

VIVEKANANDA COLLEGE

College with Potential for Excellence

Residential & Autonomous – A Gurukula Institute of Life-Training
Re-accredited (3rd Cycle) with 'A' Grade (CGPA 3.59 out of 4.00) by NAAC

Affiliated to Madurai Kamaraj University
(Managed by Sri Ramakrishna Tapovanam, Tirupparaitturai, Trichy)

TIRUVEDAKAM WEST, MADURAI DISTRICT- 625 234

www.vivekanandacollege.ac.in



Department of Commerce Computer Applications

Programme: B. Com (Computer Applications)

Under

Choice Based Credit System (CBCS)

and

Outcome Based Education (OBE)

2019 - 2022

Vision:

To promote a global centre of excellence focusing on commerce education with computer applications

Mission:

To prepare students with academic excellence and professionals and computer skills in commerce to face global challenges.

Objectives:

1. To impart holistic commerce education with professional excellence and experience
2. To educate students with computerized accounting knowledge, skills and training
3. To provide students with computer knowledge, skills and applications for better employment career.
4. To enhance the value system in the environment of life training and character-building education.

Programme Educational Objectives (PEOs)

The B. Com Programme will make the graduates

PEO 1	To acquire and enhance accounting skills and to attain professional expertise by being competent, creative and ever ready to accept new and challenging roles in Industry and Academics.
PEO 2	To specialize in the courses and acquire practical exposures which would equip them to face the modern-day challenges in commerce and industry.
PEO 3	To demonstrate team spirit, soft skills and values to learn and adapt changes throughout their professional career.
PEO 4	To imbibe the entrepreneurial traits in order to embrace innovative opportunities by applying emerging technology, leadership in the process of startup business.
PEO 5	To demonstrate communicative skills and computer skills to update themselves for the competitive examinations

Programme Outcomes (POs)

On completion (after three years) of B. Com Programme, the students are expected to

PO 1	Complete professional courses like CA, CS, CMA and various business laws successfully
PO 2	Become managers, accountants, and sales representatives in multinational companies.
PO 3	Choose teaching and Computer oriented business as a career with the computer skills acquired.
PO 4	Become successful entrepreneurs with the innovative ideas and social responsibility
PO 5	Get through successfully in the competitive examinations conducted at the state level and national level for employment.

Mapping of PEO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5
PEO 1	√				
PEO 2		√			
PEO 3			√		
PEO 4				√	
PEO 5					√

Mapping of PO with GA

	GA 1	GA 2	GA 3	GA 4	GA 5	GA 6	GA 7	GA 8	GA 9	GA 10	GA 11	GA 12	GA 13	GA 14	GA 15
PO 1	√	√		√		√	√			√		√		√	
PO 2	√		√			√	√			√	√	√		√	√
PO 3	√			√		√		√	√	√			√	√	√

PO 4	√				√	√			√	√		√	√	√	
PO 5	√					√			√	√		√		√	

Assessment

Under Graduate Programmes - Question Paper Pattern for Both CIA & End Semester Examinations

With Effect From: 2018-19 onwards

Part I (Tamil / Sanskrit/Hindi) and Part II

OBE Syllabus UG:Section A – Remember (K1)
Section B – Remember (K1)
Section C – Understanding (K2)
Section D – Applying (K3)

CIA Test Question Paper Pattern (UG) – 3 Tests per Semester – 2 Hours

Section - A: MCQs (Compulsory) 10 X 1 =10 Marks
Section - B: VSA (5 out of 7) 5 X 2 = 10 Marks
Section - C: SA (3 out of 5) 3 X 6 = 18 Marks
Section - D: LA (1 out of 2) 1 X 12 =12 Marks

Total 50 Marks

End Semester Examinations Question Paper Pattern (UG) – 3 Hours

Section - A: MCQs 10 X 1 =10 Marks (From Question Bank given by the Course Teacher)
Section - B: VSA (5 out of 7) 5 X 2 =10 Marks
Section - C: SA (Either-or) 5 X 5 = 25 Marks
Section - D: LA (3 out of 5) 3 X 10 =30 Marks

Total 75 Marks

Part III (Core, Allied & Elective)

CIA Test Question Paper Pattern (UG) – 3 Tests per Semester – 2 Hours

Section - A: MCQs (Compulsory) 10 X 1 =10 Marks
Section - B: VSA (5 out of 7) 5 X 2 = 10 Marks
Section - C: SA (3 out of 5) 3 X 6 = 18 Marks
Section - D: LA (1 out of 2) 1 X 12 =12 Marks

Total 50 Marks

End Semester Examinations Question Paper Pattern (UG) – 3 Hours

Section - A: MCQs 10 X 1 =10 Marks (From Question Bank given by the Course Teacher)
Section - B: VSA (5 out of 7) 5 X 2 =10 Marks
Section - C: SA (Either-or) 5 X 5 = 25 Marks
Section - D: LA (3 out of 5) 3 X 10 =30 Marks

Total 75 Marks

Part IV (SBS-Skills Based Subjects)

CIA Test Question Paper Pattern (UG) – 3 Tests per Semester at Department Level– 1 Hour

Section - A: MCQs	5 X 1 = 5Marks
Section - B: VSA (2 out of 4)	2 X 2 = 4 Marks
Section - C: SA (1 out of 2)	1 X 6 = 6 Marks
Section - D: LA (1 out of 2)	1 X 10=10 Marks

Total **25 Marks**

For competitive exam questions Pattern (OMR with 4 options will be used) 50X1=50 (1 hour)

End Semester Examinations Question Paper Pattern (UG) – 2 Hours

Section - A: MCQs	10 X 1 = 10 Marks (From Question Bank given by the Course Teacher)
Section - B: VSA (5 out of 7)	5 X 2 = 10 Marks
Section - C: SA (Either-or)	3 X 9 = 27 Marks
Section - D: LA (2 out of 4)	2 X 14= 28 Marks

Total **75 Marks**

For competitive exam questions Pattern (OMR with 4 options will be used) 75X1=75 (2 hours)

Part IV (Non-Major Elective, Value Education and Environmental Studies)

CIA Test Question Paper Pattern (UG) – 1 Test per Semester – 2 Hours

Section - A: MCQs	10 X 1 = 10 Marks
Section -B: VSA (5 out of 7)	5 X 2 = 10 Marks
Section - C: SA (3 out of 5)	3 X 6 = 18 Marks
Section - D: LA (1 out of 2)	1 X 12= 12 Marks

Total **50 Marks**

End Semester Examinations Question Paper Pattern (UG) – 2 Hours

Section - A: MCQs	10 X 1 = 10 Marks (From Question Bank given by the Course Teacher)
Section - B: VSA (5 out of 7)	5 X 2 = 10 Marks
Section - C: SA (Either-or)	3 X 9 = 27 Marks
Section - D: LA (2 out of 4)	2 X 14= 28 Marks

Total **75 Marks**

Part V (End Semester Examinations only)

EXTENSION ACTIVITIES

End Semester Examinations Question Paper Pattern (UG) – 2 Hours

Section - A: MCQs	10 X 1 = 10 Marks
Section - B: VSA (5 out of 7)	5 X 2 = 10 Marks
Section - C: SA (Either-or)	3 X 9 = 27 Marks
Section - D: LA (2 out of 4)	2 X 14= 28 Marks

Total **75 Marks**

Part VI (End Semester Examinations only) UG & PG

1. General Knowledge – (One Examination per Semester– UG & PG) – 1 Hour

Section – A: MCQs 50 X 1 =50 Marks (OMR Sheet)

Total **50** Marks

2. Wit for Wisdom and Humour for Health – (One Examination per Year – UG & PG) – 1 Hour

Section – A: LA (5 out of 7) 5 X 20= 100 Marks

Total **100** Marks

3. Spiritual Education– (One Examination per Year – UG & PG) – 1 Hour

Section – A: VSA 20 X 2= 40 Marks

Section – B: SA (3 out of 5) 3 X 5 = 15 Marks

Section –C: LA (2 out of 4) 2 X 10 =20 Marks

Total **75** Marks

4. Physical Training– (One Examination for III Year UG & II Year PG Students) – 1 Hour

Section - A: MCQs 10 X 1 = 10 Marks

Section – B: SA ((Either-or)) 4 X 5 = 20 Marks

Section – C: LA (2 out of 4) 2 X 10 =20 Marks

Total **50** Marks

Continuous Internal Assessment (CIA) - Distribution of Marks

	UG		PG	
Part - I, II Part - III	Test (Best Two)	15 Marks	Test (Best Two)	15 Marks
	Cycle Test (5 × 1 = 5)	5 Marks	Quiz / Seminar	5 Marks
	Assignment (5 × 1 = 5)	5 Marks	Assignment	5 Marks
	Total	25 Marks	Total	25 Marks
Part- IV	Test (Best Two for SBS)	20 Marks		
	Assignment	5 Marks		
	Total	25 Marks		

Abbreviations:

MCQs: Multiple Choice Questions

SA : Short Answer

VSA: Very Short Answer

LA : Long Answer

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST – 625 234
DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)
SCHEME OF EXAMINATION – (2019-2022BATCH)
FIRST SEMESTER

Part	Study Component	Course Code	Title of the Paper	Hrs	Credits	CIA Marks	END SEME. Marks	Total
I	Hindi	---	Hindi	2	*	--	--	--
II	English	P2CE11	English for Communication Skills - I	6	3	25	75	100
III	Core	11CT11	Financial Accounting - I	6	5	25	75	100
	Core	11CT12	Business Correspondence & Office Methods	5	4	25	75	100
	Core	11CP13	LAB-I: MS Office	4	4	40	60	100
	Allied	11AT11	Allied Paper I: Programming in C	5	5	25	75	100
IV	Non-Major	11NE11	Non-Major Elective Paper I: PC Software	2	2	25	75	100
			TOTAL	30	23			

SECOND SEMESTER

Part	Study Component	Course Code	Course Title	Hrs.	Credits	CIA Marks	ESE Marks	Total Marks
I	Hindi	----	Hindi	2	**	--	--	--
II	English	P2CE21	English for Communication Skills -II	6	3	25	75	100
III	Core	11CT21	Financial Accounting - II	6	5	25	75	100
	Core	11CT22	Banking Theory, Law & Practice	5	4	25	75	100
	Core	11CP23	LAB – II: Object Oriented Programming with C++	4	4	40	60	100
	Allied	11AT21	Allied Paper II: Object Oriented Programming with C++	5	5	25	75	100
IV	Non-Major Elective	11NE21	Non-Major Elective Paper II: Salesmanship	2	2	25	75	100
			TOTAL MARKS	30	23			

THIRD SEMESTER

Part	Study Component	Course Code	Course Title	Hrs.	Credits	C.I.A. Marks	E.S.E. Marks	Total Marks
I	Hindi	P1LH31	Business Hindi – I	3	3	25	75	100
III	Core	11CT31	Advanced Accounting	7	5	25	75	100
	Core	11CT32	Income Tax Law & Practice - I	5	4	25	75	100
	Core	11CP33	LAB-III: Oracle	6	4	40	60	100
	Allied	11AT31	Allied Paper III: Relational Data Base Management System	6	5	25	75	100
IV	Skill Based	11SB31	Skill Based Paper I: Business Mathematics	2	2	25	75	100
			TOTAL	30	23			

FOURTH SEMESTER

Part	Study Component	Course Code	Course Title	Hrs.	Credits	CIA Marks	ESE Marks	Total Marks
I	Hindi	P1LH41	Business Hindi – II	3	3	25	75	100
III	Core	11CT41	Corporate Accounting	7	4	25	75	100
	Core	11CT42	Income Tax Law & Practice- II	6	4	25	75	100
	Core	11CP43	LAB- IV: Tally ERP 9	6	4	40	60	100
	Allied	11AT41	Allied Paper IV: Business Statistics	6	5	25	75	100
IV	Skill Based	11SB41	Skill Based Paper II: Corel Draw	2	2	25	75	100
			TOTAL MARKS	30	22			

FIFTH SEMESTER

Part	Study Component	Course Code	Title of the Paper	Hrs	Credits	CIA Marks	END SEME. Marks	Total
III	Core	11CT51	Cost Accounting	8	5	25	75	100
	Core	11CT52	Goods and Services Tax Law	6	4	25	75	100
	Core	11CP53	LAB-V: Visual Basic	6	4	40	60	100
	Elective	11EP5A	Java Programming	6	5	25	75	100
		11EP5B	ERP					
IV	Skill Based	11SB51	Commerce for Competitive Examinations	2	2	25	75	100
	ES	ESUG51	Environmental Studies	2	2	25	75	100
			TOTAL	30	22			

SIXTH SEMESTER

Part	Study Component	Course Code	Course Title	Hrs.	Credits	CIA Marks	ESE Marks	Total Marks
III	Core	11CT61	Auditing	7	4	25	75	100
	Core	11CT62	Management Accounting	6	4	25	75	100
	Elective	11EP6A	Web Designing	8	5	25	75	100
		11EP6B	Mobile Computing					
	Elective	11PV61	Project & Viva-voce	1	5	50	50	100
IV	Skill Based	11SB61	Advanced Excel Operations	2	2	25	75	100
	Skill Based	11SB62	Hardware & Networking	2	2	25	75	100
	Skill Based	11SB63	PHP and MYSQL	2	2	25	75	100
	VE	VEUG61	Value Education	2	2	25	75	100
V	EA	EAUG61	Extension Activities	--	1	25	75	100
			TOTAL MARKS	30	27			

OBE - DISTRIBUTION OF CREDITS
Course: B.Com. (Computer Applications)
(For those who joined in June 2020 and after)

Study Component	SEMESTER						Total Credit
	I	II	III	IV	V	VI	
Business Hindi	-	-	3	3	-	-	6
English	3	3	-	-	-	-	6
Core Subject	13	13	13	12	13	8	72
Allied Subject	5	5	5	5	-	-	20
Non-Major Elective	2	2	-	-	-	-	4
Skill Based Subject	-	-	2	2	2	6	12
Elective Subject	-	-	-	-	5	10	15
Environmental Study	-	-	-	-	2	-	2
Value Education	-	-	-	-	-	2	2
Extension Activity	-	-	-	-	-	1	1
TOTAL	23	23	23	22	22	27	140

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B. Com (Computer Applications), (Under CBCS and OBE)
(For those students admitted during the Academic Year 2018-19 and after)

PART – I: Language		SEMESTER - I
Course Title: Hindi-I		
Course Code: PILH11	Hours per week: 2	Credit: --

उद्देश्यः;

- 1 हमारी राष्ट्रभाषा हिन्दी को जान सकते हैं।
- 2 हमारे ज्ञान को वृद्धि कर सकते हैं।
- 3 उत्तर भारत में नौकरी पाने के लिए बहुत उपयोगी भाषा है ।

UNIT-I	वर्णमालाएँ (Alphabets) स्वर (Vowels) व्यंजन (consonants)
UNIT-II	आधा अक्षर (Half letters) बारहखंडियाँ (Matharas) बिंदु अक्षर (Bindu letters)
UNIT-III	वारों के नाम (Name of days) महीनों के नाम (Name of Months)
UNIT-IV	सुबोध हिन्दी बोधिनी - 1 (Suhodh Hindi Bodhini -1 (Lesson No.1-10)
UNIT-V	व्याकरण (Grammar) 1. विधि (Imperative) 2. सामान्य वर्तमानकाल (Simple Present Tense) 3. तात्कालिक वर्तमानकाल (Present Continuous Tense) 4. सामान्य भविष्यत काल (Simple Future Tense) 5. सामान्य भूतकाल (Simple Past Tense)

Text Book

सुबोध हिन्दी पाठमाला - 1 दक्षिण भारत हिन्दी प्रचार सभा टी नगर चेन्नै – 600017.

“Subodh hindi patmala-1, Dakshin Bharat Hindi Prachar Sabha, T.Nagar, Chennai – 600017

Reference Books

हिन्दी व्याकरण - भाग 1, प्रकाशित वर्ष : 2020

लेखक: के.आर.गोपालन, जी.एम.वी. प्रकाशन, सेलम - 636 001.

व्याकरण प्रवेशिका, प्रकाशित वर्ष: 2019

प्रकाशक: दक्षिण भारत हिंदी प्रचार सभा, चेन्नै - 600 017.

शबरी वाणी विकास भाग - 1, प्रकाशित वर्ष: 2020

शबरी शिक्षा संस्थान, 194, दूसरी अग्रहारम, सेलम - 636 001.

सुबोध हिन्दी रचना - 1 (दक्षिण-3) प्रकाशित वर्ष: 2019

प्रकाशक: दक्षिण भारत हिंदी प्रचार सभा, चेन्नै - 600 017.

हिन्दी व्याकरण - भाग -2, प्रकाशित वर्ष: 2019

लेखक: सी.एस. कामराज, जी.एम.वी. प्रकाशन, सेलम - 636 001.

- Passed in the Board of Studies Meeting held on 21th March 2018
 - Approved in the Academic Council Meeting held on 11th April 2018
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UG Programme, Part -II English (CBCS-OBE) - SEMESTER I
(For those students who joined in the academic year 2019-2020 onwards)

PART II		
Course Title : English for Communication Skills-I		
Course Code: P2LE11	Hours per week: 6	Credit: 3
Sessional Marks: 25	Summative Marks: 75	Total Marks: 100

Preamble:

The students are expected to inculcate English socio-linguistic competence and moral values through world literature in English for communication skills.

Course Outcome (CO):

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

State One	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)		
CO1	Recognize listening, and reading proficiency through prose discourse	K1	K2	K3
CO2	Use and interpret imaginative and creative skill through poetry	K1	K2	K3
CO3	State socio-linguistic influence of authors found in Short Stories	K1	K2	K3
CO4	Demonstrate acquired grammar skill in listening, speaking, reading and writing	K1	K2	K3
CO5	Execute and exercise English communication skills for academic excellence	K1	K2	K3

K1- Remembering K2 – Understanding K3 – Applying

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	-	9
CO2	3	9	3	3	9	-	3
CO3	9	9	9	9	9	-	3
CO4	9	3	3	-	-	-	9
CO5	9	9	9	3	3	-	9
	39	39	33	24	24	-	33

Strong-9 Medium -3 Low -1

SYLLABUS

Unit-1 Prose

1. *The Secret of Work*- Swami Vivekananda
2. *Uncle Podger Hangs a Picture* – Jerome K. Jerome
3. *What Kind of Peace Do We Want?* – J.F. Kennedy

Unit-2 Poetry

1. *The Paradox of our Times* – Dalailama
2. *Mirror* – Sylvia Plath
3. *Goodbye Party for Miss Pushpa T.S* – Nissim Ezekiel

Unit-3 Short Stories

1. *The Romance of a Busy Broker* - O Henry
2. *A Shadow* – R K Narayan
3. *The Plastic God Box* – C S Lakshmi alias Ambai

Unit-4 Grammar

1. Parts of Speech
(Noun, adjective, pronoun, verb, adverb, preposition, conjunction and interjection)
2. Tenses and their Usages
(for the three Sessional Exam)

Unit-5 Composition

1. Letter Writing: Formal/informal
2. Paragraph Writing
3. Hints Development

Course Texts:

1. Swami Vivekananda. "Work and Its Secret: The Secret of Work." *Links: Indian Prose in English*. Ed. G.S.Balarama Gupta. New Delhi: Macmillan Indian Limited, 1989.
2. Dr.P.C.James Daniel, ed. *Gateway to English: An Anthology of Prose*. Chennai: Harrows Publications, 2018.
3. Dr.M.Moovendhan, ed. *Wings of Poesy*. Chennai: Tamarai Publications, 2018 (or)
<<https://bhoomicollege.org/sites/default/files/The%20Paradox%20of%20our%20Times%202012.pdf>
> *The Paradox of our Times*
<<https://allpoetry.com/poem/8498499-Mirror-by-Sylvia-Plath>> *Mirror*
<<https://www.poemhunter.com/poem/goodbye-party-for-miss-pushpa-t-s/>> *Goodbye Party for Miss Pushpa T.S*
4. Abhijit Acharijee, and Rakesh Ramamoorthy, ed. *Frontiers of Communication: An Anthology of Short Stories and Prose*. Chennai: Cambridge University Press, 2018.
5. KV Joseph and Ae Augustine. *Trinity Grammar a Handbook*. New Delhi: Trinity Press, (or)
G.Radhakrishna Pillai. *Emerald English Grammar and Composition*. Emerald Publisher.

References:

1. Swami Vivekananda. "Work and Its Secret: The Secret of Work." *The Complete Works of Swami Vivekananda*. Vol-II. Kolkata: Advaita Ashrama, 1989.
2. Board of Editors. *Pearls in a String: English for Communication*. Chennai: Emerald Publishers, 2009.
3. Steuart H King, ed. *New Vistas in English Prose*. Bombay: Blackie & Sons Publishers, 1980.
4. MG Narasimha Murthy, ed. *Famous Indian Stories*. Mumbai: Orient BlackSwan, 2009.
5. Raymond Murphy and Louise Hashemi. *English Grammar in Use Supplementary Exercises*. Cambridge: CUP, 2004.
6. K.V.Joseph. *A Textbook of English Grammar and Usage*. New Delhi: TATA McGraw Hill Education Private Limited, 2012.
7. Mary Ellen Guffey, and Richard Almonte. *Essentials of Business Communication*. Toronto: Nelson Education, 2007.

PEDAGOGY: Teacher made aids and Mechanical (ITC) Aids, Chalk and Talk with interactive session.

Note: (Additional online sources, presentation, and test will be given by the respective teachers in the English Language Lab. [Either 8.45 am to 9.30 am or 5.00 pm to 5.45 pm]).

TEACHING AIDS: Course Texts, Reference books, Writing Board, and Online Sources.

Course Content and Teaching or Lecture Schedule

SYLLABUS

Module No	Topics	No. of Class Hours (90)	Content delivery method	Teaching Aids
Unit-1	Prose			
	1. <i>Work and Its Secret: The Secret of Work</i> - Swami Vivekananda 2. <i>Uncle Podger Hangs a Picture</i> – Jerome K. Jerome 3. <i>What Kind of Peace Do We Want?</i> – J.F. Kennedy	3×6=18	Teacher made aids and Mechanical (ITC) Aids, Chalk and Talk with interactive session	Course Texts, Writing Board, and Online sources
Unit-2	Poetry			
	1. <i>The Paradox of our Times</i> – Dalailama 2. <i>Mirror</i> – Sylvia Plath 3. <i>Goodbye Party for Miss Pushpa T.S</i> – Nissim Ezekiel	3×6=18	Teacher made aids and Mechanical (ITC) Aids, Chalk and Talk with interactive session	Course Texts, Writing Board, and Online sources
Unit-3	Short Stories			
	1. <i>The Romance of a Busy Broker</i> - O Henry 2. <i>A Shadow</i> – R K Narayan 3. <i>The Plastic God Box</i> – C S Lakshmi alias Ambai	3×6=18	Teacher made aids and Mechanical (ITC) Aids, Chalk and Talk with interactive session	Course Texts, Writing Board, and Online sources
Unit-4	Grammar			
	1. Parts of Speech (Noun, adjective, pronoun, verb, adverb, preposition, conjunction and interjection) 2. Tenses and their Usages (for the three Sessional Exam)	2×9=18	Teacher made aids and Mechanical (ITC) Aids, Chalk and Talk with interactive session	Course Texts, Writing Board, and Online sources
Unit-5	Composition			

	1. Letter Writing :Formal/informal 2. Paragraph Writing 3. Hints Development	3×6=18	Teacher made aids and Mechanical (ITC) Aids, Chalk and Talk with interactive session	Course Texts, Writing Board, and Online sources
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DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B. Com (Computer Applications),
(For those students admitted during the Academic Year 2018-19 and after)

PART – III: Core Theory		SEMESTER - I
Course Title: FINANCIAL ACCOUNTING -I		
Course Code: 11CT11	Hours per Week: 6	Credit: 5
CIA Marks: 25 Marks	ESE Marks: 75 Marks	Total Marks: 100 Marks

Preamble

To provide knowledge regarding basic accounting concepts and conventions and also to inculcate skills in preparing Final Accounts of both Trading and Non-trading concern, Errors and their Rectification, Depreciation and Bank Reconciliation Statement.

Course Outcomes:

At the end of the course, students would be able to

No.	Course Outcomes (COs)	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Explain the fundamental concepts and conventions of accounting	K1, K2, K3
CO 2	Prepare Bank Reconciliation Statement and Rectify errors	K1, K2, K3
CO 3	Give the accounting treatment for depreciation under various methods	K1, K2, K3
CO 4	Prepare the final accounts of sole traders.	K1, K2, K3
CO 5	Prepare the final accounts of non-Trading concerns.	K1, K2, K3
K1- Remembering K2 – Understanding K3 – Applying		

Syllabus**UNIT-I [21 Hours]**

Book- Keeping – Accounting-Objectives-Methods of Accounting-Accounting Concepts and Conventions – Processing of Accounting - Journal – Ledger – Cash Books – Trial Balance.

UNIT-II [21 Hours]

Capital and Revenue Items-Distinction between Capital and Revenue Receipts and Losses (Theory only)
-Bank Reconciliation Statement - Errors and their Rectification

UNIT-III [21 Hours]

Depreciation - Straight Line Method-Written Down Value Method (Problems)–Annuity Method-Average Due Date (Simple Problems only)

UNIT-IV [21 Hours]

Final Accounts of Sole Trading Concerns.

UNIT-V [21 Hours]

Accounts of Non – Profitable Concerns- Receipts and Payments -
Income and Expenditure Account and Balance Sheet.

Text Book

1. T.S.Reddy and A. Murthy., “**Advanced Accountancy – Volume - I**”, Margham Publications, Chennai, 2018.

Reference Books

1. M.C. Shukla, T.S. Grewal and S.C.Gupta., “**Advanced Accounts**”, S.Chand, New Delhi, 2018.
2. S.P. Jain and K.L Narang., “**Advanced Accountancy**”, Kalyani Publishers, New Delhi, 2018.
3. S.N. Maheshwari., “**Advanced Accountancy**”, Sultan Chand & Sons, New Delhi, 2017.
4. Arulanandam and Raman., “**Advanced Accountancy**”, Himalaya Publishing House, Mumbai, 2018.
5. R. L.Gupta and M.Radhaswamy., “**Advanced Accountancy**”, Sultan Chand & Sons, New Delhi, 2016

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
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CO1	9	0	0	1	3	0	3
CO2	9	0	0	1	3	0	3
CO3	9	0	0	1	3	0	3
CO4	9	0	0	1	3	0	3
CO5	9	0	0	1	3	0	3
Total	45	0	0	5	15	0	15

Mapping of CO with PSO

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	9	0	1	3	3
CO2	9	0	1	3	3
CO3	9	0	1	3	3
CO4	9	0	1	3	3
CO5	9	0	1	3	3
Total	45	0	5	15	15

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz, Assignment, Experience Discussion, Brain storming, Activity, Case Study

- Passed in the Board of Studies Meeting held on 21th March 2018
- Approved in the Academic Council Meeting held on 11th April 2018

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B. Com (Computer Applications), CBCS and Outcome Based Education (OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – III: Core Theory		SEMESTER - I
Course Title: BUSINESS CORRESPONDENCE& OFFICE METHODS		
Course Code: 11CT12	Hours per week: 5	Credit: 4
CIA Marks: 25 Marks	ESE Marks: 75 Marks	Total Marks: 100 Marks

Preamble

To bring about effective writing skills in commercial world to understand the basic idea about correspondence. Students can be aware about communication, modern methods of communication and also procedure followed for writing various letters.

Course Outcomes:

At the end of the course, students would be able to

No.	Course Outcomes (COs)	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Learn the principles of business communication and prepare application for job.	K1, K2, K3
CO 2	Know the procedure for drafting various business letters.	K1, K2, K3
CO 3	Draft letters used in banking and insurance companies.	K1, K2, K3
CO 4	Understand the functions of an office and the importance of office equipment's.	K1, K2, K3
CO 5	Maintain records and do filing in an office.	K1, K2, K3

K1- Remembering

K2 – Understanding

K3 – Applying

Syllabus**UNIT-I**

General Principles: Business Correspondence – Meaning – Form - Characteristics of a Good Business Letter.

Letters of Application –Application for a Situation

[15 Hours]

UNIT-II

Trade Letters: Trade Enquiries and Replies – Offers and Quotations–Orders- Placing, Confirmation–Collection Letters– Circular Letters-Meaning of Circular Letter. Letter Relating to Admission –Retirement and Death of a Partner– Letters Informing Change of Business and Business Premises. Letter Announcing Clearance Sale.

[15 Hours]

UNIT-III

Banking Correspondence: Correspondence Between Banker and Customer –Relating to Opening and Closure of Accounts Letter Requesting Overdraft and Loan Facilities –Letter Ordering Stop Payment of a Cheque.

Insurance Correspondence: Correspondence Between Insured and Insurer with Regard to Claims and Settlements–Letter of Complaints with Regard to Damage to Goods for Transit.

[15 Hours]

UNIT-IV

[15 Hours]

Organization of a Modern Office: Office- meaning - Functions and Importance - Office System and Routines - Flow of Work - Office Manuals – meaning and types – *Office* Machines and Equipment's -Necessity for Various Types of Equipment's - Basic Principles in the Selection of Office Equipment's

UNIT-V

[15 Hours]

Maintenance of Records: Making Records - Paper Work in the Modern Office - Office Rooms - Forms Control – Design - Continuous Stationery.

Filing: Essentials of a Good Filing System - Classification and Arrangement - Filing Methods - Centralized and Decentralized Filing

Text Book

1. R.S.N. Pillai & Bagavathi, “**Modern Commercial Correspondence**”, S.Chand& Company Ltd, New Delhi, 2008.

Reference Books

1. Rajendra Pal Korahill, “**Essentials of Business Communication**”, Sultan Chand & Sons, New Delhi, 2006.
2. Ramesh, MS, & C. C Pattanshetti, “**Business Communication**”, R.Chand& Co, New Delhi, 2003.
3. R.S.N. Pillai&Bagavathi, “**Office Management**”, S.Chand& Company Ltd, New Delhi, 2003.
4. Dr.T.Ramasamy, “**Office Management**”, Gold Books Publishing House, Srivilliputtur, 2010.

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO1	9	9	0	1	3	0	3
CO2	9	9	0	1	3	0	3
CO3	9	9	0	1	3	0	3
CO4	9	0	0	1	3	0	3
CO5	9	0	0	1	3	0	3
Total	45	27	0	5	15	0	15

Mapping of CO with PSO

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	9	3	3	3	3
CO2	9	3	3	3	3
CO3	9	3	3	3	3
CO4	9	3	3	3	3
CO5	9	3	3	3	3
Total	45	15	15	15	15

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz, Assignment, Experience Discussion, Brain storming, Activity, Case Study

- Passed in the Board of Studies Meeting held on 21th March 2018
- Approved in the Academic Council Meeting held on 11th April 2018

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B. Com (Computer Applications), CBCS and Outcome Based Education (OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – III: Core Lab		SEMESTER - I
Course Title: LAB-1:MS-OFFICE		
Course Code: 11CP13	Hours per week: 4	Credit: 4
CIA Marks: 40Marks	ESE Marks: 60 Marks	Total Marks: 100 Marks

Preamble

To enlighten the students with the knowledge of various components of office automation package used in business.

Course Outcomes:

At the end of the course, students will be able to

No.	Course Outcomes (COs)	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Prepare and format the word document, invitations, and greeting cards using MS Word.	K1, K2, K3
CO 2	Do mail merges for preparing office communication using MS Word.	K1, K2, K3
CO 3	Write Excel program to prepare Mark Statements, Electricity Bills, Pay Bills.	K1, K2, K3
CO 4	Prepare various charts and graphs for Marks details, Pay particulars, Sales and Profit details.	K1, K2, K3
CO 5	Design slides for Banking, Insurance, Accounting, Income Tax etc., to make Power Point Presentation.	K1, K2, K3

K1- Remembering

K2 – Understanding

K3 – Applying

LIST OF PRACTICAL LAB EXERCISES**MS-WORD**

- Using MS-WORD to perform the following.
 - Format the text
 - Insert date, picture, table
 - Edit the text
- Prepare Mail Merge
- Design an invitation Card or Greetings Card using Word Art

MS-EXCEL

- Excel Program to prepare Students Marks
- Excel Program to prepare Electricity Bill
- Excel Program to prepare List of Candidates selected for a job.
- Excel Program to Calculate Income Tax
- Excel Program to prepare Pay Bill
- Prepare Chart using Marks details, Pay particulars, Sales and Profit details

MS-POWER POINT

- Prepare slide show (with atleast 5 slides) for a topic in Banking, Insurance, Accountancy, Income Tax, Marketing, Statistics, Costing, and Management.
- Prepare slide show (with atleast 5 slides) for a topic in Banking, Insurance, Accountancy, Income Tax, Marketing, Statistics, Costing, and Management using hyperlink.

Text Book

- R.K.Taxali., “PC Software for Windows Made Simple”, MCGRaw-Hill Publishing Company Ltd., New Delhi, (Current Edition).

Reference Books

1. Sanjay Saxena ,“**MS-Office 2000**”,Vikas Publishing House Private Ltd., New Delhi. (Current Edition)
2. Timothy J.O’Leary and LindaiO’Leary ,“**MS-Office**”, IRWIN/McGraw Hill, New Delhi, (Current Edition).

Mapping of CO with PO

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO1	9	0	0	0	3	0	3
CO2	9	0	0	0	3	0	3
CO3	9	0	0	0	3	0	3
CO4	9	0	0	0	3	0	3
CO5	9	0	0	0	3	0	3
Total	45	0	0	0	15	0	15

Mapping of CO with PSO

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	9	3	1	3	1
CO2	9	3	1	3	1
CO3	9	3	1	3	1
CO4	9	3	1	3	1
CO5	9	3	1	3	1
Total	45	15	5	15	5

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz, Assignment, Experience Discussion, Brain storming, Activity, Case Study

- Passed in the Board of Studies Meeting held on 21th March 2018
- Approved in the Academic Council Meeting held on 11th April 2018

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B. Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – III: Allied Theory		SEMESTER - I
Subject Title: PROGRAMMING IN C		
Course Code: 11AT11	Hours per week: 5	Credit: 5
CIA Marks: 25 Marks	ESE Marks: 75 Marks	Total Marks: 100 Marks

Preamble

To enlighten the students, know the professional knowledge about the concepts, data types and to enable the students to write programs using C Language.

Course Outcomes:

After the completion of the course, students would be able to

No.	Course Outcome	Knowledge Level (According to Bloom's Taxonomy)
CO1	Define the basic concepts of computers and list out computer devices	K1, K2, K3
CO2	Describe the features of C language and write C program	K1, K2, K3
CO3	Write C program using functions and arrays	K1, K2, K3
CO4	Write C program using structures	K1, K2, K3
CO5	Write C program using string and processor	K1, K2, K3

K1- Remembering

K2 – Understanding

K3 – Applying

Syllabus**UNIT: I****(13 Hours)**

Introduction to computers: Basic components and functioning of the computers– Evolution of computers – Types of computers – Hardware of a personal computer – Storage devices and media – Concept of files and Directories in MSDOS and Windows Operating System.

UNIT: II**(10 Hours)**

C language – Elementary Programming Declarations - Assignments and Variable – integers Arithmetic Expressions – more data types – Printf and scanf - escape sequences and control characters – conversions specification -relational and logical operations – break and continue – if and if- else statements while and do-while, For loop and statements.

UNIT: III**(17 Hours)**

Function: Overview of function-Defining a function-accessing a function-function prototypes-passing arguments to a function-recursion - user defined functions - local and global variables - parameters – Boolean functions - Arrays – strings and character arrays– conditional expression - multidimensional arrays – pointers and direction pointers – Address operator – arrays and pointers.

UNIT: IV**(22 Hours)**

Structure: Defining a structure-Declaring structure variable-Accessing Structure Members-Structure Initialization-Copying and computing structure variables-arrays of structure-structure in function.

UNIT: V**(13 Hours)**

String and string functions: static and auto classes – printf, strcpy, strlen, malloc, size of, strcmp. Standard input and output - putchar, getchar – header files – getc, putc, file input and output – C preprocessor – define, undef, include, ifdef, ifndef, else-miscellaneous features – typedef – register and external variables - labels and go to.

Pedagogy

Power point presentations, Programming writing, Debugging, Mini Projects, Green Board, LCD Projector, Interactive White Board

Text Book

1. E.Balagurusamy, “**Programming in ANSI C**”, Edition 2.1, Tata McGraw Hill Publishing Company, 2013.

Reference Books

1. M.G. Venkateshmurthy, “**Programming Techniques through C**” – A Beginner’s Companion, Pearson Education, New Delhi, 2002.
2. S.S. Khandare, “**Programming in C & C++**”, S. Chand & Company Ltd., New Delhi, 2002.

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO1	9	0	0	0	3	0	3
CO2	9	0	0	0	3	0	3
CO3	9	0	0	0	3	0	3
CO4	9	0	0	0	3	0	3
CO5	9	0	0	0	3	0	3
Total	45	0	0	0	15	0	15

Mapping of CO with PSO

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	9	3	1	3	3
CO2	9	3	1	3	3
CO3	9	3	1	3	3
CO4	9	3	1	3	3
CO5	9	3	1	3	3
Total	45	15	5	15	15

Pedagogy

Power point presentations, Programming writing, Debugging, Mini Projects, Green Board, LCD Projector, Interactive White Board

- Passed in the Board of Studies Meeting held on 21th March 2018
- Approved in the Academic Council Meeting held on 11th April 2018

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B. Com (Computer Applications), CBCS and Outcome Based Education (OBE)
(For those students admitted during the Academic Year 2018-19 and after)

PART – I: Language		SEMESTER - II
Course Title: Hindi - II		
Course Code: Hindi	Hours per week: 2	Credit: --

उद्देश्य:

- 1 हमारी राष्ट्रभाषा हिन्दी को जान सकते हैं।
- 2 हमारे ज्ञान को वृद्धि कर सकते हैं।
- 3 उत्तर भारत में नौकरी पाने के लिए बहुत उपयोगी भाषा है।

UNIT-I सुबोध हिन्दी पाठमाला -1 (SUBODH HINDI PATMALA-1) (Lesson: 11-20)

UNIT-II गिनित्या (Numericals) (Gender) वचन (Number) (1-50 with Fractions)

UNIT-III व्याकरण (Grammar)

- 1 अपूर्ण भूतकाल (Past Continuous Tense)
- 2 आसन्न भूतकाल (Present Perfect Tense)
- 3 पूर्ण भूतकाल (Past Perfect Tense)
- 4 The Use of “शने”
- 5 The Use of “सक”
- 6 The Use of “चुक”

UNIT-IV जानवरों के नाम (Name of Animals)
पक्षियों के नाम (Name of Birds)

UNIT-V तरकारियों के नाम (Name of Vegetables)
फलों के नाम (Name of Fruits)

Text Book:

सुबोध हिन्दी पाठमाला -1 दक्षिण भारत हिन्दी प्रचार सभा टी नगर चेन्नै – 600017.

“Subodh Hindi Patmala-1”, Dakshin Bharat Hindi Prachar Sabha, T. Nagar, Chennai – 600017.

Reference Books

- 1) हिन्दी व्याकरण - भाग 1, प्रकाशित वर्ष : 2020
लेखक: के.आर.गोपालन, जी.एम.वी. प्रकाशन, सेलम - 636 001.
- 2) व्याकरण प्रवेशिका, प्रकाशित वर्ष: 2019
प्रकाशक: दक्षिण भारत हिन्दी प्रचार सभा, चेन्नै - 600 017.
- 3) शबरी वाणी विकास भाग - 1, प्रकाशित वर्ष: 2020
शबरी शिक्षा संस्थान, 194, दूसरी अग्रहारम, सेलम - 636 001.

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- 4) सुबोध हिन्दी रचना -2 (भारत-3) प्रकाशित वर्ष: 2019
प्रकाशक: दक्षिण भारत हिंदी प्रचार सभा, चेन्नै - 600 017.
- 5) हिन्दी व्याकरण - भाग -2, प्रकाशित वर्ष: 2019
लेखक: सी.एस. कामराज, जी.एम.वी. प्रकाशन, सेलम - 636 001.
- Passed in the Board of Studies Meeting held on 21th March 2018
 - Approved in the Academic Council Meeting held on 11th April 2018

UG Programme, Part -II English (CBCS-OBE) - SEMESTER II
(For those students who joined in the academic year 2019-2020 onwards)

PART II		
Course Title : English for Communication Skills-II		
Course Code: P2LE21	Hours per week: 6	Credit: 3
Sessional Marks: 25	Summative Marks: 75	Total Marks: 100

Preamble:

The students are expected to inculcate English socio-linguistic competence and moral values through world literature in English for communication skills.

Course Outcome (CO):

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

State One	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)		
CO1	Repeat listening, and reading proficiency through prose discourses	K1	K2	K3
CO2	Interpret philosophical thoughts found in poetry	K1	K2	K3
CO3	Discuss characters and their psychological behaviour found in One-Act Plays	K1	K2	K3
CO4	Demonstrate acquired grammar skill in listening, speaking, reading and writing	K1	K2	K3
CO5	Create and develop creative writing through composition exercises	K1	K2	K3

K1- Remembering K2 – Understanding K3 – Applying

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	3	9	9	9	-	9
CO2	9	3	9	3	9	3	9
CO3	9	9	9	3	9	3	9
CO4	9	3	3	-	-	-	9
CO5	9	9	9	3	3	-	9
	45	39	39	18	30	06	45

Strong-9 Medium -3 Low -1

SYLLABUS

Unit-1 Prose

- Swami Vivekananda - *Sisters and Brothers of America*,
(Chicago address at the World Parliament of Religions, 11th Sep, 1893.)
- A.P.J. Abdul Kalam - *The Power of Prayer*
- Martin Luther King Jr. – *I Have a Dream*

Unit-2 Poetry

- Robert Browning – *Incident of the French Camp*
- Robert Frost – *Stopping by Woods on a Snowy Evening*
- Kamala Das – *My Grandmother's House*

Unit-3 One-Act Plays

-
1. Allan Noble – *The King of Barvender*
 2. Charles Wells – *Hijack*
 3. Rabindranath Tagore – *Chitra*

Unit-4 Grammar

1. Voices
2. Direct and Indirect Speech
(for the three Sessional Exam)

Unit-5 Composition

1. Note Making
2. Report Writing
3. Transcoding (interpreting graphs, diagrams, Charts and data)

Course Texts:

1. Swami Vivekananda - *Sisters and Brothers of America*, (Chicago address at the World Parliament of Religions, 11th Sep, 1893.)
<<http://www.advaitayoga.org/advaitayogaarticles/svchicagoadd.html>>
2. Dr.P.C.James Daniel, ed. *Gateway to English: An Anthology of Prose*. Chennai: Harrows Publications, 2018.
3. Abhijit Acharjee, and Rakesh Ramamoorthy, ed. *Frontiers of Communication: An Anthology of Short Stories and Prose*. Chennai: Cambridge University Press, 2018.
4. Dr.M.Moovendhan, ed. *Wings of Poesy*. Chennai: Thamarai Publications, 2018 (or)
<<https://www.poemhunter.com/poem/incident-of-the-french-camp/>>
<<https://www.poetryfoundation.org/poems/42891/stopping-by-woods-on-a-snowy-evening>>
<<https://www.poemhunter.com/poem/my-grandmother-s-house/>>
5. T. Maruthanayagam and M.sindhu, ed. *Curtain Raisers: An Anthology of One Act Plays*. Chennai: New Century Book House, 2018.
6. KV Joseph and Ae Augustine. *Trinity Grammar a Handbook*. New Delhi: Trinity Press,(OR)
G.Radhakrishna Pillai. *Emerald English Grammar and Composition*. Emerald Publisher.

References:

1. The Art Institute of Chicago, "Sisters and Brothers of America!"
<<https://www.artic.edu/articles/710/sisters-and-brothers-of-america>>
2. Steuart H King, ed. *New Vistas in English Prose*. Bombay: Blackie & sons Publishers, 1980.
3. Dr.A.Shanmugakani, ed. *Prose for Communication: An Anthology of Prose*. Madurai: Manimekala Publishing House, 2008.
4. Jagdish Chander, ed. *Eight Short Plays*. Chennai: OUP, 1978.
5. Allan Noble. *The King of Barvender*: London: Gowans & Gray, 1927.
6. Rabindranath Tagore. *Chitra - A Play in One Act*. New Delhi: Read Books Ltd., 2013.
7. K.V.Joseph. *A Textbook of English Grammar and Usage*. New Delhi: TATA McGraw Hill Education Private Limited, 2012.
8. Raymond Murphy and Louise Hashemi. *English Grammar in Use Supplementary Exercises*. Cambridge: CUP, 2004.
9. A. J. Thomson and A. V. Martinet. *A Practical English Grammar*. New Delhi: OUP, 1986.
10. Mary Ellen Guffey, and Richard Almonte. *Essentials of Business Communication*. Toronto: Nelson Education, 2007.

PEDAGOGY: Teacher made aids and Mechanical (ITC) Aids, Chalk and Talk with interactive session.

Note: (Additional online sources, presentation, and test will be given by the respective teachers in the English Language Lab. [Either 8.45 am to 9.30 am or 5.00 pm to 5.45 pm]).

TEACHING AIDS: Course Texts, Reference books, Writing Board, and Online Sources.

Course Content and Teaching or Lecture Schedule

SYLLABUS

Unit-1	Prose	No. of Class Hours (90)	Content delivery method	Teaching Aids
	1. Swami Vivekananda - <i>Sisters and Brothers of America!</i> (Chicago address at the World Parliament of Religions, 11 th Sep, 1893.) 2. A.P.J. Abdul Kalam - <i>The Power of Prayer</i> 3. Martin Luther King Jr. – <i>I Have a Dream</i>	3×6=18	Teacher made aids and Mechanical (ITC) Aids, Chalk and Talk with interactive session	Course Texts, Writing Board, and Online sources
Unit-2	Poetry			
	1. Robert Browning – <i>Incident of the French Camp</i> 2. Robert Frost – <i>Stopping by Woods on a Snowy Evening</i> 3. Kamala Das – <i>My Grandmother's House</i>	3×6=18	Teacher made aids and Mechanical (ITC) Aids, Chalk and Talk with interactive session	Course Texts, Writing Board, and Online sources
Unit-3	One-Act Plays			
	1. Allan Noble – <i>The King of Barvender</i> 2. Charles Wells – <i>Hijack</i> 3. Rabindranath Tagore – <i>Chitra</i>	3×6=18	Teacher made aids and Mechanical (ITC) Aids, Chalk and Talk with interactive	Course Texts, Writing Board, and Online sources

			ve session	
Unit-4	Grammar			
	1. Voices 2. Direct and Indirect Speech (for the three Sessional Exam)	2×9=18	Teacher made aids and Mechani cal (ITC) Aids, Chalk and Talk with interacti ve session	Course Texts, Writing Board, and Online sources
Unit-5	Composition			
	1. Note Making 2. Report Writing 3. Transcoding (interpreting graphs, diagrams, Charts and data)	3×6=18	Teacher made aids and Mechani cal (ITC) Aids, Chalk and Talk with interacti ve session	Course Texts, Writing Board, and Online sources

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B. Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – III: Core Theory		SEMESTER - II
Course Title: FINANCIAL ACCOUNTING – II		
Course Code: 11CT21	Hours per week: 6	Credit: 5
CIA Marks: 25 Marks	ESE Marks: 75 Marks	Total Marks: 100 Marks

Preamble

Provide knowledge regarding accounting treatment of department and branch accounts and also to inculcate skills in preparing Accounts under single entry system, joint venture and Insurance claims.

Course Outcomes:

At the end of the course, students would be able to

No.	Course Outcomes (COs)	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Prepare the accounts for joint ventures	K1, K2, K3
CO 2	Calculate profits under single entry system	K1, K2, K3
CO 3	Give the accounting treatment for preparing branch accounts	K1, K2, K3
CO 4	Prepare departmental accounts	K1, K2, K3
CO 5	Compute Fire Insurance Claims and prepare Self-Balancing Ledgers.	K1, K2, K3

K1- Remembering

K2 – Understanding

K3 – Applying

Syllabus**UNIT-I****[21 Hours]**

Joint venture-meaning- partnership Vs joint ventures- when a separate set of books is kept – when a separate book is not kept.

UNIT-II**[21 Hours]**

Single entry-Net worth method-Conversion Method.

UNIT-III**[21 Hours]**

Branch Accounts-Dependent Branches-Debtors System - Cost Price and Invoice Price.

UNIT-IV**[21 Hours]**

Departmental Accounts-Allocation of Expenditure-Trading and Profit and Loss Account.

UNIT-V**[21 Hours]**

Self-Balancing Ledgers. Fire Insurance Claims- Loss of Stock.

Average clause – Loss of Profit

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz, Assignment, Experience Discussion, Brain storming, Activity, Case Study

TEXT BOOK

1. T.S.Reddy and A. Murthy., “**Advanced Accountancy – Volume - I**”, Margham Publications, Chennai, 2019.

Reference Books

1 M.C. Shukla, T.S. Grewal and S.C.Gupta., “**Advanced Accounts**”, S.Chand, New Delhi, 2019.

2. S.P. Jain and K.L. Narang., “**Advanced Accountancy**”, Kalyani Publishers, New Delhi, 2019.

3. S.N. Maheshwari., “**Advanced Accountancy**”, Sultan Chand & Sons, New Delhi, 2018.

4. Arulanandam and Raman., “**Advanced Accountancy**”, Himalaya Publishing House, Mumbai, 2018.

5. R. L.Gupta and M.Radhaswamy., “**Advanced Accountancy**”, Sultan Chand & Sons, New Delhi, 2019.

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO1	9	0	0	1	3	0	1
CO2	9	0	0	1	3	0	1
CO3	9	0	0	1	3	0	1
CO4	9	0	0	1	3	0	1
CO5	9	0	0	1	3	0	1
Total	45	0	0	5	15	0	5

Mapping of CO with PSO

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	9	0	1	3	3
CO2	9	0	1	3	3
CO3	9	0	1	3	3
CO4	9	0	1	3	3
CO5	9	0	1	3	3
Total	45	0	5	15	15

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz, Assignment, Experience Discussion, Brain storming, Activity, Case Study

- Passed in the Board of Studies Meeting held on 21th March 2018
- Approved in the Academic Council Meeting held on 11th April 2018

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B. Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – III: Core Theory		SEMESTER - II
Course Title: BANKING THEORY, LAW & PRACTICE		
Course Code: 11CT22	Hours per week: 5	Credit: 4
CIA Marks: 25 Marks	ESE Marks: 75 Marks	Total Marks: 100 Marks

Preamble

Enable the students to gain the basic knowledge about recent banking concepts.

Course Outcomes:

At the end of the course, students would be able to

No.	Course Outcomes (COs)	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Recollect the knowledge about the structure and understand the functions of commercial banks and RBI.	K1, K2, K3
CO 2	Understand the relationship between the banker and customer.	K1, K2, K3
CO 3	Apply the procedure in opening various deposit accounts.	K1, K2, K3
CO 4	Differentiate the various negotiable instruments and prepare such instruments.	K1, K2, K3
CO 5	Examine the Rights and Duties of paying and collecting bankers.	K1, K2, K3

K1- Remembering K2 – Understanding K3 – Applying

Syllabus**UNIT-I****[15 Hours]**

Definition of banking – kinds of banks – Unit banking Vs Branch banking – Deposit banking Vs Investment banking – Mixed banking – Commercial banks – Role of commercial banks for the economic development of a nation – Functions of commercial banks - innovative services (Credits Card, Debit Card, ATM) – Central banking – RBI and its functions – Techniques of Credits control.

UNIT-II**[15 Hours]**

Banker and Customer – Definition – General and Special relationship.

UNIT-III**[15 Hours]**

Types of deposit accounts with the banker – Current accounts – Savings bank accounts – Fixed deposit accounts - Different types of customers-precautions to be taken before opening an account in the name of a new customer.

UNIT-IV**[15 Hours]**

Negotiable instrument – Definition – Distinguishing features of a cheque, Bill and promissory Note – Endorsement – kinds of endorsement and their legal effects – Crossing of cheques – Different types of crossing – Marking of cheques.

UNIT-V**[15 Hours]**

Paying and Collecting Bankers – Rights and duties of paying and collecting bankers – precautions to be taken while paying and collecting cheques – Statutory protection.

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz, Assignment, Experience Discussion, Brain storming, Activity, Case Study

Text Book

1. E.Gordon & K.Natarajan., “**Banking Theory, Law &Practice**” Himalaya Publishing House, Mumbai, 2013.

Reference Books

1. Sundharam K.P.M. & Varshney P.N., “**Banking Theory, Law & Practice**”, Sultan Chand & Sons, New Delhi. 2012.

2. S.Gurusamy, “Banking Theory, Law & Practice”, Vijay NicleInpresents Ltd., Chennai, 2013.

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO1	9	9	0	1	3	0	3
CO2	9	0	0	1	3	0	3
CO3	9	0	0	1	3	0	3
CO4	9	0	0	1	3	0	3
CO5	9	0	0	1	3	0	3
Total	45	9	0	5	15	0	15

Mapping of CO with PSO

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	9	0	1	3	3
CO2	9	0	1	3	3
CO3	9	0	1	3	3
CO4	9	0	1	3	3
CO5	9	0	1	3	3
Total	45	0	5	15	15

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz, Assignment, Experience Discussion, Brain storming, Activity, Case Study

- Passed in the Board of Studies Meeting held on 21th March 2018
- Approved in the Academic Council Meeting held on 11th April 2018

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B. Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – III: Core Theory		SEMESTER - II
Course Title: OBJECT ORIENTED PROGRAMMING WITH C++		
Course Code: 11AT21	Hours per week: 5	Credit: 5
CIA Marks: 25 Marks	ESE Marks: 75 Marks	Total Marks: 100 Marks

Preamble

Students to know the practical knowledge about the concepts, data types and to enable the students to write programs using C++ Language.

Course Outcomes:

After the completion of the course, students would be able to

No.	Course Outcome	Knowledge Level (According to Bloom's Taxonomy)
CO1	Explain the features of object-oriented programming	K1, K2, K3
CO2	Write various programs in C++ using classes and functions	K1, K2, K3
CO3	Draft different types of programs in C++ using constructors and operator overloading	K1, K2, K3
CO4	Design various programs in C++ using inheritance extending classes	K1, K2, K3
CO5	Construct programs in C++ using pointers, virtual functions and polymorphism	K1, K2, K3

K1- Remembering

K2 – Understanding

K3 – Applying

Syllabus**UNIT: I****(15 Hours)**

Objected Oriented paradigm – Elements of Object-Oriented Programming (OOP) – Merits and demerits of OPP – Introduction to C++ Program - identifiers -basic data types -user defined data types -derived data types -symbolic constants - declaration of variables -dynamic initialization of variables -reference variables - operators in C++ -scope resolution operators - manipulators type cast operator - implicit conversions - operator precedence -control structures

UNIT: II**(20 Hours)**

FUNCTIONS IN C++: Introduction -the main function -function prototyping call by reference - return by reference -inline functions -default arguments -const arguments -function overloading. CLASSES AND OBJECTS: Introduction - specifying a class -defining member functions -a C++ program with class -making an outside function inline -nesting of member functions -private member functions -arrays within a class - memory allocation for objects -static data members -static member functions -arrays of objects -objects as function arguments -friendly functions -returning objects -const member functions.

UNIT: III**(20 Hours)**

CONSTRUCTORS AND DESTRUCTORS Introduction -constructors -parameterized constructors - multiple constructors in class -constructors with default arguments -dynamic initializations of objects - copy constructor - destructors. OPERATOR OVERLOADING AND TYPE CONVERSIONS: Introduction -defining operator overloading -overloading unary operators -overloading binary operators - overloading binary operators using friends - manipulation of strings using operators.

UNIT: IV**(10 Hours)**

INHERITANCE EXTENDING CLASSES - Introduction -defining derived classes -single inheritance - making a private member inheritable -multilevel inheritance -multiple inheritance -hierarchical inheritance -hybrid inheritance -virtual base classes -abstract classes -constructors in derived classes

UNIT: V**(10 Hours)**

POINTERS, VIRTUAL FUNCTIONS AND POLYMORPHISM: Introduction -pointers of objects -this pointer -pointers to derived classes -virtual functions -pure virtual functions. MANAGING CONSOLE, I/O OPERATIONS Introduction - C++ stream classes -unformatted I/O operations -formatted console I/O operations.

Pedagogy

Power point presentations, Programming writing, Debugging, Mini Projects, Green Board, LCD Projector, Interactive White Board

Text Book:

1.E. BalaguruSamy, “**OBJECT -ORIENTED PROGRAMMING WITH C++**”, Tata McGraw-Hill Publishing Company Ltd, 2013

Reference Books

1. Ira Pohl, “**Object oriented programming using C++**”, Pearson Education Asia, 2010.
2. BjareStroustrup, “**The C++ Programming Language**”, Addition Wesley, 2013.
3. John R.Hubbard, “**Programming with C++**”, Schaums outline series, TMH, 2003
4. Ira Pohl, “**Object oriented programming using C++**”, Pearson Education Asia, 2010.
5. BjareStroustrup, “**The C++ Programming Language**”, Addition Wesley, 2013.
6. John R.Hubbard, “**Programming with C++**”, Schaums outline series, TMH, 2003

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO1	9	9	0	0	3	0	3
CO2	9	0	0	0	3	0	3
CO3	9	0	0	0	3	0	3
CO4	9	0	0	0	3	0	3
CO5	9	0	0	0	3	0	3
Total	45	9	0	0	15	0	15

Mapping of CO with PSO

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	9	3	0	3	3
CO2	9	3	0	3	3
CO3	9	3	0	3	3
CO4	9	3	0	3	3
CO5	9	3	0	3	3
Total	45	15	0	15	15

Pedagogy

Power point presentations, programming writing, Debugging, Mini Projects, Green Board, LCD Projector, Interactive White Board

- Passed in the Board of Studies Meeting held on 21th March 2018
- Approved in the Academic Council Meeting held on 11th April 2018

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B. Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – III: Core Lab		SEMESTER - II
Course Title: LAB-II: OBJECT ORIENTED PROGRAMMING WITH C++		
Course Code: 11CP23	Hours per week: 4	Credit: 4
CIA Marks: 40Marks	ESE Marks: 60 Marks	Total Marks: 100 Marks

Preamble

Students to know in-depth knowledge about the concepts, data types and to enable the students to write programs using C++ language.

Course Outcomes:

After the completion of the course, students would be able to

No.	Course Outcome	Knowledge Level (According to Bloom's Taxonomy)
CO1	Explain the features of object-oriented programming with data types	K1, K2, K3
CO2	Write various programs in C++ using classes and functions and objects	K1, K2, K3
CO3	Draft different types of programs in C++ using constructors, destructors and operator overloading	K1, K2, K3
CO4	Design various programs in C++ using inheritance extending classes	K1, K2, K3
CO5	Construct programs in C++ using pointers, virtual functions and polymorphism	K1, K2, K3

K1- Remembering

K2 – Understanding

K3 – Applying

Syllabus**UNIT: I (15 Hours)**

Objected oriented paradigm – Elements of Object-Oriented Programming (OOP) – Merits and demerits of OPP – Introduction to C++ Program - identifiers -basic data types -user defined data types -derived data types -symbolic constants - declaration of variables -dynamic initialization of variables.

UNIT: II (20 Hours)

FUNCTIONS IN C++: Introduction -the main function -function prototyping call by reference - return by reference -inline functions -default arguments -const arguments -function overloading. CLASSES AND OBJECTS: Introduction - specifying a class -defining member functions -a C++ program with class -making an outside function inline -nesting of member functions -private member functions -arrays within a class.

UNIT: III (20 Hours)

CONSTRUCTORS AND DESTRUCTORS Introduction -constructors -parameterized constructors - multiple constructors in class -constructors with default arguments -dynamic initializations of objects -copy constructor - destructors. Operator overloading and Type Conversions: Introduction -defining operator overloading.

UNIT: IV (10 Hours)

INHERITANCE EXTENDING CLASSES - Introduction -defining derived classes -single inheritance -making a private member inheritable -multilevel inheritance -multiple inheritances -hierarchical inheritance.

UNIT: V (10 Hours)

POINTERS, VIRTUAL FUNCTIONS AND POLYMORPHISM: Introduction -pointers of objects - this pointer -pointers to derived classes -virtual functions -pure virtual functions. MANAGING CONSOLE, I/O OPERATIONS Introduction - C++ stream classes -unformatted I/O operations -formatted console I/O operations.

Practical Lab List

1. Program to print prime numbers between 1 to 10
2. Program to accept a number and find factorial of given number
3. Program to accept number and check the given number Armstrong or not
4. Program to print odd numbers from 1 to 10
5. Program to print natural numbers from 1 to 10
6. Program to natural numbers from 1 to 10 by using while loop
7. Program to print 1 to 10 mathematical tables
8. Program to print Fibonacci series
9. Program to accept two number and print sum of numbers by using function
10. Program to print prime numbers between 1 to 50
11. Program to check whether a given number is prime number
12. Program to read two numbers and print sum of two numbers

Text Book:

1. E. BalaguruSamy, “**OBJECT -ORIENTED PROGRAMMING WITH C++**”, Tata McGraw-Hill Publishing Company Ltd, 2013

Reference Books

1. Ira Pohl, “**Object oriented programming using C++**”, Pearson Education Asia, 2010.
2. BjareStroustrup, “**The C++ Programming Language**”, Addition Wesley, 2013.
3. John R.Hubbard, “**Programming with C++**”, Schaums outline series, TMH, 2003
4. Ira Pohl, “**Object oriented programming using C++**”, Pearson Education Asia, 2010.
5. BjareStroustrup, “**The C++ Programming Language**”, Addition Wesley, 2013.
6. John R.Hubbard, “**Programming with C++**”, Schaums outline series, TMH, 2003

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO1	9	9	0	0	3	0	3
CO2	9	0	0	0	3	0	3
CO3	9	0	0	0	3	0	3
CO4	9	0	0	0	3	0	3
CO5	9	0	0	0	3	0	3
Total	45	9	0	0	15	0	15

Mapping of CO with PSO

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	9	3	0	3	1
CO2	9	3	0	3	1
CO3	9	3	0	3	1
CO4	9	3	0	3	1
CO5	9	3	0	3	1
Total	45	15	0	15	5

Pedagogy

Power point presentations, programming writing, Debugging, Mini Projects, Green Board, LCD Projector, Interactive White Board

- Passed in the Board of Studies Meeting held on 21th March 2018
- Approved in the Academic Council Meeting held on 11th April 2018

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B. Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – IV: Non-Major Elective		SEMESTER - II
Course Title: SALESMANSHIP		
Course Code: 11NE21	Hours per week: 2	Credit: 2
CIA Marks: 25 Marks	ESE Marks: 75 Marks	Total Marks: 100 Marks

Preamble

Students to know the basics of salesmanship, its types and qualities, channels of distribution and personal selling

Course Outcomes:

After the completion of the course, students would be able to

No.	Course Outcome	Knowledge Level (According to Bloom's Taxonomy)
CO1	Explain the meaning and nature of salesmanship	K1, K2, K3
CO2	Analyze the role of salesman in distribution and various channels of distribution	K1, K2, K3
CO3	Differentiate the various classes of salesman	K1, K2, K3
CO4	Understand the qualities of salesman, motives behind buying goods	K1, K2, K3
CO5	Identify the process of selling and nature of personal selling	K1, K2, K3

K1- Remembering

K2 – Understanding

K3 – Applying

Syllabus**UNIT: I**

Origin, Evolution and Meaning of Salesmanship – Nature of Salesmanship

UNIT: II

Marketing Channels – Role of Salesman in distribution.

UNIT: III

Salesmanship – Classification of salesmanship.

UNIT: IV

Qualities of a good salesman – Knowledge of goods – Buying Motive – Customer

UNIT: V

Personal selling – Selling Process

Text Book

1. P.Saravanel and S.Sumathi. “Adverting and Salesmanship” Margham Publication, Chennai, 2013.

Reference Books

1. R.S.N.Pillai and Bagavathi. “Modern Marketing-Principles and Practice” S.Chand, New Delhi, 2013.

2. C.N.Sontakki, “Advertising and Sales Management”, Kalyani Publishers, New Delhi, 2011.

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B. Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – I: Hindi		SEMESTER - III
Course Title: BUSINESS HINDI-I		
Course Code: 11LH31	Hours per week: 3	Credit: 3
CIA Marks: 25 Marks	ESE Marks: 75 Marks	Total Marks: 100 Marks

Preamble

यह पाठ्यक्रम दूसरी वर्ष के विद्यार्थियों को है

Course Outcomes (CO)

पाठ्यक्रम सफलतापूर्वक पूरा होने के बाद विद्यार्थियों की क्षमता है

क्र सं	पाठ्यक्रम का ज्ञान	ज्ञान की स्थिति
CO 1	सभी हिन्दी वर्णमालाओं को सीखने से हिन्दी अक्षरों को अच्छी तरह लिखते हैं।	K1
CO 2	गद्यसीखते समय अर्थ और उल्टे अर्थवाले शब्द आदि तमिल और अंग्रेजी में जान लेते हैं।	K1
CO 3	पद्यरूद्रय सीखते समय अर्थ तमिल और अंग्रेजी में जान लेते हैं।	K2
CO 4	विभिन्न पत्रों की तरीका को हिन्दी में लिखना सीख लेते हैं।	K2
CO 5	हिन्दी से तमिल या अंग्रेजी में अनुवाद करते हैं और तमिल या अंग्रेजी से हिन्दी अनुवाद करते हैं।	K3

K1-Remembering**K2-Understanding****K3-Applying****Syllabus****UNIT: 1** वर्णमालाएँ-स्वर-व्यंजन-शब्द-वाक्य-लिंग-वचन-गिनती-वारों के नाम-

महीनों के नाम

नोट: 1-50

मूलभूत व्याकरण: सुबोध हिन्दी रचना-1 (पाठ 1 से 10 तक)

UNIT: 2 गद्यरूद्रयसुबोध हिन्दी पाठमाला-1 (पाठ 1-5 तक)**UNIT: 3** पद्यरूद्रयसुबोध हिन्दी पाठमाला-1 (पाठ 1-4 तक)**UNIT: 4** चुने हुए वाणिज्य के शब्द: (1-90 मिलाना)

पत्राचार पत्र:

- छुट्टी पत्र
- पुस्तकों के लिए आदेश
- आवेदन पत्र
- शिकायती पत्र

UNIT: 5 अनुवाद अभ्यास

सुबोध हिन्दी रचना-1 (पाठ 1-5) (हिन्दी से तमिल या अंग्रेजी)

सुबोध हिन्दी रचना-1 (पाठ 1-5) (तमिल या अंग्रेजी से हिन्दी)

समझदारी (गद्यांश)

सुबोध हिन्दी पाठमाला-1 (कहानियों से) (पाठ 1-4)

पाठ्य पुस्तकें: दक्षिण प्रश्नोत्तर सहित प्राथमिक पाठ्य सामग्री प्रकाशित वर्ष: 2010

- सुबोध हिन्दी पाठमाला-1 (दक्षिण भारत हिन्दी प्रचार सभा, चेन्नै-17)
- सुबोध हिन्दी रचना-1 (दक्षिण भारत हिन्दी प्रचार सभा, चेन्नै-17)

निर्देशी पुस्तकें

1. हिन्दी व्याकरण-भाग 1, प्रकाशित वर्ष: 2012

लेखक: के.आर. गोपालन, जी.एम.वी. प्रकाशन, सेलम-636 001.

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2. सुबोध हिन्दी रचना-2 (भारत-3) प्रकाशित वर्ष: 2010
प्रकाशक: दक्षिण भारत हिन्दी प्रचार सभा, चेन्नै-17.
 3. व्याकरण प्रवेशिका, प्रकाशित वर्ष: 2011
प्रकाशक: दक्षिण भारत हिन्दी प्रचार सभा, चेन्नै-17
 4. हिन्दी व्याकरण-भाग 2, प्रकाशित वर्ष: 2011
लेखक: सी.एस. कामराज, जी.एम.वी. प्रकाशन, सेलम-636 001.

Reference Book

1. शबरी वाणी विकास - भाग 3 प्रकाशित वर्ष: 2020
शबरी शिक्षा संस्थान, 194, दूसरी अग्रहारम, सेलम - 636 001.
- Passed in the Board of Studies Meeting held on 21th March 2018
 - Approved in the Academic Council Meeting held on 11th April 2018

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B. Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – III: Core Theory		SEMESTER - III
Course Title: ADVANCED ACCOUNTING		
Course Code: 11CT31	Hours per week: 7	Credit: 5
CIA Marks: 25 Marks	ESE Marks: 75 Marks	Total Marks: 100 Marks

Preamble

To impart knowledge and skill in the preparation of various accounts relating to Partnership Firms, Royalty, Hire Purchase system and Insolvency of individuals.

Course Outcomes:

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

No.	Course Outcomes (COs)	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Prepare the accounts of Partnership Firms for admission and retirement	K1, K2, K3
CO 2	Give the accounting treatment for Joint Life Policy and dissolution of firm	K1, K2, K3
CO 3	Give the accounting treatment for Royalty Transactions	K1, K2, K3
CO 4	Prepare accounts under Hire Purchase System and Instalment System	K1, K2, K3
CO 5	Prepare accounts in the case of Insolvency of individuals.	K1, K2, K3

K1- Remembering

K2 – Understanding

K3 – Applying

Syllabus**UNIT-I [21 Hours]**

Partnership Accounts – Past Adjustment and Guarantee – Admission of a New Partner – Retirement and Death of a Partner.

UNIT-II [21 Hours]

Joint Life Policy – Dissolution of Firms – Piecemeal Distribution of Assets.

UNIT-III [21 Hours]

Royalty Accounts – Accounting Records in the Books of Lessor and Lessee – Sub-Lease.

UNIT-IV [21 Hours]

Hire Purchase and Installment Accounts (Excluding Hire Trading Account and Stock and Debtors System)

UNIT-V [21 Hours]

Insolvency of Individuals – Statement of Affairs and Deficiency Account.

Text Book

1. T.S.Reddy and A. Murthy., “**Advanced Accountancy – Volume - I**”, Margham Publications, Chennai, 2013.

Reference Books

1. M.C. Shukla, T.S. Grewal and S.C.Gupta., “**Advanced Accounts**”, S.Chand, New Delhi, 2013.
2. S.P. Jain and K.L Narang., “**Advanced Accountancy**”, Kalyani Publishers, New Delhi, 2013.
3. S.N. Maheshwari., “**Advanced Accountancy**”, Sultan Chand & Sons, New Delhi, 2013.
4. Arulanandam and Raman., “**Advanced Accountancy**”, Himalaya Publishing House, Mumbai, 2013.
5. R. L.Gupta and M.Radhaswamy., “**Advanced Accountancy**”, Sultan Chand & Sons, New Delhi, 2012.

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO1	9	0	0	1	3	0	3

CO2	9	0	0	1	3	0	3
CO3	9	0	0	1	3	0	3
CO4	9	0	0	1	3	0	3
CO5	9	0	0	1	3	0	3
Total	45	0	0	5	15	0	15

Mapping of CO with PSO

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	9	0	1	3	3
CO2	9	0	1	3	3
CO3	9	0	1	3	3
CO4	9	0	1	3	3
CO5	9	0	1	3	3
Total	45	0	5	15	15

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz, Assignment, Experience Discussion, Brain storming, Activity, Case Study

- Passed in the Board of Studies Meeting held on 5th January 2019
- Approved in the Academic Council Meeting held on 5th April 2019

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B. Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – III: Core Theory		SEMESTER - III
Course Title: INCOME TAX LAW & PRACTICE – I		
Course Code: 11CT32	Hours per week: 5	Credit: 4
CIA Marks: 25 Marks	ESE Marks: 75 Marks	Total Marks: 100 Marks

Preamble

To enable the students to learn the provisions of the Income Tax Act, 1961 and to apply them to compute tax under different heads of income.

Course Outcomes:

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

No.	Course Outcomes (COs)	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Acquire knowledge about fundamental concepts and define the important concepts of Income Tax Act.	K1, K2, K3
CO 2	Understand the procedure for determining the Residential status and incidence of tax	K1, K2, K3
CO 3	Identify the various exempted incomes.	K1, K2, K3
CO 4	Analyse the computation of taxable income under salary.	K1, K2, K3
CO 5	Determine the taxable income under Income from house property and other sources. .	K1, K2, K3

K1- Remembering

K2 – Understanding

K3 – Applying

Syllabus**UNIT-I [15 Hours]**

Introduction to Income Tax Act 1961 - Definitions: Assessee – Previous Year – Assessment Year – Income - Concept of Income – Assessee - Person – Agricultural Income – Gross Total Income – Total Income

UNIT-II [15 Hours]

Determination of Residential Status and Tax Liabilities – Incidence of Tax.

UNIT-III [15 Hours]

Incomes which do not form part of Total Income. (Exempted Incomes – u/s 10)

UNIT-IV [15 Hours]

Income from Salary.

UNIT-V [15 Hours]

Income from House Property – Income from Other Sources.

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz, Assignment, Experience Discussion, Brain storming, Activity, Case Study

TEXT BOOK (Current Edition Relevant to the Assessment Year)

1. Dr. Mehrotra & Dr. Goyal., **“Income-tax Law and Accounts”** Sahitya Bhavan Publication, Agra.

Reference Books (Current Edition Relevant to the Assessment Year)

1. T.S. Reddy & Y. Hari Prasad Reddy., “**Income Tax Theory, Law & Practice**”, Margham Publications, Chennai.
2. Dr. Vinod K. Singhania., “**Direct Taxes – Law and Practice**”, Taxman publication, New Delhi.
3. B.B. Lal., “**Direct Taxes**”, Konark Publisher (P) Ltd, New Delhi.
4. Bhagwathi Prasad., “**Direct Taxes – Law and Practice**” WishwaPrakashana, New Delhi.
5. Gaur V.P., and Narang D.B., “**Income Tax Law and Practice**”, Kalyani Publishers, New Delhi.

Note:

- *Questions shall be set as between theory and problems in the ratio of 40% and 60% respectively*
- *Amendments made upto 6 months prior to the date of examination is to be followed*

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO1	9	0	0	3	3	0	3
CO2	9	0	0	3	3	0	3
CO3	9	0	0	3	3	0	3
CO4	9	0	0	3	3	0	3
CO5	9	0	0	3	3	0	3
Total	45	0	0	15	15	0	15

Mapping of CO with PSO

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	9	0	3	3	3
CO2	9	0	3	3	3
CO3	9	0	3	3	3
CO4	9	0	3	3	3
CO5	9	0	3	3	3
Total	45	0	15	15	15

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz, Assignment, Experience Discussion, Brain storming, Activity, Case Study

- Passed in the Board of Studies Meeting held on 5th January 2019
- Approved in the Academic Council Meeting held on 5th April 2019

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B. Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – III: Core Lab		SEMESTER - III
Course Title: LAB-III: ORACLE		
Course Code: 11CP33	Hours per week: 6	Credit: 4
CIA Marks: 40Marks	ESE Marks: 60 Marks	Total Marks: 100 Marks

Preamble

Students will be able to learn fundamentals concepts of DBMS and SQL Queries

Course Outcomes:

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

No.	Course Outcome	Knowledge Level (According to Bloom's Taxonomy)
CO1	Define DBMS concepts and SQL commands	K1, K2, K3
CO2	Create SQL tables using DDL queries	K1, K2, K3
CO3	Design SQL tables using DML queries	K1, K2, K3
CO4	Draft SQL tables using DCL queries	K1, K2, K3
CO5	Write SQL tables using TCL queries	K1, K2, K3

K1- Remembering

K2 – Understanding

K3 – Applying

Exercises:

1. Creating, modifying and dropping tables.
2. Inserting, modifying and deleting rows.
3. Working with decode and case.
4. Creating tables with adding, dropping, disabling /enabling constraints.
5. Retrieving rows with character functions.
6. Retrieving rows with number and date functions.
7. Retrieving rows with group functions and HAVING.
8. Retrieving rows with sub queries.
9. PL/SQL programs with control structures.
10. PL/SQL programs with cursors.
11. PL/SQL programs with exception handling.
12. Creating and calling procedures.
13. Creating and calling functions.
14. Creating and calling packages.
15. Overloading packages.
16. Working with sequences, synonyms, partition, index and clusters

Text Book:

1. Alexis Leon & Mathews Leon, “**Database Management System**”, Leon Vikas Publishing, Chennai, 2002.

Reference Books

1. Raghu Ramakrishnan & Johannes Gehrke, “**Database Management Systems**”, 2nd Edition, McGraw Hill International Edition, 2000.
2. Fred R. McFadden, Jeffrey A. Hoffer & Mary B. Prescott, “**Modern Database Management**” 5th Edition, Pearson Education Asia, 2010.

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO1	9	0	0	0	3	0	3
CO2	9	0	0	0	3	0	3
CO3	9	0	0	0	3	0	3
CO4	9	0	0	0	3	0	3
CO5	9	0	0	0	3	0	3
Total	45	0	0	0	15	0	15

Mapping of CO with PSO

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	9	3	1	3	1
CO2	9	3	1	3	1
CO3	9	3	1	3	1
CO4	9	3	1	3	1
CO5	9	3	1	3	1
Total	45	15	5	15	5

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz, Assignment, Experience Discussion, Brain storming, Activity, Case Study, Green Board, LCD Projector, Interactive White Board

- Passed in the Board of Studies Meeting held on 21th March 2018
- Approved in the Academic Council Meeting held on 11th April 2018

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B. Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – III: Allied Theory		SEMESTER - III
Course Title: RELATIONAL DATA BASE MANAGEMENT SYSTEM		
Course Code: 11AT31	Hours per week: 6	Credit: 5
CIA Marks: 25 Marks	ESE Marks: 75 Marks	Total Marks: 100 Marks

Preamble

To make the students to learn the basic concepts about database system, query language, relational database design and advanced topics in database.

Course Outcomes:

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

No.	Course Outcome	Knowledge Level (According to Bloom's Taxonomy)
CO1	Gain a good understanding of the about various Information processing and Secondary Storage Devices	K1, K2, K3
CO2	Obtain the knowledge regarding DBMS and file structure.	K1, K2, K3
CO3	Familiarize with the various SDLC and DDLC processing and optimization techniques used in RDBMS.	K1, K2, K3
CO4	Provide information regarding various entity relationships modeling and data normalization used RDBMS.	K1, K2, K3
CO5	Understand the oracle data types and aggregate function	K1, K2, K3

K1- Remembering

K2 – Understanding

K3 – Applying

Syllabus**UNIT: I (15 Hours)**

Data, Information and Information Processing, Secondary Storage Devices

UNIT: II (15 Hours)

Files file organization and file structure, introduction to Database Management System.

UNIT: III (25 Hours)

Software Development life Cycle (SDLC) and Database Development Cycle (DDLC), introduction to Relational database management system (RDBMS) Database architecture and data modeling

UNIT: IV (20 Hours)

Entity – Relationship (E-R) modeling, Data Normalization, Relational Algebra and Relational Calculus.

UNIT: V (15 Hours)

Oracle data types – Numbers, Strings, dates – Defining tables and column constraints – Creating and modifying tables – create, Alter, drop – selection from and where clause – ordering, Group by having in update, Deletion – Aggregate function – Ave, min, max, sum & count.

Text Book:

1. Alexis Leon & Mathews Leon, “Database Management System”, Leon Vikas Publishing, Chennai, 2002.

Reference Books1. Raghuram Krishnan & Johannes Gehrke, “Database Management Systems”, 2nd Edition, McGraw Hill International Edition, 2000.2. Fred R. McFadden, Jeffrey Hofer & Mary B. Prescott, “Modern Database Management” 5th Edition, Pearson Education Asia, 2010.**Pedagogy**

Power point presentations, Group Discussion, Seminar, Quiz, Assignment, Experience Discussion, Brain storming, Activity, Case Study Green Board, LCD Projector, Interactive White Board

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO1	9	9	0	0	3	0	3
CO2	9	0	0	0	3	0	3
CO3	9	0	0	0	3	0	3
CO4	9	0	0	0	3	0	3
CO5	9	0	0	0	3	0	3
Total	45	9	0	0	15	0	15

Mapping of CO with PSO

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	9	3	0	3	3
CO2	9	3	0	3	3
CO3	9	3	0	3	3
CO4	9	3	0	3	3
CO5	9	3	0	3	3
Total	45	15	0	15	15

- Passed in the Board of Studies Meeting held on 5th January 2019
- Approved in the Academic Council Meeting held on 5th April 2019

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B. Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – IV: Skill Based Theory		SEMESTER - III
Course Title: BUSINESS MATHEMATICS		
Course Code: 11SB31	Hours per week: 2	Credit: 2
CIA Marks: 25 Marks	ESE Marks: 75 Marks	Total Marks: 100 Marks

Preamble

To enable the students to acquire the basic skills about Set Theory, Annuity, Simple Interest, Compound Interest, Discount on bills, Banker's discount, Matrix, Logarithms, Anti Logarithms and to face the various competitive examinations.

Course Outcomes

At the end of the course, students will be able to

No.	Course Outcome	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Recall the problems relating to Set Theory.	K1, K2, K3
CO 2	Summarize the problems on types of annuities, present value of Annuity	K1, K2, K3
CO 3	Examine the problems relating to simple interest, compound interest, discount on bills, true discount, bankers discount, bankers gain, present value.	K1, K2, K3
CO 4	Solve the problems on types of matrix, simultaneous equations by matrix inverse method.	K1, K2, K3
CO 5	Analyze the problems on logarithms, common logarithms and anti-logarithm.	K1, K2, K3

K1- Remembering

K2 – Understanding

K3 – Applying

Syllabus**UNIT: I (4 Hours)**

Set theory – Set Definition – Operations on sets - Venn diagram- Laws of sets – Verification of laws by Venn Diagrams and examples – Solving problems using set theory.

UNIT: II (4 Hours)

Annuity- Definition – Types of Annuities – Present value of Annuity – Sinking fund - Amortization of principal.

UNIT: III (4 Hours)

Simple Interest – Compound Interest - Nominal Rate and Effective rate of Interest – Discount on Bills – True Discount – Bankers Discount – Bankers Gain – Present Value.

UNIT: IV (4 Hours)

Matrix – Definition – Types – Addition, Subtraction, Multiplication of Matrices – Matrix Equation – Transpose of Matrix - Inverse of Matrix – Solving Simultaneous Equations by Matrix inverse Method.

UNIT: V (4 Hours)

Logarithms – Introduction – Functions – Common Logarithms – Anti Logarithm.

Text Book

1. Dr.Peer Mohamed and Dr.Shazuli Ibrahim., “**Business Mathematics**”, Pass Publications, Madurai. 2013.

Reference Books

1. Sundaresan and Jayaseelan., “**Introduction to Business Mathematics**”, Sultan Chand Co& Ltd, New Delhi, 2013.
2. Wilson M., “**Business Mathematics**”, Himalaya Publishing House, New Delhi, 2013.

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz, Assignment, Experience Discussion, Brain storming, Activity, Case Study, Green Board, LCD Projector, Interactive White Board

- Passed in the Board of Studies Meeting held on 5th January 2019
- Approved in the Academic Council Meeting held on 5th April 2019

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B. Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

Part-I: Core Theory		SEMESTER - IV
Course Title: BUSINESS HINDI - II		
Course Code: P1LH41	Hours per week: 4	Credits: 3
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

उद्देश्य:-

1. हमारी राष्ट्रभाषा हिन्दी को जान सकते हैं।
2. हमारे ज्ञानको वृद्धि कर सकते हैं।
3. उत्तर भारत में नौकरी पाने के लिए बहुत उपयोगी भाषा है।

Course Outcomes

At the end of the course, students will be able to

CO1	हिन्दी में व्याकरण नियमों को लिखने और पढ़ने में जान लेते हैं	K1
CO2	गद्य सीखते समय अर्थ और उल्टे अर्थवाले शब्द आदि तमिल और अंग्रेजी में जान लेते हैं	K1
CO3	पद्य सीखते समय अर्थ तमिल और अंग्रेजी में जान लेते हैं	K2
CO4	विभिन्न पत्नों की तरीका को हिन्दी में लिखना सीख लेते हैं	K2
CO5	हिन्दी से तमिल या अंग्रेजी में अनुवाद करते हैं और तमिल या अंग्रेजी से हिन्दी अनुवाद करते हैं	K3

K1- Remembering

K2 – Understanding

K3 – Applying

Syllabus

- UNIT 1.** 1- व्याकरण: सुबोध हिन्दी रचना-1 ¼ पाठ 11 से 20 तक ½
 2- वाक्यों को जोड़िए
 3- वाच्य बदलि, ¼ सिर्फ कर्तृवाच्य से कर्मवाच्य; ½
 4 गिनितिया (51-100 के साथ ¼, ½, ¾ ½ [12 Hours]
- UNIT 2.** गद्य रूप सुबोध हिन्दी पाठमाला-1 ¼ पाठ 6-9 तक ½ [12 Hours]
- UNIT 3.** पद्य रूप सुबोध हिन्दी पाठमाला-1 ¼ पाठ 5-9 तक ½ [12 Hours]
- UNIT 4.** पत्र
 1. साख परिपत्र 2. बैंक से ऋण पाने के लिए निवेदन पत्र
 3. बीजक 4. नमूना माँगते हुए आवेदन पत्र [12 Hours]
- UNIT 5.** नोटों का विस्तार करना (पाठ 1-10 मिलाना ½
 अनुवाद अभ्यास
 सुबोध हिन्दी रचना-1 ¼ पाठ 6-10 ½ ¼ हिन्दी से तमिल या अंग्रेजी ½
 सुबोध हिन्दी रचना-1 ¼ पाठ 6-10 ½ ¼ तमिल या अंग्रेजी से हिन्दी ½

समझदारी(गद्यांश ½ % सुबोध हिन्दी पाठमाला-1 ¼ कहानियों से ½ ¼ पाठ 5-9½
पाठ्य पुस्तकें [12 Hours]

दक्षिण (प्रश्नोत्तर सहित प्राथमिकपाठ्य सामग्री ½ प्रकाशितवर्ष: 2010

1. सुबोध हिन्दी पाठमाला-1¼ दक्षिणभारतहिन्दीप्रचारसभा, चेन्नै-17½
2. सुबोध हिन्दी रचना-1 ¼ दक्षिणभारतहिन्दीप्रचारसभा, चेन्नै-17½

निर्देशी पुस्तकें

- 1- 1.हिन्दी व्याकरण-भाग 1, प्रकाशितवर्ष: 2012
लेखक: के.आर. गोपालन, जी.एम.वी. प्रकाशन, सेलम-636 001.
- 2- सुबोध हिन्दी रचना-3 ¼ हिन्दी-3½ प्रकाशितवर्ष: 2011
प्रकाशक: दक्षिणभारतहिन्दीप्रचारसभा, चेन्नै-17
3. व्याकरण प्रवेशिका, प्रकाशितवर्ष: 2011
प्रकाशक: दक्षिणभारतहिन्दीप्रचारसभा, चेन्नै-17
- 4- हिन्दीव्याकरण-भाग 2, प्रकाशितवर्ष: 2011
लेखक: सी.एस. कामराज, जी.एम.वी. प्रकाशन, सेलम-636 001.

- Passed in the Board of Studies Meeting held on 5th January 2019
- Approved in the Academic Council Meeting held on 5th April 2019

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B. Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – III: Core Theory		SEMESTER - IV
Course Title: CORPORATE ACCOUNTING		
Course Code: 11CT41	Hours per week: 7	Credit: 4
CIA Marks: 25 Marks	ESE Marks: 75 Marks	Total Marks: 100 Marks

Preamble

To provide basic knowledge to the students about corporate accounting and its applications into the business per Companies Act, 2013.

Course Outcomes:

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

No.	Course Outcomes (COs)	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Give accounting treatment for issue of equity shares, issue and redemption of preference shares and debentures	K1, K2, K3
CO 2	Calculate the Pre-Incorporation Profit and prepare financial statements of companies	K1, K2, K3
CO 3	Compute the value of Goodwill and Shares of companies.	K1, K2, K3
CO 4	Give the accounting treatment for Amalgamation and Reconstruction of Companies.	K1, K2, K3
CO 5	Prepare the Liquidator's final statement of account, statement of affairs and deficiency or surplus account.	K1, K2, K3

K1- Remembering

K2 – Understanding

K3 – Applying

Syllabus**UNIT-I** [21 Hours]

Company Accounts – Issue, Forfeiture and Reissue of Shares – Redemption of Preference Shares – Issue and Redemption of Debentures as per Companies Act, 2013.

UNIT-II [21 Hours]

Pre-Incorporation Profit– Financial Statement of Companies as per Schedule III u/s 129 of Companies Act, 2013. (Excluding Managerial Remuneration).

UNIT-III [21 Hours]

Valuation of Goodwill and Shares.

UNIT-IV [21 Hours]

Amalgamations as per AS 14 and Internal Reconstruction of Companies.

UNIT-V [21 Hours]

Liquidation of Companies – Order of Payment - Preferential Creditors – Statements of Affairs – Deficiency or Surplus Account – Liquidator's Final Statement of Account.

Text Book

1. T.S.Reddy and A. Murthy, “**Corporate Accounting**”, Margham Publications, Chennai, 2013.

Reference Books

1. M.A. Arulanandam & K.S Raman “**Advanced Accountancy**”, Himalaya Publishing House, New Delhi, 2013
2. S.P. Jain and K.L. Narang, “**Advanced Accountancy II**”, Kalyani Publishers, New Delhi, 2013
3. R.L. Gupta and M.Radhaswamy, “**Advanced Accountancy- Volume II**”, Sultan Chand & Sons, New Delhi, 2012
4. M.C.Shukla and T.S.Grewal, “**Advanced Accountancy**”, S.Chand, New Delhi, 2013.

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO1	9	0	0	3	3	0	3
CO2	9	0	0	3	3	0	3
CO3	9	0	0	3	3	0	3
CO4	9	0	0	3	3	0	3
CO5	9	0	0	3	3	0	3
Total	45	0	0	15	15	0	15

Mapping of CO with PSO

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
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CO4	9	0	3	3	3
CO5	9	0	3	3	3
Total	45	0	15	15	15

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz, Assignment, Experience Discussion, Brain storming, Activity, Case Study

- Passed in the Board of Studies Meeting held on 5th January 2019
- Approved in the Academic Council Meeting held on 5th April 2019

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B. Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – III: Core Theory		SEMESTER - IV
Course Title: INCOME TAX LAW & PRACTICE – II		
Course Code: 11CT42	Hours per week: 5	Credit: 4
CIA Marks: 25 Marks	ESE Marks: 75 Marks	Total Marks: 100 Marks

Preamble

To Enable the students to learn the various provisions of heads of income and assessment procedures of individuals and firm.

Course Outcomes:

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

No.	Course Outcomes (COs)	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Computethe profits and gains from business / profession and capital gains.	K1, K2, K3
CO 2	Apply the provisions of clubbing of income and set-off and carry forward of losses.	K1, K2, K3
CO 3	Apply the various deductions from Gross Total Income.	K1, K2, K3
CO 4	Assess the income of individuals and firms.	K1, K2, K3
CO 5	Explain the powers of various income tax authorities and assessment procedure.	K1, K2, K3

K1- Remembering

K2 – Understanding

K3 – Applying

Syllabus**UNIT-I [15 Hours]**

Computation of Profits and Gains from Business / Profession – Capital Gains.

UNIT-II [15 Hours]

Income of other Persons including Assessee's Total Income -Aggregation of Incomes and Set-off and Carry Forward of Losses.

UNIT-III [15 Hours]

Deductions from Gross Total Income.

UNIT-IV [15 Hours]

Assessment of Individual – Assessment of Firm.

UNIT-V [15 Hours]

Income Tax Authorities -Different Types of Assessments.

Text Book:(Current Edition Relevant to the Assessment Year)

1. Dr. Mehrotra and Dr. Goyal., “Income-tax Law and Accounts”, SahityaBhavan Publication, Agra.

Reference Books (Current Edition Relevant to the Assessment Year)

1. T.S. Reddy & Y. Hari Prasad Reddy, **"Income Tax Theory, Law & Practice"**, Margham Publications, Chennai.
2. Dr. Vinod K. Singhania., **"Direct Taxes – Law and Practice"**, Taxman publication, New Delhi.
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4. Bhagwathi Prasad., **"Direct Taxes – Law and Practice"** WishwaPrakashana, New Delhi.
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Note:

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Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
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CO4	9	0	0	3	3	0	3
CO5	9	0	0	3	3	0	3
Total	45	0	0	15	15	0	15

Mapping of CO with PSO

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
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CO3	9	0	3	3	3
CO4	9	0	3	3	3
CO5	9	0	3	3	3
Total	45	0	15	15	15

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz, Assignment, Experience Discussion, Brain storming, Activity, Case Study

- Passed in the Board of Studies Meeting held on 5th January 2019
- Approved in the Academic Council Meeting held on 5th April 2019

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B. Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – III: Core Lab		SEMESTER - IV
Course Title: LAB-IV: TALLY ERP 9		
Course Code: 11CP43	Hours per week: 6	Credit: 4
CIA Marks: 40 Marks	ESE Marks: 60 Marks	Total Marks: 100 Marks

Preamble

To enable the students to learn the basic principles of Accounting, Inventory and Taxation for practicing in computerized usage of TALLY ERP 9

Course Outcomes:

After the completion of the course, students would be able to

No.	Course Outcomes (COs)	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Possess required skills to create a company with accounting and inventory features.	K1, K2, K3
CO 2	Work with the well-known procedure for recording the transactions in accounting and inventory vouchers.	K1, K2, K3
CO 3	Prepare Bank reconciliation statement and debtors, creditors management	K1, K2, K3
CO 4	Examine the reports like Day Book, Trial Balance, Profit & Loss Account, Income and Expenditure Account, Balance Sheet & Printing option	K1, K2, K3
CO 5	Examine the legal aspects of GST and Income Tax calculations.	K1, K2, K3

K1- Remembering K2 – Understanding K3 – Applying

LIST OF PRACTICAL LAB EXERCISES

Lab - 1: Fundamentals of Accounting: Introduction – Accounting Terms – Accounting Principles – Concepts – Conventions – Double Entry System – Types of Accounts – Golden Rules of Accounting – Source Documents – Recording of Business Transactions – Ledger – Trial Balance – Subsidiary Books – Financial Statements.

Introduction of Tally ERP 9: Introduction – Getting Started with Tally ERP 9 – Mouse and Keyboard Conventions – Creation of Company – Shut a Company – Select a Company - Alter a Company –Delete a Company – Company Features (F11) – Configuration (F12) – Ledger Creation – Single Ledger Creation – Multiple Ledger Creation – Altering and Display of Ledger - Deleting Ledger – Group Creation – Single Group Creation – Multiple Group Creation – Altering and Display of Ledger Deleting Groups - Learning Shortcut Keys.

Lab – 2: Fundamentals of Inventory Management: Introduction –Inventory Management – Terms Used in Inventory Management – Inventory Valuation – Inventory Masters in Tally ERP 9 – Creating Inventory Master – Creation of Stock Group – Unit of Measurement - Stock Items – Creation of Godown – Defining of Stock Opening Balance - Learning Shortcut Keys.

Lab – 3: Recording of Day-to-Day Transactions: Introduction –Business Transactions – Recording Transactions in Tally ERP 9 - Accounting Vouchers – Receipt Voucher – Contra Voucher – Payment Voucher

– Purchase Voucher – Sales Voucher – Debit Note Voucher – Credits Note Voucher – Journal Voucher – Creation of New Vouchers – Non-Accounting Voucher – Recording Provisional Entries.

Recording Inventory Voucher: Receipt Note Voucher – Delivery Note Voucher – Rejection in Voucher – Rejection Out Voucher – Stock Journal Voucher – Physical Verification of Stocks. Learning Shortcut Keys.

Lab - 4: Account Receivable and Payable Management: Introduction – Accounts Payable and Receivable – Maintaining Bill-wise Details – Activation of Marinating Bill-wise Details Feature – New Reference – Against Reference – Advance Reference – On Account – Credits Limit – Payment Performance of Debtors – Changing Financial Year in Tally ERP 9 - Learning Shortcut Keys.

Lab - 5: Banking: Introduction – Banking Payments – Setting up Banking Features – Cheque Management – Cheque Printing – Cheque Register – Bank Reconciliation Statement - Learning Shortcut Keys.

Lab - 6: Allocation and Tracking of Expenses and Incomes: Introduction - Cost Centre and Cost Categories – Automation of Cost Centres and Cost Categories – Cost Centre Report - Learning Shortcut Keys.

MIS Reports: Introduction – Types of MIS Report in Tally ERP 9 – Trial Balance – Balance Sheet – Profit and Loss Account - Cash Flow Statement – Fund Flow Statement – Ratio Analysis – Day Book - Receipts and Payment – Purchase Register – Sales Register – Bills Receivables and Payable – Inventory Reports – Stock Summary – Stock Transfer - Learning Shortcut Keys.

Lab - 7: Getting Started with GST: Introduction - Enabling GST and Defining Tax Details – Transferring Input Tax Credits to GST – Intrastate Supply of Goods – Interstate Supply of Goods Return of Goods – Supply Inclusive of Tax – Defining Tax Rates at Master and Transactions Levels - GST Reports – Input Tax Credits Set Off – GST Tax Payment – Exporting GSTR-1 Return and Uploading in GST Portal – Exempted Goods – Accounting of Supply of Services – Exempted Services - Learning Shortcut Keys.

Lab - 8: Tax Deducted at Source (TDS): Introduction – Basic Concepts of TDS – TDS Process – TDS in Tally ERP 9 – Activation of TDS Feature in Tally ERP 9 – TDS Statutory Masters – Configuring TDS at Group Level – Configuring TDS at Ledger Level – Recording Transactions – TDS Reports - Learning Shortcut Keys.

Lab - 9: Tax Collected at Source (TCS): Introduction – Basic Concepts of TCS – Configuring Tally ERP 9 for TCS – Enabling TCS in Tally ERP 9 – Sales of TCS Goods at Lower Rate – Sales of TCS Goods at Nil Rate – TCS Report - Learning Shortcut Keys.

Lab - 10: Payroll, Income Tax, HR (Payroll): Introduction – Feature of Payroll –Activating Payroll – Processing Basic Payroll in Tally ERP 9 – Employee Setup – Creation of Payroll Units Attendance/ Production Types – Creation of Pay Heads – Payroll Reports – Income Tax – Employee Setup – Income Tax Pay Head Creation and Defining Salary – Provide Income Tax Details – Income Tax Reports - Learning Shortcut Keys.

Text Book

1. Tally Education Pvt. Ltd, “Tally.ERP 9 - Tally PRO Vol-1” Sahaj Enterprise, Bengaluru, India, 2018.
2. Tally Education Pvt. Ltd, “Tally.ERP 9 - Tally PRO Vol-2” Sahaj Enterprise, Bengaluru, India, 2018.
3. Tally Education Pvt. Ltd, “Tally.ERP 9 - Tally GURU Vol-1” Sahaj Enterprise, Bengaluru, India, 2018.
4. Tally Education Pvt. Ltd, “Tally.ERP 9 - Tally GURU Vol-2” Sahaj Enterprise, Bengaluru, India, 2018.
5. Tally Education Pvt. Ltd, “GST using Tally.ERP 9” Sahaj Enterprise, Bengaluru, India, 2018.
6. Tally Education Pvt. Ltd, “Tally.ERP 9 - Tally ACE” Sahaj Enterprise, Bengaluru, India, 2018.

Reference Books

1. [SoumyaRanjanBehera](#), “Learn Tally.ERP 9 with GST”,B.K.Publications Pvt. Ltd, 2017.
2. Shraddha Singh and NavneetMehra“Tally ERP 9 (Power of Simplicity): Software for Business and Accounts”, V&S Publishers, 2017
3. Parag Joshi, “Tally .ERP 9 with GST with Solved Problems” DnyansankoolPrakashan,2017
4. Asok K. Nadhani, “Tally ERP 9 Training Guide” BPB Publications, 2018
5. Tally ERP 9, Tally Solutions Pvt. Ltd., Bangalore, 2017.

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
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CO1	9	0	0	0	3	0	3
CO2	9	0	0	0	3	0	3
CO3	9	0	0	0	3	0	3
CO4	9	0	0	0	3	0	3
CO5	9	0	0	0	3	0	3
Total	45	0	0	0	15	0	15

Mapping of CO with PSO

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	9	3	1	3	1
CO2	9	3	1	3	1
CO3	9	3	1	3	1
CO4	9	3	1	3	1
CO5	9	3	1	3	1
Total	45	15	5	15	5

- Passed in the Board of Studies Meeting held on 31th August 2019
- Approved in the Academic Council Meeting held on 22nd June 2020

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B. Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – III: Allied Theory		SEMESTER - IV
Course Title: BUSINESS STATISTICS		
Course Code: 11AT41	Hours per week: 6	Credit: 5
CIA Marks: 25 Marks	ESE Marks: 75 Marks	Total Marks: 100 Marks

Preamble

To provide basic knowledge and impart skill in the application of various statistical techniques

Course Outcomes:

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

No.	Course Outcomes (COs)	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Explain the characteristics of Statistics and collection, classification and presentation of statistical data	K1, K2, K3
CO 2	Compute the various measures of central tendency	K1, K2, K3
CO 3	Calculate the various measures of dispersion and correlation coefficient	K1, K2, K3
CO 4	Apply the various components of time series.	K1, K2, K3
CO 5	Construct the various index numbers	K1, K2, K3

K1- Remembering

K2 – Understanding

K3 – Applying

Syllabus

UNIT-I

[18 Hours]

Meaning and Definition of Statistics, Characteristics and Limitations - Methods of Collection of data – Presentation of Data, Primary and Secondary data – Classification and Tabulation of statistical data – Diagrams and Graphs - Types and Uses of diagram.

UNIT-II

[18 Hours]

Measures of Central Tendency – Mean – Median – Mode – Quartiles – Deciles – Geometric Mean – Harmonic Mean – Weighted Average Mean.

UNIT-III

[18 Hours]

Measures of Dispersion – Range – Quartile Deviation – Mean Deviation – Standard Deviation – Lorenz Curve – Measures of Skewness - Correlation Analysis – Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Simple Regression Analysis.

UNIT-IV

[18 Hours]

Analysis of Time Series – Components of Time Series – Methods of estimating Trend – Semi – Average Method – Moving Average Method – Method of Least Square.

UNIT-V

[18 Hours]

Index Numbers – Meaning – Utility – Methods – Construction of Wholesale Index Number – Unweighted Index Number – Simple Aggregative Method – Average of Price Relatives Method – Weighted Index Number – Weighted Average of Price Relatives – Weighted Aggregative Index Number – Mathematical Test of Consistency for Index Numbers – Time Reversal Test – Factor Reversal Test.

Text Book

1. R.S.N. Pillai and Bagavathi., “Statistics”, S.Chand& Co., New Delhi, 2013.

Reference Books

1. Gupta S.P., “Statistical Methods”, Sultan Chand & Sons, New Delhi, 2013.
2. Vittal P.R., “Business Statistics”, Margham Publications, Chennai, 2013.
3. Gupta, S.C. and Kapoor., V.K., “Fundamentals of Applied Statistics”, Sultan Chand and Sons Publishers, New Delhi, 2013.

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO1	9	0	0	3	3	0	3
CO2	9	0	0	3	3	0	3
CO3	9	0	0	3	3	0	3
CO4	9	0	0	3	3	0	3
CO5	9	0	0	3	3	0	3
Total	45	0	0	15	15	0	15

Mapping of CO with PSO

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	9	0	3	3	3
CO2	9	0	3	3	3
CO3	9	0	3	3	3
CO4	9	0	3	3	3
CO5	9	0	3	3	3
Total	45	0	15	15	15

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz, Assignment, Experience Discussion, Brain storming, Activity, Case Study

- Passed in the Board of Studies Meeting held on 5th January 2019
- Approved in the Academic Council Meeting held on 5th April 2019

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B. Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – IV: Skill Based Theory		SEMESTER - IV
Course Title: COREL DRAW		
Course Code: 11SB41	Hours per week: 2	Credit: 2
CIA Marks: 25 Marks	ESE Marks: 75 Marks	Total Marks: 100 Marks

Preamble

Students will be able to learn, create page designing, flex designing, logo creation and image editing.

Course Outcomes

At the end of the course, students will be able to

No.	Course Outcome	Knowledge Level
CO 1	Define the fundamental concepts of Corel Draw	K1, K2, K3
CO 2	Create curve, page outline and arrowhead.	K1, K2, K3
CO 3	Describe objects, Curve and filling object color	K1, K2, K3
CO 4	Explain Text effects and Curve command	K1, K2, K3
CO 5	Understand image editing and designing	K1, K2, K3

K1-Remembering;

K2 – Understanding;

K3 - Apply

Syllabus**UNIT- I****(6 hours)**

Corel Draw: Introduction-Getting started with Corel Draw-Exploring the workspace of Corel Draw-Drawing basic geometric figures-Saving and opening an existing document-Previewing the drawing-working with page layout-Closing the drawing and quitting Corel Draw.

UNIT-II**(6hours)**

Working with lines: Drawing a curve-Drawing calligraphic outline tool-Defining lines and outlines setting-Creating a calligraphic outline-Adding an Arrowhead.

UNIT –III**(6 hours)**

Working with Objects: Selecting and Deselecting Objects, Deleting, Sizing, Rotating, Combining Objects-Groping in Corel Draw, Grouping object, Ungrouping Object-Applying convert to curve command on objects-Selecting color for an object-Filling objects.

UNIT-IV**(6hours)**

Working with Text: Types of text-Converting text from one type to another changing the appearances of text-Applying effects to the text-wrapping paragraph text around objects-Filling Text to an object path-Converting Text to an object using curve Command.

UNIT-V**(6 hours)**

Working with Bitmaps: About Vector-Bitmap Images-Changing vector Images into Bitmap Images-Importing a Bitmap into a Drawing- Cropping, Resampling & Resizing a Bitmap-Special Effects to Bitmap-Tracing Bitmaps.

Text Book

1. Vikas Gupta, “Comdex 9-in-1 DTP Course Kit”, Dream Tech Publication, New Delhi, 2015.

Reference Books

1. Gary David Bouton, “Coreldraw! 5: The Professional Reference/Book and 2 Cd-Roms” New Riders Publication 2012.
2. Gary David Bouton, “CorelDRAW X6 The Official Guide “August 14, 2012 Mixed mediaPublishers”August 14, 2012

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz, Assignment, Experience Discussion, Brain storming, Activity, Case Study

- Passed in the Board of Studies Meeting held on 5th January 2019
- Approved in the Academic Council Meeting held on 5th April 2019

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B. Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – III: Core Theory		SEMESTER - V
Course Title: COST ACCOUNTING		
Course Code: 11CT51	Hours per week: 8	Credit: 5
CIA Marks: 25 Marks	ESE Marks: 75 Marks	Total Marks: 100 Marks

Preamble

To enable the students to acquire the basic knowledge about the estimation of cost and cost per unit through various methods and techniques of costing.

Course Outcomes:

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

No.	Course Outcomes (COs)	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Recall the various concepts and elements of cost.	K1, K2, K3
CO 2	Summarise the purchasing procedure and various methods of issuing materials.	K1, K2, K3
CO 3	Apply the skills to Allocate, Apportion and Absorption of the overhead charges.	K1, K2, K3
CO 4	Familiarize the various methods of Job and Contract costing.	K1, K2, K3
CO 5	Compute the cost through Process Costing.	K1, K2, K3

K1- Remembering K2 – Understanding K3 – Applying

Syllabus**UNIT-I** [18 Hours]

Costing: Definition of Costing – Objects and Advantages of Costing – Differences between Cost Accounting and Financial Accounting – Installation of a Costing System – Classification of Cost – Elements of Cost – Preparation of Cost Sheet.

UNIT-II [18 Hours]

Material: Purchase Procedure – Methods of Pricing Material Issues – Economic Order Quantity – Inventory Control – Stock Levels – Stock Turnover – Ratio – ABC Analysis.

Labour: Time Keeping and Pay Roll Accounting – Methods of Wage Payment – Treatment of Overtime, Bonus, Holiday Pay and Idle Time – Labour Turnover Ratio.

UNIT-III [18 Hours]

Overheads: Classification - Production Overhead – Allocation and Apportionment – Primary and Secondary including Inter Departmental Transfers – Methods of Absorption – Under Absorption and Over Absorption of Overheads – Control of Administrative, Selling and Distribution Overhead - Reconciliation of Cost and Financial Books.

UNIT-IV [18 Hours]

Job Costing and Contract Costing.

UNIT-V [18 Hours]

Process Costing – Normal Loss, Abnormal Loss and Abnormal Gain.

Text Book

1. Reddy T.S. & Hari Prasad Reddy Y., “**Cost Accounting**” Margham Publications, Chennai, 2014.

Reference Books

1. S.P.Jain and Narang, “**Cost Accounting**”, Kalyani Publishers, New Delhi. 2013.
2. S.N.Maheswari, “**Principles of Cost Accounting**”, Sultan Chand & sons, New Delhi, 2013.
3. R.S.N. Pillai and V. Bagavathi, “**Cost Accounting**”, S. Chand and Company Ltd., New Delhi. 2012.

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO1	9	0	0	3	3	0	3
CO2	9	0	0	3	3	0	3
CO3	9	0	0	3	3	0	3
CO4	9	0	0	3	3	0	3
CO5	9	0	0	3	3	0	3
Total	45	0	0	15	15	0	15

Mapping of CO with PSO

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	9	0	3	3	3
CO2	9	0	3	3	3
CO3	9	0	3	3	3
CO4	9	0	3	3	3
CO5	9	0	3	3	3
Total	45	0	15	15	15

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz, Assignment, Experience Discussion, Brain storming, Activity, Case Study, Green Board, LCD Projector, Interactive White Board

- Passed in the Board of Studies Meeting held on 31th August 2019
- Approved in the Academic Council Meeting held on 22nd June 2020

DEPARTMENT OF COMMERCE (Computer Applications)
Programme: B.Com. (Computer Applications) (Under CBCS and LOCF)
(For those students admitted during the Academic Year 2020-21 and after)

Part-III: Core Theory		SEMESTER - V
Course Title: GOODS AND SERVICES TAX LAW		
Course Code: 11CT52	Hours per week: 6	Credits: 5
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Preamble

Enable the students to acquire the basic knowledge about the implementation of various provisions of GST Act 2017.

Course Outcomes (COs)

After the completion of the course, students would be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Recollect the provisions of GST Law & Practice.	K1, K2, K3
CO 2	Apply the provisions regarding Levy of and Exemption from GST.	K1, K2, K3
CO 3	Initiate the procedure for registration of dealers and claim Input Tax Credits under GST.	K1, K2, K3
CO 4	Fill and file the various returns for dealers under GST	K1, K2, K3
CO 5	Make the payment of GST, claim refund of GST and maintain accounts under GST.	K1, K2, K3

K1- Remembering **K2** – Understanding **K3** – Applying

Syllabus

UNIT-I:

GST in India – An Introduction:

Meaning of Tax - Direct and Indirect Taxes - Features of indirect taxes - Genesis of GST in India - Concept of GST - Need for GST in India - Framework of GST as introduced in India - Benefits of GST - Constitutional provisions.

UNIT-II

Supply Under GST: Introduction – Relevant Definitions – Concept of Supply (Section 7 of CGST Act) - Composite and Mixed Supplies [Section 8].

Time and Value of Supply:

Time of Supply - Introduction - Relevant Definitions - Time of Supply of Goods [Section 12] - Time of Supply of Services [Section 13].

Value of Supply - Introduction - Relevant Definitions - Value of Supply [Section 15].

UNIT-III

Levy or Charge of GST: Introduction - Relevant Definitions - . Extent & Commencement of GST Law - Levy & Collection of CGST & IGST [Section 9 of the CGST Act & Section 5 of the IGST Act] - Composition Levy [Section 10 of the CGST Act]

Exemptions from GST: Introduction - Power of Grant Exemption from Tax [Section 11 of the CGST Act/Section 6 of IGST Act] - Goods exempt from tax - List of Services exempt from tax -

Input Tax Credit - Introduction - Relevant Definitions - Eligibility and Conditions for taking Input Tax Credit [Section 16] - Apportionment of Credit & Blocked Credits [Section 17] - Credit in Special Circumstances [Section 18] How ITC is utilized.

UNIT-IV

Registration: Introduction - Relevant Definitions - Concept of taxable person [Section 2(107)] - Persons Liable for Registration [Section 22] - Persons Liable for Registration [Section 22] - Compulsory Registration in Certain Cases [Section 24] - Persons Not Liable for Registration [Section 23] - Procedure for Registration [Sections 25, 26 & 27] - Amendment of Registration [Section 28] Cancellation or Suspension of Registration and Revocation of Cancellation [Sections 29 & 30].

Tax Invoice; Credit and Debit Notes; E-Way Bill: Introduction - Relevant Definitions - Tax Invoice [Section 31] - Credit and Debit Notes [Section 34] - Prohibition of Unauthorized Collection of Tax [Section 32] - Amount of Tax to be Indicated in Tax Invoice and other documents [Section 33] - E-Way Bill [Section 68 read with relevant CGST Rules, 2017]

UNIT-V

Payment of Tax: Introduction - Relevant Definitions - Payment of Tax, Interest, Penalty and Other Amounts [Section 49] - Interest on Delayed Payment of Tax [Section 50] - Transfer of input tax credit [section 53 of CGST Act & section 18 of IGST Act]

Refunds: Refund of Tax - Refund in certain cases - Interest on delayed refunds - Consumer Welfare Fund - Utilization of the Fund.

Accounts and Records: Accounts and other records - Period of retention of accounts.

Text Book (Current Edition)

1. ICAI - Study Material for Intermediate Course “**Taxation - Indirect Taxes**” – 2021.
2. S.S. GUPTA and V.S. DATEY., “**GUIDE TO NEW MODEL GST LAW**”, Taxmann Publication Pvt Ltd, New Delhi.- 2021.

Reference Books (Current Edition)

1. S.S.Gupta, “**GST Law & Practice**”, Taxmann Publication Pvt Ltd, New Delhi - 2020
2. V.S.DATEY., “**ALL About GST**”, Taxmann Publication Pvt Ltd, New Delhi. – 2021
3. Arpit Haldia, Mohd. Salim “**GST Law & Practice**” Taxmann Publication Pvt Ltd, New Delhi - 2020

E-Resources

1. https://www.icai.org/post.html?post_id=17758 ICAI - Study Material for Intermediate Course
2. <https://resource.cdn.icai.org/62131bos071220-cp1.pdf> (Introduction to GST)
3. <https://resource.cdn.icai.org/62132bos071220-cp2.pdf> (Supply)
4. <https://resource.cdn.icai.org/62133bos071220-cp3.pdf> (Charges)
5. <https://resource.cdn.icai.org/62134bos071220-cp4.pdf> (Exemptions)
6. <https://resource.cdn.icai.org/62135bos071220-cp5u1.pdf> (Time of Supply)
7. <https://resource.cdn.icai.org/62374bos091220.pdf> (Value of Supply)
8. <https://resource.cdn.icai.org/62013bos50394cp6.pdf> (Input Tax Credit)
9. <https://resource.cdn.icai.org/62014bos50394cp7.pdf> (Registration)
10. <https://resource.cdn.icai.org/62015bos50394cp8.pdf> (Tax Invoice)
11. <https://resource.cdn.icai.org/62016bos50394cp9.pdf> (Payment of Tax)
12. <https://resource.cdn.icai.org/62017bos50394cp10.pdf> (Returns)

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO1	9	0	3	3	3	1	3
CO2	9	0	3	3	3	1	3
CO3	9	0	3	3	3	1	3
CO4	9	0	3	3	3	1	3
CO5	9	0	3	3	3	1	3
Total	45	0	15	15	15	5	15

Mapping of CO with PSO

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	9	3	3	3	3
CO2	9	3	3	3	3
CO3	9	3	3	3	3
CO4	9	3	3	3	3
CO5	9	3	3	3	3
Total	45	15	15	15	15

- Passed in the Board of Studies Meeting held on 5th March 2022
- Approved in the Academic Council Meeting held on 31st March 2022

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B. Com (Computer Applications), (Under CBCS and OBE)
(For those students admitted during the Academic Year 2018-19 and after)

PART – III: Core Lab		SEMESTER - V
Course Title: Visual Basic		
Course Code: 11CP53	Hours per week: 6	Credit: 4
CIA Marks: 40 Marks	ESE Marks: 60 Marks	Total Marks: 100 Marks

Preamble

- To enable the students to acquire the basic knowledge about the Visual Basic Properties and Commands

Course Outcomes

At the end of the course, students would be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Define Visual Basic concepts and properties	K1, K2, K3
CO 2	Create Visual Basic forms with using properties	K1, K2, K3
CO 3	Draft Visual Basic forms with using functions	K1, K2, K3
CO 4	Prepare Visual Basic forms with using control array and tools	K1, K2, K3
CO 5	Design Visual Basic forms with using graphics and control system	K1, K2, K3
K1-Remembering		K2 – Understanding
		K3 – Apply

Syllabus**UNIT: I**

Starting a new project -The properties of window -common form properties -Scale properties -Color properties -Making a form responsive -Printing a visual representation of a form -Types -Creating stand-alone windows programs -The tool box -Creating Controls -The name (Control Name) Property -Properties of command buttons -Simple event procedures for command buttons -Access Keys -Image Controls -Text Boxes -labels -Navigating between controls -Message boxes -The Grid -The ASCII representation of forms.

UNIT: II

Statements in Visual Basic -Variables -Setting properties with code -data Types -Working with variables -More on strings -More on numbers -Constants -Input Boxes -Displaying information on a form -The format function -Picture boxes -Rich Text Boxes -The Printer Object -Determining loops -Indeterminate loops -Making decisions -Select case -Nested -String Functions -Numeric functions -Date and Time functions -financial functions.

UNIT: III

Function procedures -sub procedures -Advanced uses or producers and functions using the Object Browser to Navigate among your subprograms -List: One-dimensional Arrays -Arrays with more than one dimension -Using Lists and Arrays with functions and procedures -The new array-based string -Records (User-Defined Types).

UNIT: IV

The With Statement -Enums -Control arrays -list and Combo Boxes -The Flex grid control -Code Modules: global Procedures -The Do Events Function and Sub Main -Accessing Windows functions -Error Trapping -Creating an Object in Visual Basic -Building your own classes.

UNIT: V

Fundamentals of graphics -Screen Scales -The line and shape controls -Graphics via code -Lines and Boxes -Circles, Ellipses, and Pie Charts. The Mouse event procedures -Dragging and dropping operations -

File commands -Sequential files -Random access files -Binary files -Sharing files -File System Controls -The file system objects -The Clip Board -Running other windows programs from within.

Text Book

1. Gray Cornell, "VISUAL BASIC 6 from the GROUND UP", Tata McGraw Hill Edition, 1999.

Reference Books

1.Peter Norton's & Michael Groh, "Guide to Visual Basic 6 Techmedia", 1998.

2. Paul Sheriff, "Visual Basic", PHI -1999.

3. EvangelusPetroutsos, "Mastering Visual Basic 6", BPB Puhlnata.4.David lung and Jeff Kent, "Visual Basic", Annotated archives TMH, 1999.

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO1	9	9	0	0	3	0	3
CO2	9	0	0	0	3	0	3
CO3	9	0	0	0	3	0	3
CO4	9	0	0	0	3	0	3
CO5	9	0	0	0	3	0	3
Total	45	9	0	0	15	0	15

Mapping of CO with PSO

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	9	3	0	3	3
CO2	9	3	0	3	3
CO3	9	3	0	3	3
CO4	9	3	0	3	3
CO5	9	3	0	3	3
Total	45	15	0	15	15

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz, Assignment, Experience Discussion, Brain storming, Activity, Case Study, Green Board, LCD Projector, Interactive White Board

- Passed in the Board of Studies Meeting held on 21th March 2018
- Approved in the Academic Council Meeting held on 11th April 2018

DEPARTMENT OF COMMERCE (COMPUTER APPLICATION)

Programme: B. Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – III: Core Theory		SEMESTER - V
Course Title: JAVA PROGRAMMING		
Course Code: 11EP1A	Hours per week: 6	Credit: 5
CIA Marks: 25 Marks	ESE Marks: 75 Marks	Total Marks: 100 Marks

Preamble

To enlighten the students, known in depth knowledge about the concepts, data types and to enable the students to write programs using Java Programming.

Course Outcomes:

After the completion of the course, students would be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO1	Define the basic concepts of Object-oriented programming	K1, K2, K3
CO2	Describe the Class fundamental and its objects	K1, K2, K3
CO3	Explain use of Inheritance and Exception handling	K1, K2, K3
CO4	Describe the importance of Multithreaded programming	K1, K2, K3
CO5	Explain the concept of String handling methods	K1, K2, K3
K1-Remembering		K2 – Understanding
		K3 – Apply

Syllabus**UNIT: I****(15 Hours)**

An overview of Java: Object oriented programming-Two control statements-using blocks of code-lexical issues-the java class libraries. Data types variables and arrays: The simple types-integers-floating point types-characters-Booleans-a closer look at literals-variables-type conversion and casting-automatic type promotion in expressions-arrays. Operators: Arithmetic operators-the bitwise operators-relational operators-boolean logical operators-the assignment operator-the operator precedence-using parentheses. Control statements: Java selection statement-iteration statement-jump statement.

UNIT: II**(15 Hours)**

Introducing classes: Class fundamentals-declaring objects-assigning objects reference variables-introducing methods-constructors-this key word-garbage collection-the finalize () method. A closer look at method and classes: Overloading methods-using objects as parameters-a closer look at argument passing-returning objects-recursion-introducing access control-understanding static-introducing final-arrays revisited-introducing nested and inner classes-exploring the string class-using command-line argument.

UNIT: III**(15 Hours)**

Inheritance: Inheritance basics-using super-creating a multilevel hierarchy-when constructor are called-method overriding-dynamic method dispatch-using abstract classes-using final with inheritance-the object class. Packages and interfaces: Packages-access production-importing packages-interfaces. Exception handling: Exception handling fundamentals-expression types-uncaught exceptions-using try and catch-multiple catch clauses-nested try statement-throw-throws-finally-java's built-in expressions-creating your own exception subclasses-using exceptions.

UNIT: IV**(15 Hours)**

Multithreaded programming: The java thread model-the main thread-creating a thread-creating multiple threads-using is alive () and join ()-thread priorities-synchronization-inter thread communication-suspending, resuming and stopping thread- using multithreading. I/O applets and other topics:

UNIT: V (15 Hours)

String handling: The string constructors-string lengths-special string operators-character extraction-string comparison-searching strings-modifying a string-data conversion using value of ()-changing the case of characters within a string-string buffer

Text Book

1. Patrick Naughton & Herbert Schidt, “**The complete reference of Java 2**”, Tata McGraw Hill P Ltd. ND, 2012.

Reference Books

1. Balagurusamy(E), “**Programing with JAVA**”, Tata McGraw Hill P Ltd. ND, 2008.
2. S. Horstmann, Garuconell, “**Core java volume II Advanced features**”, Climatic Press, First Edition 2000.
3. Vardtanpiroumian, “**Java GUI development**”, Climatic Press, First Edition 2000.
4. Jasonhunter, O, “**Java servlet programming**”, Tata McGraw Hill Publication Ltd. ND, 2008.

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO1	9	0	0	0	3	0	3
CO2	9	0	0	0	3	0	3
CO3	9	0	0	0	3	0	3
CO4	9	0	0	0	3	0	3
CO5	9	0	0	0	3	0	3
Total	45	0	0	0	15	0	15

Mapping of CO with PSO

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	9	3	0	3	3
CO2	9	3	0	3	3
CO3	9	3	0	3	3
CO4	9	3	0	3	3
CO5	9	3	0	3	3
Total	45	15	0	15	15

Pedagogy

Power point presentations, Programming writing, Debugging, Mini Projects, Green Board, LCD Projector, Interactive White Board.

- Passed in the Board of Studies Meeting held on 21th March 2018
- Approved in the Academic Council Meeting held on 11th April 2018

DEPARTMENT OF COMMERCE (COMPUTER APPLICATION)

Programme: B. Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

SEMESTER – V

(For those who joined in June 2018 and after)

Part – IV: Common Course Theory		
Course Title: Environmental Studies		
Course Code: ESUG51	Hours per week: 2	Credit: 2
CIA: 25 Marks	ESE: 75 Marks	Total Marks: 100

Objectives

- ❖ Disseminate information of Environment of national and international issues
- ❖ Environmental consciousness creation among the students
- ❖ Facilitation of environmental leadership among students

Syllabus

Unit-I [6 Hours]

Introduction – Nature, scope and importance of Environmental studies – Natural Resources and conservation – forest, water and energy.

Unit-II [6 Hours]

Ecosystem – concept – structure and function, energy flow, food chain, food web and ecological pyramids

Unit-III [6 Hours]

Biodiversity – definition, types – values – India, a mega diversity zone – Hotspots – Endangered and endemic species – threat to biodiversity and conservation

Unit-IV [6 Hours]

Environmental pollution – Air pollution- causes and effect – Ozone depletion – Global warming – acid rain – Water pollution – Noise pollution – Solid waste management – Nuclear hazard

Unit-V [6 Hours]

Human population and the environment – Population growth – variation among nations – effects of population explosion – family welfare programme – environment and human health.

Text Book

Environment studies – R.Murugesan (2009), Milleneum Pub. Madurai-16

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B. Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – IV: Skill Based Theory		SEMESTER - V
Course Title: Commerce for Competitive Examinations		
Course Code: 11SB51	Hours per week: 2	Credit: 2
CIA Marks: 25 Marks	ESE Marks: 75 Marks	Total Marks: 100 Marks

Preamble

To create awareness among the student, about the fundamentals of various competitive examinations.

Course Outcomes:

At the end of the course, students would be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Solve the problems on a Time & Distance, Trains, interest calculation, Areas, Calendar Clocks, Stocks & Shares and Odd Man Out & Series.	K1, K2, K3
CO 2	Discuss the procedure for solving problems on verbal and non-verbal reasoning.	K1, K2, K3
CO 3	Explain the various issues in marketing and banking.	K1, K2, K3
CO 4	Analyze the various applications of information and computer technology.	K1, K2, K3
CO 5	Describe the general knowledge on history, geography, constitution, science and Technology.	K1, K2, K3

K1-Remembering K2 – Understanding K3 – Apply

Syllabus**UNIT: I****(6 Hours)**

Verbal Reasoning: Alphabet Test-Mathematical operations test-Series test -Odd Man out – Classification -Blood relations -Number, ranking and time sequence -Direction sense test -Sitting arrangement -Decision making.

UNIT: II:**(6 Hours)**

Non-Verbal Reasoning: Series test –Analogy -Odd figures -Miscellaneous tests.

UNIT: III**(6Hours)**

Quantitative Aptitude: Number system, HCF & LCM -Number series -Decimal fractions -square root and cube root –Simplifications –Partnerships –Percentage -Ratio and proportions, Average & Ages Ratio & Proportion -Profit and loss -Simple interest and compound interest

UNIT: IV**(6 Hours)**

General Awareness: Indian Economy -International Economy -Books & Their Authors -Banking Terms –RBI -Fiscal Monetary Policies etc. -Social

58Function of Banks -UNO, Marketing -Awards & Honors Sports -Finance -Agriculture etc.

UNIT: V**(6 Hours)**

Computer: Basic computer terminology -Software & Hardware questions -Computer abbreviation -Microsoft-office -Basic knowledge of Internet use etc.

Text Book

1. Materials Prepared by the Department of Commerce (CA).

Reference Books

1. IBPS Common written examination, unique publishers, New Delhi, 2015.
2. IBPS CWE-V, Kiran Institute of Career Excellence Pvt.Ltd., New Delhi, 2015
3. Archana Jaiswal, "Text Book of Quickest Mathematics", Kiran Prakashan Pvt. Ltd, New Delhi, 2013.
 - Passed in the Board of Studies Meeting held on 21th March 2018
 - Approved in the Academic Council Meeting held on 11th April 2018

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B. Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – III: Core Theory		SEMESTER - VI
Course Title: AUDITING		
Course Code: 11CT61	Hours per week: 7	Credit: 4
CIA Marks: 25 Marks	ESE Marks: 75 Marks	Total Marks: 100 Marks

Preamble

Enable the students to learn the various provisions of auditing like internal control, internal check, vouching, verification and valuation of assets and liabilities and the preparation of auditing report

Course Outcomes

At the end of the course, students would be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Recall the Objectives, Auditor's Qualification and Disqualification, Duties, Rights, Status, Appointment and the components of audit programme.	K1, K2, K3
CO 2	Identify the system of internal control including internal check.	K1, K2, K3
CO 3	Examine the various aspects of vouchers and vouching of cash and credit transactions.	K1, K2, K3
CO 4	Evaluate the components of verification and valuation of Assets and Liabilities	K1, K2, K3
CO 5	List out the provisions of liabilities of an auditor under various circumstances.	K1, K2, K3

K1-Remembering

K2 – Understanding

K3 – Apply

Syllabus**UNIT-I [21 Hours]**

Auditing: Meaning – Objectives – Auditor's Qualification and Disqualification – Duties – Rights – Status – Appointment – Removal – Preliminaries before beginning of audit work.

Conduct of Audit: Audit programme – Meaning – Merits and Demerits – Audit Notes – Working papers (Preparation of Audit Programmes not required)

UNIT-II [21 Hours]

Internal control: Internal check – Meaning Definition – objects – Procedure of Internal check – Advantages – Duties an auditor – Internal Check in respect of Cash Book – Credit Purchases – Credit Sales Payment of wages – Closing stock.

UNIT-III [21 Hours]

Vouching: Meaning – Objectives – importance – voucher – Requisites of a valid voucher – Vouching of different receipts and payments – receipts from debtors, bad debts recovered, cash and credit sales-payments in respect of wages, salaries, rent, cash and credit purchases.

UNIT-IV [21 Hours]

Verification and valuation of Assets and Liabilities: Verification: Meaning – Valuation – Principles – Classification of assets – Fixed assets and current assets and intangible assets-classification of liabilities – Reserves & Surplus.

UNIT-V [21 Hours]

Liabilities of Auditor: Basis for liabilities – Civil – Criminal & Contractual Liabilities – Liabilities under I.P.C- Liabilities to Third Parties – Legal cases and their applicability – Preparation of Audit report.

Text Book

1. Tandon B.N., "Practical Auditing", S.Chand Publishers, New Delhi, 2013.

Reference Books

1. Tandon, B. N., S. Sudharsanam, and S. Sundharabahu., "A Handbook of Practical Auditing", S. Chand and Co. Ltd., New Delhi, 2013.

2. JagadishPrakash., “**Auditing Principles, Practices and Problems**”, Kalyani Publishers Ltd., New Delhi, 2012
3. D.D.Sharma., “ **Auditing** ”, SahityaBhavan., New Delhi., 2013

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO1	9	0	1	1	3	0	3
CO2	9	0	1	1	3	0	3
CO3	9	0	1	1	3	0	3
CO4	9	0	1	1	3	0	3
CO5	9	0	1	1	3	0	3
Total	45	0	5	5	15	0	15

Mapping of CO with PSO

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	9	1	3	1	3
CO2	9	1	3	1	3
CO3	9	1	3	1	3
CO4	9	1	3	1	3
CO5	9	1	3	1	3
Total	45	5	15	5	15

Pedagogy

Power point presentations, Programming writing, Debugging, Mini Projects, Green Board, LCD Projector, Interactive White Board.

- Passed in the Board of Studies Meeting held on 21th March 2018
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DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B. Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – III: Core Theory		SEMESTER - VI
Course Title: MANAGEMENT ACCOUNTING		
Course Code: 11CT62	Hours per week: 6	Credit: 4
CIA Marks: 25 Marks	ESE Marks: 75 Marks	Total Marks: 100 Marks

Preamble

Enhance the students with basic knowledge about the various provisions of management accounting that are useful for managerial decision making.

Course Outcomes

At the end of the course, students will be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Recall the various concepts of management accounting and financial statement analysis.	K1, K2, K3
CO 2	Prepare the various statements under funds flow and cash flow analysis.	K1, K2, K3
CO 3	Evaluate the applications of marginal costing techniques.	K1, K2, K3
CO 4	Solve the problems based on standard costing techniques	K1, K2, K3
CO 5	Summarize the various budgets.	K1, K2, K3

K1-Remembering

K2 – Understanding

K3 – Apply

Commented [VC1]:

Syllabus**UNIT-I****[24 Hours]**

Management Accounting: Meaning and Definitions – Nature and Scope - Functions – Limitations – Relationship Between Cost Financial and Management Accounting of Management Accounting. Analysis and Interpretation of Financial Statements (Theory Only) – Accounting Ratios – Meaning - Significance, Utility and Limitations - Liquidity, Profitability and Solvency Ratios.

UNIT-II**[24 Hours]**

Funds Flow and Cash Flow Analysis: (According to AS 3) – Sources of Working Capital - Estimation of Working Capital.

UNIT-III**[24 Hours]**

Marginal Costing: Meaning, Objects, Advantages, and Limitations – Break Even Analysis.

UNIT-IV**[24 Hours]**

Standard Costing and Variance Analysis – Material Variances.

UNIT-V**[24 Hours]**

Budget and Budgetary Control: Objectives; Advantages and Limitations – Master Budget – Functional Budgets, Flexible and Cash Budget – Preparation thereof.

Text Book

1. R.Ramachandran and R.Srinivasan, “**Management Accounting**”, Sriram Publications, Tiruchy, 2013

Reference Books

1. Reddy T.S.&Hari Prasad Reddy.Y., “**Management Accounting**”, Margham Publications, 2014.
2. Maheshwari S.N., “**Management Accounting**”, Sultan Chand & Sons, New Delhi 2014.
- Sharma and S.K.Gupta., “**Management Accounting**”, Kalyani Publishers, New Delhi,2012.

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO1	9	0	0	1	3	0	3
CO2	9	0	0	1	3	0	3
CO3	9	0	0	1	3	0	3
CO4	9	0	0	1	3	0	3
CO5	9	0	0	1	3	0	3
Total	45	0	0	5	15	0	15

Mapping of CO with PSO

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	9	0	1	3	3
CO2	9	0	1	3	3
CO3	9	0	1	3	3
CO4	9	0	1	3	3
CO5	9	0	1	3	3
Total	45	0	5	15	15

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz, Assignment, Experience Discussion, Brain storming, Activity, Case Study Green Board, LCD Projector, Interactive White Board

- Passed in the Board of Studies Meeting held on 21th March 2018
- Approved in the Academic Council Meeting held on 11th April 2018

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B. Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – III: Elective Theory		SEMESTER - VI
Course Title: WEB DESIGNING		
Course Code: 11EP2A	Hours per week: 8	Credit: 5
CIA Marks: 25 Marks	ESE Marks: 75 Marks	Total Marks: 100 Marks

Preamble

To enable the students to acquire the basic knowledge about HTML tags and Website designing Skills.

Course Outcomes

After the completion of the course, students would be able to

No.	Course Outcome	Knowledge Level (According to Bloom's Taxonomy)
CO1	Define the basic concepts, History and generations of HTML Tags	K1, K2, K3
CO2	List out the various HTML tags and Image format	K1, K2, K3
CO3	Design the table using HTML tags	K1, K2, K3
CO4	Create frameset using frameset concepts	K1, K2, K3
CO5	Design the DHTML and Style sheets	K1, K2, K3

K1-Remembering

K2 – Understanding

K3 – Apply

Syllabus**UNIT: I (15 Hours)**

Introduction of Web Design: Introduction to HTML: Designing a Home Page – History of HTML – HTML Generations – HTML Documents Anchor Tag – Hyperlinks.

UNIT: II (15 Hours)

Head and Body Section: Header section – Title – Prologue – Links – Colorful Web Page background – colors – background color – text color – link colors – Comment Lines. Designing the Body Section: Heading aligning the headings – Horizontal Rule – Paragraph – Tab Settings – Images – Pictures – Embedding PNG Format images.

UNIT: III (13 Hours)

Ordered and Unordered Lists: Unordered lists – Heading in a list – Ordered lists – Type attribute – Nested lists. Table Handling: Tables – Table Creation in HTML – Width of the table and Cells – Cells spanning multiple rows and columns – Coloring cells – Column Specification.

UNIT: IV (20 Hours)

Frames: Frameset Definition – pixel unit – percentage unit – fraction unit – Frame definition – Src, name, margin, scrolling and no resize attributes – Nested Framesets.

Forms: Action attribute – method attribute – enctype attribute – Dropdown list – Check boxes – radio buttons – text field – text area – password – hidden files – submit and reset buttons.

UNIT: V (20 Hours)

DHTML and Style sheets: Definition – elements of styles – linking a style sheet to an HTML document – In – line styles- External style sheets – internal style sheets – multiple styles. A Web Page Design Project: Frameset Definition – animals – Birds – Fish.

Text Book:

1. C. Xavier – “**World Wide Web Design with HTML**”, Tata McGraw – Hill Edition 2013.

Reference Books

1. Firuza Aibara, “**HTML for beginners**”, SPD, February 2013 Edition.
2. Daniel Gra, “**Web Design Fundamentals Hand Book**” Climatic Press, First Edition 2000.

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO1	9	0	0	0	3	0	3
CO2	9	0	0	0	3	0	3
CO3	9	0	0	0	3	0	3
CO4	9	0	0	0	3	0	3
CO5	9	0	0	0	3	0	3
Total	45	0	0	0	15	0	15

Mapping of CO with PSO

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	9	0	3	3	1
CO2	9	0	3	3	1
CO3	9	0	3	3	1
CO4	9	0	3	3	1
CO5	9	0	3	3	1
Total	45	0	15	15	5

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz, Assignment, Experience Discussion, Brain storming, Activity, Case Study Green Board, LCD Projector, Interactive White Board

- Passed in the Board of Studies Meeting held on 21th March 2018
- Approved in the Academic Council Meeting held on 11th April 2018

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B. Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – III: Elective Theory		SEMESTER - VI
Course Title: PROJECT & VIVA-VOCE		
Course Code: 11PV61	Hours per week: 1	Credit: 5
CIA Marks: 50 Marks	ESE Marks: 50 Marks	Total Marks: 100 Marks

Objectives:

- To provide skills to identify a problem to be automated with social relevance.
 - To develop skills in analyzing real world problems and prepare problem statements
 - To design with various design representation including architectural design, database design and GUI design
 - To apply the coding skills and develop the system
 - To prepare test cases and test the system through unit testing, integration testing and acceptance testing
 - Apply proper validation to the system developed.
 - To prepare user manual and maintenance guidelines
 - To provide documentation and presentation skills
-
- Passed in the Board of Studies Meeting held on 21th March 2018
 - Approved in the Academic Council Meeting held on 11th April 2018

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B. Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – IV: Skill Based Theory		SEMESTER - VI
Course Title: ADVANCED EXCEL OPERATIONS		
Course Code: 11SB61	Hours per week: 2	Credit: 2
CIA Marks: 25 Marks	ESE Marks: 75 Marks	Total Marks: 100 Marks

Preamble

To enlighten the students with the knowledge of various components of office automation package used in business.

Course Outcomes

At the end of the course, students would be able to

No.	Course Outcome	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Explain Advanced Excel and Workbook Window	K1, K2. K3
CO 2	Create Formulas and Simple Formula Syntax	K1, K2. K3
CO 3	Format Worksheets and Worksheet Tools	K1, K2. K3
CO 4	Create 3DFormulas - 3D Formula Syntax	K1, K2. K3
CO 5	Prepare conditional formatting and cell styles	K1, K2. K3

K1-Remembering;

K2 – Understanding;

K3 - Apply

Syllabus**UNIT- I****(6 hours)**

About Excel- The Excel Environment -The Title Bar-The Ribbon-Scroll Bars-The Microsoft Office Button - The Quick Access Toolbar - The Formula Bar-The Workbook Window - The Status Bar-The Workbook View Buttons - The Zoom Slider

UNIT-II**(6 hours)**

Creating Formulas-Ranged Formula Syntax - Simple Formula Syntax – Writing Formulas- Using AutoSum- Inserting Functions - Editing a Range- Formula AutoCorrect-Auto Calculate-Columns &Rows: Selecting Columns and Rows- Adjusting Column Width and Row Height - Hiding and Unhiding Columns and Rows

UNIT -III**(6 hours)**

Formatting Worksheets: Formatting Cells- The Format Cells Dialog Box- Clearing all formatting from Cells- Copying All Formatting from Cells to another area. Worksheet Tools: Selecting Multiple Worksheets-Inserting and Deleting Worksheets – Renaming Worksheets- Coloring Worksheet Tabs- Copying or Moving Worksheets

UNIT-IV**(6 hours)**

Worksheet Tools: Moving between Worksheets - Selecting Multiple Worksheets- Inserting and Deleting Worksheets – Renaming Worksheets- Coloring Worksheet Tabs-Copying or Moving Worksheets. Printing Worksheets: Using Print Preview - PrintingWorksheets-3DFormulas- Creating 3DFormulas - 3D Formula Syntax

UNIT-V**(6 hours)**

Conditional Formatting and Cell Styles: Conditional Formatting- Finding Cells with Conditional Formatting – Creating Charts- Selecting Charts- Moving and Resizing Charts- Changing the Chart Type - Changing the Data Range- Deleting Charts- Creating PivotTables and Pivot Charts–Excel Macros

Text Book

1. Timothy J.O. Leary and Lindai O Leary, “MS Office”, IRWIN/MS GRAW Hill, New Delhi, 2015

Reference Books

1. R.K. Taxali., “PC Software For Windows Made Simple”, MCG Raw – Hill Publishing Company LTD, New Delhi, 2015
2. Sanjay Saxena, “MS –Office 2000”, Vikas Publishing House Private Ltd, New Delhi-2015
3. Robert De Levie, “Advanced Excel for Scientific Data Analysis”, 3rd Edition Wiley Publishing, Canada, 2012.

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz, Assignment, Experience Discussion, Brain storming, Activity, Case Study Green Board, LCD Projector, Interactive White Board

- Passed in the Board of Studies Meeting held on 21th March 2018
- Approved in the Academic Council Meeting held on 11th April 2018

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B. Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – IV: Skill Based Theory		SEMESTER - VI
Course Title: HARDWARE & NETWORKING		
Course Code: 11SB62	Hours per week: 2	Credit: 2
CIA Marks: 25 Marks	ESE Marks: 75 Marks	Total Marks: 100 Marks

Preamble

To enhance the students with the basic knowledge of various computer hardware components, software and networking.

Course Outcomes:

After the completion of the course, students would be able to

No.	Course Outcome	Knowledge Level (According to Bloom's Taxonomy)
CO1	Define the basic concepts of computers and list out the computer devices	K1, K2. K3
CO2	Explain different types of RAM	K1, K2. K3
CO3	Describe the uses of Input Devices	K1, K2. K3
CO4	Explain the different types of Networks	K1, K2. K3
CO5	Describe Modem and its functioning	K1, K2. K3

K1-Remembering

K2 – Understanding

K3 – Apply

Syllabus**UNIT I****(6 hours)**

Computer Hardware - Components of mother boards - Types- Ports – Slots – Connectors - add on cards - Power supply units - Cabinet types - Storage devices - Primary & secondary storage medium.

UNIT II**(6 hours)**

Magnetic disc - RAM -ROM – PROM – EPROM –CD ROM – CDRW – DVD – Blu-ray Disc (BD, BRD) - Virtual memory - Cache memory - Linear & Physical memory - video memory.

UNIT III**(6 hours)**

Input devices: Keyboard - Mouse - Types of Mouses - Joy stick – web cam-barcode reader-**Output devices:** Monitors- Different types of Monitors, - Printers - Types – Projectors.

UNIT IV**(6 hours)**

Networks: Why networks - Basic network concepts - applications - uses of computer networks - different layers in networks - internet & web concepts - network security - **Data & its design issues:** Protocol & its basics - Different types of protocols - Available services.

UNIT V**(6 hours)**

Modern Network Techniques: Basic modern network mediums - basic modern Modem – Ethernet - Switch – Repeater-NIC (network interface card)-Bridge- Hub-Routers- Hardware & software issues of modern networking mediums - Basic network simulations.

Text Books

1. D.Balasubramanian, **Computer Installation and Servicing**, Tata McGraw Hill, New Delhi, 2013
2. Andrew S.Tanenbaum, **Computer Networks**, Prentice-Hall of India, New Delhi, 2013

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3. Govindarajulu, **IBM PC and Clones**, TMH Publishing Company, New Delhi.

Reference Books

1. Achyut Godbole, **Computer Networks**, Tata Mc-Graw Hill -New Delhi, 2015
2. Kaveh Pahlavan and Prashant Krishnamurty, **Principles of Wireless Networks– A unified Approach**, Pearson Education, 2002
3. Stephen J. Bigelow, Troubleshooting, **Maintaining & Repairing PCs**, TMH Publishing Company

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz, Assignment, Experience Discussion, Brain storming, Activity, Case Study

- Passed in the Board of Studies Meeting held on 21th March 2018
- Approved in the Academic Council Meeting held on 11th April 2018

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B. Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – IV: Skill Based Theory		SEMESTER - VI
Course Title: PHP AND MYSQL		
Course Code: 11SB63	Hours per week: 2	Credit: 2
CIA Marks: 25 Marks	ESE Marks: 75 Marks	Total Marks: 100 Marks

Preamble

To enlighten the students, know the basic knowledge about the PHP concepts, Database and to enable the students to write programs using PHP.

Course Outcomes

After the completion of the course, students would be able to

No.	Course Outcome	Knowledge Level (According to Bloom's Taxonomy)
CO1	Explain the basic concepts of PHP and HTML	K1, K2, K3
CO2	Write PHP program using functions and arrays	K1, K2, K3
CO3	Design the HTML document using Functions	K1, K2, K3
CO4	Explain the importance of Cookies and Sessions	K1, K2, K3
CO5	Write PHP program with My SQL data base Connection	K1, K2, K3

K1-Remembering

K2 – Understanding

K3 – Apply

Syllabus**UNIT- I (6 hours)**

Introduction: History of PHP -Basic PHP Syntax- PHP Data Types-Basic Program in PHP-Operators and Variable -String Handling Functions- Condition Statements and Loops- Embedding PHP and HTML - Executing PHP and viewing in Browser

UNIT-II (6 hours)

Functions-Meaning-creating a function-User Defined Function-**Arrays**-Meaning -arrays-One Dimensional Arrays-Two Dimensional Arrays-Accessing Array-Getting the Size of an Array

UNIT -III (6 hours)

File handling-Creating and deleting a file-Reading and Writing Text Files-Working with Directories in PHP- File Upload. Forms-Meaning-Importing User Input-Accessing User Input-Combine Html and PHP Code

UNIT-IV (6 hours)

Cookies –Meaning- Setting Time in Cookie With PHP-Deleting A Cookie-Creating Session Cookie-Working with the Query String. **Session-Meaning** -Starting Session-Registering Session Variables-Working with Session Variables-Destroying Session

UNIT-V (6 hours)

MY SQL-Meaning -Connecting to the MYSQL-Selecting a Database-Adding Data to a Table- Types of Tables in MYSQL-Query in MYSQL- Select, Insert, Update, Delete, Truncate, Alias, Order By-Database and Connectivity of PHP with MYSQL

Text Book

“PHP and MYSQL in Easy Steps”, Mike McGrath, Easy Steps Limited, 2015

Reference Books

1. “PHP and MYSQL for dynamic web sites”, Larry Ullman 4th edition Berkeley, 2013

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2. “The Complete Reference PHP”, by SteverHolzner McGraw Hill UK, 2014.
 3. “PHP 5 and MYSQL”, Tim converse, Joyce Park and Bible Wiley, 2014.
 4. “Web Database Applications with PHP and MYSQL”, by Hugh E Williams, David Lane.O’Reilly UK. April, 2014.
 5. “PHP 5 and MYSQL Web Development”, Lucky Welling Laura Thomson 5th edition UK, 2015.

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz, Assignment, Experience Discussion, Brain storming, Activity, Case Study

- Passed in the Board of Studies Meeting held on 21th March 2018
- Approved in the Academic Council Meeting held on 11th April 2018

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)
SEMESTER – VI

(For those who joined in June 2014 and After)

PART – IV: Common Course Theory		
Course Title: Value Education		
Course Code: VEUG61	Hours per week: 2	Credit: 2
CIA: 25 Marks	ESE: 75 Marks	Total Marks: 100

Syllabus

UNIT I: The heart of Education:

Introduction – Eternal Value – Integrated approach to value education - one for all and all for one – Responsibilities of a citizen – Habit Vs wisdom – purifying mind pollution – Respect for all Religions – Parents, teachers and fellow students – The need and benefit of exercise and meditation for students.

UNIT II: The Value of Body and Life Energy

Introduction – what are the causes for pain, Disease and death? Three Basic needs for all living Beings – Personal hygiene Five Factors of Balance in Life – The need and benefits of physical Exercise – The value and Base of Life energy – The value and Base of Bio-magnetism - You are your own best caretaker.

The Marvelous nature of mind

Introduction- Bio-magnetism – The base of the mind – characterization of the Genetic Centre – metal frequency – practice for a creative mind - benefits of meditation.

UNIT III: Analysis of Thought

Introduction – An Exposition on the nature of thought– six roots for thoughts – Introspection for analysis of thoughts-practical techniques for analysis of thoughts. Benefits of Blessings

Effects of good vibrations – Make Blessing a Daily Habit

UNIT IV: Moralization of Desire

Introduction – moralization of desire - Analyze your desires – Summary of practice.

Neutralizing of Anger:

Introduction – meaning – characteristics of Anger – Anger is a Destructive emotion – Anger spoils our relationship with others – Some common misconception about anger – will power and method success through awareness – method of neutralization of anger.

UNIT V: Eradication of Worries

Worry is a mental disease – Nature's Law of cause and effect – factors beyond our control – How to deal with problems – analyze your problem and eradicate worry Harmonious Relationships

Introduction – Three angles of life – The value of harmony in personal relations – Love and Compassion – pleasant face and loving words – appreciation and gratitude to parents and teachers – Bringing needed reforms in educational institutions Why should we serve others? Brotherhood – A scientific Basis for Universal Brotherhood protection of the environment – non-violence and the fivefold moral culture.

Text Book: Value Education for Health, Happiness and Harmony

1. Based on the Philosophy and Teachings of Swami Vethanthiri Maharisi) Published By: Brain Trust, Aliyar A Wing of World Community Service Centre

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

SEMESTER – VI

(For those who joined in June 2008 and after)

PART – V: Common Course Theory		
Course Title: EXTENSION ACTIVITIES		
Course Code: EAUG61	Hours per week:	Credit: 1
CIA: 25 Marks	ESE: 75 Marks	Total Marks: 100

Syllabus

UNIT-I:

Community Development-I: definition – structure and composition – community-based issues – need for awareness – Developmental Programmes.

UNIT – II:

Community Development-II: Rural Scenario – need of the Community – need for the community service – role of youth in community building – communal harmony – literacy – Educational Recreation.

UNIT – III:

Volunteer Empowerment: Women's Emancipation – formation of Youth Clubs – Self-Help Groups – Youth and Development.

UNIT – IV:

Social Analysis: Social issues – cultural invasion – media infiltration – human rights Education/Consumer Awareness – Adolescents Reproductive – HIV/AIDS/STD – Social harmony/National integration – Blood Donation.

UNIT – V:

Introduction to NSS: Basic Concepts – profile – aims – objectives – symbol – Motto – structure – Regular activities – Special Camping Programme – Adventure Programme – National Days and Celebrations. (Applicable to NSS Students)

(OR)

NCC- Origin – Organization – Ministry of Defence – Armed forces – commands – Defence establishments in Tamil Nadu

Civil Defence – Aid to civil authorities – Disaster management – Leadership – Man management – Adventure activities – Social service

Reference:

1. National Service Scheme Manual (Revised), Ministry of Human Resources Development, Government of India.