

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

Learning Outcomes based Curriculum Framework (LOCF)

2022-2025

(For those students admitted during the Academic Year 2022-25 and after)

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.

Programme Specific Outcomes (PSOs) B.Com (Computer Applications)

PSO 1	Apply commerce and computer applications knowledge in automated production, finance, marketing and HR industries.
PSO 2	Possess wide spectrum of managerial skills for solving HR/Finance/Marketing problems along with competency to outshine in their careers.
PSO 3	Utilize the modern concepts and techniques in Commerce and Computer Applications skillfully and tactically for corporate decision making.
PSO 4	Exhibit excellence in application of ICT for developing Computer based solutions for business projects.
PSO 5	Prove proficiency, excel in contemporary knowledge of business and cater to the manpower need of companies in Accounting, Taxation, Business Law, Auditing, Financial analysis and Management.

Mapping of PEO with PO

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 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
PLO 1	√	√		√		√	√			√		√		√	
PLO 2	√		√			√	√			√	√	√		√	√
PLO 3	√			√		√		√	√	√			√	√	√
PLO 4	√				√	√			√	√		√	√	√	
PLO 5	√					√			√	√		√		√	

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 – Remembering (K1)
 Section B – Remembering (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: MCOs

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 ($5 \times 1 = 5$)	5 Marks	Quiz / Seminar	5 Marks
	Assignment ($5 \times 1 = 5$)	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)
Programme: B.Com. (Computer Applications) (Under CBCS and LOCF)
SCHEME OF EXAMINATIONS, 2022-2025

FIRST SEMESTER

Part	Study Component	Course Code	Course Title	Hrs.	Credits	C.I.A. Marks	EE. Marks	Total Marks
I	Hindi	-----	Hindi	2	*	--	--	--
II	English	P2CE11	English for Basic Communication Skills	6	3	25	75	100
III	Core Course	11CT11	Financial Accounting – I	6	5	25	75	100
	Core Course	11CT12	Business Correspondence & Office Methods	5	4	25	75	100
	Core Course	11CP13	LAB-I: MS Office	4	4	40	60	100
	AEC	11AE11	Computer Applications in Business	5	5	25	75	100
IV	GEC	11GE11	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 - I	2	**	--	--	--
II	English	P2CE21	English for Advanced Communication Skills	6	3	25	75	100
III	Core Course	11CT21	Financial Accounting - II	6	5	25	75	100
	Core Course	11CT22	Banking Theory, Law & Practice	4	4	25	75	100
	Core Course	11CP23	LAB II: Desk Top Publishing	6	4	40	60	100
	AEC	11AE21	Object Oriented Programming with C++	4	5	25	75	100
IV	GEC	11GE21	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	4	3	25	75	100
III	Core Course	11CT31	Advanced Accounting	9	5	25	75	100
	Core Course	11CT32	Income Tax Law and Practice - I	9	4	25	75	100
	Core Course	11CP33	Internship Training	-	4	-	100	100
	AEC	11AE31	LAB-III: Oracle	6	5	40	60	100
IV	SEC	11SE31	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	4	3	25	75	100
III	Core Course	11CT41	Corporate Accounting	7	4	25	75	100
	Core Course	11CT42	Income Tax Law and Practice- II	5	4	25	75	100
	Core Course	11CP43	LAB-IV: Visual Basic	6	4	40	60	100
	AEC	11AE41	Business Statistics	6	5	25	75	100
IV	SEC	11SE41	E-Commerce	2	2	25	75	100
			TOTAL MARKS	30	22			

FIFTH SEMESTER

Part	Study Component	Course Code	Course Title	Hrs.	Credits	C.I.A. Marks	E.S.E. Marks	Total Marks
III	Core Course	11CT51	Cost Accounting	8	5	25	75	100
	Core Course	11CT52	Goods and Services Tax Law	6	4	25	75	100
	Core Course	11CP53	LAB-V Computerized Accounting Using Tally Prime	6	4	40	60	100
	DSE	11DS5A	Java Programming	6	5	25	75	100
		11DS5B	Commercial Law					
IV	SEC	11SE51	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 Course	11CT61	Auditing	7	4	25	75	100
	Core Course	11CP62	Management Accounting	6	4	25	75	100
	DSE	11DS6A	Web Designing	8	5	25	75	100
		11DS6B	Business Environment					
	DSE	11PV61	Project & Viva-voce	1	5	50	50	100
IV	SEC	11SE61	Entrepreneurship Development	2	2	25	75	100
	SEC	11SE62	Human Resource Management	2	2	25	75	100
	SEC	11SE63	Data Analysis Using R Programming	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			

Note:

AEC - Ability Enhancement Course.

GEC - Generic Elective Course.

SEC - Skill Enhancement Course.

DSE - Discipline Specific Elective.

[LOCF] - DISTRIBUTION OF CREDITS
Course: B.Com. (Computer Applications)
 (For those who joined in June 2021 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
Ability Enhancement Course	5	5	5	5	-	-	20
Discipline Specific Course	-	-	-	-	5	10	15
Non-Major Elective	2	2	-	-	-	-	4
Skill Enhancement Course	-	-	2	2	2	6	12
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 LOCF)
(For those students admitted during the Academic Year 2018-19 and after)

PART – I: Language		SEMESTER - I
Course Title: Hindi-I		
Course Code: P1LH11	Hours per week: 2	Credit: --

उद्देश्यरू;

- 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) बारहखडियाँ (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

- 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 ENGLISH

Programme: B.A., B.Sc., B.Com., & B.Com. (CA) (Under CBCS and LOCF)

(For those students admitted during the Academic Year 2021-22 onwards)

PART – II: English		SEMESTER - I
Course Title: ENGLISH FOR BASIC COMMUNICATION SKILLS		
Course Code: P2LE11	Hours per week: 6	Credit: 3
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Preamble

The students are expected to inculcate English language proficiency and its socio-linguistic competency.

Course Outcomes (CO)

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

No.	Course Outcome	Knowledge Level (according to Bloom's Taxonomy)
CLO1	Use and interpret imaginative, and creative skills through the poetic genre	K1, K2, K3
CLO2	Recognize listening, and reading proficiency through the prose discourses	K1, K2, K3
CLO3	State socio-linguistic influence of authors found in the short stories	K1, K2, K3
CLO4	Examine the properties of listening, speaking, reading, and writing activities to enhance English grammar usages	K1, K2, K3
CLO5	Execute and exercise LSRW skills in academic and career	K1, K2, K3

K1-Remembering

K2-Understanding

K3-Applying

Mapping of CO with PO

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO1	9	3	3	-	-	-	9
CLO2	9	3	3	-	-	-	9
CLO3	9	3	3	-	-	-	9
CLO4	9	9	3	-	-	-	9
CLO5	9	9	3	-	-	-	9
Total	45	27	15	-	-	-	45

LSyllabus

Unit-1 Poetry

1. The Lord of My Life – Rabindranath Tagore
2. The Road Not Taken – Robert Frost
3. Hawk Roosting – Ted Hughes

Unit-2 Prose

1. The Secret of Work – Swami Vivekananda
2. Fourscore and Seven Years ago... – Abraham Lincoln
3. What Kind of Peace Do We Want? – J.F. Kennedy

Unit-3 Short Stories

1. A Shadow – R K Narayan
2. Karma – Khushwant Singh

3. The Romance of a Busy Broker – O Henry

Unit-4 Grammar

1. Parts of Speech
2. Kinds of Sentence
3. Punctuation

Unit-5 Oral & Written Communication

1. **Listening** – Comprehension practice from Poetry, Prose, Short-stories, observing/viewing E-content (with subtitles), Guest/Invited Lectures, Conference/Seminar Presentations & Tests and DD National News Live, BBC, CNN, VOA etc
2. **Speaking** – In Group Discussion Forum, speak about Tongue Twisters, Critical Thinking, Seminar Presentations on Classroom-Assignments, and Peer-Team interactions/AIF in Class-room
3. **Reading** – Pronunciation practice and enhancement from Poetry, Prose, Short-stories, Magazines, Newspaper etc
4. **Writing** – Asking & Giving Directions/Instructions, Developing Hints, and Filling Forms.

Text Books

1. *The Norton Anthology English Literature*. New York/London: W.W.Norton, 2012. (or) Vinay Harwadker, and A.K.Ramanujan, ed. *The Oxford Anthology of Modern Indian Poetry*. New Delhi: OUP, 1994. (or) Robert Anderson et al. *Elements of Literature: Fourth Course Literature of the United States*. Florida: HRW Inc. 1993. (or) Dr.M.Moovendhan, ed. *Wings of Poesy*. Chennai: Thamarai Publications, 2018. (or) < <https://www.poemhunter.com/poem/lord-of-my-life/>> The Lord of My Life – Rabindranath Tagore <<https://allpoetry.com/Hawk-Roosting>> Hawk Roosting <<https://poets.org/poem/road-not-taken>> The Road Not Taken.
2. Swami Vivekananda. “The Secret of Work.”
3. *Links: Indian Prose in English*. Ed. G.S.Balarama Gupta. New Delhi: Macmillan Indian Limited, 1989.
4. Dr.P.C.James Daniel, ed. *Gateway to English: An Anthology of Prose*. Chennai: Harrows Publications, 2018. <http://www.abrahamlincolnonline.org/lincoln/speeches/gettysburg.htm>
5. Abhijit Acharijee, and Rakesh Ramamoorthy, ed. *Frontiers of Communication: An Anthology of Short Stories and Prose*. Chennai: Cambridge University Press, 2018.
6. Michael Swan and Catherine Walter. *How English Works: A Grammar Practice Book*. Oxford: OUP, 1997. (or) Wren and Martin. *High School English Grammar and Composition*. New Delhi: S.Chand & Company LTD.1935.
7. Owen Hargie, David Dickson, and Dennis Tourish. *Communication Skills for Effective Management*. New York: Palgrave Macmillan, 2004. (or)
8. British Council | LearnEnglish <<https://learnenglish.britishcouncil.org/skills>>
9. BBC News < <https://www.bbc.com/news>> VOA Learning English <<https://learningenglish.voanews.com/>>
10. University Grants Commission (UGC), New Delhi < <https://www.ugc.ac.in/subpage/EContent-URL.aspx>> British Council | LearnEnglish < <https://www.youtube.com/channel/UCOtnu-KKoAbN47IuYMeDPOg>> Cambridge Assessment English <<https://www.cambridgeenglish.org/test-your-english/>>
11. CLIL (Content & Language Integrated Learning) – Module by TANSCHÉ
NOTE: (Text: Prescribed chapters or pages will be given to the students by the department and the college)

Reference Books

1. Eileen Thompson et al. *Prentice Hall Literature: The English Tradition*. 2.Ed. New Jersey: Prentice-Hall Inc., 1989. (or) John Pfordresher et al. *England in Literature*. Illinois: Scott, Foresman & Co., 1989. (or) Board of Editors. *Pearls in a String: English for Communication*. Chennai: Emerald Publishers, 2009.
2. Stuart H King, ed. *New Vistas in English Prose*. Bombay: Blackie & Sons Publishers, 1980.
3. Swami Vivekananda. “Work and Its Secret: The Secret of Work.” *The Complete Works of Swami Vivekananda*. Vol-II. Kolkata: Advaita Ashrama, 1989.
4. MG Narasimha Murthy, ed. *Famous Indian Stories*. Mumbai: Orient BlackSwan, 2009.

5. Chambers. *English Grammar and Composition*. London: William and Robert Chambers, 1855.
6. J. C. Nesfield. *Manual of English Grammar and Composition*. London: Macmillan, 1908.
7. Dennis Freeborn. *A Course Book in English Grammar*. London: Macmillan, 1987.
8. Elaine Walker and Steve Elsworth. *Grammar Practice for Elementary Students*. Harlow (UK): Pearson, 2000.
9. Mary Ellen Guffey, and Richard Almonte. *Essentials of Business Communication*. Toronto: Nelson Education, 2007.
10. Raymond Murphy and Louise Hashemi. *English Grammar in Use Supplementary Exercises*. Cambridge: CUP, 2004.
11. K.V. Joseph. *A Textbook of English Grammar and Usage*. New Delhi: TATA McGraw Hill Education Private Limited, 2012.
12. British Council | LearnEnglish < <https://www.youtube.com/channel/UCOtnu-KKoAbN47IuYMeDPOg>>
13. TOEFL Test < <https://www.ets.org/toefl>>

E Resources and References

Unit-1 Poetry

<https://www.enotes.com/topics/rabindranath-tagore/critical-essays/analysis-1>
<http://www.stfrancisschool.edu.in/uploads/studymaterial/2020-04-30-IX-English-2.pdf>
<https://www.slideshare.net/mithu12345/the-road-not-taken-113790468>
<https://allpoetry.com/Hawk-Roosting>
<https://www.litcharts.com/poetry/ted-hughes/hawk-roosting>

Unit-2 Prose

<http://xylemofenglish.blogspot.com/2016/05/the-secret-of-work-by-swami-vivekananda.html>
<https://www.slideserve.com/molimo/the-secret-of-work>
https://rmc.library.cornell.edu/gettysburg/good_cause/transcript.htm
<https://www.slideshare.net/micdshistory/abraham-lincoln-and-the-gettysburg-address>
<https://www.wagingpeace.org/john-f-kennedy-speaks-of-peace/>
<https://www.yourarticlelibrary.com/essay/essay-on-peace-need-and-importance-of-peace/40381>

Unit-3 Short Story

<https://englishsummary.com/lesson/a-shadow-summary-rk-narayan/#gsc.tab=0>
<https://brainly.in/question/1315290>
<https://ardhendude.blogspot.com/2014/04/theme-and-critical-analysis-of.html>
<http://sittingbee.com/karma-khushwant-singh/>
<https://americanliterature.com/author/o-henry/short-story/the-romance-of-a-busy-broker>
<http://sittingbee.com/the-romance-of-a-busy-broker-o-henry/>

Unit-4 Grammar

<https://www.learngrammar.net/english-grammar/en-parts-of-speech>
<https://www.learngrammar.net/english-grammar/sentence-definition-n-types>
<https://www.slideshare.net/ShabazSj/punctuations-and-their-use>

Unit-5 Oral & Written Communication

<https://content.byui.edu/file/b8b83119-9acc-4a7b-bc84-efac9043998/1/Writing-2-5-2.html>
<https://www.towson.edu/careercenter/students/careerskills/communication.html>
<https://www.slideshare.net/shahbaazahmed15/bc-communication>
<https://www.inflibnet.ac.in/>

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).

Teaching Aids

Course Texts, Reference books, Writing Board, Guest Lecture/Invited Lecture, Group Discussion Forum and Online Sources.

Course Contents and Lecture Schedule

Module No	Topics	No. of Class Hours (90)	Content delivery method	Teaching Aids
Unit-1	Poetry			
	1. <i>The Lord of My Life</i> – Rabindranath Tagore 2. <i>The Road Not Taken</i> – Robert Frost 3. <i>Hawk Roosting</i> – Ted Hughes	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	Prose			
	1. <i>The Secret of Work</i> – Swami Vivekananda 2. <i>Fourscore and Seven Years ago...</i> – Abraham Lincoln 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-3	Short Stories			
	1. <i>A Shadow</i> – R K Narayan 2. <i>Karma</i> – Khushwant Singh 3. <i>The Romance of a Busy Broker</i> – O Henry	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 2. Kinds of Sentence 3. Punctuation	3×6=18	Teacher made aids and Mechanical (ITC) Aids, Chalk and Talk with interactive session	Course Texts, Writing Board, and Online Sources
Unit-5	Oral & Written Communication			
	Listening – Comprehension practice from Poetry, Prose, Short-stories, observing/viewing E-content (with subtitles), Guest/Invited Lectures, Conference/Seminar Presentations & Tests and DD National News Live, BBC, CNN, VOA etc Speaking – In Group Discussion Forum, speak about Tongue Twisters, Critical Thinking, Seminar Presentations on Classroom- Assignments, and Peer-Team-interactions/AIF in Class-room Reading – Pronunciation practice and enhancement from Poetry, Prose, Short-stories, Magazines, Newspaper etc Writing – Asking & Giving Directions/Instructions, Developing Hints, and Filling Forms.	1×18=18 Listening-4 Speaking-5 Reading-4 Writing-5	Teacher made aids and Mechanical (ITC) Aids, Chalk and Talk with interactive session	Course Texts, Writing Board, and Online sources

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

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

(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)
CLO 1	Explain the fundamental concepts and conventions of accounting	K1, K2, K3
CLO 2	Prepare Bank Reconciliation Statement and Rectify errors	K1, K2, K3
CLO 3	Give the accounting treatment for depreciation under various methods	K1, K2, K3
CLO 4	Prepare the final accounts of sole traders.	K1, K2, K3
CLO 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, 2020.

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.

E-Resources

1. <https://resource.cdn.icai.org/61786bos50279-cp1-u1.pdf> (Introduction to Accounting)
2. <https://resource.cdn.icai.org/61787bos50279-cp1-u2.pdf> (Accounting Principles)
3. <https://resource.cdn.icai.org/61788bos50279-cp1-u3.pdf> (Accounting Terminology)
4. <https://resource.cdn.icai.org/61795bos50279-cp2-u1.pdf> (Journal)
5. <https://resource.cdn.icai.org/61796bos50279-cp2-u2.pdf> (Ledger)
6. <https://resource.cdn.icai.org/61797bos50279-cp2-u3.pdf> (Trial Balance)
7. <https://resource.cdn.icai.org/61798bos50279-cp2-u4.pdf> (Subsidiary Books)
8. <https://resource.cdn.icai.org/61799bos50279-cp2-u5.pdf> (Cash Book)
9. <https://resource.cdn.icai.org/61800bos50279-cp2-u6.pdf> (Rectification of Errors)
10. <https://resource.cdn.icai.org/61801bos50279-cp3.pdf> (BRS)
11. <https://resource.cdn.icai.org/61789bos50279-cp1-u4.pdf> (Capital and Revenue Nature)
12. <https://resource.cdn.icai.org/61803bos50279-cp5.pdf> (Depreciation)
13. <https://resource.cdn.icai.org/61810bos50279-cp7-u2.pdf> (Final Accounts)
14. <https://resource.cdn.icai.org/61809bos50279-cp7-u1.pdf> (Non -Trading Concerns)
15. <https://resource.cdn.icai.org/61816bos50279-cp9.pdf> (Financial Statements of Not-for-Profit Organizations)

Mapping of CO with PO

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO1	9	0	0	1	3	0	3
CLO2	9	0	0	1	3	0	3
CLO3	9	0	0	1	3	0	3
CLO4	9	0	0	1	3	0	3
CLO5	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
CLO1	9	0	1	3	3
CLO2	9	0	1	3	3
CLO3	9	0	1	3	3
CLO4	9	0	1	3	3
CLO5	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 LOCF)

(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: 25 Marks	ESE: 75 Marks	Total: 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)
CLO 1	Learn the principles of business communication and prepare application for job.	K1, K2, K3
CLO 2	Know the procedure for drafting various business letters.	K1, K2, K3
CLO 3	Draft letters used in banking and insurance companies.	K1, K2, K3
CLO 4	Understand the functions of an office and the importance of office equipment's.	K1, K2, K3
CLO 5	Maintain records and do filing in an office.	K1, K2, K3

K1-Remembering**K2-Understanding****K3-Applying****Syllabus****UNIT-I****[15 Hours]**

General Principles: Business Correspondence – Meaning – Form - Characteristics of a Good Business Letter. Letters of Application – Application for a Situation.

UNIT-II**[15 Hours]**

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.

UNIT-III**[15 Hours]**

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.

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, 2018.

Reference Books

1. Rajendra Pal Korahill, “**Essentials of Business Communication**”, Sultan Chand & Sons, New Delhi, 2018.
2. Ramesh, MS, & C. C Pattanshetti, “**Business Communication**”, R.Chand & Co, New Delhi, 2016.
3. R.S.N. Pillai & Bagavathi, “**Office Management**”, S.Chand & Company Ltd, New Delhi, 2018.
4. Dr.T.Ramasamy, “**Office Management**”, Gold Books Publishing House, Srivilliputtur, 2019.
5. Business Communication Raymond V. Lesikar & Marie E. Flatley 13th Edition Publication McGraw Hill Education India.

E-Resources

1. <https://resource.cdn.icai.org/61875bos50299-cp10b.pdf> (official communication)
2. <https://resource.cdn.icai.org/61877bos50299-cp12.pdf> (Resume writing)
3. <https://resource.cdn.icai.org/61865bos50299-cp1.pdf> (Communication)
4. https://www.youtube.com/watch?v=Hdi1S52bhNg&list=PLLy_2iUCG87AuIWZ3qnjA1GriD-IGF3Za&index=2 (Importance of written communication)
5. <https://www.youtube.com/watch?v=mrMscoWro0w> (Office management)

Mapping of CO with PO

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO1	9	9	0	1	3	0	3
CLO2	9	9	0	1	3	0	3
CLO3	9	9	0	1	3	0	3
CLO4	9	0	0	1	3	0	3
CLO5	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
CLO1	9	3	3	3	3
CLO2	9	3	3	3	3
CLO3	9	3	3	3	3
CLO4	9	3	3	3	3
CLO5	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), (Under CBCS and LOCF)
 (For those students admitted during the Academic Year 2021-22 and after)

Part-III: Core Practical		SEMESTER - I
Course Title: Lab- I: MS OFFICE		
Course Code: 11CP13	Hours per week: 4	Credits: 4
CIA: 40 Marks	ESE: 60 Marks	Total: 100 Marks

Preamble

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

Course Outcomes (COs)

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

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

K1- Remembering K2 – Understanding K3 – Applying

LIST OF PRACTICAL LAB EXERCISES

UNIT- I

(4 hours)

MS Word - Creating, editing, saving and printing text documents - Font and paragraph formatting - Simple character formatting - Inserting tables, smart art, page breaks - Using lists and styles - Working with images Using Spelling and Grammar check - Understanding document properties - Mail Merge.

UNIT-II

(4 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 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

(4 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

(4 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

UNIT-V

(4 hours)

Setting Up PowerPoint Environment - Creating slides and applying themes - Working with bullets and numbering - Working with Objects - Hyperlinks and Action Buttons - Working with Movies and Sounds - Using SmartArt and Tables - Animation and Slide Transition - Using slide Master -

Slide show option - Proofing and Printing

MODELS:

BUSINESS ANALYTICS WITH MS-WORD SKILLS:

1. Using MS-WORD to perform the following.
 - a) Hyperlink
 - b) Format the text
 - c) Insert date, picture, table
 - d) Edit the text
2. Prepare Mail Merge
3. Design an invitation Card or Greetings Card using Word Art

BUSINESS ANALYTICS WITH EXCEL SKILLS:

Excel Analytics Functions – Excel Conditional Formatting – Types of Tables – Data Analysis using Statistics

1. Excel Program to prepare Students Marks
2. Excel Program to prepare Electricity Bill
3. Excel Program to prepare List of Candidates selected for a job.
4. Excel Program to Calculate Income Tax and Pay Bill

PAGEMAKER

1. To create a Visiting Card using PageMaker software.
2. Create a Student Notice Board using PageMaker

MS-POWER POINT

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

Text Book

1. Sanjay Saxena, “**MS-Office 2000**”, Vikas Publishing House Private Ltd., New Delhi. (Current Edition)

Reference Book

1. Timothy J.O’Leary and Lindai O’Leary, “**MS-Office**”, IRWIN/McGraw Hill, New Delhi, (Current Edition).

E-Resources

1. https://www.youtube.com/watch?v=ME_F9yypzsw&list=PLWPirh4EWFpHyWP7u5HOrr4s2-bycPpO6
2. <https://www.youtube.com/watch?v=-ujVQzTxSg&list=PLWPirh4EWFpEpO6NjjWLbKSCb-wx3hMql>
3. <https://www.youtube.com/watch?v=27dxBp0EgCc>
4. https://www.youtube.com/watch?v=On6rLc1l_MU
5. <https://www.pdfdrive.com/ms-office-excel-2007-das-handbuch-e40092000.html>
6. <https://www.pdfdrive.com/excel-basics-in-30-minutes-e187312924.html>
7. <https://www.pdfdrive.com/ms-office-powerpoint-pdf-e42216543.html>

Mapping of CO with PO

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO1	9	0	0	0	3	0	3
CLO2	9	0	0	0	3	0	3
CLO3	9	0	0	0	3	0	3
CLO4	9	0	0	0	3	0	3
CLO5	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
CLO1	9	3	1	3	1
CLO2	9	3	1	3	1
CLO3	9	3	1	3	1
CLO4	9	3	1	3	1

CLO5	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 20th February 2021
- Approved in the Academic Council Meeting held on 27th March 2021

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

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

(For those students admitted during the Academic Year 2022-23 and after)

PART – III: Ability Enhancement Course		SEMESTER – I
Course Title: COMPUTER APPLICATIONS IN BUSINESS		
Course Code: 11AE11	Hours per week: 5	Credit: 5
CIA: 25 Marks	ESE: 75 Marks	Total: 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)
CLO1	To basic concepts of computers, Database, Data Mining and Warehousing	K1, K2, K3
CLO2	To explain Network Types - Uses of Computer Networks	K1, K2, K3
CLO3	Write C program using functions and arrays	K1, K2, K3
CLO4	Write C program using structures	K1, K2, K3
CLO5	Write C program using string and processor	K1, K2, K3

K1-Remembering**K2-Understanding****K3-Applying****Syllabus****UNIT- I****(13 Hours)**

Introduction of Computer Applications: Computer Applications – Web Application – Basic of Computer Software – Business Information System- – Database Management System – methods of Data Processing - Data Mining – Warehousing- Business Information System – Business Process & Enterprises Application — Compilers – Assemblers.

UNIT- II**(10 Hours)**

Introduction to Computer Network: Data Communications – Networks - Network Types - Uses of Computer Networks- Business Applications, Home Applications, Mobile Users, Social Issues - Network Hardware: LANs, MANs, WANs. - TCP/IP - The OSI model - Circuit Switching - Packet Switching - Message Switching.

UNIT- III**(17 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- IV**(22 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- V**(13 Hours)**

Structure: Defining a Structure-Declaring Structure Variable-Accessing Structure Members-Structure Initialization-Copying and Computing Structure Variables- Arrays of Structure - Structure in

Function. **String:** String functions - C preprocessor – define, undef, include, ifdef, ifndef, else-miscellaneous features – typedef – register and external variables.

Text Book

1. E.Balagurusamy, “**Programming in ANSI C**”, Edition 2.1, Tata McGraw Hill Publishing Company, 2020.

Reference Books

1. Achyut Godbole, Computer Networks, Tata Mc-Graw Hill -New Delhi, 2018
2. KavehPahlavan and Prashan tKrishnamurty, Principles of Wireless Networks– A unified Approach, Pearson Education, 2015
3. M.G. Venkateshmurthy, “Programming Techniques through C” – A Beginner’s Companion, Pearson Education, New Delhi, 2020.
4. Programing in C, 3rd Edition, By Pearson Paperback – 1st January 2015, Kamthane & Ashok.
5. Programming in C Paperback – 25th February 2016, by Reema Thareja.
6. C: The Complete Reference Paperback – 1st July 2017 by Herbert Schildt McGraw Hill Education 2017.
7. C Programming Language 2nd Edition (English, Paperback, Brain W. Kernighan, Dennis M. Ritchie) Pearson, 2015.
8. C in Depth Paerback – 30th June 2009, by S.K. Srivastave / Deepali Srivastave (Author) BPB Publications.

E-Resources

- 1.https://youtu.be/-AP1nNK3bRs?list=PLWPirh4EWFpF_2T13UeEgZWZHc8nHBuXp – Introduction to Computers
- 2.https://youtu.be/si-KFFOW2gw?list=PLVIQHNRLfIP8Igz6OxwIV_lgHgc72aXlh – C language
- 3.<https://youtu.be/3lqgdqoY83o?list=PLBlnK6fEyqRi0Va6znG73P52rFfXD5fhs> – Functions
- 4.<https://youtu.be/zmRx7gYw-g?list=PLBlnK6fEyqRiteqwlMLXYtZ16xXDR7MO0> – Structure
- 5.<https://youtu.be/AW3m7kdWvI8> – String Functions

Mapping of CO with PO

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO1	9	0	0	0	3	0	3
CLO2	9	0	0	0	3	0	3
CLO3	9	0	0	0	3	0	3
CLO4	9	0	0	0	3	0	3
CLO5	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
CLO1	9	3	1	3	1
CLO2	9	3	1	3	1
CLO3	9	3	1	3	1
CLO4	9	3	1	3	1
CLO5	9	3	1	3	1
Total	45	15	5	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 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 LOCF)
 (For those students admitted during the Academic Year 2018-19 and after)

PART – IV: Non-Major Elective		SEMESTER - I
Course Title: PC SOFTWARE		
Course Code: 11GE11	Hours per week: 2	Credit: 2
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Preamble

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

Course Outcomes:

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

No.	Course Outcome	Knowledge Level (According to Bloom's Taxonomy)
CLO1	Prepare, formatting text and paragraph, and enhancing a document using MS Word.	K1, K2. K3
CLO2	Do mail merges for preparing office communication using MS Word.	K1, K2. K3
CO3	Prepare various statements by using Excel.	K1, K2. K3
CLO4	Prepare various charts and graphs for various statements like Mark analysis, Electricity charges etc.,	K1, K2. K3
CLO5	Design slides for Group Discussion, Seminar, Quiz, Assignment, Experience Discussion etc., to make power point presentation.	K1, K2. K3

K1-Remembering

K2-Understanding

K3-Applying

Syllabus

UNIT: I

Introduction to Word – Word Processing – Starting Window – Editing a document – Move and Copy Text – Formatting Text and Paragraph – Find and Replace Text – Enhancing a document.

UNIT: II

Word: Tables – Using Graphics – Using Mail Merge – Miscellaneous feature of Word.

UNIT: III

Introduction to Worksheet and Excel – Getting Started with Excel – Editing Cells – Using Commands and Functions – Moving, Copying, Inserting and Deleting Rows and Columns – Printing a workbook.

UNIT: IV

Creating Charts – Using Data and Time – Naming Ranges and using build in Functions.

UNIT: V

Overview of PowerPoint – Creating a presentation – PowerPoint Views – Running a Slide show – Inserting Media files in the presentation – Custom Animation.

Text Book:

1. Study material prepared by the Department

Reference Books:

1. Vikash Gupta “Comdes Computer Course kit”, Dream Tech Press, New Delhi, 2014.
2. R.K.Taxali, “PC Software for Windows98 Made Simple” – Tata McGraw Hill Publishing Company Ltd, 2001.
3. Bittu Kumar “Mastering MS Office: Computer Skill Development: be Future Ready”, V&S Publishers, New Delhi, 2017.
4. Prof Satish Jain “BPB's Computer Course Windows 10 with MS Office 2016” PBP Publications, New Delhi, 2018.
5. Sandra Cable, Steven M “Microsoft Office 365 & Office 2019 Introductory” 2019.
- 6.

E-Resources

1. https://youtu.be/ME_F9yypzsw?list=PLWPirh4EWFpHyWP7u5HOrr4s2-bycPpO6
2. <https://youtu.be/B54cm8TWTjI?list=PLWPirh4EWFpHyWP7u5HOrr4s2-bycPpO6>
3. <https://youtu.be/mf3pKJmnWJ0?list=PLWPirh4EWFpHyWP7u5HOrr4s2-bycPpO6>
4. <https://youtu.be/LxSf5-4JtJc>
5. <https://youtu.be/rJPWi5x0g3I?list=PLWPirh4EWFpEpO6NjjWLbKSCb-wx3hMql>
6. <https://youtu.be/ZnXYEljrelM?list=PLWPirh4EWFpEpO6NjjWLbKSCb-wx3hMql>
7. https://youtu.be/_7IVNHivE3k
8. <https://youtu.be/7VBn87qlxfY>
9. <https://youtu.be/tcj2BhhCMN4>
10. <https://youtu.be/tcj2BhhCMN4>
11. <https://youtu.be/h7YQWeXZnsQ?list=PLWPirh4EWFpHGHk2EhDGUppPZANBH8qSq>
12. <https://youtu.be/Zm0NdE7NqXE>

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 LOCF)

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

PART – I: Language		SEMESTER - II
Course Title: Hindi - II		
Course Code: P1LH21	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** गिनितिया (Numericals) (Gender) वचन (Number) (1-50 with Fractions)**UNIT-III** व्याकरण(Grammer)

- 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 Birds)

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 हिंदी प्रचार सभा, चेन्नै - 600 017.
- 3) शबरी वाणी विकास भाग - 1, प्रकाशित वर्ष: 2020
शबरी शिक्षा संस्थान, 194, दूसरी अग्रहारम, सेलम - 636 001.
- 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.

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.

- 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 ENGLISH

Programme: B.A., B.Sc., B.Com., & B.Com. (CA) (Under CBCS and LOCF)

(For those students admitted during the Academic Year 2021-22 onwards)

PART – II: English		SEMESTER - II
Course Title: ENGLISH FOR ADVANCED COMMUNICATION SKILLS		
Course Code: P2LE21	Hours per week: 6	Credit: 3
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Preamble

The students are expected to inculcate English language proficiency and its socio-linguistic competency.

Course Outcome (CO):

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

No	Course Outcome	Knowledge Level (According to Bloom's Taxonomy)
CLO1	Interpret philosophical thoughts and language mastery found in the poetry	K1, K2, K3
CLO2	Repeat listening, and reading proficiency through the prose discourses	K1, K2, K3
CLO3	Discuss the socio-linguistic and psychological behavior of author, and characters found in the drama/play	K1, K2, K3
CLO4	Examine the properties of listening, speaking, reading, and writing activities to enhance English grammar usages	K1, K2, K3
CLO5	Exercise LSRW skills	K1, K2, K3

K1-Remembering

K2-Understanding

K3-Applying

Mapping of CO with PO

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	LPO 7
CLO1	9	3	9	1	-	1	9
CLO2	9	3	3	-	-	-	9
CLO3	9	3	3	-	-	-	9
CLO4	9	9	3	-	-	-	9
CLO5	9	9	9	-	-	-	9
Total	45	27	27	01	-	01	45

Syllabus

Unit-1 Poetry

1. Alfred, Lord Tennyson – *Ulysses*
2. Nissim Ezekiel – *Night of the Scorpion*
3. Robert Frost – *Stopping by Woods on a Snowy Evening*

Unit-2 Prose

1. Swami Vivekananda – *Sisters and Brothers of America*
2. Martin Luther King Jr. – *I Have a Dream*
3. Francis Bacon – *Of Friendship*

Unit-3 Drama

William Shakespeare – *The Merchant of Venice*

(For the three Continuous Internal Assessment [CIA] Tests)

Unit-4 Grammar

1. Auxiliary (Helping) and Modal Verbs
2. Tenses

3. Question Tags

Unit-5 Oral & Written Communication

1. **Listening** – Comprehension practice from Poetry, Prose, Drama /Online Voice Practice, observing/viewing E-content (with subtitles), Guest/Invited Lectures, Conference/Seminar Presentations & Tests, and BBC, CNN, DD National News Live, VOA etc
2. **Speaking** – In Group Discussion Forum, speak about Theatrical/Dramatic Enactment, Body- Language, Mock-Interview, Seminar Presentations on Classroom-Assignments, and Peer-Team-interactions/AIF in Class-room
3. **Reading** – Intonation practice and its enhancement from Poetry, Prose, Drama, News-Paper, and Individual-Assignments
4. **Writing** – *Writing Formal Letters/Résumé Preparation*, Transcoding (graphs, diagrams, Charts and data), and *Report Writing*. *

Text Books

1. Anderson et al. *Elements of Literature: Fourth Course Literature of the United States*. Florida: HRW Inc. 1993. (or) Vinay Harwadker, and A.K.Ramanujan, ed. *The Oxford Anthology of Modern Indian Poetry*. New Delhi: OUP, 1994. *The Norton Anthology English Literature*. New York/London: W.W.Norton, 2012. (or) Dr.M.Moovendhan, ed. *Wings of Poesy*. Chennai: Thamarai Publications, 2018. (or)
<<https://www.poemhunter.com/poem/night-of-the-scorpion/>>
<<https://www.poetryfoundation.org/poems/44475/la-belle-dame-sans-merci-a-ballad>>
<<https://poets.org/poem/stopping-woods-snowy-evening>>
 2. 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>>
 3. Dr.P.C.James Daniel, ed. *Gateway to English: An Anthology of Prose*. Chennai: Harrows Publications, 2018.
 4. William Shakespeare. *The Merchant of Venice*. Ed. John Russell Brown. London: Methuen & Co., 1905. <<https://archive.org/details/in.ernet.dli.2015.126032/page/n7/mode/2up>> (or) Peter Alexander. *William Shakespeare: The Complete Works*. London: The English Language Book Society and Collins, 1964.
 5. Michael Swan and Catherine Walter. *How English Works: A Grammar Practice Book*. Oxford: OUP, 1997. (or) Wren and Martin. *High School English Grammar and Composition*. New Delhi: S.Chand& Company LTD.1935.
 6. Owen Hargie, David Dickson, and Dennis Tourish. *Communication Skills for Effective Management*. New York: Palgrave Macmillan, 2004. (or)
 7. British Council | LearnEnglish<<https://learnenglish.britishcouncil.org/skills>>
 8. BBC News <<https://www.bbc.com/news>>
 9. VOA Learning English <<https://learningenglish.voanews.com/>>
 10. University Grants Commission (UGC), New Delhi <<https://www.ugc.ac.in/subpage/EContent-URL.aspx>>
 11. British Council | LearnEnglish<<https://www.youtube.com/channel/UCOtnu-KKoAbN47IuYMeDPOg>> Cambridge Assessment English <<https://www.cambridgeenglish.org/test-your-english/>>
 12. CLIL (Content & Language Integrated Learning) – Module by TANSCHÉ
- NOTE: (Text: Prescribed chapters or pages will be given to the students by the department and the college)

Reference Books

1. Eileen Thompson et al. *Prentice Hall Literature: The English Tradition*. 2.Ed. New Jersey: Prentice-Hall Inc., 1989. (or) John Pfordresher et al. *England in Literature*. Illinois: Scott, Foresman& Co., 1989. (or) Steuart H King, ed. *New Vistas in English Prose*. Bombay: Blackie & Sons Publishers,1980.
2. The Art Institute of Chicago, “Sisters and Brothers of America!”
<<https://www.artic.edu/articles/710/sisters-and-brothers-of-america>>
3. Dr.A.Shanmugakani, ed. *Prose for Communication: An Anthology of Prose*. Madurai: Manimekala Publishing House, 2008.

4. William James Craig, ed. *The Complete Works of William Shakespeare*. London: Oxford University Press, 1914.
5. William Shakespeare. *The Merchant of Venice*. London: J. Tonson, 1734.
<https://archive.org/details/merchantofvenice00shak_11/page/36/mode/2up>
6. George Yule. *Oxford Practice Grammar Advanced*. Oxford: OUP, 2006.
7. L.G. Alexander. *Longman English Grammar Practice for Intermediate Students*. Harlow (UK): Longman, 1990.
8. Roger Berry. *English Grammar: A Resource Book for Students*. London: Routledge, 2012.
9. K.V. Joseph. *A Textbook of English Grammar and Usage*. New Delhi: TATA McGraw Hill Education Private Limited, 2012.
10. Mary Ellen Guffey, and Richard Almonte. *Essentials of Business Communication*. Toronto: Nelson Education, 2007.

E Resources and References

Unit-1 Poetry

<https://www.litcharts.com/poetry/alfred-lord-tennyson/ulysses>
<https://www.poetryfoundation.org/poems/45392/ulysses>
<https://owlcation.com/humanities/Analysis-of-Poem-The-Night-of-the-Scorpion-by-Nissim-Ezekiel>
<https://literaryyog.com/night-scorpion-nissim-ezekiel/>
<https://www.poetryfoundation.org/poems/42891/stopping-by-woods-on-a-snowy-evening>
<https://studymoose.com/analysis-of-stopping-by-woods-on-a-snowy-evening-by-robert-frost-essay>

Unit-2 Prose

<https://thejeshgn.com/wiki/great-speeches/sisters-and-brothers-of-america-swami-vivekananda/>
<https://www.ukessays.com/essays/english-language/speech-analysis-martin-luther-kings-i-have-a-dream-speech-7887.php>
<https://litpriest.com/essays/of-friendship-summary-analysis-francis-bacon/>

Unit-3 Drama

<https://www.shakespeare.org.uk/explore-shakespeare/shakespeadia/shakespeares-plays/merchant-venice/>
<https://www.rsc.org.uk/the-merchant-of-venice/about-the-play/famous-quotes>
<https://www.litcharts.com/lit/the-merchant-of-venice/characters>
<https://www.slideshare.net/ciaffaroni/the-merchant-of-venice-62390271>

Unit-4 Grammar

<https://www.gingersoftware.com/content/grammar-rules/verbs/auxiliary-or-helping-verbs/>
https://www.english-hilfen.de/en/grammar/english_tenses.htm
https://www.grammar.cl/Intermediate/Question_Tags.htm

Unit-5 Oral & Written Communication

<https://content.byui.edu/file/b8b83119-9acc-4a7b-bc84-efacf9043998/1/Writing-2-5-2.html>
<https://www.towson.edu/careercenter/students/careerskills/communication.html>
<https://www.slideshare.net/shahbaazahmed15/bc-communication>

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)

Teaching Aids

Course Texts, Reference books, Writing Board, Guest Lecture/Invited Lecture, Group Discussion Forum and Online Sources.

Course Contents and Lecture Schedule

Unit-1	Poetry	No. of Class Hours (90)	Content delivery method	Teaching Aids
	1. Alfred, Lord Tennyson –Ulysses 2. Nissim Ezekiel – Night of the Scorpion 3. Robert Frost – Stopping by Woods on a Snowy Evening	3×6=18	Teacher made aids and Mechanical al (ITC)	Course Texts, Writing Board,

			Aids, Chalk and Talk with interactive session	and Online sources
Unit-2	Prose			
	1. Swami Vivekananda – <i>Sisters and Brothers of America</i> 2. Martin Luther King Jr. – <i>I Have a Dream</i> 3. Francis Bacon – <i>Of Friendship</i>	3×6=18	Teacher made aids and Mechanic al (ITC) Aids, Chalk and Talk with interactive Session	Course Texts, Writing Board, and Online sources
Unit-3	Drama			
	William Shakespeare – <i>The Merchant of Venice</i> (For the three Continuous Internal Assessment [CIA] Tests)	1×18=18	Teacher made aids and Mechanic al (ITC) Aids, Chalk and Talk with interactive session	Course Texts, Writing Board, and Online sources
Unit-4	Grammar			
	1. Auxiliary (Helping) and Modal Verbs 2. Tenses 3. Question Tags	3×6=18	Teacher made aids and Mechanic al (ITC) Aids, Chalk and Talk with interactive session	Course Texts, Writing Board, and Online sources
Unit-5	Oral & Written Communication			
	1. Listening – Comprehension practice from Poetry, Prose, Drama /Online Voice Practice, observing/viewing E-content (with subtitles), Guest/Invited Lectures, Conference/Seminar Presentations & Tests, and BBC, CNN, DD National News Live, VOA etc 2. Speaking – In Group Discussion Forum, speak about Theatrical/Dramatic Enactment, Body- Language, Mock-Interview, Seminar Presentations on Classroom-Assignments, and Peer-Team-interactions/AIF in Class-room 3. Reading – Intonation practice and its enhancement from Poetry, Prose, Drama, News-Paper, and Individual-Assignments 4. Writing – Writing Formal Letters/Résumé Preparation, Transcoding (graphs, diagrams, Charts and data), and Report Writing.*	1×18=18 Listening-4 Speaking-5 Reading-4 Writing-5	Teacher made aids and Mechanic al (ITC) Aids, Chalk and	Course Texts, Writing Board, and Online sources

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

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

(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: 25 Marks	ESE: 75 Marks	Total: 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)
CLO 1	Prepare the accounts for joint ventures	K1, K2, K3
CLO 2	Calculate profits under single entry system	K1, K2, K3
CLO 3	Give the accounting treatment for preparing branch accounts	K1, K2, K3
CLO 4	Prepare departmental accounts	K1, K2, K3
CLO 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

Text Book

1. T.S.Reddy and A. Murthy., “**Advanced Accountancy – Volume - I**”, Margham Publications, Chennai, 2020.

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.

E-Resources

1. <https://resource.cdn.icai.org/62053bos50398cp12.pdf> (Departmental Accounts)
2. <https://resource.cdn.icai.org/62054bos50398cp13.pdf> (Branch Accounting)
3. <https://resource.cdn.icai.org/62055bos50398cp14.pdf> (Single Entry System)
4. <https://resource.cdn.icai.org/62051bos50398cp10.pdf> (Insurance Claim)

Mapping of CO with PO

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO1	9	0	0	1	3	0	1
CLO2	9	0	0	1	3	0	1
CLO3	9	0	0	1	3	0	1
CLO4	9	0	0	1	3	0	1
CLO5	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
CLO1	9	0	1	3	3
CLO2	9	0	1	3	3
CLO3	9	0	1	3	3
CLO4	9	0	1	3	3
CLO5	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 LOCF)
 (For those students admitted during the Academic Year 2022-23 and after)

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

Preamble

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

Course Outcomes (COs)

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

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

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

UNIT-V

[15 Hours]

Electronic Banking: Traditional banking vs E-banking – Digital Banking - Electronic Delivery Channels – ATM- CDM - Evolution, Concepts and Features – Mechanism – Electronic Purse and Digital Cash – Digital SB Account – Digital Lending – Facets of Electronic banking – E-Banking Services – Truncated Cheque and Electronic cheque – Mobile banking – Electronic Mobile wallet – Inter-bank Mobile payment service (IMPS) - Virtual Currency – Models for E-banking – Advantages of E-Banking – Constraints in E-Banking – Frauds in internet banking – Security Measures – Electronic Funds Transfer –

NEFT – RTGS – Aadhaar Enabled Payment System (AEPS) – Fintech Technologies - Payment banks – Recent Developments.

Text Books

E.Gordon&K.Natarajan., “Banking Theory, Law &Practice”, Himalaya Publishing House, Mumbai, 2019.

Reference Books

1. Sundharam K.P.M. &Varshney P.N., “Banking Theory, Law & Practice”, Sultan Chand & Sons, New Delhi. 2018.
2. S. Gurusamy., “Banking Theory, Law & Practice”, Vijay NicleInpresents Ltd., Chennai, 2018.
3. K.C. Shekhar, Lekshmy Shekhar, “Banking Theory and Practice”, S Chand Publishing, New Delhi, 2013
4. O.P.Agarwal, “Modern Banking of India” Himalaya Publishing House, Mumbai, 2019.
5. Sukhvinder Mishra, “Banking Law and Practice”, S Chand Publishing, New Delhi, 2014.

E-Resources

1. https://www.youtube.com/watch?v=GJdj_6B7sBk (RBI)
2. <https://www.youtube.com/watch?v=B-ULvtdsrw> (Introduction to Banking)
3. <https://www.youtube.com/watch?v=E12kxsHxRr4> (Banker and Customer relationship)
4. <https://www.youtube.com/watch?v=1T5dYrVlsx4> (Deposits)
5. <https://www.youtube.com/watch?v=QhICyKvOAqs> (Negotiable Instrument Act)
6. <https://www.youtube.com/watch?v=u5jaD1hW3Yc> (Paying and Collecting Banker)
7. <https://www.pdfdrive.com/banking-law-and-practice-icsi-e17323070.html> (E-Book)
8. <https://www.pdfdrive.com/banking-law-and-practice-icsiedu-e17323469.html> (E-Book)

Mapping of CO with PO

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO1	9	9	0	1	3	0	3
CLO2	9	0	0	1	3	0	3
CLO3	9	0	0	1	3	0	3
CLO4	9	0	0	1	3	0	3
CLO5	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
CLO1	9	0	1	3	3
CLO2	9	0	1	3	3
CLO3	9	0	1	3	3
CLO4	9	0	1	3	3
CLO5	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 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 LOCF)

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

Part-III: Core Lab		SEMESTER - II
Course Title: LAB-II: DESKTOP PUBLISHING		
Course Code: 11CP23	Hours per week: 6	Credits: 4
CIA: 40 Marks	ESE: 60 Marks	Total: 100 Marks

Preamble

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

Course Outcomes (COs)

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

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CLO 1	Define the fundamental concepts of Corel Draw	K1, K2, K3
CLO 2	Create curve, page outline and arrowhead.	K1, K2, K3
CLO 3	Describe objects, Curve and filling object color	K1, K2, K3
CLO 4	Explain Text effects and Curve command	K1, K2, K3
CLO 5	Understand image editing and designing	K1, K2, K3
K1-Remembering		K2-Understanding
		K3-Applying

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

Getting Started with Photoshop: Introduction - Exploring the Toolbox - The New CS4 Applications - Bar & the Options Bar - Exploring Panels & Menus - Creating & Viewing a New - Document - Customizing the Interface - Setting Preferences Introduction - Working with images - Making Selections - Resizing & Cropping Images - Layers - Painting - Photo Retouching - Using Type masking - Filters.

UNIT-II**[18 Hours]**

Corel Draw: Introduction - Getting started - Drawing basic geometric figures - A New File - Title Bar - Menu Bar - opening and saving an existing document - Previewing the drawing-working with page layout - Closing the drawing - Color Palette - Tool box - Status Bar - Drawing Figures - Lines - Ellipse - Circles - Rectangle - Square - Polygon - Saving - Closing - Opening - Views - Normal View - Preview - Wire Frame View - Draft View - Zoom - View Manager.

UNIT-III**[18 Hours]**

Working with lines: Drawing a curve - Working with Objects: Selecting and Deselecting Objects, Deleting, Sizing, Rotating, Combining Objects - Grouping in Corel Draw, Grouping object, Ungrouping object - Filling objects

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-IV**[18 Hours]**

Working with Bitmaps Commands: Bitmap Images - Editing Bitmaps - Changing vector Images into Bitmap Images - Importing a Bitmap into a Drawing - Bitmaps Printing - Cropping, Resembling & Resizing a Bitmap - Special Effects to Bitmap - Tracing Bitmaps - Converting Objects to Bitmap - 3D Effect - Art Effect - Blur Effect - Color Transformation Effect - Contour Effect - Creative Effect - Distort Effect.

UNIT-V**[18 Hours]**

Introduction - Tool box - Selecting an Object - Resizing an Object - Moving an Object - Changing the Shape - Combining Two Objects - Skewing - Welding the Objects - Blending - Curve Lines - Straight Lines - Continuing a Line - View Mode - Changing - Media Tool - Rotating an Object-Grouping - Fill Tool Fly Out-Filling - Spray Mode.

Text Book

- 1) Smart DTP Course, Soumya Ranjan Behera, 2014, BPB Publications
- 2) "Photoshop 6 In Depth", David Xenakis Benjamin Levisay, DreamTech Press, New Delhi.

Reference Books

- 1) Vimal Pandya, Graphic Designing & Computer Application V, HK Arts College Publication, 2013.
- 2) DTP Desktop Publishing Training Guide by Prof. Satish Jain, BPB Publications, January 2015.
- 3) DTP Desktop Publishing (Paperback, T BALAJI TEAM), T. BALAJI PUBLICATION, 2018.
- 4) Desktop Publishing for Beginners (English, Paperback. Dr. L. SATHISH KUMAR), Notion Press, 2019.
- 5) Desktop Publishing (English, Paperback, Dr.L.Sathish Kumar, Dr.M.Ilayaraja), Notion Press, 2019.

E-Resource

1. <https://youtu.be/usDDvNXM1FM> - Introduction - Exploring the Toolbox
2. <https://youtu.be/ppUvA02SjXw> - Exploring Panels & Menus - Creating & Viewing
3. <https://youtu.be/ZChzCTy6tAo> - Customizing the Interface
4. https://youtu.be/LpQ_l23Q6VA - Corel Draw Introduction
5. <https://youtu.be/fc1lluhCgmM> - Working with Bitmaps Commands
6. https://youtu.be/LpQ_l23Q6VA - Selecting an Object

Mapping of CO with PO

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO1	9	9	0	0	3	0	3
CLO2	9	0	0	0	3	0	3
CLO3	9	0	0	0	3	0	3
CLO4	9	0	0	0	3	0	3
CLO5	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
CLO1	9	3	0	3	1
CLO2	9	3	0	3	1
CLO3	9	3	0	3	1
CLO4	9	3	0	3	1
CLO5	9	3	0	3	1
Total	45	15	0	15	5

- Passed in the Board of Studies Meeting held on 20th February 2021
- Approved in the Academic Council Meeting held on 27th March 2021

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

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

(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: 11AE21	Hours per week: 4	Credit: 5
CIA: 25 Marks	ESE: 75 Marks	Total: 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)
CLO1	Explain the features of object-oriented programming	K1, K2, K3
CLO2	Write various programs in C++ using classes and functions	K1, K2, K3
CLO3	Draft different types of programs in C++ using constructors and operator overloading	K1, K2, K3
CLO4	Design various programs in C++ using inheritance extending classes	K1, K2, K3
CLO5	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.

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. Bjare Stroustrup, “**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

E-Resources

- 1.https://youtu.be/10qvxPPISuY?list=PLVlQHNRLfIP8_DGKcMoRw-TYJJALgGu4J
- 2.https://youtu.be/10qvxPPISuY?list=PLVlQHNRLfIP8_DGKcMoRw-TYJJALgGu4J
- 3.https://youtu.be/eqV9udzkUGQ?list=PLWPirh4EWFpGDG3--IKMLPoYrgfuhaz_t
- 4.https://youtu.be/SQHREey_Yuc?list=PLfVsf4Bjg79Cu5MYkyJ-u4SyQmMhFeC1C
- 5.https://youtu.be/KG4hjVDw-p8?list=PL0gIV7t6l2ilsR55zsSgeiOw9Bd_IUTbY
- 6.<https://youtu.be/wA8LriKDBAI>

Mapping of CO with PO

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO1	9	9	0	0	3	0	3
CLO2	9	0	0	0	3	0	3
CLO3	9	0	0	0	3	0	3
CLO4	9	0	0	0	3	0	3
CLO5	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
CLO1	9	3	0	3	3
CLO2	9	3	0	3	3
CLO3	9	3	0	3	3
CLO4	9	3	0	3	3
CLO5	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 LOCF)

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

PART – IV: Non-Major Elective		SEMESTER - II
Course Title: SALESMANSHIP		
Course Code: 11GE21	Hours per week: 2	Credit: 2
CIA: 25 Marks	ESE: 75 Marks	Total: 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)
CLO1	Explain the meaning and nature of salesmanship	K1, K2, K3
CLO2	Analyze the role of salesman in distribution and various channels of distribution	K1, K2, K3
CLO3	Differentiate the various classes of salesman	K1, K2, K3
CLO4	Understand the qualities of salesman, motives behind buying goods	K1, K2, K3
CLO5	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 andPractice", S.Chand, New Delhi, 2013.

2. C.N.Sontakki, "Advertising and Sales Management", KalyaniPublishers, New Delhi, 2011.

E-Resources

1.http://cbseacademic.nic.in/web_material/Curriculum20/publication/srsec/831%20SALESMANSHIP%20X1.pdf – Meaning and nature of Salesmanship.

2.https://www.tutorialspoint.com/sales_and_distribution_management/sales_and_distribution_management_tutorial.pdf - Marketing Channels and Salesman distribution management.

3.http://cbseacademic.nic.in/web_material/Curriculum/Vocational/2018/Salesmanship/SALESMANSHIP%20XII%20MAIN%20CONTENT.pdf – Classification of Salesmanship.

4.<https://youtu.be/uW8fjoAc45o> - Qualities of a good salesman.

5.<https://youtu.be/zr46j40GgoI> - Personal selling and Selling Process.

Pedagogy

Power point presentations, 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 LOCF)

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

PART – I: Language		SEMESTER - III
Course Title: BUSINESS HINDI-I		
Course Code: P1LH31	Hours per week: 3	Credit: 3
CIA: 25 Marks	ESE: 75 Marks	Total: 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
CLO 1	सभी हिन्दी वर्णमालाओं को सीखने से हिन्दी अक्षरों को अच्छी तरह लिखते हैं।	K1
CLO 2	गद्यसीखते समय अर्थ और उल्टे अर्थवाले शब्द आदि तमिल और अंग्रेजी में जान लेते हैं।	K1
CLO 3	पद्यरूद्रय सीखते समय अर्थ तमिल और अंग्रेजी में जान लेते हैं।	K2
CLO 4	विभिन्न पत्रों की तरीका को हिन्दी में लिखना सीख लेते हैं।	K2
CLO 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 गद्यरूसुबोध हिन्दी पाठमाला-1 (पाठ 1-5 तक)**UNIT: 3** पद्यरूसुबोध हिन्दी पाठमाला-1 (पाठ 1-4 तक)**UNIT: 4** चुने हुए वाणिज्य के शब्द: (1-90 मिलाना)

पत्राचार पत्र:

1. छुट्टी पत्र
2. पुस्तकों के लिए आदेश
3. आवेदन पत्र
4. शिकायती पत्र

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

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

2. 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.

2. सुबोध हिन्दी रचना-2 (भारत-3) प्रकाशित वर्ष: 2010

प्रकाषक: दक्षिण भारत हिन्दी प्रचार सभा, चेन्नै-17.

3.व्याकरण प्रवेशिका, प्रकाषित वर्ष: 2011

प्रकाषक: दक्षिण भारत हिन्दी प्रचार सभा, चेन्नै-17

4.हिन्दी व्याकरण-भाग 2, प्रकाषित 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 LOCF)

(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: 25 Marks	ESE: 75 Marks	Total: 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)
CLO 1	Prepare the accounts of Partnership Firms for admission and retirement	K1, K2, K3
CLO 2	Give the accounting treatment for Joint Life Policy and dissolution of firm	K1, K2, K3
CLO 3	Give the accounting treatment for Royalty Transactions	K1, K2, K3
CLO 4	Prepare accounts under Hire Purchase System and Instalment System	K1, K2, K3
CLO 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, 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, 2018.
3. S.N. Maheshwari., “**Advanced Accountancy**”, Sultan Chand & Sons, New Delhi, 2019.
4. Arulanandam and Raman., “**Advanced Accountancy**”, Himalaya Publishing House, Mumbai, 2019.
5. R. L.Gupta and M.Radhaswamy., “**Advanced Accountancy**”, Sultan Chand & Sons, New Delhi, 2018.

E-Resources

1. <https://resource.cdn.icai.org/61811bos50279-cp8-u1.pdf> (Introduction to Partnership Accounts)
2. <https://resource.cdn.icai.org/61812bos50279-cp8-u2.pdf> (Treatment of Goodwill in Partnership Accounts)
3. <https://resource.cdn.icai.org/61813bos50279-cp8-u3.pdf> (Admission of a Partner)
4. <https://resource.cdn.icai.org/61814bos50279-cp8-u4.pdf> (Retirement of a Partner)
5. <https://resource.cdn.icai.org/61815bos50279-cp8-u5.pdf> (Death of a Partner)

6.<https://ca-intermediate.in/wp-content/uploads/2018/08/Unit-1-Dissolution-of-Partnership-Firms.pdf>
Dissolution of firms)

7.<https://resource.cdn.icaai.org/62052bos50398cp11.pdf> (Hire Purchase Accounts)

8.<http://anucde.net/materials/DBC22%20Financial%20Accounting%20-%20II.pdf> (Royalty Accounts)

Mapping of CO with PO

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO1	9	0	0	1	3	0	3
CLO2	9	0	0	1	3	0	3
CLO3	9	0	0	1	3	0	3
CLO4	9	0	0	1	3	0	3
CLO5	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
CLO1	9	0	1	3	3
CLO2	9	0	1	3	3
CLO3	9	0	1	3	3
CLO4	9	0	1	3	3
CLO5	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 LOCF)
 (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: 6	Credits: 4
CIA: 25 Marks	ESE: 75 Marks	Total: 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 (COs)

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

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

K1-Remembering

K2-Understanding

K3-Applying

Syllabus

UNIT-I

[15 Hours]

Income-Tax Act 1961: Introduction – History of Income Tax Act – Characteristics of Income Tax – Components of Income Tax Law - Basis and Procedure of Charging - Important Definitions - Rates of Tax.

UNIT-II

[15 Hours]

Residence and Tax Liability: Determination of Residential Status and Tax Liabilities – Scope of Total Income or Incidence of Tax.

UNIT-III

[15 Hours]

Exemptions from Tax: Incomes which do not form part of Total Income. (Exempted Incomes – U/s 10 other than charitable trusts and institutions, political parties and electoral trusts)

UNIT-IV

[15 Hours]

Income from Salaries: Introduction – Basis of Charge - Basic Salary – Allowance – Perquisites – Profits in lieu of Salary – Deductions U/s 16 – Computation of Income from Salary – Retirement Benefits.

UNIT-V

[15 Hours]

Income from House Property: Introduction – Basis of Charge –Incomes Exempted from House Property – Determination of Gross Annual Value – Deduction U/s 24 – Computation of Taxable Income from House Property.

Profits and Gains from Business or Profession: Introduction – Basis of Charge - Rules for Adjusting P&L A/c – Expenses Expressly Allowed - Expenses Expressly Disallowed – Depreciation U/s 32 – Computation of Income from Business or Profession.

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

E-Resources

1. <https://resource.cdn.icai.org/61996bos50392cp1.pdf> (Basic Concepts)
2. <https://resource.cdn.icai.org/61997bos50392cp2.pdf> (Residential Status)
3. <https://resource.cdn.icai.org/61998bos50392cp3.pdf> (Exempted Income)
4. <https://resource.cdn.icai.org/61999bos50392cp4u1.pdf> (Income from Salary)
5. <https://resource.cdn.icai.org/62000bos50392cp4u2.pdf> (Income from House Property)
6. <https://resource.cdn.icai.org/62001bos50392cp4u3.pdf> (Business or Profession)

Mapping of CO with PO

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO1	9	0	0	3	3	0	3
CLO2	9	0	0	3	3	0	3
CLO3	9	0	0	3	3	0	3
CLO4	9	0	0	3	3	0	3
CLO5	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
CLO1	9	0	3	3	3
CLO2	9	0	3	3	3
CLO3	9	0	3	3	3
CLO4	9	0	3	3	3
CLO5	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 20th February 2021
- Approved in the Academic Council Meeting held on 27th March 2021

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

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

(For those students admitted during the Academic Year 2021-22 and after)

PART – III: Core Course		SEMESTER - III
Course Title: Internship Training		
Course Code: 11CP33	Hours per week	Credit: 4
CIA: Nil	ESE: 100	Total: 100 Marks

Description

As part of the B.Com. (CA) Curriculum, the students will have to undergo one –month internship in the office of chartered Accountants and industries during summer vacation at the end of second semester. The viva voce examination will be conducted jointly by the course teacher and the external examiner during the Third semester for 100 marks.

Course Outcomes (COs)

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

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CLO 1	Accounting Practices and Procedure	K1, K2, K3
CLO 2	Auditing Practices and Procedure	K1, K2, K3
CLO 3	Filing and filing of Income Tax Returns	K1, K2, K3
CLO 4	Registrations of dealer under GST Law	K1, K2, K3
CLO 5	Filing and filing of GST Returns	K1, K2, K3

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

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

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

(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: 40Marks	ESE: 60 Marks	Total: 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)
CLO1	Define DBMS concepts and SQL commands	K1, K2, K3
CLO2	Create SQL tables using DDL queries	K1, K2, K3
CLO3	Design SQL tables using DML queries	K1, K2, K3
CLO4	Draft SQL tables using DCL queries	K1, K2, K3
CLO5	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. Fred R. McFadden, Jeffrey A. Hofer & Mary B. Prescott, “**Modern Database Management**” 5th Edition, Pearson Education Asia, 2010.
2. Oracle Database 12c PL/SQL Programming Paperback – 1st June 2014, by McLaughlin, McGraw Hill Education.
3. Oracle for Beginners (First Edition) Paperback – 1st January 2019, by Sunil K. Choudhury, B.K. Publications Private Limited, 2019.
4. SQL & PL/SQL for Oracle 11g Black Book (English, Paperback, Deshpande P.S.), Dreamtech Press India Pvt. Ltd.,
5. Learning Oracle 11g (English, Paperback, Purdue Univ Prof Sham Tickoo), Cadcim Technologies.

E-Resources

1. <https://youtu.be/eSUG8zZ7DfQ> - SQL Fundamentals
2. <https://youtu.be/-juirLxfuqs> - DDL, DML, DQL, TCL & DCL commands
3. <https://youtu.be/y2CICRujsVw?list=PLWPirh4EWFpGKVoAXc4EjgaV4jbAyLrxe> – Functions
4. <https://youtu.be/dolh2HqJ7CA> - Aggregate Functions in SQL
5. <https://youtu.be/FHKtelZpa4Q> - Sequences, Synonyms, Partition, Index and Clusters

Mapping of CO with PO

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO1	9	0	0	0	3	0	3
CLO2	9	0	0	0	3	0	3
CLO3	9	0	0	0	3	0	3
CLO4	9	0	0	0	3	0	3
CLO5	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
CLO1	9	3	1	3	1
CLO2	9	3	1	3	1
CLO3	9	3	1	3	1
CLO4	9	3	1	3	1
CLO5	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 LOCF)

(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: 11SE31	Hours per week: 2	Credit: 2
CIA: 25 Marks	ESE: 75 Marks	Total: 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)
CLO 1	Recall the problems relating to Set Theory.	K1, K2, K3
CLO 2	Summarize the problems on types of annuities, present value of Annuity	K1, K2, K3
CLO 3	Examine the problems relating to simple interest, compound interest, discount on bills, true discount, bankers discount, bankers gain, present value.	K1, K2, K3
CLO 4	Solve the problems on types of matrices, simultaneous equations by matrix inverse method.	K1, K2, K3
CLO 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. Wilson M., "**Business Mathematics**", Himalaya Publishing House, New Delhi, 2018.

Reference Books

1. Sundaresan and Jayaseelan., "**Introduction to Business Mathematics**", Sultan Chand Co& Ltd, New Delhi, 2018.
2. Dr.Peer Mohamed and Dr.Shazuli Ibrahim., "**Business Mathematics**", Pass Publications, Madurai. 2018.
3. Gary Clendenen Stanley A. Salzman "**Business Mathematics**" Publication Pearson, Student Edition 2018.
4. Dr.S.K. Sharma and Dr. Gurmeet Kaur "**Business Mathematics**" Sultan Chand Co& Ltd, New Delhi, 2019.

5. Dr.P.R.Vittal “**Business Mathematics**” Margham Publications, Chennai, 2018.

E-Resources

- 1.<https://youtu.be/tyDKR4FG3Yw> (Introduction to Set Theory)
- 2.<https://youtu.be/EyNoXCPETIk> (Types of Annuities)
- 3.<https://youtu.be/Ve4SY4C4wD0> (Simple Interest and Compound Interest)
- 4.<https://youtu.be/KeKPTAFbUbo> (Types of Matrices)
- 5.<https://youtu.be/bPLyCH1WaEY> (Rules of Logarithms)

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

Part-I: Language		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 भातर म े नौकरी पाने के लिए बहुत उपयोगी भाषा है।

Course Outcomes

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

CLO1	हिन्दी में व्याकरण नियमों को लिखने और पढ़ने में जान लेते हैं	K1
CLO2	गद्य सीखते समय अर्थ और उल्टे अर्थवाले शब्द आदि तमिल और अंग्रेजी में जान लेते हैं	K1
CLO3	पद्य सीखते समय अर्थ तमिल और अंग्रेजी में जान लेते हैं	K2
CLO4	विभिन्न पत्नों की तरीका को हिन्दी में लिखना सीख लेते हैं	K2
CLO5	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- वाक्योंकोजोडिए

3- वाच्य बदलि, ¼ सिर्फ कर्तृवाच्य से कर्मवाच्य; ½

4 गिनितिया(51-100 के साथ ¼, ½, ¾ ½ [12 Hours]

UNIT 2. गद्य रू सुबोध हिन्दी पाठमाला-1 ¼ पाठ 6-9 तक ½ [12 Hours]

UNIT 3. पद्यरू 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 निवेदनपत्र

3. बीजक

4. नमूनामाँगतेहुए आवेदनपत्र

[12 Hours]

UNIT 5. नोटों का विस्तारकरना(पाठ 1-10 मिलाना ½

अनुवादअभ्यास

सुबोध हिन्दी रचना-1 ¼ पाठ 6-10½ ¼ हिन्दी से तमिल या अंग्रेजी ½

सुबोध हिन्दी रचना-1 ¼ पाठ 6-10½ 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, प्रकाषितवर्ष: 2012
लेखक: के.आर. गोपालन, जी.एम.वी. प्रकाषन, सेलम-636 001.
- 2- सुबोध हिन्दी रचना-3 ¼ हिन्दी-3½ प्रकाषितवर्ष: 2011
प्रकाषक: दक्षिणभारतहिन्दीप्रचारसभा, चेन्नै-17
3. व्याकरण प्रवेशिका, प्रकाषितवर्ष: 2011
प्रकाषक: दक्षिणभारतहिन्दीप्रचारसभा, चेन्नै-17
- 4- हिन्दीव्याकरण-भाग 2, प्रकाषितवर्ष: 2011
लेखक: सी.एस. कामराज, जी.एम.वी. प्रकाषन, सेलम-636 001.

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

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

(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)
CLO 1	Give accounting treatment for issue of equity shares, issue and redemption of preference shares and debentures	K1, K2, K3
CLO 2	Calculate the Pre-Incorporation Profit and prepare financial statements of companies	K1, K2, K3
CLO 3	Compute the value of Goodwill and Shares of companies.	K1, K2, K3
CLO 4	Give the accounting treatment for Amalgamation and Reconstruction of Companies.	K1, K2, K3
CLO 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, 2019.

Reference Books

1. M.A. Arulanandam & K.S Raman, “**Advanced Accountancy**”, Himalaya Publishing House, New Delhi, 2018
2. S.P. Jain and K.L. Narang, “**Advanced Accountancy II**”, Kalyani Publishers, New Delhi, 2018.
3. R.L. Gupta and M.Radhaswamy, “**Advanced Accountancy- Volume II**”, Sultan Chand & Sons, New Delhi, 2019
4. M.C.Shukla and T.S.Grewal, “**Advanced Accountancy**”, S.Chand, New Delhi, 2018.
5. P.C Tulsian and CA Bharat Tulsian “**Corporate Accounting**”, S. Chand and Company Ltd, New Delhi, 2014.

E-Resources

1. <https://resource.cdn.icaai.org/38644bos28176cp4.pdf> (Company Accounts)
2. <https://resource.cdn.icaai.org/55017bosfndnov19-p1-cp10u2.pdf> (Issue of Shares)
3. <https://resource.cdn.icaai.org/55830bos45229cp7.pdf> (Redemption of Preference Shares)
4. <https://resource.cdn.icaai.org/55018bosfndnov19-p1-cp10u3.pdf> (Issue of Debentures)
5. <https://resource.cdn.icaai.org/61615bos45229cp8new.pdf> (Redemption of Debentures)
6. <https://resource.cdn.icaai.org/55828bos45229cp5.pdf> (Pre-Incorporation Profit)
7. <https://resource.cdn.icaai.org/55825bos45229cp4u1.pdf> (Financial Statements of Companies)
8. <https://ca-intermediate.in/wp-content/uploads/2018/08/Chapter-13-Valuation-of-Goodwill.pdf> (Valuation of Goodwill)
9. <http://www.himpub.com/documents/Chapter1678.pdf> (Valuation of Goodwill and Shares)
10. <https://resource.cdn.icaai.org/55968bos45368may20-p5-cp5.pdf> (Amalgamation of Companies)
11. <https://resource.cdn.icaai.org/55969bos45368may20-p5-cp6.pdf> (Internal Reconstruction)
12. <https://resource.cdn.icaai.org/55970bos45368may20-p5-cp7.pdf> (Liquidation of Companies)

Mapping of CO with PO

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO1	9	0	0	3	3	0	3
CLO2	9	0	0	3	3	0	3
CLO3	9	0	0	3	3	0	3
CLO4	9	0	0	3	3	0	3
CLO5	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
CLO1	9	0	3	3	3
CLO2	9	0	3	3	3
CLO3	9	0	3	3	3
CLO4	9	0	3	3	3
CLO5	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 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 LOCF)
 (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: 6	Credits: 4
CIA: 25 Marks	ESE: 75 Marks	Total: 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 (COs)

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

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CLO 1	Compute the income from capital gains and other sources.	K1, K2, K3
CLO 2	Apply the provisions of clubbing of income and set-off and carry forward of losses.	K1, K2, K3
CLO 3	Apply the various deductions from Gross Total Income.	K1, K2, K3
CLO 4	Assess the income of individuals and firms.	K1, K2, K3
CLO 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]

Capital Gains: Introduction – Basis of Charge – Capital Asset – Transfer of Capital Asset – Computation of Capital Gain – Exempted Capital Gain.

Income from Other Sources: Introduction – Basis of Charge – Incomes Included in Other Sources – Dividend – Securities – Grossing up – Deductions Allowable – Inadmissible Items – Computation of Taxable Income from Other Sources.

UNIT-II

[15 Hours]

Aggregation of Incomes: Introduction - Income of other Persons including Assessee's Total Income (Clubbing of Incomes) – Deemed Incomes - Set-off and Carry Forward of Losses – Computation of Gross Total Income.

UNIT-III

[15 Hours]

Deductions from Gross Total Income: Introduction – Basic Principles for Deductions – Deductions for Payments – Deductions for Incomes - Computation of Total Income.

UNIT-IV

[15 Hours]

Assessment of Individual: Introduction to Individuals – Procedure for Computing Total Income – Computation of Total Income of Individual – Computation of Tax Liability of Individual.

Assessment of Firm: Introduction to Partnership Firm – Assessment of a Firm – Important Definitions – Adjustment of P&L A/c – Computation of Book Profit – Computation of Income of a Partner.

UNIT-V

[15 Hours]

Tax Authorities and Assessment Procedure: Income Tax Authorities - Assessment Procedure - Different Types of Assessments – Preparation and E-Filing of Return (including Faceless Assessment).

Text Book (Current Edition Relevant to the Assessment Year)

1. Dr. Mehrotra and 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

E-Resources

1. <https://resource.cdn.icai.org/62002bos50392cp4u4.pdf> (Capital Gains)
2. <https://resource.cdn.icai.org/62003bos50392cp4u5.pdf> (Other Sources)
3. <https://resource.cdn.icai.org/62004bos50392cp5.pdf> (Clubbing of Income)
4. <https://resource.cdn.icai.org/62005bos50392cp6.pdf> (Aggregation of Incomes)
5. <https://resource.cdn.icai.org/62006bos50392cp7.pdf> (Deductions from Gross Total Income)
6. <https://resource.cdn.icai.org/62007bos50392cp8.pdf> (Computation of Total Income)
7. <https://resource.cdn.icai.org/62297bos50449-mod2-cp12.pdf> (Assessment of Entities)
8. <https://resource.cdn.icai.org/62008bos50392cp9.pdf> (Payments of Tax)
9. <https://resource.cdn.icai.org/62303bos50449-mod3-cp16.pdf> (Income Tax Authorities)
10. <https://resource.cdn.icai.org/62304bos50449-mod3-cp17.pdf> (Assessment Procedure)
11. <https://resource.cdn.icai.org/62009bos50392cp10.pdf> (Filing of Returns)

Mapping of CO with PO

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO1	9	0	0	3	3	0	3
CLO2	9	0	0	3	3	0	3
CLO3	9	0	0	3	3	0	3
CLO4	9	0	0	3	3	0	3
CLO5	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
CLO1	9	0	3	3	3
CLO2	9	0	3	3	3
CLO3	9	0	3	3	3
CLO4	9	0	3	3	3
CLO5	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 20th February 2021
- Approved in the Academic Council Meeting held on 27th March 2021

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

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

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

PART – III: Core Lab		SEMESTER - IV
Course Title: VISUAL BASIC		
Course Code: 11CP43	Hours per week: 6	Credit: 4
CIA: 40 Marks	ESE: 60 Marks	Total: 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)
CLO 1	Define Visual Basic concepts and properties	K1, K2, K3
CLO 2	Create Visual Basic forms with using properties	K1, K2, K3
CLO 3	Draft Visual Basic forms with using functions	K1, K2, K3
CLO 4	Prepare Visual Basic forms with using control array and tools	K1, K2, K3
CLO 5	Design Visual Basic forms with using graphics and control system	K1, K2, K3

K1-Remembering**K2-Understanding****K3-Applying****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 form1at function -Picture boxes -Rich Text Boxes -The Printer Object -Determining loops -Indeterminate loops -Making decisions -Select case -Nested If-Then's the Go To -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 even 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 another windows programs from within.

Pedagogy

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

Text Book

Gray Cornell, "VISUAL BASIC 6 from the GROUND UP", Tata McGraw Hill Edition, 2017.

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 Puhlntata.
4. David lung and Jeff Kent, "Visual Basic", Annotated archives TMH, 1999
5. Steve Holzner, "Visual Basic 6" Coriolis Group, 1998.
6. Csybex, "Mastering Visual Basic 6", A Wiley, 2019.

E-Resources

1. <https://youtu.be/hfqgRUAXCC0> - Starting a new project
2. <https://youtu.be/zvCtbrCJzGA> - Visual Basic forms with using properties
3. https://youtu.be/-j-S_AU3pQY - Function procedures in VB
4. <https://youtu.be/M68iTntVw9w> - The with Statement in VB
5. <https://youtu.be/bL03PrGt8WY> - Student Profile Using Visual Basic 6.0 and Ms Access database
6. <https://youtu.be/hlJjfY17BHs> - Create Stop Watch using Visual Basic 6

Mapping of CO with PO

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO1	9	0	0	0	3	0	3
CLO2	9	0	0	0	3	0	3
CLO3	9	0	0	0	3	0	3
CLO4	9	0	0	0	3	0	3
CLO5	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
CLO1	9	3	1	3	1
CLO2	9	3	1	3	1
CLO3	9	3	1	3	1
CLO4	9	3	1	3	1
CLO5	9	3	1	3	1
Total	45	15	5	15	5

- 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 LOCF)

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

PART – III: Allied Theory		SEMESTER - IV
Course Title: BUSINESS STATISTICS		
Course Code: 11AE41	Hours per week: 6	Credit: 5
CIA: 25 Marks	ESE: 75 Marks	Total: 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)
CLO 1	Explain the characteristics of Statistics and collection, classification and presentation of statistical data	K1, K2, K3
CLO 2	Compute the various measures of central tendency	K1, K2, K3
CLO 3	Calculate the various measures of dispersion and correlation coefficient	K1, K2, K3
CLO 4	Apply the various components of time series.	K1, K2, K3
CLO 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

R.S.N. Pillai and Bhagirathi., “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.
4. Dr. B.N. Gupta, “Business Statistics” SBPD Publications, 2018.
5. T.R. Jain & S.C Agarwal, “Business Statistics and Mathematics” V.K. Global Publications Pvt. Ltd. 2020.

E-Resources

1. <http://www.ddegjust.ac.in/studymaterial/mcom/mc-106.pdf> (Introduction of Statistics)
2. <http://kamarajcollege.ac.in/Department/Commerce/II%20Year/002%20Core%206%20-%20Business%20Statistics%20-%20III%20Sem.pdf> (Measures of central tendency)
3. [https://gurukpo.com/Content/B.Com/Business_Statistics\(B.Com\)P-1.pdf](https://gurukpo.com/Content/B.Com/Business_Statistics(B.Com)P-1.pdf)(Correlation and regression)
4. <https://london.ac.uk/sites/default/files/study-guides/study-guide-business-admin-business-statistics.pdf> (Time Series)
5. http://www.crectirupati.com/sites/default/files/lecture_notes/BS_%20lecture%20notes.pdf (Index Number)

Mapping of CO with PO

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO1	9	0	0	3	3	0	3
CLO2	9	0	0	3	3	0	3
CLO3	9	0	0	3	3	0	3
CLO4	9	0	0	3	3	0	3
CLO5	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
CLO1	9	0	3	3	3
CLO2	9	0	3	3	3
CLO3	9	0	3	3	3
CLO4	9	0	3	3	3
CLO5	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 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 LOCF)

(For those students admitted during the Academic Year 2021-22 and after)

Part-III: Skill Based Course		SEMESTER - IV
Course Title: E-COMMERCE		
Course Code: 11SE41	Hours per week: 2	Credits: 2
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Preamble

To help students to gain practical knowledge on Information and communication Technology in business.

Course Outcomes (COs)

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

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CLO 1	Remember the basics of Internet.	K1, K2, K3
CLO 2	Discuss the knowledge of e-commerce, its types, merits and demerits.	K1, K2, K3
CLO 3	Explain the infrastructure for e-commerce.	K1, K2, K3
CLO 4	Examine the Applications of EDI to Business.	K1, K2, K3
CLO 5	Evaluate the various methods of e-payment system.	K1, K2, K3
	K1-Remembering K2-Understanding K3-Applying	

Syllabus**UNIT-I****[6 Hours]**

Introduction to Internet: Origin of Internet – Uses of Internet – Hardware and Software Requirements for Internet – Internet Addressing System – Internet Retrieval Tools - Facilities in Internet – Internet Terminology-WWW (World Wide Web) – Benefits of WWW – WWW and its Related Definitions- E-Mail.

UNIT-II**[6 Hours]**

Introduction to Electronic Commerce: Meaning and Definition of E-Commerce – Origin of E-commerce - Benefits of E-Commerce – Limitations of E-Commerce – Difference between Traditional Commerce and Electronic Commerce – Classifications of E-Commerce

UNIT-III**[6 Hours]**

Elements of Electronic Commerce Framework: Network Infrastructure – Information and Distribution Technology – Networked Multimedia Content Publishing Technology – Security and Encryption – Payment Services – Business Services Infrastructure – Public Policy and Legal Infrastructure

UNIT-IV**[6 Hours]**

Electronic Data Interchange (EDI): Definition of EDI – EDI Applications to Business – EDI: Legal, Security and Privacy Issues - EDI software implementation- Internal Information System- supply chain Management (SCM)

UNIT-V**[6 Hours]**

Electronic Payment System: Online Payment Basics – Types – Designing EPS – different types of Payment cards (Credits, Debit and Charge Cards) – Electronic Cash – Electronic Wallets – Stored Value Cards.

Text Book

1. Abirami Devi K., Alagammai M., “**E-Commerce**”, Margham Publications, 2012.

Reference Books

1. Bharat Bhasker, “**Electronic Commerce: Framework, Technologies and Applications**”, Tata McGraw-hill Publishing Company Limited, New Delhi, 2011
2. P.T.Joseph, “**E.Commerce**” PHI learning private Ltd., New Delhi- 2012
3. Manta bhusry, “**E.Commerce**” Firewall media New Delhi- 2014.
- 4- E-Commerce Dr. Milind & M. Oka & Verest, Publication House, 2015.

E-Resources

1. <https://www.pdfdrive.com/introduction-to-the-internet-and-world-wide-web-e58061347.html> (Introduction to Internet)
2. <https://resource.cdn.icaai.org/62081bosinterp7-seca-cp4.pdf> (E-commerce, Emerging Technologies)
3. https://www.youtube.com/watch?v=LtybBfbjE_8 (E-Commerce)
4. <https://www.pdfdrive.com/e-commerce-e33510767.html> (*Electronic Data Interchange*)
5. <https://www.pdfdrive.com/electronic-payment-systems-for-e-commerce-e185954385.html> (Electronic Payment System)
6. https://www.youtube.com/watch?v=XE2whTp_pNo - (Elements of Electronic Commerce Framework)

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 20th February 2021
- Approved in the Academic Council Meeting held on 27th March 2021

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

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

(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: 25 Marks	ESE: 75 Marks	Total: 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 would be able to

No.	Course Outcomes (COs)	Knowledge Level (According to Bloom's Taxonomy)
CLO 1	Recall the various concepts and elements of cost.	K1, K2, K3
CLO 2	Summarise the purchasing procedure and various methods of issuing materials.	K1, K2, K3
CLO 3	Apply the skills to Allocate, Apportion and Absorption of the overhead charges.	K1, K2, K3
CLO 4	Familiarize the various methods of Job and Contract costing.	K1, K2, K3
CLO 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.
4. Cost & Management accounting CA B. Saravana Prasath Commercial Law publications (India) Pvt. Ltd.
5. Cost Accounting Prof M.L. Agarwal & Dr. K.L. Gupta Sahiya Bhawan Publication Edition 46th 2018.

E-Resources

1. <https://resource.cdn.icaai.org/62021bos50397cp1.pdf> (Introduction to Cost Accounting)
2. <https://resource.cdn.icaai.org/62026bos50397cp6.pdf> (Cost Sheet)
3. <https://resource.cdn.icaai.org/62027bos50397cp7.pdf> (Cost Accounting System)
4. <https://resource.cdn.icaai.org/62022bos50397cp2.pdf> (Material Cost)
5. <https://resource.cdn.icaai.org/62023bos50397cp3.pdf> (Labour Cost)
6. <https://resource.cdn.icaai.org/62024bos50397cp4.pdf> (Overhead Absorption Cost)
7. <https://resource.cdn.icaai.org/62029bos50397cp9.pdf> (Job Costing and Contract Costing)
8. <https://resource.cdn.icaai.org/62030bos50397cp10.pdf> (Process & Operation Costing)

Mapping of CO with PO

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO1	9	0	0	3	3	0	3
CLO2	9	0	0	3	3	0	3
CLO3	9	0	0	3	3	0	3
CLO4	9	0	0	3	3	0	3
CLLO5	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
CLO1	9	0	3	3	3
CLO2	9	0	3	3	3
CLO3	9	0	3	3	3
CLO4	9	0	3	3	3
CLO5	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 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 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)
CLO 1	Recollect the provisions of GST Law & Practice.	K1, K2, K3
CLO 2	Apply the provisions regarding Levy of and Exemption from GST.	K1, K2, K3
CLLO 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
CLO 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 11of 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

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO1	9	0	3	3	3	1	3
CLO2	9	0	3	3	3	1	3
CLO3	9	0	3	3	3	1	3
CLO4	9	0	3	3	3	1	3
CLO5	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
CLO1	9	3	3	3	3
CLO2	9	3	3	3	3

CLO3	9	3	3	3	3
CLO4	9	3	3	3	3
CLO5	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

(For those students admitted during the Academic Year 2020-21 and after)

Part-III: Core Practical		SEMESTER - V
Course Title: COMPUTERISED ACCOUNTING USING TALLYPRIME		
Course Code: 11CP53	Hours per week: 6	Credits: 4
CIA: 40 Marks	ESE: 60 Marks	Total: 100 Marks

Preamble

To enable the students to learn the basic Accounting, Inventory and Taxation for practicing in computerized usage of TALLYPRIME.

Course Outcomes (COs)

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

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CLO 1	Possess required skills to create a company with accounting and inventory features.	K1, K2, K3
CLO 2	Work with the well-known procedure for recording the transactions in accounting and inventory vouchers.	K1, K2, K3
CLO 3	Prepare Bank reconciliation statement and debtors, Creditors Management	K1, K2, K3
CLO 4	Presentation of reports like Day Book, Trial Balance, Profit & Loss A/c, Income and Expenditure Account, Balance Sheet & Printing option.	K1, K2, K3
CLO 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 for Accounting – Recording of Business Transactions – Ledger – Trial Balance – Subsidiary Books – Financial Statements - Computerized Accounting.

Introduction of Tally Prime: Introduction – Getting Started with Tally Prime – Downloading & Installation of Tally Prime - Mouse and Keyboard Conventions – Company Creation – Getting Started with Tally Prime - Shut a Company – Select a Company - Alter a Company – Delete a Company – Company Features (F11) and Configuration (F12) - Learning Shortcut Keys - Practice Exercises.

Lab – 2: Accounting Masters in Tally Prime:

Creating Accounting Masters: Introduction to Accounting Masters – Ledger - Ledger Creation – Single Ledger Creation – Multiple Ledger Creation – Altering and Display of Ledger - Deleting Ledger – Group - Group Creation – Single Group Creation – Multiple Group Creation – Altering and Display of Groups - Deleting Group - Learning Shortcut Keys - Practice Exercises.

Recording Accounting Vouchers: Introduction – Business Transactions – Recording Transactions in Tally Prime – Accounting Vouchers – Receipt Voucher (F6) - Contra Voucher (F4) - Payment Voucher (F5) - Purchase Voucher (F9) - Sales Voucher (F8) - Debit Note Voucher (Alt + F5) - Credit Note Voucher (Alt + F6) - Journal Voucher (F7) – Creation of New Vouchers – Non-Accounting Voucher – Recording Provisional Entries - Learning Shortcut Keys - Practice Exercises.

Lab – 3: Inventory Masters in Tally Prime:

Creating Inventory Masters: Terms Used in Inventory Management – Inventory Valuation – Inventory Masters in Tally Prime – Creating Inventory Master – Creation of Stock Group – Stock Categories - Unit of Measurement - Stock Items – Creation of Godown – Defining of Stock Opening Balance - Learning Shortcut Keys - Practice Exercises.

Recording Inventory Vouchers: *Purchase Order Processing* - Recording of Purchase Order - Recording of Receipt Note Voucher - Recording Rejections Out Voucher – Recording Purchase Voucher – Recording Debit Note Voucher – Recording Payment Voucher.

Sales Order Processing – Recording of Sales Order in Tally Prime – Printing of Quotation – Recording Delivery Note Voucher – Recording Rejections in Voucher – Recording of Sales Voucher – Recording Receipt Voucher – Order Outstanding's – Sales Order Outstanding – Purchase Order Outstanding – Pre-Closure of Orders – Reorder Level – Display Reorder Status – Godown Transfer - Learning Shortcut Keys - Practice Exercises.

Lab - 4: Banking: Introduction – Banking Payments – Setting up Banking Features – Cheque Management – Cheque Printing – Cheque Register – Bank Reconciliation Statement - Learning Shortcut Keys - Practice Exercises.

Lab - 5: MIS Reports: Introduction – Types of MIS Report in Tally Prime – 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 - Practice Exercises.

Lab - 6: Account Receivable and Payable Management: Introduction – Accounts Payable and Receivable – Maintaining Bill-wise Details – Activation of Maintaining Bill-wise Details Feature – New Reference – Against Reference – Advance Reference – On Account – Credits Limit – Payment Performance of Debtors – Changing Financial Year in Tally Prime - Learning Shortcut Keys - Practice Exercises.

Lab -7: Allocation and Tracking of Expenses and Incomes: Introduction - Cost Centre and Cost Categories – Automation of Cost Centre's and Cost Categories – Cost Centre Report - Learning Shortcut Keys - Practice Exercises.

Lab - 8: Enabling GST and Recording GST Transaction in Tally Prime: Introduction to GST - E-Way Bill - GST e-Invoicing - GST in Tally Prime - Hierarchy of Calculating Tax in Transactions - Recording GST compliant transactions - Accounting Intrastate Supply of Goods & Services - Accounting Interstate Supply of Goods & Services - Accounting Purchase and Sales Returns of Goods with GST - Supplies Inclusive of Tax - E-Way Bill Report in Tally - Input Tax Credit Set Off against Liability - GST Tax Payment - Generating GST Returns for Regular Dealer in Tally - Filing GST Returns in Tally - Generating e-Invoice in Tally Prime - Quarterly Return Monthly Payment Scheme - Composition Dealer under GST Regime - Learning Shortcut Keys - Practice Exercises.

Lab - 9: Enabling TDS and Recording TDS Transactions: Introduction to TDS - Basic Concepts of TDS - TDS Process - TDS in Tally Prime - Activation of TDS in Tally Prime - TDS Statutory Masters - Configuration of TDS at Different levels - Recording TDS Compliant Transactions in Tally Prime - TDS Exceptions - TDS Payment to Department - TDS Report - Learning Shortcut Keys - Practice Exercises.

Lab - 10: Enabling TCS and Recording TCS Transactions:

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

Lab - 11: Payroll, Income Tax, HR (Payroll): Introduction – Feature of Payroll –Activating Payroll – Processing Basic Payroll in Tally Prime – 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.

Lab - 12: Management of Business Data: Introduction - Exporting of data in available formats - Export and Import of Data - Open Database Connectivity (ODBC) - Printing of Company Logo on Vouchers, Invoices & Reports - Shortcut Keys - Practice Exercises.

Text Books

1. Tally Education Pvt. Ltd, “**Tally Essential Level 1**” Sahaj Enterprise, Bengaluru, India, 2021.
2. Tally Education Pvt. Ltd, “**Tally Essential Level 2**” Sahaj Enterprise, Bengaluru, India, 2021.
3. Tally Education Pvt. Ltd, “**Tally Essential Level 3**” Sahaj Enterprise, Bengaluru, India, 2021.

4. Tally Education Pvt. Ltd, “**Tally Professional Part 1**” Sahaj Enterprise, Bengaluru, India, 2021.
5. Tally Education Pvt. Ltd, “**Tally Professional Part 1**” Sahaj Enterprise, Bengaluru, India, 2021.

Reference Books

1. V Mishra “**Tally Prime 2.0 with GST**: Tally Prime Beta version Kindle Edition.
2. Sanjay Satpathy “**Tally Prime Book**” (Advanced Usage)-with Practical Assignments, Kindle Edition.
3. Tax Sarthi “**Payroll in Tally Prime**” | Tally prime Book | Volume 4th Paperback – 3 May 2021
4. Tally Education Pvt. Ltd, “**Tally. ERP 9 - Tally PRO Vol-1**” Sahaj Enterprise, Bengaluru, India, 2019.
5. Tally Education Pvt. Ltd, “**Tally. ERP 9 - Tally PRO Vol-2**” Sahaj Enterprise, Bengaluru, India, 2019.
6. Tally Education Pvt. Ltd, “**Tally. ERP 9 - Tally GURU Vol-1**” Sahaj Enterprise, Bengaluru, India, 2019.
7. Tally Education Pvt. Ltd, “**Tally. ERP 9 - Tally GURU Vol-2**” Sahaj Enterprise, Bengaluru, India, 2019.
8. Tally Education Pvt. Ltd, “**GST using Tally. ERP 9**” Sahaj Enterprise, Bengaluru, India, 2019.

E-Resources

1. https://www.youtube.com/watch?v=rG_eHA3vN1I Tally Prime Complete Tutorial in Tamil | 2021
2. <https://www.youtube.com/watch?v=Sw2H56aMe-g> Tally Prime Full Course I Learn Complete Tally Prime.
3. <https://www.youtube.com/watch?v=FMuPjxYiX54> Voucher Creation with Example in Tally Prime in Tamil.
4. <https://www.youtube.com/watch?v=mB8mwWQkqAY> Tally Prime Tutorial Purchase Entry with GST - CGST | SGST | IGST
5. <https://www.youtube.com/watch?v=10G4hXM2X8c> (How to Create User Security Control)
6. <https://www.youtube.com/watch?v=t2PQWH8KOYg> (Basic Accounting Concepts)
7. <https://www.youtube.com/watch?v=2-0Tq7J722U> (Basic Accounts and Journal Entries)

Mapping of CO with PO

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO1	9	0	0	0	3	0	3
CLO2	9	0	0	0	3	0	3
CLO3	9	0	0	0	3	0	3
CLO4	9	0	0	0	3	0	3
CLO5	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
CLO1	9	3	1	3	1
CLO2	9	3	1	3	1
CLO3	9	3	1	3	1
CLO4	9	3	1	3	1
CLO5	9	3	1	3	1
Total	45	15	5	15	5

- 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 LOCF)

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

PART – III: Core Theory		SEMESTER - V
Course Title: JAVA PROGRAMMING		
Course Code: 11DS5A	Hours per week: 6	Credit: 5
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Preamble

To enlighten the students, know 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)
CLO1	Define the basic concepts of Object-oriented programming	K1, K2, K3
CLO2	Describe the Class fundamental and its objects	K1, K2, K3
COL3	Explain use of Inheritance and Exception handling	K1, K2, K3
CLO4	Describe the importance of Multithreaded programming	K1, K2, K3
CLO5	Explain the concept of String handling methods	K1, K2, K3

K1-Remembering**K2-Understanding****K3-Applying****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), “Programming with JAVA”, Tata McGraw Hill P Ltd. ND, 2008.
2. S. Horstmann, Garucornell, “Core java volume II Advanced features”, Climatic Press, First Edition 2000.
3. Vardtanpiromian, “Java GUI development”, Climatic Press, First Edition 2000.
4. Jasonhunter, O, “Java servlet programming”, Tata McGraw Hill Publication Ltd. ND, 2008.

E-Resources

1. <https://youtu.be/WOUpj8ee4?list=PLsyebzWxl7oZ-fxDYkOToURHhMuWD1BK> – Introduction to Java
2. https://youtu.be/Q_GpaMhc-dU - Classes
3. <https://youtu.be/LUh-zDM0tzY> - Inheritance
4. <https://youtu.be/OJZrkoR7i88> - Packages
5. <https://youtu.be/82pwIB8Rv2w> - Multithreading and Thread Life Cycle
6. https://youtu.be/ZvvKM7_x4I4 - String Handling
7. <https://youtu.be/YEzX3l6PXCK> - Applet
8. <https://youtu.be/5Zpqy71UACg?list=PLLOxZwkBK52BaOQCJrVvkc97uzeMsx9TT> - Java Tutorial
9. <https://youtu.be/WOUpj8ee4?list=PLsyebzWxl7oZ-fxDYkOToURHhMuWD1BK> -Java Tutorial

Mapping of CO with PO

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO1	9	0	0	0	3	0	3
CLO2	9	0	0	0	3	0	3
CLO3	9	0	0	0	3	0	3
CLO4	9	0	0	0	3	0	3
CLO5	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
CLO1	9	3	0	3	3
CLO2	9	3	0	3	3
CLO3	9	3	0	3	3
CLO4	9	3	0	3	3
CLO5	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(CA) (Under CBCS and LOCF)

(For those students admitted during the Academic Year 2020-21 and after)

Part-III: Discipline Specific Elective		SEMESTER - V
Course Title: COMMERCIAL LAW		
Course Code: 11DS5B	Hours per week: 9	Credits: 5
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Preamble

To provide basic knowledge about the provisions of Contract Act, Special Contracts and Sale of Goods Act.

Course Outcomes (COs)

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

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CLO 1	Explain the essential elements of a contract and kinds of contracts.	K1, K2, K3
CLO 2	Analyze the discharge and breach of contract, contract of indemnity and guarantee.	K1, K2, K3
CLO 3	Examine the various aspects of special contracts –bailment and pledge	K1, K2, K3
CLO 4	List out various kinds of agency and enumerate the duties and liabilities of agents	K1, K2, K3
CLO 5	Describe the various provisions of Sale of Goods Act.	K1, K2, K3

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

Syllabus**UNIT-I**

[15 Hours]

Contract Act: Definition of Contract – Kinds of Contracts – Agreement and Contract Distinguished – Essential Elements of a Valid Contract – Offer of Proposal – Acceptance – Communication and Revocation of Offer and Acceptance – Consideration – Capacity of Parties – Free Content – Lawful Object – Void Agreements and Contingent Contracts.

UNIT– II

[15 Hours]

Performance of contract: Discharge of Contract – Breach of Contract – Remedies of Breach of Contract - Quasi Contracts - Meaning and Features – Kinds Indemnity and Guarantee: Contract of Indemnity – Contract of Guarantee.

UNIT– III

[15 Hours]

Special Contracts – Bailment and Pledge: Definition of Bailment – Essential of Bailment – Different Kinds of Bailment – Rights and Duties of Bailor and Bailee – Termination of Bailment – Lien – Definition – Different Types – Finder of Goods – Rights and Liabilities – Definition of Pledge – Essentials – Rights and Duties of Pledgor and Pledgee – Pledge by Non-owners – Pledge Distinguished from Bailment.

UNIT –IV

[15 Hours]

Contract of Agency: Essential of Agency – Different Kinds of Agents – Delegation of Authority – Rights and Duties of Principal and Agent – Termination of Agency – Personal Liability of Principal.

UNIT - V

[15 Hours]

Sale of goods Act: Introduction – Scope of the Act – Meaning of Goods – Classification of Goods – Contract of Sale – Essential of Contract of Sale – Sale Distinguished from Agreement to Sell – Sale of Goods and Hire Purchase Agreement. Conditions and Warranties – Distinction between Condition and Warranty – Breach of Condition and Breach of Warranty – Remedies for Breach of Condition and Warranty

– Implied Conditions and Warranties – Doctrine of Caveat Emptor - Meaning of Unpaid Seller – Rights of Unpaid Seller.

Text Book

1. R.S.N.Pillai & Bagavathi., “**Business Laws**”, S.Chand& Co., New Delhi, 2019

Reference Books

1. N.D.Kapoor., “**Elements of Mercantile Law**”, Sultan Chand & Sons, New Delhi, 2018.
2. Shukla M. C., “**Mercantile Law**”, Vikas Publishing House. New Delhi, 2018.
3. Shukla M.C., “**Mercantile Law**”, Sultan Chand & Sons, New Delhi, 2018.

E-Resources

<https://resource.cdn.icai.org/61769bos50277-cp1-u1.pdf>- (Nature of Contracts)
<https://resource.cdn.icai.org/61770bos50277-cp1-u2.pdf> - (Consideration)
<https://resource.cdn.icai.org/61771bos50277-cp1-u3.pdf> - (Other Essential Elements of a Contract)
<https://resource.cdn.icai.org/61772bos50277-cp1-u4.pdf> - (Performance of Contract)
<https://resource.cdn.icai.org/61773bos50277-cp1-u5.pdf> - (Breach of Contract and its Remedies)
<https://resource.cdn.icai.org/61774bos50277-cp1-u6.pdf> - (Contingent and Quasi Contracts)
<https://resource.cdn.icai.org/61775bos50277-cp2-u1.pdf> - (Formation of the Contract of Sale)
<https://resource.cdn.icai.org/61776bos50277-cp2-u2.pdf> (Conditions & Warranties)
<https://resource.cdn.icai.org/61777bos50277-cp2-u3.pdf> (Transfer of Ownership and Delivery of Goods)
<https://resource.cdn.icai.org/61778bos50277-cp2-u4.pdf> (Unpaid Seller)
<https://resource.cdn.icai.org/61783bos50277-cp5.pdf> (The Companies Act 2013)

Mapping of CO with PO

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO1	9	0	3	0	3	0	3
CLO2	9	0	3	0	3	0	3
CLO3	9	0	3	0	3	0	3
CLO4	9	0	3	3	3	0	3
CLO5	9	0	3	3	3	0	3
Total	45	0	15	6	15	0	15

Mapping of CO with PSO

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CLO1	9	0	3	3	3
CLO2	9	0	3	3	3
CLO3	9	0	3	3	3
CLO4	9	0	3	3	3
CLO5	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 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 LOCF)

(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: 11SE51	Hours per week: 2	Credit: 2
CIA: 25 Marks	ESE: 75 Marks	Total: 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)
CLO 1	Solve the problems on a Time & Distance, Trains, interest calculation, Areas, Calendar Clocks, Stocks & Shares and Odd Man Out & Series.	K1, K2, K3
CLO 2	Discuss the procedure for solving problems on verbal and non-verbal reasoning.	K1, K2, K3
CLO 3	Explain the various issues in marketing and banking.	K1, K2, K3
CLO 4	Analyze the various applications of information and computer technology.	K1, K2, K3
CLO 5	Describe the general knowledge on history, geography, constitution, science and Technology.	K1, K2, K3

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

E-Resources

1. <https://youtu.be/21OCUfZLIiY> - Verbal Reasoning
2. <https://youtu.be/wwN3mJ-b4FY> - Logical Reasoning
3. <https://youtu.be/t7zRboobwAA> - Non-Verbal Reasoning
4. <https://youtu.be/tnc9ojITRg4?list=PLpyc33gOcbVA4qXMoQ5vmhefTruk5t9lt> - Quantitative Aptitude
5. <https://youtu.be/ibhrLtbyDR0> - General Awareness
6. <https://youtu.be/01QBAKq9Pp8> - Computer Awareness

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

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 LOCF)

(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: 25 Marks	ESE: 75 Marks	Total: 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)
CLO 1	Recall the Objectives, Auditor's Qualification and Disqualification, Duties, Rights, Status, Appointment and the components of audit Programme.	K1, K2, K3
CLO 2	Identify the system of internal control including internal check.	K1, K2, K3
CLO 3	Examine the various aspects of vouchers and vouching of cash and credit transactions.	K1, K2, K3
CLO 4	Evaluate the components of verification and valuation of Assets and Liabilities	K1, K2, K3
CLO 5	List out the provisions of liabilities of an auditor under various circumstances.	K1, K2, K3

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

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** ”, Sahitya Bhavan., New Delhi., 2013

E-Resources

1. <https://resource.cdn.icaai.org/62058bos50402cp1.pdf> (Nature, Objective and Scope)
2. <https://resource.cdn.icaai.org/62059bos50402cp2.pdf> (Audit Plan)
3. <https://resource.cdn.icaai.org/62060bos50402cp3.pdf> (Audit Documents)
4. <https://resource.cdn.icaai.org/62061bos50402cp4.pdf> (Risk Assessment)
5. <https://resource.cdn.icaai.org/62062bos50402cp5.pdf> (Fraud and Responsibility)
6. <https://resource.cdn.icaai.org/62063bos50402cp6.pdf> (Audit Environment)
7. <https://resource.cdn.icaai.org/62064bos50402cp7.pdf> (Audit Sampling)
8. <https://resource.cdn.icaai.org/62065bos50402cp8.pdf> (Procedure)
9. <https://resource.cdn.icaai.org/62066bos50402cp9.pdf> (Audit Items)
10. <https://resource.cdn.icaai.org/62067bos50402cp10.pdf> (Company Audit)
11. <https://resource.cdn.icaai.org/62068bos50402cp11.pdf> (Audit Report)
12. <https://resource.cdn.icaai.org/62069bos50402cp12.pdf> (Bank Audit)
13. <https://resource.cdn.icaai.org/62070bos50402cp13.pdf> (Audit of Entities)

Mapping of CO with PO

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO1	9	0	1	1	3	0	3
CLO2	9	0	1	1	3	0	3
CLO3	9	0	1	1	3	0	3
CLO4	9	0	1	1	3	0	3
CLO5	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
CLO1	9	1	3	1	3
CLO2	9	1	3	1	3
CLO3	9	1	3	1	3
CLO4	9	1	3	1	3
CLO5	9	1	3	1	3
Total	45	5	15	5	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 LOCF)

(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: 25 Marks	ESE: 75 Marks	Total: 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 would be able to

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

K₁-Remembering**K₂**-Understanding**K₃**-Applying**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, 2020

Reference Books

1. Reddy T.S.&Hari Prasad Reddy.Y., “**Management Accounting**”, Margham Publications, 2018.
2. Maheshwari S.N., “**Management Accounting**”, Sultan Chand & Sons, New Delhi 2019.
3. Sharma and S.K.Gupta., “**Management Accounting**”, Kalyani Publishers, New Delhi, 2018.
4. Shashi K. Gupta, R.K. Sharma Neeti Gupta Manage

E-Resources

1. <https://resource.cdn.icai.org/62100bosinp8cp3.pdf> (Ratio Analysis)
2. <https://resource.cdn.icai.org/62045bos50398cp4u2.pdf> (Cash Flow Statement)

3. <https://resource.cdn.icaai.org/62034bos50397cp14.pdf> (Marginal Costing)
4. <https://resource.cdn.icaai.org/62033bos50397cp13.pdf> (Standard Costing)
5. <https://resource.cdn.icaai.org/62035bos50397cp15.pdf> (Budget and Budgetary Control)

Mapping of CO with PO

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO1	9	0	0	3	3	0	3
CLO2	9	0	0	3	3	0	3
CLO3	9	0	0	3	3	0	3
CLO4	9	0	0	3	3	0	3
CLO5	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
CLO1	9	0	3	3	3
CLO2	9	0	3	3	3
CLO3	9	0	3	3	3
CLO4	9	0	3	3	3
CLO5	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 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 LOCF)

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

PART – III: Elective Theory		SEMESTER - VI
Course Title: WEB DESIGNING		
Course Code: 11DS6A	Hours per week: 8	Credit: 5
CIA: 25 Marks	ESE: 75 Marks	Total: 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)
CLO1	Define the basic concepts, History and generations of HTML Tags	K1, K2. K3
CLO2	List out the various HTML tags and Image format	K1, K2. K3
CLO3	Design the table using HTML tags	K1, K2. K3
CLO4	Create frameset using frameset concepts	K1, K2. K3
CLO5	Design the DHTML and Style sheets	K1, K2. K3

K1-Remembering**K2-Understanding****K3-Applying****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 noresize 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. Thomas A. Powell, “The Complete Reference HTML & CSS”, MC Graw Hill, Fifth Edition 2017.
2. Lewis Coulson,” The HTML and CSS Workshop”, Packt, November 2019.
3. Julie C. Meloni and Jennifer Kyrnin, “HTML, CSS, and JavaScript All in One, Sams Teach Yourself, 3rd Edition”, Pearson, 3rd Edition 2019.
4. Mike MrGrath, “HTML, CSS & JavaScript in easy steps Paperback – Special Edition”, 2020.

E-Resources:

1. https://youtu.be/JsbxB2l7QGY?list=PLVIQHNRLfIP_hIZuBNjr6rZzqa2HZFkny - Introduction to Web Technologies
2. https://youtu.be/3GGmmVp6iOc?list=PLVIQHNRLfIP_hIZuBNjr6rZzqa2HZFkny - Introduction to HTML
3. <https://youtu.be/NAEHbzXMNpA?list=PLWPirh4EWFpFI-w62QiV62FOVHcXnynon> - HTML Introductions
4. <https://youtu.be/fmTLhkFmB60> - Table
5. <https://youtu.be/2PgE7MpKzZU> - Forms
6. https://youtu.be/JcwjUNzlGg8?list=PLWPirh4EWFpFKYRhZNA_vHMNDNrhINruK - CSS

Mapping of CO with PO

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO1	9	0	0	0	3	0	3
CLO2	9	0	0	0	3	0	3
CLO3	9	0	0	0	3	0	3
CLO4	9	0	0	0	3	0	3
CLO5	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
CLO1	9	0	3	3	1
CLO2	9	0	3	3	1
CLO3	9	0	3	3	1
CLO4	9	0	3	3	1
CLO5	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(CA). (Under CBCS and OBE)

(For those students admitted during the Academic Year 2020-21 and after)

Part-III: Discipline Specific Elective Course		SEMESTER - VI
Course Title: BUSINESS ENVIRONMENT		
Course Code: 11DS6B	Hours per week: 8	Credits: 5
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Preamble

To impact the knowledge of Business Environment

Course Outcomes (COs)

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

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CLO 1	Identify the Business Opportunities and Optimum Utilization of Resources.	K1, K2, K3
CLO 2	Measures the threats and early warning signals.	K1, K2, K3
CLO 3	Coping with rapid changes for meeting competitions.	K1, K2, K3
CLO 4	Formulation of business plan and policy execution.	K1, K2, K3
CLO 5	Follow the Business as a Corporate Social Responsibility.	K1, K2, K3

K1- Remembering K2 – Understanding K3 – Applying**Syllabus****Unit I: An Overview of Business Environment:**

Type of Environment-internal – External - Micro and Macro Environment - Competitive structure of industries - Environmental analysis and strategic management - Managing diversity - Scope of business - Characteristics of business - Objectives and the uses of study - Process and limitations of environmental analysis.

Unit II: Political Environment

Functions of State - Economic Roles of Government - Government and Legal Environment - The Constitutional Environment - Rationale and Extent of State Intervention.

Socio-Cultural Environment

Nature and impact of culture on business - Culture and Globalization, Social Responsibilities of business - Social Audit - Business Ethics and Corporate Governance, Demographic Environment Population Size, Migration and Ethnic Aspects, Birth Rate, Death Rate and Age Structure.

Unit III: Economic Environment:

Nature of Economic Environment - Economic factors-growth strategy - basic economic system - economic planning - Economic policies- New industrial policy – FEMA - Monetary and fiscal policies - Consumer Protection Act and Competition Law – Liberalization - Privatization and Globalization of Indian Economy - Trends and Issues.

Unit IV: Global Environment:

Factors Determining Global Environment – Forex Environment – Financial Environment. Financial System – Commercial Banks – Financial Institutions – RBI – Monetary Policy – Stock Exchange – IDBI – Non-Banking Financial Companies (NBFCs).

Unit V: Technological Environment:

Innovation - Technological leadership and followership - Sources of technological dynamics - Impact of technology on globalization - Transfer of technology Time lags in technology introduction - Status of technology in India - Management of technology - Features and Impact of technology.

Text Book

1. Francis Cherunilam, “Business Environment” - Text and Cases, Himalaya Publishing House. 2021.

Reference Books

1. Aswathappa, K.; Essentials of Business Environment, Himalaya Publishing House, New Delhi – 2014.
2. A.C. Fernando “Business Environment” Pearson Education India, 2011
3. Shaikh “Business Environment” Pearson Education India, 2006

E-Resources

1. <http://dspace.vnbrims.org:13000/jspui/bitstream/123456789/4950/1/business%20environment.pdf>
2. <http://www.himpub.com/documents/Chapter687.pdf>
3. https://iimm.org/wp-content/uploads/2019/04/IIMM_BE_Book.pdf

Mapping of CO with PO

	PLO 1	PLO 2	PLO 3	PLO 4	PLO 5	PLO 6	PLO 7
CLO1	9	0	3	0	3	0	3
CLO2	9	0	3	0	3	0	3
CLO3	9	0	3	0	3	0	3
CLO4	9	0	3	3	3	0	3
CLO5	9	0	3	3	3	0	3
Total	45	0	15	6	15	0	15

Mapping of CO with PSO

	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CLO1	9	0	3	3	3
CLO2	9	0	3	3	3
CLO3	9	0	3	3	3
CLO4	9	0	3	3	3
CLO5	9	0	3	3	3
Total	45	0	15	15	15

- To be 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 LOCF)

(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: 50 Marks	ESE: 50 Marks	Total: 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 LOCF)

(For those students admitted during the Academic Year 2021-22 and after)

Part-III: Skill Based Theory		SEMESTER - VI
Course Title: ENTREPRENEURSHIP DEVELOPMENT		
Course Code: 11SE61	Hours per week: 2	Credits: 2
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Preamble

Gives the better idea about the topics like factors affecting entrepreneurial growth, qualities of entrepreneur, financial and institutional support to entrepreneurs.

Course Outcomes (COs)

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

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CLO 1	Understand the concept of entrepreneurship, and qualities of an entrepreneur.	K1, K2, K3
CLO 2	Acquire knowledge about the talent identification and development of entrepreneurship.	K1, K2, K3
CLO 3	Identify, formulate and appraise the project for implementation.	K1, K2, K3
CLO 4	Explain about the institutional support for entrepreneurship development.	K1, K2, K3
CLO 5	Prepare the project report for financial support.	K1, K2, K3
K1-Remembering K2-Understanding K3-Applying		

Syllabus**UNIT-I****[6 Hours]**

Entrepreneurship – Meaning – Importance – Qualities of Entrepreneurs –Kinds of Entrepreneurs - Functions of an Entrepreneur - Type of Entrepreneur - Entrepreneurship - Meaning - Factors Influencing Entrepreneurship.

UNIT-II**[6 Hours]**

Entrepreneurial Talent Identification and Development – Selection and Training- Industrial Estates - Women Entrepreneurship – Peculiar Problems.

UNIT-III**[6 Hours]**

Project identification - – Meaning of Project – Classification – Sources of Project Ideas – Project Formulation – Steps – Methods- Project Appraisal – SWOT Analysis.

UNIT-IV**[6 Hours]**

Financial Assistance – Role of Institutions – Financial Agencies - Banks – SIDBI - NSIC, TIIC, SIPCOT, KVIC, DIC, NABARD – its functions – Incentives and Subsidies – Support of Central Government - Support of State Government - Special Schemes for Entrepreneurial Development – IRDP, PMEGP, Venture Capital Scheme.

UNIT-V**[6 Hours]**

Project Report – Meaning – Contents – Types – Steps in Preparation – Qualities of a good Report.

Text Book

1. E.Gordon K.Natarajan., “**Entrepreneurship Development**” Himalaya Publishing House, 2019.

Reference Books

1. Khanka S.S., “**Entrepreneurial Development**”, S.Chand & Co. Ltd. Ram Nagar New Delhi, 2019.
2. Desai Vasant., “**Entrepreneurial Development and Management**”, Himalaya Publishing House, New Delhi-2018.
3. Dr.SatishTaneja.,“**Entrepreneur Development**” Himalaya Publishing House, New Delhi- 2018.
4. S.Anil Kumar and Others “**Entrepreneurship Development**”, New Age International (P) Ltd Publishers. New Delhi-2019.

E-Resources

1. <https://ncert.nic.in/ncerts/l/lebs213.pdf>
2. http://www.crectirupati.com/sites/default/files/lecture_notes/Entrepreneurship%20Development%20Notes.pdf
3. <https://www.arsdcollege.ac.in/wp-content/uploads/2020/04/Lecture-2-Project-Report.pdf>
4. https://www.nimsme.org/ranzo/uploads/articles/Project_Appraisal_1652.pdf
5. https://www.internationalseminar.org/XV_AIS/TS%203/3%20Mrs.%20Priyanka%20Sharma.pdf

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 20th February 2021
- Approved in the Academic Council Meeting held on 27th March 2021

DEPARTMENT OF COMMERCE (Computer Applications)

Programme: B.COM(CA) (Under CBCS and LOCF)

(For those students admitted during the Academic Year 2020-21 and after)

Part-IV: Skill Enhancement Course		SEMESTER - VI
Course Title: HUMAN RESOURCE MANAGEMENT		
Course Code: 11SE62	Hours per week: 2	Credits: 2
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Preamble

To emphasize the skill, knowledge, ability and ethics required for the work force to work efficiently

Course Outcomes (COs)

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

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CLO 1	Understand the basic concepts, functions and importance of HRM in the organization through their role's responsibilities, challenges etc.	K1, K2, K3
CLO 2	Assess the major HRM functions and processes of HRM planning.	K1, K2, K3
CLO 3	Explain how training helps to improve the employee performance.	K1, K2, K3
CLO 4	Analyze the emerging trends, opportunities and challenges in performance appraisal.	K1, K2, K3
CLO 5	Apply the Concept of job application and how it is practically applied in the organization and application of concept of employer and legal system to manage the employment relations.	K1, K2, K3

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

Syllabus**UNIT-I****[6 Hours]**

Human Resource Management – Objectives and Importance – Functions and Scope of HRM
Qualities of HR Managers –Changing role of HR managers - HR functions and Global Environment.

UNIT-II**[6 Hours]**

HR Planning and Recruitment: HR Planning Process - Job Analysis - Recruitment and selection –
Sources of Recruitment – Meaning and Process of Selection – Selection tests and interviews.

UNIT-III**[6 Hours]**

Training and Development: Importance and Objectives of Training – Assessment of training needs
– Methods of Training – Executive Development – Performance Appraisal – Importance – Advantages and
Limitations - Uses and Process.

UNIT-IV**[6 Hours]**

Wage and Salary Administration: Objectives and Principles – Essentials of a sound wage structure
- Methods of wage payments – Incentive Plans – Types of Incentive Plans – Profit Sharing - Job evaluation -
Fringe benefits and services - Employee Welfare.

UNIT-V**[6 Hours]**

Industrial Relations: Concept, Objectives and approaches – Causes and measures for industrial
relations - Factors influencing industrial relations - Role of Trade unions – Collective Bargaining - Workers'
participation in management.

Text Book

L.M.Prasad., “**Human Resource Management**”, Sultan Chand & Sons, New Delhi, 2018

Reference Book

1. P.C.Tripathi., “**Personnel Management and Industrial Relations**”, Sultan Chand & Sons, New Delhi, 2019
2. P. SubbaRao., “**Personnel & Human Resource Management**”, Himalaya Publishing House, 2018.
- 3.K. Aswathappa., “**Human Resource and Personnel Management**”, Tata McGraw Hill Publishing Co. Ltd, 2019.
4. P.C.Tripathi., “**Human Resource Development**” Sultan Chand & Sons, New Delhi, 2018
5. ShashiK.Gupta and Rosy Joshi., “**Human Resource Management**” Kalyani Publishers, New Delhi, 2019.

E-Resources

1. SWAYAM-NPTEL Course on Human Resource Management
https://onlinecourses.swayam2.ac.in/cec21_mg06/preview
2. SWAYAM-NPTEL Course on Management of Human Resources
https://onlinecourses.swayam2.ac.in/nou21_hs19/preview
3. Management of Human Resources- IGNOU Self Learning Material
URL: <http://egyankosh.ac.in/handle/123456789/3808>
4. Human Resource Management - Open text Book by Open University of Hong Kong URL:
http://www.opentextbooks.org.hk/system/files/export/32/32088/pdf/Human_Resource_Management_32088.pdf
<https://brauss.in/hrm-basic-notes.pdf>
http://archive.mu.ac.in/myweb_test/M.Com.%20Study%20Material/Human%20Res.%20Management%20-%20M.%20Com%20-%20I.pdf

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 March 2022
- Approved in the Academic Council Meeting held on 31st March 2022

DEPARTMENT OF COMMERCE (Computer Applications)

Programme: B.COM(CA) (Under CBCS and LOCF)

(For those students admitted during the Academic Year 2020-21 and after)

Part-IV: Skill Enhancement Course		SEMESTER - VI
Course Title: DATA ANALYSIS USING R PROGRAMMING		
Course Code: 11SE63	Hours per week: 2	Credits: 2
CIA: 25 Marks	ESE: 75 Marks	Total: 100 Marks

Preamble

To expose the student, the fundamental concepts of R Programming

Course Outcomes (COs)

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

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CLO 1	Understand the basics in R programming in terms of constructs, control statements, string functions.	K1, K2, K3
CLO 2	Understand the use of R for Big Data analytics.	K1, K2, K3
CLO 3	Apply R programming for Text processing.	K1, K2, K3
CLO 4	Appreciate and apply the R programming from a statistical perspective.	K1, K2, K3
CLO 5	Examine the concepts and objectives of industrial relations.	K1, K2, K3

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

Syllabus**UNIT I****Introduction to R**

Introducing to R – R Data Structures – Help Functions in R – Vectors – Scalars – Declarations – Recycling – Common Vector Operations – Using all and any – Vectorized operations – NA and NULL values – Filtering – Vectorised if-then else – Vector Element names.

UNIT II**Matrices and operations**

Creating matrices – Matrix Operations – Applying Functions to Matrix Rows and Columns – Adding and deleting rows and columns - Vector/Matrix Distinction – Avoiding Dimension Reduction – Higher Dimensional arrays – lists – Creating lists – General list operations.

UNIT III**Data Frames**

Creating Data Frames – Matrix-like operations in frames – merging Data frames – Applying functions to Data Frames – Factors and Tables – Factors and levels – Common Functions used with factors – Functions are objects

UNIT IV**Classes and Objects**

S3 Classes – S4 Classes – Managing your objects – Input/output – accessing keyboard and monitor – reading and writing files – accessing the internet – String Manipulation – Graphics.

UNIT V

Modelling in R

Interfacing R to other languages – Parallel R – Basic Statistics – Linear Model – Generalized Linear models – Non-linear Models – Time Series and Auto-Correlation – Clustering.

Text Book

Sandip Rakshit, R Programming for Beginners, McGraw Hill Education (India), 2017, ISBN: 978-93-5260-455-5.

Reference Book

1. Seema Acharya, Data Analytics using R, McGrawHill Education (India), 2018, ISBN: 978-93-5260-524-8.
2. Tutorials Point (I) simply easy learning, Online Tutorial Library (2018), R Programming, Retrieved from https://www.tutorialspoint.com/r/r_tutorial.pdf.
3. Andrie de Vries, Joris Meys, R for Dummies A Wiley Brand, 2nd Edition, John Wiley and Sons, Inc, 2015, ISBN: 978-1-119-05580-8

E-Resources

1. <https://www.youtube.com/watch?v=3iSKFCKLUsl>
2. <https://www.youtube.com/watch?v=7076ZuAwUn8&list=PLWPirh4EWFpEvN4ktS8LE0cvLCSfhD55t>
3. <https://www.youtube.com/watch?v=J5R0EHjWBls>

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 March 2022
- Approved in the Academic Council Meeting held on 31st March 2022

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 – analyses 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 Programme.

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.