



PSGR Krishnammal College for Women



DEPARTMENT OF B.COM (CA)

**CHOICE BASED CREDIT SYSTEM &
OUTCOME BASED EDUCATION SYLLABUS**

BACHELOR OF COMMERCE WITH COMPUTER APPLICATIONS

2020 – 2023 BATCH



PROGRAMME OUTCOMES

After completion of the programme, the student will be able to

- PO1** : To provide a strong conceptual foundation and understanding of the functioning of accounting, finance, taxation, management, marketing and computers by offering a comprehensive curriculum in the field of Commerce, its related disciplines and Information technology.
- PO2** : To offer practical foundation in Commerce oriented disciplines and enhance designing, development and application of computer-based systems that are in demand in the information technology industry.
- PO3** : To develop competency in students to pursue professional programmes such as CA, ICWA, ACS or other Master programmes in Commerce/Management/ Computer Science.
- PO4** : To provide knowledge and employability skills in almost all areas of business to equip students to take up job assignments in different sectors of commerce, trade and industry.
- PO5** : To nurture the students in intellectual skills, personal and societal skills, ethical values and environmental concern with a focus on holistic education

PROGRAMME SPECIFIC OUTCOME

The students at the time of graduation will

- PSO1** : Apply the knowledge and skills learnt in this programme towards the industrial scenarios of the real world.
- PSO2** : Apply the knowledge and skills gained in computer application softwares to meet the technological and creative requirements of the industry.
- PSO3** : Follow ethical values and principles as a responsible citizen and contribute towards society's development.

**DEPARTMENT OF B.COM (CA)****CHOICE BASED CREDIT SYSTEM & OUTCOME BASED EDUCATION
SYLLABUS & SCHEME OF EXAMINATION
BACHELOR OF COMMERCE WITH COMPUTER APPLICATIONS****2020-2023 BATCH**

SEM	Part	Subject Code	Title of the Paper	Instruction hours/week	Contact hours	Tutorial	Duration of Examination	Examination Marks			Credits
								CA	ESE	TOTAL	
I	I	TAM2001/ HIN2001/ FRE2001	Language I –Tamil I/ Hindi I/ French I	6	86	4	3	40	60	100	3
	II	ENG2001/ ENG20F1	English I / Functional English I	6	86	4	3	40	60	100	3
	III	BP20C01	Principles of Accounting	4	56	4	3	40	60	100	4
	III	BP20C02	E-business Applications	4	56	4	3	40	60	100	4
	III	TH20A07B	Allied -Mathematics for Commerce	6	86	4	3	40	60	100	5
	III	BP18CP1	Computer Application Practical I – Office Package	2	27	3	3	40	60	50*	1
IV		NME19B1/ NME19A1/	Basic Tamil I/ Advanced Tamil I	2	28	2	2	50	50	100	2
		NME19ES	Introduction to Entrepreneurship	2	26	4		--			

II	I	TAM2002/ HIN2002/ FRE2002	Language II–Tamil IIHindi II French II	6	86	4	3	40	60	100	3
	II	ENG2002/ ENG20F2	English II / Functional English II	6	86	4	3	40	60	100	3
	III	BP20C03	Advanced Accounting	6	86	4	3	40	60	100	5
	III	TH20A08	Allied- Statistics for Commerce	6	86	4	3	40	60	100	5
	III	BP19CP2	Computer Application PracticalIII- Advanced Excel and Accounting Package	4	57	3	3	40	60	50*	2
	IV	NME19B2/ NME19A2/	**Open Course (Self studyOnline) Basic Tamil II/ Advanced Tamil II	-	-	-	-	-	-	-	2
	IV	REG16EE	Effective English Communication	2	-	-	-	-	-	-	Gr .
	VI	NM12GAW	General Awareness self study	Self Stud y	-	-	Onli ne test	--	--	100	Gr .
III	III	BP20C04	Business Management and Ethics	5	71	4	3	40	60	100	4
	III	BP20C05	Principles of Marketing	5	71	4	3	40	60	100	4
	III	EC20C06	Relational Database Management System	6	86	4	3	40	60	100	5
	III	BP20A01 EC20A02	Allied I 1Financial Markets & Institutions 2. Business Economics	5	71	4	3	40	60	100	5
	III	EC20CP3	Computer Application Practical III – Database Programming	4	57	3	3	40	60	50*	2
	IV	NM14VHR	Value Education and Human Rights	2	26	4	2	--	--	100	2
III		BP19SB01	Skill Based Subject C++ and Multimedia Applications	2	29	1	--	--	--	--	--

		BP19SBP1	C++ and Multimedia Applications Practical	1	15	--					
	IV	JOB18TA/ JOB18IF	Job Oriented Course Tally IFRS, ERP And Accounting Packages	-	60	-	-	--	--	--	Gr.
IV	III	BP20C07	Software development with Visual Basic.net	5	71	4	3	40	60	100	4
	III	CM20C08	Business Law	6	86	4	3	40	60	100	4
	III	CM20C09	Business Finance	6	86	4	3	40	60	100	4
	III	BP20A03 BP20A04	Allied-II 1.Human Resource Management 2. Banking Theory Law & Practice	5	71	4	3	40	60	100	5
	III	BP20CP4	Computer Application Practical IV – Visual Basic.net	3	42	3	3	40	60	50*	2
	IV	NM14EVS	Environmental Studies	2	26	4	2	--	--	100	2
	III	BP19SB01 BP19SBP1	Skill Based Subject C++ and Multimedia Applications Practical - C++ and Multimedia Applications	2 1	29 13	1 2	2 2	25 40	75 60	100 100	4 2
	IV		Internship Training (2 weeks) – submission of certificate	--	-	--	--	100	--	100	2
	V		NSS, NCC, YRC and Sports & Games, Eco Watch, YI Net, Rotaract	--	-	-	--	100	--	100	1
	V		Community Oriented Service	--	--	--	--	--	--	--	Gr.

* 100 marks converted to 50.

QUESTION PAPER PATTERN

CORE & ALLIED PAPERS

Continuous Internal Assessment: 50 Marks

BLOOM'S CATEGORY	SECTION	MARKS	TOTAL
Remember, Understand(K1,K2)	A – 5 X 2 Marks	10	50
Remember,Understand (K1,K2)	B – 4 X 5 Marks	20	
Apply, Analyse(K3,K4)	C - 2/3 X 10 Marks	20	

End Semester Examination: 100 Marks

BLOOM'S CATEGORY	SECTION	WORD LIMIT	MARKS	TOTAL
Remember,Understand (K1,K2)	A-11/13 X 2 Marks	One or two sentences	22	100
Remember,Understand(K1,K2)	B - 6/7 X 5 Marks	300	30	
Apply, Analyse(K3,K4)	C - 4/6 X 12 Marks	600-800	48	

SKILL BASED SUBJECT

Continuous Internal Assessment: 25 Marks

SECTION	MARKS	TOTAL
A – 4 / 6 X 4 Marks	16	25
B – 1 / 2 X 9 Marks	9	

End Semester Examination: 50 Marks

SECTION	MARKS	TOTAL
A- 4 / 6 X 5 Marks	20	50
B – 2 / 3 X 15 Marks	30	

VALUE EDUCATION AND HUMAN RIGHTS / WOMEN STUDIES / AMBEDKAR STUDIES / GANDHIAN STUDIES / ENTREPRENEURSHIP / ENVIRONMENTAL STUDIES

Continuous Internal Assessment: 50 Marks

SECTION	MARKS	TOTAL
A – 4 / 6 X 5 Marks	20	50
B – 2 / 3 X 15 Marks	30	

Value Education and Human Rights & Environmental Studies two internal tests will be conducted for 50 marks each and the total marks secured will be equated to a maximum of 75 marks and 25 marks is allotted for project / group discussion / presentation of a report.

FIELD TRAINING

The students have the option to select any organization – Government / private like banking, financial institution, or an industrial enterprise or consultancy organizations in consultation with the staff co-ordinator&HoD. The students are to undergo training for a period of two weeks at the end of semester IV during vacation. The students must maintain a work diary and prepare report of the training undergone and submit the same to the HoD. On a stipulated date, there will be a viva-voce with internal examiners at the beginning of the semester V

MODE OF EVALUATION	MARKS	TOTAL
Attendance	10	100
Work Diary	15	
Report	50	
Viva-voce	25	

WEIGHTAGE ASSIGNED TO VARIOUS COMPONENTS OF CONTINUOUS INTERNAL ASSESSMENT

Theory

	CIA I	CIA II	Model Exam	Assignment/ Class Notes	Seminar	Quiz	Class Participation	Library Usage	Attendance	Max. Marks
Core / Allied	5	5	6	4	5	4	5	3	3	40
SBS	5	5	15	-	-	-	-	-	-	25
ALC		10	15	-	-	-	-	-	-	25
Information Security	40	40		10		10				100

Practical

	Model Exam	Lab Performance	Regularity in Record Submission	Attendance	Maximum Marks
Core / Allied / SBS	12	20	5	3	40

RUBRICS

Assignment/ Seminar

Maximum - 20 Marks (converted to 4 marks)

Criteria	4 Marks	3 Marks	2 Marks	1 Mark
Focus Purpose	Clear	Shows awareness	Shows little awareness	No awareness
Main idea	Clearly presents a main idea.	Main idea supported throughout	Vague sense	No main idea
Organisation: Overall	Well planned	Good overall organization	There is a sense of organization	No sense of organization
Content	Exceptionally well presented	Well presented	Content is sound	Not good
Style: Details and Examples	Large amounts of specific examples and detailed description	Some use of examples and detailed descriptions	Little use of specific examples and details	No use of examples

CLASS PARTICIPATION

Maximum - 20 Marks (converted to 5 marks)

Criteria	5 Marks	4 Marks	3 Marks	2 Marks	1 Mark	Points scored
Level of Engagement in Class	Student proactively contributes to class by offering ideas and asks questions more than once per class.	Student proactively contributes to class by offering ideas and asks questions once per class	Student contributes to class and asks questions occasionally	Student rarely contributes to class by offering ideas and asking no questions	Student never contributes to class by offering ideas	
Listening Skills	Student listens when others talk, both in groups and in class. Student incorporates or builds off of the ideas of others.	Student listens when others talk, both in groups and in class.	Student listens when others talk in groups and in class occasionally	Student does not listen when others talk, both in groups and in class.	Student does not listen when others talk, both in groups and in class. Student often interrupts when others speak.	
Behavior	Student almost never displays disruptive behavior during class	Student rarely displays disruptive behavior during class	Student occasionally displays disruptive behavior during class	Student often displays disruptive behavior during class	Student almost always displays disruptive behavior during class	
Preparation	Student is almost always prepared for class with required class materials	Student is usually prepared for class with required class materials	Student is occasionally prepared for class with required class materials	Student is rarely prepared for class with required class materials	Student is almost never prepared for class.	
					Total	

MAPPING OF POs WITH Cos

COURSE	PROGRAMME OUTCOMES				
	PO1	PO2	PO3	PO4	PO5
COURSE – BP20C01					
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
CO4	S	S	S	S	M
CO5	S	S	S	S	M
COURSE – BP20C02					
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
COURSE - BP18CP1					
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
COURSE –BP20C03					
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
CO4	S	S	S	S	M
CO5	S	S	S	S	M
COURSE - BP19CP2					
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
BP20C04					
CO1.	S	S	S	S	S
CO2.	S	S	S	S	S
CO3.	S	S	S	M	S
CO4.	S	S	M	S	S
CO5.	S	S	M	M	M

BP20C05					
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
CO4	S	S	S	S	M
EC20C06					
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
BP20A01					
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
CO4	S	S	S	S	M
EC20A02					
CO1.	S	M	L	S	L
CO2.	S	M	L	S	L
CO3	S	M	M	M	L
EC20CP3					
CO1	S	S	S	S	L
CO2	S	S	S	S	L
CO3	S	S	S	S	L
BP19SB01					
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
BP19SBP1					
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
BP20C07					
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M

C04	S	S	S	S	M
C05	S	S	S	S	M
CM20C08					
C01	S	M	S	S	M
C02	S	S	S	S	S
C03	S	S	S	M	S
C04	S	M	S	S	M
C05	S	S	S	M	S
CM20C09					
C01	S	S	M	M	M
C02	S	S	M	M	M
C03	S	S	M	M	M
C04	S	S	M	M	M
C05	S	S	M	M	M
BP20A03					
C01	S	S	S	S	M
C02	S	S	S	S	M
C03	S	S	S	S	M
C04	S	S	S	S	M
BP20A04					
C01	S	S	S	S	M
C02	S	S	S	S	M
C03	S	S	S	S	M
C04	S	S	S	S	M
C05	S	S	S	S	M
BP20CP4					
C01	S	S	S	S	M
C02	S	S	S	S	M
C03	S	S	S	S	M
C04	S	S	S	S	M
C05	S	S	S	S	M

SEMESTER –I

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
BP20C01	PRINCIPLES OF ACCOUNTING	CORE	56	4	-	4

Preamble

- To enable the students to apply the conceptual principles and to develop an expertise in handling the accounts of specialized institutions and the consolidation of accounts through appropriate accounting techniques and policies.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Familiarise the students for preparation of final accounts and make them understand the relationship between Profit & Loss Account and Balance Sheet.	K1,K2,K3,K4
CO2	Grasp the accounting treatments relating to issue, acceptance, discounting, maturity and endorsement of bills and notes in the books of drawer and drawee.	K1,K2,K3,K4
CO3	Interpret and explain the performance of branches.	K1,K2,K3,K4
CO4	Understand the concept of ex-interest, cum-interest, to distinguish between bonus & rights and to examine the service potential of the fixed assets with the different methods of depreciation.	K1,K2,K3,K4
CO5	Explain the procedures for depreciation and royalty to examine the due provision for strikes and lockouts.	K1,K2,K3,K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
CO4	S	S	S	S	M
CO5	S	S	S	S	M

S- Strong; M-Medium

PRINCIPLES OF ACCOUNTING- BP20C01 (56 HRS)

Unit I

(11 Hrs)

Basic Accounting Concepts- Final Accounts- Bank Reconciliation Statement

Unit II (11 Hrs)

Bills of exchange (trade bills only) -Joint Venture (AS-27)

Unit III (11 Hrs)

Branch Accounts (Dependent Branches - Debtors and Stock & Debtors System–
Independent Branches only)

Unit IV (12 Hrs)

Hire purchase Accounts – Royalties (AS-19) (excluding sublease)

Unit V (11 Hrs)

Depreciation (excluding change in method of depreciation) - Departmental Accounts-
Basis for allocation of expenses

Distribution of Marks: Theory 20% and Problems 80%.

Text Book

S. No	Authors	Title	Publishers	Year of Publication
1.	Reddy T S & A Murthy	Financial Accounting	Margham Publications	Reprint 2015

Reference Books

S. No	Authors	Title	Publishers	Year of Publication
1.	RL Gupta & Radhasamy	Advanced Accountancy (Vol I)	Sultan Chand & Sons.	2018, 13 th ed.
2.	Jain S.P & Narang K.L	Principles of Accountancy	Kalyani Publishers	2018
3.	MC Shukla, T.S. Grewal & S.C. Gupta	Advanced Accountancy	S. Chand & sons	2013 ed

Course Designers:

1. Dr.R.KrishnaKumari
2. R.Jayasathya

Skill Components

- Assignment on concepts and conventions of Financial Accounting within the framework of Ind AS and IFRS.

- Preparation of Journal, Ledger and trial balance as per Ind AS 8 and 10.
- Analysing financial statements of a company and present a summary

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
BP20C02	E-BUSINESS APPLICATIONS	CORE	56	4	-	4

Preamble

To enable the students

- To understand about the fundamentals of computers and programming languages
- To provide in-depth understanding about Computer based Information system
- To impart knowledge about E-Commerce working models

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Classify programming languages and networks structures	K2
CO2	Explain the e-commerce framework and its applications	K2
CO3	Classify the electronic payment methods and usage of electronic delivery channels	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M

S- Strong; M-Medium; L-Low

E-BUSINESS APPLICATIONS – BP20C02 (56 Hrs)

UNIT I

(12 Hrs)

Computer- Characteristics- Importance – Computer applications in various areas of Business – General applications of computers in various fields. Data and Information –Data processing – Steps of data processing. **Programming Language** - Machine language, Assembly language, High Level Languages - Programming tools- Steps in developing a computer Program -Computer networks- Features-Network Structure-Types of networks-Multimedia tools.

UNIT II

(11 Hrs)

Introduction to E-Commerce-Defining E-Commerce-Features, Importance, Objectives of E-commerce-E-Commerce industry framework-Types of E-Commerce-Levels-

Need for E- commerce-Applications of E-Commerce-Challenges in E-Commerce application- E-Commerce and E-Business-Future of E-Commerce - EDI- Features of EDI- Introduction to cloud and grid computing-Android applications

UNIT III

(11 Hrs)

E-commerce over the Internet-Concept of networking-Advantages of networking-classification of networking-LAN-WAN, Electronic payment methods-overview of EPS-modes of E-payment-Electronic Debit and Credit card payments-E-Cash-Smart cards-E-Money/cash.

UNIT IV

(11 Hrs)

E-Banking: Introduction Concepts and Meaning-Need for computerization-Electronic delivery channels-Automated teller machine - Electronic Fund Transfer -Uses- Computerization in clearing houses-Tele banking- Computer bank branches-E-Cheque-MICR Cheque-e-Banking in India.

UNIT V

(11 Hrs)

E-Business communication-Importance of E-Technology- E-Business conferencing- Audio conferencing-Tele conferencing-Video Conferencing-Advantages and disadvantages of types of conferencing - Electronic mail: Meaning- Need- Nature-Application and uses of E-mail-E-Business advertising.

Course Designers:

1. Dr.(Mrs.)R.Krishnakumari
2. Dr.(Mrs)A.Meenakshi

Text Book

S.No	Author Name	Book Name	Publisher	Year and edition
1.	R. Saravana Kumar, R. Parameswaran T. Jayalakshmi(unitI)	A text book of Information Technology	S. Chand & Co ltd New Delhi	16 th Edition 2016
2.	Rayudu C.S (unit II- V)	E Commerce – E- Business	Himalaya Publishing House.	1 st Edition2015

Reference Books

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Joseph PT,	E Commerce, an Indian Perspective	Margham Publications	5 th Edition2015
2.	Murthy CSV	E Commerce – Concepts, Models, Strategies	Himalaya Publishing House.	1 st Edition2016

Skill Components

Prepare a record for the following Topics

1. Banking Procedure (Direct and Online Banking): Account Opening form, Demand Draft, Cheque, Withdrawal
2. Educational Loan
3. Permanent Account Number
4. Online Reservation
5. Insurance: Application
6. Online Money Transfer
7. Online Ration Card
8. Online Aadhar Card
9. Online Voter ID
10. Online Passport

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
BP18CP1	COMPUTER APPLICATION PRACTICAL I- OFFICE PACKAGE	CORE	-	3	27	1

Preamble

To enable the students

- To give hands on training in basic computer applications.
- To inculcate programming ability to compute data.
- To aim at making experts in the most widely used application packages

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Develop word documents using the word package tools.	K3
CO2	Construct worksheets using Excel's advanced functionality.	K3
CO3	Demonstrate presentation slides using power point tools	K2

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M

S- Strong; M-Medium; L-Low

OFFICE PACKAGE -BP18CP1 (27 Hrs)

WORD

1. Type a paragraph and Perform:
 - a. Font size, font style, line spacing etc.
 - b. Insert page numbers at the bottom right alignment
 - c. Insert header consisting of date and time, insert footer consisting of pageNumbers.
 - d. Change the paragraph into two or three columns
 - e. Check the spelling and grammar
 - f. Use bullets and numbering
 - g. Use drop cap
 - h. Find and replace a word
2. Prepare a class timetable using table option and merging cells. Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format
3. Prepare an application for a job with the bio-data using auto text.
4. Prepare a college day invitation using borders and shading option, word art and pictures.
5. Using mail merge, draft a shareholder's meeting letter for 5 members.
6. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.

EXCEL

7. Enter the data with following fields:
 - a) Serial no
 - b) Name
 - c) Address
 - d) City
 - e) Date of Joining
 - f) Salary
 - g) Course
 - h) Duration
 - i) No of students
 - j) Total fees

Perform the following:

- a. Change font as bold
 - b. Arrange the alignment as center
 - c. Rename the sheet
 - d. Insert a new sheet
 - e. Move a sheet
 - f. Delete a sheet
 - g. Hide/Unhide Column
 - h. Change Column Width
8. Draw different graphs Column Chart, Line Chart, Pie Chart, Bar Chart, Area Chart, Scatter Chart, for a sample data.
9. Calculate Simple and Compound Interest. Prepare a statement of Bank customers account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions
10. Enter the semester marks and calculate total auto-sum and average using function wizard.
11. Sort: Sort by Color, Reverse List, Randomize List.
12. Filter: Number and Text Filters, Date Filters, Advanced Filter, Data Form, Remove Duplicates, Outlining Data

POWERPOINT

13. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc
14. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.
15. Design slides for the headlines News of a popular TV Channel. The Presentation Should contain the following transactions: Top down, Bottom up, Zoom in and Zoom out. The presentation should work in custom mode.
16. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.
17. Design presentation slides for the Seminar/Lecture Presentation using animation effects and perform the following operations: Creation of different slides, changing background color, font color using wordart

Course Designers

1. Dr.(Mrs.) R.KrishnaKumari
2. Dr.R.Vasanthi

SEMESTER-II

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
BP20C03	ADVANCED ACCOUNTING	CORE	86	4	-	5

Preamble

- To enable the students to apply the conceptual principles and to develop an expertise in handling the accounts and thereby to increase their level of understanding about the structure of income statements, claims & Balance sheet relating to partnership firms, insurance claims & insolvency.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Define & examine the accounting principles, underlying financial statements and their implementation in partnership firms.	K1 & K3
CO2	Interpret the financial result after admission, retirement and death of a partner and explain different accounting policies.	K3
CO3	Acquire the conceptual knowledge of the fundamentals of Issue of shares, Forfeiture, Reissue and surrender of shares.	K2 & K3
CO4	Understand the concepts of accounting procedures used to Issue and Redemption of Debentures and underwriting.	K3
CO5	Gain expertise in preparation of final accounts as per the revised schedule	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
CO4	S	S	S	S	M
CO5	S	S	S	S	M

S- Strong; M-Medium; L-Low

ADVANCED ACCOUNTING -BP20C03 (86 HRS)

Unit I (17Hrs)

Partnership Accounts – division of profits-fixed and fluctuating capital- past adjustments-guarantee of profits.

Unit II (17Hrs)

Partnership Accounts – Admission – Retirement – Death – Dissolution.

Unit III (17Hrs)

Share Capital – Issue, Forfeiture and Reissue of Shares – Redeemable Preference Shares – Rights Issue – Surrender of Shares - Buy-Back of shares (accounting entries only).

Unit IV (18Hrs)

Issue and Redemption of Debentures (excluding own debentures)-Underwriting –Payment of Underwriting Commission - Pure Underwriting – Firm Underwriting. Profits Prior to Incorporation – Meaning – Calculation of Profit with the help of Time – Sales – Weighted Ratios

Unit V (17Hrs)

Final Accounts of Companies- Statement of Profit and Loss - Balance sheet as per revised schedule of Companies Act - Calculation of managerial remuneration

Distribution of Marks: Theory 20% and Problems 80%.

Text Book

S.No	Authors	Title	Publishers	Year of Publication
1.	Gupta. R.L. & Radhaswamy.M	Advanced Accounting (Vol I)	Sultan Chand	2014 ed
2.	Reddy. T.S & Murthy.A	Advanced Accounting	Margham publishers	Reprint 2015

Reference Books

S.No	Authors	Title	Publishers	Year of Publication
1.	Jain . S.P & Narang K.L	Advanced Accounting	Kalyani Publishers	Reprint 2016
2.	S.N Maheshwari	Advanced Accounting	Vikash Publishers	10 th Edition

Course Designers:

1. Dr.R.KrishnaKumari
2. Dr.R.Vasanthi

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
BP19CP2	COMPUTER APPLICATION PRACTICAL II- ADVANCED EXCEL AND ACCOUNTING PACKAGE	CORE	-	3	57	2

Preamble**To enable the students**

- To impart the knowledge and skill required in the usage of accounting software
- To introduce the practical usage of e-business applications

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Construct spread sheets using advanced excel tools	K3
CO2	Apply accounting details of single company and group of companies in a computerized format.	K3
CO3	Build the accounting records and extract the financial statements and other statements related to inventory management.	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M

S- Strong; M-Medium; L-Low

ADVANCED EXCEL & ACCOUNTING PACKAGE - BP19CP2 (57 Hrs)**Advanced Excel**

1. Conditional Formatting: Manage Rules, Data Bars, Color Scales, Icon Sets, NewRule, Find Duplicates, Shade Alternate Rows, Compare Two Lists, Conflicting Rules, and Checklist.
2. Pivot Tables: Group Pivot Table Items, Multi-level Pivot Table, Frequency Distribution, Pivot Chart, Slicers, Update Pivot Table, and Calculated Field/Item.
3. Basic concepts related with user defined Macros by automating recording a Macro
4. Depreciation Case Study as financial model
5. EMI calculation as financial model

6. What-If Analysis: Data Tables, Quadratic Equation

Tally

1. To create Company, Groups and Ledgers
2. To prepare Receipt & Payment voucher entries
3. To prepare Purchase voucher and Debit note for a given list of transactions
4. To prepare Sale voucher and Credit note for a given list of transactions
5. To prepare contra and journal vouchers
6. To prepare simple Payroll voucher and to display payroll report (pay slip report, paysheet report and payroll statements report)
7. To prepare final accounts for a given trial balance
8. To prepare stock summary and godown wise summary
9. To prepare Inventory management system (LIFO, FIFO)
10. To calculate GST

Course Designers:

1. Mrs. R. Jayasathya
2. Dr. (Mrs) R. Vasanthi

SEMESTER-III

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
BP20C04	BUSINESS MANAGEMENT AND ETHICS	Core	71	4	-	4

Preamble

To provide the students with an understanding of the basic principles of management in the functional areas of business to pursue careers in management with ethics

Prerequisite

- Basic Knowledge on Business Management

Course Outcomes

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

COs	CO Statement	Knowledge Level
CO1	Identify the fundamental concepts and principles of management including the basic roles and responsibilities.	K1
CO2	Understand the management functions viz., planning, organising, staffing, directing, controlling etc.	K2
CO3	Identify the management process and decision making in management functions	K2
CO4	Apply the theories and practical applications of management concepts	K3
CO5	Demonstrate the process of management functions and evaluate the social responsibility and ethical issues in business situations	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	M	S

CO4	S	S	M	S	S
CO5	S	S	M	M	M

S- Strong; M-Medium; L-Low

Syllabus

BUSINESS MANAGEMENT AND ETHICS- BP20C04 (71 HOURS)

Unit I (14 Hrs)

Management -Definition - Nature and Scope – Functions – Managerial Skills – Levels of Management – Roles and Skills of a Manager - Contributions by Henry Fayol, FW Taylor, Peter F Drucker, McGregor, Elton Mayo -Management as a Science, Art, Profession- Management and Administration – Principles of Management.

Unit II (14 Hrs)

Planning: Meaning – Nature- Importance- Purpose of Planning- Planning Process - Advantages and Limitations- Types of Plans – Objectives – Policies – Strategies – Procedures – Programmes – Obstacles to Effective Planning - Decision Making: Steps in Decision Making – Role of MIS for Decision Making. MBO- MBE- Policy and Strategy

Unit III (15 Hrs)

Organization: Meaning-Nature and Importance-Process of Organization- Organization Structure- Organization Chart- Organization Manuals- Types of Organization- Departmentation - Span of Management – Authority – Responsibility- Accountability- Power- Delegation- Centralization- Decentralization – Staffing #case study

Unit IV (14 Hrs)

Leadership-Meaning-Importance-Functions of Leadership-Leadership Styles-Qualities of a Good Leader-Theories and Approaches to Leadership. Directing – Functions- Coordination – Meaning - Definition- Principles -Advantages & Disadvantages #case study

Unit V (14 Hrs)

Control- Meaning- Nature - Importance- Process & Techniques of Control- Ethics – Meaning, Importance, Nature and Relevance –Structure of ethics management - Ethics in Business – Factors affecting ethical practices in business- Social Responsibility of business.

Text Books

S. No	Authors	Title	Publishers	Year of Publication
1.	RK Sharma & Shasi K Gupta	Principles of Management	Kalyani Publishers	2017 reprint
2.	Dinkar Pagre	Principles of Management	Sultan Chand & sons	2018 reprint

Reference Books

S. No	Authors	Title	Publishers	Year of Publication
1.	Dr.C.NSontakkai	Principles of Management	Kalyani Publishers,	2016 reprint
2.	PC Tripathi& PN Reddy	Principles of Management	Tata Mcgraw Hill Publishing Co Ltd	2017 ed.
3.	Robbins, De Cenzo, & Coulter.	Fundamentals of Management	Pearson Education Ltd	10th Ed. 2017

Skill Components

- Preparation of different types of organisation charts
- Construct a standing plan for a new business venture
- Demonstrate different leadership styles through role play
- Study the ethical practices followed in the organization
- Select any one company and prepare SWOT analysis
- Prepare a report of CSR activities followed in an organisation

Course Designers:

1. Mrs.R.Jayasathya
2. Dr. R. Vasanthi

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
BP20C05	PRINCIPLES OF MARKETING	CORE	71	4	-	4

Preamble

- To understand how organizations identify customers and their wants/needs.
- To comprehend marketing decisions, based upon the combination of product, price, promotion, and distribution elements.
- To learn and to understand E-Marketing and its strategies.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
-----------	--------------	-----------------

CO1	Identify marketing and market driven enterprises	K1
CO2	Examine the basic elements of the marketing mix and to provide a framework to evaluate marketing decisions and initiatives	K2
CO3	Formulate pricing strategies for products and services	K3
CO4	Analyze agricultural and E Marketing models	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
CO4	S	S	S	S	M

S- Strong; M-Medium; L-Low

Syllabus

PRINCIPLES OF MARKETING- BP20C05 (71 HRS)

UNIT I

(DL hrs=14)

Market: - Meaning, Definition, Classification of Markets. **Marketing:** - Meaning, Definition, Features, Importance, Evolution and Functions of Marketing- Difference between Marketing and Selling. **Marketing Environment:** -Micro and Macro Marketing Environment, Controllable and Uncontrollable Factors- Modern Marketing Concepts – Marketing Mix – Definition and Elements – Market Segmentation.

UNIT II

(DL hrs=14)

Product: - Meaning, Definitions – Elements of Product Policy and Branding Strategies – Product Life Cycle and New Product Planning. **Price:** - Meaning, Definition, Importance, Factors affecting pricing decisions, Kinds of Pricing.

UNIT III

(DL hrs=15)

Promotion Mix: - Sales Promotion, Meaning, Definition, Objectives, Advantages and Kinds of Sales Promotion. **Advertising:** - Meaning, Definition, Functions, Objectives, Advantages, Kinds of Advertising Media. **Personal Selling:** - Meaning, Definition, Objectives, Importance, Qualities of a Good Sales Man, Features and Process of Personal Selling. **Channels of Distribution** - Meaning, Definition, Importance, Types, E-Channels of distribution - Factors Determining Choice of Channel of Distribution.

UNIT IV

(DL hrs=14)

Rural Marketing: - Meaning, Definition, Nature and Types - Agricultural Marketing in India – Types of agricultural goods - Problems and Remedies, Regulated Markets-Functions and Advantages. **Organized Markets** - Characteristics, Commodity Exchange - Future Contracts – Hedging.Co-operative Marketing - Objectives – Features – Functions - Advantages and Limitations.

UNIT V

(DL hrs=14)

E-Marketing – Difference between e-marketing and e-business – E-Marketing past, present and future.–. **E-Marketing plan:** overview – creating- steps in e-marketing plan. **Services Marketing** – Meaning and definition of service – Characteristics of service and types of services. **Relationship Marketing** – International Marketing – Objectives, Importance and policies.

Text book

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Pillai R.S.N. and Bagavathi	Modern Marketing Principles and	S.Chand& Co. New Delhi	4 th Edition,2013

		Practices		
2.	J P Mahajan	Principles of Marketing	Vikas Publishing House Pvt Ltd	2 th Edition, 2017.

Books for Reference

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Gupta C.B., Rajan Nair N.	Marketing Management	Sultan Chand and Sons, New Delhi	17th Edition, 2016
2.	Philip Kotler, Gary Armstrong, Lioys C. Harris	Principles of Marketing	Pearson	17th Illustrated Edition, 2017

Skill Components

- The input of basic fundamentals, coupled with the practical knowledge will be given to impart them in understanding of contemporary marketing tactics and strategies.
- Identify different markets and networking of products and how market is segmented
- Provides a creative knowledge on Marketing Mix and its strategies.
- Inculcates a strong foundation on Rural marketing as many of the businesses are engaged in rural markets.
- Study on popular E-Marketing strategies in globalized arena and other broad areas of marketing as Relationship and services marketing

Course Designers:

1. Mrs.R.Jayasathya
2. Dr. M. Nithyasri

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
EC20C06	RELATIONAL DATABASE MANAGEMENT SYSTEM	Theory	86	4	-	5

Preamble

1. To provide comprehensive knowledge about relational database management system
2. To enlighten about prominent commands used in structured query language

Prerequisite

- No prerequisite required

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Interpret about relational database management concepts	K1
CO2	Develop the tables using normalization	K2
CO3	Illustrate about the SQL operators and keys	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M

S- Strong; M-Medium; L-Low

Syllabus

UNIT I

(18Hrs)

Introduction to database management system-Data models-Database system architecture- The SQL Language- Relational database Management System- Candidate key, primary tables key, Foreign key- Relational operators-Attribute domains and their implementations-New conventions for Database object- Structure of SQL statements and SQL writing guidelines-Creating tables-Describing the structure of a table- Populating tables.

UNIT II

(17Hrs)

Functional dependencies-*Normalization process: 1NF-2NF-3NF-BCNF¹*. The E-R model-Entities and attributes-Relationships-Normalizing the model-Table instance charts.

UNIT III

(17Hrs)

Implementation of the selection operator-Using aliases to control column headings- Implementation of the projection and join operators -Creating foreign keys and primary keys and check constraints -adding and modifying columns - *Removing constraints from a table²*.

UNIT IV

(17Hrs)

Built in functions-Numeric- Character conversion functions - Introduction to group functions- sum, avg, max, min, count - combining single value and group functions- Displaying specific groups- Introduction to processing date and time- Arithmetic with dates- Date functions- Formatting dates and time.

UNIT V

(17Hrs)

Sub queries-Correlated queries- Using sub queries to create, update, insert and delete rows from a table - Transaction – Commit, rollback, save point and auto commit- *Introduction to PL/SQL-user defined functions- Triggers³*-Stored procedures.

Text Book

S.No	Author Name	Book Name	Publisher	Year and edition
1	Ramon A Mata- Toledo Pauline K Cushman	Database Management System	Tata McGraw-Hill Publishing company limited, New Delhi.	2010, 2 nd edition

Reference books

S.No	Author Name	Book Name	Publisher	Year and edition
1	Ramakrishnan&Gehrke	Database Management Systems	Tata McGraw Hill	2009, 8 th edition
2	Nilesh Shah	Database Systems using Oracle	PHI learning Pvt Ltd	2014, 2 nd edition
3	Alexis Leon & Mathews Leon	Fundamentals of database management systems	Tata McGraw Hill	2011, 3 rd edition

Blended Learning Links

1. <https://www.youtube.com/watch?v=-InF1bpXCn0>
2. https://www.youtube.com/watch?v=jB1btTR_b4s
3. <https://www.youtube.com/watch?v=xofpqdU3cD4>

Skill Component:

- Demonstrate competency using Structured Query Language (SQL) to design, develop, deploy, secure, and administer a relational database management system that meets the business needs of a user community.
- Demonstrate competency using Procedure Language (PL) / SQL to enforce complete business rule at the database and application level.
- Demonstrate competency administering a relational database, including DBA tasks such as authentication, authorization, performance tuning, normalization, and criteria for database selection.
- Relate the access database application environment and queries using built-in functions and operators

Course Designers:

1. Mrs.M.Sumathi
2. Mrs.A.Anitha Begum

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
BP20A01	FINANCIAL MARKETS & INSTITUTIONS	Allied	71	4	-	5

Preamble

- To enable the students to know the functioning of Indian financial markets and institutions

Prerequisite

- No prerequisite knowledge required.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Relate the concepts of instruments and role of agents in financial markets	K1
CO2	Interpret and Analyze the degree of risk for its effective management	K2
CO3	Organize the investment opportunities based on the relevance of financial institutions	K2,K3
CO4	Discuss the financial derivatives	K3

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
CO4	S	S	S	S	M

S- Strong; M-Medium; L-Low

Syllabus

FINANCIAL MARKETS & INSTITUTIONS- BP20A01 (71 HRS)

UNIT I

(14 Hrs)

Indian Financial System: Financial Market - Meaning - Need and Objectives. Functions - Classifications of Financial Market. Capital Market: Role of Capital Markets - Functions -Capital market instruments - Recent Trends in capital market in India – Money Market: Money market instruments.

UNIT II

(15 Hrs)

Capital Market: New Issue Market - Stock exchange – Distinction & relationship Between New Issue Market and Stock Exchange –Functions of New Issue Market – Methods of Floating New Issues – Guidelines for new issue market- Principal steps of a public issue - Instruments of Issue – Players in the New Issue Market- OTCEI.

Secondary Market : Introduction – Functions/Services of Stock Exchanges – Recognition , Procedure &Organisation of Stock Exchange in India – Listing of Securities – OTCEI - NSE - BSE -Achievements - Guidelines - DEMAT - Objectives – Importance

UNIT III

(14 Hrs)

Investment Institutions in India: UTI - ICICI - IDBI - IFCI - SFC. Commercial Banks - Role and functions - Central Bank - Objectives and Functions - Insurance Companies –History and Development of Insurance Companies - kinds of Insurance - IRDA - Powers and Functions – Debt Market - Types of Bonds.

UNIT IV

(14 Hrs)

Mutual Fund - Meaning, Definition – Advantages – Types - Mutual Fund Products - Performance of Mutual Fund - Role of Mutual Fund Sector - SEBI Regulations on Issue of Mutual Fund - Recent Developments in Mutual Fund. Credit Rating - Features – Advantages - CRISIL & ICRA - Domestic and Global Credit Rating Agencies.

UNIT V

(14 Hrs)

Derivatives – Meaning – Definition – Importance - Kinds of Financial Derivatives – Forwards –Features - financial forward - Futures - Types of Futures – Options – Types – Benefits – Swap –Kinds - Derivatives in India – Securitization – Definition - Mechanism of Securitization – Securitization in India.

Text Books

Sl. No.	Author Name	Title of the book	Publisher	Year and edition
1	Varshney P.N. & Mittal D. K.	Indian Financial System	Sultan Chand & Sons	2015 -12 th edition

Reference Books

Sl.No.	Author Name	Title of the book	Publisher	Year and edition
1	Avadhani V.A	Marketing of Financial Services	Himalaya Publishing House	3 rd edition 2017
2	Gordan E, Natarajan K	Financial markets and services	Himalaya Publishing House	10 th edition 2018
3	Dr. Gurusamy S	Financial markets and Institutions	Tata McGraw Hill Publishing co.Ltd	2015 Edition

Skill Components

- Analyses the share price of Nifty 50 Shares.
- Open a DEMAT account in any one of the Brokerage Companies.
- A study on technical analyses of industry (e.g., Pharmaceutical Industry, IT sector, FMCG, Cement sector, etc)
- Analyses the open ended and closes ended schemes in Mutual Funds.

Course Designers:

1. Mrs.R.Jayasathya
2. Dr. A. Meenakshi

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
EC20A02	BUSINESS ECONOMICS	Theory	71	4	-	5

Preamble

- To introduce microeconomic and macroeconomic concepts
- To familiarize various economic theories
- To interpret and examine the monetary and fiscal policy

Prerequisite

- Basic knowledge in economics

Course Outcomes

On the successful completion of the course, Students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Define and understand the various laws of economics	K1
CO2	Demonstrate different market structure and pricing policy	K2
CO3	Interpret and Develop Economic theories and policies	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	L	S	L
CO2	S	M	L	S	L
CO3	S	M	M	M	L

S- Strong; M-Medium; L-Low

Syllabus

Unit I

(14 Hrs)

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics - Positive and Normative Economics. Definition – Scope and Importance of Business Economics. Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency

Unit II

(14 Hrs)

Demand and Supply Functions: Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply concept and Equilibrium. Consumer Behaviour: Law of Diminishing Marginal utility – Equi-marginal Utility – Indifference Curve – Definition, Properties and equilibrium

Unit III

(14 Hrs)

Production: Law of Variable Proportion – Laws of Returns to Scale – Producer's equilibrium – Economies of Scale. Cost Classification – Break Even Analysis. Product Pricing: Price and Output Determination under Perfect Competition, Monopoly – Discriminating monopoly – Monopolistic Competition – Oligopoly – Pricing objectives and Methods

Unit IV

(15 Hrs)

National Income - Gross National Product -Net National Product –Gross Domestic Product - Measurement of National Income - Consumptions, savings and investments. Theory of Employment- Type of unemployment- Labour and Population theories- Definition of capital and growth of capital- Steps in capital formation. Money - Definition and functions of money- Quantity theory of money. Public Finance- Principle of taxation-Effect of taxation on production and distribution-Deficit financing system.

Unit V

(14 Hrs)

Monetary and Fiscal Policies– measures of money stock – policy and money supply – instruments of monetary policy – fiscal policy – the union budget – state budgets – finances of the union and the states – the Finance commission – importance of the budget.

Text Book

Sl. No.	Author Name	Title of the book	Publisher	Year and edition
1	Francis Cherunilam	Business Environment(Unit V)	Himalaya Publishing House, Mumbai – 04	2017,25 th Edition
2	Shankaran S	Business Economics (Unit IV)	Margham Publications Ch -17	2012,3 rd Edition
3	Sundharam KPM Sundharam E N	Business Economics (Unit I-IV)	Sultan Chand & Sons - New Delhi – 02.	2015 Edition

Reference Books

Sl. No.	Author Name	Title of the book	Publisher	Year and edition
1	Chaudhary C.M	Business Economics	RBSA Publishers - Jaipur - 03.	2015 Edition
2	Mehta P.L	Managerial Economics– Analysis, Problems & Cases	Sultan Chand & Sons - New Delhi – 02.	2015,14 th Edition

Skill Components

1. Examine case studies in budgeting
2. Demonstrate specialised knowledge of economic theories and methodologies in facing the diverse challenges of competitive business environment.
3. Identify the contributions of the notable economic thinkers and their relevance to current methodological developments.
4. Demonstrate knowledge on the determinants of macro-economic conditions, interaction of monetary and fiscal operations, business policies and strategies in economic development.
5. Evaluate the economic role of financial markets and systems in enabling inclusive growth.

Course Designers

1. Dr.A.Karthika
2. Ms.S.Yesodha

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	Credit
EC20CP3	COMPUTER APPLICATION PRACTICAL III – DATABASE PROGRAMMING	Practical	-	3	57	2

Preamble

- To enhance practical knowledge in Database Management

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Relate the access database application environment and queries using built-in functions and operators	K1
CO2	Enumerate and demonstrate the database in Access in SQL	K2
CO3	Construct data definition and data manipulation languages in SQL	K3

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	L
CO2	S	S	S	S	L
CO3	S	S	S	S	L

S- Strong; M-Medium; L-Low

Syllabus

ACCESS

1. Normalize and form a table structure for Student, Employee and Product.
2. Create a table using Design View and Table Wizard for Student Database and enter values.

STRUCTURED QUERY LANGUAGE (SQL)

Programs 1-5 are to be worked out and executed using Oracle-SQL and MS-SQL

1) Data Definition Language

Table: Student

Regno number (5) primary key
 Studname varchar2 (15)
 Gender char (6)
 Deptname char (15)
 Address char (25)
 Percentage number (4, 2)

Queries:

- a) To create a table
 - b) To describe a table
 - c) To alter a table
 - d) To drop a table
 - e) To truncate a table
- 2) Data Manipulation Language

Table: Student

Regno number (5) primary key
 Studname varchar2 (15)
 Gender char (6)
 Deptname char (15)
 Address char (25)
 Percentage number (4, 2)

Queries:

- a. To insert values
 - b. To retrieve records
 - c. To update records
 - d. To delete records
- 3) Create an Employee table with following field.

Table: Employee

Eno number (5) primary key
Ename varchar2 (20) not null
Deptno number (2) not null
Desig char (10) not null
Sal number (9, 2) not null
Comm. number (7, 2) null

Queries:

- a) Insert values and display the records
 - b) Display sum, maximum amount of basic pay
 - c) List the name of the clerks working in the department 20
 - d) Display name that begins with 'G'
 - e) List the names having 'I' as the second character
 - f) List the names of employees whose designation are 'Analyst' and 'Salesman'
 - g) List the different designation available in the Employee table without duplication (distinct)
- 4) Create a table "Company" with the following fields and insert the values for 10 employees.

Compid number (6) primary key
Compname varchar2 (15) not null
Proprietor varchar2 (15) not null
Address varchar2 (25) not null
Supname varchar2 (15)
Noofempl number (4)
GPPercent number (6, 2)

Queries:

- a) Display all the records of the company which are in the ascending order of GP percent.
 - b) Display the name of the company whose supplier name is "Telco".
 - c) Display the details of the company whose GP percent is greater than 20 and Order by GP Percent.
 - d) Display the detail of the company having the employee ranging from 300 to 1000.
 - e) Display the name of the company whose supplier is same as the Tata's.
- 5) Create a student table with the following fields

Stuno number (5) primary key
Stunm Varchar2 (20)
Age number (2)
Mark1 number (3)
Mark2 number (3)
Mark3 number (3)

Queries:

- a) Insert values and display the records
 - b) List the names and age of the student whose age is more than 12
 - c) Display total and average of marks
 - d) Display the names of the maximum total & minimum total student
 - e) List the names of the student that ends with 'A'
 - f) List the names of student whose names have exactly 5 characters
- (Programs 1 to 5 are to be worked out and executed in both Oracle SQL and Microsoft SQL)

6) Create a table "Product" with the following fields and insert the values:

Prodno number (6)
Prodname varchar2 (15)
Unitofmeasure varchar2 (15)
Qty number (6, 2)
Totamt number (8, 2)

Queries:

- a) Using update statements calculate the total amount and then select the record.
- b) Select the records whose unit of measure is "Kg".

- c) Select the records whose quantity is greater than 10 and less than or equal to 20.
- d) Calculate the entire total amount by using sum operation.
- e) Calculate the number of records whose unit price is greater than 50 with count operation.
- 7) Create the table Payroll with the following fields and insert the values:

Emplno	number (8)
Emplname	varchar2 (8)
Dept	varchar2 (10)
Baspay	number (8, 2)
HRA	number (6, 2)
DA	number (6, 2)
Pf	number (6, 2)
Netpay	number (8, 2)

Queries:

- a) Update the records to calculate the net pay.
- b) Arrange the records of the employees in ascending order of their net pay.
- c) Display the details of the employees whose department is "Sales".
- d) Select the details of employees whose HRA >= 1000 and DA <= 900.
- e) Select the records in descending order.
- 8) Create a Table Publisher and Book with the following fields:

Table: publisher

Pubcode	Varchar2 (5)
Pubname	Varchar2 (10)
Pubcity	Varchar2 (12)
PubState	Varchar2 (10)
Bookcode	Varchar2 (5)

Table: Book

Booktitle	Varchar2 (15)
Bookcode	Varchar2 (5)
Bookprice	Varchar2 (5)

Queries:

- a) Insert the records into the table publisher and book.
- b) Describe the structure of the tables.
- c) Show the details of the book with the title "DBMS".
- d) Show the details of the book with price > 300.
- e) Show the details of the book with publisher name "Kalyani".
- f) Select the book code, book title; publisher city is "Delhi".
- g) Select the book code, book title and sort by book price.
- h) Count the number of books of publisher starts with "Sultan chand".
- i) Find the name of the publisher starting with "S".
- 9) Create a table Deposit and loan with the following fields:

Table: Deposit

Accno	number (3)
Account	varchar2 (6)
Branch Name	varchar2 (15)
Custname	varchar2 (20)
Balanceamt	varchar2 (10)

Table: Loan

Loanno	number (5)
Branchnm	varchar2 (15)
Custnm	varchar2 (30)
Loanamt	number (10)

Queries:

- a) Insert the records into the table.

- b) Describe the structure of the table.
- c) Display the records of Deposit and Loan.
- d) Find the number of loans with amount between 10000 and 50000.
- e) List in the alphabetical order the names of all customers who have a loan at the Coimbatore branch.
- f) Find the average account balance at the Coimbatore branch.
- g) Update deposits to add interest at 5% to the balance.
- h) Arrange the records in descending order of the loan amount.
- i) Find the total amount of deposit in 'Erode' branch.

10) Create a Route chart with the following fields

Routeno	number(2) unique
Origin	varchar2(15)
Destn	varchar2(15)
Fare	number (5)
Distance	number (5)

Queries:

- a) Insert values and display the records
- b) List the details whose origin are Chennai, Kerala, Coimbatore(use in operator)
- c) Display the records whose distance >20
- d) List the details not belonging to the origin Mumbai, Calcutta, Goa (use not in operator)
- e) List Routeno, Origin where fare between 1000 and 2000

11) Create the course and batch table with following fields

Table: Course

Courseno	number (5) primary key
Coursename	varchar2(20)
Syllabus	varchar2(25)

Table: Batch

Batchno	number (5) primary key
Courseno	number (5) foreign key
Startingdt	date
Duration	varchar2 (15)
Income	number (5)

Queries:

- a) Insert values and display the records
- b) Display the records from batch table whose Courseno is '9'
- c) Display the Courseno, Coursename for the batch starting from '25 June 2000'
- d) List Batchno for the batch starting before '30th June 2001' and after 'December 2001'
- e) List the details of the batch who have joined before the end of 'September 2001'

12) Create Employee and Department table with following fields

Table: Employee

Eno	number (5) primary key
Ename	varchar2 (20) not null
Deptno	number (2) not null
Desig	char (10) not null
Sal	number (9, 2) not null
Comm.	number (7, 2) null

Table: Department

Deptno	varchar2 (15) primary key
Deptnm	varchar2 (15)

Queries:

- a) Display the details of department table
- b) List the name, salary and PF amount of all the employees(PF is calculated as 10% of salary)
- c) List the department numbers and number of employees in each department(Group by)
- d) List the average salary from each job excluding managers

- e) List the jobs and the number of employees in each job. The result should be in descending order of the number of employees
 - f) List the employees who are eligible for commission
 - g) List the names of the employees who are not 'managers'
- 13) Create Employee and Department table with following fields

Table: Employee

Eno number (5) primary key
 Ename varchar2 (20) not null
 Deptno number (2) not null
 Desig char (10) not null
 Sal number (9, 2) not null
 Comm. number (7, 2) null

Table: Department

Deptno varchar2 (15) primary key
 Deptnm varchar2 (15)

Queries:

- a) List the department number and the total salary payable in each department
- b) List the total salary, maximum and minimum salary and the average salary of employees designation wise
- c) Display the empno, name whose shift is morning
- d) List average salary for all departments employing more than five people (having)
- e) List jobs of all the employees where maximum salary is greater than or equal to 5000 (having)
- f) Raise employee salary by 0.15 for the employees working as 'programmers'
- g) Delete the records where commission is 'null'
- h) List the average salary and number of employees working in the department '20'

14) Create Library with the following fields

Bookno number (5)
 Booknm varchar2 (10)
 Authornm varchar2 (10)
 Price number (3, 8)
 Status varchar2 (5)
 Category varchar2 (5)

Queries:

- a) Display the author name, price of tax book
- b) Display the price of book banking
- c) Display the count of category commerce
- d) List the book details in ascending order of price (order by)
- e) List the book details in descending order of book no and price (order by)

15. Create Hospital details with the following fields Pid number (5) primary key

Pnm varchar2 (20) not null
 Wardno number (5)
 Doa date
 Dod date
 Disease varchar2 (25)
 Fees number (9, 2)

Queries:

- a) Insert values into the table
- b) Append patient name and disease
- c) Capitalise the first character of patient name to convert into upper and lower case
- d) Display the records having phonetic representation like 'Jai'
- e) Select four characters from the third position of patient name
- f) Display the current date
- g) Display date of discharge and add 7 months to it and deduct 7 months from it
- h) To calculate number of days patient admitted

i) Display corresponding day of discharge of patient

Course Designers:

1. Mrs.S.Radhika
2. Mrs.M.Sumathi

SEMESTER III & IV -SKILL BASED SUBJECT

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
BP19SB01	C++ AND MULTIMEDIA APPLICATIONS	THEORY	58	2	-	4

Preamble

1. To enhance practical knowledge in C++ and multimedia applications.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the basic concepts and applications of C++	K2
CO2	Examine and define the various functions, classes and objects and also types of constructors in C++	K3
CO3	Demonstrate the basic tools and working with layers in photoshop& adobe animation	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M

S- Strong; M-Medium; L-Low

C++ AND MULTIMEDIA APPLICATIONS-BP19SB01 (58 Hrs)

UNIT I (12 Hrs)

Basic Concepts of Objects Oriented Programming – Benefits of OOP – Application of OOP – Beginning with C++ – What is C++ – Application of C++ – C++ Statements – Structure of C++ Program. Tokens, Expressions and Control Structures: Tokens – Keywords – Identifiers – Basic and User Defined Data Types – Operators in C++ – Control Structures.

UNIT II (11Hrs)

Functions in C++ – The Main Function – Function Prototyping – Call by Reference – Inline Functions-Function overloading. Classes and Objects: Introduction – Specifying A Class – Defining a Member Function – Arrays of Objects – Objects as Function Arguments – Friendly Function.

UNIT III (12 Hrs)

Constructors – Types - Destructors- Operator Overloading: Defining Operator Overloading – Overloading Unary Operators – Rules for overloading operators. Inheritance – Defining Derived Classes – Single, Multilevel, Multiple and Hierarchical Inheritance – Defining and accessing Pointers.

UNIT IV**(12 Hrs)**

Photoshop-Introduction-Tools Descriptions-Rectangular Marquee Tool (M)-Move Tool (V)-Polygon Lasso Tool (L)-Magic Wand Tool (W)-Crop Tool (C)-Slice Tool (K)-Healing Brush Tool (J)-Brush Tool (B)-Clone Stamp Tool (S)- -Horizontal Type Tool(T)-Notes Tool (N)- Working with Layers: Active Layer-Color Modes: RGB-Indexed Color. Hue/Saturation: Hue Saturation shifts entire ranges of color within the image-Color modes- Blending modes-Using filters- To convert a color photo to black-and-white- designing web pages and Page design.

UNIT V**(11 Hrs)**

Introduction to Adobe Animate CC –Tools in Animate CC–Importing Illustrator Files in Animate CC - Image Manipulations -Exporting Formats –Introduction -Image Types-blending modes -To add a drop shadow to text– Rasterized image and Vector Image – converting Rasterized image into Vector- Key Frame based 2d Animation – Animation Workflow in Animate CC – Camera Animation-Creating Walk Cycle- Creating Gif Animations.-Exporting Video from Animate CC.

Text Book

S.No	Author	Title of the Book	Publisher	Year & Edition
1.	Unit I,II and III Balaguruswamy.E	Object Oriented Programming with C++	Tata McGraw Hill Publishing Co. Ltd	6 th Edition 2013
2.	Unit IV,V Michael Toot and Sherry Kinkoph	Adobe Photoshop, Illustrator, Premiere and After Effects	Wiley- dreamtech India Pvt Ltd	4 th Edition 2011

Books for Reference:

S.No	Author	Title of the Book	Publisher	Year & Edition
1.	Ravichandran.D	Programming with C++	Tata McGraw Hill Publishing Co. Ltd	5 th Edition Reprint 2011
2.	Venugopal K.R., Rajkumar, Ravishankar T.	Mastering C++	Tata McGraw Hill Publishing Co. Ltd	4 th Edition Reprint 2015

Course Designers:

1. Dr.A. Meenakshi
2. Mrs.NithyaRamadass

SEMESTER III & IV

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
BP19SBP1	C++ AND MULTIMEDIA APPLICATIONS PRACTICAL	PRACTICAL	-	2	28	2

Preamble

2. To enhance practical knowledge in C++ and multimedia applications.

Course Outcomes

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

CONumber	CO Statement	Knowledge Level
CO1	Develop the practical skills in building software projects in the C++ programming language.	K2
CO2	Construct well designed layout, logo, or other design materials for print or web using Adobe Illustrator.	K3
CO3	Demonstrate the basic tools and working with layers in photoshop& adobe animation	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M

S- Strong; M-Medium; L-Low

SKILL BASED SUBJECT PRACTICAL – BP19SBP1(28 Hrs)

1. Odd and Even series
2. Arithmetic operations using member functions
3. Students details
4. Details of manager using array of objects
5. Computation of mean values using friend function
6. Creating object using Constructor
7. Simple and compound interest using Single Inheritance
8. Import an image and then cut a particular part and move into another screen using rectangular marquee tool, move tool, polygon lasso tool and magic wand tool and also import a damaged picture and modified into a perfect picture using clone stamp tool and healing brush tool.
9. Import two or more pictures and split those pictures and make it a new picture and insert your own quotes using horizontal type tool & note tool.
10. Merge two or more pictures using the layer options and convert a black and white picture into colour picture using color modes and hue/saturation option.
11. Convert a color photo into a black and white
12. Display a picture in paint and glass effects and texture and spherize effects using filter options.
13. Creation of a design using the blend effect.
14. To create a 3D logo.
15. Create a Perspective 2D Asset.
16. Designing a certificate.
17. Creating a 2D character.

Course Designers:

1. Mrs. NithyaRamadass
2. Mrs.R.Jayasathya

JOB ORIENTED COURSE

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P
JOB18TA	TALLY	JOC	60	-	-

Objective

- This course helps the students to impart accounting software knowledge
- To make self sufficient with professional skills

TALLY ACE Course Syllabus – Overview - The basic concepts of Tally, primarily the 'Company creation, Fundamentals of accounting, Inventory management, Receivables and Payables management, TDS, concepts of GST and GST related transactions for supply of goods and services to generation of Financial reports.

**CHAPTER WISE DETAILS**

No.	Title	Description
1	01-ACE-01- Fundamentals of Accounting	Fundamentals of accounting. Accounting terms, concepts and principles, Types of accounts, Golden rules of accounting, Recording business transactions, Subsidiary Books & Control Accounts, Financial Statements.
2	01-ACE-02- Maintaining Chart of Accounts	Getting started with Tally, company creation, selecting and altering of the company. Also includes company features and configurations (F11: Company Features and F12: Configurations), Chart of Accounts such as, Ledger creation, Altering and displaying ledgers, Group creation, Altering and displaying groups, and Deletion of groups and ledgers.
3	01-ACE-03- Maintaining Stock Keeping Units	Creation of inventory masters such as stock groups, units of measure, stock item, godown, providing opening balance for stock item, stock category and inventory reports.
4	01-ACE-04- Recording Day to day transactions	How to record transactions such as Receipt, Contra, Payment, Purchase, Sales, Debit Note, Credit Note, and Journal Vouchers with the practical scenarios.
5	01-ACE-05- Accounts Receivable and Payable	Fundamentals and concepts of outstanding management, enabling Bill-wise, practical business scenarios on the given references such as, New Reference, Against Reference, Advance Reference, On account Reference with illustrations and Stock Category Report.
6	01-ACE-06-MIS Reports	All MIS reports in Tally which are ,Trail Balance, Balance Sheet, Profit and Loss account, Cash Flow Statement, Ratio Analysis, Daybook, Receipts and payments , purchase and sales register etc.
7	01-ACE-07-Getting Started with GST	Introduction to Goods and Services Tax. Enabling GST in Tally, Transfer of ITC credit, Supply of Goods and Services, Inclusive of GST transactions, Hierarchy of Applying Tax Rate Details in Tally, Tax payment and GST reports.
8	01-ACE-08- Recording vouchers with TDS	Introduction to Tax Deducted at Source. Basic concepts of TDS and enabling in Tally, Hierarchy of Applying Tax Rate Details in Tally, Booking expenses in journal and in purchase voucher and TDS reports.

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P
JOB18IF	IFRS, ERP AND ACCOUNTING PACKAGES	JOC	60	-	-

Objective

1. To make students self-employable and improve students employability
2. To update and upgrade the accounting expertise of the students

IFRS, ERP AND ACCOUNTING PACKAGES –JOB18IF

Hours-20 hrs

IFRS

Standards covered:

S.No.	IFRS	IND-AS	Details
1.	IAS 1	Ind-AS 1	Presentation of Financial Statement
2.	IAS 2	Ind-AS 2	Inventories
3.	IAS 8	Ind-AS 8	Accounting Policies, Changes in Accounting Estimates & Errors
4.	IAS 10	Ind-AS 10	Events after the Reporting Period
5.	IAS 16	Ind-AS 16	Property, Plant and Equipment
6.	IAS 17	Ind-AS 17	Leases
7.	IAS 19	Ind-AS 19	Employee Benefits
8.	IAS 21	Ind-AS 21	The Effects of Changes in Foreign Exchange Rates
9.	IAS 23	Ind-AS 23	Borrowing Costs
10.	IAS 24	Ind-AS 24	Related Party Disclosures
11.	IAS 27	Ind-AS 27	Separate Financial Statements
12.	IAS 32	Ind-AS 32	Financial Instruments: Presentation
13.	IAS 33	Ind-AS 33	Earnings per Share
14.	IAS 34	Ind-AS 34	Interim Financial Reporting
15.	IFRS 1	Ind-AS 101	First-time Adoption of Indian Accounting Standards
16.	IFRS 2	Ind-AS 102	Share-based Payment
17.	IFRS 3	Ind-AS 103	Business Combinations
18.	IFRS 10	Ind-AS 110	Consolidated Financial Statements

ERP

Hours-40 hrs

1. SAP

Introduction to SAP FICO

Accounts payable –Create a Vendor Account Group- How to Block or delete a vendor- One time Vendor – Post Purchase invoice – Purchase Returns- Outgoing payments

Accounts Receivable-Create a customer master data–Change Customer documents-One time customer- Sales Invoice-Sales returns-Incoming payments

General Ledger-Create a GL account-Post a General Ledger-Define posting period variant-Opening and closing posting periods

2. Oracle-E1

Introduction to JD Edwards Oracle-E1

Financial Management:

Common foundation-Address Book-Organization and Chart of Accounts-Accounts Payable-Accounts Receivable-General Accounting-Cost Accounting-Fixed Assets Accounting-Budgeting

Supply Chain Management:

Items and Supplies-Inventory Management-Price Management-Sales Order management-Procurement

3. Microsoft Dynamics GP

Introduction to Microsoft Dynamics -GP

Financial Management:

e-Expense-Account Level Security-Budgeting-Cash flow management-Customer Reconciliations- Vendor reconciliations –Fixed Assets management-General Ledger-Intercompany- Payable management- Receivables Management- Revenue Deferrals-Expense Deferrals

Accounting Packages

1. Quick Books – Volume -I

The Quick books Environment-Creating a Quick Books Company-Using List-Setting up Inventory Items- Setting up Other Items -Basic Sales-Using Price levels-Creating Billing statements

Quick Books – Volume -II

Payment Processing-Handling refunds-Entering and Paying Bills-Using Bank Accounts- Bank – Reconciliations-Customizing Forms-Payroll-Using Credit Card Accounts-Assets and Liabilities-Reporting

2. Zoho Books- Volume -I

Transactions -Estimates-Invoices-Sales Order-Purchase Order-Recurring Transactions-Credit Notes- Vendor Credits-Accounts payable-Expenses

Bills-Online Payments-Off Line Payments-Contact Management-Customers-Vendors-Client Portal

Zoho Books- Volume -II

Items-Price list-Inventory Tracking-Inventory Adjustments-Low-stock Alerts-Banking **.Bank Feeds**-Bank Rules-Reconcile Statements-Import Statements-Categorize/Uncategorized Transactions-Bulk Actions.**Accountant Module**-Chart of Accounts-Sub-Accounts-Manual Journals-BaseCurrency Adjustments-Transaction Locking.**GST**-GST Return Filing-Input Tax Credit.

SEMESTER-IV

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
BP20C07	SOFTWARE DEVELOPMENT WITH VISUAL BASIC.NET	CORE	71	4	-	4

Preamble

- To provide knowledge about the implementation of vb.net concepts into programming
- To enlighten about prominent commands used in visual basic language

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Interpret visual basic.Net concepts	K2
CO2	Identify Visual basic .net Programming controls	K3
CO3	Define and explain the settings of Properties window	K3
CO4	Analyse the concepts of Built-in functions	K4
CO5	Examine the concepts of ActiveX Data Object.Net	K4

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M

CO4	S	S	S	S	M
CO5	S	S	S	S	M

Syllabus

SOFTWARE DEVELOPMENT WITH VISUAL BASIC.NET-BP20C07 (71 HRS)

UNIT I

(DL hrs = 15)

Introduction – **Evolution of .NET** - Starting Visual Basic .NET – Creating and Running the Very First Application – Using the Command Window – Setting in the Start Page – Creating a shortcut to Start VB.NET – IDE – Opening an Existing Project – Using the Auto Hide Facility – Resizing a Window – Creating a Useful Application – Placing the Controls on a form – Selecting a form and the Controls – Resizing a form the Controls – Using the Properties Window – Setting the Properties of Form and Controls- Using the Solution Explorer – Setting the Startup Object – Writing an Event Procedure – Executing the Project Using Explorer – The Standard Toolbar

UNIT II

(DL hrs = 14)

Visual Basic .NET Programming Controls – Text Box Control –Command Button - Radio Button Control – List Box Control – Check Box Control – Timer Control – Picture Box Control – Group Box Control – Combo – Box Control – Horizontal Scrollbar and Vertical Scrollbar Controls – Numeric Up Down, Track bar, Progress bar Controls.

UNIT III

(DL hrs = 14)

Setting Properties Using the Properties Window: Classification of Properties – Various Properties of Form – Various Properties of Label. **Setting Properties Using Event Procedures:** Introduction – Setting the Text Property of Label and Button – Infinite Loop – Do while – Do loop while – Do Until – Do loop until – For next statement, For each statement – Nesting for loop – Arrays –Control Arrays.

UNIT IV

(DL hrs = 14)

Visual Basic .NET Programming Language: Variables and Data Types – Using Imports Statements – Functions – The MsgBox() Function – Text Editor Toolbar – The Input Box() Function – MDI forms-Basic Elements of Menu – Creating a simple Menu Application – Enhancing a simple Menu Application – Modifying the Existing Menu – Assigning and Removing Shortcut Keys – Pop Up Menus – Using Dialog Boxes., Built-in Functions: Mathematical functions – Strings functions – Date & Time function – Data type conversion functions – Financial functions – Option statements

UNIT V

(DL hrs = 14)

Overview of ADO.NET - Connection Object - Command Object - Data Readers - Data set & Data Adapters - ExecuteNonQuery, ExecuteScalar - ExecuteReader - DataGridView Control.

Text Book

S.No	Author Name	Book Name	Publisher	Year and edition
1.	ShirishChavan	Visual Basic .Net	Pearson Education,Pvt. Ltd	2010,4 th edition

Reference Books

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Thearon Willis, Bryan Newsome	Beginning Microsoft Visual Basic 2010	Wrox	1 st Edition, 2011
2.	Kogent Solutions Inc	Visual Basic 2008 In Simple Steps	Dreamtech Press	2009

Skill Component

- Applying various control structures in VB.Net
- Used to develop Forms based applications, Web based applications and Web services.
- Designed to build applications which could run on the Windows platform.

Course Designers:

1. Dr. A. Meenakshi
2. Mrs A.Nithya

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
CM20C08	BUSINESS LAW	CORE	86	4	-	4

Preamble

- To provide students with an understanding of general principles of law of contract and special contracts

Prerequisite

- No Basic Knowledge required

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	State the fundamental rules of commercial law applicable to all the business context	K1
CO2	Understand the different elements of business and legal terminology of procedures in this current scenario	K2
CO3	Identify the corporate and legal perspectives involved in all business transactions	K2
CO4	Examine the rules regarding the administration of agreements relating to the business activities	K3
CO5	Apply the various principles of contracts and interpret the legal issues	K4

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	M
CO2	S	S	S	S	S
CO3	S	S	S	M	S
CO4	S	M	S	S	M
CO5	S	S	S	M	S

S- Strong; M-Medium; L-Low

Syllabus

Unit I

(17 Hrs)

Indian Contract Act 1872 – Meaning of Contract – Definition – Obligation & Agreement – Nature of Contract & Classification – Components of Valid Contract- Offer & Acceptance - Consideration – Capacity to Contract.

Unit II

(17 Hrs)

Free Consent – Unlawful Agreements – Quasi Contracts - Different Modes of Discharge of Contract –

Remedies of Breach – Principles for awarding Damages.

Unit II

(17 Hrs)

Contract of Indemnity & Guarantee, Essential elements of Indemnity and Guarantee. Rights of Surety – Discharge of Surety. Bailment & Pledge – Rights & Duties of Bailor & Bailee – Rights and Liabilities of Finder of Lost Goods.

Unit IV

(18 Hrs)

Sale of Goods Act 1930 – Sale & Agreements to Sell – Rules Regarding Passing of Property in Goods – Conditions & Warranties – Actual & Implied -Principle of “Caveat Emptor” and its Limitations – Rights of Unpaid Vendor.

Law of Agency – Kinds of Agency – Rights & Liabilities of Principal and Agent.

Unit V

(17 Hrs)

Contract of Insurance - Nature and Fundamental Principles of Insurance – Life Insurance – Fire insurance – Marine Insurance - Policy claims - IRDA and its functions.

Text Book:

S.No	Authors	Title	Publishers	Year of Publication
1.	Kapoor N.D	Business Law	Sultan Chand & sons	Latest edition

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1.	Pillai. R.S.N & Bagavathi. B	Business Law	S.Chand& Co	Latest edition
2	Tulsian	Business Law	Tata McGraw- Hill	Latest edition

Skill Component

- Preparation of different types of Contract and to develop the working knowledge on execution of the same.
- Apply the regulatory framework on various laws pertaining to business and sale of goods in real case analysis.
- Framing a sample legal deed of understanding between bailor and bailee
- Analyse the significant aspects in IRDA and calculate the claim of the insured.

Course Designers:

1. Dr. L. Nithya, Department of Commerce
2. Dr.B.ThulasiPriya, Department of Commerce

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
CM20C09	BUSINESS FINANCE	CORE	86	4	-	4

Preamble

- To Understand the Concepts of Business Finance and their Applications for Managerial Decision Making.

Prerequisite

- No prerequisite required

CO Number	CO Statement	Knowledge Level
CO1	State the concepts and approaches in finance	K1

CO2	Determine the alternative sources of funds and its effective utilisation	K2
CO3	Demonstrate the possibilities for the optimum acquisition and application of the financial resources	K3
CO4	Analyse the techniques required to select the feasible financial requirements of a Business Concern	K3
CO5	Apply the concepts and tools of the financial decisions for adequate returns to the shareholders	K4

Course Outcomes

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

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	S	S	M	M	M
CO3	S	S	M	M	M
CO4	S	S	M	M	M
CO5	S	S	M	M	M

S- Strong; M-Medium; L-Low

Syllabus

Unit I

(17 Hrs)

Business Finance – Meaning and Definition – Approaches to Finance Function – Fixed and variable objectives of Financial Management – Scope – Financial Decisions. Sources of Finance. Financial Planning – Objectives – Characteristics – Steps in financial planning – Estimation of Long Term and Short-Term Financial Needs – Limitations of Financial Planning. Time Value of money – Practical Applications of Time Value Techniques.

Unit II

(17 Hrs)

Capital Budgeting – Meaning – Need – Importance – Kinds and Process of Capital Budgeting – Methods of Capital Budgeting (Traditional and Modern methods only). Cost of Capital – Meaning – Significance – Classification of Cost – Computation of Cost of Capital: Cost of Debt, Preference, Equity, Retained Earnings and Weighted average Cost of Capital.

Unit III

(17 Hrs)

Capital Structure – Introduction – Importance – Factors Determining the Capital Structure Theories of Capital Structure: Net Income Approach- Net Operating Income Approach-Traditional Approach and Modigliani and Miller Approach. Leverage – Meaning – Types of Leverage – Impacts of Financial Leverage - Significance and Limitations.

Unit IV

(18 Hrs)

Capitalisation – Concept – Need- Theories of Capitalisation – Fair capitalization – Over Capitalization – Under Capitalization – Watered Stock – Over Trading and Under Trading. Working Capital Management – Meaning – Classification-Importance- Factors Determining the Working Capital Requirements – Management of Working Capital – Methods of Estimating Working Capital Requirements.

Unit V

(17 Hrs)

Receivables Management – Forming of credit policy. Inventory Management – Tools and Techniques. Dividend Policy – Determinants of Dividend Policy – Types of Dividend Policy – Advantages and Disadvantages of Stable Dividend Policy – Theory of Relevance and Irrelevance.

Theory Only*Distribution of marks: Theory 40% Problems 60%.****Text Book**

Sl.No.	Author name	Title of the book	Publisher	Year & Edition
1	Shashi. K. Gupta Sharma R. K	Financial Management	Kalyani Publishers	2018

Reference Books

Sl.No.	Author name	Title of the book	Publisher	Year & Edition
1	Ravi. M. Kishore	Financial Management - Problems and Solutions	Taxmann Publications Pvt Ltd	2017 Edition
2	Khan & Jain	Financial Management	Tata McGraw Hill	2018
3	Maheshwari S. N	Financial Management	Sultan Chand & Sons	15 th Edition 20

Skill Components

- Preparation of financial planning for the concern
- Application of time value techniques to the real situations
- Analyse the capital structure of different companies belong to different industries
- Estimate the cost of capital for the funds raised by the company
- Application of capital budgeting techniques to select the project proposals.
- Analyse the financial statements and Estimate the working capital requirements of the company.

Course Designers

1. Dr. D. Vijayalakshmi, Department of Commerce
2. Dr. B. Thulasipriya, Department of Commerce

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
BP20A03	HUMAN RESOURCE MANAGEMENT	Allied	71	4	-	5

Preamble

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

Prerequisite

- No Basic Knowledge required

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Familiarize the basic concepts of human resource management, framework and its role to play in effective business administration	K1
CO2	Interpret the elements relate to various aspects of HRM, such as recruitment, placement, evaluation, compensation and development	K2
CO3	Understanding the goals of HRM and organizational outcomes, and apply this understanding in practical situations	K3
CO4	Analyze the issues and strategies required to select and develop manpower resources.	K4

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
CO4	S	S	S	S	M

S- Strong; M-Medium; L-Low

HUMAN RESOURCE MANAGEMENT- BP20A03 (71 HRS)

Unit I

(14hrs)

Human Resource Management - Introduction - Characteristics - scope of HRM-Objectives -System approach to HRM- Importance and Functions of HRM - Qualities of human resource manager – Role of human resource manager. Human Resource Planning – Concept – Objective-Need and Importance – Process – Levels – Problems- Guidelines for effective human resource planning.

Unit II

(14hrs)

Job analysis-introduction, objectives - Significance – Process – techniques – Job description – Job specification – Role analysis. Job Design – Concept – Approaches - Methods. Recruitment: Introduction – Process – Policy - Sources of Recruitment – Techniques – Recruitment practices in India. Selection – Introduction – Steps – Testing and Competency Mapping.

Unit III

(14hrs)

Placement and Induction-Concept of placement and induction – objectives – advantages- Induction in Indian industries – Contents – Steps to make induction effective. Employee Training – Concept –Need – Importance- Types –Objective –Design – Methods –Evaluating training effectiveness. Career Planning and Development – Meaning –Objective – Process – Advantages – Limitations – Making career planning successful – Career Development. * Case Studies.

Unit IV

(15hrs)

Performance Appraisal– Concept – Objective – Importance – Process – Problems – Essentials – Methods – Performance appraisal through MBO – 360 degree appraisal techniques- Performance Management. Job Evaluation – Concept – Objectives – Process – Advantages – Limitations – Essentials – Methods. Incentive Compensation – Meaning – Essentials – Types – wages incentives in India. * Case Studies

Unit V

(14hrs)

Employee Welfare- Meaning –Significance – Agencies – Types –Statutory provisions for employee welfare. Social Security – Concept –Scope – The workmen’s compensation – State insurance – Provident fund – Maternity benefit – Payment of Gratuity – Group life insurance. Job Satisfaction – Concept – Measurement – Determinants. Quality of work life – Concept –Measure –Dimension – Principles. Management of Stress – Concept – Sources – Consequences – Coping with stress – Methods of stress management.

* Case Studies for internals only.

Text Book

S.No	Author Name	Book Name	Publisher	Year and Edition
1	Gupta C.B	Human Resource Management	Sultan Chand & Sons	16 th Edition 2017

Reference Books

S.No	Author Name	Book Name	Publisher	Year and edition
1	Dwivedi R.S	Human Resource Management	Vikas Pub House – Noida	6 th Edition 2009
2	Gary Dessler	Human Resource Management	Prentice Hall Of India	16 th Edition 2020
3	Rao V.S.P	Human Resource Management	Excel Books	4 th Edition 2020

Skill Component

- Gain basic understanding of human resource management and its essential role in contemporary organizations
- Plan a role play on job analysis for placing right candidate at the right place
- Creation of ideas for induction and retention of employees
- Preparation of a sample framework for awarding and rewarding the employees based on performance appraisal
- Analyse the various strategies to cope up stress among employees in an organisation.

Course Designers:

1. Dr.R.Vasanthi
2. Dr.S.Nithyasumathi

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
BP20A04	BANKING THEORY LAW AND PRACTICE	Allied	71	4	-	5

Preamble

- ❖ To understand the legal procedures formulated under Banking Regulation Act, Negotiable Instruments Act and other legal issues.
- ❖ To provide exposure to the students with the latest developments in the banking field
- ❖ To acquire specialized knowledge of law and practice relating to Banking

Prerequisite

- Basic Knowledge in Banking

Course Outcomes

On the successful completion of the course, students will be able to prepare and present information regarding banking and technologies used

CO Number	CO Statement	Knowledge Level
CO1	Understand and explain the conceptual framework of banking	K1
CO2	Classify and Demonstrate the types of deposit, cheques, loans and advances	K2
CO3	Outline and Interpret the banks lending policies and procedures	K2
CO4	Analyse the concepts of e-banking/mobile banking	K4
CO5	Identify the various electronic payment methods	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
CO4	S	S	S	S	M
CO5	S	S	S	S	M

S- Strong; M-Medium; L-Low

**BANKING THEORY LAW AND PRACTICE-
BP20A04 (71 HRS)**

Unit I (15 Hrs)

Banking-Meaning and Definition- Classification of Banks-Functions of Commercial Banks - Regional Rural banks – Concessions –Progress. Credit Creation – meaning – technique - limitation- Nationalization and Privatizations of banks in India-Role of banks in Money Market and Economic Development.

Unit II (14 Hrs)

Central Banking – Meaning –Nature - Functions of Central Bank. Definition of banker and customer – General relationship - Rights and obligations of a banker - Ombudsman Scheme– General Precautions for opening accounts – KYC Norms -Types of deposit accounts - Negotiable Instruments Act – Definition and types. Endorsement – meaning, definition and kinds.

Unit III (14 Hrs)

Cheques- Crossing of cheques –types – payment of cheques – precautions by paying bankers – statutory protection of the paying banker – collection of cheques – legal status – conversion – RBI instruction to banks. Truncated cheque and Electronic cheque.

Unit IV (14 Hrs)

Loans and advances- Principles of sound lending- style of credit - types of loans – Modes of creating charge - Lien, mortgage, pledge and hypothecation- General principles of secured advances –Advances against goods and advances against document of title to goods

Unit V (14 Hrs)

E –banking- Electronic delivery channels – Facets of E-banking – E-banking transactions – Mobile Banking –Need and importance of Mobile banking- Key benefits of Mobile Banking applications- Inter-bank mobile payment (IMPS) – virtual currency – Models of E-banking – Advantages – Constraints – Security measures – Electronic payment system – NEFT, RTGS, SWIFT, WIRE

Text Book:

S. No	Authors	Title	Publishers	Year of Publication
1.	Varshney. P. N and Sundharam K.P.M.	Banking Theory Law and Practice	Sultan Chand & sons	20 th Revised 2014

Books for Reference:

S. No	Authors	Title	Publishers	Year of Publication
1.	Dr. S. Gurusamy	Banking Theory, Law and Practice	Vijay Nicole Imprints(p) Ltd	4 th Edition 2017
2	E.Gordan and K.Natarajan	Banking Theory, Law and Practice	Himalaya publishing house	26 th Revised 2017

3.	Kandasami. K.P Natarajan S. &Parameswaran	Banking Law and Practices	S Chand & Company	4 th Revised 2010
----	---	------------------------------	----------------------	------------------------------

Skill Components:

- Recent Amendments by RBI In Banking Sector.
- New Technologies and Recent Trends In Banking Sector.
- Suppose If you Get Student Loan Of Rs 1,00,000 From Any One Of The Public Sector Bank In Order To Meet Your College Expenses. If You Are Repaying It After 8 Yrs, Calculate Interest For 8 Yrs.
- Analyze the Recent Technologies In Banking Till 2020, If Suppose New Technology For Banking To Be Introduced In Recent Coming Years. What Will Be Additional Features Needed And Explain Why It Is Needed.

Course Designers:

1. Mrs.R.NithyaRamdass
2. Mrs.K.Mahalakshmi

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
BP20CP4	COMPUTER APPLICATION PRACTICAL IV-VISUAL BASIC.NET	CORE	-	3	42	2

Preamble

3. To enhance practical knowledge in Visual Basic.Net

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Identify the VB.Net controls and their applications	K3
CO2	Utilise the various control structures in VB. Net	K3
CO3	Apply Menu Editor for displaying different types of shapes	K3
CO4	Construct the database in VB. Net	K3
CO5	Connect the database with records and display using Datagrid view	K4

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
CO4	S	S	S	S	M
CO5	S	S	S	S	M

S- Strong; M-Medium; L-Low

Computer Applications Practicals IV-Visual Basic.net - BP20CP4(42 HRS)

1. Write a program to generate prime numbers.
2. Write a program for calculator using VB.Net
3. Write a VB.Net application to calculate Simple Interest

4. Write a VB.Net application to implement the font style properties like changing the font color, font size, bold, italic and underline formatting options using check box and text box.
5. Write a VB.Net program to implement For...Next loop for displaying only even numbers from n given numbers
6. Write a VB.Net program to implement do ... while loop for validating the age of vote for given number of persons
7. Write a VB.Net program to implement Menu Editor for displaying different types of shapes and its formulas
8. Write a VB.Net program to implement String Functions
9. Write a VB.net program to display the given date with different format
10. Create an Electricity Bill using VB.Net
11. Create a Student database with following fields (Table Name: student_details):
 Regno varchar (7) primary key
 Studname varchar (20)
 Gender varchar (6)
 Dept varchar (15)
 Address varchar (40)
 Insert few records into student_details table using VB.Net application and update student detail based on Regno
12. Create new form and show complete student records using DataGridView and delete student record based on the *student register number* (display DataGridView with updated records)

Skill Component :

1. Program creates highly creative and interactive web applications.
2. Analysing wide range of applications with control variables.
3. Applying various control structures in VB.Net
4. Understanding Client-side technologies like HTML, CSS, and JavaScript.

Course Designers:

1. Dr.A.Meenakshi
2. Mrs. A. Nithya

SUBJECTS OFFERED UNDER ALLIED COMMON TO B.Sc (CS), BCA and B.Sc (IT)

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
BP19A05	BUSINESS ACCOUNTING	ALLIED	86	4	-	5

Preamble

- To impart the knowledge of basic Accounting methods
- To enhance the students knowledge on treatment of accounts practically
- To gain few aspects on the terms of cost accounting and calculation of the labour cost.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Examine the system of accounting & the rules for double entry.	K1
CO2	Interpret the knowledge of subsidiary books & various methods of depreciations.	K2
CO3	Review the accuracy of profit & loss, balance sheet.	K2
CO4	Practice preparation of cost sheet and its various methods	K3

Syllabus

UNIT I

(DL hrs=18)

Accounting definition and function – Accounting conventions, concepts and systems of accounting – Rules for double entry system of book-keeping – Preparation of journal and ledger accounts-Trial balance.

UNIT II

(DL hrs=17)

Subsidiary books – Purchase book – Sales book – Purchase return book – Sales return book – Cash book – Single, Double, Three column and Petty cash book.

UNIT III

(DL hrs=17)

Final accounts – Manufacturing, trading, Profit and loss accounts and Balance sheet with simple adjustments.

UNIT IV

(DL hrs=17)

Depreciation - Methods of depreciation – Straight line method and diminishing balance method – Cost accounting – Elements of costing – (types of costing) – Preparation of simple cost sheet.

UNIT V

(DL hrs=17)

Pricing of material issues – FIFO, LIFO, Simple and Weighted average methods – labour cost accounting – types of labour-labour cost-control over labour cost- labour turnover: separation, flux, replacement methods. Distribution of marks – theory 40% problems 60%

Text book:

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Jain S.P &Narang K.L	Principles of Accountancy	Kalyani Publications	Fourth edition 2009
2.	Jain S.P &Narang K.L	Cost Accountancy	Kalyani Publications	Reprint 2006

Books for Reference:

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Grewal T.S	Introduction to Accountancy	Sultan Chand & Sons	Second edition 2007
2.	Iyengar S.P	Principles of cost Accountancy	Sultan Chand & Sons	Thirdedition Reprint 2006

Course Designers:

- 1.Dr.A.Meenakshi
2. Dr.S.Nithyasumathi

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
BP19A06	PRINCIPLES OF MARKETING	ALLIED	86	4	-	5

Preamble

- To impart knowledge about the different kinds of market and marketing mix
- To analyze about different e-marketing models

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Defining market and marketing environment.	K1
CO2	Enhance knowledge about the various marketing mix	K2
CO3	Knowing the importance of Product Life Cycle	K2
CO4	Understanding various kinds of Pricing	K3

Syllabus

UNIT I

(DL hrs=18)

Market-Meaning, Definition, Classification of markets. Marketing-Features, Importance, Evolution and Functions-Marketing Environment: Micro and Macro Marketing Environment, Marketing Mix-Elements-Market Segmentation

UNIT II

(DL hrs=17)

Product-Features and Types-Elements of Product policies-Product Life Cycle and New Product Planning-Branding-Functions, Kinds and Advantages.

UNIT III

(DL hrs=17)

Price-Importance-Factors affecting pricing decisions-Pricing Objectives-Pricing policies- Kinds of pricing-Pricing of new product

UNIT IV

(DL hrs=17)

Promotional programme - Forms of promotion, Sales Promotion-Advantages and Kinds of sales Promotion-Advertising-Functions and Advantages-Kinds of Advertising media-Personal selling-Importance-(Qualities of good Sales man)-Process of Personal selling

UNIT V

(DL hrs=17)

Channels of Distribution-Importance and Types-Factors determining choice of Channels of Distribution.

Text Book:

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Pillai R.S.N and Bhagavathi	Modern Marketing Principles and Practice	Sultan Chand, New Delhi	2009,4 th Revised edition

Reference Book

S.No	Author Name	Book Name	Publisher	Year and edition
1.	Rajan Nair N,SanjithR.Nair	Marketing	Sultan Chand & Sons	Reprint 2009
2.	Chandrasekaran K.S	Marketing Management	The McGraw Hill companies	2010 , 1 st edition

Course Designers:

- 1.Mrs.R.NithyaRamdass
- 2.Mrs. K.Mahalakshmi

SUBJECT OFFERED TO B.VOC (GARMENT DESIGNING) & (BEAUTY THERAPY)

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
VG19A02	INTRODUCTION TO ACCOUNTANCY	THEORY	41	4	-	3

Preamble

- To familiarise the students with accounting as a tool for management of any business.

- To acquaint the students with basic concepts of accounting, accounting standards and basic accounting framework.
- To develop the skills within the students on Business organization

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Examine the concepts and conventions of accounting practices	K1
CO2	Classify the subsidiary books and interpret final accounts	K2
CO3	Develop the skills in Business organisation and its legal forms	K3

Syllabus

UNIT I (8 hrs)

Meaning, Nature & Scope of Accounting - Fundamentals of book keeping Rules of accountancy - Importance of accounting - Accounting concepts and conventions - double entry system - advantages - difference between double entry and single entry.

UNIT II (8 hrs)

Journal & ledger - Subsidiary books - purchase book, sales book, purchase returns book, sales returns book and cash book.

UNIT III (9 hrs)

Cash book- Single, double and triple column cash book. Preparation of trail balance.

UNIT IV (8 hrs)

Final accounts of a sole trader - trading and profit and loss A/C and balance sheet with simple adjustments.

UNIT V (8 hrs)

Nature and objectives of business - legal forms of business of ownership – sole trader, partnership, company and co-operative societies - advantages and limitations.

Reference Books

S.No.	Author	Title of the Book	Publishers	Year of publication
1	Reddy.T.S&A.Murthy	Financial Accounting	Margham Publications	Reprint 2015
2	N Vinayagam, P L Main, K L Nagarajan	Principles of accountancy	Sultan Chand & Sons	2007 fifth edition
3	DinkerPagare	Business management	Sultan Chand & Sons	2013 Eighteenth revised edition
4	Y K Bhushan	Business Organization and management	Sultan Chand & Sons	2013 nineteenth revised edition

Course Designers:

1. Dr.R.Vasanthi
2. Dr. P. Aishwarya