PONNAIYAH RAMAJAYAM INSTITUTE OF SCIENCE & TECHNOLOGY (PRIST)

Declared as DEEMED-TO-BE-UNIVERSITY
U/s 3 of UGC Act, 1956

Thanjavur - 613 403, Tamil Nadu

SCHOOL OF COMMERCE AND MANAGEMENT

COMMERCE

B.Com CA

(2023 REGULATION)

Contents

B.COM., COMPUTER APPLICATION

PROGRAMME OBJECTIVE:

The B.Com. Degree Programme provides ample exposure to courses from the fields of Commerce, Accountancy and Management. The course equips the students for entry level jobs in industry, promotes the growth of their professional career, entrepreneurship and a key contributor to the economic development of the country.

B.Com. Computer Applications is a 3-year undergraduate course. It is designed to have an understanding in the field of commerce, especially in the discipline that involves the use of software technology application. Under this program, the students would be taught the basics of Commerce like accountancy, law, banking and taxation along with the basics of computer language, computer applications in business, etc.

A student who has completed a B.Com Computer Applications has career opportunities in both the Public and Private sectors where they can work as Business Consultants, Auditors, Business Analysts, App Developers, and Computer Programmers

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TANSCHE REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME	
Programme:	**B.COM., COMPUTER APPLICATION**
Programme Code:	
Duration:	**UG - 3 years**
Programme Outcomes:	**PO1: Disciplinary knowledge:** Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study

PO2: Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.

PO3: Critical thinking: Capability to apply analytic thought to a body of knowledge; analyses and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.

PO4: Problem solving: Capacity to extrapolate from what one has |

learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.

PO5: Analytical reasoning: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.

PO6: Research-related skills: A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesizing and articulating; Ability to recognize cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyses, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation

PO7: Cooperation/Team work: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team

PO8: Scientific reasoning: Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.

PO9: Reflective thinking: Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.

PO10 Information/digital literacy: Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.

PO 11 Self-directed learning: Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.

PO 12 Multicultural competence: Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.

PO 13: Moral and ethical awareness/reasoning: Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.

PO 14: Leadership readiness/qualities: Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.

PO 15: Lifelong learning: Ability to acquire knowledge and skills, including „learning how to learn", that are necessary for participating in learning activities throughout life, through self-paced and self-directed

Programme Specific Outcomes:	**PSO1 – Placement:** To prepare the students who will demonstrate respectful engagement with others' ideas, behaviours, and beliefs and apply diverse frames of reference to decisions and actions. **PSO 2 - Entrepreneur:** To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations **PSO3 – Research and Development:** Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development. **PSO4 – Contribution to Business World:** To produce employable, ethical and innovative professionals to sustain in the dynamic business world. **PSO 5 – Contribution to the Society:** To contribute to the development of the society by collaborating with stakeholders for mutual benefit
	learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.

B.COM COMPUTER APPLICATION

COURSE STRUCTURE

SEMESTER – I

Course Code	Course Title	L	T	P	C
23110AEC11 /	Tamil – I	3	1	0	3
23111AEC11 /	Advanced English –I				
23132AEC11 /	Hindi – I				
23135AEC11	French – I				
23111AEC12	English-I	3	1	0	3
23198AEC13	Financial Accounting -I	3	0	0	3
23198AEC14	Principles of Management	3	0	0	3
23198GEC15	Programming in c and lab	4	0	1	3
23198GEC16	Python Programming and lab	4	0	1	3
SKILL ENHANCEMENT COURSE (SEC)					
23198SEC17	Managerial Skill Development	2	0	0	2
23198SEC18	Foundation course	2	0	0	2
ABILITY ENHANCEMENT COMPULSORY COURSE (AECC1)					
231AECCINC	Indian Constitution	2	0	0	2
AUDIT COURSE					
231LSCUV	Universal Human Values	0	0	0	1
	Total	26	2	2	25

SEMESTER – II

Course Code	Course Title	L	T	P	C
23110AEC21 /	Tamil – II	3	0	0	3
23111AEC21 /	Advanced English –II				
23132AEC21 /	Hindi – II				
23135AEC21	French – II				
23111AEC22	English-II	3	0	0	3
23198AEC23	Financial Accounting II	4	0	0	3
23198AEC24	Business Law	4	0	0	3
23198GEC25	Office Automation and lab	4	0	1	3
23198GEC26	Programming in C++ and lab	4	0	1	3
SKILL ENHANCEMENT COURSE (SEC)					
23198SEC27	E-Business	2	0	0	2

23198SEC28	Elements of Insurance	2	0	0	2
ABILITY ENHANCEMENT COMPULSORY COURSE (AECC1)					
231AECCCMS	Communication Skills	2	0	0	2
AUDIT COURSE					
231SSCBE	Basic Behavioural Etiquette	0	0	0	1
	Total	28	0	2	25

SEMESTER – III

23110AEC31 / 23111AEC31 / 23132AEC31 / 23135AEC31	Tamil – III / Advanced English –III / Hindi – III / French –III	3	0	0	3
23111AEC32	English-III	3	0	0	3
23198AEC33	Corporate Accounting- I	4	0	0	3
23198AEC34	Business Mathematics and Statistics	4	0	0	3
23198GEC35	Programming in JAVA and Lab	4	0	1	3
23198GEC36	Web Technology (PHP)and Lab	4	0	1	3
SKILL ENHANCEMENT COURSE (SEC)					
23198SEC37	Intellectual Property Rights	2	0	0	1
23198SEC38	Tally. ERP 9	1	0	1	2
ABILITY ENHANCEMENT COMPULSORY COURSE (AECC1)					
23198RMC39	Research Methodology	2	0	0	2
AUDIT COURSE					
231ACLSOAN	Office Automation	0	0	0	1
	Total	27	0	3	24

SEMESTER – IV

23110AEC41/ 23111AEC41/ 23132AEC41/ 23135AEC41	Tamil-IV/ Advanced English-IV/ Hindi-IV/ French–IV	3	0	0	3
23111AEC42	English-IV	3	0	0	3
23198AEC43	Corporate Accounting II	4	1	0	3
23198AEC44	Company Law	4	1	0	3
23198GEC45	Relational Database Management	3	0	0	3
23198GEC46	Introduction to Data Science	3	0	0	3
SKILL ENHANCEMENT COURSE (SEC)					
23198SEC47	Information Technology Concepts	2	0	0	2
23198SEC48	Salesmanship	2	0	0	2
ABILITY ENHANCEMENT COMPULSORY COURSE (AECC4)					

23198BRC49	Participation in Bounded Research	2	0	0	2
231AECCEVS	Environmental Studies	2	0	0	2
AUDIT COURSE					
231LCSCLS	Leadership and Management Skills	0	0	0	1
	Total	28	2	0	27

SEMESTER – V

23198AEC51	Cost Accounting -I	5	1	0	4
23198AEC52	Banking law and Practice	5	1	0	4
23198AEC53	Income Tax Law and Practice-I	5	1	0	4
23198AEC54	Auditing and Corporate Governance	4	0	0	3
23198DSC55___	Financial Management	3	0	0	3
	Disaster Management				
23198DSC56___	Software Engineering+ (UML Lab)	3	0	1	3
	Object oriented Analysis and Design+(UML Lab)				
SKILL ENHANCEMENT COURSE (SEC)					
23198SEC57	Summer Internship /Industrial Training	0	0	0	2
ABILITY ENHANCEMENT COMPULSORY COURSE (AECC5)					
231AECCVED	Value Education	2	0	0	2
AUDIT COURSE					
231ACLSPSL	Professional Skills	0	0	0	1
	Total	27	2	1	26
SEMESTER - VI					
23198AEC61	Cost Accounting-II	6	1	0	3
23198AEC62	Management Accounting	6	2	0	3
23198AEC63	Income Tax Law and Practice -II	6	2	0	3
23198DSC64___	Introduction to Oracle and SQL(Theory)	4	0	1	3
	SQL Applications using Oracle (Practical)				
23198PRW65	Project Work	0	0	0	4
SKILL ENHANCEMENT COURSE (SEC)					
23198SEC66	General awareness for Competitive Examinations	2	0	0	1
23198EXACT	Extension activity	0	0	0	1
AUDIT COURSE					
231ACSIKWS	Indian knowledge System	0	0	0	2
	Total	24	5	1	20
	Total Credits - Programme				140
	Total Credits - Audit Course				07

DISCIPLINE SPECIFIC ELECTIVE

SEMESTER	COURSE CODE	COURSE TITLE
V	23198DSC55 -	**Financial Management** Entrepreneurial Development Operation Research
		Disaster Management Indirect Taxation R Language Human Resource Management
V	23198DSC56-	**Software Engineering**+(UML Lab) Practical Tally Business Applications and Accounting Software
		Object oriented Analysis and Design+(UML Lab) Consumer Protection and Consumer Rights Mobile Computing
VI	23198DSC64 -	**Introduction to Oracle and SQL (Theory)** Internet and its Applications Practical Auditing
		SQL Applications using Oracle (Practical) Data Mining E- Commerce and its Applications Industrial Organisation

B.COM CA CREDIT DISTRIBUTION

SEM	AEC	GEC	DSC	SECC	AECC	Audit	Research	Total
I	12	06	-	04	02	01	-	25
II	12	06	-	04	02	01	-	25
III	12	06	-	03	02	01	-	24
IV	12	06	-	04	04	01	-	27
V	15	-	06	02	02	01	-	26
VI	09	-	03	02	-	02	04	20
Total	72	24	09	19	12	07	04	147

SEMESTER-I

TAMIL I

COURSE CODE	COURSE TITLE	L	T	P	C
23110AEC11	TAMIL -I	3	1	0	3

இக்கால இலக்கியம்
23110AEC 11
முதல் பருவம்

பாடநோக்கங்கள்

1. இக்கால தமிழ் இலக்கிய வகைகளின் மாதிரிகளை கற்பித்தல்.

2. தமிழின் இனிமையை உணரச் செய்தல்

3. தமிழின் ஈடுபாட்டையும் சுவைக்கும் திறனையும் ஏற்படுத்துதல்.

4. கவிதை எழுதும் திறனை உருவாக்குதல்

5. படைப்பாளர்களாக உருவாக்கும் திறனை ஏற்படுத்துதல்.

பயன்கள்

• மொழி ஆளுமைத் திறன் பெறுதல்.

• சமூக சிந்தனையை வளர்த்துக் கொள்ளுதல்.

• படைப்பாளர்களாக உருவாகும் திறனைப் பெறுதல்.

• இலக்கியங்களின் அறிவை மேம்படுத்துதல்.

• கவிதை எழுதும் முறையை புரிந்துக்கொள்ளுதல்

அலகு -1 மரபுக்கவிதை

1. பாரதியார்--விடுதலை, வந்தே மாதரம் ,காற்று

2.பாரதிதாசன் - அழகின் சிரிப்பு ,தமிழுனுக்கு வீழ்ச்சி இல்லை

3.கவிமணி தேசியவிநாயகம் பிள்ளை-- தொழிலாளியின் முறையீடு

4.நாமக்கல் கவிஞர்-- தருணம் இதுவே ,

5.கண்ணதாசன்-- அனுபவம்

அலகு -2 புதுக்கவிதைகள்

1.அப்துல் ரகுமான் -வெற்றி

2.அறிவுமதி-நட்புக் காலம்

3.வைரமுத்து- ருசி, சிற்பி- ஓடு ஓடு சங்கிலி

4.மு.மேத்தா- வெளிச்சம் வெளியே இல்லை

அலகு -**3** நாட்டுப்புறவியல்

    1.பழமொழிகள்

    2. விடுகதைகள்

    3. தொழில் பாடல்

அலகு- **4** சிறுகதை

    1. தடயம்- மா. ஜெயபிரகாசம்

    2. எதார்த்தம் - சு. தமிழ்ச்செல்வி

    3.நீதி-- பூமணி

அலகு- **5** இலக்கியவரலாறு

    1. கவிதை

    2. சிறுகதை

    3. நாட்டுப்புறவியல்

பொதுக்கட்டுரை – மனித நேயம், வாழ்வியல் அறங்கள்

மனப்பாடப் பகுதி : பாரதியார் கவிதை- வேண்டும்,பாரதிதாசன் கவிதை-செந்தாமரை

பார்வை நூல்கள் :

1. பாரதியார் கவிதைகள் - மணிவாசகர் பதிப்பகம் சென்னை

2.பாரதிதாசன் கவிதைகள் - பாரி நிலயம், சென்னை

3. தமிழ் இலக்கிய வரலாறு - மு வரதராஜன் சாகித்திய அகாதெமி,சென்னை

4. நாட்டுப்புறவியல் - முனைவர். ஆறு. ராமநாதன் ,மணிவாசகர் பதிப்பகம், சென்னை
5. தமிழ் சிறுகதையும் தோற்றம் வளர்ச்சி – தமிழ் புத்தக நிலையம், சென்னை
    இணையதளம் -www.tamilvu.org
    www.noolulagam.com

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CLO1	3	2	3	3	3	2	2	2	3	2	3	2
CLO2	3	3	2	2	2	3	2	3	3	2	2	2
CLO3	3	2	3	3	2	2	2	3	2	3	3	2
CLO4	3	3	3	2	2	2	3	2	3	2	3	3
CLO5	3	3	2	2	2	2	3	2	2	2	3	3

Course Code	Course Title	L	T	P	C
23111AEC11	Advanced English-I	3	1	0	3

Aim:

To improve the knowledge of English

Course Objective:

CO1: To familiarize the students with the glossary terms, figures of speech
CO2: To enhance vocabulary
CO3: To learn how to edit and proofread
CO4: To know the comparison and contrast and cause and effect forms
CO5: To understand the impact of the speeches of famous people

Course Outcome:

CO1: Development of vocabulary
CO2: Learning to edit and do proof reading
CO3: Reading and comprehending literature
CO4: Comparison and contrast and cause and effect forms
CO5: The impact of the speeches of famous people

UNIT–I:

The Origin of Language - Development of Gesture, Sign, Words, Sounds, Speech and Writing Language History and the Process of Language Change Core Features of Human Language, Animals and Human Language

UNIT–II:

Nature of Language Pure Vowels, Diphthongs and Consonants Language Varieties: Dialects, Idiolect, Pidgin and Creole Language and Gender, Language and Disadvantage.

UNIT–III:

Linguistic Form Morphology, Grammar, Syntax Saussure an Dichotomies: Synchronic and Diachronic Linguistics Semantics, Pragmatics

UNIT–IV:

Branches of Linguistics Structural Linguistics, Sociolinguistics, Psycholinguistics, Neuro linguistics, Applied Linguistics

UNIT–V:

Stylistics and Discourse Analysis: Relationship between Language and Literature, Style and Function, Poetic Discourse, Narrative Discourse and Dramatic Discourse

Author	Title of the book	Edition/Year	Publisher
Wren and Martin	English Grammar	2009	S.Chand & Company Ltd
Meenakshi Raman & Sangeetha Sharma	Technical Communication	Second Edition/2011	Oxford University Press
Sudhir Kumar Sharma	The World's Great Speeches	-	Galaxy Publishers

Course Code	Course Title	L	T	P	C
23111AEC12	English-I	3	1	0	3

Course Objectives

CO1: To enable learners to acquire the linguistic competence necessarily required in various life situations.
CO2: To help them understand the written text and able to use skimming, scanning skills
CO3: To assist them in creative thinking abilities
CO4: To enable them become better readers and writers
CO5: To assist them in developing correct reading habits, silently, extensively and intensively

Course Content:

UNIT I: Poetry

1.1 A Patch of Land   - Subramania Bharati
1.3 A Nation's Strength   – Ralph Waldo Emerson
1.4 Love Cycle   - Chinua Achebe

UNIT II: Prose
2.1 JRD   - Harish Bhat
2.2 Us and Them   - David Sedaris From Dress Your Family in Corduroy and Denim

UNIT III: Short Stories
3.1 The Faltering Pendulum   - Bhabani Bhattacharya
3.2 How I Taught my Grandmother to Read - Sudha Murthy
3.3 The Gold Frame- R.K. Laxman

UNIT IV: Language Competency
4.1 Vocabulary : Synonyms, Antonyms, Word Formation
4.2 Appropriate use of Articles and Parts of Speech
4.3 Error correction

UNIT V: English for Workplace
5.1 Self - introduction, Greetings
5.2 Introducing others
5.3 Listening for General and Specific Information
5.4 Listening to and Giving Instructions / Directions

Course Outcomes

Course Outcomes	On completion of this course students will;	Programme Outcomes
CO1	Develop and integrate the use of the four language skills i.e.Reading, Listening, Speaking and Writing	PO1
CO2	Understand the total content and underlying meaning in the context.	PO1, PO2
CO3	Form the habit of reading for pleasure and for	PO4,PO6

	information	
CO4	Comprehend material other than the prescribed text	**PO4, PO5, PO6**
CO5	Develop the linguistic competence that nobles them, in the future, to present the culture and civilization of their nation.	**PO3, PO8**

	Text books (Latest Editions)
1.	Steel Hawk and other stories by Bhattacharya, Bhabani, New Delhi:Sahitya Akademi, 1967
2.	How I taught my Grandmother to Read and other Stories, Murthy, Sudha,Penguin Books, India, 2004

	Reference Books **(Latest Editions, and the style given must be strictly adhered to)**
1.	English in use - A textbook for College Students (English ,Paper back, -T.Vijay Kumar, K Durga Bhavani, YL Srinivas
2.	Practical English Usage - 4th Edition By Michael Swan
3.	The Art of Civilized Conversation: A Guide to Expressing Yourself with Style and Grace -Margaret Shepherd,Penny Carter, (Illustrator), Sharon Hogan, 2005.

Web Resources	
1.	A patch of land by Subramania Bharati translated by Usha Rajagoplan : https://books.google.co.in/books?id=iSHvOmXuvLMC&printsec=frontcover& dq=subramania+bharati+poems&hl=en&newbks=1&newbks_redir=0&sourc e=gb_mobile_search&sa=X&redir_esc=y#v=onepage&q=subramania%20bharati%20poems&f=fals e
2.	The Sparrow by Paul Laurence Dunbar https://poets.org/poem/sparrow-0
3.	A Nation's Strength by Emerson https://poets.org/poem/nations-strength
4.	Love cycle by Chinua Achebe : https://www.best-poems.net/chinua-achebe/love-cycle.html
5.	JRD by Harish Bhat https://www.tata.com/newsroom/heritage/coffee-tea-jrd- tata-stories
6.	Us and Them by David Sedaris From Dress Your Family in Corduroy andDenim https://legacy.npr.org/programs/morning/features/2004/jun/sedaris/usandthem.html
7.	Uncle Podger Hangs a Picture: http://rosyhunt.blogspot.com/2013/01/uncle- podger-hangs-picture.html
8.	The Gold Frame: https://fybaenglish.blogspot.com/2018/12/the-gold-frame-r-k-laxman.html

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	3	3	2	3	2
CO2	2	3	3	3	2	3	3	2	2	2
CO3	3	3	3	2	3	3	3	2	3	2
CO4	3	3	3	3	3	3	3	2	2	2
CO5	3	2	3	3	3	3	3	2	2	3

Mapping with Programme Specific Outcomes:

CO/PO	PSO 1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Weightage	15	15	15	15	15

Weighted percentage of Course Contribution to POS	3.0	3.0	3.0	3.0	3.0

3 – Strong, 2 – Medium, 1 - Low

FINANCIAL ACCOUNTING I

COURSE CODE	COURSE TITLE	L	T	P	C
23198AEC13	**Financial Accounting -I**	3	0	0	3
**Learning Objectives**				

	Learning Objectives
LO1	To understand the basic accounting concepts and standards.
LO2	To know the basis for calculating business profits.
LO3	To familiarize with the accounting treatment of depreciation.
LO4	To learn the methods of calculating profit for single entry system.
LO5	To gain knowledge on the accounting treatment of insurance claims.

Prerequisites: Should have studied Accountancy in XII Std

Unit	Contents
I	**Fundamentals of Financial Accounting** Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books –– Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation
II	**Final Accounts** Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.
III	**Depreciation and Bills of Exchange** Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation **Bills of Exchange** – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate
IV	**Accounting from Incomplete Records – Single Entry System** Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.
V	**Royalty and Insurance Claims** Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. **Insurance Claims** –Calculation of Claim Amount-Average clause (Loss of Stock only)

THEORY 20% & PROBLEM 80%

CO	Course Outcomes
CO1	Remember the concept of rectification of errors and Bank reconciliation statements
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns
CO3	Analyse the various methods of providing depreciation
CO4	Evaluate the methods of calculation of profit
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.

	Textbooks
1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.

2.	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3.	Shukla Grewal and Gupta, "Advanced Accounts", volume 1, S.Chand and Sons, New Delhi.
4.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5.	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.
	Reference Books
1.	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2.	Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.
	Web Resources
1.	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2.	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3.	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10
AVERAGE	3	2	3	3	2.6	2.2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

PRINCIPLES OF MANAGEMENT

COURSE CODE	COURSE TITLE	L	T	P	C

Learning Objectives	
LO1	To understand the basic management concepts and functions
LO2	To know the various techniques of planning and decision making
LO3	To familiarize with the concepts of organisation structure
LO4	To gain knowledge about the various components of staffing
LO5	To enable the students in understanding the control techniques of management

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents
I	**Introduction to Management** Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.
II	**Planning** Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.
III	**Organizing** Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.
IV	**Staffing** Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test-Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].
V	**Directing** Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision. **Co-ordination and Control** Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].
	Course Outcomes

CO1	Demonstrate the importance of principles of management.
CO2	Paraphrase the importance of planning and decision making in an organization.
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.
CO4	Enumerate the various methods of Performance appraisal
CO5	Demonstrate the notion of directing, co-coordination and control in the management.

	Textbooks
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.
2	DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
4	L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.

	Reference Books
1	K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3	Grifffin, Management principles and applications, Cengage learning, India.
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.
5	Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.

NOTE: Latest Edition of Textbooks May be Used

	Web Resources
1	http://www.universityofcalicut.info/sy1/management
2	https://www.managementstudyguide.com/manpower-planning.htm
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392l

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PSO1**	**PSO2**	**PSO3**
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	2	3	2	2

CO5	3	2	3	3	2	2	2	1	3	2	2
TOTAL	15	10	12	15	11	10	10	8	15	10	11
AVERAGE	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

PROGRAMMING IN C AND LAB

COURSE CODE	COURSE TITLE	L	T	P	C

Learning Objectives	
LO1	Describe the core syntax and semantics of C programming language.
LO2	Discover the need for working with the strings and functions.
LO3	Illustrate the process of structuring the data using matrix, struct .

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents
I	Introduction to C Language:C Language Introduction-Features of C Language-Benefits of C over other languages-Compilation of C Program-First Program in CPre-processor in CPre-processor directives
II	Variables, Data Types & Operators:Variables and Keywords in C-Scope rules in C-Data Types in C-Operators & Its Types-Typecasting in C
III	Control Flow Statements:Decision Making Statements-Switch Statement in C-C Loops & Control Structure Practice problems-Continue Statement , Break Statement Array & String Handling in C:Arrays in C-Strings in C
IV	Multidimensional Arrays in C-String functions in C- Practice problems Functions in C:Function Prototype-Parameter Passing Techniques in C-Storage Classes in C-Recursion Concept -Functions in CPractice problems
V	Pointers, Structures, and Unions:Pointers in C-Structures- Union - Enumeration (or enum) in C- Pointer vs Array in C – C application programs (Sorting, Matrix manipulations, student's mark list preparation)

Course Outcomes	
CO1	Apply the concept of Control Structures to solve any given problem.
CO2	Apply the concept of single and multi-dimensional arrays to solve problems related to searching, sorting and matrix operations.
CO3	Apply the concept of Strings for writing programs related to character array.
CO4	Write programs using concept of user defined and recursive functions.

CO5	Apply concept of structures to write programs.

Textbooks	
1	E. Balaguruswamy, "Programming in ANSI C", 8th Edition, 2019, McGraw Hill Education, ISBN:978-93-5316-513-0.
2	Pradip Dey, Manas Ghosh, "Programming in C", 2nd Edition, 2018, Oxford University Press, ISBN: 978-01-9949-147-6.
3	Kernighan B.W and Dennis M. Ritchie, "The C Programming Language", 2nd Edition, 2015, Pearson Education India, ISBN: 978-93-3254-944-9.

Reference Books	
1	Yashavant P. Kanetkar, "Let Us C", 16th Edition, 2019, BPB Publications, ISBN: 978- 93-8728-449-4.
2	Jacqueline A Jones and Keith Harrow, "Problem Solving with C", Pearson Education. ISBN: 978-93-325-3800-9.
3	Dr. Guruprasad Nagraj, "C Programming for Problem Solving", Himalaya Publishing House. ISBN-978-93-5299-361-1.

NOTE: Latest Edition of Textbooks May be Used

Web Resources	
1	http://elearning.vtu.ac.in/econtent/courses/video/BS/14CPL16.html
2	https://nptel.ac.in/courses/106/105/106105171/

C Programming Lab	

Learning Objectives: (for teachers: what they have to do in the class/lab/field)
- Understand problem statements and identify appropriate solutions.
- Demonstrate the use of IDE and C Compiler.
- Develop programs using C Programming Language.

Course Outcomes: (for students: To know what they are going to learn)
CO1: Apply the concept of Control Structures to solve any given problem.
CO2: Apply the concept of single and multi-dimensional arrays to solve problems related to searching, sorting and matrix operations.
CO3: Apply the concept of Strings for writing programs related to character array.
CO4: Write programs using concept of user defined and recursive functions.
CO5: Apply concept of structures to write programs.

List of Programs

1. Write a C program to find roots of a Quadratic equation.
2. Write a C program to find the total no. of digits and the sum of individual digits of a positive integer.
3. Write a C program to generate the Fibonacci sequence of first N numbers.
4. Write a C program to sum the series $S = 1 – x + (x^2/2!) - (x^3/3!) + \text{-------} (x^n/n!)$
5. Write a C program to arrange the elements of an integer array using Bubble Sort algorithm.

6. Write a C program to input two matrices and perform matrix multiplication on them

7. Write a C program to check whether the given string is palindrome or not without using Library functions.

8. Write a C program to count the number of lines, words and characters in a given text.

9. Write a C program to generate Prime numbers in a given range using user defined function.

10. Write a C program to find factorial of a given number using recursive function.

11. Write a C program to maintain a record of n student details using an array of structures with four fields - Roll number, Name, Marks and Grade. Calculate the Grade according to the following conditions.

   Marks Grade
   >=80 A
   >=60 B
   >=50 C
   >=40 D
   <40 E
   Print the details of the student, given the student Roll number as input.

Extended Professional Component	Questions related to the above topics, from various competitive examinations UPSC / TRB / NET / UGC –CSIR / GATE / TNPSC / others to be solved (To be discussed during the Tutorial hour)
Skills acquired from the course	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill

Text Books:

E. Balaguruswamy, "Programming in ANSI C", 8th Edition, 2019, McGraw Hill Education, ISBN:978-93-5316-513-0.

Reference Books:

1. Pradip Dey, Manas Ghosh, "Programming in C", 2nd Edition, 2018, Oxford University Press, ISBN: 978-01-9949-147-6.

2. Kernighan B.W and Dennis M. Ritchie, "The C Programming Language", 2nd Edition, 2015, Pearson Education India, ISBN: 978-93-3254-944-9.

3. Yashavant P. Kanetkar, "Let Us C", 16th Edition, 2019, BPB Publications, ISBN: 978-93-8728-449-4.

4. Jacqueline A Jones and Keith Harrow, "Problem Solving with C", Pearson Education. ISBN: 978-93-325-3800-9.

5. Dr. Guruprasad Nagraj, "C Programming for Problem Solving", Himalaya Publishing House. ISBN-978-93-5299-361-1.

Weblinks and Video Lectures (e-Resources):

1. http://elearning.vtu.ac.in/econtent/courses/video/BS/14CPL16.html

2. https://nptel.ac.in/courses/106/105/106105171/

PYTHON PROGRAMMING AND LAB

COURSE CODE	COURSE TITLE	L	T	P	C

Learning Objectives	
LO1	Describe the core syntax and semantics of Python programming language.
LO2	Discover the need for working with the strings and functions.
LO3	Illustrate the process of structuring the data using lists, dictionaries, tuples and sets.
LO4	Understand the usage of packages and Dictionaries

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents
I	Introduction: Computer algorithms-Computer Hardware-Computer Software-Python programming language - Literals - Variables and Identifiers - Operators - Expressions and Data types, Input / output
II	Control Structures: Boolean Expressions - Selection Control - If Statement-Indentation in Python- Multi-Way Selection -- Iterative Control- While Statement-Infinite loops- Definite vs. Indefinite Loops- Boolean Flag. String, List and Dictionary, Manipulations Building blocks of python programs, Understanding and using ranges.
III	Functions: Program Routines- Defining Functions- More on Functions: Calling Value-Returning Functions- Calling Non-Value-Returning Functions- Parameter Passing - Keyword Arguments in Python - Default Arguments in Python-Variable Scope. Recursion: Recursive Functions
IV	Objects and their use: Software Objects - Turtle Graphics – Turtle attributes-Modular Design: Modules - Top-Down Design - Python Modules -
V	Dictionaries and Sets: Dictionary type in Python - Set Data type. Text Files: Opening, reading and writing text files – Exception Handling

Course Outcomes	
CO1	Develop and execute simple Python programs
CO2	Write simple Python programs using conditionals and looping for solving problems
CO3	Decompose a Python program into functions
CO4	Represent compound data using Python lists, tuples, dictionaries etc.

Textbooks	
1	Charles Dierbach, "Introduction to Computer Science using Python - A computational Problem-solving Focus", Wiley India Edition, 2015.
2	Wesley J. Chun, "Core Python Applications Programming", 3rd Edition , Pearson Education, 2016
3	Mark Lutz, "Learning Python Powerful Object Oriented Programming", O'reilly Media 2018, 5th Edition.
Reference Books	
1	Timothy A. Budd, "Exploring Python", Tata MCGraw Hill Education Private Limited 2011, 1 st Edition.
2	John Zelle, "Python Programming: An Introduction to Computer Science", Second edition, Course Technology Cengage Learning Publications, 2013, ISBN 978-1590282410
3	Michel Dawson, "Python Programming for Absolute Beginers" , Third Edition, Course Technology Cengage Learning Publications, 2013, ISBN 978-1435455009
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://onlinecourses.swayam2.ac.in/cec22_cs20/preview

Python Programming Lab	

Learning Objectives: (for teachers: what they have to do in the class/lab/field)
- Acquire programming skills in core Python.
- Acquire Object-oriented programming skills in Python.
- Develop the skill of designing graphical-user interfaces (GUI) in Python.
- Develop the ability to write database applications in Python.
- Acquire Python programming skills to move into specific branches

Course Outcomes: (for students: To know what they are going to learn)

CO1: To understand the problem solving approaches

CO2: To learn the basic programming constructs in Python

CO3: To practice various computing strategies for Python-based solutions to real world problems

CO4: To use Python data structures - lists, tuples, dictionaries.

List of Programs

1. Program to convert the given temperature from Fahrenheit to Celsius and vice versa depending upon user's choice.
2. Write a Python program to construct the following pattern, using a nested loop

```
        *
       **
      ***
     ****
    *****
     ****
      ***
       **
        *
```

3. Program to calculate total marks, percentage and grade of a student. Marks obtained in each of the five subjects are to be input by user. Assign grades according to the following criteria:

Grade A: Percentage >=80   Grade B: Percentage >=70 and 80
Grade C: Percentage >=60 and <70   Grade D: Percentage >=40 and <60
Grade E: Percentage < 40

4. Program, to find the area of rectangle, square, circle and triangle by accepting suitable input parameters from user.
5. Write a Python script that prints prime numbers less than 20.
6. Program to find factorial of the given number using recursive function.
7. Write a Python program to count the number of even and odd numbers from array of N numbers.
8. Write a Python class to reverse a string word by word.
9. Read a file content and copy only the contents at odd lines into a new file.
10. Create a Turtle graphics window with specific size.

Extended Professional Component	Questions related to the above topics, from various competitive examinations UPSC / TRB / NET / UGC –CSIR / GATE / TNPSC / others to be solved (To be discussed during the Tutorial hour)
Skills acquired from the course	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill

Learning Resources:

- **Recommended Texts**

1. Charles Dierbach, "Introduction to Computer Science using Python - A computational Problem-solving Focus", Wiley India Edition, 2015.

2. Wesley J. Chun, "Core Python Applications Programming", 3rd Edition , Pearson Education, 2016

- **Reference Books**

1. Mark Lutz, "Learning Python Powerful Object Oriented Programming", O'reilly Media 2018, 5th   Edition.

2. Timothy A. Budd, "Exploring Python", Tata MCGraw Hill Education Private Limited 2011, 1 st   Edition.

3. John Zelle, "Python Programming: An Introduction to Computer Science", Second edition, Course   Technology Cengage Learning Publications, 2013, ISBN 978-1590282410

4. Michel Dawson, "Python Programming for Absolute Beginers" , Third Edition, Course Technology   Cengage Learning Publications, 2013, ISBN 978-1435455009

MANAGERIAL SKILL DEVELOPMENT

CourseCode	CourseTitle	L	T	P	C
23198SEC17	**MANAGERIAL SKILL DEVELOPMENT**	2	0	0	2

OBJECTIVES:

Good manager it is important to have skills like Planning and creating an effective strategy, good communication skills, decision making, leadership skills, problem-solving skills, time management, conceptual-skills, controlling, motivating, and leading the team, etc.

UNIT-I

Introduction to skills & personal skills Importance of competent managers, skills of effective managers, developing self-awareness on the issues of emotional intelligence, self-learning styles, values, attitude towards change, learning of skills and applications of skills.

UNIT-II

Problem solving and building relationship: Problem solving, creativity, innovation, steps of analytical problem solving, limitations of analytical problem solving, impediments of creativity, multiple approaches to creativity, conceptual blocks, and conceptual blockbusting. Skills Development and Application For Above Areas.

UNIT-III

Building relationship Skills for developing positive interpersonal communication, importance of supportive communication, coaching and counselling, defensiveness and disconfirmation, principles of supportive communications. Personal Interview management. Skill Analysis and application above areas.

UNIT-IV

Team building: Developing teams and team work, advantages of team, leading team, team membership. Skill Development and Skill Application.

UNIT-V

Empowering And Delegating: Meaning Of empowerment, dimensions of empowerment, how to develop empowerment, inhibitors of empowerment, delegating works. Skills Development and Skill Application On Above Areas.

COURSE OUTCOMES:

Making sound decisions in the workplace is essential in a managerial role. Effective managerial skills that help professionals make important choices include the ability to analyse, identify problems, challenges and opportunities and develop approaches that can solve problems or generate positive outcomes.

FIRST YEAR – SEMESTER - I

FOUNDATION COURSE

COURSE CODE	COURSE TITLE	L	T	P	C
23198SEC18	FOUNDATION COURSE	2	0	0	2

Course Code	Course Title	L	T	P	C
231AECCINC	INDIAN CONSTITUTION	2	0	0	2

Objectives:
- To make the students understand about the democratic rule and parliamentarian administration
- To appreciate the salient features of the Indian constitution 3.To know the fundamental rights and constitutional remedies
- To make familiar with powers and positions of the union executive ,union parliament and the supreme court
- To exercise the adult franchise of voting and appreciate the electoral system of Indian democracy.

Learning Out comes:
- Democratic values and citizenship training are gained
- Awareness on fundamental rights are established
- The function of union government and state government are learnt
- The power and functions of the judiciary are learnt thoroughly
- Appreciation of democratic parliamentary rule is learnt

Unit I: The making of Indian constitution
The constitution assembly organization –character -work salient features of the constitution- written and detailed constitution -socialism –secularism-democracy and republic.

Unit II: Fundamental rights and fundamental duties of the citizens.
Right of equality - right of freedom- right against exploitation -right to freedom of religion- cultural and educational rights -right to constitutional remedies -fundamental duties .

Unit III: Directive principles of state policy.
Socialistic principles-Gandhi an principles-liberal and general principles -differences between fundamental rights and directive principles

Unit IV: The union executive, union parliament and Supreme Court.
Powers and positions of the president -qualification _method of election of president and vice president -prime minister -Rajya Sabah -Lok Sabah .the supreme court -high court -functions and position of supreme court and high court

Unit V: State council -election system and parliamentary democracy in India.
State council of ministers -chief minister -election system in India-main features election commission-features of Indian democracy.

References:
1) Palekar.s.a. Indian constitution government and politics, ABD publications, India
2) Aiyer, alladi krishnaswami, Constitution and fundamental rights 1955.
3) Markandan. k.c.directive Principles in the Indian constitution 1966.

4) Kashyap. Subash c, Our parliament ,National book trust , New Delhi 1989

Course Code	Course Title	L	T	P	C
231LSCUV	UNIVERSAL HU,MAN VALUES	-	-	-	1

Aim:

This course aims to make learners aware of universal human values in an integral way, focusing on aspects essential for the holistic development of their personality.

Course Objectives:

The course deals with the meaning, purpose, and relevance of universal human values. It focuses on how to inculcate and practice these values consciously to become a good human being and realize one's full potential.

Course Outcomes:

- Understand universal human values and their importance in individual life, social interactions, career, and national life.
- Learn from case studies of great and successful people who practiced human values and achieved self-actualization.
- Become conscious practitioners of human values.
- Realize their potential as human beings and conduct themselves ethically in various aspects of life.

Unit I: Love and Compassion

- **Introduction to Love**: Forms of love (for self, parents, family, friends, spouse, community, nation, humanity, and other beings, both living and non-living).
- **Love and Compassion**: Understanding the interrelationship between love, compassion, empathy, sympathy, and non-violence.
- **Historical Figures**: Individuals who are remembered in history for practicing love and compassion.
- **Narratives & Anecdotes**: From history, literature, and local folklore.
- **Practicing Love and Compassion**: What learners will gain or lose by practicing love and compassion.
- **Interactive Learning**: Sharing individual/group experiences, simulated situations, and case studies.

Unit II: Truth

- **Introduction to Truth**: What is truth? Universal truth, truth as value, and truth as fact (veracity, sincerity, honesty, etc.).
- **Historical Figures**: Individuals remembered for practicing truth.
- **Narratives & Anecdotes**: From history, literature, and local folklore.
- **Practicing Truth**: What learners will gain or lose by practicing truth.
- **Interactive Learning**: Sharing individual/group experiences, simulated situations, and case studies.

Unit III: Non-Violence

- **Introduction to Non-Violence**: The concept of non-violence, its need, and the role of love, compassion, empathy, and sympathy.
- **Ahimsa**: Understanding non-violence as non-killing.
- **Historical Figures & Organizations**: Known for their commitment to non-violence.

- **Narratives & Anecdotes**: From history, literature, and local folklore.
- **Practicing Non-Violence**: What learners will gain or lose by practicing non-violence.
- **Interactive Learning**: Sharing individual/group experiences, simulated situations, and case studies.

Unit IV: Righteousness

- **Introduction to Righteousness**: What is righteousness? Understanding righteousness and dharma.
- **Righteousness & Propriety**: How these values shape behaviour.
- **Historical Figures**: Individuals who exemplified righteousness.
- **Narratives & Anecdotes**: From history, literature, and local folklore.
- **Practicing Righteousness**: What learners will gain or lose by practicing righteousness.
- **Interactive Learning**: Sharing individual/group experiences, simulated situations, and case studies.

Unit V: Peace

- **Introduction to Peace**: Understanding peace, its need, and its relation to harmony and balance.
- **Historical Figures & Organizations**: Known for their commitment to peace.
- **Narratives & Anecdotes**: From history, literature, and local folklore.
- **Practicing Peace**: What learners will gain or lose by practicing peace.
- **Interactive Learning**: Sharing individual/group experiences, simulated situations, and case studies.

Unit VI: Service

- **Introduction to Service**: What is service? Forms of service for self, family, community, nation, humanity, and living/non-living beings, including service to persons in distress or disaster.
- **Historical Figures**: Individuals who are remembered for their acts of service.
- **Narratives & Anecdotes**: From history, literature, and local folklore.
- **Practicing Service**: What learners will gain or lose by practicing service.
- **Interactive Learning**: Sharing individual/group experiences, simulated situations, and case studies.

Unit VII: Renunciation and Sacrifice

- **Introduction to Renunciation**: What is renunciation? Renunciation and sacrifice; self-restraint and overcoming greed. Renunciation through action as true renunciation.
- **Historical Figures**: Individuals known for their sacrifices and renunciations.
- **Narratives & Anecdotes**: From history, literature, and local folklore.
- **Practicing Renunciation and Sacrifice**: What learners will gain or lose by practicing renunciation and sacrifice.
- **Interactive Learning**: Sharing individual/group experiences, simulated situations, and case studies.

References :
- **"The Essence of Human Values" by K.K. Aziz**
- **"Human Values: A Philosophical Introduction" by S.P. Ruhela**
- **"The Art of Living: The Classical Manual on Virtue, Happiness, and Effectiveness" by Epictetus**
- **"Towards a Better World: The Role of Human Values" by C. B. S. Tiwari**
- **"The Idea of Human Rights" by Charles Beitz**

SEMESTER-II

பக்தி இலக்கியம் - 23110AEC21
இரண்டாம் பருவம்

பாடநோக்கங்கள்

- காலந்தோறும் பக்தி இலக்கியம் வளர்ந்துள்ள தன்மையைக் கற்பித்தல்.
- நாயன்மார்கள், ஆழ்வார்களின் பக்திச் சிறப்பை அறிய செய்தல்.
- ஆழ்வார்களின் பக்தி உணர்வை ஊட்டுதல்
- பாடல்களில் இசை இன்பம், ஓசை நயம் ஆகியவற்றை உணரச்செய்தல்
- குழந்தைப் பருவத்தின் தன்மையை உணர்த்துதல்

பயன்கள்

- நாயன்மார்கள் பக்திச் சிறப்பை அறிதல்.
- ஆழ்வார்களின் பக்தி நெறியை உணர்தல்.
- பக்தி இலக்கியம் காலம் தோறும் வளர்ந்ததை அறிதல்.
- பாடல்களில் இசை இன்பம், ஓசை நயம் அறிதல்.
- குழந்தைப் பருவத்தின் தன்மையை உணர்தல்.

அலகு- **1** பன்னிரு திருமுறைகள்
1. திருஞானசம்பந்தர்– திருத்தில்லைப் பதிகம்
2. திருநாவுக்கரசர் - திருநீற்றுப் பதிகம்
3. சுந்தரர் - திருவெண்ணைநல்லூர்
4. திருமூலர்- திருமந்திரம்(இளமை நிலையாமை)

அலகு- **2** பன்னிரு ஆழ்வார்கள்
1. ஆண்டாள் - திருப்பாவை
2. பெரியாழ்வார்- மூன்றாம் திருமுறை(பத்து பாடல்கள்)
3. மதுரகவியாழ்வார் - கண்ணின் நுண் சிறு தாம்பு

அலகு- **3** சிற்றிலக்கியங்கள்
1. மீனாட்சியம்மைப் பிள்ளைத்தமிழ்– செங்கீரை பருவம், அம்புலி பருவம்
2. நந்திக்கலம்பகம்
3. குற்றால குறவஞ்சி- குறத்தி நகர்வளம் கூறுதல்
4. காளமேகப்புலவர் பாடல்கள்

அலகு- **4** புதினம
1. நா .பார்த்தசாரதியின்- குறிஞ்சி மலர்

அலகு-**5** தமிழ் இலக்கிய வரலாறு
1. பக்தி இலக்கியங்கள்
2. சைவமும் தமிழும்
3. வைணவ சமயம் போற்றி வளர்த்த தமிழ்
4. சிற்றிலக்கியங்கள்
5. நாவல் இலக்கியம்

பார்வை நூல்கள் :
1. தேவாரம் - மணிவாசகர் பதிப்பகம் சென்னை
2. நாலாயிர திவ்ய பிரபந்தம் - வர்த்தமான பதிப்பகம் சென்னை
3. தமிழ் இலக்கிய வரலாறு - முனைவர் ச சுபாஷ் சந்திர போஸ், இயல் வெளியீடு ,தஞ்சாவூர்
4. தமிழ் நாவல் இலக்கியம் -கா கைலாசபதி- தமிழ் புத்தக,நிலையம், சென்னை

இணையதளம் -www.tamilvu.org , www.noolulagam.com

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CLO1	3	2	3	3	3	2	2	2	3	2	3	2
CLO2	3	3	2	2	2	3	2	3	3	2	2	2
CLO3	3	2	3	3	2	2	2	3	2	3	3	2
CLO4	3	3	3	2	2	2	3	2	3	2	3	3
CLO5	3	3	2	2	2	2	3	2	2	2	3	3

Course Code	Course Title	L	T	P	C
23111AEC21	Advanced English-II	3	1	0	3

Aim:

To improve communication skills in English

Course Objective:

- To understand the format of e-mail, fax and memos
- To write itinerary, checklist, invitation, circular, instruction, recommendations
- To understand the impact of the biographies of famous people

Course Content:

Unit I

Introduction Test of vocabulary range; test of verbal speed; test of verbal responsiveness; affixation-prefix, suffix; synonyms.

Unit II

Homonyms and homographs Words of foreign origin; antonyms; redundant words; phrases; acronyms; words commonly confused; slang and new words.

Unit III

Technical terms Personality types; relationships; medicines; science; business, education, law, technology, and the humanities.

Unit IV

Vocabulary for professional exams TOEFL; IELTS; SAT; GRE; CAT; MAT; TANCET; BEC; GMAT

Unit V

Vocabulary games synonyms; antonyms; compound word; homophone; idioms; literature; oxymoron; parts of speech; prefix; suffix; root word; spelling; word play.

Outcome:

- Developing technological skill
- Able to write in a variety of formats
- Read biographies and develop personality

Author	Title of the book	Edition / Year Publisher	Edition / Year Publisher
Meenakshi Raman & amp; Sangeetha Sharma	Technical Communication	2011	Oxford University Press
Rajendra Pal & J.S.Korlahalli	Business Communication	2015	Sultan

Course Code	Course Title	L	T	P	C
23111AEC22	**English-II**	3	0	0	3

Course Objectives

CO1: To introduce learners to the essential skills of communication in English

CO2: To enable them use these skills effectively in academic and non-academic contexts

CO3: To enable them use these skills effectively in academic and non-academic contexts

CO4: To enable them use various business communication strategies and to use advanced vocabulary

CO5: To familiarize them in writing descriptive essays and respond to arguments orally and in writing

Course Content:

UNIT I: Poetry

    1.1 Very Indian Poem in Indian English - Nissim Ezekiel

    1.2 Still I Rise - Maya Angelou

    1.3 On Killing a Tree - Gieve Patel

UNIT II: Prose

    2.1 If You Are Wrong Admit it- Dale Carnegie

    2.2 Kindly Adjust Please - Shashi Tharoor

    2.3 The Spoon-fed Age- W.R. Inge

UNIT III: Fiction

    3.2 Alchemist - Paulo Coelho

UNIT IV: Language Competency

    4.1 Homonyms, Homophones, Homographs Portmanteau words

    4.2 Subject Verb Agreement

UNIT V: English in the Workplace

5.1   Reading for General and Specific information [Charts, tables, schedules, Graphs etc.]
5.2   Reading news and weather reports
   5.3 Writing paragraphs
   5.4 Taking and making notes

Course Outcomes	On completion of this course, students will;	POS
CO1	Learn to introduce themselves and talk about everyday activities confidently	PO1
CO2	Be able to write short paragraphs on people, places and events	PO1, PO2
CO3	Identify the purpose of using various tenses and effectively employ them in speaking and writing	PO4, PO6
CO4	Gain knowledge to write subjective and objective descriptions	PO4, PO5,PO6
CO5	Identify and use their skills effectively in formal contexts.	PO3, PO8

Text Books (Latest Editions)	
1.	**The Alchemist - Paulo CoelhoHarper – 2005**

References Books (Latest editions and the style as given below must be strictly adhered to)	
1.	Advanced English Grammar. Martin Hewings. Cambridge UniversityPress, 2000
2.	Descriptive English. SP Bakshi, Richa Sharma · 2019, Arihant Publications(India) Ltd.
3.	The Reading Book: A Complete Guide to Teaching Reading. SheenaCameron, Louise Dempsey, S & L. Publishing, 2019.
4.	Skimming and Scanning Techniques, Barbara Sherman, Liberty UniversityPress, 2014
5.	Brilliant Speed Reading: Whatever you need to read, however ...PhilChambers, Pearson, 2013.
6.	The Archer, Paulo Coelho. Penguin Viking, 2020.

	Web Resources
1.	Very Indian poem by Nissim Ezekiel http://econtent.in/pacc.in/admin/contents/40_%20_2020103001102714.pdf
2.	Still I Rise by Maya Angelou https://www.poetryfoundation.org/poems/46446/still-i-rise
3.	The Flower by Tennyson: https://www.poemhunter.com/poem/the-flower-2/
4.	On Killing a tree by Gieve Patel: https://www.poemhunter.com/poem/on-killing-a-tree/
5.	If you are wrong, admit it: https://www.tbr.fun/if-youre-wrong-admit-it/
6.	Kindly Adjust please - Shashi Tharoor https://www.theweek.in/columns/shashi-tharoor/2018/05/25/kindly-adjust-to-our-english.html?fbclid=IwAR3IhtdXqvuV4ySECn9S7SA6HmCEYISyd1QHd3Blw KgiNKKwdkeSg3qWp-U/
7.	The Spoon Fed Age: https://www.nrkacademy.com/2016/04/spoon-feeding-by-wringe.html
8.	The Alchemist: https://www.youtube.com/watch?v=lxBYpmxjeDU

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	3	3	2	3	2
CO2	2	3	3	3	2	3	3	2	2	2
CO3	3	3	3	2	3	3	3	2	3	2
CO4	3	3	3	3	3	3	3	2	2	2
CO5	3	2	3	3	3	3	3	2	2	3

3 – Strong, 2 – Medium , 1 - Low

Mapping with Programme Specific Outcomes:

CO /PO	PSO 1	PS O2	PS O3	PS O4	PS O5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution to POS	3.0	3.0	3.0	3.0	3.0

FINANCIAL ACCOUNTING-II

COURSE CODE	COURSE TITLE	L	T	P	C

	Learning Objectives
LO1	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.
LO2	To understand the allocation of expenses under departmental accounts
LO3	To gain an understanding about partnership accounts relating to Admission and retirement
LO4	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm
LO5	To know the requirements of international accounting standards

Prerequisites: Should have studied Accountancy in XII Std

Unit	Contents
I	**Hire Purchase and Instalment System** Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit
II	**Branch and Departmental Accounts** Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.
III	**Partnership Accounts - I** Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.
IV	**Partnership Accounts - II** Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.
V	**Accounting Standards for financial reporting (Theory only)** Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS-An Introduction - Difference between Ind AS and IFRS.

THEORY 20% & PROBLEMS 80%

Course Outcomes

CO1	To evaluate the Hire purchase accounts and Instalment systems
CO2	To prepare Branch accounts and Departmental Accounts
CO3	To understand the accounting treatment for admission and retirement in partnership
CO4	To know Settlement of accounts at the time of dissolution of a firm.
CO5	To elaborate the role of IFRS

Textbooks

1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
2	M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.
3	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.
5	T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.

Reference Books

1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.
2	Dr. Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.
3	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.
4	Tulsian , Advanced Accounting, Tata MC. Graw hills, India.
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	2	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2

CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	16	11	14	15	14	12	11	11	15	11	11
AVERAGE	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

BUSINESS LAW

COURSE CODE	COURSE TITLE	L	T	P	C

Learning Objectives	
LO1	To know the nature and objectives of Mercantile lawand the essentials of valid contract
LO2	To gain knowledge on performance contracts
LO3	To be acquainted with the rules of Indemnity and Guarantee
LO4	To make aware of the essentials of Bailment and pledge
LO5	To understand the provisions relating to sale of goods

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents
I	**Elements of Contract** **Indian Contract Act 1872:** Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract
II	**Performance of Contract** Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract
III	**Contract of Indemnity and Guarantee** Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety –
IV	**Bailment and Pledge** Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.
V	**Sale of Goods Act 1930:** Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller
Course Outcome	

CO1	Explain the Objectives and significance of Mercantile law
CO2	Understand the clauses and exceptions of Indian Contract Act.
CO3	Outline the contract of indemnity and guarantee
CO4	Familiar with the provision relating to Bailment and Pledge
CO5	Explain the various provisions of Sale of Goods Act 1930
Textbooks	
1	N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M C Kuchhal& Vivek Kuchhal, Business law, S Chand Publishing, New Delhi
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5	Shusma Aurora, Business Law, Taxmann, New Delhi.
Reference Books	
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4	D.Geet, Business Law Nirali Prakashan Publication, Pune.
5	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.cramerz.comwww.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	2	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	15	10	10	10	10	10	10	10
AVERAGE	3	2	2.6	3	2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

<u>**FIRST YEAR – SEMESTER – II**</u>

<u>**OFFICE AUTOMATION AND LAB**</u>

COURSE CODE	COURSE TITLE	L	T	P	C
Learning Objectives					
LO1	The major objective in introducing the Computer Skills course is to impart training for students in Microsoft Office which has different components like MS Word, MS Excel and Power point.				
LO2	The course is highly practice oriented rather than regular class room teaching.				
LO3	To acquire knowledge on editor, spread sheet and presentation software.				
Prerequisites: Should have studied Commerce in XII Std					
Unit	**Contents**				
I	Introductory concepts: Hardware and Software - Memory unit – CPU-Input Devices: Key board, Mouse and Scanner. Output devices: Monitor, Printer. Introduction to Operating systems - Introduction to Programming Languages.				
II	Word Processing: File menu operations - Editing text – tools, formatting, bullets and numbering - Spell Checker - Document formatting – Paragraph alignment, indentation, headers and footers, printing – Preview, options, merge.				
III	Spreadsheets: Excel – opening, entering text and data, formatting, navigating; Formulas – entering, handling and copying				

IV	Charts – creating, formatting and printing, analysis tables, preparation of financial statements, introduction to data analytics.
V	Power point: Introduction to Power point - Features – Understanding slide typecasting & viewing slides – creating slide shows. Applying special object – including objects & pictures – Slide transition – Animation effects, audio inclusion, timers.

Course Outcomes	
CO1	Understand the basics of computer systems and its components.
CO2	Understand and apply the basic concepts of a word processing package.
CO3	Understand and apply the basic concepts of electronic spreadsheet software.
CO4	Understand and apply the basic concepts of database management system.
CO5	Understand and create a presentation using PowerPoint tool.

Textbooks	
1	Peter Norton, "Introduction to Computers" –Tata McGraw-Hill.

Reference Books	
1	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, "Microsoft 2003", Tata McGraw- Hill.

NOTE: Latest Edition of Textbooks May be Used	

Web Resources	
1	Web content from NDL / SWAYAM or open source web resources

Office Automation Lab	

Learning Objectives: (for teachers: what they have to do in the class/lab/field)
Office tools course would enable the students in crafting professional word documents, excel spread sheets, power point presentations using the Microsoft suite of office tools.
To familiarize the students in preparation of documents and presentations with office automation tools.

Course Outcomes: (for students: To know what they are going to learn)
CO1: to perform documentation
CO2: to perform accounting operations
CO3: to perform presentation skills

List of Programs

Word

Word Orientation : The instructor needs to give an overview of Microsoft word & Importance of MS Word as word Processor, Details of the four tasks and features that would be covered Using word – Accessing, overview of toolbars, saving files, Using help and resources, rulers, format painter.

Task 1: Using word to create project certificate. Features to be covered:-Formatting Fonts in word, Drop Cap in word, Applying Text effects, Using Character Spacing, Borders and Colours, Inserting Header and Footer, Using Date and Time option in Word.

Task 2: Creating project abstract Features to be covered:-Formatting Styles, Inserting table, Bullets and Numbering, Changing Text Direction, Cell alignment, Footnote, Hyperlink, Symbols, Spell Check, Track Changes.

Task 3 : Creating a Newsletter : Features to be covered:- Table of Content, Newspaper columns, Images from files and clipart, Drawing toolbar and Word Art, Formatting Images, Textboxes and Paragraphs

Excel

Excel Orientation : The instructor needs to tell the importance of MS Excel as a Spreadsheet tool, give the details of the four tasks and features that would be covered Excel – Accessing, overview of toolbars, saving excel files, Using help and resources {Comdex Information Technology course tool kit Vikas }

Task1: Creating a Scheduler - Features to be covered: Gridlines, Format Cells, Summation, auto fill, Formatting Text

Task 2 : Calculations - Features to be covered:- Cell Referencing, Formulae in excel – average, standard deviation, Charts, Renaming and Inserting worksheets, Hyper linking, Count function, LOOKUP/VLOOKUP

Task 3 : Performance Analysis - Features to be covered:- Split cells, freeze panes, group and outline, Sorting, Boolean and logical operators, Conditional formatting

MS Power Point

Task1: Students will be working on basic power point utilities and tools which help them create basic power point presentation. Topic covered includes :- PPT Orientation, Slide Layouts, Inserting Text, Word Art, Formatting Text, Bullets and Numbering, Auto Shapes, Lines and Arrows

Task 2: This session helps students in making their presentations interactive. Topics covered includes: Hyperlinks, Inserting –Images, Clip Art, Audio, Video, Objects, Tables and Charts

Task 3: Concentrating on the in and out of Microsoft power point. Helps them learn best practices in designing and preparing power point presentation. Topics covered includes: - Master Layouts (slide, template, and notes), Types of views (basic, presentation, slide slotter, notes etc.), and Inserting – Background, textures, Design Templates, Hidden slides. Auto content wizard, Slide Transition, Custom Animation, Auto Rehearsing

Extended Professional Component	Questions related to the above topics, from various competitive examinations UPSC / TRB / NET / UGC –CSIR / GATE / TNPSC / others to be solved (To be discussed during the Tutorial hour)
Skills acquired from the course	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill

1. Comdex Information Technology course tool kit Vikas Gupta, WILEY Dreamtech,2005
2. The Complete Computer upgrade and repair book,3rd edition Cheryl A Schmidt, WILEY Dreamtech
. 3.Introduction to Information Technology, ITL Education Solutions limited, Pearson Education.
4. PC Hardware and A + Handbook – Kate J. Chas PHI (Microsoft)

FIRST YEAR – SEMESTER - II

PROGRAMMING IN C++ AND LAB

COURSE CODE	COURSE TITLE	L	T	P	C

Learning Objectives	
LO1	To engender an appreciation for the need and characteristics of Object-orientation.
LO2	To impart knowledge of the C++ language grammar in order to design and implement programming solutions to simple problems by applying Object-oriented thinking.

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents
I	Object Oriented Programming Concepts: Complexity in software - The need for object-orientation – Abstraction – Encapsulation – Modularity – Hierarchy. Basic Elements of C++: Classes – Objects – Data members and member functions – private and public access specifiers - Static members - Constructors – Singleton class - Destructors
II	Friend Functions and Friend Classes - Array of objects – Pointer to objects - this pointer – References – Dynamic memory allocation - Namespaces. Function Overloading: Overloading a function - Default arguments – Overloading Constructors. Operator Overloading: Overloading an operator as a member function – Overloading an operator as a friend function
III	Overloading the operators [], (), -> and comma operators – Conversion Functions. Inheritance: Types of inheritance – protected access specifier –Virtual Base Class – Base class and derived class constructors. Run-time Polymorphism: Virtual Functions
IV	Function overriding - Pure virtual function – Abstract base class. Templates: Function templates – Overloading a function template – Class templates.
V	Exception Handling: Exceptions – try, catch, throw – Rethrowing an exception – Restricting exceptions - Handling exceptions in derived classes - terminate(), abort(), unexpected(), set terminate(). I/O Streams: Formatted I/O with ios class functions - Manipulators – Creating own manipulator – Overloading << and >> operators.

Course Outcomes	
CO1	Explain the various basic concepts of Object-orientation.
CO2	Write programs to implement static binding

CO3	Write programs to implement inheritance and dynamic binding
CO4	Write programs to implement templates and exception handling and learn how to use STL class library.
CO5	Write programs implementing File and Stream I/O.
Textbooks	
1	Herbert Schildt, *C++ - The Complete Reference*, Third Edition, TMH, 1999.
2	Grady Booch, *Object Oriented Analysis and Design*, Pearson Education, 2008. (For Unit I)
Reference Books	
1	Bjarne Strousstrup, *The C++ Programming Language*, Addison Wesley, 2000.
2	J. P. Cohoon and J. W. Davidson, *C++ Program Design – An Introduction to Programming and Object-Oriented Design*, Second Edition, McGraw Hill, 1999.
3	C. J. Lippman, *C++ Primer*, Third Edition, Addison Wesley, 2000.
NOTE: Latest Edition of Textbooks May be Used	

Object Oriented Programming with C++	

Learning Objectives: (for teachers: what they have to do in the class/lab/field)
- Design classes for the given problems.
- Write programs in C++.
- Code, debug and execute a C++ program to solve the given problems using an IDE.

Course Outcomes: (for students: To know what they are going to learn)
CO1: Design and create classes.Implement Stream I/O as appropriate.
CO2: Design appropriate data members and member functions.
CO3: Implement functions, friend functions, static members, constructors and compile-time polymorphism.
CO4: Implement inheritance, run-time polymorphism and destructors.
CO5: Implement templates and exceptions. Use STL class library.Implement File I/O.

List of Programs
1. Write a class to represent a complex number which has member functions to do the following

     a.   Set and show the value of the complex number
     b.   Add, subtract and multiply two complex numbers
     c.   Multiplying the complex number with a scalar value

2.   Write a Point class that represents a 2-d point in a plane. Write member functions to
     a.   Set and show the value of a point
     b.   Find the distance between two points
     c.   Check whether two points are equal or not

4.   Design and implement a class to represent a Solid object.
     a.   Apart from data members to represent dimensions, use a data member to specify the type of solid.
     b.   Use functions to calculate volume and surface area for different solids.

5.   Design a class representing time in hh:mm:ss. Write functions to
     a.   Set and show the time
     b.   Find the difference between two time objects
     c.   Adding a given duration to a time
     d.   Conversion of the time object to seconds

6.   Design a 3x3 matrix class and demonstrate the following:
     a.   Addition and multiplication of two matrices using operator overloading
     b.   Maintaining a count of the number of matrix object created

7.   Design a class called cString to represent a string data type. Create a data member in the class to represent a string using an array of size 100. Write the following functionality as member functions:
     a.   Copy Constructor
     b.   Concatenate two strings
     c.   Find the length of the string
     d.   Reversing a string
     e.   Comparing two strings

8.	Design a class called cString to represent a string data type. Create a data member in the class to represent a string whose size is dynamically allocated. Write the following as member functions:

     a.   Copy Constructor
     b.   Destructor
     c.   Concatenate two strings
     d.   Find the length of the string
     e.   Reversing a string
     f.   Comparing two strings

Extended Professional Component	Questions related to the above topics, from various competitive examinations UPSC / TRB / NET / UGC –CSIR / GATE / TNPSC / others to be solved (To be discussed during the Tutorial hour)
Skills acquired from the Course	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill

Learning Resources:

Learning Resources:

Recommended Texts

1. Herbert Schildt, *C++ - The Complete Reference*, Third Edition, TMH, 1999.

2. Grady Booch, *Object Oriented Analysis and Design*, Pearson Education, 2008. (For Unit I)

Reference Books

1. Bjarne Strousstrup, *The C++ Programming Language*, Addison Wesley, 2000.

2. J. P. Cohoon and J. W. Davidson, *C++ Program Design – An Introduction to Programming and Object-Oriented Design*, Second Edition, McGraw Hill, 1999.

C. J. Lippman, *C++ Primer*, Third Edition, Addison Wesley, 2000.

COURSE CODE	COURSE TITLE	L	T	P	C
	E-BUSINESS				

Objectives:

> ➢ To understand the use of Computers in decision-making.
> ➢ To provide an insight into various processing and information systems.
> ➢ To expose the students to electronic modes of commercial operations.

Unit	Topic	Content
I	E-Business – An Introduction	Introduction, E-Commerce – definition, History of E-commerce, types of E-Commerce (B2B, B2C, etc.), Comparison of traditional commerce and e-commerce, E-Commerce business models, advantages/disadvantages of e-commerce, web auctions, virtual communities, portals, e-business revenue models.
II	Security for E-Business	Security threats overview, implementing E-commerce security, encryption, decryption, protecting client computers, E-Commerce communication channels, web servers encryption, SSL protocol, firewalls, cryptography methods, VPNs, protecting networks, policies and procedures.
III	E-Payments	E-payment systems – overview, B2C and B2B payments, types of e-payment systems (credit cards, debit cards, digital wallets, smart cards, RFID concepts), Secure Electronic Transaction (SET) protocol.
IV	E-Business Marketing Technologies	E-commerce and marketing (B2B, B2C marketing and branding strategies), web transaction logs, cookies, shopping cart database, DBMS, SQL, data mining, CRM systems, permission marketing, affiliate marketing, viral marketing.
V	Cyber Laws	Legal aspects of E-business, Internet frauds, Cyber Laws, IT Act 2000 salient features, guidelines on cyber securities.

Course Outcomes:

- Maintaining database and processing software.
- Analysing records according to management policy.
- Providing practical exposure in various reporting methods and Internet accessibility.

References:

1. Marriappa M – E-Commerce
2. R.G. Saha – E-Business, HPH
3. M. Suman – E-Commerce & Accounting
4. Kalakota Ravi and A.B. Whinston – *Frontiers of Electronic Commerce*, Addison
5. Watson R.T – *Electronic Commerce – The Strategic Perspective*, The Dryden Press
6. Agarwala K.N and Deeksha Agarwala – *Business on the Net – What's and How's of E-Commerce*
7. Agarwala and Agarwala – *Business on the Net – Bridge to the Online Storefront*
8. Murthy C.S.V – *E-Commerce*, Himalaya Publishing House Pvt. Ltd.

COURSE CODE	COURSE TITLE	L	T	P	C
	ELEMENTS OF INSURANCE				

Objectives:

- ➢ To highlight the importance of insurance and its basic concepts.
- ➢ To make the students aware of various types of insurance and its impact on economic development.
- ➢ To enable the students to prepare procedures regarding settlement policy claims.
- ➢ To understand the various principles of life insurance, marine, fire, medical insurance, etc.
- ➢ To make students aware of the principles of life insurance and various kinds.

Unit	Topic	Content
I	**Introduction to Insurance**	Purpose and need of insurance, insurance as a social security tool, insurance and economic development, types of insurance.
II	**License for Agent**	Procedure for becoming an agent, prerequisites for obtaining a license, duration of license, cancellation of license, revocation or suspension, code of conduct, unfair practices.
III	**Regulations for Agent**	Fundamentals of agency, definition of an agent, agent regulations, insurance intermediaries, agents' compensation, IRDA (Insurance Regulatory and Development Authority).
IV	**Functions of Agent**	Functions of the agent, proposal form and other forms for the grant of cover, financial and medical underwriting, material information, nomination and assignment, procedure regarding settlement of policy claims.
V	**Types of Insurance**	Fundamentals/Principles of Life Insurance, Marine, Fire, Medical, General Insurance, Contracts of various kinds, insurable interest, Actuarial Science.

Course Outcomes:

- • Knowledge of concepts and conversions of elements of insurance.
- • Understanding the fundamentals of agency and the procedure for becoming an agent.
- • Awareness of various methods of insurance policies.
- • Knowledge of calculating agent proposal forms and other forms.
- • Understanding the procedure regarding the settlement of policy claims.

Text and Reference Books (Latest Revised Edition Only):

1. **Insurance** by Dr. P. Periasamy – Tata McGraw Hill
2. **Fundamentals of Insurance** by P. Periasamy – Vijay Nicole Imprints (P) Ltd.
3. **Insurance India** by P.S. Palande, R.S. Shah
4. **Insurance Principles and Practices** by Mishra, N – S. Chand Co.
5. **Insurance Regulatory and Development Act, 1999**

Course Code	Course Title	L	T	P	C
231AECCCMS	COMMUNICATION SKILLS	2	0	0	2

Course Objectives:

This course has been developed with the following objectives:

1. Identify common communication problems that may be holding learners back
2. Identify what their non-verbal messages are communicating to others
3. Understand role of communication in teaching-learning process
4. Learning to communicate through the digital media
5. Understand the importance of empathetic listening
6. Explore communication beyond language.

Course Outcome:

By the end of this program participants should have a clear understanding of what good communication skills are and what they can do to improve their abilities.

UNIT I
- Techniques of effective listening
- Listening and comprehension
- Probing questions
- Barriers to listening

UNIT II
- Pronunciation
- Enunciation
- Vocabulary
- Fluency
- Common Errors

UNIT III
- Techniques of effective reading
- Gathering ideas and information from a given text
- Identify the main claim of the text
- Identify the purpose of the text
- Identify the context of the text
- Identify the concepts mentioned
- Evaluating these ideas and information
- Identify the arguments employed in the text
- Identify the theories employed or assumed in the text Interpret the text
- To understand what a text says
  i. To understand what a text does
  ii. To understand what a text means

UNIT IV
- Clearly state the claims
- Avoid ambiguity, vagueness, unwanted generalizations and oversimplification of issues

- Provide background information
- Effectively argue the claim
- Provide evidence for the claims
- Use examples to explain concepts
- Follow convention
- Be properly sequenced
- Use proper sign posting techniques
- Be well structured
    i. Well-knit logical sequence
    ii. Narrative sequence
    iii. Category groupings
- Different modes of Writing   -
    i. E-mails
    ii. Proposal writing for Higher Studies
    iii. Recording the proceedings of meetings
    iv. Any other mode of writing relevant for learners

UNIT V

- Role of Digital literacy in professional life
- Trends and opportunities in using digital technology in workplace
- Internet Basics
- Introduction to MS Office tools
    i. Paint
    ii. Office
    iii. Excel
    iv. PowerPoint
- Introduction to social media websites
- Advantages of social media
- Ethics and etiquettes of social media
- How to use Google search better
- Effective ways of using Social Media
- Introduction to Digital Marketing

UNIT VI
- Meaning of non-verbal communication
- Introduction to modes of non-verbal communication
- Breaking the misbeliefs
- Open and Closed Body language
- Eye Contact and Facial Expression
- Hand Gestures
- Do's and Don'ts
- Learning from experts
- Activities-Based Learning

Reference:
➢   SenMadhucchanda (2010), *An Introduction to Critical Thinking*,Pearson,Delhi
➢   Silvia P. J. (2007), *How to Read a Lot*, American Psychological Association, Washington DC

காப்பிய இலக்கியம் - 23110AEC31
மூன்றாம் பருவம்

பாடநோக்கங்கள்

◆ தமிழ்க் காப்பியங்களை அறிமுகப்படுத்துதல்.

◆ காப்பியங்கள் கூறும் வாழ்வியல் அறங்களை உணர்த்துதல்.

◆ காப்பிய இலக்கியங்களில் இலக்கியச் சுவையை பயிற்றுவித்தல்.

◆ நாடக இலக்கியத்தின் தனித்துவத்தைக் கற்பித்தல்.

◆ புராணச் செய்திகளை மேம்படுத்திக் கொள்ளச்செய்தல்

பயன்கள்

◆ இலக்கியங்களின் சிறப்புகளை அறிவர்

◆ காப்பியக் கதைகள் வழி அறச் சிந்தனை பெறுவர்

◆ பல்வேறு காப்பிய வடிவங்களை பற்றிய அறிவு பெறுவர்.

◆ நாடக படைப்பாக்கத்திற்கான தூண்டுதலைப் பெறுவர்

◆ புராணச் செய்திகள் வழி தமிழ் கலாச்சாரத்தை அறிவர்.

அலகு-1 காப்பியங்கள்
        1.சிலப்பதிகாரம் - மதுரை காண்டம் (வழக்குரை காதை)]
        2.மணிமேகலை - விழாவறை காதை
        3.சீவக சிந்தாமணி - குணமாலையார் இலம்பகம்

அலகு-2 காவியங்கள்
        1.கம்பராமாயணம்- மந்தரை சூழ்ச்சி படலம்
        2.மகாபாரதம் - ஆரண்ய பருவம்

அலகு-3 புராணங்கள்
        1. பெரியபுராணம்- இளையான்குடி மாற நாயனார் புராணம்
        2. சீறாப்புராணம் - ஈத்தங்குழை வரவழைத்தப் படலம்
        3.தேம்பாவணி- பிரிந்த மகனை காண்படலம்

அலகு-4 நாடகம் - சாபம்? விமோசனம்

அலகு-5 இலக்கிய வரலாறு
        1. காப்பியங்கள்
        2. இரட்டைக் காப்பியங்கள்
        3. நாடக இலக்கியம்

பார்வை நூல்கள் :

1. காப்பியத்திறன்- மணிவாசகர் நூலகம், சிதம்பரம்.

2 . தமிழ் காப்பியங்கள் - கி. வா .ஜெகன் ஜெகநாதன் , அமுத நிலையம், சென்னை .

3 .நவீன நாடக உருவாக்கம் - கோ பழனி , தமிழ் பல்கலைக்கழகம், தஞ்சாவூர்.

4. இணையதளம் -www.tamilvu.org , www.noolulagam.com

5. சாபம்? விமோசனம்
        மு.இராமசுவாமி,
        செண்பகம் இராமசுவாமி,
        பாவை பதிப்பகம்,ஞானிஜான் சாலை,
        சென்னை - 14

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CLO1	3	2	3	3	3	2	2	2	3	2	3	2
CLO2	3	3	2	2	2	3	2	3	3	2	2	2
CLO3	3	2	3	3	2	2	2	3	2	3	3	2
CLO4	3	3	3	2	2	2	3	2	3	2	3	3
CLO5	3	3	2	2	2	2	3	2	2	2	3	3

Course Code	Course Title	L	T	P	C
23111AEC31	Advanced English-III	3	1	0	3

Course Objective:
- To familiarize with the organs of speech and the description and classification of speech sounds
- To understand consonant cluster, syllable, word accent and intonation. To know how to interpret graphics
- To write slogans and advertisements

Course Content:

UNIT-I

The Origins of Language - The natural sound source - The social interaction source the physical adaptation source: teeth and lips, mouth and tongue, larynx and pharynx

UNIT-II

The Sounds of Language – Phonetics Voiced and voiceless sounds Place of articulation Manner of articulation - Consonants, Vowels, Diphthongs

UNIT-III

The Sound Patterns of Language Phonology Phonemes: Natural classes Syllables: Consonant clusters Co articulation effects: Assimilation, Nasalization, Elision , Normal

UNIT-IV

Word formation - Coinage, Acronyms, Derivation, Prefixes and suffixes, Infixes, Multiple

UNIT-V

Syntax

Course Outcome:
- ❖ Understand phonetics
- ❖ Develop writing skill
- ❖ Able to develop creative writing

Author	Title of the book	Edition / Year	Publisher
T.B.Balasubramaniyan	A textbook of phonetics for Indian Students	Reprint 2208	Macmillian
Meenakshi Sharma & amp; Sangeetha Sharma	Technical Communication	2011	Oxford University Press

Course Code	Course Title	L	T	P	C
23111AEC32	**ENGLISH-III**	3	1	0	3

Course Objectives:

    CO1: To enhance the level of literary and aesthetic experience of students and to help them respond creatively.

    CO2: To sensitize them to the major issues in the society and the world.

    CO3: To sensitize them to the major issues in the society and the world.

    CO4: To equip them to utilize the digital knowledge resources effectively for their chosen fields of study.

    CO5: To help them think and write imaginatively and critically.

Course Content:

    UNIT I:

    Poetry:
1.1 The Voice of the Mountains   - Mamang Dai
1.2 A Song of Hope   - Oodgeroo Noonuccal
1.3 In an Artist's Studio   - Christina Rossetti

    UNIT II:

    Scenes from Shakespeare:
2.1 Romeo & Juliet   -The Balcony Scene
2.2 Macbeth   -Banquet Scene
2.3 Julius Caesar   - Murder Scene

    UNIT III:

    Speeches of Famous personalities
    3.1   Yes, We Can -Barack Obama
    3.2   You've Got to Find What You Love   - Steve Jobs

    UNIT IV:

    Language Competency

4.1 Writing letters and emails
4.2 Writing and messaging in social media platforms[blogs, twitter, instagram. Facebook]
4.3 Learning netiquette, email etiquette

    UNIT V:

English for Workplace
5.1 Data Interpretation and Reporting
5.2 Data Presentation and analysis
5.3 Meeting Etiquettes - language, dress code, voice modulation.
Online Meetings - Terms and expressions used
5.4 Conducting and participating in a meeting

Course Outcomes		
Course Outcomes	**On completion of this course, students will;**	
CO1	Broaden their outlook and sensibility and be acquainted with cultural diversity and divergence in perspectives.	PO1
CO2	Be updated with basic informatics skills and attitudes relevant to the emerging knowledge society	PO1,PO2
CO3	Produce grammatically and idiomatically correct language.	PO4,PO6
CO4	Gain knowledge in writing techniques to meet academic and professional needs.	PO4,PO5,P O6
CO5	Be equipped with sufficient practice in Vocabulary, Grammar, Comprehension and Remedial English from the perspective of career oriented tests.	PO3,PO8

Text Books (Latest Editions)	
1.	Arden Shakespeare Complete works by Shakespeare (Author), William (Author), Bloomsbury, 2011)
References Books:(Latest Editions,and the style as given below must be strictly adhered to)	
2.	Shakespeare Book: Big Ideas Simply Explained, Stanley Wells et al. DK Publishing, 2015
3.	Famous Speeches by Mahatma Gandhi, Createspace Independent Publishing Platform, 2016
4.	How to Build a Professional Digital Profile Kindle Edition by Jeanne Kelly Bernish, Bernish Communications Associates, LLC; 1st edition (May 29, 2012)
5.	Keys to Teaching Grammar to English Language Learners, Second Ed.: A Practical Handbook by Keith S Folse, Michigan Teacher Training, 2016.
6.	Role Play-Theory and Practice.Krysia M Yardley-Matwiejczuk, SAGE publications ltd, 1997

Web Resources	
1.	The Voice of the Mountains by Mamang Dai: https://www.scribd.com/document/558838656/The-Voice-of-the-Mountain-B y- Mamang-Dai-Adivasi-Resurgence
2.	A song of Hope by Kath Walker: http://www.wordslikethis.com.au/a-song-of-hope/
3.	In an artist's studio by Christina Rossetti: https://www.poetryfoundation.org/poems/146804/in-an-artist39s-studio
4.	Sita by Toru Dutt: https://www.poetrynook.com/poem/s%E2%94%9C%C2%ABta

5.	Tryst with Destiny: https://www.cam.ac.uk/files/a-tryst-with-destiny/index.html#:~:text=Jawaharl al%20Nehru%2C%20delivering%20his%20Tryst%20with%20Desti ny%20sp eech.&text=%22Long%20years%20ago%20we%20made,awake%20 to%20lif e%20and%20freedom.
6.	Yes, We Can: https://www.englishspeecheschannel.com/english-speeches/barack-obama-sp eech/
7.	You've got to find what you love: https://www.businessbusinessbusiness.com.au/steve-jobs-youve-got-to-find-w hat- you- love/#:~:text=Steve%20Jobs%2C%20in%20his%20commencement, emphasizes%20on%20believing%20in%20oneself.

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	3	3	2	3	2
CO2	2	3	3	3	2	3	3	2	2	2
CO3	3	3	3	2	3	3	3	2	3	2
CO4	3	3	3	3	3	3	3	2	2	2
CO5	3	2	3	3	3	3	3	2	2	3

3 – Strong, 2 – Medium, 1 – Low Mapping with

Programme Specific Outcomes:

CO /PO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution to POS	3.0	3.0	3.0	3.0	3.0

CORPORATE ACCOUNTING I

COURSE CODE	COURSE TITLE	L	T	P	C

	Learning Objectives
LO1	To understand about the pro-rata allotment and Underwriting of Shares
LO2	To know the provisions of companies Act regarding Issue and Redemption of Preference shares and debentures
LO3	To learn the form and contents of financial statements as per Schedule III of Companies Act 2013
LO4	To examine the various methods of valuation of Goodwill and shares
LO5	To identify the Significance of International financial reporting standard (IFRS)

Prerequisite: Should have studied Financial Accounting in I Year

Unit	Contents
I	**Issue of Shares** Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment Issue of Rights and Bonus Shares - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.
II	**Issue & Redemption of Preference Shares & Debentures** Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount. Debentures: Issue and Redemption – Meaning – Methods – In-One lot–in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.
III	**Final Accounts** Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration
IV	**Valuation of Goodwill & Shares** Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalisation Method. Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.

V	**Indian Accounting Standards** International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS – 16 – Property, Plant & Equipment, Ind AS 38 – Intangible Assets Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement. (Theory Only)

<div align="center">

THEORY 20% & PROBLEMS 80%

Course Outcomes

</div>

CO1	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites
CO2	Asses the accounting treatment of issue and redemption of preference shares and debentures
CO3	Construct Financial Statements applying relevant accounting treatments
CO4	Compute the value of goodwill and shares under different methods and assess its applicability
CO5	Integrate theoretical knowledge on all accounting in par with IFRS and IND AS

<div align="center">

Textbooks

</div>

1	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.
2	R.L. Gupta and M. Radha swamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.
3	Broman, Corporate Accounting, Taxmann, New Delhi.
4	Shukla, Grewal and Gupta- Advanced Accounts VolI,S.Chand, New Delhi.
5	M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.

<div align="center">

Reference Books

</div>

1	T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.
2	D.S.Rawat&NozerShroff,Students Guide To Accounting Standards ,Taxmann, New Delhi
3	Prof. Mukeshbramhbutt, Devi,Corporate Accounting I, Ahilya Publication, Madhya Pradesh
4	Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house,

	Mumbai.	
5	PrasanthAthma, Corporate Accounting I, Himalaya Publishing house, Mumbai.	

NOTE: Latest Edition of Textbooks May be Used

Web Resources	
1	https://www.tickertape.in/blog/issue-of-shares/
2	https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf
3	https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	1	3	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	11	15	10	13	10	10	10	15	10	10
AVERAGE	3	2.2	3	2	2.6	2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

BUSINESS MATHEMATICS & STATISTICS

COURSE CODE	COURSE TITLE	L	T	P	C

Learning Objectives	
LO1	To impart knowledge on the basics of ratio, proportion, indices and proportions
LO2	To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.
LO3	To familiarise with the measures of central tendency
LO4	To conceptualise with correlation co-efficient
LO5	To gain knowledge on time series analysis

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents
I	**Ratio** Ratio, Proportion and Variations, Indices and Logarithms.
II	**Interest and Annuity** Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning - Types of Annuity Applications.
III	**Business Statistics Measures of Central Tendency** Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient.
IV	**Correlation and Regression** Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.
V	**Time Series Analysis and Index Numbers** Time Series Analysis : Secular Trend – Seasonal Variation – Cyclical variations - Index Numbers – Aggregative and Relative Index – Chain and Fixed Index – Wholesale Index – Cost of Living Index.

Course Outcomes	
CO1	Learn the basics of ratio, proportion, indices and logarithm
CO2	Familiarise with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.
CO3	Determine the various measures of central tendency
CO4	Calculate the correlation and regression co-efficient.
CO5	Assess problems on time series analysis

Textbooks	
1	Dr. B.N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai
2	Asim Kumar Manna, Business Mathematics & Statistics, McGraw hill education, Noida
3	A.V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics, Nirali Prakashan Publishing, Pune

4	Dr.S. Sachdeva, Business Mathematics & Statistics, Lakshmi NarainAgarwal, Agra	
5	P.R. Vittal, Business Mathematics & Statistics, Margham Publications, Chennai	

Reference Books	
1	J.K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida
2	Peter Waxman, Business Mathematics & Statistics, Prentice Hall, New York
3	Andre Francis, Business Mathematics & Statistics, Cengage Learning EMEA, Andover
4	Aggarwal B M, Business Mathematics & Statistics, Ane Book Pvt. Ltd., New Delhi
5	R.S. Bhardwaj, Business Mathematics & Statistics, Excel Books Publisher, New Delhi

NOTE: Latest Edition of Textbooks May be Used

Web Resources	
1	https://www.britannica.com/biography/Henry-Briggs
2	https://corporatefinanceinstitute.com/resources/data-science/central-tendency/
3	https://www.expressanalytics.com/blog/time-series-analysis/

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	3	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
TOTAL	15	10	15	10	12	10	15	10	15	10	10
AVERAGE	3	2	3	2	2.4	2	3	2	3	2	2

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – III

ELECTIVE - III: PROGRAMMING IN JAVA AND LAB

COURSE CODE	COURSE TITLE	L	T	P	C
Learning Objectives					
LO1	To provide fundamental knowledge of object-oriented programming.				
LO2	To equip the student with programming knowledge in Core Java from the basics up.				
LO3	To enable the students to use AWT controls, Event Handling and Swing for GUI.				
Prerequisite: Should have studied Commerce in XII Std					
Unit	Contents				
I	Introduction: Review of Object-Oriented concepts - Java buzzwords (Platform independence, Portability, Threads)- JVM architecture –Java Program structure - – Java main method - Java Console output(System.out) - simple java program - Data types - Variables - type conversion and casting- Java Console input: Buffered input - operators - control statements - Static Data - Static Method - String and String Buffer Classes				
II	Java user defined Classes and Objects – Arrays – constructors - Inheritance: Basic concepts - Types of inheritance - Member access rules - Usage of this and Super key word - Method Overloading - Method overriding - Abstract classes - Dynamic method dispatch - Usage of final keyword				
III	Packages: Definition - Access Protection - Importing Packages - Interfaces: Definition – Implementation – Extending InterfacesException Handling: try – catch - throw - throws –- finally – Built-in exceptions - Creating own Exception classes - garbage collection, finalise -				
IV	Multithreaded Programming: Thread Class - Runnable interface – Synchronization – Using synchronized methods – Using synchronized statement - Interthread Communication – Deadlock.				
V	Adapter classes - Inner classes -Java Util Package / Collections Framework:Collection & Iterator Interface- Enumeration- List and ArrayList-Vector- Comparator				
Course Outcomes					
CO1	Understand the basic Object-oriented concepts.Implement the basic constructs of Core Java				
CO2	Implement inheritance, packages, interfaces and exception handling of Core Java.				
CO3	Implement multi-threading and I/O Streams of Core Java				

Textbooks	
1	Herbert Schildt, The Complete Reference, Tata McGraw Hill, New Delhi, 7th Edition, 2010.
2	Gary Cornell, Core Java 2 Volume I – Fundamentals, Addison Wesley, 1999.
Reference Books	
1	Head First Java, O'Rielly Publications, Y. Daniel Liang, Introduction to Java Programming, 7th Edition, Pearson Education India, 2010.

Java Programming Lab	

Learning Objectives: (for teachers: what they have to do in the class/lab/field)
- To gain practical expertise in coding Core Java programs
- To become proficient in the use of AWT, Event Handling and Swing.

Course Outcomes: (for students: To know what they are going to learn)
CO1: Code, debug and execute Java programs to solve the given problems
CO2: Implement multi-threading and exception-handling
CO3: Implement functionality using String and StringBuffer classes

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List of Programs

1. Write a Java program that prompts the user for an integer and then prints out all the prime numbers up to that Integer?

2. Write a Java program to multiply two given matrices.

3. Write a Java program that displays the number of characters, lines and words in a text?

4. Generate random numbers between two given limits using Random class and print messages according to the range of the value generated.

5. Write a program to do String Manipulation using Character Array and perform the following string operations:
   a) String length
   b) Finding a character at a particular position
   c) Concatenating two strings

6. Write a program to perform the following string operations using String class:
   a) String Concatenation
   b) Search a substring
   c) To extract substring from given string

7. Write a program to perform string operations using String Buffer class:
   a) Length of a string
   b) Reverse a string
   c) Delete a substring from the given string

8. Write a java program that implements a multi-thread application that has three threads. First thread generates random integer every 1 second and if the value is even, second thread computes the square of the number and prints. If the value is odd, the third thread will print the value of cube of the number.

9. Write a threading program which uses the same method asynchronously to print the numbers 1 to 10 using Thread1 and to print 90 to 100 using Thread2.

10. Write a program to demonstrate the use of following exceptions.
    a) Arithmetic Exception
    b) Number Format Exception

c) Array Index Out of Bound Exception

d) Negative Array Size Exception

Extended Professional Component	Questions related to the above topics, from various competitive examinations UPSC / TRB / NET / UGC –CSIR / GATE / TNPSC / others to be solved (To be discussed during the Tutorial hour)
Skills acquired from the course	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill

Learning Resources:

Recommended Texts

Herbert Schildt, The Complete Reference, Tata McGraw Hill, New Delhi, 7th Edition, 2010.

Gary Cornell, Core Java 2 Volume I – Fundamentals, Addison Wesley, 1999.

Reference Books

Head First Java, O'Rielly Publications, Y. Daniel Liang, Introduction to Java Programming, 7th Edition, Pearson Education India, 2010.

Web resources: Web resources from NDL Library, E-content from open-source libraries

Web Technology (PHP) and Lab

COURSE CODE	COURSE TITLE	L	T	P	C

Learning Objectives	
LO1	To use PHP and MySQL to develop dynamic web sites for user on the Internet
LO2	To develop web sites ranging from simple online information forms to complex e-commerce sites with MySQL database, building, connectivity, and maintenance

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents
I	Introducing PHP – Basic development Concepts – Creating first PHP Scripts – Using Variableand Operators – Storing Data in variable – Understanding Data types – Setting and Checkingvariables Data types – Using Constants – Manipulating Variables with Operators.
II	Controlling Program Flow: Writing Simple Conditional Statements - Writing More ComplexConditional Statements – Repeating Action with Loops – Working with String and NumericFunctions.
III	Working with Arrays: Storing Data in Arrays – Processing Arrays with Loops and Iterations –Using Arrays with Forms - Working with Array Functions – Working with Dates and Times.
IV	Using Functions and Classes: Creating User-Defined Functions - Creating Classes – UsingAdvanced OOP Concepts.
V	Working with Database and SQL : Introducing Database and SQL- Using MySQL-Adding andmodifying Data-Handling Errors – Using SQLite Extension and PDO Extension. IntroductionXML - Simple XML and DOM Extension.

CO	Course Outcomes
CO1	Understand the general concepts of PHP scripting language for the development of Internetwebsites.
CO2	Understand the basic functions of MySQL database program and XML concepts
CO3	Learn the relationship between the client side and the server side scripts.

Textbooks	
1	VikramVaswani, "PHP A Beginner's Guide", Tata McGraw Hill 2008.

Reference Books	

1	Steven Holzner , "The PHP Complete Reference", Tata McGraw Hill, 2007.
2	Steven Holzer , "Spring into PHP", Tata McGraw Hill 2011, 5thEdition.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.w3schools.com/php/
2	https://www.phptpoint.com/php-tutorial-pdf/
3	http://www.xmlsoftware.com/

WEB TECHNOLOGY LAB	

Learning Objectives: (for teachers: what they have to do in the class/lab/field)
- The objectives of this course are to have a practical understanding about how to writePHP code to solve problems.
- Display and insert data using PHP and MySQL.
- Test, debug, and deploy web pages containing PHP and MySQL.
- It also aims to introduce practical session to develop simple applications using PHP andMySQL.

Course Outcomes: (for students: To know what they are going to learn)
1. On the completion of this laboratory course the students ought to
2. Obtain knowledge and develop application programs using Python.
3. Create dynamic Web applications such as content management, user registration, and ecommerce using PHP and to understand the ability to post and publish a PHP website.
4. Develop a MySQL database and establish connectivity using MySQL.

LIST OF PRACTICALS

1. Write a PHP program which adds up columns and rows of given table
2. Write a PHP program to compute the sum of first n given prime numbers
3. Write a PHP program to find valid an email address
4. Write a PHP program to convert a number written in words to digit.
5. Write a PHP script to delay the program execution for the given number of seconds.
6. Write a PHP script, which changes the colour of the first character of a word
7. Write a PHP program to find multiplication table of a number.
8. Write a PHP program to calculate Factorial of a number.
9. Write a PHP code to create a student mark sheet table. Insert, delete and modify records.
10. From a XML document (email.xml), write a program to retrieve and print all the e-mailaddresses from the document using XML
11. From a XML document (tree.xml), suggest three different ways to retrieve the text value'John' using the DOM:
12. Write a program that connects to a MySQL database and retrieves the contents of any oneof its tables as an XML file. Use the DOM.

Extended Professional Component	Questions related to the above topics, from various competitive examinations UPSC / TRB / NET / UGC – CSIR / GATE / TNPSC / others to be solved (To be discussed during the Tutorial hour)
Skills acquired from the Course	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill

சங்க இலக்கியம் – 23110AEC41
நான்காம் பருவம்

பாடநோக்கங்கள்
- ◆ இலக்கியங்கள் வாயிலாக சமுதாயக் கருத்தக்களை
- ◆ பழந்தமிழ் இலக்கிய வளத்தை உணர்த்துதல்.
- ◆ சங்க அக, புற பாடல் மரபுகளைப் பயிற்றுவித்தல்
- ◆ வாழ்வியல் அறங்கள் மற்றும் வரலாற்றுச் செய்திகளை . பயிற்றுவித்தல்
- ◆ புற இலக்கியங்கள் காட்டும் வாழ்வியல் அறங்களை எடுத்துக் கூறுதல்

பயன்கள்
- ◆ பழந்தமிழ் இலக்கிய மரபை அறிவர்.
- ◆ சங்க இலக்கியங்களில் உள்ள அழகியல் கூறுகளை உணர்வர்.
- ◆ வாழ்வியல் அறங்கள் மற்றும் வரலாற்றுச் செய்திகளை அறிவர்.
- ◆ சங்க அக, புற பாடல் மரபுகளை புரிந்துக்கொள்வர்.
- ◆ புற இலக்கியங்கள் காட்டும் வாழ்வியல் அறங்களை உணர்வர்.

அலகு-**1**
1. குறுந்தொகை– பாடல் எண்: 28,38
2. நற்றிணை–   பாடல் எண்: 1,27,28,167,168
3.ஐங்குறுநூறு– பாடல் எண்: இளவேனில் பத்து

அலகு-**2**
1.கலித்தொகை– பாடல் எண்: 3,7
2.அகநானூறு– பாடல் எண்:5,42,100
3. புறநானூறு– பாடல் எண்: 182,204,41,121

அலகு-**3**
1 சிறுபாணாற்றுப்படை முழுவதும்

அலகு-**4**
1. திருக்குறள்– செய்நன்றி அறிதல், கூடா நட்பு ,நலம்புனைந்துரைத்தல்
2. நாலடியார் – பாடல் எண்: 1,172,215,253

அலகு-**5**
இலக்கிய வரலாறு
1.சங்க இலக்கியம்
2.எட்டுத்தொகை, பத்துப்பாட்டு
3.பதினெண் கீழ்க்கணக்கு நூல்கள்

பார்வை நூல்கள்
1.குறுந்தொகை – கழக வெளியீடு ,சென்னை
2.நற்றிணை – கழக வெளியீடு ,சென்னை
3.ஐங்குறுநூறு – கழக வெளியீடு ,சென்னை
4.கலித்தொகை – கழக வெளியீடு ,சென்னை
5.அகநானூறு – கழக வெளியீடு ,சென்னை
6.புறநானூறு – கழக வெளியீடு ,சென்னை
7.திருக்குறள் – பரிமேலழகர் உரை ,கழக வெளியீடு ,சென்னை
8. இணையதளம் -www.tamilvu.org , www.noolulagam.com

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CLO1	3	2	3	3	3	2	2	2	3	2	3	2
CLO2	3	3	2	2	2	3	2	3	3	2	2	2
CLO3	3	2	3	3	2	2	2	3	2	3	3	2
CLO4	3	3	3	2	2	2	3	2	3	2	3	3
CLO5	3	3	2	2	2	2	3	2	2	2	3	3

Course Code	Course Title	L	T	P	C
23111AEC41	Advanced English-IV	3	0	0	3

Aim:

To improve the knowledge of English
Objective:
- To familiarize with the objectives and types of interview To know the types of questions and answering techniques To prepare reviews and proposals
- To learn the grammatical forms
- To understand the meaning of a poem and write the content To write for and against a topic
- To draw a flowchart To write definitions Course

Content:

UNIT I

Parts of speech –Noun –Pronoun-Adjective-Verb-Adverb-Conjunction- Preposition Interjection- Definition-Types-Examples

UNIT II

Types Of Sentences-Statement-Interrogative-Exclamatory-Imperative

UNIT III

Sentence Pattern-Types-SV-SVO-SVC-SVA-SVOO-SVOC-

SVOA

UNIT IV

Tenses- Subject -Verb-Concord

UNIT V

Phrases and Clauses-Definition and Types Outcome: Develop writing skill Comprehend and describe poems Learn interviewing skills

References Books

Author	Title of the book	Edition / Year	Publisher
Rajendra Pal &J.S Korlahalli	Essentials of Business Communication	2015	Sultan Chand & Sons

Course Code	Course Title	L	T	P	C
23111AEC42	English-IV	3	1	0	3

Course Objectives:

CO1: To help learners imbibe the rules of language unconsciously and tune to deduce language structure and usage.

CO2: To enable them use receptive skills through reading and listening to acquire good exposure to language and literature

CO3: To help them develop style in speech and writing and manipulate the tools of language for effective communication.

CO4: To provide exposure to plays, autobiographies and expose them to value based ideas.

CO5: To enhance their language skills especially in the areas of grammar and pronunciation.

Course Content:

UNIT I:

Life Writing
1.1 I am Malala- Malala Yousafzai - Chapter 1
1.2 My Inventions - Nikola Tesla - Chapter 2

UNIT II:

One Act Plays
2.1 The Zoo Story- Edward Albee

2.2 The Proposal- Anton Chekhov

UNIT III:

Interviews
3.1 Nelson Mandela's Interview with Larry King.
3.2 Rakesh Sharma's Interview with Indira Gandhi from Space
3.3 Lionel Messi with Sid Lowe (Print)

UNIT IV:

Language Competency
4.1 Refuting, Arguing & Debating
4.2 Making Suggestions & Responding to Suggestions, Asking for and

Giving Advice or Help

4.3 Interviews (face to face, telephone and video conferencing)

UNIT V:

English for Workplace

5.1 Job Applications: Covering letters, CV and Resume
5.2 Creating a digital profile - Linkedin
5.3 Filling Forms (Online & Manual): creation of account, railway
reservation, ATM,Credit/debit card
5.4 Body Language -Practical Skills for Interviews

Course Outcomes		
Course Outcomes	On completion of this course, students will;	
CO1	Learn to communicate effectively and appropriately in real life situation.	PO1
CO2	Use English effectively for study purpose across the curriculum	PO1,PO2
CO3	Develop interest in and appreciation of Literature	PO4,PO6
CO4	Develop and integrate the use of the four language skills	PO4,PO5,PO6
CO5	Enhance their language skills especially in the areas of grammar and pronunciation.	PO3,PO8

Text Books(Latest Editions)		
1	I Am Malala The Girl Who Stood Up for Education and Was Shot by the Taliban by Malala Yousafzai, Christina Lamb , Little Brown, 2013.	
2	My Inventions by Nikola Tesla Ingram Short title, 2011 Edition	

References Books (Latest editions, and the style as given below must be strictly adhered to)		
1	**Writing Your Life: A Guide to Writing Autobiographies,Mary Borg, Taylor & Francis, 2021**	
2	**One-act Plays for Acting Students: An Anthology of Short** Norman A. Bert · 1987 ·	
3	**The One-Act Play Companion: A Guide to plays, playwrights ...** Colin Dolley, Rex Walford · 2015	
4	How to Build a Professional Digital Profile Kindle Edition by Jeanne Kelly Bernish, Bernish Communications Associates, LLC; 1st edition (May 29, 2012)	
5	Role Play-Theory and Practice.Krysia M Yardley-Matwiejczuk, SAGE publications ltd, 1997	

Web Resources	
1	Readers' Theatre: ttps://www.youtube.com/watch?v=JaLQJt8orSw&t=469s(the link to the performance; refer scripts by Aaron Shepard)
2	ttp://BBC learn English.com
3	ttp://onestopenglish.com
4	ttp://hearn-english-today.com
5	ttp://talkenglish.com

6	he Zoo Story: ttp://www.lem.seed.pr.gov.br/arquivos/File/livrosliteraturaingles/zoostory.pf
7	he Proposal: https://www.one-act-plays.com/comedies/proposal.html
8	elson Mandela with Larry King nterviews: http://edition.cnn.com/TRANSCRIPTS/0005/16/lkl.00.html
9	akesh Sharma with Indira Gandhi nterview : ttps://www.ndtv.com/offbeat/what-first-indian-astronaut-rakesh-sharma-tol -indira-gandhi-about-india-from-space-2204839

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	3	3	2	3	2
CO2	2	3	3	3	2	3	3	2	2	2
CO3	3	3	3	2	3	3	3	2	3	2
CO4	3	3	3	3	3	3	3	2	2	2
CO5	3	2	3	3	3	3	3	2	2	3

Mapping with Programme Outcomes:

CO /PO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Weight age	15	15	15	15	15
Weighted percentage of Course Contribution to Pos	3.0	3.0	3.0	3.0	3.0

CORPORATE ACCOUNTING – II

COURSE CODE	COURSE TITLE	L	T	P	C
Learning Objectives					
LO1	To know the types of Amalgamation, Internal and external Reconstruction				
LO2	To know Final statements of banking companies				
LO3	To understand the accounting treatment of Insurance company accounts				
LO4	To understand the procedure for preparation of consolidated Balance sheet				
LO5	To have an insight on modes of winding up of a company				
Prerequisite: Should have studied Financial Accounting in I Year					
Unit	**Contents**				
I	**Amalgamation, Internal & External Reconstruction** Amalgamation – **Meaning** - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, and Intrinsic Value Method - Types of **Methods of Accounting for** Amalgamation -**The Pooling of Interest Method - The Purchase Method** (Excluding Inter-Company Holdings). **Internal & External Reconstruction** **Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability** - **Accounting Treatment of External Reconstruction**				
II	**Accounting of Banking Companies** Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.				
III	**Insurance Company Accounts:** Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies -New Format.				
IV	**Consolidated Financial Statements**				

	Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).
V	**Liquidation of Companies** Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency **or Surplus (List H)** Order of Payment – Liquidators Remuneration- Liquidator's Final Statement of Accounts.

THEORY 20% & PROBLEMS 80%

Course Outcomes	
CO1	Understand the accounting treatment of amalgamation, Internal and external reconstruction
CO2	Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format.
CO3	Synthesize and prepare final accounts of Insurance companies in the prescribed format
CO4	Give the consolidated accounts of holding companies
CO5	Preparation of liquidator's final statement of account

S.P. Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.

Dr.K.S .Raman and Dr. M.A. Arulanandam, Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai.

R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.

M.C. Shukla and T.S. Grewal, Advanced Accounts Vol.II, S Chand & Sons, New Delhi.

T.S. Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai

B.Raman, Corporate Accounting, Taxmann, New Delhi

M.C.Shukla, Advanced Accounting,S.Chand, New Delhi

Prof. MukeshBramhbutt, Devi Ahilya publication, Madhya Pradesh

Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.

PrasanthAthma, Corporate Accounting, Himalaya Publishing house, Mumbai.

https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-

reconstruction-accounting/126

https://www.slideshare.net/debchat123/accounts-of-banking-companies

https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	3	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
TOTAL	15	10	15	10	12	10	15	10	15	10	10
AVERAGE	3	2	3	2	2.4	2	3	2	3	2	2

3 – Strong, 2- Medium, 1- Low

COMPANY LAW

COURSE CODE	COURSE TITLE	L	T	P	C
Learning Objectives					
LO1	To know Company Law 1956 and Companies Act 2013				
LO2	To have an understanding on the formation of a company				
LO3	To understand the requisites of meeting and resolution				
LO4	To gain knowledge on the procedure to appoint and remove Directors				
LO5	To familiarize with the various modes of winding up				
Prerequisite: Should have studied Commerce in XII Std					
Unit	Contents				
I	**Introduction to Company law** Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.				
II	**Formation of Company** Formation of a Company – Promoter –Incorporation Documents e-filing – Memorandum of Association – Contents – Alteration – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alteration – Dividend – Debentures.				
III	**Meeting** Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor -				
IV	**Management & Administration** Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.				
V	**Winding up** Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.				
Course Outcomes					
CO1	Understand the classification of companies under the act				
CO2	Examine the contents of the Memorandum of Association & Articles of Association				
CO3	Know the qualification and disqualification of Auditors				

CO4	Understand the workings of National Company Law Appellate Tribunal (NCLAT)	
CO5	Analyse the modes of winding up	

Textbooks		
1	N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai	
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.	
3	M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai	
4	Shusma Aurora, Business Law,Taxmann, New Delhi	
5	M.C.Kuchal, Business Law, Vikas Publication, Noida	

Reference Books		
1	Gaffoor&Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai	
2	M.R. Sreenivasan, Business Laws, Margham Publications, Chennai	
3	KavyaAndVidhyasagar, Business Law, Nithya Publication, Bhopal	
4	S.D.Geet, Business Law Nirali Prakashan Publication, Pune	
5	PreethiAgarwal, Business Law, CA foundation study material	

NOTE: Latest Edition of Textbooks May be Used

Web Resources	
1	https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html
2	https://vakilsearch.com/blog/explain-procedure-formation-company/
3	https://www.investopedia.com/terms/w/windingup.asp

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	3	2	3	3	2	2
CO2	3	2	3	2	3	3	2	3	3	2	2
CO3	3	2	3	2	3	3	2	3	3	2	2
CO4	3	2	3	2	3	3	2	3	3	2	2
CO5	3	2	3	2	3	3	2	3	3	2	2
TOTAL	15	10	15	10	15	15	10	15	15	10	10
AVERAGE	3	2	3	2	3	3	2	3	3	2	2

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – IV

RELATIONAL DATABASE MANAGEMENT SYSTEM

COURSE CODE	COURSE TITLE	L	T	P	C

Learning Objectives	
LO1	Gain a good understanding of the architecture and functioning of Database Management Systems
LO2	Understand the use of Structured Query Language (SQL) and its syntax.
LO3	Apply Normalization techniques to normalize a database.
LO4	Understand the need of transaction processing and learn techniques for controlling theconsequences of concurrent data access.

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents
I	Introduction to DBMS– Data and Information - Database – Database Management System – Objectives- Advantages – Components - Architecture. ER Model: Building blocks of ER Diagram –
II	Relationship Degree – Classification – ER diagram to Tables – ISA relationship – Constraints –Aggregation and Composition – Advantages Structure of Relational Database. Introduction to Relational Database Design - Objectives – Tools –Redundancy and Data Anomaly
III	– Functional Dependency - Normalization – 1NF – 2NF – 3NF –BCNF. Transaction Processing – Database Security.
IV	Introduction to SQL: Data Definition Commands – Data Manipulation Commands – SELECT Queries – Additional Data Definition Commands – Additional SELECT Query Keywords – Joining Database Tables.Advanced SQL:Relational SET Operators: UNION – UNION ALL – INTERSECT - MINUS.
V	SQL Join Operators: Cross Join – Natural Join – Join USING Clause – JOIN ON Clause – Outer Join. Sub Queries and Correlated Queries: WHERE – IN – HAVING – ANY and ALL – FROM. SQL Functions: Date and Time Function – Numeric Function – String Function – Conversion Function

Course Outcomes	
CO1	Describe basic concepts of database system
CO2	Design a Data model and Schemas in RDBMS

CO3	Competent in use of SQL
CO4	Analyse functional dependencies for designing robust Database

Textbooks	
1	S. Sumathi, S. Esakkirajan, "Fundamentals of Relational Database Management System",Springer International Edition 2007.

Reference Books	
1	Abraham Silberchatz, Henry F. Korth, S. Sudarshan, "Database System Concepts",McGrawHill2019, 7th Edition.
2	Alexis Leon & Mathews Leon, "Fundamentals of DBMS", Vijay Nicole Publications 2014, 2ndEdition.

NOTE: Latest Edition of Textbooks May be Used

Web Resources	
1	https://nptel.ac.in/courses/106106093/
2	https://nptel.ac.in/courses/106106095/
3	NPTEL & MOOC courses titled Relational Database Management Systems

INTRODUCTION TO DATA SCIENCE

COURSE CODE	COURSE TITLE	L	T	P	C
Learning Objectives					
LO1	To introduce the concepts, techniques and tools in Data Science				
LO2	To understand the various facets of data science practice, including data collection and integration, exploratory data analysis, predictive modelling, descriptive modelling and effective communication.				
Prerequisite: Should have studied Commerce in XII Std					
Unit	Contents				
I	**Introduction:** Benefits and uses – Facets of data – Data science process – Big data ecosystem and data science				
II	**The Data science process:** Overview – research goals - retrieving data - transformation – Exploratory Data Analysis – Model building - Data Visualization				
III	**Algorithms:** Machine learning algorithms – Modelling process – Types – Supervised – Unsupervised - Semi-supervised				
IV	**Introduction to Hadoop:** Hadoop framework – Spark – replacing MapReduce– NoSQL – ACID – CAP – BASE – types				
V	**Case Study:** Prediction of Disease - Setting research goals - Data retrieval – preparation - exploration - Disease profiling - presentation and automation				
Course Outcomes					
CO1	To describe what Data Science is, what Statistical Inference means, identify probability distributions, fit a model to data and use tools for basic analysis and communication				
CO2	To describe what Data Science is, what Statistical Inference means, identify probability distributions, fit a model to data and use tools for basic analysis and communication				

CO3	To describe what Data Science is, what Statistical Inference means, identify probability distributions, fit a model to data and use tools for basic analysis and communication
CO4	To describe what Data Science is, what Statistical Inference means, identify probability distributions, fit a model to data and use tools for basic analysis and communication
CO5	To describe what Data Science is, what Statistical Inference means, identify probability distributions, fit a model to data and use tools for basic analysis and communication
Textbooks	
1	Davy Cielen, Arno D. B. Meysman, Mohamed Ali, "Introducing Data Science", manning publications 2016
	Roger Peng, "The Art of Data Science", lulu.com 2016.
	MurtazaHaider, "Getting Started with Data Science – Making Sense of Data with Analytics", IBM press, E-book.
Reference Books	
1	Davy Cielen, Arno D.B. Meysman, Mohamed Ali,"Introducing Data Science: Big Data, Machine Learning, and More, Using Python Tools", Dreamtech Press 2016.
2	Annalyn Ng, Kenneth Soo, "Numsense! Data Science for the Layman: No Math Added", 2015,1st Edition.
3	Cathy O'Neil, Rachel Schutt, "Doing Data Science Straight Talk from the Frontline", O'Reilly Media 2013.
4	Lillian Pierson, "Data Science for Dummies", 2015 II Edition
NOTE: Latest Edition of Textbooks May be Used	

COST ACCOUNTING – I

COURSE CODE	COURSE TITLE	L	T	P	C

Learning Objectives	
LO1	To understand the various concepts of cost accounting.
LO2	To prepare and reconcile Cost accounts.
LO3	To gain knowledge regarding valuation methods of material.
LO4	To familiarize with the different methods of calculating labour cost.
LO5	To know the apportionment of Overheads.

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents
I	**Introduction of Cost Accounting** Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting – Installation of Costing System –Classification of Costs– Cost Centre– Profit Centre.
II	**Cost Sheet and Methods of Costing** Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing.
III	**Material Costing** Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.
IV	**Labour Costing** Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time–Overtime – Labour Turnover - Meaning, Causes and Measurement.
V	**Overheads Costing** Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.

THEORY 20% & PROBLEMS 80%

Course Outcomes	
CO1	Remember and recall the various concepts of cost accounting
CO2	Demonstrate the preparation and reconciliation of cost sheet.
CO3	Analyse the various valuation methods of issue of materials.
CO4	Examine the different methods of calculating labour cost.
CO5	Critically evaluate the apportionment of Overheads.

Textbooks	
1	Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi

2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi,
3	Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi

	Reference Books
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York.
2	Jain S.P. and Narang K.L. Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi,
3	V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi
4	Murthy A &GurusamyS,CostAccounting,Vijay Nicole Imprints Pvt. Ltd. Chennai
5	Prasad.N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Kolkata

NOTE: Latest Edition of Textbooks May be Used

	Web Resources
1	https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html
2	https://www.accountingtools.com/articles/what-is-material-costing.html
3	https://www.freshbooks.com/hub/accounting/overhead-cost

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	2	3	2	2	2	2	2	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
TOTAL	15	10	13	10	10	10	10	10	15	10	10
AVERAGE	3	2	2.6	2	2	2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

BANKING LAW AND PRACTICE

COURSE CODE	COURSE TITLE	L	T	P	C

Learning Objectives	
LO1	To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks
LO2	To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function
LO3	To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion
LO4	To understand how capital fund of commercial banks, objectives and process of Asset securitization etc.
LO5	To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.

Unit	Contents
I	**Introduction to Banking** History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India – Public Sector Banks, Private Banks, Foreign Banks, RRB, UCB, Payment Banks and Small Finance Banks - Banking System – Branch Banking - Unit Banking - Universal Banking- Financial Inclusion
II	**Central Bank and Commercial Bank** Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank – Credit Creation. Commercial Banking: Definition - Functions – Personal Banking – Corporate Banking – Digital banking – Core Banking System (CBS) - Role of Banks in Economic Development.
III	**Banking Practice** Types of Accounts CASA – Types of Deposits - Opening Bank Account- Jan Dhan Yojana - Account Statement vs Passbook vs e-statement - Banker Customer Relationship - Special Types of Customers –KYC norms. Loans & Advances –Lending Sources- Lending Principles-Types of Loans - classification of assets and income recognition / provisioning (NPA) – Repo Rate & Reverse Repo Rate - securities of lending-Factors influencing bank lending.

IV	**Negotiable Instruments Act** Negotiable Instruments – Meaning & Definition – Characteristics -Types of negotiable instruments. Crossing of Cheques– Concept - Objectives – Types of Crossing - - Consequences of Non-Crossing. Endorsement - Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative –Negotiation bank-Effect of endorsement-Rules regarding Endorsement. Paying banker - Banker's duty - Dishonouring of Cheques- Discharge by paying banks - Payments of a crossed cheque - Refusal of cheques Payment. Duties of Collecting Banker-Statutory protection under section 131-Collecting bankers' duty –RBI instruction –Paying Banker Vs Collecting Banker- Customer Grievances-Grievance Redressal – Banking Ombudsman.
V	**Digital Banking** Meaning- Services - e-banking and financial services- Initiatives-Opportunities - Internet banking Vs Traditional Banking Mobile banking–Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM – Concept - Features - Types-. Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency – Differences - Safety and Security in Digital Banking.

	Course Outcomes
CO1	Aware of vvarious provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks
CO2	Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function
CO3	Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion
CO4	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc
CO5	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.

	Textbooks
1	Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai
2	Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi
3	Gupta P.K. Gordon E.Banking and Insurance, Himalaya publication, Kolkata
4	Gajendra,A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi
5	K P Kandasami, S Natarajan & Parameswaran, Banking Law and Practice, S Chand publication, New Delhi

	Reference Books
1	B. Santhanam, Banking & Financial System, Margam Publication, Chennai
2	KataitSanjay, Banking Theory and Practice, Lambert Academic Publishing,
3	Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand

4	William Amasa Scott, Money And Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA	
5	NektariosMichail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London	

NOTE: Latest Edition of Textbooks May be Used

<table>
<tr><th colspan="2">Web Resources</th></tr>
<tr><td>1</td><td>https://www.rbi.org.in/</td></tr>
<tr><td>2</td><td>https://businessjargons.com/e-banking.html</td></tr>
<tr><td>3</td><td>https://www.wallstreetmojo.com/endorsement/</td></tr>
</table>

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	2	2	2	3	3	2
CO2	3	2	2	2	3	2	2	2	3	3	2
CO3	3	2	3	2	3	2	2	2	3	3	2
CO4	3	2	2	2	3	2	2	2	3	3	2
CO5	3	2	3	2	3	2	2	2	3	3	2
TOTAL	15	10	13	10	15	10	10	10	15	15	10
AVERAGE	3	2	2.6	2	3	2	2	2	3	3	2

3 – Strong, 2- Medium, 1- Low

INCOME TAX LAW AND PRACTICE- I

COURSE CODE	COURSE TITLE	L	T	P	C

Learning Objectives	
LO1	To understand the basic concepts & definitions under the Income Tax Act,1961.
LO2	To compute the residential status of an assessee and the incidence of tax.
LO3	To compute income under the head salaries.
LO4	To learn the concepts of Annual value, associated deductions and the calculation of income from House property.
LO5	To compute the income from Business & Profession considering its basic principles & specific disallowances.

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents
I	**Introduction to Income Tax** Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act –Types of Assessee – Income exempted under Section 10.
II	**Residential Status** Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.
III	**Income from Salary** Salary Income - Definition – Allowances –Taxability - Perquisites – Kinds of Perquisites –Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary - Computation of Salary Income .
IV	**Income from House Property** Income from House Property –Basis of Charge – Annual Value – Gross Annual Value, Net Annual Value - Let-out vs Deemed to be let out Self-Occupied Property – Deductions – Computation of Income from House Property.
V	**Profits and Gains from Business or Profession** Income from Business or Profession – Allowable Expenses – Expenses Disallowed - General Deductions – Depreciation – Undisclosed Income & Investments, Unexplained expenditure (Sec 69A, 69B, 69C, 69D) – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis (Deemed Income) – Computation of Income from Business or Profession.
Course Outcomes	
THEORY 20% & PROBLEMS 80%	
CO1	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.
CO2	Assess the residential status of an assessee & the incidence of tax.
CO3	Compute income of an individual under the head salaries.

CO4	Ability to compute income from house property.	
CO5	Evaluate income from a business carried on or from the practice of a Profession.	

	Textbooks
1	V.P. Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2	T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3	DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4	H.C. Mehrotra, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
5	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited , Chennai.

	Reference Books
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
2	Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan. New Delhi.
3	Vinod K. Singhania, Students Guide to Income Tax.,U.K.Bharghava Taxman.
4	Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.
5	Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.

NOTE: Latest Edition of Textbooks May be Used
Web Resources
1	https://cleartax.in/s/residential-status/
2	https://www.legalraasta.com/itr/income-from-salary/
3	https://taxguru.in/income-tax/income-house-properties.html

3 – Strong, 2- Medium, 1- Low
MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PO 6**	**PO 7**	**PO 8**	**PSO 1**	**PSO 2**	**PSO 3**
CO1	3	2	3	2	3	2	2	2	3	3	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	3	3	2	3	2	2	2	3	3	2
CO4	3	2	2	2	2	2	2	2	3	3	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	12	13	10	13	10	10	10	15	13	10

	AVERAGE	3	2.2	2.6	2	2.6	2	2	2	3	2.6	2

THIRD YEAR – SEMESTER – V

AUDITING & CORPORATE GOVERNANCE

COURSE CODE	COURSE TITLE	L	T		C

	Learning Objectives
LO1	To enable students to understand process of auditing and its classification.
LO2	To impart knowledge on internal check and internal control.
LO3	To illustrate the role of auditors in company.
LO4	To help students understand the framework, theories and models of Corporate Governance.
LO5	To provide insights into the concept of Corporate Social Responsibility

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents
I	**Introduction to Auditing** Meaning and Definition of Auditing –Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of For Profit enterprises and Non–profit Organizations
II	**Audit Procedures and Documentation** Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check System – Vouching – Cash and Trade Transactions - Verification of Assets and Liabilities and its Valuation
III	**Company Auditor** Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor –Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Auditing around the computer – Auditing through the computer - e-audit tools.
IV	**Introduction to Corporate Governance** Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Introduction to Environment, Social and Governance (ESG - Code of Conduct – Directors and Auditors
V	**Corporate Social Responsibility** Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013 (Section 135 schedule – VII). – CSR Policy Rules

	Course Outcomes
CO1	Define auditing and its process.
CO2	Compare and contrast essence of internal check and internal control.
CO3	Identify the role of auditors in companies.
CO4	Define the concept of Corporate Governance.
CO5	Appraise the implications of Corporate Social Responsibility
	Textbooks

1	Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi	
2	B. N. Tandon, S. Sudharsanam&S.Sundharabahu, Practical Auditing, S.Chand& Sons New Delhi.	
3	Dr.T.R. Sharma, Dr. Gaurav Sankalp, Auditing & Corporate Governance, Sahithya Bhawan Publications, Agra	
4	ArunaJha, Auditing & Corporate Governance, Taxmann Publication Pvt. Ltd, New Delhi.	

Reference Books

1	Kevin Keasey, Steve Thompson & Mike wright, Governance & Auditing, Emerald Group Publishing Limited, Bingley
2	Dr.T.R. Sharma, Auditing, Sahithya Bhawan Publications, Agra
3	C.B.Gupta, NehaSinghal, Auditing & Corporate Governance, Scholar Tech Press, New Delhi.
4	Shri. Vengadamani, Practical Auditing, Margham Publication, Chennai.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1	https://www.wallstreetmojo.com/audit-procedures/
2	https://theinvestorsbook.com/company-auditor.html
3	https://www.investopedia.com/terms/c/corp-social-responsibility.asp

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	2	3	3	3	3	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	3	3	2	3	2	3	3	3	3	2
CO4	3	2	2	2	2	2	2	2	3	3	2
CO5	3	3	3	2	3	2	3	3	3	2	2
TOTAL	15	12	13	10	13	10	13	13	15	13	10
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2.6	2

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – V

FINANCIAL MANAGEMENT

COURSE CODE	COURSE TITLE	L	T	P	C

Learning Objectives	
LO1	To introduce the concept of financial management.
LO2	To learn the capital structure theories.
LO3	To gain knowledge about techniques in capital budgeting
LO4	To learn about dividend payment models.
LO5	To understand the needs and calculation of working capital in an organization.

Prerequisites: Should have studied Commerce in XII Std	
Unit	**Contents**
I	**Introduction** Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Finance-Role of Financial Manager - Financial Goals- Profit maximization Vs. Wealth Maximization – Concept of Time Value Money –Risk and Return – Components of Financial Management.
II	**Financial Decision** Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Various approaches of Capital structure Cost of Capital – Meaning – Factors determining cost of capital - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) Leverage – Concept – Operating and Financial Leverage
III	**Investment Decision** Capital Budgeting - Meaning - Process – Cash Flow Estimation Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR). Discounted Cash-flow Methods: Net Present Value (NPV) – Internal Rate of Return – Profitability Index.
IV	**Dividend Decision** Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter's Model - Gordon's Model – M&M Model.
V	**Working Capital Decision** Working Capital - Meaning and Importance – Classification - Working Capital Cycle - Factors Influencing Working Capital – Determining Working Capital - Management of Current Assets: Inventories, Accounts Receivables and Cash.

THEORY 40% & PROBLEMS 60%	
Course Outcomes	
CO1	Recall the concepts in financial management.
CO2	Apply the various capital structure theories.
CO3	Apply capital budgeting techniques to evaluate investment proposals.

CO4	Determine dividend pay-outs.
CO5	Estimate the working capital of an organization.

Textbooks	
1	R.K. Sharma, Shashi K Gupta, Financial Management, Kalyani Publications, New Delhi.
2	M.Y. Khan and P.K.Jain, Financial Management, McGraw Hill Education, Noida.
3	I.M. Pandey, Financial Management, Vikas Publications, Noida.
4	Dr.S.N. Maheshwari, Elements of Financial Management, Sultan Chand & Sons, New Delhi.
5	Dr.Kulkarni and Dr. Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai.

Reference Books	
1	Prasana Chandra, Financial Management, Tata McGraw Hill, NewDelhi.
2	I.M. Pandey, Financial Management, Vikas Publishing, Noida.
3	Khan & Jain, Financial Management, Sultan Chand &Sons, New Delhi.
4.	A.Murthy, Financial Management, ,Margham Publications, Chennai.
5.	J. Srinivasan and P. Periyasamy, Financial Management, Vijay Nicole Publishers, Chennai.

NOTE: Latest Edition of Textbooks May be Used

Web Resources	
1	https://efinancemanagement.com/financial-management/types-of-financial-decisions
2	https://efinancemanagement.com/dividend-decisions
3	https://www.investopedia.com/terms/w/workingcapital.asp

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	3	2	2	2		2	3
CO3	3	3	3	2	3	2	3	3	3	2	2

CO4	3	2	2	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	2
TOTAL	15	12	13	10	15	10	13	13	15	10	11
AVERAGE	3	2.2	2.6	2	3	2	2.6	2.6	3	2	2.1

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - V

INDIRECT TAXATION

COURSE CODE	COURSE TITLE	L	T	P	C
Learning Objectives					
LO1	To get introduced to indirect taxes				
LO2	To have an overview of Indirect taxes				
LO3	To be familiar the CGST and IGST Act				
LO4	To learn procedures under GST				
LO5	To gain knowledge about Customs Duty.				
Prerequisite: Should have studied Commerce in XII Std					
Unit	**Contents**				
I	**Introduction to Indirect Tax** Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes –Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation – Introduction to Foreign Trade Policy (FTP) 2023				
II	**An Overview of Goods & Service Tax (GST)** Introduction of Goods and Service Tax in India— Kelkar Committee - Constitutional Amendment - Goods and Service Tax: Concepts, Meaning, Significance, Features and Benefits - Important GST Common Portals – Taxes and Duties not Subsumed in GST – Rates of GST in India - Role of GSTN in Implementation of GST - Challenges in Implementation of GST.				
III	**CGST & IGST Act 2017** Supply – Meaning – Classification – Time of Supply – Valuation –Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E–Way Bill - Various Provisions Regarding E-way Bill in GST – IGST Act - Export and Import of Goods and Services– Inter State Vs Intra State Supply – Place of Supply.– Anti Profiteering Rules – Doctrine of Unjust Enrichment				
IV	**Procedures under GST** Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Penalty under GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST.				
V	**Customs Act 1962** Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules &Exemptions.				
Course Outcomes					
CO1	Acquaintance with Indirect tax laws				
CO2	Exposed to the overview of GST.				

CO3	Apply provisions of CGST and IGST	
CO4	Summarise procedures of GST	
CO5	Discuss aspects of Customs Duty in India	

	Textbooks
1	Vinod K Singhania, Indirect Taxes, Taxman's Publications, New Delhi.
2	Dr. H.C. Mehrotra &Prof .V.P Agarwal, Goods and Services Tax (GST), Sahitya Bhawan Publications, Agra.
3	Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi.
4	CA. Pushpendra Sisodia, Indirect Tax Laws, Bharat Publications, New Delhi.
	Reference Books
1	V.S.Datey, All About GST, Taxmann Publications, New Delhi.
2	T.S. Reddy&Y.Hariprasad Reddy, Business Taxation, Margham Publications, Chennai.

3	Study Material on GST - The Institute of Chartered Accountants of India /The Institute of Cost Accountants of India, Chennai.
4	Guidance material on GST issued by CBIC, Government of India.
NOTE: Latest Edition of Textbooks May be Used	
	Web Resources
1	https://iimskills.com/goods-and-services-tax/#:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax-,etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime.
2	https://tax2win.in/guide/gst-procedure
3	https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PO 6**	**PO 7**	**PO 8**	**PSO 1**	**PSO 2**	**PSO 3**
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - V

DISCIPLINE SPECIFIC ELECTIVE – 3 /4 :

SOFTWARE ENGINEERING AND UML LAB

COURSE CODE	COURSE TITLE	L	T	P	C
Learning Objectives					
LO1	To introduce the software development life cycles				
LO2	To introduce concepts related to structured and objected oriented analysis & design co				
LO3	To provide an insight into UML and software testing techniques				
Prerequisite: Should have studied Commerce in XII Std					
Unit	Contents				
I	Introduction – Evolution – Software Development projects – Emergence of Software Engineering. Software Life cycle models – Waterfall model – Rapid Application Development – Agile Model – Spiral Model				
II	Requirement Analysis and Specification – Gathering and Analysis – SRS – Formal System Specification				
III	Software Design – Overview – Characteristics – Cohesion & Coupling – Layered design – Approaches Function Oriented Design – Structured Analysis – DFD – Structured Design – Detailed design				
IV	Object Modelling using UML – OO concepts – UML – Diagrams – Use case, Class, Interaction, Activity, State Chart – Postscript				
V	Coding & Testing – coding – Review – Documentation – Testing – Black-box, White-box, Integration, OO Testing, Smoke testing.				
Course Outcomes					
CO1	The students should be able to specify software requirements, design the software using tools				
CO2	To write test cases using different testing techniques.				
Textbooks					
1	Rajib Mall, "Fundamentals of Software Engineering", PHI 2018, 5th Edition.				
2	Roger S. Pressman, "Software Engineering - A Practitioner's Approach", McGraw Hill 2010, 7thEdition.				
Reference Books					

1	Pankaj Jalote, "An Integrated Approach to Software Engineering", Narosa Publishing House 2011,3rd Edition.

NOTE: Latest Edition of Textbooks May be Used

<table>
<tr><td colspan="2" align="center">Web Resources</td></tr>
<tr><td>1</td><td>NPTEL   online   course   –   Software   Engineering   - https://nptel.ac.in/courses/106105182/</td></tr>
</table>

<table>
<tr><td align="center">UML Lab

Common for both Electives in semester V</td><td></td></tr>
<tr><td>Credits 4</td><td>Lecture Hours: 5 per week</td></tr>
<tr><td colspan="2">Learning Objectives: (for teachers: what they have to do in the class/lab/field)
To get familiarized to the usage of UML tool kit.
To understand the requirements of the software and to map them appropriately to subsequent phases of the software development
To develop the ability to verify and validate their designs</td></tr>
<tr><td colspan="2">Course Outcomes: (for students: To know what they are going to learn)

CO1: Students must be able to analyse and design the problem at hand.
CO2: Students should be able to use UML tools for the designing the software and test the correctness and soundness of their software through testing tools.</td></tr>
<tr><td colspan="2">LIST OF PRACTICALS</td></tr>
<tr><td colspan="2">Using UML tools produce analysis and design models for
a. Library Management System
b. Automatic Teller Machine
c. Student Information Management
d. Matrimony Service
e. Stock Management System</td></tr>
</table>

Extended Professional Component	Questions related to the above topics, from various competitive examinations UPSC / TRB / NET / UGC – CSIR / GATE / TNPSC / others to be solved (To be discussed during the Tutorial hour)

Skills acquired from the Course	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill

Learning Resources:

Recommended Texts
1. Roger D. Peng," R Programming for Data Science ", 2012
2. Norman Matloff,"The Art of R Programming- A Tour of Statistical Software Design", 2011

Reference Books
1. Garrett Grolemund, Hadley Wickham,"Hands-On Programming with R: Write Your Own Functions and Simulations" , 1st Edition, 2014
2. Venables , W.N.,and Ripley,"S programming", Springer, 2000.

THIRD YEAR – SEMESTER – V

DISCIPLINE SPECIFIC ELECTIVE – 4 /4 :

OBJECT ORIENTED ANALYSIS AND DESIGN AND UML LAB

COURSE CODE	COURSE TITLE	L	T	P	C

Learning Objectives	
LO1	To make aware of the software requirements, design the software using tools
LO2	To be acquainted with the writing of test cases using different testing techniques.

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents
I	Object Orientation – System development – Review of objects - inheritance – Object relationship – Dynamic binding – OOSD life cycle – Process – Analysis – Design – prototyping – Implementation – Testing- Overview of Methodologies
II	Rambaugh methodology, OMT – Booch methodology, Jacobson methodology – patterns – Unified approach – UML – Class diagram – Dynamic modelling.
III	Introduction - UML – Meta model - Analysis and design - more information. Outline Development Process: Overview of the process-Inception - Elaboration-construction- re factoring patterns transmission-iterative development -use cases.
IV	OO Design axioms – Class visibility – refining attributes – Methods –Access layer – OODBMS – Table – class mapping view layer
V	Interaction diagram-package diagram-state diagram-activity diagram-deployment diagram - UML and programming

Course Outcomes	
CO1	The students should be able to specify software requirements, design the software using tools
CO2	To write test cases using different testing techniques.

Textbooks	
1	Ali Bahrami, "Object Oriented System Development", McGraw-Hill International Edition 2017.
2	Martin Fowler, Kendall Scott, "UML Distilled", Addision Wesley
3	Eriksson, "UML Tool Kit", Addison Wesley

Reference Books	
1	Booch G., "Object oriented analysis and design", Addison- Wesley Publishing Company 3 rd edition.
2	Rambaugh J, Blaha.M. Premeriani, W., Eddy F and Loresen W., "ObjectOrientedModeling and Design", PHI

UML Lab	
Common for both Electives in semester V	
Credits 4	**Lecture Hours:5 per week**

Learning Objectives: (for teachers: what they have to do in the class/lab/field)
- To get familiarized to the usage of UML tool kit.
- To understand the requirements of the software and to map them appropriately to subsequent phases of the software development
- To develop the ability to verify and validate their designs

Course Outcomes: (for students: To know what they are going to learn)

CO1: Students must be able to analyse and design the problem at hand.
CO2: Students should be able to use UML tools for the designing the software and test thecorrectness and soundness of their software through testing tools.

LIST OF PRACTICALS
Using UML tools produce analysis and design models for a. Library Management System b. Automatic Teller Machine c. Student Information Management d. Matrimony Service e. Stock Management System

Extended Professional Component	Questions related to the above topics, from various competitive examinations UPSC / TRB / NET / UGC – CSIR / GATE / TNPSC / others to be solved (To be discussed during the Tutorial hour)
Skills acquired from the Course	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill

Learning Resources:

Recommended Texts
3. Roger D. Peng," R Programming for Data Science ", 2012
4. Norman Matloff,"The Art of R Programming- A Tour of Statistical Software Design", 2011

Reference Books
3. Garrett Grolemund, Hadley Wickham,"Hands-On Programming with R: Write Your Own Functions and Simulations" , 1st Edition, 2014
4. Venables , W.N.,and Ripley,"S programming", Springer, 2000.

THIRD YEAR – SEMESTER - VI

COST ACCOUNTING – II

COURSE CODE	COURSE TITLE	L	T	P	C

	Learning Objectives
LO1	To understand the standards in Cost Accounting
LO2	To know the concepts of contract costing.
LO3	To be familiar with the concept of process costing.
LO4	To learn about operation costing.
LO5	To gain insights into standard costing.

Prerequisite: Should have studied Cost Accounting in V Sem

Unit	Contents
I	**Cost Accounting Standards** An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement.
II	**Job Costing, Batch Costing and Contract Costing** Definitions - Features - A Comparison - Calculation of Profit on Contracts – Cost Plus Contract - Preparation of Contract A/c.
III	**Process Costing** Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Preparation of Process Accounts - Treatment of Loss and Gain : Normal and Abnormal Loss - Abnormal Gain - Concept of Equivalent Production - Joint Products and By Products.
IV	**Operation Costing** Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems.
V	**Standard Costing and Variance Analysis** Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing System – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.

THEORY 20% & PROBLEMS 80%

	Course Outcomes
CO1	Remember and recall standards in cost accounting
CO2	Apply the knowledge in contract costing
CO3	Analyze and assimilate concepts in process costing
CO4	Understand various bases of classification cost and prepare operating cost statement.
CO5	Set up standards and analyse variances.

	Textbooks
1	Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi.
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S Chand & Co, New Delhi.
3	Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand publications, New Delhi.
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai.

5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi.
	Reference Books
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGraw–Hill, Noida.
2	Jain S.P. and Narang K.L. Cost Accounting, Kalyani Publishers, New Delhi.
3	V.K.Saxena and C.D. Vashist, Cost Accounting, Sultan Chand publications, New Delhi.
4	Murthy A &Gurusamy S, Cost Accounting,Vijay Nicole Imprints Pvt. Ltd. Chennai.
5	Prasad. N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Bangladesh.
NOTE: Latest Edition of Textbooks May be Used	
	Web Resources
1	https://www.economicsdiscussion.net/cost-accounting/contract-costing/32597
2	https://www.wallstreetmojo.com/process-costing/
3	https://www.accountingnotes.net/cost-accounting/operating-costing/17755

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	3	3	2	3	3	3	3	3	2	2
CO2	3	3	3	2	2	3	2	2	3	2	3
CO3	3	3	3	2	3	3	3	3	3	2	2
CO4	3	3	3	2	2	3	2	2	3	2	2
CO5	3	3	3	2	3	3	3	3	3	2	3
TOTAL	15	15	15	10	13	15	13	13	15	10	12
AVERAGE	3	3	3	2	2.6	3	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI

MANAGEMENT ACCOUNTING

COURSE CODE	COURSE TITLE	L	T	P	C

	Learning Objectives
LO1	To understand basics management accounting
LO2	To know the aspects of Financial Statement Analysis
LO3	To familiarize with fund flow and cash flow analysis
LO4	To learn about budgetary control
LO5	To gain insights into marginal costing.

Prerequisite: Should have studied Financial Accounting in I Semester.

Unit	Contents
I	**Introduction to Management Accounting** Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting. Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis.
II	**Ratio Analysis** Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios –Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.
III	**Funds Flow & Cash Flow Analysis** Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds - Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. **Cash Flow Statement:** Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 –Cash Flow from Operating, Financing and Investing activities
IV	**Budget and Budgetary Control** Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits
V	**Marginal Costing:** Meaning - Features – Marginal Costing vs Absorption Costing - Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis. Decision Making: Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factor or Key Factor.

THEORY 20% & PROBLEMS 80%

CO	Course Outcomes
CO1	Remember and recall basics in management accounting
CO2	Apply the knowledge of preparation of Financial Statements
CO3	Analyse the concepts relating to fund flow and cash flow
CO4	Evaluate techniques of budgetary control

CO5		Formulate criteria for decision making using principles of marginal costing.

	Textbooks
1	Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications,
2	Rds. Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.
3	Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.
4	Jenitra L Mervin ,Daslton L Cecil, Management Accounting, Lerantec Press, Chennai.
5	T.S.Reddy& Y. Hari Prasad Reddy, Management Accounting, MarghamPublications,Chennai.

	Reference Books
1	Chadwick – The Essence of Management Accounting, Financial Times Publications, England.
2	Charles T.Horngren and Gary N. Sundem–Introduction to Management Accounting, Pearson, Chennai.
3	Murthy A and GurusamyS ,Management Accounting- Theory &Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai.
4	Hansen - Mowen, Cost Management Accounting and Control, South Western College, India.
5	N.P. Srinivasan, Management Accounting, New Age publishers, Chennai.

NOTE: Latest Edition of Textbooks May be Used

	Web Resources
1	https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300
2	https://accountingshare.com/budgetary-control/
3	https://www.investopedia.com/terms/m/marginalcostofproduction.asp

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	3
CO3	3	2	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3

TOTAL	15	11	13	10	15	10	13	13	15	10	12
AVERAGE	3	2.1	2.6	2	2	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

INCOME TAX LAW AND PRACTICE – II

COURSE CODE	COURSE TITLE	L	T	P	C

	Learning Objectives
LO1	To understand provisions relating to capital gains
LO2	To know the provisions for computation of income from other sources.
LO3	To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.
LO4	To learn about assessment of individuals
LO5	To gain knowledge about assessment procedures.

Prerequisite: Should have studied Financial Accounting in I st Sem

Unit	Contents
I	**Capital Gains** Capital Assets – Transfer – Short term vs Long term capital assets - Computation of Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA.
II	**Income From Other Sources & Clubbing of Income** Chargeability - Computation of Income from Other Sources – Deductions Allowed – Clubbing of Income – Concept
III	**Set Off and Carry Forward of Losses and Deductions From Gross Total Income** Gross Total Income vs Total Income - Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only.
IV	**Computation of Total Income – Individual** Computation of Total Income - Tax Liability of an Individuals (Old regime vs New regime
V	**Income Tax Authorities** Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income Tax Officer - Procedure for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Belated Return – Defective Return – Signing of Return – Permanent Account Number (PAN) , e-PAN – Tax credit statement (26 AS) and Annual Information Statement (AIS).

THEORY 20% & PROBLEMS 80%

Course Outcomes

CO1	Remember and recall provisions on capital gains
CO2	Apply the knowledge about income from other sources
CO3	Analyse the set off and carry forward of losses provisions
CO4	Learn about assessment of individuals
CO5	Apply procedures learnt about assessment procedures.
Textbooks	
1	V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2	T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3	Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4	Mehrotra H.C, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
5	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.
Reference Books	
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
2	Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan, New Delhi.
3	Vinod K. Singhania, Students Guide to Income Tax., U.K. Bharghava Taxman, New Delhi.
4	Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.
5	Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.investopedia.com/terms/c/capitalgain.asp
2	https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html
3	https://www.incometax.gov.in/iec/foportal/

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

COURSE CODE	COURSE TITLE	I	T	P	C
23198DSE64	**Introduction to Oracle and SQL(Theory)**	4	0	1	3
	SQL Applications using Oracle (Practical)				

Course Objectives:

The objective of this course is to enable students to understand Oracle and SQL, providing both theoretical knowledge and practical skills.

Course Outcomes:

➢ After completing this course, students will be able to demonstrate an understanding of databases, specifically Oracle and SQL.
➢ They will implement practical knowledge of SQL queries and database management and understand the advantages and disadvantages of different database models.

UNIT I:

Introduction to File and Databases
Introduction to File– Flat File–Advantage and disadvantage of Flat File–
Introduction to Database-Types of data base structure: Hierarchical Data
Base –Relational Data Base–Object Relational Data Base

UNIT II:

Introduction to Relational Database
Introduction to Relational Database–Relational Data base terms: Records–
Fields –Tables–Advantage and disadvantage of Relational Database.

UNIT III:

Keys in Relational Databases
Keys: Primary Key–Foreign Key– Candidate Key– Composite Key-Super
Key– Implementation of those keys on tables.

UNIT IV:

Introduction to Oracle

Introduction to Oracle: Creating database – Creating tables – Setting
Primary Key and Foreign Keys on tables – Introduction to SQL queries:
CREATE, ALTER, DROP, RENAME, TRUNCATE, SELECT statements –
Retrieving data – Restricting and Sorting data

UNIT V:

SQL Functions and Queries

Function – Single Row Function – Group Function – Reporting Aggregated
data –Displaying data from multiple tables–Sub Queries.

Text and Reference Books (Latest Revised Edition):

1. *Oracle - Backup and Recovery Handbook* by Ramavelpure, Tata McGraw-Hill
2. *Oracle 8i on Windows NT* by Meghraj Thakkar, Techmedia Publications
3. *Oracle Power Objects Handbook* by Bruce Kolste, David Petersen, Tata McGraw-Hill
4. *Oracle 8* by Edwalen and Steve Adrien de Luca, Techmedia Publications

THIRD YEAR – SEMESTER - VI

PROJECT WORK

COURSE CODE	COURSE TITLE	L	T	P	C
23198PRW65	**PROJECT WORK**	**0**	**0**	**0**	**4**

PROFESSIONAL COMPETENCY SKILL
GENERAL AWARENESS FOR COMPETITIVE EXAMINATION

COURSE CODE	COURSE TITLE	L	T	P	C

Learning Objectives	
LO1	To create the opportunity for learning across different disciplines and builds experience for students as they grow into lifelong learners.
LO2	To build experiences for students as they grow into lifelong learners.
LO3	To know the basic concepts of various discipline

Prerequisites: Should have studied Commerce in XII Std

UNIT	Details
I	**Indian Polity** Basics concepts- Three organs of Indian government (Executives, Legislature, Judiciary), Introduction to Indian Constitution – Salient features of constitution, Preamble, Fundamental rights, Fundamental duties, Directive Principles of State policy, Types of Majority, Amendments to the Constitution, Basic structure Doctrine, Division of subjects between the union and the states local Governance, Elections in India and Election Commission, CAG.
II	**Geography** Major oceans of the world –Important Canals – Gulfs – Straits and passes – Indian Rivers and its Tributaries – Climatology – Atmosphere, Wind systems, Clouds systems, World climatic classification – Indian climate – Indian Monsoon – Indian's physical features, Indian Soil types and Distribution – Importance Trade routes and projects, Indian naturals vegetation – Indian agriculture- Major crops and its distribution, Indian Industries and its Distribution.
III	**Economy** National Income – Inflation – Money and Banking - Agriculture in India – Union Budget – Planning in India – Poverty – Unemployment – Inclusive Development and Development issues – Industrial polices – Financial Markets.
IV	**History** Modern India – formation of Indian National Congress – Morley Minto Reforms, Revolutionary activities – World War I and India's Response – Home Rule league – Montague Chelmsford reforms – Rowlett Act – Non –Cooperation Movement – Simon commission and Nehru Report – Civil Disobedience Movement and Round Table conferences – Quit India Movement and Demand for Pakistan – Cabinet Mission – Formation of Constituents Assembly and partition of India.
V	**Environment and Ecology** Basic concepts – Ecology, Biodiversity- Food chain and food web – Bio Geo Chemical Cycles – International Bio Diversity organisations- International Conventions – Conferences and Protocol – Indian Environmental laws and Environment Related organisation
Course Outcomes	

CO1	Develop board knowledge of the different components in polity
CO2	Understand the Geographical features across countries and in India
CO3	Acquire knowledge on the aspects of Indian Economy
CO4	Understand the significance of India's Freedom Struggle
CO5	Gain knowledge on Ecology and Environment

Textbooks	
1	Class XI and XII NCERT Geography
2	History – Old NCERT'S Class XI and XII
Reference Books	
1	M. Laxmi Kant (2019), Indian polity, McGraw- Hill
2	Ramesh Singh (2022), Indian Economy, McGraw - Hill
3	G.C Leong, Physical and Human Geography, Oxford University Press
4	Majid Hussain- India Map Entries in Geography, GK Publications Pvt, Ltd.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.freebookkeepingaccounting.com/using-excel-in-accounts
2	https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance
3	https://www.youtube.com/watch?v=Nv_Nnw01FaU

EXTENSION ACTIVITY

COURSE CODE	COURSE TITLE	L	T	P	C
23161EXACT	**EXTENSION ACTIVITY**	0	0	0	1

INDIAN KNOWLEDGE SYSTEM

COURSE CODE	COURSE TITLE	L	T	P	C
231ACSIKWS	**INDIAN KNOWLEDGE SYSTEM**	0	0	0	2

OBJECTIVES:

- Establish, guide, and monitor subject-wise interdisciplinary research groups comprising researchers from institutes, centers, and individuals.
- Create and promote popularization schemes.
- Facilitate the funding of various projects and develop mechanisms to undertake research.

Unit I:
Introduction to Indian Knowledge System (IKS)

1. **Definition, Concept, and Scope of IKS**
   1.1. Definition, Concept, and Scope of IKS
   1.2. IKS-based approaches on Knowledge Paradigms
   1.3. IKS in Ancient India and Modern India

Unit II:
IKS and Indian Scholars, Indian Literature

2.1. **Philosophy and Literature**

- Maharishi Vyas, Manu, Kanad, Pingala, Parasar, Banabhatta, Nagarjuna, and Panini

2.2. **Mathematics and Astronomy**

- Aryabhatta, Mahaviracharya, Bodhayan, Bhashkaracharya, Varahamihira, and Brahmagupta

2.3. **Medicine and Yoga**

- Charak, Susruta, Maharishi Patanjali, and Dhanwantri

2.4. **Sahitya**

- Vedas, Upvedas, and Shaddarshan (Vedanta, Nyaya, Vaisheshik, Sankhya, Mimamsa, Yoga, Adhyatma, and Meditation)
- Upvedas (Ayurveda, Dhanurveda, Gandharvaveda)
- Puranas and Upanishads

2.5. **Shastra**

- Nyaya, Vyakarana, Krishi, Shilp, Vastu, Natya, and Sangeet

Unit III:
Indian Traditional/Tribal/Ethnic Communities, Their Livelihood and Local Wisdom *(6 Hours)*

3.1. **Geophysical Aspects, Resources, and Vulnerability**
3.2. **Resource Availability, Utilization Patterns, and Limitations**
3.3. **Socio-Cultural Linkages with Traditional Knowledge Systems**
3.4. **Tangible and Intangible Cultural Heritage**

Unit IV:
Unique Traditional Practices and Applied Traditional Knowledge

4.1. **Myths, Rituals, Spirituals, Taboos, and Belief Systems**

- Folk Stories, Songs, Proverbs, Dance, Plays, Acts, and Traditional Narratives

4.2. **Agriculture, Animal Husbandry, Forests, Sacred Groves, and Water Mills**

- Sacred Water Bodies, Land, Water, and Soil Conservation and Management Practices

Unit V:
Protection, Preservation, Conservation, and Management of Indian Knowledge System

5.1. **Documentation and Preservation of IKS**
5.2. **Approaches for Conservation and Management of Nature and Bio-Resources**
5.3. **Strategies for the Protection and Conservation of IKS**

COURSE OUTCOMES:

- Under the Ministry of Education, Government of India, the IKS division has been established with the vision to promote interdisciplinary and trans disciplinary research on all aspects of IKS and to disseminate IKS knowledge for further innovations and societal applications.