

**CAUVERY COLLEGE FOR WOMEN
(AUTONOMOUS)**

Nationally Accredited with 'A' Grade by NAAC

ISO 9001:2015 Certified

TIRUCHIRAPPALLI

**PG & RESEARCH DEPARTMENT OF
COMMERCE**



**LEARNING OUTCOMES BASED CURRICULUM
FRAMEWORK
(CBCS - LOCF)**

B.Com. CA

2022 -2023 and Onwards

CAUVERY COLLEGE FOR WOMEN (AUTONOMOUS)
PG & RESEARCH DEPARTMENT OF COMMERCE

VISION

Commitment to pursue excellence in commerce education, while equipping students with knowledge and skills in commerce stream, inculcate values, identify hidden talents, provide opportunities for students to realize their full potential and thus shape them into national assets, and to pursue a real holistic development, integrity moral and ethical uprightness.

MISSION

- To promote excellent education in the changing environment of information and communication technology and commerce sectors.
- Creating an urge in students to take up entrepreneurship in online to be successful by standing on their feet instead of being dependent on others.
- Grooming youth to become a truly global personality well equipped to deal with the modern world and its challenges.

PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)

PEOs	Statements
PEO1	LEARNING ENVIRONMENT To facilitate value-based holistic and comprehensive learning by integrating innovative learning practices to match the highest quality standards and train the students to be effective leaders in their chosen fields.
PEO2	ACADEMIC EXCELLENCE To provide a conducive environment to unleash their hidden talents and to nurture the spirit of critical thinking and encourage them to achieve their goal.
PEO3	EMPLOYABILITY To equip students with the required skills in order to adapt to the changing global scenario and gain access to versatile career opportunities in multidisciplinary domains.
PEO4	PROFESSIONAL ETHICS AND SOCIAL RESPONSIBILITY To develop a sense of social responsibility by formulating ethics and equity to transform students into committed professionals with a strong attitude towards the development of the nation.
PEO5	GREEN SUSTAINABILITY To understand the impact of professional solutions in societal and environmental contexts and demonstrate the knowledge for an overall sustainable development.

PROGRAMME OUTCOMES FOR B.Com., B.Com. CA,

B.B.A. PROGRAMME

PO NO.	On completion of B.Com. /B.Com. CA / B.B.A. Programme, The students will be able to
PO 1	PROGRAMME KNOWLEDGE AND ENVIRONMENT SUSTAINABILITY Acquire a strong foundation in the areas of Commerce, Management and Information Technology that needs to respond to the constantly changing Business and Legal environment.
PO 2	CRITICAL THINKING AND DECISION MAKING SKILLS Analyse and develop solutions through various computational techniques for real time problems in all areas of Business Management specially Finance, Marketing, Human Resources and Operations.
PO 3	ENTREPRENEURSHIP SKILLS AND COMPETENCY DEVELOPMENT Apply the competencies and creativity required to undertake entrepreneurship as a desirable and feasible career option or be employed in various positions in industry, academia and Government.
PO 4	TEAM WORK AND PROFICIENCY DEVELOPMENT Imbibe professionalism to embrace new opportunities of emerging technologies, leadership and team work in a dynamic ethical business scenario.
PO 5	PROFESSIONAL SKILLS AND EMPLOYABILITY Internalize the learned concept of Business and Commerce that will enable them to become skilled professionals and to enhance the career prospects.

PROGRAMME SPECIFIC OUTCOMES FOR B.Com. CA

PSO NO	The Students of B.Com. CA will be able to	POs Addressed
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PSO1	Understand the various concepts related to Commerce and Computer Applications.	PO1 PO2
PSO2	Inculcate critical thinking and problem-solving skills to excel in technologies and its services used ethically in various sector.	PO2
PSO3	Adopt frameworks for sustainable development in their career with virtuous to become a successful entrepreneur and application developer.	PO3
PSO4	Become acquainted with commercial knowledge and professional skills to react the most appropriate way when faced with challenges.	PO4 PO5
PSO5	Exhibit proficiency in globally relevant multidisciplinary areas of computing with environmental considerations.	PO5



CAUVERY COLLEGE FOR WOMEN (AUTONOMOUS), TRICHY – 18
DEPARTMENT OF COMMERCE

B.Com. CA – PROGRAMME STRUCTURE

LEARNING OUTCOME BASED CURRICULUM FRAMEWORK (CBSC - LOCF)

(For the candidates admitted from the academic year 2022 – 2023 onwards)

Semester	Part	Course	Title	Subject Code	Hours	Credit	Exam Hours	Marks		Total
								Internal	External	
I	I	Language Course - I (LC)	Ikkala Ilakkiyam	22ULT1	6	3	3	25	75	100
			Hindi Literature & Grammar - I	22ULH1						
			History of Popular Tales Literature and Sanskrit Story	22ULS1						
			Basic French -I	22ULF1						
	II	English Language Course - I (ELC)	Functional English for Effective Communication - I	22UE1	6	3	3	25	75	100
	III	Core Course - I (CC)	Principles of Accountancy	22UCC1CC1	6	6	3	25	75	100
		Core Course - II (CC)	Modern Management Concepts	22UCC1CC2	6	6	3	25	75	100
		First Allied Course- I (AC)	Fundamentals of Computer and Internet	22UCC1AC1	4	3	3	25	75	100
	IV	Ability Enhancement Compulsory Course-I (AECC)	UGC Jeevan Kaushal - Universal Human Values	22UGVE	2	2	-	100	-	100
		Total			30	23				600

II	I	Language Course - II (LC)	Idaikkala Ilakkiyam Pudhinamam	22ULT2	5	3	3	25	75	100
			Hindi Literature & Grammar - II	22ULH2						
			Poetry, Textual Grammar and Alankara	22ULS2						
			Basic French -II	22ULF2						
	II	English Language Course - II (ELC)	Functional English for Effective Communication - II	22UE2	6	3	3	25	75	100
	III	Core Course - III (CC)	Modern Marketing	22UCC2CC3	6	6	3	25	75	100
		Core Course -IV (CC)	Web Design	22UCC2CC4	6	6	3	25	75	100
		First Allied Course - II (AP)	HTML (P)	22UCC2AC2P	5	3	3	40	60	100
	IV	Ability Enhancement Compulsory Course – II (AECC)	Environmental Studies	22UGEVS	2	2	3	100	-	100
	Extra Credit Course		SWAYAM Online Course	As per UGC Recommendations						
		Total			30	23				600



CAUVERY COLLEGE FOR WOMEN (AUTONOMOUS), TRICHY – 18
DEPARTMENT OF COMMERCE

B.Com. CA – PROGRAMME STRUCTURE

LEARNING OUTCOME BASED CURRICULUM FRAMEWORK (CBCS - LOCF)

(For the candidates admitted from the academic year 2022 – 2023 onwards)

Semester	Part	Course	Title	Subject Code	Hours	Credit	Exam Hours	Marks		Total
								Internal	Internal	
III	I	Language Course - III (LC)	Kappiyamum Nadagamum	22ULT3	5	3	3	25	75	100
			Hindi Literature & Grammar - III	22ULH3						
			Prose, Textual Grammar and Vakyarachana	22ULS3						
			Intermediate French - I	22ULF3						
	II	English Language Course - III (ELC)	Learning Grammar through Literature - I	22UE3	6	3	3	25	75	100
	III	Core Course - V (CC)	Business Accounting	22UCC3CC5	6	6	3	25	75	100
		Core Course - VI (CC)	Database Management Systems	22UCC3CC6	5	5	3	25	75	100
		Second Allied Course – I (AC)	Business Law	22UCC3AC3	4	3	3	25	75	100
	IV	Ability Enhancement Compulsory Course – III (AECC)	Innovation and Entrepreneurship	22UGIE	2	1	-	100	-	100
		Generic Elective Course – I (GEC)	Office Management	22UCC3GEC1	2	2	3	25	75	100
			Basic Tamil - I	22ULC3BT1						
			Special Tamil - I	22ULC3ST1						
	Extra Credit Course		Swayam Online Course		As per UGC Recommendations					
Total					30	23				700

***15 Days INTERNSHIP during Semester Holidays.**



CAUVERY COLLEGE FOR WOMEN (AUTONOMOUS), TRICHY – 18
PG & RESEARCH DEPARTMENT OF COMMERCE
B.Com. CA – PROGRAMME STRUCTURE
LEARNING OUTCOME BASED CURRICULUM FRAMEWORK (CBCS - LOCF)
(For the candidates admitted from the academic year 2022 – 2023 onwards)

Semester	Part	Course	Title	Subject Code	Hours	Credit	Exam Hours	Marks		Total
								Internal	External	
IV	I	Language Course - IV (LC)	gz;ila ,yf;fpaKk; ciueilAk;	22ULT4	6	3	3	25	75	100
			Hindi Literature & Functional Hindi	22ULH4						
			Drama, History of Drama Literature	22ULS4						
			Intermediate French -II	22ULF4						
	II	English Language Course-IV (ELC)	Learning Grammar through Literature - II	22UE4	6	3	3	25	75	100
	III	Core Course - VII (CC)	Cost Accounting	22UCC4CC7	5	5	3	25	75	100
		Core Practical - I (CP)	Database Management Systems (P)	22UCC4CC1P	5	5	3	40	60	100
		Second Allied Course – II (AC)	Business Tools for Decision Making	22UCC4AC4	4	3	3	25	75	100
	Internship			22UCC4INT	-	2	-	-	-	100
	IV	Generic Elective Course– II (GEC)	E-Business	22UCC4GEC2	2	2	3	25	75	100
			Basic Tamil - II	22ULC4BT2						
			Special Tamil - II	22ULC4ST2						
		Skill Enhancement Course– I (SEC)	Accounting Package (P)	22UCC4SEC1P	2	2	3	40	60	100
	Extra Credit Course		Swayam Online Course	As per UGC Recommendations						
		Total			30	25				800

Course Objective

Semester I	Internal Marks: 25	External Marks: 75		
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS
22UCC1CC1	PRINCIPLES OF ACCOUNTANCY	CORE	6	6

- Understand the significance of preparing the different books of accounts of a firm and the preparation of final accounts, Non – Trading Organization, Bank Reconciliation Statement.
- Realize the meaning and importance of Fire Insurance, Royalty and its accounting treatment.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
CO1	Define and summarize the general principles of accounting in maintenance of financial records.	K1, K2
CO2	Explain the various procedures in recording different types of financial transactions.	K2
CO3	Apply the components of final accounts using double entry system of booking keeping.	K3
CO4	Categorize the suitable methods of accounting system to determine the profit, loss and claims.	K4
CO5	Analyse and explain the accounting concepts and standards in the preparation of financial statement.	K4, K5

Mapping of CO with PO and PSO

COs / POSs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	2	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	2	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

“1” – Slight (Low) Correlation – “2” – Moderate (Medium) Correlation –

“3” – Substantial (High) Correlation – “-” indicates there is no correlation

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Accounting Standards – Double entry system – Journal, Ledger and Trial Balance – Subsidiary books – Bank Reconciliation Statement: Favorable and Unfavorable Balance.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
II	Rectification of Errors: Errors disclosed by Trial balance – Errors not disclosed by Trial Balance – Suspense Account. Final Accounts of sole traders: Trading Account – Profit & Loss Account – Balance Sheet –Adjustment.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
III	Accounts of Non-Trading Concerns: Receipts & Payment Account – Income & Expenditure Account – Balance Sheet. Average Due Date – Account Current.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
IV	Single Entry System: Difference between Single Entry and Double Entry System of accounting – Ascertainment of profit - Net worth Method – Conversion Method. Depreciation: Meaning – Importance – Methods of providing Depreciation.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
V	Fire Insurance: Meaning – Importance - Loss of Stock – excluding Loss of Profit – various methods of calculating Loss of Stock. Royalty Accounts: Analytical table – Accounting Treatment in the books of Lessor and Lessee - excluding sublease.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
VI	Self-Study for Enrichment (Not included for End Semester Examination) Bases of Accounting – Difference between Trial Balance and Balance Sheet	-	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

	– Classification of Capital and Revenue items – Difference between Bills Receivable and Bills Payable – Various types of royalty.			
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Distribution of Marks: Theory 20% & Problem 80%

Text Book

1. T.S. Reddy & Murthy A. (2020). *Financial Accounting*. 8th Revised Edition, Margham Publication.
2. Jain S.P and Narang K.L. (2016). *Financial Accounting*. Kalyani Publishers.

Reference Books

1. Dalston L. Cecil and Jenitra L. Merwin. (2015). *Business Accounting*. 4th Edition, Learn Tech Publishers.
2. R.L. Gupta & Radhaswamy M. (2018). *Financial Accounting*. 8th Edition, Sultan Chand Sons.
3. Shukla & Grewal. (2018). *Advanced Accountancy*. Sultan Chand Sons.

Web References

1. www.accountingcoach.com
2. www.accountingstudyguide.com
3. www.futureaccountant.com
4. www.onlinelibrary.wiley.com

Pedagogy

Chalk and Talk, PPT, Discussion, Assignment, Demo, Quiz and Seminar.

Course Designer

Dr. D. Ramya, Assistant Professor, Department of Commerce

Semester I	Internal Marks: 25		External Marks: 75	
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS
22UCC1CC2	MODERN MANAGEMENT CONCEPTS	CORE	6	6

Course Objective

- To familiarize the students on the modern management concepts in order to aid in understanding how an organization functions and the challenging issues a management confronts in today's business firm.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
CO1	Define the concepts and functions of modern management	K1
CO2	Demonstrate the roles, skills and functions of management	K2
CO3	Explain various types of planning and decision-making process	K2
CO4	Identify issues and challenges of management	K3
CO5	Analyze different processes in organizing and controlling	K4

Mapping of CO with PO and PSO

COs / POSs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	3	2	3	2	3	3	3
CO2	2	3	3	3	3	2	3	3	3	3
CO3	1	2	3	3	3	2	2	2	2	2
CO4	1	3	3	3	3	2	3	3	2	2
CO5	2	2	2	2	2	1	3	3	3	2

“1” – Slight (Low) Correlation – “2” – Moderate (Medium) Correlation –

“3” – Substantial (High) Correlation – “-” indicates there is no correlation.

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	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 McGregor – Renisis Likert – Mary Parker Follett – Chester I Barnard – Chris Argyris – Herbert A Simon – Peter F. Drucker	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
II	Planning – Nature – Process – Types – Importance – Decision making: types of Decision – Process of decision making – Models & Issues	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
III	Organization – Structure and Types – Departmentation – Centralization-Decentralization, Delegation – Span of management – Line & Staff Organization – Matrix Organization – Motivation – Meaning – Definition – Nature – Types of motivation – Theories of motivation.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
IV	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).	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
V	Contemporary Issues – Objectives – Changing Environment – Recent trends and Challenges and challenges for the future manager – Changing Indian Business Environment – Role of managers in twenty first century – Emerging issues and challenges of management – Trends in management and its challenges – Emerging	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4

	principles of management.			
VI	<p>Self-Study for Enrichment (Not to be included for End Semester Examination)</p> <p>Environmental factors that a manager should consider in an organization – Forecasting and its techniques – Organization chart and manual – Information Technology in management control – Contemporary managerial approaches.</p>		<p>CO1, CO2, CO3, CO4, CO5</p>	<p>K1, K2, K3, K4</p>

Text Book

1. C.B. Gupta, 2018, Business Management, Sultan Chand & Sons.
2. Koontz, O'Donnell & Weihrich, 2020 Essentials of Management, Tata McGraw-Hill.

Reference Books

1. R.N. Gupta, 2018, Principles of Management, S Chand & Co.
2. Robbins & Coulter, 2019, Management, Pearson education, 12th edition.

Web References

1. <https://cbseacademic.nic.in>.
2. <https://ncert.nic.in/textbook>.
3. <http://www.freebookcentre.net>.
4. <https://www.egyankosh.ac.in>.
5. <https://www.yourarticlelibrary.com>.
6. <http://courses.washington.edu>.
7. <https://www.googleadservices.com>.
8. <https://www.toppers.com>.

Pedagogy

Chalk and Talk, PPT, Discussion, Assignment, Demo, Quiz and Seminar.

Course Designer

Ms. B. Lavanya

Semester I	Internal Marks: 25		External Marks: 75	
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS
22UCC1AC1	FUNDAMENTALS OF COMPUTER AND INTERNET	ALLIED	4	3

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, DB, networks, security and internet.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
CO1	Describe the fundamental concepts of computer and its parts, OS, DB, networks, security and internet.	K1
CO2	Summarize the concepts of memory representation, OS, DB, networks, security and internet.	K2
CO3	Interpret the concepts of input, output devices, algorithm, types of OS, hacking and firewalls in security and internet connections.	K3
CO4	Apply the Number system conversions and the real time usage of internet, sketch the flowchart, Use the Computer-Based Information System (CBIS)	K3
CO5	Distinguish the different types of memories, number systems, OS, networks and internet.	K4

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	2	2	3	2	2	1	-
CO2	3	2	2	3	2	3	2	1	1	-
CO3	2	2	1	1	2	2	2	1	2	1
CO4	3	3	3	2	3	3	2	1	2	-
CO5	2	2	1	1	1	2	1	1	1	1

“1” – Slight (Low) Correlation – “2” – Moderate (Medium) Correlation –

“3” – Substantial (High) Correlation – “-” indicates there is no correlation

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Introduction to Computer: Characteristics of Computer - Classification of Computer – The Computer System – Application of Computers. The Computer System Hardware: Central Processing Unit. Computer Memory: Memory Representation – Memory Hierarchy – CPU Registers – Cache Memory – Primary Memory – Secondary Memory. Input and Output devices: Input-Output Unit – Input devices – Output devices.	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
II	Data Representation: Number System – Conversions – Binary Arithmetic. Computer Programming Fundamentals: Program Development Life Cycle – Algorithm – Control Structures – Flowchart.	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
III	Interaction of User and Computer: Types of Software - System Software - Application Software. Operating System (OS): Introduction – Objectives of OS – Type of OS – Function of OS - Examples of OS. Information Systems (IS): Data, Information and Knowledge - Characteristics of Information - Information System (IS) - Computer-based Information System (CBIS) - Need for Efficient Information System - Categories of Information System - Operations support System - Management Support System - Specialized Information System - Careers in	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4

	information System.			
IV	Data Communication and Computer Network: Importance of Networking - Computer Network – Network types – LAN Topologies – Communication Protocol – Network Devices – Wireless Networking. Computer Security: Security Thread and Security Attack – Malicious Software – Hacking – Security Services – Firewall – User Identification and Authentication.	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
V	Introduction –Internetworking Protocol – The Internet Architecture – Managing the Internet – Connecting to Internet – Internet Connections – Internet Addresses - World Wide Web – Electronic Mail – Uses of Internet.	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
VI	Self-Study for Enrichment (Not to be included for End Semester Examination) E-mail Address Creation – Send and Receive Mails – Chatting – Search Engines – Search and Download E-Books – Online Course Registration – Online Purchasing and Cancellation – Creating a Meet ID through zoom and Google meet.		CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4

Text Book

1. Anita Goel. (2022). *Computer Fundamentals*. Pearson India Education Services Pvt. Ltd. Thirty Fourth Impression.

Reference Books

1. Dr. Shalii Jain & Geeta M. (2016). *Course on Computer Concepts*. 2nd Edition, BPB Publications.
2. Paul E. Hoffman. (2016). *The Internet Instance Reference*. BPB Publications.

Web References

1. https://www.tutorialspoint.com/computer_fundamentals/index.htm
2. <https://www.javatpoint.com/computer-fundamentals-tutorial>

Pedagogy

Chalk and Talk, PPT, Discussion, Assignment, Demo, Quiz and Seminar.

Course Designer

Ms. V. Yasodha.

Semester I	Internal Marks: 100	External Marks: -		
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS
22UGVE	UNIVERSAL HUMAN VALUES	Part -IV	2	2

Course Objectives

- To enable the learners to learn the values of love and compassion.
- To foster the values of righteousness and service among the learners.
- To enhance the morale of the learners by inculcating the values renunciation and peace.
- To inspire the learners to practice the basic human values so as to make them become responsible citizens of the Nation.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
CO1	Define the values of Love and Compassion	K1
CO2	Understand the value of Truth and Non - Violence	K2
CO3	Explain the value of Righteousness and Service	K3
CO4	Practice the values of Renunciation (sacrifice) & Peace	K4
CO5	Prioritize Human Values in their day today life	K5

Syllabus

UNIT – I

(6 Hours)

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.

UNIT – II

(6 Hours)

Truth and Non - Violence

- **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
- **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

UNIT – III

(6 Hours)

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.

UNIT – IV

(6 Hours)

Renunciation (sacrifice) & Peace

- 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

UNIT – V

(6 Hours)

Practicing human values

- What will learners learn/gain if they practice human values? What will learners lose if they Don't Practice human values?
- Sharing learner's individual and/ or group experience(s)
- Simulated situations
- Case studies

Pedagogy

Chalk & Talk, Seminar, PPT Presentation, Group Discussion, Blended Method, and Case Study.

Course Designer

Dr. G. Mettilda Buvaneswari.

Semester II	Internal Marks:25	External Marks:75		
COURSE CODE	COURSE TITLE	CATEGORY	Hrs./Week	CREDITS
22UCC2CC3	MODERN MARKETING	CORE	6	6

Course Objective

- To familiarize the students with basic knowledge of various concepts, dimensions and trends in modern marketing practices.
- To understand the moralities of sales distribution and control.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
CO1	Define the various terms used in marketing and list out channels of distribution in marketing	K1
CO2	Outline the role and importance of marketing and explain the factors and theories of buyer behaviour	K2
CO3	Apply different pricing strategies of a firm and identify various promotional programmes	K3
CO4	Analyse the recent developments in marketing and strategies opted for market segmentation.	K4
CO5	Examine the factors influencing buyer behaviour and Categories the customers and their wants and needs	K4

Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	3	2	3	2	2	2	2
CO2	3	3	2	3	3	3	3	3	2	2
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

“1”–Slight (Low) Correlation □ “2”– Moderate (Medium)Correlation □

“3”–Substantial (High) Correlation □ “-” indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	CO's	COGNITIVE LEVEL
I	Marketing – Definition, Concepts– Significance & Functions of Marketing – Approaches to the study of Marketing – Relevance of Marketing in a developing economy – Role & functions of Marketing Manager.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
II	Consumer Behaviour: Nature and Importance – Factors influencing Consumer buying behaviour. Market Segmentation: Concept – Importance and bases – Product differentiation vs. Market Segmentation.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
III	Product: Meaning – Product Planning – Policies – Positioning – New Product Development – Product Life Cycle – Branding, Packing, Labeling. Pricing: Pricing Objectives – Factors, Methods and Procedure.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
IV	Promotion: Promotion Mix – Advertisement – Message – Copywriting - Budgeting – Measuring Advertisement Effectiveness – Media Strategy – Sales Promotion – Personal Selling and Publicity.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
V	Marketing Strategies – Tools for competitive differentiation of product – Strategies for competitors – Leaders, challenges, follower and niches – Marketing of services – Consumerism.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
VI	Self Study for Enrichment (Not to be included for External Examination) Various environment affecting the marketing functions – Market targeting		CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

	– Distribution logistics: importance and decisions factors to be considered in channel selection			
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Text Book

1. R. S. N. Pillai & V. Bagavathi (2010). Modern Marketing. S. Chand & Co.
2. N Rajan Nair, Sanjith R Nair.(2015). Marketing, Sultan Chand & Sons.

Reference Books

1. Dhruv Grewal. (2018).Marketing. Tata McGraw Hill India.
2. Philip Kotler.(2015).Marketing Management. Sultan Chand & Sons.
3. S. A. Sherlekar , R. Krishnamoorthy, (2010). Marketing Management. Himalaya Publishing House.

Web References

1. <http://gundasrinivas.com/wp-content/uploads/2020/11/Fundamentals-of-Marketing.pdf>
2. http://eprints.stiperdharmawacana.ac.id/24/1/%5BPhillip_Kotler%5D_Marketing_Management_14th_Edition%28BookFi%29.pdf
3. <https://library.wbi.ac.id/repository/212.pdf>
4. [http://www.mdudde.net/books/mcom/mcom-f/marketing-management-final\(crc\).pdf](http://www.mdudde.net/books/mcom/mcom-f/marketing-management-final(crc).pdf)

Pedagogy

Chalk and Talk, PPT, Discussion, Assignment, Demo, Quiz and Seminar.

Course Designer

Ms. Shilpa A. Talreja.

Semester II	Internal Mark: 25		External Mark: 75	
COURSE CODE	COURSE TITLE	CATEGORY	Hrs/Week	CREDITS
22UCC2CC4	WEB DESIGN	CORE	6	6

Course Objectives

- To introduce the realm of web design
- To impart theoretical knowledge in designing web page using HTML5 and CSS

Course Outcomes and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, the students will be able to	
CO1	Define the basic concepts of web design	K1
CO2	Illustrate the components of web design	K2
CO3	Identify the different type of tags to create web pages	K3
CO4	Apply the theoretical knowledge to develop websites	K4
CO5	Construct basic websites using HTML5 and Cascading Style Sheets	K5

Mapping of CO with PO and PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	2	2	2	1	1	2	2	2	3	2
CO2	3	2	3	1	1	3	3	2	3	2
CO3	3	3	3	2	2	3	3	2	3	3
CO4	3	2	3	2	2	2	2	2	3	3
CO5	3	3	3	2	2	3	3	2	2	3

“1” – Slight (Low) Correlation “2” – Moderate (Medium) Correlation

“3” – Substantial (High) Correlation “-” indicates there is no correlation

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Getting Started with HTML5: Introduction to HTML5 – Defining HTML Markup – Basic Structure of an HTML – Modifying the Background of an HTML Web Page – Specifying Metadata about an HTML Web Page - Introduction to New Elements in HTML5: The Markup Elements – The Media Elements – The Canva Element – The Form Element – The Input Type Attribute Values – The New Attributes – The New Event Attributes – The Window Event Attributes – The Form Events – The Mouse Events – The Media Events	18	CO1,CO2, CO3,CO4, CO5	K1, K2, K3, K4, K5
II	Working with Text: Adding Plain Text to an HTML Web Page – Adding Text in New Line – Creating Headings on a Web Page – Creating Paragraph – Creating Horizontal Rule – Creating Subscript and Superscript – Aligning the Text – Grouping the Text – Indenting Quotations – Working with Character Entities. Lists: Working with Lists – Nested Lists	18	CO1,CO2, CO3,CO4, CO5	K1, K2, K3, K4, K5
III	Tables: Creating a Table – Table caption – Adding a Table Heading – Table Border – Aligning Table and Cell Content – Table width and Column Width - Changing Background – Cell Padding – Cell Spacing – Spanning Rows and Columns – Nesting Tables Frames: Creating a Frame – Defining a new Element with Specific Attributes – Height and Width of Frame – Hyperlinks to Frames	18	CO1,CO2, CO3,CO4, CO5	K1, K2, K3, K4, K5
IV	Hyperlinks, Images ang Multimedia:	18	CO1,CO2,	K1, K2,

	Working with Hyperlinks – Working with Images – Creating Image Maps – Working with Multimedia. Forms and Controls: Creating an HTML Form – Specifying the Action URL and The Method to Send the Form – Adding Controls to an HTML Form – Understanding New Form Elements – Grouping the Controls of HTML Forms – Specifying a Label for a Control		CO3,CO4, CO5	K3, K4, K5
V	Working with Cascading Style Sheets: Understanding Style Sheets – Working with Styles – Working with Background Properties – Working with Text Properties – Working with List Properties – Working with HTML Element Box Properties – Working with Positioning and Block Properties	18	CO1,CO2, CO3,CO4, CO5	K1, K2, K3, K4, K5
VI	UNIT VI - Self Study for Enrichment (Not to be included for External Examination) 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.	-	CO1,CO2, CO3,CO4, CO5	K1, K2, K3, K4, K5

Textbook

1. DT Editorial Services. (2015). HTML 5 in Simple Steps, 2nd Edition, Dreamtech Press New Delhi.

References

1. Mike McGrath. (2017). HTML 5 in Easy Steps, 2nd Edition, In Easy Steps Limited.
2. Ben Frain. (2020) Responsive Web Design with HTML5 and CSS, 3rd Edition, Packt Publishing Ltd. UK.

Web References

1. <https://www.tutorialspoint.com/html5/index.htm>
2. <https://www.javatpoint.com/html5-tutorial>
3. <https://www.w3schools.com/html/>

Pedagogy

Chalk and Talk, Power Point Presentation, Discussion, Assignment, Demo, Quiz and Seminar.

Course Designers

Ms. V. Infine Sinduja, Assistant Professor, Department of Computer Applications.

Semester II	Internal Mark: 40		External Mark: 60	
COURSE CODE	COURSE TITLE	CATEGORY	Hrs/Week	CREDITS
22UCC2AC1P	HTML (P)	ALLIED	5	3

Course Objective

- To impart practical knowledge in designing web page using HTML5 and CSS

Course Outcomes and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, the students will be able to	
CO1	Define the basic concepts of web design	K1
CO2	Illustrate the components of web design	K2
CO3	Identify the different type of tags to create web pages	K3
CO4	Apply the practical knowledge to develop websites	K4
CO5	Construct basic websites using HTML5 and Cascading Style Sheets	K5

Mapping of CO with PO and PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	2	2	2	1	1	2	2	3	3	2
CO2	3	2	3	1	1	3	3	3	3	2
CO3	3	3	3	2	2	3	3	3	3	3
CO4	3	2	3	2	2	2	2	3	3	3
CO5	3	3	3	2	2	3	3	3	2	3

“1” – Slight (Low) Correlation “2” – Moderate (Medium) Correlation

“3” – Substantial (High) Correlation “-” indicates there is no correlation.

List of Practical

1. Creating a Webpage Layout using Semantic elements
2. Example for Audio element
3. Example for Video element
4. Creating a Registration form with validation
5. Drawing 2D graphics using Canvas
6. Example for Local Storage
7. Example for Drag and Drop
8. Rose bud using Canvas

9. Animation using Canvas
10. Creating a Webpage using CSS

Web References

1. <https://tutorial.techaltum.com/html5.html>
2. http://www.makeitsimple.co.in/HTML5_programs.php
3. <https://www.tutorialspoint.com/html5/index.htm>
4. <https://www.javatpoint.com/html5-tutorial>

Pedagogy

Chalk and Talk, Power Point Presentation, Discussion, Assignment, Demo, Quiz and Seminar.

Course Designer

Ms. V. Infine Sinduja, Assistant Professor, Department of Computer Applications

Semester: II	Internal Marks: 100			
COURSE CODE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS
22UGEVS	ENVIRONMENTAL STUDIES	ABILITY ENHANCEMENT COMPULSORY COURSE	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 and Cognitive Level Mapping

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

CO Number	CO Statement	Cognitive Level
CO1	Outline the nature and scope of environmental studies	K1, K2
CO2	Illustrate the various types of natural resources and its importance.	K2
CO3	Classify various types of ecosystem with its structure and function.	K2, K3
CO4	Develop an understanding of various types of pollution and biodiversity.	K3
CO5	List out the various types of social issues related with environment and explain protection acts	K4, K5

Mapping of CO with PO and PSO

Cos	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	2	2	2	3	3	2	2	3	2	3
CO2	3	3	2	3	3	3	2	3	3	3
CO3	2	3	3	2	3	3	3	3	3	2
CO4	2	3	3	3	2	3	2	3	3	3
CO5	3	3	2	3	3	3	3	2	3	3

“1”–Slight (Low) Correlation “2” – Moderate (Medium) Correlation

“3”–Substantial (High) Correlation “-” indicates there is no correlation

Syllabus

UNIT	CONTENT	HOURS	COS	COGNITIVEL EVEL
I	Introduction to environmental studies Definition, scope and importance. Need for public awareness	06	CO1,CO2, CO3,CO4	K1, K2, K3,
II	<p>Natural Resources: Renewable and non-renewable resources:</p> <p>a. Forest resources: use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.</p> <p>b. Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams benefits and problems.</p> <p>c. Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources.</p> <p>d. Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity.</p> <p>e. Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources. Case studies.</p> <p>f. Land resources: Land as resources, land degradation, man induced Land slides, soil erosion and desertification.</p> <p>g. Role of an individual in conservation of natural resources.</p>	06	CO1, CO2, CO3, CO4	K1, K2, K3

<p>III</p>	<p>Ecosystems Concept, Structure and function of an eco system. Producers, consumers and decomposers Energy flow in the eco system and Ecological succession. Food chains, food webs and ecological pyramids Introduction, types, characteristic features, structure and function of the following ecosystem:- Forest ecosystem, Grassland ecosystem and Desert ecosystem, Aquatic ecosystems, (ponds, streams, lakes, rivers, oceans, estuaries)</p>	<p>06</p>	<p>CO1, CO2, CO3, CO4</p>	<p>K1, K2, K3</p>
<p>IV</p>	<p>Bio diversity 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. E Waste Management: Sources and Types of E-waste. Effect of E waste on environment and human body. Disposal of E-waste, Advantages of Recycling E -waste. Role of an individual in prevention of pollution. Disaster management: floods, earthquake, cyclone and landslides.</p>	<p>06</p>	<p>CO1, CO2, CO3, CO4, CO5</p>	<p>K1, K2, K3, K4, K5</p>

V	Social Issues and the Environment Water conservation, rain water harvesting, water shed management. Climate change, global warming, acid rain, ozone layer depletion, Wastel and reclamation. Environment Protection Act Wild life 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.	06	CO1, CO2, CO3,CO4, CO5	K1, K2, K3,K4, K5
VI	Self-Study for Enrichment (Not to be included for End Semester Examination) Global warming – climate change – importance of ozone – Effects of ozone depletion. Biogeography – history, ecology and conservation. International laws and policy	-	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

References

1. Beard, J.M. 2013. Environmental Chemistry in Society (2nd edition). CRC Press.
2. Girard, J. 2013. Principles of Environmental Chemistry (3rd edition). Jones & Bartlett.
3. Brebbia, C.A. 2013. Water Resources Management VII. WIT Press.
4. Pandit, M.K. &Kumar, V. 2013. Land use and conservation challenges in Himalaya: Past, present and future. In: Sodhi, N.S., Gibson, L. & Raven, P.H. Conservation Biology: Voices from the Tropics. pp. 123-133. Wiley-Blackwell, Oxford, UK
(file:///Users/mkpandit/Downloads/Raven%20et%20al.%202013.%20CB%20Voices%20from%20Tropics%20(2).pdf)
5. Hites, R.A. 2012. Elements of Environmental Chemistry (2nd edition). Wiley & Sons.

6. Harnung, S.E. & Johnson, M.S. 2012. Chemistry and the Environment. Cambridge University Press.
7. Boeker, E. & Grondelle, R. 2011. Environmental Physics: Sustainable Energy and Climate Change.
8. Wiley. Forinash, K. 2010. Foundation of Environmental Physics. Island Press.
9. Evans, G.G. & Furlong, J. 2010. Environmental Biotechnology: Theory and Application (2nd edition). Wiley-Blackwell Publications.
10. Williams, D. M., Ebach, M.C. 2008. Foundations of Systematic and Biogeography. Springer
11. Pani, B. 2007. Textbook of Environmental Chemistry. IK international Publishing House.
12. Agarwal, K.C. 2001 Environmental Biology, Nidi Public Ltd Bikaner.

Pedagogy

Chalk and talk, PPT, Discussion, Assignment, Quiz, Seminar

Course Designer

Dr. B. Thamilmalai Selvi

Ability Enhancement Compulsory Course II (AECC) : Environmental Studies

(22UGEV5) Assessment Rubrics for 100 Marks

1. Documentary (or) Poster Presentation (or) Elocution-25 Marks
2. Quiz (or) MCQ Test-25 Marks
3. Album Making (or) Case study on a topic (or) Field Visit -25 Marks
4. Essay Writing (or) Assignment (Minimum 10 pages) -25 Marks

There will be no End Semester Examination for this course. However, the subject teacher will evaluate the above mentioned components based on the performance of the students and submit the marks out of 100 (in the format to be supplied by the COE) with the approval of the concerned Head of the Department to the COE along with CIA marks of other courses.

Semester III	Internal Marks: 25		External Marks: 75	
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS
22UCC3CC5	BUSINESS ACCOUNTING	CORE	6	6

Course Objective

- To develop a skills to prepare different kinds of financial statements in Partnership Firms.
- To understand different types of branch and departmental accounts.
- To enable the students to maintain books of recording under Hire Purchase and Instalment method

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
CO1	Define and outline the accounting methods for the various partnership related transactions	K1, K2
CO2	Explain the purpose and use of financial accounting.	K3
CO3	Apply the accounting procedures for recording various financial transactions.	K3
CO4	Analysis the accounting concepts to interpret the performance of partnership firm and Business enterprises.	K4
CO5	Evaluate and solve the problems in Partnership firm and Business organization.	K5

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	2	3	3	2	3
CO3	3	2	3	2	3	3	3	2	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	2	3	3	3	3	3	3	3

“1” – Slight (Low) Correlation – “2” – Moderate (Medium) Correlation –

“3” – Substantial (High) Correlation – “-” indicates there is no correlation

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Partnership – Meaning, Partnership deed – Admission of a Partner – Calculation of Sacrificing Ratio – Adjustment for Goodwill – Adjustment in Partners Capital Account – Accumulated Profit and Losses – Partners capital account and Balance sheet.	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
II	Retirement of a Partner – Calculation of Gaining Ratio – Accumulated Reserves and Profit – Adjustments regarding partners capital account – Death of a Partner- Preparation of capital account and Balance sheet	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
III	Dissolution of Firm – Preparation of Realisation Accounts, Partners Capital account and Bank Account – Insolvency of partner – Insolvency of all partners – Garner Vs. Murray – Piecemeal Distribution – Proportionate Capital	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
IV	Branch Accounts – Dependent Branch – Debtors System – Stock and Debtors System – Final Accounts System – Wholesale Branches – Independent Branches (Excluding Foreign Branches) – Departmental Accounts – Inter Departmental Transfers – Stock Reserve	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6
V	Hire Purchase Accounts – Default and Repossessions – Complete Repossession – Partial Repossession – Hire Purchase Trading Accounts – Debtors Method – Stock and Debtors Method – Instalment –	18	CO1,CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6

	Purchase System			
VI	Self-Study for Enrichment (Not to be included for End Semester Examination) Distinguish Between Departments and Branches – Difference Between Hire Purchase and Instalment systems. Need for Valuation of Goodwill – Methods of Goodwill – Treatment of unrecorded Assets and Liabilities	-	CO1,CO2, CO3,CO4, CO5	K1,K2,K3, K4,K5,K6

Distribution of Marks: Theory 20% & Problem 80%

Text Book

1. S.P.Jain and K.L.Narang (2016), Fundamentals of Accounting, Kalyani Publishers, 2017
2. T.S. Reddy & Murthy (2020), Financial Accounting, Margham Publications, 2017

Reference Books

1. Shukla MC, Grewal TS & Gupta CS,(2016) Advanced Accounts (2016), S.Chand Company ltd.
2. R.L. Gupta & Radhaswamy M. (2018). Financial Accounting. 8th Edition, Sultan Chand Sons
3. Arulanandam M.A, & Raman K.S. (2018). Advanced Accountancy. 7thEdition, Himalaya Publishing House.

Web References

1. <https://www.icai.org/post/icai-publications-accounting-standards-board>
2. <https://cleartax.in/g/terms/hire-purchase-agreements>
3. www.accountingcoach.com
4. www.accountingstudyguide.com
5. www.futureaccountant.com
6. www.onlinelibrary.wiley.com

Pedagogy

Lecture, PowerPoint Presentation, Assignment, Quiz, Seminar & Group Discussion.

Course Designer

Ms. G. Kanagavalli

Semester III	Internal Marks:25		External Marks: 75	
COURSE CODE	COURSE TITLE	CATEGORY	HRS./ WEEK	CREDITS
22UCC3CC6	DATABASE MANAGEMENT SYSTEMS	CORE	5	5

Course Objective

- To understand the basic concepts and the applications of database systems
- To provide the basics of SQL and construct queries using SQL
- To inculcate the knowledge of join operations, views, transactions and E-R model in database management systems

Course Outcome and Cognitive Level Mapping

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

CO Number	CO Statement	Cognitive Level
CO1	Define the basic concepts of database design, architecture and its data model	K1
CO2	Illustrate the structure of Relational database	K2
CO3	Apply the various queries in the database	K3
CO4	Examine the Join operations, Views and Transactions	K4
CO5	Select the appropriate E-R model for the real time enterprises	K5

Mapping of CO with PSO and PO

COs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	2	3	2	1	1	3	3	2	3	2
CO2	3	2	3	1	1	3	2	2	3	3
CO3	3	3	3	2	2	3	3	2	3	2
CO4	3	2	3	2	2	3	3	2	3	2
CO5	3	3	3	2	2	3	3	2	2	3

“1”-Slight(Low)Correlation
“3” -Substantial(High)Correlation

“2”-Moderate(Medium)Correlation
“-” - Indicates there Is no Correlation

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Introduction to Database System Concepts: Introduction – Database-System Applications – Purpose of Database Systems – View of Data : Data Abstraction – Instances and Schemas – Data Models – Database Languages – Relational Databases : Tables – Data-Manipulation Language – Data - Definition Language – Database Design : Design Process – The Entity – Relationship Model – Normalization – Data Storage and Querying : Storage Manager – The Query Processor – Transaction Management – Database Architecture–Database Users and Administrators : Database Users and User Interfaces – Database Administrator.	15	CO1,CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
II	Introduction to Relational Model and SQL: Structure of Relational Databases – Database Schema – Keys – Schema Diagrams –Relational Query Languages – Relational Operations- Introduction to SQL: Overview of the SQL Query Language – SQL Data Definition: Basic Types – Basic Schema Definition – Basic Structure of SQL Queries: Queries on Single Relation – Queries on Multiple Relations - The Natural Join.	15	CO1,CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
III	Introduction to SQL: Additional Basic Operations: The Rename Operation – String Operations – Attributes Specification in Select Clause –Ordering the Display of Tuples – Where clause Predicates–Set Operations : The Union Operation– The Intersect Operation - Except Operation – Null Values –	15	CO1,CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

	Aggregate Functions : Basic Aggregation – Aggregation with Grouping - The Having Clause - Nested Subqueries : Set Membership – Set Comparison – Modification of the Database.			
IV	Intermediate SQL Join Expressions: Join Conditions – Outer Joins – Join Types and Conditions –Views : View Definition – Using Views in SQL Queries – Materialized Views – Update of a View – Transactions –Integrity Constraints – Constraints on a Single Relation – Not Null Constraint – Unique Constraint – The Check Clause – Referential Integrity - SQL Data Types and Schemas – Authorization.	15	CO1,CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
V	Database Design and the E-R Model The Entity – Relational Model: Entity Sets – Relationship Sets – Attributes – Constraints: Mapping Cardinalities–Keys – Entity-Relationship Diagrams : Basic Structure – Mapping Cardinality- Complex Attributes - Weak Entity Sets – E-R diagram for the University Enterprise.	15	CO1,CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
VI	Self Study for Enrichment (Not to be included for End Semester Examination) History of Database Systems – Aggregation with Null and Boolean Values – Test for Empty Relations – Test for the Absence of Duplicate Tuples – Subqueries in the From Clause – Overview of the Design Process– Participation Constraints – Removing Redundant Attributes in Entity Sets – Nonbinary Relationship Sets.	-	CO1,CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

Textbook

Abraham Silberschatz, Henry F Korth & Sudarshan (2013), Database System Concepts, 6th Edition, McGraw Hill Education India Private Limited.

Reference Books

1. Peter Rob, Carlos Coronel (2009), Database System Concepts, Lengage Learning.
2. Alexis Leon, Mathews Leon (2009), Essential of Database Management Systems, Tata
McGraw Hill Education India Private Limited.

Web References

<https://www.geeksforgeeks.org/introduction-of-dbms>
<https://www.javatpoint.com/dbms-tutorial>
<https://www.w3schools.in/dbms>
<https://www.bmc.com/blogs/dbms-database-management-systems>

Pedagogy

Chalk & Talk, PowerPoint Presentation, Discussion, Assignment, Demo, Quiz and Seminar

Course Designer

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

Semester III	Internal Marks: 25		External Marks:75	
COURSECODE	COURSETITLE	CATEGORY	Hrs. /Week	CREDITS
22UCC3AC3	BUSINESS LAW	ALLIED	4	3

Course Objective

- To make the students to learn the elements of general contract and special contracts.
- To enable the students to understand and deal with various contracts in day – to – day life, be it for his business or profession.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
CO1	Recall and summarize consequences of applicability of various laws on business situation.	K1, K2
CO2	Outline and Examine the rights and duties under various legal acts.	K2, K4
CO3	Explain and analyze the legal framework governing business trade and commerce in India.	K2, K4
CO4	Identify the fundamental legal principles behind contractual agreement	K3
CO5	Explain important laws that have a bearing on the conduct of business in India.	K5

Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3	3	3	2	2	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	2	3	2	3	3	3	3	3	3
CO4	3	3	2	3	3	2	3	3	2	3
CO5	2	2	3	3	3	3	3	2	3	3

“1”– Slight (Low) Correlation □ “2”–Moderate (Medium) Correlation□

“3”–Substantial (High) Correlation□ “-”indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Meaning & Definition of Contract – Nature of Contract – Classification of Contract –Essentials of a valid Contract – Offer and Acceptance – Consideration – Contractual Capacity – Free Consent – Legality of Objects – Void Agreements.	12	CO1,CO2, CO3,CO4, CO5	K1, K2, K3, K4, K5
II	Performance of Contract – Different Modes of discharge of Contract – Remedies of Breach – Quasi Contracts – Contract of Indemnity and Guarantee – Contract of Bailment and Pledge – Law of Agency.	12	CO1,CO2, CO3,CO4, CO5	K1, K2, K3, K4, K5
III	Introduction of Sale of Goods Act 1930 - Formalities of the Contract of Sale – Distinction between Sale & Agreement to Sell – Distinction between sale and Hire Purchase agreement – Conditions and Warranties – Transfer of Property as between the seller and the buyer – Principle of “Caveat Emptor” and its limitations – Rights of an unpaid seller	12	CO1,CO2, CO3,CO4, CO5	K1, K2, K3, K4, K5
IV	Indian Partnership Act1932 - definition – Essentials of Partnership – Kinds of Partners – rights and duties of partners – reconstitution of firms – Dissolution of a firm – Limited Liability Partnership, 2008 – Nature of LLP – Distinction between LLP and Partnership – Conversion to LLP – Extent and Limitation of liability of LLP and its partners.	12	CO1,CO2, CO3,CO4, CO5	K1, K2, K3, K4, K5

V	Introduction of Competition Act 2002 – Objectives – Salient features – Anti Competitive Agreements–Prevention of abuse of dominant position– Combination– Competition advocacy– Competition Commission of India.	12	CO1,CO2, CO3,CO4, CO5	K1, K2, K3, K4, K5
IV	Self-Study for Enrichment (Not to be included for End Semester Examination) Contingent Contract – Winding up and Dissolution of the LLP – Intellectual Property Rights – Indian Companies Act 2013	-	CO1,CO2, CO3,CO4, CO5	K1, K2, K3, K4, K5

Text Books

1. N. D. Kapoor, *Element of Mercantile Law*, Sultan Chand & Sons Private Limited, New Delhi, 2001.
2. R.S.N. Pillai & Bagavathi, *Business Law*, S. Chand & Co. Ltd, New Delhi, 2006.
3. N. D. Kapoor, *Elements of Company Law*, Sultan Chand & Sons Private Limited, New Delhi, 2020.

Reference Books

1. Srinivasan, *Business Law*, Margham Publishers, Chennai, 2004.
2. Kuchcal, *Mercantile Law*, Vikas Publishing house, New Delhi, 2003.

Web References

1. <https://www.legalserviceindia.com/legal/article-2190-essential-elements-of-a-contract.html><https://www.simplynotes.in/e-notes/mcomb-com/business-regulatory-framework/special-contracts-indemnity-guarantee-bailment-and-pledge-agency/>
2. <https://blog.ipleaders.in/the-sale-of-goods-act-1930/>
3. <http://student.manupatra.com/Academic/Abk/Indian-Partnership-Act/Toc.htm>
4. https://www.srcc.edu/sites/default/files/B.com%20H_sem%20vi_Consumer%20affairs%20and%20Customer%20Care_Ms.%20Kavita%20Kamboj.pdf

Pedagogy

Seminar, PPT Presentation, Assignment and Group Discussion and Case Study.

Course Designer

Dr. J. Praba

INNOVATION & ENTREPRENEURSHIP

Semester III	Internal marks:40		External marks: 60	
COURSE CODE	COURSE TITLE	CATEGORY	Hrs/week	CREDITS
22UGIE	INNOVATION & ENTREPRENEURSHIP	Ability Enhancement Compulsory Course -III	2	1

Course Objective

- The course is designed to motivate the students in Entrepreneurship with innovative ideas and build interest in Venture Creation.

Course Outcome and Cognitive Level Mapping

The students will be able to

CO	CO Statement	Knowledge Level
CO 1	Identify Self-Entrepreneurial traits and passion leads.	K3
CO 2	Discover problem solving opportunities and generate ideas	K3
CO 3	Analyse the process of design thinking	K4
CO 4	Develop Business Model canvas for the idea generated	K5
CO 5	Validate the business idea by creating Capstone project	K6

Mapping of CO with PO and PSO

COs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3	2	3	2	2	2
CO2	2	2	3	3	3	2	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	2	3	3	2	3	3	2	3	3
CO5	2	3	3	2	3	3	2	3	3	3

“1” – Slight (Low) Correlation □ “2” – Moderate (Medium) Correlation □
 “3” – Substantial (High) Correlation □ “-” indicates there is no correlation.

SYLLABUS

UNIT	CONTENT	HOURS	CO'S	COGNITIVE LEVELS
I	<p><u>Entrepreneurship & Intrapreneurship</u></p> <p>Importance of Entrepreneurship Development-The entrepreneurial mind set – Attributes and Characteristics of a successful entrepreneur.</p> <p>Intrapreneurship-Importance-Attributes, Contribution and Characteristics of a successful Intrapreneur- Types of Intrapreneurs.</p> <p>Self-Discovery- Learnings from famous company cases that promote entrepreneurship and Intrapreneurship. (Activity)</p>	6	CO1CO2 CO3CO4 CO5	K3K4K5
II	<p><u>Entrepreneurial Skill Sets</u></p> <p>Significance of Entrepreneurship skills-Business Management Skill- Decision making skills- Principles of Effectuation- Analytical & Problem-solving skill- Critical thinking skill- Lateral thinking skill- Factors associated with lateral thinking along with examples.</p> <p>Opportunity Discovery- Identify problems worth solving through JTBD method (Activity)</p>	6	CO1CO2 CO3CO4 CO5	K3K4K5
III	<p><u>Design Thinking & Innovation</u></p> <p>Innovation & Creativity- Role in Industry and Organizations- Dynamics of Creative Thinking-Process of Design Thinking-Implementing the Process in Driving Innovation through scientific technologies and Non technology process.</p> <p>Business Idea Generation – Build your own Idea Bank with Innovative Approaches (Activity)</p>	6	CO1CO2 CO3CO4 CO5	K3K4K5

IV	Crystallising the business Idea Customer Discovery- Identification of customer segments-Drafting of Value Proposition Canvas with a venture creation Idea. Basics of Business Model and LEAN Approach, Blue Ocean Strategy Approach. Crafting business model for a venture using the Lean Canvas – (Activity)	6	CO1CO2 CO3CO4 CO5	K3K4K5
V	Start -up Business Plan Presentation of Capstone project; Validation Analysis; Pre-incubation and Incubation stages to develop a start-up ecosystem.	6	CO1CO2 CO3CO4 CO5	K3K4K5
VI	Self study for enrichment: (Not to be included for External examination) Case study analysis on Entrepreneurship	-	CO1CO2 CO3CO4 CO5	K3K4K5

Textbooks:

1. Elias G.Carayannis, Elbida.D.Samra (2015), Innovation and Entrepreneurship,
2. Peter.F. Drucker (2006), Innovation and Entrepreneurship, Harper Publications

Reference books:

1. John R.Bessant, Joe Tidd (2015), Innovation and Entrepreneurship, Wiley Publications
2. Mike Kennard (2021), Innovation and Entrepreneurship, Routledge, Taylor and Francis

Web References:

1. <https://innovation-entrepreneurship.springeropen.com/>
2. <https://www.worldcat.org/title/innovation-and-entrepreneurship-practice-and-principles/oclc/11549089/lists>

Pedagogy:

e- Content modules, Activity worksheet, Case Studies

Course Designer:

Dr.R.Subha, Assistant Professor, Innovation ambassador, Department of Chemistry

Dr.S.Sowmya, Assistant Professor, Innovation ambassador, Department of Commerce

ABILITY ENHANCEMENT COMPULSORY COURSE - III
INNOVATION AND ENTREPRENEURSHIP

Assessment Rubrics for 100 marks

S. No	Particulars	Marks
1	Self Analysis / Preparation of Self Identification Report / Case study presentation	20
2	Identification of Problem / Innovative practice/ Business plan report	20
3	Lean Canvas / Value Proposition Model / Prototype	20
4	VIVA VOCE a. Novelty of Business Idea b. Commercial Scalability c. Pitching Presentation	20 10 10
	TOTAL	100

There will be no End Semester Examination for this Course. The subject teacher will make the assessment of students performance based on the above mentioned components and an internal VIVA VOCE will be conducted by the Institution Innovation Ambassadors of Institution Innovation Council, Ministry of Education. Marks will be awarded and submitted to CoE in the prescribed format specified by the Controller of the examination approved by the Head of respective Departments.

Semester III	Internal Marks: 25	External Marks: 75		
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS
22UCC3GEC1	OFFICE MANAGEMENTT	ELECTIVE	2	2

Course Objective

- To enable the students to gain knowledge on office maintenance and management.
- To give knowledge about modern structure and environment of Office.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
CO1	List out the concepts of modern office management	K1, K2
CO 2	Explain how to maintain the office independently and effectively.	K2
CO3	Identify and apply office manager's skills and competencies	K3
CO 4	Develop the practice of record management system.	K3
CO 5	Analyze the skills require for control over the office and adapt to the contemporary work atmosphere.	K4

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3	3	3	2	2	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

“1” – Slight (Low) Correlation – “2” – Moderate (Medium) Correlation –

“3” – Substantial (High) Correlation – “-” indicates there is no correlation.

Syllabus

UNIT	CONTENTS	HOURS	CO's	COGNITIVE LEVEL
I	Modern Office and Its Function: Meaning – Functions of Office – Importance of Office – the Paperless Office – Office management – e Elements – Duties and Qualities of Office Manager –Planning and Scheduling of Office Work – Success Rules for Office Managers.	6	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
II	Office Systems and Procedures: The Systems Concept – Definitions – Systems Analysis – Flow of Work – Analysis of Flow of Work – Role of Office Manager in Systems and Procedures – Systems Illustrated – Office Machines and Equipments. Office forms – Design, Management and Control	6	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
III	Records Management: Importance of Records-Filing – Essentials and Characteristics of a Good Filing System – Classification and Arrangement of Files – Filing Equipment – Methods of Filing – Modern Filing Devices – Centralised vs. Decentralised Filing – Indexing – Types of Indexing – Selection of Suitable Indexing System – The Filing Routine – The Filing Manual – Records Retention – Evaluating the Records Management Programme –Modern Tendencies in Records Making.	6	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
IV	Office Maintenance Management: Cost Control – Methods of cost reduction and savings – Organisation and methods (O&M) – Need and objectives – Office Work – Work Simplification – Budgetary Control – organization for budgetary control – office budget – Store Management and Housekeeping.	6	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
V	Modern Technology and Office Communication: Email – Voice Mail – Internet – Multimedia – Scanner – Video – Conferencing – Web – Casting. Agenda and Minutes of	6	CO1, CO2, CO3, CO4,	K1, K2, K3, K4, K5

	Meeting – Drafting – Fax-Messages – Maintenance of Appointment Diary.		CO5	
VI	Self-Study for Enrichment (Not to be included for End Semester Examination). Office Accommodation and Layouts – Location of Office, steps in office layout, principles of office layout, Office Environment.	-	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

Text Book

1. R.K. Chopra, *Office Management*, Himalaya Publishing House, Mumbai 2022.
2. R S N Pillai & Bagavathi, *Office Management*, S Chand Publications, New Delhi, 2014.
3. P.K. Ghosh, *Office Management*, Sultan Chand & Sons, New Delhi 2015.

Reference Books

1. Chhabra, T.N., *Modern Business Organisation*, Dhanpat Rai & Sons New Delhi, 2002.
2. T Ramaswamy, *Principles of Office Management*, Himalaya Publishers, Mumbai 2010.
3. Bhatia, R. C, *Principles of Office Management*, Lotus Press, New Delhi, online edition also 2007.

Web References

1. <https://accountlearning.com/basic-functions-modern-office/>
2. <https://records.princeton.edu/records-management-manual/records-management-concepts-definitions>
3. http://books.google.co.in/books/about/Principles_of_Office_Management.

Pedagogy

Chalk and Talk, PPT, Demo, Assignment and Seminar

Course Designer

Dr. P. Banu.

Semester IV	Internal Marks: 25		External Marks: 75	
COURSE CODE	COURSE TITLE	CATEGORY	HOURS / WEEK	CREDITS
22UCC4CC7	COST ACCOUNTING	CORE	5	5

Course Objectives

- To familiarize the students with the basic concepts of cost and various methods of cost Accounting.
- To make aware about cost structure and cost elements.
- To understand the classification of overheads and methods of absorption.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
CO1	Define the fundamentals of concept and elements of cost.	K1
CO2	Explain the cost control in the Manufacturing Sector.	K2
CO3	Identify the cost techniques and apply to the production of a company.	K3
CO4	Analyze the methods of costing for various Industries.	K4
CO5	Examine to prepare a statement of cost and estimate the profit of the company.	K4

Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	2	3	3	3	3	2	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	2

“1” – Slight (Low) Correlation □ “2” – Moderate (Medium) Correlation

“3” – Substantial (High) Correlation “-” Indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Introduction – Evolution - Objectives – Elements of Cost Accounting – Financial Accounting Vs Cost Accounting - Cost Concepts – Classifications – Advantages – Demerits of cost accounting – Methods and techniques – Cost unit – Cost centre – Cost sheet – Tender and Quotation.	15	CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4
II	Material Cost – Techniques of Material Control – Level Setting - Purchase Procedures – Stores Procedure – Receipts and Issue of Materials – Stores organization and layout – Inventory Control – Levels of Stock, Perpetual Inventory, ABC Analysis, VED Analysis, EOQ – JIT Inventory System - Stores Ledger – Material Purchase and Storage Methods of Valuing Material issues: FIFO, LIFO, HIFO, Simple and Weighted average.	15	CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4
III	Methods and Measurement of Labour Turnover - Labour Cost – Time recording and Time Booking – Methods of Remuneration and Incentive Scheme – Overtime and Idle time – Causes and Remedies.	15	CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4
IV	Overheads - Concept – Collection and Classification of Overheads, Allocation, Apportionment of factory overheads – Primary – Secondary distribution – Repeated and Simultaneous Equation Method – Absorption – Machine Hour Rate - Recovery Rates – Over and Under Absorption – Activity Based Costing – Reconciliation of Cost and Financial Accounts.	15	CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4
V	Methods of Costing - Job Costing, Contract Costing – Cost Plus – Contracts – Process Costing (Normal Loss, Abnormal Loss and Gains) – Operating Costing – Service Costing – Transport Costing.	15	CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4
VI	Self-Study for Enrichment (Not to be included for External Examination) Steps in installing a Cost Accounting System		CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4

	Activity based Costing, Life Cycle Costing, Target Costing Lean Costing and Six Sigma.			
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Distribution of Marks: Theory 25% & Problem 75%

Text Books

1. Jain, Narang. (2018). *Cost Accounting*, Revised Edition. Kalyani Publications.
2. Reddy T.S, Hari Prasad Reddy. Y. (2020). *Cost Accounting*. Revised Edition. Margham Publications.
3. Arora.M.N. (2021). *Text book Cost Accounting: Principles and Practice*. Revised Edition. Vikas Publishing House.

Reference Books

1. Maheswari.S.N. (2017). *Cost Accounting*. Revised Edition. Sultan Chand & Sons.
2. Pillai, Bhagavathi. (2016). *Cost Accounting*. Revised Edition. Sultan Chand & Sons.
3. Khan.M.Y , Jain.P.K. (2017). *Cost Accounting*. Revised Edition. McGraw Hill Education.

Web Reference

1. <https://www.godigit.com/business-insurance/business-terms/life-cycle-costing> 3.
2. <https://www.goskills.com/Lean-Six-Sigma>
3. https://www.academia.edu/4265381/Cost_Accounting
4. https://www.icaai.org/post.html?post_id=17759
5. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf>

Pedagogy

Chalk and Talk, PPT, Discussion, Assignment, Demo, Quiz and Seminar.

Course Designer

Dr. G.Kanagavalli

Semester IV	Internal Marks: 40		External Marks: 60	
COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
22UCC4CC1P	Database Management Systems (P)	CORE	5	5

Course Objective

- To provide in depth programming knowledge in MySQL

Course Outcomes and Cognitive Level Mapping

CO Number	CO Statements on the successful completion of the course, students will be able to	Cognitive Level
CO1	Recall DDL and DML Commands	K1
CO2	Apply Consistency Constrains on the table	K3
CO3	Compute Aggregate Functions	K2
CO4	Implement Logical and String Operations	K3
CO5	Execute Join Operations in SQL Queries	K5

Mapping of CO with PO and PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	2	3	2	1	1	3	3	2	3	2
CO2	3	2	3	2	1	3	2	2	3	3
CO3	3	3	3	2	2	3	3	2	3	2
CO4	3	2	3	2	2	3	3	2	3	2
CO5	3	3	3	2	2	3	3	2	2	3

“1” – Slight (Low) Correlation “2” – Moderate (Medium) Correlation
“3” – Substantial (High) Correlation “-” indicates there is no correlation.

List of Practical

1. Create a table and perform the following DDL operations
 - a) Set the primary key
 - b) Alter the structure of the table
 - c) Drop the table
2. Create a table and perform the following DML operations
 - a) Insert values
 - b) Update and Delete records based on constraints
 - c) Display values using various forms of select clause
3. Develop MySQL queries to implement the following Constraints on the table
 - a) Primary Key
 - b) Foreign Key
 - c) NOT NULL
4. Develop MySQL queries to implement the following Logical Operations
 - a) AND
 - b) OR
 - c) NOT
5. Develop MySQL queries to implement the Aggregate Functions
6. Develop MySQL queries to implement the String Operations using % and “_”
7. Develop MySQL queries to implement the SET Operations
8. Develop mysql queries to implement following join operations
 - a) Natural join
 - b) Inner join
 - c) Outer join
9. Develop MySQL queries to implement the following View Operations
 - a) Create View
 - b) Update View
 - c) Drop View

Web References

1. <https://dev.mysql.com/doc/mysql-tutorial-excerpt/8.0/en/examples.html>
2. <https://www.geeksforgeeks.org/mysql-common-mysql-queries/>

Pedagogy

Power Point Presentation, Demonstration, Discussion and Practical Sessions.

Course Designer

Dr. R. Brendha, Associate Professor, Department of Computer Applications.

Semester IV	Internal Marks: 25	External Marks: 75		
COURSE CODE	COURSE TITLE	CATEGORY	HOURS / WEEK	CREDITS
22UCC4AC4	BUSINESS TOOLS FOR DECISION MAKING	ALLIED	4	3

Course Objectives

- To understand the basic concepts of statistics in relation to business environment.
- To compute measures of location of variation and its relative measures.
- To construct and interpret the index numbers.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
CO1	Define the basic concepts of business tools.	K1
CO2	Explain and apply the logic and methodology for calculation of various index numbers, time series, measure of central tendency and dispersion.	K2, K3
CO3	Examine the cause accruing when price level changes.	K3
CO4	Identify and analyze the linear relationship between the variables through correlation and regression.	K3, K4
CO5	Analyze the time series, price and quantity index numbers.	K4

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	2	3	2	3	3	3	2	2	2	2
CO2	2	3	2	3	3	3	3	2	2	2
CO3	2	3	2	3	3	3	3	2	2	2
CO4	2	3	2	3	3	3	3	2	2	2
CO5	2	3	2	3	3	3	3	2	2	2

“1” – Slight (Low) Correlation □ “2” – Moderate (Medium) Correlation

“3” – Substantial (High) Correlation “-” Indicates there is no correlation

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Statistics: Meaning, Definition, Importance, Scope, Limitations and Distrust of statistics – Sampling – Meaning – Definition – Methods of Sampling – Collection of Data – Tabulation of Data – Diagrammatic And Graphic Representation Of Data	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
II	Measures of Central Tendency and Dispersion: Mean, Median, Mode, Quartiles. Standard Deviation and Co-efficient of variation - Skewness and Kurtosis.	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
III	Correlation – Karl Pearson's Co-efficient of Correlation – Spearman's Rank Correlation of co-efficient – Regression – Properties of Regression co-efficient, Co-efficient of determination. \	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
IV	Index Numbers – Definition, Simple Index Number and Weighted Index Number: Laspeyres's, Paasche's, Fisher's, Marshal Edge-worth, Bowley's and Kelly's formula. Mathematical test of consistency: Time reversal test, Factor reversal test – Fixed index number – Chain index number – Cost of living index.	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
V	Elements of Time Series – Secular trend: Method of Graphic, Semi-Averages, moving averages, least squares. Seasonal Fluctuations: Method of simple averages and moving averages	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
VI	Self-Study for Enrichment (Not to be included for External Examination) Sampling – Methods – Collection of data – Tabulation of data – Diagrammatic representation of Data.		CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4

Distribution of Marks: Theory 25% & Problem 75%

Text Books

1. Gupta S.P. (2022). *Statistical Methods*. 46th Edition, Sultan Chand & Sons.
2. Navanitham P A. (2022). *Business Statistics*. Reprint, Jai Publishers.
3. Vittal P.R. (2020). *Business Statistics*. Reprint, Margham Publications.

Reference Books

1. Gupta S.C. (2018). *Fundamentals of Statistics*. 7th Edition, Himalaya Publishing House.
2. Jani P.N. (2017). *Business Statistics Theory and Applications*, Reprint, PHI Pvt., Ltd.
3. Sharma J.K. (2018). *Business Statistics*. 5th Edition, Vikas Publishing House Pvt., Ltd.

Web Reference

1. <https://www.geeksforgeeks.org/introduction-of-statistics-and-its-types/>
2. <https://www.bmj.com/about-bmj/resources-readers/publications/statistics-square-one/11-correlation-and-regression>
3. <https://www.cuemath.com/data/probability/>
4. <https://www.tableau.com/learn/articles/time-series-analysis>
5. <https://www.geeksforgeeks.org/index-number-meaning-characteristics-uses-and-limitations/>

Pedagogy

Chalk and Talk, Powerpoint Presentation, Discussion, Assignment, Quiz and Seminar.

Course Designer

Ms. D. Indumathi.

Semester IV	Internal Marks: 25		External Marks: 75	
COURSE CODE	COURSE TITLE	CATEGORY	HOURS / WEEK	CREDITS
22UCC4GEC2	E - BUSINESS	GENERIC ELECTIVE	2	2

Course Objectives

- To familiarize the students with digital platform and how e -business differs from traditional business in terms of business process and activities.
- To enable the students to learn online business strategy by adopting innovative information and communications.
- To ensure that the students get hands on experience to set up and promote a business online.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
CO1	Define the basic concept of E-business and their different element.	K1
CO2	Summarize the process of developing and implementing E – payments.	K2
CO3	Select appropriate business strategies for buyer or vendor.	K3
CO4	Analyze and apply different marketing technologies required for the successful management and administration of e- business in a global environment.	K3, K4
CO5	Analyze the issues surrounding privacy, security, taxation in the conduct of e- business activities.	K4

Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	2	3	2	3	3	3	3	2	2
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3

“1” – Slight (Low) Correlation, “2” – Moderate (Medium) Correlation

“3”–Substantial (High) Correlation “-” Indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	E - Commerce – Definition, history of E-commerce, types of E-commerce B to B. Comparison of traditional commerce and e-commerce, E-commerce business models – Major B to B, B to C model - Consumer-to-consumer (C2C), Consumer – to - Business (C2B) model, peer to-peer (P2P) model – Emerging trends – Advantages and Disadvantages of e-commerce - Web auctions - virtual communities - portals, e-business revenue models.	6	CO1, CO2, CO3,CO4, CO5	K1, K2, K3,K4
II	Security threats - An area view – Implementing E-commerce security – encryption – decryption, protecting client computers - E-Commerce communication channels and web server's encryption- SSL protocol – firewalls - Cryptography methods - VPNs, protecting - network policies and procedures.	6	CO1, CO2, CO3,CO4, CO5	K1, K2, K3,K4
III	E - Payment systems – An overview- B to C payments- B to B payments- Types of E - payments systems - digital cash - digital cash - digital wallets - smart cards and digital cheques - secure electronic transaction (SET) protocol.	6	CO1, CO2, CO3,CO4, CO5	K1, K2, K3,K4
IV	E - Commerce and marketing - B to B and B to C marketing and branding strategies in E-Marketing. Web transaction logs – cookies - shopping cart database - DBMS, SQL - data mining.	6	CO1, CO2, CO3,CO4, CO5	K1, K2, K3,K4
V	Legal aspects of E-Business - internet frauds – cyber laws. IT Act 2000 salient features.	6	CO1, CO2, CO3,CO4, CO5	K1, K2, K3,K4
VI	Self-Study for Enrichment (Not to be included for External Examination) Startups Meaning, definition and nature of E- start up. Challenges and steps of launching online business benefits limitations of online business. Meaning and benefits of		CO1, CO2, CO3,CO4, CO5	K1, K2, K3,K4

	E- procurement. Types and drivers of E-procurement. Components of e-procurement system - Implementation of e- procurement system - Reason behind the success of e- commerce companies.			
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Text Books

1. SIA Publishers. (2022). *E-Busines*. Latest Edition. SIA Publishers & Distributors Pvt Ltd
2. Goldink. (2021). *E-Commerce Business through Social Media Marketing*. Latest Edition. Goldink Publishers LLC
3. Joseph.P.T.(2019). *E-Commerce: An Indian Perspective*. 6th edition. PHI Learning Pvt. Ltd.;

Reference Books

1. Dr. Krishna Gupta, Dr. Ruchir Saxena, Mahendra Singh Panwar. (2023). *E-Commerce Technologies (BCA-51T-108)*. Revised Edition. Neelkanth Publishers Private Limited
2. Datta.D.L, Dr Debnath. S. K. (2020). *E-Commerce & Business Communication*. Revised Edition. Tee Dee Publications
3. Matthew Scott. (2019). *Ecommerce*. Revised Edition. Platinum Press LLC.

Web Reference

- 1 [https://www.techtarget.com/searchcio/definition/e-commerce#:~:text=E%2Dcommerce%20\(electronic%20commerce\),or%20consumer%2Do%2Dbusiness.](https://www.techtarget.com/searchcio/definition/e-commerce#:~:text=E%2Dcommerce%20(electronic%20commerce),or%20consumer%2Do%2Dbusiness.)
- 2 <https://www.slideshare.net/dattatreyareddyperam/security-threats-in-ecommerce>
- 3 <https://www.slideshare.net/RiteshGoyal/electronic-payment-system>
- 4 <https://www.slideshare.net/sanamNayak/ecommerce-marketing-103851815>
- 5 <https://www.slideshare.net/ImmoBhm/legal-aspects-of-e-commerce-37347149>

Pedagogy

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

Course Designer

Ms. Shilpa A. Talreja

Semester IV	Internal Marks: 40		External Marks: 60	
COURSE CODE	COURSE TITLE	CATEGORY	HOURS / WEEK	CREDITS
22UCC4SEC1P	ACCOUNTING PACKAGE (P)	SKILL ENHANCEMENT	2	2

Course Objectives

- To understand the basic concepts of accounting.
- To enable the students to learn basic concepts of accounting packages.
- To access the applications of accounting by using Tally ERP 9.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
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	Analyze the financial statement and reports.	K4
CO5	Assess the Estimate of inventory calculations.	K5

Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	3	3	2	2	2	2	2
CO2	2	2	3	2	2	2	2	2	2	2
CO3	2	3	3	3	2	3	2	3	3	3
CO4	2	3	3	3	2	3	2	3	2	3

“1” – Slight (Low) Correlation, “2” – Moderate (Medium) Correlation

“3” – Substantial(High)Correlation“-”Indicates there is no correlation.

Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Computerized Accounting – Meaning and Features – Advantages and Disadvantages – Computerized Vs. Manual Accounting.	6	CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4,K5
II	Starting Tally – Gateway to Tally and exit from Tally- Company Creation in Tally, Saving the company profile - Alteration - Deletion of company, Selection of Company.	6	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4,K5
III	Configuration and Features of Group Creation - Multiple Group Creation - Ledger Creation - Multiple Ledger Creation - New Voucher Creation- Advance Ledger Creation.	6	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4,K5
IV	Creation of Accounts and inventory – Entering transactions in Vouchers – Types – Numbering– Deleting and Editing vouchers – Opening and closing balances.	6	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4,K5
V	Inventory - configuration and features Inventory info - Menu - Stock groups - Stock categories and Stock item - Unit of measurement - Bills of materials – Godowns - Batches - Expiry Inventory voucher types.	6	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4,K5
VI	Self-Study for Enrichment (Not to be included for External Examination) Hierarchy of account groups and ledgers, reserved account groups, account groups balance sheet.		CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4,K5

List of Practicals

1. Creation, alteration and deletion of companies.
2. Creation of user defined accounting groups.
3. Creation, alteration and deletion of ledger.

4. Creating of final accounts and balance sheet.
5. Voucher entries in double entry mode.
6. Creation, alteration and deletion of inventory masters.
7. Summary of inventory master.

Text Books

1. VishnuP.Singh. (2021). *Tally ERP 9 with GST*. Revised Edition. Sultan Chand & Sons.
2. Srinivasa vallabhan.V. (2020). *Computer Applications in business*. Revised Edition. Sultan Chand & Sons.
3. Mohan Kumar K, Rajkumar.S.(2019). *Computer applications in business*. Revised Edition. Tata McGraw Hill Education.

Reference Books

1. Parag Joshi. (2017). *Tally ERP 9 with GST*. Revised Edition. Dnyansankul Prakashan.
2. Nadhani.A.K. (2019). *Implementing Tally*, Revised Edition. BPB Publications.
3. Sanjay Satapathy. (2018). *Tally ERP 9 book*. Revised Edition. Advanced usages.

Web Reference

1. <https://gstcentre.in/gst-in-tally-erp-9.php#collapseOne>
2. <http://www.tallysolutions.com>
3. [https://help.tallysolutions.com/docs/te9rel66/Job Work/#gref](https://help.tallysolutions.com/docs/te9rel66/Job_Work/#gref)
4. <https://www.tallyofficialbooks.com/>
5. <https://ncsmindia.com/wp-content/uploads/2012/04/TALLY-9.0-PDF.pdf>.

Pedagogy

Lecture, Power Point Presentation, Lab Demonstration, Group Discussion, Quiz, Assignment and Activity.

Course Designer

Dr.A.Vinodhini