

## **BACHELOR OF COMMERCE (COMPUTER APPLICATIONS)**

### **VISION**

To synthesize the energy of the stakeholders for international recognition in the field of commerce with computer applications.

### **MISSION**

- To enable the students to play a vital role in the field of commerce with digitalization.
- To provide a robust platform to enhance technical, accounting and business skills for developing Computer based solutions for business problems.

### **PROGRAMME EDUCATIONAL OBJECTIVES (PEO)**

**PEO 1:** To impart and to inculcate the ethical values in youth facing the modern-day challenges in commerce and business.

**PEO 2:** To provide the knowledge on the role played by financial and non-financial organization which support the business system.

**PEO 3:** To understand the use of software packages in day to day business activities by enhancing the computing skills.

### **PROGRAMME OUTCOMES (PO)**

After completion of the programme the students will be able to

**PO 1:** Demonstrate progressive learning of various tax issues and tax forms related to individuals.

**PO 2:** Acquire knowledge in setting up a computerized set of accounting books for Business.

**PO 3:** Create the domain development and impart the role of accounting in society and business.

**PO 4:** Apply relevant financial accounting career skills, both quantitative and qualitative knowledge to develop their future careers in business.

**PO 5:** Gather proficiency skills to engage in competitive exams, CA, CS, ICWA and other courses.

### **PROGRAMME SPECIFIC OUTCOMES (PSO)**

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

**PSO1:** Critically apply broad theoretical finance knowledge and skills to inform accounting and management planning.

**PSO2:** Analyze accounting, taxation practices and decisions using theoretical and technical knowledge of regulatory, legal requirements and ICT in business environment.

**PSO3:** Apply business knowledge, technical competencies and critical judgments to make recommendations for business planning.

**PSO4:** Make use of the information about finance and accounting rules in the business perspective.

**PSO5:** Acquire proficiency and knowledge to achieve an admirable career.

### **REGULATIONS**

#### **ELIGIBILITY FOR ADMISSION TO THE PROGRAMME**

Candidate for admission to the first year of the UG degree programme shall be required to have passed the higher secondary examination (Academic or Vocational) conducted by the Govt. of Tamil Nadu in the relevant subjects or other examinations accepted as equivalent thereto by the Syndicate, subject to such other conditions as may be prescribed therefor.

#### **DURATION OF THE PROGRAMME**

The course shall extend over a period of three years comprising of six semesters with two semesters in one academic year. There shall not be less than 90 working days for each semester. Examination shall be conducted at the end of every semester for the respective subjects. Each semester have 90 working days consists of 6 teaching hours per working day. Thus, each semester has 540 teaching hours and the whole programme has 3240 teaching hours.

#### **MAXIMUM DURATION FOR THE COMPLETION OF THE PROGRAMME**

The maximum duration for completion of the UG programme shall not exceed 12 Semester.

**SCHEME OF EXAMINATION**

Subject Code	Subjects	Hrs	Exam Dur Hrs	Maximum Marks			Credit Points
				CA	CE	Total	
<b>First Semester</b>							
<b>Part - I</b>							
18UTALB101	Tamil I /	5	3	25	75	100	3
18UHILB101	Hindi I /						
18UFRLB101	French I						
<b>Part - II</b>							
18UENLB101	English-I	5	3	25	75	100	3
<b>Part - III</b>							
18UCCM101	Core I: Fundamentals of Accounting	6	3	25	75	100	5
18UCCM102	Core II: Fundamentals of Computer and Office Automation	5	3	25	75	100	3
18UCCA101	Allied I: Business Economics	5	3	25	75	100	4
18UCCMP101	Core Practical I : Package for Business Automation	2	3	40	60	100	2
<b>Part - IV</b>							
18UVE101	Value Education-I: Yoga	2	3	25	75	100	2
		<b>30</b>					<b>22</b>
<b>Second Semester</b>							
<b>Part - I</b>							
18UTALB201	Tamil II/	5	3	25	75	100	3
18UHILB201	Hindi II/						
18UFRLB201	French II						
<b>Part - II</b>							
18UENLB201	English-II	5	3	25	75	100	3
<b>Part - III</b>							
18UCCM201	Core III: Financial Accounting	6	3	25	75	100	5
18UCCM202	Core IV: Accounting Package	5	3	25	75	100	3
18UCCA201	Allied II: Indian Economy	5	3	25	75	100	4
18UCCMP201	Core Practical II: Accounting Package	2	3	40	60	100	2
<b>Part - IV</b>							
18UVE201	Value Education-II: EVS	2	3	25	75	100	2
		<b>30</b>					<b>22</b>

Subject Code	Subject	Hrs	Exam Dur	Maximum Marks			Credit Points
				CA	CE	Total	
<b>Third Semester Part - III</b>							
18UCCM301	Core V: Company Accounts	6	3	25	75	100	5
18UCCM302	Core VI: Business Management	5	3	25	75	100	4
18UCCM303	Core VII: Visual Basic	5	3	25	75	100	3
18UMACCA301/ 18UBACCA301	Allied- III: Business Mathematics and Operations Research / Entrepreneurial Development	4	3	25	75	100	4
18UCCMP301	Core Practical III: Visual Basic	2	3	40	60	100	2
<b>Part - IV</b>							
	NMEC I	2	3	25	75	100	2
18UCCSB301	SBC I: Banking Law	3	3	25	75	100	2
<b>Non Credit</b>							
18ULS301	Career Competency Skill I	1		-	-	-	-
	Add on Course	2	3	-	100	100	-
		<b>30</b>					<b>22</b>
<b>Fourth Semester Part - III</b>							
18UCCM401	Core VIII: Advanced Company Accounts	6	3	25	75	100	5
18UCCM402	Core IX: Business Law	5	3	25	75	100	4
18UCCM403	Core X: Principles of Web Designing	5	3	25	75	100	3
18UBACCA401/ 18UMACCA401	Allied IV: Business Statistics / Human Resource Management	4	3	25	75	100	4
18UCCMP401	Core Practical IV: Web Designing	2	3	40	60	100	2
<b>Part - IV</b>							
	NMEC II	2	3	25	75	100	2
18UCCSB401	SBC II: Marketing Management	3	3	25	75	100	2
<b>Non Credit</b>							
18ULS401	Career Competency Skill II	1	3	-	-	-	-
	Add on Course	2	3	-	100	100	-
		<b>30</b>					<b>22</b>

Subject Code	Subject	Hrs	Exam Dur	Maximum Marks			Credit Points
				CA	CE	Total	
<b>Fifth Semester</b>							
<b>Part - III</b>							
18UCCM501	Core XI: Cost Accounting	5	3	25	75	100	5
18UCCM502	Core XII: Auditing Theory and Practice	5	3	25	75	100	3
18UCCM503	Core XIII: Income Tax - I	5	3	25	75	100	5
18UCCM504	Core XIV: Database Management Systems	5	3	25	75	100	3
18UCCEL501 / 18UCCEL502	Elective I	4	3	25	75	100	4
18UCCMP501	Core Practical V: RDBMS Package	2	3	40	60	100	2
<b>Part - IV</b>							
18UCCSB501	SBC III: Fundamentals of Business Research	3	3	25	75	100	2
<b>Part - V</b>							
18UCCE501	Extension Activity	-		-	-	-	2
<b>Non Credit</b>							
18ULS501	Career Competency Skill III	1	3	-	-	-	-
		<b>30</b>					<b>26</b>
<b>Sixth Semester</b>							
<b>Part - III</b>							
18UCCM601	Core XV: Management Accounting	5	3	25	75	100	5
18UCCM602	Core XVI: Income Tax - II	5	3	25	75	100	5
18UCCM603	Core XVII: Electronic Commerce	4	3	25	75	100	3
18UCCEL601 / 18UCCEL602	Elective II	4	3	25	75	100	4
18UCCMP601	Core Practical - VI: Multimedia Lab	2	3	40	60	100	2
18UCCMP602	Core Practical - VII: Commerce Practical	3	3	40	60	100	2
18UCCPR601	Project & Viva voce	3	3	40	60	100	3
<b>Part - IV</b>							
18UCCSB601	SBC IV: Financial Management	3	3	25	75	100	2
<b>Non Credit</b>							
18ULS601	Career Competency Skill IV	1	3	-	-	-	-
		<b>30</b>					<b>26</b>

**ELECTIVE I**

(Student shall select any one of the following subject as Elective in fifth semester)

S.No	Semester	Course Code	Name of the Subject
1	V	18UCCEL501	Indirect Tax
2	V	18UCCEL502	Business Environment

**ELECTIVE II**

(Student shall select any one of the following subject as Elective in sixth semester)

S.No	Semester	Course Code	Name of the Subject
1	VI	18UCCEL601	Company Law
2	VI	18UCCEL602	Indian Financial System

**NON MAJOR ELECTIVE COURSE**

The department offers the following two papers as Non Major Elective Course for other than the Commerce students.

S.No	Semester	Course Code	Name of the Subject
1	III	18UCCNM301	Salesmanship and Advertising
2	IV	18UCCNM401	E-Banking

**Add-on Course (Banking and Insurance Management)**

Sl.No	Sem	Course Code	Title	Duration
1	III	18UCCAC301	Modern Banking	25 Hrs
2	IV	18UCCAC401	Insurance Management	25 Hrs

**Advanced Learners Course (ALC)**

S.No	Semester	Course Code	Name of the Subject	Credits
1	IV	18UCCAL401	Investment Management	2
2	IV	18UCCAL402	Financial Markets	2
3	IV		MOOCs, NPTEL, SWAYAM and CEC	2
4	V	18UCCAL501	International Marketing	2
5	V	18UCCAL502	Management Information System	2
6	V		MOOCs, NPTEL, SWAYAM and CEC	2

<b>NPTEL</b>	:	National Programme on Technology Enhanced Learning
<b>SWAYAM</b>	:	Study Webs of Active -Learning for Young Aspiring Minds
<b>MOOC</b>	:	Massive Open Online Courses
<b>CEC</b>	:	Consortium for Educational Communication

**CRITERIA FOR COURSE COMPLETION**

Students shall complete:

- Language papers (Tamil/Hindi/French and English) in I and II semester.
- Value Education courses in I and II semesters.
- Allied courses in I, II, III and IV semesters.
- Elective courses in V and VI semesters
- SBC in III, IV, V and VI Semesters
- Non Major Elective Course in the third and fourth semesters.
- Extension activity in V semester.
- Add on Course in III and IV semester

**TOTAL CREDIT DISTRIBUTION**

Components	Subjects	No. of Subjects x Marks	Total	Credits x Papers	Credits
Part - I	Tamil	2 x 100 =	200	3 x 2 papers	06
Part - II	General English	2 x 100 =	200	3 x 2 papers	06
Part - III	Core	17 x 100 =	1700	5 x 8 papers	40
				4 x 2 papers	08
				3 x 7 papers	21
	Project	1 x 100 =	100	3 x 1 paper	03
	Core Practical	7 x 100 =	700	2 x 7 papers	14
	Elective	2 x 100 =	200	4 x 2 papers	08
	Allied	4 x 100 =	400	4 x 4 papers	16
Part - IV	VE (Yoga, EVS)	2 x 100 =	200	2 x 2 papers	04
	SBC	4 x 100 =	400	2 x 4 papers	08
	NMEC	2 x 100 =	200	2 x 2 papers	04
Part - V	Extension Activity	-	-	2 x 1 activity	02
<b>Total</b>		<b>43 x 100 =</b>	<b>4300</b>		<b>140</b>

18UTALB101	Tamil - I:படைப்பிலக்கியங்கள்	பருவம் - I	
<b>இப்பாடத்திட்டத்தின் நோக்கங்களாவன</b> 1. தமிழ்க்கவிதைகளைஅறிமுகம் செய்தல் மற்றும்எழுதக் கற்றுக் கொடுத்தல். 2. சிறுகதைகளின் வழி சமூகநிகழ்வுகளைக் கூறல். 3. உரைநடை, இலக்கியவரலாறு, இலக்கணங்களைஅறிமுகம் செய்தல்.			
<b>Credits: 3</b>		<b>Total Hours: 50</b>	
UNIT	CONTENTS	Hrs	CO
I	<b>கவிதைகள்</b> அ. பொன்.கண்ணகி - வடிகால்கள் - காலம் மாறிப் போச்சு. ஆ. வைரமுத்து - தண்ணீர் தேசம் - கடல். இ. வெ.இறையன்பு- பூபாளத்திற்கொருபுல்லாங்குழல் - சருகுகள் சலசலக்கின்றன ஈ. ஏதேனும் ஒருதலைப்பின் கீழ் புதுக்கவிதைஎழுதக்கற்றுக்கொடுத்தல்.	10	CO1
II	<b>சிறுகதைகள்</b> அ. பாரததேவி - படிப்பேபடிக்கட்டுகளாகி ஆ. கு.அழகிரிசாமி - ராஜா வந்திருக்கிறார். இ. ஜெயகாந்தன் - பொம்மை ஈ. ஏதேனும் ஒருதலைப்பின் கீழ் சிறுகதைஎழுதக் கற்றுக்கொடுத்தல்.	10	CO2
III	<b>உரைநடை</b> அ. பா.ஆனந்தகுமார் - இலக்கியமும் பண்பாட்டுமரபுகளும் - உடற்கல்வி ஆ. கல்கி - எம்.எல்.ஏ. கைதிகள்,கல் சொன்னகதை.	10	CO3
IV	<b>இலக்கியவரலாறு</b> அ. கவிதைவரலாறு-மரபுக்கவிதை,புதுக்கவிதை,ஹைக்கூ கவிதை. ஆ. உரைநடையின் தோற்றம் வளர்ச்சி. இ. சிறுகதையின் தோற்றம் வளர்ச்சி. ஈ. புதினத்தின் தோற்றம் வளர்ச்சி.	10	CO4
V	<b>இலக்கணம்</b> அ. பகுபதஉறுப்பிலக்கணம் ஆ. யாப்பிலக்கணம் (அசை,சீர்,தளை,அடி- வகைகள்) இ. விண்ணப்பம்,அலுவலகம் சார்ந்தகடிதங்கள் எழுதக் கற்றுக் கொடுத்தல்.	10	CO5
<b>Text Book:</b>			
1	தமிழ்த்துறைவெளியீடு,கே.எஸ்.ரங்கசாமிகலைஅறிவியல் கல்லூரி (தன்னாட்சி),திருச்செங்கோடு- 637 215.		

### COURSE OUTCOMES (CO)

இப்பாடத்தைக் கற்பதன் வாயிலாகமாணவர்கள் பெறும் பயன்களாவன:

CO1	கவிதைஎழுதக் கற்றல்.
CO2	சிறுகதைகள் வழி சமூகத்தினைப் புரிந்துகொள்ளுதல்.
CO3	ஊரைநடைஅமைப்பைபுரிந்துகொள்ளல்.
CO4	கவிதை,உரைநடை,சிறுகதைதோற்றம்,வளர்ச்சிகுறித்துஅறிதல்.
CO5	பதத்தின் உறுப்புகள்,செய்யுள் உறுப்புகள்,கடித வகைகள் ஆகியவற்றைஅறிதல்



18UENLB101	GENERAL ENGLISH - I	SEMESTER - I	
<b>Course Objectives</b>			
The course aims			
<ul style="list-style-type: none"> <li>To enhance the vocabulary of the students.</li> <li>To improve the language skills of the students.</li> </ul>			
<b>Credits: 3</b>		<b>Total Hours: 50</b>	
UNIT	CONTENTS	Hrs	CO
I	<b>PROSE</b> A.G.Gardiner- On Habits <b>GRAMMAR</b> Noun- Singular or Plural Agreement of verb and subject Fairly and rather <b>COMMUNICATION SKILLS</b> Paragraph Writing	10	CO1
II	<b>SHORT STORY</b> Leo Tolstoy-How Much Land Does a Man Need? <b>GRAMMAR</b> The Articles Adverbial use of no, not and noun Negative verbs <b>COMMUNICATION SKILLS</b> Letter Writing	10	CO2
III	<b>PROSE</b> Stephen Leacock-With the Photographer <b>GRAMMAR</b> Concord of Nouns, Pronouns and Possessive Adjectives Difficulties with Comparatives and Superlatives <b>COMMUNICATION SKILLS</b> Dialogue Writing	10	CO3
IV	<b>POETRY</b> Sonnet CXVI <b>GRAMMAR</b> Confusion of Participles: Active voice and Passive voice Prepositions <b>COMMUNICATION SKILLS</b> Sentence Sequence	10	CO4
V	<b>SHORT STORY</b> O.Henry- The Gift of the Magi	10	CO5

	<p><b>POETRY</b> John Donne –A Hymn to God the Father</p> <p><b>GRAMMAR</b> <b>Tenses</b> Simple and progressive(continuous) forms of present tense Simple and progressive (continuous)forms of past tense The perfect tense The progressive form of the perfect Tenses in adverb clauses referring to the future Tenses in adjective clauses referring to the future</p>		
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**Text Book:**

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|---|---|
| 1 | <i>Mohammad Aslam and TakA.H.</i> 2009. <b>Experience and Emotion, An Anthology of Prose, Poetry and Fiction.</b> Chennai Foundation Press Chennai. |
|---|---|

**Reference Books:**

- |   |  |
|---|--|
| 1 | <i>Wood.F.D.</i> 2010. <b>A Remedial English Grammar for Foreign Students.</b> Macmillan Publishers India Ltd., Chennai. |
| 2 | <i>FarhathullahT.M.</i> 2006. <b>Communication Skills for Undergraduates.</b> Publishers RBA Publications, Chennai.      |

**COURSE OUTCOMES (CO)**

After completion of the course, the students will be able to

<b>CO1</b>	Know the different parts of genres in English
<b>CO2</b>	Trace the famous authors of English
<b>CO3</b>	Enrich grammar knowledge
<b>CO4</b>	Stimulate their writing skills
<b>CO5</b>	Deserve appreciation for their communication

<b>18UCCM101</b>	<b>CORE I: FUNDAMENTALS OF ACCOUNTING</b>	<b>SEMESTER - I</b>	
<p>Note: Distribution of Marks - Problem 80% and Theory 20%</p> <p><b>Course Objectives</b></p> <p>The course aims</p> <ul style="list-style-type: none"> <li>To make the students to understand the basic accounting concepts and conventions applied in the competitive business world.</li> <li>To understand various accounting treatments relating to final accounts, average due date, account current and bank reconciliation statement.</li> <li>To know accounting software easily.</li> </ul>			
<b>Credits : 5</b>		<b>Total Hours: 50</b>	
<b>UNIT</b>	<b>CONTENTS</b>	<b>Hrs</b>	<b>CO</b>
<b>I</b>	Introduction - Advantages and Limitations of Accounting - Accounting Concepts and Conventions - Journal - Ledger - Subsidiary books - Cash Book, Purchase Book, Sales Book - Trail Balance.	<b>10</b>	<b>CO1</b>
<b>II</b>	Final Accounts of a Sole Trader - Trading Account, Profit and Loss Account and Balance sheet with adjustments - Differences between Trial Balance and Balance sheet	<b>10</b>	<b>CO2</b>
<b>III</b>	Fire Insurance Claims - Loss of Stock - Meaning - Average Clause - Calculation of Total Stock and Claim on the date of fire - Bank Reconciliation Statement - difference between Pass Book and Cash book - Preparation of Bank Reconciliation Statement	<b>10</b>	<b>CO3</b>
<b>IV</b>	Average Due Date - Meaning - Advantages of Average Due Date - Calculation of Average Due Date - Meaning of and need for Account Current - Product, Forward, Backward and Daily Balance Methods - Preparation of Account Current	<b>10</b>	<b>CO4</b>
<b>V</b>	Depreciation on Fixed Assets - Causes of Depreciation - Methods of Depreciation - Difference between Straight Line Method and Written Down Value Method - Problems on Straight Line Method and Written Down Value Method - Changes in methods of Calculation - Provisions and Reserves.	<b>10</b>	<b>CO5</b>

<b>Text Books</b>	
1.	<i>Reddy, T.S. and Murthy, A.</i> 2017 <b>Financial Accounting</b> . [Seventh Edition]. Margham Publications, Chennai.
2.	<i>Gupta, R.L. and Gupta, V.K.</i> 2012. <b>Financial Accounting</b> . [Tenth Revised Edition]. Sultan Chand & Sons, New Delhi.
<b>Reference Books</b>	
1.	<i>Jain, S.P and Narang, K.</i> 2005. <b>Financial Accounting</b> . [Fifth Edition]. Kalyani Publishers, Ludhiana.
2.	<i>Shukla, M.C. and Grewal, T.S.</i> 2007. <b>Advanced Accountancy</b> . [Fifth Edition]. S.Chand & Company, New Delhi.

**COURSE OUTCOMES (CO)**

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

<b>CO1</b>	understand the basic accounting concepts, conventions and prepare the journal, ledger, subsidiary books and trial balance.
<b>CO2</b>	prepare the final accounts of sole trader with adjustments.
<b>CO3</b>	calculate the stock and claims on date of fire and prepare bank reconciliation statement.
<b>CO4</b>	find out the average due date and prepare bank reconciliation statement account current.
<b>CO5</b>	prepare asset account and depreciation accounts under straight line and written down value methods.

**MAPPING**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	H	L	L	M
<b>CO2</b>	H	H	H	L	M
<b>CO3</b>	M	M	L	L	L
<b>CO4</b>	H	M	L	L	L
<b>CO5</b>	M	H	M	L	L

H-High; M-Medium; L-Low

18UCCM102	<b>CORE II: FUNDAMENTALS OF COMPUTER AND OFFICE AUTOMATION</b>	<b>SEMESTER - I</b>	
<b>Course Objectives</b>			
The course aims			
<ul style="list-style-type: none"> <li>To give students an in-depth understanding of why computers are essential components in business, education and society.</li> <li>To provide hands-on use of Microsoft Office 2007 applications Word, Excel, Access and PowerPoint.</li> <li>To completion of the assignments will result in MS Office applications knowledge and skills.</li> <li>To provide the skills for developing MS Office applications.</li> </ul>			
<b>Credits : 3</b>		<b>Total Hours: 50</b>	
<b>UNIT</b>	<b>CONTENTS</b>	<b>Hrs</b>	<b>CO</b>
<b>I</b>	<b>Introduction to Computers:</b> Types of Computers - Characteristics of Computers. <b>Classification of Digital Computer Systems:</b> Microcomputers-Minicomputers-Mainframes-Supercomputers- Network computers. <b>Memory Units:</b> RAM- ROM - PROM - EPROM - EEPROM- Flash Memory. <b>Auxiliary Storage Devices:</b> Magnetic Tape - Hard Disk - Floppy Disk - Optical Disk - Magneto-Optical (MO) Drives. <b>Input devices:</b> Keyboard- Mouse-Trackball- Joystick-Digitizing Tablet- Scanners- Digital Camera- Magnetic Ink Character Recognition (MICR) - Optical Character Recognition (OCR) - Optical Mark Recognition (OMR)- Speech Input Devices- Touch Screen- Touch Pad- Light Pen. <b>Output Devices:</b> Monitor - Classification of Monitors - Based on Color - Classification of Monitors-Based on Signals - Characteristics of a Monitor - Printer - Plotter - Sound Cards & Speakers. <b>Internet and World Wide Web:</b> Internet Access - Internet Basics - Internet Addressing - The World Wide Web (WWW) - Web Browsers. <b>Electronic Mail:</b> Why use E-Mail? - How E-Mail works? - E-Mail-Names & Addresses - Mailing Basics - Spamming. <b>Introduction to Intranets:</b> Introduction - Characteristics of Intranet - Advantages of Intranets - Business benefits of Intranets - Drawbacks of Intranets - Why Does an Organization Need Intranet?	<b>12</b>	<b>CO1</b>
<b>II</b>	<b>Introduction to Microsoft Office Word 2007:</b> Working with Documents in Microsoft Word 2007 - Saving the file - Formatting the text - Alignment of Text - Applying fonts - Spell checking - Borders and Shading - Closing of the File - Save as option - Printing your Document - Editing the Document - Editing Tools - AutoCorrect - AutoFormat - Find- Replace Text - Page Numbering - Header and Footer - Footnotes and Endnotes - Using MailMerge in Word 2007 -	<b>10</b>	<b>CO2</b>

	<p>Opening Screen of Microsoft Word Screen.</p> <p><b>Working with Word 2007:</b> Charts and Graphics in Word 2007 - Insert Clip Art - Crop a Graphic - Sizing the Graphic - Wrap Text around Graphics - Insert a Symbol - Insert a WordArt object - Creating a Table - Entering Data in a Table - Aligning Data in a Table - Inserting Rows and Columns - Deleting Data from a Table - Merging cells.</p>		
III	<p><b>Introduction to Microsoft Office Excel 2007:</b> Understanding Spreadsheets - Creating a Worksheet in Excel 2007 - Copying Formula - Formulas that make Decisions - Styles - Functions in Excel - Using Auto calculate - References - Sum Function - Average Function - Creating Charts in Excel - Auditing a Workbook - Comments Inserting - Creating a Pivot table Report - Typing with AutoFill - Formatting Numbers and Labels - Changing the size of Rows and Columns - Adding and Deleting Rows and Columns - Inserting (and Removing) Page Breaks - Function in Excel.</p> <p><b>Working with Excel 2007:</b> Column Charts - Line charts - Pie Charts - Bar Charts - Area Charts - XY (scatter) Charts - Stock Charts - Surface Charts - Doughnut Charts - Bubble Charts - Radar Charts - Create a Chart - Change the Chart type of an Existing Chart - Change the layout or style of a chart - Select a predefined chart layout - Select a predefined Chart style - Prevent invalid data entry in a worksheet - Create a Drop-down list from a range of cells.</p>	10	CO3
IV	<p><b>Working with Microsoft Office PowerPoint 2007:</b> Creating presentation from Template - Creating a new Presentation - PowerPoint views - Entering the Text - Moving the text - Changing the Colour - Adding graphics to a slide - Reordering slides - Duplicating slides - Deleting Slides - Adding an Animated Cartoon to a Slide - Adding Slide Transitions - Adding Text Transitions - Viewing a Presentation - Making Slide Shows - Hiding a Slide - Notes, Handouts and Masters for Presentation.</p>	8	CO4
V	<p><b>Working with Microsoft Office Access 2007:</b> Creating Database using the Wizard - Creating Database using the Template - Working with Fields of Database - Setting the Type and Size of a Field - Creating a Form - Searching a Database - Creating a Query - Creating a Report - Insert, add, or create a new field in a table - Set a field's data type in a Datasheet view.</p>	10	CO5

<b>Text Books</b>	
1.	<i>Alexis Leon and Mathews Leon.</i> 2009. <b>Fundamentals of Information Technology.</b> [Second Edition]. Leon Tech World. New Delhi.
2.	<i>LP Editorial Board.</i> 2008. <b>First Lessons in Microsoft Office 2007.</b> [First Edition]. Law Point, Kolkatta.
<b>Reference Books</b>	
1.	<i>Balagurusamy.E and Sushila.B.</i> 2000. <b>Computer Science Theory and Applications.</b> [Second Reprint]. Tata McGraw Hill, New Delhi.
2.	<i>Pradeep k. Sinha and PritiSinha.</i> 2005. <b>Computer Fundamentals.</b> [Third Edition]. BPB Publications. New Delhi.
3.	<i>Kognet Solutions Inc.</i> 2008. <b>Word 2007 in SIMPLE STEPS.</b> [First Edition]. Dreamtech Press, New Delhi.

**COURSE OUTCOMES (CO)**

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

<b>CO 1</b>	Recognize the origin and evolution of computers, generations of computers and the applicability of computer system in various fields.
<b>CO 2</b>	Obtain knowledge about functions and scope of MS Word.
<b>CO 3</b>	Illustrate the concepts of spreadsheets in MS Excel.
<b>CO 4</b>	Comprehend basic concept of presentations in MS Power Point.
<b>CO 5</b>	Capture the fundamentals of database approaches in MS Access.

**MAPPING**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	L	H	M	L	L
<b>CO2</b>	L	H	L	L	M
<b>CO3</b>	L	H	M	L	M
<b>CO4</b>	L	H	M	L	L
<b>CO5</b>	L	M	L	L	L

H-High; M-Medium; L-Low

18UCCA101	ALLIED I: BUSINESS ECONOMICS	SEMESTER - I	
<b>Course Objectives</b> The course aims <ul style="list-style-type: none"> <li>To educate the students about the economic environment of the business.</li> <li>To apply the economic concept for managerial decision making.</li> <li>To make understanding among the students about the economics aspects such as, demand, law of demand, supply, BEP and different market structure.</li> </ul>			
<b>Credits : 4</b>		<b>Total Hours: 50</b>	
UNIT	CONTENTS	Hrs	CO
I	<b>Economics:</b> Economics Meaning, Definitions - Nature - Scope - Business Economics Meaning, Definitions - Characteristics - Functions - Scope of Business Economics - Roles and Responsibilities of Business Economist.	10	CO1
II	<b>Demand Analysis:</b> Demand Meaning, Definitions, Determinants - Types of Demand - Law of Demand - Characteristics and Exceptions of Law of Demand - Demand Distinctions - Elasticity of Demand - Demand Forecasting - Methods of Demand Forecasting.	10	CO2
III	<b>Production Function:</b> law of Returns - Returns to Scale - Differences between Laws of Returns and Returns to Scale - Isoquant: Characteristics-types. <b>Supply:</b> Supply Schedule - Supply Curve - Law of Supply - Elasticity of Supply.	10	CO3
IV	<b>Cost Analysis:</b> Cost Concepts - Kinds of Cost - Determinants - Cost and Output Relationship. <b>Break even Analysis:</b> Meaning - Determination of Breakeven point - Assumptions- usefulness- limitations.	10	CO4
V	<b>Market Structure and Competition:</b> - Market Meaning- Classification - Features of Perfect Competition, Monopoly, Monopolistic Competition, Oligopoly - Pricing Policy and Practices: Pricing Objectives - Pricing Methods	10	CO5



<b>Text Books</b>	
1.	<i>Sankaran, S</i> 2017. <b>Business Economics</b> [Fourth Edition]. Margham Publications, Chennai.
2.	<i>Varshney, R.L. and Maheshwari, K.L.</i> 2004. <b>Managerial Economics</b> . [Eighteenth Edition]. Sultan Chand & Sons, New Delhi.
<b>Reference Books</b>	
1.	<i>Trivedi, M.L.</i> 2002. <b>Managerial Economics Theory and Applications</b> . [Sixth Edition]. Tata McGraw- Hill, New Delhi.
2.	<i>Meht, P.L., Sultan.</i> 1994. <b>Managerial Economics - Analysis Problems and Cases</b> . [Fifteenth Edition]. S. Chand & Sons, New Delhi.

**COURSE OUTCOMES (CO)**

After completion of the course, the student will be able to:

<b>CO 1</b>	Understand about the basic concepts of business economics.
<b>CO 2</b>	Understand about the important concepts of business economics such as demand, law of demand, Elasticity of demand, determinants of demand and methods of demand forecasting.
<b>CO 3</b>	Know the difference between law of returns and returns to scale, SO quant Curve, law of supply and Elasticity of supply.
<b>CO 4</b>	Acquire knowledge about the cost and output relationships and Break Even Point analysis.
<b>CO 5</b>	Understand about the different market structure and pricing policies and Practices.

**MAPPING**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	M	L	M	M	L
<b>CO2</b>	H	L	H	H	L
<b>CO3</b>	L	L	M	H	M
<b>CO4</b>	M	L	H	H	L
<b>CO5</b>	H	L	H	H	L

H-High; M-Medium; L-Low

18UCCMP101	CORE PRACTICAL I: PACKAGE FOR BUSINESS AUTOMATION	SEMESTER - I	
<b>Course Objectives</b> The course aims <ul style="list-style-type: none"> <li>To master the basics of Microsoft Excel, PowerPoint, and Word and to learn how to employ these applications.</li> <li>To introduce students to the fundamentals of various Microsoft Office programs.</li> <li>To create more proficient in using these software suites within a professional setting.</li> </ul>			
<b>Credits : 2</b>		<b>Total Hours: 30</b>	
S.No	Experiment	Hrs	CO
1.	Creating an Auditor's report and perform the following operations: Bold, Underline, Font Size, Style, Background Color, Text Col Line Spacing, Spell Check, Alignment, Header & Footer, Inserting pages and Page numbers, Find and Replace.	3	1
2.	Designing an Invoice and Delivery Challan by using Drawing Tool Bar, Word Art, Symbols, Borders and Shading.	3	1
3.	Preparing a Shareholders meeting letter for ten members using Mail Merge operation.	3	2
4.	Preparing an Annual sales report for your company and perform the following operations: Data Entry, Comments, Total, Average and Ranking by using arithmetic functions and sorting.	2	2
5.	Preparing Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula.	2	5
6.	Drawing the different type of charts (Line, Pie, Bar, XY and Stock) using Wizard to illustrate year-wise performance of Sales, Purchase and Profit of a company.	2	4
7.	Preparing a Slide presentation for Marketing your Product.	2	3
8.	Creating a Manager's Report using Import word document, Insert Excel sheet, Charts and Hyperlink options.	2	2
9.	Preparing a Presentation about your Department with animation effects.	2	2
10.	Preparing a Payroll for an Employee of an organization with the following Details: Employee id, Employee name, Date of Birth, Department Designation, Date of appointment, Basic pay, Dearness	3	2

	Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.		
<b>11.</b>	Creating a form for invoice and display the following information: Price, Quantity and other Descriptions for five products	<b>3</b>	
<b>12.</b>	Generating multiple Reports for the "PRODUCT" database.	<b>3</b>	

<b>Reference Books:</b>	
<b>1</b>	<i>Kognet Solutions Inc.</i> 2008. <b>Word 2007 in SIMPLE STEPS.</b> [First Edition]. Dreamtech Press, New Delhi.
<b>2</b>	<i>Kognet Solutions Inc.</i> 2009. <b>Excel 2007 in SIMPLE STEPS.</b> [First Edition]. Dreamtech Press, New Delhi.
<b>3</b>	<i>Kognet Solutions Inc.</i> 2008. <b>PowerPointWord 2007 in SIMPLE STEPS.</b> [First Edition]. Dreamtech Press, New Delhi.

#### **COURSE OUTCOMES (CO)**

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

<b>CO1</b>	Demonstrate the concept of formatting text, table implementations and mail merge in MS Word.
<b>CO2</b>	Demonstrate the basic concept of formula, controls on charts and financial accounts concept in MS EXCEL.
<b>CO3</b>	Prepare slide presentation on components, manager's report and various animation effects in MS POWER POINT.
<b>CO4</b>	Demonstrate the MS ACCESS database on payroll for an employee.
<b>CO5</b>	Create a form for an invoice and multiple reports on product database in MS ACCESS.

18UVE101	VALUE EDUCATION I: YOGA	SEMESTER - I	
<b>Course Objectives</b>			
The course aims			
<ul style="list-style-type: none"> <li>• To understand physical body and Health concepts</li> <li>• To have the basic Knowledge on Simplified Physical Exercises and Asanas and Meditation</li> <li>• To Introspect and improve the behaviors</li> <li>• To inculcate cultural behavioral patterns</li> </ul>			
<b>Credits: 2 Total Hours: 30</b>			
UNIT	CONTENTS	Hrs	CO
I	<b>Yoga and Physical Health:</b> Health - Meaning and Definition - Physical Structure - Three bodies - Five limitations - Simplified Physical Exercises - Hand, Leg, Breathing, Eye exercises - Kapalabathi, Makarasana 1, 2 , Massage, Acu pressure, Relaxation exercises - Yogasanas - Surya namaskar - Padmasana - Vajrasana - ArdhakattiChakrasana - Viruchasana - Yogamudra - Patchimothasana - Ustrasana - Vakkarasana - Salabasana	6	CO1
II	<b>Greatness of Life Force and Mind :</b> Maintaining youthfulness - Postponing the ageing process - Sex and spirituality - Significance of sexual vital fluid - Married life - Chastity - Development of mind in stages - Mental Frequencies - Methods for Concentration - Meditation and its Benefits	6	CO2
III	<b>Personality Development - Sublimation :</b> Purpose and Philosophy of Life - Introspection - Analysis of Thought - Moralization of Desire - Analysis and practice - Neutralization of Anger - Strengthening of will-power	6	CO3
IV	<b>Human Resources Development:</b> Eradication of Worries - Analysis and Eradication practice - Benefits of Blessings - Effect of good vibrations - Greatness of Friendship - Guidance for good Friendship - Individual Peace and world peace - Good cultural behavioral patterns	6	CO4
V	<b>Law of Nature:</b> Unified force - Cause and effect system - Purity of thought deed and Genetic Centre - Love and Compassion - Gratitude - Cultural Education - Fivefold culture.	6	CO5

<b>Text Book:</b>	
<b>1.</b>	Value Education - World Community Service centre, Vethathiri Publications, Erode.

<b>Reference Books:</b>	
<b>1</b>	<i>Vethathiri Maharishi</i> , 2011, Journey of Consciousness, Erode, Vethathiri Publications.
<b>2</b>	<i>Vethathiri Maharishi</i> , 2014, Simplified Physical Exercises, Erode, Vethathiri Publications.
<b>3</b>	<i>Vethathiri Maharishi</i> , 2004, Unified force, Erode, Vethathiri Publications
<b>4</b>	Yoga for Modern age - ThathuvagnaniVethathiri Maharishi
<b>5</b>	Sound Health through yoga - Dr. K. Chandrasekaran, November 1999 PremKalyan Publications, Madurai
<b>6</b>	Light on yoga - BKS.lyenger
<b>7</b>	ThathuvagnaniVethathiri Maharishi - Kayakalpa yoga - First Edition 2009 -Vethathiri Publications, Erode.
<b>8</b>	Environmental Studies - Bharathidasan University Publication Division

### **COURSE OUTCOMES (CO)**

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

<b>CO1</b>	Understand the physical structure and simplified physical exercises.
<b>CO2</b>	Nurture the life force and mind
<b>CO3</b>	Introspect and improve the moral values
<b>CO4</b>	Realize the importance of human resources development
<b>CO5</b>	Enhance purity of thought and deed

18UTALB201	Tamil - II: பழந்தமிழ் இலக்கியங்கள்	பருவம் - II	
<b>இப்பாடத்திட்டத்தின் நோக்கங்களாவன:</b> 1. தொகைநூல்களின் சிறப்பை உணர்த்துதல். 2. ஆயர்களின் வாழ்வியலை வெளிப்படுத்துதல். 3. அறஇலக்கியங்கள், நாட்டுப்புற இலக்கியங்களின் சிறப்பை உணர்த்துதல்.			
<b>Credits: 3</b>		<b>Total Hours: 50</b>	
UNIT	CONTENTS	Hrs	CO
I	<b>எட்டுத்தொகை</b> அ. குறுந்தொகை—“காதலர் உழையர் ஆகப் பெரிது உவந்து”—பாடல் எண்.41. ஆ. கலித்தொகை—“சுடர்த்தொடீஇ! கேளாய்! தெருவில் நாம் ஆடும்”—குறிஞ்சிக்கலி- பாடல். எண்.15. இ. ஐங்குறுநூறு –நெய்தல் திணை - தாய்க்கு உரைத்தபத்து—“அன்னைவாழிவேண்டுஅன்னை!”—முதல் மூன்று பாடல்கள். ஈ. புறநானூறு –“உற்றுழி உதவியும், உறுபொருள் கொடுத்தும்”—பாடல் எண்.183.	10	CO1
II	<b>பத்துப்பாட்டு</b> அ. நெடுநல்வாடை (முழுவதும்) 188 பாடல் அடிகள் - மதுரைக்கணக்காயனார் மகனார் நக்கீரனார்.	12	CO2
III	<b>அற இலக்கியங்கள், நாட்டுப்புற இலக்கியங்கள்.</b> அ. திருக்குறள் - கல்வி அதிகாரம் முழுவதும். ஆ. முதுமொழிக்காஞ்சி—தண்டாப் பத்து முழுவதும். இ. நாட்டுப்புறப்பாடல்கள் - தொழிற்பாடல் - களையெடுப்பு—ஆத்துக்குள்ளே ஏலேலோ. ஈ. நாட்டுப்புற விளையாட்டுக்கள் - ➤ சிறுவர், சிறுமியர் விளையாட்டுக்கள் (1.கிட்டிப்புள், 2.ஓத்தையா? இரட்டையா?) ➤ ஆடவர் விளையாட்டுக்கள் (1.சிலம்பாட்டம் 2.சடுகுடு) ➤ மகளிர் விளையாட்டுக்கள் (1.பல்லாங்குழி, 2. தட்டாங்கல்)	10	CO3
IV	<b>இலக்கியவரலாறு</b> அ. சங்க இலக்கியவரலாறு (எட்டுத்தொகை, பத்துப்பாட்டு) ஆ. சங்கம் மருவியகால இலக்கியவரலாறு (பதினெண்கீழ்க்கணக்கு நூல்கள்) இ. நாட்டுப்புறவியல், நாட்டுப்புறப்பாடல்கள், நாட்டுப்புற விளையாட்டுக்கள் அறிமுகம்.	10	CO4
V	<b>இலக்கணம்</b> அ. இலக்கணக் குறிப்புதருதல் - வியங்கோள் வினைமுற்று, ஈறுகெட்ட எதிர்மறைப் பெயரெச்சம், இரட்டைக்கிளவி, அடுக்குத்தொடர். ஆ. அகத்திணைகள், புறத்திணைகள் விளக்கம்.	08	CO5
<b>Text Book:</b>			
1	தமிழ்த்துறை, கே.எஸ்.ரங்கசாமி கலை அறிவியல் கல்லூரி (தன்னாட்சி), திருச்செங்கோடு.		

### COURSE OUTCOMES (CO)

இப்பாடத்தைக் கற்பதன் வாயிலாகமாணவர்கள் பெறும் பயன்களாவன:

CO1	தலைவன் தலைவிஅன்பின் சிறப்பைஉணர்தல்.
CO2	சங்ககாலமக்களின் உயர் சிந்தனை,தலைவியின் காதல் மேம்பாட்டைஅறிதல்
CO3	அறஇலக்கியங்கள்,நாட்டுப்புற இலக்கியங்களின் மேன்மையைஉணர்தல்
CO4	தமிழ் இலக்கியங்களின் வளர்ச்சிநிலைகளைஉணர்தல்
CO5	இலக்கணத்தின் சிறப்பைஅறிதல்.

18UENLB201	GENERAL ENGLISH - II	SEMESTER - II	
<b>Course Objectives</b>			
<b>The course aims</b>			
<ul style="list-style-type: none"> <li>• To enhance the vocabulary of the students.</li> <li>• To improve language skills and communication skills of the students.</li> </ul>			
<b>Credits: 3</b>		<b>Total Hours: 50</b>	
UNIT	CONTENTS	Hrs	CO
I	<b>PROSE</b> 1. Bertrand Russell - The Happy Man <b>GRAMMAR</b> 1. Pronouns and Prepositions in complex sentences 2. Conjunctions in complex sentences 3. Verb compounded with Adverbs	10	CO1
II	<b>SHORT STORY</b> 1. Satyajit Ray - The Guest <b>POETRY</b> 1. William Wordsworth - The Solitary Reaper <b>GRAMMAR</b> 1. The use of co-relatives 2. Who and Whom <b>COMPOSITION</b> 1. Note Making 2. Note Taking	10	CO2
III	<b>PROSE</b> 1. George Orwell - Shooting an Elephant <b>POETRY</b> 1. John Keats - La Belle Dams Sans Merci <b>GRAMMAR</b> 1. Introductory There 2. The Infinitive 3. Tag Questions 4. Appended Questions <b>COMPOSITION</b> 1. Resume Writing	10	CO3
IV	<b>SHORT STORY</b> 1. R.K. Narayan - Nitya <b>GRAMMAR</b> 1. Much and Many 2. Much and Very 3. Still and Yet	10	CO4



	<b>COMPOSITION</b> 1. Hints Development		
V	<b>GRAMMAR</b> 1. Noun Clauses and Adjective Clauses 2. Indirect Questions 3. Indirect expression of Imperatives 4. Make and Do 5. The Verb Have 6. Shall and Will <b>COMPOSITION</b> 1. Comprehension	10	CO5
<b>Text Books:</b>			
1.	<i>Mohammad Aslamand Tak. A.H. 2009. <b>Experience and Emotion An Anthology of Prose, Poetry and Fiction.</b> Foundation press, Chennai.</i>		
2.	<i>Wood. F.D. 2010. <b>ARemedial English Grammar for Foreign students.</b> Macmillan publishers India Ltd, Chennai.</i>		
3.	<i>Farhathuallah. T.M. 2006. <b>Communication Skills for Undergraduates.</b> Publishers -RBA-Publications, Chennai.</i>		

### COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

CO1	Grasp meaning of words, sentences and acquire the ability to use a dictionary.
CO2	Understand labels, simple notices and written instructions.
CO3	Master the mechanics of writing; the use of appropriate vocabulary, punctuation marks, and correct grammatical item.
CO4	Understand the total content and underlying meaning in the context.
CO5	Develop correct reading habits, silently, extensively and intensively.

18UCCM201	CORE III: FINANCIAL ACCOUNTING	SEMESTER - II	
<p><b>Note:</b> Distribution - Problem 80% and Theory 20%</p> <p><b>Course Objectives</b></p> <p>The course aims</p> <ul style="list-style-type: none"> <li>To enable the students to understand the accounting aspects of finance in business.</li> <li>To know various accounting treatments relating to different type of business organization.</li> <li>To know different accounting treatments relating to partnership.</li> </ul>			
<b>Credits : 5</b>		<b>Total Hours: 50</b>	
UNIT	CONTENTS	Hrs	CO
I	Branch Accounts - Dependent Branches - Features - Cost Price and Invoice Price - Debtors System - Stock and Debtors System - Final Accounts System. Departmental Accounts - Advantages - Basis of Apportionment - Inter-departmental Transfer.	10	CO1
II	Hire Purchase System - Difference between Hire Purchase System and Installment System - Calculation of Interest - Accounting Procedure - Default and Repossession of Stock - Partial Repossession and Complete Repossession.	10	CO2
III	Partnership Accounts - Rules Applicable in absence of Partnership Deed - Capital Accounts - Fixed and Floating Capital Method - Past Adjustments and Guarantees.	10	CO3
IV	Admission of a Partner - Calculation of Ratios - Calculation of Goodwill - Retirement - Retirement cum Admission - Death of a Partner - Revaluation of Assets and Liabilities.	10	CO4
V	Dissolution - Methods of Dissolution - Settlement of Accounts - Insolvency of a Partner - Garner Vs. Murray - Piecemeal Distribution Method - Maximum Loss Method.	10	CO5

<b>Text Books</b>	
1.	<i>Reddy, T.S. and Murthy, A.</i> 2017. <b>Financial Accounting</b> . [Seventh Revised Edition]. Margham Publications, Chennai.
2.	<i>Gupta, R.L. and Gupta, V.K.</i> 2007. <b>Financial Accounting</b> . [Fourth Edition]. Sultan Chand & Sons, New Delhi.
<b>Reference Books</b>	
1.	<i>Jain, S.P. and Narang, K.L.</i> 2005. <b>Financial Accounting</b> . [Fifth Edition]. Kalyani Publishers, Ludhiana.
2.	<i>Shukla, M.C. and Grewal, T.S.</i> 2007. <b>Advanced Accountancy</b> . [Fifth Edition]. S.Chand & Co., New Delhi.

**COURSE OUTCOMES (CO)**

After completion of the course, the student will be able to:

<b>CO 1</b>	Understand the basic concepts and prepare the branch and departmental accounts
<b>CO 2</b>	Know the accounting treatment and calculate the interest for hire purchase system.
<b>CO 3</b>	Prepare the capital accounts of partner under fixed and fluctuating capital method.
<b>CO 4</b>	Understand accounting treatment relating to admission and death or retirement of a partner.
<b>CO 5</b>	Identify methods of dissolution of partnership firm and its accounting treatments.

**MAPPING**

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	H	H	M	H
<b>CO2</b>	H	M	M	H	L
<b>CO3</b>	M	L	L	L	M
<b>CO4</b>	H	L	L	M	L
<b>CO5</b>	H	M	L	M	L

H-High; M-Medium; L-Low

18UCCM202	CORE IV: ACCOUNTING PACKAGE	SEMESTER - II	
<b>Course Objectives</b>			
The course aims			
<ul style="list-style-type: none"> <li>To acquaint students with the accounting concept, tools and techniques influencing business organization</li> <li>To work with well-known accounting software i.e. Tally ERP.9</li> <li>To create company, enter accounting voucher entries including advance voucher entries, do reconcile bank statement, do accrual adjustments, and also print financial statements, etc. in Tally ERP.9 software.</li> </ul>			
<b>Credits : 3</b>		<b>Total Hours: 50</b>	
UNIT	CONTENTS	Hrs	CO
I	<b>Introduction to Tally:</b> Features of Tally 9 - Advanced Features of Tally 9 -Installation Procedure of Tally 9 - Starting Tally 9 - Components of Gateway of Tally - Creating Company - <b>Important Features of Tally:</b> Backup in Tally - Restoring Data in Tally - Email in Tally.	10	CO1
II	<b>Groups, Ledgers, Vouchers and Orders:</b> Introducing Groups - Introducing Ledgers - Introducing Vouchers - Purchase Orders - Sales Order - Invoices.	10	CO2
III	<b>Reports in Tally:</b> Balance Sheet - Profit & Loss A/c - The Stock Summary Report - Ratio Analysis - Trial Balance - Day Book.	10	CO3
IV	<b>Payroll:</b> Enabling Payroll in Tally - Pay Heads - Employee Groups - Employees - Salary Details - Units (Work) - Attendance/Production Type - Voucher Types - Payroll Vouchers - Attendance Vouchers - Payroll Reports - Salary Disbursement - Payroll Register Reports.	10	CO4
V	<b>Taxation:</b> Indian Tax Structure - TDS (Tax Deducted at Source) in Tally 9 - TCS in Tally 9 - TDS - Creating Tax Ledger - TDS Vouchers - Printing a TDS Challan - TDS Reports in Tally 9 - TCS in Tally - Printing a TCS Challan - TCS Reports in Tally 9 - GST: Introduction - Salient features of GST in India - Structure of GST (CGST and SGST) - Tax Invoice: Invoice under GST for goods and services.	10	CO5

Text Books	
1.	<i>DT Editorial Services</i> . 2016. <b>TALLY.ERP9 IN SIMPLE STEPS</b> . [Reprint Edition]. Dreamtech Press, New Delhi.
2.	<i>Dr. NitiBhasin, Dr. Sameer Lama</i> , 2018. <b>GST &amp; CUSTOMERS LAW</b> . [University Edition]. Taxman®'S, New Delhi.

Reference Books	
1.	<i>AsokNadhani, K and KisorNadhani K</i> . 2010. <b>IMPLEMENTING TALLY 9</b> . [First Edition, Reprinted]. BPB Publications, India.
2.	CA (Dr.) K.M.Bansal, 2018. <b>GST &amp; CUSTOMERS LAW</b> . [University Edition], Taxman®'S, New Delhi.

### COURSE OUTCOMES (CO)

After completion of the course, the student will be able to:

CO 1	Comprehend the basic concepts of accounting package.
CO 2	Implement the functions of groups, ledgers, vouchers and orders.
CO 3	Understand reusability concept of different reports.
CO 4	Acquire the knowledge of implementing the payroll activities
CO 5	Gain knowledge in the implementation of tax.

### MAPPING

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	H	M	L	H
CO2	L	H	M	M	H
CO3	M	H	L	M	M
CO4	M	H	M	L	H
CO5	L	H	L	M	M

H-High; M-Medium; L-Low

18UCCA201	ALLIED II: INDIAN ECONOMY	SEMESTER - II	
<b>Course Objectives</b> The Course aims <ul style="list-style-type: none"> <li>To comprehend the significance of economic environment of the country.</li> <li>To understand the role of agriculture and industry in economic development of India.</li> <li>To gain knowledge and make awareness about the factors influencing the Indian economy.</li> </ul>			
<b>Credits : 4</b>		<b>Total Hours: 50</b>	
UNIT	CONTENTS	Hrs	CO
I	<b>Indian Economy and Development</b> - Under Development - Criteria - Characteristics - Determinants of Development and Growth - Obstacles to Economic Development - Concept of Development - Economic Development Vs. Economic Growth - Stages of Economic Development - Rostow's Stages of Economic Growth.	10	CO1
II	<b>National Income:</b> Definition - Methods and Difficulties in the Calculation of National Income - Per Capita Income - GDP - Inflation - Characteristics - Causes - Effects - Control of Inflation.	10	CO2
III	<b>Agriculture and Economic Development:</b> Role of Agriculture in Economic Development - Distinction between Agriculture and Industry - Problems of Agriculture - Causes for Low Productivity in Agriculture - Green Revolution.	10	CO3
IV	<b>Industries and Economic Development:</b> Role of Industrialization - Effects of Industrialization. Small Scale Industries and Technologies - Role of SSI in Indian Economy - Problems of SSI - Measures to develop SSI - Role of Technologies in Industrial Development. Multi-National Companies - Causes for the Dominance - Benefits - Role of MNCs in Economic Development - Evils of MNCs.	10	CO4
V	<b>Foreign Trade and Economic Development:</b> Evolution - Importance of Foreign Trade and Economic Development - Liberalization - Privatization - Globalisation - WTO: Objectives - Functions - Impact of WTO - GATT: Objectives - Principles - Evaluation. TRIMS - Restrictions - Features - TRIPs.	10	CO5

Text Book	
1.	<i>Sankaran, S.</i> 2014. <b>Indian Economy</b> [Thirteenth Edition]. Margham Publications, Chennai.

Reference Books	
1.	<i>RaddarDutt and Sundaram, K.P.M.</i> 2010. <b>Indian Economy</b> [Ninth Edition]. S.Chand& Co. Ltd., New Delhi.
2.	<i>Dhingra, I.C.</i> 2010. <b>Indian Economy</b> . [Twenty Fifth Edition]. S.Chand& Sons, New Delhi.
3.	<i>Jain, P.C.</i> 2005. <b>Indian Economic Problems</b> . [First Edition]. Kalyani Publishers, Ludhiana.

### COURSE OUTCOMES (CO)

After completion of the course, the student will be able to:

CO 1	Know the meaning of developing country, developed country, economic development and Growth.
CO 2	Understand about the basic macro economics concepts like National income, inflation And Economic Parameters like GDP, Per capita income.
CO 3	Make understand about the significant role agriculture and its development in an Indian economy.
CO 4	Gain knowledge about the industrialization and its importance in economic development and Growth
CO 5	Understand about the factors influencing the foreign trade and supporting organizations of foreign trade.

### MAPPING

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	M	L	M	L
CO2	M	L	M	M	H
CO3	M	M	L	H	L
CO4	L	L	M	M	M
CO5	M	M	H	H	M

H-High; M-Medium; L-Low

18UCCMP201	CORE PRACTICAL-II: ACCOUNTING PACKAGE	SEMESTER - II	
<b>Course Objectives</b> The course aims <ul style="list-style-type: none"> <li>To work with well-known accounting software i.e. Tally ERP.9.</li> <li>To create company, enter accounting voucher entries including advance voucher entries, do reconcile bank statement, do accrual adjustments, and also print financial statements, etc. in Tally ERP.9 software.</li> <li>To make students ready with required skill for employability in the job market</li> </ul>			
<b>Credits: 2</b>		<b>Total Hours: 30</b>	
S.No	EXPERIMENT	Hrs	CO
1.	<b>Company Information</b> <ol style="list-style-type: none"> <li>Company creation</li> <li>Select company</li> <li>Shut Company</li> <li>Alter Company</li> <li>Split Company data</li> <li>Backup and Restore</li> </ol>	08	CO 1
2.	<b>Gateway of Tally</b> <ol style="list-style-type: none"> <li>Accounts info               <ol style="list-style-type: none"> <li>Groups</li> <li>Ledgers</li> <li>Vouchers Types</li> </ol> </li> <li>Inventory info               <ol style="list-style-type: none"> <li>Stock Group</li> <li>Stock Category</li> <li>Stock item</li> <li>Unit of Measures</li> <li>Godown</li> </ol> </li> <li>Accounting Vouchers</li> <li>Inventory Vouchers</li> </ol>	07	CO 2, CO 4
3.	<b>Display</b> <ol style="list-style-type: none"> <li>Trial Balance</li> <li>Day Book</li> <li>Accounts Book</li> <li>Statement of Accounts</li> <li>Inventory Books</li> <li>Statement of Inventory</li> </ol>	08	CO 3
4.	<b>Statutory and Taxation</b> <ol style="list-style-type: none"> <li>Tax Deducted at Source (TDS)</li> <li>Tax Collected at Source (TCS)</li> <li>Goods and Service Tax (GST)</li> </ol>	07	CO 5



<b>Reference Books:</b>	
1.	<i>Kogent Solutions Inc.</i> 2010. <b>TALLY 9 IN SIMPLE STEPS.</b> [Reprint Edition]. Dreamtech Press, New Delhi.
2.	<i>AsokNadhani, K and KisorNadhani K.</i> 2010. <b>IMPLEMENTING TALLY 9.</b> [First Edition, Reprinted]. BPB Publications, India

### **COURSE OUTCOMES (CO)**

After completion of the course, the student will be able to:

CO1	Understand the concepts of company creation and its important features.
CO2	Solve the problem for accounting and inventory vouchers.
CO3	Compute the reports on tally exercises.
CO4	Design the groups, ledgers and stock values using accounts and inventory info.
CO5	Analyzethe work of statutory and taxation using TCS,TDS and GST

18UVE201	VALUE EDUCATION II: ENVIRONMENTAL STUDIES	SEMESTER - II	
<b>Course Objectives</b> The course aims <ul style="list-style-type: none"> <li>• To enable the students acquire knowledge, values, attitudes, commitment and skills needed to protect and improve the environment.</li> <li>• To implicate awareness among young minds for safeguarding environment from manmade disasters.</li> </ul>			
<b>Credits: 2 Total Hours: 30</b>			
UNIT	CONTENTS	Hrs	CO
I	Environment- Definition- Scope- Structure and function of ecosystems- producers, consumers and decomposers- Energy flow in the ecosystem- Ecological succession- food chain, food webs and ecological pyramids- Concept of sustainable development.	06	CO1
II	Natural resources: Renewable- air, water, soil, land and wildlife resources. Non-renewable - Mineral coal, oil and gas. Environmental problems related to the extraction and use of natural resources.	06	CO2
III	Biodiversity- Definition- Values- Consumption use, productive social, ethical, aesthetic and option values threats to bio diversity - hotspots of bio diversity- conservation of bio- diversity: in- situ Ex- situ. Bio- wealth - National and Global level.	06	CO3
IV	Environmental Pollution :Definition- causes, effects and mitigation measures- Air pollution, Water pollution, Soil pollution, Noise pollution, Thermal pollution- Nuclear hazards - Solid wastes acid rain-Climate change and global warming environmental laws and regulations in India- Earth summit	06	CO4
V	Population and environment - Population explosion - Environment and human health - HIV/AIDS - Women and Child welfare - Disaster Management - Resettlement and Rehabilitation of people, Role of information technology in environmental health - Environmental awareness.	06	CO5

<b>Text Book:</b>	
1.	Department of Biochemistry. Environmental Studies (Study Material). Published by K.S.Rangasamy College of Arts & Science (Autonomous). Tiruchengode.
<b>Reference Book:</b>	
2.	<i>ErachBharucha</i> . 2005. <b>Textbook of Environmental studies</b> . Universities press. PVT. Ltd.

### COURSE OUTCOMES (CO)

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

<b>CO1</b>	Describe the types of ecosystem and concepts in sustainable development
<b>CO2</b>	Explain the importance of natural resources and environmental problems
<b>CO3</b>	Recite about the biodiversity, hot spots of biodiversity and its conservation
<b>CO4</b>	Be conscious on the effects of pollution and population explosion
<b>CO5</b>	Implement the preventive measures for environmental issues

18UCCM301	CORE V: COMPANY ACCOUNTS	SEMESTER - III	
<p><b>Note:</b>Distribution - Problem 80% and Theory 20%</p> <p><b>Course Objectives</b></p> <p>The course aims</p> <ul style="list-style-type: none"> <li>• To understand the basic concepts of corporate accounting procedures</li> <li>• To provide skills required to present accounting information in easily digestible way even to a lay men.</li> <li>• To create knowledge about various application accounting procedure used in company formation.</li> </ul>			
<b>Credits : 5</b>		<b>Total Hours: 50</b>	
UNIT	CONTENTS	Hrs	CO
I	Shares - Kinds of Shares - Issue of Equity Shares - Under Subscription and Over Subscription - Calls-in-Arrear and Calls-in-Advance - Issue of Shares at Premium - Forfeiture and Reissue.	10	CO1
II	Preference Shares - Kinds of Preference Shares - Revenue Profit and Capital Profit -Calculation of Capital Redemption Reserve - Redemption at Premium, Par and Discount - Issue and Redemption of Preference Shares.	10	CO2
III	Debentures - Classifications - Differences between Debentures and Shares - Issue of Debentures - Redemption of Debentures - Methods of Redemption: On Specified Due Date, By Conversion, Sinking Fund Method and Insurance Policy Method.	10	CO3
IV	Underwriting Shares - Underwriting Commission - Types of Underwriting - Marked and Un-Marked Application - Determining the Liabilities of Underwriter - Valuation of Goodwill - Methods of Valuation - Average Profit Method - Super Profit Method - Annuity Method - Capitalization Method - Valuation of Shares - Net Assets Method - Yield Method - Fair Value Method.	10	CO4
V	Profits Prior to Incorporation - Methods of Basis for Ascertaining Profits or Loss Prior to Incorporation - Time Ratio - Sales Ratio - Apportionment of Expenses - Actual and Allocation of Expenses - Calculation of Managerial Remuneration - Final Accounts of Companies.	10	CO5

<b>Text Books</b>	
1.	Reddy, T.S. and Murthy, A. 2016. <b>Corporate Accounting</b> . [Sixth Revised Edition]. Margham Publications, Chennai.
2.	Jain, S.P and Narang, K.L. 2007. <b>Advanced Accountancy</b> . [Tenth Edition]. Kalyani Publishers, Mumbai.
<b>Reference Books</b>	
1.	Guptha, R.L. and Radhaswamy, M. 2008. <b>Advanced Accountancy</b> . [Fourth Edition]. Margham Publications, Chennai.
2.	Shukla, M.C and Grewal, T.S. 2006. <b>Advanced Accountancy</b> . [Fifth Edition]. S.Chand & Co., New Delhi.

**COURSE OUTCOMES (CO)**

After completion of the course, the student will be able to:

<b>CO1</b>	Know the basic concepts of issue of shares, identify the various accounting treatment relating to issue of shares.
<b>CO2</b>	Understand the basic concepts of issue of preference shares and identify the various accounting treatment relating to issue of preference shares.
<b>CO3</b>	Recognize the basic concepts of issue and redemption of debentures and identify the various accounting treatment relating to issue and redemption of debentures.
<b>CO4</b>	Calculate the underwriter's commission and determine the liability of underwriters and identify the various accounting treatment relating to goodwill and value of shares.
<b>CO5</b>	Understand the various accounting treatment relating to profit prior incorporation and prepare the final accounts of companies with adjustments.

**MAPPING**

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	M	L	H	M
<b>CO2</b>	M	H	M	M	M
<b>CO3</b>	M	H	M	M	L
<b>CO4</b>	H	M	L	H	H
<b>CO5</b>	M	M	L	M	M

H-High; M-Medium; L-Low

<b>18UCCM302</b>	<b>CORE VI: BUSINESS MANAGEMENT</b>	<b>SEMESTER - III</b>			
<b>Course Objectives</b>					
The course aims					
<ul style="list-style-type: none"> <li>• To impart students skills required to become a successful manager.</li> <li>• To impart the skill required to run a business.</li> <li>• To impart knowledge about the important functions of management and its principles, influence in business management practices.</li> </ul>					
<b>Credits : 4</b>		<b>Total Hours: 50</b>			
<b>UNIT</b>	<b>CONTENTS</b>			<b>Hrs</b>	<b>CO</b>
<b>I</b>	Introduction to Management - Meaning - Nature - Functions - Principles of Management - Contribution by Henry Fayol - Scientific Management of F.W.Taylor - Principles of Scientific Management.			<b>10</b>	<b>CO1</b>
<b>II</b>	Planning - Nature - Importance - Process of Planning - Types of Plans - Objectives, Policies, Procedures, Strategies and Programs - Obstacles of Effective Planning - Decision Making - Steps - Types - Problems in Decision Making.			<b>10</b>	<b>CO2</b>
<b>III</b>	Organizing - Nature and Importance - Principles of Organization - Organizational Structure - Organizational Charts and Manuals - Delegation and Decentralization - Departmentisation - Span of Management.			<b>10</b>	<b>CO3</b>
<b>IV</b>	Directing - Nature - Need and Significance - Principles of Direction - Motivation -Motivation Theory - Maslow's Hierarchy of Needs Theory - McGregor Theory (XY) - Leadership - Definition - Qualities of Leadership - Types of Leadership.			<b>10</b>	<b>CO4</b>
<b>V</b>	Coordination - Meaning - Nature and Importance - Controlling - Nature - Process - Importance and Shortcomings - Principles of Control - Control Techniques - Budgets - Traditional and Modern Techniques - CPM, PERT and Balanced Score Card.			<b>10</b>	<b>CO5</b>

<b>Text Books</b>	
1.	<i>DinkarPagare. 2009. Business Management. [First Edition]. Sultan Chand &amp; Sons, New Delhi.</i>
2.	<i>Gupta, C.B. 2008. Business Management. [Fourth Edition]. Sultan Chand &amp; Sons, New Delhi.</i>
<b>Reference Books</b>	
1.	<i>Prasad, L.M. 2008. Principles of Management. [Second Edition]. Sultan Chand &amp; Sons, New Delhi.</i>
2.	<i>Chandan,D. 2007. Management Concepts. [Fourth Edition]. Himalaya Publications, Mumbai.</i>

**COURSE OUTCOMES (CO)**

After completion of the course, the student will be able to:

<b>CO 1</b>	Understand about the meaning of management and its functions and principles.
<b>CO 2</b>	Understand about the concepts of planning, process of planning as well as concepts of design making and process of decision making.
<b>CO 3</b>	Acquire knowledge about the concepts of importance of organ sing, organization charts, structure, Manuals, delegation of Authority, departmentization and Span of Management.
<b>CO 4</b>	Gain knowledge on importance of directing, Motivation techniques and theory and leaderships styles and qualities.
<b>CO 5</b>	Know the importance of coordination, process of controlling and controlling techniques.

**MAPPING**

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	M	M	M	L	M
<b>CO2</b>	H	H	H	H	H
<b>CO3</b>	H	M	M	L	H
<b>CO4</b>	M	H	M	L	L
<b>CO5</b>	H	L	M	M	M

H-High; M-Medium; L-Low

18UCCM303	CORE VII: VISUAL BASIC	SEMESTER - III	
<b>Course Objectives</b> The course aims <ul style="list-style-type: none"> <li>To introduces computer programming using the Visual BASIC programming language with object-oriented programming principles.</li> <li>To emphasis is on event-driven programming methods, including creating and manipulating objects, classes, and using object-oriented tools such as the class debugger.</li> <li>To design, code, test and debug at a beginning level.</li> </ul>			
<b>Credits : 3</b>		<b>Total Hours: 50</b>	
UNIT	CONTENTS	Hrs	CO
I	<b>Welcome to Visual Basic (VB):</b> What is Visual Basic? – Features of Visual Basic – Visual Basic Editions – The Visual Basic Philosophy – Developing an Application. <b>Creating an Application:</b> The Tool box - Project Explorer – The Properties Window – The Form window– Understanding the Projects – What does Visual Basic 6 have for you to create application?. <b>Second look at IDE, Forms and controls:</b> The form – Working with a Control – Opening the Code Window. <b>Variables in Visual Basic:</b> What is a Variable?.	10	CO1
II	<b>Writing Code in Visual Basic:</b> The Code window – The Anatomy of a Procedure - Editor Features – The For ...Next Statement – The Decision Maker...If- The loop - The While loop –Select Case...End Select. <b>Working with Files:</b> Visual Basic File system Control – Types of files – Working with Files: What is a record- Opening a Sequential File- Closing a File- Reading a File- Reading a File with Variable-Length Records – Writing to a Text file – Writing Data to Fixed-Length Records – Random Access Files – Declaring a UDT – Writing to a Random file – Binary Files – Reading from a Binary File.	10	CO2
III	<b>Menus:</b> Building the User Interface. The First Step – All about Menus. <b>Multiple Document Interface Applications:</b> Why MDI Forms? – Loading MDI forms and Child forms – The Active Form Property. <b>Debugging Tips:</b> Objectives – Debugging methods. <b>The Common Dialog Control.</b> <b>Introduction to Databases:</b> Why Databases? – Which Database?. <b>Working with the Data control:</b> The Data Control – The Bound Controls – Caution – Coding – The DBGrid Control.	12	CO3
IV	<b>Data Access Objects:</b> The Jet Database Engine – Functions of the Jet Database engine – SQL – The DAO Object Model – Creating a Database –Creating a Table – Creating Fields in your Database – Arranging your code – Adding a Record – Updating	10	CO4



	the Record - Editing a Record - Record Set Types - Creating different types of Record Sets - The find method - Using multiple tables. <b>ActiveX Data Objects:</b> Why ADO? - Establishing a Reference - Updating the Data in the Data Source - What is a Cursor.		
V	<b>Crystal and Data Reports:</b> Data Reports. <b>ActiveX:</b> What is ActiveX? - Why ActiveX - Registering an ActiveX Control. <b>Developing an Application:</b> Defining the Problem.	8	CO5

<b>Text Book</b>	
1.	<i>Mohammed Azam. 2005. Programming with Visual Basic 6.0. [Second Reprint 2005]. Vikas Publishing House Pvt. Limited, New Delhi.</i>
<b>Reference Books</b>	
1.	<i>Gary Cornell. 1999. Visual Basic 6 from the Ground Up. [Thirty First Reprint 2010]. Tata McGraw Hill Publishing Ltd., New Delhi.</i>
2.	<i>Evangelos Petroustos. 1998. Mastering Visual Basic 6. [First Indian Edition]. BPB Publications, New Delhi.</i>
3.	<i>Koop Ed, Anne Prince and Joel Murach. 1999. Murach's Visual Basic 6. [First Indian Edition]. BPB Publications, New Delhi.</i>

**COURSE OUTCOMES (CO)**

After completion of the course, the student will be able to:

CO1	Comprehend the basic concepts of programming.
CO2	Realize the concepts of control statements and files.
CO3	Create of the Menus, Multiple Document Interface applications and Data Controls
CO4	Implement the contents in DAO and ADO
CO5	Recognize the applications of reports.

**MAPPING**

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	M	L	H
CO2	M	L	L	M	M
CO3	L	M	L	M	H
CO4	L	L	M	H	M
CO5	M	M	L	M	H

H-High; M-Medium; L-Low

18UMACOA301/ 18UMACCA301	<b>ALLIED III: BUSINESS MATHEMATICS AND OPERATIONS RESEARCH</b>	<b>SEMESTER - III</b>
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<b>Course Objectives</b>			
The Course aims			
<ul style="list-style-type: none"> <li>• To provide skill of converting business problems into mathematical problems.</li> <li>• To impart knowledge on mathematical tools to solve problems.</li> </ul>			
<b>Credits : 4</b>		<b>Total Hours: 40</b>	
<b>Unit</b>	<b>CONTENTS</b>	<b>Hrs</b>	<b>CO</b>
<b>I</b>	<b>Series:</b> Sequence and Series - Arithmetic Progression - Geometric Progression. <b>Mathematics of Finance:</b> Basic concepts - Symbols used - Simple interest - Formulae and Problems - Compound interest - Formulae and problems. <b>(Chapter 1 Sections: 1 - 3) (Chapter 2 Sections: 1 - 5)</b>	<b>08</b>	<b>CO 1</b>
<b>II</b>	<b>Matrices and Determinants:</b> Definition of a matrix - Order of a Matrix - Types of matrices - Matrix operations I: Addition - Subtraction - Scalar multiplication - Multiplication - Transpose - A system of linear equations - Determinants - Cramer's Rule. <b>(Chapter 4 Sections: 1 - 8)</b>	<b>08</b>	<b>CO 2</b>
<b>III</b>	<b>Linear Programming Formulation and Graphical Method:</b> Introduction - Requirements for employing LPP technique - Mathematical Formulation of L.P.P. - Basic assumptions - Graphical method of the Solution of a L.P.P. - Some more cases - Advantage of Linear Programming - Limitations of Linear Programming. <b>(Chapter - 2 Sections: 2.1 - 2.8)</b>	<b>08</b>	<b>CO 3</b>
<b>IV</b>	<b>Transportation Model:</b> Introduction - Mathematical formulation of a transportation problem - Methods for finding initial basic feasible solution - Transportation algorithm or MODI method - Degeneracy in Transportation problems - Unbalanced Transportation Problems - Maximization case in Transportation problems. <b>(Chapter - 7 Sections: 7.1 - 7.5)</b>	<b>08</b>	<b>CO 4</b>
<b>V</b>	<b>Assignment Problem:</b> Introduction - Mathematical formulation of an Assignment Problem -Difference between the Transportation Problem and Assignment Problem - Assignment Algorithm or Hungarian Method - Unbalanced Assignment Models - Maximization case in Assignment Problems. <b>(Chapter - 8 Sections: 8.1 - 8.2, 8.4 - 8.7)</b>	<b>08</b>	<b>CO 5</b>

<b>Text Books</b>	
1.	<i>Navnitham, P.A.</i> 2011. <b>Business Mathematics and Statistics.</b> Jai Publishers, Trichy. (For Units I - II)
2.	<i>Sundaresan, V., Ganapathy Subramanian, K.S. and Ganesan, K.</i> 2014. <b>Resource Management Techniques.</b> [Eighth Edition]. AR Publication, Chennai. (For Units III - V)
<b>Reference Books</b>	
1.	<i>Vittal, P.R.,</i> 2008. <b>Business Mathematics and Statistics.</b> [Fifth Edition]. Margham Publications, Chennai.
2.	<i>KantiSwarup, Gupta, P.K. and Man Mohan.</i> 2014. <b>Operations Research.</b> Sultan Chand & Sons, New Delhi.

### COURSE OUTCOMES (CO)

After completion of the course, the student will be able to:

CO 1	solve problems involved in business environment
CO 2	gain knowledge on matrices and their operations
CO 3	formulate and solve real life problems through LPP
CO 4	find the optimum transportation schedule
CO 5	calculate the optimum assignment model

### MAPPING

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	H	H	L	H
CO2	L	M	H	L	H
CO3	L	L	H	M	M
CO4	M	L	H	L	H
CO5	L	L	H	L	H

H-High; M-Medium; L-Low

18UBACCA301	<b>ALLIED III: ENTREPRENEURIAL DEVELOPMENT</b>	<b>SEMESTER - III</b>	
<b>Course Objectives</b> The Course aims			
<ul style="list-style-type: none"> <li>To prepare a ground where the students view entrepreneurship as an attractive career option.</li> <li>To know the process involved in entrepreneurship</li> </ul>			
<b>Credits : 4</b>		<b>Total Hours: 40</b>	
<b>UNIT</b>	<b>CONTENTS</b>	<b>Hrs</b>	<b>CO</b>
<b>I</b>	Introduction to Entrepreneurship: Meaning, Functions, Types, Qualities of Entrepreneurs - Women Entrepreneurs - Role of entrepreneur in economic development.	<b>08</b>	<b>CO1</b>
<b>II</b>	Idea Generation - Opportunity Evaluation - Venture Life cycle - Venture capitalist.	<b>08</b>	<b>CO2</b>
<b>III</b>	Business Organizations - Types: Sole Proprietorship, Partnership, Co-operative Society and Joint Stock Company - EDP: Objectives, Phases of EDP.	<b>08</b>	<b>CO3</b>
<b>IV</b>	Environmental Factors influencing entrepreneurship - Business Model - Elements of a Business Plan - Preparation of Business Plan.	<b>08</b>	<b>CO4</b>
<b>V</b>	Institutional Finance to Entrepreneurs - Role of TIIC, SIDBI and Commercial Banks - Incentives and Subsidies to Entrepreneurs - Role of DIC, MSME, SIDCO and NSIC.	<b>08</b>	<b>CO5</b>

<b>Text Book</b>	
<b>1.</b>	<i>Gupta, C.B. and Srinivasan, N. P.</i> 2009. <b>Entrepreneurial Development.</b> [Third Edition]. Sultan Chand & Sons, New Delhi.
<b>Reference Books</b>	
<b>1.</b>	<i>Khanka, S.S.</i> 2009. <b>Entrepreneurial Development.</b> [Ninth Edition]. S. Chand & Co., Ltd., New Delhi.
<b>2.</b>	<i>Vasanth Desai,</i> 2007. <b>Dynamics of Entrepreneurial Development and Management.</b> [First Edition]. Himalaya Publishing House, New Delhi.
<b>3.</b>	<i>Saravanavel, P.</i> 1997. <b>Entrepreneurship Development.</b> [Second Edition]. Ess Pee Publishing House, Chennai.

### COURSE OUTCOMES (CO)

After completion of the course, the student will be able to:

<b>CO 1</b>	Acquisition of a thorough knowledge about the various functions, qualities of entrepreneurs.
<b>CO 2</b>	Enhance the students on venture life cycle and capitalize.
<b>CO 3</b>	Familiarize the students with EDP schemes and phases of EDP.
<b>CO 4</b>	Create awareness an environmental factors influencing entrepreneurship.
<b>CO 5</b>	Acquire knowledge about MSME, SIDCO & NSIC and other training institutes in EDP

### MAPPING

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	M	H	H	L	L
<b>CO2</b>	M	H	M	L	M
<b>CO3</b>	L	M	H	M	L
<b>CO4</b>	M	H	M	M	L
<b>CO5</b>	L	H	H	L	M

H-High; M-Medium; L-Low

15UCCMP301	CORE PRACTICAL III : VISUAL BASIC	SEMESTER - III	
<b>Course Objectives</b> The course aims <ul style="list-style-type: none"> <li>• To develop and improve skills in object-oriented analysis, design, programming, and testing.</li> <li>• To use the VB IDE, .NET CLR, CLS, and class libraries to develop Windows desktop applications.</li> <li>• To learn the Visual Basic syntax, program structure, properties, modules, collections, XML data, multi-tier applications with the event-driven programming model.</li> </ul>			
<b>Credits : 2</b>		<b>Total Hours: 30</b>	
S.No	EXPERIMENT	Hrs	CO
1.	Investigate the form for new demand draft.	2	CO 1
2.	Handle the application for bank pass book generation.	2	CO 1
3.	Perform the application for income tax calculation.	2	CO 2
4.	Perform the application for invoice preparation..	2	CO 2
5.	Describe the program for interest calculations.	4	CO 5
6.	Develop an application on cost sheet.	2	CO 4
7.	Designing an application for maintaining account details.	4	CO 3
8.	Apply the MDI form for purchase and sales order.	2	CO 2
9.	Demonstrate data control implementations on customer profile.	2	CO 2
10.	Prepare a payroll application for an organization.	2	CO 2
11.	Construct the application for ADO.	2	CO 5
12.	Interpret the reports for an application.	2	CO 4

**Reference Books:**

1.	Michael McGrath.2008. <b>Visual Basic in Easy Steps</b> [Third Edition]. O'Reilly, Noida.
2.	James Foxall.2015. <b>Visual Basic 2015 in 24 Hours</b> .O'Reilly Media, Noida.

**COURSE OUTCOMES (CO)**

After completion of the course, the student will be able to:

<b>CO1</b>	Prepare the form for new Demand Draft and bank passbook generation.
<b>CO2</b>	Analyze the process of applications for Income Tax calculation, Invoice preparation, maintaining Profit and Loss account and Cost sheet.
<b>CO3</b>	Design the program for interest calculation and the MDI form for purchase and sales order.
<b>CO4</b>	Compute the database implementations on customer profile, payroll applications.
<b>CO5</b>	Understand the process of ADO control and its reports.

18UCCSB301	SBC I: BANKING LAW	SEMESTER - III	
<b>Course Objectives</b>			
The course aims			
<ul style="list-style-type: none"> <li>To impart the knowledge of banking to become a successful banker.</li> <li>To make the students to understand the banking practices</li> <li>To make the students to understand the Electronic Banking system</li> </ul>			
<b>Credits : 2</b>		<b>Total Hours: 30</b>	
UNIT	CONTENTS	Hrs	CO
I	Introduction - Origin of Banking - Definition - Banker and Customer Relationship - General and Special - Special Types of Customers - Types of Deposits - Origin and Growth of Commercial Banks in India.	06	CO1
II	Cheque: Meaning - Characteristics - Essential features. Crossing: Meaning - Types of Crossing - Importance. Endorsement: Meaning - Definition - Types - Rules	06	CO2
III	Paying Banker: Meaning - Payment of Cheque - Precautions of Paying Banker - Refusal for Payment - Duties - Statutory Protection - Payment in Due course	06	CO3
IV	Collecting Banker: Meaning - Precautions of collecting banker - Duties - Statutory Protection - Consequence of Negligence - Responsibility of Collecting Banker	06	CO4
V	Electronic Banking - Meaning - Benefits - Internet Banking - Home Banking - Mobile Banking - Virtual Banking - E-Payments - RTGS - NEFT - ATM Cards - Biometric Cards - Debit, Credit, Smart Cards and ECS - E-Money - Electronic Purse - Digital Cash.	06	CO5



<b>Text Book</b>	
1.	<i>Rajesh, R. and Sivagnanasithi, T.</i> 2009. <b>Banking Theory Law &amp; Practice.</b> [First Edition] Tata McGraw-Hill Publishing Company Limited, New Delhi.
<b>Reference Books</b>	
1.	<i>Natarajan, S and Parameswaran, R</i> 2009. <b>Indian Banking.</b> [Fourth Edition]. S.Chand& Company, New Delhi.
2.	<i>Nirmala Prasad and Chandra Das.</i> 2008. <b>Banking &amp; Financial System.</b> [Fourth Edition] Himalaya Publishers. New Delhi.
3.	<i>Sundaram, K.P.M and Sundaram,E.N.</i> 2008. <b>Modern Banking.</b> [Fourth Edition] S.Chand& Company, New Delhi.

**COURSE OUTCOMES (CO)**

After completion of the course, the student will be able to:

<b>CO1</b>	Understand the basic concepts of banking and various types of customers
<b>CO2</b>	Know the process of Crossing and its significances
<b>CO3</b>	Recognize the Precautions of Paying Banker before honoring cheques
<b>CO4</b>	Gain knowledge on Responsibility of Collecting Banker
<b>CO5</b>	Apply the strategies in effective utilization of Electronic Banking systems

**MAPPING**

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	M	H	L	H	M
<b>CO2</b>	L	M	L	M	L
<b>CO3</b>	M	H	L	M	M
<b>CO4</b>	M	H	M	H	L
<b>CO5</b>	L	M	M	M	L

H-High; M-Medium; L-Low

18ULS301	CAREER COMPETENCY SKILLS - I	SEMESTER - III	
<b>Course Objectives</b>			
The course aims			
<ul style="list-style-type: none"> <li>To understand the basic needs of Communication</li> <li>To utilize the communication skills for achieving at the time of Interview</li> </ul>			
<b>Total Hours: 15</b>			
UNIT	CONTENTS	Hrs	CO
I	Basic Grammar - Usage of English - Listening and Speaking (Level-1) Tenses and Voices (Present, Past and Future)	3	CO1
II	Sentence Correction - Sentence Pattern - Reading Comprehension (Level -1)	3	CO2
III	Expansion of Proverbs - Closet Test (Level -1)	3	CO3
IV	Sentence Improvement (Essay Writing, Now- a -Days Vocabulary ), Story Writing	3	CO4
V	E-Mail Building (Sending call letters), Letters (Formal and Informal)	3	CO5
<b>Text Books:</b>			
1	<i>Anne Seaton, Mew Y. H. Basic English Grammar for English-Book 1.</i> Learners Saddle point Publishers.		
2	<i>Mark Newson. Basic English Syntax with Exercises.</i> (E-Copy)		
<b>Reference Book:</b>			
1	<i>Chand S, Agarwal R. S. Objective General English.</i> Arihant Publications (India) Limited.		

**COURSE OUTCOMES (CO)**

After completion of the course, the students will be able to

CO1	Recall the basic grammar in English
CO2	Concentrate on Sentence Correction
CO3	Understand Paragraph Writing
CO4	Improve the ability of Sentence Construction and Story Writing
CO5	Format Web Writing and Formal Writing of letters.

18UCCM401	CORE VIII: ADVANCED COMPANY ACCOUNTS	SEMESTER - IV	
<p><b>Note:</b> Distribution of Marks: Problems 80% and Theory 20%</p> <p><b>Course Objectives</b></p> <p>The course aims</p> <ul style="list-style-type: none"> <li>To make the student expert regarding corporate accounting practices.</li> <li>To impart skills required to present corporate accounting information in easily digestible way.</li> <li>To enable to the student understand the different kind of company accounts.</li> </ul>			
<b>Credits : 5</b>		<b>Total Hours: 50</b>	
UNIT	CONTENTS	Hrs	CO
I	Amalgamation, Absorption and External Reconstruction - Meaning - Differences - Types of Amalgamation - Calculation of Purchase Consideration - Lump Sum Method, Net Asset Method, Net Payment Method - Intrinsic Value Method - Application of Accounting Standard to Prepare the Accounts - Introduction to IFRS.	10	CO1
II	Alteration of Share Capital: Internal Re-construction - Meaning - Difference between Internal and External Reconstruction - Kinds of Alteration - Capital Reduction - Journal - Consolidated New Balance Sheet - Liquidators' Final Statement of Accounts.	10	CO2
III	Accounts of Banking Companies (New Forms) - Legal Requirements for Preparation of Banking Companies Accounts - Rebate on Bills Discounted and Earned - Preparation of Profit and Loss Account and Balance Sheet.	10	CO3
IV	Accounts of Holding Companies - Calculation of Ratios - Calculation of Minority Interest - Calculation of Cost of Control or Goodwill - Revenue Profit and Capital Profit - Unrealised Profit on Stock - Mutual Obligations - Preparation of Consolidated Balance Sheet (Excluding Inter Company Holdings).	10	CO4
V	<b>Accounting Standards</b> - Meaning - Objectives - Need - Accounting Standards in India - Significance - <b>Formation of the Accounting Standards Board:</b> Scope and Functions of ASB - Audited Financial Statements - Scope of Accounting Standards - Procedure for Issuing Accounting Standards - AS 1: Disclosure of Accounting Policies - AS 2: Valuation of Inventories - AS 5: Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies - AS 9: Revenue Recognition - AS 10: Accounting for Fixed Assets (Theory Only)	10	CO5

<b>Text Books</b>	
1.	<i>Reddy, T.S and Murthy, A.</i> 2016. <b>Corporate Accounting</b> . [Six Revised Edition]Margham Publications, Chennai.
2.	<i>Gupta, R.L. and Radhaswamy,</i> 2009. <b>Advanced Accountancy</b> . [Fifteenth Edition] Margham Publications, Delhi.
<b>Reference Books</b>	
1.	<i>Jain, S.P. and Narang,K.L.</i> 2009. <b>Advanced Accountancy</b> . [Seventh Edition]. Kalyani Publisher, Chennai
2.	<i>Shukla, M.C. and Grewal, T.S.</i> 2006. <b>Advanced Accountancy</b> . [Twelfth Edition]S.Chand& Company, New Delhi.

**COURSE OUTCOMES (CO)**

After completion of the course, the student will be able to:

<b>CO 1</b>	Understand the basic accounting concepts of amalgamation, Absorption and External reconstruction and its accounting treatments.
<b>CO 2</b>	Discriminate the types of alteration of share capital and its accounting treatments and prepare liquidator's final statement of accounts.
<b>CO 3</b>	Recognize the basic accounting concepts of banking companies and prepare the final accounts of banking companies.
<b>CO 4</b>	Understand the basic accounting concepts of holding companies and prepare the consolidated balance sheet.
<b>CO 5</b>	Know the need and significance of accounting standards in India

**MAPPING**

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	M	M	L	M
<b>CO2</b>	H	H	L	M	M
<b>CO3</b>	H	M	M	L	L
<b>CO4</b>	M	H	L	M	M
<b>CO5</b>	H	H	L	L	M

H-High; M-Medium; L-Low

<b>18UCCM402</b>	<b>CORE IX: BUSINESS LAW</b>	<b>SEMESTER - IV</b>	
<b>Course Objectives</b>			
The course aims			
<ul style="list-style-type: none"> <li>To enable the students to know the basic concepts of law in business.</li> <li>To apply the knowledge of law to sort out the problems arising in real life business.</li> <li>To enable the students to know the Sale of Goods Act and its procedure</li> </ul>			
<b>Credits : 4</b>		<b>Total Hours: 50</b>	
<b>UNIT</b>	<b>CONTENTS</b>	<b>Hrs</b>	<b>CO</b>
<b>I</b>	Business Law - Meaning - Sources of Business Law - The Indian Contract Act 1872 - Contract - Agreement - Formation of Contract - Classification of Contract - Essential Elements of a Valid Contract - Offer - Kinds of Offer - Revocation of Offer - Acceptance - Rules regarding Acceptance - Consideration - Rules regarding Consideration - Kinds of Consideration.	<b>10</b>	<b>CO1</b>
<b>II</b>	Contractual Capacity - Incompetents - Minor - Unsound Mind - Disqualified by Law - Free Consent - Coercion - Undue Influence- Fraud - Misrepresentation - Mistake - Legality of Object - Void Agreement - Performance of Contract.	<b>10</b>	<b>CO2</b>
<b>III</b>	Discharge of Contract - Modes of Discharge - Performance of Contract - Mutual Consent - Impossibility of Performance - Operation of Law - Lapse of Time - Breach of Contract - Remedies for Breach - Special Contract - Bailment, Indemnity and Guarantee.	<b>10</b>	<b>CO3</b>
<b>IV</b>	Agency - Creation of Agency - Kinds of Agents - Difference between Subagent and Substitute Agent - Rights and Duties of Principal and Agent - Liabilities of Agent - Termination of Agency.	<b>10</b>	<b>CO4</b>
<b>V</b>	Sale of Goods Act - Sale and Agreement to Sell - Conditions and Warranties - Transfer of Property - Transfer of Title - Performance - Auction Sale - Rules relating to Delivery of Goods - Unpaid Seller - Rights of Unpaid Seller.	<b>10</b>	<b>CO5</b>

Text Books	
1.	<i>Kapoor, N.D.</i> 2018. <b>Elements of Mercantile Law</b> . [37 <sup>th</sup> Revised Edition]. Sultana Chand & Sons, New Delhi.
2.	<i>Kuchal, M.C.</i> 2008. <b>Commercial Law</b> . [First Edition]. Kalyani Publishers, Ludhiana.
Reference Books	
1.	<i>Shukla, M.C.</i> 2005. <b>Commercial Law</b> . [Third Edition]. S.Chand & Company, New Delhi.
2.	<i>Aswathappa, K. Raghavendra, H.N. and Ramchandra, K.</i> 2008. <b>Business Law</b> . [Second Edition]. Himalaya Publishing House, Mumbai.

**COURSE OUTCOMES (CO)**

After completion of the course, the student will be able to:

CO 1	Understand the basic concepts of Indian Contract Act
CO 2	Recognize the Contractual Capacity of person
CO 3	Gain knowledge on Discharge of Contract and its remedies
CO 4	Acquire knowledge about create a Agency in the present business era
CO 5	Develop knowledge about learning on Sale of Goods Act

**MAPPING**

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	H	M	M	M
CO2	L	M	L	M	M
CO3	L	M	M	L	M
CO4	M	H	L	M	H
CO5	M	M	L	L	L

H-High; M-Medium; L-Low

18UCCM403	CORE X: PRINCIPLES OF WEB DESIGNING	SEMESTER - IV	
<b>Course Objectives</b> The course aims <ul style="list-style-type: none"> <li>• Understand basic usability, user experience, and accessibility principles.</li> <li>• Recognize the various tools to plan, design, code, and share projects/documents.</li> <li>• Use the gathered requirements to create and utilize a wireframe to further plan a website design.</li> </ul>			
<b>Credits : 2</b>		<b>Total Hours: 50</b>	
UNIT	CONTENTS	Hrs	CO
I	<b>Variables in the Web Design Environment:</b> HTML, XML, and The Future of Markup Languages-How Web Browsers affect your Work. Should you use an HTML Editor? -Coding for Multiple Screen Resolutions - Bandwidth Concerns. <b>Web Site Design Principles:</b> Design for the Medium-Design the Whole Site-Design for the User-Design for the Screen.	10	CO1
II	<b>Planning the Site:</b> Create a Site Specification- Identify the Content Goal - Analyze your Audience-Build a Web Site Development Team -Filenames and URLs-Directory Structure - Diagram the Site. <b>Planning Site Navigation:</b> Creating Usable Navigation- Using Text-Based Navigation-Using Graphics - Based Navigation.	10	CO2
III	<b>Creating Page Templates:</b> Understanding Table Basics - Table Pointers - Creating a Page Template - Template Examples. <b>Web Typography:</b> Type Design Principles - Controlling Typography with the <FONT> Element - Controlling Typography with Cascading Style Sheets - Styling with CSS.	10	CO3
IV	<b>Graphics and Color:</b> File Format Basics - Computer Color Basics - Choosing a Graphics Tool - Using the <IMG> Element - Working with Hexadecimal Colors.	8	CO4
V	<b>HTML Frames:</b> Understanding Frames - Frame Syntax - Targeting in Framesets -Planning Frame Content. <b>Publishing and Maintaining Your Web Site:</b> Publishing Your Web Site - Testing Your Web Site - Refining and Updating Your Content - Attracting Notice to Your Web Site.	12	CO5

Text Book	
1.	<i>Joel Sklar. 2001. Principles of Web Design.</i> [First Edition]. Thomson Learning and Vikas, New Delhi.
Reference Books	
1.	<i>Daniel Gray. 2000. Web Design Fundamentals - Handbook.</i> [First Edition]. Dreamtech Press, New Delhi.
2.	<i>James L. Mohler. 1998. Teach yourself How to Become a Webmaster in 14 days.</i> [First Indian Edition]. Techmedia, New Delhi.
3.	<i>Lee Anne Phillips. 2000. Practical HTML 4.</i> [Eastern Economy Edition]. Prentice-Hall of India Private Limited, New Delhi.

### COURSE OUTCOMES (CO)

After completion of the course, the student will be able to:

CO 1	Express the features of HTML and web site design principles.
CO 2	Describe the purpose of planning the site and planning site navigation.
CO 3	Know the concept of creating page templates and web typography in HTML.
CO 4	Know the concept of graphs and color in HTML.
CO 5	Identify the needs of HTML frames and publishing and maintaining your web site.

### MAPPING

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	H	M	L	M
CO2	L	H	L	M	M
CO3	M	M	M	L	L
CO4	L	M	M	L	L
CO5	L	H	M	M	M

H-High; M-Medium; L-Low



18UMACOA401/ 18UMACCA401	ALLIED IV: BUSINESS STATISTICS	SEMESTER - IV
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<b>Course Objectives</b>			
The course aims			
<ul style="list-style-type: none"> <li>To provide knowledge on statistical techniques used for decision making in business.</li> <li>To impart knowledge on statistical tools to solve problems.</li> </ul>			
<b>Credits : 4</b>		<b>Total Hours: 40</b>	
Unit	CONTENTS	Hrs	CO
I	<b>Measures of Central Tendency (Averages):</b> Arithmetic Mean – Median – Mode - Geometric Mean - Harmonic Mean (Simple problems). <b>(Chapter 9)</b>	08	CO 1
II	<b>Measures of Dispersion:</b> Range - Quartile deviation - Standard deviation - Coefficient of Variation. <b>(Chapter 10)</b>	08	CO 2
III	<b>Correlation:</b> Definition – Types of Correlation – Method of studying Correlation: Karl Pearson’s Coefficient of correlation – Properties of coefficient Correlation – Rank Correlation Coefficient. <b>(Chapter 12)</b>	08	CO 3
IV	<b>Index Numbers:</b> Introduction – Meaning – Definition – Characteristics of Index Numbers – Uses – Types of Index Numbers – Unweighted- Quantity Index Numbers – Consumer Price Index – Limitations of Index Numbers. <b>(Chapter 14)</b>	08	CO 4
V	<b>Analysis of Time Series:</b> Meaning – Definition – Uses of Time Series – Time series model - Components of Time Series. Measurement of Secular Trend: Graphic Method – Semi-average method - Moving average method – Method of Least Square. Measurement of Seasonal variations: Method of simple average – Ratio to Trend Method. <b>(Chapter 15)</b>	08	CO 5

<b>Text Book</b>	
1.	<i>Pillai, R.S.N. and Bagavathi, V.</i> 2012. <b>Statistics.</b> [Seventh Edition]. S.Chand and Company Ltd., New Delhi.
<b>Reference Books</b>	
1.	<i>Vittal, P.R.,</i> 2008. <b>Business Mathematics and Statistics.</b> [Fifth Edition]. Margham Publications, Chennai.
2.	<i>Navnitham, P.A.</i> 2011. <b>Business Mathematics and Statistics.</b> Jai Publishers, Trichy.

**COURSE OUTCOMES (CO)**

After completion of the course, the student will be able to:

<b>CO 1</b>	Learn about measures of central tendency
<b>CO 2</b>	Understand the concepts of measures of dispersion
<b>CO 3</b>	Gain knowledge on correlation and regression analysis
<b>CO 4</b>	Calculate variations in prices of different commodities
<b>CO 5</b>	Measure the seasonal variations

**MAPPING**

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	M	H	L	H
<b>CO2</b>	M	M	H	L	L
<b>CO3</b>	M	L	H	L	L
<b>CO4</b>	M	L	H	M	M
<b>CO5</b>	L	L	H	L	L

H-High; M-Medium; L-Low

18UBACCA401	ALLIED IV : HUMAN RESOURCE MANAGEMENT	SEMESTER- IV	
<b>Course Objectives</b>			
The course aims			
<ul style="list-style-type: none"> <li>• The students would be able to understand the concepts and principles of Human Resource Management.</li> <li>• To provide a contemporary understanding of the influence of HR practices and policies on organizations</li> </ul>			
<b>Credits : 4</b>		<b>Total Hours: 40</b>	
UNIT	CONTENTS	Hrs	CO
I	Introduction - Meaning and Definition, Nature, Evolution, Scope, objectives and Importance of HRM - Role and Qualities of a good HR manager - Functions of HRM.	08	CO1
II	Human Resources Planning and Policies - Nature, Importance and objectives of HR Planning - Process of HR Planning - HR planning techniques - HRM Policies - Need, Type and Scope of HRM Policies.	08	CO2
III	Recruitment and Selection - Sources of Recruitment - Difference between recruitment and selection - Selection process - screening of applicants - Tests - Interview - Types of interview - Process of conducting interview - Checking of references - Medical examination - Final selection - Placement - Induction.	08	CO3
IV	Training and Development - Need - Importance of training - Types of training - Methods of training - Evaluation of Training - Management Development - Importance - Methods of conducting MDPs.	08	CO4
V	Performance Appraisal - Need - Process - Techniques. Promotion, Transfer, Termination - Promotional policies - Merit Vs Seniority - Transfer - Objectives of transfer - Types of Transfers - Termination of Services - Employee attrition - Factors responsible for attrition, Dismissal, Discharge, Voluntary retirement schemes.	08	CO5

<b>Text Book</b>	
1.	<i>SubbaRao, P.</i> 2018. <b>Essentials of Human Resource Management and Industrial Relations.</b> [15 <sup>th</sup> Edition]. Himalaya Publishing House, New Delhi.
<b>Reference Books</b>	
1.	<i>Jaishankar, K.</i> 2013. <b>Human Resources Management.</b> [3 <sup>rd</sup> Edition]. Margham Publications, Chennai.
2.	<i>Mamoria, C.B &amp; V.S.P. Rao</i> 2018. <b>Personnel Management.</b> [13 <sup>th</sup> Edition]. Himalaya Publishing House, New Delhi.
3.	<i>Aswathappa, K.</i> 2017. <b>Human Resources Management.</b> [8 <sup>th</sup> Edition]. Tata McGraw Hill Publishing House, New Delhi.

**COURSE OUTCOMES (CO)**

After completion of the course, the student will be able to:

<b>CO 1</b>	Acquire knowledge of basic concepts, functions and process of Human Resource Management.
<b>CO 2</b>	Compute the role of HR planning and policies.
<b>CO 3</b>	Design and formulate various HRM processes such as recruitment, selection etc
<b>CO 4</b>	Evaluate the Training & Development role of human resource in the global
<b>CO 5</b>	Formulate various HRM performance and appraisal, Discharge, Voluntary Retirement Schemes

**MAPPING**

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	L	M	M	M
<b>CO2</b>	H	L	L	H	L
<b>CO3</b>	H	M	M	M	M
<b>CO4</b>	M	L	L	H	L
<b>CO5</b>	H	L	L	M	M

H-High; M-Medium; L-Low

18UCCMP401		CORE PRACTICAL IV: WEB DESIGNING		SEMESTER - IV		
<b>Course Objectives</b>						
The course aims						
<ul style="list-style-type: none"> <li>• Be acquainted with elements, Tags and basic structure of HTML files.</li> <li>• Develop the concept of basic and advanced text formatting.</li> <li>• To enable students to be create indexes for databases for efficient retrieval</li> </ul>						
<b>Credits : 2</b>			<b>Total Hours: 30</b>			
S.No	EXPERIMENT				Hrs	CO
1.	Preparing a Bio-data using Formatting Elements.				02	CO 1
2.	Displaying Subject details for all semesters using ordered list and unordered list.				02	CO 2
3.	Creating a HTML document containing a nested list showing the content page of any book.				02	CO 1
4.	Creating links to five different pages on five different websites that should all open in a new window.				02	CO 2
5.	Creating a website template for an organization using table.				03	CO 3
6.	Creating a webpage to display mark statement.				04	CO 3
7.	Creating a webpage to display product catalog using Cascading Style Sheet (CSS).				03	CO 3
8.	Creating a website to display insurance company profile using Cascading Style Sheet (CSS).				02	CO 3
9.	Creating an image map with multiple "clickable" areas used as links.				03	CO 4
10.	Creating a webpage for student admission application using form input elements.				03	CO 4
11.	Creating a website for an institution using Frameset.				02	CO 5
12.	Creating a website for E-Book using Frameset.				02	CO 5

<b>Reference Books:</b>	
1.	Jon Duckett. 2008. <b>HTML and CSS: Design and Build Websites.</b> John Wiley & Sons.
2.	Powel A. Thomas. 2010. <b>HTML &amp; CSS: The Complete Reference.</b> [Fifth Edition]. McGraw Hill Education.
3.	Rob Larsen. 2013. <b>Beginning HTML and CSS.</b> John Wiley & Sons.

### **COURSE OUTCOMES (CO)**

After completion of the course, the student will be able to:

<b>CO1</b>	Design a web page using html elements for subject details and template using table.
<b>CO2</b>	Analyze the web page on creating links and image map elements.
<b>CO3</b>	Interpret the concepts of product catalog and company profile using CSS.
<b>CO4</b>	Prepare a web page design using admission application form and mark statement.
<b>CO5</b>	Create an institution and e-book webpage using framesets.

18UCCSB401	SBC II: MARKETING MANAGEMENT	SEMESTER - IV	
<b>Course Objectives</b> The course aims <ul style="list-style-type: none"> <li>To impart knowledge regarding successful marketing practices.</li> <li>To understand the product selling and marketing concepts.</li> <li>To educate and make apply the marketing practices in business and marketing jobs efficiently.</li> </ul>			
<b>Credits : 2</b>		<b>Total Hours: 30</b>	
UNIT	CONTENTS	Hrs	CO
I	<b>Market and Marketing:</b> Meaning - Evolution of marketing - Classification of Markets - Marketing - Nature and Importance - Modern Marketing Concepts - Functions of Marketing - Innovations of Modern Marketing: Social Marketing -Online Marketing - Meaning - Features and Advantages.	06	CO1
II	<b>Product:</b> Definition of Product - Product Mix - Product Planning and Development - Product Life Cycle - Branding: meaning - essentials - benefits - types of brand. Packaging: meaning - functions - kinds - essentials.	06	CO2
III	<b>Pricing:</b> Meaning - Objectives - Importance - Factors influencing Pricing Decision - process of Price Determination of a Product - Basic Pricing Policy - Kinds of Pricing	06	CO3
IV	<b>Channels of Distribution:</b> Meaning and Definition - Functions of Marketing Channel - Basic Channels of Distribution - (Zero, one, two and three level channels) - Factors Considered in Selecting Channel	06	CO4
V	<b>Sales Promotion:</b> Meaning - Objectives - Kinds of Sales Promotion - Consumer Sales Promotion, Dealer Sales Promotion and Sales force promotion. <b>Personal Selling:</b> Meaning- Benefits - Kinds of Salesman - Qualities of Good Salesman - <b>Advertising:</b> meaning - Benefits - Kinds - Objections - Kinds of Advertising Media - Advertisement Evaluation - Needs - Methods	06	CO5

<b>Text Books</b>	
1.	<i>Gupta C.B &amp; Rajan Nair N</i> .2018. <b>Marketing Management</b> . [19 <sup>th</sup> Revised Edition]. Sultan Chand & Sons, New Delhi.
2.	<i>Pillai R.S.N. &amp; Bagavathi</i> 2018 <b>Modern Marketing</b> [4 <sup>th</sup> Revised Edition]S. Chand & Sons, New Delhi.
<b>Reference Books</b>	
1.	<i>Ramasamy, V.S. and Namakumari, S.</i> 2009. <b>Marketing Management</b> . [Fourth Edition]. Global Perspective in Indian Context. Macmillan Publishers India Ltd., New Delhi.
2.	Philip Kotler. 2009. <b>Principles of Marketing</b> . [First Edition]. Prentice-Hall Pvt. Ltd., New Delhi.
3.	<i>Sherlekar, S.A.</i> 2008. <b>Marketing Management</b> . [Fifteenth Edition]. Himalaya Publishing House, Mumbai.

**COURSE OUTCOMES (CO)**

After completion of the course, the student will be able to:

<b>CO1</b>	Understand about the basic concepts of marketing and its evolutions.
<b>CO2</b>	Know the various aspects of product such as, product planning and development, product life cycle, Brand and packaging.
<b>CO3</b>	Gain knowledge about the Pricing of Products and Pricing policy.
<b>CO4</b>	Acquire knowledge on marketing channels of distribution of Products and services.
<b>CO5</b>	Make understand about the sales promotion techniques, types of advertising and its media.

**MAPPING**

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	L	L	H	M	M
<b>CO2</b>	L	L	H	H	M
<b>CO3</b>	M	M	M	M	M
<b>CO4</b>	L	L	H	H	H
<b>CO5</b>	M	L	H	H	H

H-High; M-Medium; L-Low



18ULS401	CAREER COMPETENCY SKILLS - II	SEMESTER - IV	
<b>Course Objectives</b>			
The course aims			
<ul style="list-style-type: none"> <li>To impart knowledge on the aptitude skills.</li> <li>To enhance employability skills and to develop career competency.</li> </ul>			
<b>Total Hours: 15</b>			
UNIT	CONTENTS	Hrs	CO
I	Aptitude: Speed Maths - Multiplication of Numbers - Simplification - Squaring of numbers - Square roots and cube roots - HCF & LCM -Decimals - Averages, Powers and Roots.	3	CO1
II	Aptitude: Problems on Numbers - Problems on Ages - Surds & Indices - Percentage - Profit & Loss - Ratio & Proportion - Partnership - Chain Rule.	3	CO2
III	Aptitude: Simple & Compound Interest - Alligation or Mixture - Permutation and Combination.	3	CO3
IV	Aptitude: Probability - Missing Number series - Wrong Number Series -Races & Games of Skill.	3	CO4
V	Aptitude: Time & Work - Pipes & Cistern - Time & Distance - Problems on Trains - Boats and Streams.	3	CO5
<b>Text Book:</b>			
1	<i>R.S. Aggarwal.2017. <b>Quantitative Aptitude</b>, S Chand and Company Limited, New Delhi.</i>		
<b>Reference Book:</b>			
1	<i>AbhijithGuha.2015. <b>Quantitative Aptitude for Competitive Examinations</b>, 5<sup>th</sup> Edition, Tata McGraw Hill,New Delhi.</i>		

**COURSE OUTCOMES (CO):**

After completion of the course, the students will be able to

CO1	Carry out mathematical calculations using shortcuts.
CO2	Calculate problems on age, surds and indices with shortcuts
CO3	Understand the core concepts of SI and CI, Permutation and Combination.
CO4	Obtain knowledge on shortcuts to calculate number series.
CO5	Perform new methods for aptitude calculations.

18UCCN301	NMEC I: SALESMANSHIP AND ADVERTISING	SEMESTER - III	
<b>Course Objectives</b>			
The course aims			
<ul style="list-style-type: none"> <li>To study the features and concepts of salesmanship.</li> <li>To discuss the different Medias of advertising.</li> <li>To familiarize students with the basic concepts training methods</li> </ul>			
<b>Credits : 2</b>		<b>Total Hours: 25</b>	
UNIT	CONTENTS	Hrs	CO
I	<b>Salesmanship:</b> Definition and Features of Salesmanship - Objectives - Types - Functions - Benefits of Salesmanship to Manufacturer, Society, Customers and Salesman.	5	CO1
II	<b>Sales Manager:</b> Meaning - Importance - Good Qualities of a Sales Manager - Duties and Responsibilities of Sales Manager - Sales Promotion at Different Levels.	5	CO2
III	<b>Salesman Training:</b> Training of Salesman - Objectives of Training - Advantages of Good Training Programme - Contents of Training - Types and Methods of Training - Individual and Group Training Methods - Limitations of Training.	5	CO3
IV	<b>Advertising:</b> Meaning - Objectives - Functions - Types - Advertising Process - Creativity - Meaning and Sources - Qualities of a Advertising Copy - Media of Advertising - Newspaper - Radio - TV - Film - Internet - Merits and Demerits.	5	CO4
V	<b>Trends in Advertisement</b> Meaning - Determinants - Importance of Consumer Behavior in - Advertising - Social and Cultural Influence on Consumer Behaviour.	5	CO5

<b>Text Books</b>	
1.	<i>Davar and Davar, S.M.</i> 2007. <b>Advertisement and Management.</b> [Second Edition].Sultan Chand & Sons, New Delhi.
2.	<i>Verma, M.M. and Agarwal, R.K.</i> 2004. <b>Advertisement and Management.</b> [Fourth Edition]. Sultan Chand & Sons, New Delhi
<b>Reference Books</b>	
1.	<i>Agarwal, R.C.</i> 2009 <b>Salesmanship and Advertising.</b> [Fourth Edition]. Lakshmi NaranAgarwal Publishers,Chennai.
2.	<i>Saravanel, P.</i> 2009 <b>Advertising and Salesmanship.</b> [Third Edition]. Margham Publications, Chennai.
3.	<i>PhilipKotler.</i> 2009. <b>Principles of Marketing.</b> [First Edition]. Prentice-Hall Pvt. Ltd., New Delhi

**COURSE OUTCOMES (CO)**

After completion of the course, the student will be able to:

<b>CO1</b>	To familiarize the concept of salesmanship to manufactures
<b>CO2</b>	To understand the good qualities of a sales manager
<b>CO3</b>	Enable the students to understand salesman training programmes
<b>CO4</b>	Develop the knowledge of new advertising system
<b>CO5</b>	Helps to gather knowledge on consumer behavior

15UCCN401	NMEC II: E-BANKING	SEMESTER - IV	
<b>Course Objectives</b>			
The course aims			
<ul style="list-style-type: none"> <li>To create an expertise and skills required to make a successful banker.</li> <li>To know the modern activities carried out.</li> <li>To help students realize the quintessential role of banks in the world today.</li> </ul>			
<b>Credits : 2</b>		<b>Total Hours: 25</b>	
UNIT	CONTENTS	Hrs	CO
I	<b>Basics of Banking:</b> Meaning and Definition of Banks - Features - Types - History of Indian Banking Industry - Current Scenario.	5	CO1
II	<b>Commercial Banks:</b> Introduction - Functions of Commercial Banks - Primary Functions - Accepting Deposits, Lending Funds, Credit Creation - Secondary Functions - Agency Functions - Utility Functions.	5	CO2
III	<b>Electronic Banking:</b> Introduction - The Evolution - Emerging Importance of E-Banking - Definition - Traditional Banking Vs. E-Banking - Aspects of E-Banking - Models - Advantages, Deterrents - E-Banking Transactions - The Indian Scene - Recommendations of Committee on Technology Upgradation.	5	CO3
IV	<b>Advancements in Banking:</b> Electronic Clearing Service - Electronic Funds Transfer - Core Banking Solution - E-Payments - Real Time Gross Settlement (RTGS) - NEFT - SWIFT - Know Your Customer (KYC) - Customer Identification Procedure (CIP).	5	CO4
V	<b>Electronic Delivery Channels:</b> Automated Teller Machine (ATM) - Biometric Cards - Debit/Smart/Credit cards, EFT, ECS (Credit/Debit) - E-Money - Electronic Purse - Digital cash- Mobile Banking - Internet Banking - Home Banking - Virtual Banking - Impact of Information Technology on Banking.	5	CO5

<b>Text Book</b>	
1.	<i>Rajesh, R. and Sivagnansithi, 2007. <b>Banking Theory Law and Practice</b>[Fourth Edition]. The McGraw-Hill Publishing Company Limited, New Delhi.</i>
<b>Reference Books</b>	
1.	<i>Natarajan, S. and Parameswaran, R. 2005. <b>Indian Banking.</b> [Fourth Edition]. S.Chand&amp; Co., New Delhi.</i>
2.	<i>Nirmala Prasad and Chandra Das. 2008. <b>Banking &amp; Financial System.</b>[Fourth Edition]. Himalaya Publishers, New Delhi.</i>
3.	<i>Sundaram, K.P.M and Sundaram, E.N. 2008. <b>Modern Banking.</b> [Second Edition]. S.Chand&amp; Company, New Delhi.</i>

### **COURSE OUTCOMES (CO)**

After completion of the course, the student will be able to:

<b>CO1</b>	To help to gather knowledge on banking and current scenario system in India
<b>CO2:</b>	To provide knowledge about commercial banks and its products
<b>CO3:</b>	To aim to familiarize Electronic banking system and advantage
<b>CO4:</b>	To enable them to understand better knowledge like RTGS, NEFT, SWIFT etc.,
<b>CO5:</b>	To create awareness about modern banking services like Home banking, m-banking and internet banking

18UCCAC301	<b>ADD ON COURSE I: MODERN BANKING</b>	<b>SEMESTER - III</b>	
<b>Course Objectives</b>			
The course aims			
<ul style="list-style-type: none"> <li>To understand various banking policies and strategies.</li> <li>To provide insight into managing of banking services and banking technology.</li> </ul>			
<b>Total Hours: 25</b>			
UNIT	Contents	Hrs	CO
I	Monetary Control: Cash Reserve Ratio (CRR)-Statutory Liquidity Ratio (SLR)- Bank Rate- Open Market Operation (OMOs)- Selective Credit Control (SCC).	5	CO1
II	Retail Banking: Retail Products- Retail Deposit Products- Retail Loan Products - Retail Services. American Depository Receipts (ADRs) and Global Depository Receipts (GDRs)- Participatory Notes.	5	CO2
III	Non-Performing Assets (NPA)- Out of Order- Over due- Reporting of NPAs- Asset Classification- Substandard Assets- Doubtful Assets-Loss Assets-Provision Norms	5	CO3
IV	Loans and Advances - Principles of Sound Lending - Forms of Advances - Secured and Unsecured Advances - Know Your Customer (KYC).	5	CO4
V	Norms - Green Banking -Electronic Banking - Banking Ombudsman Scheme - Highlights of SERFAESI Act	5	CO5

**Text Book**

1	<i>Gordon, E. and Natarajan, K.</i> 2014. <b>Banking Theory, Law and Practice.</b> [Twenty-fourth Edition]. Himalaya Publishing House, Mumbai.
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**Reference Books**

1	<i>Natarajan, S. and Parameswaran, R.</i> 2014. <b>Banking Theory, Law and Practice.</b> [Second Edition]. S.Chand and Co. Ltd., New Delhi.
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2	<i>Sundharam, K.P.M. and Varshney, P.N.</i> 2013. <b>Banking Theory, Law and Practice</b> . [Fourth Edition]. Sultan Chand & Sons, New Delhi.
3	<i>Maheswari, S.N.</i> 2012. <b>Banking Law and Practice</b> . [Fourth Edition]. Kalyani Publishers, Ludhiana.

**COURSE OUTCOMES (CO)**

After completing the course, the students will be able to

<b>CO1</b>	Identify to safeguard the stability of the financial system
<b>CO2</b>	Realizing an important role of Retail banking system and Retail Product
<b>CO3</b>	Acquire knowledge on Non-Performing Assets (NPA)
<b>CO4</b>	Learn the same <i>purpose</i> a stamped paper intended to be completed as a secured and unsecured loan.
<b>CO5</b>	Analysis regarding various types of Scheme of Ombudsman.

**MAPPING**

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	M	H	M	M
<b>CO2</b>	L	M	M	M	H
<b>CO3</b>	M	L	M	H	L
<b>CO4</b>	H	M	H	M	M
<b>CO5</b>	L	M	M	H	L

H-High; M-Medium; L-Low

18UCCAC401	ADD ON COURSE II: MODERN BANKING INSURANCE MANAGEMENT	SEMESTER - IV	
<p><b>Course Objectives</b></p> <p>The course aims</p> <ul style="list-style-type: none"> <li>To impart knowledge in the field of insurance &amp; to ensure their marketability in the competitive world.</li> <li>To provide training to the students to match the skill set required in the industry.</li> <li>To enrich students with the knowledge of the functioning of insurance.</li> </ul>			
<b>Credits :</b>		<b>Total Hours: 25</b>	
UNIT	CONTENTS	Hrs	CO
I	Insurance - Meaning and Definition - Origin of Insurance - Nature of Insurance - Types of Insurance - Principles and Essentials of Insurance - Uses and Advantages of Insurance - Reinsurance - Importance - Types of Reinsurance - Double Insurance - Difference between Reinsurance and Double Insurance.	05	CO1
II	Life Insurance - Meaning - Characteristics of Life Insurance of India - Types of Insurance Products - Term Insurance and Whole Life Insurance - Endowment and Annuities - Policy conditions regarding LIC - Tax Exemptions under Income Tax Act 1961.	05	CO2
III	General Insurance - Meaning - Characteristics of General Insurance of India - Benefits of General Insurance - Types of Products - Functions of GIC - Fire Insurance - Types of Fire Policies - Marine Insurance - Types of Marine Insurance Policies - Marine Loss - Key Factors for Policy conditions regarding GIC.	05	CO3
IV	Motor Vehicle Insurance - Meaning -Classification of Motor Vehicles -Kinds of policies- Procedure for Motor Vehicle Insurance-Settlement of Claims Under Motor Vehicle Insurance - Health Insurance - Meaning - Types of Polices - Insurance Regulatory and Development Authority (IRDA) - Objectives - Composition of Authority - Duties and Functions - Powers of IRDA.	05	CO4
V	Marketing of Insurance: Characteristics of Life Insurance Service - Objective of Life Insurance Marketing - Marketing Mix - Scope of Life Insurance Marketing - Development Officer	05	CO5



	- Duties – Characteristics. Insurance Agent – Recruitment and Selection – Training of Agents – Duties of Agent – Rights of Agents – Essentials Qualities of Agents – Termination of Agent.		
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<b>Text Book</b>	
1.	<i>Periasamy, P</i> 2011. <b>Principles and Practices of Insurance</b> . [Second Edition] Himalaya Publishing, Chennai.
<b>Reference Books</b>	
1.	<i>Panda, G.S.</i> 2008. <b>Principles and Practices of Insurance</b> . [Second Edition] Kalyani Publishers, New Delhi.
2.	<i>Mish, M.N</i> 2007. <b>Insurance Principles and Practice</b> . [First Edition] S. Chand & Sons., New Delhi.

**COURSE OUTCOMES (CO)**

After completion of the course, the student will be able to:

<b>CO 1</b>	Understand the basics about insurance management and its various types
<b>CO 2</b>	Provide knowledge about Tax Exemptions under Income Tax Act
<b>CO 3</b>	Enable them to understand better knowledge types of fire policies
<b>CO 4</b>	Help to gather knowledge kinds of motor vehicles insurance
<b>CO 5</b>	Create awareness about marketing insurance and Recruitment and Selection

**MAPPING**

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	L	M	M	H	L
<b>CO2</b>	L	L	H	M	M
<b>CO3</b>	M	L	M	H	H
<b>CO4</b>	M	L	M	H	M
<b>CO5</b>	L	M	H	M	H

H-High; M-Medium; L-Low

18UCCAL401	<b>ADVANCED LEARNERS COURSE : INVESTMENT MANAGEMENT</b>	<b>SEMESTER - IV</b>
<b>Course Objectives</b> The course aims <ul style="list-style-type: none"> <li>• To provide knowledge on investment avenues.</li> <li>• To facilitate construction of sound investment portfolio.</li> </ul>		
<b>Credits: 2</b>		<b>Total Hours: 50</b>
<b>UNIT</b>	<b>CONTENTS</b>	<b>CO</b>
<b>I</b>	Investment - Importance - Investment and Speculation - Investment and Gambling - Factors Favourable for Investment - Investment Media - Features of Investment Programme -	<b>CO1</b>
<b>II</b>	Investment Process - Investment Alternatives - Alternative For of Investment. Financial System - Structure of Financial Markets - Financial Institutions.	<b>CO2</b>
<b>III</b>	Fundamental Analysis- Economic Analysis - Industry Analysis - Company Analysis. Technical Analysis - Assumptions - Dow Theory - Efficient Market Theory.	<b>CO3</b>
<b>IV</b>	Risk - Concept - Systematic Risk - Unsystematic Risk - Quantitative Analysis of Risk.	<b>CO4</b>
<b>V</b>	Concept of Return - Measurement of Return. Security Valuation - Approaches to Investment - Valuation of Shares and Bonds.	<b>CO5</b>

<b>Text Book</b>	
<b>1</b>	<i>Preeti Singh</i> .2014. <b>Investment Management</b> . [Eighteenth Edition]. Himalaya Publications, Mumbai.
<b>Reference Books</b>	
<b>1</b>	<i>PunithavathyPandian</i> . 2013. <b>Security Analysis and Portfolio Management</b> . [Second Edition]. Vikas Publishing House Private Ltd., Mumbai.
<b>2</b>	<i>Bhalla, V.K.</i> 2013. <b>Investment Management</b> . [Fourth Edition]. Sultan Chand & Sons, New Delhi.
<b>3</b>	<i>Rustagi, R.P.</i> 2013. <b>Investment Management: Theory and Practice</b> . [Fourth Edition]. Sultan Chand & Sons, New Delhi.

### COURSE OUTCOMES (CO)

After completion of the course, the student will be able to:

<b>CO1</b>	Identify the basic of investing process
<b>CO2</b>	Acquire knowledge about Risk concept
<b>CO3</b>	Comprehend the concepts of Industry analysis and Technical analysis .
<b>CO4</b>	Develop knowledge about portfolio analysis Vs Traditional analysis
<b>CO5</b>	Create the nature and scope of portfolio performance evaluation

### MAPPING

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	L	M	H	L
<b>CO2</b>	M	L	L	M	M
<b>CO3</b>	H	M	L	M	M
<b>CO4</b>	H	M	L	H	M
<b>CO5</b>	M	L	M	H	M

H-High; M-Medium; L-Low

<b>18UCCAL402</b>	<b>ADVANCED LEARNERS COURSE : FINANCIAL MARKETS</b>	<b>SEMESTER - IV</b>
<b>Course Objectives</b>		
The course aims		
<ul style="list-style-type: none"> <li>To apply an economics perspective to the study of financial assets and institutions,</li> <li>To help form a coherent view of the disparate variables in financial activity, markets, and their governance.</li> </ul>		
<b>Total Hours: 50</b>		
<b>UNIT</b>	<b>CONTENTS</b>	<b>CO</b>
<b>I</b>	Nature and Role of Financial System: An overview of the Indian Financial System- Financial Sector Reforms-RBI -Securities and Exchange Board of India.	<b>CO1</b>
<b>II</b>	Banking Institutions: Commercial Bank- Co-operative Banks- Functions - Small Savings - Unit Trust of India Mutual Funds-Non Banking Financial Institutions.	<b>CO2</b>
<b>III</b>	Merchant Banks-Venture Capital Funds- Credit Rating-Public Deposits with Non-Banking Companies-Non-bank Statutory Financial Organizations.	<b>CO3</b>
<b>IV</b>	Financial Markets - Call Money Market-Treasury Bills Market- Commercial Bills Market - Markets for Commercial paper and Certificates of Deposits- The Discount Market	<b>CO4</b>
<b>V</b>	Industrial Securities Market-International Dimensions of Financial Markets Foreign Exchange Market and Foreign Capital Market.	<b>CO5</b>

**Text Book**

<b>1</b>	<i>L.M.Bhole</i> , Financial Institutions and Markets
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**Reference Books**

<b>1</b>	<i>NaliniPravaTripathy</i> . <b>Financial Instruments and Services</b> . Prentice Hall Pvt Ltd, New Delhi.
<b>2</b>	<i>S. Gurusamy</i> . <b>Financial Markets and Institutions</b> . Vijay Nicole Imprints Pvt Ltd, Chennai
<b>3</b>	<i>Pandian .P</i> , <b>Financial Services and Markets</b> .Vikas Publications, New Delhi

### COURSE OUTCOMES (CO)

After completion of the course, the student will be able to:

<b>CO1</b>	Demonstrate an awareness of the current structure and regulation of the Indian financial markets
<b>CO2</b>	Evaluate and create strategies to promote mutual funds.
<b>CO3</b>	To familiarize the concept of lease financing venture Capital and Mutual Fund
<b>CO4</b>	Aiming to enable the students to get the Know-how of Government (Gilt-edged) Securities Market in its wide aspects
<b>CO5</b>	In order to equip the students with details about foreign collaboration and multinational corporate

### MAPPING

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	M	M	H	L
<b>CO2</b>	M	M	L	H	L
<b>CO3</b>	H	L	M	M	M
<b>CO4</b>	M	L	M	H	M
<b>CO5</b>	M	M	H	H	M

H-High; M-Medium; L-Low

**GUIDELINES**  
**MARK DISTRIBUTION**

Theory			Practical		
CA	CE	Total	CA	CE	Total
25	75	100	40	60	100

**1. SUBMISSION OF RECORD NOTE BOOKS:**

Candidates appearing for Practical Examinations shall submit Bonafide Record Note Books prescribed for Practical Examinations, otherwise the candidates will not be permitted to appear for the Practical Examinations.

**2. PASSING MINIMUM AND INTERNAL MARK DISTRIBUTION THEORY**

The candidate shall be declared to have passed the Examination, if the candidate secure not less than 40 marks put together out of 100 in the Comprehensive Examination in each Theory paper with a passing minimum of 30 marks in External out of 75.

***Internal Marks Distribution [CA- Total Marks: 25]***

Attendance	: 5 Marks
Assignment	: 5 Marks
Internal Examinations	: 15 Marks
<b>Total</b>	<b>: 25 Marks</b>

**PRACTICAL**

The candidate shall be declared to have passed the Examination, if the candidate secure not less than 40 marks put together out of 100 in the Comprehensive Examination in each Practical paper with a passing minimum of 24 marks in External out of 60.

**Question Paper Pattern and Mark Distribution for Practical**

**Question Paper Pattern**

- Practical Examinations shall be conducted at the end of every Semester.
- Student shall write any two questions from the Practical list.

**External Marks Distribution [CE- Total Marks: 60]**

For each practical question the marks shall be awarded as follows:

i)	Aim	: 5 Marks
ii)	Algorithm / Flowchart	: 10 Marks
iii)	Writing the Source Code	: 15 Marks
iv)	Test and debug the Source Code	: 15 Marks
v)	Displaying the Output	: 10 Marks
vi)	Result Declaration	: 5 Marks
	<b>Total</b>	<b>: 60 Marks</b>

**Internal Marks Distribution [CA- Total Marks: 40]**

Experiment	: 10 Marks (10-12 Experiments)
Attendance	: 5 Marks
Record	: 5 Marks
Internal Examinations	: 20 Marks
<b>Total</b>	<b>: 40 Marks</b>

### 3. QUESTION PAPER PATTERN AND MARK DISTRIBUTION THEORY

#### *Question Paper Pattern and Mark Distribution (For 75 marks)*

**1. PART - A (10 x 2 = 20 Marks)**

Answer ALL questions

Two questions from each UNIT

**2. PART - B (5 x 5 = 25 Marks)**

Answer ALL questions

One question from each UNIT with Internal Choice

**3. PART - C (3 x 10 = 30 Marks)**

Answer ANY THREE questions

Open Choice - 3 out of 5 questions

#### *Question Paper Pattern and Mark Distribution (For 100 marks)*

**1. PART - A (10 x 2 = 20 Marks)**

Answer ALL questions

Two questions from each UNIT

**2. PART - B (5 x 7 = 35 Marks)**

Answer ALL questions

One question from each UNIT with Internal Choice

**3. PART - C (3 x 15 = 45 Marks)**

Answer ANY THREE questions

Open Choice - 3 out of 5 questions

### METHODOLOGY OF ASSESSMENT CAREER COMPETENCY SKILLS

#### **1. On Line Objective Examination (Multiple Choice questions) - Semester III**

- 100 questions-100 minutes
- Twenty questions from each UNIT.
- On line examination will be conducted at the end of the III Semester.



## **2. Viva Voce – Semester IV**

- A Student has to come in proper dress code and he/she should bring 2 copies of Resume for the Viva Voce.
- A student may be asked to:
  - Give Self Introduction
  - Submit the resume to the examiner(s) and answer the questions based on it.
  - Speak on any given topic for at least two minutes.
  - Give a presentation for 10 minutes on a topic of their choice.
  - Sit with other students in a Group for a Discussion.

**ALLIED COURSE OFFERED TO OTHER DEPARTMENTS**

<b>S.No</b>	<b>Code</b>	<b>Subject</b>	<b>Semester</b>	<b>Offered to Students of</b>
1	15UCCCAA301	Allied III: Principles of Accountancy	III	BCA
2	15UCCCAAP301	Allied Practical - I: Accounting Package	III	BCA
3	15UCCCAA401	Allied IV: Cost and Management Accounting	IV	BCA
4	18UCCBAA401	Allied IV: Cost and Management Accounting	IV	BBA

18UCCCAA301	ALLIED - III: PRINCIPLES OF ACCOUNTANCY	SEMESTER -III	
<p><b>Note:</b> Distribution – Problem 80% and Theory 20%</p> <p><b>Course Objectives</b></p> <p>The course aims</p> <ul style="list-style-type: none"> <li>To provide basic knowledge about accounting system and providing an edge over various terminologies of accounting.</li> <li>To lay a foundation to understand accounting software without any difficulty.</li> </ul>			
<b>Credits : 4</b>		<b>Total Hours: 50</b>	
UNIT	CONTENTS	Hrs	CO
I	Introduction - Advantages and limitations of accounting - Accounting concepts and conventions - Journal - Ledger - Subsidiary books - Cash book, Purchase book, Sales book - Trail balance.	10	CO1
II	Final Accounts of a Sole Trader (Trading Account, Profit and Loss Account & Balance sheet) with adjustments	10	CO2
III	Average Due Date - meaning - Advantages of Average due Date - Calculation of Average Due Date - Meaning of and need for Account Current - Red ink interest rate - Problems on Account Current	10	CO3
IV	Bank Reconciliation Statement - Difference between Pass Book and Cash book - Favourable Bank Balance and Unfavourable bank Balance - Preparation of Bank Reconciliation Statement based on Bank Pass Book and Cash Book	10	CO4
V	Depreciation on fixed assets - Causes of Depreciation - Methods of Depreciation - Problems on Straight line Method - Calculation of Profit / Loss on Sale of Assets - Problems on Written down value method.	10	CO5

<b>Text Book:</b>	
1.	Reddy, T.S and Murthy, A. 2018. Financial Accounting. [Seventh Edition]. Margham Publications, Chennai.
2.	Gupta, R.L and Gupta, V.K. 2007. Financial Accounting.[Ninth Edition].Sultan Chand & Sons, New Delhi.
<b>Reference Books:</b>	
1.	Jain, S.P and Narang, K. 2005. Financial Accounting. [Fifth Edition]. Kalyani Publishers. Ludhiana.
2.	Shukla, M.C, and Grewal, T.S. 2007. Advanced Accountancy. [Fifth Edition]. S.Chand& Co., New Delhi.

### COURSE OUTCOMES (CO)

After completion of the course, the student will be able to:

<b>CO1</b>	understand the basic accounting concepts, conventions and prepare the journal, ledger, subsidiary books and trial balance.
<b>CO2</b>	prepare the final accounts of sole trader with adjustments.
<b>CO3</b>	calculate the Average due date and Account Current
<b>CO4</b>	prepare bank reconciliation statement
<b>CO5</b>	prepare asset account and depreciation accounts under straight line and written down value methods.

### MAPPING

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	M	L	H	H
<b>CO2</b>	H	M	M	H	M
<b>CO3</b>	L	H	L	H	M
<b>CO4</b>	L	H	L	H	M
<b>CO5</b>	L	M	M	H	M

H-High; M-Medium; L-Low

18UCCCAAP301	ALLIED PRACTICAL I: ALLIED PRACTICAL I: ACCOUNTING PACKAGE ACCOUNTING PACKAGE	SEMESTER - III SEMESTER - III
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### LIST OF PRACTICALS

1. Company creation in Tally, Saving the company profile, Alteration / deletion of company.
2. Creation, Alteration / Deletion of Groups and Ledger accounts.
3. Feeding of Stock Value and opening balances of Assets and Liabilities.
4. Preparation of Contra and Journal vouchers
5. Preparation of Cash Receipt and payment vouchers
6. Preparation of Purchases and Sales vouchers
7. Preparation of Debit Note and Credit Note
8. Voucher Modification, Voucher alteration, deletion and cancellation
9. Displaying voucher list, Daybook, Ledger and Extracting Daybook Summaries
10. Extracting detailed Trial Balance
11. Extracting Profit and Loss Account: Detailed form and Vertical Form
12. Extracting Balance Sheet: Primary Balance Sheet and Detailed Balance Sheet

<b>18UCCCAA401</b>	<b>ALLIED - IV: COST AND MANAGEMENT ACCOUNTING</b>	<b>SEMESTER -IV</b>	
<b>Course Objectives</b> The course aims <ul style="list-style-type: none"> <li>To provide skills in respect of most sophisticated computerized accounting procedures and practices.</li> <li>To help the students to serve better the vast accounting needs of every commercial organization.</li> </ul>			
<b>Credits : 4</b>		<b>Total Hours: 50</b>	
<b>UNIT</b>	<b>CONTENTS</b>	<b>Hrs</b>	<b>CO</b>
<b>I</b>	Cost Accounting - Meaning, Scope, Objectives - Advantages and Limitations - Differences between Cost Accounting and Financial Accounting - Elements of cost - Preparation of cost sheet.	<b>10</b>	<b>CO1</b>
<b>II</b>	Material Management - Purchase Procedure - Various stock levels - Economic Order Quantity - Bin card and Stores ledger - Pricing of Issues - FIFO, LIFO - Simple Average and Weighted Average Methods	<b>10</b>	<b>CO2</b>
<b>III</b>	Management Accounting - Definition, Nature and scope, distinction between managerial accounting and financial accounting, distinction between managerial accounting and cost accounting	<b>10</b>	<b>CO3</b>
<b>IV</b>	Budgets and budgetary control - Meaning, objectives, advantages and limitations - preparation of Sales Budget, Production budget, Purchase budget, Cash budget, Flexible budget - Zero base budgeting-advantages and limitations	<b>10</b>	<b>CO4</b>
<b>V</b>	Application of marginal costing- Definition of marginal cost and costing - Features -Advantages and limitations - Marginal costing and absorption costing - Cost volume profit -Contribution - P/V ratio-Breakeven point -Margin of safety.	<b>10</b>	<b>CO5</b>

<b>Text Books</b>	
1	Reddy, T.S and Hariprasad Reddy, Y. 2017. <b>Cost Accounting</b> . [Fifth Edition] Margham Publications, Chennai.
2	Reddy, T.S and Hariprasad Reddy, Y. 2017. <b>Management Accounting</b> . [Sixth Edition] Margham Publications, Mumbai.
<b>Reference Books</b>	
1	Maheshwari, S. N. 2007. <b>Cost Accounting</b> . [Ninth Edition]. Sultan Chand & Sons, New Delhi.
2	Sharma Sasi, K. Gupta. 2008. <b>Management Accounting</b> . [Seventh Edition]. Kalyani Publications, Mumbai.

**COURSE OUTCOMES (CO)**

After completion of the course, the student will be able to:

<b>CO1</b>	understand the basic concepts of cost accounting and prepare cost sheet
<b>CO2</b>	determine the different types of material management and pricing of issues methods.
<b>CO3</b>	understand the basic concepts of Management accounting
<b>CO4</b>	prepare various budget for business enterprises
<b>CO5</b>	utilize the marginal costing techniques for corporate organization

**MAPPING**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	L	M	L	H	M
<b>CO2</b>	M	H	L	H	M
<b>CO3</b>	L	M	M	H	M
<b>CO4</b>	M	H	L	H	M
<b>CO5</b>	L	H	M	H	M

H-High; M-Medium; L-Low

18UCCBAA401	ALLIED IV: COST AND MANAGEMENT ACCOUNTING	SEMESTER - IV	
<b>Course Objectives</b> The course aims <ul style="list-style-type: none"> <li>• To understand the basic concepts and processes used to determine product costs,</li> <li>• To be able to interpret cost accounting statements.</li> <li>• To be able to analyze and evaluate information for cost ascertainment, planning, control and decision making.</li> </ul>			
<b>Credits: 4</b>		<b>Total Hours: 50</b>	
UNIT	CONTENTS	Hrs	CO
I	Cost Accounting - Meaning, Definition, Difference between Financial Accounting, Cost Accounting and Management Accounting, Advantages and Disadvantages of Cost Accounting, Elements of Cost - Cost Sheet.	10	CO1
II	Material Cost - Direct and Indirect Material Cost - Issue of Materials of Production - Pricing Methods - EOQ, FIFO, LIFO, Simple Average and Weighted Average Method.	10	CO2
III	Labour Cost - Direct and Indirect Labour Cost - Methods of Payment of Wages, Incentive Plans	10	CO3
IV	Management Accounting - Meaning - Definition - Fund flow statement - Prepare fund from operation -Prepare Cash flow statement - Cash from operation. (simple problems only)	10	CO4
V	Ratio Analysis - Profitability, solvency and liquidity ratios (simple problems only).	10	CO5



<b>Text Book</b>	
1.	<i>Reddy, T.S. and Hari Prasad Reddy H. 2014, Cost And Management Accounting.</i> [Fourth Edition 2011]. Margham Publication, Chennai.
<b>Reference Books</b>	
1.	<i>Sharma, R.K. and Shasi K. Gupta, 2003. Management Accounting: Principles and Practice.</i> [Ninth Edition]. Kalyani Publishers, New Delhi.
2.	<i>Inamdar, S.M. and Iyenger, S. I. 2005. Cost and Management Accounting.</i> [Second Edition]. The English Language Book Society and Edward Annold Ltd., London.
3.	<i>Maheswari, S. N. Management Accounting,</i> Sultan Chand & Sons, New Delhi.

**COURSE OUTCOMES (CO)**

After completion of the course, the students will be able to

<b>CO1</b>	Acquire the knowledge fundamentals of cost accounting.
<b>CO2</b>	Comprehend the concept of material cost and handling material costs in accounting.
<b>CO3</b>	Obtain knowledge on treatment of labour cost in accounting.
<b>CO4</b>	Explain the fundamental concepts of management accounting.
<b>CO5</b>	Exhibit skills in analyzing company's financial performance using Ratios.

**MAPPING**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	H	M	L	H	M
<b>CO2</b>	M	H	M	H	M
<b>CO3</b>	L	M	H	M	M
<b>CO4</b>	L	L	H	H	H
<b>CO5</b>	L	H	L	L	M

H-High; M-Medium; L-Low

18UCCM501	CORE XI: COST ACCOUNTING	SEMESTER - V	
<b>Note:</b> <i>Distribution of Marks - Problems 80% and Theory 20%</i>			
<b>Course Objectives</b>			
The Course aims			
<ul style="list-style-type: none"> <li>• To impart the students with various costing techniques in Industry.</li> <li>• To enable the students to apply costing techniques in a manufacturing industry.</li> <li>• To enrich knowledge and expertise required for cost minimization.</li> </ul>			
<b>Credits : 5</b>		<b>Total Hours: 50</b>	
UNIT	CONTENTS	Hrs	CO
I	Cost Accounting - Meaning, Scope Objectives, Advantages and Limitations - Differences between Cost Accounting and Financial Accounting - Elements of Cost - Preparation of Cost Sheet - Preparation of Tenders and Quotations	10	CO1
II	Material Management - Purchase Procedure - Various Stock Levels - Economic Order Quantity (EOQ) - Pricing of Issues Methods: FIFO, LIFO, Simple Average and Weighted Average.	10	CO2
III	Labour Cost: Meaning -Importance - Methods of Remuneration and Incentive Systems: Time and Piece Wages - Taylor's Differential Piece Rate System - Merrick's Multiple Piece Rate System - Gantt's Task Bonus Plan - Halsey Plan - Rowan Plan.	10	CO3
IV	Overheads: Meaning - Classifications - Departmentalization of Overheads - Allocation and Apportionment of Overheads - Redistribution of Overheads - Absorption of Overheads - Calculation of Machine Hour Rate.	10	CO4
V	Process Costing Meaning - Characteristic Features - Advantages and Disadvantages of Process Costing - Preparation of Process Account - Normal Loss and Abnormal Loss - Abnormal Gain. Transport Costing- meaning - Classification of Costs - Problems on Transport Costing.	10	CO5

<b>Text Book</b>	
1.	<i>Reddy, T.S. and Hari Prasad Reddy, Y.</i> 2012. <b>Cost Accounting</b> . [Second Edition] Margham Publications, Chennai.
2.	<i>Jain, S.P. and Narang, K.L.</i> 2008. <b>Cost Accounting</b> . [Seventh Edition]. Kalyani Publishers, Ludhiana.
<b>Reference Books</b>	
1.	<i>Pillai, R.S.N and Bagawathi, V.</i> 2008. <b>Cost Accounting</b> . [Fourth Edition]. Sultan Chand & Sons, New Delhi
2.	<i>Maheshwari, S.N.</i> 2007. <b>Cost Accounting</b> . [Seventh Edition]. Sultan Chand & Sons, New Delhi.
3.	<i>Ramachandaran, R and Srinivasan, R.</i> 2007. <b>Cost Accounting</b> . [Fourth Edition]. Sri Ram Publications, Tiruchy.

**COURSE OUTCOMES (CO)**

After the completion of the course, the student will be able to:

CO 1	Understand the basic concepts of cost accounting and prepare cost sheet.
CO 2	Determine the different types of material management and pricing of issues methods.
CO 3	Calculate the labour cost using various methods.
CO 4	Know the basic concepts of overheads and calculate overheads and machine hour rate.
CO 5	Recognize the basic concepts of process and transport costing indentify the various accounting treatment relating to process and transport costing.

**MAPPING**

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	H	H	M	H
CO2	M	H	H	H	M
CO3	M	H	L	L	M
CO4	M	M	H	M	L
CO5	L	H	H	H	L

H-High; M-Medium; L-Low

<b>18UCCM502</b>	<b>CORE XII: AUDITING THEORY AND PRACTICE</b>	<b>SEMESTER - V</b>	
<b>Course Objectives</b>			
The course aims			
<ul style="list-style-type: none"> <li>• To lay a strong foundation of become a professional accounting executive.</li> <li>• To get a knowledge on all kinds of business auditing and accounting practices</li> <li>• To learn audit of all kinds of receipts and payment.</li> </ul>			
<b>Credits : 4</b>		<b>Total Hours: 50</b>	
<b>UNIT</b>	<b>CONTENTS</b>	<b>Hrs</b>	<b>CO</b>
<b>I</b>	Introduction - Meaning and Object of Audit - Difference between Auditing and Accountancy - Kinds of Audit - Advantages and Limitations of Audit - Audit Programmes and Working Papers.	<b>10</b>	<b>CO1</b>
<b>II</b>	Internal Control - Meaning and Object - Internal Check - Meaning and Object - Features of Good Internal Check System - Internal Control regarding Cash, Purchases, Sales, Payment of Wages and Stores.	<b>10</b>	<b>CO2</b>
<b>III</b>	Vouching - Meaning - Objects - Features of Good Voucher - Procedure and Importance - Vouching of Cash Transactions - Cash Receipt - Cash Payments - Valuation and Verification of Assets and Liabilities - Difference between Valuation and Verification.	<b>10</b>	<b>CO3</b>
<b>IV</b>	Auditor - Appointment, Qualification, Disqualification, Removal, Duties, Power and Liabilities - Civil Liabilities and Criminal Liabilities - Remuneration of Auditor - Auditor's Report - Types of Audit Report.	<b>10</b>	<b>CO4</b>
<b>V</b>	Specialized Audits - Features - Various Incomes and Expenditure - Rules and Procedures to be followed in Specialized Audits - Charitable Institutions, Club, Cinema, Educational Institutions - Hospital - Hotel.	<b>10</b>	<b>CO5</b>

<b>Text Books</b>	
1.	<i>Tandan, B.N.</i> 2010. <b>Practical Auditing</b> . [Fourth Edition]. Sultan Chand & Sons, New Delhi.
2.	<i>Dinker Pagare.</i> 2007. <b>Practical Auditing</b> . [Fourth Edition]. Sultan Chand & Sons, New Delhi.
<b>Reference Books</b>	
1.	<i>Kamal Gupta.</i> 2008. <b>Auditing</b> . [First Edition]. Tata McGraw Hill Publishing Company Ltd., New Delhi.
2.	<i>Krishnadwala, V.H and Shetty, M.V.</i> 2005. <b>Auditing</b> . [Second Edition]. Sultan Chand & Sons, New Delhi.

**COURSE OUTCOMES (CO)**

After the completion of the course, the student will be able to:

<b>CO 1</b>	get knowledge of audit of accounts books.
<b>CO 2</b>	know internal control and internal check system in the business enterprises.
<b>CO 3</b>	understand various kinds of voucher and its uses in business.
<b>CO 4</b>	get an idea regarding auditors role and their responsibilities in business enterprises.
<b>CO 5</b>	acquire knowledge of specialized audits, i.e. charitable institutions, club, cinema, educational institution hospitals and hotels

**MAPPING**

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	H	H	L	L	H
<b>CO2</b>	H	L	H	L	M
<b>CO3</b>	H	H	L	H	L
<b>CO4</b>	H	M	M	H	L
<b>CO5</b>	M	H	M	M	H

H-High; M-Medium; L-Low

<b>18UCCM503</b>	<b>CORE XIII: INCOME TAX I</b>	<b>SEMESTER - V</b>	
<p><b>Note:</b> Distribution of Marks: Problems 70% and Theory 30%.</p> <p><b>Course Objective:</b> The course aims</p> <ul style="list-style-type: none"> <li>To enable the students to understand students the basic concepts of direct taxation.</li> <li>To impart knowledge and expertise required for tax planning.</li> <li>To enrich the students knowledge required to save corporate resources and personal resources</li> </ul>			
<b>Credits : 5</b>		<b>Total Hours: 50</b>	
<b>UNIT</b>	<b>CONTENTS</b>	<b>Hrs</b>	<b>CO</b>
<b>I</b>	Basic Concepts - Assessee - Person - Previous Year - Assessment Year - Income - Casual Income - Features of Income - Incomes which do not form part of Total Income - Income assessed in the same year - Rates of Tax.	<b>10</b>	<b>CO1</b>
<b>II</b>	Basis of Charge - Residential Status - Meaning - Types of Residential Status - Determination of Residential Status of an Individual - Firm - AOP - BOI - Company - Incidence of Tax - Calculation of Tax Liability.	<b>10</b>	<b>CO2</b>
<b>III</b>	Heads of Income - Income under Salaries - Definition, Features - Computation of Salary Income - PF - Allowances - Perquisites - Other items included in Salary - Deduction under Salary - Tax - Rebate - Relief of Income Tax.	<b>10</b>	<b>CO3</b>
<b>IV</b>	Income from House Property - Definition - Basis of Charge - Exempted HP Incomes - Computation of Income from HP - Gross Annual Value - Net Annual Value - Deductions - Let Out and Self-Occupied Houses.	<b>10</b>	<b>CO4</b>
<b>V</b>	Business and Profession - Profits and Gains of Business and Profession - Income Chargeable under Profits and Gains - Deductions - Specific Allowances - Deemed Profit - Computation of Business Income and Professional Income - Depreciation.	<b>10</b>	<b>CO5</b>

<b>Text Books</b>	
1.	<i>Gaur, V.P and Narang, D.B. Income Tax Law &amp; Practice.</i> Kalyani Publishers, Mumbai.
2.	<i>Singhania, V.K. Income Tax Law &amp; Practice,</i> Taxmann Publications, Chennai.
<b>Reference Books</b>	
1.	<i>Reddy, T.S and Hariprasad Reddy. Income Tax Theory, Law &amp; Practice.</i> Margham Publications, Chennai.
2.	<i>Hariharan, N. Income Tax and Practice.</i> Vijay Nicole Implants (P) Ltd., Chennai.

### COURSE OUTCOMES (CO)

After the completion of the course, the student will be able to:

<b>CO 1</b>	Understand the basic concepts and definition of income tax.
<b>CO 2</b>	Determine the different types of residential status for different assessee.
<b>CO 3</b>	Understand the basic concepts of salary and compute income from salary.
<b>CO 4</b>	Know the basic concepts of House property and calculate income from House property.
<b>CO 5</b>	Recognize the basic concepts of Business and profession and find out income from Business and profession.

### MAPPING

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	M	H	L	L	M
<b>CO2</b>	M	H	H	M	H
<b>CO3</b>	M	H	L	M	L
<b>CO4</b>	H	H	M	L	L
<b>CO5</b>	L	H	L	M	M

H-High; M-Medium; L-Low

18UCCM504	CORE XIV: DATABASE MANAGEMENT SYSTEMS	SEMESTER - V	
<b>Course Objectives</b>			
The course aims			
<ul style="list-style-type: none"> <li>• The goal of this course is to teach the fundamentals of the database systems at a master student level.</li> <li>• Understand the use of Structured Query Language (SQL) to learn SQL syntax and apply normalization techniques to normalize the database.</li> <li>• Understand the needs of database processing and learn techniques for controlling the consequences of concurrent data access.</li> </ul>			
<b>Credits : 3</b>		<b>Total Hours: 50</b>	
UNIT	CONTENTS	Hrs	CO
I	<b>Introduction to Database Management Systems:</b> Data and Data Management-File-based Data Management - Organization of a database- Characteristics of data in a database- Functions of DBMS- Components of a DBMS- Data Dictionary- Database Users. <b>Database Architecture and Design:</b> Database Architecture- Data Abstraction- ANSI/SPARC architecture- Database Languages-Database Design-Design Constraints.	10	CO1
II	<b>Data Models:</b> Conceptual, Physical and Logical Database Models- Database relationships- Hierarchical Model-Network Model- Relational Model- E-R Model- Object Oriented Model- Object Relational Model. <b>Entity-Relationship Modeling:</b> Components of an E-R Model- E-R Diagram Conventions- Relationships- Composite Entities- ER Diagrams (ERDs)- E-R Modeling Symbols. <b>Enhanced Entity-Relationship (EER) Model:</b> Super Class and Subclass Entity types- Attribute Inheritance- Specialization- Generalization.	10	CO2
III	<b>Relational Database Management Systems (RDBMS):</b> RDBMS Terminology- The Relational Data Structure- Relational Data Manipulation - Codd's Rules. <b>Data Normalization:</b> Pitfalls in Relational Database Design- Decomposition-Functional dependencies- Normalization: First Normal Form (1NF)-Second Normal Form (2NF)-Third Normal Form (3NF)- Boyce-Codd Normal Form(BCNF)-Fourth Normal Form (4NF)- Fifth Normal Form(5NF) -Denormalization.	10	CO3



<b>IV</b>	<p><b>Relational Algebra:</b> Relational Algebraic Operations.</p> <p><b>Structured Query Language (SQL):</b> Introduction- Characteristics of SQL- Advantages of SQL-Types of SQL Commands- SQL operators-Arithmetic Operators- Comparison Operators- Logical Operators-Set Operators-Operator Precedence. <b>Tables, Views and Indexes - Insert, Update and Delete operations - Queries and Sub queries - Aggregate Functions - Joins and Unions.</b></p>	<b>10</b>	<b>CO4</b>
<b>V</b>	<p><b>Database Security:</b> Introduction -Database Environment- Data Security Risks- Dimensions of Database Security- Data Security Requirements- Protecting the Data within the Database - Granting and Revoking Privileges and Roles- Authenticating Users to the Database- Security Auditing. <b>Transaction Management and Concurrency Control:</b> Transactions- Transaction Properties(ACID Properties)- Database Structure- Transaction States- Concurrency Control - Transaction Management in SQL- Transactions and Recovery- User Defined Transactions- The COMMIT Command- The ROLLBACK Command- The SAVEPOINT Command. <b>Backup and Recovery:</b> Database Backups- Causes of Failures - Importance of Backups- Database Recovery-Recovery and Atomicity- Recovery Concepts and Terminology- Recovery Facilities- Recovery Techniques.</p>	<b>10</b>	<b>CO5</b>

<b>Text Book</b>	
1.	<i>Alexis Leon and Mathews Leon .2006. <b>Essentials of Database Management Systems.</b> [First Edition]. Vijay Nicole Publications. Chennai.</i>
<b>Reference Books</b>	
1.	<i>Abraham Silberschatz, Henry F.Korth and Sudharsan.S.2006. <b>Database System Concepts.</b> [Fifth Edition]. Tata McGraw Hill. New Delhi.</i>
2.	<i>Raghu Ramakrishnan and Johannes Gehrke. 2003. <b>Database Management Systems.</b> [Third Edition]. Tata McGraw Hill. New Delhi.</i>
3.	<i>RameZ Elmasri and Shamkant Navathe.B.2003. <b>Fundamentals of Database Systems.</b> [Fifth Edition]. Pearson Education. New Delhi.</i>

### COURSE OUTCOMES (CO)

After the completion of the course, the student will be able to:

<b>CO 1</b>	Describe the various techniques that ensure database system.
<b>CO 2</b>	Express the knowledge of the various data models
<b>CO 3</b>	Apply the concepts of relational DBMS approaches and Data Normalization.
<b>CO 4</b>	Employ the concept of SQL.
<b>CO 5</b>	Know the idea of Database Security, Transaction Management & Concurrency Control, Backup and Recovery

### MAPPING

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	H	L	M	M	M
<b>CO2</b>	H	L	L	H	L
<b>CO3</b>	H	M	M	M	M
<b>CO4</b>	M	L	L	H	L
<b>CO5</b>	H	L	L	M	M

H-High; M-Medium; L-Low

<b>18UCCEL501</b>	<b>Elective I: INDIRECT TAX</b>	<b>SEMESTER - V</b>	
<p>Note: Question paper shall cover 100% theory</p> <p><b>Course Objectives</b></p> <p>The course aims</p> <ul style="list-style-type: none"> <li>To enable the students to understand the basic concepts GST and Customs Act.</li> <li>To impart knowledge and expertise required for indirect tax planning.</li> <li>To enable to the student know the different kinds of indirect taxation in the business.</li> </ul>			
<b>Credits : 4</b>		<b>Total Hours: 50</b>	
<b>UNIT</b>	<b>CONTENTS</b>	<b>Hrs</b>	<b>CO</b>
<b>I</b>	<b>Introduction and Structure GST:</b> Types of Taxes-Differences Between Direct and Indirect Taxes- Features Indirect Taxes-Evaluation of GST in India- Salient Features of GST In India-Merits And Demerits of GST-Structure of GST-Central Goods and Service Tax (CGST)- State Goods and Service Tax (SGST)- Union Territory Goods and Service Tax (UTGST)- Central Goods and Service Tax (CGST).	<b>10</b>	<b>CO1</b>
<b>II</b>	<b>GST Council and Registration:</b> Goods and Services Tax Council (GST Council)-Functions of GST Council-Goods and Services Network (GSTN)-Functions and Services Rendered by GSTN- Registration - Merits of Registration-Types of Registration- Exemption From Registration-Procedure of Registration-Cancellation for Registration.	<b>10</b>	<b>CO2</b>
<b>III</b>	<b>Supply Under GST and Payment Taxes Under GST:</b> Supply Under GST-Forms of Supply-Goods-Services-Types of Supply- Individual Supply-Composite Supply-Mixed Supply-Modes of Supply-Time of Supply- Time of Supply of Goods and Services-Types of Value of Supply-Exemptions from GST-Payment of Taxes-Types Payment Under GST-Person Liable to Pay GST.	<b>10</b>	<b>CO3</b>

<b>IV</b>	<b>Return, Assessment and Types of Audit under GST:</b> Return-Types Returns Under GST-Types of Assessment under GST-Self Assessment-Provisional Assessment-Assessment Non-Filers of Returns-Assessment of Unregistered Persons-Summary Assessment in Special Cases-Types of Audit under GST-Audit When Exceeds Prescribed Limit-Audit by Tax Authorities-Special Audit.	<b>10</b>	<b>CO4</b>
<b>V</b>	<b>Customs Act 1962:</b> Basic Concepts of Customs Law –Sources of Customs Law-Important Definitions Under Customs Act-Types of Goods-Types of Customs Duty- Important Terms Used in Customs-Import and Procedure-Exemptions From Custom Duty.	<b>10</b>	<b>CO5</b>

<b>Text Books</b>	
1.	<i>Dr.Niti Bhasin and Dr.Sameer Lama (2018): GST and Custom Law</i> , Taxmann Publications (P.) Ltd, New Delhi.
2.	<i>CA (Dr.)K.M.Bansal (2018):GST and Custom Law</i> , Taxmann Publications (P.) Ltd, New Delhi.
<b>Reference Books</b>	
1.	<i>V.S. Datey (2018): GST Law &amp; Practice with Customs &amp; FTP</i> , Taxmann Publications (P.) Ltd, New Delhi.
2.	<i>Mohd. Rafi (2018): Indirect Tax Management &amp; Practice</i> , Bharat Law House Pvt. Ltd, New Delhi.
3.	<i>Raj K Agrawal Shivangi (2018): GST</i> ,Taxmann Publications (P.) Ltd, New Delhi.
4.	<i>Vivek Laddha Pooja Patwari (2018): GST</i> , Taxmann Publications (P.) Ltd, New Delhi.
5.	<i>FCA. Vineet Gupta and Dr. N.K. Gupta (2018): Goods &amp; Services Tax Law, Practice &amp; Procedures</i> , Bharat Law House Pvt. Ltd, New Delhi.

### COURSE OUTCOMES (CO)

After the completion of the course, the student will be able to:

<b>CO 1</b>	Understand the basic concepts and definition of indirect taxation.
<b>CO 2</b>	Identify the different types of organizational authorities' involved GST.
<b>CO 3</b>	Understand the basics supply and point of taxation in GST.
<b>CO 4</b>	Know the various types of return and assessment procedure used in GST.
<b>CO 5</b>	Recognize the basic concepts of customs duty and identify the different types of customs duty.

### MAPPING

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	M	H	M	H	M
<b>CO2</b>	L	H	M	L	H
<b>CO3</b>	M	H	M	M	M
<b>CO4</b>	L	H	H	H	L
<b>CO5</b>	M	H	L	H	H

H-High; M-Medium; L-Low

18UCCEL502	Elective I: BUSINESS ENVIRONMENT	SEMESTER - V	
<b>Course Objectives</b>			
The course aims			
<ul style="list-style-type: none"> <li>To aware the economic conditions prevailing in the Indian business scenario.</li> <li>To know the international business environment.</li> <li>To impart knowledge regarding especially external environment factors influencing the business domestically and internationally.</li> </ul>			
<b>Credits : 4</b>		<b>Total Hours: 50</b>	
UNIT	CONTENTS	Hrs	CO
I	Business Environment - Concept - Meaning - Nature and Scope - Significance - Types - Elements of External Environment - Impacts on the Business and Strategic Decisions.	10	CO1
II	Political Environment - Indian Constitution - Preamble - Characteristics - Federal System of the Government - Directive Principles of the State - Fundamental Rights and Duties - Functions of the State - Economic Roles of Government.	10	CO2
III	Social and Cultural Environment - Concept and Nature of Culture - Elements of Culture - Cultural Heritage - Impacts of Foreign Culture - Social Responsibility of Business - Concept - Advantages and Disadvantages - Responsibility towards different Groups.	10	CO3
IV	Economic Environment - Economic System Meaning - Characteristics - Functions - Types of Economic System: Capitalism, Socialism and Mixed Economy - Economic Parameters: GDP, Per capita Income Urbanisation, and their Impact on Business Decisions.	10	CO4
V	International Environment: Meaning and Nature of Globalisation - Essentials- Strategies - Advantages and Disadvantages - Impact of Globalisation of India - FDI - Concept - Merits and Demerits - Determinants of FDI - MNC - Concept - Reasons for growth of MNC - Merits and Demerits.	10	CO5

<b>Text Book</b>	
1.	<i>Gupta, C.B.</i> 2011. <b>Business Environment</b> . [Sixth Edition]. Sultan Chand & Sons, New Delhi.
<b>Reference Books</b>	
1.	<i>Francis Cherunilam.</i> 2009. <b>Business Environment</b> . [Fourth Edition]. Sultan Chand & Sons, New Delhi.
2.	<i>Aswathappa, K.</i> 2007. <b>Essentials of Business Environment</b> . [Second Edition]. Himalaya Publishers, New Delhi

**COURSE OUTCOMES (CO)**

After the completion of the course, the student will be able to:

<b>CO 1</b>	Understand about the internal and external environment of the business.
<b>CO 2</b>	Gain knowledge on Indian constitutions, directive principles of Indian government, rights and duties of Indian citizen.
<b>CO 3</b>	Acquire knowledge on culture, cultural heritage, impact of foreign culture on business and social responsibility of business
<b>CO 4</b>	Understand the economic systems and economic parameters such as GDP, Per capita income and urbanization.
<b>CO 5</b>	Know the concepts on Globalization .Foreign direct investment and Multinational corporations.

**MAPPING**

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	H	L	M	L	M
<b>CO2</b>	H	M	H	M	M
<b>CO3</b>	H	M	H	L	L
<b>CO4</b>	H	M	H	M	M
<b>CO5</b>	M	L	H	L	H

H-High; M-Medium; L-Low

18UCCMP501	CORE PRACTICAL V: RDBMS PACKAGE	SEMESTER - V	
<b>Course Objectives</b>			
The course aims			
<ul style="list-style-type: none"> <li>To present SQL and procedural interfaces to SQL comprehensively.</li> <li>To present the concepts and techniques relating to query processing by SQL engines.</li> <li>Understand the use of Structured Query Language (SQL) and learn SQL syntax.</li> </ul>			
<b>Credits : 2</b>		<b>Total Hours: 30</b>	
S.No	EXPERIMENT	Hrs	CO
1.	<b>Create and Altering table</b> a. Creating a table for Patient Details. b. Altering the table structure to add new column. c. Increasing the Size of the column. d. Deleting and renaming the column. e. View table structure.	1	CO1
2.	<b>Integrity Constraints</b> a. Creating a table to store Account Holder details and Transaction details in the bank. b. Defining primary key and referential Constraint while creating a table and check whether the minimum balance is 1000. c. Inserting values to the table.	1	CO1
3.	<b>Update</b> a. Creating table to store mark details of the students. b. Inserting values to the columns Reg. No., Name and Subjects. c. Calculating Total and Average using Arithmetic operators and Update statement. d. Displaying Records in the table.	2	CO
4.	<b>Comparison and Logical operators</b> a. Creating a table for employee Payroll details b. Inserting values into the table. c. Calculating Net Salary for an Employee. d. Writing queries using Comparison and Logical operators for Employee table.	2	CO2
5.	<b>Set Operators</b> a. Creating tables for Customer Details, Order and Product. b. Inserting values into the table. c. Writing SQL queries using Set Operators.	5	CO3
6.	<b>Writing SQL queries using Single row functions.</b>	4	



7.	<b>Sorting</b> a. Creating a table for Supplier b. Insert values to the table. c. Sorting the records in Ascending and Descending order	3	CO
8.	<b>Aggregate functions</b> a. Creating a table to store Instructor details and insert values. b. Writing SQL queries using Group/Aggregate functions.	2	CO
9.	<b>Nested sub Queries and Correlated queries</b> a. Creating a table for Department, Employee and use referential key constraints in Employee table to refer the field Dept. No. b. Writing SQL queries using Nested sub queries and Correlated queries	2	CO
10.	<b>Writing SQL queries using Join Operation.</b>	2	CO4
11.	<b>Front End and Back End</b> a. Creating a table for Invoice. b. Connect the table using front end Visual Basic to store the values into the table.	2	CO5
12.	<b>Front End and Back End</b> a. Creating a table to store books details. b. Connect the table using Visual Basic to display book details.	2	CO5
<b>Reference Books:</b>			
1.	<i>Anthony Molinaro.</i> 2006. <b>SQL COOK BOOK: Query Solutions and Techniques for Database Developers.</b> [First Edition]. O'Reilly, Noida.		
2.	Alan Beaulieu. 2005. <b>Learning SQL</b> [First Edition]. O'Reilly, Noida.		
3.	Stephane Faroult, Peter Robson. 2006. <b>The Art of SQL.</b> O'Reilly, Noida.		

**COURSE OUTCOMES (CO)**

After the completion of the course, the student will be able to:

<b>CO1</b>	Analyze the operations of DDL and DML commands.
<b>CO2</b>	Design the functions of integrity constraints, comparison and logical operators.
<b>CO3</b>	Prepare the queries for set operators, single row functions, sorting and aggregate functions.
<b>CO4</b>	Compute the operations of correlated sub queries and joins.
<b>CO5</b>	Create a page using front end and backend operations on invoice and book.

18UCCSB501	SBC- III FUNDAMENTALS OF BUSINESS RESEARCH	SEMESTER - V	
<p><b>Note:</b></p> <ul style="list-style-type: none"> <li>✓ Distribution of Marks: For Problems 10% and Theory 90%,</li> <li>✓ Chi-Square Test in IV Unit is problem oriented.</li> </ul> <p><b>Course Objective:</b></p> <p>The course aims</p> <ul style="list-style-type: none"> <li>• To make the students to understand the basic concepts of research applied in the competitive corporate research world.</li> <li>• To understand basic research methodology.</li> </ul>			
<b>Credits : 2</b>		<b>Total Hours: 50</b>	
UNIT	CONTENTS	Hrs	CO
I	<b>Research</b> - Objectives of Research - Motivation in Research - Types of Research - Research Approaches - Research process - Important Sample Designs - Criteria of Good Research - Problems Encountered by Researchers in India.	10	CO1
II	<b>Research Problem</b> - Selecting the Problem - Necessity of Defining the Problem - Technique Involved in Defining a Problem - Meaning of Research Design - Need for Research Design - Features of a Good Design - <b>Sampling Design</b> -Steps in Sample Design - Criteria of Selecting a Sampling Procedure - Characteristics of a Good Sample Design - Different types of Sample Designs.	10	CO2
III	<b>Data Collection</b> - Methods of Data Collection - Collection of Primary Data - Collection of Secondary Data - Difference Between Questionnaires and Schedules - Guidelines for Constructing Questionnaire/Schedule - Guidelines for Successful Interviewing.	10	CO3
IV	<b>Processing and Analysis of Data</b> - Processing Operations - Problems in processing-Hypotheses - Characteristics of hypothesis - Basic Concepts Concerning Testing of Hypotheses - Procedure for Hypotheses testing - Chi-Square Test - Conditions For The Application of Chi-Square Test.	10	CO4
V	<b>Interpretation &amp; Report Writing</b> - Technique of Interpretation - Precautions in Interpretation -Significance of Report Writing - Different Steps in Writing Report - Precautions for Writing Research Reports - The Computer: it's Role in Research - Computer Technology - Computers and Researchers - Limitations of Computer-based Analysis.	10	CO5

<b>Text Book</b>	
1.	<i>Kothari.C.R</i> , 2019 <b>Research Methodology: Methods and Techniques</b> - New Age International (P) Limited, Publishers, New Delhi.
<b>Reference Books</b>	
1.	<i>Pillai R.S.N &amp; Bagavathi. V</i> 2013 <b>Statistics: Theory and Practice</b> . S.Chand & Company Ltd, New Delhi.
2.	<i>Gupta, S.P.</i> 2008. <b>Statistical Methods</b> . [Thirty Seventh Edition]. Sultan Chand and Sons, New Delhi.
3.	<i>Gupta, S.C. and Kapoor, V.K.</i> 2009. <b>Fundamentals of Mathematical Statistics</b> [Eleventh Edition]. S.Chand and Sons, New Delhi.

**COURSE OUTCOMES (CO)**

After studying this course, students will be able to

<b>CO1</b>	Recognize and distinguish between the different kinds of research.
<b>CO2</b>	Understand research problem and selection of sampling
<b>CO3</b>	Know the methods of data collection
<b>CO4</b>	Identify the steps involved in data preparation
<b>CO5</b>	Aware of various types of research report, the steps in report writing and the factors in organizing a research report.

**MAPPING**

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	H	H	H	M	H
<b>CO2</b>	H	M	H	H	L
<b>CO3</b>	H	L	M	L	H
<b>CO4</b>	M	H	H	M	M
<b>CO5</b>	H	M	H	H	M

H-High; M-Medium; L-Low

18ULS501	CAREER COMPETENCY SKILLS-III	SEMESTER - V	
<b>Course Objectives</b>			
The course aims			
<ul style="list-style-type: none"> <li>To impart knowledge on the logical reasoning.</li> <li>To enhance employability skills and to develop career competency.</li> </ul>			
<i>Total Hours: 15</i>			
UNIT	CONTENTS	Hrs	CO
I	<b>Verbal Reasoning:</b> Number Series Completion- Alpha Series Completion- Blood Relation- Distance and Direction- Analogy- Inequality- Classification.	3	CO1
II	<b>Non-Verbal Reasoning:</b> Series Completion - Analogy and Classification - Completion of Incompletion Pattern.	3	CO2
III	<b>Non-Verbal Reasoning:</b> Mirror Image and Water Image - Statement and Arguments - Cubes and Dices.	3	CO3
IV	<b>Reasoning:</b> Puzzle Arrangement - Syllogism - Input and Output.	3	CO4
V	<b>Verbal Reasoning:</b> Linear Arrangement - Circular Arrangement - Matrix Arrangement.	3	CO5
<b>Text Book:</b>			
1	<i>R.S. Aggarwal, 2017. Test of Reasoning. S Chand and Company Limited, Edition, New Delhi.</i>		
<b>Reference Book :</b>			
1	<i>Gajendra Kumar, AbhishekBanerjee, Verbal &amp; Non-Verbal Reasoning For Competitive Exams - Disha publication, New Delhi.</i>		

**COURSE OUTCOMES (CO)**

After completion of the course, the students will be able to :

CO1	Understand the core concepts of Verbal Reasoning
CO2	Formulate Non Verbal Reasoning with shortcuts
CO3	Find Mirror Image, Cubes and Dices
CO4	Obtain the knowledge on shortcuts to solve Puzzles.
CO5	Solve Linear Arrangement and Matrices with shortcuts.

18UCCM601	CORE XV: MANAGEMENT ACCOUNTING	SEMESTER - VI	
<p><b>Note:</b> Distribution of Marks: Problems 80% and Theory 20%</p> <p><b>Course Objectives</b></p> <p>The course aims</p> <ul style="list-style-type: none"> <li>To educate students regarding techniques required for interpretation analysis and presentation of financial data.</li> <li>To apply the concepts of accounting and management planning in the business.</li> <li>To enrich knowledge and expertise required for management decision making.</li> </ul>			
<b>Credits : 5</b>		<b>Total Hours: 50</b>	
UNIT	CONTENTS	Hrs	CO
I	Management Accounting: Definition, Functions, Scope, Advantages and Limitations - Distinction between Management Accounting and Financial Accounting. Distinction between Management Accounting and Cost Accounting - Installation of Management Accounting System.	10	CO1
II	<b>Financial Statements Analysis:</b> Preparation of Common Size Statement and Comparative Statement - Trend Analysis. <b>Ratio Analysis:</b> Meaning - Steps in Ratio Analysis - Advantages - Limitations - Profitability, Turnover and Short-term Solvency Ratios.	10	CO2
III	<b>Funds Flow Statements:</b> Meaning - Concept of Funds - Importance and Limitations - Preparation of Schedule of Changes in Working Capital - Preparation of Funds Flow Statement. <b>Cash Flow Statement:</b> Meaning - Advantages and Limitations - Differences between Fund Flow Analysis and Cash Flow Analysis - Preparation of Cash Flow Statement.	10	CO3
IV	<b>Marginal Costing:</b> Definition of Marginal Cost and Costing - Features - Advantages and Limitations - Marginal Costing and Absorption Costing - Cost Volume Profit - P/V Ratio - Break Even Point (BEP) - Margin of Safety.	10	CO4
V	<b>Budgets and Budgetary Control:</b> Meaning - Objectives - Advantages - Uses - Limitations - Types of Budgets - Preparation of Sales Budget, Production Budget, Purchases Budget, Cash Budget, Fixed and Flexible Budget - Zero Base Budgeting - Meaning - Advantages - Limitations.	10	CO5

<b>Text Books</b>	
1.	<i>Reddy, T.S and Hariprasad Reddy, Y.</i> 2019. <b>Management Accounting</b> . Margham Publications, Mumbai.
2.	<i>Sharma, R.K and Shasi, K. Gupta.</i> 2009. <b>Management Accounting</b> . [Seventh Edition]. Kalyani Publications, Ludhiana.
<b>Reference Books</b>	
1.	<i>Maheshwari, S.N.</i> 2007. <b>Management Accounting</b> . [Nineteenth Edition]. Sultan Chand & Sons, New Delhi.
2.	<i>Pillai, R.S.N and Bhagavathi, V.</i> 2008. <b>Management Accounting</b> . [Eleventh Edition]. S.Chand & Company, Delhi.

**COURSE OUTCOMES (CO)**

After the completion of the course, the student will be able to:

<b>CO 1</b>	Understand the basic concepts of management accounting.
<b>CO 2</b>	Identify the different types of financial statements analysis used in management decision making.
<b>CO 3</b>	Calculate the working capital, fund flow and cash flow statement.
<b>CO 4</b>	Apply the various marginal costing techniques used for management decision making.
<b>CO 5</b>	Recognize the basic concepts of budgets and prepare the various budgeting techniques used for management decision making.

**MAPPING**

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	H	H	H	M	L
<b>CO2</b>	H	H	H	L	L
<b>CO3</b>	H	H	H	M	L
<b>CO4</b>	H	H	H	L	M
<b>CO5</b>	H	H	H	M	L

H-High; M-Medium; L-Low

<b>18UCCM602</b>	<b>CORE XVI: INCOME TAX II</b>	<b>SEMESTER - VI</b>	
<p><b>Note:</b> Distribution of Marks: Problems 60% and Theory 40%</p> <p><b>Course Objectives</b></p> <p>The course aims</p> <ul style="list-style-type: none"> <li>To create knowledge and expertise required for individual tax planning.</li> <li>To impart knowledge and expertise required for computation of tax liability.</li> <li>To create in tax laws for saving and optimum use of business resource.</li> </ul>			
<b>Credits : 5</b>		<b>Total Hours: 50</b>	
<b>UNIT</b>	<b>CONTENTS</b>	<b>Hrs</b>	<b>CO</b>
<b>I</b>	Capital Gain - Basis of Charge - Capital Assets - Meaning - Transfer of Capital Assets - Types of Capital Gain - Deemed Capital Gain - Exemptions - Computation of Capital Gains - Capital Loss - Tax on Capital Gains.	<b>10</b>	<b>CO1</b>
<b>II</b>	Income from Other Sources - General Incomes - Specific Income - Deduction of Tax at Source - Deductions in Computing income from Other Sources - Deemed Profits - Computation of Income from Other Sources.	<b>10</b>	<b>CO2</b>
<b>III</b>	Aggregation of Income - Incomes of other persons included in Assessee's Income - Deemed Incomes - Deductions from Gross Total Income - Set Off and Carry Forward of Losses - Inter Source Set Off - Inter Head Set Off - Capital Loss.	<b>10</b>	<b>CO3</b>
<b>IV</b>	Computation of Tax Liability - Methods of Taxation - Rounding of Incomes and Taxes - Rules of Income Tax - Surcharge - Tax Rebates - Tax Relief - Computation of Tax Liability of Individuals.	<b>10</b>	<b>CO4</b>
<b>V</b>	Income Tax Authorities - Powers - Assessment Procedure - Filing of Return - Assessment and Types of Assessment - Self Assessment - Enquiry before Assessment - Assessment on the basis of return filed - Best Judgment Assessment - Reassessment.	<b>10</b>	<b>CO5</b>

<b>Text Book</b>	
1.	<i>Gaur, V.P and Narang, D.B. Income Tax Law and Practice.</i> Kalyani Publishers, Mumbai.
2.	<i>Singhania, V.K, Income Tax Law and Practice.</i> Taxmann Publications, Chennai
<b>Reference Books</b>	
1.	<i>Reddy, T.S. and Hariprasad Reddy. Income Tax Theory, Law and Practice.</i> Margham Publications, Chennai.
2.	<i>Hariharan, N. Income Tax and Practice.</i> Vijay Nicole Imprints (P) Ltd., Chennai.

**COURSE OUTCOMES (CO)**

After the completion of the course, the student will be able to:

<b>CO 1</b>	Understand the basic concepts capital Gain and compute income from capital Gain.
<b>CO 2</b>	Know the basic concepts of income from other sources and compute income from other sources.
<b>CO 3</b>	Calculate of gross total of income and know the treatment of set off and carry forward of losses.
<b>CO 4</b>	Compute the tax liability and Calculate tax liability of individuals.
<b>CO 5</b>	Understand various powers of income tax authorities and Identify different types of income tax assessment.

**MAPPING**

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	H	H	M	H	M
<b>CO2</b>	H	H	L	M	M
<b>CO3</b>	H	H	M	M	M
<b>CO4</b>	H	M	M	M	L
<b>CO5</b>	M	H	L	L	L

H-High; M-Medium; L-Low



18UCCM603	CORE XVII: ELECTRONIC COMMERCE	SEMESTER - VI	
<b>Courses Objectives:</b> The course aims <ul style="list-style-type: none"> <li>To navigate the broad range of positioning strategies available within the e-commerce landscape</li> <li>The fundamental principles of e - Business and e - Commerce and the role of Management.</li> <li>The application of tools and services to the development of small scale e - commerce applications.</li> </ul>			
Credits : 3		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	<b>The Revolution is just beginning:</b> why study E-Commerce? - Unique Features of E-commerce Technology - Types of E-commerce - <b>E-commerce Business models and Concepts:</b> Key elements of business model - Major business-to-business (B2B) models.	10	CO1
II	<b>E-Commerce Infrastructure:</b> The internet today - The Web - The Internet and the web: features and services - <b>Building an E-commerce Presence:</b> Developing a mobile website and building mobile applications.	10	CO2
III	<b>E-commerce Security and Payment Systems:</b> Security threats in the e-commerce environment - Payment Systems - E-commerce payment systems - <b>Social Marketing:</b> social marketing players -Facebook marketing - Twitter marketing - <b>Mobile Marketing:</b> Overview: M-commerce today - basic mobile marketing features	10	CO3
IV	<b>Privacy and Information Rights:</b> Information collected at e-commerce sites - social networks and privacy - mobile and location based privacy issues - profiling and behavioral targeting - <b>Intellectual Property Rights:</b> Types of intellectual; property protection - Copyright - Patents - Trademarks.	10	CO4
V	<b>E-tailing Business Models:</b> Virtual Merchants - Multi-channel merchants: bricks-and-clicks - Catalog Merchants - Common themes in online retailing - Online travel Services - The online Environment industry.	10	CO5

<b>Text Book</b>	
1.	<i>Kwonneth C. Laudon, Carol Guercio Traver. 2017. E-Commerce - Business, Technology, Society. [Tenth Edition]. Pearson Education Inc. New Delhi</i>
<b>Reference Books</b>	
1.	<i>Elias, M. Awad. 2006. Electronic Commerce from Vision to Fulfillment. [Third Edition]. Prentice-Hall India, New Delhi.</i>
2.	<i>Joseph, S.J. 2009. E-Commerce an Indian Perspective. [Third Edition]. Prentice-Hall India Learning Private Ltd, New Delhi.</i>
3.	<i>Kamlesh, K. Bajaj. Debjani Nag. 2007. E-Commerce - The Cutting Edge of Business. [Second Edition]. Tata McGraw-Hill, New Delhi.</i>

**COURSE OUTCOMES (CO)**

After the completion of the course, the student will be able to:

<b>CO 1</b>	Know the basic concepts of electronic commerce and its communication.
<b>CO 2</b>	Understand the concepts of infrastructure and presence.
<b>CO 3</b>	Demonstrate the specific features of payment systems and marketing areas.
<b>CO 4</b>	Describe the concepts of issues and its action.
<b>CO 5</b>	Interpret online content and portals in e-commerce.

**MAPPING**

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	H	H	H	M	H
<b>CO2</b>	H	H	H	M	H
<b>CO3</b>	M	M	M	M	H
<b>CO4</b>	M	L	H	L	M
<b>CO5</b>	L	L	H	L	H

H-High; M-Medium; L-Low

18UCCEL601	Elective II: COMPANY LAW	SEMESTER - VI	
<b>Course Objectives</b>			
The course aims			
<ul style="list-style-type: none"> <li>• To enable the students to understand the legal issues relating to incorporation and winding up of a company.</li> <li>• To enhance the skills to apply law in a critical business situation with the help of relevant case laws.</li> <li>• To Make the students to understand the present regulation of Companies Act to formation of a company</li> </ul>			
<b>Credits : 4</b>		<b>Total Hours: 50</b>	
UNIT	CONTENTS	Hrs	CO
I	<b>Companies Act 2013:</b> Meaning and Definition of a Joint Stock Company - Features - Advantages and Limitations of Joint Stock Companies - Kinds of Companies - Differences between Private and Public Companies	10	CO1
II	<b>Formation of Company:</b> Promoters - Role of Promoters - Memorandum of Association and its Content - Articles of Association and its Content - Alteration of Memorandum and Articles of Association.	10	CO2
III	<b>Prospectus:</b> meaning - Contents - Statement in lieu of Prospectus - Consequences of Misstatements in Prospectus. <b>Shares:</b> meaning, Kinds of Shares and Debentures - Differences between Shares, Debentures and Stock. <b>Dividend:</b> meaning - Legal Provisions.	10	CO3
IV	<b>Company Management:</b> Directors Identification Number - Provisions relating to DIN - Directors - Appointment of Directors - Different Modes of Appointment - Rights and Duties of Directors - Qualification and Disqualification of Directors - Removal of Directors.	10	CO4
V	<b>Meeting:</b> meaning - Legal Provisions - Kinds of Meeting - Notice - Types of Resolutions - Minutes and Agenda - Quorum - <b>Winding-up:</b> meaning - Types of Winding up - Grounds for winding-up by Court - Official Liquidator - Duties and Powers of Liquidator - Consequences of Winding up.	10	CO5

<b>Text Books</b>	
1.	<i>Kapoor, N.D.</i> 2017. <b>Company Law and Secretarial Practice.</b> [30 <sup>th</sup> Edition]. Sultan Chand & Sons, New Delhi.
2.	<i>Saravanavel, P.</i> 2017. <b>Company Law.</b> Himalaya Publishers, New Delhi.
<b>Reference Books</b>	
1.	<i>Gogna, P.P.P.</i> 2006. <b>Text Book of Company Law.</b> [Second Edition]. S.Chand & Co., New Delhi.
2.	<i>Reddy, Appannaiah and Prabhudev.</i> 2017. <b>Company Law and Secretarial Practice.</b> Himalaya Publishers, New Delhi.

**COURSE OUTCOMES (CO)**

After the completion of the course, the student will be able to:

<b>CO1</b>	understand the basic concepts of Companies law in India
<b>CO2</b>	know the procedure for formation of company
<b>CO3</b>	gain the knowledge of Prospectus, Shares and Dividend
<b>CO4</b>	identify the procedure for registration of DIN under companies Act
<b>CO5</b>	know the procedure of preparing process of Winding-up

**MAPPING**

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	M	H	M	L	L
<b>CO2</b>	L	H	L	H	H
<b>CO3</b>	M	H	M	H	H
<b>CO4</b>	H	H	M	M	M
<b>CO5</b>	M	H	M	M	M

H-High; M-Medium; L-Low

18UCCEL602	<b>Elective II: INDIAN FINANCIAL SYSTEM</b>	<b>SEMESTER - VI</b>	
<b>Course Objectives</b> The course aims			
<ul style="list-style-type: none"> <li>• To enable the students to understand the financial system in India.</li> <li>• To educate the students regarding financial markets.</li> </ul>			
<b>Credits : 4</b>		<b>Total Hours: 50</b>	
<b>UNIT</b>	<b>CONTENTS</b>	<b>Hrs</b>	<b>CO</b>
<b>I</b>	<b>The Financial System in India-</b> Functions of the Financial System- Financial Concepts - Financial Assets - Financial Intermediaries- Financial Markets- Classification -Capital Market- Industrial Securities Market- Government Securities Market- Strips- Long Term Loans Market- Mortgages Market- Financial Guarantees Market- Financial Rates of Return- Financial Instruments- Developments of Financial System in India Financial Systems and Economic Development- Weakness of Indian Financial System.	<b>10</b>	<b>CO1</b>
<b>II</b>	<b>Money Market-</b> Definition- Money Market vs. Capital Market- Features- Objectives- Features of a Developed Money Market- Importance of Money Market- Composition of Money Market - Call Money Market - Operations of Call Market - Transactions and Participants- Advantages and Drawbacks - Commercial Bill Market - Definition- Types of Bills- Operations in Bill Market- Discount Market- Acceptance Market- Importance of Bill Market- Types of Treasury Bills- Importance - Defects- Money Market Instruments- Commercial Paper - Certificate of Deposit- Interbank Participant Certificate - Repo Instrument- Structure of Indian Money Market- Feature of Indian Money Market- Recent Developments.	<b>10</b>	<b>CO2</b>
<b>III</b>	<b>New Issue Market-</b> Meaning- Stock Exchange- Distinctions between New Issue Market and Stock Exchange- Relationship between New Issue Market and Stock Exchange- Functions of New Issue Market Methods of Floating New Issues- General Guidelines for New Issue- Principal Steps of Public Issue- Private Placement- Offer for Sale- SEBI - Guidelines for IPO- Instruments of Issue -Players in the New Issue market- Recent Trends- ASBA Route- French Auction- Advantages of Primary Market- Suggestions.	<b>10</b>	<b>CO3</b>

<b>IV</b>	<p><b>Secondary Market-</b> Introduction- Control Over Secondary Market- Recognition of Stock Exchanges- Services of Stock Exchanges- Organisation of Stock Exchanges in India- Traditional Structure of Stock Exchange- Listing of Securities- Advantages of Listing- Drawbacks- Listing Procedure- Criteria for Listing- Listing Obligations- Registration Stock Brokers- Registration Procedure- Code of Conduct for Stock Brokers- Method of Trading in a Stock Exchange- On-Line Trading- Genuine Trading Vs Speculative Trading- Kinds of Speculators - Speculative Transactions- Stock Indices- Defects in Indian Stock Market- Recent Developments.</p>	<b>10</b>	<b>CO4</b>
<b>V</b>	<p><b>Securities and Exchange Board of India-</b> Capital Issues (Control) Act -Controller of Capital Issues Securities Contract (Regulations) Act- Malpractices in the Securities Market- Deficiencies in the Market- SEBI and the Central Govt.- SEBI Guidelines- Primary Market- Secondary Market- Foreign Institutional Investors- Bonus Issue- Rights Issue- Debentures- Protection of Interest of Debenture Holders- Underwriters- Investor Protection - Book Building- Recent Reforms- Buyback of Shares.</p>	<b>10</b>	<b>CO5</b>

<b>Text Book</b>	
	<p><i>Gardon.E and K.Natarajan.</i> 2014 <b>Financial Market and Services.</b> 2014 [6<sup>th</sup> Revised Edition] Himalaya Publishing House, New Delhi.</p>
<b>Reference Books</b>	
1.	<p><i>Gurusamy.S</i> <b>Essential of Financial Services.</b> 2010 [2<sup>nd</sup> Edition], TataMcGraw Hill Education Pvt., Ltd., New Delhi.</p>
2.	<p><i>Vasant Desai.</i> <b>Fundamentals of the Indian Financial System New Challenges, New Initiatives.</b> 2007 [6<sup>th</sup> Revised Edition] Himalaya Publishing House, New Delhi.</p>

### COURSE OUTCOMES (CO)

After studying this course, students will be able to

<b>CO1</b>	know about the Financial System in India
<b>CO2</b>	understand to make a business idea through money market
<b>CO3</b>	identify rules regarding New Issue Market
<b>CO4</b>	comprehend the functions of Secondary Market
<b>CO5</b>	learn the role of Securities and Exchange Board of India

### MAPPING

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	H	L	H	H	H
<b>CO2</b>	H	M	H	H	M
<b>CO3</b>	H	M	H	H	M
<b>CO4</b>	H	M	M	H	L
<b>CO5</b>	M	H	H	M	M

H-High; M-Medium; L-Low

18UCCMP601	CORE PRACTICAL VI: MULTIMEDIA LAB	SEMESTER - VI	
<b>Course Objectives</b>			
The course aims			
<ol style="list-style-type: none"> <li>1. To build the basic concepts of Photoshop and its applications.</li> <li>2. Creating new visuals, edit images, add effects, overlays and eventually create professional designs.</li> <li>3. Learn the basic concepts and vector-based designing in coreldraw.</li> <li>4. Developing any kind of vector designing based on the lining.</li> </ol>			
<b>Credits : 2</b>		<b>Total Hours: 30</b>	
S.No	Experiment	Hrs	CO
<b>(A) Photoshop</b>			
1.	Designing a Business Card.	3	CO1
2.	Changing the Background of an Image and using filter tools.	3	CO1
3.	Creating a Brochure for your Department Event.	3	CO2
4.	Designing a Image editing, Color change, image extraction and merging of images.	3	CO2
5.	Designing a Smoothing of sharp edges, Text on images and Remove red eyes.	3	CO3
6.	Designing a Greeting card. Working with layers and Filters.	3	CO3
<b>(B) CorelDraw</b>			
7.	Creating a poster with Custom Text Effects and using different tools.	3	CO4
8.	Creating a poster with Custom Shapes and applying Interactive Transparency Tool options.	3	CO4
9.	Creating 3D Box effects with elliptical background texture.	3	CO4
10.	Creating a poster with Splat, typographic Portrait design.	3	CO5
11.	Creating Rainbow effect in a poster using Interactive Envelope and Fountain Fill Tool.	3	CO5
12.	Creating a colourful 2-fold brochure template.	3	CO5



<b>Reference Books:</b>	
1.	Prof.Satish Jain.2014. <b>Photoshop CS6 Training Guide</b> [First Edition]. BPB Publications.
2.	Dr Bittu Kumar. 2016. <b>Adobe Photoshop</b> . [Third Edition]. V&S Publishers.
3.	Prof.Satish Jain.2016. <b>CorelDraw Training Guide</b> [Third Edition]. BPB Publications.
4.	DT Editorial Service.2018. <b>CorelDraw In Simple steps</b> [Third Edition]. Dreamtech press.

<b>Reference Websites:</b>	
1.	<a href="https://Photoshopesentials.com/basics/photoshop-layers-learning-guide">https://Photoshopesentials.com/basics/photoshop-layers-learning-guide</a>
2.	<a href="https://www.offshoreclippingpath.com/photoshop-cc-toolbar-tools/">https://www.offshoreclippingpath.com/photoshop-cc-toolbar-tools/</a>
3.	<a href="https://blog.entheosweb.com/tutorials/dance-party-poster-design-with-coreldraw">https://blog.entheosweb.com/tutorials/dance-party-poster-design-with-coreldraw</a> (1, 2 and 3)
4.	<a href="https://blog.entheosweb.com/tutorials/poster-design-in-coreldraw">https://blog.entheosweb.com/tutorials/poster-design-in-coreldraw</a> (4 and 5)
5.	<a href="https://blog.entheosweb.com/tutorials/create-3d-boxes-in-corel-draw">https://blog.entheosweb.com/tutorials/create-3d-boxes-in-corel-draw</a> (6)
6.	<a href="https://blog.entheosweb.com/tutorials/colorful-brochure-design-in-coreldraw">https://blog.entheosweb.com/tutorials/colorful-brochure-design-in-coreldraw</a> (7)
7.	<a href="https://blog.entheosweb.com/tutorials/how-to-create-a-typography-portrait-design-in-coreldraw">https://blog.entheosweb.com/tutorials/how-to-create-a-typography-portrait-design-in-coreldraw</a> (8)

### **COURSE OUTCOMES (CO)**

After the completion of the course, the student will be able to:

<b>CO1</b>	Understand the Photoshop environment, Identify terminology, advantages and limitations of image editing software.
<b>CO2</b>	Manipulate, create and edit digital images for print or web.
<b>CO3</b>	Utilize effectively multiple methods of artwork and workspace.
<b>CO4</b>	Understand and able to working with the different tools in CorelDraw.
<b>CO5</b>	Enable to create illustrations for newsletters, brochures, logos and web graphics in CorelDraw.

18UCCMP602	CORE PRACTICAL VII COMMERCE PRACTICAL	SEMESTER - VI	
<p><b>Course Objectives</b> The course aims</p> <ul style="list-style-type: none"> <li>• To learn how to prepare invoice, vouchers, endorsing and crossing of cheques</li> <li>• To provide practical knowledge to fill forms like insurance, bank, loan application, membership form, income tax return forms etc</li> </ul>			
<b>Credits: 2</b>		<b>Total Hours : 35</b>	
UNIT	CONTENTS	Hrs	CO
I	Preparation of invoice, receipts, vouchers, delivery challan, entry pass, gate pass-debit and credit notes. Preparation of Bin card and Inventories. Preparation of Cost Sheets.	7	CO1
II	Drawing, endorsing and crossing of cheques- filling up of pay in slips demand draft application and preparation of demand drafts Making entries in the passbook and filling up of account opening forms for SB account, current account and FDR's. Drawing and endorsing of bills of exchange and promissory notes.	7	CO2
III	Filling up of application forms for admission in cooperative societies. Filling up of loan application forms and deposit challan. Filling up of Jewel loan application form, Procedure for releasing of jewellery in jewel loans and repayment.	7	CO3
IV	Preparation of Application for shares and allotment - letter of shares Allotment - transfer forms. Preparation of agenda and minutes of meetings-both general body and board of directors.(students are asked to write agenda and minutes of their own and should not use printed format)	7	CO4
V	Filling up of an application form for L1C policy, filling up of the premium form- filling up the challan for remittance of premium. Preparation of an advertisement copy, collection of advertisement in dailies and journals, critically evaluating the advertisement copy. Filling up income -tax returns and application for permanent account number.	7	CO5

<b>Note :</b>	
Students may be asked to collect original or Xerox copies of the documents and affix them on the record note book after having filled up. Drawing of the documents should not be insisted.	
<b>Distribution of marks for Commerce Practical is as follows:</b>	
Practical:	50 Marks (5 Q x 10 Marks =50 Marks)
Viva-Voce :	10 Marks
Record Note :	40 Marks (Internal)
<b>Total :</b>	<b>100 Marks</b>

### COURSE OUTCOMES (CO)

After completion of the course, the students will be able to:

<b>CO1</b>	Know how to prepare the invoice, receipts and other documents
<b>CO2</b>	Understand the drawing, endorsing and crossing of cheques
<b>CO3</b>	Learn the procedure for filling up of various application forms
<b>CO4</b>	Prepare the agenda and minutes of company meetings
<b>CO5</b>	Identify the procedure for filling up income -tax returns and application for permanent account number

### MAPPING

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	M	M	M	M	M
<b>CO2</b>	M	M	H	H	M
<b>CO3</b>	L	H	M	M	M
<b>CO4</b>	L	M	H	H	H
<b>CO5</b>	M	H	H	M	M

H-High; M-Medium; L-Low

18UCCMPR601	<b>Project &amp; Viva Voce</b>	<b>SEMESTER - VI</b>
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**Total Hours: 40**

**Organization of the Project:**

The students have to take up a group project work (5 to 7 students in a group) for 100 marks.

**Project Timeframe:**

The students should choose a topic for the project in the beginning of the V semester and submit the report by the end of the VI semester. This component will be included in the VI semester itself.

**Areas of the Project:**

Commerce and its related applications

**Work Diary:**

Student should maintain a work diary wherein weekly work carried out has to be written. Guide should review the work every week.

**Monitoring of the Project:**

The project work undertaken will be assessed in a phased manner on a regular basis.

**Scheme of Evaluation:**

**Internal Evaluation:**

**CIA Mark Distribution:**

I Review - Selection of the field of study, Topic & Research Design:	10 Marks
II Review - Literature, Data collection and Analysis:	10 Marks
III Review & Work Diary:	5 Marks
Record Note:	15 Marks

	40 Marks
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<b>External Evaluation: Viva-Voce:</b>	60 Marks
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	60 Marks
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18UCCSB601	SBC IV: FINANCIAL MANAGEMENT	SEMESTER - VI	
<b>Note:</b> ✓ Distribution of Marks: Problems 15% and Theory 85%, ✓ Unit IV is problem oriented.			
<b>Course Objective:</b> The course aims <ul style="list-style-type: none"> <li>To enrich the students with the knowledge required for resource management in the Corporate Sector.</li> <li>To apply financial concepts in a critical situation, this decides the fate of the organization.</li> </ul>			
Credits : 2		Total Hours: 30	
UNIT	CONTENTS	Hrs	CO
I	<b>Finance:</b> meaning and Definition - Nature, importance and Scope of Financial Management - Objectives - Role of financial manager - Time value of money - Relationship between Risk and Return.	6	CO1
II	<b>Source of Finance:</b> Short Term and Long Term. Capital Structure: Meaning - Capital Structure and Financial Structure - Optimum Capital Structure - Capital Structure Theories: Net Income - Net Operating Income - Traditional - MM approach.	6	CO2
III	<b>Working Capital Management:</b> Meaning and Definition, concept and objectives - working capital policies - factors affecting working capital requirements - forecasting working capital requirements.	6	CO3
IV	<b>Cost of capital:</b> Concept - Importance - Calculation of Weighted Average Cost of Capital (WACC) - Capital Budgeting decisions - Nature - Types - Evaluation criteria - Techniques: Non Discounted cash flow method - Payback period - Accounting rate of return - Discounted cash flow method - Net Present Value - Internal Rate of return - Profitability Index.	6	CO4
V	<b>Leverages:</b> Meaning - Types - Significance. Dividend policy - Concept of dividend policy - factors affecting dividend policy - Forms of dividend policy - Forms of dividends.	6	CO5

<b>Text Book</b>	
1.	<i>Pandey, I.M.</i> 2006. <b>Financial Management</b> . [Twentieth Edition]. Vikas Publishing House Pvt. Ltd., Noida (UP).
2.	<i>Maheswari, S.N.</i> 2008. <b>Financial Management</b> . [Fourth Edition]. Sultan Chand & Sons, New Delhi.
<b>Reference Books</b>	
1.	<i>Khan, M.Y. and Jain, P.K.</i> 2006. <b>Financial Management</b> . [Thirteenth Edition]. Tata McGraw Hill Pvt. Ltd., Delhi.
2.	<i>Prasanna Chandra.</i> 2008. <b>Fundamentals of Financial Management</b> . [Second Edition]. Tata McGraw Hill Pvt. Ltd., New Delhi.

**COURSE OUTCOMES (CO)**

After the completion of the course, the student will be able to:

<b>CO 1</b>	Know the basic concept of Finance and function of financial manager
<b>CO 2</b>	Understand about calculation of cost of capital and importance of capital budgeting
<b>CO 3</b>	Learn the concept of working capital and its needs
<b>CO 4</b>	Recognize the significance of leverage business enterprises
<b>CO 5</b>	Know the capital structure theories and its approaches in business

**MAPPING**

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	M	M	M	L	H
<b>CO2</b>	H	M	H	H	L
<b>CO3</b>	H	H	H	M	H
<b>CO4</b>	L	M	L	H	M
<b>CO5</b>	M	L	L	L	L

H-High; M-Medium; L-Low

18ULS601	CAREER COMPETENCY SKILLS - IV	SEMESTER - VI	
<b>Course Objectives</b>			
The course aims			
<ul style="list-style-type: none"> <li>To understand the basic needs of Communication</li> <li>To utilize the communication skills for achieving at the time of Interview</li> </ul>			
<b>Total Hours: 15</b>			
<b>UNIT</b>	<b>CONTENTS</b>	<b>Hrs</b>	<b>CO</b>
I	<b>Basic Grammar-</b> English usage- Reading and Writing (Level-2) Direct and Indirect Speech	3	CO1
II	<b>Spotting Errors</b> - Parts of speech and Punctuation	3	CO2
III	<b>Role Play</b> – Just a Minute (JAM) -Group Discussion	3	CO3
IV	<b>Interview Presentation</b> (Self-Introduction)-Critical thinking, problem solving.	3	CO4
V	<b>Dress Code</b> and Body Language-Leadership	3	CO5
<b>Text Books</b>			
1	<i>Basic English Grammar for English-Book 1, Learners, Anne Seaton, Y.H.Mew, Saddlepoint Publishers(E-Copy)</i>		
2	<i>Basic English Syntax with Exercises, Mark Newson (E-Copy)</i>		
<b>Reference Book</b>			
1	<i>Objective General English, S.Chand, Dr.R.S.Agarwal</i>		

**COURSE OUTCOMES (CO)**

After completion of the course, the students will be able to

<b>CO1</b>	Recall the basic grammar in language
<b>CO2</b>	Concentrate on sentence correction
<b>CO3</b>	Recognize the differences among facts, opinions and judgments
<b>CO4</b>	Develop their personal skills through interview
<b>CO5</b>	Appropriately apply their learning and leadership style and strength

18UCCAL501	ADVANCED LEARNERS COURSE: INTERNATIONAL MARKETING	SEMESTER - V	
<b>Course Objectives</b> The course aims <ul style="list-style-type: none"> <li>• To understand various marketing policies and strategies.</li> <li>• To provide insight into various marketing techniques.</li> </ul>			
<b>Total Hours: 50</b>			
UNIT	CONTENTS	Hrs	CO
I	Nature and Importance of International marketing – process of International marketing, International dimensions of marketing and benefits of international marketing, steps of development of the transnational corporation.	10	CO1
II	Global marketing information system and research – nature of marketing research, sources of information and marketing research – primary and secondary global market segmentation, targeting and positioning.	10	CO2
III	Foreign market entry strategy – market analysis, export, licensing, joint ventures, Manufacturing, management contracts turn key operations, acquisition and mergers, analysis of entry strategy.	10	CO3
IV	Global marketing mix – International product decision, what is product development, product positioning, theory of IPLC, Product standardization and product adaptation, branding and packaging.	10	CO4
V	International pricing decision – role of price supply and demand, international channel decisions – importance and scope of channel decision, direct and indirect selling channel sales and promotion, advertising.	10	CO5



Text Book	
1	<i>Pillai, R.S.N and Bagavathi, V.</i> 2014. <b>Marketing Management.</b> [First Edition]. S.Chand Co. Ltd., New Delhi.
Reference Books	
1	<i>Gupta, C.B. and Rajan Nair, N.</i> <b>Marketing Management.</b> [Thirteenth Edition]. Sultan Chand & Sons, New Delhi.
2	<i>RajanSaxena.</i> 2014. <b>Marketing Management.</b> [Third Edition]. Tata McGraw-Hill Publishing Co. Ltd., New Delhi.
3	<i>Philip Kotler, Kevin Lane Keller, Abraham Koshy &amp; MithileshwarJha.</i> 2014. <b>Marketing Management.</b> [Fourteenth Edition]. Pearson Education, New Delhi.

### COURSE OUTCOMES (CO)

After the completion of the course, the student will be able to:

CO1	Identify the nature and scope and process of international marketing.
CO2	Comprehend the characteristics and research of global marketing.
CO3	Compile marketing analysis with foreign markets.
CO4	Acquire knowledge of global marketing mix and product decision.
CO5	Analysis the price decision and channel of distribution.

### MAPPING

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	L	H	M
CO2	M	H	M	H	L
CO3	H	H	H	L	H
CO4	H	L	H	M	H
CO5	M	M	L	L	M

H-High; M-Medium; L-Low

<b>18UCCAL502</b>	<b>ADVANCED LEARNERS COURSE: MANAGEMENT INFORMATION SYSTEM</b>	<b>SEMESTER - V</b>
<b>Course Objectives</b> The course aims <ul style="list-style-type: none"> <li>To enable the students to understand the various MIS operating in functional areas of an organization and its relationship with the various activities of the organization.</li> <li>To understand various MIS operating for the development of business</li> </ul>		
<b>Credits: 2</b>		<b>Total Hours:</b>
<b>UNIT</b>	<b>CONTENTS</b>	<b>CO</b>
<b>I</b>	<b>Introduction to Information Systems</b> Information and System Concepts - Information System: Definition and Components - Computer Based Information Systems - Business Information Systems.	<b>CO1</b>
<b>II</b>	<b>Functional Aspects of MIS</b> Management Information Systems of Financial - Manufacturing - Marketing - Human Resource - Accounting Geographic- Decision Support System - EIS and MIS.	<b>CO2</b>
<b>III</b>	<b>Database Management Systems</b> Data Management, Data Modeling - Relational Database Model - Data Definition Language - Data Manipulation Language - Database Applications.	<b>CO3</b>
<b>IV</b>	<b>Knowledge Management System</b> Dimensions of knowledge - Types of Knowledge - Knowledge management System - Types of knowledge management systems its components and benefits.	<b>CO4</b>
<b>V</b>	<b>System Development and Enterprise Resources Planning</b> Overview of Systems development - Systems development life cycles - Factors affecting systems development success - Overview of ERP - Modules of ERP Packages - ERP Implementation.	<b>CO5</b>

<b>Text Book</b>	
1	James O' Brien George M Marakas, 2014. "Management Information System", TMH,
2	Ken Laudon, Jane Laudon and Rajanish Dass, "Management Information System", [14Edition], Pearson Publishers,.

Reference Books	
1	Ashok Arora and Akshaya Bhatia, 2009. "Management Information System," Excel books.
2	Ralph Stair and George Reynolds, 2010 "Principles of Information Systems", [Eighth Edition] Thomson Learning.

### COURSE OUTCOMES (CO)

After the completion of the course, the student will be able to:

CO1	understand the basic concepts of information systems
CO2	understand the functional aspects of MIS
CO3	Know the methods of Database Management Systems
CO4	Identify the steps involved in Knowledge Management System
CO5	Aware of various System Development and Enterprise Resources Planning

### MAPPING

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	H	H	L	M
CO2	L	H	M	H	M
CO3	H	L	H	L	L
CO4	M	H	L	H	L
CO5	M	M	H	M	H

H-High; M-Medium; L-Low

**GUIDELINES**  
**MARK DISTRIBUTION**

Theory			Practical		
CA	CE	Total	CA	CE	Total
25	75	100	40	60	100

**1. SUBMISSION OF RECORD NOTE BOOKS:**

Candidates appearing for Practical Examinations shall submit Bonafide Record Note Books prescribed for Practical Examinations, otherwise the candidates will not be permitted to appear for the Practical Examinations.

**2. PASSING MINIMUM AND INTERNAL MARK DISTRIBUTION**

**THEORY**

The candidate shall be declared to have passed the Examination, if the candidate secure not less than 40 marks put together out of 100 in the Comprehensive Examination in each Theory paper with a passing minimum of 30 marks in External out of 75.

***Internal Marks Distribution [CA- Total Marks: 25]***

Attendance	: 5 Marks
Assignment	: 5 Marks
Internal Examinations	: 15 Marks
<b>Total</b>	<b>: 25 Marks</b>

**PRACTICAL**

The candidate shall be declared to have passed the Examination, if the candidate secure not less than 40 marks put together out of 100 in the Comprehensive Examination in each Practical paper with a passing minimum of 24 marks in External out of 60.

**Question Paper Pattern and Mark Distribution for Practical**

**Question Paper Pattern**

- Practical Examinations shall be conducted at the end of every Semester.
- Student shall write any two questions from the Practical list.

**External Marks Distribution [CE- Total Marks: 60]**

For each practical question the marks shall be awarded as follows:

i)	Aim	: 5 Marks
ii)	Algorithm / Flowchart	: 10 Marks
iii)	Writing the Source Code	: 15 Marks
iv)	Test and debug the Source Code	: 15 Marks
v)	Displaying the Output	: 10 Marks
vi)	Result Declaration	: 5 Marks
	<b>Total</b>	<b>: 60 Marks</b>

**Internal Marks Distribution [CA- Total Marks: 40]**

Experiment	: 10 Marks (10-12 Experiments)
Attendance	: 5 Marks
Record	: 5 Marks
Internal Examinations	: 20 Marks
<b>Total</b>	<b>: 40 Marks</b>

### **3. QUESTION PAPER PATTERN AND MARK DISTRIBUTION THEORY**

#### ***Question Paper Pattern and Mark Distribution (For 75 marks)***

**1. PART - A (10 x 2 = 20 Marks)**

Answer ALL questions

Two questions from each UNIT

**2. PART - B (5 x 5 = 25 Marks)**

Answer ALL questions

One question from each UNIT with Internal Choice

**3. PART - C (3 x 10 = 30 Marks)**

Answer ANY THREE questions

Open Choice - 3 out of 5 questions

#### ***Question Paper Pattern and Mark Distribution (For 100 marks)***

**1. PART - A (10 x 2 = 20 Marks)**

Answer ALL questions

Two questions from each UNIT

**2. PART - B (5 x 7 = 35 Marks)**

Answer ALL questions

One question from each UNIT with Internal Choice

**3. PART - C (3 x 15 = 45 Marks)**

Answer ANY THREE questions

Open Choice - 3 out of 5 questions

### **METHODOLOGY OF ASSESSMENT CAREER COMPETENCY SKILLS**

#### **1. On Line Objective Examination (Multiple Choice questions) - Semester III**

- 100 questions-100 minutes
- Twenty questions from each UNIT.
- On line examination will be conducted at the end of the III Semester.

## **2. Viva Voce – Semester IV**

- A Student has to come in proper dress code and he/she should bring 2 copies of Resume for the Viva Voce.
- A student may be asked to:
  - Give Self Introduction
  - Submit the resume to the examiner(s) and answer the questions based on it.
  - Speak on any given topic for at least two minutes.
  - Give a presentation for 10 minutes on a topic of their choice.
  - Sit with other students in a Group for a Discussion.