20data%20prep,%20and%20visual%20analytics.pdf>
10. <https://oiipdf.com/download/22138>
11. <https://www.analyticsvidhya.com/blog/2017/07/data-visualisation-made-easy/>
12. <https://www.tableau.com/learn/articles/data-visualization>

SYLLABUS

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core : XXV Elective: III	23CPU24A	WOMEN IN BUSINESS	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
III	VI	25	75	100

PREAMBLE:

To equip the learners to understand the women empowerment and develop skills to become women entrepreneurs

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	recall the meaning of empowerment of women, women education, career training, women entrepreneur and social entrepreneurship.	K1
CO2	elaborate the strategies for women empowerment, women development during five year plan, promotion of women entrepreneurs.	K2
CO3	identify the opportunities of women participation in economic development, women health-status, strategies of empowerment of women in business and various schemes for women entrepreneurship development.	K3
CO4	examine the social perspective of women development, new roles of women and education, successful stories of women entrepreneurs in India.	K4
CO5	evaluate the performance of the various schemes for women entrepreneurship announced by the Government.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;
K5 – Evaluate; K6 – Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	9	3	9
CO2	9	9	9	9	9	9	9
CO3	9	9	9	9	9	9	9
CO4	9	9	9	9	1	9	3
CO5	9	9	9	3	1	9	3
Total Contribution of COs to POs	45	45	45	39	29	39	33
Weighted Percentage of COs Contribution to POs	2.59	2.99	2.99	3.65	4.73	5.15	5.63

Level of Correlation: 0-No Correlation; 1-Low Correlation; 3-Medium Correlation; 9-High Correlation between COs and POs

Course Content

UNIT I

(12 Hrs)

Women's Development:

Psycho-Social perspective of Women-Development of Self opportunity for work-Determinants of women's development- Articles-World plan of Action –Socio-Economic factors shaping women's roles and status-Women's economic participation-Women's health status.

UNIT II

(12 Hrs)

Women Development in Five Year Plans:

Facts of women Empowerment- Strategies for empowerment of women-New roles for education-Women and Education -Empowerment process-Career training for women.Women development during five year plan periods.

UNIT III

(12 Hrs)

Women Entrepreneurship:

Women entrepreneurship Concepts-Evolution-Importance –Entrepreneurship in India- Evolution of women entrepreneurship in India-Organizations promoting women entrepreneurs. Social Entrepreneurship

UNITIV

(12 Hrs)

Schemes for Women Entrepreneurship in India:

Entrepreneurship Development Programmes-Prime Minister RozgarYojana (PME) - National policy for the empowerment of women-Schemes of NABARD-Schemes of SIDBI- Schemes of different banks.

UNIT V

(12 Hrs)

Successful Indian Women Entrepreneurs:

Mrs.ShanthiDuraiSwamy(Sakthi Masala)-Mrs.EktaKapoor (Balaji Tele films)- Mrs.ShahnazHussain (Shahnaz Herbal Inc)-KiranMazumdarshah(Biocon) –Successful women in business profession-IndraNooyi (Pepsico)-Chandra Kochhar(ICICI Bank).

TEXT BOOKS:

S.No	Authors	Title	Publisher	Year of Publication
1	RajKumar	Women and Development	Anmol publications PVT Ltd, NewDelhi.	2000
2	VasanthaGopal .R&Saratha.S	Women Entrepreneurship in India	New Century Publications, New Delhi	2008

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Jayaseelan.M	Women in Society	A.P.H.PublishingCorporation,New Delhi	2014
2	Pandey.A.K	Empowerment of women	Anmol publications PVT Ltd, New Delhi.	2002

WEB REFERENCES:

1. www.researchgate.net
2. www.mdpi.com
3. www.smartbusinessbox.in
4. www.entrepreneur.com
5. www.success.com
6. www.forbes.com
7. www.globenewswire.com

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core : XXV Elective : III	23CPU24B	PROJECT WORK AND VIVA VOCE	--	4

Contact hours per week: --

Year	Semester	Internal Marks	External Marks	Total Marks
III	VI	20	80	100

PREAMBLE:

To drive the students own learning and to make them to acquire practical application and problem solving skills for what they are learning

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	List the thrust areas of research	K1
CO2	communicate the suggestions to solve the research problems	K2
CO3	apply the analytic thoughts to a body of knowledge	K3
CO4	infer the research related skills and reflect their thinking	K4
CO5	evaluate ethical awareness in the project	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;
K5 – Evaluate; K6 – Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	9	9	9
CO2	9	9	9	9	9	9	9
CO3	9	9	9	9	9	9	9
CO4	9	9	9	9	1	9	3
CO5	9	9	9	3	1	3	3
Total Contribution of COs to POs	45	45	45	39	29	39	33
Weighted Percentage of COs Contribution to POs	2.59	2.99	2.99	3.65	4.73	5.15	5.63

Level of Correlation: 0-No Correlation; 1-Low Correlation; 3-Medium Correlation; 9-High Correlation between COs and POs

Rules Regarding Evaluation of Project Report
Components and Breakup of Marks for evaluation of Project (ESE) under Part III:

Departments encouraging project work may adopt the following structure for evaluation of reports else, they shall define their own rubrics as per need. **The project reports** are evaluated at the end of semester by the **Internal & External Examiners** as appointed by COE. Following weight ages shall be used to evaluate the Project report:

SPLIT - UP	COMPONENTS		TOTAL MARKS
CIA	Regularity	5	20
	Review / Presentation	5	
	Knowledge about the organization / theme of study/ Synopsis	10	
ESE*	Internal	30	80
	External	30	
	Viva – Voce	20	

***ESE Viva-Voce for projects will be jointly conducted by internal and external examiners.**

- The title of the project work chosen by the student should be approved by the Guide in consultation with the Head of the Department
- Each student shall submit four copies of project report, at least four days prior to the viva - voce examination to the Controller of Examination through the Head of the Department.
- The External examiner shall value the project report for a maximum of 30 Marks and Internal Examiner shall value the project report for a maximum of 30 Marks separately which will be handed over to the Controller of Examination.
- For a pass in the evaluation of project report, the student should secure a minimum of 50% (30 Marks).
- Those who have passed in the project report are eligible for viva-voce examination
- The viva-voce examination shall be conducted jointly by the Internal and External examiner for 20 marks.
- For the pass in the viva voce examination, the student should secure a minimum of 50% Marks (10 marks) .
- Student should secure a minimum of 50% marks (30 marks + 10 marks =40 Marks) in the evaluation of project report and viva-voce conducted by the internal and external examiner.
- For a pass in the project report and viva-voce, the student should secure a minimum of 50% marks both internal and external marks put together.

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – IV	Skill Enhancement – III Practical	23SECPU03/ 23SEU03	COMMERCE PRACTICAL/ NAAN MUDHALVAN	36	2

Contact hours per week: 3

Year	Semester	Internal Marks	External Marks	Total Marks
III	VI	50	-	50

PREAMBLE:

To equip the learners with the practical aspects of commerce and train them in filling up of various forms used in the field of commerce

COURSE OUTCOME:

After completion of the course, the learners will be able to

COs	CO Statement	Knowledge Level
CO1	recognize the various practical lists pertaining to the areas of commerce	K1
CO2	know the facts and figures to be filled in the different forms used in the field of commerce	K2
CO3	organize the essential data to fill the forms used in the business correspondence, taxation, marketing, share market, banking and any other business purposes	K3
CO4	categorize the details while preparing the blue print of an office, material requisition, pay roll, material order, advertisement copy and procedure for entering into contract	K4
CO5	verify the information gathered for preparing business reports, advertisement copy, resume, income and expenditure account	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 – Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	3	3	9	9
CO2	9	9	9	3	3	9	9
CO3	9	9	9	3	3	9	3
CO4	9	9	9	3	3	9	3
CO5	9	9	9	3	3	9	3
Total Contribution of COs to POs	45	45	45	15	15	45	27
Weighted Percentage of COs Contribution to POs	2.59	2.99	2.99	1.40	2.45	5.94	4.61

Level of Correlation: 0-No Correlation; 1-Low Correlation; 3-Medium Correlation; 9-High Correlation between COs and POs

A. BUSINESS CORRESPONDENCE AND OFFICE METHODS

(3 Hrs)

1. Filling up of e-money order form.
2. Job application/Resume.
3. Layout of a business letter.
4. Blueprint/sketch of an office.
5. Filling of papers.
6. Handling e-mail.

B. ACCOUNTING

(3 Hrs)

7. Computation of ratios from Annual Report of a limited company.
8. Income and Expenditure Account of any NGO.

C. COSTACCOUNTING

(3 Hrs)

9. Specimen of payroll
10. Form of Bin Card
11. Filling of Material Order and Material Requisition.

D. TAXATION

(3 Hrs)

12. Filling up of Income Tax Returns
13. PAN application form.

E. SECRETARIALPRACTICE

(3 Hrs)

14. Drafting of Notice, Agenda and Minutes for Meeting.
15. Chart showing Organisation Structure.

F. MARKETING

(3 Hrs)

16. Collection of different types of advertisement.
17. Preparation of an advertisement copy.
18. Market Survey.

G.INVESTMENTMANAGEMENT (4 Hrs)

19. Filling up of Demat application form.
20. Filling up of share application form for IPO.
21. Filling up of Mutual Fund application form.

H.STATISTICS

22. Diagrammatic presentation of data for Export/Import of a company for 'n' years.

I. COMMERCIAL LAW (4 Hrs)

23. Preparation of contract –specimen form.
24. Statement of P.F.Contribution.
25. Statement of E.S.I. Contribution.

J. BANKING (4 Hrs)

26. Filling up of Account Opening Form.
27. Knowledge of various forms used in day-to-day banking –
Cheque – Pay-in-Slip –Withdrawal Form –Transfer Form –
Draft.
28. Currencies of important countries
29. Filling up of Loan Application Form

K. GENERAL (4 Hrs)

30. Filling up of Railway/Bus Reservation/Cancellation forms.
31. Filling up of Passport application form.
32. Filling up of Aadhar card