



**NEHRU MEMORIAL COLLEGE**

(AUTONOMOUS)

(Nationally Accredited with 'A' Grade)

PUTHANAMPATTI - 621007



PROGRAMME

**B.Com (CA)**

SYLLABUS

**Under Choice Based Credit System [CBCS] Pattern**

**(For the Students admitted from 2019 – 2020 Onwards)**

**PG & RESEARCH DEPARTMENT OF COMMERCE**

## NEHRU MEMORIAL COLLEGE (AUTONOMOUS)

PUTHANAMPATTI – 621 007

### B.Com (COMPUTER APPLICATIONS) PROGRAMME

(COURSE STRUCTURE UNDER CBCS for the year 2019-2020 Onwards)

SEM	SUB CODE	TITLE OF COURSE	INS. HOURS	CREDITS	CIA	EXT	TOT
I	19T101	LC-I-Tamil	6	3	25	75	100
	19H101	ELC-I-English	6	3	25	75	100
	19CA101	CC-I-Introduction to Accountancy	6	5	25	75	100
	19CA102	CC-II – Marketing	5	5	25	75	100
	19CA103A	AC-I- Fundamentals of computer Applications	5	3	25	75	100
	19VED	Value Education	2	2	25	75	100
		<b>TOTAL</b>		<b>30</b>	<b>21</b>	-	-
II	19T202	LC-II-Tamil	6	3	25	75	100
	19H202	ELC-II-English	6	3	25	75	100
	19CA203	CC-III- Business Tools for Decision Making	5	3	25	75	100
	19CA202A	AC-II- Data Base Management Systems (Theory – I)	5	5	25	75	100
	19CA203AL	AC-III- RDBMS Lab	4	3	40	60	100
	19XCA21	SKBC-I-Office Management	2	2	25	75	100
	19EVS	EVS – Environmental Studies	2	2	25	75	100
	<b>TOTAL</b>		<b>30</b>	<b>21</b>	-	-	<b>700</b>
III	19T303	LC-III-Tamil	6	3	25	75	100
	19H303	ELC-III English	6	3	25	75	100
	19CA307	CC-IV- Business Accounting	6	5	25	75	100
	19CA3089	CC-V- Business Communication	5	5	25	75	100
	19CA304AL	AC-IV- PC Package (Practical)	4	3	40	60	100
	19XCA32	SKBC-II- Stock Exchange Practices	2	2	25	75	100
	19GS	Gender Studies	--	1	-	100	100
	<b>TOTAL</b>		<b>29</b>	<b>22</b>	-	-	<b>700</b>
IV	19T404	LC-IV Tamil	6	3	25	75	100
	19H404	ELC-IV English	6	3	25	75	100
	19CA410	CC-VI- Cost Accounting	5	5	25	75	100
	19CA411	CC-VII-Business Management	5	4	25	75	100
	19CA405A	AC-V- Web Programming	4	4	25	75	100
	19CA406AL	AC-VI- Web Development Lab	3	2	40	60	100
	19CA4N	NMEC1-Principles of Banking	2	2	25	75	100
	19SSC	SSC-Soft Skills	---	2	-	100	100
	<b>TOTAL</b>		<b>31</b>	<b>25</b>	-	-	<b>800</b>

V	19CA513	CC-VIII- Corporate Accounting	6	5	25	75	100
	19CA514	CC-IX-Entrepreneurial Development	6	5	25	75	100
	19CA515L	CC-X-Fundamentals of Computerized Accounting (practical)	6	5	40	60	100
	19CA516	CC-XI- Python Programming	5	4	25	75	100
	19CA517(a)	**EC-I-(a)Business Law(Or) (b)Auditing	5	4	25	75	100
	19CA517(b)						
	19CA5N	NMEC II- Principles of Human Resource Management	2	2	25	75	100
		<b>TOTAL</b>	<b>30</b>	<b>25</b>	<b>-</b>	<b>-</b>	<b>600</b>
VI	19CA618	CC-XII- Management Accounting	5	4	25	75	100
	19CA619	CC-XIII- Income Tax Law and Practice	5	5	25	75	100
	19CA620L	CC-XIV- Advanced Computerized Accounting (Practical)	5	4	40	60	100
	19CA621	CC-XV- Banking Theory Law and Practice	5	4	25	75	100
	19CA622(a)	**EC-II-(a)E-Commerce (Or) (b)Management Information System	5	4	25	75	100
	19CA622(b)						
	19CA623(a)L	**EC-III-(a)Commerce Practical(Or) (b)Human Resource Management	5	4	40	60	100
	19CA623(b)				25	75	
	19EA	EA- Extension Activities	-	1	-	-	-
		<b>TOTAL</b>	<b>30</b>	<b>26</b>	<b>--</b>	<b>-</b>	<b>600</b>
		<b>TOTAL</b>	<b>180</b>	<b>140</b>			<b>4000</b>
	19CAC	Comprehensive Course	--	4	--	--	100
	19XCA33	SKBC- III (Self Study)	--	2	--	--	100
		<b>GRAND TOTAL</b>	<b>180</b>	<b>146</b>	<b>--</b>	<b>--</b>	<b>4200</b>

**Exam at the end Academic Year**

# NEHRUMEMORIAL COLLEGE (AUTONOMOUS)

(Nationally Accredited with 'A' Grade)

PUTHANAMPATTI – 621007

## **B.Com (COMPUTER APPLICATIONS) PROGRAMME**

(COURSE STRUCTURE UNDER CBCS for the year 2019-2020 Onwards)

PART.	COURSES	TOTAL NO. OF COURSES	TOTAL NO. OF INSTRUCTION HOURS	TOTAL NO. OF CREDITS
I	Language Course- Tamil	4	24	12
II	Language Course-English	4	24	12
III	CC-Core-Course	15	80	68
	AC-Allied Course	6	25	20
	EC-Elective Course	3	15	12
IV	SKBC-I,II	2	4	4
	NMEC-I,II	2	4	4
	GS-Gender Studies	1	-	1
	SSC-Soft skills	1	-	2
	VE-Value Education	1	2	2
	EVS-Environment Studies	1	2	2
	EA-Extension Activities	-	-	1
IV	Extra Credit Course (Offered by the College)			
	CC-Comprehensive Course	1	-	4
	SKBC-III	1	-	2
	Total	42	180	146

# **NEHRU MEMORIAL COLLEGE**

(AUTONOMOUS)  
ACCREDITED WITH "A" GRADE BY NAAC  
PUTHANAMPATTI, TRICHY DT.

## **SYLLABUS REVISION (2019-2020 Onwards)**

**Department** : Commerce  
**Academic Programme offered** : B.Com(Computer Applications)  
**Year of Implementation** : 2019-2020 Onwards  
**OBE Elements for B.Com(CA) programme.**

### **Programme Educational Objectives(PEO)**

**The graduates will be able to:**

- PEO-1:** Possess competent skills in micro areas like Accounting, Taxation, Companies, Banking, Insurance and E-Commerce.
- PEO-2:** Develop a programme for system based Applications and Web page creation for business enterprises.
- PEO-3:** Pursue research in their chosen field of Commerce and Computer Applications
- PEO-4:** Modeling, Designing, implementing and verifying a computing system, and to meet specified requirements while considering real-world constraints.
- PEO-5:** Find solutions to the real time problems of business with the specialized knowledge developed through practical training.
- PEO-6:** Demonstrate team spirit, Enriched communication and Intellectual skills and values continue to learn and adapt to change throughout their career.

## **Program Outcome (PO)**

**At the end of the programme, graduates will be able to:**

- PO-1:** Gain knowledgeable in the in the field of Commerce and computer application in business and apply the principles of the same to the needs of the employer / institution / enterprise/ society.
- PO-2:** Acquiring skills in the field of Commerce and Computer applications.
- PO-3:** Identify with appreciate Professional ethics and social, legal aspects of Commerce.
- PO-4:** Demonstrate a fundamental comprehension of business opportunity, evaluation from the Perspective of a Prospective Investor.
- PO-5:** Identify the most recognized sources of potential fund and Financing business start-ups or expansion.
- PO-6:** Integrate the ethical behavior in self learning, apply towards lifelong learning and acquiring knowledge in modern corporate and IT sector.

## **Programme Specific Outcome (PSO)**

**The graduates will be able to:**

- PSO - 1:** Apply the knowledge of Commerce and its Applications in the domain of Trade, Company and Financial Institutions and IT sector.
- PSO- 2:** Solve the complex problems in the field of business and software with an understanding of the Societal, Legal and Cultural impacts of the solution.
- PSO-3:** Demonstrate progressive learning of various tax issues and tax forms related to individuals and others.
- PSO-4:** Recognize features and roles of Businessmen, Entrepreneur, Managers, Consultant, which will help to possess knowledge and other soft skills.
- PSO-5:** Acquire practical skills to work as Tax consultant, Audit assistant, and other supporting services.
- PSO-6:** Apply both quantitative and qualitative knowledge to their future careers in business.

# NEHRU MEMORIAL COLLEGE (AUTONOMOUS)

(Nationally Accredited with 'A' Grade)

PUTHANAMPATTI - 621007

UG Programme B.Com(CA) – Curriculum Framework

(For the Candidates admitted from 2019 – 2020 Onwards)

Sem.	Code	Title	Hrs/Wk	Credits	Marks		
					Int.	Ext.	Ext.
<b>I</b>	LC	Language Course (Tamil) I	6	3	25	75	100
	ELC	English Language Course I	6	3	25	75	100
	CC	Core Course I	6	5	25	75	100
	CC	Core Course II	5	5	25	75	100
	AC	Allied Course I	5	3	25	75	100
	VE	Value Education	2	2	25	75	100
	<b>Total</b>	<b>6</b>	<b>30</b>	<b>21</b>	<b>-</b>	<b>-</b>	<b>600</b>
<b>II</b>	LC	Language Course(Tamil) II	6	3	25	75	100
	ELC	English Language Course II	6	3	25	75	100
	CC	Core Course III	5	3	25	75	100
	AC	Allied Course II	5	5	25	75	100
	ACL	Allied Course III	4	3	40	60	100
	EVS	Environmental Studies	2	2	25	75	100
	SKBC	Skill Based Course I	2	2	25	75	100
<b>Total</b>	<b>7</b>	<b>30</b>	<b>21</b>	<b>-</b>	<b>-</b>	<b>700</b>	
<b>III</b>	LC	Language Course(Tamil) III	6	3	25	75	100
	ELC	English Language Course III	6	3	25	75	100
	CC	Core Course IV	6	5	25	75	100
	CC	Core Course V	5	5	25	75	100
	ACL	Allied Course IV	4	3	40	60	100
	SKBC	Skill Based Course II	2	2	25	75	100
	GS	Gender Studies	-	1	-	100	100
<b>Total</b>	<b>7</b>	<b>29</b>	<b>22</b>	<b>-</b>	<b>-</b>	<b>700</b>	

Sem.	Code	Title	Hrs/Wk	Credits	Marks		
					Int.	Ext.	Tot.
IV	LC	Language Course (Tamil) IV	6	3	25	75	100
	ELC	English Language Course IV	6	3	25	75	100
	CC	Core Course VI	5	5	25	75	100
	CC	Core Course VII	5	4	25	75	100
	AC	Allied Course V	4	4	25	75	100
	ACL	Allied Course VI	3	2	40	60	100
	NMEC	Non Major Elective Course I	2	2	25	75	100
	SSC	Soft Skill Course	-	2	-	100	100
	<b>Total</b>	<b>8</b>	<b>31</b>	<b>25</b>	<b>-</b>	<b>-</b>	<b>800</b>
V	CC	Core Course VIII	6	5	25	75	100
	CC	Core Course IX	6	5	25	75	100
	CCL	Core Course X	6	5	40	60	100
	CC	Core Course XI	5	4	25	75	100
	EC	Elective Course I(a)	5	4	25	75	100
		Elective Course I(b)					
	NMEC	Non Major Elective Course II	2	2	25	75	100
<b>Total</b>	<b>6</b>	<b>30</b>	<b>25</b>	<b>-</b>	<b>-</b>	<b>600</b>	
VI	CC	Core Course XII	5	4	25	75	100
	CC	Core Course XIII	5	5	25	75	100
	CCL	Core Course XIV	5	4	40	60	100
	CC	Core Course XV	5	4	25	75	100
	EC	Elective Course II(a)	5	4	25	75	100
		Elective Course II(b)					
	ECL	Elective Course III(a)	5	4	40	60	100
		Elective Course III(b)			25	75	
	EA	Extension Activities	-	1	-	-	-
<b>Total</b>	<b>6</b>	<b>30</b>	<b>26</b>	<b>-</b>	<b>-</b>	<b>600</b>	
<b>TOTAL</b>		<b>40</b>	<b>180</b>	<b>140</b>			<b>4000</b>



**\*\*EC - Elective Courses:**

Sem	Elective Course Code		Courses
V	EC – I	19CA517(a)	(a) Business Law (or) (b) Auditing
		19CA517(b)	
VI	EC – II	19CA622(a)	(a) E-Commerce (or) (b) Management Information System
		19CA622(b)	
	EC – III	19CA623(a)	(a) Commerce Practical (or) (b) Human Resource Management
		19CA623(b)	

**EXC –Extra Credit Course[s]:**

Semester	Code	Course	Credits
II	19CAEXC1	Internship	2
IV	19CAEXC2	Internship	2

**Procedure**

1. Bona fide Letter
2. Work schedule
3. Attendance
4. Review
5. Certificate 2 Signed Copy

**Mark Assessment for Internship**

**Internal=25 (Have to follow the procedure)**

**External=75 (Power Point Presentation during the Viva-Voce)**

**EC-III-Commerce Practical****(External + Internal = 60 + 40 = 100 marks)**

<b>External</b>					
<b>Knowledge Level</b>	<b>Section</b>	<b>Marks</b>	<b>Hrs</b>	<b>Total</b>	<b>Passing Mark</b>
K2,K3,K4,K5	Part A (5X10=50) (Either or Pattern)	50	3	60	24
	Record	10			
<b>Internal</b>					
<b>Knowledge Level</b>	<b>Section</b>	<b>Marks</b>	<b>Hrs</b>	<b>Total</b>	<b>Passing Mark</b>
K2,K3,K4,K5	Part A (3X10=30) (Either or Pattern)	30	3	40	16
	Progrmming Assignments and Observation.	10			
<b>Total</b>				<b>100</b>	<b>40</b>

# NEHRU MEMORIAL COLLEGE (AUTONOMOUS)

(Nationally Accredited with 'A' Grade)

PUTHANAMPATTI – 621007

UG Programme B. Com(CA)

(For the Candidates admitted from 2019 – 2020 Onwards)

## Bloom's Taxonomy Based Assessment Pattern

Level

K1 – Acquire; K2 – Understanding; K3 – Apply; K4 – Evaluate; K5 – Analyze

### 1. Part I, II,III&IV

(a) Theory (External + Internal = 75 + 25 = 100 marks)

External					
Knowledge Level	Section	Marks	Hrs	Total	Passing Mark
K1,K2	A (Answer all)	10 × 2 = 20	3	75	30
K2,K3,K4	B (Either or pattern)	5 × 5 = 25			
K2,K3,K4,K5	C (Answer 3 out of 5)	3 × 10 = 30			
Internal					
Components		Conversion	Hrs	Total	Passing Mark
CIA-I	75	10	3	25	10
CIA-II	75	10	3		
Assignment I&II	20	5	-		
<b>Total</b>				<b>100</b>	<b>40</b>

**Lab (External + Internal = 60 + 40 = 100 marks)**

<b>External</b>					
<b>Knowledge Level</b>	<b>Section</b>	<b>Marks</b>	<b>Hrs</b>	<b>Total</b>	<b>Passing Mark</b>
K3	Part A (1X25=25) (Either or Pattern)	25	3	60	24
K4	Part B (1X25=25) (Either or Pattern)	25			
K5	Record	10			
<b>Internal</b>					
<b>Knowledge Level</b>	<b>Section</b>	<b>Marks</b>	<b>Hrs</b>	<b>Total</b>	<b>Passing Mark</b>
K2	Observation/Lab Exercises	10	3	40	16
K3	CIA-I (2X5=10) -7 <sup>th</sup> Lab (Either or Pattern)	10			
K4	CIA-II (2X5=10)-15 <sup>th</sup> Lab (Either or Pattern)	10			
K5	Progrmming Assignments	10			
<b>Total</b>				<b>100</b>	<b>40</b>

**2. Part IV-GS-SSC (Only External Exam)**

<b>External (Theory)</b>					
<b>Knowledge Level</b>	<b>Section</b>	<b>Marks</b>	<b>Hrs</b>	<b>Total</b>	<b>Passing Mark</b>
K1, K2, K3	Answer 5 out of 10  (5x20=100)	100	3	100	40

**Part 1 Tamil - Proposed Course Structure under CBCS**  
(For the candidate admitted from the academic year 2019-2020 onwards)

Semester	Course	Course Title	Ins. Hrs/Week	Credits	Exam hrs	Int. Marks	Ext. Marks	Total
I	Language course 1 (LC 1)	செய்யுள் (இக்காலம்), சிறுகதை, பயன்முறைத் தமிழ், தமிழ் இலக்கிய வரலாறு	6	3	3	25	75	100
II	Language course 2 (LC 2)	செய்யுள் ( இடைக்காலம் ), உரைநடை, தமிழ்ச் செம்மொழி வரலாறு, மொழிபெயர்ப்பியல், தமிழ் இலக்கிய வரலாறு	6	3	3	25	75	100
III	Language course 3 (LC 3)	செய்யுள் (காப்பியங்கள்), கட்டுரை இலக்கியம், புதினம் , தமிழ் இலக்கிய வரலாறு	6	3	3	25	75	100
IV	Language course 4 (LC4)	செய்யுள் (பழந்தமிழ் இலக்கியம்) நாடகம், தமிழ் இலக்கிய வரலாறு, கட்டுரை வரைவியல்	6	3	3	25	75	100
<b>Total</b>			<b>24</b>	<b>12</b>				<b>400</b>

இளநிலைப் பட்டப் படிப்பு (கலையியல், அறிவியல், வணிகவியல் மற்றும் வணிக  
மேலாண்மையியல்)

முதலாமாண்டு : முதற்பருவம்

பகுதி 1 தமிழ் - தாள் 1

செய்யுள் (இக்காலம்), சிறுகதை, பயன்முறைத் தமிழ்,  
தமிழ் இலக்கிய வரலாறு

**பாட நோக்கம் (Course Objectives)**

தன்னம்பிக்கை, பொறுப்புணர்வு, சமுதாய அக்கறை, மனித உறவுகளைப் போற்றுதல், சுற்றுச்சூழல் விழிப்புணர்வு, உலக அமைதி, அற உணர்ச்சி, தாய்மொழிப் பற்று முதலான இன்றைய இளம் தலைமுறையினருக்குத் தேவையான அடிப்படைப் பண்புகளைக் கற்பித்தல். இக்காலப் படைப்பிலக்கிய வகைமைகளை, படைப்பிலக்கியச் சூழல்களை, படைப்பாளர்களை அறிமுகம் செய்தல்.

பிழையின்றித் தமிழ் எழுதத் தேவையான அடிப்படைகளைக் கற்கச் செய்தல்.

பணித்தேர்வுகளுக்கு உதவக்கூடிய தமிழ்ப் பாடப்பகுதிகளைக் கற்பித்தல்.

**அலகு - 1**

1. பாரதியார்

பாடல்கள் - புதுமைப்பெண் பா.எண்கள் 3,4,5,7,8

2. பாரதிதாசன் பாடல்கள் - எந்நாளோ

3.

பெருஞ்சித்திரனார் - தமிழ் நெஞ்சம்

4. தமிழ்

ஒளி - மழைக் காலம்

5.

முருகுசுந்தரம் - சமுதாய தர்மம்

6.

பொன்னடியான் - உள்ளம் உயர....

7. முடியரசன் - மொழியுணர்ச்சி

8.

முத்துலிங்கம் - எது தேசியம்

9.

தமிழேந்தி - தொண்டின் பழம்

10.

தாரா பாரதி - வெறுங்கை என்பது

11.

இன்குலாப் - கவலையும் கண்ணீரும் நம்முடன் இருக்கட்டும்

12. நா.காமராசன் - காகிதப்பூக்கள்

தமிழன்பன் - இப்போது நினைந்து

நுணிக்கொம்பர் நாரைகள்

மண் வளம்

13. ஈரோடு

14. தேவதேவன் -

15. காசி ஆனந்தன் - தமிழ்

## அலகு - 2

1. அப்துல் ரகுமான் - ஆறாத அறிவு

தணிகைச்செல்வன் - சுகம் எங்கே

உழவன்

கண்ணீரின் கதை

உனக்காக

7. அறிவுமதி - வலி

கண்ணில் தெரியுது வானம், இரத்தத்தின் நிறம் பச்சை

பிச்சினிக்காடு இளங்கோ - பகல் நீ, தஸ்லிமா நஸ்ரின்

மகளிர் நாள் வாழ்த்துகள், ஆசைகள்

நிலவென்று சொல்லாதே, பெண்

- முறிந்த சிறகு, பாதை மறந்த போதை

2.

3. மீரா -

4. மு.மேத்தா -

5. சிற்பி - தம்பி

6. வைரமுத்து - கூடு

8. பழநிபாரதி -

9.

10. இளம்பிறை -

11. சக்தி ஜோதி -

12. பாவலர் வையவன்

13. தாமரை - என்னையும் அழைத்துப் போ, ஒரு கதவும் கொஞ்சம் கள்ளிப்பாலும்

14. ந.வீ.விசயபாரதி - தன்னம்பிக்கைத் தாமரைகள், புன்னகை மந்திரம், அன்புள்ள

அம்மா

15. அ.வெண்ணிலா - ஆதியில்

சொற்கள் இருந்தன

### அலகு : 3

சிறுகதை – சிறுகதை மலர்

### அலகு : 4

பயன்முறைத் தமிழ்

பிழைகளும்,

திருத்தங்களும் - வலிமிகுதல், வலி மிகாமை,

மயங்கொலி எழுத்துகளின்

வேறுபாடுகள் - தமிழில் பிறமொழிச் சொற்கள்

### அலகு : 5

தமிழ் இலக்கிய வரலாறு – இக்காலம்

#### கற்றல் விளைவுகள் (Course Outcome)

மாணவர்கள் வாழ்வியல் கூறுகளை அறிந்துகொள்வதோடு, நற்பண்புகளை

வளர்த்துக்கொள்வர்.

இன்றைய

இலக்கியப் படைப்புச் சூழலை அறிந்து கொள்வதால் படைப்பிலக்கியவாதிகளாகும் ஆற்றல் பெறுவர்.

சமுதாய, அரசியல்,

சூழலியல் விழிப்புணர்வு பெறுவர்.

தாய்மொழியில் திறன்

பெறுவர்.

பணித்தேர்வுகளுக்கு உரிய தமிழ்த்திறன் பெறுவர்.

#### பாட நூல்கள்

1. செய்யுள் திரட்டு, தமிழ்த்துறை வெளியீடு.
2. சிறுகதை மலர் - பிரமி பதிப்பகம், திருச்சி-21.
3. பயன்பாட்டுத் தமிழ் (இலக்கணக் கையேடு), தமிழ் நாதன் பதிப்பகம், சென்னை - 110.
4. தமிழ் இலக்கிய வரலாறு, முனைவர் கோ.பாக்கியவதி, முனைவர் க.சுந்தரபாண்டியன், பிரமி பதிப்பகம், திருச்சி-21.



Sem.	Course	Course Title	Hrs / Week	Credits	MAX.MARKS		
					Int.	Ext.	Total
I	Core Course I	English For Communication I	6	3	25	75	100
	Core Course II	English For Communication II	6	3	25	75	100
	Core Course III	English For Communication III	6	3	25	75	100
	Core Course IV	English For Communication IV	6	3	25	75	100
		TOTAL		24	12	200	300

### **Programme Educational objectives (PEO)**

**Programme Educational Objectives are broad statements that describe the career and professional accomplishments that the program is preparing the graduates to achieve. PEO's are measured 4-5 years after graduation. The PEO is measured through employer satisfaction survey (yearly), alumni survey and placement records.**

PEO 1: Learners will participate in critical conversations and prepare, organize, and deliver their work to the public

PEO 2: They will appreciate the literary works.

PEO 3: The Graduates will attain phonological and morphological aspects of English.

PEO 4: Learners can express a thorough command of English and its linguistic structures.

### **Program Outcome (PO)**

**The POs are narrower statements that describe what the students are expected to know and be able to do by the time of graduation. POs are based on relevance.**

PO 1 Become knowledgeable in the subject of English for Communication and apply the principles of the same to the needs of the Employer/Institution/Enterprise/Society.

PO 2: Gain Analytical skills in the field/area of English for Communication.

PO 3: Understand and appreciate professional ethics, community living and Nation Building initiatives.

PO 4: Develop language learning skills like Listening, Speaking, Reading and Writing.

PO 5: Making the Learners to realize their own Identity.

**PROGRAMME SPECIFIC OUTCOME (PSO)**

**PSOs are Statement that describe what the graduates of a specific educational Programme should be able to**

PSO1: Design solution to overcome Communication Problems.

PSO 2: Apply Ethical Principles and Commit to Professional Ethics and Responsibilities.

PSO 3: Recognize the need of Extensive Reading Skills.

PSO 4: function as a team and an individual member amicably with other co-workers.

PSO 5: Use English effectively in formal and informal situations.

PSO 6: Develop vocabulary and communicative skills.

<b>Course Code &amp; Title</b>	<b>ENGLISH FOR COMMUNICATION - I</b>		
<b>Class</b>	<b><u>I YEAR</u></b>	<b>Semester</b>	<b><u>I</u></b>
<b>Cognitive Level</b>	<b>K – 1 Acquire</b> <b>K – 2 Understand</b> <b>K – 3 Apply</b> <b>K – 4 Evaluate</b> <b>K – 5 Analyze</b>		
<b>Course Objectives</b>	<b>The Course aims</b> <ul style="list-style-type: none"> <li>• <b>To expose students to effective communication in the form of prose</b></li> <li>• <b>To make the learners aware of social issues</b></li> <li>• <b>To help them to know great personalities</b></li> <li>• <b>To make them aware of dangers from human carelessness</b></li> <li>• <b>To help them realize the need for honesty</b></li> </ul>		
<b>UNIT</b>	<b>Content</b>	<b>No. of Hours</b>	
I	1.Spoken English and Broken English: G.B.Shaw 2. Give us a Role Model : Dr. A.P. J. Abdul Kalam		
II	Water-The Elixir of Life : Sir C. V. Raman No Guarantee Please No Longer : A Newspaper Article		
III	I have a Dream : Martin Luther King Jr. The Gettysburg Address : Abraham Lincoln		

IV	Mosquitoes : Article Polluting the World :Article	
V	A Little Incident : Lu Hsun Jimmy Valentine : O. Henry	
	<b>GRAMMAR:</b> 1. Articles 2. Preposition 3. Adjective 4. Adverb	
Reference	Lessons will be edited and compiled.	
Course Outcomes	On completion of the course, students should be able to  CO 1: communicate effectively  CO 2: aware of social issues  CO 3: know great personalities.  CO 4: aware of dangers from human carelessness. CO 5: know the need for honesty	

**Mapping of COs with PSOs & POs:**

CO/PO	PO					PSO					
	1	2	3	4	5	1	2	3	4	5	6
CO1	S	M	S	M	M	M	S	S	M	M	S
CO2	S	M	M	M	M	S	M	S	M	M	M
CO3	S	M	S	M	M	M	S	S	M	M	S
CO4	S	M	M	M	M	S	M	S	M	M	M
CO5	S	M	S	M	M	M	S	S	M	M	S

Strongly Correlating(S)	-	3 marks
Moderately Correlating (M)	-	2 marks
Weakly Correlating (W)	-	1 mark
No Correlation (N)	-	0 mark

**SEMESTER - I**

<b>Course Code &amp; Title</b>	<b>19CA101- CC-I-INTRODUCTION TO ACCOUNTANCY</b>		<b>Credits</b>	<b>Hours</b>
<b>Class</b>	<b>I .B.COM CA</b>	<b>SEMESTER - I</b>	<b>5</b>	<b>6</b>
<b>Cognitive Level</b>	K – 1(Acquire) K – 2(Understand) K – 3(Apply) K – 4(Evaluate) K – 5(Analyze)			
<b>Course Objectives</b>	<b>The course aims to:</b> <ol style="list-style-type: none"> <li>1. Acquire the knowledge of recording transactions in the books of accounts.</li> <li>2. Exhibit knowledge to preparation of final accounts with adjustments of various business concerns.</li> <li>3. Prepare statements of income and expenditure and receipts and payments to be prepared.</li> <li>4. Ascertain the statement of affairs and total debtors and creditors system, maturity of bill of date.</li> <li>5. Evaluate the different methods of depreciation to find productive assets value.</li> </ol>			

<b>UNIT</b>	<b>CONTENT</b>	<b>No. of Hours</b>
<b>I</b>	Introduction – Accounting Concepts and Conventions – Journal – Ledgers – Trial Balance – Subsidiary Books – Cash Books – Single Column, Double Column, and Triple column cash Book and petty cash book.	20
<b>II</b>	Final accounts of Sole Traders – Adjustments Entries – Outstanding Expenses – Prepaid Expenses – Accrued income – Discount on Debtors and Creditors – Interest on capital and Drawings – Depreciation.	18
<b>I</b>	Accounts of Non- Profit Organization – Bill of Exchange.	18
<b>IV</b>	Average due Date – Accounts Current – Single Entry System	16
<b>V</b>	Depreciation – Meaning – Causes – Methods – Straight line method – Diminishing Balance Method – Annuity Method.	18
<b>Text Book</b>	❖ T.S.Reddy & Dr.A.Murthy, “Financial Accounting,” Margham Publications, Chennai.	

<b>References</b>	<ul style="list-style-type: none"> <li>❖ S.P.Jain and K.L. Narang, “<b>Advanced Accounting</b>,” Kalyani Publishers, New Delhi.</li> <li>❖ RSN. Pillai, Bagavathi S. Uma, “ <b>Advanced Accounting</b>,” S. Chand &amp;Co, New Delhi.</li> <li>❖ T.S.Reddy &amp; Dr.A.Murthy, “<b>Financial Accounting</b>,” Margham Publications, Chennai.</li> <li>❖ R.L. Gupta and Others ,”<b>Advanced Accountancy</b>,” Sultan Chand Sons, New Delhi.</li> </ul>
<b>Course Outcomes</b>	<p><b>On completion of the course, students should be able to:</b></p> <p><b>CO-1:</b> Exhibit the knowledge of the accounting and book-keeping.</p> <p><b>CO-2:</b> Acquire the skill to prepare the final accounts for business concerns.</p> <p><b>CO-3:</b> Apply the accounting rules in determining financial results of Non- profit organization.</p> <p><b>CO-4:</b> Prepare total debtors and creditors system of financial statements.</p> <p><b>CO-5:</b> Connect knowledge and record business assets change that are envisaged.</p>

**Theory – 25%**

**Problem – 75%**

**Mapping of COs with PSOs & POs:**

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
CO1	S	S	M	S	M	S	S	S	S	M	S	M
CO2	S	S	S	M	S	M	S	M	S	S	M	S
CO3	S	S	M	S	M	S	S	S	M	S	S	M
CO4	S	M	S	S	S	M	S	M	S	S	S	S
CO5	M	S	S	M	S	S	S	S	S	M	M	S

Strongly Correlating (S) – 3 Marks

Moderately Correlating (M) – 2 Marks

Weakly Correlating (W) – 1 Mark

No Correlating (N) – 0 Mark

<b>Course Code &amp; Title</b>	<b>19CA102-CC-II-MARKETING</b>		<b>Credits</b>	<b>Hours</b>
<b>Class</b>	<b>I B.COM CA</b>	<b>SEMESTER - I</b>	<b>5</b>	<b>5</b>
<b>Cognitive Level</b>	K – 1(Acquire) K – 2(Understand) K – 3(Apply) K – 4(Evaluate) K – 5(Analyze)			
<b>Course Objectives</b>	<b>The course aims to:</b> <ol style="list-style-type: none"> <li>1. Enrich all aspects of marketing and marketing mix.</li> <li>2. Demonstrate buyer behaviour and motives to express in market segmentation in emerging brands.</li> <li>3. Determine the pricing methods and its strategies.</li> <li>4. Demonstrate different promotional methods for product and services.</li> <li>5. Emerge the trends in modern marketing.</li> </ol>			

<b>UNIT</b>	<b>CONTENT</b>	<b>No. of Hours</b>
<b>I</b>	Meaning and Definition of Market – Classification – <b>Modern concept of Marketing</b> – Marketing functions: buying – & selling transportation – warehousing – standardization – Grading – Packaging	18
<b>II</b>	<b>Buyer behaviour – Buying motive</b> – Market segmentation – <b>Product development and polices. product life cycle.</b>	15
<b>III</b>	Pricing methods and strategies – Physical Distribution – <b>Wholesaler and Retailer – Services rendered by them.</b>	15
<b>IV</b>	<b>Promotional methods</b> – Advertising – Publicity – Personal selling – sales promotion	12
<b>V</b>	Recent <b>Trends in Marketing</b> -Relationship Marketing- Social Marketing -Online Marketing - <b>Green Marketing-Tele Marketing</b> - Viral Marketing-D-marketing-Guerilla marketing –Ambush Marketing.	15
<b>Text Book</b>	Modern Marketing, R.S.N.Pillai & Bagavathy – Sultan Chand Company	
<b>References</b>	❖ Rajan Nair ,N., Sanjith R.Nair – Marketing –Sultann Chand & Sons,New Delhi,2005 ❖ Kotler Philip – Marketing Management- Prentice Hall of India (pvt.)Ltd.,New Delhi.,1999 ❖ Stanton Willam ,I.S.and charles Futrell – Fundamentals of Marketing – Mc Grew Hill Book co, 1987.	

<b>Course Outcomes</b>	<p><b>On completion of the course, students should be able:</b></p> <p><b>CO-1:</b> Formulate a marketing plan including marketing objectives, marketing mix and strategies.</p> <p><b>CO-2:</b> Determine strategies for developing new products and services that are consistent with evolving market needs.</p> <p><b>CO-3:</b> Develop pricing strategies that take into account perceived value, competitive pressures corporate objectives and efficient distribution of product and services.</p> <p><b>CO-4:</b> Integrate the principles of business ethics and corporate social responsibility.</p> <p><b>CO-5:</b> Utilize digital tools to analyze the effectiveness of a marketing campaign.</p>
------------------------	---

**Mapping of COs with PSOs & POs:**

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
<b>CO1</b>	S	S	M	M	S	M	S	S	M	S	S	M
<b>CO2</b>	S	M	S	S	M	M	S	M	S	S	S	S
<b>CO3</b>	M	S	M	S	S	M	S	S	M	M	S	S
<b>CO4</b>	S	S	S	M	S	M	S	S	S	M	S	M
<b>CO5</b>	S	S	M	S	S	M	S	S	M	S	S	S

Strongly Correlating (S) – 3 Marks

Moderately Correlating (M) – 2 Marks

Weakly Correlating (W) – 1 Mark

No Correlating (N) – 0 Mark

<b>Course Code &amp; Title</b>	<b>19CA103A-AC-I-FUNDAMENTALS OF COMPUTER APPLICATIONS</b>		<b>Credits</b>	<b>Hours</b>
<b>Class</b>	<b>I B.COM CA</b>	<b>SEMESTER – I</b>	<b>3</b>	<b>5</b>
<b>Cognitive Level</b>	K-1(Acquire) K-2(Understand) K-3(Apply) K-4(Analyze)			
<b>Course Objectives</b>	<b>The course aims to:</b> <ol style="list-style-type: none"> <li>1. Give exposure to computer history, generation and components.</li> <li>2. Imbibe knowledge about software and its types.</li> <li>3. Study the construction of flowchart.</li> <li>4. Know about number system and digital circuits.</li> <li>5. Study the functions of flip flops and its application.</li> </ol>			

<b>UNIT</b>	<b>CONTENT</b>	<b>No. of Hours</b>
<b>I</b>	Brief history of computers – Generations of Computers – Types of Computers – Personal Computers and its evolution – PC Characteristics – Parts of Computers – Types of Memories – Arithmetic Logic Unit – Control Unit – Registers – Processors – Input, Devices – Output Devices – Storage Devices – Computer Configuration	15
<b>II</b>	Definition of Software – Categories of Software – System Software – Utility Software – Application Software – Graphical User Interface – Programming Languages – Machine level – Middle level – High level– Procedural Languages – Object Oriented Languages.	15
<b>III</b>	<b>Flowcharts:</b> Introduction – Flowcharts and their purpose – Flowchart Symbols – Types of Flowcharts – Constructing Flowcharts – Examples (up to looping structures).	12
<b>IV</b>	Binary numbers – Number base conversions – Octal and Hexa decimal numbers– Complements – Binary codes – Binary logic – Logic gates –Boolean algebra – Basic definitions – Basic theorems and Properties of Boolean algebra – Minterms and Maxterms – Boolean functions -Demorgan’s theorem-Map Method-two and three variables only(sop)	18
<b>V</b>	Flip flops – Basic flip flop circuit – Clocked RS flip flop – D flip flop– JK flip flop- Design of counters – Registers.	15
<b>Text Book</b>	Alexis Leon, Mathews Leon, “ <i>Fundamentals of Information Technology</i> ”, Vikas Publishing House, New Delhi.	
<b>Reference</b>	M.Morris Mano, <i>Digital Logic and Computer Design</i> , Prentice Hall of India Private Limited, New Delhi, 1996.	



<b>Course Outcomes</b>	<p style="text-align: center;"><b>On completion of the course, students should be able to:</b></p> <p><b>CO-1:</b> Describe the components and generations of computers.</p> <p><b>CO-2:</b> Illustrate different types of software and its usage.</p> <p><b>CO-3:</b> Design flow charts for simple applications.</p> <p><b>CO-4:</b> Utilize number system to convert one form of data into other form.</p> <p><b>CO-5:</b> Apply flip flop concepts and create counters &amp; register circuit.</p>
------------------------	--

**Mapping of COs with PSOs & POs:**

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
<b>CO1</b>	S	S	W	W	M	W	S	S	S	M	S	W
<b>CO2</b>	S	M	S	M	M	M	S	M	M	S	S	W
<b>CO3</b>	S	M	S	M	W	M	S	S	M	S	M	W
<b>CO4</b>	M	S	M	S	S	M	M	W	S	S	M	W
<b>CO5</b>	M	W	S	M	M	W	W	M	M	S	W	W

Strongly Correlating (S)                    –            3 Marks

Moderately Correlating (M)            –            2 Marks

Weakly Correlating (W)                 –            1 Mark

No Correlating (N)                        –            0 Mark

**இளநிலைப் பட்டப் படிப்பு (கலையியல், அறிவியல், வணிகவியல் மற்றும் வணிக  
மேலாண்மையியல்)**

Semester	Course	Course Title	Ins. Hrs/Week	Credits	Exam hrs	Int. Marks	Ext. Marks	Total
I	Value Education ( VE )	வாழ்வியல் கல்வியும் மனித உரிமைகளும் (Value Education and Human Rights)	2	1	3	-	100	100

**முதலாமாண்டு : முதற்பருவம்**

**வாழ்வியல் கல்வியும் மனித உரிமைகளும்**

**(Value**

**Education and Human Rights)**

**பாட நோக்கம் (Course Objectives)**

தனித்திறன் மேம்பாடு, தன்னம்பிக்கை, நாட்டுப்பற்று, சமுதாயப் பொறுப்புணர்வு, மனித உறவுகளைப் போற்றும் பண்பு, அறச்சிந்தனை முதலான இன்றைய இளம் தலைமுறையினருக்குத் தேவையான அடிப்படை வாழ்வியல் பண்புகளைக் கற்பித்தல்.

கவலை, சினம், பொறாமை, சோம்பல் முதலான தீமை தரும் பண்புகளை விலக்கச் செய்தல். உடல்நலத்தில் அக்கறை கொள்ளச் செய்தல்.

மனித உரிமைகளை அறியச் செய்தல்.

**அலகு :1**

**வாழ்வியல் கல்வி : திறன் மேம்பாடும் உயர் பண்புகளும்**

கல்வி, வாழ்வியல் கல்வியின் நோக்கம் - வாழ்வியல் கல்வியின் பரிணாம வளர்ச்சி - வாழ்வியல் கல்வியின் கூறுகள் - சுய முன்னேற்றம் - திறன் மேம்பாடு - உயர்பண்புகள் - தன்மதிப்பீடும் சுயபரிசோதனையும் - பாலினச் சமத்துவத்தை உளமாரப் பின்பற்றுதல் - மாற்றுத் திறனாளிகள், மனவளம் குன்றியோர், வயதில் பெரியவர்கள், அனுபவசாலிகள், சான்றோர்கள், குடும்ப உறுப்பினர்கள், அருகில் வசிப்பவர்கள், சுற்றத்தார், உடன் பணியாற்றுவோர் இவர்களுக்கு மதிப்பளித்தல் - நற்பண்புகளும் நடத்தை உருவாக்கமும் -

உண்மை - ஆக்கத்திறன் - தியாகம் - நேர்மை - கட்டுப்பாடு - உதவி செய்யும் மனப்பான்மை - சகிப்புத்தன்மை - அறிவியல் கண்ணோட்டம்

**அலகு : 2**

தேசிய, உலக

முன்னேற்றத்திற்கான வாழ்வியல் கல்வி

தேசம், சர்வ தேசங்கள் குறித்த எண்ணங்கள் - நமது நாடு - அரசமைப்பு - மக்காளாட்சித் தத்துவம் - சமதர்மம் - மதச்சார்பின்மை - சமத்துவம் - சமூக நீதி, தனியுரிமை - சுதந்திரமும் சகோதரத்துவமும் சமூகப் பண்புகள் - இரக்கம் மற்றும் நேர்மை, சுயகட்டுப்பாடு, உலகளாவிய சகோதரத்துவம் - தொழில் சார் பண்புகள் - அறிவு வேட்கை - தொழிலில் நேர்மை - முறைமை - காலந்தவறாமையும் நம்பிக்கையும் - மதம் சார்ந்த பண்புகள் - சகிப்புத்தன்மை, மெய்யறிவு, நன்னடத்தை - அழகியல் பண்புகள் - இலக்கியம், நுண்கலைகள் ஆகியவற்றைப் பயில்தல், சுவைத்தல், மனதாரப் பாராட்டுதல் மதித்தல், பாதுகாத்தல், தேசிய ஒருமைப்பாடும் சர்வதேசப் புரிதலும்.

**அலகு : 3**

அறப்பண்புகள் மற்றும் வாழ்வியலில் உலகளாவிய பெருவளர்ச்சிகள் ஏற்படுத்தும் தாக்கங்கள்

அறிவியல் வளர்ச்சியின் தாக்கங்கள் - பண்பண்பாட்டு முரண்பாடுகளின் தாக்கங்கள் - பொருளியல் சிந்தனைகள் - மக்கள் தொடர்புச் சாதனங்கள் - இளமை உணர்ச்சி வேக நடத்தையின் நவீன அறைகூவல்கள் - இல்லறமும் நல்லுணர்வும் - ஒப்பீடும் போட்டி இடுதலும் - நேர்மறை, எதிர்மறை எண்ணங்கள் - அகந்தை - சினம் - சுயநலம் - அறைகூவல்கள்

**அலகு : 4**

உடல், உள்ள நலமும்

நோய் தீர்க்கும் செயல்பாடுகளும் உணவுப் பழக்கமும் உணவு முறைகளும் - பொருந்தும் உணவுகள் - பொருந்தா உணவுகள் - மனக் கட்டுப்பாடு - மனத்திண்மை - எளிய உடற்பயிற்சி - தியானம் - மனம், ஆன்மா சார்ந்த விளைவுகள் - யோகா - நோக்கங்கள் - வகைகள் - முறைகள் - ஆசனங்கள் - ஆசைகளை ஒழுங்குபடுத்துதல் - கவலை நீக்குதல் - சினம் தணிதல் -

நெடுநீர், மறதி, சோம்பல் தவிர்த்தல் - தூக்கம் முறைப்படுத்துதல் - துக்கம், இழப்புகளை எதிர்கொள்ளல் - புகை, மது முதலானவைகளின் தீங்கு உணர்தல்- வாழ்த்துகளின் பயன்கள் குறிப்பு : இந்த அலகு உடற்பயிற்சி : தியானம் - யோகா செய்முறைப் பயற்சிகளுடன் கூடியது.

## அலகு : 5

மனித உரிமை, மனித உரிமைக் கருத்துகள்

தேசிய மற்றும் பன்னாட்டுக் கண்ணோட்டங்கள் - மனித உரிமையின் பரிணாமம் - மனித உரிமையின் பரந்த வகைப்பாடுகள் வாழ்தற்கான உரிமை, சுதந்திரம், கண்ணியத்துடன் வாழ்வதற்கான உரிமைகள் - கலாச்சாரம் மற்றும் கல்விக்கான உரிமைகள் - பொருளாதார உரிமைகள் - அரசியல் உரிமைகள் - சமூக உரிமைகள் - பெண்கள் மற்றும் குழந்தைகளின் மனித உரிமை - சமூகப் பழக்கங்களும் அரசியலமைப்புப் பாதுகாப்புகளும்.

## கற்றல் விளைவுகள் (Course Outcome)

மாணவர்கள் வாழ்வியல் கூறுகளை அறிந்துகொள்வதோடு நற்பண்புகளை வளர்த்துக்கொள்வர். தீமை தரும் பண்புகளை அறிந்து அவற்றிலிருந்து தம்மைக் காத்துக்கொள்வர்.

உடல்நலத்தில் அக்கறை கொள்வர்.

மனித உரிமைகளை அறிந்து கொள்வர்.

## பாடநூல்

வாழ்வியல் கல்வியும் மனித உரிமைகளும்,  
வெளியீடு,  
புத்தனாம்பட்டி.

தமிழ்த்துறை  
நேரு நினைவுக் கல்லூரி,

**முதலாமாண்டு : இரண்டாம் பருவம்**

**பகுதி 1 தமிழ் - தாள் 2**

**செய்யுள் ( இடைக்காலம் ), உரைநடை, தமிழ்ச் செம்மொழி வரலாறு,  
மொழிபெயர்ப்பியல், தமிழ் இலக்கிய வரலாறு**

**பாட நோக்கம் (Course Objectives)**

பக்தி இலக்கியம், சிற்றிலக்கியங்களை அறிமுகம் செய்தல்.

இக்காலத் தமிழ் உரைநடையை அறிமுகம் செய்தல்.

தமிழ்ச் செம்மொழி வரலாற்றைக் கற்கச் செய்தல்.

ஆங்கிலச் சொற்களுக்கு இணையான தமிழ்ச்சொற்களைப் பயன்பாட்டு முறையில் அறியச்செய்தல்.

பணித்தேர்வுகளுக்கு உதவக்கூடிய தமிழ்ப் பாடப்பகுதிகளைக் கற்பித்தல்.

**அலகு - 1 இடைக்கால இலக்கியங்கள்**

**1.தேவாரம் - திருநாவுக்கரசர் தேவாரம்**

**திருவையாற்றுப் பதிகம் - 3 பாடல்கள்**

1. ஏருமதிக் கண்ணி யானை . . . . . (பா.எண் -5)
2. விரும்பு மதிக் கண்ணி யானை .. . . . . (பா.எண் -8)
3. திங்கள் மதிக் கண்ணி யானை . . . . . (பா.எண் -10)

**தனித்திருத் தாண்டகம் - 4 பாடல்கள்**

1. முடிகொண்டார் முளையிளவெண் . . . . . (பா.எண் -3)
2. பொக்கணமும் புலித்தோலும் . . . . . (பா.எண் -4)
3. அணிதில்லை அம்பலமா . . . . . (பா.எண் -7)
4. கடையொன்றிற் கங்கையையுந் . . . . . (பா.எண் -10)

**2.திருவாசகம் - திருப்பூ வல்லி - 3 பாடல்கள்**

1. எந்தையெந்தாய் சுற்றம் . . . . . (பா.எண் -276)
2. தேனாடு கொன்றை . . . . . (பா.எண் -279)
3. வானவன் மாலயன் . . . . . (பா.எண் 286)

**திருச்சதகம் - 4 பாடல்கள்**

1. மெய்தான் அரும்பி . . . . . (பா.எண் -5)
2. நாடகத்தா லுன்னடியார் . . . . . (பா.எண் -15)
3. ஆமாறுன் திருவடிக்கே . . . . . (பா.எண் -18)
4. வானாது மண்ணாது . . . . . (பா.எண் -19)

**3.திருமந்திரம் - 10 பாடல்கள்**

1. நான் பெற்ற இன்பம் பெறுக . . . . . (பா.எண் -85)
2. அன்பும் சிவமும் இரண்டென்ப . . . . . (பா.எண் -270)
3. என்பே விறகா இறைச்சி . . . . . (பா.எண் -272)
4. நிற்கின்ற போதே . . . . . (பா.எண் -292)
5. கல்லாத மூடரைக் காணவும் . . . . . (பா.எண் -317)
6. உள்ளத்தின் உள்ளே . . . . . (பா.எண் -509)
7. உள்ளம் பெருங்கோயில் . . . . . (பா.எண் -823)
8. உடம்பினை யானிருந்து . . . . . (பா.எண் -725)
9. ஒன்றே குலம் ஒருவனே தேவனும் . . . . . (பா.எண் -2103)
10. அறிவுக்கு அழிவில்லை . . . . . (பா.எண் 2358)

**4.நாலாயிரத் திவ்ய பிரபந்தம் - 10 பாடல்கள்**

குலசேகர ஆழ்வார் - பெருமாள் திருமொழி - நான்காம் திருமொழி

**திருவேங்கடத்தில் இருத்தலும் போதியது எனல்**

1. ஊனேறு செல்வத்து பா.எண் 677

2. ஆனாத செல்வத்து பா.எண் 678
3. ஒன்பவள வேலை பா.எண் 680
4. மின்னனைய நுண்ணியர் பா. எண் 682
5. வான்ஆளும் மாமதிபோல் பா.எண் 683

**வித்துவக்கோட்டு அம்மாளை வேண்டி நின்றல்**

1. தருதுயரம் தடாயேல் பா.எண் 688
2. கண்டார் பா.எண் 689
3. மீன் நோக்கும் பா.எண் 690
4. வாளால் அறுத்து பா.எண் 691
5. வெங்களத்தின் பா.எண் 692

**5.இயேசு காவியம் - மலைப்பொழிவு**

**6.தீன் குறள் - இரு அதிகாரங்கள் - நல்லிணக்கம், வரன் தட்சணை**

**7. கலிங்கத்துப் பரணி - களம் பாடியது - 10 பாடல்கள்**

1. தேவாசுரம், இராமாயணம் . . . . . (பா.எண் -473)
2. உடலின் மேல் பல காயம் . . . . . (பா.எண் -476)
3. நெடுங்குதிரை மிசைக் கலணை . . . . . (பா.எண் -477)
4. விருந்தினமும் வறியவரும் . . . . . (பா.எண் -478)
5. மா மழைபோல் பொழிகின்ற . . . . . (பா.எண் -480)
6. தன் கணவருடன் தாமும் . . . . . (பா.எண் -482)
7. வாய் மடித்துக் கிடந்ததலை . . . . . (பா.எண் -483)
8. பொரு தடக்கை வாள் எங்கே . . . . . (பா.எண் -485)
9. ஆடல் துரங்கம் பிடித்து . . . . . (பா.எண் -486)
10. சாதூரங்கத் தலைவனைப் போர்க் களத்தில் . . . (பா.எண்-502)

**8. குற்றாலக் குறவஞ்சி - குறத்தி கூறும் நாட்டு வளம் - 5 பாடல்கள்**

1. சூழ மேதி இலங்குந் துறையில் . . . . . (பா.எண் -3)
2. தக்க பூமிக்கு முன்புள்ள நாடு . . . . . (பா.எண் -5)
3. அஞ்சநூறு மகம்கொண்ட நாடு . . . . . (பா.எண் -6)
4. மாதம் மூன்றும் மழையுள்ள நாடு . . . . . (பா.எண் -7)
5. நீங்கக் காண்பது சேர்ந்தவர் பாவம் . . . . . (பா.எண் -8)

**9. தமிழ் விடுதாது - 110 -120 கண்ணிகள்**

**அலகு : 2**

**உரைநடை - காற்றின் கையெழுத்து - பழநிபாரதி**

**அலகு - 3**

**தமிழ்ச் செம்மொழி வரலாறு**

செம்மொழி விளக்கம் - செம்மொழி வரலாறு - உலகச் செம்மொழிகள் - இந்தியச் செம்மொழிகள் - செம்மொழிக்கான தகுதிகள் அல்லது செம்மொழிப் பண்புகள் - தமிழ்ச் செம்மொழி நூல்கள்.

**அலகு - 4**

மொழிபெயர்ப்பியல் - ஒரு மடல்(கடிதம்) , ஒரு பத்தி மொழிபெயர்த்தல்.

ஆங்கிலத்திலிருந்து தமிழில்

**அலகு - 5**

**தமிழ் இலக்கிய வரலாறு - இடைக்காலம்**

**கற்றல் விளைவுகள் (Course Outcome)**



மாணவர்கள் ஆன்மீகச் சிந்தனையுடன் கூடிய நற்பண்புகளை வளர்த்துக்கொள்வர்.

இடைக்கால இலக்கியப் படைப்புச் சூழலை அறிந்து கொள்வதால் இலக்கிய வரலாற்று

அறிவு பெறுவர்.

சமுதாய, அரசியல்,

சூழலியல் விழிப்புணர்வு பெறுவர்.

தாய்மொழியில் திறன்

பெறுவர்.

பணித்தேர்வுகளுக்கு உரிய தமிழ்த்திறன் பெறுவர்.

### பாட நூல்கள்

1. செய்யுள் திரட்டு, தமிழ்த்துறை வெளியீடு.
2. தமிழ்ச் சொம்மொழி வரலாறு, முனைவர் மு.சாதிக்பாட்சா, இராஜா பப்ளிகேசன், திருச்சி-23.
3. மொழிபெயர்ப்புகள் (கடிதங்களும் பத்திகளும்) மகிழினி பதிப்பகம், சென்னை- 106.
4. தமிழ் இலக்கிய வரலாறு -பிரமி பதிப்பகம், திருச்சி-21.
5. காற்றின் கையெழுத்து, பழநிபாரதி, தமிழ்நாதன் பதிப்பகம், சென்னை.

Course Code & Title	ENGLISH FOR COMMUNICATION – II		
Class	<u>I YEAR</u>	Semester	<u>II</u>
Cognitive Level	K – 1 Acquire K – 2 Understand K – 3 Apply K – 4 Evaluate K – 5 Analyze		
Course Objectives	The Course aims To expose students to the wisdom of great men To familiarize students with the danger of modern food and entertainment To make them realize to treat all equally To make them know to use science carefully To make them understand the need to help others		
UNIT	Content	No. of Hours	
I	It is Personality that matters : Swami Vivekananda Pele		

II	Fun Food Keep Television at Arm's length	
III	Women not the weaker sex : M.K. Gandhi A Tree Speaks : C. Rajagopalachary	
IV	The Despair of the Ganges : A. Damodharan The Fukushima- Nuclear Disaster :	
V	The Verger : William Somerset Maugham The Selfish Giant : Oscar Wilde	
Reference	Lessons will be edited and compiled.	
Course Outcomes	On completion of the course, students should be able to  CO 1: Know the wisdom of great men.  CO 2: know the dangers in modern life.  CO 3: accept to treat all equally  CO 4:realize the need to use science carefully.  CO 5: understand the need to help others.	

**Mapping of COs with PSOs & POs:**

CO/PO	PO					PSO					
	1	2	3	4	5	1	2	3	4	5	6
CO1	S	M	M	M	M	S	M	S	M	M	M
CO2	S	M	S	M	M	M	S	S	M	M	S
CO3	S	M	M	M	M	S	M	S	M	M	M
CO4	S	M	S	M	M	M	S	S	M	M	S
CO5	S	M	M	M	M	S	M	S	M	M	M

Strongly Correlating(S) - 3 marks

Moderately Correlating (M) - 2 marks

Weakly Correlating (W) - 1 mark

No Correlation (N) - 0 mark

## SEMESTER – II

<b>Course Code &amp; Title</b>	<b>19CA203 - CC III – BUSINESS TOOLS FOR DECISION MAKING</b>		<b>Credits</b>	<b>Hours</b>
<b>Class</b>	<b>I B.COM CA</b>	<b>SEMESTER - II</b>	<b>3</b>	<b>5</b>
<b>Cognitive Level</b>	K – 1(Acquire) K – 2(Understand) K – 3(Apply) K – 4(Evaluate) K – 5(Analyze)			
<b>Course Objectives</b>	<b>The course aims to:</b> <ol style="list-style-type: none"> <li>1. Promote the skill of applying statistical techniques classification of data in business.</li> <li>2. Enable to apply the statistical tools in analysis and interpretation of data.</li> <li>3. Enhance the analytical skills of business managers who must make decision based on quantitative data, in particular to sampling, regression, decision analysis etc.,</li> <li>4. Familiarize with the basis statistical tools used for managerial Decision-making.</li> <li>5. Demonstrate the cost of living index and Family budget method using statistical way.</li> </ol>			

<b>UNIT</b>	<b>CONTENT</b>	<b>No. of Hours</b>
<b>I</b>	Introduction – Collection of Data – Sources – Tabulation and Classification – Diagrams and graphs – Measures of central tendency – Arithmetic Mean, Median, Mode – Geometric mean – Harmonic mean,	15
<b>II</b>	Measures of Dispersion – Range – Quartiles – Deciles – Percentiles – Quartile Deviation – Mean Deviation – Standard deviation – Co-Efficient of variation.	13
<b>III</b>	Measurement of Skewness – Absolute and relative measures – Karl Pearson and Bowley methods – Correlation – Simple Rank - Co-efficient of correlation – concurrent deviation	10
<b>IV</b>	Regression analysis – Simple regression – Equations – X on Y – Y on X – Time series analysis – Components – Fitting a straight line by method of least squares.	12
<b>V</b>	Index numbers – Weighted and un weighted – Price Index number – Types – Test of consistency and adequacy – Cost of living index – Aggregate method – Family budget method.	10
<b>Text Book</b>	Business statistics – P.A.Navnitham, 2013, Jai Publications, Trichy	

<b>References</b>	<ul style="list-style-type: none"> <li>❖ Elements of practical statistics – S.K.Kapoor, 2013, Oxford and IBHP Publishing Company, New Delhi</li> <li>❖ Statistical methods – S.P.Gupta, 2014, S.Chand &amp; sons</li> <li>❖ Business statistics – Wilson, Himalaya Publishing house Pvt.Ltd., Mumbai.</li> <li>❖ Business statistics – G.V. Shenory, U.K. Srivastava, S.C. Sharma, 2011, Wiley Eastern Ltd.</li> </ul>
<b>Course Outcomes</b>	<p style="text-align: center;"><b>On completion of the course, students should be able to:</b></p> <p><b>CO-1:</b> Enlighten the statistics concepts correlation and regression analysis, time series analysis.</p> <p><b>CO-2:</b> Analyze independently the statistical parameters (Mean, Measures of Dispersion, Correlation Co-efficient, and Indexes)</p> <p><b>CO-3:</b> Understand the meaning of the calculated statistical indicators.</p> <p><b>CO-4:</b> Decide a statistical method for solving practical problems.</p> <p><b>CO-5:</b> Analyze cost of living index and family budget method.</p>

**Theory – 25% Problem– 75%**

**Mapping of COs with PSOs & POs:**

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
<b>CO1</b>	S	S	S	M	S	M	S	S	M	S	S	M
<b>CO2</b>	S	M	S	S	S	M	S	M	S	S	M	S
<b>CO3</b>	S	S	M	S	S	M	S	S	M	M	S	S
<b>CO4</b>	S	S	S	M	S	M	S	S	S	S	M	M
<b>CO5</b>	S	S	M	S	S	M	M	S	M	S	S	S

Strongly Correlating (S) – 3 Marks

Moderately Correlating (M) – 2 Marks

Weakly Correlating (W) – 1 Mark

No Correlating (N) – 0 Mark

Course Code & Title	19CA202A - AC-II- Data Base Management Systems (Theory – I)		Credits	Hours
Class	I B.COM CA	SEMESTER - II	5	5
Cognitive Level	K-1(Acquire) K-2(Understand) K-3(Apply) K-5(Analyze)			
Course Objectives	<b>The course aims to:</b> <ol style="list-style-type: none"> <li>1. Study DBMS architecture and components.</li> <li>2. Understand the conceptual data models, entities, attributes.</li> <li>3. Impart knowledge in design and create tables in database.</li> <li>4. Conversant in normalization techniques.</li> <li>5. Know the creation and application of queries.</li> </ol>			
UNIT	CONTENT			No. of Hours
I	<b>Introduction to Database Management System:</b> Data and Data Management – Database System – Organization of a Database – Characteristics of data in a Database – Database Management System Functions of DBMS – Components of a DBMS – Data Dictionary – Database users – Database Architecture – Database Abstraction – Physical and Logical Data Independence – Database Languages – Database Design Design constraint			15
II	<b>Data Models:</b> Introduction, Physical, Conceptual and Logical Database Models – Hierarchical Model – Network Model – Relational Model – ER Model – Object Oriented Model – Entity – Relationship. (E – R) modeling: Introduction – ER model – ER diagram conventions – Relationships – ER Diagram			16
III	<b>Relational Algebra:</b> Introduction – Relational Algebraic operations – Aggregate functions – update operations, Structure Query Language: Introduction Characteristics of SQL operators Tables – Views – Indexes			16
IV	<b>Relational Database Design:</b> Functional Dependencies – Introduction – Basic Definitions – Normalization – First, Second, Third – Normal forms – BOYCE/CODD Normal form			15
V	<b>Queries and Sub queries:</b> aggregate functions – Insert and Delete Operations – Join and Unions			13

<b>Text Book</b>	Alexis Leon, Mathews Leon, " <i>Essentials of Database Management System</i> " Vijay – Nicole Imprints Private Ltd, ISBN: 81-8209-102-0
<b>Reference</b>	C.J. Date " <i>An introduction to Database System</i> ", Pearson Education, Seventh Edition 2000. ISBN 81-7808-231-4
<b>Course Outcomes</b>	<p><b>On completion of the course, students should be able to:</b></p> <p><b>CO-1:</b> Understand the fundamentals of database system</p> <p><b>CO-2:</b> Describe various data models</p> <p><b>CO-3:</b> Design and create tables in database and execute queries</p> <p><b>CO-4:</b> Design a database based on a data model using normalization</p> <p><b>CO-5:</b> Apply Queries to extract information from database</p>

**Mapping of COs with PSOs & POs:**

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
<b>CO1</b>	S	M	M	S	M	W	M	S	M	S	M	W
<b>CO2</b>	M	S	S	3	M	M	S	M	M	M	W	M
<b>CO3</b>	M	S	S	2	S	M	S	S	M	M	M	W
<b>CO4</b>	S	M	M	2	S	W	M	M	S	M	M	M
<b>CO5</b>	S	S	M	3	M	S	S	M	W	M	M	W

Strongly Correlating (S) – 3 Marks

Moderately Correlating (M) – 2 Marks

Weakly Correlating (W) – 1 Mark

No Correlating (N) – 0 Mark

<b>Course Code &amp; Title</b>	<b>19CA203AL – AC- III – RDBMS LAB</b>		<b>Credits</b>	<b>Hours</b>
<b>Class</b>	<b>I B.COM CA</b>	<b>SEMESTER-II</b>	<b>3</b>	<b>4</b>
<b>Cognitive Level</b>	K-2(Understand) K-3(Apply) K-5(Analyze) K-6(Create)			
<b>Course Objectives</b>	<b>The course aims to:</b> <ol style="list-style-type: none"> <li>1. Give exposure to various commands in RDBMS.</li> <li>2. Provide practical programming knowledge in applying queries.</li> <li>3. Give hands on training in views and indexes.</li> </ol>			

<b>CONTENT</b>	
<ul style="list-style-type: none"> <li>❖ DDL Commands</li> <li>❖ DML Commands</li> <li>❖ DCL Commands</li> <li>❖ TCL Commands</li> <li>❖ Queries using Operators: Logical and Set Operators</li> <li>❖ Sorting and grouping</li> <li>❖ Nested queries using SQL Sub queries</li> <li>❖ Joins</li> <li>❖ Built-in functions of SQL</li> <li>❖ Use of indexes, creating views and querying in views</li> </ul>	<p><b>On completion of the course, students should be able to:</b></p> <p><b>CO1:</b> Create and manipulate table of information and analyze various commands.</p> <p><b>CO2:</b> Apply the commands and generate reports.</p> <p><b>CO3:</b> Write sub queries, joins and views for the real time problem and provide solutions.</p>
<b>Course Outcomes</b>	

**Mapping of COs with PSOs & POs:**

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
CO1	S	S	S	M	S	M	S	S	M	S	S	W
CO2	M	S	S	M	M	M	M	S	S	S	M	M
CO3	S	M	S	S	S	M	S	S	M	M	S	W

Strongly Correlating (S)                      –        3 Marks

Moderately Correlating (M)                –        2 Marks

Weakly Correlating (W)                     –        1 Mark

No Correlating (N)                            –        0 Mark



<b>Course Code &amp; Title</b>	<b>19XCA21 - SKBC-I- OFFICE MANAGEMENT</b>		<b>Credits</b>	<b>Hours</b>
<b>Class</b>	<b>I B.COM CA</b>	<b>SEMESTER - II</b>	<b>2</b>	<b>2</b>
<b>Cognitive Level</b>	K – 1(Acquire) K – 2(Understand) K – 3(Apply) K – 4(Evaluate) K – 5(Analyze)			
<b>Course Objectives</b>	<b>The course aims to:</b> <ol style="list-style-type: none"> <li>1. Enlighten the knowledge, skills and capabilities for being an effective and efficient office administrator.</li> <li>2. Utilize for office administrators, admin clerks or office managers.</li> <li>3. Create sound work environment and to bring efficiency in rapidness of office works.</li> <li>4. Facilitate to maintain the neatness, accuracy, and provides better quality of work.</li> <li>5. Facilitate the reports faster than men.</li> </ol>			

<b>UNIT</b>	<b>CONTENT</b>	<b>No. of Hours</b>
<b>I</b>	Modern Office -Functions -Growth of Office Work -Activities of modern Office – Importance	5
<b>II</b>	Functions of Office Management -Planning, Organizing, Directing, Motivating, Coordinating and Controlling -Elements of Office Management -Office Manager - Functions, Qualities and Drawbacks	7
<b>III</b>	Office Accommodation and Layout -Location of Office -Layout and Merits -Open and Private Office -Merits and Demerits -Office Environment.	5
<b>IV</b>	Office Appliances -Importance, Merits and Demerits -Types -Record administration -Objects and Principles -Advantages of Records - Keeping -Filing -Objects -Essentials of Good Filing Centralized Vs Decentralized Filing -Modern Methods and Classification -Indexing- Importance and Essentials -Methods and Merits	9
<b>V</b>	Report Writing -Types -Objectives -Model Reports	4
<b>Text Book</b>	Office Management -R.S.N. Pillai and Bagavathi(2008) ,S.Chand & Co., New Delhi	
<b>References</b>	<ul style="list-style-type: none"> <li>❖ Office Organization and Management -C.B.Gupta(1990), Sultan Chand, New Delhi</li> <li>❖ Office Management-P.K.Ghosh (2005) -Sulthan Chand, New Delhi</li> <li>❖ Office Management-V.Balachandran, V.Chandra sekaran(2009), Tata Mc.Graw- Hill Education Private limited</li> </ul>	

<b>Course Outcomes</b>	<b>On completion of the course, students should be able to:</b>
	<b>CO-1:</b> Incorporate and Match the type of communication with the appropriate method.
	<b>CO-2:</b> Demonstrate improving telephone skills and developing filing systems, using electronic filing systems.
	<b>CO-3:</b> Understand the various administrative systems required by an organization through an effective filing system.
	<b>CO-4:</b> Handle office documents and a diary with appropriate confidentiality.
	<b>CO-5:</b> Implementing control measures with individuals when needed to manage documents efficiently.

**Mapping of COs with PSOs & POs:**

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
<b>CO1</b>	S	M	S	S	S	M	S	S	M	S	S	M
<b>CO2</b>	S	M	S	S	M	S	S	M	S	S	M	S
<b>CO3</b>	M	S	M	S	S	M	S	S	M	M	S	S
<b>CO4</b>	S	S	S	M	S	M	S	S	S	M	S	M
<b>CO5</b>	S	S	M	S	M	S	S	S	M	S	M	S

Strongly Correlating (S) – 3 Marks

Moderately Correlating (M) – 2 Marks

Weakly Correlating (W) – 1 Mark

No Correlating (N) – 0 Mark

## இரண்டாமாண்டு : மூன்றாம் பருவம்

### பகுதி 1 தமிழ் - தாள் 3

செய்யுள் (காப்பியங்கள்), கட்டுரை இலக்கியம், புதினம்,  
தமிழ் இலக்கிய வரலாறு

#### பாட நோக்கம் (Course Objectives)

பண்டைத் தமிழரின் அரசியல் நேர்மை, குடிமக்களின் உரிமை, குடிமக்களின் பொறுப்புணர்வு, அறச்சிந்தனைகளை அறியச்செய்தல்.

நேர்மை, பிறருக்கு உதவும் பண்பு, நன்னெறிகளைப் பின்பற்றுதல் முதலான வாழ்வியல் பண்புகளை வளர்த்தல். வாழ்வின் எல்லா

நிலைகளிலும் திறம்படச் செயலாற்றக் கற்றுத்தருதல்.

பெண்களை மதிக்கச் செய்தல், சொல்லாடல் திறன் வளர்த்துக்கொள்ள உதவுதல்.

மிகச் சிறந்த தமிழ் உரைநடைகளை அறிமுகம் செய்தல்.

பணித்தேர்வுகளுக்கு உதவக்கூடிய தமிழ்ப் பாடப்பகுதிகளைக் கற்பித்தல்.

#### அலகு - 1

1. சிலப்பதிகாரம் : வழக்குரை காதை

2.

மணிமேகலை : சிறைக்கோட்டத்தை அறக்கோட்டம் ஆக்கிய காதை 3. கம்பராமாயணம்

- வாலி வதைப் படலம் - 106 பாடல்கள்

#### அலகு - 2

1. வில்லிபாரதம் : கன்னபருவம் - பதினேழாம் போர்ச்சருக்கம்-104பா-ள்

2.

சீறாப் புராணம் : மானுக்குப் பிணைநின்ற படலம் - 30 பாடல்கள்

3. தேம்பாவணி - வளன் சனித்த படலம் - 30 பாடல்கள்

4. இராவண காவியம் : இலங்கைக் காண்டம்-அரசியற்படலம் -40 பா-ள்

**அலகு : 3** கட்டுரை இலக்கியம் - 'கட்டுரை இலக்கியம்' , பிரமி பதிப்பகம் .

**அலகு : 4** புதினம் - வேரில் பழுத்த பலா, சு.சமுத்திரம்

**அலகு : 5**

தமிழ் இலக்கிய வரலாறு - காப்பிய காலம்

**கற்றல் விளைவுகள் (Course Out Come)**

மாணவர்கள் நேர்மைப் பண்பு, துணிவுடைமை, சமுதாய அக்கறை உள்ளவர்களாக வளம்பெறுவர். இல்லற

வாழ்வில் பெண்களை மதித்தல் வேண்டும் என்ற உணர்வு பெறுவர்.

சமுதாய, அரசியல், சூழலியல் விழிப்புணர்வு பெறுவர்.

நல்ல தமிழ் உரைநடையில் பயிற்சி பெறுவர்.

பணித்தேர்வுகளுக்கு உரிய தமிழ்த்திறன் பெறுவர்.

**பாடநூல்கள்**

1. செய்யுள் திரட்டு, தமிழ்த்துறை வெளியீடு.
2. கட்டுரை இலக்கியம் - பிரமி பதிப்பகம், திருச்சி-21.
3. வேரில் பழுத்த பலா, சு.சமுத்திரம் என்.சி.பி.எச்.வெளியீடு, சென்னை.

தமிழ் இலக்கிய வரலாறு – பிரமி பதிப்பகம், திருச்சி-21.

Course Code & Title	ENGLISH FOR COMMUNICATION III		
Class	<u>II YEAR</u>	Semester	<u>III</u>
Cognitive Level	<b>K – 1 Acquire</b> <b>K – 2 Understand</b> <b>K – 3 Apply</b> <b>K – 4 Evaluate</b> <b>K – 5 Analyze</b>		
Course Objectives	<b>The Course aims</b> <ul style="list-style-type: none"> <li>• <b>To expose students to vocabulary</b></li> <li>• <b>To familiarize students with different levels of meaning.</b></li> <li>• <b>To help them to think logically</b></li> <li>• <b>To read and analyze a passage</b></li> <li>• <b>To make them competent to face an interview</b></li> </ul>		
UNIT	Content	No. of Hours	
I	1. Synonyms : 100 2. Antonyms : 100 3. Words that Confuse : 50 4. Single Word Substitution : 100		
II	5. Phrasal verbs : 50 6. Idioms : 50		
III	7. Errors and How to avoid them :100 8. Spotting Errors :100 9. Jumbled Sentences :25		
IV	10. Reading Comprehension : 15 11. Dialogue Writing : 20		
V	12. Letter Writing (Application, Business& Complaints): 15 13. Report Writing : 10 14. Interview Skills 15. Group Discussion		
Reference	Lessons will be edited and compiled.		
Course Outcomes	On completion of the course, students should be able to  CO 1: use words correctly. CO 2: understand different levels of meaning. CO 3: think logically. CO 4: analyze a passage. CO 5: face an interview successfully		

**Mapping of COs with PSOs & POs:**

CO/PO	PO					PSO					
	1	2	3	4	5	1	2	3	4	5	6
CO1	S	M	S	M	M	M	S	S	M	M	S
CO2	S	M	M	M	M	S	M	S	M	M	M
CO3	S	M	S	M	M	M	S	S	M	M	S
CO4	S	M	M	M	M	S	M	S	M	M	M
CO5	S	M	S	M	M	M	S	S	M	M	S

Strongly Correlating (S)	-	3 marks
Moderately Correlating (M)	-	2 marks
Weakly Correlating (W)	-	1 mark
No Correlation (N)	-	0 mark

**SEMSTER - III**

Course Code & Title	19CA307-CC-IV-BUSINESS ACCOUNTING		Credits	Hours
Class	II B.COM CA	SEMESTER - III	5	6
Cognitive Level	K –1(Acquire) K – 2(Understand) K – 3(Apply) K – 4(Evaluate) K – 5(Analyze)			
Course Objectives	<b>The course aims to:</b> <ol style="list-style-type: none"><li>1. Acquire conceptual knowledge of the Business accounting and to impart skills of Branch and Departmental accounts.</li><li>2. Understand the concept of Partnership, deed and admission of partner.</li><li>3. Know the partnership accounts in the name of retirement and death of the partner.</li><li>4. Acquaint with the partnership account from dissolution of the firm.</li><li>5. Determine the procedure for insurance claims.</li></ol>			

UNIT	CONTENT	No. of Hours
I	Branch Accounts – Meaning – Types of branches – Debtors system – Stock & Debtors system (excluding Independent branch account) – Departmental accounts – Methods and techniques of departmental accounting – Basis for apportionment of expenses.	15
II	Partnership accounts – Introduction – Partnership deed – P&L Appropriation accounts – Capital accounts of partners – Admission of partners – Treatment of Goodwill – Revaluation of assets and Liabilities.	20
III	Retirement of partners – Adjustment on retirement – Amount payable to retiring partner – Death of a partner – Accounting treatment at the death of a partner	20
IV	Dissolution of firm – Insolvency of a partner – Garner Vs. Murray – One partner insolvent – Two partners insolvent – All partners insolvent – Piecemeal proportionate capital method – Maximum loss method	20





<b>Course Code &amp; Title</b>	<b>19CA308-CC-V-BUSINESS COMMUNICATION</b>		<b>Credits</b>	<b>Hours</b>
<b>Class</b>	<b>II B.COM CA</b>	<b>SEMESTER - III</b>	<b>5</b>	<b>5</b>
<b>Cognitive Level</b>	K –1(Acquire) K – 2(Understand) K – 3(Apply) K – 4(Evaluate) K – 5(Analyze)			
<b>Course Objectives</b>	<b>The course aims to:</b> <ol style="list-style-type: none"> <li>1. Know the students the importance of communication in day to day Business.</li> <li>2. Understand and demonstrate writing and speaking processes through invention, organization, drafting, revision, editing, and presentation.</li> <li>3. Understand and appropriately apply modes of expression, i.e., descriptive, expositive, narrative, scientific, and self-expressive, in written, visual, and oral communication.</li> <li>4. Demonstrate Inter-personal and Intra-Personal guidelines for effective business communication.</li> <li>5. Articulate guidelines for effective communication interpersonal skills and writing a business letters.</li> </ol>			

<b>UNIT</b>	<b>CONTENT</b>	<b>No. of Hours</b>
<b>I</b>	<b>Introduction to Communication - Definition and importance of Business Communication</b> -Difference between general communication & business communication- <b>Channels of communication- Verbal or Non verbal - body language / space language/ Para language, sign language; Perceptions attitudes / beliefs / values / norms.</b>	15
<b>II</b>	Sales Letter Writing: The <b>layout of the letter Enquiries and reply- Quotations letters- sales letter - claims and adjustment</b> collection letter - circular letters application letters.	15
<b>III</b>	Letter relating to <b>Agency- Application</b> for jobs- Recommendation Bank for correspondence relating to exports and imports.	15

IV	Importance of listening and communication- principles of effective listening- Modern means of communication	15
V	Interpersonal & - business correspondence, Business letters / reports (annual committee etc.) Guidelines for effective communication	15
Text books	<ul style="list-style-type: none"> <li>❖ Business Communication Today;- Boveen and Thill (1995); New York.</li> <li>❖ Business Communication; Asha Kaul (2000); Prentice Hall of India;New Delhi.</li> <li>❖ Business communication:N.S.Raghunathan &amp; B.Santhanam2015</li> </ul>	
Reference	Effective Business Communication; Murphy and Hildebrandt (1991) McGraw Hill; New Delhi	
Course Outcomes	<p style="text-align: center;"><b>On completion of the course, students should be able to:</b></p> <p><b>CO-1:</b> Apply business communication strategies and principles to prepare effective communication for domestic and international business situations.</p> <p><b>CO-2:</b> Identify ethical, legal, cultural, and global issues affecting business communication.</p> <p><b>CO-3:</b> Utilize analytical and problem solving skills appropriate to business communication.</p> <p><b>CO-4:</b> Compose and revise accurate business documents using computer technology, via electronic mail, Internet, and other technologies.</p> <p><b>CO-5:</b> Deliver an effective oral business presentation.</p>	

**Mapping of COs with PSOs & POs:**

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO2</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO3</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO4</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO5</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>S</b>

Strongly correlating (S) - 3 Marks

Moderately correlating (M) - 2marks

Weakly correlating (W) - 1mark

No Correlating (N) - 0 mark

<b>Course Code &amp; Title</b>	<b>19CA304AL-AC-IV-PC PACKAGE (PRACTICAL)</b>		<b>Credits</b>	<b>Hours</b>
<b>Class</b>	<b>II B.COM CA</b>	<b>SEMESTER - III</b>	<b>3</b>	<b>4</b>
<b>Cognitive Level</b>	K-3(Apply) K-5(Analyze) K-6(Create)			
<b>Course Objectives</b>	<b>The course aims to:</b> <ol style="list-style-type: none"> <li>1. Provide depth knowledge in MSWord.</li> <li>2. Give exposure to MS Excel practically.</li> <li>3. Demonstrate the creation of MS PowerPoint.</li> </ol>			

<b>CONTENT</b>	
	<p><b><u>MS Word-</u></b></p> <ol style="list-style-type: none"> <li>1. Create a MS Word document to manipulate a text. To perform the manipulation, use different type of fonts, sizes, styles, cases and alignments.</li> <li>2. Create a MS Word document for usage of Bullets and Numbering, Header and Footer.</li> <li>3. Create a MS Word document to perform the Find and Replace editing.</li> <li>4. Create a MS Word document to format a text in Newspaper.</li> <li>5. Create a MS Word document with usage of Spell Check</li> <li>6. Insert a picture in MS Word document and perform various alignments on it.</li> <li>7. Create a table using MS Word and perform various operations like insert, delete, merge and split in both rows and columns on it.</li> <li>8. To prepare the monthly Calendar using MS Word.</li> <li>9. To prepare the Class Time Table using MS Word.</li> </ol>

	<ol style="list-style-type: none"> <li>10. To prepare a bio data using MS WordTemplate.</li> <li>11. To prepare a business letter using MS WordTemplate.</li> <li>12. Create a MS Word document to insert symbols and equations</li> <li>13. Create a MS Word document to apply the Watermark, Page Color and Page borders.</li> <li>14. Use mail merge in sending greeting message to your friends (at least 5)</li> <li>15. Formatting the text using Macro.</li> </ol>	
	<p><b><u>MS Excel</u></b></p> <ol style="list-style-type: none"> <li>1. Prepare a worksheet to sort both numbers and names.</li> <li>2. Use MS Excel to perform Mathematical function</li> <li>3. To perform String, Date and Time Functions.</li> <li>4. To perform Statistical Functions in Excel.</li> <li>5. Prepare a mark list for 5 students using MS Excel .</li> <li>6. Prepare an electricity bill for a company using MS Excel</li> <li>7. Prepare an inventory control for a company using MS Excel</li> <li>8. Prepare an invoice bill for a super market using MS Excel</li> <li>9. Create a suitable table and prepare column and pie charts for it.</li> <li>10. To Prepare Line and Bar chart using MS Excel.</li> </ol>	
	<p><b><u>MS Power Point</u></b></p> <ol style="list-style-type: none"> <li>1. To create a slide using MS PowerPoint and also show the slides.</li> <li>2. To animate text and picture in a slide using Animations and also show the slides.</li> <li>3. To animate text and picture in a slide using Custom Animation Effects and also show the slides.</li> </ol>	

<b>Course Outcomes</b>	<p><b>On completion of the course, students should be able to:</b></p> <p><b>CO1:</b> apply various facilities in MS Word and create different documents.</p> <p><b>CO2:</b> analyze, design and develop applications using MS Excel.</p> <p><b>CO3:</b> create presentations on any given topic using MS Power point.</p>
------------------------	--

**Mapping of COs with PSOs & POs:**

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
<b>CO1</b>	<b>S</b>	<b>W</b>	<b>W</b>	<b>W</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>S</b>	<b>W</b>	<b>M</b>	<b>W</b>	<b>W</b>
<b>CO2</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>W</b>	<b>W</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>W</b>
<b>CO3</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>S</b>	<b>W</b>	<b>W</b>	<b>M</b>	<b>M</b>	<b>W</b>	<b>W</b>	<b>M</b>	<b>M</b>

Strongly correlating (S) - 3 Marks

Moderately correlating (M) - 2marks

Weakly correlating (W) - 1mark

No Correlating (N) - 0 mark

<b>Course Code &amp; Title</b>	<b>19XCA32-SKBC-II-STOCK EXCHANGE PRACTICES</b>		<b>Credits</b>	<b>Hours</b>
<b>Class</b>	<b>II B.COM CA</b>	<b>SEMESTER - III</b>	<b>2</b>	<b>2</b>
<b>Cognitive Level</b>	K –1(Acquire) K– 2(Understand) K – 3(Apply) K – 4(Evaluate) K – 5(Analyze)			
<b>Course Objectives</b>	<b>The course aims to:</b> <ol style="list-style-type: none"> <li>1. Understand the characteristics of different financial assets such as money market instruments, bonds, and stocks, and how to buy and sell these assets in stock markets.</li> <li>2. Acquire the benefit of diversification of holding a portfolio of assets, and the importance played by the market portfolio.</li> <li>3. Know how to apply the different valuation models to evaluate fixed income securities, stocks, and how to use different derivative securities to manage their investment risks.</li> <li>4. Measure the stock market index of NSE, BSE and OTCEI.</li> <li>5. Demonstrate the online stock trading procedures in India.</li> </ol>			

<b>UNIT</b>	<b>CONTENT</b>	<b>No. of Hours</b>
<b>I</b>	Introduction to <b>Indian financial system</b> – Definition – Features – constituents - Money market –features - Instruments	5
<b>II</b>	<b>Trading Vs Investing Vs Gambling</b> - Types of Trading - Players in the Trading Industry - Orders and Order Properties -Why People Trade (Utilitarian Traders, Profit Motivated traders) - Cardinal Rules of Trading	7
<b>III</b>	<b>Secondary Market-Stock Exchange</b> – functions – listing of shares – Conditions – advantages of listing – Depository systems players in secondary market – Gambling – speculation. – Market dealing in a stock exchange.	8
<b>IV</b>	<b>NSE – OTCEI – SEBI</b> – objectives and functions – SEBI guidelines-Credit Rating- <b>CRISIL-CARE-ICRA</b> Agencies Dematerialization –Depositories	5
<b>V</b>	Procedures of on line <b>stock trading</b> – advantages – problems and defects – stock market indices – <b>Dematerialization.</b>	5

<b>Text book</b>	Punithavathi pandian – “security analysis and portfolio management”. Vikas publishing house Private Limited, New Delhi 2003	
<b>References</b>	<ul style="list-style-type: none"> <li>❖ V. A. Avadhani ,” Investment Management “ , Himalaya Publishing House, New Delhi, 1996</li> <li>❖ V.K.Bhalla, “Security Analysis &amp; Portfolio Management”, S.Chand &amp; Sons Co., New Delhi, 2007</li> </ul>	
<b>Course Outcomes</b>	<p><b>On completion of the course, students should be able to:</b></p> <p><b>CO-1:</b> Understand the depth knowledge of Indian Financial system.</p> <p><b>CO-2:</b> Evaluate investment advice from Stock players.</p> <p><b>CO-3:</b> Comprehend the functions of stock practices in India.</p> <p><b>CO-4:</b> Grasp the different types of exchanges practices in India.</p> <p><b>CO-5:</b> Identify and interpret business cycle phases and their relationship to short- and long- term capital market returns in stock exchange practices.</p>	

**Mapping of COs with PSOs & POs:**

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
<b>CO1</b>	S	S	M	M	S	S	S	S	M	S	S	M
<b>CO2</b>	S	M	S	S	M	M	S	M	S	S	S	S
<b>CO3</b>	S	S	M	S	M	S	S	S	S	M	M	S
<b>CO4</b>	S	S	S	M	S	M	S	S	S	M	S	M
<b>CO5</b>	S	S	M	S	S	M	S	S	M	S	M	S

Strongly correlating (S) - 3 Marks

Moderately correlating (M) - 2marks

Weakly correlating (W) - 1mark

No Correlating (N) - 0 mark



## இரண்டாமாண்டு : நான்காம் பருவம்

### பகுதி 1 தமிழ் - தாள் 4

செய்யுள் (பழந்தமிழ் இலக்கியம்) நாடகம், தமிழ் இலக்கிய வரலாறு, கட்டுரை  
வரைவியல்

#### பாட நோக்கம் (Course Objectives)

பழந்தமிழரின் வாழ்வியல் அறம், வாழ்வியல் நுட்பங்கள், அக வாழ்வுச் சிந்தனைகளை அறியச்செய்தல்.

தனித் திறன்களை மேம்படுத்திக் கொள்ள உதவுதல்.

கடமை உணர்ச்சி, பெரியோரை மதித்தல் முதலான உயர்பண்புகளை வளர்த்தல்.

தமிழர்தம் இயற்கை வளம், செல்வ வளம், இலக்கிய வளங்களை அறிமுகம் செய்தல்.

நிகழ்கால வாழ்வியல் சிக்கல்களில் தெளிவுபெறச் செய்தல், சமுதாய அக்கறை கொள்ளச்செய்தல்.

பணித்தேர்வுகளுக்கு உதவக்கூடிய தமிழ்ப் பாடப்பகுதியைக் கற்பித்தல்.

#### அலகு - 1

##### 1. குறுந்தொகை - 10 பாடல்கள்

குறிஞ்சி

1. நிலத்தினும் பெரிதே . . . . . (பா.எண் -3)
2. வேரல் வேலி . . . . . (பா.எண் -18)
3. யாயும் ஞாயும் . . . . . (பா.எண் -40)
4. இடிக்கும் கேளிர் . . . . . (பா.எண் -58)

நெய்தல்

1. அணிற்பல் அன்ன . . . . . (பா.எண் -49)
2. ஞாயிறு பட்ட அகல்வாய் . . . . . (பா.எண் -92)
3. கடும்புனல் தொடுத்த . . . . . (பா.எண் -103)

## மருதம்

1. தச்சன் செய்த சிறுமா . . . . . (பா.எண் -61)
2. நன்நலம் தொலைய . . . . . (பா.எண் -100)
3. வேம்பின் பைங்காய் . . . . . (பா.எண் -205)

## 2. நற்றிணை - 5 பாடல்கள்

1. நின்ற சொல்லர் ,... . . . . (குறிஞ்சி) . (பா.எண் -1)
2. விளம்பழம் கமழும் . . . . . (பாலை) . (பா.எண் -12)
3. தடமருப்பு எருமை . . . . . (மருதம்) . (பா.எண் 120)
4. விளையாடு ஆயமொடு . . . . . (நெய்தல்) . (பா.எண் -172)
5. அம்ம வாழி தோழி . . . . . (முல்லை) . (பா.எண் -289)

## 3. கலித்தொகை - 5 பாடல்கள்

1. பாலைக் கலி - வயக்குறு மண்டிலம் . . . . . (பா.எண் 24)
2. குறிஞ்சிக் கலி - பாடுகம் வா வாழி தோழி . . . . . (பா.எண் 05)
3. மருதக்கலி - ஈண்டு, நீர்மிசைத் தோன்றி . . . . . (பா.எண் 24)
4. முல்லைக் கலி - தனி பெறு தண் புலத்துத் . . . . . (பா.எண் 1)
5. நெய்தற் கலி - மா மலர் முண்டகம் . . . . . (பா.எண் 16)

## 4. ஐங்குறுநூறு - 10 பாடல்கள்

### வேழப்பத்து

1. மனைநடு வயலை வேழம் . . . . . (பா.எண் 11)
2. பரியுடை நன்மான் . . . . . (பா.எண் 13)
3. ஓங்குபூ வேழத்துத் . . . . . (பா.எண் 16)
4. இருஞ்சாய் அன்ன . . . . . (பா.எண் 18)
5. நெகிழ்பு ஓடும் வளை . . . . . (பா.எண் 20)

அன்னாய் வாழிப் பத்து

1. அன்னாய் வாழி! வேண்டு அன்னை! நம் படப்பை (பா.எண் 203)
2. அன்னாய் வாழி! வேண்டு அன்னை! அஃதெவன்கொல்?.. (பா. 204)
3. அன்னாய் வாழி! வேண்டு அன்னை! எந்தோழி (பா.எண் 206)
4. அன்னாய் வாழி! வேண்டு அன்னை! நன்றும் (பா.எண் 208)
5. அன்னாய் வாழி! வேண்டு அன்னை! கானவர் (பா.எண் 208)

5. புறநானூறு - 5 பாடல்கள்

1. இரும்பனை வெண்தோடு. . . (பா.எண் 54)
2. உண்டாலம்ம இவ்வுலகம்... (பா.எண் 14)
3. யாண்டு பலவாக . . . (பா.எண் 191)
4. யாதும் ஊரே... (பாடல் எண் 192)
5. செய்குவம் கொல்லோ நல்வினை... (பா.எண் 214)

6. பத்துப்பாட்டு - பட்டினப்பாலை முழுவதும்

அலகு - 2

1. திருக்குறள் - 3 அதிகாரங்கள்

1. மடியின்மை
2. இடுக்கண் அழியாமை
3. சொல்வன்மை

2. நாலடியார் - 12 பாடல்கள்

பொறையுடைமை

1. காதலர் சொல்லுங் . . . . (பா.எண் 73)
2. அறிவதறிந்தடங்கி . . . . (பா.எண் 74)
3. இன்னா செயினும் . . . . . (பா.எண் 76)
4. தான்கெடினும் தக்கார். . . (பா.எண் 80)

### தீவினையச்சம்

1. அக்கே போல் அங்கை . . . (பா.எண் 123)
2. நெருப்பழல் சேர்ந்தக் கால் . . . (பா.எண் 124)
3. பெரியவர் கேண்மை . . . (பா.எண் 125)
4. யாஅர் ஒருவர் . . . . (பா.எண் 127)

### பெரியாரைப் பிழையாமை

1. பொறுப்பரென் . . . (பா.எண் 161)
2. அவமதிப்பும் ஆன்ற . . . (பா.எண் 163)
3. நளிகடல் தண்சேர்ப்ப . . . . (பா.எண்166)
4. பெரியார் பெருமை . . . . (பா.எண் 170)

### 3.பழமொழி - 12 பாடல்கள்

#### அறிவுடைமை

1. அறிவின் மாண்பு . . . . (பா.எண் 27)
2. அறிவினர் மாண்பு(பா.எண் 28)
3. அறிவுடையாருடன் அறிவுடையார் சேர்தல் (பா.எண் 30)
4. அறிவிலாரை அறிவுடையார் புகவிடாமை(பா.எண் 31)

#### இன்னா செய்யாமை

1. முற்பகல் செய்யின் பிற்பகல் விளையும்(பா.எண்- 47)
2. நலியப் பெற்ற எளியர் அழுத கண்ணீர்(பா.எண் 48)
3. மதிப்பு மிக்கவரை அழிக்க முயலுதல்(பா.எண்-49)
4. நலிந்தாரை நலியாமை(பா.எண் 50)

சான்றோர் இயல்பு

1. சான்றோர் பெருமை(பா.எண் 70)
2. வறுமையினும் நின்ற நிலையில் வழுவாமை(பா.எண் 71)
3. பீடிலாவிடத்தும் பெருந்தகைமையில் வழுவாமை(பா.எண் 72)
4. இடருற்ற விடத்தும் மதிப்பிற் குறையாமை(பா.எண் 73)

4.இன்னா நாற்பது – 5 பாடல்கள்

1. அறமனத்தர் கூறும் கடுமொழி ... . . . (பா.எண் 6)
2. உண்ணாது வைக்கும் பெரும் பொருள் . . . (பா.எண் 16)
3. குலத்துப் பிறந்தவன் கல்லாமை யின்னா . . . (பா.எண் 19)
4. யானையின் மன்னரைக் கண்டால் . . . (பா.எண் 22)
5. பிறன் மனையாள் பின்னோக்கும் பேதைமை யின்னா . . . (பா.எண் 38)

5. இனியவை நாற்பது – 5 பாடல்கள்

1. பிச்சை புக்காயினும் கற்றல் . . . . (பா.எண் 1)
2. மானமழிந்தபின் வாழாமை முன்னினதே . . . (பா.எண் 13)
3. குழவிதளர் நடை காண்டல் இனிதே . . . (பா.எண் 14)
4. வருவா யறிந்து வழங்கல் . . . (பா.எண் 22)
5. பத்து கொடுத்தும் பதியிருந்து . . . . . (பா.எண் 40)

அலகு : 3

நாடகம் - பிசிராந்தையார் - பாரதிதாசன்

அலகு : 4

கட்டுரை வரைவியல் - பொதுக்கட்டுரைகள்

அலகு : 5

தமிழ் இலக்கிய வரலாறு – சங்க காலம், சங்கம் மருவிய காலம்

### கற்றல் விளைவுகள் (Course Outcome)

மாணவர்கள் வாழ்வியல் நுட்பங்களில் வல்லமை பெறுவர்.

சமுதாய அக்கறை உள்ளவர்களாக மனவளம் பெறுவர்.

சமுதாய, பொருளியல், சூழலியல் விழிப்புணர்வு பெறுவர்.

பணித்தேர்வுகளுக்கு உரிய தமிழ்த்திறன் பெறுவர்.

### பாடநூல்கள்

1. செய்யுள் திரட்டு, தமிழ்த்துறை வெளியீடு.
2. பிசிராந்தையார் - பாரதிதாசன், தமிழ் நாதன் பதிப்பகம், சென்னை – 110
3. பொதுக்கட்டுரைகள், மகிழினி பதிப்பகம், சென்னை- 106.
4. தமிழ் இலக்கிய வரலாறு,  
பிரமி பதிப்பகம், திருச்சி-21.

Course Code & Title	ENGLISH FOR COMMUNICATION IV		
Class	<u>II YEAR</u>	Semester	<u>IV</u>
Cognitive Level	K – 1 Acquire K – 2 Understand K – 3 Apply K – 4 Evaluate K – 5 Analyze		
Course Objectives	The Course aims <ul style="list-style-type: none"><li>• To make the students to live meaningfully</li><li>• To Familiarize students with various great personalities</li><li>• To understand qualities like freedom</li><li>• To know human values like patriotism and universal brotherhood</li><li>• To realize the value of comradeship</li></ul>		
UNIT	Content	No. of Hours	

I	A Poison Tree King Bruce and the Spider The Character of a Happy Life	: William Blake : Eliza Cook : Henry Wotton	
II	Ulysses Money Madness I wov to thee my Country	: Lord Alfred Tennyson : D. H. Lawrence	
III	The Ocean The Unknown Citizen Night of the Scorpion	: Lord Byron : W. H. Auden : Nissim Ezekiel	
IV	The Rising of the Moon The Little Man The Path Finder	: Lady Gregory : John Galsworthy : Herman Ould	
V	A Tale of two cities	: Charles Dickens	
Reference	Lessons will be edited and compiled.		
Course Outcomes	<p>On completion of the course, students should be able to</p> <p>CO 1: live meaningfully.</p> <p>CO 2: know great qualities like leadership.</p> <p>CO 3: understand qualities like freedom and parenthood</p> <p>CO 4: live as a group in unity</p> <p>CO5: realize the value of comradeship</p>		

**Mapping of COs with PSOs & POs:**

CO/PO	PO					PSO					
	1	2	3	4	5	1	2	3	4	5	6
CO1	S	M	M	M	M	S	M	S	M	M	M
CO2	S	M	S	M	M	M	S	S	M	M	S
CO3	S	M	M	M	M	S	M	S	M	M	M
CO4	S	M	S	M	M	M	S	S	M	M	S
CO5	S	M	M	M	M	S	M	S	M	M	M

Strongly Correlating(S) - 3 marks

Moderately Correlating (M) - 2 marks

Weakly Correlating (W) - 1 mark

No Correlation (N) - 0 mark

## SEMESTER – IV

<b>Course Code &amp; Title</b>	<b>19CA410-CC-VI-COST ACCOUNTING</b>		<b>Credits</b>	<b>Hours</b>
<b>Class</b>	<b>II B.COM CA</b>	<b>SEMESTER - IV</b>	<b>5</b>	<b>5</b>
<b>Cognitive Level</b>	K – 1(Acquire) K – 2(Understand) K – 3(Apply) K – 4(Evaluate) K – 5(Analyze)			
<b>Course Objectives</b>	<b>The course aims to:</b> <ol style="list-style-type: none"> <li>1. Provide an in-depth knowledge on cost ascertainment.</li> <li>2. Enable the students to appreciate the utility of costing in industries</li> <li>3. Demonstrate the concepts and processes used to determine the product costs.</li> <li>4. Evaluate information for cost ascertainment, planning, control and decision-making.</li> <li>5. Practicing the process costing using normal loss and abnormal loss and gain method.</li> </ol>			

UNIT	CONTENT	No. of Hours
<b>I</b>	Cost accounting- Meaning- Definition- Objectives- Importance- Scope- Advantages and limitations- Difference between cost accounting and financial accounting- Elements of cost- Preparation of cost sheet – Tenders and Quotations	15
<b>II</b>	Material Management- Purchase procedure – Various Stock Levels - Economic order quantity – ABC analysis – VED Analysis – Bin card and stores ledger- Pricing of issues - FIFO, LIFO, HIFO, Base stock, Standard price- Simple average and weighted average methods	15
<b>III</b>	Labour Cost- Importance – Various methods of labour cost control- Methods of wage payment- Various incentive schemes- Labour turnover.	15
<b>IV</b>	Overheads- Classification- Apportionment of overheads- Redistribution of overheads- Absorption of overheads- Calculation of machine hour rate- Contract costing	15
<b>V</b>	Process costing- Normal loss- Abnormal loss and abnormal gain (excluding inter process profit and equivalent production)- Joint	15



	product and by products- Job Costing	
<b>Text books</b>	<ul style="list-style-type: none"> <li>❖ Cost Accounting- T.S.Reddy&amp;Y.Hari Prasad Reddy, Margham Publications., Chennai.</li> <li>❖ Cost Accounting - Jain &amp; Narang, Kalyani Publishers, Ludhiana.</li> <li>❖ Advanced Cost Accounting – Senthilkumar.K &amp; Maruthamuthu K, Vikas Publishing Hosue , New Delhi. (Revised Edition)</li> </ul>	
<b>References</b>	<ul style="list-style-type: none"> <li>❖ Cost Accounting - Pillai &amp; Bagavathi, Sultan Chand &amp; Sons, New Delhi.</li> <li>❖ Cost Accounting - Murthy &amp; Gurusamy, Vijay Nicole Imprints Pvt Ltd, Chennai-91.</li> <li>❖ Cost Accounting - Bhattacharya, PHI Learning Pvt. Ltd, New Delhi.</li> </ul>	
<b>Course Outcomes</b>	<p><b>On completion of the course, students should be able to:</b></p> <p><b>CO-1:</b> Understand basic concepts of cost accounting and how to prepare cost sheet.</p> <p><b>CO-2:</b> Explicate the methods of pricing issues and stocks - compute and explain the stock control levels</p> <p><b>CO-3:</b> Compute labour cost using the various methods of remuneration and incentives schemes.</p> <p><b>CO-4:</b> Study the overheads analysis and explain how to allocate and apportion overheads to cost centre.</p> <p><b>CO-5:</b> Describe the valuation process methods of apportioning joint costs to joint-products.</p>	

**Theory – 25%**

**Problem – 75%**

**Mapping of COs with PSOs & POs:**

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>M</b>
<b>CO2</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO3</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>S</b>
<b>CO4</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>
<b>CO5</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>S</b>

Strongly correlating (S) - 3 Marks

Moderately correlating (M) - 2marks

Weakly correlating (W) - 1mark

No Correlating (N) - 0 mark

<b>Course Code &amp; Title</b>	<b>19CA411-CC-VII-BUSINESS MANAGEMENT</b>		<b>Credits</b>	<b>Hours</b>
<b>Class</b>	<b>II B.COM CA</b>	<b>SEMESTER - IV</b>	<b>4</b>	<b>5</b>
<b>Cognitive Level</b>	K –1(Acquire) K –2(Understand) K – 3(Apply) K – 4(Evaluate) K – 5(Analyze)			
<b>Course Objectives</b>	<b>The course aims to:</b> <ol style="list-style-type: none"> <li>1. Emphasize the skill, knowledge, ability and ethics required for the work force to work efficiently.</li> <li>2. Develop to build critical skills for better productivity efficiency and performance in the world of business.</li> <li>3. Diagnose and evaluate business problems accurately to make effective managerial decisions to use appropriate analytical tools to solve problems.</li> <li>4. Exhibit an advanced level of business acumen.</li> <li>5. Demonstrate Leadership styles and qualities.</li> </ol>			

<b>UNIT</b>	<b>CONTENT</b>	<b>No. of Hours</b>
<b>I</b>	Introduction: Concept – nature- process- and significance of Management: Managerial roles- An overview of functional areas of management - Development of management thought; Classical and neo classical systems; Contingency approaches- Lean Management concepts.	12
<b>II</b>	<b>Planning:</b> Meaning – process - types - Decision making – meaning and process- Management by objectives; <b>corporate planning.</b>	12
<b>III</b>	<b>Organizing:</b> Meaning - nature - process- significance - Authority and responsibility relationships- Centralization and decentralization- Departmentation- Organization structure – forms and contingency factors - Matrix organization – Concept of 5s – Coordination	12
<b>IV</b>	<b>Motivation:</b> Motivating and leading people at work: Motivation – meaning; Theories – Maslow, Herzberg, McGregor, and Ouchi; Financial and nonfinancial incentives	12

<b>V</b>	<b>Leadership and Control:</b> Leadership – meaning and leadership styles; Servant leadership. Leadership theories (Including continuum theory).	12
<b>Text book</b>	Dinkar Pagare (2013), Business Management, Sultan Chand & Sons, New Delhi	
<b>References</b>	<ul style="list-style-type: none"> <li>❖ Prasad LM, (2015), Principles &amp; Practice of Management, Sultan Chand &amp; Sons New Delhi.</li> <li>❖ Drucker Peter F, (2014), Practice of Management, Harper Collins Publishers of India Ltd., New Delhi</li> <li>❖ Drucker Peter F, (2014), Management Challenges for the 21st Century Butterworth Heinemann, Oxford.</li> </ul>	
<b>Course Outcomes</b>	<p><b>On completion of the course, students should be able to:</b></p> <p><b>CO-1:</b> Know the basic concepts, principles and theories of management.</p> <p><b>CO-2:</b> Enrich the goals of organizational planning outcomes, and apply in practice in various situations.</p> <p><b>CO-3:</b> Aware of the concepts, theories and process of organizing.</p> <p><b>CO-4:</b> Learn how to managing people at work effectively with within an organization.</p> <p><b>CO-5:</b> Enhance the leadership styles, qualities and integrates concepts across disciplines.</p>	

**Mapping of COs with PSOs & POs:**

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
<b>CO1</b>	M	S	S	S	S	M	S	S	S	M	S	M
<b>CO2</b>	S	S	M	S	S	M	S	S	M	S	M	S
<b>CO3</b>	M	S	M	S	S	S	S	S	M	M	S	S
<b>CO4</b>	S	M	S	S	M	S	M	M	S	S	S	S
<b>CO5</b>	S	M	S	S	M	S	S	S	S	M	M	S

Strongly correlating (S)	-	3 Marks
Moderately correlating (M)	-	2marks
Weakly correlating (W)	-	1mark
No Correlating (N)	-	0 mark

<b>Course Code &amp; Title</b>	<b>19CA405A-AC-V-WEB PROGRAMMING</b>		<b>Credits</b>	<b>Hours</b>
<b>Class</b>	<b>II B.COM CA</b>	<b>SEMESTER - IV</b>	<b>4</b>	<b>4</b>
<b>Cognitive Level</b>	K-1(Acquire) K-2(Understand) K-3(Apply) K-4(Analyze)			
<b>Course Objectives</b>	<b>The course aims to:</b> <ol style="list-style-type: none"> <li>1. Imbibe the knowledge in HTML and Style sheet.</li> <li>2. Give exposure to client side scripting language.</li> <li>3. Learn the server side scripting language php.</li> <li>4. Know about the database my sql.</li> <li>5. Illustrate the integration of HTML, Server side script and the backend.</li> </ol>			

<b>UNIT</b>	<b>CONTENT</b>	<b>No. of Hours</b>
<b>I</b>	<b>HTML:</b> Basic HTML, The Document body, Text, Hyperlinks, Adding more formatting, Lists, Tables, Using colors and images, Images, Frames, Forms- Cascading Style Sheets: Introduction, Using styles: Simple examples, Defining your own styles, Properties and values in styles- Introduction to static, dynamic and active web pages	12
<b>II</b>	<b>Client Side Scripting: VBScript:</b> How VBScript differs from visual basic – learn about event handlers – beginning scripting and objects – methods – operators – variables – string conversion – control structures – Collection.	12
<b>III</b>	<b>Server Side Scripting: PHP:</b> evolution of PHP – structure and syntax of PHP and integrating the same with HTML – comments – variables – data types – operators – control structures – passing information between pages – Strings – Arrays and Functions.	12
<b>IV</b>	<b>MySQL Databases: MySQL</b> introduction – data types in MySQL – DDL,DML and TCL-GroupBy – IS NULL – DISTINCT Optimization – Max and Min function.	12
<b>V</b>	<b>Integration of Apache, MySQL, PHP to design dynamic web pages:</b> MySQL functions in PHP – Connecting and disconnecting from MySQL – Using tables – editing the database – Validation.	12

<b>Text books</b>	<ul style="list-style-type: none"> <li>❖ Chris Bates, "Web Programming – Building Internet Applications", Wiley inc, Second Edition</li> <li>❖ Michael K Glass, Yann Le Scouarnec, Elizabeth Naramore, Gary Mailer, Jeremy Stolz, Jason Gerner, "Beginning PHP, Apache, MySQL Web Development", Wiley dreamtech press, 2004</li> <li>❖ Paul Thurrott, Nolan Hester, "VBScript for the World Wide Web: Visual QuickStart Guide", Peachpit Press. ISBN:0201688921</li> </ul>	
<b>References</b>	<ol style="list-style-type: none"> <li>1. Thomas A Powell, "Web Design – The Complete Reference", Tata McGraw-Hill, Second Edition, 2003.</li> <li>2. Andi Gutmans, Stig Sæther Bakken and Derick Rethans, "PHP5 Power Programming", Prentice Hall.</li> </ol>	
<b>Course Outcomes</b>	<p><b>On completion of the course, students should be able to:</b></p> <p><b>CO1:</b> Analyze the HTML elements and design a static web page using HTML.</p> <p><b>CO2:</b> Enlighten the concepts of VB Script and validate the HTML form data using VBScript.</p> <p><b>CO3:</b> Apply the concepts of PHP to write simple server side scripts</p> <p><b>CO4:</b> Illustrate with the database from PHP.</p> <p><b>CO5:</b> Design and develop interactive web page using WAMP.</p>	

**Mapping of COs with PSOs & POs:**

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
<b>CO1</b>	S	M	S	M	S	S	S	M	W	M	S	W
<b>CO2</b>	S	S	S	M	S	W	S	S	M	S	M	M
<b>CO3</b>	S	S	M	M	M	W	M	W	M	S	S	M
<b>CO4</b>	M	M	S	M	S	W	M	M	S	W	M	W
<b>CO5</b>	S	M	M	S	M	M	M	S	W	W	M	W

Strongly correlating (S) - 3 Marks

Moderately correlating (M) - 2marks

Weakly correlating (W) - 1mark

No Correlating (N) - 0 mark

<b>Course code &amp; Title</b>	<b>19CA406AL-AC-VI-WEB DEVELOPMENT LAB</b>		<b>Credits</b>	<b>Hours</b>
<b>Class</b>	<b>II B.COM CA</b>	<b>SEMESTER – IV</b>	<b>2</b>	<b>3</b>
<b>Cognitive Level</b>	K-3(Apply) K-5(Analyze) K-6(Create)			
<b>Course Objectives</b>	<b>The course aims to:</b> <ol style="list-style-type: none"> <li>1. provide practical exposure in developing static web pages using HTML</li> <li>2. conversant with VBScript</li> <li>3. design interactive web pages using PHP and MySQL</li> </ol>			

	<b>CONTENT</b>
	<ol style="list-style-type: none"> <li>1. Create a static web page using Basic text formatting tags in HTML.</li> <li>2. List, image and table tags.</li> <li>3. Static page with simple styles.</li> <li>4. Programs using operators and control structures in php.</li> <li>5. Programs using arrays in php.</li> <li>6. Simple login and registration form design using HTML.</li> <li>7. Passing information between HTML and PHP.</li> <li>8. Programs using PHP and Mysql.</li> <li>9. Simple interactive web page design using WAMP.</li> </ol>
<b>Course Outcomes</b>	<b>On completion of the course, students should be able to:</b> <b>CO1:</b> Analyze HTML to create static web pages. <b>CO2:</b> Apply PHP and MYSQL to create server side scripts. <b>CO3:</b> Create interactive web pages using WAMP.

**Mapping of COs with PSOs & POs:**

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
<b>CO1</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>W</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>W</b>	<b>M</b>	<b>M</b>	<b>W</b>
<b>CO2</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>S</b>	<b>W</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>W</b>	<b>M</b>
<b>CO3</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>W</b>	<b>M</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>W</b>

Strongly correlating (S) - 3 Marks

Moderately correlating (M) - 2marks

Weakly correlating (W) - 1mark

No Correlating (N) - 0 mark



<b>Course Code &amp; Title</b>	<b>19CA4N-NMEC-I-PRINCIPLES OF BANKING</b>		<b>Credits</b>	<b>Hours</b>
<b>Class</b>	<b>II B.COM CA</b>	<b>SEMESTER - IV</b>	<b>2</b>	<b>2</b>
<b>Cognitive Level</b>	K – 1(Acquire) K – 2(Understand) K – 3(Apply) K – 4(Evaluate) K – 5(Analyze)			
<b>Course Objectives</b>	<b>The course to aims to:</b> <ol style="list-style-type: none"> <li>1. Enable to possess the thorough knowledge on Indian Banking System.</li> <li>2. Provide knowledge relating to the procedure for opening bank accounts, features of deposits and lending principles of bank.</li> <li>3. Know the different types of customers.</li> <li>4. Demonstrate the knowledge of Cheque &amp; Endorsement.</li> <li>5. Emerge the trends in banking systems.</li> </ol>			

<b>UNIT</b>	<b>CONTENT</b>	<b>No. of Hours</b>
<b>I</b>	Definition of Banking – Indian Banking system – Role and Function of Banking Systems – Types of Bank – Commercial Banks – Functions.	6
<b>II</b>	<b>Deposits</b> – Fixed Deposit Account -- Saving Deposit Account – Recurring deposit Account – Current Deposit Account-Types of lendings.	6
<b>III</b>	<b>Types of customers</b> - Minor, Illiterate- Married women- lunatics - drunkards- joint stock companies.	6
<b>IV</b>	Cheque – Meaning and Definition – Drawing up of a cheque – Cheque Vs Draft – Crossing – Types of Crossing – Endorsement – Kinds of Endorsement.	6
<b>V</b>	<b>E-Banking</b> – Features – Internet Banking Vs Traditional Banking – Mobile Banking – Features – <b>Telephone Banking</b> – Features – <b>ATM – Functions of ATM</b> --Electronic fund Transfer – Real Time Gross Settlement (RTGS).	6

<b>Text book</b>	E.Gordon and K.Natarajan, “Banking Theory Law and Practice” – Himalaya Publishing House, Delhi.
<b>References</b>	<ul style="list-style-type: none"> <li>❖ K.P.M. Sundaram and Varshney, “<b>BANKING THEORY LAW AND PRACTICE</b>” [20<sup>st</sup> Revised Edition ] – S.Chand &amp; Sons, New Delhi.</li> <li>❖ K.C.Shekhar and Lekshmy Shekhar, “<b>BANKING THEORY LAW AND PRACTICE</b>” [21<sup>st</sup> Revised Edition ] – S.Chand &amp; Sons, New Delhi.</li> </ul>
<b>Course Outcomes</b>	<p><b>On completion of the course, students should be able to:</b></p> <p><b>CO-1:</b> Able to Know the functions and services of commercial banks.  <b>CO-2:</b> Understand the various products and services offered by the bank.  <b>CO-3:</b> Identify the different types of customers in banking sectors.  <b>CO-4:</b> Apply the regulatory issue that arises in banking sector.  <b>CO-5:</b> Use different kinds of Online Banking services and identify the latest Digital Banking practices.</p>

**Mapping of COs with PSOs & POs:**

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
<b>CO1</b>	S	S	S	M	S	M	S	S	S	S	M	S
<b>CO2</b>	S	S	M	M	S	S	S	S	M	S	M	S
<b>CO3</b>	S	M	S	S	M	S	S	S	S	S	S	S
<b>CO4</b>	S	S	S	M	M	S	S	M	S	S	S	S
<b>CO5</b>	S	S	S	M	S	S	S	S	S	S	S	S

Strongly correlating (S) - 3 Marks

Moderately correlating (M) - 2marks

Weakly correlating (W) - 1mark

No Correlating (N) - 0 mark

**SEMESTER – V**

<b>Course Code &amp; Title</b>	<b>19CA513-CC-VIII-CORPORATE ACCOUNTING</b>		<b>Credits</b>	<b>Hours</b>
<b>Class</b>	<b>III B.COM CA</b>	<b>SEMESTER - V</b>	<b>5</b>	<b>6</b>
<b>Cognitive Level</b>	K – 1(Acquire) K – 2(Understand) K – 3(Apply) K – 4(Evaluate) K – 5(Analyze)			
<b>Course Objectives</b>	<b>The course aims to:</b> <ol style="list-style-type: none"> <li>1. Acquire the conceptual knowledge of corporate accounting and the techniques of preparing the financial statements.</li> <li>2. Solve the problems relating to Company Accounts, Valuation of goodwill and shares.</li> <li>3. Acquire the skills of Amalgamation and of companies and Internal Reconstruction.</li> <li>4. Prepare the Statement of Liquidator's Final Statement of Accounts and Deficiency Account.</li> <li>5. Understand the concepts Holding and Subsidiary Companies.</li> </ol>			
<b>UNIT</b>	<b>CONTENT</b>		<b>No. of Hours</b>	
<b>I</b>	<b>Accounting for share capital:</b> Issue, forfeiture and Re-issue of forfeited shares - Redemption of Preference Shares.		18	
<b>II</b>	Final Accounts of Companies - <b>Calculation of Managerial Remuneration. Valuation of Goodwill and Shares- Methods</b>		18	
<b>III</b>	Accounting for Amalgamation of Companies with reference to accounting Standards issued by the Institute of Chartered Accountant of India ( excluding inter-company transactions and holdings)- Accounting for internal Reconstruction		20	
<b>IV</b>	<b>Accounting for Liquidation of Companies:</b> Preparation of Statement of Affairs- Deficiency/Surplus Account- Liquidators Final Statement of Accounts		18	

<b>V</b>	Holding company- definition - provisions of accounting standard 21[revised format]- Account consolidation - Consolidated Balance Sheet.	16
<b>Text book</b>	Shukla, M.C.,T.S.Grewal, and S.C.Gupta. Advanced Accounts. Vol.- II.S. Chand & Co., New Delhi.2004.	
<b>References</b>	<ul style="list-style-type: none"> <li>❖ S.P. Jain &amp; K.L. Narang, “Advanced Accounting”, Kalyani Publications, New Delhi.</li> <li>❖ Gupta R.L. &amp;Radhaswamy M. Corporate Accounts “, Theory Method and Application-13th Revised Edition 2006, Sultana Chand &amp; Co., New Delhi.</li> <li>❖ Shukla M.C., Grewal T.S. &amp; Gupta S.L., “Advanced Accountancy”, S. Chand &amp; Co., New Delhi.</li> <li>❖ Reddy &amp; Murthy, “Financial Accounting”, Margham Publications Chennai, 2004</li> </ul>	
<b>Course Outcomes</b>	<p><b>On completion of the course, students should be able to:</b></p> <p><b>CO-1:</b> Understand exact exposure of share capital,</p> <p><b>CO-2:</b> Identify the main features of a company accounts.</p> <p><b>CO-3:</b> Understand about goodwill and share its adjustments in the books of a company business.</p> <p><b>CO-4:</b> Understanding the Amalgamation, Absorption, Internal 1 Construction of Companies.</p> <p><b>CO-5:</b> Demonstrate the Holding and Subsidiary Companies.</p>	

Theory – 25%

Problem – 75%

**Mapping of COs with PSOs & POs:**

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
<b>CO1</b>	M	M	S	S	S	S	S	S	S	M	S	M
<b>CO2</b>	S	S	S	M	S	M	M	M	S	S	S	S
<b>CO3</b>	S	S	M	S	S	M	S	S	M	M	S	S
<b>CO4</b>	S	S	S	M	M	S	S	M	S	S	M	S
<b>CO5</b>	S	S	S	S	M	M	S	S	M	S	S	M

Strongly correlating (S) - 3 Marks

Moderately correlating (M) - 2marks

Weakly correlating (W) - 1mark

No Correlating (N) - 0 mark

<b>Course Code &amp; Title</b>	<b>19CA514-CC-IX-ENTREPRENEURIAL DEVELOPMENT</b>		<b>Credit</b>	<b>Hours</b>
<b>Class</b>	<b>III B.COM CA</b>	<b>SEMESTER – V</b>	<b>5</b>	<b>6</b>
<b>Cognitive Level</b>	K – 1(Acquire) K – 2(Understand) K – 3(Apply) K – 4(Evaluate) K – 5(Analyze)			
<b>Course Objectives</b>	<b>The course aims to:</b> <ol style="list-style-type: none"> <li>1. Learn the concept of Entrepreneurship.</li> <li>2. Acquire the skills EDP, sources of business ideas and identification of business opportunities.</li> <li>3. Know the concept of Project formulation, Project Report and Project Appraisal.</li> <li>4. Enhance the skills of Rural Entrepreneurship and MSME.</li> <li>5. Get assistance from financial and supporting institution for entrepreneurs.</li> </ol>			

<b>UNIT</b>	<b>CONTENT</b>	<b>No. of Hours</b>
<b>I</b>	Entrepreneur – Meaning- Characteristics - Qualities- functions- Types – factors influencing entrepreneurship- Women entrepreneurs- Concept - Types - Women Entrepreneurship in India- - Problems- Suggestions.	20
<b>II</b>	– Entrepreneurial Development Programme (EDP). Meaning of EDP - objectives – phases - Business ideas – Sources – Project Identification- Opportunities	16
<b>III</b>	Project formulation objectives – constraints – stages - Project appraisal –Methods of appraisal- Project report – components – contents.	18
<b>IV</b>	MSME- Meaning- Features- Role- Problems-Rural entrepreneurship: Meaning- Need and Problems- Small scale sector in India- Subsidies and incentives for SSI units and its problems.	18
<b>V</b>	Financial assistance and services; DIC – SIPCOT - ITCOT – TIIC – NSIC-SIDO-SIDC-KVIC- TCO	18

<b>Text book</b>	<ul style="list-style-type: none"> <li>❖ Entrepreneurial Development – Dr. Gordon &amp; Natarajan, Himalaya Publishing Pvt Ltd., Mumbai.</li> <li>❖ Entrepreneurial Development – Jayshree Suresh, Margham Publications, Chennai.</li> <li>❖ Entrepreneurial Development – Dr.L.Rangarajan,Sree Renga Publications,Rajapalayam.</li> </ul>	
<b>References</b>	<ul style="list-style-type: none"> <li>❖ Entrepreneurial Development - S.S.Kanka S.Chand &amp; Co, New Delhi.</li> <li>❖ Fundamentals of entrepreneurship and small business - Renu Arora, S.K.Sooj, Kalyani Publishers,New Delhi.</li> <li>❖ Entrepreneurial Development – S.Anil Kumar, S.C.Poornima, Mini K.Abraham and K.Jayasri, Newage international publishers</li> <li>❖ Entrepreneurial Development - C.B.Gupta, N.P.Srinivasan, Sultan Chand &amp; Sons, New Delhi.</li> </ul>	
<b>Course Outcomes</b>	<p><b>On completion of the course, students should be able to:</b></p> <p><b>CO-1:</b> Acquire the skills of Entrepreneurship including women.</p> <p><b>CO-2:</b> Discover the ideas through EDP.</p> <p><b>CO-3:</b> Apply the business idea to prepare project proposal</p> <p><b>CO-4:</b> Assess the effectiveness of different entrepreneurial strategies, and effectiveness of SSI units.</p> <p><b>CO-5:</b> Enlighten the importance of financial assistance and services to entrepreneur</p>	

**Mapping of COs with PSOs & POs:**

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
<b>CO1</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>M</b>
<b>CO2</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO3</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>S</b>	<b>S</b>
<b>CO4</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO5</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>M</b>

Strongly correlating (S)	-	3 Marks
Moderately correlating (M)	-	2marks
Weakly correlating (W)	-	1mark
No Correlating (N)	-	0 mark

<b>Course Code &amp; Title</b>	<b>15CA515L-CC-X-FUNDAMENTALS OF COMPUTERIZED ACCOUNTING(PRACTICAL)</b>		<b>Credits</b>	<b>Hours</b>
<b>Class</b>	<b>III B.COM CA</b>	<b>SEMESTER - V</b>	<b>5</b>	<b>6</b>
<b>Cognitive Level</b>	K – 1(Acquire) K – 2(Understand) K – 3(Apply) K – 4(Evaluate) K – 5(Analyze)			
<b>Course Objectives</b>	<b>The course aims to:</b> <ol style="list-style-type: none"> <li>1. Acquire the skills of creation and alteration/deletion of company, groups and ledgers in tally.</li> <li>2. Demonstrate the final accounts preparation with adjustments and Bank Reconciliation Statement.</li> <li>3. Execute all accounting functions of inventory management.</li> <li>4. Learn the concept cost centers, cost categories, Budget, Bill of material and payroll.</li> <li>5. Understand the concept of bill wise details, price list, and point of sales.</li> </ol>			

<b>UNIT</b>	<b>CONTENT</b>	<b>No. of Hours</b>
<b>I</b>	<b>Introduction of Tally</b> —Starting Tally – Gateway of Tally and exit from Tally – Creation of new company – Alteration/Deletion of Company – Creation of Groups – Ledger Creation – Alter and delete of Ledger Final accounts without Adjustments – Feeding of closing stock value.	18
<b>II</b>	Final accounts – Adjustment Entries – <b>Display Trial Balance</b> – Profit & Loss a/c – Balance Sheet – <b>Voucher Creation</b> – Preparation of <b>Bank Reconciliation Statement</b> .	18
<b>III</b>	<b>Introduction to Inventories</b> – Creation of Stock groups – Creation of Stock categories – Stock items – Purchase order – Sales Order – Inventory Report.	18
<b>IV</b>	<b>Cost Category Creation</b> – Cost centre Creation –Cost Centre report – Budget variance Reports – Bill of material – Payroll.	18
<b>V</b>	<b>Bill Wise details</b> – Accounts payables – Accounts Receivables – Price list – Point of Sales.	18

<b>Text books</b>	<ul style="list-style-type: none"> <li>❖ Tally Namrata Agarwal , 2012.</li> <li>❖ Implementing Tally - AK Nadhani and KK Nadhani, 2013.</li> </ul>
<b>References</b>	<ul style="list-style-type: none"> <li>❖ Dr.S.V.Srinivasa Vallabhan, Computer Application in business – Sultan Chand &amp; Sons.</li> <li>❖ Computer Application in Accounting software – P.Kasivairavan-Friends.</li> </ul>
<b>Course Outcomes</b>	<p style="text-align: center;"><b>On completion of the course, students should be able to:</b></p> <p><b>CO-1:</b> Understand the basic concepts accounting and its principles.</p> <p><b>CO-2:</b> Generate trial balance, final accounts and statement of Bank Reconciliation Statement in Tally.</p> <p><b>CO-3:</b> Prepare creation stock groups, stock categories, stock items and inventory report.</p> <p><b>CO-4:</b> Generate cost centre, Cost Category Report, Budgets reports and Payroll Reports.</p> <p><b>CO-5:</b> Display the bills wise details, price list and point of sale.</p>

**LIST OF PRACTICALS:**

1. Different types of Voucher Creation
2. Preparation of Trial Balance
3. Final accounts without adjustments
4. Final accounts with Adjustments
5. Preparation of Bank Reconciliation Statement.
6. Preparation of Inventory Report
7. Cost Centre Report
8. Preparation of Budget
9. Bill of Material
10. Payroll Preparation
11. Bills wise Details Preparation
12. Price List Preparation
13. Point of Sale Preparation (POS)



**Mapping of COs with PSOs & POs:**

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
<b>CO1</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>M</b>
<b>CO2</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>
<b>CO3</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>S</b>	<b>S</b>
<b>CO4</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>M</b>
<b>CO5</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>

Strongly correlating (S) - 3 Marks

Moderately correlating (M) - 2 marks

Weakly correlating (W) - 1 mark

No Correlating (N) - 0 mark

<b>Course Code &amp; Title</b>	<b>15CA516-CC-XI-PYTHON PROGRAMMING</b>		<b>Credit</b>	<b>Hours</b>
<b>Class</b>	<b>III B.COM CA</b>	<b>SEMESTER - V</b>	<b>4</b>	<b>5</b>
<b>Cognitive Level</b>	K-1(Acquire) K-2(Understand) K-3(Apply) K-4(Analyze)			
<b>Course Objectives</b>	<b>The course aims to:</b> <ol style="list-style-type: none"> <li>1. Learn about python language basics, interpreter, operators and control flow statements.</li> <li>2. Know the concepts of functions, modules and built-in-modules.</li> <li>3. Gain knowledge of data structures and problem solving in python.</li> <li>4. Learn about file concepts and exception handling mechanism.</li> <li>5. Know about object oriented programming concepts..</li> </ol>			

<b>UNIT</b>	<b>CONTENT</b>	<b>No. of Hours</b>
<b>I</b>	<b>Introduction- The python Interpreter</b> –The Interpreter and its environment - IDLE programming environment – Basics of Python Language: comment – variables - Strings and String literals - Getting input and Displaying output- Operators and Expressions – Control Flow Statements: Decision structures and loop control structures- range function – break – continue- pass statements.	15
<b>II</b>	<b>Data Structures:</b> List: Using Lists as Stacks –Using Lists as Queues – List Comprehension – The del statement –Tuples and Sequences - Dictionaries- Looping techniques – More on Conditions – Comparing Sequences and other Types – Problem solving using Data structures.	15
<b>III</b>	<b>Functions:</b> Defining Functions – Default Argument values – <b>Keyword Arguments</b> – Arbitrary argument lists – Unpacking Argument Lists –Lambda Forms – Document Strings – <b>Modules:</b> More on Modules – The Module Search Path – Compiled Python Files - Standard modules-The dir() Function - math-random-sys module.	15

<b>IV</b>	<b>File Handling:</b> Introduction – Reading and Writing Files – Methods of File Objects - Errors and Exceptions: Syntax Errors – Exceptions – Handling Exceptions – raising Exceptions – User Defined Exceptions	15
<b>V</b>	Object Oriented Programming: Python Scopes and namespaces – Class Definition – Class Objects – Instance Objects – Method Objects – Inheritance: Multiple Inheritance – Private Variables-Operator Overloading.	15
<b>Text book</b>	Guido van Rossum, “ <i>Python Tutorial – Release 2.3.3</i> ” 2003, Python Software Foundation Ltd, ISBN 978-1-906966-133.	
<b>References</b>	<ul style="list-style-type: none"> <li>❖ SwaroopCH, “<i>AByteofPython</i>”, 2003-2005, Book released under Creative Common License.</li> <li>❖ TonyGaddis, Jefferey Elkner, ChrisMeyers, “<i>Startingout with PYTHON</i>”, Addison- Wesley, 2012, Second Edition.</li> </ul>	
<b>Course Outcomes</b>	<p><b>On completion of the course, students should be able to:</b></p> <p><b>CO1:</b> Understand the basics and control flow structures of python language.</p> <p><b>CO2:</b> Recognize the functions, user defined and built-in-modules in python.</p> <p><b>CO3:</b> Exhibit the data structure concepts and its problem solving in python.</p> <p><b>CO4:</b> Apply files and exception handling concepts in python to develop scripts.</p> <p><b>CO5:</b> Analyze the object oriented programming concepts in python.</p>	

**Mapping of COs with PSOs & POs:**

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
<b>CO1</b>	S	S	S	W	S	W	S	S	M	S	M	W
<b>CO2</b>	S	S	M	M	S	M	S	M	M	M	W	M
<b>CO3</b>	M	M	S	W	M	M	M	S	W	M	M	W
<b>CO4</b>	S	M	M	M	M	W	S	S	M	S	M	M
<b>CO5</b>	M	M	S	W	M	W	S	S	W	S	W	M

Strongly correlating (S) - 3 Marks

Moderately correlating (M) - 2 marks

Weakly correlating (W) - 1 mark

No Correlating (N) - 0 mark

<b>Course Code &amp; Title</b>	<b>15CA517(a)-EC-I-BUSINESS LAW</b>		<b>Credits</b>	<b>Hours</b>
<b>Class</b>	<b>III B.COM CA</b>	<b>SEMESTER - V</b>	<b>4</b>	<b>5</b>
<b>Cognitive Level</b>	K – 1(Acquire) K – 2(Understand) K – 3(Apply) K – 4(Evaluate) K – 5(Analyze)			
<b>Course Objectives</b>	<b>The course aims to:</b> <ol style="list-style-type: none"> <li>1. Learn the basic knowledge about business law and its various concepts.</li> <li>2. Understand the concept of Performance, Discharge, Breach and Quasi Contracts.</li> <li>3. Identify the concept of Indemnity, Guarantee, Bailment, Pledge and Agency.</li> <li>4. Acquire the skills various Trade Laws of Land - with an expert knowledge of Indian Contract Act, Sale of Goods Act.</li> <li>5. Know the different negotiable instruments such as bill of exchange, Cheque , promissory notes.</li> </ol>			

<b>UNIT</b>	<b>CONTENT</b>	<b>No. of Hours</b>
<b>I</b>	Introduction – Definition and Scope of Mercantile Law – Growth and Sources of Mercantile Law – Nature and Kinds of contracts – Offer and Acceptance – consideration – capacity of Parties – free consent – Legality of object and consideration, Void Agreements – Contingent contracts.	15
<b>II</b>	Performance of contracts – Discharge of Contracts – Remedies for Breach Including Specific performance – Quasi contracts.	15
<b>III</b>	Indemnity and Guarantee –Bailment and Pledge – Agency	15
<b>IV</b>	Law of sale of goods- Sale- difference between hire purchase - difference between sale and agree to sell- types of goods - implied conditions and warranties-Caveat emptor.	15
<b>V</b>	Law of negotiable instruments- bill of exchange- cheque - promissory note- definition- types- differences.	15
<b>Text books</b>	Business law by N.D.Kapoor –Sultan Chand & Sons, New Delhi 2011.	

<b>References</b>	<ul style="list-style-type: none"> <li>❖ Mercantile law by M.C.Shukla-S.Chand&amp;co., New Delhi- 2008</li> <li>❖ Commercial law by Chawla and Garg - Kalyani publishers, New Delhi, Ludhiana 1975.</li> <li>❖ Mercantile law by M.C.Kuchal –Vikas publishing house, New Delhi 2005.</li> <li>❖ Business law –R.S.N.Pillai and Bhagavathi-S.Chand&amp;co, New Delhi 2003.</li> </ul>
<b>Course Outcomes</b>	<p><b>On completion of the course, students should be able to:</b></p> <p><b>CO-1:</b> Understand the relevance of business law to individuals and businesses and the role of law in an economic, political and social context</p> <p><b>CO-2:</b> Identify the fundamental legal principles behind contractual agreements.</p> <p><b>CO-3:</b> Acquire the skills Indemnity, Guarantee, Bailment, Pledge and Agency.</p> <p><b>CO-4:</b> Exhibit the skills various Trade Laws of Land - with an expert knowledge of Indian Contract Act, Sale of Goods Act.</p> <p><b>CO-5:</b> Know the different negotiable instruments such as bill of exchange, Cheque , promissory notes.</p>

**Mapping of COs with PSOs & POs:**

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
<b>CO1</b>	S	M	S	S	S	M	M	S	S	S	S	M
<b>CO2</b>	S	S	S	M	M	S	M	S	S	S	M	S
<b>CO3</b>	M	S	M	S	S	S	S	S	M	M	S	S
<b>CO4</b>	S	M	S	M	S	S	S	S	S	M	M	S
<b>CO5</b>	S	S	S	S	M	M	S	S	M	S	S	M

Strongly correlating (S) - 3 Marks

Moderately correlating (M) - 2marks

Weakly correlating (W) - 1mark

No Correlating (N) - 0 mark

<b>Course Code &amp; Title</b>	<b>15CA517(b)- EC-I-AUDITING</b>		<b>Credits</b>	<b>Hours</b>
<b>Class</b>	<b>III B.COM CA</b>	<b>SEMESTER - V</b>	<b>4</b>	<b>5</b>
<b>Cognitive Level</b>	K – 1(Acquire) K – 2(Understand) K – 3(Apply) K – 4(Evaluate) K – 5(Analyze)			
<b>Course Objectives</b>	<b>The course aims to:</b> <ol style="list-style-type: none"> <li>1. Gain adequate knowledge of both the principles and practices of auditing in India.</li> <li>2. Identify the stages of an audit from planning.</li> <li>3. Apply standard audit procedures such as analytical procedures, detail tests, and tests of controls.</li> <li>4. Understand company audit formalities and its procedures.</li> <li>5. Know the specialized audits in Educational Institution, Hospitals, Clubs, Hotels and Publishers.</li> </ol>			

<b>UNIT</b>	<b>CONTENT</b>	<b>No. of Hours</b>
<b>I</b>	Introduction – Meaning -Definition – Evolution – Objectives – Advantages and Limitation of Auditing – <b>Classification of Auditing: General Audit, specific audit continuous and practical audit</b>	15
<b>II</b>	<b>Audit planning</b> – Organization of audit – Audit programme – Audit Files – Audit note book – Working papers – Routine Checking – Evidence and Testing.	15
<b>III</b>	<b>Internal Control</b> – Internal Check – Vouching - Vouching of cash transactions – Vouching of trading transaction – Verification and valuation of Assets and Liabilities.	15
<b>IV</b>	<b>Company Audit</b> – Qualification and disqualification – Appointment and Removal of Auditors – Rights and duties of auditor – Auditors Reports.	15
<b>V</b>	<b>Specialized Audits:</b> Educational Institution, Hospitals, Clubs, Hotels, Publishers – Auditing in an EDP Environment: Problems in EDP environment – Control in an EDP environment – Control in an EDP environment – Computer Assisted Auditing techniques.	15

<b>Text book</b>	Tandon B.N., Principles of Auditing, S.Chand & Co., New Delhi.	
<b>References</b>	<ul style="list-style-type: none"> <li>❖ Dingare pagare, Principles and practices of Auditing, Sultan Chand &amp; Sons, New Delhi.</li> <li>❖ Kamal Gupta, Contemporary Auditing</li> <li>❖ Auditing- R.G. Saxena, Himalaya Publishing House Pvt Ltd, Mumbai.</li> <li>❖ Practical Auditing – K. Sundar &amp; K. Paari, Vijay Nicole Imprints Pvt Ltd, Chennai.</li> </ul>	
<b>Course Outcomes</b>	<p style="text-align: center;"><b>On Completion of the course, students should be able to:</b></p> <p><b>CO-1:</b> Demonstrate the different types of audit.</p> <p><b>CO-2:</b> Identify all stages of audit programs and planning.</p> <p><b>CO-3:</b> Apply all the standard audit procedures for internal control.</p> <p><b>CO-4:</b> Examine how to prepare company audit reports.</p> <p><b>CO-5:</b> Ascertain the all types of audit.</p>	

**Mapping of COs with PSOs & POs:**

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
<b>CO1</b>	S	M	S	S	S	M	M	S	S	S	S	M
<b>CO2</b>	S	S	S	M	M	S	M	S	S	S	M	S
<b>CO3</b>	M	S	M	S	S	S	S	S	M	M	S	S
<b>CO4</b>	S	M	S	M	S	S	S	S	S	M	M	S
<b>CO5</b>	S	S	S	S	M	M	S	S	M	S	S	M

Strongly correlating (S) - 3 Marks

Moderately correlating (M) - 2marks

Weakly correlating (W) - 1mark

No Correlating (N) - 0 mark

<b>Course Code &amp; Title</b>	<b>19CA5N - NMEC – II – PRINCIPLES OF HUMAN RESOURCE MANAGEMENT</b>		<b>Credits</b>	<b>Hours</b>
<b>Class</b>	<b>III B.COM CA</b>	<b>SEMESTER - V</b>	<b>2</b>	<b>2</b>
<b>Cognitive Level</b>	K – 1(Acquire) K – 2(Understand) K – 3(Apply) K – 4(Evaluate) K – 5(Analyze)			
<b>Course Objectives</b>	<b>The course aims to:</b> <ol style="list-style-type: none"> <li>1. Understand the concepts and principles of HRM &amp;HRD.</li> <li>2. Acquire the skills of recruit the employees in an organization.</li> <li>3. Know the techniques to select the employees.</li> <li>4. Enhance the methods of employees training.</li> <li>5. Appraise the methods of employees' performance.</li> </ol>			

<b>UNIT</b>	<b>CONTEN T</b>	<b>No. of Hours</b>
<b>I</b>	<b>HRM &amp; HRD</b> – Meaning- Definition-Objectives-functions – Scope and Importance	5
<b>II</b>	<b>Recruitment</b> – Process-Sources	8
<b>III</b>	<b>Selection -Process</b> – Types of Interviews	8
<b>IV</b>	<b>Employees Training</b> -Process-Methods	5
<b>V</b>	<b>Performance Appraisal</b> -Process and Methods	4
<b>Text Books</b>	Dr. C.B.Gupta, Human Resource Management, Sultan Chand & Co., New Delhi.2001.	
<b>References</b>	❖ Personnel Management - C.B.Mamoria & S.V.Gankar, Himalaya Publishing House, Mumbai ❖ Human Resource Management- J.Jayasankar, Margham Publications, Chennai. ❖ Human Resource Management - P.C.Michael, Himalaya publications, Mumbai. Human Resource Management- G.Murugesan, Laxmi Publications, New Delhi	



<b>Course Outcomes</b>	<p><b>On Completion of the course, students should be able to:</b></p> <p><b>CO-1:</b> Acquire the skills of HRM and HRD</p> <p><b>CO-2:</b> Identify the process and sources of recruitment.</p> <p><b>CO-3:</b> Know the procedure to selection of employees in an organization.</p> <p><b>CO-4:</b> Analyze the techniques to evaluate the training programs using appropriate design.</p> <p><b>CO-5:</b> Evaluate employees to perform a job in an organization.</p>
------------------------	---

**Mapping of COs with PSOs & POs:**

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
<b>CO1</b>	S	S	M	S	S	M	S	S	M	M	S	S
<b>CO2</b>	S	S	S	M	M	S	M	S	S	S	M	S
<b>CO3</b>	M	S	M	S	S	M	S	S	M	M	S	S
<b>CO4</b>	S	M	S	M	S	S	S	M	S	S	M	S
<b>CO5</b>	S	M	S	S	M	M	S	S	M	S	S	M

Strongly correlating (S) - 3 Marks

Moderately correlating (M) - 2marks

Weakly correlating (W) - 1mark

No Correlating (N) - 0 mark

## SEMESTER – VI

<b>Course Code &amp; Title</b>	<b>19CA618-CC – XII – MANAGEMENT ACCOUNTING</b>		<b>Credit</b>	<b>Hours</b>
<b>Class</b>	<b>III B.COM CA</b>	<b>SEMESTER - VI</b>	<b>4</b>	<b>5</b>
<b>Cognitive Level</b>	K – 1(Acquire) K – 2(Understand) K – 3(Apply) K – 4(Evaluate) K – 5(Analyze)			
<b>Course Objectives</b>	<b>The course aims to:</b> <ol style="list-style-type: none"> <li>1. Get expert knowledge in the emerging management techniques and ideas.</li> <li>2. Enlighten the changes in financial position of Fund flow Statement and Cash flow Statement.</li> <li>3. Understand the cost actually incurred when you manufacture a product</li> <li>4. Prepare Different Budget methods, such as Sales, Flexible and Cash budget.</li> <li>5. Know the Various methods of Capital Budgeting.</li> </ol>			

UNIT	CONTENT	No. of Hours
<b>I</b>	Definition – Nature – Scope – Objectives – Merits – Limitations – Differences between management accounting and financial accounting – Financial Statement Analysis – Comparative Statements – Trend percentages – Ration analysis	18
<b>II</b>	Fund flow Statement – Cash flow statement as per Accounting Standard 3 – Forecasting of working capital requirements	17
<b>III</b>	Marginal Costing – CVP analysis – Break even analysis – Managerial Applications	15
<b>IV</b>	Budget and Budgetary control – Production, Productions cost, raw material cost, sales, cash, flexible budgets, standard costing – Material and Labour Variance only	15
<b>V</b>	Capital budgeting – Importance – pay back – Discounted cash flow – Net present value – Profitability index – Accounting rate of returns	10
<b>Text Book</b>	Management Accounting – S.N.Maheswari, Sultan Chand & Sons, New Delhi - 2006	

<b>References</b>	<ul style="list-style-type: none"> <li>❖ Reddy and Murthy – Management Accounting - Margam Publications, Chennai.</li> <li>❖ Pillai &amp; Pagavathi – Management Accounting - S. Chand &amp; Co., New Delhi.</li> <li>Jerold Zimmerman - Accounting for Decision making and Control, Mc Graw Hill, U.P.</li> <li>❖ MY Khan and PK Jain – Management Accounting – Mc Graw Hill, U.P.</li> <li>❖ Periasamy.P – Financial cost and management accounting – Himalaya publications Pvt.Ltd.</li> </ul>
<b>Course Outcomes</b>	<p style="text-align: center;"><b>On completion of the course, students should be able to:</b></p> <p><b>CO-1:</b> Acquire the knowledge of management accounting and its statements.</p> <p><b>CO-2:</b> Know the changes in financial position of Fund flow Statement and Cash flow Statement.</p> <p><b>CO-3:</b> Identify the Break-Even Analysis and its applications.</p> <p><b>CO-4:</b> Evaluate the techniques for budgeting methods.</p> <p><b>CO-5:</b> Analyze the techniques of capital budgeting system.</p>

**Theory – 25% Problem – 75%**

**Mapping of COs with PSOs & POs:**

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
<b>CO1</b>	<b>M</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO2</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>
<b>CO3</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>
<b>CO4</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>
<b>CO5</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>S</b>

Strongly Correlating (S) – 3 Marks

Moderately Correlating (M) – 2Marks

Weakly Correlating (W) – 1Mark

No Correlating (N) – 0 Mark

<b>Course Code &amp; Title</b>	<b>19CA619 - CC – XIII – INCOME TAX LAW AND PRACTICE</b>		<b>Credits</b>	<b>Hours</b>
<b>Class</b>	<b>III B.COM CA</b>	<b>SEMESTER - VI</b>	<b>5</b>	<b>5</b>
<b>Cognitive Level</b>	K – 1(Acquire) K – 2(Understand) K – 3(Apply) K – 4(Evaluate) K – 5(Analyze)			
<b>Course Objectives</b>	<b>The course aims to:</b> <ol style="list-style-type: none"> <li>1. Acquaint the basic principles underlying the provision of direct tax and its practices.</li> <li>2. Compute the Various provisions relating to Salaries head.</li> <li>3. Know deductions are allowed under the head Income from house property.</li> <li>4. Compute income to be charged under the head profit and gains of business or profession.</li> <li>5. Computation of Capital gain and Income from other sources.</li> </ol>			

<b>UNIT</b>	<b>CONTENT</b>	<b>No. of Hours</b>
<b>I</b>	<b>Basic Concepts</b> – Definition – <b>Agricultural income</b> – person, income, total income, casual, capital and revenue receipts residential status, income exempt from income tax -- types of assessment procedure	10
<b>II</b>	<b>Computation of income under the head “salaries”</b> – Basis of charge – Different forms of salary – Allowances – perquisites – Types of perquisites – Deduction from salary – Provident funds – Types of provident fund – Super annuation fund – Deduction from salary – Deduction under sec. 80 C	17
<b>III</b>	<b>Computation of income under the head income from house property</b> – Basis of charge – Determination of annual value and Net annual value. Income from let out property – Deemed to be let out property – Self occupied property – Deductions allowed from income from house property	18
<b>IV</b>	<b>Computation of income from profit and gains of business and profession</b> – Basis of charge – Methods of Accounting – Deduction –Valuation of Stock	15
<b>V</b>	<b>Income from capital gains</b> – Basis of charge – Short term and long term capital gains – Computations of indexed cost of acquisition and improvement – Exemptions – Chargeability of short and long term capital gains – Interest on securities etc – Income from other sources –Basis of charge – Deductions	15

<b>Text Book</b>	Income tax Theory Law & Practice by T.S. Reddy & Y.Hari Prasad Reddy, Margham Publications, Recent Edition
<b>References</b>	<ul style="list-style-type: none"> <li>❖ Income tax by T.T. Gaur &amp; Narang, Kalyani publishers, Recent Edition. 2019</li> <li>❖ Income tax – Law &amp; practice by Dinkar pagare – Sultan chand &amp; sons. Recent Edition. 2018</li> <li>❖ Income tax by Bhagwati Prasad – Vishnu prakasam publication., Recent Edition. 2017</li> <li>❖ Income tax by Vinod Singania &amp; Monica Singania – Sultan Chand &amp; Sons., Recent Edition. 2016</li> </ul>
<b>Course Outcomes</b>	<p><b>On completion of the course, students should be able to</b></p> <p><b>CO-1:</b> Illustrate the provisions in the corporate tax laws can be used for tax planning.</p> <p><b>CO-2:</b> Know the different types of incomes and their taxability and expenses and their deductibility.</p> <p><b>CO-3:</b> Compute the self occupational house and Let out house.</p> <p><b>CO-4:</b> Acquaint the various deductions to compute the income under the head business or profession.</p> <p><b>CO-5:</b> Learn the Short term and Long term gain and Income from other sources.</p>

**Theory – 25% Problem – 75%**

**Mapping of COs with PSOs & POs:**

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
<b>CO1</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>
<b>CO2</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>M</b>
<b>CO3</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>M</b>
<b>CO4</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>
<b>CO5</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>M</b>	<b>S</b>	<b>S</b>	<b>S</b>	<b>M</b>	<b>S</b>	<b>M</b>	<b>S</b>

Strongly Correlating (S) – 3 Marks

Moderately Correlating (M) – 2 Marks

Weakly Correlating (W) – 1 Mark

No Correlating (N) – 0 Mark

<b>Course Code &amp; Title</b>	<b>19CA620L - CC – XIV – ADVANCED COMPUTERIZED ACCOUNTING (PRACTICAL)</b>		<b>Credits</b>	<b>Hours</b>
<b>Class</b>	<b>III B.COM CA</b>	<b>SEMESTER - VI</b>	<b>4</b>	<b>5</b>
<b>Cognitive Level</b>	K –1(Acquire) K –2(Understand) K – 3(Apply) K – 4(Evaluate) K – 5(Analyze)			
<b>Course Objectives</b>	<b>The course aims to:</b> <ol style="list-style-type: none"> <li>1. Ensure that the cascading effect of tax on tax will be eliminated.</li> <li>2. Improve the competitiveness of the original goods and services, thereby improving the GDP rate too.</li> <li>3. Ascertain the availability of input credit across the value chain.</li> <li>4. Reduce the Complication in tax administration and compliance.</li> <li>5. Practice for GST Registration.</li> </ol>			

<b>UNIT</b>	<b>CONTENT</b>	<b>No. of Hours</b>
<b>I</b>	<b>Goods and service Tax</b> – Meaning -- Definition – Benefits – Constitutional provisions – Types – CGST – SGST – IGST – UGST.	13
<b>II</b>	<b>Supply under GST</b> – Concept – Time of supply – Types – Composite – Mixed – Basis of Charge – Levy and collection	13
<b>III</b>	<b>Exemption from GST</b> – Definition – Power of Grant Exemption – Exempted Goods and services – Composition levy	13
<b>IV</b>	<b>Valuation of supply – Tax Invoice – Debit and Credit Notes</b> – E – Way Bill – Input tax Credit – Meaning – Eligibility and conditions – ITC Availability and Utilization – Tax liability	18
<b>V</b>	<b>GST Registration</b> – Composition Scheme – GST Return – Types – Payment of Tax including Reverse charge – Recent outlook	18
<b>Books of References</b>	❖ GST Law and Practice-V.P.Manavalan, Edition 2018. ❖ <a href="http://www.gst.gov.in">www.gst.gov.in</a> ❖ <a href="http://www.icai.org">www.icai.org</a> .	
<b>Course Outcomes</b>	<b>On completion of the course, students should be able to:</b> <b>CO-1:</b> Know the concept of CGST, SGST, IGST, and UGST. <b>CO-2:</b> Acquire an idea on the policy and legislative scheme of India’s Goods and service tax. <b>CO-3:</b> Understand the exception limit of GST to the nation. <b>CO-4:</b> Acquire the skills of tax liability. <b>CO-5:</b> Gain the knowledge to registration of GST.	

**LIST OF PRACTICALS**

<b>Unit – I</b>	<ul style="list-style-type: none"> <li>❖ Creating Purchase Ledgers for GST in Tally ERP.9</li> <li>❖ Creating Input CGST, Input SGST, Input IGST Ledger</li> <li>❖ Creating Suppliers Ledger for GST</li> <li>❖ Creating Customer Ledgers for GST</li> <li>❖ Creating GST Tax Ledgers (CGST, SGST, IGST)</li> <li>❖ Creating Expenses and Income Ledgers in GST Invoice</li> </ul>
<b>Unit – II</b>	<ul style="list-style-type: none"> <li>❖ Creating Point of Taxation (POT)</li> <li>❖ Creating Time of Supply of Goods and Services under Forward charge</li> <li>❖ Creating Time of Supply of Goods and Services under Reverse Charge.</li> </ul>
<b>Unit – III</b>	<ul style="list-style-type: none"> <li>❖ Creating Nil-Rated GST sales in Tally ERP 9</li> <li>❖ Exempted GST Sales in Tally ERP</li> <li>❖ Creating GST Purchases – Nil Rated</li> <li>❖ Exempted GST Purchase in Tally ERP 9</li> <li>❖ Creating Deemed Export Under GST in Tally ERP 9</li> </ul>
<b>Unit – IV</b>	<ul style="list-style-type: none"> <li>❖ Creating GST E-way Bill Format</li> <li>❖ Creating Multiple Vehicle Number Updation</li> <li>❖ Creating E-way Bill Cancellation and Printing</li> <li>❖ Consolidated E-way Bills</li> <li>❖ Creating GST Input Tax Credit.</li> </ul>
<b>Unit – V</b>	<ul style="list-style-type: none"> <li>❖ To make Reverse Charge System in Tally ERP9</li> <li>❖ Generating GSTR-1 Report</li> <li>❖ File GSTR-1 Returns (Filing, Format and Due Dates)</li> <li>❖ File GSTR-2, 3B</li> <li>❖ How to Download filed GSTR – 3B Return under GST Portal</li> <li>❖ FAQ on GST-3B under GSTS</li> <li>❖ Making Payments Towards GSTR – 3B</li> <li>❖ Challan Reconciliation Reports for GST Payments in Tally RP 9</li> </ul>

**Mapping of COs with PSOs & POs:**

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
CO1	S	S	S	S	M	M	S	S	S	S	M	M
CO2	S	S	M	S	S	M	S	M	S	M	S	S
CO3	S	S	S	S	M	M	S	S	S	S	M	M
CO4	S	S	M	S	S	M	S	S	S	M	S	M
CO5	S	S	S	M	M	S	S	M	M	S	S	S

- Strongly Correlating (S) – 3 Marks
- Moderately Correlating (M) – 2 Marks
- Weakly Correlating (W) – 1 Mark
- No Correlating (N) – 0 Mark

<b>Course Code &amp; Title</b>	<b>19CA621-CC – XV – BANKING THEORY LAW AND PRACTICE</b>		<b>Credits</b>	<b>Hours</b>
<b>Class</b>	<b>III B.COM CA</b>	<b>SEMESTER - VI</b>	<b>4</b>	<b>5</b>
<b>Cognitive Level</b>	K –1(Acquire) K –2(Understand) K – 3(Apply) K –4(Evaluate) K – 5(Analyze)			
<b>Course Objectives</b>	<b>The course aims to:</b> <ol style="list-style-type: none"> <li>1. Know the provisions of the Indian Banking System and RBI functions.</li> <li>2. Understand the General and Special relationship and types of customers.</li> <li>3. Facilitate the concept of Negotiable Instruments.</li> <li>4. Know the rights and duties and statutory protection for paying and collecting banker.</li> <li>5. Familiar with the latest developments in the field of Banking and Financial system.</li> </ol>			

<b>UNIT</b>	<b>CONTENT</b>	<b>No. of Hours</b>
<b>I</b>	Introduction -- Banking – Overview of Indian Banking system – Commercial Banks – Functions – Types of deposits & Lending – RBI and its functions – Methods of Credit control.	15
<b>II</b>	Banker and Customer --Definition – General and Special relationship – Banker’s lien – Opening of an account in the name of individuals –Firms and Trusts – Joint Stock Companies – KYC Norms – Pass book	15
<b>III</b>	Crossing and Endorsement --Negotiable Instruments – Promissory Note – Bills of Exchange – Cheque – Definition and Features – Crossing and Endorsements – Need – Types and consequences	15
<b>IV</b>	Paying and Collecting bankers -- Rights and Duties – Statutory protection – dishonor of cheque – holder and holder in due course – payment in due course – recovery of money paid by mistake	15
<b>V</b>	Core banking – Mobile banking – E-Banking, ATM Cards, Debit Cards – Electronic Fund Transfer, Electronic Clearing System – CTS system – Internet Banking	15
<b>Text Book</b>	Gurusamy S.Banking Theory, Law and Practice, Vijay Nicole Imprints Pvt. Ltd., Chennai.	
<b>References</b>	<ul style="list-style-type: none"> <li>❖ Sundharam, K.P.M. and Varshney, P.N., Banking Theory, Law and practice, Sultan Chand &amp; Sons, 2012, 19<sup>th</sup> Edition New Delhi-2.</li> <li>❖ Jeevanandham, C.Banking Theory, Law and Practice Learn tech press, Tiruchi-2.</li> <li>❖ Sundharam, S.M.Banking Theory, Law and practice, Sri Meenakshi Publications, Karaikudi.</li> </ul>	



<b>Course Outcomes</b>	<p style="text-align: center;"><b>On completion of the course, students should be able to:</b></p> <p><b>CO-1:</b> Understand the commercial banking system, structure nationalization, and types of deposits and lending.</p> <p><b>CO-2:</b> Know the procedural formalities in dealing with different types of customers.</p> <p><b>CO-3:</b> Acquire the concepts of Negotiable Instruments like Bill of Exchange, Cheque and Promissory Note.</p> <p><b>CO-4:</b> Know the statutory protection of Paying and Collecting Banker.</p> <p><b>CO-5:</b> Understand the latest developments in banks such as, ATM, EFT, ECS, CTS and Internet Banking system.</p>
------------------------	--

**Mapping of COs with PSOs & POs:**

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
<b>CO1</b>	S	M	S	S	S	M	S	S	M	S	S	M
<b>CO2</b>	S	S	S	M	S	M	S	S	M	S	M	S
<b>CO3</b>	S	S	S	S	M	M	S	S	S	S	M	M
<b>CO4</b>	S	M	S	S	M	S	S	S	S	M	S	M
<b>CO5</b>	S	M	S	M	S	S	S	S	M	M	S	S

Strongly Correlating (S) – 3Marks

Moderately Correlating (M) – 2Marks

Weakly Correlating (W) – 1Mark

No Correlating (N) – 0Mark

<b>Course Code &amp; Title</b>	<b>19CA622(a) - EC- II – E-COMMERCE</b>		<b>Credits</b>	<b>Hours</b>
<b>Class</b>	<b>III B.COM CA</b>	<b>SEMESTER - VI</b>	<b>4</b>	<b>5</b>
<b>Cognitive Level</b>	K-1(Acquire) K-2(Understand) K-3(Apply) K-4(Analyze)			
<b>Course Objectives</b>	<b>The course aims to:</b> <ol style="list-style-type: none"> <li>1. Imbibe the knowledge about ecommerce framework.</li> <li>2. Learn electronic data interchange.</li> <li>3. Familiar with security of data, network and others.</li> <li>4. Know consumer and merchants perspectives of commerce.</li> <li>5. Explain various electronic payment systems.</li> </ol>			

<b>UNIT</b>	<b>CONTENT</b>	<b>No. of Hours</b>
<b>I</b>	<b>E-Commerce-framework</b> – classification of electronic commerce– Anatomy of E-Commerce Applications – components of the I way – network access equipment – internet terminology	13
<b>II</b>	<b>Electronic Data Interchange</b> – Benefits – EDI Legal, Security & Privacy issues – DEI software implementation – value added networks–internal information system–work flow automation and coordination – customization and internal commerce	15
<b>III</b>	<b>Network security and firewalls – client server network security – emerging client server</b> security threads – firewalls and network security – data and message security – encrypted documents and electronic mail–hyper text publishing–technology behind the web– security and the web	16
<b>IV</b>	<b>Consumer oriented electronic commerce</b> : consumer oriented applications – mercantile process models – mercantile models from the consumer perspective – mercantile models from the merchants Perspective	16
<b>V</b>	<b>Electronic payment systems – types</b> – digital token based electronic payment system – smart cards & credit card electronic payments systems – risk designing electronic payment	15
<b>Text Books</b>	<ul style="list-style-type: none"> <li>❖ Dr.S.V.Srinivasa vallabhan ,” <i>E-Commerce</i>”, Learntech press,Trichy</li> <li>❖ Ravi Kalakota &amp; Andrew b.Winston, “<i>Frontiers of Electronic Commerce</i>”, Dorling Kindersley (India) Pvt.Ltd.- 2006.</li> <li>❖ Bharath Bahasker, “<i>Electronic Commerce</i>”, Tata McGrawHill Publication Co ltd., New Delhi.</li> </ul>	

<b>References</b>	<ul style="list-style-type: none"> <li>❖ Daniel Minoli, Emma Minoli, “<i>Web Commerce Technology Handbook</i>’, Tata McGraw Hill Publishing, New Delhi.</li> <li>❖ Dr.C.S.Rayudu, “<i>E-Commerce &amp; E-Business</i>”, Himalaya Publishing House, New Delhi – 2004.</li> </ul>
<b>Course Outcomes</b>	<p><b>On completion of the course, students should be able to:</b></p> <p><b>CO1:</b> Recognize the components, framework and pros and cons of ecommerce.</p> <p><b>CO2:</b> Understand EDI and VAN</p> <p><b>CO3:</b> Analyze security issues in ecommerce.</p> <p><b>CO4:</b> Understand consumer oriented ecommerce and applications.</p> <p><b>CO5:</b> Describe various e-payment system and risks.</p>

**Mapping of COs with PSOs & POs:**

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
<b>CO1</b>	S	M	W	S	W	S	S	M	M	S	M	M
<b>CO2</b>	M	S	W	M	S	S	S	S	S	M	S	S
<b>CO3</b>	S	S	M	M	M	S	S	M	S	S	M	S
<b>CO4</b>	S	M	M	S	S	M	S	M	M	S	W	M
<b>CO5</b>	S	M	M	S	M	M	S	S	M	M	M	S

Strongly Correlating (S) – 3Marks

Moderately Correlating (M) – 2Marks

Weakly Correlating (W) – 1Mark

No Correlating (N) – 0 Mark

<b>Course Code &amp; Title</b>	<b>19CA622(b) - EC- II – MANAGEMENT INFORMATION SYSTEM</b>		<b>Credits</b>	<b>Hours</b>
<b>Class</b>	<b>III B.COM CA</b>	<b>SEMESTER - VI</b>	<b>4</b>	<b>5</b>
<b>Cognitive Level</b>	K-1(Acquire) K-2(Understand) K-3(Apply) K-4(Analyze)			
<b>Course Objectives</b>	<b>The course aims to:</b> <ol style="list-style-type: none"> <li>1. Imbibe the knowledge about Management Information system concepts and importance.</li> <li>2. Describe various types and elements of the system and its life cycle.</li> <li>3. Explain information system in business and management.</li> <li>4. Study client server network.</li> <li>5. Learn functional MIS.</li> </ol>			

<b>UNIT</b>	<b>CONTENT</b>	<b>No. of Hours</b>
<b>I</b>	Management information system: meaning – features – requisites of an effective <b>MIS – MIS Model</b> – components – subsystems of an MIS – role and importance – corporate planning for MIS – growth of MIS in an organization – centralization vs decentralization of MIS. Support – Limitations of MIS	15
<b>II</b>	System concepts – elements of system – characteristics of a system – types of system – categories of information system – system development life cycle – system enhancement	15
<b>III</b>	<b>Information systems in business and management:</b> Transaction processing system: Information repeating and executive information system	15
<b>IV</b>	<b>Database management systems</b> – conceptual presentation – client server architectures networks	15
<b>V</b>	<b>Functional management information system:</b> Financial–accounting–marketing – production – Human resource –business process outsourcing	15
<b>Text Book</b>	Dr.S.P.Rajagopalan, “ <i>Management information system</i> ”, Margham Publishing	
<b>References</b>	<ul style="list-style-type: none"> <li>❖ Gorden B.Davis &amp; Margrethe H.Olson, “<i>Management information system</i>”, McGraw Hill Publishing.</li> <li>❖ Aman Jindal, “<i>Management Information system</i>”, Kalayani publishers.</li> <li>❖ A.K.Gupta, “<i>Management information system</i>”, S.Chand &amp; Co.</li> <li>❖ C.S.V.Murthy – Management information system.</li> <li>❖ Sadagopan .S – Management information system.</li> </ul>	

<b>Course Outcomes</b>	<p><b>On completion of the course, students should be able to:</b></p> <p><b>CO1:</b> Illustrate the components, features, growth and limitations of MIS.</p> <p><b>CO2:</b> Understand System concepts and SDLC.</p> <p><b>CO3:</b> Familiar with Management Information System in business management.</p> <p><b>CO4:</b> Understand client server networks and functional management.</p> <p><b>CO5:</b> Analyze functional management system with accounting, human resource management, marketing etc.</p>
------------------------	---

**Mapping of COs with PSOs & POs:**

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
<b>CO1</b>	S	S	M	S	M	M	S	S	M	S	S	S
<b>CO2</b>	M	S	M	M	S	M	S	S	M	S	M	M
<b>CO3</b>	S	S	M	S	S	S	M	S	S	M	S	W
<b>CO4</b>	S	M	M	M	W	W	M	M	S	M	M	W
<b>CO5</b>	S	M	M	S	S	M	S	S	W	S	S	W

Strongly Correlating (S) – 3 Marks

Moderately Correlating (M) – 2 Marks

Weakly Correlating (W) – 1 Mark

No Correlating (N) – 0 Mark

<b>Course Code &amp; Title</b>	<b>19CA623L(a) - EC-III- COMMERCE PRACTICAL</b>		<b>Credit</b>	<b>Hours</b>
<b>Class</b>	<b>III B.COM CA</b>	<b>SEMESTER - VI</b>	<b>4</b>	<b>5</b>
<b>Cognitive Level</b>	K –1(Acquire) K –2(Understand) K – 3(Apply) K – 4(Evaluate) K – 5(Analyze)			
<b>Course Objectives</b>	<b>The course aims to:</b> <ol style="list-style-type: none"> <li>1. Exercise the administrative, leadership and specialized skills in the different fields of work.</li> <li>2. Demonstrate the work mechanism in the society institutions and give him the practical experience and appropriate training in his specialization.</li> <li>3. Provide the skills to deal with data and write the various reports.</li> <li>4. Obtain knowledge to prepare Agenda and Minutes of the meeting both for General body and Board of Directors.</li> <li>5. Acquire the knowledge of filling the Income tax and GST Returns.</li> </ol>			

<b>UNIT</b>	<b>CONTENT</b>	<b>No. of Hours</b>
<b>I</b>	<ol style="list-style-type: none"> <li>1. Preparation of Invoice, receipts, vouchers, delivery challan, entry pass, gate pass-debit and credit notes.</li> <li>2. Preparation of Application for shares and allotment-Letter of Shares allotment-transfer forms.</li> </ol>	15
<b>II</b>	<ol style="list-style-type: none"> <li>1. Drawing, endorsing and crossing of cheque-filling of pay in slips Demand draft application and preparation of demand draft.</li> <li>2. Making entries in the pass book and filing up of Account opening forms for SB account, Current Account and FDRS.</li> <li>3. Drawing and endorsing of bill of exchange and Promissory Note.</li> </ol>	15
<b>III</b>	<ol style="list-style-type: none"> <li>1. Filling up Application forms for admission in Co-operative societies.</li> <li>2. Filling up of Loan Application forms and depositchallans.</li> <li>3. Filling up of Jewel loan Application form, procedures for releasing of jewellery in jewel loans and repayment.</li> </ol>	15

<b>IV</b>	<ol style="list-style-type: none"> <li>1. Preparation of Agenda and Minutes of Meeting both General body and Board of Directors</li> <li>2. Using BIN card and Inventories.</li> <li>3. Using Cost Sheets.</li> </ol>	15
<b>V</b>	<ol style="list-style-type: none"> <li>1. Filling up of an application form for LIC policy, filling up of the premium form- Filling up of the challan for the remittance of premium.</li> <li>2. Preparation of an advertisement copy, collection of advertisement in Dailies and journals, critically evaluating the advertising copy.</li> <li>3. Filling up income – tax returns and application for permanent Account Number (PAN).</li> <li>4. GST Filling Returns.</li> </ol>	15
<b>Course Outcomes</b>	<p style="text-align: center;"><b>On Completion of the Course Students Should be able:</b></p> <p><b>CO-1:</b> Build a strong foundation of knowledge in different areas of Commerce.</p> <p><b>CO-2:</b> Demonstrate different challan filling in Banking and Stock market practices.</p> <p><b>CO-3:</b> Exhibit Filling up of Jewel loan Application form, procedures for releasing of jewellery in jewel loan.</p> <p><b>CO-4:</b> Write the agenda and minutes of their own and should not used printed formats in General body and Board of Directors Meeting.</p> <p><b>CO-5:</b> Demonstrate Filling up of an application form of LIC, PAN , GST.</p>	

**Mapping of COs with PSOs & POs:**

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
<b>CO1</b>	S	S	M	S	S	M	S	S	M	S	M	M
<b>CO2</b>	M	S	S	M	S	S	S	S	S	M	S	S
<b>CO3</b>	S	S	S	M	M	S	S	M	S	S	M	S
<b>CO4</b>	S	M	M	S	S	M	S	M	S	S	S	M
<b>CO5</b>	S	S	M	S	M	S	S	S	M	M	M	S

Strongly Correlating (S) – 3 Marks

Moderately Correlating (M) – 2 Marks

Weakly Correlating (W) – 1 Mark

No Correlating (N) – 0 Mark

**Note:**

Students may be asked to collect original or Xerox copies of the documents and affix then on the record notebook after having filled up. Drawing of the documents should not be insisted.

<b>Course Code &amp; Title</b>	<b>19CA623(b) - EC-III- HUMAN RESOURCE MANAGEMENT</b>		<b>Credits</b>	<b>Hours</b>
<b>Class</b>	<b>III B.COM CA</b>	<b>SEMESTER - VI</b>	<b>4</b>	<b>5</b>
<b>Cognitive Level</b>	K –1(Acquire) K –2(Understand) K – 3(Apply) K – 4(Evaluate) K – 5(Analyze)			
<b>Course Objectives</b>	<b>The course aims to:</b> <ol style="list-style-type: none"> <li>1. Understand the concept of HRM and HRIS.</li> <li>2. Acquire the skills of HR and succession planning.</li> <li>3. Identify the sources of recruitment of employees in an organization.</li> <li>4. Analyze and evaluate the methods of training.</li> <li>5. Know the techniques to evaluate the performance of employees.</li> </ol>			

<b>UNIT</b>	<b>CONTENT</b>	<b>No. of Hours</b>
<b>I</b>	<b>Human Resource Management</b> - Meaning and Definition- Objectives- Functions-Qualities and Changing role of Human Resource Managers- Meaning, Process, Advantages and Disadvantages of HRIS( Human Resource Information System).	15
<b>II</b>	Concept of <b>Human Resource Planning</b> -Characteristics-Steps in Human Resource Planning. Job Analysis- succession planning- Job Description and Job specification.	15
<b>III</b>	Definition- Objectives- <b>Factors affecting Recruitment</b> - Source of Recruitment- e-recruitment Selection process- Types of Testing- Kinds of Employee Interview.	15
<b>IV</b>	Definition and <b>purposes of Training</b> - 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.	15
<b>V</b>	Definition and Objectives of Performance <b>Appraisal – Steps in Appraisal- Traditional and Non-traditional methods</b> of Performance Appraisal- Pre-requisites of a Good Appraisal System- Defects in Performance Appraisal.	15



<b>Text Book</b>	Gupta C.B- Human Resource Management, Sultan Chand and Sons, New Delhi.
<b>References</b>	<ul style="list-style-type: none"> <li>❖ P G Aquinas-Human Resource Management Principles and Practice, Vikas Publication, New Delhi.</li> <li>❖ Human Resource Management-Ane Publisher, New Delhi.</li> <li>❖ Memoria C.B- Personal Management, Himalayan Publications, New Delhi.</li> </ul>
<b>Course Outcomes</b>	<p><b>On completion of the course, students should be able to:</b></p> <p><b>CO-1:</b> Understand the basic concepts, functions and of HRM, HRIS.</p> <p><b>CO-2:</b> Acquire the skill to prepare a plan for managing a people at work.</p> <p><b>CO-3:</b> Identify the procedure to recruit and select the employees in an organization.</p> <p><b>CO-4:</b> Select suitable methods of training to employees.</p> <p><b>CO-5:</b> Know the techniques to evaluate the performance.</p>

**Mapping of COs with PSOs & POs:**

CO/PO	PO						PSO					
	1	2	3	4	5	6	1	2	3	4	5	6
<b>CO1</b>	S	S	M	S	S	M	S	S	M	M	M	S
<b>CO2</b>	M	S	S	M	S	S	S	S	S	M	S	S
<b>CO3</b>	S	S	S	M	M	S	S	M	S	S	M	S
<b>CO4</b>	S	M	M	S	S	M	S	M	S	S	S	M
<b>CO5</b>	S	M	S	S	M	S	M	S	S	M	M	S

Strongly Correlating (S) – 3 Marks

Moderately Correlating (M) – 2 Marks

Weakly Correlating (W) – 1 Mark

No Correlating (N) – 0 Mark