

**B.COM- COMPUTER APPLICATIONS**

**CHOICE BASED CREDIT SYSTEM –LEARNING OUTCOMES BASED  
CURRICULUM FRAMEWORK (CBCS - LOCF)**

(Applicable to the candidates admitted from the academic year 2022-2023 onwards)

Sem.	Part	Courses	Title	Ins. Hrs.	Credits	Exam. Hours	Maximum Marks		
							Int.	Ext.	Total
I	I	Language Course - 1 (Tamil\$/Other Languages +#)		6	3	3	25	75	100
	II	English Course-I		6	3	3	25	75	100
	III	Core Course – I (CC)	Principles of Accountancy	6	5	3	25	75	100
		Core Course-II (CC)	Marketing	6	5	3	25	75	100
		First Allied Course-I (AC)	PC Package (Theory)	4	3	3	25	75	100
	IV	Value Education	Value Education	2	2	3	25	75	100
		<b>Total</b>		<b>30</b>	<b>21</b>				<b>600</b>
II	I	Language Course - II (Tamil \$/Other Languages +#)		6	3	3	25	75	100
	II	<b>English Course-II</b>		<b>4</b>	<b>3</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>
	III	Core Course – III (CC)	Management Concepts	6	5	3	25	75	100
		Core Course-IV (CC)	Business Tools For Decision Making	6	5	3	25	75	100
		<b>First Allied Practical- I (AP)</b>	PC Package (Practical)	4	3	3	40	60	100
		<b>Add on Course- I ##</b>	<b>Professional English- I</b>	<b>6 *</b>	<b>4</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>
	IV	Environmental Studies	Environmental Studies	2	2	3	25	75	100
	VI	<b>Naan Mudhalvan Scheme (NMS) @@</b>	<b>Language Proficiency for Employability - Effective English</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>
		<b>Total</b>		<b>30 +6 *</b>	<b>27</b>				<b>800</b>

III	I	Language Course - III (Tamil \$/Other Languages +#)		6	3	3	25	75	100
	II	English Course-III		6	3	3	25	75	100
	III	Core Course – V (CC)	Financial Accounting	6	5	3	25	75	100
		Core Course-VI (CC)	Internet and Web Applications (Theory)	6	5	3	25	75	100
		Second Allied Course-I (AC)	Business Law	4	3	3	25	75	100
		<b>Add on Course- II ##</b>	<b>Professional English- II</b>	<b>6 *</b>	<b>4</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>
	IV	Non-Major Elective Course- I @ Those who choose Tamil in Part -I can choose a non-major elective course offered by other departments. Those who do not choose Tamil in Part- I must choose either a) Basic Tamil if Tamil language was not studied in school level (or) b) Special Tamil if Tamil language was studied Up to 10 <sup>th</sup> & 12 <sup>th</sup> std.	1. Personal Investment (or) 2. Elements of Insurance  (For other than All B.Com and BBA)	2	2	3	25	75	100
		<b>Total</b>		<b>30 +6 *</b>	<b>25</b>				<b>700</b>
	I	Language Course - VI (Tamil \$/Other Languages +#)		6	3	3	25	75	100
	II	English Course-IV		6	3	3	25	75	100
IV	III	Core Course – VII (CC)	Cost Accounting	6	5	3	25	75	100
		Core Practical-I (CP)	Internet and Web Applications (Practical)	6	5	3	40	60	100
		Second Allied Course-II (AC)	Banking Theory, Law and Practice	4	3	3	25	75	100
	IV	@ Non Major Elective Course-II (NME) Those who choose Tamil in Part-I can choose a non-major elective course offered by other departments. Those who do not choose Tamil in Part-I must choose either a) Basic Tamil if Tamil language was not studied in school level or b) Special Tamil if Tamil Language was studied upto 10 <sup>th</sup> & 12 <sup>th</sup> Std.	1. Introduction to Accountancy (or) 2. Salesmanship  (For other than All B.Com and BBA)	2	2	3	25	75	100
		<b>Naan Mudhalvan Scheme (NMS) @@</b>	<b>Digital Skills for Employability - Microsoft</b>	<b>-</b>	<b>2</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>
	<b>Total</b>			<b>30</b>	<b>23</b>				<b>700</b>

V	III	Core Course-VIII (CC)	Corporate Accounting	5	5	3	25	75	100
		Core Course-IX (CC)	Introduction to Oracle and SQL (Theory)	5	5	3	25	75	100
		Core Course-X (CC)	Visual Programming (Theory)	5	5	3	25	75	100
		Core Course-XI (CC)	Management Accounting	5	5	3	25	75	100
		Major Based Elective Course-I (MBE)	1. Auditing (or) 2. Human Resource Management	5	5	3	25	75	100
	IV	Skill Based Elective Course-I	Information Technology Concepts	3	2	3	25	75	100
		Soft Skills Development		2	2	3	25	75	100
		<b>Total</b>		<b>30</b>	<b>29</b>				<b>700</b>
VI	III	Core Course- XII (CC)	Financial Services	5	5	3	25	75	100
		Core Course –XIII (CC)	Income Tax Law and Practice	6	5	3	25	75	100
		Core Practical-II (CP)	SQL Applications using Oracle (Practical)	6	5	3	40	60	100
		Major Based Elective Course-II (MBE)	1. Entrepreneurship Development (or) 2. Computerized Accounting	5	5	3	25	75	100
		Project		4	3		20	80	100
	IV	Skill Based Elective Course-II	Basics of Goods and Service Tax	3	2	3	25	75	100
	V	Gender Studies		1	1	3	25	75	100
		Extension Activities		--	1*	--	--	--	--
	VI	<b>Naan Mudhalvan Scheme (NMS) @@</b>	<b>Digital Banking, Logistics and Audit Essentials for employability</b>	<b>-</b>	<b>2</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>
		<b>Total</b>		<b>30</b>	<b>29</b>		<b>150</b>	<b>450</b>	<b>800</b>
		<b>Grand Total</b>		<b>192</b>	<b>154</b>				<b>4300</b>

\$ For those who studied Tamil up to 10<sup>th</sup> +2 (Regular Stream)

+ Syllabus for other Languages should be on par with Tamil at degree level #

Those who studied Tamil up to 10<sup>th</sup> +2 but opt for other languages in degree level under Part- I should study special Tamil in Part -IV

**## The Professional English – Four Streams Course is offered in the 2<sup>nd</sup> and 3<sup>rd</sup> Semester (only for 2022-2023 Batch) in all UG Courses. It will be taught apart from the Existing hours of teaching/ additional hours of teaching (1 hour /day) as a 4 credit paper as an add on course on par with Major Paper and completion of the paper is must to continue his/her studies further. (As per G.O. No. 76, Higher Education (K2) Department dated: 18.07.2020)**

**\* The Extra 6 hrs/cycle as per the G.O. 76/2020 will be utilized for the Add on Professional English Course.**

**@ NCC Course is one of the Choices in Non-Major Elective Course. Only the NCC cadets are eligible to choose this course. However, NCC Course is not a Compulsory Course for the NCC Cadets.**

\*\* Extension Activities shall be outside instruction hours.

@@ Naan Mudhalvan Scheme: As per Naan Mudhalvan Scheme instruction

#### SUMMARY OF CURRICULUM STRUCTURE OF UG PROGRAMMES – COMMERCE

Sl. No.	Part	Types of the Courses	No. of Courses	No. of Credits	Marks
1.	I	Language Courses	4	12	400
2.	II	English Courses	4	12	400
3.	III	Core Courses	13	70	1300
4.		Core Practical	2	10	200
5.		Allied Courses I & II	3	9	300
6.		Allied Practical	1	3	100
7.		Major Based Elective Courses	2	10	200
8.		<b>Add –on Course (Professional English)</b>	<b>2</b>	<b>8</b>	<b>200</b>
9.		Project	1	3	100
10.	IV	Non Major Elective Courses	2	4	200
11.		Skill Based Elective Courses	2	4	200
12.		Soft Skills Development	1	2	100
13.		Value Education	1	2	100
14.		Environmental Science	1	2	100
15.	V	Gender Studies	1	1	100
16.		Extension Activities	1	1	---
17.	VI	<b>Naan Mudhalvan Scheme (For Commerce Programmes)</b>	<b>3</b>	<b>6</b>	<b>300</b>
	<b>Total</b>		<b>44</b>	<b>154</b>	<b>4300</b>

## **PROGRAMME OBJECTIVES**

1. To study Oracle, SQL queries, Retrieving, Restricting and Sorting data,
2. Develop among learners' various skills of corporate techniques to be applied for minimization of cost and maximization of profit
3. To make the students understand the various types of accounts and savings schemes
4. To enable the students to know the meaning and types of financial services
5. To understand the pricing methods and services rendered by the middlemen
6. To enrich students can acquire conceptual knowledge and prepare the accounts of the Single-Entry System. Depreciation – Methods, provisions and reserves
7. To know about new taxes, exemptions and deductions related to incomes.

## **PROGRAMME OUTCOMES:**

**PO01.** An attitude for working effectively and efficiently in a business environment.

**PO02.** Acquire conceptual knowledge of financial accounting and to impart skills for recording various kinds of business transactions.

**PO03.** Students will develop knowledge and think new ideas, research findings, methodologies and field of study.

**PO04.** Operate a variety of advanced spreadsheet operating system and word processing functions.

**PO05.** Solve a range of problems using office productivity applications and adapt quickly to new software releases.

## **PROGRAMME SPECIFIC OUTCOMES:**

**PSO01:** Graduates will be able to pursue higher education and take-up jobs in the field commerce and computer applications.

**PSO02:** Program provides the outcome of Accounting, Banking, Cost Accounting, Management Accounting, Computer language, Software and Software application in commerce.

**PSO03:** Graduates will apply the knowledge of accounting and computer fundamentals to various real-life applications for any given requirement

**PSO04:** E-Commerce Expertise: Knowledge of electronic commerce principles, including online transactions, security protocols, and web development frameworks.

**PSO05:** Communication Skills: Ability to effectively communicate technical concepts to non-technical stakeholders, such as managers and clients.

**First Year**

**CORE COURSE-I  
PRINCIPLES OF ACCOUNTANCY  
(Theory)**

**Semester-I**

**Code:**

**Credit: 5**

**OBJECTIVES :**

- To enable the students to understand the basic principles and concepts of Accountancy.
- To enhance the students to prepare the Final accounts for Sole Traders and rectification of errors.
- To gain the knowledge to prepare the accounts for Non-Profit Organization and Bills of exchange.
- To motivate the students to prepare Accounts for Consignment and Joint Ventures.
- In overall students can acquire conceptual knowledge and prepare the accounts of the Single Entry System. Depreciation – Methods, provisions and reserves.

**UNIT- I INTRODUCTION OF ACCOUNTING AND CONCEPTS:**

Introduction – Accounting concepts and conventions –Accounting Standards – Meaning- Double entry system – Journal, Ledger, Subsidiary books, Trial Balance- Bank Reconciliation Statement.

**UNIT –II FINAL ACCOUNTS OF SOLE TRADERS:**

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

**UNIT -III ACCOUNTS FOR NON PROFIT ORGANISATION:**

Accounts of Non-profit organization – Bills of exchange – Average due date – Account Current.

**UNIT -IV CONSIGNMENTS AND JOINT VENTURES ACCOUNTS:**

Consignments and Joint Ventures.

**UNIT- V SINGLE ENTRY SYSTEM AND DEPRECIATION:**

Single Entry System. Depreciation – Methods, provisions and reserves.

**(Problem 80 %, Theory 20 %)**

**UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):**

Contemporary Developments Related to the Course during the Semester Concerned.

**TEXT AND REFERENCE BOOKS : (Latest revised edition only)**

1. R.L. Gupta and Others ,” Advanced Accountancy,” Sultan Chand Sons, New Delhi
2. S.P. Jain and K.L. Narang, “Advanced Accounting,” Kalyani Publishers, New Delhi
3. RSN. Pillai, Bagavathi S. Uma, “Advanced Accounting,” S. Chand & Co, New Delhi.
4. M.C. Shukla, “Advanced Accounts,” S. Chand and Co., New Delhi.
5. Mukerjee and Haneef, Advanced Accountancy, Tata McGraw Hill, New Delhi.
6. Arulanandam, “Advanced Accountancy,” Himalaya Publication, Mumbai.
7. R.L. Gupta & V.K. Gupta “Principles and practice of Accountancy”, Eleventh edition- 2005 Sultan & Sons, New Delhi
8. S.Manikandan & R.Rakesh Sankar,” Financial Accounting,” Scitech Publications Pvt Ltd, Chennai. Volume I & II.
9. T.S.Reddy & Dr.A.Murthy, “Financial Accounting,” Margham Publications, Chennai.
10. Tulsian., P.C.(2016) Financial Accounting, Tata McGraw-Hill, New Delhi.

**COURSE OUTCOMES :**

After completion of the course the students will be able to realize the following outcomes:

CO	COURSE OUTCOMES	K LEVEL
CO1	The Concepts and Conventions of Financial Accounting.	K2
CO2	Accounting for sole traders with adjustment entries and Rectification of Errors	K3
CO3	Calculation of Accounts of Non-profit organization and Bills of exchange.	K3
CO4	Accounts of the Agency Business and temporary partnership.	K5
CO5	Preparation of Accounts under Single Entry System. Calculation of Depreciation and Provisions and Reserves by using the various methods	K3,K4

**Mapping with Programme and Programme specific Outcomes:**

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

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**First Year**

**CORE COURSE – II**

**Semester-I**

**Code:**

**MARKETING  
(Theory)**

**Credit: 5**

**OBJECTIVES:**

- To know the basic concepts and functions of marketing
- To learn about the buyer behaviour and new product development
- To understand the pricing methods and services rendered by the middlemen
- To gain knowledge on various promotional methods
- To have an idea on marketing research and recent trends in marketing

**UNIT- I INTRODUCTION TO MARKETING:**

Marketing - Evolution – Definition- classification- objectives- selling vs. marketing – Marketing a science or art? - Modern Concept of marketing – role of marketing in economic development - Functions – buying- selling - transportation – warehousing – standardization – Grading – Packaging- ISO Series and AGMARK - ISI.

**UNIT- II PRODUCT:**

Buyer's behaviour – Buying motive – Market segmentation - Product - Features - Classification - New Product Planning and Development - Product Mix - Product Life Cycle - Branding - Brand Loyalty and Equity.

**UNIT- III PRICING:**

Pricing - Objectives - Factors - Methods and strategies. Channels of Distribution – Wholesaler and Retailer – Services rendered by them.

**UNIT- IV SALES PROMOTION:**

Sales Promotion –types- Need –Sales Promotion mix– Advertising – Publicity- Personal selling - Advantages - Limitations.

**UNIT -V MARKETING INFORMATION SYSTEM:**

Marketing Information System - Marketing Research - Features –Direct marketing –Online Marketing -E Business – Telemarketing - Mail order business .

**UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only): Retail marketing**



**TEXT AND REFERENCE BOOKS : (Latest revised edition only)**

1. R.S.N.Pillai&Bagavathi , “Modern Marketing,” S.Chand& Co., New Delhi.
2. RajanNair.N.,SanjithR.Nair,” Marketing,” Sultan Chand & Sons, New Delhi.
3. Kotler Philip, “Marketing Management,” Prentice Hall of India (Pvt) Ltd., New Delhi.
4. Monga&ShaliniAnand, “ Marketing Management,” Deep & Deep Publications, New Delhi.
5. Dr. L. Natarajan , “Marketing,” Margham Publications, Chennai.
6. Grewal , “Marketing,” Tata McGraw Hill management, New Delhi.
7. B.S.Raman, “Marketing,” United Publishers, Mangalore.

**COURSE OUTCOMES :**

After completion of the course the students will be able to realize the following outcomes:

CO	COURSE C OUTOMES	K LEVEL
CO1	Familiar with the basic concepts and functions of marketing	K5
CO2	Effective understanding of buyer behaviour and new product development	K2
CO3	Communicate the pricing methods and services rendered b y the middlemen	K1
CO4	Demonstrate analytical skills in selling the product in the market	K3
CO5	Develop knowledge in marketing research and recent trends in marketing	K1

**Mapping with Programme and Programme specific Outcomes:**

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

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**Year**

**FIRST ALLIED COURSE – I  
PC PACKAGE  
(Theory)**

**Semester-I**

**Code:**

**Credit: 3**

**OBJECTIVES:**

- To know basics of computer, Creating and Editing Word Documents and other applications in word document
- To create work sheet and Charts, formula applications, and PPT .
- To learn MS Access, .
- To understand Page maker and methods to use.
- To acquire knowledge on Photoshop and Animation

**UNIT- I INTRODUCTION TO COMPUTERS:**

Meaning – Characteristics – Areas of Application – Components of Computer – Memory and control units – Input and Output devices – Hardware and Software – Operating Systems. Word – Creating Word Documents – Creating Business Letters using wizards – Editing Word Documents – Inserting Objects – Formatting documents –spelling and grammar check – Word Count, Thesaurus, Auto Correct – Working with tables – Saving, opening, closing and protecting documents – Mail Merge.

**UNIT -II INTRODUCTION TO SPREAD SHEET (MS –EXCEL) :**

Introduction to spread sheets – entering and editing text, numbers and formulae – Inserting rows and columns Building Worksheets – Creating and formatting charts – Application of Financial and Statistical functions – MS Power Point Creating a simple presentation – Creating, inserting and deleting slides – Saving a Presentation.

**UNIT –III MS ACCESS:**

Introduction – Parts of Access Window, Creating a Database, Relationships, Creating Table through Design View – Relationship – Query – Forms – reports - macros.

**UNIT- IV PAGE MAKER:**

Menu – File, Edit, Utilities, Layout, Story, Type, Element, Window, Help –Working with Page Column – Indent.

**UNIT –V PHOTOSHOP**

The Photoshop Screen – Using the Toolbox – Document and scratch Sizes – The Info Palettee – Saving and loading custom settings –opening and saving files – Images – Layers – Channels and Mask – Colour Correction Techniques – Animation.

**UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):**

**TEXT AND REFERENCE BOOKS: (Latest revised edition only)**

1. Robert Shufflebotham,"Photoshop 6 in easy steps"Dreamtech Press.
2. Vishnu Priya Singh, Meenakshi Singh,"Page Maker 6.5" Asian Publications Limited
3. Sanjay Sexana, "MS Office 2000 (Access only )"Vikas Publishing House
4. Sk Yadava,"Desk Top Publishing" Yatin Publishers, Delhi
5. E.D. Jones and Derek "Microsoft Office for Windows", Sutton Publication.
6. S.V. Srinivasa Vallabhan,"Computer Applications in Business" Sultan Chand and Sons,
7. TD Malhotra, Computer Applications in Business Kalyani PublicationsPC
8. Taxali, "Software for windows made simple" Tata McGraw Hill Publishing Company Ltd

**COURSE OUTCOMES :**

After completion of the course the students will be able to realize the following outcomes:

CO	COURSEC OUTOMES	K LEVEL
CO1	Basics of computer, Creating and Editing Word Documents and Saving, opening, closing and protecting documents; and Mail Merge.	K5
CO2	Creating work sheet and Charts, formula applications, and PPT.	K6
CO3	MS Access, Database, Relationship, Query, Forms, Reports and Macros	K3
CO4	To understand Page maker and methods to use.	K2
CO5	Photoshop, Images and Animation	K6

**Mapping with Programme and Programme specific Outcomes:**

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

**First Year**

**CORE COURSE – III  
MANAGEMENT CONCEPTS**

**Semester-II**

**Code:**

**(Theory)**

**Credit: 5**

**OBJECTIVES:**

- To expose students to the history of management thought.
- To facilitate students, understanding of their own managerial skills for decision making,
- To examine the complexity of organization structure for business,
- To understand the importance of communication,
- To aware of controlling techniques used in organization.

**UNIT -I INTRODUCTION TO MANAGEMENT:**

Management- Definition-Nature, Scope, Functions and Levels of Management- Art, Science and Profession-Functions of Managers - Development of Management Thought-Contributions by F.W.Taylor, Henry Fayol and Others.

**UNIT –II ROLE OF PLANNING:**

Planning - Classification- Objectives- Characteristics- Steps- Process- Types- Methods- Advantages- Limitations, Decision Making- Policies.

**UNIT- III ORGANIZATION STRUCTURE:**

Organization and Structure- Types-Supervision and Span of Control- Departmentation- Organisation Charts-Authority and Responsibility-Delegation and Decentralization

**UNIT- IV MOTIVATION AND COMMUNICATION:**

Motivation-Types-Theories- Maslow, Herzberg, Mc Gregor and Others – Communication- Principles-Types and Barriers of Communication

**UNIT -V LEADERSHIP:**

Leadership - Functions- Styles - Theories- Coordination-Features-Types and Techniques- Control -Process-Effective Control System-Techniques of Control.

**UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):**

Globalization-Development of Environment-Ethics and Social Responsibility-Multicultural Effectiveness- Challenges in Modern Leadership-Time Management-Increasing Team Spirit.

**TEXT AND REFERENCE BOOKS : (Latest revised edition only)**

1. L.M.Prasad, Principles and Practice of Management -Sultan Chand and Company
2. K.Sundar, Principles of Management- Vijay Nicole Imprints Private Limited Chennai
3. Fred Luthans , Organisational Behaviour - Mcgraw Hill New York
4. Louis A.Allen Management And Organisation - Mcgraw Hill Tokyo
5. Weihrich And Koontz Et.Al Essentials of Manangement –Tata Mcgraw Hill New Delhi.

**COURSE OUTCOMES :**

After completion of the course the students will be able to realize the following outcomes:

CO	COURSEC OUTOMES	K LEVEL
CO1	To Understand the Evolution and theory of Management,	K2
CO2	To develop the students to take decisions in various fields.	K3
CO3	To get a knowledge about various organization structure and its responsibility,	K5
CO4	To develop the flow of communication among the people,	K2
CO5	To examine and practice the suitable leadership pattern in organization.	K4

**Mapping with Programme and Programme specific Outcomes:**

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

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**First Year**

**CORE COURSE – IV  
BUSINESS TOOLS FOR DECISION MAKING  
(Theory)**

**Semester-II**

**Code:**

**Credit: 5**

**OBJECTIVES:**

- To impart introduction to statistics, and Measure of central tendency
- To learn Measures of Dispersion and Skewness.
- To understand Simple correlation and regression
- To familiar with Time series and interpolation
- To study Index numbers.

**UNIT- I INTRODUCTION:**

Meaning, Characteristics, Stages and Uses of Statistics – Classification and Tabulation – Diagrams and graphs – Bar and Pie diagrams – Graphs of one and two variables – Graphs of frequency distribution - Measure of central tendency – Arithmetic mean, Median, Mode, Geometric Mean and Harmonic mean.

**UNIT - II MEASURES OF DISPERSION:**

Range – Quartile deviation – Mean deviation – Standard deviation – Co-efficient of variation - Measurement of Skewness.

**UNIT - III CORRELATION :**

Simple correlation – Karl Pearson's coefficient of correlation – Spearman's rank correlation – Concurrent deviation method - Regression analysis – Simple regression –Regression equations.

**UNIT - IV ANALYSIS OF TIME SERIES:**

Components – Methods – Semi average – Moving average - Method of least square – Interpolation – Meaning, Uses, Assumptions – Problems in Newton's method only.

**UNIT -V INDEX NUMBERS:**

Price index numbers – unweighted and weighted – Tests in index numbers (Problems in Time and factor reversal tests only) - Cost of living index number – Aggregate expenditure method – Family budget method.

**(Problem 80 %, Theory 20 %)**

**UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):**

Kurtosis

**TEXT AND REFERENCE BOOKS: (Latest revised edition only)**

1. Elements of Statistics by S.P. Gupta – Sultan Chand & Sons
2. Tools and Decision making by SL Aggarwal and SL Bharadwaj, Kalyani Publishers
3. Business Statistics by PA. Navanitham, Jai Publications, Trichy.
4. Elements of Practical Statistics by S.K. Kappor – Oxford and IBHP Publishing Company

**COURSE OUTCOMES :**

After completion of the course the students will be able to realize the following outcomes:

CO	COURSEC OUTOMES	K LEVEL
CO1	Basics in statistics, Classification, Tabulation and Measure of central tendency	K3
CO2	Measures of Dispersion and Skewness.	K4,K3
CO3	Simple correlation and regression	K4,K3
CO4	Time series and interpolation	K4
CO5	Index numbers.	K4

**Mapping with Programme and Programme specific Outcomes:**

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

**First Year**

**FIRST ALLIED PRACTICAL-I  
PC PACKAGE  
(Practical)**

**Semester-II**

**Code:**

**Credit: 3**

**OBJECTIVES:**

- To create and Edit Word Documents and other applications in word document.
- To create work sheet and Charts, formula applications, and PPT .
- To work on MS Access,
- To prepare document using Page maker.
- To acquire knowledge on Photoshop and Animation

**UNIT- I      WORD:**

Creating personal letters – Official letters – circulars – templates – Use of Wizards –Resumes – Preparation of Bio-data – Creating Greetings – Clip Art – Bullets and Numbering – Insertion of charts and diagrams – Tables – Mail merge.

**UNIT -II      EXCEL:**

Entering information in worksheet - Sum functions – Align data cells – Changing column width and row height – Pay bill – mark sheet – Electricity bill – Pay slip – PowerPoint – Simple presentations – creating slide show – animation – inserting and deleting slides.

**UNIT –III      CREATION OF DATABASE:**

– Creation of relationships – Creating tables through design view – Database for salary, Mark Sheet, Inventory, Form creation.

**UNIT -IV      PAGE MAKER:**

Menu – File, Edit, Utilities, Layout, Story, Type, Element, Window, Help –Working with Page Column – Indent.

**UNIT- V      PHOTOSHOP:**

Saving and loading custom settings – Creating new file – Use of painting tools – Copying and pasting selections – Moving selections – Grow and similar command – Editing Points – Use of Colour Balance Dialogue box.

**UNIT - VI      CURRENT CONTOURS (For Continuous Internal Assessment Only):**

Recent developments in MS Word, Excel and Power Point



## **COURSE OUTCOMES :**

After completion of the course the students will be able to realize the following outcomes:

<b>CO</b>	<b>COURSEC OUTOMES</b>	<b>K LEVEL</b>
<b>CO1</b>	Creating and Editing Word Documents and Saving, opening, closing and protecting documents; and Mail Merge.	<b>K6</b>
<b>CO2</b>	Creating work sheet and Charts, formula applications, and PPT.	<b>K3</b>
<b>CO3</b>	MS Access, Database, Relationship, Query, Forms, Reports and Macros	<b>K5</b>
<b>CO4</b>	Page maker and methods to use.	<b>K2</b>
<b>CO5</b>	Photoshop, Images and Animation	<b>K6</b>

## **Mapping with Programme and Programme specific Outcomes:**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>
<b>CO2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>
<b>CO4</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>
<b>CO5</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>

**Second Year**

**CORE COURSE – V  
FINANCIAL ACCOUNTING  
(Theory)**

**Semester-III**

**Code:**

**Credit: 5**

**OBJECTIVES:**

- To help students gain knowledge about branch accounts and departmental accounts.
- To transform knowledge about Self Balancing and Sectional Balancing ledgers and Royalty Account
- To enable the students understand the Partnership & Partnership Deed and prepare the accounts related to partnership accounts.
- To impart knowledge to prepare accounts for partner admission, Revaluation account, Partner's capital accounts and balance sheet
- To embed the students to prepare accounts for retirement of partners, Revaluation of Assets and Liabilities, Capital Accounts and Balance Sheet.

**UNIT -I      BRANCH AND DEPARTMENTAL ACCOUNTS**

Branch accounts - (Excluding foreign branches) – Departmental accounts.

**UNIT –II      ROYALTY ACCOUNTS AND INSOLVENCY ACCOUNTS**

Self Balancing and Sectional Balancing ledgers – Royalty Account- Insolvency accounts – statement of affairs – insolvency of individual only.

**UNIT- III      PARTNERSHIP ACCOUNTS ELEMENTARY:**

Partnership - Meaning, Partnership Deed, Capital Accounts. Accounting Treatment - Distribution of Profits-Partner- P&L Appropriation Account- Capital Accounts of partners – Fixed–Fluctuating- Past Adjustment and guarantee.

**UNIT- IV      ACCOUNTING TREATMENT FOR PARTNERSHIP ADMISSION:**

Admission of Partner, Calculation of Profit sharing ratio, Revaluation of assets and liabilities, Treatment of Goodwill- Adjustments in Partners' capital Accounts , Revaluation of Assets and Liabilities, Accumulated Profits and Losses, Partner's Capital Accounts and Balance

**UNIT -V      ACCOUNTING TREATMENT FOR PARTNERSHIP RETIREMENT:**

Retirement of a Partner, calculation of Gaining ratio, Treatment of goodwill, Revaluation of assets and liabilities, Accumulated reserves and profits, Adjustments regarding partner's Capital Account, Calculation of profit up to the date of death of a partner. Preparation of Capital Accounts and Balance Sheet.

**(Problem 80 %, Theory 20 %)**

## UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Contemporary Developments Related to the Course during the Semester Concerned.

### TEXT AND REFERENCE BOOKS: (Latest revised edition only)

1. R.L. Gupta and Others: "Advanced Accountancy", Sultan Chand Sons, New Delhi.
2. S.P. Jain and K.L. Narang: "Advanced Accounting", Kalyani Publishers, New Delhi.
3. R.S.N. Pillai, Bagavathi, S. Uma: "Advanced Accounting", S.Chand & Co, New Delhi.
4. M.C. Shukla: "Advanced Accounts" S. Chand and Co., New Delhi.
5. Mukerjee and Haneef "Modern Accountancy", Tata McGraw Hill, Delhi.
6. T.S. Reddy and A.Murthy, "Financial Accounting" Margham Publications, Chennai.
7. Dr.S.N.Maheswari, "Financial Accounting", Vikas Publishing House, New Delhi.
8. Grewal and Shukla, "Advanced Accounting", S.Chand Publishers, New Delhi
9. Financial Accounting by R.L. Gupta & V.K. Gupta, , edition 2017, Sultan Chand & Sons, New Delhi.

### COURSE OUTCOMES :

After completion of the course the students will be able to realize the following outcomes:

CO	COURSEC OUTOMES	K LEVEL
CO1	Students are familiarized with branch accounts and departmental accounts	K4
CO2	Become knowledgeable on self-balancing and sectional balancing ledgers and royalty account.	K3
CO3	Trained to handle the Insolvency accounts and statement of affairs	K3
CO4	Students are aware about partnership accounts and various Accounting Treatments.	K4
CO5	Students become knowledgeable on calculation of Gaining ratio, Adjustments regarding partner's Capital Account at the time of Retirement of a Partner	K2,K5

### Mapping with Programme and Programme specific Outcomes:

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

**Second Year**

**CORE COURSE -VI  
INTERNET AND WEB APPLICATIONS  
(Theory)**

**Semester-III**

**Code:**

**Credit: 5**

**OBJECTIVES:**

- To learn about internet, Bluetooth and WiFi.
- To acquire knowledge on Internet Service Provider, Internet Explorer, and Several Web pages
- To understand Applications of Internet, internet protocols, E-mail and voice mail
- To know HTML, Web Browser and Lists
- To educate HTML Table and XML

**UNIT- I INTRODUCTION TO INTERNET:**

A brief History of Internet – Use of Internet – Connection to the Internet – web pages – Web Pages come from the web server – Web sites – The normal Modem – ISDN, ADSL, CABLE Modems – Introduction to Bluetooth and WiFi.

**UNIT- II INTERNET SERVICE PROVIDER:**

Dialer Programs and Internet Programs – Internet Explorer – Netscape – Netscape navigation – Animation – Frames: Several Web pages at one – Several windows simultaneously – Printing.

**UNIT -III INTERNET BASICS:**

Evolution – Basic Terminology – Getting into the net – Browsers – Applications of Internet – Introduction to internet protocols – Language of Internet.

E-mail and voice mail – Creating mail address – Meaning of Net Meeting and Chatting – Tool bar.

**UNIT -IV INTRODUCTION TO HTML:**

HTML Code for Web Page – HTML Tags - Web Page Basics – Display a Web Page in a Web Browser – Format texts – Font Style and sizes – Lists – Ordered Lists – Unordered Lists – Image – Add an image – Background Image – Horizontal Rule

**UNIT -V INTRODUCTION TO HTML TABLE:**

<TABLE> - <TH> - <TD> - <TR> - Cell Padding – Cell Spacing – Table Borders.  
Introduction to XML: Creating Basic XML Program – XML Vs HTML – Advantages and Disadvantages of XML – XML Parser.

## UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

Uses and issues of Internet and usage of internet in India

### TEXT AND REFERENCE BOOKS: (Latest revised edition only)

1. Paul E. Hoffman, "The Internet Instance Reference" BPB Publications
2. Alexis Leon Mathews, Leon Tech world, "Internet for Everyone" UBS Publications
3. S. Aarathi, "Internet Programming and Web Design" Kalaikathir Achagam
4. "Internet and E-mail" Yatin Publications, Delhi
5. Internet Complete" BPB Publications.
6. Alexis Leon & Mathews Leon, "Internet for Everyone", Leon Tech World, Chennai.
7. Eric Kramer, "HTML".
8. Kamalesh N. Agarwala, Amit Lal & Deeksha Agarwala, "Business of the net".
9. John Zabour, Jeff Foust & David Kerven, "HTML 4 HOW-TO".
10. Xavior C, World Wide Web Design with HTML, Tata McGraw Hill Publisher

### COURSE OUTCOMES :

After completion of the course the students will be able to realize the following outcomes:

CO	COURSE OUTCOMES	K LEVEL
CO1	Working on internet, Bluetooth and WiFi.	K3
CO2	Internet Service Provider, Internet Explorer, and Several Web pages	K2
CO3	Applications of Internet, internet protocols, E-mail and voice mail	K3
CO4	HTML, Web Browser and Lists	K2
CO5	HTML Table and XML	K2,K3

### Mapping with Programme and Programme specific Outcomes:

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

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**Second Year**

**SECOND ALLIED COURSE – I  
BUSINESS LAW**

**Semester-III**

**Code:**

**(Theory)**

**Credit: 3**

**OBJECTIVES:**

- To gain knowledge about the law relating to Business activities'
- To gain knowledge law relating to Contract
- To gain knowledge law relating to Bailment, pledgement and Agency
- To gain knowledge about the Law of sale of Goods Act
- To gain Knowledge about the Negotiable Instruments Act and Information Technology Act and to create awareness about e-commercial law(IT Act and Cyber - Crime)

**UNIT –I      MERCANTILE LAW:**

Introduction – Definition and Scope of Mercantile law – Sources of Mercantile Law – Contracts – Nature, Kinds and requisites for Valid contracts – Contingent Contract – Quasi Contract – Void agreements.

**UNIT- II      CONTRACT:**

Performance of a Contract – Discharge of a contract - Remedies for breach including Specific Performance.

**UNIT -III      AGENCY:**

Indemnity and Guarantee – Bailment and pledge – Agency- Creation of Agency – Classification of Agents, Powers and Duties of Agent and Principal – Termination of Agency.

**UNIT -IV      LAW OF SALE OF GOODS:**

Definition- Essentials of a Contract of Sale – Goods – Classification of Goods - Distinction between Sale and Agreement to sell – Document of Title to Goods – Rules Regarding delivery of goods – Acceptance of delivery – Rights of an unpaid seller – condition & warranty.

**UNIT -V      LAW OF NEGOTIABLE INSTRUMENTS:**

Law of Negotiable Instruments (Instrument Amendment Act, 2015 – Definition – characteristics – classification- notes, bills, cheques and promissory note.)

**UNIT - VI      CURRENT CONTOURS (For Continuous Internal Assessment Only):**

Cyber Laws- Information Technology Act 2000. **Recent Trends in Business Laws**  
Recent amendments in Contract Act - Case studies

**TEXT AND REFERENCE BOOKS : (Latest revised edition only)**

1. Mercantile law by M.C. Shukla – S. Chand & Company, New Delhi.
2. Business law by N.D.Kapoor – S. Chand & Sons, New Delhi.
3. Mercantile law by Batra and Kalra – Tata McGraw Hill Co, Mumbai
4. Mercantile law by M.C. Kuchhal – Vikas Publishing House, Chennai
5. Dynamic Business Law Nancy Kubasek and M. Neil Browne and Daniel Herron and Lucien , 5 th edition MC Graw Hill
6. Essentials of Business Law Student Edition, [Anthony Liuzzo](#), MC Graw Hill
7. <https://www.pinterest.com/pin/business-law-10th-edition-by-henry-r-cheeseman-in-2022-1105141196033462626/>
8. [Business Law I Essentials - Open Textbook Library \(umn.edu\)](#)
9. [The Information Technology Act, 2000|Legislative Department | Ministry of Law and Justice | GoI](#)
10. [The Information Technology Act, 2000\(3\).pdf \(meity.gov.in\)](#)

**COURSE OUTCOMES :**

After completion of the course the students will be able to realize the following outcomes:

CO	COURSEC OUTOMES	K LEVEL
CO1	Knowledge about the basics of Law and to know about the meaning of contract.	K1
CO2	Knowledge about the Principle and Practices of law relating to contract.	K2
CO3	Knowledge about the law relating to Bailment, pledge and Contract of Agency	K5
CO4	Knowledge about the different aspects and the rules and regulations connected with Sale of Goods Act	K6
CO5	Knowledge about the basics law pertaining to Negotiable Instruments, cyber-crime and the law relating to Information Technology	K5

**Mapping with Programme and Programme specific Outcomes:**

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

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**Second Year**

**CORE COURSE – VII  
COST ACCOUNTING**

**Semester-IV**

**Code:**

**(Theory**

**Credit: 5**

**OBJECTIVES:**

- To enable the students to know the importance of costing and to understand the basic concepts
- To acquaint learner with various methods and techniques of costing.
- Make learner understand benefit of costing to production unit, service unit and to Govt. organizations.
- Develop among learners various skills of costing techniques to be applied for minimization of cost and maximization of profit / social welfare.
- Learners understand to find out process costing

**UNIT- I COST ACCOUNTING:**

Definition, nature and scope of cost accounting cost concepts - classification - objectives and advantages - demerits of cost accounting methods and techniques - cost unit cost centres - cost sheet.

**UNIT -II MATERIALS COST:**

Purchase procedure - stores procedure - receipt and issue of materials - storage organization and layout - Inventory control levels of stock, perpetual inventory. ABC Analysis, EOQ Stores ledger - pricing of material issues, FIFO, LIFO, Simple Average & Weighted Average.

**UNIT- III LABOUR COST:**

Time keeping and time booking - methods of remuneration and incentive schemes - overtime and idle time - labour turnover - types - causes and remedies.

**UNIT -IV OVERHEADS:**

Classification, allocation, apportionment, absorption – recovery rates - Over & Under absorption - cost sheet and cost reconciliation statement.

**UNIT- V:**

**Job costing**, Contract costing, Process costing (Normal loss, Abnormal loss and gains only) - operating costing

**(Problem 80 %, Theory 20 %)**

**UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):**



**TEXT & REFERENCE BOOKS: (Latest revised edition):**

1. Cost Accounting by Jain and Narang - Kalyani Publishers, Chennai
2. Cost Accounting by S.P. Iyengar - Sultan Chand & Sons, New Delhi.
3. Cost Accounting 2.e by A. Murthy and S. Gurusamy - Vijay Nicole Imprints (P) Ltd, Chennai
4. Cost Accounting by Bhagwathi and Pillai - Sultan Chand & Sons, New Delhi.
5. Cost Accounting by S.N. Maheswari - Sultan Chand & Sons, New Delhi.
6. Cost Accounting by Dr. R. Ramachandran & Dr. R. Srinivasan, Sri Ram Publication, Trichy.
7. Fundamental of cost accounting by DR NARISIS-Atlantic publication New Delhi.

**COURSE OUTCOMES :**

After completion of the course the students will be able to realize the following outcomes:

CO	COURSEC OUTOMES	K LEVEL
CO1	Learners are explained how accounts are maintained in cost account and how to record various costing transactions.	K2
CO2	Learner got insight as to where contract costing is applied, steps in contract costing, and profit is ascertained of complete & incomplete contract.	K1
CO3	Learner understood of Process costing is applicable and to ascertain cost at each stage of process; valuation of abnormal gain & abnormal loss	K5
CO4	Learner understood of meaning, application of Marginal costing towards Break even analysis, P/V ratio used in Managerial decision.	K3
CO5	Learner got understanding of standard cost and its types, process, and types of variances through application used for Managerial decisions	K3,K4

**Mapping with Programme and Programme specific Outcomes:**

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



**Second Year**

**CORE PRACTICAL- I  
INTERNET AND WEB APPLICATIONS**

**Semester-IV**

**Code:**

**(Practical)**

**Credit: 5**

**OBJECTIVES:**

- To create, browse and download of e.mail
- To visit web page of business places, Railway and Airline reservation, and online chatting
- To understand Applications of Internet, internet protocols, E-mail and voice mail
- To practice on HTML, Web Browser and Lists
- To work HTML Table and XML

**UNIT- I:**

E-mail address – creation – browsing – search engines –downloads

**UNIT- II:**

Visiting business places, libraries, Railway and Airline reservation, online chatting

**UNIT -III:**

HTML tags – Introduction and Tables

**UNIT- IV:**

Forms and Lists – two types

**UNIT V:**

Web page designing – College web page application– Tour spot – Page design  
E.Commerce Purchase applications page

**UNIT - VI      CURRENT CONTOURS (For Continuous Internal Assessment Only):**

Web page designing for your college

**COURSE OUTCOMES :**

After completion of the course the students will be able to realize the following outcomes:

<b>CO</b>	<b>COURSEC OUTOMES</b>	<b>K LEVEL</b>
<b>CO1</b>	Creating, browsing and downloading e.mail	<b>K6</b>
<b>CO2</b>	Working on web page of business places, Railway and Airline reservation, and online chatting	<b>K1</b>
<b>CO3</b>	Applications of Internet, internet protocols, E-mail and voice mail	<b>K3</b>
<b>CO4</b>	Practice on HTML, Web Browser and Lists	<b>K2</b>
<b>CO5</b>	HTML Table and XML	<b>K3</b>

**Mapping with Programme and Programme specific Outcomes:**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>
<b>CO2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>
<b>CO4</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>
<b>CO5</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>

**Second Year**

**SECOND ALLIED COURSE - II**  
**BANKING THEORY LAW AND PRACTICE**  
**(Theory)**

**Semester-IV**

**Code:**

**Credit: 3**

**OBJECTIVES:**

- To acquire knowledge about relationship between banker and customer and services rendered
- To make the students understand the various types of accounts and savings schemes
- To give them an overview about types of customers
- To have clarity about the rights, responsibilities and duties of paying and collecting banker
- To make them aware of recent trends in Modern Banking,

**UNIT -I      BANKER AND CUSTOMER:**

Definition of the term banker and customer – General relationship – special relationship – main functions and subsidiary services rendered by banker – agency services and general utility services.

**UNIT -II      TYPES OF SAVING ACCOUNTS:**

Operations of Bank Accounts – Fixed Deposits – Fixed Deposit Receipt and its implications – Savings Bank accounts – Current accounts – Recurring Deposit accounts- New Deposit savings schemes introduced by Banks – Super Savings Package – Cash Certificate, Annuity Deposit – Reinvestment plans – Perennial Premium plan – Non Resident (External) accounts Scheme.

**UNIT- III      TYPES OF CUSTOMERS:**

Types of Customers – Account holders – Procedure for opening and closing of accounts of Customers- particulars of individuals including Minor, illiterate persons- Married women – Lunatics – Drunkards – Joint Stock Companies – Non- Trading Associations – Registered and Unregistered Clubs – Societies, Attorney - Executive and administration – Charitable institutions – trustees – Liquidators – Receivers – Local authorities – steps to be taken by banker in the event of death, Lunacy, Bankruptcy – winding up Garnishee Order.

**UNIT –IV      PAYING AND COLLECTING BANKER:**

Paying and collecting bankers – rights, responsibilities and duties of paying and collecting banker – precautions to be taken in payment and collection of cheques – protection provided to them – nature of protection and conditions to get protection – payment in due course – recovery of money paid at mistake.

## **UNIT- V PASS BOOK AND CHEQUES:**

Pass book and Issue of duplicate pass book – cheques - Definition of a cheque – requisites of a cheque – drawing of a cheque - types of cheque – alteration – marking – crossing – different forms of crossing and their significance – Endorsement loss of cheques in transit – legal effect. Modern Banking, Banking practice – e banking – Internet banking – Mobile banking – ATMS- Cash Machine – EFT (Electronic Fund Transfer) – RTGs, NEFT, MICR.

## **UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only): TEXT AND REFERENCE BOOKS: (Latest revised edition only)**

1. Sundaram and Varshney, “Banking Theory, Law & Practice” Sultan Chand Company, New Delhi
2. S.M. Sundaram “Banking Theory, Law & Practice” Sri Meenaksi Publications, Karaikudi
3. M.Kumar, Srinivasa, ” Banking” New Central Book Agency
4. M.S. Ramasamy, ”Tannan’s Banking Law & Practice in India” Sultan Chand Company, New Delhi.
5. E. Gorden and N. Natarajan” Banking Theory, Law & Practice” Himalaya Publication.
6. B.Santhanam, “Banking Theory, Law & Practice” Margham Publications, Chennai. J. Jayasankar, “Marketing,” Margham Publications, Chennai.

### **COURSE OUTCOMES :**

After completion of the course the students will be able to realize the following outcomes:

<b>CO</b>	<b>COURSEC OUTOMES</b>	<b>K LEVEL</b>
<b>CO1</b>	Elucidate the services rendered by banks	<b>K4</b>
<b>CO2</b>	Have an understanding about various types of accounts and savings schemes	<b>K2</b>
<b>CO3</b>	Generate information types of customers	<b>K2</b>
<b>CO4</b>	Analyze information about the rights, responsibilities and duties of paying and collecting banker	<b>K5</b>
<b>CO5</b>	Express opinions recent trends in Modern Banking	<b>K1</b>

### **Mapping with Programme and Programme specific Outcomes:**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	3	3	3	2	3	2	3	3	3	2
<b>CO2</b>	2	2	3	2	2	2	2	2	3	3
<b>CO3</b>	2	3	2	2	3	3	2	3	3	2
<b>CO4</b>	3	3	3	3	3	2	3	3	2	3
<b>CO5</b>	3	3	3	3	2	3	3	3	2	2

**Third Year**

**CORE COURSE – VIII  
CORPORATE ACCOUNTING  
(Theory)**

**Semester-V**

**Code:**

**Credit: 5**

**OBJECTIVES:**

- To enable the students to know about accounting procedure in corporate accounting
- To make learner to understand format of company final accounts and various schedules of company final accounts.
- To make learner to acquaint information of buy-back of shares and their legal formalities
- To acquaint learner with various methods and techniques of amalgamation
- To understand sources of financial activities towards company
- Develop among learners various skills of corporate techniques to be applied for minimization of cost and maximization of profit

**UNIT -I        SHARES:**

Introduction legal provisions regarding issue of shares, application, allotment, calls, calls-in-arrears, calls-in-advance, issue of shares at premium- issue of shares at discount- forfeiture of shares - re-issue-accounting entries.

**UNIT -II       DEBENTURES:**

Issue and redemption of debentures - methods of redemption of debentures- installment - cum-interest and Ex-interest redemption by conversion, sinking fund, insurance policy. Redemption of preference shares- implication of Section 80 and 80A of the Companies Act

**UNIT -III       AMALGAMATION:**

Purchase consideration- accounting treatment - pooling of interest method and purchase method, Absorption, external and internal reconstruction of companies.

**UNIT -IV       ACCOUNTS OF HOLDING COMPANY :**

legal requirements relating to presentation of accounts - Consolidation of balance sheet (excluding chain holding)

**UNIT V :**

**Final accounts of banking** companies (new format) and **Insurance** companies (New Format)

**(Problem 80 %, Theory 20 %)**

## UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):

### TEXT AND REFERENCE BOOKS: (Latest revised edition only)

1. Advanced Accountancy by M.C. Gupta, Shukla and Grewal - S. Chand publishing, Delhi
2. Advanced Accountancy by R.L. Gupta and Radhaswamy - Sultan Chand & Sons, New Delhi.
3. Advanced Accountancy by Jain and Narang - Kalyani Publishers, Chennai
4. Corporate Accounting by Palaniappan&Hariharan - Vijay Nicole Imprints (P) Ltd, Chennai.
5. Advanced Accountancy by Arulanandam and Raman - Himalayan Publishers, New Delhi.
6. Corporate accounting by Mohamed Hanif-amazon
7. Fundamentals of *Corporate Accounting* ; Authors, *Mohammed Hanif*, Amitabha Mukherjee ; Publisher, McGraw-Hill Education

### COURSE OUTCOMES :

After completion of the course the students will be able to realize the following outcomes:

CO	COURSEC OUTOMES	K LEVEL
CO1	To make learner to understand format of company final accounts and various schedules of company final accounts.	K2
CO2	To make learner to acquaint information of buy-back of shares and their legal formalities	K1
CO3	To acquaint learner with various methods and techniques of amalgamation	K3
CO4	To understand sources of financial activities towards company	K2
CO5	Develop among learners various skills of corporate techniques to be applied for minimization of cost and maximization of profit	K4,K5

### Mapping with Programme and Programme specific Outcomes:

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



**Third Year**

**CORE COURSE – IX  
INTRODUCTION TO ORACLE AND SQL  
(Theory)**

**Semester-V**

**Code:**

**Credit: 5**

**OBJECTIVES:**

- To learn about file and database structure,
- To gain knowledge on Relational Database
- To understand Keys, SQL and Commands
- To study Oracle, SQL queries, Retrieving, Restricting and Sorting data,
- To familiar with Single and Group Function

**UNIT -I INTRODUCTION TO FILE :**

Flat File – Advantage and disadvantage of Flat File – Introduction to Database - Types of database structure: Hierarchical Data Base – Relational Data Base – Object Relational Data Base.

**UNIT -II INTRODUCTION TO RELATIONAL DATABASE:**

Relational Database terms: Records – Fields – Tables – Advantage and disadvantage of Relational Database.

**UNIT –III KEYS:**

Primary Key – Foreign Key – Candidate Key – Composite Key - Super Key – Implementation of those keys on tables.  
SQL and Commands

**UNIT -IV INTRODUCTION TO ORACLE:**

Data languages (DDL, DML, DCL) – Introduction to SQL queries: CREATE, ALTER, DROP, RENAME, TRUNCATE, SELECT statements – Retrieving data – Restricting and Sorting data.

**UNIT -V FUNCTION:**

Single Row Function – Group Function – Reporting Aggregated data – Displaying data from multiple tables – Sub Queries – Normalisation (upto Third Normal Form)

**UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):**

Uses of Oracle and SQL in Business

**TEXT AND REFERENCE BOOKS: (LATEST REVISED EDITION)**

1. Oracle – backup and recovery handbook publication –Rama velpure - Tata McGraw Hill.
2. Oracle 8i on Windows NT – Meghraj ThakkarTech media publications.
3. Oracle power objects handbook Bruce kolste, David Petersen - Tata McGraw Hill.
4. Oracle 8 – Edwalen and steve Adrien de Luca- Tech Media publications

**COURSE OUTCOMES :**

After completion of the course the students will be able to realize the following outcomes:

CO	COURSEC OUTOMES	K LEVEL
CO1	File and database structure,	K2
CO2	Relational Database, its terms, advantage and disadvantage	K5
CO3	Different Keys, SQL and Commands	K6
CO4	Basics of Oracle, SQL queries, Retrieving, Restricting and Sorting data.	K2,K3
CO5	Single and Group Function	K4

**Mapping with Programme and Programme specific Outcomes:**

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

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**Third Year**

**CORE COURSE – X  
VISUAL PROGRAMMING  
(Theory)**

**Semester-V**

**Code:**

**Credit: 5**

**OBJECTIVES:**

- To know Visual Basic and its workings
- To gain knowledge on Variables,
- To understand Standard Controls, Frame Control and Image Control
- To learn File System
- To familiar with Database and Dot Net

**UNIT –I INTRODUCTION TO VISUAL BASIC:**

Integrated development environment features – Forms – Controls – Events – Methods – Properties - Uses of Property Window – Code Window (Code Behind File) – Variable declaration.

**UNIT –II SCOPE OF VARIABLES:**

Constant – Array – Loops in Visual Basic: For ... Next, While, Do...While - Select statements: if...end if - if...else if...end if - Select...Case End Case -

**UNIT -III STANDARD CONTROLS:**

Form - Text Box – Command Button – Label Box – Check Box – Frame Control – Combo Box – List Box – Radio Button - Image Control - Picture Box – Timer.

**UNIT -IV FILE SYSTEM:**

Drive, DirList, File List Box – Introduction to Built-in-Active X control tool bar – Tree view – Menu Editor – Command dialog control – Rich Text Box.

**UNIT -V INTRODUCTION TO DATABASE:**

MS Access – Data Grid (Accessing Data Base data) – Open data base connectivity – Introduction to Dot Net: IDE – Execution Procedures – CLR – CTS.

**UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):**

Recent developments in Visual basic and database

**TEXT AND REFERENCE BOOKS: (Latest revised edition only)**

1. Mastering Visual Basic 6 – BPB Publications, New Delhi.
2. Mohammed Azam, Programming with Visual basic 6.0 – Vikas Publishing House.
3. Test Your Vb.Net Skills: Language Elements Part 1 Paperback – 1 Dec 2000
4. by Yashavant P. Kanetkar (Author), Asang Dani, BPB Publications, New Delhi.

**COURSE OUTCOMES :**

After completion of the course the students will be able to realize the following outcomes:

<b>CO</b>	<b>COURSEC OUTOMES</b>	<b>K LEVEL</b>
<b>CO1</b>	Visual Basic and its workings	<b>K1</b>
<b>CO2</b>	Variables and Select statements	<b>K2</b>
<b>CO3</b>	Standard Controls, Frame Control and Image Control	<b>K4</b>
<b>CO4</b>	File System and Built-in-Active X control tool bar	<b>K6</b>
<b>CO5</b>	Database and Dot Net	<b>K4</b>

**Mapping with Programme and Programme specific Outcomes:**

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

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**Third Year**

**CORE COURSE – XI  
MANAGEMENT ACCOUNTING  
(Theory)**

**Semester-V**

**Code:**

**Credit: 5**

**OBJECTIVES:**

- To understand the concepts of Management Accounting.
- To gain knowledge on fund flow and cash flow in Business operation.
- To understand budget and budgetary control in Business organization.
- To know the technique of marginal costing and standard costing
- To know the various methods of capital budgeting.

**UNIT- I INTRODUCTION AND FINANCIAL STATEMENT  
ANALYSIS:**

Management accounting – Definition – Objectives – Nature – Scope – Merits and limitations – Differences between management accounting and financial accounting – Management Accounting Vs Cost accounting - Financial statement analysis – Comparative statement – Common size statement–Trend percentage–Ratio analysis.

**UNIT- II FUND FLOW AND CASH FLOW STATEMENT:**

Fund flow statement – Schedule of changes in working capital – Funds from operation – Sources and applications –Cash flow statement–Fund flow statement Vs Cash flow statement–Preparation of cash flow statement as per AS-3

**UNIT –III BUDGET AND BUDGETARY CONTROL:**

Budget and Budgetary control –Advantages- limitations – Types – Preparation of Purchase, Production, sales, Flexible, Cash and Master budget

**UNIT -IV MARGINAL AND STANDARD COSTING:**

Marginal costing – CVP analysis – Break even analysis – BEP – Managerial applications – Margin of safety – Profit planning. Standard Costing – Problems relating to Material and Labour variance only.

**UNIT- V CAPITAL BUDGETING**

Capital Budgeting – Payback period – Accounting rate of return –Discounted cash flow – Net present value – Profitability index – Internal rate of return.

**(Problem 80 %, Theory 20 %)**

## **UNIT - VI      CURRENT CONTOURS (For Continuous Internal Assessment Only):**

### **TEXT AND REFERENCE BOOKS : (Latest revised edition only)**

1. S.N.Maheswari - Management Accounting – Sultan Chands & sons publications, New Delhi.
2. Sharma and Gupta – Management Accounting- Kalyani Publishers, Chennai.
3. R.Ramachandran and R.Srinivasan – Management Accounting–Sriram publication.
4. A.Murthi and S.Gurusamy – Management Accounting Vijay Nicole Publications, Chennai.
5. R.S.N.Pillai & V.Baghavathi – Management Accounting – S.Chand & Co, Mumbai
6. Hingorani & Ramanathan – Management Accounting - S.Chand & Co, NewDelhi.

### **COURSE OUTCOMES :**

After completion of the course the students will be able to realize the following outcomes:

<b>CO</b>	<b>COURSEC OUTOMES</b>	<b>K LEVEL</b>
<b>CO1</b>	The understand Basic knowledge on Management Accounting.	<b>K1</b>
<b>CO2</b>	Preparation of fund flow statement and cash flow statement as per AS – 3	<b>K2</b>
<b>CO3</b>	Design various types of Budget	<b>K4</b>
<b>CO4</b>	Understand the Marginal costing and Variance analysis	<b>K6</b>
<b>CO5</b>	Select better project by applying appropriate capital budgeting	<b>K4</b>

### **Mapping with Programme and Programme specific Outcomes:**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	3	3	3	3	2	2	3	3	3	2
<b>CO2</b>	3	3	3	2	3	2	3	2	3	3
<b>CO3</b>	3	3	2	3	2	3	2	2	3	2
<b>CO4</b>	3	3	3	2	3	3	3	3	2	3
<b>CO5</b>	2	3	2	3	2	2	3	3	3	2

**Third Year**

**MAJOR BASED ELECTIVE COURSE – I  
2. HUMAN RESOURCE MANAGEMENT**

**Semester-V**

**Code:**

**(Theory)**

**Credit: 5**

**OBJECTIVES:**

- To understand the concepts and principles of Human Resource Management.
- To understand about the Human Resource Management and importance of Human resources.
- To know about the importance and concepts of Human resources' planning.
- To know about the HR functions.
- To know about the Human Resources Development.
- To know about the performance appraisal.

**UNIT- I INTRODUCTION TO HUMAN RESOURCE MANAGEMENT:**

Meaning and Definition-Objectives-Functions- HR managers – Duties and Responsibilities of HR Managers - Changing role of Human Resource Managers

**UNIT - II HUMAN RESOURCES PLANNING PROCESS:**

Concept of Human Resource Planning-Characteristics-Steps in Human Resource Planning - Job Analysis - Job Description - Job specification.

**UNIT - III RECRUITMENT AND SELECTION PROCESS:**

Definition- Objectives- Factors affecting Recruitment- Source of Recruitment - Selection process- Types of Testing- Kinds of Employee Interview- Medical Screening-Appointment order.

**UNIT- IV TRAINING:**

Definition and purposes of Training- Distinction between Training and Development Assessing Training Needs- Steps in Training- On the Job and Off the Job Training Evaluation of Training Effectiveness- Methods of executive development.

**UNIT -V PERFORMANCE APPRAISAL :**

Definition and Objectives of Performance Appraisal –Steps in Appraisal- Traditional and Non traditional methods of Performance Appraisal- Pre-requisites of a Good Appraisal System- Defects in Performance Appraisal System.

**UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):**

Meaning, Process - Meaning and importance of HRIS - Advantages and Disadvantages of HRIS (Human Resource Information System).

**TEXT AND REFERENCE BOOKS:**

1. Gupta C.B- Human Resource Management, Sultan Chand and Sons, New Delhi.
2. P G Aquinas-Human Resource Management Principles and Practice, Vikas Publication, New Delhi.
3. ChitraAtmaramNaik-Human Resource Management-Ane Publisher, New Delhi.
4. Memoria C.B- Personal Management, Himalayan Publications, New Delhi.
5. Dave Ulrich, Jon Younger, Wayne Brockbank, Mike Ulrich, HR from the Outside In: Six Competencies for the Future of Human Resources, McGraw Hill Professional
6. Sundar K & Srinivasan J Essentials of Human Resource Management, 2e, Vijay Nicole Imprints (P) Ltd

**COURSE OUTCOMES :**

After completion of the course the students will be able to realize the following outcomes:

<b>CO</b>	<b>COURSEC OUTOMES</b>	<b>K LEVEL</b>
<b>CO1</b>	Knowledge about the importance of HR.	<b>K5</b>
<b>CO2</b>	Knowledge about the Job Analysis, description and the importance of planning.	<b>K4</b>
<b>CO3</b>	Ideas about the selection process.	<b>K3</b>
<b>CO4</b>	Knowledge about the HR functions and its methods.	<b>K2</b>
<b>CO5</b>	Knowledge about the methods of performance appraisal.	<b>K3</b>

**Mapping with Programme and Programme specific Outcomes:**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>
<b>CO2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>
<b>CO4</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>
<b>CO5</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>



**Third Year**

**SKILL BASED ELECTIVE COURSE – I  
INFORMATION TECHNOLOGY  
CONCEPTS  
(Theory)**

**Semester-V**

**Code:**

**Credit: 2**

**LEARNING OBJECTIVES:**

- To introduce Evolution, Classification and Applications of Computers
- To know Computer peripherals
- To learn about Software, Programming Language, Word Processing and Spread Sheets Presentation
- To study Data Communication and BDP
- To aware utility of computers at different places, computer security and internet

**UNIT- I:**

Introduction to Computers - Definition, .Characteristics of computer, Evolution of Computer, Block Diagram Of a computer, Generations of Computer, Classification Of Computers, Applications of Computer, Capabilities and limitations of computer.

**UNIT -II:**

Computer peripherals - Role of I/O devices in a computer system. Input Units: Keyboard, Terminals and its types. Pointing Devices, Scanners and its types, Voice Recognition Systems, Vision Input System, Touch Screen, Output Units: Monitors and its types. Printers: Impact Printers and its types. Non Impact Printers and its types, Plotters, types of plotters, Sound cards, Speakers, storage units.

**UNIT- III:**

Software and its needs, Types of S/W. System Software: Operating System, Utility Programs Programming Language: Machine Language, Assembly Language, High Level Language their advantages & disadvantages. Application S/W and its types: Word Processing, Spread Sheets Presentation, Graphics, DBMS s/w.

**UNIT- IV:**

Data Communication and BDP: Communication Process, Data Transmission speed, Communication Types (modes), Data Transmission Medias, Modem. Business Data Processing: Introduction, data storage hierarchy, Method of organizing data, File Types, File Organization.

**UNIT- V:**

Computers at Home, Education, Entertainment, Business, Science, Medicine and Engineering - Introduction to Computer Security - Computer Viruses, Bombs, Worms - WWW and Internet

## UNIT – VI CURRENT CONTOURS (for Continuous Internal Assessment only)

Recent developments in computer world

### REFERENCE BOOKS:

1. P.K.Sinha, Computer Fundamentals
2. Dr.S.V.Srinivasa Vallabhan - Computer Applications in Business, Sultan Chand, New Delhi
3. Alexis Leon and Mathews Leon by Fundamentals of Information, Technology. Vikas Publishing Company, New Delhi
4. Deepak Bharihoke, Fundamentals of Information Technology, Excel Publications, New Delhi.

### COURSE OUTCOMES :

After completion of the course the students will be able to realize the following outcomes:

CO	COURSEC OUTOMES	K LEVEL
CO1	Know Evolution, Classification and Applications of Computers	K1
CO2	Understand Computer peripherals	K2
CO3	Have knowledge on Software, Programming Language, Word Processing and Spread Sheets Presentation	K4
CO4	Do Data Communication and BDP	K3
CO5	Aware utility of computers at different places, computer security and internet	K5

### Mapping with Programme and Programme specific Outcomes:

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

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**Third Year**

**CORE COURSE – XII  
FINANCIAL SERVICES  
(Theory)**

**Semester-VI**

**Code:**

**Credit: 5**

**OBJECTIVES:**

- To enable the students to know the meaning and types of financial services.
- To make the students to understand the meaning and features of hire purchase.
- To develop Knowledge about mutual funds.
- To Knowledge the students to know the meaning and features of venture capital.
- To enhance the students to know about the significance and types of Factoring.

**UNIT- I INTRODUCTION TO FINANCIAL SERVICES:**

Financial services – meaning – classification – financial products and services – challenges facing the financial service sector – merchant banking – meaning – functions – SEBI guidelines – scope of merchant banking in India. NBFCs – RBI guidelines

**UNIT- II HIRE PURCHASE AND LEASING:**

Hire purchase – meaning – features – process – hire purchase and credit sales – hire purchase vs instalment purchase – leasing – concept – steps involved in leasing – lease vs hire purchase – types of lease – problems and prospects of leasing in India.

**UNIT – III MUTUAL FUNDS:**

Mutual funds – meaning – types – functions – advantages – institutions involved – UTI, LIC, commercial banks – entry of private sector – growth of mutual funds in India – SEBI guidelines – asset management companies.

**UNIT – IV VENTURE CAPITAL:**

Venture capital – meaning – features – methods of venture capital financing – models of venture financing – venture capital investment process – factors determining venture investment – advantages of venture capital – issues of Indian venture capital .

**UNIT – V FACTORY:**

Factoring - concepts – significance – types – factoring vs bills discounting – factoring in India – forfaiting – meaning – forfaiting vs export factoring – Problems of forfaiting / factoring

**UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):**

Recent Trends , assignments and Seminars

**TEXT AND REFERENCE BOOKS: ( Latest revised edition only )**

1. Financial markets & services by E.Gordon and K. Natarajan – Himalaya publishing house, New Delhi.
2. Financial services by E.Dhanraj – S.Chand & Co., New Delhi.
3. Financial services by S.Mohan and R.Elangovan – Deep and Deep Publications, New Delhi.
4. Financial services by S.Gurusamy – Vijay Nicole Imprints (P) Ltd, Chennai.
5. Lease Financial and Hire Purchase by Vinod Kothari – Wadhaw and Co., Nagpur.

**COURSE OUTCOMES :**

After completion of the course the students will be able to realize the following outcomes:

CO	COURSEC OUTOMES	K LEVEL
CO1	The meaning and types of financial services.	K1
CO2	The features of hire purchase.	K4
CO3	The functions of mutual funds.	K2
CO4	Meaning and features of venture capital.	K5
CO5	The significance and types of factoring.	K4

**Mapping with Programme and Programme specific Outcomes:**

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

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**Third Year**

**CORE COURSE – XIII  
INCOME TAX LAW AND PRACTICE  
(Theory-)**

**Semester-VI**

**Code:**

**Credit: 5**

**OBJECTIVES:**

- To know about new taxes, exemptions and deductions related to incomes.
- To understand the concept of Income tax
- To describe how to arrive taxable income from salary
- To find out the taxable income from house property
- To calculate the taxable income from Business and Profession.
- To ascertain the capital gains and income from other sources

**UNIT- I INCOME TAX ACT 1961 AND RESIDENTIAL STATUS:**

Income – Tax Act, 1961 – Definitions – Basis of charge different types of assessee previous year and Assessment year – capital and revenue income, expenditure and loss – incomes exempted under section 10 – Residential status.

**UNIT -II INCOME FROM SALARY:**

Income from salary: Basis of charge – Different forms of salary, allowances, perquisites and their valuation – computation of taxable salary – deductions from salary.

**UNIT -III INCOME FROM HOUSE PROPERTY:**

Income from House Property: Basis of charge – determination of annual value – GAV, NAV – income from let-out property – self occupied property – deductions – computation of taxable income.

**UNIT -IV INCOME FROM BUSINESS OR PROFESSION:**

Income from Business or Profession: Basis of charge – methods of accounting – deductions – disallowances, computation of taxable income – profit and gains of business and profession.

**UNIT –V INCOME FROM CAPITAL GAINS:**

Income from Capital Gains: Basis of charge – short and long term capital gains – indexed cost of acquisition and improvement – exemptions – computation of taxable capital gains – Computation of Income from other sources.

**(Problem 80 %, Theory 20 %)**

## **UNIT - VI      CURRENT CONTOURS (For Continuous Internal Assessment Only):**

**Self Study-** Seminars, Assignments, Recent Trends.

### **TEXT AND REFERENCE BOOKS: ( Latest and revised editions only)**

1. GaurandNarang, “IncomeTaxLawandPractice” KalyaniPublishers, NewDelhi
2. Dr.HC.Mehrotra, “IncomeTaxLawandAccounts” SahithyaBhavanpublishers
3. Dr.Vinod K.Singhanian, Students Guide to Income tax “ Taxmenn’s Publications, New Delhi
4. A. Murthy “ Income Tax Law & Practice” Vijay Nichole, Imprints (P) Ltd.
5. Dr. T.S. Reddy & Hariprasad Reddy ‘ Income tax’ – Margham Publications, Chennai

### **COURSE OUTCOMES :**

After completion of the course the students will be able to realize the following outcomes:

<b>CO</b>	<b>COURSEC OUTOMES</b>	<b>K LEVEL</b>
<b>CO1</b>	Know about the procedures regarding basic rules and regulations and Residential status	<b>K3</b>
<b>CO2</b>	Update the new tax slabs regarding salaried employees	<b>K4</b>
<b>CO3</b>	Get the latest information about deductions for house property.	<b>K4</b>
<b>CO4</b>	Make sure about the admissible, inadmissible expenses and deductions. Allowable for business or professional incomes	<b>K2</b>
<b>CO5</b>	Grasp the concept of capital gains, other sources of income.	<b>K3</b>

### **Mapping with Programme and Programme specific Outcomes:**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	3	3	2	3	2	3	3	2	3	2
<b>CO2</b>	3	3	2	3	3	3	2	3	3	3
<b>CO3</b>	3	2	3	2	2	2	3	3	3	3
<b>CO4</b>	3	3	3	2	3	3	3	2	2	3
<b>CO5</b>	3	2	3	3	2	3	2	3	2	3

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**Third Year**

**CORE PRACTICAL-II  
SQL APPLICATIONS USING ORACLE  
(Practical)**

**Semester-VI**

**Code:**

**Credit: 5**

**OBJECTIVES:**

- To create, alter and drop table,
- To manipulate data.
- To prepare records
- To calculate income tax and make use of bank application

**LIST OF PRACTICALS**

**SQL – DATA DEFINITION LANGUAGE:**

1. Table Creation with Constraints
2. Table Alteration (Add Column, Modify the size and data type, Drop Column)
3. Drop Table

**SQL – DATA MANIPULATION LANGUAGE:**

1. Data Insertion
2. Data Updating
3. Data Deletion
4. Ordering Tuples
5. Tuple Variable
6. Pattern Matching
7. Built-in Function
8. Set Operations
9. Join Operations
10. Nested Subqueries Views

**PL/SQL;**

1. Reverse the string.
2. Delete any record and count it.
3. Student Mark Sheet Preparation
4. Pay Roll preparation.
5. Insurance application

**SQL FORMS:**

1. Income Tax Calculation
2. Banking application

**COURSE OUTCOMES :**

After completion of the course the students will be able to realize the following outcomes:

<b>CO</b>	<b>COURSEC OUTOMES</b>	<b>K LEVEL</b>
<b>CO1</b>	Creation, alteration and dropping table,	<b>K6</b>
<b>CO2</b>	Manipulation of data	<b>K5</b>
<b>CO3</b>	Preparation of Data Manipulation Language.	<b>K3</b>
<b>CO4</b>	Preparation of records like, Mark Sheet, Pay Roll	<b>K4</b>
<b>CO5</b>	Income tax calculation and Banking application	<b>K3</b>

**Mapping with Programme and Programme specific Outcomes:**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>
<b>CO2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>
<b>CO3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>
<b>CO4</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>
<b>CO5</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>

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<b>Third Year</b>	<b>MAJOR BASED ELECTIVE COURSE – II</b>	<b>Semester-VI</b>
	<b>2. COMPUTERISED ACCOUNTING</b>	
<b>Code:</b>	<b>(Theory-)</b>	<b>Credit: 5</b>

### **OBJECTIVES:**

- To learn about Accounting packages, creation accounts and inventory, entering, deleting and editing vouchers.
- To gain knowledge on financial application, Codification of accounts and report generation.
- To study Tally, company creation, account groups, and ledgers
- To prepare Reports like, petty cash book, trial balance, profit and loss account, and balance sheet
- To familiar with Tax accounting i.e., GST

### **UNIT- I ACCOUNTING PACKAGES:**

computerized accounting – meaning and features – advantages and disadvantages – computerized vs manual accounting – creating of company – grouping of accounts – creation accounts and inventory – entering transactions: Vouchers – types – numbering – deleting and editing vouchers – opening and closing balances – stock valuation.

### **UNIT -II COMPUTERIZED ACCOUNTING:**

computers and financial application, accounting software packages. An overview of computerized accounting system – salient features and significance, concept of grouping of accounts - Codification of accounts, maintaining the hierarchy of ledger, generating accounting reports.

### **UNIT - III INTRODUCTION OF TALLY:**

starting tally – gateway to tally and exit from tally: company creation in tally, saving the company profile. Alteration / deletion of company, selection of company; account groups and ledgers hierarchy of account groups and ledgers, reserved account groups, account groups balance sheet – account groups of liabilities, account groups of assets account groups of profit & loss account – account groups of direct income and direct expenses apart from sale and purchases, indirect income and indirect expenses account masters – account groups creation and account ledgers creating feeding of opening balances alteration / deletion of account master records feeding of closing stock value

### **UNIT -IV REPORTS:**

petty cash book – trial balance – profit and loss account – balance sheet – group wise - accounts wise – data range reports – preparation of departmental accounts – preparation of bank accounts – bank reconciliation statement – stock reports – budget variance reports – transactions list – accounts list.

**UNIT - V TAX ACCOUNTING:**

GST, GST reports – service tax: service tax register, service tax reports – MS-Excel – introduction – menus, commands, toolbars and their icons – functions.

**UNIT - VI CURRENT CONTOURS: (For Continuous Internal Assessment Only):**

Utility, obstacles and future of computerized accounting in India

**TEXT & REFERENCE BOOKS : (Latest revised edition):**

1. Krishnan, N., Windows and MS office 2000 with database concepts, Scitech publications
2. Dr. S.V.Srinivasa Vallabhan, Computer Application in business - Sultan chand and sons.
3. Computer Application in Accounting software – by P.Kasivairavan – Friends publication.
4. Computer Applications in Business – Mohankumar K & Rajkumar S – Vijay Nicole Imprints (P) Ltd

**COURSE OUTCOMES :**

After completion of the course the students will be able to realize the following outcomes:

CO	COURSEC OUTOMES	K LEVEL
CO1	Accounting packages, creation accounts and inventory, entering, deleting and editing vouchers.	K5
CO2	Financial application, Codification of accounts and report generation.	K3
CO3	Tally, company creation, account groups, and ledgers	K4
CO4	Preparation of Reports like, petty cash book, trial balance, profit and loss account, and balance sheet	K2
CO5	Tax accounting i.e., GST	K5

**Mapping with Programme and Programme specific Outcomes:**

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

**Third Year**

**PROJECT**

**Semester-VI**

**Code:**

**Credit: 3**

The candidate shall be required to take up a Project Work by group *or individual* and submit it at the end of the final year. The Head of the Department shall assign the Guide who, in turn, will suggest the Project Work to the students in the beginning of the final year. A copy of the Project Report will be submitted to the University through the Head of the Department on or before the date fixed by the University.

The Project will be evaluated by an internal and an external examiner nominated by the University. The candidate concerned will have to defend his/her Project through a Viva- voce.

**ASSESSMENT/EVALUATION/VIVA VOCE:**

**1. PROJECT REPORT EVALUATION (Both Internal & External)**

I. Plan of the Project - 20 marks

II. Execution of the Plan/collection of Data / Organisation of Materials / Hypothesis, Testing etc and presentation of the report. - 45 marks

III. Individual initiative - 15 marks

2. Viva-Voce / Internal& External - 20 marks

**TOTAL - 100 marks**

**PASSING MINIMUM:**

Project	Vivo-Voce 20 Marks 40% out of 20 Marks (i.e. 8 Marks)	Dissertation 80 Marks 40% out of 80 marks(i.e. 32 marks)
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A candidate who gets less than 40% in the Project must resubmit the Project Report. Such candidates need to defend the resubmitted Project at the Viva-voce within a month. A maximum of 2 chances will be given to the candidate.

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**Third Year**

**SKILL BASED ELECTIVE COURSE –II  
BASICS OF GOODS AND SERVICE TAX  
(Theory)**

**Semester-VI**

**Code:**

**Credit: 2**

**LEARNING OBJECTIVES:**

- To Understand the Basics of GST.
- To Study the Registration and Computation of GST.
- To Acquaint the Students with Filing of Returns.
- To understand the concepts of GST technology.
- To explore the knowledge relating to the penalties and offences relating to GST.

**UNIT- I:**

Overview of Goods and Service Tax-Introduction - Meaning of GST - IGST - Scope of GST - Present/Old Tax Structure V/S GST - GST In Other Countries- Existing Taxes Proposed to be Subsumed Under GST-Principles Adopted for Subsuming the Taxes-Dual GST-Benefits of GST-GST Council-GST Network (GSTN) And GST Regime-Integrated Goods and Services Tax Act- 2017- Title and Definitions- Administration.

**UNIT- II:**

Registration Under GST -Rules-Procedure of Registration- Exempted Goods And Services Under GST - Rates of GST– GST At 5 % - GST At 12 % - GST At 18 % - GST At 28% - Procedure Relating To Levy (CGST &SGST) -Various Schedules Related To Supply - Computation of Taxable Value and Tax Liability [CSGT &SGST] -Procedure Relating To Levy (IGST)

**UNIT –III:**

Input Tax Credit (ITC)- Eligibility and Conditions for Taking Input Tax Credit- Apportionment of ITC and Blocked Credit -Various Documents Under GST- Tax Invoice-Bill for Supply- Debit Note- Credit Note- Payment Voucher- Receipt Voucher- E-Way Bill- HSN Code and SAC Code - Simple Problems on Utilization Of Input Tax Credit

**UNIT-IV:**

Assessment and Administration of GST - Types of GST Returns- Types of Assessment &Assessment Procedures- Role and Functions of GST Council- Tax Authorities and Their Powers; Tax Deduction at Source &Tax Collection at Source- Refund of Tax-Offence and Penalties.

**UNIT –V:**

GST and technology -Introduction to GSTN – Power and Functions of GSTN – Design and Implementation Framework – Design &Implementation Framework GSTN. Goods And Service Tax Suvidha Provider (GSP) - Concept.

**Theory 80% Problems 20%**

## **UNIT VI      CURRENT CONTOURS** (for continuous internal assessment only)

### **REFERENCE BOOKS:**

1. V.S Datey – Taxman's: GST
2. Madhykar N Hiregange: GST
3. GST – Law and Practice, Dr. B.G Bhaskar and Manjunath
4. Mariyappa – GST
5. Step By Step Guide to GST – Compliances - Avinash Poddar
6. A Complete Guide To Goods and Services Tax – Sanjiv Agarwal
7. GST Law Manual – R.K.Jain
8. Hand Book On GST- Pratik Shah
9. GST Handbook to students – CA Vivek KR Agarwal, 2022, Neelam Book House.
10. GST for laymen, CA Apeshika Solanki, 2021, Bloomsbury India.

### **WEBSITE**

1. <https://www.taxmann.com/academy/>
2. <https://gstcouncil.gov.in/>

### **3. COURSE OUTCOMES :**

4. After completion of the course the students will be able to realize the following outcomes:
- 5.

<b>CO</b>	<b>COURSE OUTCOMES</b>	<b>K LEVEL</b>
<b>CO1</b>	The students will get a general understanding of the GST law in the country	<b>K2</b>
<b>CO2</b>	The students will provide an insight into practical aspects of GST	<b>K6</b>
<b>CO3</b>	The students will equip themselves to become tax practitioners.	<b>K3</b>
<b>CO4</b>	The students will be able to calculate GST at different levels.	<b>K5</b>
<b>CO5</b>	Assessment and Administration of GST	<b>K4</b>

### **Mapping with Programme and Programme specific Outcomes:**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>
<b>CO2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>
<b>CO3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>
<b>CO4</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>
<b>CO5</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>

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