CAUVERY COLLEGE FOR WOMEN (AUTONOMOUS)

NAAC Accreditation III Cycle: A Grade

(CGPA 3.41 out of 4)

ISO 9001: 2015 Certified by IRCLASS & Accredited by NABCB

PG & RESEARCH DEPARTMENT OF COMMERCE



2021 - 2024

B.Com. CA

Syllabus

B.Com. COMPUTER APPLICATIONS

The Course Programme will acquaint the students with Strong theoretical background of commerce stream along with current digital applications to manage business transactions. Specializing computer application in field of commerce is an extra mileage in placements.

PROGRAMME OUTCOMES

- **PO1:** Develop appropriate knowledge in the application of accounting principles integrated with information systems and to provide the required financial information for effective decision-making.
- **PO2:** Analyze and apply the latest technologies to solve problems in the areas of computer applications.
- **PO3:** Exhibit an understanding on the concepts and emerging trends in the management domain that includes various sectors such as Banking, Insurance along with the legal boundaries.
- **PO4:** Develop a wide spectrum of managerial skills through a theoretical foundation in specific areas of management studies.
- **PO5:** Recognize and imbibe the critical thinking skills in relation to entrepreneurial development and life ethics along with the environment prospects.

PROGRAMME SPECIFIC OUTCOMES

- **PSO1:** Analyze the scope of the business by adopting modern technology in the business practices.
- **PSO2:** Understand the application of business knowledge in both theoretical and practical aspects.
- **PSO3:** Graduates will gain a strong foundation of knowledge in different areas of Commerce and Computer Application courses.



CAUVERY COLLEGE FOR WOMEN (AUTONOMOUS), TRICHY – 18 DEPARTMENT OF COMMERCE B.Com. Computer Applications – PROGRAMME STRUCTURE (For the candidates admitted from the academic year 2021 – 2022 onwards)

I Semester

r							_	Ma	rks	
Semester	Part	t Course	Title	Subject Code	Hours	Credit	Exam	Internal	External	Total
			Ikkala Elakkiyam	19ULT1						
			Communication in French - I	19ULF1						
	Ι	Language Course - I (LC)	History of Popular Tales Literature and Sanskrit Story	19ULS1	6	3	3	25	75	100
			Story, Novel, Hindi Literature - I & Grammar - I	19ULH1						
I	II	English Language Course - I (ELC)	Functional Grammar for Effective Communication - I	19UE1	6	3	3	25	75	100
		Core Course - I (CC)	Principles of Accountancy	19UCC1CC1	6	5	3	25	75	100
	III	Core Course -II (CC)	Modern Management Concepts	19UCC1CC2	6	5	3	25	75	100
		Allied Course - I (AC)	Fundamentals of Computer & Internet	20UCC1AC1	4	3	3	25	75	100
	IV	UGC - Jeevan Kaushal Life Skills	Universal Human Values	20UGVE	2	2	3	25	75	100
		Total			30	21				600



B.Com. Computer Applications – PROGRAMME STRUCTURE (For the candidates admitted from the academic year 2021 – 2022 onwards)

1								Ma	rks	
Semester	Part Course	Title	Subject Code	Hours	Credit	Exam	Internal	External	Total	
			Idaikkala Elakkiyamum Pudhinamum	19ULT2						
			Communication in French - II	19ULF2						
	Ι	Language Course - II (LC)	Poetry Textual Grammar and Alankara	19ULS2	6	3	3	25	75	100
			Prose, Drama, Hindi Literature - 2 & Grammar - II	19ULH2						
II	II	English Language Course- II (ELC)	Functional Grammar For Effective Communication - II	19UE2	6	3	3	25	75	100
		Core Course - III (CC)	Modern Marketing	20UCC2CC3	6	5	3	25	75	100
	Ш	Core Course - IV(CC)	Web Designing	19UCC2CC4	6	5	3	25	75	100
		Allied Practical - I (AP)	HTML Practicals	19UCC2AC1P	4	3	3	40	60	100
	IV		Environmental Studies	21UGES	2	2	3	25	75	100
	V	Extra Credit Course	Swayam Online Course		As per UGC norms					
		Total			30	21				600

II Semester



B.Com. Computer Applications – PROGRAMME STRUCTURE (For the candidates admitted from the academic year 2021 – 2022 onwards)

1								Ma	rks	
Semester	Part Course	Course	Title	Subject Code	Hours	Credit	Exam	Internal	External	Total
			Kappiyamum Nadagamum	19ULT3						
		Language Course	Communication in French - III	19ULF3		3				
	Ι	Language Course - III (LC)	Prose, Textual Grammar and Vakyarachana	19ULS3	6		3	25	75	100
			Medieval, Modern Poetry & History of Hindi Literature - 3	19ULH3						
	II	English Language Course III (ELC)	Reading and Writing for Effective Communication - I	19UE3	6	3	3	25	75	100
III	Core Course - (CC)	Core Course - V (CC)	Business Accounting	19UCC3CC5	6	5	3	25	75	100
	III	Core Course - VI (CC)	Database Management Systems	19UCC3CC6	5	5	3	25	75	100
		Allied Course - II (AC)	Business Tools for Decision Making	19UCC3AC2	5	3	3	25	75	100
		Non Major	Elements of Insurance	19UCC3NME1						
	IV	Elective - I	Basic Tamil	19ULC3BT1	2	2	3	25	75	100
			Special Tamil	19ULC3ST1						
	V	Extra Credit Course	Swayam Online Course		As per UGC norms					
		Total			30	21				600

III Semester



B.Com. Computer Applications – PROGRAMME STRUCTURE (For the candidates admitted from the academic year 2021 – 2022 onwards)

r								Ma	rks	
Semester	Part Course		Title	Subject Code	Hours	Credit	Exam	Internal	External	Total
			Pandaiya Elakkiyam	19ULT4						
			Communication in French - IV	19ULF4						
	Ι	Language Course - IV	Drama, History of Drama Literature	19ULS4	6	3	3	25	75	100
	(LC)	(LC)	Letter Writing, General Essays, Technical Terms, Proverbs, Idioms & Phrases, Hindi Literature - 4	19ULH4						
	II	English Language Course IV (ELC)	Reading and Writing for Effective Communication - II	or Effective 19UE4 6		3	3	25	75	100
		Core Course - VII (CC)	Cost Accounting	19UCC4CC7	6	6	3	25	75	100
IV		Core Practical - I (CP)	Database Management Systems - Practicals	19UCC4CC1P	4	4	3	40	60	100
		Allied Course - III (AC)	Business Law	19UCC4AC3	4	3	3	25	75	100
		Non-Major	Advertisement Management	19UCC4NME2						
	IV	Elective - II	Basic Tamil	19ULC4BT2	2	2	3	25	75	100
			Special Tamil	19ULC4ST2						
	V	Skill Based Elective - I	A. Accounting Fundamentals with Tally (Practical)	21UCC4SBE1AP	2	2	3	40	60	100
			B. Creative Advertising (Practical)	21UCC4SBE1BP				-		
	VI	Extra Credit Course	Swayam Online Course		As per UGC norms			ns		
		Total			30		23			700

IV Semeste	r
-------------------	---



B.Com. Computer Applications – PROGRAMME STRUCTURE (For the candidates admitted from the academic year 2021 – 2022 onwards)

V Semester

5									arks	
Semester	Part	Part Course	Title	Subject Code	Hours	Credit	Exam Hours	Internal	External	Total
		Core Course - VIII (CC)	Accounting for Managerial Decisions	19UCC5CC8	5	5	3	25	75	100
		Core Course - IX (CC)	R for Data Analysis	19UCC5CC9	5	5	3	25	75	100
	Ш	Core Course - X (CC)	Entrepreneurial Development	19UCC5CC10	5	5	3	25	75	100
		Core Practical - II (CP)	R Programming - Practicals	19UCC5CC2P	5	5	3	40	60	100
		Major Based Elective - I	A. Business Correspondence & Reporting	19UCC5MBE1A	4	3	3	25	75	100
			B. E-Retailing	19UCC5MBE1B						
v		Skill Based Elective - II	A. Tally ERP (Practical)	21UCC5SBE2AP	2			40	60	
			B. Digital Designs for Business Application (Practical)	19UCC5SBE2BP		2	3			100
	IV	IV Skill Based	A. Commerce - Practical	21UCC5SBE3AP				40	60	
		Elective - III	B. Skills for Competitive Examination	19UCC5SBE3B	2	2	3	-	100	100
		UGC Jeevan Kaushal Life Skills	Professional Skills	19UGPS	2	2	3	25	75	100
	V	Extra Credit Course	Swayam Online Course		As per UGC norms					
		Total			30	29				800



B.Com. Computer Applications – PROGRAMME STRUCTURE (For the candidates admitted from the academic year 2021 – 2022 onwards)

VI Semester

L								Ma	rks	
Semester	Part	Course	Title	Subject Code	Hours	Credit	Exam Hours	Internal	External	Total
	III	Core Course - XI (CC)	Corporate Accounting	19UCC6CC11	6	5	3	25	75	100
		Core Course - XII (CC)	Income Tax Theory Law & Practice	19UCC6CC12	6	5	3	25	75	100
		Major Based Elective - II	A. Human Resource Management	19UCC6MBE2A	5	4	3	25	75	100
			B. Modern Banking	19UCC6MBE2B						
VI		Major Based Elective - III	A. Auditing	19UCC6MBE3A	6 4					
			B. Management Information System	19UCC6MBE3B		3	25	75	100	
		Project	Project Work	21UCC6PW	6	5	3	-	-	100
	V		Extension Activities	19UGEA	-	1	-			
			Gender Studies	19UGGS	1	1	3	25	75	100
		Total			30	25				600
			Grand Total		180	140				3900

CORE COURSE – I

PRINCIPLES OF ACCOUNTANCY

2019 - 2020 Onwards

Semester - I		Hours/Week	x - 6
Core Course - I	Principles of Accountancy	Credits - 5	
Course Code - 19UCC1CC1	Timepres of Accountancy	Internal 25	External 75

Course Objective

To equip the students with fundamental knowledge and acquire analytical skills on the accounting concepts.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO 1	Define the accounting concepts and conventions.	K1
CO2	Explain the objective and causes of depreciation and to determine the annual depreciation.	K2
CO3	Develop the skills in preparation of final accounts of Non-profit organization and to find out profit under single entry system.	K3
CO4	Summarize the consignment transaction in the books of consignor and consignee and ascertain the profits of joint venture under different sets of accounts.	K4

Mapping	with	Programme	Outcomes
---------	------	-----------	----------

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	М	М	S	М
CO2	S	М	M	М	М
CO3	S	М	M	М	М
CO4	S	М	М	М	М
Strong: M	Medium I		•		

S - Strong; M - Medium; L - Low

Syllabus

Unit - I Introduction to Book Keeping

(18 Hours)

Book Keeping- Accounting concepts and conventions - Accounting Standards – Double entry system – Journal, Ledger and Trial Balance -Subsidiary books – Bank Reconciliation Statement.

Unit - II Final Accounts

Final Accounts of sole traders with adjustment entries - Rectification of Errors.

Unit - III Non-Trading Concerns

Accounts of Non-Trading Concerns – Receipts & Payment Account – Income & Expenditure Account - Bills of Exchange – Average Due Date – Account Current.

Unit - IV Consignment & Joint Venture

Consignment Accounts – Features – Difference between consignment and sale – Accounting treatment in the books of consignor and consignee. Joint Venture – Distinctions between Joint venture and Partnership – Distinction between Joint venture and Consignment – Methods.

Unit - VAccounting for Incomplete Records & Depreciation(18 Hours)

Single Entry System – Net Worth method – Conversion method – Depreciation – Methods of calculating amount of depreciation, provisions and reserves.

Distribution of Marks: Theory 20% & Problem 80%

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	T.S. Reddy and A. Murthy	Financial Accounting	Margham Publication	2011
2.	S.P. Jain and K.L. Narang	Advanced Accounting	Kalyani Publishers	2014
3.	Dalston L. Cecil &Jenitra L. Merwin	Principles of Accountancy	Learn Tech Publishers	2010

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	N. Vinayagam and B. Charumaki	Financial Accounting	Sultan Chand&Co	2008
2.	P.C. Tulsian	Financial Accounting	Tata MC Grew Hill Ltd.	2003

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussions.

Course Designer

Ms. D. Ramya – Assistant Professor, Department of Commerce.

(18 Hours)

CORE COURSE – II

MODERN MANAGEMENT CONCEPTS

2019 - 2020 Onwards

Semester - I	-	Hours/Week	x - 6
Core Course - II		Credits - 5	
Course Code - 19UCC1CC2		Internal 25	External 75

Course Objective

> The course facilitates the students to understand about the functional areas of management.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO 1	Define and identify the concepts of modern management	K1, K2
CO2	Understanding the planning and decision making	K2
CO3	Build the co-ordination and control among the organization	К3
CO4	Examine the recent era in modern management	K4

Mapping with Programme Outcomes

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

S - Strong; M - Medium; L - Low

Syllabus

Unit – I Introduction to Management

Management – Definition - Meaning – Nature and Scope - Functions, Skills of a Manager, Process of Management, Pioneer thoughts of management ; contribution of Henry Fayol and F.W. Taylor – George Elton Mayo – Douglas Mc Gregor – Renisis Likert – Mary Parker Follett – Chester

Unit – II Planning and Decision making

I Barnard - Chris Argyris – Herbert A Simon - Peter F. Drucker.

Planning – Nature – Process, Types, Importance; Decision making: types of Decision, Process of decision making, Models & Issues.

(18 Hours)

Unit – III Organizing

Organization - Structure and Types - Departmentation, Decentralization, Delegation, Span of management - Line & Staff Organization - Matrix Organization.

Unit – IV Co-ordinating and Controlling

Co-ordination and Controlling – Principle – Process, Control – Tools and Techniques – MBO (Management by Objectives) – MBE (Management by Exception) – MBP (Management by Participation) - MBS (Management by Systems).

Unit – V Recent Trends in Management

Contemporary Issues – Role of Managers in changing environment – Contemporary Organizational Structure, Trends in Management- Challenges in today's global environment and competitiveness.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	C.B. Gupta	Business Management	S.Chand& Sons	2012
2.	Ricky W Griffin	Management	Western College Publication	2006

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Koontz, O'Donnel&Weihrich	Essentials of Management	Tata McGraw-Hill	2012
2.	Robbins & Coulter	Management	Pearson	2019
3.	Stoner & Freeman	Principles of Management	Chandra Bose (PHI)	1991
4.	Gareth Jones & Jennifer George	Contemporary Management	McGraw-Hill/Irwin	2016
Pedago	gv			

Lecture, Power Point Presentation, Assignment, Quiz, Seminar, Activity & Group Discussions.

Course Designer

Ms. B. Lavanya – Assistant Professor, Department of Commerce.

(18 Hours)

(18 Hours)

ALLIED COURSE – I

FUNDAMENTALS OF COMPUTER & INTERNET

2020 – 2021 Onwards

Semester - I		Hours/Week	ĸ −4
Allied Course - I	Fundamentals of Computer &	Credits –3	
Course Code - 20UCC1AC1	Internet	Internal 25	External 75

Course Objective

> At the end of the course the students shall be able to get the basic knowledge about computer, memory, input and output devices, OS, networks and internet.

Course Outcome

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

CO	CO Statement	Knowledge
No.		Level
CO 1	Define the fundamental concepts of computer and parts	K1
CO2	Describe the concepts of operating system and memory management	K2
CO3	Apply the real time usage of internet	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	М	S	S	М	S
CO2	Μ	S	S	S	S
CO3	М	S	S	S	S

S - Strong; M - Medium; L - Low

Syllabus

Unit – I Basics of Computer

Introduction – Digital and Analog computers – Characteristics of Computer – History of computer - Generation of computer - Classification of computer - The computer system -Application of computers. Computer memory: Introduction – Memory Representation – Memory Hierarchy - CPU Registers - Cache Memory - Primary memory - Secondary Memory.

Unit – II Input, Output devices & OS Management

Introduction – Input-output unit – Input devices – Output devices – Operating System(OS): Introduction – Objectives of OS – Type of OS – Function of OS – Examples of Operating System.

Unit – III Computer Networks

Data communication and computer Network: Computer networks - Network types - LAN Topologies - Communication Protocol - Network Devices - Wireless Networking.

(12 Hours)

(12 Hours)

(12 Hours)

Unit – IV The Internet

Introduction – History of Internet – Internetworking Protocol – The Internet Architecture – Managing the Internet – Connecting to Internet – Internet Connections – Internet Addresses.

Unit – V Internet Services

World Wide Web – Electronic Mail - File Transfer Protocol – Terminal Network – News – Internet Relay Chat – Uses of Internet.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Anita Goel	Computer Fundamentals	Dorling Kindersley (India) Pvt. Ltd	2010
DC				

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Dr.Shalii Jain, M.Geeta	Course on computer Concepts	BPB Publications	2016
2.	Paul E. Hoffman	The Internet Instance Reference	BPB Publications	2016

Pedagogy

Lecturer, Power Point Presentation, Assignment, Quiz, Seminar, Group Discussion& Google Classroom

Course Designer

Ms. V. Yasodha – Assistant Professor, Department of Computer Applications.

(12 Hours)

(12 Hours)

CAUVERY COLLEGE FOR WOMEN (Autonomous), TIRUCHIRAPPALLI- 18



Applicable to the candidates admitted from the Academic year 2020-21 onwards

Part IV –UNIVERSAL HUMAN VALUES

Hours: 2 Course Code: 20UGVE Credit: 2 Instructional Hours: 30

Semester	Course title	Category	Instructional Hours	Credits
Ι	Universal Human Values	Part IV	30	2

Course Objective

This course inculcates the basic human values among the students so as to make them responsible citizens of the Nation.

Course Outcomes

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

CO No.	CO Statement	Knowledge Level
CO1	Define the values of Love and Compassion	K1
CO2	Understand the value of Truth	K2
CO3	Explain the value of Non-violence	К3
CO4	Practice the values of Righteousness and Service	К3
CO5	Apply the values of Renunciation (sacrifice) & Peace	K4

Mapping with Programme Outcomes

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

S - Strong; M - Medium; L - Low

Syllabus

Unit - I Love and Compassion

- Introduction: what is love? Forms of love for self, parents family friend, spouse community, nation, humanity and other beings both for living and non-living.
- Love and Compassion and Inter-relatedness
- > Love, compassion, empathy, sympathy and nonviolence
- > Individuals who are remembered in history for practicing compassion and love.
- > Narratives and anecdotes from history, literature including local folklore

(5 Hours)

- Practicing love and compassion: what will learners learn gain if they practice love and compassion? What will learners lose if they Don't Practice love and compassion?
- > Sharing learner's individual and/ or group experience(s)
- Simulated situations
- Case studies

Unit - II Truth

- Introduction: what is truth? Universal truth, truth as value, truth as fact (veracity, sincerity, honesty among others)
- > Individuals who are remembered in history for practicing this value
- > Narratives and anecdotes from history, literature including local folklore
- Practicing truth: what will learners learn/ gain if they practice truth? What will learners lose if there Don't Practice it?
- Learners' individual and/ or group experience(s)
- Simulated situations
- Case studies

Unit - III Non – Violence

- Introduction: what is non-violence? Its need. Love, compassion, empathy sympathy for others as pre-requisites for non-violence
- > Ahimsa as non -violence and non- killing.
- > Individuals and organisations that are known for their commitment to non violence
- Narratives and anecdotes about non violence from history and literature including local folklore
- Practicing non-violence: What will learners learn/gain if they practice non-violence? What will learners lose if they don't Practice it?
- > Sharing learner's individual and/ or group experience(s) about non violence
- Simulated situations
- ➤ Case studies

Unit - IV Righteousness and Service

- > Introduction: What are Righteousness and service?
- > Righteousness and dharma, Righteousness and Propriety
- Forms of service for self, parents, family, friend, spouse, community, nation, humanity and other beings- living and non-living persons in distress for disaster.
- > Individuals who are remembered in history for practicing Righteousness and Service
- Narratives and anecdotes dealing with instances of Righteousness and Service from history, literature, including local folklore
- Practicing Righteousness: What will learners learn/ gain if they practice righteousness and service? What will learners loose if they Don't Practice these values?
- > Sharing learners individual and/ or group experience(s) regarding righteousness and service
- Simulated situations
- Case studies

(5 Hours)

(8 Hours)

(5 Hours)

Unit -V Renunciation (sacrifice) & Peace

(7 Hours)

- Introduction: what is renunciation? Renunciation and sacrifice. Self restraint and ways of overcoming greed. Renunciation with action as true renunciation. What is peace? It's need, relation with harmony and balance.
- Individuals who are recommended in history for practicing Renunciation and sacrifice. Individuals and organisations that are known for their commitment to peace.
- Narratives and anecdotes from history and literature including local folklore about individuals who are remembered for their renunciation and sacrifice. Narratives and anecdotes about peace from history and literature including local folklore practicing peace
- Practicing renunciation, sacrifice and Peace: What will learners learn/ again if they practice Renunciation, sacrifice and Peace? What will learners lose if there Don't Practice these values?
- Sharing learners individual and/ or group experience(s) about Renunciation, sacrifice and Peace
- Simulated situations
- Case Studies

CORE COURSE – III

MODERN MARKETING

2020 - 2021 Onwards

Semester - II	Modern Marketing	Hours/Weel	x - 6
Core Course - III		Credits - 5	
Course Code - 20UCC2CC3		Internal 25	External 75

Course Objective

To acquaint the basic knowledge of marketing and equip them to contribute the emerging challenges of marketing.

Course Outcome

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

CO	CO Statement	Knowledge
No.		Level
CO 1	Explain the basic concepts of marketing	K1,K2
CO2	Interpret about market segmentation, marketing mix and buyer	K2
02	behaviour	
CO3	Build knowledge about product planning and development.	K3
CO4	Analyze recent trends in marketing.	K4
Monni	ng with Programma Outcomes	

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	Μ	М	S	S	S
CO2	М	М	S	S	S
CO3	М	М	S	S	S
CO4	М	М	S	S	S

S – Strong; M – Medium; L – Low

Syllabus		
Unit – I	Introduction	(18 Hours)

Definition of Market and Marketing, Types of market - Types of good - Evolution of marketing – Difference between selling and marketing – Modern concepts of marketing - Nature and importance of marketing- Functions of marketing. Service marketing – Meaning - Characteristics – Difference between goods and services – 7 P's of service marketing mix.

Unit – IIConsumer Behaviour and Market Segmentation(18 Hours)

Consumer Vs. Customer- Importance of consumer behaviour –Buying process –Factor influencing consumer behaviour- Theories of buyer behaviour-7 O's frame work. Market segmentation – Criteria's of effective segmentation – Characteristics and benefits– Strategies opted for market segmentation.

Unit – III Product & Pricing

Elements of marketing Mix – Product Policy New product development – Product life cycle – Branding and Packaging – Pricing – Factors affecting pricing – Kinds of pricing.

Unit – IVChannels of Distribution & Promotion

Channels of distribution – Importance – Factor affecting choice of distribution – Channel members - Promotional Programme – Sales promotions – Advertising – Personal selling.

Unit – **V E-Marketing**

Recent trends in marketing -E – Marketing – E – Retailing – Relationship marketing – Mobile marketing – Green marketing – Test marketing – Social media marketing – Guerilla marketing Digital marketing Neuro marketing – Plano gram marketing.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	R.S.N.Pillai&Bagavathi	Modern Marketing	S.Chand&Co	2010
2.	N. RajanNair ,Sanjith R Nair	Marketing	Sultan Chand&Sons	2015

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	S.A.Sherlekar, R.Krishnamoorthy	Marketing Management	Himalaya Publishing house	2010
2.	Dhruv Grewal	Marketing	TataMcGrawHill India	2018
3.	PhilipKotler	Marketing Management	Sultan Chand&Sons	2015

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussion.

Course Designer

Ms. D. Indumathi - Assistant Professor, Department of Commerce.

(18 Hours)

(18 Hours)

CORE COURSE – IV

WEB DESIGNING

2019 - 2020 Onwards

Semester - II	4	Hours/Week - 6	
Core Course - IV		Credits - 5	
Course Code - 19UCC2CC4		Internal Extern 25 75	

Course Objective

This course will introduce you to the realm of web design. The first and necessary step for that goal is to understand how HTML works.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO 1	Recall the concepts of Internet	K1
CO2	Understand the HTML web page tags	K2
CO3	Analyse graphics and tables in web pages	K3
CO4	Develop a website using frames and form elements	K4

Mapping with Programme Outcomes

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

S - Strong; M - Medium; L - Low

Syllabus

Unit – IIntroduction to Internet

Introduction to Internet –World Wide Web (WWW) – Web Page – Hyper Text – Net Surfing – Internet/Web Browsing – Browser – Internet Addressing – IP Address – Domain Name – Electronic Mail – Uniform Resource Locator (URL) – Internet Protocols – TCP/IP – FTP – HTTP.

Unit – II HTML

Introduction to HTML –Head and Body Sections- Designing the Body Section- Ordered and Unordered Lists.

(18 Hours)

Unit – III Links and Table Tags

Links – Link to another Web Page – The Anchor Tag-Absolute and Relative Linking–Intra-Page Linking-Mail Links-Using Multiple Links on a Page. Tables –Importance of Tables- Create a Table – Understanding Table Tag Attributes- Nested Tables.

Unit – IV Images and Frames

The IMG Tag-Image Tag Attributes-Floating Images-Linking Images-Aligning Multiple Images.Working with Frames–The Frameset- Building a Framed Page-Setting FRAMESET and FRAME Tag Attributes-Exploring a Frame with Margin, Resize and Scroll Controls –Working with Borderless Frames – Advanced Frame Concepts-Designing Fixed and Dynamic Frames – The NOFRAMES Tag–Inline Frame.

Unit – V Forms

Text Book

Introduction to Forms – Action Attribute- Method Attribute- Enctype Attribute- Text Box – Large Text Area – Check Boxes – Radio Buttons – Menu – Upload Files – Submit and Reset Button – Hidden Field – Organize Form Elements – Label Form Elements.

S.No.	Authors	Title	Publishers	Year of Publication
1.	Alexis Leon & Mathews Leon	Internet for Everyone	Leon Tech World, Chennai	1998
2.	C.Xavier	World Wide Web Design with HTML	Tata McGraw-Hill	2004
3.	Molly E. Holzschlag	Special Edition Using HTML 4, 6 th Edition	Que Pub	2000

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	John Zabour, Jeff Foust & David Kerven	HTML 4 HOW- TO	BPB Publications	2001
2.	Deborah S.Ray, Eric J.Ray,	Mastering HTML 4, 1 st Edition,	BPB Publications	2000

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussions.

Course Designer

Ms. H. Krishnaveni – Associate Professor, Department of Computer Applications.

(18 Hours)

(18 Hours)

ALLIEDPRACTICAL-I

HTML - PRACTICALS

2019 - 2020 Onwards

Semester - II		Hours/Week - 4	
Allied Practical - I	HTML Practicals	Credits - 3	
Course Code - 19UCC2AC1P		Internal 40	External 60

Course Objective

> To impart Practical Training in web page designing using HTML.

Course Outcome

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

CO	CO Statement	Knowledge
No.		Level
CO 1	Design a webpage using basic HTML tags	K4
CO2	Navigation between web pages using form elements and frame tags	K5

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	М	S	М	М	М
CO2	М	S	М	М	М

S – Strong; M – Medium; L - Low

Syllabus

List of Programmes:

Develop a webpage using

- 1) Develop a web using
- 2) Back ground design and text color
- 3) Link tags
- 4) Ordered list and Unordered list
- 5) Image tags
- 6) Nested tables
- 7) Form elements
- 8) Frames and frame sets

Pedagogy

Lecture & Power Point Presentation.

Course Designer

Ms. H. Krishnaveni – Associate Professor, Department of Computer Applications.



CAUVERY COLLEGE FOR WOMEN (Autonomous), TIRUCHIRAPPALLI- 18

(Applicable to the candidates admitted from the Academic year 2021-22 onwards)

ENVIRONMENTAL STUDIES

Hours: 2 Course Code: 21UGES Credit: 2 Instructional Hours: 30

SEMESTER	COURSE TITLE	CATEGORY	INSTRUCTIONAL HOURS	CREDITS
п	Environmental Studies	PART IV	2	2

Course Objective

To train the students to get awareness about total environment and its related problems and to make them to participate in the improvement and protection of the environment.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO 1	Outline the nature and scope of environmental studies	K2
CO2	Illustrate the various types of natural resources and its importance	K2
CO3	Classification of various types of ecosystems with its structure and function	K2
CO4	Develop an understanding of various types of pollution and biodiversity	К3
CO5	List out the various types of social issues related with environment	K4

Mapping with Programme Outcomes

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

S – Strong; M – Medium; L – Low

Unit: I Introduction to environmental studies

(6 Hours)

Definition, scope and importance. Need for public awareness

Unit: II Natural Resources:

Renewable and non-renewable resources:

- a) Forest resources: use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.
- b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams benefits and problems.
- c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources.
- d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity.
- e) Land resources: Land as a resource, land degradation, man induced Landslides, soil erosion and desertification.

Role of an individual in he conservation of natural resources.

Unit: III Ecosystems

- Concept, Structure and function of an ecosystem.
- Producers, consumers and decomposers
- Energy flow in the ecosystem and Ecological succession.
- Food chains, food webs and ecological pyramids
- Introduction, types, characteristic features, structure and function of the following ecosystem:
 - a. Forest ecosystem
 - b. Grassland ecosystem
 - c. Desert ecosystem
 - d. Aquatic ecosystems, (ponds, streams, lakes, rivers, oceans, estuaries)

Unit: IV Biodiversity and Environmental Pollution

- Introduction, types and value of biodiversity
- India as a mega diversity nation
- Hot-spots of biodiversity
- Threats to biodiversity : habitat loss, poaching of wildlife, man-wildlife conflicts.
- Endangered and endemic species of India
- Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.
- Definition, Causes, effects and control measures of :
 - a. Air Pollution
 - b. Water Pollution
 - c. Soil Pollution
 - d. Noise pollution
 - e. Nuclear hazards
- Solid waste Management: Causes, effects and control measures of urban and industrial wastes.
- Role of an individual in prevention of pollution
- Disaster management: floods, earthquake, cyclone and landslides.

(6 Hours)

(6 Hours)

Unit: V Social Issues and the Environment

(6 Hours)

- Water conservation, rain water harvesting, watershed management.
- Climate change, global warming, acid rain, ozone layer depletion,
- Wasteland reclamation.
- Environment Protection Act
- Wildlife Protection Act.
- Forest Conservation Act.
- Population explosion Family Welfare Programmes
- Human Rights Value Education
- HIV/ AIDS Women and Child Welfare
- Role of Information Technology in Environment and human health

References:

1. Agarwal, K.C. 2001 Environmental Biology, Nidi Public Ltd Bikaner.

2. BharuchaErach, The Biodiversity of India, Mapin Publishing Pvt ltd, Ahamedabad – 380013, India, E-mail: mapin@icenet.net(R)

- 3. Brunner R.C. 1989, Hazardous Waste Incineration, McGraw Hill Inc 480 p
- 4. Clark R.S. Marine Pollution, Clanderson Press Oxford (TB)
- 5. Cunningham, W.P.Cooper, T.H.Gorhani E & Hepworth, M.T. 2001.
- 6. De A.K. Environmental Chemistry, Wiley Eastern Ltd
- 7. Down to Earth, Centre for Science and Environment (R)
- 8. Gleick, H.P. 1993. Water in crisis, Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute Oxford University, Press 473p.

9. Hawkins, R.E. Encyclopedia of India Natural History, Bombay Natural History Society, Bombay (R)

10. Heywood, V.H & Watson, R.T. 1995. Global Biodiversity Assessment. Cambridge University Press 1140 p.

11. Jadhav, H & Bhosale, V.M. 1995. Environmental Protection and Laws Himalaya Pub. House, Delhi 284 p.

12. Mckinney, M.L. & Schoch R.M. 1996. Environmental Science systems & Solutions, Web enhanced edition 639 p.

13. Mhaskar A.K. Matter Hazardous, Techno-Science Publications (TB)

- 14. Miller T.G. Jr. Environmental Science, Wadsworth Publishing Co. (TB)
- 15. Odum, E.P. 1971 Fundamentals of Ecology. W.B. Saunders Co. USA. 574 p
- 16. Rao MN & Datta, A.K. 1987 Waste Water treatment, Oxford & IBH Publication Co. Pvt Ltd 345 p.
- 17. Sharma B.K. 2001 Environmental chemistry Goel Publ House, Meerut.
- 18. Survey of the Environment, The Hindu (M).
- 19. Townsend C. Harper, J and Michael Begon, Essentials of Ecology, Blackwell science (TB)
- 20. Trivedi R.K. Handbook of Environmental Laws, Rules, Guidelines, Compliances and Standards, Vol. I and II, Enviro Media (R).
- 21. Trivedi R.K. and P.K. Goel, Introduction to air pollution, Techno-Science Publications (TB)

22. Wagner K.D. 1998 Environmental Management. W.B. Saunders Co. Philadelphia USA 499 p

CORE COURSE – V

BUSINESS ACCOUNTING

2019 - 2020 Onwards

Semester – III		Hours/Weel	x - 6
Core Course–V		Credits –5	
Course Code –19UCC3CC5		Internal 25	External 75

Course Objectives

- To understand how to maintain books of recording under Hire Purchase and Instalment Method.
- > To enable the students to prepare different kinds of Financial Statements.
- > To understand different types of Branches.

Course Outcome

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

СО	CO Statement	Knowledge
No.		Level
CO1	Understanding the Accounting Principles adopted in a Partnership Firm	K1
CO2	Explain the methods of dissolution of the Partnership Firm	K2
CO3	Prepare the transactions of Branch Accounts and Departmental	К3
005	Accounts	IX.5
CO4	Infer the accounting procedures related to Fire Insurance Claim, Hire	K4
	Purchase, Instalment Accounting and Royalty accounts	127

Mapping with Programme Outcomes

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

S-Strong; M-Medium; L - Low

Syllabus

Unit – I Partnership Accounts

Admission of a Partner - Retirement of a Partner - Death of a Partner.

Unit – II Dissolution of Firm

Dissolution of Firm – Insolvency of Partner – Insolvency of All Partners – Garner Vs. Murray – Gradual Realization of Assets and Piecemeal Distribution.

(18 Hours)

Unit – III Branch & Departmental Accounts

Branch Accounts – Dependent Branch – Debtor System – Stock and Debtor System – Final Accounts System – Wholesale Branches – Independent Branches (Excluding Foreign Branches) – Departmental Accounts.

Unit – IV Hire Purchase & Instalment Accounts

Hire Purchase Accounts – Default and Repossessions – Hire Purchase Trading Accounts – Instalment Purchase Accounts.

Unit – V Insurance Claims & Royalty Accounts (18 Hours)

Insurance Claims for Loss of Stock and Profit – Royalty Accounts.

Distribution of Marks: Theory 20% & Problem 80%

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	T.S. Reddy & Murthy A	Financial Accounting	Margham Publishers	Reprint 2018
2.	S.P. Jain & K.L Narang	Advanced Accounting	Kalyani Publishers	Reprint 2016
Roforo	nce Book			•

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	S.N.Maheshwari	Advanced Accounting	Vikash Publishers	10 th Edition
Dedees				

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussions.

Course Designer

Dr. D. Sarala - Assistant Professor, Department of Commerce.

CORE COURSE – VI

DATABASE MANAGEMENT SYSTEMS

2019 - 2020 Onwards

Semester – III	-	Hours/Week	x – 5
Core Course–VI		Credits –5	
Course Code -19UCC3CC6		Internal 25	External 75

Course Objectives

- To provide the essentials knowledge about the database systems and also to understand the various Database Concepts.
- To learn and practice data modeling using the entity-relationship and developing Database Designs.
- ➤ To understand the needs of Database Design.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	Describe the Data Models with Relationships and Transaction Management.	K1
CO2	Illustrate the principles of Functional Dependencies, Normalization, Relational Algebra and Relational Calculus.	K2
CO3	Implement Operators in database queries and sub queries.	K3

Mapping with Programme Outcomes

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

S – Strong; M – Medium; L - Low

Syllabus

Unit – I Introduction to Database Management Systems

(15 Hours)

Information – Data and Data Management – File-based Data Management –Database Systems – Why a database? – Comparison between Database and File Processing Systems – Organization of a Database – Characteristics of Data in a Database – Database Management Systems (DBMS): Benefits of using DBMS – Functions of DBMS – Components of a DBMS – Data Dictionary – Database users.

Unit – II **Database Architecture and Design**

Introduction - Database Architecture - Data Abstraction - ANSI/SPARC Architecture -Database Languages - Database Design - Design Constraints - Data Models: Introduction -Conceptual, Physical and Logical Database Models - E-R Model: Advantages - Disadvantages -Entity - Relationship(E-R) Modeling: Components of an E-R Model - Relationships - E-R Diagrams(ERDS): Types of E-R Diagrams – E-R Modeling Symbols.

Unit – III **Relational Database Management Systems (RDBMS)** (15 Hours)

RDBMS Terminology - The Relational Data Structure - Codd's Rules - Relational Data Integrity and Database Constraints: Introduction – Integrity Constraints – Data Normalization: Pitfalls in Relational Database Design – Decomposition – Functional Dependencies – Normalization - Keys - Relational Algebra - Relational Calculus.

Unit – IV **Structured Query Language (SQL)** (15 Hours)

Characteristics of SQL – Advantages of SQL – Types of SQL Commands – SQL Operators – Arithmetic Operators - Comparison Operators - Logical Operators - Set Operators - Tables, Views and Indexes - Queries and Subqueries.

Unit – V **Structured Query Language (SQL)**

Aggregate Functions – Insert, Update and Delete Operations –Joins and Unions –Transaction Management and Concurrency Control: Introduction - Transactions - Transaction Properties (ACID Properties) - Database Structure - Transaction States - Concurrency Control.

S.No.	Authors	Title	Publishers	Year of Publication
1.	Alexis Leon, Mathews Leon	Essentials of Database Management Systems	Tata McGraw Hill Education India Pvt. Ltd.	Revised Edition 2009

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Abraham Silbers Chatz, Henry F. Korth, S. Sudharsan	Database System Concepts	Tata McGraw Hill Education India Pvt. Ltd.	6 th Edition
2.	Elmasri & Navathe Addison &Weisely	Fundamentals of Database Systems	Hi Elmasri & Navathe Addison & Weisely Publication Himalaya Publishing House, Mumbai	7 th Edition
3.	C.J. Date	Database Systems	Pearson Education	8 th Edition

(15 Hours)

(15 Hours)

	Dorling Kindersley(India)	
	Pvt., Ltd.	

Web References:

- 1. <u>www.tutorialspoint.com/dbms</u>
- 2. www.guru99.com/dbms-tutorials
- 3. www.W3Schools.in/dbms
- 4. beginnersbook.com/2015/04/dbms-tutorials

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussions.

Course Designer

Ms. Anandhavalli - Assistant Professor, Department of Computer Applications.

ALLIED COURSE – II

BUSINESS TOOLS FOR DECISION MAKING

2019 - 2020 Onwards

Semester – III		Hours/Weel	x – 5
Allied Course–II		Credits –3	
Course Code -19UCC3AC2		Internal 25	External 75

Course Objectives

- To impact the basis in statistics to help students acquire new skills on the application of business tools.
- To Estimate the Mean and Standard Deviation of the Marginal Distribution of the response variable and use this information to inform a business decision.
- > To obtain a point of estimate for variance and Standard Deviation.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	Recall the basic concepts of Statistics	K1
CO2	Apply the formulas on Central Tendency and Dispersion	K2
CO3	Identify the linear relationship between the variables through Correlation and Regression	К3
CO4	Analyse the Time Series, Price and Quantity Index Numbers	K4

Mapping with Programme Outcomes

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

S – Strong; M – Medium; L - Low

Syllabus Unit – I Introduction to Statistics (1

Introduction– Definition – Importance and Scope of Statistics – Limitations of Statistics – Classification and Tabulation – Diagrammatic representation of Data – Bar and Pie Diagrams.

Unit – II Measures of Central Tendency

Measures of Central Tendency – Mean, Median and Mode – Geometric Mean and Harmonic Mean – Weighted Arithmetic Mean. Measures of Dispersion: Range – Quartile Deviation – Mean

(15 Hours)

(15 Hours)

Deviation – Standard Deviation – Co-efficient of Variation – Combined Mean and Standard Deviation – Skewness (Karlpearson's & Bowley's Method only)

Unit – III Correlation & Regression

Correlation – Karlpearson's Co-efficient of Correlation – Spearman's Rank Correlation Coefficient – Regression – Properties of Regression Co-efficient and Regression lines.

Unit – IV Analysis of Time Series

Components of Time Series – Measurement of Trend – Semi-Average Method – Moving Average Method – Least Square Methods

Unit – V Index Numbers

Constructions of Index Numbers – Unweighted – Weighted Index Numbers – Laspeyre's Method – Paasche's Method – Bowley Method – MarshallEdgeworth Method – Fisher's Method – Kelly's Method – Quantity Index Numbers – Chain Index Numbers – Base Shifting – Consumer Price Index Number.

Distribution of Marks: Theory 20% & Problem 80%

S.No.	Authors	Title	Publishers	Year of Publication
1.	S.P.Gupta	Statistical Methods	Sultan Chand and Sons Publishers	1980
2.	P.A. Navanitham	Business StatisticsAnd Tools for Decision Making	Jai publishers	2017

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	S.C Guptaand V.K.Kapoor	Statistics	Sultan Chand and Sons Publishers	1980
2.	R.S.N. Pillai and Bagavathi	Statistics Theory and Practice	S.Chand and Company Ltd.	2016
3.	D. Joseph Anbarasu	Business Statistics	Vijay Nicole Imprints Pvt., Ltd.	2008
4.	S. L. Aggarwal & S. L. Bharadwaj	Tools and Decision Making	Kalyani Publishers	2014

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussions.

Course Designer

Dr. P. Kavitha – Associate Professor, Department of Commerce.

(15 Hours)

(15 Hours)

(15 Hours)

NON-MAJOR ELECTIVE – I

ELEMENTS OF INSURANCE

2019 - 2020 Onwards

Semester – III		Hours/Weel	x – 2
Non-Major Elective–I	Elements of Insurance	Credits –2	
Course Code -19UCC3NME1	Elements of Insurance	Internal 25	External 75

Course Objectives

- > To understand the concept and scope of Insurance.
- > To implant the concept of General Insurance Principles and Practices of Insurance.
- To understand the risk and various Insurance Policies along with their structures and the legal dimensions involved.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	Define the conceptual framework of Insurance.	K1
CO2	Explain the features and procedures of various types of Insurance Policies	K2
CO3	Identify the methods of premium calculation related to different schemes.	K3
CO4	Analyse the latest trends and challenges in Insurance	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	М	М
CO2	S	S	S	М	М
CO3	S	S	S	М	М
CO4	S	S	М	М	S
– Strong; M – Medium; L - Low					

Syllabus

Unit – I Introduction to Insurance

Introduction to Insurance: Purpose and Need of Insurance – Insurance as a Social Security Tool – Insurance and Economic Development – Types of Insurance.

Unit – II Procedure for becoming an Agent

Procedure for becoming an Agent: Pre-requisites for obtaining a License – Duration Of license – Cancellation of License – Revocation or Suspension/Termination of Agent Appointment – Code of Conduct – Unfair Practices.

(6 Hours)

Unit – III Fundamentals of Agency

Fundamentals of Agency – Definition of an Agent – Agents Regulations – Insurance Intermediaries – Agents' Compensation – IRDA

Unit – IV Functions of the Agent

Functions of the Agent: Proposal Form and other forms for grant of cover – Financial and Medical Underwriting – Material Information – Nomination and Assignment – Procedureregarding Settlement of Policy Claims.

Unit – V Marine & Fire Insurance

Fundamentals and Principles of Marine and Fire Insurance –Contracts of various kinds of Insurance – Insurable Interest – Actuarial science

Insurance	e – Insurable Interest	– Actuarial science		

S.No.	Authors	Title	Publishers	Year of Publication	
1.	Dr. P. Periyasamy	Insurance	Tata McGraw Hill	2 nd Edition 2018	
Referen	Reference Book				

S.No.	Authors	Title	Publishers	Year of Publication
1.	M.N Mishra	Insurance Principles and Practices	S.Chand& Co	22 nd Edition 2018
2.	Dr. P.K. Gupta	Insurance and Risk Management	Himalaya Publishing House, Mumbai	2017
3.	Kaninika Mishra	Fundamentals of Life Insurance, Theories and Application	Prentice Hall of India, New Delhi	2016

Pedagogy

Text Book

Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussions.

Course Designer

Ms. B. Lavanya – Assistant Professor, Department of Commerce.

(6 Hours)

(6 Hours)

CORE COURSE – VII

COST ACCOUNTING

2019 - 2020 Onwards

Semester – IV		Hours/Week	x - 6
Core Course – VII	Cost Accounting	Credits – 6	
Course Code – 19UCC4CC7	Cost Accounting	Internal 25	External 75

Course Objective

- ➤ To familiarize the students with the basic concepts of cost and various methods and techniques of cost accounting.
- > To make aware about cost structure and cost elements.
- > To understand the concept of contract costing along with job and batch costing.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	Define the fundamental concepts of Cost Accounting	K1
CO2	Explain the different methods of labour turnover and compute remuneration	K2
CO3	Identify relevant costs for different types of managerial decisions	K3
CO4	Analyse the various methods of overheads allocation and prepare reconciliation statement	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	
CO1	М	М	М	М	М	
CO2	М	S	М	М	М	
CO3	S	S	М	М	S	
CO4	S	S	М	М	S	
S – Strong; M	S – Strong; M – Medium; L – Low					

Syllabus

Unit – I Introduction to Cost

Introduction – Evolution and Cost Accounting and Management Accounting – Cost Concepts – Classifications – Objectives and Advantages – Demerits of cost accounting – Methods and techniques – Cost unit – Cost centre – Cost sheet – Tender & Quotation.

Unit – II Material Cost

Material Cost – Purchase Procedures – Stores Procedure – Receipts and Issue of Materials – Stores organization and layout – Inventory Control – Levels of Stock, Perpetual

(20 Hours)

(10 Hours)

Inventory, ABC Analysis, EOQ – Stores Ledger – Pricing of Materials Issues, FIFO, LIFO, HIFO, Simple and Weighted average.

Unit – III Labour Cost

Labour Cost – Time recording and Time Booking – Methods of Remuneration and Incentive Scheme – Overtime and Idle time – Labour Turnover Types, Causes and Remedies.

Unit – IV Overheads

Overheads – Collection, Classification, Allocation, Apportionment, Absorption – Recovery Rates – Over and Under Absorption – Activity Based Costing – Reconciliation of Cost and Financial Accounts

Unit – V Job Costing, Process Costing & Operating Costing (20 Hours)

Job Costing, Contract Costing – Process Costing (Normal Loss, Abnormal Loss and Gains) – Operating Costing.

Distribution of Marks: Theory 20% & Problem 80%

Text Book

S. No.	Authors	Title	Publishers	Year of Publication
1.	Jain & Narang	Cost Accounting	Kalyani Publications	Reprint 2015

Refer	ence			
S. No.	Authors	Title	Publishers	Year of Publication
1.	S.N. Maheswari	Principles of Cost Accounting	Sultan Chand & Sons	2017
2.	Bhagavathi & Pillai	Cost Accounting	Sultan Chand & Sons	2016
3.	Reddy T.S & Hari Prasad Reddy Y	Cost Accounting	Margham Publication	2018
Dadaa				

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussions.

Course Designer

Ms. J. Lalithambigai – Assistant Professor, Department of Commerce.

(20 Hours)

(20 Hours)

CORE PRACTICAL – I

DATABASE MANAGEMENT SYSTEMS - PRACTICALS

2019 – 2020 Onwards

Semester – IV		Hours/Week	x – 4
Core Practical – I	Database Management Systems –	Credits – 4	
Course Code – 19UCC4CC1P	Practicals	Internal 40	External 60

List of Practicals

1. DDL COMMANDS

To perform the following using DDL commands

- a) Creation of a table
- b) Alter the structure of the table
- c) Modify the table
- d) Drop the column.

2. DML COMMANDS

To perform table manipulation using DML commands.

3. CONSTRAINTS

Develop MySQL queries to implement the following constraints on the table

- a) Primary Key
- b) Foreign Key

c) NOT NULL

4. LOGICAL OPERATORS

Develop MySQL queries to implement the following logical operations

- a) AND
- b) OR

c) NOT

5. AGGREGATE FUNCTIONS

Develop MySQL queries to implement the following aggregate functions

a. SUM() b. AVG() c. MAX() d. MIN() e. COUNT()

6. STRING OPERATIONS

Develop MySQL queries to implement

a) String operations using "%" b) String operations using "_".

7. GROUPING and ORDERING OF DATA

Develop MySQL queries to implement the grouping and ordering of data.

8. NESTED QUERIES and SUB QUERIES

Develop MySQL queries to implement the concept of nested queries and sub queries.

9. VIEWS

Develop MySQL queries to implement the following view operations

a) Create View b) Update View c) Drop

10. INDEX

Develop MySQL queries to implement the concept of creation and validation of index.

Course Designer

Ms. A. Anandhavalli – Assistant Professor, Department of Computer Applications.

ALLIED COURSE - IV

BUSINESS LAW

2019 – 2020 Onwards

Semester – IV	Business Law	Hours/Week – 4	
Allied Course – III		Credits – 4	
Course Code – 19UCC4AC3	Dusiness Law	Internal 25	External 75

Course Objective

- > To provide a conceptual study about the framework of Indian Business Laws.
- > To orient students about the legal aspects of business.
- > To familiarize students with case laws related to business.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	Define the concept of contract and state the law relating to Indian Contract Act	K1
CO2	Explain the different elements of contract, performance of contract and different modes of discharge of contract	K2
CO3	Illustrate the process for registration of partnership	K3
CO4	List out the objectives of competition act	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	М	М	М	М
CO2	S	М	М	М	М
CO3	S	М	S	М	М
CO4	S	М	S	М	М
S – Strong; M	– Medium; L – I	LOW			

Syllabus

Unit – I The Indian Contract Act, 1872: General Principles of Contract (12 Hours)

Contract – Meaning & Definition – Nature of Contract – Characteristics and Kinds – Essentials of a Valid Contract – Offer and Acceptance – Consideration – Contractual Capacity – Free Consent – Legality of Objects – Void Agreements.

Unit – II The Indian Contract Act, 1872: Specific Contracts

Performance of Contract – Modes of Discharge of a Contract – Breach and its Remedies – Contingent Contracts – Quasi Contracts – Contract of Indemnity and Guarantee – Contract of Bailment and Pledge – Contract of Agency.

(12 Hours)

Unit – III The Sale of Goods Act, 1930

Formation of Contract of Sale – Sale & Agreement to Sell – Conditions and Warranties – Doctrine of Caveat Emptor – Transfer of Property – Passing of Property – Performance of Contract of Sale – Unpaid seller – Remedies for Breach of Contract of Sale – Auction Sale.

Unit – IV Partnership Act, 1932 & Limited Liability Partnership Act 2008 (14 Hours)

Nature and Characteristics of Partnership – Registration of a Partnership Firms – Types of Partners – Rights and Duties of Partners – Implied Authority of a Partner – Incoming and outgoing Partners – Mode of Dissolution of Partnership – The Limited Liability Partnership Act, 2008.

Unit – V Competition Act, 2002

(10 Hours)

Objectives – Salient Features – Anti-Competitive Agreements – Prevention of abuse of dominant position – Combination – Competition Advocacy – Competition Commission of India.

S. No.	Authors	Title	Publishers	Year of Publication
1.	N. D. Kapoor	Elements of Mercantile Law	Sultan Chand &Sons Private Limited , New Delhi	2014
2.	R. S. N. Pillai & Bagavathi	Business Law	S. Chand & Co. Ltd., New Delhi	2016

Reference						
S.No.	Authors	Title	Publishers	Year of Publication		
1.	P.C. Tulsion & Bharat Tulsian	Mercantile Law	Tata McGraw Hill Education India	2014		
2.	P.P.S. Gogna	Mercantile Law	S. Chand & Co. Ltd., New Delhi	2005		

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussions.

Course Designer

Ms. D. Indumathi - Assistant Professor, Department of Commerce.

NON-MAJOR ELECTIVE – II

ADVERTISEMENT MANAGEMENT

2019 – 2020 Onwards

Semester – IV	Advertisement Management	Hours/Week – 2	
Non-Major Elective – II		Credits – 2	
Course Code –		Internal	External
19UCC4NME2		25	75
Course Objections			

Course Objective

- > To know the basic marketing communication and the processes.
- > To understand the process involved in personal selling and its implications for relationship development.
- > To comprehend the ethical issues and social aspects of advertising.

Course Outcome

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

CO No.	CO Statement	Knowledge Level
CO1	Recall the conceptual framework of advertising	K1
CO2	Explain the formulation of advertising through effective marketing strategy to promote the product and service for economic development	K2
CO3	Identify the recent era in advertising and its powerful tools	K3
CO4	Analyze the ethical issues and social aspects of advertising	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5		
CO1	М	М	М	М	М		
CO2	М	S	S	S	S		
CO3	М	S	S	S	S		
CO4	М	S	S	S	S		
S – Strong; M	S – Strong; M – Medium; L – Low						

Syllabus

Unit – I Introduction to Advertising

Advertising – Definition – Objectives, Scope and Types – Role & Significances – Advertising an element of Marketing Mix – Communication Process in Advertising.

Unit – II Technological Aspects

Advertisement Message, Themes, Appeal, Structure, Copywriting and Layout – DAGMAR Approach, Determination of Target Audience – Building of Advertising Programme – Message, Headlines, Copy, Logo, Illustration, Appeal and Layout.

(6 Hours)

Unit – III Advertising Media

Media Planning, Electronic Media, Buying Advertising Aids, Trademarks, Slogans, Packaging, Pop - Up Displays, Premiums, Free Samples etc.

Unit – IV Advertising Agencies

Advertising Agencies: Selection, Compensation and Appraisal of an Agency – Methods of Measuring Advertising Effectiveness – Developing Corporate Image – Techniques, Concepts and Practices.

Unit – V Advertising in India

Role of Advertising in Modern Business - Economic, Social and Ethical aspects of Advertising and Advertising Goals – Recent Developments and Issues in Advertising.

Text Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	S.L. Gupta & V.V. Ratna	Advertising and Sales Promotion Management, An Indian perspective Text and Cases	Sultan Chand & Sons, New Delhi	2004

Reference Book

S.No.	Authors	Title	Publishers	Year of Publication
1.	Ruchi G.	Advertising Principles & Practice	S.Chand & Company Ltd, Delhi	2012
2.	Dr. Ansuya. Angadi	Advertising & Sales Management	Sri Siddalingeshwara Prakashana, Gulbarga	2010
3.	Aaker, David A., Rajeev Batra and John G. Mayers	Advertising Management	Prentice Hall of India Pvt. Ltd., New Delhi	2001

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussions.

Course Designer

Ms. Shilpa A. Talreja – Assistant Professor, Department of Commerce.

(6 Hours)

SKILL BASED ELECTIVE - I

A. ACCOUNTING FUNDAMENTALS WITH TALLY (PRACTICAL)

2021 – 2022 Onwards

Semester – IV Skill Based Elective – I Course Code – 21UCC4SBE1AP			Hours/Week –2 Credits –2	
		Accounting Fundamentals with		
		Tally (Practical)	Internal 40	External 60
Course	e Objective			
\succ	Fo understand basic concept	ot of accounting and the application of	f computers i	n
8	accounting.			
	Applications of accounting	by using accounting software		
Course	e Outcome			
(On the successful completion	on of the course, students will be able	to	
CO No.		CO Statement	K	Knowledge Level
CO1	Recall the basic concepts of manual accounting			K1
CO2	Explain the procedure for creating a company			K2
CO3	Apply the accounting procedure for grouping of accounts and ledger creation			K3
CO4	Analyse and generate financial reports			K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	
CO1	М	М	М	М	М	
CO2	М	М	М	М	М	
CO3	S	М	S	S	S	
CO4	S	М	S	М	S	
S – Strong; M – Medium; L – Low						
Syllabus	Syllabus					

Unit – I Accounting packages

(6 Hours)

Computers and financial application, Accounting Software Packages. Computerized Accounting - Meaning and Features - Advantages and Disadvantages - Computerized Vs Manual Accounting

Unit – II **Introduction of Tally**

Starting Tally - Gateway to Tally and exit from Tally: Company Creation in Tally, Saving the company profile - Alteration / Deletion of company, Selection of Company.

Unit – III Account groups and ledgers

Hierarchy of account groups and ledgers, reserved account groups, account groups balance sheet – Account groups of liabilities, account groups of assets account groups of profit & loss account – Account groups of direct income and direct expenses apart from sale and purchases, indirect income and indirect expenses account masters – Account groups creation and account ledgers creation – Feeding of opening balances, alteration / deletion of account master records – Feeding of closing stock value

Unit – IV Grouping of accounts

Creation – Accounts and inventory – Entering transactions: Vouchers – Types – Numbering – Deleting and Editing vouchers – Opening and closing balances –Stock valuation

Unit – V Reports

Petty cash book – Trial balance – Profit and loss account – Balance sheet – Group wise - Accounts wise – Data range reports – Stock reports – Budget variance reports – Transactions list – Accounts list.

List of Practicals:

- 1. Creation, alteration and deletion of companies and user defined accounting groups.
- 2. Grouping of accounts.
- 3. Creation, alteration and deletion of ledger accounts.
- 4. Preparation of final accounts.
- 5. Voucher entries.
- 6. Creation, alteration and deletion of inventory masters.
- 7. Generating accounting and inventory reports.
- 8. Bank Reconciliation Statement

(6 Hours)

(6 Hours)

Reference

S.No.	Authors	Title	Publishers	Year of Publication
1.	A.K. Nadhani	Implementing Tally	BPB Publications	2019
2.	S. V. Srinivasa Vallabhan	Computer Application in Business	Sultan Chand and Sons	2018
3.	Mohan Kumar K & Rajkumar S	Computer Applications in Business	Vijay Nicole Imprints (P) Ltd	2009

Pedagogy

Lecture, Lab demonstration and Power Point Presentation.

Course Designer

Ms. J. Lalithambigai, Assistant Professor, Department of Commerce.

SKILL BASED ELECTIVE – I

B. CREATIVE ADVERTISING (PRACTICAL)

2021 – 2022 Onwards

Semester – IV	Creative Advertising (Practical)	Hours/Week – 2		
Skill Based Elective – I		Credits – 2		
Course Code – 21UCC4SBE1BP	Creative Auvertising (Fractical)	Internal 40	External 60	

Course Objective

To understand the communication process that takes place while advertising and to analyse it from the view point of a customer.

> To highlight the importance of advertising as a business strategy.

Course Outcome

CO No.	On the successful completion of the course, students will be able to CO Statement	Knowledge Level
CO1	Recall basic concepts of advertisement	K1
CO2	Explain how creativity can be incorporated in an advertisement	K2
CO3	Develop advertising media buying and planning strategies	K3
CO4	Analyse effective visual communication for various advertising approaches that combine the use of print, online/digital, and other multimedia communication	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	М	М	М	М	М
CO2	М	М	М	М	М
CO3	М	S	М	М	М
CO4	М	М	М	М	М
S – Strong; M – Medium; L – Low					

Syllabus

Unit – I Introduction

Creative Advertising Meaning – definition of marketing and advertising – functions of advertising – communication and persuasion process – human communication process – advertising exposure model – applying communication process to advertising.

Unit – II Consumer Perception

(6 Hours)

(6 Hours)

Consumer Behaviour – consumer decision making process – consumer perception process.

Unit – III Creative Advertising

Creativity in advertising, creative thinking – Creative process – Appeals – Copy Writer – Copy Writing – Print Copy elements, Headlines – body Copy – Slogan elements of design and principles of design.

Unit – IV Designing

Designing Print Ad – choosing format – designing page – choosing typefaces – working with visuals – lay-out ready for print.

Unit – V Advertising Strategy

Advertising and Media strategy – Role of Media; types of media, their advantages and Disadvantages, media planning, selection & scheduling strategies.

S.No.	Authors	Title	Publishers	Year of Publication
1.	Chunawalla & K. C. Sethia	Foundation of Advertising Theory & Practice	Himalaya Publishing House, New Delhi	2000
2.	William H. Bolew	Advertising	John Wiley & Sons New York	1995
3.	Courtland Bovee John Thill & George Dovel	Advertising Excellence	Tata Mc Graw Hill Publications, New Delhi,	1995

Pedagogy

Lab demonstration, Power Point Presentation and Activity

Course Designer

Ms. S. Praveena, Assistant Professor, Department of Commerce.

(6 Hours)