# HAJEE KARUTHA ROWTHER HOWDIA COLLEGE

(An Autonomous Institution Affiliated to Madurai Kamaraj University, Madurai.)
Re-Accredited with A++ Grade by NAAC (3<sup>rd</sup> Cycle) **Uthamapalayam - 625 533.** 



# PG DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION

BACHELOR OF COMMERCE (CA)SYLLABUS

Choice Based Credit System
- CBCS

(As per TANSCHE/MKU Guidelines)

with

**Outcome Based Education (OBE)** 

(With effect from Academic Year 2023 -2024 onwards)

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# **College Vision and Mission**

#### Vision

Our vision is to provide the best type of higher education to all, especially to students hailing from minority Muslim community, rural agricultural families and other deprived, under privileged sections of the society, inculcating the sense of social responsibility in them. Our college is committed to produce talented, duty-bound citizens totake up the challenges of the changing times.

#### Mission

Our mission is to impart and inculcate social values, spirit of service and religious tolerance as envisioned by our beloved Founder President Hajee Karutha Rowther.

The Vision beckons .... the Mission continues forever.

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#### **Department Vision and Mission**

#### Vision

- ➤ To impart Quality Education in the Field of Commerce with Computer Application.
- To Transit the students as a competent professional in the field of commerce.
- ➤ To enable the pupil to understand the socio Economic goals through the Discipline.
- ➤ To develop a broad knowledge base in core managerial skills.
- ➤ To imbibe awareness of the commercial activities to facilitate immediateemployability.

#### Mission

- ➤ To provide in-depth knowledge in the course.
- ➤ To inculcate the commercial scenario to meet the challenges.
- ➤ To train and develop the students with the employable skills required for commerceand IT sectors.
- ➤ To qualify the students to acquire progressive and long term employment with wellreputed business concerns.
- ➤ To assist and support their studies and talents liberally.

#### **B.COM., COMPUTER APPLICATION**

#### PROGRAMME OBJECTIVE:

The B.Com. Degree Programme provides ample exposure to courses from the fields of Commerce, Accountancy and Management. The course equips the students for entry level jobs in industry, promotes the growth of their professional career, entrepreneurship and a key contributor to the economic development of the country.

B.Com., Computer Applications is a 3-year undergraduate course. It is designed to have an understanding in the field of commerce, especially in the discipline that involves the use of software technology application. Under this program, the students would be taught the basics of Commerce like accountancy, law, banking and taxation along with the basics of computer language, computer applications in business, etc.

A student who has completed a BCom Computer Applications has career opportunities in both the Public and Private sectors where they can work as Business Consultants, Auditors, Business Analysts, App Developers, Computer Programmers.

	TANSCHE REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME						
Programme:	B.COM., COMPUTER APPLICATION						
Programme	UCA						
Code:							
Duration:	UG - 3 years						
Programme	PO1: Disciplinary knowledge: Capable of demonstrating						
Outcomes:	comprehensive knowledge and understanding of one or						
	more disciplines that form a part of an undergraduate						
	Programme of study						
	<b>PO2: Communication Skills:</b> Ability to express thoughts						
	and ideas effectively in writing and orally; Communicate						
	with others using appropriate media; confidently share						
	one's views and express herself/himself; demonstrate the						
	ability to listen carefully, read and write analytically, and						
	present complex information in a clear and concise						
	manner to different groups.						
	<b>PO3: Critical thinking:</b> Capability to apply analytic						
	thought to a body of knowledge; analyse and evaluate						
	evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or						
	implications; formulate coherent arguments; critically						
	evaluate practices, policies and theories by following						
	scientific approach to knowledge development.						

**PO4: Problem solving: Capacity** to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.

**PO5: Analytical reasoning**: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.

**PO6: Research-related skills**: A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation

**PO7:** Cooperation/Team work: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team

**PO8: Scientific reasoning**: Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.

**PO9: Reflective thinking**: Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.

**PO10 Information/digital literacy:** Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.

**PO 11 Self-directed learning**: Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.

**PO 12 Multicultural competence:** Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.

PO 13: Moral and ethical awareness/reasoning:
Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one"s work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in

all aspects of work.

PO 14: Leadership readiness/qualities: Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.

PO 15: Lifelong learning: Ability to acquire knowledge and skills, including "learning how to learn", that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.

# Programme Specific Outcomes:

#### **PSO1 - Placement:**

To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.

#### **PSO 2 - Entrepreneur:**

To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations

#### **PSO3 - Research and Development:**

Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.

#### **PSO4 - Contribution to Business World:**

To produce employable, ethical and innovative professionals to sustain in the dynamic business world.

#### **PSO 5 - Contribution to the Society:**

To contribute to the development of the society by collaborating with stakeholders for mutual benefit

#### **Highlights of the Revamped Curriculum:**

- ➤ Student-centric, meeting the demands of industry & society, incorporating industrial components, hands-on training, skill enhancement modules, industrial project, project with viva-voce, exposure to entrepreneurial skills, training for competitive examinations, sustaining the quality of the core components and incorporating application oriented content wherever required.
- ➤ The Core subjects include latest developments in the education and scientific front, advanced programming packages allied with the discipline topics, practical training, devising statistical models and algorithms for providing solutions to industry / real life situations. The curriculum also facilitates peer learning with advanced statistical topics in the final semester, catering to the needs of stakeholders with research aptitude.
- ➤ The General Studies and Statistics based problem solving skills are included as mandatory components in the 'Training for Competitive Examinations' course at the final semester, a first of its kind.
- ➤ The curriculum is designed so as to strengthen the Industry-Academia interface and provide more job opportunities for the students.
- ➤ The Statistical Quality Control course is included to expose the students to real life problems and train the students on designing a mathematical model to provide solutions to the industrial problems.
- ➤ The Internship during the second year vacation will help the students gain valuable work experience, that connects classroom knowledge to real world experience and to narrow down and focus on the career path.
- ➤ Project with viva-voce component in the fifth semester enables the student, application of conceptual knowledge to practical situations. The state of art technologies in conducting a Explain in a scientific and systematic way and arriving at a precise solution is ensured. Such innovative provisions of the industrial training, project and internships will give students an edge over the counterparts in the job market.
- ➤ State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature are incorporated as Elective courses, covering conventional topics to the latest DBMS and Computer software for Analytics.

# Value additions in the Revamped Curriculum:

Semest	Newly introduced	Outcome / Benefits						
er	Components							
I	Foundation Course	<ul> <li>Instil confidence among students</li> </ul>						
	To ease the	<ul> <li>Create interest for the subject</li> </ul>						
	transition of							
	learning from higher							
	secondary to higher							
	education, providing							
	an overview of the							
	pedagogy of learning abstract Statistics							
	and simulating							
	mathematical							
	concepts to real							
	world.							
I, II, III,	Skill Enhancement	<ul> <li>Industry ready graduates</li> </ul>						
IV	papers (Discipline	<ul> <li>Skilled human resource</li> </ul>						
	centric / Generic /	• Students are equipped with essential skills						
	Entrepreneurial)	to make them employable						
		Training on Computing / Computational						
		skills enable the students gain knowledge						
		and exposure on latest computational						
		aspects						
		<ul> <li>Data analytical skills will enable students</li> </ul>						
		gain internships, apprenticeships, field						
		work involving data collection,						
		compilation, analysis etc.						
		• Entrepreneurial skill training will provide						
		an opportunity for independent livelihood						
		<ul> <li>Generates self – employment</li> </ul>						
		<ul> <li>Create small scale entrepreneurs</li> </ul>						
		<ul> <li>Training to girls leads to women</li> </ul>						
		empowerment						
		Discipline centric skill will improve the						
		Technical knowhow of solving real life						
		problems using ICT tools						
III, IV, V	Elective papers-	<ul> <li>Strengthening the domain knowledge</li> </ul>						
& VI	An open choice of	madading the statemental to the state						
	topics categorized	of Art techniques from the streams of						
	under Generic and	multi-disciplinary, cross disciplinary and						
	Discipline Centric	inter disciplinary nature						

		•	Students are exposed to Latest topics on Computer Science / IT, that require strong statistical background  Emerging topics in higher education / industry / communication network / health sector etc. are introduced with hands-on-training, facilitates designing of statistical models in the respective sectors
IV	DBMS and Programming skill,	•	Exposure to industry moulds students into
	Biostatistics,	•	solution providers Generates Industry ready graduates
	Statistical Quality Control, Official Statistics, Operations Research	•	Employment opportunities enhanced
II year	Internship /	•	Practical training at the Industry/Banking
Vacatio	Industrial Training		Sector / Private/ Public sector
n activity			organizations / Educational institutions, enable the students gain professional experience and also become responsible citizens.
V	Project with Viva –	•	Self-learning is enhanced
Semest er	voce	•	Application of the concept to real situation is conceived resulting in tangible outcome
VI Semest er	Introduction of Professional Competency component	•	Curriculum design accommodates all category of learners; 'Statistics for Advanced Explain' component will comprise of advanced topics in Statistics and allied fields, for those in the peer group / aspiring researchers; 'Training for Competitive Examinations' – caters to the needs of the aspirants towards most sought - after services of the nation viz, UPSC, ISS, CDS, NDA, Banking Services, CAT, TNPSC group services, etc.
Extra Cre		•	To cater to the needs of peer learners /
Honors d	ranced Learners / legree		research aspirants

Skills acqui	ired	Knowledge,	Problem	Solving,	Analytical	ability,
from the Course	es	Professional (	Competenc	y, Professi	onal Commu	nication
		and Transferr	rable Skill			

#### **Programme Scheme Eligibility**

A Pass in 10+2 examination conducted by Board of Higher Secondary Education, Government of Tamilnadu or equivalent with Commerce & Accountancy.

# For Programme Completion A Candidate shall complete:

- Part I Language papers Tamil/Arabic in semesters I, II, III and IV respectively
- Part II Language papers English in semesters I, II, III, IV respectively
- Part III Core papers in semesters I, II, III, IV, V and VI respectively
- Part III Elective papers (Discipline / Generic) in semesters I, II, III, IV, V and VI respectivel
- Part IV Skill Enhancement Course (NME) papers in semesters I and II respectively
- Part IV Skill Enhancement Course papers in semesters I, II, III, and IV respectively
- Part IV Skill Enhancement Course (Foundation Course) paper in semester I respectively
- Part IV Skill Enhancement Course (Professional Competency Skill) in semester VI respective
- Part IV Value Education paper in semester V respectively
- Part IV Environmental Studies paper in semesters III and IV respectively
- Part IV Summer Internship/Industrial Training paper in semester V respectively
- Part V Extension activity in semester VI respectively

### Scheme of Examinations under Choice Based Credit System

Term End Examinations (TEE) - 75 Marks

Continuous Internal Assessment Examinations (CIAE) - 25 Marks

Total - 100 Marks

#### Pattern of Continuous Internal Assessment Examinations (CIAE)

Average of Two Internal Tests (each 20 marks) - 20 Marks

Assignment - 05 Marks

Total - 25 Marks

Pattern of Term End Examinations (Max. Marks: 75 / Time: 3 Hours)

# External Examinations Question Paper Pattern for Part I & III and Part IV (Elective & Skill Enhancement Course Subject)

Section - A  $(10 \times 1 = 10 \text{ Marks})$  Answer ALL questions.

- Questions 1 10
- Two questions from each UNIT
- Multiple choice questions and each question carries Four choices

Section - B (5 X 7 = 35 Marks)

Answer ALL questions choosing either A or B.

- Questions 11 15
- Two questions from each UNIT (either.... or.... type)
- Descriptive Type

Section –  $C(3 \times 10 = 30 \text{ Marks})$ 

Answer any THREE out of five questions.

- Questions 16 20
- One question from each UNIT
- Descriptive Type

**External Examinations Question Paper Pattern for Environmental Studies and Value Education** 

Section - A: (5 X 6 = 30 Marks)

Answer ALL questions choosing either A or B.

- Questions 1 5
- Two questions from each UNIT (either.... or.... type)
- Descriptive Type

Section - B  $(3 \times 15 = 45 \text{ Marks})$ 

Answer any THREE out of five questions.

- Questions 6 10
- One question from each UNIT
- Descriptive Type

# Part V (Extension Activities)

• Internal Evaluation

# **Passing Marks**

**Minimum 27 for External Exam** 

Eligibility for the degree - passing minimum is 40%

#### **Practical Examination**

Internal – 40 marks

External - 60 marks

Total – 100 marks

Passing minimum is **40%** 

### **Semester-I**

Course Category	Course Code	Course Title		CIAE	TEE	Max Marks	Credits
	23UTALL11	பொதுத்தமிழ் - 1 தமிழ்					
		இலக்கிய வரலாறு -1					
Part I	23UARLL11	Paper I : Prose	6	25	75	100	3
	23UMMLL11	Prose, Composition and Translation					
Part II	23UENLL11	General English - I 6		25	75	100	3
	23UCACC11	Core Paper I – Financial Accounting I	6	25	75	100	5
Part – III	23UCACC12	Core Paper II – Principles of Management	4	25	75	100	5
	23UCAGE1P	Elective I – C Programming - Lab	4	40	60	100	3
	23UCASE11	Business accounting NME – 1	2	25	75	100	2
Part IV	23UCAFN11	Introduction to Computer and MS Office - FC	2	25	75	100	2
	Total		30				23

# Semester-II

Course Category	Course Code	Course Title	Hrs	CIAE	TEE	Max Marks	Credits
	23UTALL21	பொதுத்தமிழ் - 2 தமிழ் இலக்கிய வரலாறு   -2					
Part I	23UARLL21	Paper II : Grammar	6	25	75	100	3
	23UMMLL21	Office Communication Malayalam					
Part II	23UENLL21	General English- II	6	25	75	100	3
	23UCACC21	Core Pa per III – Financial Accounting II	6	25	75	100	5
Part – III	23UCACC22	Core Paper IV-Business Law 4		25	75	100	5
	23UCAGE2P	Elective II – Python Programming- Lab		40	60	100	3
23UCASE2		Advertising And Salesmanship NME – SEC 2	- 2 25		75	100	2
	23UCASE2P	Commerce Practical– SEC 3	2	40	60	100	2
	Total				-		23

# First Year Semester - I

			S	S		Mark	S
Course Code	Course Title	Category	Credit	Hour	CIAE	TEE	Total
23UCACC11	FINANCIAL ACCOUNTING - I	Core	5	6	25	75	100

	Learning Objectives			
L1	To understand the basic accounting concepts and standards.			
L2	To know the basis for calculating business profits.			
L3	To familiarize with the accounting treatment of depreciation.			
L4	To learn the methods of calculating profit for single entry system.			
L5	To gain knowledge on the accounting treatment of insurance claims.			
UNIT	Contents	No. of Hours		
	Fundamentals of Financial Accounting			
	Financial Accounting – Meaning, Definition, Objectives, Basic			
I	Accounting Concepts and Conventions - Journal, Ledger Accounts-	25		
1	Subsidiary Books - Trial Balance - Classification of Errors -	23		
	Rectification of Errors – Preparation of Suspense Account – Bank			
	Reconciliation Statement - Need and Preparation			
	Final Accounts			
II	Final Accounts of Sole Trading Concern- Capital and Revenue	20		
11	Expenditure and Receipts – Preparation of Trading, Profit and Loss	20		
	Account and Balance Sheet with Adjustments.			
	Depreciation			
	Depreciation - Meaning - Objectives - Accounting Treatments - Types			
III	- Straight Line Method – Diminishing Balance method – Conversion	15		
	method.			
	Units of Production Method – Cost Model vs Revaluation			
	Accounting from Incomplete Records - Single Entry System			
	Incomplete Records - Meaning and Features - Limitations - Difference			
IV	between Incomplete Records and Double Entry System - Methods of	15		
	Calculation of Profit - Statement of Affairs Method - Preparation of			
	final statements by Conversion method.			
	Royalty and Insurance Claims			
	Meaning – Minimum Rent – Short Working – Recoupment of Short	rt		
V	Working – Lessor and Lessee – Sublease – Accounting Treatment.			
	Insurance Claims -Calculation of Claim Amount-Average clause			
	(Loss of Stock only)			
	Total	90		

	Course Outcomes	Knowledge Level						
CO	On completion of this course, students will							
1	Remember the concept of rectification of errors and Bank reconciliation statements	K1,K2,K3,K4						
2	Apply the knowledge in preparing detailed accounts of sole trading concerns	K1,K2,K3,K4,K5,K6						
3	Analyse the various methods of providing depreciation	K1,K2,K3,K4,K5,K6						
4	Evaluate the methods of calculation of profit	K1,K2,K3,K4,K5,K6						
5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.	K1,K2,K3,K4,K5						
	Textbooks							
1	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Pu	blishers, New Delhi.						
2	S.N. Maheshwari, Financial Accounting, Vikas Publications, N	Voida.						
3	Shukla Growal and Gunta "Advanced Accounts" volume 1 S Chand and Sons							
4	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan (	Chand, New Delhi.						
5	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Ch	and, New Delhi.						
	Reference Books							
1	Dr. Arulanandan and Raman: Advanced Accountancy, Hin Mumbai.	nalaya Publications,						
2	Tulsian, Advanced Accounting, Tata McGraw Hills, Noida.							
3	Charumathi and Vinayagam, Financial Accounting, S.Chand a	and Sons, New Delhi.						
4	Goyal and Tiwari, Financial Accounting, Taxmann Publication	ns, New Delhi.						
5	Robert N Anthony David Hawkins Kenneth A Merchant Accounting Text and							
	Web Resources							
1.	https://www.slideshare.net/mcsharma1/accounting-for-de	epreciation-1						
2.	https://www.slideshare.net/ramusakha/basics-of-financial	-accounting						
3.	https://www.accountingtools.com/articles/what-is-a-single	e-entry-system.html						

CO /PO	PO 1	PO 2	PO 3	PO 4	PO 5
CO 1	3	2	3	3	2
CO 2	3	2	3	3	3
CO 3	3	2	3	3	3
CO 4	3	2	3	3	2
CO 5	3	2	3	3	3

Strong-3 Medium-2 Low-1

# Level of Correlation between PSO's and CO's

CO /PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	3	3
CO2	3	2	2	3	3
CO3	3	2	2	3	2
CO4	3	2	2	3	2
CO5	3	2	2	3	2

					Marks		
Course Code	Course Title	Category	Credits	Hours	CIAE	TEE	Total
23UCACC12	PRINCIPLES OF MANAGEMENT	Core	5	4	25	75	100

	Learning Objectives	
L1	To understand the basic management concepts and functions	
L2	To know the various techniques of planning and decision making	
L3	To familiarize with the concepts of organisation structure	
L4	To gain knowledge about the various components of staffing	
L5	To enable the students in understanding the control techniques of man	agement
UNIT	Contents	No. of Hours
I	Introduction to Management  Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.	10
II	Planning Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.	10
III	Organizing  Meaning - Definitions - Nature and Scope - Characteristics - Importance - Types - Formal and Informal Organization - Organization Chart - Organization Structure: Meaning and Types - Departmentalization - Authority and Responsibility - Centralization and Decentralization - Span of Management.	10
IV	Staffing Introduction - Concept of Staffing- Staffing Process - Recruitment - Sources of Recruitment - Modern Recruitment Methods - Selection Procedure - Test- Interview- Training: Need - Types- Promotion - Management Games - Performance Appraisal - Meaning and Methods - 360 degree Performance Appraisal - Work from Home - Managing Work from Home [WFH].	15
v	Directing Motivation – Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision.  Co-ordination and Control Co-ordination – Meaning - Techniques of Co-ordination.	15

	Control - Characteristics - Importance - Stages in the Control	Process			
	- Requisites of Effective Control and Controlling Technique				
	Management by Exception [MBE].	1			
	Total		60		
	Course Outcomes	Knowle	edge Level		
СО	On completion of this course, students will				
1	Demonstrate the importance of principles of management.	K1,K	2,K3,K4		
2	Paraphrase the importance of planning and decision making in an organization.	K1,K2,K	3,K4,K5,K6		
3	Comprehend the concept of various authorizes and responsibilities of an organization.	K1,K2,K	3,K4,K5,K6		
4	Enumerate the various methods of Performance appraisal	K1,K2,K	3,K4,K5,K6		
5	Demonstrate the notion of directing, co-coordination and control in the management.	K1,K2	K3,K4,K5		
	Textbooks				
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.				
2	DinkarPagare, Principles of Management, Sultan Chand & Son Delhi.	s Publica	tions, New		
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McG	raw, Hill	Noida.		
4	L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd	, New De	lhi.		
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Manage Publications, New Delhi.	ement, Ka	lyani		
	Reference Books				
1	K Sundhar, Principles Of Management, Vijay Nichole Imprints	Limited,	Chennai		
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.				
3	Grifffin, Management principles and applications, Cengage learning, India.				
4					
5	Fccles R G & Nohria N Reyond the Hype: Rediscovering the Essence of				
	Web Resources				
1.	http://www.universityofcalicut.info/sy1/management				
2.	https://www.managementstudyguide.com/manpower-plann	ing.htm			
3.	https://www.businessmanagementideas.com/notes/manage notes/coordination/coordination/21392				

CO /PO	PO 1	PO 2	PO 3	PO 4	PO 5
CO 1	3	2	2	3	3
CO 2	3	2	3	3	2
CO 3	3	2	2	3	2
CO 4	3	2	2	3	2
CO 5	3	2	3	3	2

# Level of Correlation between PSO's and CO's

CO /PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	3	2
CO2	3	2	2	3	3
CO3	3	2	2	3	3
CO4	3	2	2	2	3
CO5	3	2	2	2	3

					Marks		
Course Code	Course Title	Category	Credits	Hours	CIAE	TEE	Total
23UCAGE1P	C PROGRAMMING LAB	Elective	3	4	40	60	100

	Learning Objectives					
L1	Understand problem statements and identify appropriate so	lutions.				
L2	Demonstrate the use of IDE and C Compiler.					
L3	Develop programs using C Programming Language.					
UNIT	Contents		No. of Hours			
I	<ol> <li>Program to Calculate Simple Interest</li> <li>Program to Calculate Compound Interest.</li> </ol>					
II	<ol> <li>Program to Calculate Mean, Variance and Standard var</li> <li>Depreciation by Two methods.</li> </ol>	riation.	12			
III	<ol> <li>Program to Perform Arithmetic Operation using Switch Case.</li> <li>Implementation of Students Marks processing using Arrays.</li> </ol>					
IV	<ol> <li>Program to display the Fibonacci series using Functions</li> <li>Preparation of Employee Pay slips using Structure.</li> </ol>					
V	<ul> <li>Implementation of Stack operation using Pointers</li> <li>Program to count the Number of Lines in a File</li> </ul>					
	Total		60			
	Course Outcomes	Knowle	edge Level			
СО	On completion of this course, students will  Apply the concept of Control Structures to solve any given					
1	Apply the concept of Control Structures to solve any given problem.	K1,K	72,K3,K4			
2	Apply the concept of single dimensional arrays to solve problems	K1,K2,K	3,K4,K5,K6			
3	Apply the concept of Strings for writing programs related to character array.	K1,K2,K	3,K4,K5,K6			
4	Write programs using concept of user defined and recursive functions	K1,K2,K	(3,K4,K5,K6			
5						
Textbooks						
1	E. Balaguruswamy, "Programming in ANSI C", 8th Edition, 2019, McGraw Hill Education, ISBN:978-93-5316-513-0.					
	Reference Books					
1	Pradip Dey, Manas Ghosh, "Programming in C", 2nd Edition, 2018, Oxford University Press, ISBN: 978-01-9949-147-6.					
2	Kernighan B.W and Dennis M. Ritchie, "The C Programmi Edition, 2015, Pearson Education India, ISBN: 978-93-3254-		uage", 2nd			

3	Yashavant P. Kanetkar, "Let Us C", 16th Edition, 2019, BPB Publications, ISBN: 978-93-8728-449-				
4	Jacqueline A Jones and Keith Harrow, "Problem Solving with C", Pearson Education. ISBN: 978-93-325-3800-9.				
5	Dr. Guruprasad Nagraj, "C Programming for Problem Solving", Himalaya Publishing House. ISBN-978-93-5299-361-1.				
	Web Resources				
1.	http://elearning.vtu.ac.in/econtent/courses/video/BS/14CPL16.html				
2.	https://nptel.ac.in/courses/106/105/106105171				

CO /PO	PO 1	PO 2	PO 3	PO 4	PO 5
CO 1	3	2	3	3	2
CO 2	3	2	3	3	3
CO 3	3	2	2	3	3
CO 4	3	2	3	3	2
CO 5	3	3	3	3	3

Strong-3 Medium-2 Low-1

### Level of Correlation between PSO's and CO's

CO /PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	3	2
CO2	3	2	2	3	3
CO3	3	2	2	3	3
CO4	3	2	2	3	2
CO5	3	3	3	3	3

Strong-3 Medium-2 Lo

Low-1

					Marks		
Course Code	Course Title	Category	Credits	Hours	CIAE	TEE	Total
23UCASE11	BUSINESS ACCOUNTING	NME	2	2	25	75	100

	Learning Objectives					
L1						
L2	Learners to understand Journal and Ledgers					
L3	Illustrate the Learners to preparation of Final accounts					
UNIT	Contents					
I	Introduction – Book keeping – Accountancy – Double Entry – Classification of Accounts – Rules – Scope, Advantag Limitations of Double Entry System.	-	6			
II	Books of original entry – Journal – Ruling of Journal Compound entry- Advantages of Journal.	book –	6			
III	Sub-division of Journal – Subsidiary Books- Purpose – Pu Sales and their return books.	rchase,	6			
IV	Books of final entry – Ledgers – Purpose – Ruling and balar the Ledger accounts – Preparation of Trial Balance from th balances	_	6			
V	Final accounts of sole trading concerns with simple adjustments.					
	Total					
	Course Outcomes	Knowle	edge Level			
CO	On completion of this course, students will					
1	Familiarize with the fundamental aspects of book keeping, accounting K1,K2					
2	Double entry system	K1,K2,K	3,K4,K5,K6			
3	Recognize the importance of Journal entry and ruling of journal book	K1,K2,K	3,K4,K5,K6			
4	From accounting perspective	K1,K2,K	3,K4,K5,K6			
5	Knowledge on subdivision of journal and preparation of Subsidiary	K1,K2,	K3,K4,K5			
	Textbooks					
1	Advanced Accountancy, Kalyani Publishers,2020.					
2	- Advanced Accountancy, Margham Publishers, 2019.					
3						
	Reference Books	1. 61	1.0			
1.	R. L. Gupta & Samp; Radheswamy - Advanced Accountancy, Su Sonspyt. Ltd 2005	ıltan Cha	nd &			
2.	Maheshwari & Maheshwar - Advanced Accountancy, Vikas Publishing House Pvt. Ltd 2005					
3.						
	Web Resources					
1.	https://classroom.google.com/c/MjQ4MjI2NTE5OTY1?cjc=	pxwesba				

	PO 1	PO 2	PO 3	PO 4	PO 5
CO 1	3	2	2	3	2
CO 2	3	2	3	3	2
CO 3	3	2	2	3	2
CO 4	3	2	3	3	2
CO 5	3	2	3	3	2

Strong-3 Medium-2

Low-1

#### Level of Correlation between PSO's and CO's

CO /PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2	2	2
CO2	2	2	2	3	3
CO3	2	2	2	2	2
CO4	2	2	2	3	3
CO5	2	2	2	3	3

Strong-3 M

Medium-2

Low-1

						Mark	S
Course Code	Course Title	Category	Credits	Hours	CIAE	TEE	Total
23UCAFN11	INTRODUCTION TO COMPUTER AND MS OFFICE	Foundation Course	2	2	25	75	100

	Learning Objectives					
L1	To understand basics of the computer and functions					
L2	To teach the student concepts as related to processing data in	to useful				
<b></b>						
12	L3  Describe the methods of using word, spreadsheet, Presentations and to help students to create professional level in business					
LJ						
UNIT	Contents	No. of Hours				
	Introduction to computers - History of computers- Basics of					
I	computers-Basic components and functions –Input and Output	6				
	devices.					
	MS-Word: Creating and Saving a Word document - Applying					
II	BasicFormatting -Working with Styles - Working with Tables - Mail	6				
	Merge.					
	MS-Excel: Creating and Saving an Excel work book - Adding and					
III	Formatting data in cells - Working with Tables and Chart - Formulas	6				
	and Functions.					
	MS-PowerPoint: Creating and Saving Presentation - Basics of					
IV	presentation - Running and Setting up Presentation - Custom	6				
	Animations.					
	MS Access: Introduction to Access - Creating a Simple Database					
V	and Tables - Entering and Editing Data - Finding, Sorting and	6				
	Displaying Data.					
	Total	30				

	Course Outcomes	Knowledge Level
CO	On completion of this course, students will	
1	Learn the basics of computer and its types.	K1,K2,K3,K4
2	Understand the concepts of MS- Word and its features.	K1,K2,K3,K4,K5,K6
3	Learn the MS-Excel and how it's implemented with features	K1,K2,K3,K4,K5,K6
4	Define the basics of MS-PowerPoint and create the Presentations.	K1,K2,K3,K4,K5,K6
5	They can know the MS - Access and create the database Related knowledge.	K1,K2,K3,K4,K5

	Textbooks							
1	Sanjay Saxena, MS- Office 2007 in a Nutshell, Vikas Publishing House Pvt Ltd., 2019.							
2	R.K.Taxali,PC software for windows made simple, Tata McGra Hill							
	Publications Pvt. Ltd, 2020							
	Reference Books							
1.	Kogent Solutions Inc., Office 2007 in simple steps, Dream tech publishing, 2019.							
2.	Galgotia, Microsoft Office, BPB publications 2020.							
	Web Resources							
1.	1. Word Tutorial (tutorialspoint.com)							
2.	https://www.tutorialspoint.com/basics_of_computers_office_t							
<b>Z.</b>	<u>ools.htm</u>							

CO /PO	PO 1	PO 2	PO 3	PO 4	PO 5
CO 1	3	2	3	3	2
CO 2	3	2	3	3	3
CO 3	3	2	2	3	3
CO 4	3	2	3	3	2
CO 5	3	3	3	3	3

Strong-3 Medium-2 Low-1

#### Level of Correlation between PSO's and CO's

CO /PSO	PSO1	PSO2	PSO3	PSO4	PSO5
C01	3	2	2	3	3
CO2	3	2	2	2	3
CO3	3	2	2	2	3
CO4	3	2	2	3	3
CO5	3	3	3	2	3

# First Year Semester - II

						Mark	S
Course Code	Course Title	Category	Credits	Hours	CIAE	EE	Total
<b>23UCACC21</b>	FINANCIAL ACCOUNTING - II	Core	5	6	25	75	100

	Learning Objectives	
L1	The students are able to prepare different kinds of accounts su purchase and Instalments System.	ıch Higher
L2	To understand the allocation of expenses under departmental accoun	nts
L3	To gain an understanding about partnership accounts relating to Adr and retirement	nission
L4	Provides knowledge to the learners regarding Partnership Accounts dissolution of firm	relating to
L5	To know the requirements of international accounting standards	
UNIT	Contents	No. of Hours
I	Hire Purchase and Instalment System  Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit	15
II	Branch and Departmental Accounts  Branch - Dependent Branches: Accounting Aspects - Debtors system - Stock and Debtors system - Distinction between Wholesale Profit and Retail Profit - Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses - Inter- Departmental Transfer at Cost or Selling Price.	20
III	Partnership Accounts - I Partnership Accounts: -Admission of a Partner - Treatment of Goodwill - Calculation of Hidden Goodwill - Retirement of a Partner - Death of a Partner.	20
IV	Partnership Accounts - II  Dissolution of Partnership - Methods - Settlement of Accounts Regarding Losses and Assets - Realization account - Treatment of Goodwill - Preparation of Balance Sheet - One or more Partners insolvent - All Partners insolvent - Application of Garner Vs Murray Theory - Accounting Treatment - Piecemeal Distribution - Surplus Capital Method - Maximum Loss Method.	20
v	Accounting Standards for financial reporting (Theory only) Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between IND AS and IFRS.	15
	Total	90

THEORY	20% & PROBLEMS 80%					
	Course Outcomes	Knowledge Level				
CO	On completion of this course, students will					
1	To evaluate the Hire purchase accounts and Instalment systems	K1,K2,K3,K4				
2	To prepare Branch accounts and Departmental Accounts	K1,K2,K3,K4,K5,K6				
3	To understand the accounting treatment for admission and retirement in partnership	K1,K2,K3,K4,K5,K6				
4	To know Settlement of accounts at the time of dissolution of a firm.	K1,K2,K3,K4,K5,K6				
5	To elaborate the role of IFRS	K1,K2,K3,K4,K5				
	Textbooks					
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan	Chand, New Delhi.				
2	M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.					
3	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Ch	and, New Delhi.				
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Pu Delhi.					
5	T.S. Reddy& A. Murthy, Financial Accounting, Margam Publi	shers, Chennai.				
	Reference Books	·				
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publication	s, Noida.				
2	Dr. Venkataraman& others (7 lecturers): Financial Account					
3	Dr.Arulanandan and Raman: Advanced Accountancy, Hin Mumbai.	nalaya publications,				
4	Tulsian , Advanced Accounting, Tata MC. Graw hills, India.					
5	Charumathi and Vinayagam, Financial Accounting, S.Chand	and sons, New Delhi.				
	Web Resources					
1.	https://www.slideshare.net/mcsharma1/accounting-for-de	epreciation-1				
2.	https://www.slideshare.net/ramusakha/basics-of-financia	l-accounting				
3.	https://www.accountingtools.com/articles/what-is-a-singlesystem.html	e-entry-				

CO /PO	PO 1	PO 2	PO 3	PO 4	PO 5
CO 1	3	2	3	3	2
CO 2	3	2	3	3	3
CO 3	3	2	2	3	3
CO 4	3	2	3	3	2
CO 5	3	3	3	3	3

Strong-3 Medium-2 Low-1
Level of Correlation between PSO's and CO's

CO /PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	3	3
CO2	3	2	2	3	3
CO3	3	2	2	3	3
CO4	3	2	2	3	3
CO5	3	3	3	3	3

					Marks		
Course Code	Course Title	Category	Credits	Hours	CIAE	TEE	Total
23UCACC22	BUSINESS LAW	Core	5	4	25	75	100

	Learning Objectives					
	To know the nature and objectives of Mercantile law and the essentials of valid					
L1	contract	ic esserie	als of valla			
L2	To gain knowledge on performance contracts					
L3						
L4	To make aware of the essentials of Bailment and pledge					
L5	To understand the provisions relating to sale of goods					
UNIT	Contents		No. of Hours			
	Elements of Contract					
I	Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract					
	Performance of Contract					
II	Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract					
	Contract of Indemnity and Guarantee					
III	Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety -					
IV	Bailment and Pledge  Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and					
	Lien, Rights of Pawner and Pawnee.  Sale of Goods Act 1930:					
v	Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller					
	Total		60			
	Course Outcomes	Knowle	dge Level			
СО	On completion of this course, students will		<u> </u>			
1	Explain the Objectives and significance of Mercantile law K1,K2					
2	Understand the clauses and exceptions of Indian Contract Act. K1,K2,K					
3	Outline the contract of indemnity and guarantee K1,K2,K					
4	Familiar with the provision relating to Bailment and Pledge		3,K4,K5,K6			
5	Explain the various provisions of Sale of Goods Act 1930	K1,K2,	K3,K4,K5			

	Textbooks					
1	N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.					
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.					
3	M C Kuchhal& Vivek Kuchhal, Business law, S Chand Publishing, New Delhi					
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.					
5	Shusma Aurora, Business Law, Taxmann, New Delhi.					
	Reference Books					
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.					
2	Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.					
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.					
4	D.Geet, Business Law Nirali Prakashan Publication, Pune.					
5	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.					
	Web Resources					
1.	www.cramerz.comwww.digitalbusinesslawgroup.com					
2.	http://swcu.libguides.com/buslaw					
3.	http://libguides.slu.edu/businesslaw					

	PO 1	PO 2	PO 3	PO 4	PO 5
CO 1	3	2	2	3	2
CO 2	3	2	3	3	2
CO 3	3	2	2	3	2
CO 4	3	2	3	3	2
CO 5	3	2	3	3	2

Strong-3 Medium-2 Low-1

#### Level of Correlation between PSO's and CO's

CO /PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2	3	3
CO2	2	2	2	3	3
CO3	2	2	2	3	3
CO4	2	2	2	3	3
CO5	2	2	2	3	3

Course Code	Course Title			Hours	Marks		
		Category	Credits		CIAE	TEE	Total
23UCAGE2P	PYTHON PROGRAMMING - LAB	Elective	3	4	40	60	100

	Learning Objectives				
L1	Acquire programming skills in core Python.				
L2	Acquire Object-oriented programming skills in Python.				
L3	Develop the skill of designing graphical-user interfaces (GUI) in Python.				
L4	Develop the ability to write database applications in Python				
L5	Acquire Python programming skills to move into specific br				
UNIT	Contents		No. of Hours		
I	<ol> <li>Program to convert the given temperature from Fahrenh Celsius and vice versa depending upon user's choice.</li> <li>Write a Python program using a nested loop</li> </ol>	neit to	12		
II	1. Program to calculate total marks, percentage and grade of a student. Marks obtained in each of the five subjects are to be input by user. Assign grades according to the following criteria:  Grade A: Percentage >= 80  Grade B: Percentage >= 70 and				
III	<ol> <li>Write a Python script that prints prime numbers less than 20.</li> <li>Program to find factorial of the given number using recursive function.</li> </ol>				
IV	<ol> <li>Write a Python program to count the number of even an numbers from array of N numbers.</li> <li>Write a Python class to reverse a string word by word.</li> </ol>	d odd	12		
v	1. Read a file content and copy only the contents at odd lines into				
	Total		60		
100 % P	ractical				
	Course Outcomes	Knowle	edge Level		
CO	On completion of this course, students will				
1	To understand the problem solving approaches K1,K2,K3,K4				
2	To learn the basic programming constructs in Python K1,K2,K3,K4,K5,I				
3	To practice various computing strategies for Python-based				
4					
5	To create dictionaries program  K1,K2,K3,K4,K3, K1,K2,K3,K3,K4,K3, K1,K2,K3,K3,K4,K3, K1,K2,K3,K3,K4,K3,K3,K4,K3,K3,K4,K3,K4,K3,K4,K3,K4,K3,K4,K3,K4,K3,K4,K3,K4,K3,K4,K3,K4,K3,K4,K3,K4,K3,K4,K3,K4,K3,K4,K3,K4,K4,K4,K4,K4,K4,K4,K4,K4,K4,K4,K4,K4,				

### Textbooks

1	Charles Dierbach, "Introduction to Computer Science using Python - A computational Problem-solving Focus", Wiley India Edition, 2015.						
2	Wesley J. Chun, "Core Python Applications Programming", 3rd Edition, Pearson Education, 2016						
3	Mark Lutz, "Learning Python Powerful Object Oriented Programming", O'reilly Media 2018, 5th Edition.						
	Reference Books						
1.	Timothy A. Budd, "Exploring Python", Tata MCGraw Hill Education Private Limited 2011, 1 st Edition.						
2.	John Zelle, "Python Programming: An Introduction to Computer Science", Second edition, Course Technology Cengage Learning Publications, 2013, ISBN 978-1590282410						
3.	Michel Dawson, "Python Programming for Absolute Beginers", Third Edition, Course Technology Cengage Learning Publications, 2013, ISBN 978-1435455009						
Web Resources							
1.	https://onlinecourses.swayam2.ac.in/cec22_cs20/preview						

CO /PO	PO 1	PO 2	PO 3	PO 4	PO 5
CO 1	3	2	2	3	2
CO 2	3	2	3	3	2
CO 3	3	2	2	3	2
CO 4	3	2	3	3	2
CO 5	3	2	3	3	2

S-Strong-3 M-Medium-2 L-Low-1

### Level of Correlation between PSO's and CO's

CO /PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2	2	3
CO2	2	2	2	3	3
CO3	2	2	2	2	3
CO4	2	2	2	3	3
CO5	2	2	2	3	3

Strong-3 M-Medium-2 L-Low-1

Course Code	Course Title				Marks		
		Category	Credits	Hours	CIAE	TEE	Total
23UCASE21	ADVERTISING AND SALESMANSHIP	NME	2	2	25	75	100

	Learning Objectives					
L1	To familiarize the students with fundamentals and models o	f advertis	sing			
L2	To focus the students with basic concepts of salesmanship					
UNIT	Contents					
I	Meaning of advertising – Characteristic Features of Advertising – Nature and Scope of Advertising – Benefits or Advantages of Advertising – Criticisms of Advertising – Is Advertising Economic Waste – Difference between Advertising and Salesmanship.					
II	Advertising Media – Indoor and Outdoor Advertising – Advagency – Role – Importance.	ertising	6			
III	Personal Selling – Definition – Salesmanship – Definition Features – Objectives – Benefits – Criticisms against Salesmanship.					
IV	Qualities of a successful salesman; Physical, Mental, Social and, Moral Qualities – Other Requisites of a Salesman.					
V	<b>V</b> Recruitment of Salesman – Sources – Remuneration of Salesman; Methods.					
	Total		30			
	Course Outcomes	Knowle	edge Level			
CO	On completion of this course, students will					
1	Develop the knowledge on importance of Advertising		2,K3,K4			
2	Construct the knowledge on Advertising Media		3,K4,K5,K6			
3 4	Build the knowledge on Personal Selling.  Develop the importance of Qualities of a successful salesman.		3,K4,K5,K6 3,K4,K5,K6			
5	Demonstrate the significance Recruitment of Salesman K1,K2,					
	Textbooks					
1	P. Saravanavel & S. Sumathi - <i>Advertising and Salesmanship,</i> Margham Publication 2012,					
2	Advertising and Sales Promotion – Dr.R.L.Varshny & Dr.S.L.Gupta					
3	3					
	Reference Books					
1.	Advertising and Personal Selling – Dr. C.B.Gupta					
2.	Advertising and sales promotion - Mishra & Harikuma					

CO /PO	PO 1	PO 2	PO 3	PO 4	PO 5
CO 1	3	2	2	3	2
CO 2	3	2	3	3	2
CO 3	3	2	2	3	2
CO 4	3	2	3	3	2
CO 5	3	2	3	3	2

Strong-3 Medium-2

Low-1

### Level of Correlation between PSO's and CO's

CO /PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2	3	3
CO2	2	2	2	3	3
CO3	2	2	2	3	3
CO4	2	2	2	3	3
CO5	2	2	2	3	3

Strong-3 Medium-2

Low-1

					Marks		
Course Code	Course Title	Category	Credits	Hours	CIAE	TEE	Total
23UCASE2P	COMMERCE PRACTICAL	SEC	2	2	40	60	100

	Learning Objectives				
- A	To provide practical knowledge to fill forms like insurance, bar	nk, loan			
L1	application, membership form, income tax return forms etc.				
L2	To identify the short, medium and long term goals				
L3	To create awareness about commerce subject in practical				
L4	Students will gained knowledge in transacting with banks and institutions				
L5	Students will acquire knowledge about filing various documents				
UNIT	Contents	No. of Hours			
I	Preparation of Invoice Preparation of invoice, receipts, vouchers, delivery challan, entry pass, gate pass-debit and credit notes. Preparation of Application for shares and allotment - letter of shares Allotment - transfer forms.	6			
II	Preparation of Cheque Drawing, endorsing and crossing of cheques- filling up of pay in slips demand draft application and preparation of demand drafts. Making entries in the passbook and filling up of account opening forms for SB account, current account and FDR's. Drawing and endorsing of bills of exchange and promissory notes.	6			
III	Co operative Society Filling up of application forms for admission in cooperative societiesFilling up of loan application forms and deposit challanFilling up of Jewel loan application form, Procedure for releasing of jewelry in jewel loans and repayment	6			
IV	Preparation of Agenda and Minutes of Meeting Preparation of agenda and minutes of meetings-both general body and board of directors. (students are asked to write agenda and minutes of their own and should not use printed format) .Using Bin card and inventoriesUsing Cost Sheets.	6			
V	Application to LIC Policy Filling up of an application form for L1C policy, filling up of the premium form- filling up the challan for remittance of premium.  Preparation of an advertisement copy, collection of advertisement in dailies and journals, critically evaluating the advertisement copy.  Filling up income -tax returns and application for permanent account number.	6			
	Total	30			
PRACTICA	L 100%				

	Knowledge Level	
CO	On completion of this course, students will	

1	Students can independently start up their own Business	K1,K2,K3,K4					
2	Students can get thorough knowledge of finance and commerce. and finance with the <b>practical</b> exposure helps the students to stand in organization in the field of finance and <b>commerce</b>	K1,K2,K3,K4,K5,K6					
3	Acquire practical knowledge on writing cheques	K1,K2,K3,K4,K5,K6					
4	Acquire the skills required for preparation of agenda and minutes of meeting	K1,K2,K3,K4,K5,K6					
5	Demonstration on taking LIC Policy	K1,K2,K3,K4,K5					
	Textbooks						
1	1 Poonam Gandhi "Business Studies" V k Global Publication Pvt Limited						
Reference Books							
1.	1. R N Chaoudhary " Banking Law"Central Law Publication						
Web Resources							
1.							

CO /PO	PO 1	PO 2	PO 3	PO 4	PO 5
CO 1	3	2	2	3	2
CO 2	3	2	3	3	2
CO 3	3	2	2	3	2
CO 4	3	2	3	3	2
CO 5	3	2	3	3	2

Strong-3 Medium-2 Low-1

#### Level of Correlation between PSO's and CO's

CO /PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2	2	2
CO2	2	2	2	3	3
CO3	2	2	2	2	2
CO4	2	2	2	2	3
CO5	2	2	2	3	3