DEPARTMENT OF COMMERCE

COURSE STRUCTURE & SYLLABI

(For the students admitted from year 2024-2025 onwards)

Programme: B.Com. (Computer Applications)





JAMAL MOHAMED COLLEGE (AUTONOMOUS)

Accredited with A++ Grade by NAAC (4th Cycle) with CGPA 3.69 out of 4.0 (Affiliated to Bharathidasan University)

TIRUCHIRAPPALLI – 620 020

B. COM. COMPUTER APPLICATIONS

| Sem | Course Code | Part | Course Category | Course Title | Ins. Hrs/ | Credit | | rks | Total |
|-----|---------------------------------|-----------|--|---|--------------|--------|--|------|-------|
| | 23U1LT1/LA1/LF1 | | | | Week | | CIA | ESE | 100 |
| | /LH1/LU1 | I | Language - I | | 6 | 3 | 25 | 75 | 100 |
| | 23UCN1LE1 | II | English - I | English for Communication - I | 6 | 3 | 25 | 75 | 100 |
| I | 24UCC1CC1 | | Core - I | Principles of Accountancy | 5 | 5 | 25 | 75 | 100 |
| _ | 24UCC1CC2 | III | Core - II | Marketing | 4 | 3 | 25 | 75 | 100 |
| | 24UCC1AC1 | | Allied - I | PC Package | 3 | 3 | 25 | 75 | 100 |
| | 24UCC1AC2P | *** | Allied - II | PC Package - Practical | 4 | 3 | 20 | 80 | 100 |
| | 23UCN1AE1 | IV | AECC - I | Value Education | 2 | 2 | - | 100 | 100 |
| - | 23U2LT2/LA2/LF2 | | | Total | 30 | 22 | | | 700 |
| | /LH2/LU2 | I | Language - II | | 6 | 3 | 25 | 75 | 100 |
| | 23UCN2LE2 | II | English - II | English for Communication - II | 6 | 3 | 25 | 75 | 100 |
| | 24UCC2CC3 | | Core - III | Management Concepts | 5 | 5 | 25 | 75 | 100 |
| | 24UCC2CC4 | | Core - IV | Business Tools for Decision Making | 4 | 4 | 25 | 75 | 100 |
| II | 24UCC2AC3 | III | Allied - III | Business Environment | 4 | 3 | 25 | 75 | 100 |
| | 24UCC2AC4 | | Allied - IV | Principles of Insurance | 3 | 3 | 25 | 75 | 100 |
| | 23UCN2SS | IV | Soft Skills Development | Soft Skills Development | 2 | 2 | - | 100 | 100 |
| | 23UCN2CO | V | Community Outreach | JAMCROP | - | @ | - | - | @ |
| | 23U2BT1/ | | Basic Tamil - I/ | எழுத்தும் இலக்கியமும் அறிமுகம் - I/ | | | _ | 100# | _ |
| | 23U2AT1 | | Advanced Tamil - I | தமிழ் இலக்கியமும் வரலாறும் - I | - | - | - | 100 | - |
| | [@] Only grades will l | be given | | Total | 30 | 23 | | | 700 |
| | 23U3LT3/LA3/LF3 | I | Language - III | | 6 | 3 | 25 | 75 | 100 |
| | /LH3/LU3 | | Language - III | | | | | | |
| | 23UCN3LE3 | II | English - III | English for Communication - III | 6 | 3 | 25 | 75 | 100 |
| | 24UCC3CC5 | | Core - V | Financial Accounting | 4 | 4 | 25 | 75 | 100 |
| III | 24UCC3CC6 | III | Core - VI | Internet and Web Applications | 3 | 3 | 25 | 75 | 100 |
| | 24UCC3AC5 | | Allied - V | Business Law | 3 | 3 | 25 | 75 | 100 |
| | 24UCC3AC6 | | Allied - VI | Indian Economy | 4 | 3 | 25 | 75 | 100 |
| | 24UCC3GE1 | IV | Generic Elective - I | | 2 | 2 | | 100 | 100 |
| | 23UCN3AE2 | 1, | AECC - II | Environmental Studies | 2 | 2 | | 100 | 100 |
| | | | | Total | 30 | 23 | | | 800 |
| | 23U4LT4/LA4/LF4 | I | Language - IV | | 6 | 3 | 25 | 75 | 100 |
| | /LH4/LU4 23UCN4LE4 | II | English - IV | English for Communication - IV | 6 | 3 | 25 | 75 | 100 |
| | 24UCC4CC7 | 11 | Core - VII | Cost Accounting | 4 | 4 | 25 | 75 | 100 |
| | 24UCC4CC7 24UCC4CC8P | | Core - VIII | Internet and Web Applications - Practical | 4 | 4 | 20 | 80 | 100 |
| | 24UCC4AC7 | III | Allied - VII | Banking Theory Law and Practice | 4 | 3 | 25 | 75 | 100 |
| IV | 24UCC4AC8 | | Allied - VIII | Commercial Correspondence | 4 | 3 | 25 | 75 | 100 |
| | 24UCC4GE2 | 13.7 | Generic Elective - II | | 2 | 2 | - | 100 | 100 |
| | 24UCN4EL | IV | Experiential Learning | Internship | 1 | 2 | - | 100 | 100 |
| | 23UCN4EA | V | Extension Activities | NSS, NCC, etc. | - | 1 | - | - | - |
| | 23U4BT2/ | | Basic Tamil - II/ | எழுத்தும் இலக்கியமும் அறிமுகம் - II/ | - | - | - | 100# | - |
| - | 23U4AT2 | | Advanced Tamil - II | தமிழ் இலக்கியமும் வரலாறும் - II Total | 30 | 25 | | | 800 |
| | 24UCC5CC9 | | Core - IX | Corporate Accounting | 6 | 6 | 25 | 75 | 100 |
| | 24UCC5CC10 | | Core - X | Management Accounting | 6 | 5 | 25 | 75 | 100 |
| | 24UCC5CC10 | III | Core - XI | Introduction to Oracle and SQL | 5 | 5 | 25 | 75 | 100 |
| | 24UCC5CC11 | 111 | Core - XII | Visual Programming | 4 | 4 | 25 | 75 | 100 |
| v | 24UCC5DE1A/B | | Discipline Specific Elective - I | · · · · · · · · · · · · · · · · · · · | 5 | 4 | 25 | 75 | 100 |
| | 24UCC5SE1P | | Skill Enhancement Course - I | Information Technology Concepts - | 2 | 1 | - | 100 | 100 |
| | | IV | | Practical Basics of Goods and Service Tax | | | | | |
| | 24UCC5SE2 24UCC5EC1 | | Skill Enhancement Course - II Extra Credit Course - I* | Online Course | 2 | 1 * | - | 100 | 100 |
| - | 24UCCJECI | | Lana Cieuit Course - I | Total | 30 | 26 | | | 700 |
| | 24UCC6CC13 | | Core - XIII | Financial Services | 5 | 5 | 25 | 75 | 100 |
| | 24UCC6CC13 | | Core - XIV | Income Tax Law and Practice | 5 | 5 | 25 | 75 | 100 |
| | | | | SQL Applications using Oracle - | | | | | |
| | 24UCC6CC15P | III | Core - XV | Practical | 5 | 5 | 20 | 80 | 100 |
| | 24UCC6CC16P | | Core - XVI | Tally Prime - Practical | 5 | 5 | 20 | 80 | 100 |
| VI | 24UCC6DE2A/B | | Discipline Specific Elective - II | | 5 | 4 | 25 | 75 | 100 |
| | 24UCC6DE3A/B | | Discipline Specific Elective - III | | 4 | 4 | 25 | 75 | 100 |
| | 23UCN6AE3 | IV | AECC - III | Gender Studies | 1 | 1 | | 100 | 100 |
| | 24UCC6EC2 | | Extra Credit Course - II* | Online Course | - | * | | - | - |
| | 24UCCECA | | Extra Credit Course for all** | Online Course | - | ** | - | - | - |
| ļ | 23UCN6ECA1 | | Extra Credit Course for all ⁺ | Entrepreneurship Development | - | + | - | - | - |
| | | se for Er | e Course for Advanced Learners nhancing Additional Skills trepreneurial Skills | Total | 30 | 29 | | | 700 |
| | Course for Emidi | | | Gra | nd Total | 148 | | | 4400 |
| | | | | | | | | | |

GENERIC ELECTIVE COURSES

| Semester | Course Code | Course Title |
|----------|-------------|-------------------------|
| III | 24UCC3GE1 | Principles of Marketing |
| IV | 24UCC4GE2 | Stock Market Practices |

#Self-Study Course – Basic and Advanced Tamil

(Applicable to the candidates admitted from the academic year 2023 -2024 onwards)

| Semester | Course Code Course Title | | | | | |
|----------|--------------------------|--|--|--|--|--|
| 11 | 23U2BT1 | Basic Tamil – I (எழுத்தும் இலக்கியமும் அறிமுகம் - I) | | | | |
| 11 | 23U2AT1 | Advanced Tamil – I (தமிழ் இலக்கியமும் வரலாறும் - I) | | | | |
| TV/ | 23U4BT2 | Basic Tamil – II (எழுத்தும் இலக்கியமும் அறிமுகம் - II) | | | | |
| IV | 23U4AT2 | Advanced Tamil – II (தமிழ் இலக்கியமும் வரலாறும் - II) | | | | |

Mandatory

Basic Tamil Course - I and II are offered for the students who have not studied Tamil Language in their

schools and college.

Advanced Tamil Course - I and II are offered for those who have studied Tamil Language in their schools

but have opted for other languages under Part - I.

DISCIPLINE SPECIFIC ELECTIVES

| Semester | Course Code | Course Title |
|----------|-------------|------------------------------|
| V | 24UCC5DE1A | Human Resource Management |
| V | 24UCC5DE1B | Auditing |
| | 24UCC6DE2A | Entrepreneurship Development |
| VI | 24UCC6DE2B | Retail Marketing |
| VI | 24UCC6DE3A | Investment Management |
| | 24UCC6DE3B | Computerized Accounting |

| Compaton | Cauras Cada | Carriago Catagoria | Hours/ | Credits | Marks for Evaluation | | | |
|----------|-------------|--------------------|--------|---------|----------------------|-----|-------|--|
| Semester | Course Code | Course Category | Week | Creans | CIA | ESE | Total | |
| I | 24UCC1CC1 | Core – I | 5 | 5 | 25 | 75 | 100 | |

Course Title | PRINCIPLES OF ACCOUNTANCY

| | SYLLABUS | | | | | |
|------|--|------------|--|--|--|--|
| Unit | Contents | Hours | | | | |
| I | Introduction – Accounting concepts and conventions –Accounting Standards – Meaning-Double entry system – Journal, Ledger, Subsidiary books, Trial Balance-Bank Reconciliation Statement. | 12 | | | | |
| II | Final Accounts of sole traders with adjustment entries – Rectification of Errors. | 12 | | | | |
| III | Accounts of Non-profit organization – Bills of exchange – Average due date – Account Current. | 12 | | | | |
| IV | Consignments and Joint Ventures. | 12 | | | | |
| V | Single Entry System. Depreciation – Methods, provisions and reserves. | 12 | | | | |
| VI | Current Trends (For CIA only) – Contemporary Developments Related to the Course of Semester Concerned. | during the | | | | |

^{*} For Theory Core Course, wherever possible

Text Book(s):

- 1. R.L. Gupta and Others," Advanced Accountancy," Sultan Chand Sons, New Delhi
- 2. S.P. Jain and K.L. Narang, "Advanced Accounting," Kalyani Publishers, New Delhi
- 3. RSN. Pillai, Bagavathi S. Uma, "Advanced Accounting," S. Chand &Co, New Delhi.
- 4. M.C. Shukla, "Advanced Accounts," S. Chand and Co., New Delhi.
- 5. Mukerjee and Haneef, Advanced Accountancy, Tata McGraw Hill, New Delhi.

Reference Book(s):

- 1. Arulanandam, "Advanced Accountancy," Himalaya Publication, Mumbai.
- 2. R.L. Gupta & V.K. Gupta "Principles and practice of Accountancy", Eleventh edition-2005 Sultan & Sons, New Delhi
- 3. S.Manikandan& R.Rakesh Sankar," Financial Accounting," Scitech Publications Pvt Ltd, Chennai. Volume I & II.
- 4. T.S.Reddy & Dr.A.Murthy, "Financial Accounting," Margham Publications, Chennai.
- 5. Tulsian., P.C.(2016) Financial Accounting, Tata Mcgraw-Hill, New Delhi

Web Resource(s):

1. https://www.naukri.com/learning/articles/understanding-the-principles-of-accounting/

| | Course Outcomes | | | | | | |
|----------|---|---------------------------------|--|--|--|--|--|
| Upon suc | Upon successful completion of this course, the student will be able to: | | | | | | |
| CO No. | CO Statement | Cognitive Level (K-Level) | | | | | |
| CO1 | The Concepts and Conventions of Financial Accounting. | K 1 | | | | | |
| CO2 | Accounting for sole traders with adjustment entries and Rectification of Errors | K2 | | | | | |
| CO3 | Calculation of Accounts of Non-profit organization and Bills of exchange. | К3 | | | | | |
| CO4 | Accounts of the Agency Business and temporary partnership | K4 | | | | | |
| CO5 | Preparation of Accounts under Single Entry System. Calculation of Depreciation and Provisions and Reserves by using the various methods | K5 | | | | | |

| Course | Prog | gramm | e Outc | omes (I | POs) | Progra | Mean | | | | |
|--------------------|-------------|-------|--------|---------|------|--------|------|------|------|------|-----------------|
| Outcomes (COs) | PO1 | PO2 | PO3 | PO4 | PO5 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | Score of COs |
| CO1 | 3 | 3 | 2 | 3 | | 3 | 3 | 2 | | 3 | 2.6 |
| CO2 | 3 | | 2 | 2 | | 3 | 3 | 2 | | 2 | 2.5 |
| CO3 | | 3 | 2 | 2 | | 1 | 3 | 3 | | 2 | 2.6 |
| CO4 | 3 | | | 3 | 2 | | 3 | 3 | 3 | 2 | 2.4 |
| CO5 | | 3 | | 2 | 2 | | 2 | 2 | 2 | 3 | 2.5 |
| Mean Overall Score | | | | | | | | 2.54 | | | |
| | Correlation | | | | | | | | | High | |

| Mean Overall Score | Correlation |
|------------------------|-------------|
| < 1.5 | Low |
| \geq 1.5 and $<$ 2.5 | Medium |
| ≥ 2.5 | High |

Course Coordinator: DR. Y. RAZEETH KHAN

| Compaton | Co | umaa Cada | Course Cotegowy | Hours/ | Credits | Marks | for Eva | luation |
|---------------------|-----------|------------|-----------------|----------|---------|----------|---------|---------|
| Semester | Co | ourse Code | Course Category | Week | Credits | CIA | ESE | Total |
| I | 24UCC1CC2 | | Core – II | 4 | 3 | 25 | 75 | 100 |
| Course Title MARKET | | | ING | <u> </u> | | <u> </u> | | |

| SYLLABUS | | | | |
|----------|---|-------|--|--|
| Unit | Contents | Hours | | |
| I | INTRODUCTION TO MARKETING: Marketing - Evolution - Definition-classification- objectives- selling vs. marketing -Marketing a science or art? - Modern Concept of marketing - role of marketing in economic development - Functions - buying- selling - transportation - warehousing - standardization - Grading - Packaging- ISO Series and AGMARK - ISI. | 12 | | |
| II | PRODUCT: Buyer's behaviour – Buying motive – Market segmentation - Product - Features - Classification -New Product Planning and Development - Product Mix - Product Life Cycle - Branding – Brand Loyalty and Equity. | 12 | | |
| III | PRICING: Pricing - Objectives - Factors - Methods and strategies. Channels of Distribution – Wholesaler and Retailer – Services rendered by them. | 12 | | |
| IV | SALES PROMOTION: Sales Promotion –types- Need –Sales Promotion mix–Advertising – Publicity- Personal selling - Advantages - Limitations. | 12 | | |
| v | MARKETING INFORMATION SYSTEM: Marketing Information System - Marketing Research - Features –Direct marketing –Online Marketing -E Business – Telemarketing - Mail order business. | 12 | | |
| VI | Current Trends (For CIA only) – CURRENT CONTOURS (For Continuous Inter Assessment Only): Retail marketing | nal | | |

^{*} For Theory Core Course, wherever possible

Text Book(s):

- 1. ll 1. R.S.N.Pillai&Bagavathi, "Modern Marketing," S.Chand& Co., New Delhi.
- 2. RajanNair.N.,SanjithR.Nair," Marketing," Sultan Chand & Sons, New Delhi.
- 3. Kotler Philip, "Marketing Management," Prentice Hall of India (Pvt) Ltd., New Delhi.
- 4. Monga&ShaliniAnand, "Marketing Management," Deep & Deep Publications, New Delhi.

Reference Book(s):

- 1. Dr. L. Natarajan, "Marketing," Margham Publications, Chennai.
- 2. Grewal, "Marketing," Tata McGraw Hill management, New Delhi.
- 3. B.S.Raman, "Marketing," United Publishers, Mangalore.

Web Resource(s):

1. https://www.investopedia.com/terms/m/marketing.asp

| | Course Outcomes | | | | | | |
|----------|--|---------------------------------|--|--|--|--|--|
| Upon suc | cessful completion of this course, the student will be able to: | | | | | | |
| CO No. | CO Statement | Cognitive Level (K-Level) | | | | | |
| CO1 | Familiar with the basic concepts and functions of marketing | K1 | | | | | |
| CO2 | Effective understanding of buyer behaviour and new product development | K2 | | | | | |
| CO3 | Communicate the pricing methods and services rendered by the middlemen | К3 | | | | | |
| CO4 | Demonstrate analytical skills in selling the product in the market | K4 | | | | | |
| CO5 | Develop knowledge in marketing research and recent trends in marketing | K5 | | | | | |

| Course | Prog | gramm | e Outc | omes (I | POs) | Progra | Mean | | | | |
|-------------------|------|-------|--------|---------|------|--------|------|------|---------|----------|--------------|
| Outcomes (COs) | PO1 | PO2 | PO3 | PO4 | PO5 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | Score of COs |
| CO1 | 3 | 3 | 2 | 3 | | 3 | 3 | 2 | | 3 | 2.6 |
| CO2 | 3 | | 2 | 2 | | 3 | 3 | 2 | | 2 | 2.5 |
| CO3 | | 3 | 2 | 2 | | 1 | 3 | 3 | | 2 | 2.6 |
| CO4 | 3 | | | 3 | 2 | | 3 | 3 | 3 | 2 | 2.4 |
| CO5 | | 3 | | 2 | 2 | | 2 | 2 | 2 | 3 | 2.5 |
| | • | • | • | • | • | • | • | Mea | n Overa | ll Score | 2.54 |
| | | | | | | | | | Cor | relation | High |

| Mean Overall Score | Correlation |
|------------------------|-------------|
| < 1.5 | Low |
| \geq 1.5 and $<$ 2.5 | Medium |
| ≥ 2.5 | High |

Course Coordinator: LT. DR. K. VIJAYAKUMAR

| Compaton | Caura Cada | Course Cotegory | Hours/ | Credits | Marks for Evaluation | | | |
|-----------|--------------|-------------------|--------|---------|----------------------|-----|-------|--|
| Semester | Course Code | Course Category | Week | Credits | CIA | ESE | Total | |
| I | 24UCC1AC1 | CC1AC1 Allied – I | | 3 | 25 | 75 | 100 | |
| Course Ti | etla PC PACK | ACE | | | | | | |

| | SYLLABUS | | | | | | |
|------|---|-------|--|--|--|--|--|
| Unit | Contents | Hours | | | | | |
| I | Meaning – Characteristics – Areas of Application – Components of Computer – Memory and control units – Input and Output devices – Hardware and Software – Operating Systems. Word – Creating Word Documents – Creating Business Letters using wizards – Editing Word Documents – Inserting Objects – Formatting documents –spelling and grammar check – Word Count, Thesaurus, Auto Correct – Working with tables – Saving, opening, closing and protecting documents – Mail Merge. | 12 | | | | | |
| II | Introduction to spread sheets – entering and editing text, numbers and formulae – Inserting rows and columns Building Worksheets – Creating and formatting charts – Application of Financial and Statistical functions – MS Power Point Creating simple presentation – Creating, inserting and deleting slides – Saving a Presentation. | 12 | | | | | |
| III | Introduction – Parts of Access Window, Creating a Database, Relationships, Creating Table through Design View – Relationship – Query – Forms – reports - macros. | 12 | | | | | |
| IV | Menu – File, Edit, Utilities, Layout, Story, Type, Element, Window, Help – Working with Page Column – Indent | 12 | | | | | |
| v | The Photoshop Screen – Using the Toolbox – Document and scratch Sizes – The Info Palettee –Saving and loading custom settings –opening and saving files – Images – Layers – Channels and Mask – Colour Correction Techniques – Animation. | 12 | | | | | |
| VI | Current Trends (For CIA only) – Recent developments in MS Word, Excel and Power Po | oint | | | | | |

^{*} For Theory Core Course, wherever possible

Text Book(s):

- 1. Robert Shufflebotham,"Photoshop 6 in easy steps"Dreamtech Press.
- 2. Vishnu Priya Singh, Meenakshi Singh, "Page Maker 6.5" Asian Publications Limited
- 3. Sanjay Sexana, "MS Office 2000 (Access only)"Vikas Publishing House
- 4. Sk Yadava,"Desk Top Publishing" Yatin Publishers, Delhi

Reference Book(s):

- 1. E.D. Jones and Derek "Microsoft Office for Windows", Sutton Publication.
- 2. S.V. Srinivasa Vallabhan, "Computer Applications in Business" Sultan Chand and Sons,
- 3. TD Malhotra, Computer Applications in Business Kalyani PublicationsPC
- 4. Taxali, "Software for windows made simple" Tata McGraw Hill Publishing Company Ltd

Web Resource(s):

1. https://www.geeksforgeeks.org/difference-between-program-and-package/

| | Course Outcomes | | | | | | | | |
|----------|--|---------------------------------|--|--|--|--|--|--|--|
| Upon suc | Upon successful completion of this course, the student will be able to: | | | | | | | | |
| CO No. | CO Statement | Cognitive Level (K-Level) | | | | | | | |
| CO1 | Basics of computer, Creating and Editing Word Documents and Saving, opening, closing and protecting documents; and Mail Merge. | K 1 | | | | | | | |
| CO2 | Creating work sheet and Charts, formula applications, and PPT. | K2 | | | | | | | |
| CO3 | MS Access, Database, Relationship, Query, Forms, Reports and Macros | К3 | | | | | | | |
| CO4 | To understand Page maker and methods to use. | K4 | | | | | | | |
| CO5 | Photoshop, Images and Animation | K5 | | | | | | | |

| Course | Pro | gramm | e Outc | omes (l | POs) | Progra | Mean | | | | |
|-------------------|-----|-------|--------|---------|------|--------|------|------|---------|----------|-----------------|
| Outcomes (COs) | PO1 | PO2 | PO3 | PO4 | PO5 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | Score of COs |
| CO1 | 3 | 3 | 2 | 3 | | 3 | 3 | 2 | | 3 | 2.6 |
| CO2 | 3 | | 2 | 2 | | 3 | 3 | 2 | | 2 | 2.5 |
| CO3 | | 3 | 2 | 2 | | 1 | 3 | 3 | | 2 | 2.6 |
| CO4 | 3 | | | 3 | 2 | | 3 | 3 | 3 | 2 | 2.4 |
| CO5 | | 3 | | 2 | 2 | | 2 | 2 | 2 | 3 | 2.5 |
| | | | | | | | | Mea | n Overa | ll Score | 2.54 |
| | | | | | | | | | Cor | relation | High |

| Mean Overall Score | Correlation |
|---------------------------|-------------|
| < 1.5 | Low |
| \geq 1.5 and \leq 2.5 | Medium |
| ≥ 2.5 | High |

Course Coordinator: Dr. M. MARIMUTHU

| Compaton | C | ouwaa Cada | Causes Catagory | Hours/ | | Marks for Evaluation | | | | |
|----------|-------------------------------------|------------|----------------------|--------|---------|----------------------|-----|-------|--|--|
| Semester | Course Code | | Course Category | Week | Credits | CIA | ESE | Total | | |
| I | 241 | UCC1AC2P | JCC1AC2P Allied - II | | 3 | 20 | 80 | 100 | | |
| Course T | Course Title PC Package - Practical | | | | | | | | | |

| | SYLLABUS | | | | | | |
|------|--|-------|--|--|--|--|--|
| Unit | Contents | Hours | | | | | |
| I | Creating personal letters – Official letters – circulars – templates – Use of Wizards – Resumes – Preparation of Bio-data – Creating Greetings – Clip Art – Bullets and Numbering – Insertion of charts and diagrams – Tables – Mail merge. | 12 | | | | | |
| II | Entering information in worksheet - Sum functions - Align data cells - Changing column width and row height - Pay bill - mark sheet - Electricity bill - Pay slip - PowerPoint - Simple presentations - creating slide show - animation - inserting and deleting slides. | 12 | | | | | |
| III | Creation of relationships – Creating tables through design view – Database for salary, Mark Sheet, Inventory, Form creation. | 12 | | | | | |
| IV | Menu – File, Edit, Utilities, Layout, Story, Type, Element, Window, Help – Working with Page Column – Indent. | 12 | | | | | |
| V | Saving and loading custom settings – Creating new file – Use of painting tools – Copying an pasting selections – Moving selections – Grow and similar command – Editing Points – Use of Colour Balance Dialogue box. | 12 | | | | | |
| VI | Current Trends (For CIA only) – Recent developments in MS Word, Excel and Power Po | oint | | | | | |

| | Course Outcomes | | | | | | | |
|----------|--|---------------------------------|--|--|--|--|--|--|
| Upon suc | Upon successful completion of this course, the student will be able to: | | | | | | | |
| CO No. | CO Statement | Cognitive Level (K-Level) | | | | | | |
| CO1 | On successful completion of the course, the students will acquire skill on: | K1 | | | | | | |
| CO2 | Creating and Editing Word Documents and Saving, opening, closing and protecting documents; and Mail Merge. | K2 | | | | | | |
| CO3 | Creating work sheet and Charts, formula applications, and PPT | К3 | | | | | | |
| CO4 | MS Access, Database, Relationship, Query, Forms, Reports and Macros | K4 | | | | | | |
| CO5 | Page maker and methods to use | K5 | | | | | | |

| Course | Prog | gramm | e Outc | omes (I | POs) | Progra | Mean | | | | |
|-------------------|------|-------|--------|---------|------|--------|------|------|---------|----------|-----------------|
| Outcomes (COs) | PO1 | PO2 | PO3 | PO4 | PO5 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | Score of COs |
| CO1 | 3 | 3 | 2 | 3 | | 3 | 3 | 2 | | 3 | 2.6 |
| CO2 | 3 | | 2 | 2 | | 3 | 3 | 2 | | 2 | 2.5 |
| CO3 | | 3 | 2 | 2 | | 1 | 3 | 3 | | 2 | 2.6 |
| CO4 | 3 | | | 3 | 2 | | 3 | 3 | 3 | 2 | 2.4 |
| CO5 | | 3 | | 2 | 2 | | 2 | 2 | 2 | 3 | 2.5 |
| | | | | | | | | Mea | n Overa | ll Score | 2.54 |
| | | | | | | | | | Cor | relation | High |

| Mean Overall Score | Correlation |
|------------------------|-------------|
| < 1.5 | Low |
| \geq 1.5 and $<$ 2.5 | Medium |
| ≥ 2.5 | High |

Course Coordinator: DR. HABEEBUR RAHMAN

| Semester | Course Code | Course Cotegowy | Hours/ | Credits | Marks for Evaluation | | | |
|----------|-------------|-----------------|--------|---------|----------------------|-----|-------|--|
| | Course Code | Course Category | Week | Credits | CIA | ESE | Total | |
| II | 24UCC2CC3 | Core - III | 5 | 5 | 25 | 75 | 100 | |

Course Title | **Management Concepts**

| | SYLLABUS | |
|------|--|-------|
| Unit | Contents | Hours |
| I | Management- Definition-Nature, Scope, Functions and Levels of Management- Art, Science and Profession-Functions of Managers - Development of Management Thought-Contributions by F.W.Taylor, Henry Fayol and Others. | 12 |
| II | Planning - Classification- Objectives- Characteristics- Steps- Process- Types- Methods-Advantages-Limitations, Decision Making- Policies. | 12 |
| III | Organization and Structure- Types-Supervision and Span of Control- Departmentation-Organisation Charts-Authority and Responsibility-Delegation and Decentralization | 12 |
| IV | Motivation-Types-Theories- Maslow, Herzberg, Mc Gregor and Others – Communication-Principles-Types and Barriers of Communication | 12 |
| V | Leadership - Functions- Styles - Theories- Coordination-Features-Types and Techniques-Control -Process-Effective Control System-Techniques of Control. | 12 |
| VI | Current Trends (For CIA only) – Globalization-Development of Environment-Ethics and So Responsibility-Multicultural Effectiveness- Challenges in Modern Leadership-Time Managem Increasing Team Spirit | |

^{*} For Theory Core Course, wherever possible

Text Book(s):

- 1. L.M.Prasad, Principles and Practice of Management -Sultan Chand and Company
- 2. K.Sundar, Principles of Management-Vijay Nicole Imprints Private Limited Chennai

Reference Book(s):

- 1. Fred Luthans, Organisational Behaviour Mcgraw Hill New York
- 2. Louis A.Allen Management And Organisation Mcgraw Hill Tokyo
- 3. Weihrich And Koontz Et.Al Essentials of Manangement Tata Mcgraw Hill New Delhi.

Web Resource(s):

1. https://hr.psu.edu/current-employee/learn-perform/leadership-foundations/mgmnt-concepts

| | Course Outcomes | | | | | | | |
|-----------|--|----|--|--|--|--|--|--|
| Upon s | Upon successful completion of this course, the student will be able to: | | | | | | | |
| CO No. | ('() Statement | | | | | | | |
| CO1 | To Understand the Evolution and theory of Management, | K1 | | | | | | |
| CO2 | To develop the students to take decisions in various fields. | K2 | | | | | | |
| CO3 | To get a knowledge about various organization structure and its responsibility | К3 | | | | | | |
| CO4 | To develop the flow of communication among the people, | K4 | | | | | | |
| CO5 | To examine and practice the suitable leadership pattern in organization | K5 | | | | | | |

| Course | Programme Outcomes (POs) | | | | | Programme Specific Outcomes (PSOs) | | | | | Mean |
|--------------------|--------------------------|-----|-----|-----|---------|------------------------------------|------|------|------|------|-----------------|
| Outcomes (COs) | PO1 | PO2 | PO3 | PO4 | PO5 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | Score of COs |
| CO1 | 3 | 3 | 2 | 3 | | 3 | 3 | 2 | | 3 | 2.6 |
| CO2 | 3 | | 2 | 2 | | 3 | 3 | 2 | | 2 | 2.5 |
| CO3 | | 3 | 2 | 2 | | 1 | 3 | 3 | | 2 | 2.6 |
| CO4 | 3 | | | 3 | 2 | | 3 | 3 | 3 | 2 | 2.4 |
| CO5 | | 3 | | 2 | 2 | | 2 | 2 | 2 | 3 | 2.5 |
| Mean Overall Score | | | | | | | | | 2.54 | | |
| | | | | (| Correla | tion | | | | | High |

| Mean Overall Score | Correlation |
|------------------------|-------------|
| < 1.5 | Low |
| \geq 1.5 and $<$ 2.5 | Medium |
| ≥ 2.5 | High |

Course Coordinator: DR. G. HADI MOHAMED

| Semester | Course Code | Causea Catagass | Hours/ | Credits | Marks for Evaluation | | | |
|----------|-------------|-----------------|--------|---------|----------------------|-----|-------|--|
| | Course Code | Course Category | Week | Credits | CIA | ESE | Total | |
| II | 24UCC2CC4 | Core – IV | 4 | 4 | 25 | 75 | 100 | |
| | | | | | | | | |

Course Title Business Tools for Decision Making

| SYLLABUS | | | | | |
|----------|---|-------|--|--|--|
| Unit | Contents | Hours | | | |
| I | Meaning, Characteristics, Stages and Uses of Statistics – Classification and Tabulation – Diagrams and graphs – Bar and Pie diagrams – Graphs of one and two variables – Graphs of frequency distribution - Measure of central tendency – Arithmetic mean, Median, Mode, Geometric Mean and Harmonic mean | 12 | | | |
| II | Range – Quartile deviation – Mean deviation – Standard deviation – Co-efficient of variation - Measurement of Skewness. | 12 | | | |
| III | Simple correlation – Karl Pearson's coefficient of correlation – Spearman's rank correlation – Concurrent deviation method - Regression analysis – Simple regression – Regression equations. | 12 | | | |
| IV | Components – Methods – Semi average – Moving average - Method of least square – Interpolation – Meaning, Uses, Assumptions – Problems in Newton's method only. | 12 | | | |
| V | Price index numbers – unweighted and weighted – Tests in index numbers (Problems in Timeand factor reversal tests only) - Cost of living index number – Aggregate expenditure method –Family budget method. | 12 | | | |
| VI | Current Trends (For CIA only) – Kurtosis | | | | |

^{*} For Theory Core Course, wherever possible

Text Book(s):

- 1. Elements of Statistics by S.P. Gupta Sultan Chand & Sons
- 2. Tools and Decision making by SL Aggarwal and SL Bharadwaj, Kalyani Publishers

Reference Book(s):

- 1. Business Statistics by PA. Navanitham, Jai Publications, Trichy.
- 2. Elements of Practical Statistics by S.K. Kappor Oxford and IBHP Publishing Company

Web Resource(s):

1. https://startupstash.com/decision-making-tools-for-businesses/

| | Course Outcomes | | | | | | | |
|---------------------|--|-----------|--|--|--|--|--|--|
| Upon suc | Upon successful completion of this course, the student will be able to: | | | | | | | |
| CO No. CO Statement | | | | | | | | |
| CO1 | Basics in statistics, Classification, Tabulation and Measure of central tendency | K1 | | | | | | |
| CO2 | Measures of Dispersion and Skewness | K2 | | | | | | |
| CO3 | Simple correlation and regression | К3 | | | | | | |
| CO4 | Time series and interpolation | K4 | | | | | | |
| CO5 | Index numbers | K5 | | | | | | |

| Course Outcomes (COs) | Programme Outcomes (POs) | | | | | Progra | Mean | | | | |
|-----------------------------|--------------------------|-----|-----|-----|-----|--------|------|------|------|------|-----------------|
| | PO1 | PO2 | PO3 | PO4 | PO5 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | Score of COs |
| CO1 | 3 | 3 | 2 | 3 | | 3 | 3 | 2 | | 3 | 2.6 |
| CO2 | 3 | | 2 | 2 | | 3 | 3 | 2 | | 2 | 2.5 |
| CO3 | | 3 | 2 | 2 | | 1 | 3 | 3 | | 2 | 2.6 |
| CO4 | 3 | | | 3 | 2 | | 3 | 3 | 3 | 2 | 2.4 |
| CO5 | | 3 | | 2 | 2 | | 2 | 2 | 2 | 3 | 2.5 |
| Mean Overall Score | | | | | | | | | 2.54 | | |
| Correlation | | | | | | | | | | High | |

| Mean Overall Score | Correlation |
|---------------------------|-------------|
| < 1.5 | Low |
| \geq 1.5 and \leq 2.5 | Medium |
| ≥ 2.5 | High |

Course Coordinator: DR. S. RIZVAN AHAMED

| Semester | Course code | Course | Hours Week | Credits | Marks for Evaluation | | | | |
|-----------------------------------|-------------|--------------|---------------|---------|----------------------|-----|-------|--|--|
| | | Category | | | CIA | ESE | TOTAL | | |
| II | 24UCC2AC3 | ALLIED - III | 4 | 3 | 25 | 75 | 100 | | |
| Course Title BUSINESS ENVIRONMENT | | | | | | | | | |

| | Syllabus | |
|------|---|-------|
| Unit | Contents | Hours |
| I | Introduction To Business Environment: Definition-Scope-*Features*-Types: Micro Environment – Macro Environment-Natural Environment: Components Of Natural Environment. | 9 |
| II | Economic Environment : Characteristics- *Five Year Planning*-Liberalization: Advantages – Disadvantages- Globalization: Impact of Globalization in India. | 9 |
| III | Environmental Analysis : Meaning — Process — Importance — Limitations — Environmental Techniques: SWOT Analysis — ETOP Analysis — QUEST Analysis — *NITI Aayog*. | 9 |
| IV | Social Environment: Social Attitude – Joint Family System – Types of Social Organization. Culture Environment: Elements – *Characteristics* | 9 |
| V | Political Environment : Government and Business Relationship in India- Corporate Governance-Global Environment: *Determination of FDI*-Concept of MNC. | 9 |

^{*....*} Self - Study

Text Book(s):

- 1. Dr.V.C. Sinha Business Environment, SBPD Publishing House, Agra, 2022
- 2. Dr. Amit Kumar, Business Environment, Sahitya Bhavan Publication, Agra.
- 3. Dr.C.B.Gupta, Business Environment, Sultan Chand & Sons, New Delhi, 2022.

Reference Book(s):

- 1. Francis Cherunilam, Business Environment Text and Cases, Himalaya Publishing House, 2022.
- 2. Dr.S.Sankaran, Business Environment, Margam Publications, Chennai 2022
- 3. Justin Paul, Business Environment: Tata McGraw-Hill Publishing, Co. Ltd. 2018.

Web Resources(s):

- 1. http://pestleananalysis.com/what-is-pestle-analysis/
- 2. http://www.vedantu.com/commerce/economic-environment

| | Course Outcomes | | | | | | | | | |
|--|--|----|--|--|--|--|--|--|--|--|
| Upon Successful Completion of this Course, the Student will be able to | | | | | | | | | | |
| Co No | | | | | | | | | | |
| CO 1 | Identify and evaluate the complexities of business environment and their impact on the business. | K1 | | | | | | | | |
| CO 2 | To have a critical study of liberalization, privatization and globalization. | K2 | | | | | | | | |
| CO 3 | Analyse the relationships between Government and business and understand the political, economic, legal and social policies of the country. | К3 | | | | | | | | |
| CO 4 | Analyse the environment of a business from the legal 1 & regulatory, macroeconomic, cultural, political, technological and natural perspectives. | K4 | | | | | | | | |
| CO 5 | Gain knowledge about the operation of different institutions in international business environment. | K5 | | | | | | | | |

| Course | Pro | gramm | e Outc | omes (I | POs) | Progra | Mean | | | | |
|--------------------|-----|-------|--------|---------|------|--------|------|------|------|----------|-----------------|
| Outcomes (COs) | PO1 | PO2 | PO3 | PO4 | PO5 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | Score of COs |
| CO1 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 2 | 1 | 2.6 |
| CO2 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 1 | 2.5 |
| CO3 | 2 | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 1 | 2.6 |
| CO4 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 | 2 | 1 | 2.4 |
| CO5 | 2 | 3 | 3 | 3 | 3 | 1 | 3 | 3 | 3 | 1 | 2.5 |
| Mean Overall Score | | | | | | | | | | | |
| | | | | | | | | | Cor | relation | High |

| Mean Overall Score | Correlation |
|---------------------------|-------------|
| < 1.5 | Low |
| \geq 1.5 and \leq 2.5 | Medium |
| ≥ 2.5 | High |

Course coordinator: Dr. G. HADI MOHAMED

| Semester | Caura Cada | Caura Catagory | Hours/ | Credits | Marks for Evaluation | | | |
|----------|-------------|-----------------|--------|---------|----------------------|-----|-------|--|
| | Course Code | Course Category | Week | Credits | CIA | ESE | Total | |
| II | 24UCC2AC4 | ALLIED – IV | 3 | 3 | 25 | 75 | 100 | |

Course Title | PRINCIPLES OF INSURANCE

| | SYLLABUS | |
|------|---|----------|
| Unit | Contents | Hours |
| I | Risk: Meaning and Definition—Types of Risks—Actual and Consequential Losses—Management of Risks—Loss Minimization Techniques—Insurance: Meaning and Definition—Role of Insurance in Economy—*Nature*—Classification of Insurance | 9 |
| II | Insurance Agent: Meaning and Definition - Procedure for becoming an agent- Prerequisites for obtaining a license - Duration of license, cancelation of license - Revocation /Termination of agent appointment - *Code of conduct, unfair practices*. | 9 |
| III | Life Insurance: Meaning - Importance - Principles of Life Insurance - Life insurance products - Procedure for taking Life Insurance - *Methods of Premium Calculation*. | 9 |
| IV | General Insurance: Fire Insurance – Types – Procedures for taking Fire Insurance Policy - Marine Insurance – Types - Motor Insurance – *Burglary Insurance* – Health Insurance - Travel Insurance – Commercial Insurance. | 9 |
| v | Maturity Claims on Survival Benefits - Death Claims - Claim Concession Presumption of Death - Accident Benefit Options - Settlement Options - Valuation and Surplus - Reinsurance - Exchange Control Regulations - *Consumer Protection Act 2019*- Ombudsman - IRDAI Regulations. | 9 |
| VI | Current Trends (For CIA only) – Recent trends in Insurance Industry: Emergence of Digital In – Big Data – Uses - Predictive Analytics –IoT in Insurance Industry. | nsurance |

^{*.....*} Self Study

Text Book(s):

- 1. Neeti Gupta, Abha Chopra Principles of Insurance, Kalyani Publishers 2018
- 2.MN Mishra, SB Mishra- Insurance: Principles and Practice, S Chand Publishing; 22ndedition, 2016
- 3.Dr. A. Murthy Principles and Practice of Insurance, Margham Publications, 2013

Reference Book(s):

- 1. Dr. (Ku.) Shakti Prathaban, Dr. N.P. Dwivedi Principles of Insurance, Himalaya Publishing House, Mumbai, 2017
- 2.Prof. D. Chennappa, Dr. V. Padmavathi Principles of Insurance, Professional Books Publisher, Delhi, 2017
- 3.J Alfred Eke The Elements of Insurance: A Guide to the Principles and Practice of Accident, Fire, Marine and Life Insurance, Palala Press, 2018

Web Resource(s):

- 1. https://byjus.com/commerce/types-of-insurance/
- ${\color{blue}2.https://edurev.in/studytube/Role-of-Insurance-in-Economic-Development-Insuranc/4abb6c86-60e3-496b-90e9-1dab80158539_t}$

| | Course Outcomes | | | | | | | | | |
|-----------|--|----|--|--|--|--|--|--|--|--|
| Upon su | Upon successful completion of this course, the student will be able to: | | | | | | | | | |
| CO No. | ('C) Statement | | | | | | | | | |
| CO1 | Equip the knowledge and skills necessary to understand the basics of insurance and how to apply it in the real world. | K1 | | | | | | | | |
| CO2 | Understand how insurance is regulated, as well as the various regulations that are in place to protect individuals, businesses, and the public from insurance fraud and other unethical practices. | К2 | | | | | | | | |
| CO3 | Compute insurance premiums, explain the different types of insurance, and identify the various elements of an insurance policy. | К3 | | | | | | | | |
| CO4 | Analyse insurance claims, identify risks, and recommend policies to protect the interests of their clients. | K4 | | | | | | | | |
| CO5 | Evaluate the various types of insurance coverage available and how they can be used to provide protection for a variety of needs. | K5 | | | | | | | | |

| Course Outcomes | Prog | gramm | e Outc | omes (l | POs) | Pro | Mean Score | | | | |
|--------------------|------|-------|--------|---------|------|------|---------------|------|------|----------|--------|
| (COs) | PO1 | PO2 | PO3 | PO4 | PO5 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | of COs |
| CO1 | 3 | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 2.7 |
| CO2 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2.8 |
| CO3 | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2.6 |
| CO4 | 2 | 3 | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2.5 |
| CO5 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 2.7 |
| Mean Overall Score | | | | | | | | | | | |
| | | | | | | | | | Cori | relation | High |

| Mean Overall Score | Correlation |
|------------------------|-------------|
| < 1.5 | Low |
| \geq 1.5 and $<$ 2.5 | Medium |
| ≥ 2.5 High | High |

Course Coordinator: Dr. M.H.N. BADHUSHA

| Semester | Caura Cada | Canaga Catagamy | Hours/ | Credits | Marks for Evaluation | | | |
|----------|-------------|-----------------|--------|---------|----------------------|-----|-------|--|
| | Course Code | Course Category | Week | Credits | CIA | ESE | Total | |
| III | 24UCC3CC5 | Core – V | 4 | 4 | 25 | 75 | 100 | |
| | | | | | | | | |

Course Title FINANCIAL ACCOUNTING

| | SYLLABUS | |
|------|---|-------|
| Unit | Contents | Hours |
| I | BRANCH AND DEPARTMENTAL ACCOUNTS Branch accounts - (Excluding foreign branches) – Departmental accounts. | 12 |
| II | ROYALTY ACCOUNTS AND INSOLVENCY ACCOUNTS Self-Balancing and Sectional Balancing ledgers – Royalty Account- Insolvency accounts – statement of affairs – insolvency of individual only. | 12 |
| III | PARTNERSHIP ACCOUNTS ELEMENTARY: Partnership - Meaning, Partnership Deed, Capital Accounts. Accounting Treatment - Distribution of Profits-Partner- P&L Appropriation Account- Capital Accounts of partners - Fixed- Fluctuating- Past Adjustment and guarantee. | 12 |
| IV | ACCOUNTING TREATMENT FOR PARTNERSHIP ADMISSION: Admission of Partner, Calculation of Profit-sharing ratio, Revaluation of assets and liabilities, Treatment of Goodwill- Adjustments in Partners' capital Accounts, Revaluation of Assets and Liabilities, Accumulated Profits and Losses, Partner's Capital Accounts and Balance | 12 |
| V | ACCOUNTING TREATMENT FOR PARTNERSHIP RETIREMENT: Retirement of a Partner, calculation of Gaining ratio, Treatment of goodwill, Revaluation of assets and liabilities, Accumulated reserves and profits, Adjustments regarding partner's Capital Account, Calculation of profit up to the date of death of a partner. Preparation of Capital Accounts and Balance Sheet. | 12 |
| VI | Current Trends (For CIA only) – Social accounting: meaning-need-objective-limitation | |

^{*.....*} Self - Study

Text Book(s):

- 1. R.L. Gupta and Others: "Advanced Accountancy", Sultan Chand Sons, New Delhi.
- 2. S.P. Jain and K.L. Narang: "Advanced Accounting", Kalyani Publishers, New Delhi.
- 3. R.S.N. Pillai, Bagavathi, S. Uma: "Advanced Accounting", S. Chand& Co, New Delhi.
- 4. M.C. Shukla: "Advanced Accounts" S. Chand and Co., New Delhi.
- 5. Mukerjee and Haneef "Modern Accountancy", Tata McGraw Hill, Delhi.

Reference Book(s):

- 1. T.S. Reddy and A.Murthy, "Financial Accounting" Margham Publications, Chennai.
- Dr.S.N.Maheswari, "Financial Accounting", Vikas Publishing House, New Delhi.
 Grewal and Shukla, "Advanced Accounting", S.Chand Publishers, New Delhi
- 4. Financial Accounting by R.L. Gupta & V.K. Gupta, , edition 2017, Sultan Chand & Sons,
- 5. Introduction to Accounting by P.C. Tulasian, Pearson Editions.

Web Resource(s):

1. https://www.investopedia.com/ask/answers/041015/how-does-financial-accounting-differmanagerial-accounting.asp

| | Course Outcomes | | | | | | | | | | |
|----------|---|----|--|--|--|--|--|--|--|--|--|
| Upon suc | Upon successful completion of this course, the student will be able to: | | | | | | | | | | |
| CO No. | CO No. CO Statement | | | | | | | | | | |
| CO1 | Students are familiarized with branch accounts and departmental accounts | K1 | | | | | | | | | |
| CO2 | Become knowledgeable on self-balancing and sectional balancing ledgers and royalty account. | K2 | | | | | | | | | |
| CO3 | Trained to handle the Insolvency accounts and statement of affairs | К3 | | | | | | | | | |
| CO4 | Students are aware about partnership accounts and various Accounting Treatments. | K4 | | | | | | | | | |
| CO5 | Students can familiar with accounts for Admission of Partner, Partner's Capital Accounts and Balance Sheet. | K5 | | | | | | | | | |

| Course | Prog | gramm | e Outc | omes (I | POs) | Progra | Mean | | | | |
|--------------------|------|-------|--------|---------|------|--------|------|------|------|----------|-----------------|
| Outcomes (COs) | PO1 | PO2 | PO3 | PO4 | PO5 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | Score of COs |
| CO1 | 3 | 3 | 2 | 3 | | 3 | 3 | 2 | | 3 | 2.6 |
| CO2 | 3 | | 2 | 2 | | 3 | 3 | 2 | | 2 | 2.5 |
| CO3 | | 3 | 2 | 2 | | 1 | 3 | 3 | | 2 | 2.6 |
| CO4 | 3 | | | 3 | 2 | | 3 | 3 | 3 | 2 | 2.4 |
| CO5 | | 3 | | 2 | 2 | | 2 | 2 | 2 | 3 | 2.5 |
| Mean Overall Score | | | | | | | | | | | 2.54 |
| | | | | | | | | | Cor | relation | High |

| Mean Overall Score | Correlation |
|---------------------------|-------------|
| < 1.5 | Low |
| \geq 1.5 and \leq 2.5 | Medium |
| ≥ 2.5 | High |

Course Coordinator: DR. Y. RAZEETH KHAN

| Semester | Course Code | Course Cotogony | Hours/ | Credits | Marks for Evaluation | | |
|----------|-------------|-----------------|--------|---------|----------------------|-----|-------|
| | Course Code | Course Category | Week | Credits | CIA | ESE | Total |
| III | 24UCC3CC6 | Core – VI | 3 | 3 | 25 | 75 | 100 |

Course Title INTERNET AND WEB APPLICATIONS

| | SYLLABUS | | | |
|------|--|---|---|----|
| Unit | Contents | Hours | | |
| I | INTRODUCTION TO INTERNET: A brief History of Internet – Use of Internet – Connection to the Internet – web pages – Web Pages come from the web server – Web sites – The normal Modem – ISDN, ADSL, CABLE Modems – Introduction to Bluetooth and WiFi. | 12 | | |
| II | INTERNET SERVICE PROVIDER: Dialer Programs and Internet Programs – Internet Explorer – Netscape – Netscape navigation – Animation – Frames: Several Web pages at one – Several windows simultaneously – Printing. | 12 | | |
| III | INTERNET BASICS: Evolution – Basic Terminology – Getting into the net – Browsers – Applications of Internet – Introduction to internet protocols – Language of Internet. E-mail and voice mail – Creating mail address – Meaning of Net Meeting and Chatting – Tool bar. | 12 | | |
| IV | INTRODUCTION TO HTML: HTML Code for Web Page – HTML Tags - Web Page Basics – Display a Web Page in a Web Browser – Format texts – Font Style and sizes – Lists – Ordered Lists – Unordered Lists – Image – Add an image – Background Image – Horizontal Rule | 12 | | |
| v | INTRODUCTION TO HTML TABLE: <table> - <th> - <td> - <tr> - Cell Padding - Cell Spacing - Table Borders. Introduction to XML: Creating Basic XML Program - XML Vs HTML - Advantages and Disadvantages of XML - XML Parser.</tr></td><td>12</td></th></table> | - <td> - <tr> - Cell Padding - Cell Spacing - Table Borders. Introduction to XML: Creating Basic XML Program - XML Vs HTML - Advantages and Disadvantages of XML - XML Parser.</tr></td> <td>12</td> | - <tr> - Cell Padding - Cell Spacing - Table Borders. Introduction to XML: Creating Basic XML Program - XML Vs HTML - Advantages and Disadvantages of XML - XML Parser.</tr> | 12 |
| | | | | |
| VI | Current Trends (For CIA only) – Uses and issues of Internet and usage of internet in Indi | ia | | |

^{*.....*} Self - Study

Text Book(s):

- 1. Paul E. Hoffman, "The Internet Instance Reference" BPB Publications
- 2. Alexis Leon Mathews, Leon Tech world, "Internet for Everyone" UBS Publications
- 3. S. Aarathi, "Internet Programming and Web Design" Kalaikathir Achagam
- 4. "Internet and E-mail" Yatin Publications, Delhi
- 5. Internet Complete" BPB Publications.

Reference Book(s):

- 1. Alexis Leon & Mathews Leon, "Internet for Everyone", Leon Tech World, Chennai.
- 2. Eric Kramer, "HTML".
- 3. Kamalesh N. Agarwala, Amit Lal & Deeksha Agarwala, "Business of the net".
- 4. John Zabour, Jeff Foust & David Kerven, "HTML 4 HOW-TO".
- 5. Xavior C, World Wide Web Design with HTML, Tata McGraw Hill Publisher

Web Resource(s):

1. https://novapublishers.com/product-category/series/internet-theory-technology-and-applications/

| | Course Outcomes | | | | | | | |
|----------|---|---------------------------------|--|--|--|--|--|--|
| Upon suc | Upon successful completion of this course, the student will be able to: | | | | | | | |
| CO No. | CO Statement | Cognitive Level (K-Level) | | | | | | |
| CO1 | Working on internet, Bluetooth and WiFi. | K1 | | | | | | |
| CO2 | Internet Service Provider, Internet Explorer, and Several Web pages | K2 | | | | | | |
| CO3 | Applications of Internet, internet protocols, E-mail and voice mail | К3 | | | | | | |
| CO4 | HTML, Web Browser and Lists | K4 | | | | | | |
| CO5 | HTML Table and XML | K5 | | | | | | |

| Course Outcomes (COs) | Programme Outcomes (POs) | | | | | Programme Specific Outcomes (PSOs) | | | | | Mean |
|-----------------------------|--------------------------|-----|-----|-----|-----|------------------------------------|------|------|------|------|--------------|
| | PO1 | PO2 | PO3 | PO4 | PO5 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | Score of COs |
| CO1 | 3 | 3 | 2 | 3 | | 3 | 3 | 2 | | 3 | 2.6 |
| CO2 | 3 | | 2 | 2 | | 3 | 3 | 2 | | 2 | 2.5 |
| CO3 | | 3 | 2 | 2 | | 1 | 3 | 3 | | 2 | 2.6 |
| CO4 | 3 | | | 3 | 2 | | 3 | 3 | 3 | 2 | 2.4 |
| CO5 | | 3 | | 2 | 2 | | 2 | 2 | 2 | 3 | 2.5 |
| Mean Overall Score | | | | | | | | | | 2.54 | |
| | Correlation | | | | | | | | | High | |

| Mean Overall Score | Correlation |
|---------------------------|-------------|
| < 1.5 | Low |
| \geq 1.5 and \leq 2.5 | Medium |
| ≥ 2.5 | High |

Course Coordinator: DR. M.H.N. BADHUSHA

| Semester | Course Code | Course Cotegowy | Hours/ | Credits | Marks for Evaluation | | | |
|----------|-------------|-----------------|--------|---------|----------------------|-----|-------|--|
| | Course Code | Course Category | Week | Credits | CIA | ESE | Total | |
| III | 24UCC3AC5 | Allied – V | 3 | 3 | 25 | 75 | 100 | |
| | | | | | | | | |

Course Title | BUSINESS LAW

| | SYLLABUS | | | | |
|------|---|---------|--|--|--|
| Unit | Contents | Hours | | | |
| I | MERCANTILE LAW: Introduction – Definition and Scope of Mercantile law – Sources of Mercantile Law – Contracts – Nature, Kinds and requisites for Valid contracts – Contingent Contract – Quasi Contract – Void agreements. | 12 | | | |
| II | CONTRACT: Performance of a Contract – Discharge of a contract - Remedies for breach including Specific Performance. | 12 | | | |
| III | AGENCY: Indemnity and Guarantee – Bailment and pledge – Agency- Creation of Agency – Classification of Agents, Powers and Duties of Agent and Principal – Termination of Agency. | 12 | | | |
| IV | LAW OF SALE OF GOODS: Definition- Essentials of a Contract of Sale – Goods – Classification of Goods – Distinction between Sale and Agreement to sell – Document of Title to Goods – Rules Regarding delivery of goods – Acceptance of delivery – Rights of an unpaid seller – condition & warranty. | 12 | | | |
| V | LAW OF NEGOTIABLE INSTRUMENTS: Law of Negotiable Instruments (Instrument Amendment Act, 2015 – Definition – characteristics – classification- notes, bills, cheques and promissory note.) | 12 | | | |
| VI | Current Trends (For CIA only) – CURRENT CONTOURS (For Continuous In Assessment Only): Cyber Laws- Information Technology Act 2000. Recent Trends in Business Laws Recent amendments in Contract Act - Case studies | nternal | | | |

^{*.....*} Self - Study

Text Book(s):

Mercantile law by M.C. Shukla – S. Chand & Company, New Delhi.

- 2. Business law by N.D.Kapoor S. Chand & Sons, New Delhi.
- 3. Mercantile law by Batra and Kalra Tata McGraw Hill Co, Mumbai

Reference Book(s):

- 1.Mercantile law by M.C. Kuchhal Vikas Publishing House, Chennai
- 2. Dynamic Business Law Nancy Kubasek and M. Neil Browne and Daniel Herron and

Lucien, 5 th edition MC Graw Hill

3. Essentials of Business Law Student Edition, Anthony Liuzzo, MC Graw Hill

Web Resource(s):

- 1.https://www.pinterest.com/pin/business-law-10th-edition-by-henry-r-cheeseman-in-2022-
- -1105141196033462626/
- 2. Business Law I Essentials Open Textbook Library (umn.edu)
- 3. The Information Technology Act, 2000|Legislative Department | Ministry of Law and Justice | GoI
- 4. The Information Technology Act, 2000(3).pdf (meity.gov.in)

| Course Outcomes | | | | | | |
|---|---|---------------------------------|--|--|--|--|
| Upon successful completion of this course, the student will be able to: | | | | | | |
| CO No. | CO Statement | Cognitive Level (K-Level) | | | | |
| CO1 | Knowledge about the basics of Law and to know about the meaning of contract. | K1 | | | | |
| CO2 | Knowledge about the Principle and Practices of law relating to contract. | K2 | | | | |
| CO3 | Knowledge about the law relating to Bailment, pledgement and Contract of Agency | К3 | | | | |
| CO4 | Knowledge about the different aspects and the rules and regulations connected with Sale of Goods Act | K4 | | | | |
| CO5 | Knowledge about the basics law pertaining to Negotiable Instruments, cyber-crime and the law relating to Information Technology | K5 | | | | |

| Course | Prog | gramm | e Outc | omes (I | POs) | Programme Specific Outcomes (PSOs) | | | | | Mean |
|--------------------|-------------|-------|--------|---------|------|------------------------------------|------|------|------|------|-----------------|
| Outcomes (COs) | PO1 | PO2 | PO3 | PO4 | PO5 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | Score of COs |
| CO1 | 3 | 3 | 2 | 3 | | 3 | 3 | 2 | | 3 | 2.6 |
| CO2 | 3 | | 2 | 2 | | 3 | 3 | 2 | | 2 | 2.5 |
| CO3 | | 3 | 2 | 2 | | 1 | 3 | 3 | | 2 | 2.6 |
| CO4 | 3 | | | 3 | 2 | | 3 | 3 | 3 | 2 | 2.4 |
| CO5 | | 3 | | 2 | 2 | | 2 | 2 | 2 | 3 | 2.5 |
| Mean Overall Score | | | | | | | | | | 2.54 | |
| | Correlation | | | | | | | | | | High |

| Mean Overall Score | Correlation |
|---------------------------|-------------|
| < 1.5 | Low |
| \geq 1.5 and \leq 2.5 | Medium |
| ≥ 2.5 | High |

Course Coordinator: DR. Y. RAZEETH KHAN

| Semester | Causa Cada | Course Cotogory | Hours/ | Credits | Marks for Evaluation | | | |
|----------|-------------|-----------------|--------|---------|----------------------|-----|-------|--|
| | Course Code | Course Category | Week | Creans | CIA | ESE | Total | |
| III | 24UCC3AC6 | Allied-VI | 4 | 3 | 25 | 75 | 100 | |
| | | | • | | | | | |

Course Title | INDIAN ECONOMY

| | SYLLABUS | |
|------|---|----------|
| Unit | Contents | Hours |
| I | Indian Economy: Meaning and Characteristics. Economic Development: Meaning and Factors - *India's Economic Resilience and Growth Drivers*- Unemployment and Poverty in India: Meaning, Causes and Measures taken by the Government. Highlights of PURA (Vision 2020) and Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGP) | 12 |
| II | Sectoral Composition of Indian Economy: Agricultural Sector: Agricultural Issues, Policies and Institutional Reforms -Terms of Trade between Agriculture and Industry. Industrial Sector: Industrial Policy - Public Sector Enterprises and their performance - *Privatisation and Disinvestment debate*. Highlights ofMake in India 2.0 and Production Linked Incentive (PLI) schemes. | 12 |
| III | Policy Regimes: Economic Planning in India: Highlights of the Five Year Plans(FYPs) -*Planning Commission Vs. NITI Aayog - Sustainable Development Goals* - Indian Economic Policies: Monetary Policy, Fiscal Policy: Meaning, Types and Tools. Reforms for New India (SabkaSaath and SabkaVikaas). | 12 |
| IV | Infrastructure and National Income: Infrastructure: Types, Vision and Approaches of the Government to Infrastructure Development in India. National Income: Concepts - Methods of computation. Inflation and Deflation: Types - Causes -*Inflation and Interest rates - Repo Rate* - Highlights of PM Gati Shakti. | 12 |
| V | External Sectors in India: India's Foreign Trade: Volume, Composition and Direction - *Balance of Trade (BOT) Vs Balance of Payment (BOP)* - New Exchange Rate Regime: Partial and full Convertibility, Capital Account Convertibility - Bilateral and Multilateral Trade Agreements and Associations - Highlights of Export Credit Guarantee Corporation (ECGC) Scheme. | 12 |
| VI | Current Trends (For CIA only) – Recent Policies: Ayushman Bharat–Health and Centres (AB-HWCs), Pradhan MantriKaushalVikasYojana (PMKVY) | Wellness |

..... Self Study

Text Book(s):

- 1. Dr.S. Sankaran Indian Economy, Margham Publication, 2019.
- 2. IC Dhingra, Indian Economy, Sultan Chand & Sons, 2014.
- 3. Gaurav Dutt and KPM Sundarum, Indian Economy, S. Chand & Company, 2018.

Reference Book(s):

- 1. A N Agarwal and Agarwal MK, Indian Economy, New Age International Publishers, New Delhi, 2020.
- 2. Uma Kapila (ed), "Indian Economy since Independence", Relevant articles
- 3. Sankar Ganesh Karuppiah, Indian economy, Key concepts, 5th edition 2017.

Web Resource(s):

- 1.http://www.yourarticlelibrary.com/economics/indian-economy/poverty-in-india-concept-measures-and-magnitude-of-poverty-in-india/39202
- 2.https://niti.gov.in/content/objectives
- 3. https://www.toppr.com/guides/business-economics-cs/overview-of-indian-economy/basic-characteristics-of-the-indian-economy/

| | Course Outcomes | | | | | | |
|---|---|---------------------------------|--|--|--|--|--|
| Upon successful completion of this course, the student will be able to: | | | | | | | |
| CO No. | CO Statement | Cognitive Level (K-Level) | | | | | |
| CO1 | Understand and useful for increasing the general awareness of students on issues affecting the Indian Economy | K1 | | | | | |
| CO2 | helps in developing understanding of the students related to different sectors of Indian Economy | К2 | | | | | |
| CO3 | Comprehension of the planning and impact of New Economic Reforms on the Indian Economy | К3 | | | | | |
| CO4 | Understand about role of infrastructure and methods of computation of national income. | K4 | | | | | |
| CO5 | Analyse and Appraise the Trends in India's Foreign trade and balance of payments | K5 | | | | | |

Relationship Matrix:

| Course | | gramm | | omes (l | POs) | Programme Specific Outcomes (PSOs) | | | | | Mean |
|--------------------|-------------|-------|-----|---------|------|------------------------------------|------|------|------|----------|-----------------|
| Outcome s (COs) | PO1 | PO2 | PO3 | PO4 | PO5 | PSO1 | PSO2 | PSO3 | PSO4 | PSO 5 | Score of COs |
| CO1 | 3 | 2 | 3 | 2 | 1 | 3 | 3 | 2 | 3 | 1 | 2.3 |
| CO2 | 2 | 2 | 3 | 2 | 1 | 3 | 3 | 2 | 3 | 2 | 2.3 |
| CO3 | 3 | 2 | 3 | 2 | - | 3 | 3 | 2 | 2 | 1 | 2.1 |
| CO4 | 3 | 3 | 2 | 2 | 1 | 3 | 3 | 2 | 2 | 2 | 2.3 |
| CO5 | 1 | 3 | 3 | 1 | 1 | 3 | 3 | 2 | 2 | 1 | 2.0 |
| Mean Overall Score | | | | | | | 2.2 | | | | |
| | Correlation | | | | | | | | | Medium | |

| Mean Overall Score | Correlation |
|---------------------------|-------------|
| < 1.5 | Low |
| \geq 1.5 and \leq 2.5 | Medium |
| ≥ 2.5 | High |

Course Coordinator: DR. N. MOHAMED SIDDIQ

| Compaton | Course Code | | Canada Catagamy | Hours/ | Credits | Marks for Evaluation | | | |
|--------------------------------------|-------------|--|----------------------|--------|---------|----------------------|-----|-------|--|
| Semester | | | Course Category | Week | Credits | CIA | ESE | Total | |
| III | 24UCC3GE1 | | GENERIC ELECTIVE - I | 2 | 2 | - | 100 | 100 | |
| Course Title PRINCIPLES OF MARKETING | | | | | | | | | |

| SYLLABUS | | | | | |
|----------|---|-------|--|--|--|
| Unit | Contents | Hours | | | |
| I | Introduction to Marketing: Market – Meaning and Definition – Classification—Marketing – Definition – Features– Functions – Modern Marketing Concept. | 6 | | | |
| II | Marketing Mix and Process: Marketing Mix – Meaning – Definition – Elements – New Product Planning and Development – Product Life Cycle (PLC) – New Product Development Strategy – Reasons for Failure of a New Product. | 6 | | | |
| III | Pricing: Objectives – Pricing Policy – Factors Influencing Pricing – Methods of Pricing. | 6 | | | |
| IV | Promotion: Meaning and Objectives – Promotional Strategy – Personal Selling – Advertisement – Channels of Distribution - Importance -Types of Distribution Channels - Influencing Factors – Functions | 6 | | | |
| V | Recent Trends in Marketing: Telemarketing – E-Marketing – Digital Marketing – Need and Importance – Social Media – Green Marketing. | 6 | | | |

^{*.....*} Self - Study

Text Book(s):

1. .R.S.N. Pillai&Bagavathi – Modern Marketing: Principles and Practices, S. Chand Publishing, New Delhi,2018

Reference Book(s):

1. Dr. N. Rajan Nair; Sanjith R. Nair – Marketing, Sultan Chand & Sons, New Delhi, 2017.

2. Philip Kotler; Garry Armstrong – Principles of Marketing, Pearson Education, 12thEdition, 2007.

Web Resource(s):

- 1. http://repository.uaeh.edu.mx/LECT170
- 2.https://swayam.gov.in/nd2_imb19_mg11/preview
- 3.https://business.adobe.com/blog/the-latest/top-10-marketing-trends-2022

| | Course Outcomes Upon successful completion of this course, the student will be able to: | | | | | | | |
|---------------------|---|-----------|--|--|--|--|--|--|
| Upon suc | | | | | | | | |
| CO No. CO Statement | | | | | | | | |
| CO1 | Understand the various types of market and the terminologies and concept of modern marketing | K1 | | | | | | |
| CO2 | Acquire knowledge about marketing mix and its components of the | K2 | | | | | | |
| CO3 | Develop conceptual knowledge and skill in creating a market for a successful product | К3 | | | | | | |
| CO4 | Identify the barriers at various elements of the marketing mix and to devise suitable strategies to overcome them | K4 | | | | | | |
| CO5 | Evaluate the influence of Information Technology and estimate the future trends | K5 | | | | | | |

| Course Outcomes | Prog | gramm | e Outco | omes (I | POs) | Progra | Mean Score of | | | | |
|--------------------|-------------|-------|---------|---------|------|--------|------------------|------|---------|-----------|------|
| (COs) | PO1 | PO2 | PO3 | PO4 | PO5 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | COs |
| CO1 | 3 | 2 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 1 | 2.4 |
| CO2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 2.7 |
| CO3 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2.3 |
| CO4 | 3 | 2 | 2 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 2.5 |
| CO5 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 2 | 2.7 |
| | | | | | | | | Mea | an Over | all Score | 2.52 |
| | Correlation | | | | | | | | | High | |

| Mean Overall Score | Correlation |
|------------------------|-------------|
| < 1.5 | Low |
| \geq 1.5 and $<$ 2.5 | Medium |
| ≥ 2.5 High | High |

Course Coordinator: Dr. S. Mohamed Mohideen

| Compaton | Course Code | Course Category Hours/ Credits Marks for Evaluati | | | | | |
|----------|-------------|---|------|---------|-----|-----|-------|
| Semester | Course Code | Course Category | Week | Credits | CIA | ESE | Total |
| IV | 24UCC4CC7 | Core – VII | 4 | 4 | 25 | 75 | 100 |

Course Title | COST ACCOUNTING

| | SYLLABUS | | | | | |
|------|---|-------|--|--|--|--|
| Unit | Contents | Hours | | | | |
| I | COST ACCOUNTING: Definition, nature and scope of cost accounting cost concepts - classification - objectives and advantages -demerits of cost accounting methods and techniques - cost unit cost centres- cost sheet. | 12 | | | | |
| II | MATERIALS COST: Purchase procedure - stores procedure - receipt and issue of materials - storage organization and layout - Inventory control levels of stock, perpetual inventory. ABC Analysis, EOQ Stores ledger - pricing of material issues, FIFO, LIFO, Simple Average & Weighted Average. | 12 | | | | |
| III | LABOUR COST: Time keeping and time booking - methods of remuneration and incentive schemes - overtime and idle time - labour turnover - types - causes and remedies. | 12 | | | | |
| IV | OVERHEADS: Classification, allocation, apportionment, absorption – recovery rates - Over & Under absorption - cost sheet and cost reconciliation statement. | 12 | | | | |
| V | Job costing, Contract costing, Process costing (Normal loss, Abnormal loss and gains only) - operating costing | 12 | | | | |
| VI | Current Trends *(For CIA only) – | | | | | |

^{*.....*} Self - Study (Problem 80 %, Theory 20 %)

Text Book(s):

- 1. Cost Accounting by Jain and Narang Kalyani Publishers, Chennai
- 2. Cost Accounting by S.P. Iyengar Sultan Chand & Sons, New Delhi.
- 3. Cost Accounting 2.e by A. Murthy and S. Gurusamy Vijay Nicole Imprints (P) Ltd, Chennai
- 4. Cost Accounting by Bhagwathi and Pillai Sultan Chand & Sons, New Delhi.

Reference Book(s):

- 1. Cost Accounting by S.N. Maheswari Sultan Chand & Sons, New Delhi.
- 2. Cost Accounting by Dr. R. Ramachandran & Dr. R. Srinivasan, Sri Ram Publication, Trichy.
- 3. Fundamental of cost accounting by DR NARISIS-Atlantic publication New Delhi.

Web Resource(s):

1. https://www.accountingtools.com/articles/accounting-cost-definition-and-usage.html

| | Course Outcomes | |
|----------|--|---------------------------------|
| Upon suc | cessful completion of this course, the student will be able to: | |
| CO No. | CO Statement | Cognitive Level (K-Level) |
| CO1 | Learners are explained how accounts are maintained in cost a/c. and how to record various costing transactions. | K 1 |
| CO2 | Learner got insight as to where contract costing is applied, steps in contract costing, and profit is ascertained of complete & incomplete contract. | K2 |
| CO3 | Learner understood of Process costing is applicable and to ascertain cost at each stage of process; valuation of abnormal gain & abnormal loss | К3 |
| CO4 | Learner understood of meaning, application of Marginal costing towards Break even analysis, P/V ratio used in Managerial decision. | K4 |
| CO5 | Learner got understanding of standard cost and its types, process, and types of variances through application used for Managerial decisions | K5 |

| Course | 9 | | | | Progra | Mean | | | | | |
|-------------------|-----|-----|-----|-----|--------|------|------|------|---------|----------|-----------------|
| Outcomes (COs) | PO1 | PO2 | PO3 | PO4 | PO5 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | Score of COs |
| CO1 | 3 | 3 | 2 | 3 | | 3 | 3 | 2 | | 3 | 2.6 |
| CO2 | 3 | | 2 | 2 | | 3 | 3 | 2 | | 2 | 2.5 |
| CO3 | | 3 | 2 | 2 | | 1 | 3 | 3 | | 2 | 2.6 |
| CO4 | 3 | | | 3 | 2 | | 3 | 3 | 3 | 2 | 2.4 |
| CO5 | | 3 | | 2 | 2 | | 2 | 2 | 2 | 3 | 2.5 |
| | | | | | | | | Mea | n Overa | ll Score | 2.54 |
| | | | | | | | | | Cor | relation | High |

| Mean Overall Score | Correlation |
|---------------------------|-------------|
| < 1.5 | Low |
| \geq 1.5 and \leq 2.5 | Medium |
| ≥ 2.5 | High |

Course Coordinator: DR. M. SHAHID AHMED

| Comeston | Course Co | 10 | Course Cotogony | Hours/ | Credits | Marks for Evaluation | | | |
|----------|------------|---------------------|---------------------|----------|---------|----------------------|-----|-------|--|
| Semester | Course Co | ie | Course Category | Week | Credits | CIA | ESE | Total | |
| IV | 24UCC4CC | JCC4CC8P Core – VII | | 4 | 4 | 20 | 80 | 100 | |
| Course T | itle INTER | NET | AND WEB APPLICATION | ONS - PR | ACTICAL | L | | | |

| | SYLLABUS | | | | | | | |
|------|--|----|--|--|--|--|--|--|
| Unit | Contents | | | | | | | |
| I | E-mail address – creation – browsing – search engines –downloads | 12 | | | | | | |
| II | Visiting business places, libraries, Railway and Airline reservation, online chatting | 12 | | | | | | |
| III | HTML tags – Introduction and Tables | 12 | | | | | | |
| IV | Forms and Lists – two types | 12 | | | | | | |
| V | Web page designing – College web page application– Tour spot – Page design E.Commerce Purchase applications page | 12 | | | | | | |
| VI | Current Trends (For CIA only) – Web page designing for your college | | | | | | | |

^{*....*} Self - Study

Text Book(s):

1. Mastering Visual Basic 6 – BPB Publications, New Delhi.

Reference Book(s):

1. Mohammed Azam, Programming with Visual basic 6.0 – Vikas Publishing House

Web Resource(s):

- 1. https://durhamcollege.ca/programs-and-courses/suspended/wdia
- 2. https://www.frontiersin.org/articles/10.3389/friot.2022.912388/full

Course Outcomes

Upon successful completion of this course, the student will be able to:

| | | Cognitive |
|--------|--|-----------|
| CO No. | CO Statement | Level |
| | | (K-Level) |
| CO1 | Creating, browsing and downloading e.mail | K1 |
| CO2 | Working on web page of business places, Railway and Airline reservation, and online chatting | K2 |
| CO3 | Applications of Internet, internet protocols, E-mail and voice mail | К3 |
| CO4 | Practice on HTML, Web Browser and Lists | K4 |
| CO5 | HTML Table and XML | K5 |

| Course | Pro | Programme Outcomes (POs) | | | | | Programme Specific Outcomes (PSOs) | | | | | |
|-------------------|-----|--------------------------|-----|-----|-----|------|------------------------------------|------|----------|----------|-----------------|--|
| Outcomes (COs) | PO1 | PO2 | PO3 | PO4 | PO5 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | Score of COs | |
| CO1 | 3 | 3 | 2 | 3 | | 3 | 3 | 2 | | 3 | 2.6 | |
| CO2 | 3 | | 2 | 2 | | 3 | 3 | 2 | | 2 | 2.5 | |
| CO3 | | 3 | 2 | 2 | | 1 | 3 | 3 | | 2 | 2.6 | |
| CO4 | 3 | | | 3 | 2 | | 3 | 3 | 3 | 2 | 2.4 | |
| CO5 | | 3 | | 2 | 2 | | 2 | 2 | 2 | 3 | 2.5 | |
| | | | | | | | | Mea | an Overa | ll Score | 2.54 | |
| | | | | | | | | | Cor | relation | High | |

| Mean Overall Score | Correlation |
|---------------------------|-------------|
| < 1.5 | Low |
| \geq 1.5 and \leq 2.5 | Medium |
| ≥ 2.5 | High |

Course Coordinator: DR. G.PASUPATHI

| Compaton | Course Code | Course Cotogowy | Hours/ | Credits | Marks for Evaluation | | | |
|----------|-------------|-----------------|--------|---------|----------------------|-----|-------|--|
| Semester | Course Code | Course Category | Week | Creans | CIA | ESE | Total | |
| IV | 24UCC4AC7 | Allied – VII | 4 | 3 | 25 | 75 | 100 | |

BANKING THEORY LAW AND PRACTICE **Course Title**

| | SYLLABUS | | | | | | | |
|------|---|-------|--|--|--|--|--|--|
| Unit | Contents | Hours | | | | | | |
| I | BANKER AND CUSTOMER: Definition of the term banker and customer – General relationship – special relationship – main functions and subsidiary services rendered by banker – agency services and general utility services. | 12 | | | | | | |
| II | TYPES OF SAVING ACCOUNTS: Operations of Bank Accounts – Fixed Deposits – Fixed Deposit Receipt and it's implications – Savings Bank accounts – Current accounts – Recurring Deposit accounts- New Deposit savings schemes introduced by Banks – Super Savings Package – Cash Certificate, Annuity Deposit – Reinvestment plans – Perennial Premium plan – Non Resident (External) accounts Scheme. | 12 | | | | | | |
| Ш | TYPES OF CUSTOMERS: Types of Customers – Account holders – Procedure for opening and closing of accounts of Customers- particulars of individuals including Minor, illiterate persons-Married women – Lunatics – Drunkards – Joint Stock Companies – Non- Trading Associations – Registered and Unregistered Clubs – Societies, Attorney - Executive and administration – Charitable institutions – trustees – Liquidators – Receivers – Local authorities – steps to be taken by banker in the event of death, Lunacy, Bankruptcy – winding up Garnishee Order. | 12 | | | | | | |
| IV | PAYING AND COLLECTING BANKER: Paying and collecting bankers – rights, responsibilities and duties of paying and collecting banker – precautions to be taken in payment and collection of cheques – protection provided to them – nature of protection and conditions to get protection – payment in due course – recovery of money paid at mistake. | 12 | | | | | | |
| V | PASS BOOK AND CHEQUES: Pass book and Issue of duplicate pass book – cheques - Definition of a cheque – requisites of a cheque – drawing of a cheque - types of cheque – alteration – marking – crossing –different forms of crossing and their significance – Endorsement loss of cheques in transit –legal effect. Modern Banking, Banking practice – e banking – Internet banking – Mobile banking – ATMS- Cash Machine – EFT (Electronic Fund Transfer) – RTGs, NEFT, MICR. | 12 | | | | | | |
| VI | Current Trends (For CIA only) – | | | | | | | |

..... Self - Study

Text Book(s):

1.Sundaram and Varshney, "Banking Theory, Law & Practice" Sultan Chand Company, New Delhi

- 2. S.M. Sundaram"Banking Theory, Law & Practice" Sri Meenaksi Publications, Karaikudi 3. M.Kumar, Srinivasa," Banking" New Central Book Agency

Reference Book(s): ACCOUNTING AND MANAGEMENTS

- 1. M.S. Ramasamy,"Tannan's Banking Law & Practice in India" Sultan Chand Company, New Delhi.
- 2. E. Gorden and N. Natarajan" Banking Theory, Law & Practice" Himalaya Publication.
- 3. B.Santhanam, "Banking Theory, Law & Practice "Margham Publications, Chennai.r. J. Jayasankar, "Marketing," Margham Publications, Chennai.

Web Resource(s):

1. https://www.ngmc.org/wp-content/uploads/2019/06/BBA_18UBM412-BANKING-THEORY-LAW-PRACTICE.pdf

| | Course Outcomes | | | | | | | | |
|-----------|---|------------|--|--|--|--|--|--|--|
| Upon si | Upon successful completion of this course, the student will be able to: | | | | | | | | |
| CO No. | ('C) Statement | | | | | | | | |
| CO1 | Elucidate the services rendered by banks | K 1 | | | | | | | |
| CO2 | Have an understanding about various types of accounts and savings schemes | K2 | | | | | | | |
| CO3 | Generate information types of customers | К3 | | | | | | | |
| CO4 | Analyse information about the rights, responsibilities and duties of paying and collecting banker | K4 | | | | | | | |
| CO5 | Express opinions recent trends in Modern Banking. | K5 | | | | | | | |

Relationship Matrix:

| Course | S , , | | | | | | Programme Specific Outcomes (PSOs) | | | | | | |
|-------------------|-------|-----|-----|-----|-----|------|------------------------------------|------|---------|----------|-----------------|--|--|
| Outcomes (COs) | PO1 | PO2 | PO3 | PO4 | PO5 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | Score of COs | | |
| CO1 | 3 | 3 | 2 | 3 | | 3 | 3 | 2 | | 3 | 2.6 | | |
| CO2 | 3 | | 2 | 2 | | 3 | 3 | 2 | | 2 | 2.5 | | |
| CO3 | | 3 | 2 | 2 | | 1 | 3 | 3 | | 2 | 2.6 | | |
| CO4 | 3 | | | 3 | 2 | | 3 | 3 | 3 | 2 | 2.4 | | |
| CO5 | | 3 | | 2 | 2 | | 2 | 2 | 2 | 3 | 2.5 | | |
| | | | | | | | | Mea | n Overa | ll Score | 2.54 | | |
| | | | | | | | | | Cor | relation | High | | |

| Mean Overall Score | Correlation |
|------------------------|-------------|
| < 1.5 | Low |
| \geq 1.5 and $<$ 2.5 | Medium |
| ≥ 2.5 | High |

Course Coordinator: DR. S.BASHEER AHAMED

| SemesterCourse CodeCourse CategoryHours WeekCreditsCreditsCIAESETotalIV24UCC4AC8ALIED-VIII432575100 | Compaton | Caura Cada | Course Cotegowy | Hours/ | Credits | Marks for Evaluation | | | |
|---|----------|-------------|-----------------|--------|---------|----------------------|-----|-------|--|
| IV 24UCC4AC8 ALIED-VIII 4 3 25 75 100 | Semester | Course Code | Course Category | Week | Credits | CIA | ESE | Total | |
| | IV | 24UCC4AC8 | ALIED- VIII | 4 | 3 | 25 | 75 | 100 | |

Course Title | COMMERCIAL CORRESPONDENCE

| | SYLLABUS | | | | |
|------------|---|-------|--|--|--|
| Unit | Contents | Hours | | | |
| | Communication - Meaning - Importance - Objectives - Process - Types of | | | | |
| I | Communication – Barriers of Communication – *Characteristics of good | 9 | | | |
| | Communication* | | | | |
| | Business Letters: Format - Enquires - offers - Quotations - Orders and their | | | | |
| II | execution - *Complaints and adjustments* - Collection letters - Sales Letters. | 9 | | | |
| | Banking Correspondence – Insurance Correspondence – *Agency | | | | |
| III | Correspondence* - Public relations letters. | 9 | | | |
| | Secretarial Correspondence: Office memo, Notice - Agenda - Minutes - | | | | |
| IV | Resolutions – Circulars - Report Writing - Importance – *Types of Reports* | 9 | | | |
| • | Job Applications – Resume – Interview – Objectives and techniques of various types | 9 | | | |
| V | of interview – Public speech – *Characteristics of good Speech* | 7 | | | |
| X7X | Current Trends *(For CIA only) – | .:41. | | | |
| VI | Import Trade Correspondence - Export Trade Correspondence - Communication w email messages* | 'iin | | | |

^{*.....*} Self Study

Text Book(s):

- 1 R.S. Pillai & Bagavathi, Modern Commercial Correspondence, S.Chand & Co. Ltd, New Delhi.
- 2. Rao & Rao, Business Communications, Himalaya Publishing House, New Delhi
- 3. Rajendra Pal and Korlahalli.J.S, Essentials of Communication, 13th Revised Edition, Sulthan Chand and Sons, New Delhi
- 4. Kapoor. A. N., Business Correspondence and Communication Skill, S.Chand & Co. Ltd, New Delhi

Reference Book(s):

- 1.Gupta. C.B., Business Communication, Sulthan chand and Sons, New Delhi 2020
- 2. Herta Murphy, Herbert Hildebrandt and Jane Thomos, Effective Business Communication, 7th edition, Mc graw Hill Education, Noida, 2017
- 3.Ramesh, MS & C.C. Pattanshetti, Business Communication, R.Chand & Co, New Delhi

Web Resource(s):

- 1. https://swayam.gov.in/nd2 imbl9 mg14/preview
- 2. https://onlinebooks.library.upenn.edu
- 3. https://open.umn.edu/opentextbooks/textboo

Course Outcomes

Upon successful completion of this course, the student will be able to:

| CO No. | CO Statement | | | | | | |
|--------|---|----|--|--|--|--|--|
| CO1 | Describe the importance of Business Correspondence | K1 | | | | | |
| CO2 | Understand the communication skill and exchange of ideas through business letters | K2 | | | | | |
| CO3 | Apply the various methods of internal and external communications | К3 | | | | | |
| CO4 | Analyze the emergence for reports writing in order to express the knowledge and reality of messages | K4 | | | | | |
| CO5 | Access the effective response to Company Secretarial Correspondence | K5 | | | | | |

Relationship Matrix:

| Course Outcomes (POs) Outcomes | | | | | Progra | Mean Score | | | | | |
|--------------------------------|-----|-----|-----|-----|--------|---------------|------|------|------|------|--------|
| (COs) | PO1 | PO2 | PO3 | PO4 | PO5 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | of COs |
| CO1 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 1 | 2.6 |
| CO2 | 3 | 3 | 2 | 2 | 1 | 3 | 3 | 3 | 2 | 2 | 2.4 |
| CO3 | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 2 | 3 | 1 | 2.5 |
| CO4 | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 1 | 2.6 |
| CO5 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2.6 |
| Mean Overall Score | | | | | | | 2.54 | | | | |
| Correlation | | | | | | | | High | | | |

| Mean Overall Score | Correlation |
|------------------------|-------------|
| < 1.5 | Low |
| \geq 1.5 and $<$ 2.5 | Medium |
| ≥ 2.5 | High |

Course Coordinator: DR. Y. MOYDHEEN SHA

| Compaton | | Januara Cada | Course Cotogowy | Hours/ | Credits | Marks for Evaluation | | | |
|-------------------------------------|------------------------|--------------|-----------------------|----------------------|---------|----------------------|-----|-------|--|
| Semester | Semester Course Code | | Course Category | Course Category Week | | CIA | ESE | Total | |
| IV | 24UCC4GE2 | | Generic Elective - II | 2 | 2 | • | 100 | 100 | |
| Course Title STOCK MARKET PRACTICES | | | | | | | | | |

| | SYLLABUS | |
|------|---|-------|
| Unit | Contents | Hours |
| I | Securities Market: Securities & Securities Market – Meaning, Types and Regulatory Framework. Types of Risk. Primary Market – Meaning, Features and Types of Issue. Secondary Market-Meaning and Features. | 6 |
| II | Listing in Securities Market: Listing of Securities – Meaning – Categories of shares - Listing Procedures - Criteria for Listing - Advantages of Listing. | 6 |
| III | Market Infrastructure Institutions (MIIs) and Market Intermediaries in Securities Market: MIIs: Clearing Corporations; Stock Exchanges; Depositories(NSDL, CSDL). Market Intermediaries: Stock Brokers, Depository Participants, Merchant Bankers, Share and Transfer Agents, Registrars. | 6 |
| IV | Investment in Securities Market: Account Opening Process – Investment Process through Primary Market – Investment Process through Secondary Market - Basic Service Demat Account (BSDA) and Application Supported by Blocked Amount (ASBA). | 6 |
| v | Stock Exchanges in India: OTCEI: Meaning and Features -BSE Limited (BSE), National Stock Exchange of India Limited (NSE) and Metropolitan Stock Exchange of India Limited (MSE): Objectives, Features and Advantages – Security Market Indicators – Types of Indices – Sensex & NIFTY. SEBI Complaints Redress System (SCORES). | 6 |

^{*.....*} Self - Study

Text Book(s):

- 1. GordonE.&NatarajanK.,"FinancialMarketsandInstitutions",HimalayaPublishingHouse, Mumbai, 2023
- C.B.Gopinath&SijiK., "StockandCommodityMarkets", VikasPublishingHouse Pvt. Ltd., New Delhi, 2016.

Reference Book(s):

- 1. PrasannaChandra, "InvestmentAnalysisandPortfolioManagement", TataMcGrawHill, 2021
- 2. Dr. S. Gurusamy, "Essentials of Capital Markets", Vijay Nicole Imprints Pvt. Ltd, 2019
- 3. Financial Markets Dr. Saroj Kumar & Vipin Singh, Thakur Publishers, Chennai, 2021

Web Resource(s):

- 1. https://investor.sebi.gov.in/iematerial.html
- 2. https://www1.nseindia.com/invest/resources/download/Basics_of_finmkts.pdf
- $\underline{3.https://www.teachmint.com/tfile/studymaterial/directtradeworld/trading/basicofsharemarketpdf/a1b56ee3-2e6e-48e7-9b55-b65d1497969b$

| | Course Outcomes | | | | | | | |
|----------|---|------------|--|--|--|--|--|--|
| Upon suc | cessful completion of this course, the student will be able to: | | | | | | | |
| CO No. | CO No. CO Statement | | | | | | | |
| CO1 | Identify the types of stock exchanges and know the methods of trading in the stock exchanges. | K1 | | | | | | |
| CO2 | Describe the Stock Market trading activities individually. | K2 | | | | | | |
| CO3 | Discover the basic skills to operate in stock market and the ways to invest in it | К3 | | | | | | |
| CO4 | Draw inferences from the Stock Market Indices | K 4 | | | | | | |
| CO5 | Choose an investment in the Securities Market. | K5 | | | | | | |

| Course Outcomes (POs) | | | | | Programme Specific Outcomes (PSOs) | | | | | MeanS | |
|-----------------------|-----|-----|-----|-----|------------------------------------|------|------|------|---------|----------|-------|
| (COs) | PO1 | PO2 | PO3 | PO4 | PO5 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | ofCOs |
| CO1 | 3 | 2 | 3 | 2 | | 2 | 3 | 2 | 3 | 1 | 2.1 |
| CO2 | 3 | 2 | 3 | 2 | | 3 | 3 | 2 | 3 | 1 | 2.2 |
| CO3 | 3 | 3 | 3 | 2 | | | 3 | 2 | 2 | 1 | 1.9 |
| CO4 | 2 | 3 | 3 | 1 | 1 | 3 | 3 | 2 | 2 | 1 | 2.1 |
| CO5 | 3 | 3 | 3 | 1 | 1 | 3 | 3 | 2 | 2 | 1 | 2.2 |
| | | | | | | | · | Mea | n Overa | ll Score | 2.1 |
| Correlation | | | | | | | | | Medium | | |

| Mean Overall Score | Correlation |
|------------------------|-------------|
| < 1.5 | Low |
| \geq 1.5 and $<$ 2.5 | Medium |
| ≥ 2.5 | High |

Course Coordinator: Dr. A. MEHATHAB SHERIFF