### B.COM (CA) SYLLABUS - 2019 CHOICE BASED CREDIT SYSTEM (CBCS) OUTCOME BASED EDUCATION (OBE)



### SCHOOL OF COMMERCE NATIONAL COLLEGE (Autonomous) (Nationally Re- Accredited at \_A+' Grade by NAAC, College with Potential for Excellence) Tiruchirappalli - 620 001. Tamil Nadu, India

#### NATIONAL COLLEGE (Autonomous) Nationally accredited at A level by NAAC Tiruchirapalli-620001 Programme Structure for B.Com CA under CBCS For candidates admitted from the academic year 2019-20 onwards I B.COM CA

Z         L         W         O           I         SEMESTER-I         I	-	T		a nom the academic year						1	
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$		Part		Course Title	Hrs Per week	Credit	Exam hr	CIA Marks	w	0	Total Marks
IQUINCC-I)         Language         6         3         3         25         75         100           II         English Language course I- (U19 ELC- I) U19E1         English         6         3         3         25         75         100           III         Core Course I- (U19CC-I)         Business Organisation and Management         5         5         3         25         75         100           III         Core Course II -(U19CC-I)         Financial Accounting-I         6         6         3         25         75         100           IV         ES-Environmental Studies U19ES         PC Package         5         3         3         25         75         100           IV         ES-Environmental Studies U19ES         Environmental Studies         2         2         3         25         75         100           II         SEMESTER-II         I         I         Language Course II- (U19LC-II)         Language         6         3         3         25         75         100           II         English Language course II- (U19CC-II)         English         4         2         3         25         75         100           III         Communicative English Course I- (U19CEC I) <t< th=""><th>Ι</th><th></th><th>SEMESTER-I</th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th></t<>	Ι		SEMESTER-I								
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IV         ES-Environmental Studies U19ES         Environmental Studies         2         2         3         25         75         100           IV         ES-Environmental Studies U19ES         Environmental Studies         2         2         3         25         75         100           IV         ES-Environmental Studies U19ES         Environmental Studies         2         2         3         25         75         100           II         SEMESTER-II         II         III         Language course-II (U19LC-II)         Language         6         3         3         25         75         100           II         English Language course II- (U19ELC-II)         English         4         2         3         25         75         100           II         English Course I- (U19CEC I)         Communicative English         English         4         2         3         25         75         100           III         Core Course III (U19CC III)         Business Statistics         5         5         3         25         75         100           III         Allied Course         Internet and Designing         6         3         3         25         75         100			-( U19CC-II)	Financial Accounting-I	6	6	3	25	75		100
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English Course I- (U19CEC I)Communicative English21325705100IIICore Course III (U19CC III)Business Statistics5532575100Allied CourseInternet and Designing Allied Course6332575100		II	course II- (U19ELC-II)	English	4	2	3	25	75		100
(U19CC III)Business Statistics55532575100Allied CourseInternet and Designing6332575100			English Course I-		2	1	3	25	70	5	100
		III		Business Statistics	5	5	3	25	75		100
II(U19I ACII) Tools 0 5 5 25 75			Allied Course II(U19I ACII)	Internet and Designing Tools	6	3	3	25	75		100
Allied Course III (U19ACC IIITP)Programming in C5332575100				Programming in C	5	3	3	25	75		100
IV SBE-1:Computer Introduction to		ĪV	Application U19SBE1	Introduction to Marketing	2	2	3	25	75		100
Application U19SBE1Marketing2232575100			Total		30	19					700

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II B.COM CA

For candidates admitted from the academic year 2019-20 onwards

Semester	Part	Course	Course Title	Ins tru Hrs	Credit	Exam hr	CIA Marks	W	0	Total Marks
III	_	SEMESTER-III								
	Ι	Language course-III (U19LC-III)	Language	6	3	3	25	75		100
	II	English Language course III- (U19ELC-III)	English	6	3	3	25	75		100
	III	Core Course IV (U19CC IV)	Financial Accounting-II	4	4	3	25	75		100
		Core Course V (U19CC V)	Business Communication	5	5	3	25	75		100
		Part III : U19AC4	Programming in C++	5	3	3	25	75		100
	IV	Skill Based Elective Course –II (U19SBEC –II)	Office Management	2	2	3	25	75		100
		Skill Based Elective Course –III (U19SBEC –III)	Retail Management	2	2	3	25	75		100
		Total		30	22					700
IV		SEMESTER-IV								
	Ι	Language course-IV (U19LC-IV)	Language	6	3	3	25	75		100
	II	English Language course IV- (U19ELC-IV)	English	4	2	3	25	75		100
	II	Communicative English-IV	Communicative English	2	1	3	25	75		100
	III	Core Course VI (U19CC VI)	Cost Accounting	4	4	3	25	75		100
		Allied Course V	Commercial Law	5	2	3	25	75		100
		Allied Course VI	DBMS	5	2	3	25	75		100
	IV	Non Major Elective –I(U19NMEC I)	Introduction to HRM	2	2	3	25	75		100
		Value Education Course (U19VEC)	Value Education Course	2	2	3	25	75		100
			Internship (10 days)		2					
		Total		30	20					800

#### NATIONAL COLLEGE (Autonomous) Nationally accredited at A level by NAAC Tiruchirapalli-620001 Programme Structure for B.Com CA under CBCS For candidates admitted from the academic year 2019-20 onwards

III B.COM CA

Semester	Part	Course	Course Title	Ins tru Hrs Per week	Credit	Exam hr	CIA Marks	w	0	Total Marks
V		SEMESTER-V								
	III	Core Course (U19CC-7)	Corporate Accounting	5	5	3	25	75		100
		Core Course (U19CC-8)	Web Designing	5	5	3	25	75		100
		Core Course (U19CC-9E)	Human Resources Management	5	4	3	25	75		100
		Core Course (U19CC-10E)	E-Commerce	5	4	3	25	75		100
		Core Course (U19CC-11)	Financial Management	5	5	3	25	75		100
	IV	Non Major Elective Course II (U19NMEC II)	Introduction to Office Management	3	2	3	25	75		100
		SS:Soft Skills	Soft Skills	2	2	3	25	75		100
			Total	30	27					600
VI		SEMESTER-VI								
	III	Core Course (U19CC-12)	Management Accounting	6	6	3	25	75		100
		Core Course (U19CC-13)	Computerised Accounting	6	6	3	25	75		100
		Core Course (U19CC-14)	Income Tax Law and Practice	6	6	3	25	75		100
		Core Course (U19CC-15)	Auditing	6	6	3	25	75		100
		Core Course (U19CC-16E)	MIS	5	4	3	25	75		100
	IV	(U19GSC)	Gender Studies	1	1	3	25	75		100
		EA-Extension Activity			1					
			Total	30	30					600
				100	140					4000
		Grand Total		180	140					4000

### தேசியக்கல்லூரி (தன்னாட்சி), திருச்சிராப்பள்ளி – 620 001. தமிழாய்வுத்துறை

இளநிலை - தமிழ் - முதற் பருவம் தாள்: மொழிப்பாடம்-1 செய்யுள் (கவிதை), உரைநடை, சிறுகதை, இலக்கிய வரலாறு, இலக்கணம்

**U19T1** 

கற்பிக்கும் காலம்: 6 மணி கற்பித்தலின் நோக்கங்கள் தரப்புள்ளிகள்: 3

- இக்கால மரபுக்கவிதை, புதுக்கவிதை, சிறுகதை, உரைநடைக்கட்டுரைகளை அறிமுகம் செய்தல்.
- 2. நாட்டுப்புறப்பாடல்களைப் புலப்படுத்துதல்.
- 3. எழுத்துக்களின் வேறுபாட்டால் பொருள் மாறுபடலை எடுத்துரைத்தல்.

அலகு – 1: மரபுக்கவிதை

பாரதியார்	-	கண்ணன் என் சேவகன்,
		கண்ணன் என் விளையாட்டுப் பிள்ளை.
பாரதிதாசன்	-	அழகின் சிரிப்பு
கவிமணி	.*	வாழ்க்கைத் தத்துவங்கள், இயற்கை வாழ்வு
பட்டுக்கோட்டையார்		படிப்பும் உழைப்பும், நேர்மை வளையுது
நாமக்கல்லார்	-	படிப்பினை
கண்ணதாசன்	•	காலக்கணிதம், ஒரு கந்தல் துணியின் கதை
சுரதா		វាំឱ្យ

அலகு — 2: புதுக்கவிதை, நாட்டுப்புறப்பாடல்கள்,

வாலி - ஒரு கௌதமன் வாரானோ!, புன்னகை மன்னன்
மு.மேத்தா – ஒரு கிராமத்தின் கதையல்ல
அப்துல் ரகுமான் – சிறகுகள், சுயப்பிரசவம்
ஈரோடு தமிழன்பன் - மின்மினிக்காடு
ကဖျားကို တယ်မှုလဲလက် ကောင်းတွင် ပြက္ကာမိုလ် မကြောင်း
அறிவுச்செல்வன் - நமக்குத் தொழில் மனிதம்
விக்ரமாதித்யன் - நிகழ்வுகள்
பொன்மணி வைரமுத்து - வாழ்க்கை தொடங்குகிறது
நாட்டுப்புறப் பாடல்கள்:
(1) தாலாட்டு
(2) கும்மிப்பாடல்
(3) வேளாண்மை
(0) ••••••••••
அலகு – 3: உரைநடைக் கட்டுரைகள்
1. டிங்கினானே – உ.வே.சாமிநாத ஐயா
2. கடற்கரையிலே — சிதம்பரனார் - ரா.பி.சேதுப்பிள்ளை
<ol> <li>கம்பரும் நாடகப் பண்பும் - ரசிகமணி டி.கே.சிதம்பரநாத முதலியார்</li> </ol>
4. முடத்தெங்கு - கி.ஆ.பெ. விசுவநாதம்
5. இராமன் எத்தனை இராமனடி — முனைவர் சோ.சத்தியசீலன்
<ol> <li>உரைநடையின் அணிநலன்கள் - முனைவர் மா.இராமலிங்கம்</li> </ol>
7. திருவள்ளுவர் குறிப்பிடும் மென்திறன்கள் - முனைவர் ம.திருமலை

#### அலகு — 4: சிறுகதைகள்

- 1. கவர்னர் வண்டி
- 2. நினைவுப்பாதை
- 3. சோற்றுச்சுமை
- (ழள்(ழடி
- 5. காற்று
- 6. ஆயுள்
- 7. அசலும் நகலும்
- 8. மாத்திரை

- கல்கி
- புதுமைப்பித்தன்
- ஜெயகாந்தன்
- தி.ஜானகிராமன்
- கு.அழகிரிசாமி
- பிரபஞ்சன்
- இந்திரா பார்த்தசாரதி
- ஆண்டாள் பிரியதர்1ினி

### அலகு – 5: இலக்கிய வரலாறு, இலக்கணம்

இலக்கிய வரலாறு (மரபுக்கவிதை, புதுக்கவிதை, உரைநடை, சிறுகதை மட்டும்) -மயங்கொலிச்சொற்கள், ல,ள,ழ, ர,ற, ன,ண,ந வேறுபாடுகளால் பொருள் மாறுபடுதல்.

குறிப்பு: ஐந்து அலகுகளிலும் சம அளவில் வினாக்கள் அமைதல் வேண்டும்.

பாடநூல்

- 1. தமிழ் முதற் பருவம் தேசியக்கல்லூரி வெளியீடு.
- இலக்கிய வரலாறு தேசியக்கல்லூரி வெளியீடு.

### கற்பித்தலின் பயன்கள்

1. இக்காலத் தமிழை உணர்வர்.

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- 2. கவிதை, சிறுகதை படைக்கும் ஆற்றல்களை வளர்த்துக் கொள்வர்.
- இலக்கணப் பிழையின்றி எழுத முயற்சிப்பர்.

### தேசியக்கல்லூரி (தன்னாட்சி), திருச்சிராப்பள்ளி — 620 001. தமிழாய்வுத்துறை இளநிலை - தமிழ் - இரண்டாம் பருவம் தாள்: மொழிப்பாடம்-2 செய்யுள் (பக்தி இலக்கியம்), புதினம், இலக்கிய வரலாறு

U19T2

தரப்புள்ளிகள்: 3

#### கற்பிக்கும் காலம்: 6 மணி கற்பித்தலின் நோக்கங்கள்

#### பல்வேறு சமய நெறிமுறைகளை உணர்த்துதல்.

பக்தி இலக்கிய மாண்பினைப் புலப்படுத்துதல்.

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புதின இலக்கிய வகையை அறிமுகம் செய்தல்.

#### அலகு — 1: சைவ இலக்கியம்

திருஞானசம்பந்தர் – திருச்சிராப்பள்ளி – நன்றுடையானை தீயதிலானை. திருநாவுக்கரசர் – தில்லைப் பெருங்கோயில் - கருநட்ட கண்டனை. சுந்தரர் – திருமழபாடி – பொன்னார் மேனியனே மாணிக்கவாசகர் – திருச்சாழல் - பூசுவதும் வெண்ணீறு.

#### அலகு — 2: வைணவ இலக்கியம்

திருப்பாணாழ்வார் – அமலனாதிபிரான் - அமலனாதிபிரான் அடியார்க்கு தொண்டரடிப்பொடியாழ்வார் – திருமாலை – பச்சைமாமலை போல் மேனி ஆண்டாள் - நாச்சியார் திருமொழி – வாரணம் ஆயிரம் சூழ நம்மாழ்வார் – திருவாய்மொழி – உயர்வற உயர்நலம்

#### அலகு — 3: பிற சமய இலக்கியங்கள்

சமண சமயப் பாடல்கள் - 10 பௌத்த சமயப் பாடல்கள் - 10 காசீம் புலவர் — முனாஜாத்துப் பதிகம் -10 ஹெச்.ஏ.கிரு"ணபிள்ளை - இரட்சணிய மனோகரம் தோத்திரப்பதிகம் - 10

#### அலகு — 4: புதினம்

துளசிமாடம் - நா.பார்த்தசாரதி.

#### அலகு – 5: இலக்கிய வரலாறு, இலக்கணம்

இலக்கிய வரலாறு (சைவம், வைணவம், சமணம், பௌத்தம், இசுலாம், கிறித்தவம் மற்றும் புதினம் பற்றியன மட்டும்), வல்லினம் மிகும் இடங்கள், வல்லினம் மிகா இடங்கள்.

## குறிப்பு: ஐந்து அலகுகளிலும் சம அளவில் வினாக்கள் அமைதல் வேண்டும்.

#### பாடநூல்

தமிழ் - இரண்டாம் பருவம் - தேசியக்கல்லூரி வெளியீடு.

இலக்கிய வரலாறு – தேசியக்கல்லூரி வெளியீடு.

புதினம் - துளசிமாடம் - நா.பார்த்தசாரதி – தேசியக்கல்லூரி வெளியீடு.

#### கற்பித்தலின் பயன்கள்

- வேறுபட்ட சமய வழக்காறுகளை அறிவர்.
- பிற சமயத்தார்களிடம் அன்பு பாராட்டுவர்.
- 3. புனைகதை வடிவங்களில் புதினம் பற்றி அறிவர்.

### தேசியக்கல்லூரி (தன்னாட்சி), திருச்சிராப்பள்ளி — 620 001. தமிழாய்வுத்துறை

இளநிலை - தமிழ் - மூன்நாம் பருவம் தாள்: மொழிப்பாடம்-3 செய்யுள் (காப்பியம்), நாடகம், இலக்கிய வரலாறு, பொதுக்கட்டுரை

U19T3

#### தரப்புள்ளிகள்: 3

### கற்பித்தலின் நோக்கங்கள்

கற்பிக்கும் காலம்: 6 மணி

- காப்பிய இலக்கியத்தின் செழுமையை உணர்த்துதல்.
- காப்பியங்களின் உட்பொருளையும் கவியழகையும் புகட்டுதல்.
- நாடகத்தின் மேன்மையை உணரச் செய்தல்.

#### அலகு – 1:

சிலப்பதிகாரம் - அடைக்கலக்காதை மணிமேகலை — ஆதிரை பிச்சையிட்ட காதை.

#### **அ**லகு – 2:

கம்பராமாயணம் - கும்பகர்ணன் வதைப்படலம் பெரியபுராணம் - மெய்ப்பொருள் நாயனார் புராணம்

#### නුබාල – 3:

தேம்பாவணி — வளன் சனித்த படலம் சீறாப்புராணம் - மானுக்குப் பிணை நின்ற படலம்.

#### அலகு – 4:

நாடகங்கள்:

- விசுவநாதன் அல்லது கடமை முரண்.
- 2. மௌனதேசிகர் பண்டித ம.கோபாலகிரு'ணய்யர்

#### அலகு – 5:

இலக்கிய வரலாறு (காப்பியம், புராணம், நாடகம் பற்றியன மட்டும்), பொதுக்கட்டுரை.

குறிப்பு: ஐந்து அலகுகளிலும் சம அளவில் வினாக்கள் அமைதல் வேண்டும்.

#### பாடநூல்கள்

- தமிழ் மூன்றாம் பருவம், தேசியக்கல்லூரி வெளியீடு.
- 2. இலக்கிய வரலாறு தேசியக்கல்லூரி வெளியீடு.
- 3. நாடகங்கள் தேசியக்கல்லூரி வெளியீடு.

#### கற்பித்தலின் பயன்கள்

- தமிழ்க் காப்பியப் பரப்பினை அறிவர்.
- காப்பியங்களின் வழிநின்று புதிய முறையில் கற்பனையாற்றலைப் பெறுவர்.
- நாடகத்தை உருவாக்கவும் நடிக்கவும் பழகுவர்.

### தேசியக்கல்லூரி (தன்னாட்சி), திருச்சிராப்பள்ளி – 620 001.

தமிழாய்வுத்துறை

### இளநிலை — தமிழ் - நான்காம் பருவம் தாள்: மொழிப்பாடம் - 4 : செய்யுள் (பண்டைய இலக்கியம்), இலக்கிய வரலாறு, மொழிபெயர்ப்பு

#### U19T4

தரப்புள்ளிகள்: 3

### கற்பிக்கும் காலம்: 6 மணி

#### கற்பித்தலின் நோக்கங்கள்

1. அக, புற இலக்கியங்கள் பற்றி விளக்குதல்.

.1

- 2. சங்கப் புலவர்களின் புலமைச், சிறப்பை எடுத்துரைத்தல்.
- 3. சங்ககால மக்களின் இல்லற மாண்பினை உணர்த்துதல்.

#### அலகு – 1:

நற்றிணை (5 பாடல்கள் - 242, 333, 353, 375, 380)

- இலையில் பிடவம் ஈர்மலர் அரும்பப் விழிக்கட் பேதைப் பெருங்கண்ணனார் முல்லை.
- மழைதொழில் உலந்து மாவிசும்பு கந்தெனக் கள்ளிக்குடி பூதம் புல்லனார் -பாலை
- ஆளில் பெண்டிர் தாளின் செய்த கபிலர் குறிஞ்சி.
- 4. நீடுசினைப் புன்னை நறுந்தாது உதிரக் பொதும்பில் கிழார் நெய்தல்.
- 5. நெய்யும் குய்யும் ஆடி மையொடு கடலூர்ப் பல்கண்ணனார் மருதம்.

குறுந்தொகை — (5 பாடல்கள் - 3, 27, 38, 135, 186)

- 1. நிலத்தினும் பெரிதே வானினும் உயர்ந்தன்று தேவகுலத்தார் குறிஞ்சி
- 2. கன்றும் உண்ணாது கலத்தினும் படாது வெள்ளிவீதியர் பாலை
- 3. கான மஞ்ஞை அறையீன் முட்டை கபிலர் குறிஞ்சி
- 4. வினையே ஆடவர்க்குயிரே வாணுதல் பாலை பாடிய பெருங்கடுங்கோ பாலை
- 5. ஆர்கலி ஏற்றொடு கார்தலை மணந்த ஒக்கூர் மாசாத்தியார் முல்லை

#### அலகு – 2:

### அகநானூறு – (3 பாடல்கள் - 40, 48, 53)

- 1. கானல் மாலைக் கழிப்பூக் கூம்ப குன்றியனார் நெய்தல்
- அன்னாய்! வாழி! வேண்டு அன்னை! நின்மகள் தங்கால் முடக்கொற்றனார் குறிஞ்சி
- 3. அறியாய், வாழி, தோழி! இருள்அற சீத்தலைச்சாத்தனார் பாலை

#### கலித்தொகை — 2 பாடல்கள்

- 1. எறிதரு கதிர் தாங்கி ஏந்திய குடை நிழல் பாலைக்கலி : 8
- 2. முறம் செவி மறைப் பாய்பு முரண் செய்த புலி செற்று குறிஞ்சிக்கலி : 16

#### அலகு — 3: புறநானாறு (5 பாடல்கள் - 9, 45, 74, 101, 112,)

1. ஆவும் ஆனியற் பார்ப்பன மாக்களும் - நெட்டிமையார்

2. இரும்பனை வெண்தோடு மலைந்தோன் அல்லன் - கோவூர்க்கிழார்

- 3. குழவி இறப்பினும் ஊன்தடி பிறப்பினும் சேரன் கணைக்காலிரும்பொறை
- 4. ஒருநாள் செல்லலம் இருநாள் செல்லலம் ஒளவையார்
- 5. அற்றைத் திங்கள் அவ்வெண் நிலவில் பாரி மகளிர்

திருக்குறள் - 3 அதிகாரங்கள் - 1. கல்வி, 2. ஈகை, 3. அன்புடைமை. நாலடியார் (5 பாடல்கள் - 8, 19, 21, 36, 65)

1. செல்வம் நிலையாமை – செல்வர்யாம் என்றுதாம் செல்வுழி எண்ணாத

- 2. இளமை நிலையாமை மற்றறிவாம் நல்வினை யாம்இளையம் என்னாது
- 3. யாக்கை நிலையாமை மலைமிசைத் தோன்றும் மதியம்போல் யானை
- 4. அறன் வலியுறுத்தல் இன்றுகொல் அன்றுகொல் என்றுகொல் என்னாது
- 5. சினமின்மை இளையான் அடக்கம் அடக்கம் கிளைபொருள்

නුහැළ – 4:

நெடுநல்வாடை (முழுவதும்).

### அலகு – 5:

இலக்கிய வரலாறு — எட்டுத்தொகை, பத்துப்பாட்டு நூல்கள், பதினெண் கீழ்க்கணக்கு நூல்கள், மொழிபெயர்ப்பு.

குறிப்பு: ஐந்து அலகுகளிலும் சம அளவில் வினாக்கள் அமைதல் வேண்டும்.

பகுதி 'அ, ஆ'வில் இலக்கிய வரலாறும், பகுதி 'இ'யில் 5-வது வினா மொழிபெயர்ப்புப் பகுதியினைத் தந்து எழுதக் கூறுதல் வேண்டும்.

(வினாத்தாளில் பகுதி 'இ'யில் கட்டாயம் மொழிபெயர்ப்புப் பகுதி இடம்பெறல் வேண்டும்.)

பகுதி அ	-	20x1 = 20			
பகுதி ஆ	- 5-	5x5 = 25			
பகுதி இ	- 5-	3x10 = 30	(5-ஆவது	வினாவில்	மொழிபெயர்ப்புப்பகுதி
	கேட்கப்பெறல்				

#### பாடநூல்

- 1. தமிழ் நான்காம் பருவம் தேசியக்கல்லூரி வெளியீடு.
- 2. இலக்கிய வரலாறு தேசியக்கல்லூரி வெளியீடு.

#### கற்பித்தலின் பயன்கள்

- 1. ஐவகை நில அமைப்புகளைப் பற்றிய அறிவினைப் பெறுவர்.
- 2. சங்க கால மக்களின் வாழ்வியல் பற்றி அறிவர்.
- மன்னர்களின் ஆட்சிச்சிறப்பு, கொடைச்சிறப்பு, வீரம் பற்றி உணர்வர்.

### **ENGLISH FOR COMMUNICATION – U19E1**

#### **English Language Course I**

#### Semester: I Instruction Hours/Week: 6 COURSE OBJECTIVES

#### Credit: 3

The Learner will be able to

- a. communicate effectively and appropriately in real life situation:
- b. use English effectively for study purpose across the curriculum;
- c. develop interest in and appreciation of Literature;
- d. develop and integrate the use of the four language skills i.e. Reading, Listening, Speaking and Writing;
- e. revise and reinforce structure already learnt.

### UNIT I:

- 1. At the College
- 2. On the Campus
- 3. Outside the Class
- 4. At the Post office
- 5. For Business and Pleasure
- 6. Review

### UNIT II:

- 7. Are you Smart ?
- 8. Are You Creative?
- 9. Is it too hard to improve?
- 10. How to win ?
- 11. View Points
- 12. Snakes and Ladders
- 13. Yourself

### UNIT III:

- 1. Birbal story- The loyal gardener
- 2. Hindu mythological story- The origin of coconut tree
- 3. A chinese story: The generous student
- 4. An African Story ; The Three Runners

### UNIT IV:

- 5. The Golden place
- 6. The one hundreth prince
- 7. The mouse Merchand

### UNIT V:

- 8. When wishes come true Rabindranath Tagore
- 9. The World and after
- 10. Julius Caesar

**Text Books**: 1. A Collection of Short stories, Department of English, National College, Trichy. 2. Creative English for Communication (2nd edition) by Krishnasamy and Sriraman. Published by Macmillan

### ENGLISH THROUGH EXTENSIVE READING – U19E2 SEMESTER : II ENGLISH LANGUAGE COURSE : II INSTRUCTION HOURS/WEEK : 4 CREDIT : 2

#### **Course objectives:**

#### The learner will be able to

- 1. develop interest in and appreciation of Literature;
- 2. develop and integrate the use of the four language skills i.e. Reading, Listening, Speaking and Writing;
- 3. integrate the skill of Reading a variety of texts.
- 4. use English effectively for study purpose across the curriculum

#### UNIT I

Excitement : Mack R. Douglas Tight Corners : E.V. Lucas

#### UNIT II

Water – The Elixir of Life : C.V. Raman Tree Speaks : C. Rajagopalachari

#### UNIT III

The Art of Telling Tales : April Hersey A Job Well Done : Ruskin Bond

#### UNIT IV

The Panorama of India's Past : Jawaharlal Nehru The Origin of Grammar : Margaret Bryant & Janet **UNIT V** 

Dangers of Drug Abuse : Hardin B. Jones Crime and Punishment : R.K. Narayan

Text Book : Dr. Ananthan , R. Effective Communication. Ed. Chennai : Anu Chithra Pub.2010.

#### **COMMUNICATIVE ENGLISH I – U19CE1**

#### Semester : II Instruction Hours/ Week : 2

#### Communicative English Course : I Credit : 1

**COURSE OBJECTIVES:** 

#### The Learner will be able to

1. communicate, to define, classify, and understand the methods of communication,

2. improve their LSRW skills,

3. enable them to practice those skills in their daily life by identifying instances of communication in the circumstances of their own.

**UNIT I** Writing Stories Grammar Components : Articles, Prepositions and Tenses

#### UNIT II

Precis Writing Grammar Components : Non- Finite Verbs and Phrasal Verbs

#### UNIT III

Writing Letters Grammar Components : Conjuctions and Interjections and Punctuation

#### UNIT IV

Reporting Grammar Components : Reported Speech and Transformation of Sentences

#### UNIT V

Writing an Essay Grammar Components : Sentence structure (S/V/O/C/A) and Simple, Compound and Complex Sentences

**Text book :** Pillai, Radhakrishna G. English Grammar & Composition Ed. Chennai : Emerald Pub.2016

### ENGLISH FOR COMPETITIVE EXAMINATIONS – U19E3 SEMESTER : III ENGLISH LANGUAGE COURSE : III INSTRUCTION HOURS/WEEK : 6 CREDIT : 3

### **COURSE OBJECTIVES:**

The Learner will be able to

- 1. have a knowledge in basic grammatical units of English
- 2. have a depth of knowledge in Concord, reconstructing passages and précis writing.
- 3. comprehend the given passage and understand it.
- 4. gain a good knowledge and understanding in vocabulary
- 5. write on his/her own on a given topic and gain a good skill in letter/report writing.

#### **UNIT I:**

Basics of English( Revision) (a)Parts of speech and Articles (b)Active and passive voice (c)Framing Questions (d)Tag questions (e)Indirect speech (f)Tenses

#### **UNIT II:**

(a)Errors and how to avoid them(b)Spotting errors(c)Reconstructing passages(d)Précis writing

#### **UNIT III:**

Reading comprehension

#### UNIT IV:

(a)Sentence completion,
(b) Spelling
(c)Vocabulary – Words often confused or Misused, Synonyms, Antonyms.

#### UNIT V:

Letter writing , Report writing , Paragraph writing, Essay writing

**Text book : English for Competitive Examinations** by R.P.Bhatnagar&Rajul Bhargava macmillanIndia ltd. Delhi.

### READING POETRY AND DRAMA – U19E4 SEMESTER : IV ENGLISH LANGUAGE COURSE : IV INSTRUCTION HOURS/WEEK : 6 CREDIT : 2

#### **COURSE OBJECTIVE:**

The Learner will be able to

a. appreciate a piece of poem and analyze it

b. appreciate and interpret an one act play.

c. use English effectively for study purpose across the curriculum;

d. develop and integrate the use of the four language skills i.e. Reading, Listening, Speaking and Writing;

e. revise and reinforce structure already learnt.

#### **POETRY:**

**UNIT I :** John Milton : On His Blindness Oliver Goldsmith : The Village School Master William Wordsworth : The Solitary Reaper

**UNIT II :** P.B.Shelly : Ozymandias John Keats : La Belle Dame Sans Merci Robert Browning : Incident of the French camp

**UNIT III :** John Masefield : Laugh and Be Merry Robert Frost : Stopping by Woods On a Snowy Evening John Drinkwater : The Vagabond

#### **DRAMA:**

**UNIT IV:** Anton Chekov : A Marriage Proposal Lady Gregory : The Rising of the Moon

**UNIT V:** W.St. John Tayleur : Reunion William Shakespeare : Othello, The Moor of Venice – Act V

**Text Books :** 1)**An Introduction to Poetry** edited by A.G.Xavier; [Macmillan] 2)**A Book Plays**: A Group of Editors, Published by Orient Blackswan

### **COMMUNICATIVE ENGLISH II – U19CE2**

### SEMESTER : IV INSTRUCTION HOURS/WEEK : 2

#### COMMUNICATIVE ENGLISH COURSE : II CREDIT : 1

#### The learner will be able to

- 1. develop interest in and appreciation of Literature;
- 2. develop and integrate the use of the four language skills i.e. Reading, Listening, Speaking and Writing;
- 3. integrate the skill of Reading a variety of texts.
- 4. use English effectively for study purpose across the curriculum

#### **UNIT I:**

Enriching Vocabulary - Register Development; who is who; Synonyms, Proverbs

#### **UNIT II:**

Tense Forms with emphasis on differences between Present and Present Continuous; Past and Present Perfect, Framing questions, Auxiliaries, if clauses; conjunctions and linkers; Prepositions

#### UNIT III

Pronunciation, Good Pronunciation habits, Phonetic Transcription, Greetings, Farewells commands etc.,

#### UNIT IV:

Conversational Skills – Affirmative or Negative Language – idiomatic expressions, Phrases, Dialogue Writing,

#### UNIT V:

□ Writing Skills – Note- taking, note- making, e-mail, Describing an object, narrating a story.

- □ Circulars
- □ Notes reminders, warnings, farewells, apology.
- □ Draft invitations marriage, annual day, inaugural functions of associations, valediction,

seminar, workshop.

- □ Draft Short messages- compliments, birthday wishes, notifications
- Draft Posters- Slogans, Announcements
- $\Box$  Draft Advertisements
- $\Box$  Dialogue writing

#### **Text Book**

1. Communicative English by Department of English, National College( Autonomous), Trichy.

### <u>SYLLABUS</u> <u>UG Part I – Hindi</u> <u>Semester – 1</u>

U19H1 : Functional Hindi-1, Prose, Grammar And Translation – 1 <u>Objectives :</u>

- Unit I : The Objective of teaching functional Hindi is to encourage the students to learn the functional words.
- Unit II : The Objective of teaching grammar is to teach the basic grammatical structures.
- Unit III : The Objective of teaching prose is to develop their language ability.
- Unit IV : The Objective of teaching translation is to convey the original tone and meaning.
- Unit V: The Objective of teaching short stories is to enchance their creative writing and spoken skills through story telling/story writing and story reading mode.

### **Program Outcome :**

The learners will acquire the knowledge of basic letters and functional hindi words. They understand the grammatical structures and able to translate the sentences from source to target language. The learners can read and understand the prose and stories.

### <u>SEMESTER – I</u>

### <u>COURSE CODE : U19H1</u> 6hrs/wk Paper I – FUNCTIONAL HINDI-1, PROSE, GRAMMAR AND TRANSLATION – 1

### Unit – 1 Functional Hindi

- 1. Directions, Seasons, Days, Colours
- 2. Fruits, Vegetables, Flowers, Numbers
- 3. Groceries, Grains, Taste, Cardinals
- 4. Domestic Animals, Wild Animals, Relatives, English Month
- 5. Occupation, Parts of Body, Numbers and Tamil Months

### Unit – II Grammar

- 1. Noun
- 2. Verb
- 3. Pronoun
- 4. Vachan
- 5. Gender

### Unit – III Prose

- 1. Challis karod kurta kaha se....
- 2. Bhojan Aur Vigyan
- 3. Dr. Abdul Kalam

### Unit – IV Translation

1. (Hindi to English Lesson -1 to 5)

### Unit – V Story

- 4. Raja Ka Chunaav Ashok Kumar Kantha Bhatiya
- 5. Poos Ki Raat –Premchand

### **DEPARTMENT OF HINDI**

For Candidates admitted from the Academic Year 2019 onwards <u>SEMESTER – 1</u>

Course Code U19H1 Paper I – FUNCTIONAL HINDI-1, PROSE, GRAMMAR AND TRANSLATION – 1

### PROSE

<u>Prescribed Text Book</u> Bharat – Madhyama Patya Samgiri O.No.1619 Hindi Prachar Pushtakmala, Madras. <u>Prescribed Lessons</u>

- 1. Challis karod kurta kaha se....
- 2. Bhojan Aur Vigyan
- 3. Dr. Abdul Kalam

### STORY

#### Vaani Hindi Patmala – Ashok kumar , kanta Bhatya Oxford University Press ISBN-10:0-19-9469687

1. Raja Ka Chunaav – Ashok Kumar Kantha Bhatiya

### Poos Ki Raat -Premchand

### Grammar

#### **Reference Book** Sugam Hindi Vyakaran - Prof.Vanshi Dhar and Dharmapal Shastri Siksha Bharathi, New Delhi ISBN-10:81-7483-037-5

### **Prescribed Portion**

Noun, Verb, Pronoun, Vachan, Gender

### **Functional Hindi**

**Hindi Vataayan** – Dr. K.M.Chandra Mohan ISBN : 81-7124-223-5, Vishwa Vidhyalay Prakashan, Varanasi

### <u>Semester – II</u>

### U19H2 : Comprehension, Grammar – 2, Drama And Hindi Literature-1

**Objectives :** 

- Unit I :The Objective of teaching comprehension is to incorporate<br/>self-reading and understanding.
- Unit II : The Objective of teaching grammar is to acknowledge the basic rules of the grammatical structures.
- Unit III : The Objective of teaching Literature is to acquire the knowledge of the origin of Hindi in literature.
- Unit IV : The Objective of teaching one act play is to help the learners to understand the method of acting and writing a play.
- Unit V : The Objective of teaching Drama is to acknowledge the basic dramatic structures.

### **Program Outcome :**

The Learners will be able to comprehend on their own and to improve their reading skills. The learners will be able to communicate accurately free of grammatical errors. The learners will get a widen knowledge of Hindi literature. The learners will understand various geners of literary works. The learners will get deep and broad vision of drama.

### **SEMESTER - II**

### <u>COURSE CODE : U19H2</u> 6hrs/wk PAPER II – COMPREHENSION, GRAMMAR – 2, DRAMA AND HINDI LITERATURE-1

### Unit – 1 Comprehension

- 1. Discipline
- 2. Humanity
- 3. Coeducation
- 4. Student Life
- 5. Importance of Hard work

### Unit – II Grammar

- 1. Adjective
- 2. Adverb
- 3. Conjunction
- 4. Tense

### Unit – III Hindi Literature

1. Aadi kaal (Introduction, Specialities, Famous Poets)

### Unit – IV One act play

- 1. Reed ki Hadhi ( Jagdeesh Chandra Mathur )
- 2. Andheri Nagari ( Bharathendu Harischandra )

### Unit – V Drama

1. Swarg ke Jalak ( Upendranath Ashak )

### **DEPARTMENT OF HINDI**

For Candidates admitted from the Academic Year 2019 onwards

U19H2

#### SEMESTER – II

### PAPER II – COMPREHENSION, GRAMMAR – 2, DRAMA AND HINDI LITERATURE-1

### Comprehension

### <u>Prescribed Text Book</u> Adhunik Hindi Nibandhavali - Praveshika Book Hindi Prachar Pushtakmala, Madras. Prescribed Lessons

### 1. Discipline

- 2. Humanity
- 3. Coeducation
- 4. Student Life
- 5. Importance of Hard work

### **One Act Play**

### Hindi Sahith Rastrabhasha patya saamgri

O.No.1636 Hindi Prachar Pushtakmala, Pushpa-507

1. Andheri Nagari – Bharatendu Harishchandra

2. Reed ki Haddi – Jagdesh Chandra Mathur

### Drama

Swarg ki Jalak – Upendranath Ashk

### Grammar

Sugam Hindi Vyakaran - Prof.Vanshi Dhar and Dharmapal Shastri Siksha Bharathi, New Delhi ISBN-10:81-7483-037-5

### **Prescribed Portion**

Adjective, Adverb, Conjunction, Tense

### **Hindi Literature**

Aadi kaal ( Introduction, Specialities, Famous Poets) Prescribed Book

1. Hindi Sahithya ki Pravirthiya – Dr. Jaykisan Prasad

### <u>Semester – III</u>

U19H3: Dialogue Writing, Poetry, Translation -2 Hindi Literature-2

### **Objectives** :

- Unit I : The Objective of teaching couplet will give learners confidence and energetic.
- Unit II : The Objective of teaching dialogue writing is to teach the learners about appropriate words and style in appropriate place.
- Unit III : The Objective of teaching Bhakthi Literature is to acquire the knowledge of the origin of Bhakthi and its movement in Hindi literature.
- Unit IV : The Objective of teaching Poetry is to make the learners to acquire the knowledge of the poets and their writings.
- Unit V : The Objective of teaching Translation to the learners to get knowledge of translation from the source to target language. They also gain the knowledge of homonyms and synonyms in Hindi.

### **Program Outcome :**

The Learners will understand the couplets and poetry by the prescribed units. The learners will come to know about the dialogue delivery and their usage in their daily life also they can translate from souce to target language. They can understand the Bhakthi movement through Hindi Literature.

### **SEMESTER - III**

### **<u>COURSE CODE : U19H3</u>** PAPER – III DIALOGUE WRITING, POETRY, TRANSLATION -2

6hrs/wk HINDI LITERATURE-2

### Unit – I Couplets

- 1. Couplets of Kabir
- 2. Couplets of Tulshi
- 3. Couplets of Rahim

### Unit –II Dialogue Writing

- 1. Mother and Daughter
- 2. Teacher and Student
- 3. Between Two Friends
- 4. Brother and Sister
- 5. Customer and Shopkeeper

### Unit – III Hindi Literature

1. Bhakthi Kaal (Introduction, Specialities, Famous Poets)

### Unit – IV **Poetry**

- 1. Baghavan ke Dakiye (Ramdhari singh Dinakar)
- 2. Tera Sneh na kovoon (Sumitranandan Pant)
- 3. Kilona (Chiyaram Saran Gupta)

### Unit – V Translation

- 1. English to Hindi (Lesson 1 to 5)
- 2. Homonyms
- 3. Synonyms

### **DEPARTMENT OF HINDI**

For Candidates admitted from the Academic Year 2019 onwards

U19H3

### SEMESTER – III

### PAPER – III DIALOGUE WRITING, POETRY, TRANSLATION -2 HINDI LITERATURE-2 Couplets

**Prescribed Text Book** 

Kavya Sourab - Hindi Prachar Pushtakmala, Pushpa- 437

O.No. 1242, Dakshin Hindi Prachar Sabha, Madras.

**Prescribed couplet** 

- 1. Kabir 5 dohas
- 2. Tulsi 5 dohas
- 3. Rahim 5 dohas

### Poetry

### <u>Prescribed Book</u> Vasanth III Subodh Hindi Patmala – 3, Hindi Prachar Pushtakmala,Pushpa – 507, O.No.1636 <u>Prescribed Poem</u>

- 4. Baghavan ke Dakiye Ramdhari singh Dinakar
- 5. Tera Sneh na kovoon Sumitranandan Pant
- 6. Kilouna Chiyaram Saran Gupta

### **Dialogue Writing**

**Hindi Vataayan** – Dr. K.M.Chandra Mohan ISBN : 81-7124-223-5, Vishwa Vidhyalay Prakashan, Varanasi

### **Hindi Literature**

Bhakthi Kaal (Introduction, Specialities, Famous Poets)

### **Prescribed Book**

Hindi Sahithya ki Pravirthiya – Dr. Jaykisan Prasad

### Translation

Subodh Hindi Patmala – 1 Hindi Prachar Sabha,Madras.

### Prescribed Lessons

Lesson 6 to 10

### Homonyms

Synonyms

### <u>Semester – IV</u>

### U19H4 : Letter Writing, General Essay, Hindi Literature-3

### **Objectives :**

- Unit I : The Objective of teaching letter writing is to improve their communication skills through writing letters in formal and informal way.
- Unit II : The Objective of teaching Modern Era in Hindi literature to acquire the knowledge of various subjects which was used in pre independence and post independence and also in recent years.
- **Unit III :** The Objective of teaching Street play is to introduce theatre arts and the origin of today's theatre.
- Unit IV : The Objective of teaching Technical words and phrases is to develop their writing skill. Writing essay will develop their creativity. The learners were encouraged to summarise a passage through precise writing.
- Unit V: The Objective of teaching Fiction is to acquire knowledge of a long story and their characteristics.

### **Program Outcome :**

The Learners will able to draft and structure letters on their own. They come to know about the modern era in Hindi literature. They understand the role of street play in recent times. They can be aware of using technical words and phrases. Now they can understand the role of fiction by reading and get the knowledge of authors vision.

### **IV SEMESTER**

# Course Code: U19H46hrs/wkPAPER IV- LETTER WRITING, GENERAL ESSAY,HINDILITERATURE-3

### Unit – I Letter Writing

- 1. Leave Letter
- 2. Placing Order for Books
- 3. Complaint Letter

### Unit – II Hindi Literature

1. Modern Era (Introduction, Specialities, Famous Poets)

### Unit – III Street Play

1. Aurat

### Unit – IV

- 1. Technical Words
- 2. Technical Phrases
- 3. General Essay
- 4. General Essay
- 5. Precise Writing

### Unit – V Novel

1. Kadiyan ( Bhishma Sahani )

### **DEPARTMENT OF HINDI**

For Candidates admitted from the Academic Year 2019 onwards

U19H4

### SEMESTER – IV PAPER IV- LETTER WRITING, GENERAL ESSAY, HINDI LITERATURE-3

### **Letter Writing**

### **Prescribed Letters**

- 6. Leave Letter
- 7. Placing Order for Books
- 8. Complaint Letter

### **Street Play**

#### **Prescribed Book**

Indra Gandhi Rashtriya Mukta Vishva Vidhyalay, New Delhi. ISBN – 81-7605-844-0 <u>Prescribed Play</u> Aurat

### **Hindi** Literature

Modern Era (Introduction, Specialities, Famous Poets) <u>Prescribed Book</u> Hindi Sahithya ki Pravirthiya – Dr. Jaykisan Prasad

### **Prescribed Book**

Hindi Vataayan – Dr. K.M.Chandra Mohan ISBN : 81-7124-223-5, Vishwa Vidhyalay Prakashan, Varanasi

### **Prescribed Portion**

- 4. Technical Words
- 5. Technical Phrases
- 6. General Essay
- 9. General Essay
- **10.Precise Writing**

### NATIONAL COLLEGE (AUTONOMOUS)

LANGUAGE COURSE PART I SANSKRIT SEMESTER I PAPER I SANSKRIT

(For the candidates admitted from June 2019 onwards)

SYLLABUS

SUBJECT CODE:U19S1

Unit I

संस्कृतभाषा देवनागरीलिपिः च - परिचयः कर्तुपद-परिचयः

- १। संस्कृत भाषा प्रास्ताविकम्
- २। अक्षराभ्यासः, वर्णाः,
- ३। स्वराः, व्यञ्जननि, संयुक्ताक्षराणि, लेखनप्रकारः च
- ४। अकारन्त-शब्दाः
- ५। लिङ्गत्रयम्
- ६। वचनत्रयम्
- ७। विभक्तयः
- ८। अनुवाद-अभ्यासः
- ९। आङ्गल/तमिल् भाषायां संस्कृतात्
- १०। संस्कृते आङ्गल/तमिल् भाषातः

Unit II

क्रियापदानि (परिचयः) 1. वर्तमानकाले (लट्) धातवः

- पुल्लिङ्ग-कर्तृपदानि सर्वनामपदानि च
- नपुंसक-लिङ्ग-कर्तृपदानि
- 4. अव्ययानि

अन्ये अकारान्त-कर्त्तृपदानि

- ९। अन्यपुरुष/प्रथमपुरुष;मध्यमपुरुष:,उत्तमपुरुष: च
- २। एकवचनम्, बहवचनं च
- ३। क्रियापदानि गम् (गच्छ्), पिब्,पठ्, क्रीड्, वद्
- १। बालकः, शिक्षकः, अध्यापकः, नृपः, देवः, मनुष्यः, हस्तः अलसः कुशलः, अहम्, त्यं, सः।
- १। पुस्तकम्, फलम्, दुग्धम्, घृतम्, उद्यानम्, पुष्पम्;
   ज्लम्, मधुरम्, कन्दुकम्, भोजनम्।
- १। तत्र, कुत्र, यत्र, अत्र, न, तदा, कदा, यदा-तदा, शीघ्रं, द्रुतम्, सत्वरम्, पश्चात्, अपि, सह, अतः साकम्, सार्धम्, समं, एव, तावत्, तु, यदि-तर्हि, सदा।
- भूर्यः,सायंकालः, प्रकाशः, वृद्धः, सत्यं,असत्यं ,
   विद्यालयः, गृहम्, जलम्, दुग्धम्, मधुरम्, भोजनम्

Unit III

1. अनुवाद-अभ्यासः

विभक्तीनां परिचयः

3, प्रश्न-निर्माण-पदानि

4. क्रियापदानि(लट्)

अनुवाद-अभ्यासः

Unit IV

1. विशेषण-विशेष्यौ

2. संख्यावाचकपदानि

सर्वनामपदानि

- भविष्यत्काले क्रियापुदानि (लृट् लकारः)
- भोज्यपदार्थनामानि

उपर्युक्त-कर्तृ-क्रियापदानि वाक्येषु उपयोगः, अनुवाद-अभ्यासः च। १। प्रथमा विभक्तितः - संबोधनप्रथमा-विभक्तिपर्यन्तं विभक्ति-अन्तानां परिचयः , २। विभक्ति-अन्तानां प्रत्ययैः आदेशाः ३। तृतीया विभक्तिः - सह, साकं सार्धम्, समं ४। चतुर्थी विभक्तिः - षष्ठचाः विभक्तेः कृते प्रत्ययः ५। विना इत्यादीनां अव्ययानां उपयोगः । किम्, कुत्र, कथं, किमर्थम्, कुतः,कदा । वर्तमानकाले भू (भव्) अस्, धाव् , कृ (कर्) अस्, धाव्, पत्, आ-गम् (गच्छ्) । आङ्गलात् संस्कृते/ संस्कृतात् आङ्गले

- १। रङ्गाः -शुक्ल-नील-पीत-रक्त-हरित-कपिश-चित्र-भेदाः। तथा अन्यानि सरलपदानि
- २। तेषां विशेणेषु उपयोगः
- १। संस्कृते संख्यावाचकपदानि (O त। १० पर्यन्तम्।
- १। तद् शब्दः पुल्लिङ्ग-स्त्रीलिङ्ग-नपुंसकलिङ्गाः
- २। अस्मद् युष्मद् शब्दौ।
- ३। एतद् शब्दः त्रिषु लिङ्गेषु
- १ ! गम् (गच्छ्), पठ्, वद, पत्, लिख्, क्रीड्, आ-गम्(गच्छ्), भू (भव्), धाव्, पा(पिब्), दृश्(पश्य्), कृ (कर्)।
- १। तेषां वाक्येषु उपयोगः ।
- २। अनुवाद-अभ्यासः।
- ३। वार्तालापः
- RH: 1 Lepande

Unit V

1. प्रत्ययाः

- 2. क्रियापदानि (लट् लकारे)
- 3. कृषि-संबन्धीनि पदानि
- 4. आकारान्त-स्त्रीलिङ्गः
- 5. सन्धिः (स्वरः)

- १। क्त-प्रत्ययः
- २। तुमुन्नन्तः
- ३। क्त्वा प्रत्ययः
- १। अट्, भक्ष्, अर्च्, खेल्, चल्, धार्, कथ्, क्षाल्, पाल्, तुल्, मार्,घर्ष्, तोष्, गण्,।
- १। कृषीवलः इति पाठः।
- २। नूतन-क्रियापदानि -क्री, वि-क्री, सिच्, रुह्, वर्ष्, रुह्, रच्, निस्ज़्-कस्, वस्, कृष्, मुच् ।
- १। आकारान्तः स्त्रीलिङ्गः माला शब्दः
- २। समानान्त-पदानि।
- ३। पदानां वाक्येषु उपयोगः
- १। सवर्णदीर्घ-सन्धिः
- २। गुणसन्धिः
- ३। वृद्धिसन्धिः
- ४। सन्धीनां वाक्येषु उपयोगः
- ५। सन्धीनां अभ्यासः

Prescribed Book: Saral Sanskrit Sikshak Part I, Bharatiya Vidya Bhavan, Mumbai, 400007.

(Omittled portions:Lesson I: Passage starting: रामो राजमणिः with the meaning.

Lesson 6,7: Passage for memory (Memorise) at the end. Lesson 10 and Lesson 12: Full)

Samskrita Bodhini (Prathama), Samskrita Bhasha Pracharini Sabha, Chittoor, Andhra Pradesh, 2011

References:

### NATIONAL COLLEGE (AUTONOMOUS) LANGUAGE COURSE PART I SANSKRIT SEMESTER II PAPER II SANSKRIT II (For the candidates admitted from June 2019 onwards) SYLLABUS SUBJECT CODE: U19S2

Unit I

- 1. पुनश्चर्या
- कर्तुपदानां परिचयः

- क्रियापदानि वर्तमानकालः (लट्)
- Unit II
- भविष्यत्कालः (लृट्) नूतनक्रियापदानि
- 1. नूतनकर्तृपद-परिचयः
- आत्मनेपदिनः धातवः (क्रियापदानि) वर्तमानकाले (लट्)
- आत्मनेपदिनः धातवः (लट् क्रियापदानि)

गतषाणंमासे अभ्यस्तानाम्

- १। इकारान्तः पुल्लिङ्गः कविशब्दः केचन समानान्त-श्ब्दः च। २। सर्वनामशब्दः - तद् - स्त्रीलिङ्गे
- ३। इकारान्तः स्त्रीलिङ्गः मतिशब्दः,
  - केचन समानान्त-शब्दाः च।
- ४। एतेषां वाक्येषु उपयोगः, अनुवाद-अभ्यासः च।
- १। जप्, चर, रक्ष्, हस्, वम्, नम्, दह्, तप्, वस्, इच्छ्, वाञ्च्छ्, शंस्, त्यज्, जल्प, निन्द्, क्षिप्। २। वाक्येषु उपयोगः, अनुवाद-अभ्यासः च।
- भा अर्ज्, दण्ड्, चिन्त्, ज्वल्, तर्ज्, तर्क्, तप्, नट।
- १। इकारान्त पुल्लिङ्गः तथा स्त्रीलिङ्गपदानि उपर्युक्त-क्रियापदानि च मिलित्वा वाक्येषु उपयोगः
- १। यत्, लभ्, रम्, क्षम्, त्रप् सह्, स्वद्, बाध्,
   भाष्, भास्
- २। पूर्वोक्त-कर्तृपदानि क्रियापदानि च वाक्येषु उपयोगः
- ३। अनुवाद-अभ्यासः
- भाष्, यत्, लभ्, रम्, क्षम्, त्रप्, सह, स्वद्,
   भास
- २। संवादः अभ्यासः

Unit III

1.भूतकालः (लङ)

प्रेरणार्थकं क्रियापदम् (भविष्यत्) लोट्

Unit IV

1. सन्धिप्रकरणम्

नूतन-कर्तृपदानि (पुल्लिङ्गः)

३। नूतन-कर्तृपदानि (स्त्रीलिङ्गः)

- १। सर्वेऽपि धातवःवर्तमानकाले कृताः ।
- उपयोगः ।

४। वाक्येषु उपयोगः अनुवाद-अभ्यासः च।

२। प्रेरणार्थकक्रियापदानि च वाक्येषु उपयोगः

पूर्ववत् (मध्यमपुरुष-एकवचनमात्रम्)

३। अनुवाद-अभ्यासः

१। उकारान्तः पुल्लिङ्गः गुरु शब्दः

३। उकारान्त-पदानि वाक्येषु उपयोगः

५। संख्यावाचकपदानि १ - २५ संस्कृते।

३। उकारान्त-पदानि स्त्रीलिङ्गे उपयोगः

५। पुल्लिङ्ग-स्त्रीलिङ्ग-पदानि मिश्रित्य

१। उकारान्तः स्त्रीलिङ्गः धेंनु शब्दः

२ | समानान्तक-शब्दाः केचन |

२। समानान्त-शब्दा केचन।

४। अनुवाद-अभ्यासः

४। अनुवाद-अभ्यासः

वाक्येषु उपयोगः

१। सर्वेऽपि धातवः ये वर्तमानकाले तथा

भूतकाले कृताः।

१। यण् सन्धिः

२। अयादिसन्धिः

- ३। वर्तमानकालं भूतकालं च मिश्रित्य वाक्येषु

- २। भूतकालक्रियापदानि वाक्येषु उपयोगः।

Unit V

1. नूतन-प्रत्ययाः

2. नूतन-क्रियापदानि

3

१। पाठ्यक्रम-अन्तर्गत-कथा

२। नूतन-कर्तृपदानि (कथा-अन्तर्गतानि)

१। क्तवतु प्रत्ययः- क्तप्रत्ययः

२। कर्तरि प्रयोगः कर्मणि प्रयोगः च

३। सन्नन्ताः - इच्छाप्रकृतिः(Desiderative)

१। प्रथ्, प्री, बन्द्, भूष्, मृज् (मार्ज्), युज्, रच्, स्निह्, हिंस् (लट् परस्मैपदि, आत्मनेपदि)

२। उपरि अभ्यंसित-धातु तथा प्रत्ययान् वाक्येषु उपयोगः

३। संभाषणम् - कालिदासकृतं अभिज्ञानशाकुन्तलम्।

Prescribed Book: Sarala Sanskrit Sikshak Part II, Bharatiya Vidya Bhavan, Mumbai 400007.

(Omitted portions:1.Lesson 2:श्लोकाः (pages 14,15)

2. Lesson 4, श्लोक: (page 23)

3. Lesson 10, सुभाषितानि, संस्कृत-लोकोक्तयः)

References:

1. संस्कृत-व्यवहार-साहस्री, Samskrita Bharati, Bengaluru 560085.

 संस्कृतबोधिनी, प्रथमा, संस्कृतभाषाप्रचारिणि सभा, चित्तूर्, आन्ध्रप्रदेश ५०७५०१ संवत्सरः - २०११

### NATIONAL COLLEGE (AUTONOMOUS) LANGUAGE COURSE PART I SANSKRIT SEMESTER III PAPER III SANSKRIT III SYLLABUS SUBJECT CODE: U19S3

#### Unit I

१। पुनश्चर्या

- २। पशु-पक्षि-वृक्ष-वर्ग-शलाटुका-फल-नामानि
- ३। वाणिज्य-उपयोगि-पदानि मापनं तोलनं च
- ५। संख्यावाचकपदानि
- ६। संवत्सरनामानि
- ७। सस्यादि नामानि
- ८। धन/धनपत्र/नाणक नामानि
- ९। इदं शब्दः पुंनपुंस्त्रीषु।
- १०। अनुवाद अभ्यासः
- १। क्रियापदानि

लोट् लकारे परस्मैपदि, आत्मनेपदि च

- २। इतोऽपि अव्ययानि
- ३। कथालेखनप्रकारः
- ४। अनुवादः
- ५। उपसर्गाः
- ६। तेषां वाक्येषु उपयोगः
- १। ईकारान्त-स्त्रीलिङ्गपदानि नदी, अटवी, कौमुदी, वाहिनी, नगरी इत्येतानि पदानि, तेषां शब्दरूपानि च
- २। क्रियापदानि, परस्मैपदिनः
- ३। आत्मनेपदिनंः

४। उभयपदिनः

- ५। शरीर-अङ्गनामानि, भूषण-नामानि
- ६। ऋकारान्तःपुल्लिङ्ग-शब्दाः कर्तृ, पितृ, इत्यादयः
- ७। क्रियापदानि
- ८ । अनुवाद-अभ्यासः

Unit II

Unit III

१। कृषिकर्म

२। कृषिसंबन्धीनि उपकरणानि

३। अनुवाद-अभ्यासः

४। ल्यबन्ताः

५। वाक्येषु उपयोगः

७। विधिलिङ् (optative/potential mood)-1

८। परस्मैपदि आत्मनेपदि च

१। नकारान्तः पुल्लिङ्गः राजन् शब्दः

२। सन्धिप्रकरणम् - पुनश्चर्या

३। विसर्गसन्धिः

४। नूतन-अव्यय-पदानि

५। अनुवाद-अभ्यासः

६। विधिलिङ् ( optative/potential mood)-2

७। भोजनवेला - संवादः

८। नूतन-कर्तू-क्रिया-अव्यय-विविध-प्रत्यय-पदानि।

९। शब्दरूपाणि, धातुरूपाणि च पुनश्चर्या।

Prescribed books: 1. Saral Sanskrit Sikshak, Part III, Bharatiya Vidya Bhavan, Mumbai 400007.

Omitted portions:1. Lesson 9 सीतायाः स्वयंवरः

2. Lesson 11, सुभाषितानि, संस्कृत-लोकोक्तयः

References:

1. Samskrita-vyavaharasahasri, Samskrita Bharati, Bengaluru 85 2. Angala-samskrita kosha, Samskrita Bharati, Bengaluru 85.

Unit V

#### NATIONAL COLLEGE (AUTONOMOUS) LANGUAGE COURSE PART I SANSKRIT SEMESTER IV PAPER IV SANSKRIT IV SYLLABUS SUBJECT CODE: U19S4

२ ३ ४ ५

Unit III

Unit II

Unit I

संस्कृतम् - दैनन्दिनव्यवहारः 1. संस्कृत-व्यवहारः १। प्रथम-षाण्मासिक, द्वितीय-षाण्मासिक, तृतीय-षाण्मासिक-अभ्यस्तानां विषयाणां पुनश्चर्या

२। सर्व-शब्दः त्रिषु लिङ्गेषु।

३। वाच् राब्दः स्त्रीलिङ्गे

४। अनुवाद-अभ्यासः

५। हिमालयः - रचनालेखनम्

१। ओकारान्तः स्त्रीलिङ्गः गो शब्दः

२। गो-संबन्धीनि पदनि

३। गां अधिकृत्य लेखः

४। नूतन-कर्तू-क्रियापदानि - शब्दसंग्रहः

५। अनुवाद-अभ्यासः

६। पदानां वाक्येषु उपयोगः

१। समासः – उपोद्घातः

२। तत्पुरुष-समासः

३। कर्मधारय-समासः

४। बहुव्रीहि-समसः

५। द्वन्द्व-समासः

६। द्विगु-समासः

७। अव्ययीभाव-समासः

८ । एकशेषसमासः

१। संख्यावाचकपदानि २५ तः ५० पर्यन्तम्।

२। बन्धुवर्गनामानि

३। गृहे उपयुक्तानां वस्तूनां नामानि

४। वासर-तिथि-पक्ष-मास-नामानि

५। दैवत-ग्रहाणां नामानि 🚶

1 1-1-

UNIT IV

रचनात्मकं कार्यम्

- १। पत्रलेखन- उपोद्घातः, उदाहरणानि च २। पिता/माता – पुत्राय/पुत्र्यै
- ३। पितरं/मातरं प्रति पुत्रः/पुत्री
- ४। मित्राय पत्रम्
- ५। पतिः/पत्नी पत्न्यै/पत्ये

2. अनुच्छेदः

3. अनुच्छेदलेखनम्

१। दत्तं अनुच्छेदं पठित्वा उत्तरलेखनम् - प्रकारः

२। सरल-कथायुक्तम् , सरल-गद्यांशयुक्तम् च।

१। दत्तनि पदानि विचित्य पञ्चवाक्येषु

एकम् अनुच्छेद-लेखनम्।

- २। सरलकथा अथवा गद्यांशयुक्तम्।
- 4. रचनालेखनम् (पाठ्यपुस्तक-अन्तर्गतम्)

UNIT V

श्रेष्ठभाषा द्रविडभाषा - अस्याः ऐतिहासिहं स्थानम्।

- १। भाषायाः स्थापनम्
- २। भाषा-समूहः

१। सरलकथा २। गद्यांशः

- ३। श्रेष्ठभाषायाः गुणानि।
- ४। श्रेष्ठभाषाः
- ५। भरतीय-श्रेष्ठ-भाषे द्रविड-संस्कृते
- ६। द्रविडभाषायाः पुराणत्वम्।
- ७। द्रविडभाषां श्रेष्ठभाषा-समूहे योजयितुमान्दोलनम्।
- ८ । विश्व-श्रेष्ठद्रविडभाषा सम्मेलनम् २०१०

Prescribed Book: Sarala Sanskrit Sikshak Part IV, Bharatiya Vidya Bhavan,

Mumbai 400007.

(Omitted portions:

Lesson 2: विद्याप्रशंसा, Lesson 7: लङ्कातः यदा हनूमान् प्रतिनिवृत्तः Lesson 8: रामस्य वनगमनम् Lesson 12: नलदमयन्ती-वर्णनम् Lesson 13: किङ्करैः पश्य किं कृतम् Lesson 14: रूपाणि Lesson 15: सुभाषितानि Lesson 17: लोकोक्तयः ।)

References: 1. संस्कृतव्यवहारसाहस्री, संस्कृतभारती, बेङ्गलूरु ५६००८५।

संस्कृतबोधिनी (द्वितीया), संस्कृतभाषाप्रचारिणी सभा, चित्तूर्, आन्ध्रप्रदेश: ५१७५०१।

#### Programme: B.Com. (CA) CBCS Syllabus – Outcome Based Education (OBE) (For those who have joined during the Academic Year 2019-2020 onwards)

Part –III : Core Course	I (CC I)	Semester-I		
Course Title : BUSI	NESS ORGANISA	<b>ATION ANI</b>	D MANAGEMENT	
Course Code : U19CC1	Hours per v	week:5	Credit :5	
CIA: 25 Marks	ESE : 75 N	/larks	Total: 100 Marks	

#### **Objective**

> To develop basic knowledge and spirit of business organization and management

#### **<u>Course Outcomes</u>(COs)**

After completing this course the student will be able to

- CO1: Explain the basic fundamentals of the business environment, organizational theory and marketing, including capacity to recognize and use relevant terminology.
- CO2: Read, understand and critically evaluate the information contained in relevant academic texts.
- CO3: Organize and present information to a satisfactory standard in oral presentations, essays and reports.
- CO4: Analyze and critically evaluate case studies in at least one of the topic areas, including its relevance to course topics.
- **CO5:** Contribute to a team project in an effective manner with control processes.

#### UNIT I: Concept of Business(15 hours)

Concept of Business – Nature and Characteristics of Business - Objectives of Modern Business – Scope, Functions of Business– Essentials of a successful Business – Qualities of a Successful Businessman – Forms of Business Organization: Sole Trader, Partnership, LLP, One Man Company, Joined stock Company, **Co-Operative Society#**.

#### **UNIT II: Stages of Business**

#### (15 hours)

Concept and Stages of Business unit Promotion- Location# -Factors influencing location\*- -Weber's theory of location- Plant-Firm-Industry- Economies of Size.

#### **UNIT III: Management**

#### (15 hours)

Management – Meaning - Definition – Functions – Scientific Management – Henry Fayol's Principles - **Importance**\* and Levels of Management – **Managerial Roles**# and Skills – Difference between Administration and Management –Recent Paradigm Shifts.

#### **UNIT IV: Planning and Motivation (15 hours)**

Planning - Meaning – Definition – Characteristics – Objectives – Needs and **Importance** of Planning\* – Types /Hierarchy of Plans – Steps in the Process of Planning – Advantages and Limitations of Planning – Essentials of a good Plan – organization –types – Organization Chart – Directing - Leadership Styles (Laissez-faire, Autocratic, Democratic, Participative), - Universal Leadership Skills in Common – Building Trust as essence of Leadership.**Motivation#**: Meaning – Definition – Types of Motives – Theories of Motivation (Content Theories: Maslow's Need Hierarchy Theory, Herzberg's Two Factor Theory, ERG theory andXtheory, Y theory, and Z theory.

#### **UNIT V: Controlling**

(15 hours)

Meaning – Definition – Control Process (Steps in Controlling) – Types of Control (Feedback, Concurrent, Feed Forward) – Process of Control – **Control Techniques#** (Budgetary and Non-Budgetary) – Problems of Control Process – Requirements of an effective Control System.

#### **Extra Credit:**

# Case Study

\* Self Learning

Activities : 1.Role Play 2.Field Visit 3.Chartwork

#### **Text Books**:

- 1. Y. K.Bhushan, Business Organisation, Sultan Chand and Sons, New Delhi -2013.(UnitI&Unit II)
- 2. R. B. Maheswari, Business Management, International Book House Pvt.Ltd., Mumbai 2011.(Unit III V)

#### **Books for Reference:**

- 1. C.B.Gupta, Business Organisation, Sultan Chand& Sons, New Delhi, 2013.
- 2. DinkarPagare, Business Organisation & Management, Sultan Chand& Sons, New Delhi, 2018.
- 3. P.C. Tripathy& P.N. Reddy, Principles of Management, Tata Mc Graw Hill, New Delhi ,2012.
- 4. R.C. Bhatia, Principles of Management, Sterling Publishers, New Delhi, 2013.
- **5.** H .Koontz &H.Weihrich, Essentials of Management, An International and Leadership perspective, Tata McGrawHill: New Delhi ,(2012).
- **6.** T.N.Chhabra, Business Organisation and Management, Sun India Publications: New Delhi,2015

#### **Online Resources:**

<ul> <li><u>http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/389</u></li> </ul>
<ul> <li><u>http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/318</u></li> </ul>
https://www.youtube.com/watch?v=QixeP0oy0xk
<ul> <li><u>https://www.youtube.com/watch?v=rgoMeEAFxMo</u></li> </ul>
<u>https://sol.du.ac.in/SOLSite/Courses/UG/StudyMaterial/02/Part1/BOM/English/SM-1.pdf</u>
https://www.researchgate.net/profile/Vijay_Kaul9

#### **Relationship Matrix for COs, POs and PSOs**

Course	Program	Programme Outcomes					Programme Specific Outcomes			
Outcomes	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2	1	1	1	2	2		2
CO2	2	3	3	3	1	1	2	2	2	2
CO3	2	-	2	2		1	1		2	
CO4	2	3	3	3					3	
CO5	2	3	3	3	3				3	3
AVG	2	2,2	2.6	2,6	1	0,6	1	0.8	2	1.4

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High), — — Indicates there is no correlation

#### **Programme: B.Com. (CA) CBCS Syllabus – Outcome Based Education (OBE)** (For those who have joined during the Academic Year 2019-2020 onwards)

Part –III : Core Co	Semester- I	
Course Ti	NTING – I	
Course Code : U19CC2	Hours per week:6	Credit :6
CIA: 40 Marks	ESE : 60 Marks	Total: 100 Marks

#### **Objective**

> To provide knowledge about concepts and conventions and accounting standards.

#### **<u>Course Outcomes</u>(COs)**

After completing this course the student will be able to

- > CO1:Develop and understand the basic concepts of financial
- ► CO2:State the uses and users of accounting information;
- > CO3:Explain and apply accounting concepts, principles and conventions;
- > CO4:Record basic accounting transactions and prepare annual financial statements; and
- ▶ CO5:Analyze, interpret and communicate the information contained in basic financial statements and explain the limitations of such statements.

#### **UNIT I: Accounting Concept**

Accounting - Definition- Accounting Concepts\* and Conventions- Accounting Terms-Accounting Equation. -Double Entry System#- Journal - Ledger - Trial Balance - Ind. A.S. relating to Inventory, Depreciation, Cash Book. Practical: Journal, Ledger, Trial Balance. (18 hours)

#### **UNIT II: Final Accounts**

Trading A/c,Profit and Loss A/c and Balance Sheet#- Performa and Principle of Marshalling\*-Adjustments: Closing stock -Outstanding Expenses Accrued Income- Income Received in Advance- Bad debts - Bad debts provisions-Depreciation-Adjustment entries.

#### **UNIT III: Bank Reconciliation Statement and Rectification of Errors** (18 hours)

Preparation of Bank Reconciliation Statement# and Rectification of Errors- Suspense Account – Types of accounting errors\*.

#### **UNIT IV: Depreciation**

Depreciation Meaning- Causes\*- Methods: Straight line, Written down Value, Annuity, **Sinking fund**# (Excluding changing method of Depreciation).

#### **UNIT V: Accounts of Non-Profit Organization**

Capital and Revenue a/c- Receipts & Payments a/c - Income and Expenditure a/c -Accounts of Non-Profit organization# - Tally package - Salient features - Benefits and significance\*, Group–Ledger – Inventories – Cost center.

#### **Extra Credit:**

# Case Study

\* Self Learning

Activities : 1. Annual Report Collection 2. Chart Preparation 3. Create a company using Tally

#### **Text Book**

1. S.P.Jain and K.L.Narang, Financial Accounting, Kalyani Publications, Ludhiana - 2014

## (18 hours)

(18 hours)

## (18 hours)

#### **Books for Reference**

- 1. T.S. Reddy and Y. Murthy, Financial Accounting, Margham Publications, Chennai-17. 2018.
- 2. S.N.Maheswari, K.SoneelMaheswari, Financial Accounting, Vikas Publishing House, New Delhi 2012.
- 3. M.C. Shukla, T.S.Grewal, S.P.Gupta, Advanced Accounts, S.Chand&Co.Sons, New Delhi 2019.
- 4. DalstonL.Cecil, JenitraL.Merwin, Financial Accounting, Learn tech Press Publisher, Trichy 2010.
- 5. S.N.Maheswari, &S.K.Maheswari, Advanced accountancy. Vikas, New Delhi: 2017.
- 6. M.C.Shukla, &T.S.Grewall ,Advanced accountancy , S. Chand ,New Delhi 2017.
- 7. R.L.Gupta&Radhaswamy, MFinancial Accounting. Sultan Chand & Sons.2017.
- 8. Jain &Narang. Advanced Accountancy. Kalyani ,Mumbai,New Delhi: (2016).

#### **Marks Scheme**

Section A (1*10=10)Marks	Section B (5*4=20)Marks	Section C (3*10=30)Marks
1 to 10 Multiple choice	11(a)Theory 11(b)Problem	Questions 16 to 20 Problems
questions	12(a)Theory 12(b)Problem	only
	13(a)Problem 13(b)Problem	
	14(a)Problem 14(b)Problem	
	15(a)Problem 15(b)Theory	

External Theory Exam: 60 Marks Practical Note:5 MarksOral Viva : 10 Marks Total : 75 Marks (Theory 60 + Practical 15)

#### **Online Resources:**

Swayam	<u>http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/249</u>
Course	<ul> <li><u>http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/194</u></li> </ul>
E-Content	<u>https://www.youtube.com/watch?v=SUQMUc3Z3vs</u>
	<ul> <li><u>https://www.youtube.com/watch?v=-cw01owYOUY</u></li> </ul>
Other	http://www.ddegjust.ac.in/studymaterial/bba/bba-104.pdf
online	• <u>https://sol.du.ac.in/solsite/Courses/UG/StudyMaterial/02/Part1/FA/English/SM1.pdf</u>
resources	

#### **Relationship Matrix for COs, POs and PSOs**

Course	Program	Programme Outcomes					Programme Specific Outcomes			
Outcomes	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2			1	2	2		2
CO2	1	1	1			1	1			
CO3	2	2	2			1	2	2		2
CO4	2	3	3	3	3		2	2		3
CO5	2	3	3	3	3				3	3
AVG	1.8	2.2	2.2	1.2	1.2	0.6	1.4	1.2	0.6	2

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High), — — Indicates there is no correlation

#### **Programme: B.Com. (CA) CBCS Syllabus – Outcome Based Education (OBE)** (For those who have joined during the Academic Year 2019-2020 onwards)

Part :III : Allied Course :I (AC 1)			Semester : I
Cou			
Course code : U19ACC1TP	Hours per we	ek: 5	Credit : 3
Theory 60 Marks (Externa	Total: 100 Marks		
Practical: 40 Marks (Extern	l 10 marks)	Total: 100 Marks	

#### **Objectives**

This course is designed to use the basic features of Word, Excel, Access, and PowerPoint, and to integrate data between the applications.

#### Course Outcomes(COs)

After Completing this course student will be able to

- **CO1:** Develop the knowledge in computer Applications.
- **CO2:** Use the documents to Create ,Edit, Save and Print.
- CO3: Compile information in Ms-Excel in preparing worksheets, charts, MS Power Point and creating presentation.
- **CO:4** Focus on Preparing Bio-Data, Mail Merge for enabling Organisation opportunities.
- CO: 5 Compile information sources on entering information in Excel worksheet, Powerpoint and creating slide show presentation.

#### **Unit I :Introduction**

#### (15 hours)

Introduction to Computers – Definition - **Characteristics of Computers** - Areas of Application - IPO Cycle - Components of Computer Memory and Control Units - Input and Output devices - Hardware and Software - Operating Systems.

#### **Unit II :MS Documents**

MS-Word: Creating Word Documents - Creating Business Letters using Wizards – Editing Word Documents - Inserting Objects - Formatting documents - Spelling and Grammar check – Word Count, Thesaurus, Auto Correct - **Working with tables** - Saving, Opening and closing documents - Mail Merge.

#### Unit III :MS-Excel

MS-Excel: Introduction to Spread Sheets - Entering and Editing text, Numbers and Formula - Inserting rows and Columns – Building Worksheets - Creating and formatting charts - Application of Financial and Statistical functions - MS Power Point: **Creating a simple presentation** - Creating inserting and deleting slides - Saving a Presentation.

#### (15 hours)

#### (15 hours)

#### Unit IV:MS Word

# Word - **Preparation of Bio-data** – Creating Greeting Card – Bullets and Numbering – Tables– Mail merge.

#### **Unit V:Excel-PowerPoint**

#### (15 hours)

(15 hours)

Excel – Entering information in Worksheet – Sum functions – Mark list – Align data cells – PowerPoint – Simple presentations – **Creating slide show** – Animation.

#### Extra Credit:

- # Case Study
  - \* Self Learning

Activities: Quiz, Creating Greeting Cards, Make Simple Presentation.

#### **Text Books:**

**1.** S.V.Srinivasa Vallabhan, Computer Application in Business-Sultan Chand and Sons,New Delhi.

#### **Books for Reference:**

- 1. K. Mohan Kumar, Computer Application in Business
- 2. E.D.Jonesan Derek- Microsoft Office for Windows Sutton Publication.
- 3. Sanjay Saxena , MS Office 2000 Vikas Publishing House.
- 4. TD Malhotra, Computer Application In Business Kalyani Publications.
- 5. Taxali, Software for Windos made Simple Tata Mc Graw Hill Publishing company ltd.

#### Semester – I

#### PC-PACKAGE

#### PRACTICAL 40 Marks (External 30 marks, Internal 10marks)

#### MS-Word

- 1. Preparation of Bio-data
- 2. Prepare a Greeting card
- 3. Apply Bullets & Numbering
- 4. Create an invitation letter using Mail Merge

#### **MS-Excel**

- 5. Create a Mark list
- 6. Applying Built-in Functions
- 7. Sorting & Filtering Data
- 8. Creation of Chart

#### **MS-PowerPoint**

- 9. Create a PowerPoint Presentation
- 10. Prepare a Slideshow with Animation effects

#### **Online Resources:**

Swayam course	
E-content	<ul> <li><u>https://www.slideshare.net/HimanshuGupta22/fundamental-of-computers-postal-deptt</u></li> <li><u>https://www.schooltube.com/media/Microsoft+Word+Tutorial/1_2zqi4nrv</u></li> <li><u>https://www.schooltube.com/media/Video+Tutorial+-</u>+Microsoft+Word+Tutorial+1+/1_9r7s55cy</li> <li><u>https://www.schooltube.com/media/Video+Tutorial+-</u>+Microsoft+Word+Tutorial+1+/1_9r7s55cy</li> </ul>
Other online resources	<ul> <li>https://www.dce.kar.nic.in/new%20files/Excel%20Tutoria9-10- 07.pdf</li> <li>https://www.dce.kar.nic.in/new%20files/Chapter4-9-07.pdf</li> <li>https://www.dce.kar.nic.in/new%20files/Session_2_classification%2 0of%20digital%20computers.pdf</li> </ul>

#### Relationship Matrix for COs,POs,PSOs.

Course	Program	Programme Outcomes				Programme Specific Outcomes				
Outcomes	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2				2	2		2
CO2		3	3	3	3					3
CO3	2	3	3	3	3				2	3
CO4	2		2	2					2	
CO5	2	3	3	3	3				2	3
AVG	1.6	2.2	2.6	2.2	1.8		0.4	0.4	1.2	1.8

Note:	1-Slight (Low)	2- Moderate (Medium)	3- Substantial (High)
	* - Indicates the	re is no correlation	

#### **Programme: B.Com. (CA) CBCS Syllabus – Outcome Based Education (OBE)** (For those who have joined during the Academic Year 2019-2020 onwards)

Part –III : Core Course	III(CC-III)	Semester-II		
Cou	rse Title :BUSINES	SS STATIS	TICS	
Course Code : U19CC3	Hours per w	eek:5	Credit :4	
CIA: 25 Marks	ESE : 75 M	arks	Total: 100 Marks	

#### **Objective**

> To develop the ability to deal with numerical and quantitative values.

#### **<u>Course Outcomes (</u>COs)**

After completing this course the student will be able to

- > **CO1:**Acquire the conceptual knowledge of statistical tools
- **CO2:**Understand the concepts and enable to use them in business performance
- > **CO3:**Critically discuss the issues in sampling
- > CO4:Solve a range of problems using techniques
- > CO5:Evaluate using statistical data

#### **UNIT I: Introduction to Statistics (15hours)**

Statistics-Definition – Characteristics – **Importance**<sup>\*</sup> – Scope - Limitations - Sources of data-Primary and Secondary - Classification and Tabulation of Data - Diagrams and Graphs – Types - Uses - Measures of Central Tendency - **Mean Median, Mode**<sup>#</sup> - Geometric and Harmonic Mean - Weighted Arithmetic Mean.

#### UNIT II: Measures of Distribution (15hours)

(15nours) Deviation Standard I

Range - Quartile Deviation, Mean Deviation, Standard Deviation - Coefficient of Variation.

#### UNIT III: Measures of Skewness (15hours)

Measurement of Skewness - Karl Pearson's and Bowley Methods – Correlation - Types and Uses\*- Karl Pearson's co-efficient of correlation Spearman's Rank Correlation# Coefficient - Method of Concurrent Deviation.

#### **UNIT IV: Correlation & Regression(15hours)**

Simple Regression – Uses\* - Regression Coefficients and Regression Equations - Time Series Analysis# – Components - Fitting a Straight Line by Method of Least Squares - Moving Average Method.

#### **UNIT V: Index Numbers (15hours)**

Index Numbers-Uses\* - Types of Price Index - Laspeyre's, Paasche's, Bowley's and Fisher's Ideal Index methods - Time Reversal Test - Factor Reversal Test - Problems on Index Numbers.

#### **Extra Credit:**

# Case Study\* Self LearningActivities : 1.Data Collection 2.Chart 3.Quiz

#### **Text Book:**

1. P.R. Vittal., Business Statistics, MarghamPublication, Chennai, 2011

#### **Books for Reference:**

- **1.** Dr.R.Ramachandran and Dr.R.Sreenivasan,Business Statistics, Sriram Publications,Trichy, 2017.
- 2. D.C. Sancheti, and V.K. Kapoor, Statistics, Sultan Chand and Sons, New Delhi, 2012.
- 3. Chikkodi and Satyaprasad, Business Statistics, Himalaya Publishing House, Mumbai, 2017.
- 4. P.A. Navaneetham, Business Tools for Decision making, Jai Publishers, Trichy, 2017.
- **5.** S.C. Gupta, Fundamentals of Statistics, Himalaya Publishing House, Mumbai, 2012.

#### **Marks Scheme**

Section A (1*20=20Marks)	Section B (5*5=25Marks)	Section C (3*10=30Marks)
1 to 20 Multiple Choice	21(a)Theory 21(b)Problem	26 Theory question.
Questions	22(a)Theory 22(b)Problem	Questions 27 to 30 Problems
	23(a)Problem 23(b)Problem	only.
	24(a)Theory 24(b)Problem	
	25(a)Theory 25(b)Theory	

#### **Online Resources:**

Swayam Course	• <u>http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/227</u>
E-Content	<ul> <li><u>https://www.youtube.com/watch?v=NDO9SzxR3Vg</u></li> <li><u>https://www.youtube.com/watch?v=d5aHrXH9Z50</u></li> </ul>
Other online resources	<ul> <li><u>https://www.pdfdrive.com/business-statistics-e23260267.html</u></li> <li><u>https://gurukpo.com/Content/B.Com/Business_Statistics(B.Com)P-1.pdf</u></li> </ul>

#### **Relationship Matrix for COs, POs and PSOs**

Course	Programme Outcomes					Programme Specific Outcomes				
Outcomes	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2	1		1	2	2		2
CO2	2	2	2	1		1	2	2		2
CO3	3		3	3					2	
CO4		3	3	3	3					3
CO5		3	3	3					3	
AVG	1.4	2	2.6	2.2	.6	.4	.8	.8	1	1.4

Notes:1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High) — — Indicates there is no correlation

#### Programme: B.Com. (CA) CBCS Syllabus – Outcome Based Education (OBE) (For those who have joined during the Academic Year 2019-2020 onwards)

Part :III : Allied Course	:II (AC II)		Semester : II
Course Title :	<b>INTERNET</b> A	AND DESIG	NING TOOLS
Course code : U19ACC2TP	week: 6	Credit : 3	
Theory 60 Marks (External 45	Total: 100 Marks		
Practical: 40 Marks (External 3	0 marks, Interna	l 10 marks)	Total: 100 Marks

#### **Objective**

> To facilitate an understanding of internet and how to apply in business.

#### **<u>Course Outcomes</u>(COs)**

After Completing this course student will be able to

- CO:1 Develop in-depth knowledge of the basics of Page Maker, Tools, Slecting Multiple Elements, Grouping and Ungrouping, Importing Graphics.
- CO:2 Understanding different file formats using the Toolbox, Custom Settings, Saving Files in TIFF and JPEG format.
- **CO:3** Enable the students to work on Internet, Web Pages, Websites and Modems
- CO:4 Compile information of Internet service providers, Internet programs, applying Frames, Priniting.
- CO:5 Demonstrate the use E-mail and Voice mail also to create the e-mail address, Net meetings.

#### **Unit I: Introduction**

# The Basics: Introduction - The PageMaker Screen. Working with a Publication: New Publication – Opening a Publication from Disk – Inserting/Removing Pages – Saving a Document – Closing a Document. The Drawing Tools: Lines – Boxes, Ellipses, Polygons – Selecting, Deleting, Moving, Resizing Elements – Selecting Multiple Elements – Grouping & Ungrouping – Using Fill and Line – **Cut, Copy and Paste** – Paste Multiple – The Rotation Tool. Importing Graphics: The Place Command – The Cropping Tool – The Text Tool – Master Pages. **Unit II: The Working Environment** (18 hours)

The Working Environment: The Photoshop Screen Environment– Using the Toolbox – Document and Scratch Sizes – Saving and Loading Custom Settings. Opening and Saving Files: Saving Files – TIFF Format – JPEG Format – **Creating a New File**–Getting Started with Images –Layers.

#### **Unit III: Introduction to Internet**

Introduction to Internet –History of Internet – Uses of Internet – Connection to the Internet – Web Page – Web Pages from Server – Web Sites – Modem - ISDN, ADSL, CABLE Modems.

#### (18 hours)

(18 hours)

#### **Unit IV: Internet Service Providers**

#### (18 hours)

Internet service providers – Dialer Programs and Internet programs – Internet Explorer – Netscape – Frames – Several Windows – **Printing**.

#### Unit V: E-Mail

#### (18 hours)

E-Mail and Voice mail – **Creating e-Mail Address** – Net Meetings – Tool Bar.

#### Extra Credit:

- # Case Study
- \* Self Learning
- Activities: Quiz

#### **Text Books:**

**1.** Scott Basham, Page maker in easy steps, Dreamtech Presss. Unit I: Chapters: 1 – 5, 8.

#### **Books For Reference :**

- **1.** Robert Shufflebotham, Photoshop 5/5.5 in easy steps Dreamtech Press.Unit II: Chapters: 2, 3, 9.
- S.V.Srinivasa Vallabhan. Computer Application in Business Sultan Chand and Sons, New Delhi.Unit III:Chapters: 5.1 – 5.4, 5.6 – 5.9, 5.11,Unit IV:Chapters: 5.12 – 5.15, 5.17 – 5.19, Unit V: Chapters: 5.20 – 5.23

## INTERNET AND DESIGNING TOOLS

#### PRACTICAL 40 Marks (External 30 marks, Internal 10 marks)

#### PAGE MAKER

Typing a Bio-Data Designing a Visiting Card Advertisement notice

#### PHOTOSHOP

Changing the Resolution Cropping, Rotating Different Selection Tools Multiple layers of Image

#### INTERNET

Creating of E-Mail account. Searching in Web Visiting Business Place and Tourism.

#### **Online Resources:**

Swayam course	
E-content	<ul> <li><u>https://www.slideshare.net/marivic_sapanta_manlagnit/internet-and-url</u></li> <li><u>https://www.slideshare.net/munibabukhari/fundamentals-of-internet-and-world-wide-web</u></li> </ul>
Other online resources	<ul> <li><u>http://www.vijaybschool.org/assets/fundamentals-of-internet-and-web-technologies_ver1.pdf</u></li> <li><u>https://www.just.edu.jo/~mqais/cis99/PDF/Internet.pdf</u></li> <li><u>https://www.indianhills.edu/_myhills/courses/CSC110/documents/lu_02_basics.pdf</u></li> </ul>

#### **Relationship Matrix for COs,POs,PSOs.**

Course	Program	Programme Outcomes					Programme Specific Outcomes			
Outcomes	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2				2			
CO2	1	1	1	1		1	1			
CO3		1	1	1		1				
CO4	2	3	3	3	3				2	3
CO5	1	1	1	1		1	1			
AVG	1.2	1.6	1.6	1.2	0.6	0.6	0.8		0.4	0.6

Note: 1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High) \*|| -Indicates there is no correlation

#### Programme: B.Com. (CA) CBCS Syllabus – Outcome Based Education (OBE) (For those who have joined during the Academic Year 2019-2020 onwards)

Part :III : Allied Course :II	I (ACC II1TP)		Semester : II
Course Title	С		
Course code : U19ACC3TP	week: 5	Credit : 3	
Theory 60 Marks (External 45	Total: 100 Marks		
Practical: 40 Marks (External 3	80 marks, Interna	l 10 marks)	Total: 100 Marks

#### **Objective**

To develop the students to an extensive study of the C programming language. **Course Outcomes**(COs)

After Completing this course student will be able to

- CO:1Understand the fundamentals in C programming, Data Types, Operation and Expressions.
- CO:2 Demonstrate the control statements like Managing Input and Output Operations as well as decision making and looping.
- Co:3 Illustrate the concepts of functions, Arguments and no return values-arrays and String handling Functions.
- **CO:4** Express the Adding two Numbers ,Order of using Arrays.
- CO:5 Formulate the students to Sorting the names in Alphabetical Order, Matrix operations, Functions.

#### **UNIT I: Introduction**

#### (15 hours)

(15 hours)

History of C – Importance of C – Basic structure of C Program – **Data types** – Declaration of variables – Declaration of storage class - Operators and Expressions

#### **UNIT II: Input and Output Operations**

Managing Input and Output operations – Decision making and branching (IF, IF-ELSE, ELSE – IF Ladder, SWITCH, GOTO) - **Decision making and looping** (WHILE, DO – WHILE, FOR, BREAK and CONTINUE).

#### **UNIT III : Functions**

User-defined Functions: Introduction, Elements of User-defined Functions – Definition of functions – Return values and their types – Function call – **Function declaration** – Category of functions – No arguments and no return values – Arguments but no return values - Arguments with return values – No arguments but return a value – Functions that return multiple values – Recursion – The scope, visibility and lifetime of variables – Arrays – Passing arrays to functions – Table of strings – String handling functions.

#### (15 hours)

#### PRACTICAL

#### **Unit IV: Number Calculation**

Adding two numbers (all cases) - Ascending and Descending order of numbers using arrays (use it to find the largest and smallest numbers).

#### **Unit V: Matrix Operations**

(15 hours)

(15 hours)

Sorting of names in Alphabetical order- Matrix operations (Addition, Subtraction and Multiplication) - Use functions.

#### Extra Credit:

# Case Study\* Self Learning Activities: Quiz, Group Discussion

#### **Text Book:**

**1.** E. Balagurusamy, –Programming in C –,Tata McGraw Hill Publications, 4<sup>th</sup> Edition(Unit I,II,III)

#### **Books for Reference:**

- 1 Byron S. Gottfried, -Programming with C<sup>∥</sup>, Sehaum's outline series, Tata McGraw Hill Publications, 2<sup>nd</sup> Edition,
- Mullish Cooper, -The Spirit of C-, Schaum's Outline Series, Tata McGraw Hill Publications, 4<sup>th</sup> Edition,
- T. Jeyapoovan, -A first course in Programming with C-, Vikes Publishing House Pvt. Ltd, New Delhi.

#### Semester- II

#### Hours: 2

#### **U16ACCIIITP**

#### PRACTICAL 40 Marks (External 30 marks, Internal 10marks) Programming in C Lab

1. Arithmetic Operations (Addition, subtraction, Multiplication & Division)

2. Control Structures.

3. Arrays.

4. Functions.

#### **Online Resources:**

Swayam course	
E-content	<ul> <li><u>https://www.slideshare.net/gauravjuneja11/c-language-ppt</u></li> <li><u>https://www.slideshare.net/dwivedi2512/introduction-to-c-programming</u></li> </ul>

	<ul> <li><u>https://www.slideshare.net/amraldo/introduction-to-c-programming-7898353</u></li> <li><u>https://www.youtube.com/watch?v=-CpG3oATGIs</u></li> </ul>
Other online resources	<ul> <li>https://www.vssut.ac.in/lecture_notes/lecture1424354156.pdf</li> <li>https://www.unf.edu/~wkloster/2220/ppts/cprogramming_tutorial.pdf</li> </ul>
	<ul> <li><u>http://www-personal.acfr.usyd.edu.au/tbailey/ctext/ctext.pdf</u></li> </ul>

#### Relationship Matrix for COs,POs,PSOs.

Course	Programme Outcomes				Programme Specific Outcomes					
Outcomes	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	1	1		1	1			
CO2	1	1	1	1		1	1			
CO3	2		2	2		1			2	
CO4		1	1	1		1	1			
CO5		3	3	3	3					3
AVG	1	1.2	1.6	1.6	0.6	0.8	0.6		0.4	0.6

Note: 1-Slight (Low) 2- Moderate (Medium) \*|| -Indicates there is no correlation

3- Substantial (High)

#### Programme: B.Com. (CA) CBCS Syllabus – Outcome Based Education (OBE) (For those who have joined during the Academic Year 2019-2020 onwards)

Part :IV : Skill Base	d Elective : I	Semester : II	
Course Title :	INTRODUCTIO	ON TO MARKETING	
Course code : U19SCC1	Hours per we	veek: 2 Credit : 2	
CIA: 25 Marks	ESE : 75 M	Iarks Total: 100 Mark	5

#### **Objectives**

To impart the knowledge and meaning of Marketing and also to understand the various pricing methods and marketing research.

#### **<u>Course Outcomes</u>(COs)**

After Completing this course student will be able to

- > CO1: Understand the concepts of marketing, functions, warehousing and packaging.
- CO2: Analyse the buying behaviour ,motives, introduction to new product and product life cycle.
- > CO3: Demonstrate the pricing methods and strategies.
- > CO4: Remember the pricing methods and sales promotion.
- **CO5:** Examine the students in marketing research.

#### **Unit I : Introduction**

#### (06 hours)

(06 hours)

(06 hours)

(06 hours)

Definition and meaning of marketing- Marketing and selling – Marketing functions-Buying –Transportation – **# Ware housing** – Standardization – Grading – \* **Packaging**. **Unit II : Buying Behaviour** (06 hours)

Buyer's behaviour – Buying motive – Market segmentation – Market strategies – Product development, introduction of new product- **# branding**- packing, brand loyalty-\***product life cycle**.

#### Unit III : Pricing Methods and Strategies

Pricing methods and strategies – Physical Distribution – **\*Whole seller and retailer** – Services rendered by them.

**Unit IV :Promotional Methods** 

Promotional methods – Advertising – Publicity – **# Personal selling** – **\* Sales promotion**.

#### **Unit V: Marketing Research**

Marketing Research – Importance of marketing decision – **\*Interactive marketing** – Use of internet- On line action.

#### **Extra Credit:**

# Case Study

\* Self Learning

Activities : Quiz, Collection of Data.

#### **Text Books :**

# **1.** Marketing Rajan Nair, Marketing , Sultan Chand Company **Books for Reference:**

1. Sherlekar, Marketing Management

#### **Online Resources:**

Swayam course	
E-content	<ul> <li><u>https://www.slideshare.net/gajjellishivaprasad/marketing-ppt-7795664</u></li> <li><u>https://www.slideshare.net/AvinashAvi3/marketing-ppt-10561498</u></li> <li><u>https://www.slideshare.net/dhanulachu1419/buyer-behaviour-28158913</u></li> <li><u>https://www.youtube.com/watch?v=i1xz5Kv-7VY</u></li> </ul>
Other online resources	<ul> <li>http://mpbou.edu.in/slm/mba1p6.pdf</li> <li>http://cms.sinhgad.edu/media/365810/sample%20notes%20of%20ba sics%20of%20marketing.pdf</li> </ul>

#### Relationship Matrix for COs,POs,PSOs.

Course	Program	mme Out	tcomes			Programme Specific Outcomes				
Outcomes	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	1	1		1	1			
CO2			2	2					2	
CO3	1	1	1	1		1	1			
CO4		1	1	1		1				
CO5		1	1	1		1				
AVG	0.4	0.8	1.2	1.2		0.8	0.4		0.4	

**Note:** 1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High) \*|| -Indicates there is no correlation

## Programme: B.Com. (CA) CBCS Syllabus – Outcome Based Education (OBE) (For those who have joined during the Academic Year 2019-2020 onwards)

Part –III : Core Cours	e IV (CCIV)	Semester : III				
Course Title :FINANCIAL ACCOUNTING - II						
Course Code : U19CC4	Hours per we	ek:4	Credit : 4			
CIA: 25 Marks	ESE : 75 Ma	rks	Total: 100 Marks			

#### <u>Objective</u>

To understand the concept of partnershipaccounts and allocation of common expenses and incomes while preparing Departmental accounts.

#### **Course Outcomes(COs)**

After completing this course the student will be able to

- > CO1:Paraphrase on Partnership Accounts
- **CO2:**Evaluate Partnership form dissolution and sale of firm to a company
- **CO3:**Summarize on branch and Departmental accounts
- > CO4:Formulate the expenses on consignment and joint ventures
- **CO5:** Solve Royal account and Hire Purchase system.

#### **UNIT I: Partnership Account I(12 hours)**

**Partnership Accounts#** - Division of profit – Admission - Retirement – Limited Liability Partnership - Past adjustment and guarantee.

#### **UNIT II: Partnership Account II(12 hours)**

Death of a partner - Dissolution of a firm – Piecemeal distribution – Garner Vs Murray – **Insolvency of a partner#** – Sale of firm to a company.

(12 hours)

#### UNIT III: Branch & Departmental Accounts

Branch accounts - Dependent Branches - Debtors system - Stock and Debtors System-

Departmental Accounts- Departmental accounts - **Basis of Allocation of Expenses**\* - Inter Departmental Transfer at cost and invoice price - Departmental Trading, Profit &Loss Account. **UNIT IV: Consignment and Join venture**(12 hours)

**Consignment#**– Meaning-Features - Distinction between Sale and consignment – Account sales - Recurring expenses - Non- Recurring expenses – Accounting treatment for consignment Transactions – Journal entries in the books of Consignors and consignee.Joint venture – Meaning – Features – **Difference between joint venture and consignment\*** – Accounting for joint ventures – Journal entries - Complete record method – Partial record method – Conversion of consignment into Joint venture.

#### UNIT V: Royalty accounts and Hire purchase system(12 hours)

Royalty Accounts – Preparation of Royalty table – Journal & Ledger in the books of Lessor and Lessee – **Hire purchase#** accounts – Meaning – Calculation of Interest – Cash price – Accounting for H.P. under Asset Purchase Method – Default and Repossession (Full) –

#### Difference between H.P. and Installment System\*.

#### **Extra Credit:**

# Case Study\* Self LearningActivities : 1.Quize 2.Form Collection 3.

#### **Text Book:**

1. Advanced AccountancyR.L.Gupta&M.Radhasamy Sultan Chand & Sons, New Delhi 2010 16<sup>th</sup>edition

#### **Reference Book:**

- 1. S.P.Jain& K.L.Narang ,Advanced Accountancy, Kalyani Publishers, Mumbai,2011,18<sup>th</sup>edition.
- 2. T.S.Reddy&A.Murthy, Financial Accounting, Margham Publications, Chennai, 2011, 6<sup>th</sup> edition.
- **3.** S.M.Maheswari&S.K.Maheswari , Advanced Accountancy, , Vikas Publishing House, New Delhi, 2009, 6<sup>th</sup> edition.
- **4.** M.C.Shukla,T.S.Grewal&S.C.Gupta ,Advanced Accounts, , Sultan Chand & Sons, New Delhi, 2008, 15<sup>th</sup> edition.
- 5. Dalston L.Cecil&Jenitra L. Merwin ,Financial Accounting, , Learn Tech Press, 2015, 1<sup>st</sup> edition.

#### Marks Scheme

Section A (1*20=20 Marks)	Section B (5*5=25 Marks)	SectionC(3*10=30Marks)
Questions 1 to 20	21a) Theory 21 b) Problem	Questions 26 to 30
MQuestions only	22a) Problem 22b) Problem	Problems only
	23a) Problem 23b) Problem	
	24a) Problem 24 b) Problem	
	25 a) Theory 25b) Problem	

#### **Online Resources:**

Omme Resou	ii ces.
Swayam	<u>http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/249</u>
course	<u>http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/194</u>
E-content	<u>https://www.youtube.com/watch?v=69yMm8NLUlo</u>
	<ul> <li><u>https://www.youtube.com/watch?v=vQU_mf-NFNU</u></li> </ul>
	<ul> <li><u>https://www.youtube.com/watch?v=FL4OUbNryt4</u></li> </ul>
Other online	https://sol.du.ac.in/solsite/Courses/UG/StudyMaterial/02/Part1/FA/English/SM-1.pdf
resources	<u>http://ebooks.lpude.in/commerce/bcom/term_2/DCOM104_FINANCIAL_ACCOUNTING_II.pdf</u>
	<u>https://www.msuniv.ac.in/Download/Pdf/eaf4bdb79de9428</u>

#### **Relationship Matrix for COs, POs and PSOs**

Course	Programme Outcomes					Programme Specific Outcomes				
Outcomes	<b>PO1</b>	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	1			1	1			
CO2	1	3	3	3		1	1		3	
CO3	2	3	3	3			2	2	3	2
CO4		3	3	3	3					3
CO5		3	3	3	3				3	3
AVG	.8	2.6	2.6	2.4	1.2	.4	.8	.4	1.8	1.6

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High), — — Indicates there is no correlation

#### Programme: B.Com. (CA) CBCS Syllabus – Outcome Based Education (OBE) (For those who have joined during the Academic Year 2019-2020 onwards)

Part –III : Core Cor	urse V (CC-V)	Semester - III					
Course Title :BUSINESS COMMUNICATION							
Course code : U19CC5	Hours per weel	k: 5 Credit : 5					
CIA: 25 Marks ESE : '		ks Total: 100 Marks					

#### **Objective**

> To understand techniques of effective communication, make aware about barriers to communication with ethical context.

#### **<u>Course Outcomes</u>(COs)**

After completing this course the student will be able to

- > CO1: Apply business communication theory to solve workplace communication issues.
- **CO2:** Demonstrate the communication skills required in the business.
- **CO3:** Understand complex ideas in written communication formats.
- > CO4: Express complex ideas accurately for claims, complaints and adjustments.
- **CO5:** Manage resources effectively and efficiently for better presentation.

#### **UNIT – I: Introduction**

#### (15 hours)

Communication - Importance of communication in Business- Objectives of Communication - Process of Communication - Principles of Communication -Barriers to Communication - Media of communication- Written Communication- Oral Communication-Face to Face Communication-Visual Communication-Audio Visual Communication# -Speeches- Importance- Features of a good speech.\*

#### **UNIT-II: Types of Communication and Letters**

#### (15 hours) Types of communication - Upward Communication-Downward Communication-Horizontal Communication - Grapevine- The art of listening-Principles of good listening -Internet and its uses- E-mail - Advantages\* - Business Communication- Commercial correspondence - Kinds of Business letters - Features of a good business letter - Layout of a business letter - Commercial terms and abbreviations#.

#### **UNIT III:Enquiries and Replies(15 hours)**

Letters of Enquiry – replies, offers and quotations\* – orders – execution – cancellation.

#### UNIT – IV: Sales Letter(15 hours)

Claims, Complaints and Adjustments\* - Circular letters - Sales Letters - Collection letters.

#### **UNIT – V: Reports(15 hours)**

Application for jobs\* - Bank Correspondence# -Business reports - Importance-Characteristics of a good report – Types of business reports – Precis writing

#### **Extra Credit:**

# Case Study \* Self Learning Activities: 1. Collect various types of communication letters 2. Role play

#### **Text Book:**

1. Rajinder Pal and KorlaHalli , Business Communication , Sultan Chand &Sons,NewDelhi,2011

#### **Books for Reference:**

- 1. Sharma and Krishna Mohan, Business Correspondence and Report Writing, TataMcGrawHill, Mumbai,2017
- 2. M.S. Ramesh and Pattenshetty, Effective Business English and Correspondence, R.Chand& Company ,Delhi,2015
- 3. Bovee, and Thill, Business Communication Today, Pearson Education, 2016
- 4. Lesikar, R.V. & Flatley, M.E. Kathryn Rentz; Business Communication Making Connections inDigital World, 11th ed., McGraw Hill Education,2015
- 5. Shirley Taylor, Communication for Business, Pearson Education, 2014
- 6. Locker and Kaczmarek, Business Communication: Building Critical Skills, TMH 2015

#### **Online Resources:**

Swayam course	<u>https://onlinecourses.swayam2.ac.in/imb20_mg12/preview</u>
	<u>http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/196</u>
E-content	• <u>https://www.youtube.com/watch?v=G-8SzY9IT5o</u>
	• <u>https://www.youtube.com/watch?v=y3jaTpT3l4c</u>
	• <u>https://www.youtube.com/watch?v=akfatVK5h3Y</u>
Other online	<u>https://www.geektonight.com/business-communication-pdf-notes/</u>
resources	• <u>https://bbamantra.com/business-communication-introduction/</u>
	• <u>http://www.rapodar.ac.in/pdf/elearn/Business%20Communication%20Se</u>
	mester%20I%20notes.pdf

#### **Relationship Matrix for COs, POs and PSOs**

Course	Programme Outcomes					Programme Specific Outcomes				
Outcomes	<b>PO1</b>	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3			2	2		2	
CO2	2	3	2		1		3	3		1
CO3	2	1	3			1	2	3		
CO4	1		3	3	2				3	3
CO5	2			2	3	2		3		3
AVG	2.00	1.2	2.2	1.00	1.2	1.00	1.4	1.8	1.00	1.4

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High), — — Indicates there is no correlation

#### **Programme: B.Com. (CA) CBCS Syllabus – Outcome Based Education (OBE)** (For those who have joined during the Academic Year 2019-2020 onwards)

Part :III : Allied Course	:4 (AC- IV)	Semester : III	
Course T	IN C++		
Course code : U19ACC4TP	Hours per v	veek: 5	Credit : 3
Theory 60 Marks (External 45	Total: 100 Marks		
Practical: 40 Marks (External 3	l 10 marks)	Total: 100 Marks	

#### **Objective**

To get a clear understanding of object-oriented concepts and oriented programming through C++

#### Course Outcomes (COs)

After Completing this course student will be able to

- CO:1 Develop the knowledge on Object Oriented Concepts, Applications, Structure of C++ Program, Basic Data Types, Declaration of Variables.
- > CO:2 Understand the ideas of Function, Default Arguments, Array of Objects.
- CO: 3 Demonstrate the developments of Constructors and Destructors, Operator Overloading.
- CO:4 Examine the role of Single,Multilevel,Multiple,Hierarchical,Hybrid Inheritance and extending the classes.
- CO:5 Compile the knowledge of working on files, File stream operations, Opening and closing the files, File Modes.

#### **UNIT I: Introduction**

Principles of Object Oriented Programming – Software Evolution – Basic Concepts of Object Oriented Programming – Benefits of OOP – Applications of OOP – Structure of C++ Program – Tokens – Keywords – Identifiers and Constants – Basic Data Types – User Defined Data Types – Derived Data Types – Declaration of Variables – Operators – Manipulators – Expressions and their types – Control Structures.

#### **UNIT II: Functions**

Functions – The Main Function – Function Prototyping – Call by Reference – Return by Reference – Inline Functions – Default Arguments – Function Overloading. Classes and Objects: Specifying a Class – **Defining Member Functions** – Arrays within a Class– Array of Objects – Friendly Functions – Returning Objects.

#### **UNIT III: Constructors and Destructors:**

Constructors and Destructors: Constructors - Parameterized Constructors – Multiple Constructors in a Class – Copy Constructors – Destructors – Operator Overloading: Defining

#### (15 hours)

(15 hours)

Operator Overloading - Overloading Unary Operators - Overloading Binary Operators -

Overloading Binary Operators using Friends – Rules for Overloading Operators.

#### **UNIT IV: Inheritance**

(15 hours)

Inheritance: Extending Classes – Defining Derived Classes – Single Inheritance – Multilevel Inheritance – **Multiple Inheritance** – Hierarchical Inheritance – Hybrid Inheritance.

#### **UNIT V : Working with Files**

(15 hours)

Working with Files: Classes for File Stream Operations – **Opening and Closing a File** – Detecting End-of-file – More about Open(): File Modes .

#### Extra Credit:

# Case Study\* Self Learning Activities: Quiz

#### **Text Books:**

1. Balagurusamy, Programming in C++ (4<sup>th</sup> edition )

#### **Books For Reference :**

 Robert Lafore, Object oriented C++ programming., Galgotia Publications. UNIT 1: Chapters: Chapter 1 (1.2, 1.5, 1.6, 1.8) Chapter 2 (Section 2.6), Chapter 3 (3.1 – 3.7, 3.10,3.13, 3.16, 3.24), Unit II :Chapters: Chapter 4 (4.2 - 4.7, 4.9) Chapter 5 (5.3, 5.4, 5.9, 5.13, 5.15, 5.16), Unit III :Chapters: chapter 6 (6.2 - 6.4, 6.7, 6.11) chapter7 (7.2 – 7.5, 7.7), UNIT IV :Chapter 8 (Sec 8.1 – 8.3, 8.5 - 8.8), Unit V Chapter: 11 (11.2 – 11.5)

#### Semester – III

#### U16ACC4TP

#### PROGRAMMING IN C++ (PRACTICAL)

#### PRACTICAL: 40Marks (External 30 marks, Internal 10marks) COURSE OBJECTIVES

- ✓ The course is given hands-on experience on C++ programming and improves the practical skill set.
- ✓ This course is established the beginners to build up the logic for the given problem recognize and understand the Object oriented Concepts.

#### **COURSE OUTCOMES**

- 1. Upon successful completion of this lab Course, student will be able to
- 2. Describe about the object oriented concepts.
- 3. Discuss the execution of the C++ program using classes and objects.
- 4. Develop the knowledge on Member functions.
- 5. Demonstrate Constructor, Operator Overloading and Inheritance.
- 6. Demonstrate the control statements like decision making and looping to solve problems

associated with conditions and repetitions.

- 7. Describe the File handling.
- 8. Understand the Inheritance concepts.

#### **Practical Programs**

- 1. Arithmetic Operators.
- 2. Control Structures.
- 3. Classes and Objects.
- 4. Arrays
- 5. Functions.
- 6. Constructor.
- 7. Files.

#### **Online Resources:**

Swayam course	
E-content	<ul> <li><u>https://www.slideshare.net/THOOYAVANV/c-overview-ppt-72294760</u></li> <li><u>https://www.slideshare.net/geeeeeet/overview-of-c</u></li> <li><u>https://www.youtube.com/watch?v=Rub-JsjMhWY</u></li> <li><u>https://www.youtube.com/watch?v=zl203Xj26AI</u></li> </ul>
Other online resources	<ul> <li><u>http://www.lmpt.univ-tours.fr/~volkov/C++.pdf</u></li> <li><u>https://www.mimuw.edu.pl/~mrp/cpp/SecretCPP/O%27Reilly%20-%20Practical%20C++%20Programming.pdf</u></li> <li><u>http://vergil.chemistry.gatech.edu/courses/C++/C++-tutorial-pt2.pdf</u></li> <li><u>http://atlas.physics.arizona.edu/~kjohns/downloads/Francois_FleuretC++_Lecture_Notes.pdf</u></li> </ul>

#### **Relationship Matrix for COs,POs,PSOs**

Course	Program	mme Ou	tcomes			Programme Specific Outcomes				
Outcomes	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	2	2	1		1	2	2		2
CO2	1	1	1	1		1	1			
CO3	1	1	1	1		1	1			
CO4		1	1	1		1				
CO5	2	3	3	3	3		2	2		3
AVG	1	1.6	1.6	1.4	0.6	0.8	1.2	0.8		1

Note: 1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High)

\* -Indicates there is no correlation

#### Programme: B.Com. (CA) CBCS Syllabus – Outcome Based Education (OBE) (For those who have joined during the Academic Year 2019-2020 onwards)

	Part :IV : Skill Based Elec	ctive Course: (SBECII)	Semester : III		
ĺ	Course Titl	e: OFFICE MANAGEM	AGEMENT		
ĺ	Course code : U19SCC2	Hours per week: 2	Credit : 2		
ĺ	CIA: 25 Marks	ESE : 75 Marks	Total: 100 Marks		
L					

#### **Objectives**

> To develop the students to an extensive study on Office Management.

#### Course Outcomes(COs)

After Completing this course student will be able to

- **CO1:** Understand the Meaning, Functions of Office Management.
- CO2: Enable the students to understand the Office Organisation, Characteristics, types and the functions of Office Administrator.
- **CO3:** Analyse the importance and essentials of Office Record and filing methods.
- **CO4:** Compile information on Office Communication, Report writing and Mailing.
- **CO5:** Explain the meaning ,Principles of Form Letters and types of Report Writing.

#### Unit I : Meaning

#### (06 hours)

(06 hours)

(06 hours)

Office Management – Meaning – \*Elements of Office Management – #Functions of Office Management

#### Unit II: Office Organization

Office organization – Definition, Characteristics and steps- Types of organization – **\*functions of an office administrator**.

#### **Unit III: Office Record Management**

Office record management – Importance – **#Filing essentials** – Classification and arrangements of files – **\*Modern methods of filing** – Modern filing devices.

#### **Unit IV:Office Communication**

#### (06 hours)

Office communication – **#Correspondence and report writing** - **\*Meaning of office communication and mailing.** 

#### **Unit V : Form Letters**

#### (06 hours)

Form letters – Meaning, Principals and factors to be considered in designing office forms –\*Types of report writing.

#### **Extra Credit:**

# Case Study

\* Self Learning

Activities : Quiz, Collection of Reports.Collection of Forms.

#### **Text Books:**

1. J.P. Mahajan, Fundamentals of Office management.

#### **Books For Reference:**

- **1.** S.P. Arrora,Office Management.
- 2. RSN Pillai and Bagavathi, Office Management.

#### **Online Resources:**

Swayam course	
E-content	<ul> <li><u>https://www.slideshare.net/israrraja/office-management-39808071</u></li> <li><u>https://www.slideshare.net/rssa21/office-management-14163964</u></li> <li><u>https://www.slideshare.net/aimeepusing/records-management-ppt</u></li> <li><u>https://slideplayer.com/slide/5812235/</u></li> </ul>
Other online resources	<ul> <li><u>https://slideplayer.com/slide/6653953/</u></li> <li><u>https://www.researchgate.net/publication/323731787_Office_Management</u></li> <li><u>http://eacharya.inflibnet.ac.in/data-server/eacharya-documents/53e0c6cbe413016f234436ed_INFIEP_8/20/ET/8_ENG-20-ET-V1-S1_lesson.pdf</u></li> </ul>

#### **Relationship Matrix for COs,POs,PSOs.**

Course	Program	Programme Outcomes			Programme Specific Outcomes					
Outcomes	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	1	1		1	1			
CO2	1	1	1	1		1	1			
CO3	2		2	2					2	
CO4		3	3	3	3					3
CO5	2	2	2				2	2		2
AVG	1.2	1.4	1.8	1.4	0.6	0.4	0.8	0.4	0.4	1.0

Note: 1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High) \* -Indicates there is no correlation

#### **Programme: B.Com. (CA) CBCS Syllabus – Outcome Based Education (OBE)** (For those who have joined during the Academic Year 2019-2020 onwards)

Part :IV : Skill Based Elective	Semester : III	
Course Titl	GEMENT	
Course code : U19SCC3	Hours per week: 2	Credit : 2
CIA: 25 Marks	ESE : 75 Marks	Total: 100 Marks

#### **Objectives**

> To impart the knowledge and meaning of Retail management. To understand knowledge the principles and practice of Inventory Management.

#### **<u>Course Outcomes</u>(COs)**

After Completing this course student will be able to

- **CO1:** Develop the knowledge of Retail process and Segmentation.
- **CO2:** Understand the concept of Planning Strategy, Financial Strategy and Strategic Profit Model.
- **CO3:** Discuss the Purpose and Principles of Inventory Management and Material Handling.
- **CO4:** Express the ideas of Stores Layout designs, Objectives and the factors considered for Display.
- > CO5: Compile the knowledge of Store based ,Non-Store based retail formats and emerging trends in retail formats.

#### **Unit I: INTRODUCTION**

#### (06 hours)

(06 hours)

Retail Management - \* Process - #Retail Marketing segmentation - Key retail segments

#### **Unit II : STRATEGIC PLAN**

Strategic planning in retailing – **\*Financial strategy in retailing** – Retail strategic profit model

#### **Unit III: INVENTORY MANAGEMENT**

(06 hours) Inventory management in retailing – #Material Handling – Principles and purpose of material handling -\*Symptoms of poor material handling.

#### **Unit IV: STORE LAYOUT**

Stores layout and design – **\*Objectives** – Factors – Display

#### **Unit V : RETAIL FORMATS**

Retail formats - \*Store based retail format- Non Store Board Retail Format - #other emerging retail formats.

#### **Extra Credit:**

# Case Study \* Self Learning Activities : Quiz, Visiting Retails, Group Discussion

#### (06 hours)

(06 hours)

#### **Text Books :**

1. Dr. Harjit Singh, Retail Management : S Chand and Co.

#### **Books for Reference:**

- 2. Balraj Tuli Srivatsava, Retail Management
- 3. Dr.L. Natarajan, Retail Marketing, Margam Publications
- 4. Ansuya Angadi, Retail Management, S. Chand and Co.

#### **Online Resources:**

Swayam course	
E-content	<ul> <li><u>https://www.slideshare.net/anirban0/retail-management-12137939</u></li> <li><u>https://www.slideshare.net/ASIFJAMAL2/introduction-to-retail-management</u></li> <li><u>https://www.slideshare.net/KuldeepUttam/inventory-management-27668547</u></li> <li><u>https://www.youtube.com/watch?v=5iRDd-f1nmg</u></li> </ul>
Other online resources	<ul> <li><u>http://www.crectirupati.com/sites/default/files/lecture_notes/Retail%</u> <u>20Management.pdf</u></li> <li><u>https://www.tutorialspoint.com/retail_management/retail_management_retail_management_retail_management_retail.pdf</u></li> </ul>

#### **Relationship Matrix for COs,POs,PSOs.**

Course	Program	mme Out	tcomes			Program	nme Spee	cific Out	comes	
Outcomes	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2				2	2		2
CO2	1	1	1	1		1	1			
CO3	1	1	1	1		1	1			
CO4	1	1	1	1		1	1			
CO5	2	3	3	3	3		2	2		3
AVG	1.4	1.6	1.6	1.2	0.6	0.6	1.4	0.8		1.0

Note:	1-Slight (Low)	2- Moderate (Medium)	3-
	* - Indicates the	re is no correlation	

3- Substantial (High)

#### Programme: B.Com. (CA) CBCS Syllabus – Outcome Based Education (OBE) (For those who have joined during the Academic Year 2019-2020 onwards)

Part –III : Core Cour	se VI : (CC-VI)	Seme	ester: IV		
Course Title :COST ACCOUNTING					
Course Code :U19CC6	Hours per wee	k: 4	Credit : 6		
CIA: 25 Marks	<b>ESE : 75 Ma</b>	ks 7	Total: 100 Marks		

#### **Objective**

To create an understanding of the cost concept and the methods for ascertainment of costs for different types of products.

#### <u>Course Outcomes</u>(COs)

After completing this course the student will be able to

- **CO1:** Describe the basics of costing used for decision making of performance evaluation.
- CO2: Presses how materials and inventory cost planning solve the issues in decision making.
- **CO3:** Estimate measure labour related cost.
- > CO4: Formulate overhead predetermined and activity -based costing.
- **CO5:** Summarize and infer on the methods costing.

#### **UNIT I :Introduction**

Definition, Scope and nature of cost accounting – cost concepts – classification – objectives and  $advantages^*$ – methods and techniques – cost unit – cost center's – cost sheet-Tenders and

#### Quotations.

#### **UNIT II : Materials**

Materials cost – purchase procedure – stores procedure – receipt and issue of materials — Inventory control – levels of stock, perpetual inventory. **ABC Analysis**#, EOQ – Stores ledger – pricing of material issues, FIFO, LIFO, Simple Average & Weighted Average.

#### UNIT III :Labour (15 hours)

Labour cost – Time recording and time booking – methods of remuneration and incentive Schemes – overtime and **idle time#** – labour turnover types – **causes**\*and remedies.

#### **UNIT IV : Overheads**

#### (12 hours)

(12 hours)

Overheads – collection, classification, allocation, apportionment, absorption – recovery rates – Over & under absorption Primary and Secondary distribution summary-**Machine Hour** 

**Rate**#- Cost reconciliation statement.

#### UNIT V :Methods of costing

Methods – Job costing, Contract costing, **Process costing#**–(Excluding equivalent production and inter process profit).

#### **Extra Credit:**

# Case Study

\* Self Learning

Activities: 1. Quiz 2. Data Collection regarding Cost Sheet 3. Chart work

#### (12 hours)

(12 hours)

#### **Text Book:**

1. Jain and Narang Cost Accounting ,Kalyani Publishers, Ludhiana,2019

#### **Books for Reference:**

- R. Ramachandran & . R. Srinivasan ,Cost Accounting ,Sriram Publications, Tiruchi-17 2018
- 2. Pillai and Bagawathi ,Cost Accounting, S.Chand&Co.New Delhi,2015
- 3. Arora M. NMethods and Techniques of Cost Accounting(4th ed.). India,2016
- 4. S.P. Iyengar, Cost Accounting—Sultan Chand & Sons, New Delhi,2015
- 5. S.N.Maheswari, . Cost Accounting Sultan Chand & Sons, New Delhi, 2013

#### **Marks Scheme**

Section A (1*20=20)Marks	Section B (5*5=25) Marks	Section C (3*10=30) Marks
1 to 20 Multiple Choice	21(a) Theory 21(b) Problem	Questions 26 to 30 Problems
Questions	22(a)Problem 22(b) Problem	only.
	23(a Theory 23(b) Problem	
	24(a) Problem 24(b) Problem	
	25(a) Problem 25(b) Theory	

#### **Online Resources:**

Omme Resources:	
Swayam course	<u>http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/198</u>
E-content	• <u>https://www.youtube.com/watch?v=pGymzuGAkJ8&amp;ab_channel=CA.</u>
	NareshAggarwal
	• <u>https://www.youtube.com/watch?v=LmGj4DJO2ko&amp;ab_channel=Coll</u>
	<u>egeTutor</u>
	• https://www.slideshare.net/MohitSinghal19/cost-overhead
	<u>https://www.slideshare.net/ajitmmu/labour-cost-control</u>
	• <u>https://www.slideshare.net/faizchhipa/labour-cost-43232353</u>
Other online	<u>http://sdeuoc.ac.in/?q=content/mcom-study-material</u>
resources	• <u>http://mdu.ac.in/UpFiles/UpPdfFiles/2020/Jan/Advanced%20Cost%20Accou</u>
	nting-Final.pdf
	<u>https://www.icsi.edu/media/webmodules/publications/FULL_BOO</u>
	K PP-CMA-2017-JULY 4.pdf
	<u>http://www.universityofcalicut.info/SDE/BComCoreCostAccountin</u>
	<u>g.pdf</u>
	https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-
	<u>New.pdf</u>

Course	Programme Outcomes				Progra	mme Sp	ecific Ou	itcomes		
Outcomes	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	1			1	1			
CO2	2	3	3	3			2	2	3	2
CO3	2	3	3	3					3	
CO4		3	3	3	3				3	3
CO5	2	3	3	3	3				3	3
AVG	1.4	2.6	2.6	2.4	1.2	.2	.6	.4	2.4	1.6

#### **Relationship Matrix for COs, POs and PSOs**

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High), — — Indicates there is no correlation

#### Programme: B.Com. (CA) CBCS Syllabus – Outcome Based Education (OBE) (For those who have joined during the Academic Year 2019-2020 onwards)

Part : III : Allied Course V	: (AC-V)	Semester : IV
Course	Title :COMMERCIA	AL LAW
Course Code :U19ACC5	Hours per week	: 5 Credit : 2
CIA: 25 Marks	ESE : 75 Mark	Total: 100 Marks

#### **Objectives**

The purpose of this course is to define fundamental legal terminology regarding contracts, free consent, Quasi Contract and various law as applied to business and individual.

#### **Course Outcomes**

After completing this course the student will be able to

- **CO 1:** Understand the basic terms, values and laws in the area of commercial law
- CO2: On successful completion of the course students will be able to identify the fundamental legal principles behind contractual agreements
- CO3: Equip the students about free consent, discharge of contract and performance of contract
- **CO 4:** Describes commercial law in the global context
- **CO 5:** Facilitate an understanding of legal processes relevant to commercial law

#### **UNIT I: Introduction**

#### (15 hours)

Meaning and nature of law- **Important characteristics of law**\*- Classification of law-Sources of mercantile law- Rights- Classification of rights- Essentials of law. Introduction-Definition of Contract- Classification of Contract- **Agreement#**- Characteristics of an agreement- kinds- Validity- Valid Contract- Enforceable Agreement are contracts- Requirements for a valid Contract- Proposal- Promise.

#### **UNIT II: Consideration**

Consideration- Object- Enforceability- Void agreement- **Voidable Contract#**- Void Contract- Unenforceable Contract- Unlawful Agreement- Illegal Agreement- Classification regarding Validity- Formation- **Difference between Tacit Contract & Implied Contract\*** – Forms of Contracts- Formal Contracts – Simple Contracts.

UNIT III: Free Consent, Discharge, Performance of Contract

Free Consent- Flaw in Consent- Coercion- Undue Influence-Difference between Coercion & Undue Influence – Misrepresentation- Definition- Innocent Misrepresentation-Definition- **Fraud#**- Elements- Silence as to Facts-Difference between Innocent Misrepresentation & Fraud- Mistakes-Mistakes of Law- Mistakes of fact- Mistake with regard to the Nature and terms of the Contract- Mistake with regard to Identity of Persons- Mistake with regard to Subject Matter- Discharging of Contracts- **Methods of Discharging a Contract\***-Performance of Contract- Impossibility of Performance.

#### UNIT IV: Contract of Indemnity & Guarantee, Bailment & Pledge (15 hours)

Introduction- Contract of Indemnity- a Contract of Indemnity may also be Implied-Rights of the Indemnity holder- Contract of Guarantee- Definition- Features of a Contract of Guarantee- **Differences between Contract of Indemnity & Guarantee\***- Bailment- kinds-

#### (15 hours)

(15 hours)

Rights and Duties of Bailor and Bailee- **Pledge#**- Difference between Pledge & Bailment- Rights and Duties of Pledger and Pledgee.

#### UNIT V: Breach, Remedies and Quasi Contract

(15 hours)

Breach- Anticipatory Breach of Contract- Remedies for Breach- Suit for Recission- Suit for Damages- Norms for Claiming Damages under Contract Act- Damages- **Penalty and Liquidated damages#**- Quantum Meruit- Suit for Specific Performance- Suit for Injection-Quasi Contract- Basis of Quasi contractual relations- kinds of Quasi contract.

#### Extra Credit:

- # Case Study
- \* Self Learning

Activities: 1.Role play 2.Review of a Case. 3.Draft a model of an Agreement.

#### **Text Book:**

1. N.D. Kapoor Business law ,Sultan Chand & Sons, New Delhi ,2017

#### **Books for Reference:**

- 1. S.S .Gulshan, Business law, Anurag Jain, N.D, 2006
- **2.** Dr. M.R. Sreenivasan, Commercial & Industrial law Margham Publications 2004, Chennai, 2017
- 3. Tulsian, Business law Tata Mcgrew Hill Co, New Delhi,2016
- 4. Kathiresan.S, Business law Prasanna Publication, 2013

#### **Online Resources:**

Swayam course	• <u>http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/201</u>
E-content	• <u>https://www.slideshare.net/ChandanMishra82/commercial-law-78913706</u>
	<ul> <li><u>https://www.slideshare.net/nash32/commercial-law-68389890</u></li> </ul>
	<ul> <li><u>https://www.slideserve.com/yepa/commercial-law</u></li> </ul>
Other online	<u>https://www.lawnow.org/introduction-to-contracts/</u>
resources	• <u>https://www.toppr.com/guides/business-laws/indian-contract-act-1872-</u>
	part-i/legal-rules-regarding-consideration/
	<ul> <li><u>https://hallellis.co.uk/contractual-consideration/</u></li> </ul>
	<u>https://static.careers360.mobi/media/uploads/froala_editor/files/Part-2-</u>
	Unit-2%3A-Bailment-and-Pledge.pdf
	<ul> <li><u>http://lawtimesjournal.in/contract-of-bailment-and-</u></li> </ul>
	<pre>pledge/#:~:text=Bailment%20means%20a%20delivery%20of,a%20special%</pre>
	20kind%20of%20bailment.
	<ul> <li><u>http://egyankosh.ac.in/bitstream/123456789/13374/1/Unit-8.pdf</u></li> </ul>
	https://www.investopedia.com/terms/q/quasi-contract.asp

Course	Programme Outcomes					Programme Specific Outcomes				
Outcomes	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		1	1	1	1	1	1			
CO2	1	1	1	1	1	1	1	1		1
CO3	2		3	3	1				2	3
CO4	1	1	1	1	1	1	1			
CO5	1	2	2	2	2	1	1			2
AVG	1	1	1.6	1.6	1.2	.8	.8	.2	.4	1

### **Relationship Matrix for COs, POs and PSOs**

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High), — — Indicates there is no correlation

Programme: B.Com. (CA) CBCS	Syllabus – Outcome Based Education (OBE)
(For those who have joined duri	ing the Academic Year 2019-2020 onwards

Part :III : Allied Course :	VI (AC-VI)	Semester : IV		
Course Title :	DATABASE N	MANAGEM	ENT SYSTEM	
Course code : U19ACC6	Hours per v	week: 5	Credit : 3	
Theory 60 Marks (External 45	Total: 100 Marks			
Practical: 40 Marks (External 3	80 marks, Interna	l 10 marks)	TOTAL: TOO MARKS	

#### **Objective**

To develop the knowledge to design and build a simple database system and demonstrate competence with the fundamental tasks involved with modeling, designing, and implementing a DBMS.

#### **<u>Course Outcomes</u>(COs)**

After Completing this course student will be able to

- CO: 1 Understand the features of Database Management Systems and Relational database.
- CO:2 Design a Speciality Database, Relational Model, Structure, Schema Diagram, Relational Operations.
- CO:3 Develop the knowledge of SQL,Basic Structure ,Set Operation,Null Values,Aggregate Function and Modification of Database.
- **CO:4** Analyze the requirements of Ms-Access and create a new database.
- **CO:5** Determine the students to create Table, Forms and Report generation.

#### **Unit I: Introduction**

Introduction – Database-System Applications-Purpose of database system- View of Data-Database languages –Relational Databases -Database Design- Data storage and Querying Transaction Management -Database Architecture- **History of Database systems**.

#### **Unit II: Specialty Databases**

Specialty Databases- Database users and administrators- Relational Model- Structure of Relational Database –Database Schema –Keys –**Schema Diagram**-Relational Query Languages – Relational Operations

#### **Unit III : SQL**

Introduction to SQL : Overview of SQL – SQL Data Definition – Basic Structure of SQL Queries-Additional Basic Operations-Set operation – Null Values-Aggregate Function – **Modification of Database.** 

Practical 40 Marks (External 30 Marks, Internal 10 Marks)

#### (15 hours)

#### (15 hours)

#### Unit IV : MS Access

#### (15 hours)

Introduction to MS Access-Data processing-Database design -Create a new database

#### Access.

#### **Unit V:Tables & Forms**

#### (15 hours)

Create Table- Sorting Table- Create Forms- Create Query-Report Generation.

#### Extra Credit:

# Case Study\* Self Learning Activities: Quiz, Create Forms, Generating the Reports.

#### **Text Books :**

 Abraham Silberschatz Henry F. Korth, S. Sudarshan, Data System Concepts McGraw Hill, Sixth edition, Unit I :Chapters: 1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8,1.9,1.13. Unit II: Chapters: 1.11,1.12,2.1,2.2,2.3,2.4,2.5,2.6. Unit III: Chapters: 3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.9.

#### **Books for reference:**

- 1. Ramew Elmasri,Shamkant B. Navathe, Fundamentals of Database System–Addison Wesley Longman Pvt. Ltd, 3<sup>rd</sup> Edition.
- 2. Alexis Icon and Matheews Leon, Database management System- Vikas Publishing House Pvt. Ltd.,

#### Semester – IV DATABASE MANAGEMENT SYSTEM PRACTICAL 40Marks (External 30 marks, Internal 10marks)

- 1. Creation of New database and Table.
- 2. Modification of Database and Table.
- 3. Sorting Table data
- 4. Applying Relationship to tables
- 5. Apply Filter to Table data
- 6. Forms using Wizard
- 7. Forms using Design view
- 8. Creation of Queries in MS Assess
- 9. Creation of Reports.
- 10. Import and Export Ms Access Data to Ms Excel

#### **Online Resources:**

Swayam course	
E-content	<ul> <li><u>https://www.slideshare.net/SHIKHAGAUTAM4/dbms-introduction-</u> and-basics</li> </ul>
	<ul> <li><u>https://www.slideshare.net/OECLIBOdishaElectron/database-</u></li> </ul>
	management-system-ppt

		<ul> <li><u>https://www.youtube.com/watch?v=T7AxM7Vqvaw</u></li> <li><u>https://www.youtube.com/watch?v=htMbbD6xFnw</u></li> <li><u>https://www.youtube.com/watch?v=cMUQznvYZ6w</u></li> </ul>
Other resources	online	<ul> <li><u>https://www.dce.kar.nic.in/new%20files/30-10-07.pdf</u></li> <li><u>http://www.ddegjust.ac.in/studymaterial/mca-3/ms-11.pdf</u></li> <li><u>https://www.db-book.com/db4/slide-dir/ch1-2.pdf</u></li> </ul>
		<ul> <li><u>https://www.tutorialspoint.com/sql/sql_tutorial.pdf</u></li> </ul>

#### **Relationship Matrix for COs,POs,PSOs**

Course	Program	Programme Outcomes					Programme Specific Outcomes			
Outcomes	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	1	1		1	1			
CO2		3	3	3	3					3
CO3	2	2	2				2	2		2
CO4	2		2	2					2	
CO5	2	2	2				2	2		2
AVG	1.4	1.6	2	1.2	0.6	0.2	1	0.8	0.4	1.4

Note: 1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High) \*|| -Indicates there is no correlation

School of Commerce						
Programme: B.Com. (CA) CBCS Syllabus – Outcome Based Education (OBE)						
(For those who have	e joined during the A	cademic Yea	ar 2019-2020 onwards			
Part IV : NME The	Part IV : NME Theory : NME I Semester: IV					
Cou	rse Title : INTROD	UCTION TO	HRM			
Course code : U19NMC1.1	Hours per we	Credit : 2				
CIA: 25 Marks	ESE : 75 Marks		Total: 100 Marks			

1 60

a 1

#### **Objective:**

To enable the students to understand the HR Management and system at various levels in general and in certain specific industries or organizations.

#### Course Outcomes: (Cos)

On completion of this course the students will be able

- > Understand the concept of HRM, Features, Objectives, Importance and their Practices.
- Enable the students to understand the role of HRP, Factors, Job Analysis and Design, Job Description, Job Design.
- > Discuss the need for Recruitment and Selection.
- Analyze the concept and need of Training, Methods, and Types.
- Determine the knowledge of Performance Appraisal, Purpose, Methods, and Major Issues in performance Appraisal.

#### Unit I: Introduction to Human Resource Management (6 Hours)

Definition and Concept- Features-, Objectives- Functions- Scope and Development of

Human Resource Management- Importance of Human Resource Management\*.

Concept of Human Resource Planning (HRP) - Factors in HR- Process of HRP\*-

Job Analysis #- Job Description- Writing a Job Description- Job Specification- Job Design.

Unit III: Recruitment and Selection(6 Hours)

Introduction -Concept of Recruitment- Factors Affecting Recruitment\*-Types of

Recruitment - Concept of Selection- Process of Selection- **Selection Tests#** - Barriers in Selection

#### **Unit IV: Training**

Concept and Significance of Training\*- Training Needs- Training Methods#- Types of Training.

Unit V: Performance Appraisal (6 Hours) Introduction- Concept of Performance Appraisal\*- Purpose of performance

appraisal- Process- Methods of Performance Appraisal- Major Issues in Performance

#### Appraisal#.

#### Extra credit:

# Case Study

\* Self Learning

Activities: 1. Role Play

2. Group Discussion

3. Report preparation

#### **Text Books**

1. K Aswathappa; Human Resource and Personal Management; Tata McGraw Hill,

2017 8<sup>th</sup> Edition

#### **Reference Books**

1. George W Bohlander and Scott A Snell; Principles of Human Resource

Management; Thomson Publications Fifteenth Edition 2016

2. VSP Rao; Human Resource Management; Excel Books, 3rd Edition 2017

3. P.Subba Rao; Essentials of Human Resource management and Industrial relation;

Himalaya Publishing House

4. P.C.Tripathi; Personal Management and Industrial relation; Sulthan Chand & Sons

5. B.S.Bhatia & G.S. Batra; Human Resource Management; Deep& Deep Publishers

#### **Online Resources:**

Swayam Course	https://onlinecourses.nptel.ac.in/noc20_mg15/preview
	https://online-degree.swayam.gov.in/dyp20_d01_s2_mg09/preview
E-Content	https://www.slideshare.net/BabasabPatil/human-resource-management-ppt
	https://www.slideshare.net/tanujpoddar/introduction-to-human-resource-
	management-30053105
	https://www.powershow.com/view/3cbea5-

(6 Hours)

Other resources	online	http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/240 http://www.sajaipuriacollege.in/wp-content/uploads/2020/04/BA7204- HUMAN_RESOURCE_MANAGEMENT.pdf
		https://www.ncertbooks.guru/mba-human-resource-management-notes/ https://brauss.in/hrm-basic-notes.pdf http://www.universityofcalicut.info/cuonline/exnotif/ex5462.pdf http://kamarajcollege.ac.in/Department/BBA/III%20Year/e003%20Core%2019 %20-%20Human%20Resource%20Management%20-%20VI%20Sem.pdf

## Relationship Matrix for COs, POs, PSOs.

Course	Programme Outcomes				Programme Specific Outcomes					
Outcomes	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	1	1		1	1			
CO2		1	1	1		1				
CO3	1	1	1	1		1	1			
CO4	2		2	2					2	
CO5	2	2	2				2	2		2
AVG	1.2	1	1.4	1		0.6	0.8	0.4	0.4	0.4

Note: 1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High) ---Indicates there is no correlation

#### Programme: B.Com. (CA) CBCS Syllabus – Outcome Based Education (OBE) (For those who have joined during the Academic Year 2019-2020 onwards)

Part –III : Core Co	ourse 7: (CC 7)	Semester : V
Co	TE ACCOUNTING	
Course code :U19CC7	Hours per wee	ek:5 Credit :5
CIA: 25 Marks	<b>ESE : 75 Mar</b>	rks Total: 100 Marks

#### **Objective**

> To impart basic knowledge Corporate Accounting Procedures.

#### Course Outcomes(COs)

After completing this course the student will be able to

- CO1:Developin depth knowledge of shares and issue of share at par, at a premium and at a discount.
- > CO2:Analyze Debenture issue and calculate final accounts of companies
- CO3:Enable the students to understand andevaluate in amalgamation, absorption and externalReconstruction of a company.

(15 hours)

- CO4:Compile information in Holding companies in preparing consolidated balance sheet.
- **CO5:**Compilethe Profit and Loss Account and Balance Sheet of the company.

#### **UNITI Accounting for Share Capital**

Shares-Types of shares- - Issue of shares at par , at a premium and at a discount- Forfeiture-Reissue- Valuation of Shares and Goodwill

#### UNIT II Accounting for Debentures & Final Accounts(15 hours)

Debentures –Types- Issue of debentures-for cash-for consideration other than cash -as **collateral security\***-Redemption of debentures-**Open market**#buying-Conversion-Sinking Fund method Final accounts of companies (with simple adjustments- excluding managerial remuneration)Horizontal and Vertical formats

#### **UNIT III Amalgamation and Reconstruction(15 hours)**

Amalgamation in the nature of purchase and merger# (excluding inter company holding) -

(Simple problems only) External reconstruction- Internal reconstruction

#### **UNIT IV Holding Company Accounts (15 hours)**

Holding company accounts- Preparation of consolidated balance sheet( excluding cross holding and chain holding)

#### UNIT V Accounts of Banking Companies(15 hours)

Purchase and Discounting of bills- Rebate on Bills discounted -**Final accounts of banking companies#**– Profit and Loss Account and Balance Sheet- Schedule preparation for P&L A/C only-Classification of bank advance for determining Amount of Provision--**Non Performing Assets**\*.-Meaning and norms.

#### **Extra Credit:**

- # Case Study
- \* Self Learning
- Activities : 1.Data Collection (Company Final Accounts Annual Report) 2.Quiz 3.Models ( issue &valuation of shares)

#### **Text Book**

1. S,P.Jain and K.L.Narang , Advanced corporate Accounting , Kalyani Publishers , Ludhiana 2017

#### **Books for Reference:**

- 1. Reddy and Murthy, Corporate Accounting, Margham Publications, Chennai 2013
- 2. Shukla and Grewal, Advanced Accounts, S.Chand and Co.New Delhi 2016
- **3.** Gupta R.L and Radhaswamy, Advanced Accounts, Sultan Chand and Sons, New Delhi 2014
- **4.** Tulsian p.c. Corporate Accounting Tata McGrawHill Publishing co,, New Delhi 2016
- **5.** SN Megeswari Fundamental Corporate AccountingVikas Publishing 2018 Marks Scheme

Section A (1*20=20 Marks	Section B (5*5=25 Marks)	Section C(3*10=30Marks)
Questions 1 to 20	21a) Theory 21 b) Problem	Questions 26 to 30 Problems only
Theory Questions only	22a) Theory 22b) Problem	
	23a) Problem 23b) Problem	
	24a) Problem 24 b) Problem	
	25 a)Problem 25b) Problem	

#### **Online Resources:**

Swayam course	<ul> <li><u>http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/238</u></li> </ul>
E-content	<ul> <li><u>https://www.youtube.com/watch?v=qXgxHiabEQM</u></li> </ul>
	<ul> <li><u>https://www.youtube.com/watch?v=A-9hEMcSvno</u></li> </ul>
	<u>https://www.slideshare.net/janehayden12/a-simple-introduction-about-a-</u>
	holding-company
	<u>https://www.slideshare.net/mcsharma1/accounting-for-share-capital-56771352</u>
Other online	<u>http://kamarajcollege.ac.in/Department/Corporate/III%20Year/001%20Core%2013%2</u>
resources	0-%20Corporate%20Accounting%20I%20-%20V%20Sem.pdf
	<u>http://www.universityofcalicut.info/syl/BComIIISem197.pdf</u>
	<u>https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper12-</u>
	Revised.pdf
	• <u>http://www.universityofcalicut.info/SDE/advanced_corporate_accounting_on13April20</u>
	<u>16.pdf</u>

Course	Programme Outcomes					Programme Specific Outcomes				
Outcomes	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	1			1	1			
CO2	2	1	2	2		1	1		4	
CO3	2	1	2	2		1	2	2	2	5
CO4	1	2	2		3		1	1	1	3
CO5		3	3	3	3					3
AVG	2	2.6	2.6	1.8	.6	1	1.6	1.2	1.2	1.4

#### **Relationship Matrix for COs, POs and PSOs**

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High), — — Indicates there is no correlation

#### School of Commerce Programme: B.Com. (CA) CBCS Syllabus – Outcome Based Education (OBE) (For those who have joined during the Academic Year 2019-2020 onwards)

Part :III : Core Cours	e Theory: (CC 8)		Semester : V				
Course Title : WEB DESIGNING							
Course code : U19CC8	Hours per we	ek: 5	Credit : 5				
CIA: 25 Marks	ESE : 75 Ma	irks	Total: 100 Marks				

#### **Objective**

> To get a clear understanding principles of creating an effective web page through HTML.

#### **<u>Course Outcomes</u>(COs)**

After Completing this course student will be able to

- CO1: Apply markup languages for processing, identifying, and presenting of information in web pages.
- CO:2 Enable the students to understand the link, Heading in a webpage, Aligning the headings, Horizontal rule paragraph.
- > CO:3 Ability to find Tab Settings ,Images and Pictures and Ordered and Unordered list,
- CO:4 Explain the Table creation, width of Table and Cells, Style sheets and Linking a style sheet to an HTML document.
- **CO:5** Access to create Frames, Forms, Actions, Attribute and their methods.

#### **UNIT I :Introduction**

#### (15 hours)

(15 hours)

Introduction to HTML - Designing a Home page - History of HTML - HTML Generations - HTML Documents - Anchor Tag - Hyper Links.

#### **UNIT II: Header**

Header Section – Title – Prologue – Links - Colorful Web Page - Comment Lines - Designing the Body Sections - Heading printing - Aligning the headings - Horizontal rule - Paragraph.

#### **UNIT III : Tab Settings**

Tab Settings - Images and Pictures - Embedding PNG Format Images - Lists- Unordered Lists - Ordered Lists - Nested Lists.

#### **UNIT IV: Tables**

Tables - Table Creation in HTML - Width of the Table and Cells - Cells Spanning Coloring Cells - Column Specification - Style Sheets - Defining Styles - Elements of Styles Linking a Style Sheet to an HTML document - In-line Styles - External Style Sheets - Internal Style Sheets - Multiple Styles.

#### **UNIT V: Frames**

Frames-Frameset Definition- Frame Definition- Nested Frameset- Forms- Action Attribute- Method Attribute- Enctype Attribute- Drop Down List.

#### (15 hours)

#### (15 hours)

# (15 hours)

#### **Extra Credit:**

# Case Study\* Self Learning Activities: Quiz, Table Creation.

#### **Text Books:**

**1.** C.Xavier, -World Wide Web Design with HTML<sup>||</sup>, Tata McGraw Hill, New Delhi, 2010. Unit I :Chapters: 4 (sec 4.1-4.6), Unit II :Chapters: 5 (sec 5.1-5.6) chapter 6(sec 6.1, 6.3), Unit III :Chapters: 6(sec 6.4-6.7) chapter 7(sec 7.1, 7.2, 7.4, 7.5), Unit IV : Chapters: 8(sec 8.1-8.6), Unit V:Chapters: 9(sec 9.1-9.7).

#### **Books for Reference:**

1 Joel Sklar, -Web Design Principles Vikas Publications 2000.

#### **Online Resources:**

Swayam course	
E-content	<ul> <li><u>https://www.slideshare.net/sreejagiri/presentation-of-web-designing</u></li> <li>https://www.slideshare.net/lincolnschoolgdl/building-a-web-page-using-frames</li> <li><u>https://www.youtube.com/watch?v=4NfFFsQC77M</u></li> </ul>
Other online resources	<ul> <li><u>http://mpbou.edu.in/slm/webdeenglish.pdf</u></li> <li><u>http://wtf.tw/ref/robbins.pdf</u></li> <li><u>https://www.smashingmagazine.com/2009/06/module-tabs-in-web-design-best-practices-and-solutions/</u></li> </ul>

#### **Relationship Matrix for COs,POs,PSOs**

Course	Programme Outcomes					Programme Specific Outcomes				
Outcomes	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2				2	2		2
CO2	1	1	1	1		1	1			
CO3	2	3	3	3					3	
CO4	1	1	1	1		1	1			
CO5		3	3	3					3	
AVG	1.2	2	2	1.6		0.4	0.8	0.4	1.2	0.4

Note: 1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High) \*|| -Indicates there is no correlation

#### **School of Commerce**

#### **Programme: B.Com (CA) CBSE Syllabus – Outcome Based Education (OBE)** (For those who have jointed during the Academic Year 2019-2020 onwards)

(For those who have jointed during the Academic Tear 2017-2020 onwards)						
Part : Core Course Theo	ry 9: (CC9E)	Semester: V				
Course Title : Human Resource Management						
Course code : U19CC9E	Hours per week: 5	Credit :4				
CIA: 25 Marks	ESE : 75 Marks	Total: 100 Marks				

#### **Objectives**

To enable the students to understand the HR Management and system at various levels in general and in certain specific industries or organizations and to help the students focus on and analyze the issues and strategies required to select and develop manpower resources.

#### Course Outcomes (COs)

On completion of this course the students will be able

- > Understand the concept of HRM & its relevance in organizations.
- Extend the knowledge of HRP, Factors, Process, JOB Analysis and Design.
- Complete information on the concept of Recruitment, factors affecting Recruitment, Training and their needs.
- Express the ideas of Performance Appraisal, Purpose, Process, Methods, Nature and Significance of Wage and Salary and Incentive System
- Develop the concept of employee relations, Managing Grievance, Stress management to take correct decisions.

## UNIT I: Introduction to Human Resource Management (15 Hours)

Definition and Concept –Features- Objectives - Functions HRM- Scope and

Development of Human Resource Management- Importance of Human Resource

Management\*- Human Resource Practices.

UNIT II: Human Resource Planning	(15 Hours)				
Concept of Human Resource Planning (HRP)- Factors in HRP*- Proces	s of HRP-				
Job Analysis- Job Description#,- Writing a Job Description- Job Specification- Job Design					
UNIT III: Recruitment & Training	(15 Hours)				

Passed in the Board of Studies Meeting held on -----Approved in the Academic Council Meeting held on ----- Introduction-Concept of Recruitment-Factors Affecting Recruitment-Types of

Recruitment -Process of Selection, Selection Tests# - Concept and Significance of

Training\* Training Needs- Training Methods and Types of Training

#### **UNIT IV: Performance Appraisal**

Introduction-Concept of Performance Appraisal- Purpose of performance appraisal-Process- **Methods of Performance Appraisal#**- Major Issues in Performance Appraisal -**Nature and Significance Wage and Salary\*** - Effective Incentive System- Types of Incentive Scheme

#### **UNIT V: Employee Relations**

#### (15 Hours)

(15 Hours)

Introduction-Concept of Employee Relations- Managing Discipline-Managing Grievance- Employee Counseling – Stress management - Comparison of Domestic and

#### International HRM- Challenges in International HRM\*

#### Extra credit:

# Case Study
\* Self Learning

Activities: 1. Role Play

- 2 Group Discussion
- 3 Report preparation

#### **Text Books**

 K Aswathappa; Human Resource and Personal Management; Tata McGraw Hill, 2017 8<sup>th</sup> Edition

#### **Reference Books**

1. George W Bohlander and Scott A Snell; Principles of Human Resource

Management; Thomson Publications Fifteenth Edition 2016

2. VSP Rao; Human Resource Management; Excel Books, 3rd Edition 2017

3. P.Subba Rao; Essentials of Human Resource management and Industrial relation;

Himalaya Publishing House

4. P.C.Tripathi; Personal Management and Industrial relation; Sulthan Chand & Sons

5. B.S.Bhatia & G.S. Batra; Human Resource Management; Deep& Deep Publishers

Passed in the Board of Studies Meeting held on -----

#### **Online Resources:**

Swayam Course	https://onlinecourses.nptel.ac.in/noc20_mg15/preview
	https://online-degree.swayam.gov.in/dyp20_d01_s2_mg09/preview_
E-Content	https://www.slideshare.net/BabasabPatil/human-resource-management-ppt
	https://www.slideshare.net/tanujpoddar/introduction-to-human-resource-
	management-30053105
	https://www.powershow.com/view/3cbea5-
Other online	http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/240
resources	http://www.sajaipuriacollege.in/wp-content/uploads/2020/04/BA7204-
	HUMAN_RESOURCE_MANAGEMENT.pdf
	https://www.ncertbooks.guru/mba-human-resource-management-notes/
	https://brauss.in/hrm-basic-notes.pdf
	http://www.universityofcalicut.info/cuonline/exnotif/ex5462.pdf
	http://kamarajcollege.ac.in/Department/BBA/III%20Year/e003%20Core%2019
	%20-%20Human%20Resource%20Management%20-%20VI%20Sem.pdf

#### **Relationship Matrix for COs,POs,PSOs**

Course	Programme Outcomes					Programme Specific Outcomes				
Outcomes	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	1	1		1	1			
CO2	1	2	2	1		1	2	2		
CO3	2	2	2	2			2	2		2
CO4	1	1	1	1		1	1			
CO5	2	2	2	1		1	2	2		2
AVG	1.4	1.6	1.6	1.2		0.8	1.6	1.2		0.8

Note: 1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High) ---Indicates there is no correlation

#### **Programme: B.Com (CA) CBCS Syllabus – Outcome Based Education (OBE)** (For those who have joined during the Academic Year 2019-2020 onwards

Part: III : Core Cour	rse ( CC10E)		Semester: V				
Course Title: E-COMMERCE							
Course code : U19CC10E	Hours per we	eek: 5	Credit: 4				
CIA: 25 Marks	ESE : 75 Ma	arks	Total: 100 Marks				

#### **Objectives**

> To impart basic knowledge of the principles and practices of E-Commerce.

#### **<u>Course Outcomes</u>(COs)**

After Completing this course student will be able to

- **CO1:** Remember the basic concepts of E-Commerce.
- **CO2:** Understand about E-mail and E-Commerce transactions.
- **CO3:** Summarize on the Implementation of EDI.
- > CO4: Analyze the internet service providers and global information network.
- **CO5:** Determine the concepts of EPS and e-cash..

#### **Unit I : Introduction**

Introduction to E-Commerce- Meaning-Development of E-Commerce – **\*E-Commerce Frame work-#Types of E-Commerce.** 

# Unit II : Anatomy of E-Commerce Applications(15 hours)Electronic mail (E-Mail) – Modern Business data communication system- Multimediacomponents – E-Commerce Market- #E-Commerce security –\*E-Commerce TransactionsUnit III: Electronic Data Interchange(15 hours)Benefits of EDI – EDI Transmission – EDI modern application- EDI Architecture – EDIprocess– legal, security and privacy- EDI implementation – \*EDI envelops.Unit IV: Networking(15 hours)Internet service providers – \*functions of ISP – Profitability in internet – models –control- global information distribution network.

#### Unit V : Electronic Payment System

(15 hours)

(15 hours)

Components of EPS – Importance of EPS – Dimensions of Digital tokens – Electronic cash-**#Smart card- \*Credit card**.

#### Extra Credit:

# Case Study\* Self Learning Activities : Quiz, Collection of Data.

#### **Text Books:**

2. Dr. C.S. Rayudu : E-Commerce and E-Business : Himalaya Publishing House – New Delhi.

#### **Books For Reference:**

3. Ravi Calcutta and Andrew B Whinston. Frontiers of Electronic Commerce. Darling

Passed in the Board of Studies Meeting held on -----

Kindersley India Pvt Ltd. 2006.

3. S.V. Srinivasa Vallaban : E-Commerce – Learn Tech Press, Trichy.

#### **Online Resources:**

Swayam course	
E-content	<ul> <li><u>https://www2.slideshare.net/itsmenaguda4others/final-ppt-e-commerce-1?qid=adc3f1b9-90ed-4c27-9366-7fcd77fe9446&amp;v=&amp;b=&amp;from_search=5</u></li> <li><u>https://www2.slideshare.net/munishsingla71/e-commerce-ppt-10713485</u></li> <li><u>https://www.youtube.com/watch?v=nxSDHBdsWqA</u></li> <li><u>https://www.youtube.com/watch?v=lgjS6fqawI0</u></li> </ul>
Other online resources	<ul> <li><u>https://irp-</u> cdn.multiscreensite.com/1c74f035/files/uploaded/introduction-to-e- commerce.pdf</li> <li><u>https://www.tutorialspoint.com/e_commerce/e_commerce_tutorial.p_df</u></li> </ul>

#### **Relationship Matrix for COs, POs, PSOs.**

Course	Programme Outcomes					Programme Specific Outcomes				
Outcomes	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		1	1	1		1				
CO2	1	1	1	1		1	1			
CO3	1	1	1	1		1	1			
CO4	2		2	2					2	
CO5	2	2	2	1		1	2	2		
AVG	1.2	1.0	1.4	1.2		0.8	0.8	0.4	0.4	

Note: 1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High) \*|| -Indicates there is no correlation

#### Programme: B.Com. (CA) CBCS Syllabus – Outcome Based Education (OBE) (For those who have joined during the Academic Year 2019-2020 onwards)

Part –III : Core Course	e 11(CC 11)		Semester: V
Course	Title : FINANCIA	L MANAG	EMENT
Course code : U19CC11	Hours per wo	ek: 5	Credit : 5
CIA: 25 Marks	ESE : 75 M	arks	Total: 100 Marks

#### **Objective**

To familiarize the students with the fundamentals of financial management theoryand practice.

#### **<u>Course Outcomes</u>(COs)**

After completing this course the student will be able to

- > CO 1:Understanding of the finance function
- **CO 2:**Demonstrate understanding of the goals of the finance manager.
- **CO 3:**Identify the basic financial planning objectives.
- **CO 4:**Perform analytical reviews of working capital management.
- **CO 5:**Compile information on cash management dividends.

#### **UNIT I: Introduction**

# Financial management- Objectives –Functions- **Significance\***- Approaches-Financial decisions**Time value of monev#**.

#### **UNIT II: Cost of Capital**

(15 hours)

(15 hours)

Meaning and definition- **Importance**\*- cost of debt, preference share capital, equity share capitaland retained earnings- Weighted average cost of capital (simple problems only). **UNIT III: Financial PlanningObjectives** (15 hours)

## Factors influencing financial planning- Long term sources of Finance - Capital

**Structure#** -Features of a good capital structure-Determinants of Capital structure - EBIT-EPS Analysis – Leverages-Financial-Operating and Composite leverage-Significance.

#### **UNIT IV: Working capital Management**

(15 hours)

Need for working capital- Determinants-Estimation of **working capital requirements\*** - Management of Receivables-Credit policy-Credit standards.

#### UNIT V: Cash Management and Dividend

(15 hours)

Cash management- Cash **budget**# –Dividend-Types – Dividend policy-**Determinants of dividendpolicy**\*.

#### Extra Credit:

# Case Study

\* Self Learning

Activities : 1.Quiz 2.Capital Structure Model 3.Reports Collection.

## **Text Books:**

 Maheswari.S.N, Financial Management Principles and Practice, Sultan Chand and Sons, New Delhi 2019

## **Books for Reference:**

1. Pandey, I.M. Financial Management, Vikas Publishing House, New Delhi 2016

Passed in the Board of Studies Meeting held on -----

- 2. Sharma and Gupta, Financial Management ,Kalyani Publications, Ludhiana 2016
- 3. Ramachandran and Srinivasan, Financial Management, Sriram Publications, Tiruchi
- **4.** Prasanna Chandra, Financial Mangement, Tata McGraw Hill, Mumbai 2019, 10<sup>th</sup> Edition.
- **5.** M. Y. Khan and P. K. JainFinancial Mangement,Taxmann Publications Pvt. Limited,2018 ,8<sup>th</sup> Edition

Section A (1*20=20Marks)			1*20=20M	larks)	Section B (5*5=25 Marks)	Section C (3*10=30 Marks)
1	to	20	Multiple	Choice	21(a) Theory 21(b) Problem	26 Theory question.
Qı	iesti	ons			22(a) Theory 22(b) Problem	Questions 27 to 30 Problems
				23(a) Problem 23(b) Problem	only.	
				24(a) Problem 24(b) Problem		
				25(a) Problem 25(b) Theory		

#### **Online Resources:**

Swayam course	<u>http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/392</u>
E-content	• https://www.slideshare.net/niaz007/financial-management-complete-note-for-
	<u>bba</u>
	• <u>https://www.slideshare.net/roopeshv149/introduction-to-financial-management-</u>
	<u>46119210</u>
	• <u>https://www.youtube.com/watch?v=C6sVwUStfEA</u>
	• <u>https://www.youtube.com/watch?v=LmlMFTh6Zco</u>
	• <u>https://www.youtube.com/watch?v=Yf-</u>
	VmsLc40k&list=PLiaygP8qeQGUfaP0v6NEIyeY6dEmQJ7RJ
Other online	<u>http://vcmdrp.tums.ac.ir/files/financial/istgahe_mali/moton_english/financial_</u>
resources	management_%5Bwww.accfile.com%5D.pdf
	• <u>https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Final-</u>
	Paper14.pdf
	• <u>https://www.icsi.edu/media/webmodules/Financial%20and%20Strategic%20M</u>
	anagement.pdf
	<u>https://icmai.in/upload/Students/Syllabus-2008/StudyMaterialFinal/P-12.pdf</u>
Relationshin Mat	rix for COs POs and PSOs

#### **Relationship Matrix for COs, POs and PSOs**

Course	Progra	Programme Outcomes					Programme Specific Outcomes			
Outcomes	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	1			1	1			
CO2	1	1	1			1	1			
CO3	2	2	2	2		1	2	2	2	2
CO4	2	2	2	2			2	2	2	2
CO5	2	3	3	3	3				2	3
AVG	1.6	1.8	1.8	1.4	.6	.6	1.2	.8	1.2	1.4

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High), — — Indicates there is no correlation

Passed in the Board of Studies Meeting held on -----

#### Programme: B.Com.(CA) CBCS Syllabus – Outcome Based Education (OBE) (For those who have joined during the Academic Year 2019-2020 onwards)

Part :IV : Non Major Ele	Semester : III	
Course Title : INT	CE MANAGEMENT	
Course code : U19NMEC II	Hours per week: 3	Credit : 2
CIA: 25 Marks	ESE : 75 Marks	Total: 100 Marks

#### **Objectives**

> To develop the students to an extensive study on Office Management.

#### **<u>Course Outcomes</u>(COs)**

After Completing this course student will be able to

- > **CO1:** Understand the concept and elements of Office Management.
- > CO2: Remember the characteristics, steps and types of office organisation.
- **CO3:** Compile information on office record management and modern methods of filing.
- **CO4:** Discuss the purpose of office communication and mailing.
- > **CO5:**Summarize the form letters and report writing.

Unit I : Meaning	(09 hours)
Office Management – Meaning – *Elements of Office Management – #	F unctions of
Office Management	
Unit II: Office Organization	( <b>09 hours</b> )
Office organization – Definition, Characteristics and steps- Types of orga	anization
*functions of an office administrator.	
Unit III: Office Record Management	( <b>06 hours</b> )
Office record management – Importance – <b>#Filing essentials</b> – Classifica	ation and
arrangements of files – <b>*Modern methods of filing</b> – Modern filing devices.	
Unit IV:Office Communication	( <b>09 hours</b> )
Office communication – #Correspondence and report writing - *Mear	ning of office
communication and mailing.	
Unit V : Form Letters	( <b>09 hours</b> )
Form letters – Meaning, Principals and factors to be considered in design	ing office forms
-*Types of report writing .	

#### **Extra Credit:**

# Case Study

\* Self Learning

Activities : Quiz, Collection of Reports.Collection of Forms.

#### **Text Books:**

1. J.P. Mahajan, Fundamentals of Office management.

#### **Books For Reference:**

- **1.** S.P. Arrora,Office Management.
- 2. RSN Pillai and Bagavathi, Office Management.

#### **Online Resources:**

Swayam course	
E-content	• <u>https://www.slideshare.net/israrraja/office-management-39808071</u>
	• https://www.slideshare.net/rssa21/office-management-14163964
	• <u>https://www.slideshare.net/aimeepusing/records-management-ppt</u>
	• <u>https://slideplayer.com/slide/5812235/</u>
	• <u>https://slideplayer.com/slide/6653953/</u>
Other online resources	<ul> <li>https://www.researchgate.net/publication/323731787_Office_Manag ement</li> <li>http://eacharya.inflibnet.ac.in/data-server/eacharya- documents/53e0c6cbe413016f234436ed_INFIEP_8/20/ET/8_ENG- 20-ET-V1-S1_lesson.pdf</li> </ul>

#### **Relationship Matrix for COs,POs,PSOs.**

Course	Program	Programme Outcomes				Programme Specific Outcomes				
Outcomes	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	1	1		1	1			
CO2		1	1	1		1				
CO3		3	3	3	3					3
CO4	1	1	1	1		1	1			
CO5		3	3	3					3	
AVG	0.4	1.8	1.8	1.8	0.6	0.6	0.4		0.6	0.6

Note: 1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High)

 $\$  -Indicates there is no correlation

School of Commerce

#### Programme: B.Com. (CA) CBCS Syllabus – Outcome Based Education (OBE) (For those who have joined during the Academic Year 2019-2020 onwards)

Part –III : Core Course	12 (CC12)		Semester: VI
Course Title : M	IANAGEMENT A	CCOUNTIN	١G
Course Code : U19CC12	Hours per w	veek:6	Credit :6
CIA: 25 Marks	ESE : 75 M	larks	Total: 100 Marks

#### **Objective**

> To understand the use of accounting tools for generating information for managerial decision making.

#### **Course Outcomes**

After completing this course the student will be able to

- > CO1:Understand the concept, and importance of Management Accounting.
- **CO2:**Calculate the financial Statement analysis and ratios.
- **CO3:**Analysis Funds Flow and Cash Flow andMethods of Accounting for Price level changes.
- **CO4:**EvaluateBudget and Budgetary Control relevant in decision making.
- CO5: Formulate Marginal Costing for pricing and profit management.

#### **Unit I:Management accounting**

Management Accounting – Meaning and definition – Objectives – Management

Accounting and Financial Accounting – Management Accounting and Cost Accounting\*

- Utility and limitations of management Accounting - Position of Management Accountant at in the organization.

#### **Unit II: Financial Statement Analysis and Accounting Ratios**

Financial Statement Analysis - Common Size Statements - Comparative Financial Statements - Trend Percentages - Accounting Ratios: Liquidity - Solvency - Profitability -Turnover - Capital Structure Ratios - Uses, Computation and Limitations\*.

#### **Unit III: Funds Flow and Cash Flow**

Analysis of Funds Flow and Cash Flow: Computation and Applications -Responsibility Accounting – Methods of Accounting for Price level changes.

#### **Unit IV: Budget and Budgetary Control**

Budget#and Budgetary Control: Nature and Process - Types of Budgets\* - Fixed -Flexible - Cash Budget - Preparation of Budgets - ZBB and its relevance in decision making.

#### **Unit V: Marginal costing**

Marginal Costing: Concept and Importance\* - Cost Volume Profit Analysis -Application of Marginal Costing and CVPA in Decision making# as to product, pricing and profit management.

#### **Extra Credit:**

Passed in the Board of Studies Meeting held on -----Approved in the Academic Council Meeting held on ----

(18 hours)

#### (18 hours)

(18 hours)

(18 hours)

## (18 hours)

# Case	Study
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\* Self Learning

Activities :1.Quiz 2.Group Discussion 3 Master Budget

#### **Text Books:**

1. Khan and Jain Management Accounting, Tata McGraw-Hill 2018

#### **Books for Reference:**

- 1. Dr. S.N. Maheswari, Principles of Management Accounting, Vikas 2015
- 2. Hingorani, Ramanathan&Grewal, Management Accounting, Sultan Chand2013
- 3. Robert Kaplan Advanced Management Accounting Prentice Hall 2014
- **4.** Manmohan&Goyal Management Accounting SahityaBhawan, Agra 2016
- 5. Guruprasad Murthy Management Accounting Himalaya Publishing House 2017

#### Marks Scheme

Section A (1*10=10)Marks	Section B (5*4=20)Marks	Section C (3*10=30)Marks
1 to 10 Multiple choice	11(a)Theory 11(b)Problem	Questions 16 to 20 Problems
questions	12(a)Theory 12(b)Problem	only
-	13(a)Problem 13(b)Problem	
	14(a)Problem 14(b)Problem	
	15(a)Problem 15(b)Theory	

#### **Online Resources:**

Swayam	• <u>http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/390</u>
course	<ul> <li><u>http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/226</u></li> </ul>
E-content	• <u>https://youtu.be/VhW8I4aS-Yk</u>
	• <u>https://youtu.be/5iILpvhY5dc</u>
	• <u>https://youtu.be/eoA8A-RTlxg</u>
	• <u>https://youtu.be/_kRkgO5nm7U</u>
	• <u>https://youtu.be/rn2KV9DkQ2g</u>
Other online	<u>https://www.icsi.edu/media/webmodules/publications/FULL_BOOK_PP-</u>
resources	CMA-2017-JULY_4.pdf
	• <u>http://ebooks.lpude.in/commerce/mcom/term_1/DCOM302_DCOM403_MA</u>
	NAGEMENT_ACCOUNTING.pdf

Course	Progra	Programme Outcomes					Programme Specific Outcomes			
Outcomes	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	1			1	1			
CO2	2	2	2			1	2	2		2
CO3	2		2	2					2	
CO4		3	3	3					3	
CO5		3	3	3	3					3
AVG	1	1.8	2.2	1.6	.6	.4	.6	.4	1	1

#### **Relationship Matrix for COs, POs and PSOs**

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High), " " Indicates there is no correlation

## Programme: B.Com. (CA) CBCS Syllabus – Outcome Based Education (OBE) (For those who have joined during the Academic Year 2019-2020 onwards)

Part :III : Core Course :	13 (CC 13)		Semester : VI
Course Title :	COUNTING		
Course code : U19CC13	Credit : 6		
Theory 60 Marks (External 45	Total, 100 Manka		
Practical: 40 Marks (External 3	Total: 100 Marks		

#### **Objective**

> To facilitate an understanding of the basic concepts of computerized accounting.

#### **<u>Course Outcomes</u>(COs)**

After Completing this course student will be able to

- CO:1 Understand the concept of Computerized Accounting, Differences and Tally their features.
- CO:2 Develop the knowledge of Groups, Vouchers and their types to work in an organization.
- CO:3 Ability to create Inventory Masters, stock group,Godown and creating a stock item.
- > CO:4 Analyze the concepts of TDS and their operation in Tally ERP 9, TDS Reports.
- CO:5 Summarize the concept of GST ,GST defining Tax details, Intrastate and Interstate supply of goods and presenting good GST reports.

#### **UNIT I : Introduction**

#### (18 hours)

Fundamentals of Computerized Accounting – Principles of Accounting - Computerized Accounting Vs Manual Accounting - Features of Tally – Starting Tally.

#### **UNIT II: Classification of Accounts**

#### (18 hours)

Classification of Accounts –Introduction – Groups – Primary groups – Vouchers - Types of vouchers - **Payment voucher**-Receipt Voucher-Sales Voucher-Purchase Vouchers.

#### **UNIT III: Inventory Master Creation**

#### (18 hours)

(18 hours)

Inventory Master Creation: Creating inventory masters – Creating a stock group - Creating a Godown - Creating a unit of measurement - **Creating a stock item**.

#### **UNIT IV:TDS**

Introduction - Basic concepts of TDS - TDS in Tally ERP 9 – Setup - TDS statutory masters- **TDS reports**.

#### UNIT V :GST

#### (18 hours)

Introduction to GST - Enabling GST and defining Tax details - Transferring input Tax credit to GST - Intrastate supply of Goods - Interstate supply - Return of goods - Outward supply of services - **GST reports**.

Passed in the Board of Studies Meeting held on	
Approved in the Academic Council Meeting held on	

#### Extra Credit:

# Case Study

\* Self Learning

Activities: Quiz, Creating reports.

#### **Text Books:**

**1.** K. Mohan kumar, Dr.Rajkumar, Computer Application in Business ,Unit 1: chapter 1 & 5

#### **Books for Reference:**

1. S.Palanivel, Tally-Accounting software - Margham publications, Unit 2: chapter 4 & 5

2. Tally ERP 9 with GST, BPB Publications.Unit 3: chapter 7(7.5.1 to 7.5.5),Unit 4:

chapter 7(7.18 to 7.22, 7.26), Unit 5: chapter 7(7.33 to 7.40)

#### **Practical Exercises**

- 1. Trail Balance
- 2. Stock Creation
- 3. Voucher Creation
- 4. Pay slip Preparation
- 5. TDS ( Tax Deducted Source )
- 6. GST (Goods And Service Tax)
- 7. Purchase Entry
- 8. Sales Entry
- 9. Accounting Package

#### **Online Resources:**

Swayam course	
E-content	<ul> <li><u>https://www.slideshare.net/ParminderAnandpuria/computerized-accounting-68252735</u></li> <li><u>https://www.slideshare.net/itisha89/introduction-to-computerised-accounting</u></li> <li><u>https://www.youtube.com/watch?v=C5Y6QE042fM</u></li> </ul>
Other online resources	<ul> <li>http://oms.bdu.ac.in/ec/admin/contents/86_16CCCCA15_202005291 1250565.pdf</li> <li>https://ncert.nic.in/ncerts/l/keac213.pdf</li> <li>http://ijrbsm.org/pdf/v2-i11/8.pdf</li> </ul>

Course	Program	Programme Outcomes				Programme Specific Outcomes				
Outcomes	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	1	1		1	1			
CO2	2	2	2				2	2		2
CO3	2	3	3	3	3				2	3
CO4	2		2	2					2	
CO5		3	3	3					3	
AVG	1.4	1.8	2.2	1.9	0.6	0.2	0.6	0.4	1.4	1

#### **Relationship Matrix for COs,POs,PSOs**

Note: 1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High) \*|| -Indicates there is no correlation

#### Programme: B.Com. (CA) CBCS Syllabus – Outcome Based Education (OBE) (For those who have joined during the Academic Year 2019-2020 onwards)

Part –III : Core Course T	heory: (CC 14)		Semester:VI
Course Titl	le : INCOME TAX	LAW AND	PRACTICE
Course code :U19CC14	Hours per we	eek: 6	Credit : 6
CIA: 25 Marks	ESE : 75 M	arks	Total: 100 Marks

#### **Objective**

> To understand the basic rules and regulations of income tax in India.

#### **<u>Course Outcomes</u>(COs)**

After completing this course the student will be able to

- **CO1:**Know the basic rules and regulations as per the latest finance Act.
- **CO2:**Update the tax rates in the salaried class people.
- **CO3:** Have updated knowledge about the calluation of income from house property.
- CO4: Get the latest provisions relating to admissible, inadmissible expenses on the heads income business or profession
- > CO5: Know the calculation on capital gain and other sources income

#### **UNITI:BasicTaxProcedure**

Basic concepts – Capital and revenue – **Residential status#** - Incidence of Tax-Incomes exempt from tax- Agricultural income- Tax slabs-Return of Income –Self AssessmentTax deduction at Source-Advance tax.

#### **UNIT II: Salary Income**

Salary Computation of **income under the head Salaries#**- Basis of charge- Different forms of salary Allowances- Perquisites and their valuation – Deduction from salary- Provident fundsDeductions under section 80C-Calculation of tax liability on salary income.

#### **UNIT III: House Property Income**

House Property Computation of income under the head Income from House property-Basis of charge Determination of annual value- **Income from let out property#** - Self occupied propertyDeductions allowed.

#### **UNIT IV: Business/Professional Income**

#### (18 hours)

(18 hours)

(18 Hours)

(18 Hours)

Business & Profession Computation of Profits and gains from business and profession# - Basis of charge Deductions – Valuation of stock.

#### UNIT V: Capital gains and other sources of income(18 hours)

Capital Gains Computation of income from capital gains- Basis of Charge- Computation of long term and short term capital gains- Exemptions- Computation of income from other sources.

#### Extra Credit:

# Case Study

\* Self Learning

Activities:1.Debate.2.Quiz 3.Chartwork (various heads of Income and their provisions)

#### **Text Book:**

Passed in the Board of Studies Meeting held on -----

**1.** Students guide to income tax law and practice, Vinod k.Singhania (Updated)

#### **Books for Reference:**

- **1.** Dr.H.C.Mehrotra and Dr. S.P.Goyal Income tax law and accounts - Sahithya Bhawan Publications,61 st Edition:2020
- **2.** Dr. H. C. Mehrotra Income tax law and accounts , Sahitya Bhawan Publications 61 stEdition,Agra (Updated)
- 3. Resddy and Reddy, income tax law and accounts- Margham publications, Chennai (Updated)
- 4. Vinod K.Singhania -" students' guide to income tax law and accounts , Taxman publications ,New Delhi (Updated)
- 5. CA Raj K Agrawal, Hand Book on Income Tax, 5<sup>th</sup> Edition, Bharat Law House.
- 6. V.P.Gaur, D.B.Narang, Puja Gaur, Rajeev Puri, Income Tax Law and Practie, Kalyani Publisher (Updated)

#### Mark Scheme

Section A (1*20=20 Marks)	Section B (5*5=25 Marks)	Section C(3*10=30Marks)		
1 to 20 Multiple Choice	21a) Theory 21 b) Problem	Questions 26 to 30 Problems		
Questions	22a) Problem 22b) Problem	only		
	23a) Problem 23b) Problem			
	24a) Problem 24 b) Problem			
	25 a) Theory 25b) Problem			

#### **Online Resources:**

.Omme Kesources:	
Swayam course	<ul> <li><u>http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php</u>/293</li> </ul>
E-content	<ul> <li>https://www.slideshare.net/123456789ASHU/introduction- to-income-tax</li> <li>https://www.youtube.com/watch?v=Qgt8I3Pqg- Q&amp;ab_channel=CAdilipbadlani</li> <li>https://www.slideshare.net/ananndkankni/income-under- head-salaries</li> <li>https://www.youtube.com/watch?v=_2Tujn58IqA&amp;ab_chan nel=CAdilipbadlani</li> <li>https://www.slideserve.com/verdad/income-from-business- profession-powerpoint-ppt-presentation</li> <li>https://www.youtube.com/watch?v=3d3ac8cHMDA&amp;list=P LLgJVrtHe9RoSYISqZXoLUB84Xt_Z1LZj&amp;ab_channel= GroomingEducationAcademy</li> <li>https://www.youtube.com/watch?v=6bh9QvRZyFA&amp;ab_ch annel=NitinGoel</li> </ul>
Other online resources	<u>https://www.icsi.edu/media/webmodules/DIRECT_TAX_L</u> <u>AW_AND_PRACTICE_BOOK_04102019.pdf</u>

Passed in the Board of Studies Meeting held on -----

•	http://kamarajcollege.ac.in/Department/Commerce/III%20Y ear/005%20Major%20Elective%20I%20- %20Income%20Tax%20Law%20&%20Practice%20I%20- %20V%20Sem.pdf https://www.icai.org/post.html?post_id=15923
•	https://www.icai.org/post.html?post_id=15923 https://castudyweb.com/wp-content/uploads/2019/05/Direct- Tax-Book-1-By-CA-Pranav-Chandak-Sir.pdf

#### **Relationship Matrix for COs, POs and PSOs**

Course	Progra	Programme Outcomes					mme Sp	ecific Ou	itcomes	
Outcomes	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	1	3	2			1	1	2	1
CO2	2	1	1	1	1	2	1			
CO3	3	1	3	2			1	1	2	1
CO4	2	3	3	3					2	
CO5	2	1	3	2	2		1	1	2	
AVG	2.4	1.4	2.6	2.4	.6	.4	.8	.6	1.6	.4

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High), — — Indicates there is no correlation

#### Programme: B.Com. (CA) CBCS Syllabus – Outcome Based Education (OBE) (For those who have joined during the Academic Year 2019-2020 onwards)

Part :III : Core Cours	e 15(CC 15)	Semester : VI
C	TING	
Course code :U19CC15	Hours per we	ek: 6 Credit : 6
CIA: 25 Marks	ESE : 75 Ma	rks Total: 100 Marks

#### **Objectives**

To comprehend meaning and elements of auditing and gain knowledge for execution of audit.

#### **Course Outcomes**

After completing this course the student will be able to

- > CO1: Familiarize the students with principles and procedure of auditing
- **CO2:** Explain vouching of trading transaction and verifications & valuation of assets
- **CO3:** Summarize on audit evidence and depreciation.
- **CO4:**Assess on audit of limited comprise.
- > CO5: Summarize audit report and latest trends in auditing computerized system

#### **UNIT I: Introduction**

#### (18 hours)

(18 hours)

Evolution of Audit - Meaning and Definition of Auditing – Scope of Auditing --Objectives of auditing – Auditing Vs Accounting--Classification of audit – Internal audit – Periodical audit – Continuous audit – Interim audit – Balance sheet audit – Basic Principles for Governing an audit.

#### UNIT II: Internal control system and Vouching

Meaning - Nature and objectives of Internal Control System – Internal check - Objectives and principles regards: wage payments, Cash Sales, Cash Purchase- Procedure of audit – Audit program me-Vouching of Cash Transactions, Trading Transactions and Impersonal Ledgers – **Types of Voucher\***- Valuation and Verification of Assets and Liabilities - Verification Vs Vouching - Verification Vs Valuation.

#### **UNIT III: Audit Evidence and Depreciation**

Introduction- Audit Procedure to Obtain Audit Evidence - Types of Audit Evidence-Reliability of Audit Evidence- Methods to Obtain Audit Evidence - Meaning – **Causes**\* – Methods – Auditors duties regarding depreciation – Reserves – Classification of reserves – Secret reserves – **Auditors duties**# regarding secret reserves.

#### **UNIT IV: Audit of limited companies**

Share capital audit – share transfer audit –Divisible profit and dividend appointment,

#### Passed in the Board of Studies Meeting held on -----Approved in the Academic Council Meeting held on -----

#### (18 hours)

(18 hours)

qualification rights, duties and liabilities of company auditors - audit reports.

#### **UNIT V: Investigation and Audit Report**

#### (18 hours)

Types of Audit Report - Distinction between Report and Certificate–Differentiate between Investigation and Auditing\*- Types of Investigation - Professional ethics# – auditing of computerized accounting.

#### Extra Credit:

# Case Study

\* Self Learning

Activities : 1.Report Collection 2.Viste Local Audit Office

#### **Text Books:**

- **1.** DingarPagare, Principles and Practice of Auditing, Sultan Chand & Sons, NewDelhi 2019
- **2.** B.N.Tandon, S.Sudharsanam and S.SundaraBalu, PracticalAuditing– Chand& Co., NewDelhi 2019

#### **Books for Reference:**

- **1.** V.K.Batra and K.C.Bagarrta ,Text book of Auditing– TataMcGrawHill publishing company ltd,Noida
- 2 Jagadish Prakash, Auditing, Kalyani Publishers, Ludhiana
- 3. Sundar, K and Pari, K Practical Auditing Vijay Nicole Imprints Pvt.Ltd.Chennai
- **4.** Kamala Gupta and Ashok Arora Fundamentals of Auditing, TataMcGraw Hill publishing company ltd, New Delhi.

#### **Online Resources:**

Swayam course	• <u>https://www.classcentral.com/course/auditing-part1-conceptual-foundations-</u> <u>11798</u>
E-content	<ul> <li><u>https://www.youtube.com/watch?v=zuaVL3PMqj4&amp;ab_channel=DrSHIVAJI</u> <u>RSHELKE</u></li> <li><u>https://www.slideshare.net/gopikrishz/auditing-46200775</u></li> <li><u>https://www.slideshare.net/AjayNazarene/unit-4-vouching</u></li> <li><u>https://www.slideshare.net/ali03444/audit-evidence-presentation</u></li> <li><u>https://www.slideshare.net/EasyStudy3/chapter-audit-report</u></li> <li><u>https://slideplayer.com/slide/7903131/</u></li> </ul>
Other online resources	<ul> <li>http://ebooks.lpude.in/commerce/bcom/term_3/DCOM204_AUDITING</li></ul>

Passed in the Board of Studies Meeting held on -----

http://archive.mu.ac.in/myweb\_test/study%20TYBCom%20Accountancy%20Aud iting-II.pdf

## Relationship Matrix for COs, POs and PSOs

Course	Progra	mme O	utcomes			Programme Specific Outcomes				
Outcomes	<b>PO1</b>	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	2	1			1	1			
CO2	2	2	2	2		1	2	2	2	
CO3	2	3	3	3			2	2	3	2
CO4		3	3	3					3	
CO5		3	3	3	3				3	3
AVG	1	2.4	2.4	2.2	.6	.4	1	.8	2.2	1

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High), — — Indicates there is no correlation

Passed in the Board of Studies Meeting held on -----Approved in the Academic Council Meeting held on -----

#### Programme: B. Com (CA) CBCS Syllabus – Outcome Based Education (OBE) (For those who have joined during the Academic Year 2019-2020 onwards)

Part: III: Core cours	se (CC-16E)		Semester: VI			
Course Title: MANAGEMENT INFORMATION SYSTEM (MIS)						
Course code: U19CC-16E	Hours per we	eek: 5	Credit: 4			
CIA: 25 Marks	ESE: 75 Ma	arks	Total: 100 Marks			

#### **Objectives**

> To equip the students with fundamentals of MIS

#### Course Outcomes (COs)

After Completing this course student will be able to

- **CO1:** Describe an idea about MIS and MIS Support to Planning.
- CO2: Enable the students to understand the system concept, sub systems and modeling systems.
- **CO3:** Compile information on Input and Output Devices.
- > CO4: Analyze the requirements of Data management and Database development.
- CO5: Integrate the concepts of Financial information system, sources, Marketing Information System and Process Control.

#### **Unit I: Introduction**

#### (15 hours)

(15 hours)

(15 hours)

(15 hours)

Meaning of MIS - \*Characteristic - Features of MIS-Pre-requisites of an effective MIS #MIS support to planning –Planning-Decision.

#### Unit II: System concept

System concept - System Environment-\*System Types – Sub Systems-Characteristics of system-#Modelling systems.

#### Unit III: Input and Output Devices

Keyboard-Mouse-Mouse pad- Trackball-Joystick-Digitizing tablet – Scanners Magnetic ink character recognition (MICR)-OUTPUT: **\*Monitors-Printers- Plotter**.

#### Unit IV: Data Base Management

The Database Management Solution-#Using Database Management Systems-Types of databases-Benefits and Limitations of Database Management- \*Evaluation of database

#### structures-Database Development Unit V: Information System

#### (15 hours)

Financial Information System-Source of **#Financial Information-Accounting** Information System-Marketing Information Systems-Computer-\*Aided Engineering-Process Control.

## Extra Credit:

# Case Study

\* Self Learning

Activities : Quiz, Creating Models, Chart work

## **Text Books:**

Passed in the Board of Studies Meeting held on -----

1. Gorden B.Davis & Margrwthe H.Olsan, -Management Information System I.Mcgraw Hill Publishing

#### **Books For Reference:**

- 1. Dr.S.P.Rajagopalan, Management Information System-Margham Publishing
- 2. Aman Jindal, Management Information System, Kalayani Publishing.

#### **Online Resources:**

Swayam course	<ul> <li><u>https://onlinecourses.nptel.ac.in/noc20_mg60/preview</u></li> </ul>
	<ul> <li><u>https://online-degree.swayam.gov.in/dyp20_d01_s2_mg13/preview</u></li> </ul>
E-content	<ul> <li>https://www.slideshare.net/rajeshrvth60/management-information- system-ppt-60013428</li> <li>https://www.youtube.com/watch?v=pQVxYKQYHWI</li> <li>https://www.youtube.com/watch?v=uhVQCjKL4OY</li> <li>https://www.youtube.com/watch?v=BFrv4ru9XDk</li> <li>https://www.google.com/search?q=mis+ppt&amp;rlz=1C1CHBD_enIN91 4IN914&amp;oq=mis+ppt&amp;aqs=chrome.0.69i59.4657j0j15&amp;sourceid=ch rome&amp;ie=UTF-8</li> <li>https://www.sketchbubble.com/en/presentation-management- information-system.html</li> </ul>
Other online resources	<ul> <li>http://www.indoreindira.com/UG/images/BBA/BBA%20II%20Sem/ Management%20Information%20System.pdf</li> <li>http://jnujprdistance.com/assets/Ims/LMS%20JNU/BBA/Sem%20II/ Management%20Information%20System/Version%202/Managemen t%20Information%20Systems.pdf</li> <li>https://www.geektonight.com/management-information-system- notes-pdf/</li> <li>https://www.scribd.com/document/355721285/MIS-Full-Notes-for- MBA-BBA-BCA-Commerce</li> </ul>

#### **Relationship Matrix for COs,POs,PSOs**

Course	Program	mme Out	tcomes			Programme Specific Outcomes				
Outcomes	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1		1	1	1		1				
CO2	1	1	1	1		1	1			
CO3		3	3	3	3					3
CO4	2		2	2					2	
CO5		3	3	3	3	1				3
AVG	0.6	1.6	2.0	2.0	1.2	0.6	0.2		0.4	1.2

Note: 1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High) \* I – Indicates there is no correlation

Passed in the Board of Studies Meeting held on -----

#### Programme: B.Com (CA) CBCS Syllabus – Outcome Based Education (OBE) (For those who have joined during the Academic Year 2019-2020 onwards) (For students BCA, B.Sc(IT))

Part :III : Allied Co	ourse (AC)		Semester - III		
Course Title :	PRINCIPLES OF ACCOUNTANCY				
Course code : U19ACO1C	Hours per week: 5		Credit : 3		
CIA: 25 Marks	ESE : 75 M	arks	Total: 100 Marks		

#### **Objectives**

> To enable the students to learn principles and concepts of accountancy.

#### Course Outcomes(COs)

After Completing this course student will be able to

- CO1: Enable students to understand the accounting concept and Bank Reconciliation statement.
- **CO2:** Develop the knowledge of Final account of sole traders and Rectification of errors.
- > CO3: Demonstrate the accounts of non-profit organization and bill of exchange.
- > **CO4:** Explain and overview of Consignment and Ventures.
- **CO5:** Assess and understand the single entry system, methods, provisions and reserves.

#### **UNIT 1 : Introduction**

#### (15 hours)

Introduction – Accounting concepts and conventions – Accounting Standards – Meaning-Double entry system – \*Journal, Ledger, Subsidiary books, Trial Balance – Bark Reconciliation Statement.

UNIT-2: Final Accounts	(15 hours)
*Final accounts of sole traders with adjustment entries –	<b>#Rectification of Errors</b> .
UNIT-3 : Accounts of Non-Profit Organisation	(15 hours)
#Accounts of Non-profit organization -*Bill of exchange	– Average due date –
Account current .	
UNIT-4 : Consignment and Joint Ventures	(15 hours)
Consignment and *Joint Ventures.	
UNIT-5: Single Entry System and Depreciation	(15 hours)
Single Entry System – * <b>Depreciation</b> – Methods, provisions	s and reserves
(Theory20% and problems 80%).	
Extra Credit:	
# Case Study	
* Self Learning	
Activities : Quiz, Collecting Financial Statements.	

#### **Text Books :**

2. R.I. Gupta and Others, "Advanced Accountancy", Sultan Chand Sons, New Delhi.

Passed in the Board of Studies Meeting held on -----

#### NATIONAL COLLEGE (AUTONOMOUS), TIRUCHIRAPPALLI-620001 Books for Reference:

- 1. R.I. Gupta and Others, "Advanced Accountancy", Sultan Chand Sons, New Delhi
- 2. S.P.Jain and K.I. Narang, "Advanced Accounting", Kalyani Publishers, New Delhi
- 3. RSN. Pillai, Bagavathi S. Uma, "Advanced Accounting", Tata Mc Graw Hill, New Delhi
- 4. M.C.Shukla , "Advanced Accountancy", Sultan Chand Sons, New Delhi
- 5. Mukerjee and Haneef, "Advanced Accounting", Tata McGrawHill, New Delhi
- 6. Arulanandam, "Advanced Accounting", Himalaya Publication, Mumbai
- 7. Manikandam & R.Rakesh Sankar, "Financial Accounting", Scitech Publications Pvt ltd. Chennai Volume I&II
- 8. I.S Reddy & Dr.A.Muruthy, "Financial Accounting", Margham Publications, Chennai.

#### **Online Resources:**

Swayam course	
E-content	<ul> <li><u>https://www.slideshare.net/mcsharma1/accounting-principles-78560349</u></li> <li><u>https://www.slideshare.net/veenamadaan94/accounting-principle-30033976</u></li> </ul>
	<ul> <li><u>https://www.youtube.com/watch?v=IggY48vEe2w</u></li> <li><u>https://www.youtube.com/watch?v=UUMYMDo_j34</u></li> </ul>
Other online resources	<ul> <li><u>http://www.ddegjust.ac.in/studymaterial/bba/bba-104.pdf</u></li> <li><u>https://econ.ucsb.edu/~harmon/003slide1.pdf</u></li> </ul>

#### Relationship Matrix for COs, POs, PSOs.

Course	Program	nme Out	tcomes			Programme Specific Outcomes				
Outcomes	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	1	1		1	1			
CO2	2	2	2				2	2		2
CO3	1	1	1	1		1	1			
CO4	2		2	2					2	
CO5	1	3	3	3		1	1		3	
AVG	1.4	1.4	1.8	1.4		0.6	0.8	0.4	1.0	0.4

Note: 1-Slight (Low) 2- Moderate (Medium)

3- Substantial (High)

\* || -Indicates there is no correlation



#### BHARATHIDASAN UNIVERSITY, TIRUCHIRAPPALLI- 620 024 ENVIRONMENTAL STUDIES – U19ES (Applicable to the candidates admitted from the Academic year 2019-20 onwards)

Unit: 1	The Multidisciplinary nature of environmental studies						
	Definition, scope and importance.	(2 lectures)					
	Need for public awareness						

- Unit: 2 Natural Resources: Renewable and non-renewable resources: Natural resources and associated problems.
  - a) Forest resources: use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.
  - b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams benefits and problems.
  - c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.
  - d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.
  - e) Energy resources: Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources. Case studies.
  - f) Land resources: Land as a resources, land degradation, man induced Landslides, soil erosion and desertification.
    - Role of an individual in conservation of natural resources.
    - Equitable use of resources for sustainable lifestyles.

#### Unit: 3 Ecosystems

(8 lectures)

- Concept of an ecosystem.
- Structure and function of an ecosystem.
- Producers, consumers and decomposers
- Energy flow in the ecosystem
- Ecological succession.
- Food chains, food webs and ecological pyramids
- Introduction, types, characteristic features, structure and function of the following ecosystem:-

- a. Forest ecosystem
- b. Grassland ecosystem
- c. Desert ecosystem
- d. Aquatic ecosystems, (ponds, streams, lakes, rivers, oceans, estuaries)

(6 lectures)

#### Unit: 4 Biodiversity and its conservation

- Introduction Definition : Genetic, species and ecosystem diversity
- Biogeographical classification of India
- Value of biodiversity : consumptive use, productive use, social, ethical, aesthetic and option values
- Biodiversity at global, National and local levels
- 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.
- Biological Diversity Act 2002/ BD Rules, 2004

(8 lectures)

#### **Unit: 5 Environmental Pollution**

Definition

Causes, effects and control measures of :

- a. Air Pollution
- b. Water Pollution
- c. Soil Pollution
- d. Marine Pollution
- e. Noise pollution
- f. Thermal Pollution
- g. Nuclear hazards
- Solid waste Management: Causes, effects and control measures of urban and industrial wastes.
- Role of an individual in prevention of pollution
- Pollution case studies
- Disaster management: floods, earthquake, cyclone and landslides.
- Ill-Effects of Fireworks: Firework and Celebrations, Health Hazards, Types of Fire, Firework and Safety

(8 lectures)

#### Unit: 6 Social Issues and the Environment

- From Unsustainable to Sustainable development.
- Urban problems related to energy.
- Water conservation, rain water harvesting, watershed management.
- Resettlement and rehabilitation of people; its problems and concerns.
- Case studies
- Environmental ethics: Issues and possible solutions.
- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies.
- Wasteland reclamation.
- Consumerism and waste products.
- Environment Protection Act.
- Air (Prevention and Control of Pollution) Act.
- Water (Prevention and Control of Pollution) Act.
- Wildlife Protection Act.
- Forest Conservation Act.
- Issues involved in enforcement of environmental legislation
- Public awareness.

#### (7 lectures)

#### Unit: 7 Human Population and the Environment

- Population growth, variation among nations.
- Population explosion Family Welfare Programmes
- Environment and human health
- Human Rights Value Education
- HIV/ AIDS Women and Child Welfare
- Role of Information Technology in Environment and human health
- Case studies.

#### Unit: 8 Field Work

• Visit to a local area to document environmental assets-river / forest/ grassland/ hill / mountain

#### **References:**

- 1. Agarwal, K.C. 2001 Environmental Biology, Nidi Public Ltd Bikaner.
- 2. Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt ltd, Ahamedabad 380013, India, E-mail: <u>mapin@icenet.net(R)</u>
- 3. Brunner R.C. 1989, Hazardous Waste Incineration, McGraw Hill Inc 480 p
- 4. Clark R.S. Marine Pollution, Clanderson Press Oxford (TB)
- 5. Cunningham, W.P.Cooper, T.H.Gorhani E & Hepworth, M.T. 2001.
- 6. De A.K. Environmental Chemistry, Wiley Eastern Ltd
- 7. Down to Earth, Centre for Science and Environment (R)
- 8. Gleick, H.P. 1993. Water in crisis, Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute Oxford University, Press 473p.

- 9. Hawkins, R.E. Encyclopedia of India Natural History, Bombay Natural History Society, Bombay (R)
- Heywood, V.H & Watson, R.T. 1995. Global Biodiversity Assessment. Cambridge University Press 1140 p.
- 11. Jadhav, H & Bhosale, V.M. 1995. Environmental Protection and Laws Himalaya Pub. House, Delhi 284 p.
- 12. Mckinney, M.L. & Schoch R.M. 1996. Environmental Science systems & Solutions, Web enhanced edition 639 p.
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- 14. Miller T.G. Jr. Environmental Science, Wadsworth Publishing Co. (TB)
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- 16. Rao MN & Datta, A.K. 1987 Waste Water treatment, Oxford & IBH Publication Co. Pvt Ltd 345 p.
- 17. Sharma B.K. 2001 Environmental chemistry Goel Publ House, Meerut.
- 18. Survey of the Environment, The Hindu (M).
- 19. Townsend C. Harper, J and Michael Begon, Essentials of Ecology, Blackwell science (TB)
- 20. Trivedi R.K. Handbook of Environmental Laws, Rules, Guidelines, Compliances and Standards, Vol. I and II, Enviro Media (R).
- 21. Trivedi R.K. and P.K. Goel, Introduction to air pollution, Techno-Science Publications (TB).
- 22. Wagner K.D. 1998 Environmental Management. W.B. Saunders Co. Philadelphia USA 499 p

(M) Magazine (R) Reference (TB) Textbook

23.http://nbaindia.org/uploaded/Biodiversityindia/Legal/33%20Biological%20Diversity%20

Rules,%202004.pdf.

#### PART – IV: VALUE EDUCATION - U19VE

#### HOURS: 2

#### CREDITS: 2

#### **Learning Objectives**

This subject deals with the

- Philosophy of life
- Individual qualities
- ➢ social values
- Mind culture
- > Personal health.
- $\triangleright$

#### UNIT I:

PHILOSOPHY OF LIFE Human Life on Earth (Kural 629), Purpose of Life (Kural 46) Meaning and Philosophy of Life (Kural 131, 226) The Law of Nature (Kural 374) Glorifying All form of Life in this Universe (Kural 322, 327) – Protecting Nature /Universe (Kural 16, 20, 1038)

#### UNIT II:

INDIVIDUAL QUALITIES Basic Culture (Kural 72, 431) Thought Analysis (Kural 282, 467,666)Regulating desire (Kural 367), Guarding against anger (Kural 158, 305, 306, 314), To get rid of Anxiety (Kural 629), The Rewards of Blessing (Kural 3), Benevolence of Friendship (Kural 786), Love and Charity (Kural 76), Self – tranquility/Peace (Kural 318)

#### UNIT III:

SOCIAL VALUES (INDIVIDUAL AND SOCIAL WELFARE) Family (Kural 45), Peace in Family (Kural 1025), Society (Kural 446), The Law of Life (Kural 952), Brotherhood (Kural 807), The Pride of Womanhood (Kural 56) Five responsibilities/duties of Man : a) to himself, b) to his family, c) to his environment, d) to his society, e) to the Universe in his lives (Kural 43,

981), Thriftness (Thrift)/Economics (Kural 754), Health (Kural 298), Education (Kural 400), Governance (Kural 691), People's responsibility/ duties of the community (Kural 37), World peace (Kural 572)

#### **UNIT IV:**

MIND CULTURE Mind Culture (Kural 457) Life and Mind - Bio - magnetism, Universal Magnetism (God – Realization and Self Realization) - Genetic Centre – Thought Action – Short term Memory – Expansiveness – Thought – Waves, Channelising the Mind, Stages - Meditation (Kural 261, 266, 270), Spiritual Value (Kural 423)

#### UNIT V:

TENDING PERSONAL HEALTH Structure of the body, the three forces of the body, life body relation, natural causes and unnatural causes for diseases (Kural 941), Methods in Curing diseases (Kural 948, 949) The Five units, simple physical exercises.

#### **LEARNING OUTCOMES:**

On successful completion of the course, the students should have acquired knowledge over

- ➢ Philosophy of life
- Individual qualities
- ➢ social values
- ➢ Mind culture
- > Personal health

#### **TEXTBOOKS**

- 1. Philosophy of Universal Magnetism (Bio-magnetism, Universal Magnetism) The World Community Service Centre Vethatri Publications (for Unit IV)
- 2. Pope, G.U., Dr. Rev., Thirukkural with English Translation, Uma Publication, 156, Serfoji Nagar, Medical College Road, Thanjavur 613004 (for All Units)
- 3. Value Education for Health, Happiness and Harmony, The World Community Service Centre Vethatri Publications (for All Units)

#### PART – IV: SOFT SKILLS - U19SS

#### HOURS: 2

**CREDITS: 2** 

#### Learning Objectives

This subject deals with knowledge of understanding

- ➢ Interpersonal skills
- Communicative skills
- Corporate skills
- Resume Writing.

#### **LEARNING OUTCOMES:**

On successful completion of the course, the students should have acquired knowledge over

- Interpersonal skills
- Communicative skills
- ➢ Corporate skills
- Resume Writing.

#### UNIT I:

Know Thyself / Understanding Self Introduction to soft skills self discovery – Developing positive attitude – Improving perceptions – Forming values.

#### UNIT II:

Interpersonal Skills/ Understanding Others Developing interpersonal relationship –Team building – group dynamics –Net working- Improved work relationship

#### **UNIT III:**

Communication Skills/ Communication with others Art of Listening –Art of reading –Art of speaking – Art of writing emails-e mail etiquette

#### UNIT IV:

Corporate Skills/ Working with Others Developing body language –Practising etiquette and mannerism – Time management – Stress management.

#### UNIT V:

Selling Self/ Job Hunting Writing resume /cv-interview skills – Group discussion –Mock interview Mock GD –Goal setting –Career planning

#### **TEXT BOOKS**

- Meena. K and V.Ayothi (2013) A Book on Development of Soft Skills (Soft Skills: A Road Map to Success) P.R. Publishers & Distributors, No, B-20 &21, V.M.M Complex, Chatiram Bus Stand, Tiruchirapalli -620 002. (Phone No: 0431-2702824: Mobile No: 94433 70597, 98430 7442) Alex K. (2012)
- 2. Soft Skills Know Yourself & Know the World, S.Chand & Company LTD, Ram Nagar, New Delhi 110 055. Mobile No: 94425 14814(Dr.K.Alex)

#### **REFERENCE BOOKS**

- 1. Developing the leader within you John C Maxwell
- 2. Good to Great by Jim Collins
- 3. The Seven habits of highly effective people Stephen Covey
- 4. Emotional Intelligence Daniel Goleman
- 5. You can Win Shive Khera

Principle centred leadership Stephen Covey

#### SEMESTER – VI

#### **COURSE CODE: U19GS**

#### **PART – V: GENDER STUDIES**

#### **CREDITS: 1**

#### HOURS: 1 Learning Objectives

This subject deals with

- Concept of gender,
- ➢ Women's Studies vs Gender Studies,
- Areas of Gender Discrimination,
- Women development and Gender Empowerment

#### **LEARNING OUTCOMES:**

On successful completion of the course, the students should have acquired knowledge over

- > Concept of gender Women's Studies vs Gender Studies Areas of Gender Discrimination
- Women development and Gender Empowerment

#### UNIT I:

Concepts of Gender: Sex-Gender-Biological Determinism- Patriarchy- Feminism -Gender Discrimination -Gender Division of Labour -Gender Stereotyping-Gender Sensitivity - Gender Equity —Equality-Gender Mainstreaming Empowerment

#### **UNIT II:**

Women's Studies Vs Gender Studies: UGC's Guidelines - VII to Xl Plans- Gender Studies: Beijing Conference and CEDAW-Exclusiveness and Inclusiveness.

#### UNIT III:

Areas of Gender Discrimination: Family Sex Ratio-Literacy -Health -Governance Religion Work Vs Employment-Market - Media - Polities Law Domestic Violence — Sexual Harassment — State Policies and Planning

#### UNIT IV:

Women Development and Gender Empowerment: Initiatives International Women's Dcca4e - International Women's Year - National Policy for Empowerment of Women - Women Empowerment Year 2001- Mainstreaming Global Policies.

#### UNIT V:

Women's Movements and Safeguarding Mechanism:— In India National / State Commission for Women (NCW) - All Women Police Station Family Court- Domestic Violence Act - Prevention of Sexual Harassment at Work Place Supreme Court Guidelines - Maternity Benefit Act - PNDT Act - Hindu Succession Act 2003 Eve Teasing Prevention Act - Self Help Groups 73 and 74 Amendment for PRIS. **TEXTBOOKS** 

- 1. Bhasin Kamala, Understanding Gender: Gender Basics, New Delhi: Women Unlimited 2004
- 2. Bhasin Kamala, Exploring Masculinity: Gender Basics, New Delhi: Women Unlimited, 2004

- 3. Bhasin Kamala, What is Patriarchy? : Gender Basics, New Delhi: Women Unlimited, 1993
- 4. Pernau Margrit Ahmad Imtiaz, Reifeld Hermut (ed.,) Family and Gender: Changing Values in Germany and India, New Delhi: Sage Publications, 2003
- 5. Agarwal Bina, Humphries Jane and Robeyns Ingrid (ed.,)
- 6. Capabilities, Freedom, and Equality: Amartya Sen's Work from a Gender Perspective, New Delhi: Oxford University Press, 2006
- 7. Rajadurai.S.V, Geetha.V, Themes in Caste Gender and Religion, Tiruchirappalli: Bharathidasan University, 2007 Misra Geetanjali, Chandiramani Radhika (ed.,)
- 8. Sexuality, Gender and Rights: Exploring Theory and Practice in South and Southeast Asia, New Delhi: Sage Publication, 2005 Rao Anupama (ed.,)
- 9. Gender & Caste: Issues in Contemporary Indian Feminism, New Delhi: Kali for Women, 2003
- 10. Saha Chandana, Gender Equity and Gender Equality: Study of Girl Child in Rajasthan, Jaipur: Rawat Publications, 2003
- 11. Krishna Sumi,(ed.,) Livelihood and Gender Equity in Community Resource Management New Delhi: Sage Publication, 2004
- 12. Wharton .S Amy, The Sociology of Gender: An Introduction to Theory and Research, USA: Blackwell Publishing, 2005.
- 13. Mohanty Manoranjan (ed.,) Class, Caste, Gender: Readings in Indian Government and Politics- 5, New Delhi: Sage Publications, 2004.
- 14. Arya Sadhna, Women, Gender Equality and the State, New Delhi: Deep & Deep Publications, 2000.