



**PSGR
Krishnammal College for Women**



DEPARTMENT OF B COM (CA)

**CHOICE BASED CREDIT SYSTEM (CBCS) & LEARNING OUTCOMES-BASED
CURRICULAR FRAMEWORK (LOCF)**

**BACHELOR OF COMMERCE WITH COMPUTER APPLICATIONS 2022 – 2025
BATCH**



PROGRAMME LEARNING OUTCOMES (PLO's)

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

- PLO1:** Acquire knowledge and skills specific to Accounting, finance, taxation, marketing and computer applications to contribute towards innovative business and environment sustainability.
- PLO2:** Assess the scope of commerce, computer applications and other relevant professional courses (CA, CMA, ACS, ACCA) for inter disciplinary and Trans disciplinary studies
- PLO3:** Imbibe new opportunities in emerging technologies including conceptual and creative thinking as an entrepreneur.
- PLO4:** Nurture employability skills in all areas of business by equipping themselves as a leader in different sectors of commerce and information technology
- PLO5:** Get transformed into an empowered individual with ethical standards and moral values in societal and professional lives.

PROGRAMME SPECIFIC OUTCOME (PSO's)

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 software 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.



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APPLICATIONS2022-2025 BATCH

Sem	Part	Subject Code	Title of the Paper	Course Type	Instruction hours/week	Contact hours	Tutorial	Duration of Examination	Examination Marks			Credits
									CA	ESE	TOTAL	
	I	TAM2201/ HIN2201/ FRE2201	Language I – Tamil I/ Hindi I/ French I	Language	6	86	4	3	50	50	100	3
	II	ENG2101	English Paper I	English	6	86	4	3	50	50	100	3
	III	BP22C01	Principles of Accounting	CC	4	56	4	3	50	50	100	4
I	III	BP22C02	E-business Applications	CC	4	56	4	3	50	50	100	4
	III	TH22A07	Allied-Mathematics for Commerce	GE	6	86	4	3	50	50	100	5
	III	BP21CP1	Computer Application Practical I – Office Package	CC	2	27	3	3	25	25	50	1
	IV	NME22B1/ NME22A1	Basic Tamil I/ Advanced Tamil I	AECC	2	28	2	2	50	50	100	2
	IV	NME21ES	Foundation Course Introduction to Entrepreneurship	AECC	2	26	4		100	--	100	2

	I	TAM2202/ HIN2202/ FRE2202	Language II– Tamil II Hindi II French II	Language	6	86	4	3	50	50	100	3
	II	ENG2102	English Paper -II	English	5	71	4	3	50	50	100	3
	III	BP22C03	Advanced Accounting	CC	6	86	4	3	50	50	100	5
	III	TH22A08	Allied- Statisticsfor Commerce	GE	6	86	4	3	50	50	100	5
II	III	BP21CP2	Computer Application Practical II- Advanced Excel and Accounting	CC	4	57	3	3	25	25	50	2
	IV	NME22B2/ NME22A2/	**Open Course (Self study Online) Basic Tamil II/ Advanced	AECC	-	-	-	-	-	-	-	Gr
	VI		Personality Developmen tProgramme		-	-	-	-	-	-	-	-
	VI	NM12GAW	General Awarenessself study		Self Stud y	-	-	Online test	100	--	100	Gr.
	V	21PECM1	Professional English for Commerce and Management	AECC	3	40	5	2	50	50	100	2
III	I	TAM2203A/ HIN2203A/ FRE2203A	Language III – Tamil Paper III/ Hindi Paper III/ French Paper I	Language	4	58	2	3	50	50	100	3
	II	ENG2203A	English Paper III	English	4	58	2	3	50	50	100	3
	III	BP22C04	Business Management and Ethics	CC	5	73	2	3	50	50	100	4
	III	EC22C05	Relational Database Management System	CC	4	58	2	3	50	50	100	3

III	BP22A01 BP22A02 EC22A01	Allied - I Principles of Marketing Human Resource	GE	5	73	2	3	50	50	100	4
		Management Company Law									
III	EC22CP3	Computer Application Practical III – Database Programming	CC	3	45	-	3	25	25	50	1
III	BP22SBP1	SBS-I -Programming with Python	SEC	3	45	-	-	100	--	100	3
III	NM22EVS	Foundation Course- II (Environmental Studies)*	AEC	Self Study	-	-	-	100	-	100	Gr.
III	NM22UHR	Foundation Course- III (Universal Human Values and Human Rights)	AEC	2	30	-	-	100	-	100	2
IV	JOB22TA	Job Oriented Course - Tally	-	60	-	-	-	-	-	-	Gr.

CC – Core Courses

CA – Continuous Assessment

GE – Generic Elective

ESE - End Semester

Examination AEC – Ability Enhancing Compulsory Course

** Outside regular class hours

Bloom's Taxonomy based Assessment Pattern

CIA Question Paper Pattern: 2 x 25 = 50 Marks

One question from each unit with each question comprising of

- Two questions with a weightage of 2 marks (no choice)
- Two questions with a weightage of 6 marks (no choice)
- One question with weightage of 9 marks (Internal Choice at the same CLO level)

ESE Question Paper Pattern (Theory Paper): 5 x 20 = 100 Marks

One question from each unit with each question comprising of

- One question with a weightage of 2 marks (no choice)
- One question with a weightage of 6 marks (Internal Choice at the same CLO level)
- One question with weightage of 12 marks (Internal Choice at the same CLO level)

ESE Question Paper Pattern (Accounts Paper): 5 x 20 = 100 Marks

One question from each unit with each question comprising of

- One question with a weightage of 2 marks (no choice)
- One question with a weightage of 6 marks (no choice)
- One question with weightage of 12 marks (Internal Choice at the same CLO level)

**WEIGHTAGE ASSIGNED TO VARIOUS COMPONENTS OF CONTINUOUS
INTERNAL ASSESSMENT**

Theory

	CIA I	CIA II	Model Exam	Assignment /Class Notes	Seminar	Quiz	Class Participation	Application Oriented/In n. /Creativity	Attendance	Max. Marks
Core / Allied	7	7	10	4	5	4	5	5	3	50

Practical

	Model Exam	Lab Performance(Practical+Interaction)	Regularity in Record Submission	Attendance	Maximum Marks
Core	7	12(6+6)	3	3	25

Internal Pattern – Introduction to Entrepreneurship

Foundation Course	CIA I	CIA II	Quiz	Assignment	Schemes for Entrepreneurs	Idea Pitch	Project (Business Plan)	Total Marks
	*50	*50	5	5	5	5	20	100

***CIA I and II –50 Marks(2 hrs)Each - 100 marks - Converted into 60 Marks**

From III Semester

CA pattern

CIA Test	:	10 marks (Conducted for 60 marks after 50 days)
Model Exam	:	20 marks (Conducted for after 85 days 100 marks) (Each Unit 20 Marks))
Seminar/Assignment/Quiz	:	10 marks Class
Participation	:	7 marks
Attendance	:	3 marks
Total	:	50 Marks

CA Question Paper Pattern and distribution of marks

Core and Allied - (First 3 Units)

Question from each unit comprising of

One question with a weightage of 2 Marks : $2 \times 3 = 6$

One question with a weightage of 6 Marks
(Internal Choice at the same CLO level) : $6 \times 3 = 15$

One question with a weightage of 12 Marks
(Internal Choice at the same CLO level) : $12 \times 3 = 36$

Total : 60Marks

ESE Question Paper Pattern

Core and Allied courses-: $5 \times 20 = 100$ Marks

Question from each unit comprising of

One question with a weightage of 2 Marks : $2 \times 5 = 10$

One question with a weightage of 6 Marks
(Internal Choice at the same CLO level) : $6 \times 5 = 30$

One question with a weightage of 12 Marks
(Internal Choice at the same CLO level) : $12 \times 5 = 60$

Total : 100 Marks

ESE Question Paper Pattern:(for Accounts Paper) 5 x 20 = 100 Marks

Question from each unit comprising of

One question with a weightage of 2 Marks : 2 x 5 =10

One question with a weightage of 6 Marks : 6 x 5 =30

One question with a weightage of 12 Marks
(Internal Choice at the same CLO level) :12x5=60

Total : 100 Marks

Skill Based Subject : 100 Marks

Test 1 (Theory / Practical) : 50 marks

Test 2 (Theory / Practical / Project) : 50 marks

Total : 100 Marks

Departments can plan the above pattern according to their course as Test 1 & 2- Theory / one theory and one practical / both as practical / one theory or practical with one project.

Part IV

Value education / Environmental Studies / Design Thinking

Quiz : 50 marks

Assignment : 25marks

Project / Case study : 25 marks

Total : 100 Marks

RUBRIC ASSESSMENT
TOOL ASSIGNMENT
Maximum - 20 Marks (converted to 4 marks) – Scale 4 to 1

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
Organization: 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

SEMINAR
Maximum - 20 Marks (converted to 5 marks) – Scale 4 to 1

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
Organization: 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) – Scaled from 5 to 1

Criteria	5 Marks	4 Marks	3 Marks	2 Marks	1 Mark
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.
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QUIZ

Maximum - 20 Marks (converted to 4 marks)

APPLICATION ORIENTED/INNOVATION/CREATIVITY ASSIGNMENT

Criteria	Originality	Presentation	References or Library resources	Total Marks
Marks	2	2	1	5

MAPPING OF PLOs WITH CLOs

COURSE	PROGRAMME OUTCOMES				
	PLO1	PLO2	PLO3	PLO4	PLO5
COURSE – BP22C01					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
COURSE – BP22C02					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	S
CLO3	S	M	S	S	M
CLO4	S	S	M	S	M
COURSE – BP21CP1					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
COURSE – BP22C04					
CLO1	S	S	S	S	S
CLO2	S	S	S	M	S
CLO3	S	S	M	S	S
CLO4	S	S	M	M	M
COURSE – EC22C05					
CLO1	M	S	S	S	M

CLO2	S	M	S	S	M
CLO3	S	S	S	L	M
CLO4	M	S	M	M	M
COURSE -BP22A01					
CLO1	S	S	S	S	M
CLO2	S	M	S	S	M
CLO3	S	S	M	S	M
CLO4	S	S	S	L	M
COURSE -BP22A02					
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M
COURSE -EC22A01					
CLO1	S	L	S	S	M
CLO2	M	S	M	S	S
CLO3	S	S	S	S	S
CLO4	S	S	S	S	S
COURSE -EC22CP3					
CLO1	S	S	S	S	L
CLO2	S	S	S	S	L
CLO3	S	S	S	S	L
CLO4	S	S	S	S	L
COURSE -BP22SBP1					
CLO1	S	L	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M

SEMESTER –I

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
BP22C01	PRINCIPLES OF ACCOUNTING	THEORY	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.

Prerequisite

- Basic Knowledge in Financial Statements

Course Learning Outcomes

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

CLO Number	CLO Statement	KnowledgeLevel
CLO1	Define the concepts and conventions in accounting	K1
CLO2	Interpret accounting statement using basic concepts	K2
CLO3	Apply the procedures of recording transactions and preparation of Reports	K3
CLO4	Analyze and prepare financial accounting reports to interpret the performance of a firm	K4

Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M

S- Strong; M-Medium

PRINCIPLES OF ACCOUNTING- BP22C01 (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
2.	Jain S.P & Narang K.L	Principles of Accountancy	Kalyani Publishers	2018

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.	MC Shukla, T.S. Grewal & S.C. Gupta	Advanced Accountancy	S. Chand & sons	2013 ed

Pedagogy

- Lecture, PPT, e-content, Seminar, Assignment, Quiz & Group discussion

Course Designers:

- Dr.R.Jayasathya
- Dr.NithyaRamadass

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
BP22C02	E-BUSINESS APPLICATIONS	THEORY	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

Prerequisite

- Basic Knowledge in E-commerce

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Define the fundamentals concepts of computer applications and functioning of various types of e-Business models	K1
CLO2	Explain the role of computer application in abridging e-Business technology	K2
CLO3	Develop and interpret the technical framework required for an e-Business.	K3
CLO4	Analyze e-Business strategies, business transformation process and applications relevant to industry 4.0	K4

Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	S
CLO3	S	M	S	S	M
CLO4	S	S	M	S	M

S- Strong; M-Medium; L-Low

SYLLABUS

E-BUSINESS APPLICATIONS – BP22C02 (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

(11Hrs)

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

(11Hrs)

E-Business communication-Importance of E-Technology Introduction to Industry 4.0 - Need – Reasons for Adopting Industry 4.0 - Definition – Goals and Design Principles - Technologies of Industry 4.0- Skills required for Industry 4.0- Advancements in Industry 4.0 – Impact of Industry 4.0 on Society, Business, Government and People - Introduction to 5.0.

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 LtdNew Delhi	16 th Edition 2016
2.	Rayudu C.S (unit II- V)	E Commerce – E-Business	Himalaya Publishing House.	1 st Edition2015
3.	P. Kaliraj, T.Devi	Industry 4.0	Bharathiar University	Edition 2020

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

Pedagogy

- Lecture through power point presentations, Discussion, Assignment, Quiz, and Seminar.

Course Designers:

- Dr.A.Meenakshi
- Dr.A.Nithya

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
BP21CP1	COMPUTER APPLICATION PRACTICAL I- OFFICE PACKAGE	PRACTICAL	-	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 Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Define the various practical applications using MS office.	K1
CLO2	Demonstrate presentations using MS office package tools	K2
CLO3	Develop documents using the word package tools.	K3
CLO4	Analyse worksheets using advanced functions in MS office	K4

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M

S- Strong; M-Medium; L-Low

OFFICE PACKAGE –BP21CP1 (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

Pedagogy

- Lecture, Demo in System.

Course Designers:

1. Dr. S. Nithya sumathi
2. Mrs. Prem Grace

FOUNDATION COURSE

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
NME21ES	INTRODUCTION TO ENTREPRENEURSHIP	FC	26	4	-	2

Unit 1:(5 hrs)

Nature of Entrepreneurship: (3 hrs)

Meaning –Need for Entrepreneurship –Qualities of Successful Entrepreneurs - Myths of Entrepreneurship

Activity: Assignment, Discussion (2 hrs)

Unit 2: (6 hrs)

Role of Entrepreneurs (4 hrs)

Significance of Entrepreneurship to the nation –Environmental Factors influencing Entrepreneurship –Entrepreneurial Process and Functions- Challenges faced by Entrepreneurs

Activity: Quiz / Role Play (2 hrs)

Unit 3: (6 hrs)

Formulation of Business Idea: (4 hrs)

Business Idea Generation - Entrepreneurial Imagination and Creativity – Role of Innovation – Opportunity Evaluation

Activity: Business Idea Pitch (2 hrs)

Unit 4: (6 hrs)

Business Planning: (4 hrs)

Need for Market Study – Securing Finance from various Sources - Significance of Businessplan – Components of Business plan

Activity: Schemes available for Entrepreneurs (2 hrs)

Unit 5: (7 hrs) (7 hrs)

Project:

Interface with Successful Entrepreneurs – 4hrs

Business Plan Presentation – 3 hrs

Reference Books

S. No	Author Name	Book Name	Publisher	Year and edition
1.	D.F. Kuratko and T.V. Rao	Entrepreneurship- South Asian Perspective	Cengage Learning India Pvt. Ltd. Delhi	1 st Edition, 2016
2.	Arya Kumar	Entrepreneurship: Creating and Leading anEntrepreneurial Organization	Pearson Education India	1 st Edition, 2012

SEMESTER-II

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
BP22C03	ADVANCED ACCOUNTING	THEORY	86	4	-	5

Preamble

- To equip the students with accounting methods formatted for the Partnership firms and corporate bodies.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Define the accounting concepts of partnership firms and company accounts.	K1
CLO2	Understand the accounting principles involved in preparation of financial statements from the time of admission, retirement, death and dissolution and Companies Accounts.	K2
CLO3	Apply the accounting procedures formatted for Partnership accounts various corporate bodies	K3
CLO4	Examine the accounting concepts of company accounts as per the revised schedule.	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M

S- Strong; M-Medium; L-Low

ADVANCED ACCOUNTING -BP22C03 (86 HRS)

Syllabus

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

Pedagogy

- Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

Course Designers:

1. Dr.R.Jayasathya
2. Mrs.M.Prem Grace

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
BP21CP2	COMPUTER APPLICATION PRACTICAL II- ADVANCED EXCEL AND ACCOUNTING PACKAGE	PRACTICAL	-	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 Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Recall and work with spread sheets using advanced excel tools	K1
CLO2	Classify the accounting and statutory features of Tally	K2
CLO3	Develop the accounting records and extract the relevant financial statements.	K3
CLO4	Examine the vouching procedures to facilitate easy compliance and payment of taxes using Tally.	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	M	S	M
CLO3	S	S	S	S	M
CLO4	M	S	M	M	M

S- Strong; M-Medium; L-Low

ADVANCED EXCEL & ACCOUNTING PACKAGE – BP21CP2 (57 Hrs)

Advanced Excel

1. Conditional Formatting: Manage Rules, Data Bars, Color Scales, Icon Sets, New Rule, 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. Advanced filtering with Multi criteria – including VLOOKUP, HLOOKUP
7. 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, pay sheet 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

Pedagogy

- Lecture, Demo in System.

Course Designers:

1. Dr.R.Jayasathya
2. Dr.Nithya Ramadass

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
21PECM1	PROFESSIONAL ENGLISH FOR COMMERCE AND MANAGEMENT	THEORY	40	5		2

Objectives

1. To develop the language skills of students by offering adequate practice in professional contexts.
2. To enhance the lexical, grammatical and socio-linguistic and communicative competence of first year physical sciences students
3. To focus on developing students' knowledge of domain specific registers and the required language skills.
4. To develop strategic competence that will help in efficient communication
5. To sharpen students' critical thinking skills and make students culturally aware of the target situation.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Recognise their own ability to improve their own competence in using the language	K1
CLO2	Use the language for speaking with confidence in an intelligible and acceptable manner	K2
CLO3	Read independently unfamiliar texts with comprehension and understand the importance of reading for life	K3
CLO4	Understand the importance of writing in academic life	K3
CLO5	Write simple sentences without committing error of spelling or grammar	K3

(Outcomes based on guidelines in UGC LOCF – Generic Elective)

Mapping with Programme Learning Outcomes

CLOs	PLO 1	PLO 2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	M	S	S
CLO4	S	S	S	S	S
CLO5	S	S	S	M	S

S- Strong; M-Medium

Syllabus

UNIT 1: COMMUNICATION

8

hours

Listening: Listening to audio text and answering question

Listening to Instructions

Speaking: Pair work and small group work.

Reading: Comprehension passages –Differentiate between facts and opinion

Writing: Developing a story with pictures.

Vocabulary: Register specific - Incorporated into the LSRW tasks

UNIT 2: DESCRIPTION

8

hours

Listening: Listening to process description.-Drawing a flow chart.

Speaking: Role play (formal context)

Reading: Skimming/Scanning- Reading passages on products, equipment and gadgets.

Writing: Process Description –Compare and Contrast Paragraph-Sentence Definition and Extended definition- Free Writing.

Vocabulary: Register specific -Incorporated into the LSRW tasks.

UNIT 3: NEGOTIATION STRATEGIES

8 hours

Listening: Listening to interviews of specialists / Inventors in fields (Subject specific)

Speaking: Brainstorming.(Mind mapping).

Small group discussions (Subject- Specific)

Reading: Longer Reading text.

Writing: Essay Writing (250 words)

Vocabulary: Register specific - Incorporated into the LSRW tasks

UNIT 4: PRESENTATION SKILLS

8 hours

Listening: Listening to lectures.

Speaking: Short talks.

Reading: Reading Comprehension passages

Writing: Writing Recommendations
Interpreting Visuals inputs

Vocabulary: Register specific - Incorporated into the LSRW tasks

UNIT 5: CRITICAL THINKING SKILLS

8 hours

Listening: Listening comprehension- Listening for information.

Speaking: Making presentations (with PPT- practice).

Reading : Comprehension passages –Note making.

Comprehension: Motivational article on Professional Competence,
Professional Ethics and Life Skills)

Writing: Problem and Solution essay– Creative writing –Summary writing

Vocabulary: Register specific - Incorporated into the LSRW tasks

Textbook

S.No.	Authors	Title of the Book	Publishers	Year of Publication
1	TamilNadu State Council for Higher Education (TANSICHE)	English for Commerce and Management Semester 1	--	--

Reference Book

S.No.	Authors	Title of the Book	Publishers	Year of Publication
1	Sreedharan, Josh	The Four Skills for Communication	Foundation books	2016
2	Pillai, G Radhakrishna, K Rajeevan, P Bhaskaran Nair	Spoken English for you	Emerald	1998
3	Pillai, G radhakrishna, K Rajeevan, P Bhaskaran Nair	Written English for you	Emerald	1998

SEMESTER-III

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
BP22C04	BUSINESS MANAGEMENT AND ETHICS	CORE	73	2	-	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 Learning Outcomes

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

CLOs	CLO Statement	Knowledge Level
CLO1	Recognize the fundamental concepts and principles of management, Planning, Organisation, leadership and control including the function and its nature.	K1
CLO2	Identify the management process and decision making in management functions	K2
CLO3	Apply the theories and identify various case studies for practical applications of management concepts	K3
CLO4	Demonstrate the process of management functions and evaluate the social responsibility and ethical issues in business situations	K4

Mapping with Programme Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	S
CLO2	S	S	S	M	S
CLO3	S	S	M	S	S
CLO4	S	S	M	M	M

S- Strong; M-Medium; L-Low

BUSINESS MANAGEMENT AND ETHICS- BP22C04 (73 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 and Importance –***Functions of Leadership–Leadership styles–Qualities of good leader*** –Theories & Approaches of Leadership-Directing-Functions - ***Coordination – Meaning – Definition – Principles - Advantages & Disadvantages***-Case study

UNIT V (14 Hrs)

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

*** Highlighted Content offered in Blended Mode (Link Provided)**

Text Books

S. No	Authors	Title	Publishers	Year of Publication
1.	R K 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.N Sontakkai	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	Harson Education Ltd	10th Ed. 2017

Pedagogy

- Lecture, PPT presentation , Quiz, Group Discussion, Seminar, Assignment, Activity based learning

Course Designers:

1. Dr.A.Meenakshi- Department of B Com(CA)
2. Dr.Nithya Ramadass- Department of B Com(CA)

COURSE NUMBER	COURSENAME	Category	L	T	P	Credit
EC22C05	RELATIONAL DATABASE MANAGEMENT SYSTEM	Theory	58	2	-	3

Preamble

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

Prerequisite

- No prerequisite required

Course Learning outcome

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Interpret about relational database management concepts	K1
CLO2	Develop the tables using normalization	K2
CLO3	Illustrate about the SQL operators and keys	K3
CLO4	Demonstrate the basic storage database structure and access Techniques	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	M	S	S	S	M
CLO2	S	M	S	S	M
CLO3	S	S	S	L	M
CLO4	M	S	M	M	M

S-Strong; M-Medium; L-Low

Syllabus

UNIT I (12 Hrs)

Introduction to database management system- Data models -***Database system architecture***- Relational database Management System- ***Key and its types*** -Relational operators-Attribute domains and their implementations-***Structure of SQL statements and SQL writing guidelines***-Creating tables-Describing the structure of a table.

UNIT II (11 Hrs)

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

UNIT III (12 Hrs)

Implementation of the selection, projection and join operators.Creating foreign keys and primary keys and check constraints - adding and modifying columns - Removing constraints from a table.

UNIT IV (11 Hrs)

Built in functions- Numeric- ***Character conversion functions - Introduction to group functions***sum, avg, max, min, count - Introduction to processing date and time- Arithmetic with dates- ***Date functions- Formatting dates and time.***

UNIT V (12 Hrs)

Sub queries-Correlated queries- Using sub queries to create, update, insert and delete rows from a table ***Introduction to PL/SQL***-user defined functions- Triggers- ***Stored procedures***.

*** Highlighted Content offered in Blended Mode (Link Provided)**

Text Book

S.No	Author Name	Title of the Book	Publisher	Year and Edition
1	Ramon A Mata-Toledo Pauline KCushman	Database Management System	Tata Mc Graw-Hill Publishing company limited, New Delhi.	2010, 2 nd Edition

Reference Books

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

Pedagogy

- Lecture, Assignment, Group Discussion, PowerPoint Presentation and Seminar

Course Designers

1. Dr.M.Sumathi,
2. Dr.A.Anishprabha,

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
BP22A01	PRINCIPLES OF MARKETING	CORE	73	2	-	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.

Prerequisite

- No prerequisite knowledge required.

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Identify the concepts of Market, marketing and market driven enterprises	K1
CLO2	Examine the basic elements of the marketing mix and to provide a framework to evaluate marketing decisions and initiatives	K2
CLO3	Summarize the principles and strategies of advertising and promotion.	K3
CLO4	Analysing the essential skills for interpreting market research data, analysing consumer behaviour, and evaluating the effectiveness of marketing campaigns.	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	M	S	S	M
CLO3	S	S	M	S	M
CLO4	S	S	S	L	M

S- Strong; M-Medium; L-Low

Syllabus

PRINCIPLES OF MARKETING - BP22A01 (73 HOURS)

UNIT I (14Hrs)

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 (14Hrs)

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 (15Hrs)

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 (15Hrs)

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 (15Hrs)

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 Books

S. No.	Author Name	Book Name	Publisher	Year and edition
1.	Pillai R.S.N. and Bagavathi	Modern Marketing Principles and Practices	S.Chand& Co. New Delhi	4 th Revised Edition (Reprint 2017)
2.	J P Mahajan	Principles of Marketing	Vikas Publishing House Pvt Ltd	2 nd Edition, 2017.

Reference Books

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	2018 Edition
2.	Philip Kotler, Gary Armstrong, Lioys C. Harris	Principles of Marketing	Pearson	8 th Edition, 2020

Pedagogy

- Lecture, PPT presentation , Quiz, Group Discussion, Seminar, Assignment, Activity based learning

Course Designers:

1. Dr.R.Jayasathya
2. Dr.R.Eswari

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
BP22A02	HUMAN RESOURCE MANAGEMENT	ALLIED	73	2	-	4

Preamble

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

Prerequisite

- No Basic Knowledge required

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Define the basic concepts of human resource management, framework, analysis, evaluation, performance appraisal and placement induction play a key role in effective business administration.	K1
CLO2	Interpret the elements relate to various aspects of HRM, such as recruitment, placement, evaluation, compensation and employee welfare.	K2
CLO3	Identify the importance of HRM and organizational outcomes, recruitment, appraisal and stress management system to outline the practical situations.	K3
CLO4	Analyze the issues, strategies and welfare, performance, induction and incentives to develop manpower resources for effective human resource.	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M

S- Strong; M-Medium

HUMAN RESOURCE MANAGEMENT- BP22A02 (73 HRS)

Syllabus

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 (15hrs)

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

(15hrs)

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.***

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

Pedagogy

- Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

Course Designers:

1. Dr.Rini Mercy
2. Mrs Sangeetha

COURSE NUMBER	COURSE NAME	Category	L	T	P	Credit
EC22A01	COMPANY LAW	Theory	73	2	-	4

Preamble

- To familiarize the fundamental concepts of Companies Act 2013
- To provide an insight into the different types of Companies and their provisions
- To familiarize with various documents involved in a Joint Stock Company.

Prerequisite

- Basic Knowledge on Joint Stock Companies

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Acquire knowledge on basics in Joint Stock company and its documentation procedures for incorporation.	K1
CLO2	Examine the legal norms relating to the internal affairs of the company.	K2
CLO3	Elucidate the corporate legal framework relating to business operations in compliance with Companies Act 2013.	K3
CLO4	Critically think and apply the provisions that are prevailing in the current trends of corporate governance.	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	L	S	S	M
CLO2	M	S	M	S	S
CLO3	S	S	S	S	S
CLO4	S	S	S	S	S

S-Strong; M-Medium; L-Low

Syllabus

Unit I

(15Hrs)

Company – Definition & Features - ***Distinction between Company and Partnership –Kinds of Companies – Difference between Private and Public Company – Incorporation of a Company– Documents to be filed*** – Memorandum of Association– Doctrine of Ultra vires.

Unit II

(15 Hrs)

Articles of Association –Doctrine of Constructive Notice & Indoor Management–Alteration of Article – Prospectus – Contents – Misstatements – Liability for Misstatements –Certificate of Commencement of Business.

Unit III

(15 Hrs)

***Shares – Debentures – Allotment – Valid Allotment – Irregular Allotment ***– Transfer and Transmission of Shares–Membership of Company.

Unit IV

(14 Hrs)

Company Management – Board of Directors – Appointment – Qualifications – Powers – Duties –Liabilities–Managing Director & Manager– Managerial Remuneration– ***Company Secretary–Appointment, Qualification, Powers and Duties.***

Unit V

(14 Hrs)

Company Meetings–Kinds–Statutory Meeting, Annual General Meeting– Extraordinary General Meeting – Board Meeting - Resolutions, Minutes, Quorum and Proxy – ***Winding up – Modes***. Corporate Governance in Indian Scenario– need– importance– Clause49 (listing requirements) National Company Law Tribunal and Appellate Tribunal.

***Highlighted Content offered in Blended Mode**

Text Book

S.No	Author Name	Title of the Book	Publisher	Year and edition
1	Kapoor N.D	Company Law & Secretarial Practice	Sultan Chand & Sons, New Delhi	Revised Edition 2020
2	Gogna P.P.S	A Textbook of Company Law	Sultan Chand & Sons, New Delhi	Revised Edition 2016

Reference Books

S.No	Author Name	Title of the Book	Publisher	Year and edition
1	Bahi J.C	Secretarial Practice in India Practices	N.M. Tripathi(p) Ltd	2016 th edition
2	Ravi Puliani & Mahesh Puliani	Companies Act, 2013 (As amended by the Companies Amendment Act 2015)	Jain Book agency	23 rd edition, 2016

Pedagogy

- Lecture, Assignment, Group Discussion, PowerPoint Presentation and Seminar

Course Designers:

1. Dr.M.Deepalakshmi,
2. R.LakshmiPriya

Course Number	Course Name	Category	L	T	P	Credit
EC22CP3	COMPUTER APPLICATION PRACTICAL-III DATABASE PROGRAMMING	Practical	-	-	60	1

Preamble

To enhance practical knowledge in Database Management

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Relate the database application environment and queries using built-in functions and operators	K1
CLO2	Enumerate and demonstrate the database using Libre Base & SQL	K2

CLO3	Illustrate data definition and manipulation languages in SQL	K3
CLO4	Analyse constraints on a database using RDBMS	K4

Mapping with Programme Learning Outcomes

CLOS	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	S	S	S	L
CLO2	S	S	S	S	L
CLO3	S	S	S	S	L
CLO4	S	S	S	S	L

S-Strong; M-Medium; L-Low

Syllabus

LIBRE -BASE

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 3-7 are to be worked out and executed using Oracle-SQL and MS- SQL Server

3. Data Definition Language

Table: **Student**

Reg no	number(5) primary key
Stud name	varchar2(15)
Gender	char(6)
Dept name	char(25)
Address	char(25)
Percentage	number(4, 2)

Queries:

- 1 To create a table
- 2 To describe a table
- 3 To alter a table
- 4 To drop a table
- 5 To truncate a table

4. Data Manipulation Language

Table: **Student**

Reg no	number(5) primary key
Stud name	varchar2(15)
Gender	char(6)
Dept name	char(25)
Address	char(25)
Percentage	number(4, 2)

Queries:

- i. To insert values
- ii. To retrieve records
- iii. To update records
- iv. To delete records

5. 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:

- i. Insert values and display the records
- ii. Display sum, maximum amount of basic pay
- iii. List the name of the clerks working in the department 20
- iv. Display name that begins with "G"
- v. List the names having "I" as the second character
- vi. List the names of employees whose designation are "Analyst" and "Salesman"
- vii. List the different designation available in the Employee table without duplication (distinct)

6. Create a table "Company" with the following fields and insert the values for 10 employees.

Comp id	number(6) primary key
Comp name	varchar2(15)not null
Proprietor	varchar2(15)not null
Address	varchar2(25)not null
Sup name	varchar2(15)

No of empl	number(4)
GP Percent	number(6, 2)

Queries:

- i. Display all the records of the company which are in ascending order of GP Percent.
- ii. Display the name of the company whose supplier name is "Telco".
- iii. Display the details of the company whose GP Percent is greater than 20 & order by GP Percent.
- iv. Display the details of the company having the employee ranging from 300 to 1000.
- v. Display the name of the company whose supplier is same as the "Tata".

7. 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)
Rate per unit	number (8,2)
Totamt	number(8, 2)

Queries:

- i. Using update statements calculate the total amount and then select the record.
- ii. Select the records whose unit of measure is " Kg".
- iii. Select the records whose quantity is greater than 10 and less than or equal to 20.
- iv. Calculate the entire total amount by using sum operation.
- v. Calculate the number of records whose unit price is greater than 50 with count operation.

8. Create the table Payroll with the following fields and insert the values:

Table: **Payroll**

pno	number(8)
Empname	varchar2(8)
Dept	varchar2(10)
Basic pay	number(8, 2)
HRA	number(6, 2)
DA	number(6, 2)
PF	number(6, 2)
Net pay	number(8, 2)

Queries:

- i. Update the records to calculate the net pay.
- ii. Arrange the records of the employees in ascending order of their net pay.
- iii. Display the details of the employees whose department is "Sales".
- iv. Select the details of employees whose HRA \geq 1000 and DA \leq 900.
- v. Select the records in descending order.

9. Create a table Deposit and Loan with the following fields:

Table: **Deposit**

Acc no	number(3)
Account Type	varchar2(6)
Branch Name	varchar2(15)
Cust name	varchar2(20)
Balance amt	varchar2 (10)

Table: **Loan**

Loan no	number(5)
Bname	varchar2(15)
Custname	varchar2(30)
Loanamt	number(10)

Queries:

- i. Insert the records in to the table.
- ii. Describe the structure of the table.
- iii. Display the records of Deposit and Loan.
- iv. Find the number of loans with amount between 10000 and 50000.
- v. List in the alphabetical order the names of all customers who have a loan at the Coimbatore branch.
- vi. Find the average account balance at the Coimbatore branch.
- vii. Update deposits to add interest at 5% to the balance.
- viii. Arrange the records in descending order of the loan amount.
- ix. Find the total amount of deposit in "Trichy" branch.

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10. Create the course and batch table with following fields

Table: **Course**

Course no	number(5) primary key
Course name	varchar2(20)
Fees	Number (8,2)

Table: **Batch**

Batch no	number(5) primary key
Course no	number(5)foreign key
Start date	date
Duration	varchar2(15)

Queries:

- i. Insert values and display the records
- ii. Display the records from batch table whose Course no is “9”
- iii. Display the Course no, Course name for the batch starting from “25June2000”
- iv. List Batch no for the batch starting before “30thJune2001” and after “December2001”
- v. List the details of the batch who have joined before the end of “September 2001”

11. Create Employee and Department table with following fields

Table: **Employee**

E no	number(5) primary key
E name	varchar2(20)not null
Dept no	number(2)not null
Desig	char(10) not null
Sal	number(9, 2)not null
Comm.	number(7,2)null
PF	Number (9,2)

Table: Department

Dept no	varchar2 (15) primary key
Dept name	varchar2(15)

Queries:

- i. Display the details of department table
- ii. List the name, salary and PF amount of all the employees(PF is calculated as 10% of salary)
- iii. List the department numbers and number of employees in each department (Group by)
- iv. List the average salary from each job excluding managers
- v. List the jobs and the number of employees in each job. The result should be in descending order of the number of employees
- vi. List the employees who are eligible for 5% commission whose salary >25000
- vii. List the names of the employees who are not "managers"

12. Create Employee Salary and Department table with following fields

Table: **Employee_Salary**

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
Shift	Varchar2(15)

Table:Department

Deptno	varchar2 (15) primary key
Deptname	varchar2(15)

Queries:

- i. List the department number and the total salary payable in each department
- ii. List the total salary, maximum and minimum salary and the average salary of employees designation wise
- iii. Display the emp no, name whose shift is “FN”
- iv. List average salary for all departments employing more than five people
- v. List jobs of all the employees where maximum salary is greater than or equal to 5000(having)
- vi. Raise employee salary by 0.15 for the employees working as “programmers”
- vii. Delete the records where commission is “null”
- viii. List the average salary and number of employees working in the department “20”

13. Create Library with the following fields

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

Queries:

- i. Display the author name, price of tax book
- ii. Display the price of book banking
- iii. Display the count of category “commerce”
- iv. List the book details in ascending order of price (order by)
- v. List the book details in descending order of book no and price (order by)

Pedagogy

➤ Lecture, Demo in System

Course Designers:

1. Dr.M.Sumathi
2. Mrs.K.Ilavarasi

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
BP22SBP1	SBS - PROGRAMMING WITH PYTHON	SBS PRACTICAL	-	4	41	3

Preamble

To enable the students

- To enhance practical knowledge in Python Programming
- To understand the syntax and techniques in Python programming

Course Learning Outcomes

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

CLO Number	CLO Statement	Knowledge Level
CLO1	Define the basic syntax and statements of Python programming	K1
CLO2	Relate the various decision making and construct statement of Python programming.	K2
CLO3	Apply the concepts of Lists and built-in functions	K3
CLO4	Analyse the usage of string functions and implementing file concepts	K4

Mapping with Programme Learning Outcomes

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
CLO1	S	L	S	S	M
CLO2	S	S	S	S	M
CLO3	S	S	S	S	M
CLO4	S	S	S	S	M

S- Strong; M-Medium; L-Low

Programming with Python BP22SBP1 (45 hrs)

1. Python program using conditional statements
2. Python program using functions
3. Python program to do arithmetical operations
4. Python program to swap two variables
5. Python Program to Check if a Number is Positive, Negative or Zero
6. Python Program to Find the Factorial of a Number
7. Python Program to Display the multiplication Table
8. Python program to display Calendar
9. Python Program implementing Tuples
10. Python Program using Lists
11. Python Program to Sort Words in Alphabetic Order
12. Python Program to concatenate two strings
13. Python program to print the sum of all elements in an array
14. Python program using strings and their built-in functions.
15. Python program implementing file concepts

Pedagogy

- Lecture, Demo in System.

Course Designers:

1. Mrs M.Prem Grace
2. Dr.J.Rini Mercy

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P	CREDIT
NM22UHR	UNIVERSAL HUMAN VALUES AND HUMAN RIGHTS	AEC	30	-	-	2

This course aims at making learners conscious about universal human values in an integral manner, without ignoring other aspects that are needed for learner's survival at hardships and personality development.

Objectives : The present course deals with meaning, purpose, and relevance of universal human values and how to inculcate and practice them consciously to be a good human being and realise one's potentials.

Unit I :Introduction to value Education:

5 Hours

Education system in India, value erosion at various levels-personal, family, society, national and international, Values-concept and need, Types of values- personal, family and society, importance of value education , Incorporating Universal Human Values in Higher Education .

Unit II Introduction to Universal Values

6 Hours

Introduction to Universal Values: Introduction, needs and basic understanding.

Universal Values-Love. truth, non violence, peace and righteousness.

Love : Need of Love, Cultivating Love, Value aspects of Love. **Peace:**

Approaches to peace, Conflict – prevention and resolution, Fostering Culture of Peace in the Classroom.

Truth: Universal truth, Importance of Truth, Benefits of Truthfulness.

Nonviolence: Need, Gandhian Principles of Non-violence , Non violence - Its application in handling today's conflict, Six Guidelines to Carry Out Nonviolent Action, ways to promote principles of non-violence.

Righteousness (Dharma): Meaning, functioning of Dharma, Characteristics of Dharma, Dharma of a Student, Practicing Dharma in daily life.

Unit III: Promoting Universal Human Values

6 Hours

Harmony in the Human Being: Understanding the Human Being as Co-existence of Self ('I') and Body, Discriminating between the Needs of the Self and the Body, The Body as an Instrument of 'I', Understand Harmony in the Self ('I'), Harmony of the Self ('I') with the Body.

Harmony in the Family and Society: Harmony in the Family - the Basic Unit of Human Interaction, Values in Human-to-Human Relationships, 'Trust' – the Foundational Value in Relationships, 'Respect' – as the Right Evaluation, Understand Harmony in the Society.

Harmony in the Nature (Existence): Understand Harmony in the Nature, Interconnectedness, Self-regulation and Mutual Fulfillment among the Four Orders of Nature, Realizing 'Existence is Co-existence' at All Levels, The Holistic Perception of Harmony in Existence

Unit IV Holistic Well-Being

7 Hours

Influence of universal human values on holistic wellbeing – Definition of well-being (state of being comfortable, healthy, happy and equanimity) - Types of WellBeing : Hedonic (Subjective) and Eudaimonic (Psychological) - 8 Pillars of Holistic Wellness- (Physical, Emotional, Social, Spiritual, Intellectual, Occupational, Financial, Environment) – Resilience: Meaning and definition of Resilience - Learning from setbacks , well-being and resilience.

Unit V: Indian Constitutional Values

6 Hours

Human Rights: Meaning, characteristics of human rights, Human Rights and UNO, UDHR- Universal Declaration of Human Rights, Indian Constitution- Preamble, Fundamentals of Rights, fundamental duties, Right to Information Act (RTI), National Human Rights Commission (NHRC), State Human Rights Commission, Tamil Nadu.

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2. **Narayan, R.S.,** A Text Book on Professional Ethics and Human Values, New Age International Publishers, New Age International(P) Ltd, New Delhi, 2006.
3. **Norman, R.,** the Moral Philosophy-An Introduction to Ethics, Oxford University Press, Oxford, 1998.
4. **Nicotera, N., & Laser-Maira, J. A. (2017).** *Innovative Skills to Support Well-Being and Resiliency in Youth.* Oxford University Press.

5. **Pradeep Kumar, Raman Charla**, Human Values & Professional Ethics, Paramount Publishing House, Hyderabad, 2013.
6. **Susairathinam, A. A. (2020)**. Lived experiences of separated women in Tamil Nadu, India: Psychological well-being. *Indian Journal of Positive Psychology*, 11(2), 93–104.

Activities:

- Quiz - **At the end of each session**
 Assignment - **After completion of each unit**
 Project Submission

COURSE NUMBER	COURSE NAME	CATEGORY	L	T	P
JOB22TA	TALLY ESSENTIAL	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 course will help you understand how to perform basic to intermediate Accounting, Inventory and Basic Taxation (GST, TDS), and Simplification of Company Books of Accounts to name a few. The practical applications will be done on the new Tally Prime software to keep you at par with the new releases.

CHAPTER WISE DETAILS		
S.No	Title	Description
1	Fundamentals of Accounting	This chapter summarizes the Fundamentals of Accountancy, starting with the accounting terms, concepts, right up to the double entry system of accounting. It explains the need and usage of Golden Rules of Accounting in the books of accounting and recording the business transactions.
2	Introduction to TallyPrime	This introductory chapter on accounting using Tally explains how simple it is to download and install Tally in the system. This chapter helps you understand the simplest way of creating a company and the company features and configurations.
3	Maintaining Chart of Accounts	This chapter shows you how simple it is to create, alter and display the Chart of Accounts such as Ledgers, Groups, Stock Items and Units of Measure Creation.
4	Recording and	This chapter covers how to record transactions such as

	Maintaining Accounting Transactions	Receipt, Contra, Payment, Purchase, Sales, Debit Note, Credit Note, and Journal Vouchers with practical scenarios
5	Banking	This chapter covers the basic Banking Feature, Cheque Printing, Bank Reconciliation, and Generating Deposit Slips including Payment Advice.
6	Generating Financial Statements and MIS Reports	This chapter covers all MIS reports in Tally; Trail Balance, Balance Sheet, Profit and Loss account, Cash Flow Statement, Ratio Analysis, Daybook, Receipts and Payments, Purchase and Sales Register including Inventory Reports.
7	Data Security	This chapter covers Securing Financial Information of the Company, Creating Security Control, User Roles, Creation of Users and Change User.
8	Company Data Management	This chapter covers how to securely take company data and restore without any data loss.
9	Goods and Services Tax	The chapter includes the introduction of GST, GST in TallyPrime, Recording GST compliant transactions, Input Tax Credit Set Off against Liability, GST Tax Payment and Generating GST Returns for Regular Dealer in Tally.
10	Storage and Classification of Inventory	This chapter helps you understand the meaning and types of inventories. Also covers the creation of inventory masters such as Stock Groups, Stock Category, Warehouse and Batches.
11	Accounts Receivable and Payable Management	This chapter covers the 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 along with Bill Settlement and Credit Limit feature.
12	Purchase and Sales Order Management	This chapter covers Management of Sales and Purchase Cycle, Placing an Order, Handling Rejections, Raising an Invoice against the order and complete it with receipts and payments
13	Tracking Additional Costs of Purchase	This chapter covers how to maintain additional costs incurred on purchase of stock.
14	Cost/Profit Centres Management	This chapter covers how to allocate expenses and incomes to different cost unit of the organization, automation of allocation of cost centre by creating

		cost centre classes in Tally and updating the reports instantly, once after recording the transactions.
15	Budgets and Scenarios	This chapter covers how to maintain Budgets & Scenario Management in Tally
16	Generating and Printing Reports	This chapter covers how to generate and print all Books and Registers in Tally including Inventory Reports.
17	Goods and Services Tax	The chapter includes Recording GST-compliant transactions, E-Way Bill Report in Tally, Input Tax Credit Set Off against Liability, GST Tax Payment amongst other topics.