

BACHELOR OF COMMERCE (CA)  
Affiliated to Thiruvalluvar University

PROGRAMME HAND BOOK  
CURRICULUM AND SYLLABUS UNDER CBCS  
WITH EFFECT FROM 2017-2018



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## **PROGRAMME OVERVIEW**

B.Com in Computer Application is a 3 – year undergraduate programme designed to impart advanced learning to students in the discipline of Commerce, particularly involving the application of software technology for business requirements. The programme follows an innovative modern curriculum. Upon successful completion of the programme, successful graduates can continue higher studies like M.Com., M.Com. (CA), MBA., MCA., CA., ICWAI., ACS. And also concentrate in the field of research.

## **UNIVERSITY REGULATIONS - DEFINITIONS**

**PROGRAM** - “Programme” means a course of study leading to the award of a degree in a discipline.

**PROGRAM DURATION** - It shall extend over a period of three years comprising of six semesters with two semesters in one academic year.

**COURSE** - “Course” refers to a paper / practical / subject offered under the degree programme. Each Course is to be designed with lectures / tutorials/Laboratory or field work / seminar / practical training / Assignments / Term paper or Report writing etc., to meet effective teaching and learning needs.

**CREDITS** - The weightage given to each course of study (subject) by the experts of the Board of Studies concerned. The total minimum credits required for completing a UG program is 140.

**CHOICE BASED** - All Undergraduate Programmes offered by Thiruvalluvar University are under Choice Based Credit System. This is to enhance the quality and mobility of the students within and between the Universities in the country and abroad.

**ELIGIBILITY FOR ADMISSION** - Candidate seeking admission to the first year of the UG Degree Course should have passed the Higher Secondary Course Examination (Academic or Vocational) Conducted by the Govt. of Tamil Nadu with Mathematics as a subject or any other Examination accepted as equivalent thereto by the Syndicate subject to such other conditions as may be prescribed.

## **PATTERN OF STUDY**

The pattern of study for all UG Programs in Thiruvalluvar University consists of the following:

**PART-I:** Tamil or any one of the following modern/classical languages i.e. Telugu, Kannada, Malayalam, Hindi, Sanskrit, French, German, Arabic & Urdu.

The subject is offered during the first two semesters with one examination at the end of each semester (2 courses:  $2 \times 4 = 8$  credits).

**PART-II:** English - The subject shall be offered during the first two semesters with one examination at the end of each semester (2 courses:  $2 \times 4 = 8$  credits).

### **PART-III**

(i) **Core Subjects** - Core papers including practical's wherever applicable are offered as prescribed in the scheme of examination, by the Board of Studies of respective subject. There are 19 Core papers, 3 core practical papers, 4 allied and 3 electives constituting 80 credits for theory and 22 for practicals.

(ii) **Allied Subjects** - Allied papers including practicals wherever applicable are offered as prescribed in the scheme of Examination by the Boards of Studies of different subjects. There shall be 4 papers, one each in I, II, III and IV semester, for all UG Courses except for Science courses with practicals. For all the 4 semesters, the total number of credits for Allied courses shall be 20 only.

(iii) **Electives Courses** - Three elective courses with ( $3 \times 3 =$ ) 9 credits are to be offered one in the V Semester and two in the VI Semester. Elective subjects are selected from the list of electives prescribed by the Board of Studies concerned, as given below. Colleges can choose any one of the papers, given below, as an elective for a particular semester whether 5<sup>th</sup> semester or 6<sup>th</sup> semester. Elective paper for a particular semester once chosen by a particular college, should not be changed without getting prior permission and approval of the University.

### **PART-IV**

**i) Basic Tamil / Advanced Tamil (OR) Non-major Elective** - Those who have not studied Tamil upto XII std and taken a non-Tamil language under Part-I shall take Tamil comprising of two courses with 2 credits each ( $2 \times 2 = 4$  credits). The course content of which shall be equivalent to that prescribed for the 6th standard by the Board of Secondary Education and they shall be offered in the third and fourth semesters. (OR)  
b. Those who have studied Tamil upto XII std and taken a non-Tamil language under Part-I shall take Advanced Tamil comprising of two courses with 2 credits each ( $2 \times 2 = 4$  credits) in the third and fourth semesters. (OR) c. Others who do not come under the above a/b categories can choose the offered non-major electives comprising of two courses with ( $2 \times 2 =$ ) 4 credits, in the third and fourth semesters.

**ii) Skill Based Subjects** All the UG Programmes shall offer four courses of skill based subjects one each in III, IV, V & VI semester with 3 credits each (4x3= 12 credits) for which examination shall be conducted at the end of the respective semesters.

**iii) Foundation Courses** - There are 3 Foundation Courses offered.

1. Environmental Studies - offered in 1<sup>st</sup> Semester, under Part IV of the programme.
2. Value Education - offered in 2<sup>nd</sup> Semester under Part IV of the programme.
3. Soft Skill - offered in 2<sup>nd</sup> Semester under Part IV of the programme

**(a) Environmental Studies** - All UG Programmes shall offer a course in Environmental Studies subject and it shall be offered in the first semester as one paper with 2 credits. Examination shall be conducted at the end of the first semester.

**(b) Value Education** - All UG Programmes shall offer a course in “Value Education” and it shall be offered in the second semester as one paper with 2 credits. Examination shall be conducted at the end of second semester.

**(c) Soft Skill** - All the UG Programmes shall offer a course in “Soft Skill” subject and it shall be offered in the Second Semester by the Department of English, as one paper with 1 credit. Examination shall be conducted at the end of the 2<sup>nd</sup> semester.

The assessment for the course in Part IV namely (i) (a) alone, shall be only through CIA and not through external (University) examination for the total marks prescribed.

The assessment for the courses in Part IV namely (i) (b) & (i) (c) and (ii), (iii) (a), (iii) (b) and (iii) (c), shall be through CIA as well as external (University) examination for the total marks prescribed.

## **PART V**

**Extension Activities** - Proper relevant records shall be maintained by the respective departments and if necessary it may be verified by the university authority at any time. The extension activities shall be conducted outside the regular working hours of the college. The mark sheet shall carry the gradation relevant to the marks awarded to the candidates. This grading shall be incorporated in the mark sheet to be issued at the end of the semester for which students shall pay the fee for one theory paper. The marks shall be sent to the Controller of Examinations before the commencement of the final semester examinations.

### **Marks to be awarded as follows:**

1. 20% of marks for Regularity of attendance.

- 2.60% of marks for Active Participation in classes/camps/games/special Camps/Programmes in the college/ District / State/ University activities.
3. 10% of marks for Exemplary awards/Certificates/Prizes
4. 10% of marks for Other Social components such as Blood Donations, Fine Arts, etc

### **PASSING MINIMUM**

1. A candidate shall be declared to have passed the whole examination, if the candidate passes in all the theory papers and practical wherever prescribed as per the scheme of examinations by earning 140 credits in Part I, II, III, IV and V. He / She shall also fulfill the extension activity prescribed by earning 1 credit to qualify for the degree.
2. A candidate should get not less than 40% in the University (external) Examination, compulsorily, in any course of Part I, II, and III& IV papers. Also the candidate who secures not less than 40% marks in the external as well as internal (CIA) examinations put together in any course of Part I, II, III& IV shall be declared to have successfully passed the examination in the subject in theory as well as Practical.

### **DISTRIBUTION**

Table - 1(A): The following are the distribution of marks for external and internal for University (external) examination and continuous internal assessment and passing minimum marks for theory papers of UG Programmes.

| UNI. EXAM TOTAL (ESE) | PASSINGMINIMUM FOR UNI.EXAM | CIA TOTAL | PASSING MINIMUM FOR CIA | TOTAL MARKS ALLOTTED | PASSING MINIMUM (UNI.EXAM+CIA) |
|-----------------------|-----------------------------|-----------|-------------------------|----------------------|--------------------------------|
| 75                    | 30                          | 25        | 0                       | 100                  | 40                             |

Note: ESE - End Semester Examination

Table - 1(B): The following are the Distribution of marks for Continuous Internal Assessment in the theory papers of UG Programmes.

| S.No | For Theory - UG courses  | Distribution of Marks |       |
|------|--|-----------------------|-------|
|      |  | Assignments           | Tests |
| 1    | Assignment-1 (First 2 Units of the Syllabus)                           | 10                    | -     |
| 2    | Test-1 (First 2 Units of the Syllabus for 1 Hour duration)             | -                     | 50    |
| 3    | Assignment-2 (3 <sup>rd</sup> & 4 <sup>th</sup> Units of the Syllabus) | 10                    |       |
| 4    | Test-2 (First 4 Units of the Syllabus for 2 Hours duration)            | -                     | 50    |
| 5    | Assignment-3 ( 5 <sup>th</sup> Unit of the Syllabus)                   | 10                    | -     |

|   |   |    |     |
|---|---|----|-----|
| 6 | Test-3 (Entire Syllabus for 3 Hours duration) | -  | 100 |
|   | TOTAL MARKS                                   | 30 | 200 |
|   | Marks to be converted to                      | 5  | 20  |
|   | Total Maximum Marks for CIA                   | 25 |     |

Table – 2(A): The following are the distribution of marks for University (external) examinations and continuous internal assessments and passing minimum marks for the practical courses of UG Programmes.

| UNI. EXAM TOTAL (ESE) | PASSING MINIMUM FOR UNI.EXAM | CIA TOTAL | PASSING MINIMUM FOR CIA | TOTAL MARKS ALLOTTED | PASSING MINIMUM (UNI.EXAM+CIA) |
|-----------------------|------------------------------|-----------|-------------------------|----------------------|--------------------------------|
| 75                    | 30                           | 25        | 0                       | 100                  | 40                             |

Table – 2(B): The following are the distribution of marks for the Continuous Internal Assessment in UG practical courses.

| S.No. | For Practical - UG courses  | Distribution of Marks |       |
|-------|---|-----------------------|-------|
|       |   | Assignments           | Tests |
| 1     | Regular maintenance of the Observation note book-1 (Up to the end of I-Semester)  | 10                    | -     |
| 2     | Test-1 (Up to the end of I-Semester for 2 Hours duration)                         | -                     | 25    |
| 3     | Regular maintenance of the Observation note book-2 (Up to the end of II-Semester) | 10                    |       |
| 4     | Test-2 (Up to the end of II-Semester for 2 Hours duration)                        | -                     | 25    |
| 5     | Regular maintenance & proper completion of the Record note book                   | 10                    | -     |
| 6     | Test-3 (Entire Syllabus following University examination pattern)                 | -                     | 25    |
|       | TOTAL MARKS   | 30                    | 75    |
|       | Marks to be converted to  | 10                    | 15    |
|       | Total Maximum Marks for CIA   | 25                    |       |

## QUESTION PAPER PATTERN

The following question paper patterns shall be followed for CBCS pattern syllabi for the candidates admitted from the academic year 2017-2018 onwards.

External Maximum 75 Marks – wherever applicable (Ext.75 + Int.25 = Total. 100)

|           |  |          |                                 |
|-----------|--|----------|---------------------------------|
| Section A | Very short answer questions                                  | 10X 2=20 | 10 questions – 2 from each unit |
| Section B | Short answer questions of either / or type (like 1a (or) 1b) | 5X5=25   | 5 questions – 1 from each unit  |
| Section C | Essay-type questions / Problem ( Answer any 3 out of 5)      | 3X10=30  | 5 questions – 1 from each unit  |

NOTE: In Section “C” one of the questions shall be application oriented or a problem, wherever applicable.

## GRADING

Once the marks of the CIA and end-semester examinations for each of the course are available, they shall be added. The mark thus obtained shall then be converted to the relevant letter grade, grade point as per the details given below:

Conversion of Marks to Grade Points and Letter Grade (Performance in a Course/Paper)

| RANGE OF MARKS | GRADE POINTS | LETTER GRADE | DESCRIPTION  |
|----------------|--------------|--------------|--------------|
| 90-100         | 9.0-10.0     | O            | Outstanding  |
| 80-89          | 8.0-8.9      | D+           | Distinction  |
| 75-79          | 7.5-7.9      | D            |              |
| 70-74          | 7.0-7.4      | A+           | First Class  |
| 60-69          | 6.0-6.9      | A            |              |
| 50-59          | 5.0-5.9      | B            | Second Class |
| 40-49          | 4.0-4.9      | C            | Third Class  |
| 00-39          | 0.0          | U            | Re-appear    |

|        |     |     |        |
|--------|-----|-----|--------|
| Absent | 0.0 | AAA | Absent |
|--------|-----|-----|--------|

## PROGRAMME STRUCTURE

| Part     | Subject                 | Papers | Credit | Total credits | Marks | Total Marks |
|----------|-------------------------|--------|--------|---------------|-------|-------------|
| Part-I   | Languages(Two Semester) | 2      | 4      | 8             | 100   | 200         |
| Part-II  | English (Two Semester)  | 2      | 4      | 8             | 100   | 200         |
| Part-III | Allied (Odd Semester)   | 2      | 4      | 8             | 100   | 200         |
|          | Allied (Even Semester)  | 2      | 6      | 12            | 100   | 200         |
|          | Electives               | 3      | 3      | 9             | 100   | 300         |
|          | Core                    | 19     | (3-5)  | 73            | 100   | 1900        |
| Part-IV  | Environmental Science   | 1      | 2      | 2             | 100   | 100         |
|          | Soft Skill              | 1      | 1      | 1             | 100   | 100         |
|          | Value Education         | 1      | 2      | 2             | 100   | 100         |
|          | Lang. & Others/NME      | 2      | 2      | 4             | 100   | 200         |
|          | Skill Based             | 4      | 3      | 12            | 100   | 400         |
| Part-V   | Extension               | 1      | 1      | 1             | 100   | 100         |
|          | Total                   | 40     |        | 140           |       | 4000        |

| # | SEM | PART | CT | COURSE CATEGORY     | HW | CR | CODE     | TITLE                                      |
|---|-----|------|----|---------------------|----|----|----------|--|
| 1 | 1   | I    | T  | Language            | 6  | 4  | BLT10    | Tamil I                                    |
| 2 |     | II   | T  | English             | 6  | 4  | BLE10    | English I                                  |
| 3 |     | III  | T  | Core                | 6  | 4  | BCP 11   | Financial Accounting i                     |
| 4 |     | III  | T  | Core                | 4  | 3  | BCP 12   | Business application & Accounting Software |
| 5 |     | III  | T  | Allied-1            | 6  | 4  | BACP 13B | Business Statistics – I                    |
| 6 |     | IV   | T  | Environment Studies | 2  | 2  | BES10    | Environmental Studies                      |
| 7 | 2   | I    | T  | Language            | 6  | 4  | BLT20    | Tamil II                                   |
| 8 |     | II   | T  | English             | 4  | 4  | BLE20    | English II                                 |
| 9 |     | III  | T  | Core                | 6  | 4  | BCP 21   | Financial Accounting – II                  |



|    |     |     |     |                 |      |   |          |                                      |
|----|-----|-----|-----|-----------------|------|---|----------|--------------------------------------|
| 10 |     | III | P   | Core            | 4    | 3 | BPCP 22  | Software & Tally Lab                 |
| 11 |     | III | T   | Allied-2        | 6    | 6 | BACP 23B | Business Statistics – II             |
| 12 |     | IV  | T   | Value Education | 2    | 2 | BGA20    | Value Education                      |
| 13 |     | IV  | T   | Soft Skill      | 2    | 1 | BSS20    | Soft Skill                           |
| 14 | 3   | III | T   | Core            | 6    | 4 | BCP 31   | Corporate Accounting – I             |
| 15 |     | III | T   | Core            | 5    | 4 | BCP 32   | Business Law                         |
| 16 |     | III | T   | Core            | 4    | 3 | BCP 33   | Banking Theory, Law & Practice       |
| 17 |     | III | T   | Core            | 4    | 3 | BCP 34   | Management Information System        |
| 18 |     | III | T   | Allied          | 6    | 4 | BACP 35  | Mobile Computing                     |
| 19 |     | IV  | T   | Skill Subject   | 3    | 3 | BSCP 36  | Elements of Insurance                |
| 20 |     | IV  | T   | NME             | 2    | 2 | BNEN 35  | Language Skills and Communication I  |
| 21 |     | 4   | III | T               | Core | 6 | 4        | BCP 41                               |
| 22 | III |     | T   | Core            | 5    | 4 | BCP 42   | Principles of Marketing              |
| 23 | III |     | T   | Core            | 4    | 3 | BCP 43   | RDBMS                                |
| 24 | III |     | P   | Core            | 4    | 3 | BPCP 47  | RDBMS Lab                            |
| 25 | III |     | T   | Allied-2        | 6    | 6 | BACP 44  | E-Commerce & Its Applications        |
| 26 | IV  |     | T   | NME             | 2    | 2 | BNEN45   | Language Skills and Communication II |
| 27 | IV  |     | T   | Skill Subject   | 3    | 3 | BSCP 45  | Industrial Organisation              |
| 28 | 5   | III | T   | Core            | 6    | 4 | BCP 51   | Cost Accounting – I                  |
| 29 |     | III | T   | Core            | 5    | 4 | BCP 52   | Management Accounting                |
| 30 |     | III | T   | Core            | 6    | 4 | BCP 53   | Business Management                  |
| 31 |     | III | T   | Core            | 6    | 4 | BCP 54   | Internet & Its Applications          |

|    |     |        |                      |            |   |          |                                  |                              |
|----|-----|--------|----------------------|------------|---|----------|----------------------------------|------------------------------|
| 32 | III | T      | Elective-1           | 4          | 3 | BECP 55B | Practical Auditing               |                              |
|    |     |        |                      |            |   |          | Entrepreneurial Development      |                              |
|    |     |        |                      |            |   |          | Income tax Law & Practice I      |                              |
| 33 | IV  | T      | Skill Subject        | 3          | 3 | BSCP 56  | Computer Application in Business |                              |
| 34 | 6   | III    | T                    | Core       | 6 | 5        | BCP 61                           | Cost Accounting – II         |
| 35 |     | III    | T                    | Core       | 6 | 5        | BCP 62                           | Web Technology               |
| 36 |     | III    | P                    | Core       | 6 | 5        | BPCP66                           | Web Technology Lab           |
|    |     | III    | T                    | Elective-2 | 5 | 3        | BECP63C                          | Services Marketing           |
|    |     |        |                      |            |   |          |                                  | Income Tax Law & Practice II |
|    |     |        |                      |            |   |          | Business Environment             |                              |
| 37 |     | III    | T                    | Elective-3 | 4 | 3        | BECP 64C                         | Enterprise Resource Planning |
|    |     |        |                      |            |   |          |                                  | Data Mining                  |
|    |     |        |                      |            |   |          |                                  | Software Engineering         |
| 38 | IV  | T      | Skill Subject        | 3          | 3 | BSCP 65  | Industrial Relations             |                              |
| 39 | V   | F<br>W | Extension Activities | 0          | 1 | BEA60    | Extension Activities             |                              |

INTERNAL MARK: 25 EXTERNAL MARK: 75 FOR EXTENSION ACTIVITIES: EXTERNAL MARK: 100

Note: T-Theory, P-Practical, FW-Field Work

| Part | Subject               | Papers | Credit | Total Credits | Marks | Total Marks |
|------|-----------------------|--------|--------|---------------|-------|-------------|
| I    | Languages             | 2      | 4      | 8             | 100   | 200         |
| II   | English               | 2      | 4      | 8             | 100   | 200         |
| III  | Allied(Odd Semester)  | 2      | 4      | 8             | 100   | 200         |
|      | Allied(Even Semester) | 2      | 6      | 12            | 100   | 200         |

|    |                        |    |       |     |     |      |
|----|------------------------|----|-------|-----|-----|------|
|    | Electives              | 3  | 3     | 9   | 100 | 300  |
|    | Core                   | 16 | (3-5) | 62  | 100 | 1600 |
|    | Core Practical         | 3  | (3-5) | 11  | 100 | 300  |
| IV | Environmental Science  | 1  | 2     | 2   | 100 | 100  |
|    | Soft Skill             | 1  | 1     | 1   | 100 | 100  |
|    | Value Education        | 1  | 2     | 2   | 100 | 100  |
|    | Languages & Others/NME | 2  | 2     | 4   | 100 | 200  |
|    | Skill Based            | 4  | 3     | 12  | 100 | 400  |
| V  | Extension              | 1  | 1     | 1   | 100 | 100  |
|    | Total                  | 40 |       | 140 |     | 4000 |

\*\*\* NON-MAJOR ELECTIVES (Semesters 3 & 4)

| SEM | PART | CODE   | TITLE                                | TYPE | HRS | CREDIT |
|-----|------|--------|--------------------------------------|------|-----|--------|
| 3   | IV   | BNEN35 | Language Skills and Communication I  | T    | 2   | 2      |
|     |      | BNCP37 | Elements of Accountancy              | T    |     |        |
| 4   | IV   | BNEN45 | Language Skills and Communication II | T    |     |        |
|     |      | BNCP46 | Advertising and Salesmanship         | T    |     |        |

LIST OF ELECTIVE PAPERS

|                      |          |                             |
|----------------------|----------|-----------------------------|
| Semester 5 - Paper 1 |          |                             |
| A                    | BECP 55B | Practical Auditing          |
| B                    |          | Entrepreneurial Development |
| C                    |          | Income tax Law & Practice I |
| Semester 6 - Paper 2 |          |                             |
| A                    | BECP 55B | Practical Auditing          |

|                      |         |                              |
|----------------------|---------|------------------------------|
| B                    |         | Entrepreneurial Development  |
| C                    |         | Income tax Law & Practice I  |
| Semester 6 - Paper 3 |         |                              |
| A                    | BECP63C | Services Marketing           |
| B                    |         | Income Tax Law & Practice II |
| C                    |         | Business Environment         |

### **Programme Educational Objectives (PEO)**

**PE01: Education** - The graduate will be able to continue their higher studies in the field of Commerce, Business, Management and Computer Applications

**PE02: Employability** - The graduate will be able to understand, analyse and work in any business environment as an accountant, cost accountant, management executive, technical administrator, system operators and system analysts.

**PE03: Research** - The graduate will be able to work in a research team to collate data and predict business forecasting.

**PE04: Ethical and Professional Growth** - The graduate will be able to develop skills in articulating one's own value system and live by the values in life and in one's profession

### **PROGRAMME OUTCOMES (PO)**

**PO1; Problem Solving:** Ability to use appropriate knowledge and skills to identify, formulate, analyze, and solve problems related to technology, life and career.

**PO2: Individual and Team Work:** Ability to work effectively as a member and leader in a team, preferably in any setting.

**PO3: Communication Skills:** Ability to communicate within the profession and with society at large. Such abilities include reading, writing, speaking, listening, the ability to comprehend and write effective reports and documents.

**PO4: Professionalism:** Understand the professional ethics and apply the same for public and the public interest.

**PO5: Ethics and Equity:** Ability to apply ethics, accountability, and equity in all dealings.

**PO6: Life-Long Learning:** Ability to identify and to address one's educational needs in the changing world in ways sufficient to maintain one's competence and to allow him/her to contribute to the advancement of selected domains.

### **PROGRAMME SPECIFIC OUTCOMES (PSO)**

**The student will have the abilities to**

1. Acquire basic knowledge in finance, corporate, cost and management accounting and apply the knowledge in any business environment.
2. Assess an organization be it industrial or business and prepare a report of the organization regarding its legal, financial, marketing and computer systems.
3. Perform auditing of financial or quality system for a small and medium organizations as an intern.
4. Demonstrate entrepreneurial skills by preparing a business plan addressing the aspects of finance, marketing, insurance and management.
5. Explain the principles and working of computer systems and be able to assess the hardware and software aspects of computer systems
6. Prepare digitally a document, presentation, database, spreadsheet and accounting statements using relevant software such as MS-Office and Tally.

### **MAPPING OF INSTITUTION OBJECTIVES WITH PEOs**

| <b>COLLEGE / PROGRAMME</b> | <b>EDUCATION</b> | <b>EMPLOYABILITY</b> | <b>RESEARCH</b> | <b>ETHICAL AND PROFESSIONAL GROWTH</b> |
|----------------------------|------------------|----------------------|-----------------|--|
| <b>PE01: EDUCATION</b>     | √                | √                    | √               | √                                      |
| <b>PE02: EMPLOYABILITY</b> |                  | √                    | √               |  |
| <b>PE03: RESEARCH</b>      | √                |                      | √               | √                                      |
| <b>PE04: COMM.SERVICE</b>  |                  | √                    | √               | √                                      |

#### 4.6 MAPPING PEOs WITH POs / PSOs

| PEO                                | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 |
|------------------------------------|------|------|------|------|------|------|
| 1: EDUCATION                       | √    | √    | √    |      |      | √    |
| 2: EMPLOYABILITY                   | √    | √    |      | √    |      |      |
| 3: RESEARCH                        | √    |      | √    | √    |      | √    |
| 4: ETHICAL AND PROFESSIONAL GROWTH | √    |      | √    | √    |      | √    |

#### 4.7 MAPPING COURSE OUTCOMES WITH POs / PSOs

| S E M | COURSE CODE | COURSE                                   | P O 1 | P O 2 | P O 3 | P O 4 | P O 5 | P O 6 |
|-------|-------------|--|-------|-------|-------|-------|-------|-------|
| 1     | BLT10       | TAMIL I                                  | √     | √     | √     | √     | √     | √     |
|       | BLE10       | ENGLISH I                                | √     | √     | √     | √     | √     | √     |
|       | BCP11       | FINANCIAL ACCOUNTING I                   | √     | √     | √     | √     | √     | √     |
|       | BCP 12      | BUSINESS APPLICATION ACCOUNTING SOFTWARE | √     | √     | √     | √     | √     | √     |
|       | BACP13B     | BUSINESS STATISTICS I                    | √     | √     | √     | √     | √     | √     |
|       | BES10       | ENVIRONMENTAL SCIENCE                    | √     | √     | √     | √     | √     | √     |
| 2     | BLT20       | TAMIL II                                 | √     | √     | √     | √     | √     | √     |

|   |         |                                   |   |   |   |   |   |   |
|---|---------|-----------------------------------|---|---|---|---|---|---|
|   | BLE20   | ENGLISH II                        | √ | √ | √ | √ | √ | √ |
|   | BCP21   | FINANCIAL ACCOUNTING II           | √ | √ | √ | √ | √ | √ |
|   | BPCP22  | SOFTWARE AND TALLY LAB            | √ | √ | √ | √ | √ | √ |
|   | BACP23B | BUSINESS STATISTICS II            | √ | √ | √ | √ | √ | √ |
|   | BGA20   | VALUE EDUCATION                   | √ | √ | √ | √ | √ | √ |
|   | BSS20   | SOFT SKIL                         | √ | √ | √ | √ | √ | √ |
| 3 | BCP31   | CORPORATE ACCOUNTING I            | √ | √ | √ | √ | √ | √ |
|   | BCP32   | BUSINESS LAW                      | √ | √ | √ | √ | √ | √ |
|   | BCP33   | BANKING THEORY , LAW AND PRACTICE | √ | √ | √ | √ | √ | √ |
|   | BCP34   | MANAGEMENT INFORMATION SYSTEM     | √ | √ | √ | √ | √ | √ |
|   | BACP35  | MOBILE COMPUTING                  | √ | √ | √ | √ | √ | √ |
|   | BSCP36  | ELEMENTES OF INSURANCE            | √ | √ | √ | √ | √ | √ |
|   | BCP41   | CORPORATE ACCOUNTING II           | √ | √ | √ | √ | √ | √ |

|   |         |                                  |   |   |   |   |   |   |
|---|---------|----------------------------------|---|---|---|---|---|---|
| 4 | BCP42   | PRINCIPLES OF MARKETING          | √ | √ | √ | √ | √ | √ |
|   | BCP43   | RDBMS                            | √ | √ | √ | √ | √ | √ |
|   | BPCP47  | RDBMS LAB                        | √ | √ | √ | √ | √ | √ |
|   | BACP44  | E – COMMERCE & ITS APPLICATION   | √ | √ | √ | √ | √ | √ |
|   | BSCP45  | INDUSTRIAL ORGANISATION          | √ | √ | √ | √ | √ | √ |
|   | BNEN45  | ENGLISH FOR COMMUNICATION        | √ | √ | √ | √ | √ | √ |
| 5 | BCP51   | COST ACCOUNTING I                | √ | √ | √ | √ | √ | √ |
|   | BCP52   | MANAGEMENT ACCOUNTING            | √ | √ | √ | √ | √ | √ |
|   | BCP53   | BUSINESS MANAGEMENT              | √ | √ | √ | √ | √ | √ |
|   | BCP54   | INTERNET AND ITS APPLICATION     | √ | √ | √ | √ | √ | √ |
|   | BCEP55B | PRACTICAL AUDITING               | √ | √ | √ | √ | √ | √ |
|   | BSCP56  | COMPUTER APPLICATION IN BUSINESS | √ | √ | √ | √ | √ | √ |



|   |         |                              |   |   |   |   |   |   |
|---|---------|------------------------------|---|---|---|---|---|---|
| 6 | BCP61   | COST ACCOUNTING II           | √ | √ | √ | √ | √ | √ |
|   | BCP62   | WEB TECHNOLOGY               | √ | √ | √ | √ | √ | √ |
|   | BPCP66  | WEB TECHNOLOGY LAB           | √ | √ | √ | √ | √ | √ |
|   | BECP63C | SERVICE MARKETING            | √ | √ | √ | √ | √ | √ |
|   | BECP64C | ENTERPRISE RESOURCE PLANNING | √ | √ | √ | √ | √ | √ |
|   | BSCP65  | INDUSTIAL RELATIONS          | √ | √ | √ | √ | √ | √ |
|   | BEA60   | EXTENSION ACTIVITIES         | √ | √ | √ | √ | √ | √ |

## DETAILED SYLLABI

| Semester | Subject Name | Subject Code | Hrs./Week | Study Components |
|----------|--------------|--------------|-----------|------------------|
| 1        | Tamil-I      | BLT 10       | 6         | Language I       |

### நோக்கம்

- மாணவர்கள் கவிதைகற்பதின் வாயிலாக அவர்கள் கவிதை எழுத கற்றுக்கொள்கிறார்கள்
- உரைநடைகற்பதின் வாயிலாக வாசிக்கக் கற்றுக்கொள்கிறார்கள்
- நாடகம் வாசிப்பதினால் மாணவர்கள் மனம் மொழிமெய் மூலமாக தங்கள் திறன்களை வெளிப்படுகின்றனர்
- சிறுகதைபடிப்பதினால் மாணவர்கள் வாசிக்கும் பழக்கத்தினை பெறுகின்றார்கள்
- மொழித்திறன் பயிற்சி பெறுவதின் மூலமாக மாணவர்கள் மொழியை பிழையின்றி பேசவும் எழுதவும் கற்றுக்கொள்கிறார்கள்.

### அலகு - 1 கவிதை

- பாரதியார் - 1. உறுதிவேண்டும், 2. புதுமைப்பெண்
- பாரதிதாசன் - புரட்சிக்கவி "பேரன்புகொண்டவரே" என்ற பாடல் முதல் "கவிஞனுக்கும் காதலிக்கும்" என்ற பாடல் வரை.
- கவிமணி - ஆசியஜோதி - புத்தரும் ஏழைச் சிறுவனும்
- கண்ணதாசன் - நீமணி, நான் ஒலி!
- கவிஞர் அறிவுமதி - நட்புக் காலம்
- வைரமுத்து - தமிழுக்கு நிறமூண்டு - கூடு
- மு. மேத்தா - வாழைமரத்தின் சபதம்
- செ. அன்னகாமு - நாட்டுப்புறப் பாடல்கள் - தாலாட்டு, ஒப்பாரி
- அப்துல் ரகுமான் - கனவுநாயகன் - அப்துல் கலாம்

### **அலகு - 2 உரைநடை**

1. உள்ளூணர்வுகனவாகவெளிப்படுகிறது - எம்.எஸ். உதயமூர்த்தி
2. வீழ்ந்தஆலமரம் - கல்கி
3. ஏழாவதுஅறிவு (போரின்றிவெற்றிமட்டும்) - வெ. இறையன்பு

### **அலகு - 3 நாடகம்**

1. மாங்கல்யப் பிச்சை - டி.என். சுகி. சுப்பிரமணியம்
2. சாபம் விமோசனம் - மு. இராமசாமி

### **அலகு - 4 சிறுகதை**

1. வளையாதபனைகள் - இரா. நந்தகோபால்
2. ஒருசிறு இசை - வண்ணதாசன்

### **அலகு - 5 மொழித்திறன்**

1. அகரவரிசைப்படுத்தல்
2. ண-ன-ந, ல-ள-ழ, ர-ற வேறுபாடுஅறிதல்
3. தன் விவரக் குறிப்புதயாரித்தல்
4. கலைச் சொல்லாக்கம்
5. ஒற்றுப்பிழை,தொடர்ப்பிழைநீக்கிஎழுதுதல்

### **இலக்கியவரலாறு**

பாடப்பகுதியைஒட்டிய இலக்கியவரலாறு : 20-ஆம் நூற்றாண்டுக் கவிஞர்களும் கவிதைகளும்,உரைநடை,நாடகம்,சிறுகதை.

### **சிறப்பு நோக்கம்**

- 1.மரபு வழியான கவிதைபோக்கும் புதுவகையிலான நோக்கும் கலந்த இச்சூழல் கவிதை இலக்கியத்திற்கு ஒரு திருப்பு முனையாக அமைந்தது.
2. மாணவர்கள் எளிதில் நேரே பொருளை உணர்ந்துக்கொள்ளுதல் இதன் மூலம் மாணவர்கள் படிக்கும் ஆற்றலை வளர்த்துக்கொள்கிறார்கள்.
3. மாணவர்கள் நாடகம் படிப்பதின் வாயிலாக தங்களின் தனித்திறமை வெளிப்படுத்துவதற்கு ஏதுவாக இப்பாடப்பகுதி அமைகிறது.
4. மாணவர்கள் சிறுகதையை படிப்பதின் வாயிலாக தங்களின் தனித்திறனையை வெளிப்படுத்துவதற்கு ஏதுவாக சிறுகதை எழுதும் ஆற்றலை பெறுகிறார்கள்.
5. மாணவர்கள் மொழித்திறனை அறிவதின் விளைவாக தாய் மொழியை பிழையின்றி பேசவும் பிழையின்றி எழுதவும் இலக்கண முறைமையுடன் எழுத கற்றுக்கொள்கிறார்கள்.

| Semester | Subject Name | Subject Code | Hrs./Week | Study Components |
|----------|--------------|--------------|-----------|------------------|
| 1        | English-I    | BLE 10       | 6         | English I        |

### Overview

To understand English better and to improve communication both verbal and written in English language. It helps the students quickly improve the communicative skill.

#### UNIT 1-PROSE

1. My greatest Olympic Prize -Jesse Owens
2. The Tree Speaks – Rajagopalachari.C
3. Snake in the Garden – R.K.Narayan
4. Futurology - Aldous Huxley UNIT 2 -POETRY
5. The River - Parthasarathy
6. Ode to Nightingale – John Keats
7. “O Captain, My Captain - Walt Whitman
8. Paper Boat – Rabindranath Tagore

#### UNIT 3 -SHORT STORY AND ONE ACT PLAY

1. A Day’s Wait – Ernest Miller Hemingway
2. Little Girls Wiser Than Men - Tolstoy One act play
3. The Bishop’s Candlestick – MormanMckinnel

## **UNIT- 4 GRAMMARS AND COMPOSITION**

1. Correct usage of Words
2. Vocabulary – Synonyms & Antonyms
3. Abbreviations
4. English for Excellence – Parts of Speech -Modern Avenue
5. Functional English: Creative Writing College Grammar
6. Letter of Application Writing a Resume

## **UNIT-5 COMMUNICATION SKILLS**

1. Listening Conversation
2. Agreeing and Disagreeing
3. Seeking and giving permission
4. Greetings
5. Introducing oneself to others

### **Course Outcome**

- After completing this unit students learn new words as well the meaning
- After completing this unit students can taste the poetry and the message students can enhance their four skills
- After completing this unit students learn new words and prefixes and suffixes and learn the grammar for enhancing their language skill
- To read and comprehend a short prose passage
- To learn the meanings of the new words and their usage given in the glossary
- To learn to form new words, antonyms and synonyms using prefixes and suffixes
- To master the essential rules of spelling and grammar
- To learn to write short paragraphs, letters and dialogues

| Semester | Subject Name           | Subject Code | Hrs./Week | Study Components |
|----------|------------------------|--------------|-----------|------------------|
| 1        | FINANCIAL ACCOUNTING I | BCP11        | 6         | Core Paper I     |

**Overview:**

To gain knowledge of accounting in general and to understand the system of Financial Accounting.

**Unit - I: Introduction**

Meaning of accounting – objectives of accounting – advantages and limitations of accounting- Accounting concepts and conventions - Methods of accounting - Rules of debit and credit- Journal - Ledger accounts– Trial Balance - Errors and their rectification - Rectification of Errors without suspense a/c - Rectification errors with suspense a/c (effect of rectification on profit and rectification during subsequent accounting year are excluded) - Bank Reconciliation Statement.

**Unit - II: Depreciation, Provisions and Reserve**

Meaning of depreciation – causes for depreciation – need for charging depreciation – Methods of calculating depreciation: straight line method and written down value method (change in method of depreciation is excluded) – Methods of recording depreciation: by charging depreciation to assets account or by creating provision for depreciation account.

**Unit - III: Bills of exchange**

Meaning of bill of exchange - features and advantages of bill of exchange- types of bill of exchange: Trade bills and accommodation bills - Accounting treatment of trade bills (accommodation bills are excluded).

**Unit - IV: Final accounts**

Meaning of final accounts – adjustments in preparation of final accounts – preparation of trading,

profit & loss account and balance sheet of sole proprietorship concern.

### **Unit V: Accounts from incomplete records**

Meaning of single entry system – features and limitations of single entry system – Distinction between single entry system and double entry system - Methods of calculation of profit: Statement of affairs method and Conversion method – Distinction between statement of affairs and balance sheet.

**Note:** Questions in section A, B and C shall be in the proportion of 20: 80 between theory and problems

#### **Text books**

1. Jain & Narang, "Financial accounting", Kalyani publishers, New Delhi.
2. T.S. Reddy & Dr. A.Murthy, "Financial accounting", Margham publications, Chennai.

#### **Reference books**

1. Gupta, R.L & Gupta, V.K, "Advanced Accounting", Sultan Chand & Sons, New Delhi.
2. Shukla & Grewal, "Advanced Accounting", S.Chand & Co.New Delhi.
3. Parthasarathy, S. & Jaffarulla, "A.Financial Accounting", Kalyani Publishers, New Delhi.
4. Murugadoss, Jaya, Charulatha and Baskar, "Financial Accounting", Vijay Nicholes Imprint Pvt. Ltd., Chennai.

#### **Course Outcome**

1. Understand the basic Accounts and will able to student write Ledger A/c`s and Trial Balance.
2. Describe various method of depreciation and solve sums fixed cost, written down value method.
3. Discuss various methods of bill of exchange.
4. Solve final accounts and able to prepare Trading, Profit and Loss A/c and Balance Sheet.
5. Classify statement of affairs method and conversion method and solve calculation of Profit, missing value, opening capital and closing capital.

| Semester | Subject Name                               | Subject Code | Hrs./Week | Study Components |
|----------|--|--------------|-----------|------------------|
| 1        | BUSINESS APPLICATION & ACCOUNTING SOFTWARE | BCP12        | 4         | Core Paper II    |

### **Overview**

1. To understand the basic of the MS word and Excel.
2. To understand PowerPoint and Access.
3. To know the introduction about Tally.
4. To learn about the inventory, stock group, stock category.
5. To learn about Taxation.

### **UNIT – I Word and Excel**

MS Word: Creating and Editing Documents –Menus, Commands, Toolbars and Icons—  
Formatting document – Creating Tables – Mail Merge.

MS Excel: Spreadsheet Overview – Menus, Toolbars, Icons-Creating worksheets – Editing and Formatting – Excel Formulas and Functions – Creating a Chart Data Forms, Sort, and Filter.

### **UNIT – II PowerPoint and Access**

MS PowerPoint – Introduction – Menus – Toolbars – Text and Formats – Animation, Art and Sound – Making the presentation template.

MS Access: Database overview – Creating a database – Modifying table and Creating Form – Query – Creating reports – Mailing Labels.



### **UNIT-III Tally introduction**

Introduction to Tally – Company Creation – Alter – Display – Accounts info – Ledger Creation – Voucher Creation – Bank Reconciliation Statement – Bill wise Details – Cost Centre and Cost Category – Multi Currency – Interest calculation – Budgets and Credit Limits – Day Book.

### **UNIT-IV Inventory**

Inventory info – Stock Group – Stock Category – Stock Item – Unit of Measures – Godowns – Inventory vouchers – Re-order level and status – Batch-wise Details – Bill of Material.

### **UNIT-V Taxation**

Statutory and Taxation – Value Added Tax (VAT) – Tax Deducted at Source (TDS) – Tax Collected at Source (TCS) – Service Tax – Security Control and Tally audit – Export and Import – Backup and Restore – Open Database Connectivity.

#### **TEXT BOOKS:**

1. MS Office 2000 for Every One - Vikas Publishing House Pvt. Ltd., Sanjay Saxena.
2. MS Office 2000 Professional Fast & Easy – June Slton, BPB publications.
3. Guide to MS Office 2000 PH. - I Loura Acklen.
4. The ABC & MS Office Professional Edition - Guy Hart-Davis.
5. Tally 9.0 – A complete Reference – Tally Solutions (P) Limited.

#### **Course Outcome**

1. Compose simple letters using Word and applying formulas in Excel worksheet.
2. Creating simple PowerPoint slides and demonstrate Access database
3. Demonstrate to create, alter, shut, split company in Tally ERP 9.0 .
4. Able to construct stock categories and stock items in inventory control.
5. Able to calculate VAT, TDS& TCS in Tally.

| Semester | Subject Name          | Subject Code | Hrs./Week | Study Components |
|----------|-----------------------|--------------|-----------|------------------|
| 1        | BUSINESS STATISTICS I | BCP12        | 4         | Allied I         |

### Overview

- To understand and apply statistical tools in business.
- Apply statistics tools in business

### UNIT-I

Statistics - Definitions - Scope and Limitations - Collection of Data - Primary and Secondary Data - Questionnaire - Classification and Tabulation - Diagrammatic and graphical representation of data.

### UNIT-II

Measures of Central tendency - Mean - Median - Mode - Harmonic Mean and Geometric Mean,

### UNIT-III

Measures of Dispersion - Range - Quartile deviation - Mean Deviation - Standard Deviation - Coefficient of Variation - Lorenz Curve.

### UNIT-IV

Measures of Skewness - Karl Pearson's and Bowley's Coefficient of Skewness - Kurtosis - Characteristics of Kurtosis - Measures - Calculation.

### UNIT-V

Statistical Quality Control - Control Charts - X, P, C, R - Charts - Acceptance sampling only.

**(Weightage of Marks = Problems - 80%, Theory 20%)**

**Text Books:**

1. Dr. S.P. Gupta, "Business Statistics & Operation Research" - Sultan Chand.
2. PA. Navanitham, "Business Statistics & Operation Research", Jai Publications, Trichy.
3. S.P. Rajagopalan & R. Sattanathan, "Business Statistics & Operation Research", 3<sup>rd</sup> Edition, Vijay Nicole Publications, Chennai.

**Reference Books:**

1. Dr. S.P. Gupta, Statistical Methods - Sultan Chand.
2. R.S.N. Pillai & Bhagavathi, Statistics.
3. J.K. Sharma, Business Statistics - Pearson Education.
4. B. Agarwal, Basic Statistics - Wiley Eastern.

**Course outcome**

1. Explain basic statistical concepts such as statistical collection, species characteristics, statistical series, tabular and graphical representation of data
2. To find Mean, Median, Mode, GM, HM in Measures of central tendency
3. To find Range, Mean deviation, Quartile deviation, standard deviations in Dispersion
4. To find Karl-Pearson's and Bowley's Coefficient of skewness and Kurtosis

| Semester | Subject Name          | Subject Code | Hrs./Week | Study Components |
|----------|-----------------------|--------------|-----------|------------------|
| 1        | Environmental Studies | BES 10       | 2         | EVS              |

**Overview:**

To ensure the students are aware of the environment and impact and history of environmental issues

**UNIT-I: INTRODUCTION TO ENVIRONMENTAL SCIENCES: NATURAL RESOURCES:**

Environmental Sciences - Relevance - Significance - Public awareness - Forest resources-Water resources - Mineral resources - Food resources - conflicts over resource sharing-Exploitation - Land use pattern - Environmental impact - fertilizer - Pesticide Problems- Case studies

**UNIT-II: ECOSYSTEM, BIODIVERSITY AND ITS CONSERVATION:**

Ecosystem - concept - structure and function - producers, consumers and decomposers - Food chain - Food web - Ecological pyramids - Energy flow - Forest, Grassland, desert and aquatic ecosystem.

Biodiversity - Definition - genetic, species and ecosystem diversity - Values and uses of biodiversity - biodiversity at global, national (India) and local levels - Hotspots, threats to biodiversity - conservation of biodiversity - Insitu & Exsitu.

**UNIT-III: ENVIRONMENTAL POLLUTION AND MANAGEMENT**

Environmental Pollution - Causes - Effects and control measures of Air, Water, Marine, soil, solid waste, Thermal, Nuclear pollution and Disaster Management - Floods, Earth quake, Cyclone and Landslides. Role of individuals in prevention of pollution - pollution case studies

#### **UNIT-IV: SOCIAL ISSUES - HUMAN POPULATION**

Urban issues - Energy - water conservation - Environmental Ethics - Global warming - Resettlement and Rehabilitation issues - Environmental legislations - Environmental protection Act 1986 - Air, Water, Wildlife and forest conservation Act - Population growth and Explosion - Human rights and Value Education - Environmental Health - HIV/AIDS - Role of IT in Environment and Human Health - Women and child welfare - Public awareness - Case studies.

#### **UNIT-V: FIELD WORK**

Visit to a local area / local polluted site / local simple ecosystem - Report submission

#### **Course outcome:**

1. They will be able to understand the fundamental physical and biological principles that govern natural process
2. They will be able to get idea about ecosystem of food chain and food web
3. They will be able to creating the awareness about environmental pollution
4. They will be get knowledge about environmental protection act 1986
5. Formulate action plan for sustainable alternative that integrates science, humanist, and social perspectives

| Semester | Subject Name | Subject Code | Hrs./Week | Study Components |
|----------|--------------|--------------|-----------|------------------|
| 2        | TAMIL II     | BLT 20       | 6         | Language II      |

**நோக்கம்**

1. மாணவர்கள் வாழ்க்கையில் அறம், ஒழுக்கம் சார்ந்த செயல்பாடுகளில் தங்களை இணைத்துக்கொள்வதற்கு பக்திமார்க்கம் துணைப் புரிகின்றத.
2. மாணவர்கள் நாயன்மார்களை கற்பதினால் சிவனுடைய பெருமைகளை அறிந்துக்கொள்கின்றனர்.
3. மாணவர்கள் ஆழ்வார்களைப் படிப்பதனால் திருமால் பெருமைகளை தெரிந்துக்கொள்கின்றனர்.
4. மாணவர்கள் சிற்றிலக்கியங்களை வாசிப்பதினால் 96 வகையான சிற்றிலக்கியங்களைப் பற்றி புரிந்துக்கொள்கின்றனர்.
5. மொழித்திறன் பயிற்சி பெறுவதின் வாயிலாக மாணவர்கள் பொதுக்கட்டுரைகள் எழுதுவதற்குப் பயிற்சிப்பெறுகிறார்கள்.

**அலகு - 1**

அ. திருஞானசம்பந்தர் - தேவாரம் - திருவீழிமிழலை - வாசிதீரவே

(முழுவதும்)

ஆ. மாணிக்கவாசகர் - திருவாசகம் - பிடித்தபத்து (அம்மையே, அருளுடை, ஒப்புனக்கு, பாசுவேர், பால்நினைந்து)

இ. திருமூலர் - திருமந்திரம் - (உடம்பினை முன்னம், யாவர்க்குமாம், ஒன்றே குலமும், உள்ளம் பெருங்கோயில், ஆர்க்கும்)

**அலகு - 2**

அ. ஆண்டாள் - திருப்பாவை (முதல் 5 பாடல்கள்)

ஆ. தொண்டரடிப்

பொடியாழ்வார் - திருப்பள்ளியெழுச்சி (முதல் 5 பாடல்கள்)

இ. குலசேகராழ்வார் - பெருமாள் திருமொழி, 4-ஆம் திருமொழி,

ஊனேறுசெல்வம் ... (முதல் 5 பாடல்கள்)

**அலகு - 3**

அ. தமிழ்விடுதாது - கண்ணி 69 முதல் 90 வரை

ஆ. திருக்கயிலாயஞானஉலா - 1 முதல் 10 கண்ணிகள் வரை

இ. தஞ்சைவாணன் கோவை - 1 முதல் 5 பாடல்கள்

**அலகு - 4**

அ. இராமலிங்கஅடிகள் - திருவருட்பா - பிள்ளைச் சிறுவண்ணப்பம்

ஆ. எச்.ஏ. கிருஷ்ணப்பிள்ளை - இரட்சண்யயாத்திரிகம் - குமாரப்பருவம் -

இரட்சணியசரிதப் படலம்

இ. குணங்குடி மஸ்தான்சாகிபு - மஸ்தான் சாகிபுபாடல்கள் - பராபரக் கண்ணி

(1-40 கண்ணிகள்)

ஈ. முத்தொள்ளாயிரம் - 9 பாடல்கள்

**அலகு - 5**

அ. நேர்காணல்

ஆ. பொதுக்கட்டுரைகள்

**சிறப்பு நோக்கம்**

1. மாணவர்கள் தமிழ் இலக்கியத்தில் அடியார்களின் தமிழ்ப்பற்றையும் சைவத்திருமுறைகள் பன்னிரெண்டுகுறித்தும் அறிந்துக்கொள்கிறார்கள்
2. மாணவர்கள் நாயன்மார்கள், சித்தர்களின் வாழ்க்கைவரலாற்றையும் அவர்கள் பாடியபாடல்களையும் அறிந்துக்கொள்கிறார்கள்.
3. நாலாயிரதிவ்யபிரபந்தத்தில் ஆழ்வார்களின் வாழ்க்கைவரலாற்றைத் தெரிந்துக்கொள்வதுடன் வாழ்க்கையில் பின்பற்றவும் செய்வார்கள்.
4. சங்க இலக்கியங்களின் தனிப்பாடல்களாகவருகின்ற சிற்றிலக்கியங்களை மாணவர்கள் பிழையின்றி எழுதவும் படிக்கவும் செய்வார்கள்.
5. மாணவர்கள் தூது, உலா, கோவை ஆகிய சிற்றிலக்கியவகைகளை அறிந்துக்கொள்கிறார்கள்
6. மாணவர்கள் சமயம் குறித்தும் கிறித்துவம், இஸ்லாமியம் ஆகிய சமய நூல்களில் கூறும் வரலாற்றுச் செய்திகளை அறிந்துக்கொள்கிறார்கள்.
7. மாணவர்கள் பொதுக்கட்டுரை எழுதுதவும், பத்துறையில் தேர்ச்சிப்பெற்ற ஆளுமைகளை நேர்காணல் செய்தல் எப்படி என்பதனை தெரிந்துக்கொள்கிறார்கள்.

| Semester | Subject Name | Subject Code | Hrs./Week | Study Components |
|----------|--------------|--------------|-----------|------------------|
| 2        | English-II   | BLE 20       | 6         | English II       |

#### **Overview**

1. To understand English better and to improve communication both verbal and written in English language.
2. To analyze and understand different literary forms like drama, poetry, short-story and one-act play.
3. To learn and understand the elements of grammar.

#### **UNIT – 1 PROSE**

1. Ant and Grasshopper - Somerset Maugham
2. Early Influences - A.P.J. Abdul Kalam
3. Forgetting – Robert Lynd
4. The Unity of Indian Culture – Humayan Kabir

#### **UNIT -2 POETRY**

1. The Soul's Prayer. - Sarojini Naidu
2. The Lotus - Toru Dutt
3. Nutting – William Wordsworth
4. Ozymandias- P.B.Shelley

#### **UNIT-3 SHORT STORY AND ONE ACT PLAY**

1. The Doll's House - Katherine Mansfield
2. Karma - Kushwant Singh

#### **One Act Play**

1. Hijack -Charles Wills

#### **UNIT -4 Vocabularies**

1. Functional Grammar

2. Functional English

### **UNIT-5 COMMUNICATION SKILLS**

1. Making Request
2. Offering Help
3. Inviting Someone
4. Asking Permission

### **REFERENCES**

1. Resources-1, Prescribed by Thiruvalluvar University

### **Course outcome**

1. Students will learn new words as well its meaning and the students can gain an introductory knowledge of the issues explored in influential works.
2. Students can understand the basic terminology and practical elements of poetry.
3. Students will learn to practice oral and storytelling skills by sharing a story with the class and also finalize the draft for the module story and perform it.
4. Student will be able to learn to form new words, antonyms and synonyms using prefixes and suffixes.
5. Student will learn to make new dialogues, letters (formal & informal) and to write short paragraphs.

| <b>Semester</b> | <b>Subject Name</b>     | <b>Subject Code</b> | <b>Hrs./Week</b> | <b>Study Components</b> |
|-----------------|-------------------------|---------------------|------------------|-------------------------|
| 2               | FINANCIAL ACCOUNTING II | BCP21               | 6                | Core Paper III          |

### **Overview:**

To gain a knowledge of accounting in general and to understand the system of Financial Accounting.

#### **Unit - I: Branch accounts**

Meaning – objects of branch accounts – accounting in respect of dependent branches: debtors system; stock and debtors system; wholesale branch system and final accounts system - Independent branches – incorporation of branch trial balance in head office books.

#### **Unit - II: Departmental Accounting**

Meaning of departments and departmental accounting – Distinction between departments and branches- need for departmental accounting – advantages of departmental accounting - Apportionment of indirect expenses – Inter departmental transfers at cost and selling price - preparation of departmental trading, profit & loss account and balance sheet.

#### **Unit - III: Hire purchase and Instalment purchase systems**

Meaning and features of hire purchase system - calculation of interest – books of hire purchaser and books of hire vendor - default and repossession (Hire purchase trading account excluded)

Meaning of instalment system -distinction between hire purchase system and instalment system - calculation of interest – books of buyer and books of seller.

#### **Unit - IV: Partnership accounts (fundamentals and reconstitution of partnership)**

Meaning and features of partnership – Partnership deed - calculation of Interest on capital and interest on drawings – preparation of profit & loss appropriation account – preparation of capital



accounts (fixed and fluctuating) – admission of a partner – retirement of a partner – death of a partner – treatment of goodwill as per AS 10.

**Unit - V: Partnership Accounts (Dissolution of partnership firms)**

Dissolution of a firm – insolvency of a partner (Garner Vs Murray rule) – Insolvency of all the partners – Piecemeal distribution: proportionate capital method and maximum loss method.

**Text books**

1. Jain & Narang, "Financial accounting", Kalyani publishers, New Delhi.
2. T.S. Reddy & Dr. A.Murthy, "Financial accounting", Margham publications, Chennai.

**Reference books**

1. Gupta, R.L & Gupta V.K, "Advanced Accounting", Sultan Chand & Sons, New Delhi.
2. Shukla & Grewal, "Advanced Accounting", S.Chand & Co.New Delhi.
3. Parthasarathy, S.& Jaffarulla, A. "Financial Accounting", Kalyani Publishers, New Delhi.
4. Murugadoss, Jaya, Charulatha and Baskar, "Financial Accounting", Vijay Nicholes Imprint
5. Pvt. Ltd., Chennai.

**Course outcome**

1. Identify the types of organization and select the suitable accounting Method
2. Summarize the transactions took place in the organization
3. Prepare the required accounts for the need of management, tax authority, government etc
4. Analyze the impact of operating, financial performance of the organization to compare with previous year performance
5. Plan the better controlling system for improve the efficiency of operating and financial performance in future.

| Semester | Subject Name           | Subject Code | Hrs./Week | Study Components |
|----------|------------------------|--------------|-----------|------------------|
| 2        | SOFTWARE AND TALLY LAB | BPCP22       | 4         | Core Paper IV    |

### Course Objectives

Students are able to explain MS-Word, MS-Excel, MS-PowerPoint and Tally

#### MS.WORD:

1. a. Starting MS-WORD, Creating, Saving, Printing (with options), Closing and Exiting.
- b. Study of Word – Menu / toolbars.
2. a. Create a document, save it and edit the document as follows:
  - i) Find and Replace options.
  - ii) Cut, Copy, Paste options.
  - iii) Undo and Redo options.
- b. Format the document:
  - i) Using Bold, Underline and Italic.
  - ii) Change Character size using the font dialog box.
  - iii) Formatting paragraph: Centre, Left aligns & Right align
  - iv) Changing paragraph and line spacing, Using Bullets and Numbering in Paragraphs.
  - v) Creating Hanging Paragraphs.
3. Using top settings enhancing the documents (Header, Footer, Page Setup, Border, Opening & Closing Toolbars, Print Preview).
4. Creating Tables in a document, Selecting Rows & Column sort the record by using table's format painter and Auto Format.
5. Drawing flow chart using (creating main document, data source, inserting merge fields and viewing merge data, viewing and printing merged letter, using mail merge to print envelope creating mailing labels).

#### MS-EXCEL

1. a. Create a worksheet, moving/ copying/ inserting/ deleting rows and columns (usage of cut, paste, commands, copying a single cell, copying a range of data, filling up a cell. Undo command, inserting a row, column, deleting rows and columns).
- b. Formatting work sheets.
  1. Bold style.
  2. Italic style.
  3. Font size changing.
  4. Formatting numbers (Auto fills, Selection Command, Currency format, Currency)
  5. Specifying percentage (%) Scientific notations.
  6. Drawing borders around cells.
  7. Printing a worksheet (Pring preview, Margin Setting, Header, Footer).
2. a. Database Concept: database, record field and field name – creating and sorting a database and maintaining a database (data form).
- b. Using auto filter, advanced filter
- c. Creating subtotals and grand totals - using database functions.
3. Creating charts
  - i) Using chart wizard (five steps)
  - ii) Changing the chart type (Pie, Bar, Line)
  - iii) Inserting titles for the axes X. Y
  - iv) Changing colors.
  - v) Printing charts.
4. a. Using date, time, maths functions:
  - i) entering current data.
  - ii) Using date arithmetic (adding and subtracting dates)
  - iii) Date functions (day, month, second)
- b. Math Functions
  - i) SUM, COUNT, AVERAGE
  - ii) MAX, MIN
  - iii) STDDEV, VAR
  - iv) ABS, EXP, INT
  - v) LOG 10 AND LOG
  - vi) MOD, ROUND, SORT
  - vii) Using auto sum
- c. Logical and Financial Functions
  - i) Logical (IP / AND / OR / NOT)
  - ii) Financial (PMD, FV, NPER, RATE)
5. i) Creating and running a macro.
- ii) Assigning button to a defined macro.
- iii) Editing a macro.

#### **MS-POWER POINT:**

1. Creating a presentation using auto content wizard.
2. Different views in power point presentation.
3. Setting animation effects / grouping / ungrouping / cropping power / point objects.
4. Printing a presentation / Importing – Exporting files
5. Creating an organisation chart in Power Point.

#### **TALLY:**

##### **1. Company Information**

- a. Company creation
- b. Select Company
- c. Shut Company
- d. Alter Company

- e. Split Company Data
- f. Backup and Restore

## **2. Gateway of Tally**

- a. Accounts info
  - i) Groups
  - ii) Ledgers
  - iii) Voucher Types
- b. Inventory info
  - i) Stock Group
  - ii) Stock Category
  - iii) Stock item
  - iv) Unit of Measures
  - v) Godown
- c. Accounting Vouchers
- d. Inventory Vouchers

## **3. Statutory and Taxation**

- a. Value Added Tax (VAT)
- b. Tax Deducted at Source (TDS)
- c. Tax Collected at Source (TCS)
- d. Service Tax

## **4. Display**

- a. Trial Balance
- b. Day Book
- c. Accounts Book
- d. Statement of Accounts
- e. Inventory Books
- f. Statement of Inventory
- g. Statutory Info
- h. Statutory Reports
- i. Cash flow and Fund flow

## Course Outcome

1. Creating simple letters, pamphlets and tables using MS-Word.
2. Developing charts in MS-Excel and Applying simple formulas, sorting, filtering in Excel worksheets.
3. Construct presentation slides in MS-PowerPoint.
4. Compose the company alters, split, shut, backup and restore company in Tally.
5. Creating vouchers, ledgers ,stock item and stock group in Tally

| Semester | Subject Name           | Subject Code | Hrs./Week | Study Components |
|----------|------------------------|--------------|-----------|------------------|
| 2        | Business Statistics II | BACP23B      | 6         | Allied II        |

Overview:

- To understand and apply statistical tools in Business.

**UNIT-I**

Correlation - Definition - Karl Pearson's Coefficient of Correlation - Rank Correlation.

**UNIT-II**

Regression Equations – Properties of Regression Lines and Coefficients – Standard Error of Estimate.

**UNIT-III**

Index Number - Definition - Uses - Unweight Index Number - Simple Aggregate Price Index, Simple Average of Price Relatives Index - Weighted Index - Laspeyre's Paasche, Dorbish Bowley's - Marshall Edge worth, Fisher Ideal Index - Time and Factor Reversal Test - Cost of Living Index.

**UNIT-IV**

Time Series - Definition and Uses - Components - Semi Average, Moving Average - Method of Least Square - Seasonal Variation - Simple Average Method.

**UNIT-V**

Probability - Addition and Multiplication Theorem - Permutation and Combination - Baye's Theorem.

**(Weightage of Marks = Problems - 80%, Theory - 20%)**

**Text Books:**

1. Dr. S.P. Gupta, "Business Statistics & Operation Research" - Sultan Chand.
2. PA. Navanitham, "Business Statistics & Operation Research", Jai Publications, Trichy.
3. S.P. Rajagopalan & R. Sattanathan, "Business Statistics & Operation Research", 3<sup>rd</sup> Edition, Vijay Nicole Publications, Chennai.

**Reference Books:**

1. Dr. S.P. Gupta, Statistical Methods - Sultan Chand.
2. R.S.N. Pillai&Bhagavathi, Statistics.
3. J.K. Sharma, Business Statistics - Pearson Education.
4. B. Agarwal, Basic Statistics - Wiley Eastern.

**Course Outcome:**

1. Select appropriate statistical techniques for summarizing and displaying business data.
2. Explain basic statistical concepts such as correlation and it types.
3. To Understand Regression Equations and properties of Regression lines.
4. To find Index number and the cost of living index.
5. Explain the time series, seasonal variation and its uses.
6. Understand the probability concepts and solve permutation and combination problem.

| Semester | Subject Name    | Subject Code | Hrs./Week | Study Components |
|----------|-----------------|--------------|-----------|------------------|
| 2        | Value Education | BGA 20       | 2         | Value Education  |

Overview:

Full development of students personality in its physical ,mental, emotional and spiritual aspects.

**UNIT-I**

Value Education - Definition - relevance to present day - Concept of Human Values - self introspection - Self-esteem.

**UNIT-II**

Family values - Components, structure and responsibilities of family - Neutralization of anger - Adjustability - Threats of family life - Status of women in family and society - Caring for needy and elderly - Time allotment for sharing ideas and concerns.

**UNIT-III**

Ethical values - Professional ethics - Mass media ethics - Advertising ethics - Influence of ethics on family life - psychology of children and youth - Leadership qualities - Personality development.

**UNIT-IV**

Social values - Faith, service and secularism - Social sense and commitment - Students and Politics - Social awareness, Consumer awareness, Consumer rights and responsibilities - Redressal mechanisms

## **UNIT-V**

Effect of international affairs on values of life/ Issue of Globalization - Modern warfare - Terrorism, Environmental issues - mutual respect of different cultures, religions and their beliefs

### **Reference Books**

1. T. Anchukandam and J. Kuttainimathathil (Ed) Grow Free Live Free, Krisitu Jyoti Publications, Bangalore (1995)
2. Mani Jacob (Ed) Resource Book for Value Education, Institute for Value Education, New Delhi 2002.
3. DBNI, NCERT, SCERT, Dharma Bharti National Institute of Peace and Value Education, Secunderabad, 2002.
4. Daniel and Selvamony - Value Education Today, (Madras Christian College, Tambaram and ALACHE, New Delhi, 1990)
5. S. Ignacimuthu - Values for Life - Better Yourself Books, Mumbai, 1991.
6. M.M.M.Mascaronhas Centre for Research Education Science and Training for Family Life Promotion - Family Life Education, Bangalore, 1993.

### **WEBSITES AND e-LEARNING SOURCES:**

[www.rkmissiondhe/.org/education.html/](http://www.rkmissiondhe/.org/education.html/)  
[www.clallam::org/lifestyle/education.html/](http://www.clallam::org/lifestyle/education.html/)  
[www.sun.com/./edu/progrmws/star.html/](http://www.sun.com/./edu/progrmws/star.html/)  
[www.infoscouts.com](http://www.infoscouts.com)  
[www.secretofssuccess.com](http://www.secretofssuccess.com)  
[www.1millionpapers.com](http://www.1millionpapers.com)  
<http://militaryfinance.umuc.edu/education/edu-network.html/>

### **Course Objectives**

1. Compare the relationship between education and values.
2. Design the family value are traditional of or cultural values to compare the family structure
3. Plan ethics value that compare use to determine what is right or wrong in different random situations.
4. Identify the set of moral principles use by society dynamics, institution ,traditions and cultural beliefs.
5. Compare& Contrast international relations do not affect our daily lives directly .

| Semester | Subject Name | Subject Code | Hrs./Week | Study Components |
|----------|--------------|--------------|-----------|------------------|
| 2        | Soft Skill   | BSS 20       | 2         | Soft Skill       |

Overview:

- Recognize major concepts in soft skills and demonstrate in-depth understanding of the skills.
- Develop analytical skills, critical thinking, and demonstrate problem-solving skills using scientific techniques.
- Demonstrate the knowledge and training for entering graduate or professional schools, or the job market.

#### **UNIT I**

- 1.1 Skills in Listening and Writing
- 1.2. Skills in Reading and Understanding

#### **UNIT II**

- 2.1 Skills to Read and Respond to Instructions
- 2.2 Skills of Interpretation and Transcoding Information

#### **UNIT III**

- 3.1 Skills in Seeking and Responding to Information
- 3.2 Skills of Day-to-Day communication

#### **UNIT IV**

- 4.1 Grammatical skills and Spelling rules
- 4.2 Career skills



## UNIT V

- 5.1 Skills of formal and in-formal rules
- 5.2 Skills of non-verbal communication

### Course Outcome

1. They will be able to understand the fundamental physical and biological principles that govern natural processes.
2. They will be able to get idea about ecosystem of food chain and food web.
3. They will be able to creating the awareness about environmental pollution
4. They will be get knowledge about environmental production act 1986.
5. Formulate an action plan for sustainable alternative that integrates science, humanist, and social perspectives.

| Semester | Subject Name             | Subject Code | Hrs./Week | Study Components |
|----------|--------------------------|--------------|-----------|------------------|
| 3        | CORPORATE ACCOUNTING – I | BCP31        | 6         | Core Paper V     |

### Overview:

To gain comprehensive understanding of all aspects relating to corporate accounting.

#### Unit - I: Share capital

Meaning and types of shares - Issue and allotment of equity and preference shares-issue at par, premium and at discount – calls in advance – calls in arrears – forfeiture of shares – reissue of forfeited shares – redemption of preference shares – underwriting of shares (Determining the liability of underwriters – firm underwriting )

#### Unit - II: Debentures

Meaning and types of debentures - Issue of debentures at par, premium and at discount – writing off discount on issue of debentures – issue of debentures as collateral security – issue of debentures for consideration other than cash - redemption of debentures – methods – open market buying – conversion of debentures into shares – sinking fund method – insurance policy method.

#### Unit - III: Acquisition of Business

Meaning of Acquisition of business – accounting treatment – new set of books to be opened - same set of books to be continued – profit prior to incorporation

#### **Unit - IV: Final accounts**

Preparation of Statement of profit & loss and Balance sheet (as per revised schedule VI)

#### **Unit - V: Amalgamation, Absorption, External and Internal reconstruction**

Purchase consideration – methods - Amalgamation in the nature of merger or purchase – absorption (AS 14). Alteration of share capital – reduction of share capital (scheme of capital reduction is excluded).

**Note:** Questions in Sec.A, B & C shall be in the proportion of 20:80 between Theory and Problems.

#### **Text Books**

1. Jain,S.P & Narang,N.L., “Advanced Accounting”, Kalyani Publications.
2. ReddyT.S. & Murthy,A, “Corporate Accounting”, Margham Publications, Chennai.

#### **Reference Books**

1. Gupta,R.L & Radhaswamy,M, “Advanced Accounts”, Sulthan Chand, NewDelhi.
2. Shukla & Grewal & Gupta, “Advanced Accounting”, Sulthan Chand &Co.,N ew Delhi.
3. Palaniyappan, “Corporate Accounting”, Vijay Nicholes Imprint Pvt. Ltd., Chennai.

#### **Course Outcome:**

1. Compose share capital or capital stock is the portion list of a corporations equity shares
2. Justify debenture is a type of debt instrument use the creditworthiness and reputation of the issuer for support.
3. Plan the purchase of company most or all of another company shares to list of gain control.
4. Evaluate the final accounts of the companies.
5. Design merger of neither company find the combined assets and liabilities of both companies.

| Semester | Subject Name  | Subject Code | Hrs./Week | Study Components |
|----------|---------------|--------------|-----------|------------------|
| 3        | BUSINESS LAWS | BCP32        | 5         | Core Paper VI    |

**Objective:**

To gain a comprehensive knowledge on all aspects of law as applied to business.

**UNIT-I**

Contract - Formation and Essential Elements of Contract – Types of Contract and Agreements – Rules as to offer, Acceptance and Consideration – Capacity to Contract – Lawful Object and Free Consent – Quasi Contract.

**UNIT-II**

Performance of Contract – Devolution of Joint Rights and Liabilities – Discharge of Contract – Breach of Contract and Remedies.

**UNIT-III**

Indemnity and Guarantee – Features and Distinctions – Extent of Surety's Liability – Rights and Discharge of Surety – Bailment and Pledge – Features – Difference – Rights and Duties of Bailor and Bailee – Law Relating to Lien and Finder of Lost Goods – Rights and Duties of Pawnor and Pawnee – Pledge by Non-Owner.

**UNIT-IV**

Contract of Agency – Definition and Meaning – Creation – Ratification and Requisites – Rights of Principal and Agent – Relation of Principal with Third Parties – Personal Liability of Agent – Termination of Agency – Irrevocable Agency.

## **UNIT-V**

Sale of Goods Act 1930 – Definition of Sale – Sale Vs Agreement to Sell – Subject Matter – Express and Implied Conditions and Warranties – Caveat Emptor and Exceptions – Performance of Contract – Transfer of Property – Rights of an Unpaid Seller – Sale by Non-owner – Auction Sale.

### **Text Books:**

1. N.D.Kapoor, "Business Laws", Sultan Chand & Sons, New Delhi.
2. R.S.N.Pillai & Bagavathi, "Business Laws", Sultan Chand & Co., New Delhi.

### **Reference Books:**

1. M.C.Dhandapani, "Business Laws", Sultan Chand & Sons, New Delhi.
2. M.C.Shukla, "Mercantile Law", S. Chand & Co., New Delhi.
3. P.C. Tulsian, "Business Laws", Tata McGraw Hill, New Delhi.
4. Dr.N.Premavathy, "Business Law", Sri Vishnu Publications, Chennai.
5. Dr.N.Premavathy, "Business Law" (in Tamil), Sri Vishnu Publications, Chennai.
6. Balachandran. V and Thothadri. R, "Business Law", Vijay Nicholes Imprint Pvt. Ltd., Chennai.

### **Course Outcome**

1. Use contract and agreements of business which meet the business ethics.
2. Relate performance of contract with business requirements.
3. Illustrate Extent of Surety's Liability with Rights and Discharge of Surety
4. Explain Ratification and Requisites, Rights of Principal and Agent
5. Identifies the Sale of Goods Act 1930.

| Semester | Subject Name                     | Subject Code | Hrs./Week | Study Components |
|----------|----------------------------------|--------------|-----------|------------------|
| 3        | BANKING THEORY, LAW AND PRACTICE | BCP33        | 4         | Core Paper VII   |

**Overview:**

To study in detail about the Central Bank and Commercial Banking System including the latest directives and decisions of Reserve Bank of India. To study the recent developments in Indian banking system. To acquire the basic knowledge about the banking transactions.

**Unit - I**

Origin of banks – Banking Regulation Act, 1949 – Roll of Banks and Economic Development – Central Banking and Role of RBI and their functions - Credit Control Measures of Central Bank.

**Unit - II**

Commercial Banks – Functions – E-Banking – ATM Cards, Debit cards, Personal Identification Number – Online enquiry and update facility – Electronic Fund Transfer – Electronic Clearing System – Credit Creation and Credit Control – Role of SBI in the Economic Development of India.

**Unit - III**

Types of Bank Accounts - Savings Account, Current Account - Types of Deposit Account – Fixed and Recurring Deposits Account – Procedure for opening of an Account – Types of customers (Individuals, firms and Companies) – Importance of CRM – Customer grievances and redressal – Ombudsman.

**Unit - IV**

Negotiable instruments – Promissory Note – Bills of Exchange, Cheque, Draft– Definitions, Features – Crossing – Endorsement – Material Alteration – Dishonour of Cheques – Paying Banker – Rights, Duties and Statutory Protection to Paying Banker – Collecting banker – Rights and Duties.

**Unit - V**

Principles of lending – Types of Loans – Precautions to be taken by a banker while lending against LIC Policies, Shares, Gold, Silver Ornament and Jewellery.

**Text Books:**

1. Sundaram and Varshney – “Banking Law Theory and Practice” –Sultan Chand Co.
2. B. Santhanam, “Banking and Financial Systems” –Margham Publishers.
3. S.N. Maheswari – “Banking Law Theory and Practice” –Kalyani Publications.
4. Dr. S. Guruswamy, “Banking Theory Law and Practice”, 3<sup>rd</sup> Edition, Vijay Nicholes Imprint Pvt. Ltd., Chennai.

**Reference Books:**

1. Parameswaran – “Indian Banking” –S. Chand and Co.
2. Dr. S. Gurusamy, “Financial Services” –Tata McGraw-Hill Education India.
3. Dr. S. Gurusamy, “Banking Theory Law Theory and Practice” –Tata McGraw-Hill Education India.

**Course Outcome**

1. Define the numerous banking system and they can realize the complete Financial System modules of banking.
2. Enlighten the collective charge of banks and their characters in diverse area.
3. Discuss altered types of banks from RBI to Rural banks.
4. Competent to know how to open a savings account and he learns the saving and lending concept in banking.
5. Describe the basic rules for opening account in the bank and he learns the lending concept and bill of exchange in banking.
6. Summary of current banking and roles and responsibility of RBI in future advancement.

| Semester | Subject Name                  | Subject Code | Hrs./Week | Study Components |
|----------|-------------------------------|--------------|-----------|------------------|
| 3        | MANAGEMENT INFORMATION SYSTEM | BCP34        | 4         | Core Paper VIII  |

**Overview:**

- To describe the role of information technology and decision support systems in business and record the current issues with those of the firm to solve business problems.
- To introduce the fundamental principles of computer-based information systems analysis and design and develop an understanding of the principles and techniques used.
- To enable students understand the various knowledge representation methods and different expert system structures as strategic weapons to counter the threats to business and make business more competitive.
- To enable the students to use information to assess the impact of the Internet and Internet technology on electronic commerce and electronic business and understand the specific threats and vulnerabilities of computer systems.  
To provide the theoretical models used in database management systems to answer business questions.

**Unit-I:**

Management Information – Meaning of Information – Information needs of Managers– Web Data basis – Data warehousing – Knowledge management – Information system for decision making.

**Unit-II:**

Types of Information System – Transaction Processing System – Office Automation System – Decision Support System – Executive Support System – MIS – Evolution of MIS – Computer and MIS.

**Unit-III:**

System Analysis – System Planning and Mutual Investigation – System Design - The Process and Stages of System Design – Input / Output forms Design – File Organisation – System Implementation.

**Unit-IV:**

Management Information Needs and Communication links for Marketing system, Production System, Accounting System, Manufacturing System, Inventory Control System and Budget Control System - IS Organisation – Top Management Responsibility – Processing Group Responsibility.

**Unit-V:**

Development – Maintenance of MIS – Operation of manual Information System – Role of Computer in MIS – Data base Concept – Expert Systems – System Audit.

**Text Book:**

1. M. Assam, "Fundamentals of Management Information System", Vijay Nicole Imprints Private Ltd., Chennai.
2. Effy Oz, "Management Information Systems", Second edition, Thomson Learning Course Technology, 2002.
3. Jawadekar W.S, "Management Information Systems", Tata McGraw Hill Publishing Company Ltd, 2002.
4. Kenneth.C Laudon and Jane P. Laudon, "Management Information Systems", Prentice Hall of India Ltd, 2002.

**Reference Books:**

1. David Knoenke (1989), "Management Information Systems", Tata McGrawHill, New Delhi.
2. Iandon K.C and Landon J.P (2001), "Management Information Systems", Maxwell Macmillan Publishing Company.
3. Murdic Rose and Elaggett, "Information System for Modern Management, Prentice Hall.
4. Robert Schultheis, Mary Sumner, "Management Information Systems" – The Manager's View, Fourth edition, Tata McGraw Hill Edition, 1999

**Course Outcome**

- Upon completion of this course, students will be able to:
- Relate the basic concepts and technologies used in the field of management information systems.
- Compare the processes of developing and implementing information systems.
- Outline the role of the ethical, social, and security issues of information systems.
- Translate the role of information systems in organizations, the strategic management processes, with the implications for the management.
- Apply the understanding of how various information systems like database work together to accomplish the information objectives of an organization.



| Semester | Subject Name     | Subject Code | Hrs./Week | Study Components |
|----------|------------------|--------------|-----------|------------------|
| 3        | MOBILE COMPUTING | BACP35       | 6         | Allied III       |

**Overview:**

1. To make the student understand the concept of the mobile computing paradigm, its novel applications, and limitations.
2. To understand the typical mobile networking infrastructure through a popular GSM protocol
3. Understand the issues and solutions of various layers of mobile networks, namely MAC layer, Network Layer & Transport Layer
4. To understand the database issues in mobile environments & data delivery models
5. Understand the ad hoc networks and related concepts.
6. To understand the platforms and protocols used in the mobile environment.

**Unit I : INTRODUCTION**

Mobile Computing – Mobile Computing Vs wireless Networking – Why Go Mobile- Mobile Computing Applications – Characteristics of Mobile computing – Types of Wireless Devices Structure of Mobile Computing Application- Mobile Communication Networks

**Unit II: WIRELESS MAC PROTOCOLS & MOBILE INTERNET PROTOCOL** Wireless MAC Protocols- FDMA TDMA – CDMA – Advantages and Disadvantages- Why Mobile IP- What is Mobile IP-Motivations for Mobile IP- What Mobile IP does-Requirements to Mobile IP- Mobile IP terminologies- Mobile IP features-Key Mechanism in Mobile IP-Data transfer to the mobile system- Data transfer from mobile system- Key Mechanism in Mobile IP-DHCP.

**Unit III : MOBILE TELECOMMUNICATION SYSTEM**

Global System for Mobile Communication(GSM)-What is GSM-GSM Services- GSM Subscriber Services-GSM Supplementary Services- GSM Architecture- Mobile Station-General packet radio

service(GPRS)-GPRS Services-Advantages of GPRS-Applications of GPRS-Universal Mobile Telecommunications System(UMTS).

#### **Unit IV: MOBILE PLATFORMS AND APPLICATIONS**

Mobile Device Operating Systems – Special Constraints & Requirements – Commercial Mobile Operating Systems – Windows Mobile- Palm OS- Symbian OS- iOS- Android- Blackberry Operating system-Software Development Kit –  
M- Commerce – Structure – Pros & Cons –Mobile Payment System – Bluetooth Security-Security Issues.

#### **Unit V: E-BUSINESS, E-COMMERCE & M-COMMERCE**

Introduction, Potential Benefits, Limitations, Classifications, Impact of E-Commerce on Business models. E-Commerce Applications: Entertainment, E-Marketing, E-Advertising, Search Engines, E-Banking, Mobile Commerce, Online Trading, ELearning, E-Shopping.

#### **REFERENCES**

1. Prasant Kumar Pattinaik, Rajib Mall , “Fundamentals of Mobile Computing”, PHI Learning Pvt Ltd, New Delhi, 2012
2. E-Commerce: A Managerial Perspective: Micheal change, etc. A1
3. Electronic Commerce – Security: Greenstein & Feinman Risk Management & Control

#### **COURSE OUTCOME**

1. Student understand the concepts and features of mobile computing technologies and applications;
2. Identify the important issues of developing mobile computing systems and applications;
3. Understands the basics of mobile telecommunication system
4. Choose the required functionality at each layer for given application
5. Identify solution for each functionality at each layer
6. Use simulator tools and design Ad hoc networks
7. Develop a mobile application.

| Semester | Subject Name          | Subject Code | Hrs./Week | Study Components      |
|----------|-----------------------|--------------|-----------|-----------------------|
| 3        | ELEMENTS OF INSURANCE | BSCP36       | 3         | Skill based subject I |

**Overview:**

To gain a knowledge of insurance and its importance.

**UNIT-I**

Definition of insurance - classification of Contracts of insurance - marine and non-marine - general principles of law as applied to non-marine insurance.

**UNIT-II**

Life Assurance - objects of life Assurance - principles of life Assurance - different plans of life Assurance and annuities - policy condition and privilege - assignment and nomination - lapses and revivals - surrender values and loans - claims - double insurance.

**UNIT-III**

Marine insurance - principles of marine insurance - functions of marine insurance - proximate clause - subrogation and contribution

**UNIT-IV**

Types of marine policy - clauses in general use - warranties - kinds of marine losses - reinsurance and double insurance.

**UNIT-V**

Fire insurance - principles of law as applied to fire insurance - the subject matter of fire insurance - fire waste - hazard types of fire policy - cover notes - surveys and inspection average - re-insurance - renewals.

**Text and Reference Books:**

Dr. B. Vardharajan - Insurance Vol 1 and 2. - Tamil Text Book.

R.S. Sharma - Insurance Principle & Practice - Vara Bombay, 2006.

A. Murthy - Elements of Insurance Risk management & Insurance - Harrington, 2006 - Tata McGraw Hill pub.

**Course Outcome**

1. They will be able to understand the principles and the law involved in marine insurance
2. They will be able to gain knowledge on life insurance policy, assignment, and their conditions
3. They will be able to understand about functions and procedures involved in marine insurance for sending goods through ships.
4. They will be able to know which the best policy is and you can understand the concept of double insurance
5. They will be able know about the types of fire policy and the concept of reinsurance

| Semester | Subject Name                        | Subject Code | Hrs./Week | Study Components |
|----------|-------------------------------------|--------------|-----------|------------------|
| 3        | LANGUAGE SKILLS AND COMMUNICATION I | BNEN35       | 3         | NON-MAJOR I      |

**Overview:**

To understand English better and to improve communication both verbal and written in English language

**UNIT - I**

1. Meeting people
2. Exchanging greetings
3. Introducing, others, giving personal information, talking about people animals and places

**UNIT – II**

1. Answering telephone, asking for someone
2. Making enquiries on the phone
3. Dealing with wrong number
4. Taking and leaving messages

**Books for Study and Reference:** Mastering communication skills and soft skills  
N.Krishnaswamy, Manju Dariwal, Lalitha Krishnaswamy (Bloomsbury)

**Course outcome:**

1. After completing this unit the student will be able to read and comprehend the communication. Students will get an idea to plan and prepare well for speech effectively. The students will get an idea to use body language effectively.
2. The students will learn the art of speaking over phone. Students will be able to handle the wrong numbers in a polite way.They will able to clear doubts, answer, enquiry.

| Semester | Subject Name            | Paper Code | Hrs./Week | Study Components |
|----------|-------------------------|------------|-----------|------------------|
| 4        | CORPORATE ACCOUNTING II | BCP 41     | 6         | Core Paper IX    |

**Overview:**

To gain accounting knowledge in advanced corporate accounting.

**Unit - I: Valuation of goodwill and shares**

Methods of Valuation of Goodwill – Average Profit Method – Super Profit Method – Capitalisation Method. Methods of Valuation of Shares- Net Assets Method – Yield Method – Fair Value Method.

**Unit - II: Liquidation of companies**

Order of Payments – Preferential Creditors – Liquidator's Remuneration - Liquidator's Final Statement of Account - Statement of Affairs and Deficiency Account.

**Unit - III: Bank and Insurance Company accounts**

NPA – Interest on Doubtful Debts – Rebate on Bills Discounted – Preparation of Bank Profit & Loss Account and Balance Sheet. Life insurance – Ascertaining Correct Assurance Fund – Revenue Account – Valuation Balance Sheet - Profit & Loss account – Balance Sheet (new format). General Insurance – Revenue Account – Profit & Loss Account – Balance Sheet (new format).

**Unit - IV: Holding company accounts**

Capital Profit - Revenue Profit - Cost Of Control - Minority Interest– Elimination Of Common Transactions – Unrealised Profit – Revaluation of Assets and Liabilities – Bonus Shares - Consolidated Balance Sheet ( Intercompany Investment is Excluded).

**Unit - V: Inflation accounting (Accounting for price level changes)**

Limitations of Historical Accounting – Meaning of Inflation Accounting – Methods of Inflation Accounting – CPP Method; Gain or Loss on Monetary Items; Valuation of Cost of Sales and Closing Inventory – CCA Method: COSA; MWCA; Depreciation Adjustment; Gearing Adjustment.

**Note:** Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

**Text Books**

Jain, S.P & Narang, N.L., "Advanced Accounting", Kalyani Publications.

Reddy T.S. & Murthy, A, "Corporate Accounting", Margham Publications, Chennai.

**Reference Books**

Gupta, R.L & Radhaswamy, M, "Advanced Accounts", Sulthan Chand, New Delhi.

Shukla & Grewal & Gupta, "Advanced Accounting", Sulthan. Chand & Co., New Delhi.

**Course Outcome**

1. Compare valuation of shares and good will and its usages of calculation valuating the good will and valuating share.
2. Explain Liquidation of companies Order of Payments Preferential Creditors Liquidator's Remuneration - Liquidator's Final Statement of Account.
3. Classify bank accounts and insurance companies' preparation of profit and loss account and balance sheet as per their schedules.
4. Solve holding company accounting calculation of revenue profit and capital profit and minority interest – cost of control – finally consolidated balance sheet.
5. Describe inflation accounting limitation of historical accounting – current purchasing power method – current cost accounting method and hybrid method.

| Semester | Subject Name            | Paper Code | Hrs./Week | Study Components |
|----------|-------------------------|------------|-----------|------------------|
| 4        | PRINCIPLES OF MARKETING | BCP42      | 6         | Core paper<br>X  |

**Overview:**

To enable the students to understand the concept and importance of marketing and the developments that have taken place in the field of marketing in the global scenario.

**Unit - I Introduction**

Meaning of market – classification of markets- meaning and definition of marketing-features of marketing – importance of marketing – difference between marketing and selling – Evolution of marketing concepts - functions of marketing.

**Unit - II Market Segmentation and Consumer Behaviour**

Meaning and definition of market segmentation – different patterns of market segmentation – Bases for segmenting consumer markets – benefits and limitations of market segmentation Definition of consumer behaviour - consumer behaviour theories - factors determining consumer behaviour.

**Unit - III Marketing Mix and Product policy**

Definition and components of marketing mix - four P's of marketing mix - definition of product - features of a product - classification of products - stages in new product development - product life cycle – Branding – advantages of branding a product - packaging – functions of package – labelling – functions of labelling – kinds of labels.

**Unit - IV Pricing policy, Channel of distribution and Promotion Mix**

Meaning of price – factors affecting price decision – Types of pricing strategies - definition of channel of distribution – features of marketing channels – types of Channel of distribution - factors determining Channel of distribution - functions of wholesalers – types of retailers – promotion mix – Advertising – types of advertising – personal selling – qualities of a good salesman – sales promotion – kinds of sales promotion.

**Unit - V Recent trends in Marketing**

Social marketing – De-marketing – Re – marketing – Over marketing – Meta marketing – E-Marketing – online retailing – shopping malls.

**Text Books:**

Rajan Nair, "Marketing", SultanChand & Sons, New Delhi  
Varshney, "Marketing Management", Sultan Chand & Sons, New Delhi.

**Reference Books:**

Jaisankar, "Marketing", Margham Publications, Chennai  
L. Natarajan, "Marketing", Margham Publications, Chennai  
Dr. K. Sundar, "Essentials of Marketing", Vijay Nicole Imprints Private Ltd., Chennai.

**Course Outcome**

1. Explain the Basic thing to develop an idea about marketing and its functions.
2. Illustrate benefits and limitations of market segmentation and enhance the students on consumer behaviour
3. Discuss the components of marketing to familiarize about four P's of marketing mix
4. Identify pricing policy, channel of distribution and promotion mix
5. Justify Recent trends in over marketing

| Semester | Subject Name                           | Paper Code | Hrs./Week | Study Components |
|----------|--|------------|-----------|------------------|
| 4        | RELATIONAL DATABASE MANAGEMENT SYSTEMS | BCP 43     | 4         | Core Paper XI    |

**Overview:**

To incorporate a strong knowledge on databases to students

**UNIT-I**

Purpose of Database - Overall System Structure - Entity Relationship Model.

**UNIT-II**

Relational Model - Structure - Formal Query Language - Relational Algebra - Tuple and Domain Relational Calculus.

**UNIT-III**

Structured Query Language - Basic Structure - Set Operations - Aggregate Functions – Date and Numeric - Modification Of Databases - Joined Relations-DDL - Embedded SQL.

**UNIT-IV**

Relational Database Design - Pitfalls - Normalisation Using Functional Dependencies - First Normal Form-Second Normal Form-Third Normal Form.

**UNIT-V**

Oracle - Introduction - SQL (DDL, DML, DCL Commands) - Integrity Constraints - PL/SQL - PL/SQL Block - procedure, function.

**Text Books:**

Singh-Database systems: Concepts, Design & applications, Pearson Education.



Abraham Silberschatz, H.F.Korth and S.Sudarshan-Database System Concepts Mcgraw Hill Publication

Gerald Post - DBMS-Designing and Business Applications - McGraw Hill Publications

Michael Abbey and Michael.J.Corey-Oracle- A Beginners guide TMH

### Course Outcome

1. Discuss the basic concepts of database and models
2. Compare and Contrast various data models
3. Convert E-R Model to database
4. Design conceptual model of a database using relational algebra
5. Retrieve data using relational calculus
6. Create a simple database using the rules of Normalization
7. Create and Retrieve any type of information from database using SQL Commands
8. Write PL/SQL Blocks to insert and retrieve data from database
9. Create stored procedures, functions, triggers and views to initiate/perform appropriate action on the database

| Semester | Subject Name | Paper Code | Hrs./Week | Study Components |
|----------|--------------|------------|-----------|------------------|
| 4        | RDBMS LAB    | BPCP47     | 4         | Core Paper XII   |

### Overview:

1. Create / Modify DB using Basic SQL commands
2. Insert / Retrieve data using queries
3. Combine tables using different types of Joins
4. Write a PL/SQL block to create / retrieve data from a DB.
5. Write a function to retrieve data from tables.
6. Write a trigger to initiate appropriate action on a table
7. Write Procedures for retrieving data based on given criteria
8. Create indexes and Views to retrieve data easily
9. Create exceptions to handle errors

### SYLLABUS

1. Table creation and simple Queries
2. Queries using Aggregate, built-in text, numeric and date and time Functions
3. Table creation with various Joins
4. PL/SQL program for procedures and functions
5. PL/SQL program for cursors
6. PL/SQL programs for triggers
7. PL/SQL program for exceptional handling

| Semester | Subject Name                           | Paper Code    | Hrs./Week | Study Components |
|----------|--|---------------|-----------|------------------|
| 4        | <b>E-COMMERCE AND ITS APPLICATIONS</b> | <b>BACP44</b> | <b>6</b>  | <b>Alied IV</b>  |

### **Course Objectives**

1. Be familiarized with technologies for Ecommerce. Understand concept of Ecommerce and its types.
2. Be familiarized with concept of E - business and E- business Models.
3. Understand different types of Online Payment systems.
4. Understand Selling and marketing on web.
5. Understand various E-business Strategies.

### **Unit - I:**

Introduction to E-Commerce – Meaning – Working of E-Commerce – Electronic Business – Categories of E-Commerce Application – Global Trading Environment and Adoption of E-Commerce – Product suitability – Comparison between Traditional and Electronic Commerce – Advantages and Disadvantages of E-Commerce.

### **Unit - II:**

Business Models of E-Commerce – Introduction – Major challenges of B2C E-Commerce – Meaning of B2B Exchange – Development of B2B E-Commerce – Types of B2B Markets – Difference between B2C and B2B Commerce.

### **Unit - III:**

Introduction to E-Hub Concept – Introduction to B2G Concept – E-filing.

### **Unit - IV:**

Internet – Internet Operation – Internet Explorer – Creation of E-mail ID, E-mail etiquettes.

**Unit - V:**

Web Browsing – Role of Website in B2C E-Commerce, Website strategies and goals.  
Websites Design Principles for E-Commerce websites.

**Text Books:**

E-Commerce – SrinivasaVallabhan. S.V – Vijay Nicole Imprints Private Ltd., Chennai.

**Course Outcome**

1. Define and differentiate various types of Ecommerce.
2. Define and Describe E-business and its Models.
3. Explain payment systems for E – commerce
4. Describe the process of Selling and Marketing on web.
5. Discuss various E - Business Strategies.

| Semester | Subject Name                   | Paper Code     | Hrs./Week | Study Components              |
|----------|--------------------------------|----------------|-----------|-------------------------------|
| 4        | <b>INDUSTRIAL ORGANIZATION</b> | <b>BSCP 45</b> | <b>3</b>  | <b>Skill based subject II</b> |

**Objective:**

To gain knowledge of the basic industrial structure and its working.

**UNIT-I**

Meaning of Industrial Organisation – Industrial Revolution – Industrial Growth – Aggregation, Consolidation, Integration - Mass Production – Importance, Advantages, Limitations – Specialisation – division of labour – its advantages and disadvantages – Industrial growth in India – major industries in India – current scenario.

**UNIT-II**

Industrial ownership – Sole Proprietorship - Features, merits and demerits – partnership - Features, merits and demerits - Joint Stock Company - Features, merits and demerits - Types – Public Ltd and Private Ltd companies.

**UNIT-III**

Physical facilities – plant location – need for selection of location – stages in selection of location – plant layout – definition, objectives, advantages, types – factors influencing plant layout – tools used for design of plant layout – principles of a good plant layout.

**UNIT-IV**

Production management – product design – characteristics of a good product design – design of production system – its types – design of work study – motion study – time study - production planning – objectives, levels – production control – factors determining production control operation – functions of production planning and control.

**UNIT-V**

Materials management – its meaning, objectives, advantages, functions – purchasing-types of purchasing policy – store keeping – organisation of stores department – inventory control – its objectives, functions, benefits.

**Text Book:**

1. Dr. A. Murthy, "Industrial Organisation", Margham Publications, Chennai.

**Reference Books:**

1. L Bethel, Atwater, Smith and Stackman, "Industrial Organisational Management", McGraw Hill.
2. Kimball & Kimball, "Principles of Industrial Organisation", McGraw Hill.
3. Lundy, "Effective Industrial Management", Eurasia Publishing House (Pvt.) Ltd., New Delhi.

**Course Outcome**

1. Identify any type of organisation structure, its functions and the role of industries in the growth of Indian economy
2. Distinguish various types of organisations and its ownership types
3. Utilize the knowledge of organisation in various stages such as production management, material management, stores management etc
4. Determine good physical facilities like plant location and plant layout
5. Integrate the various department activities to achieve the organisational goal

| Semester | Subject Name                                | Paper Code    | Hrs./Week | Study Components |
|----------|---|---------------|-----------|------------------|
| 4        | <b>LANGUAGE SKILLS AND COMMUNICATION II</b> | <b>BNEN45</b> | 2         | Non major II     |

**Overview:**

To make students to understand English better and to improve communication both verbal and written in English language

**UNIT I**

1. Getting people's attention and interrupting
2. Giving instructions and seeking clarification
3. Making requests, Asking for direction and giving directions

**UNIT II**

1. Inviting, Accepting and refusing invitation
2. Apologising and responding to an apology
3. Congratulating and responding to congratulations
4. Asking for, Giving and refusing permission

**Prescribed Text:** Kamlesh Sadan and and Susheela Punitha. Spoken English: A Foundation Course (Part I). Orient black swan.2014

**Course Outcome**

1. After completing this unit the student will be able to read and comprehend the communication. The student will get an idea about agendas and minutes.
2. The students will get an idea to plan and prepare well for speech effectively. The students will get an idea to use body language effectively.

| Semester | Subject Name      | Paper Code | Hrs./Week | Study Components |
|----------|-------------------|------------|-----------|------------------|
| 5        | Cost Accounting I | BCP 51     | 6         | Core Paper XIII  |

**Objective:**

To understand the basic concepts and methods of Cost Accounting.

**UNIT-I: Nature and Scope of Cost Accounting**

Cost Accounting : Nature and Scope – Objectives, Advantages and Limitations – Financial Vs. Cost Accounting - Costing System - Types of Costing and Cost Classification – Cost Sheet and Tenders – Cost Unit – Cost Centre and Profit Centre.

**UNIT-II: Material Purchase and Control**

Purchase Department and its Objectives – Purchase Procedure – Classification and Codification of Materials, Material Control: Levels of Stock and EOQ – Perpetual Inventory System, ABC and VED Analysis – Accounting of Material Losses.

**UNIT-III: Methods of pricing of Material Issues**

Cost Price Methods: FIFO, LIFO, Average Price Methods: Simple and Weighted Average Price Methods, Notional Price Methods: Standards Price, and Market Price Methods

**UNIT-IV: Labour Cost Control**

Labour Turnover: Causes, Methods of Measurement and Reduction of Labour Turnover – Idle and Over Time – Remuneration and Incentive: Time and Piece Rate – Taylor's, Merricks and Gantt's Task – Premium Bonus System – Halsey, Rowan and Emerson's Plans – Calculation of Earnings of Workers.

**UNIT-V: Overheads**

Classification of Overhead Costs – Departmentalization of Overheads – Allocation Absorption and Apportionment of Overhead Costs – Primary and Secondary Distribution of Overheads – Computation of Machine Hour Rate and Labour Hour Rate.

**(Weightage of Marks = Problems 80%, Theory 20%)**

**Text Books:**

1. T.S. Reddy & Hari Prasad Reddy – Cost Accounting – Margham Publications, Chennai
2. A. Murthy and S. Gurusamy, Cost Accounting 2<sup>nd</sup> Edition, Vijay Nicole Imprints Private Ltd., Chennai.
3. A. Murthy and S. Gurusamy, Cost Accounting, Tata McGraw-Hill Publishing Company Ltd. New Delhi.
4. Tulsian P.C. – Cost Accounting – Tata McGraw Hills.

**Reference Books:**

1. S.P. Jain and Narang – Cost Accounting – Kalyani Publishers, New Delhi
2. S.N. Maheswari – Principles of Cost Accounting – Sultan Chand & sons, New Delhi
3. A. Murthy and S. Gurusamy, Essentials of Cost Accounting, Vijay Nicole Imprints Private Ltd., Chennai.
4. S.P. Iyengar – Cost Accounting – Sultan Chand & Sons, New Delhi.

**Course Outcome**

1. Identify the cost sheet is a report no which is accumulated all of the find cost associated with a product or production job
2. Asses the management function concerned with list of various operations through physical checks, record keeping accounting and other devices.
3. Justify cost plus pricing compare cost of goods and services to arrive at a selling price
4. Prioritize labour cost control includes the process of developing compare various process.
5. Design overheads are the business cost that related to the day-to-day of the business

| Semester | Subject Name          | Paper Code | Hrs./Week | Study Components |
|----------|-----------------------|------------|-----------|------------------|
| 5        | Management Accounting | BCP 52     | 5         | Core Paper XIV   |

**Objective:**

To enable the students to gain knowledge in the application of accounting to Management.

**UNIT-I**

Management Accounting: Definition – objectives - Functions – Advantages and limitations – Financial Statement Analysis – Comparative and Common size statements – Trend Analysis.

**UNIT-II**

Ratio Analysis : Definition – Significance and Limitations – Classification – Liquidity, Solvency, Turnover and Profitability ratios – Computation of Ratios from Financial Statements – Preparation of Financial Statement from Ratios.

**UNIT-III**

Fund Flow and Cash Flow Analysis: Concept of Funds, Sources and Uses of Funds – Fund Flow Statement – Concept of Cash Flow – Cash Flow Statement as Per AS3.

**UNIT-IV**

Standard Costing – Variance Analysis – Material – Labour – Overheads – Fixed - Variable Sales Variance.

**UNIT-V**

Budget and Budgetary Control: Definition – Objectives – Essentials – Uses and Limitations – Preparation of Material Purchase, Production, Sales, Cash and Flexible Budget – Zero Base Budgeting.

**(Weightage of Marks - Problems - 80%, theory - 20%)**

**Reference Books:**

1. S.N.Maheswari, Management Accounting – Sultan Chand & Sons, New Delhi.
2. A.Murthy and S.Gurusamy, Management Accounting, Tata Mc-Graw Hill Publishing Company, New Delhi.

**Reference Books:**

1. Manmohan&Goyal, Management Accounting – SahithiyaBhavan, Agra.
2. S.P.Gupta, Management Accounting – Sultan Chand & Sons, New Delhi.
3. R.S.N.Pillai&Bhagavathi, Management Accounting – S. Chand& Co. Ltd., New Delhi.
4. T.S.Reddy&Hari Prasad Reddy, Management Accounting – Margham Publications, Chennai.

**Course Outcome**

1. Assess accounting information and make better decision
2. Analyse the financial statement of any business and make decision based on it
3. Compare and controlling the operating, financial expenses and also the working capital
4. Predict the price of the product based on material labour and overhead expenses
5. Construct various budget in terms of amount and quantity according the requirement of the organisation

| Semester | Subject Name               | Paper Code | Hrs./Week | Study Components       |
|----------|----------------------------|------------|-----------|------------------------|
| 5        | <b>BUSINESS MANAGEMENT</b> | BCP 53     | 6         | <b>Core paper - 15</b> |

**Objective:**

To understand the basic principles of Business Management.

**UNIT-I**

Management – Meaning – Definition – Nature – Importance – Distinction between Administration and Management – Scope – Principles and Functions of Management.

**UNIT-II**

Planning – Meaning – Nature – Importance – Advantages and Limitations – Process of Planning – Types of Plans – MBO – Forecasting – Decision Making.

**UNIT-III**

Organising – Meaning – Definition – characteristics – Importance – Types – Authority and Responsibility – Centralisation and Decentralisation and Departmentation.

**UNIT-IV**

Directing – Meaning – Definition – Characteristics – Directing Process – Span of Supervision – Motivation – Leadership - Communication.

**UNIT-V**

Controlling – Definition – Principles – Controlling process – Types of Controls – Control Techniques - Coordination.

**Reference Books:**

1. Dr. C.B. Gupta, Business Management –Sultan Chand & Sons
2. Jayashankar, Business Management –Margham Publications, Chennai.



**Reference Books:**

1. Koontz, Wehrich and Aryasri, Principles of Management, Tata McGraw hill
2. Dr.H.C. Das Gupta, Principles & Practice of Management & Sahitya Bhawan. Agra
3. Lallan Prasad & S.S. Gulshan, Management principles and Practices & S. Chand & Co.
4. Dr.N.Premavathy, Principles of Management, Sri Vishnu Publications, Chennai.

**Course Outcome**

1. Demonstrate an understanding of traditional business functional areas and how these functions are leveraged in organizations.
2. Apply various steps in planning process to reach the organizational goals.
3. Discuss the structure of formal and informal organization with proper communications.
4. Utilize sound human resources to fulfill the organizational efficiency.
5. Analyze different control techniques in obtaining standard performance in the business setting.

| Semester | Subject Name                  | Paper Code | Hrs./Week | Study Components |
|----------|-------------------------------|------------|-----------|------------------|
| 5        | INTERNET AND ITS APPLICATIONS | BCP54      | 6         | Core Paper XVI   |

**Course Objectives**

1. To understand about basic of the computers, programming language types and history.
2. To understand the web browsers and types of web browsers.
3. To know how to create mail id and attaching file, sending and receiving mails.
4. To learn how to use basic html tags. Understand the concepts of File Transfer and downloading and installing software.
5. To learn about marketing and micro payments

**UNIT-I**

Introduction to Computers - Programming Language types – History of Internet – Personal Computers - History of World Wide Web – Micro Software .NET Java – Webresources.

**UNIT-II**

Web Browsers – Internet Explorer – Connecting to Internet – Types of Internet connection – Features of Internet Explorer – Searching the Internet – Online help and tutorials – File Transmission Protocol (FTP) – Browser settings.

**UNIT-III**

Attaching a file – Electronic Mail – Creating an E-mail ID – Sending and Receiving Mails – Attaching a File – Instance Messaging – Other Web browsers.

**UNIT-IV**

Introduction to HTML headers – Linking – Images – Types of computer viruses – Ill-effect of Viruses – Remedy for Viruses.

## **UNIT-V**

E-marketing – Consumer tracking – Electronic advertising search engine – CRM – Credit Card payments – Digital cash and e-wallets – Micro Payments – Smart Card.

### **Text Book:**

Internet and World Wide Web, Third Edition, H.M. Deital, P.J. Deital and A.B. Goldberg – PHI

### **Reference Book:**

Harley Hahn, the Internet – Complete Reference, Tata McGraw Hill.

### **Course objectives**

1. Define the term Internet and its functioning.
2. Explain the various applications of internet and VIRUS.
3. Able to buy a domain, create a website and maintain.
4. Demonstrate to send and receive mail, do online chat, IRC, video chat, instant messaging through the Internet.
5. Outline view about micropayments.

| <b>Semester</b> | <b>Subject Name</b>       | <b>Paper Code</b> | <b>Hrs./Week</b> | <b>Study Components</b> |
|-----------------|---------------------------|-------------------|------------------|-------------------------|
| <b>5</b>        | <b>PRACTICAL AUDITING</b> | <b>BECP55B</b>    | <b>4</b>         | <b>Elective I</b>       |

### **Objective:**

To gain knowledge of the principles and practice of auditing.

## **UNIT-I**

Meaning and Definition of Auditing – Nature and Scope of Auditing – Accountancy and Auditing, Auditing and Investigation – Objectives of Auditing – Limitations of Audit – Advantages of Audit – Classification of Audit

## **UNIT-II**

Meaning and Definition of Audit Programme – Advantages and Disadvantages – Audit File, Audit Note Book, Audit Working Papers – Purposes and Importance of Working Papers – Internal Check – Meaning, Object of Internal Check – Features of Good Internal Check System – Auditors duty with regards to Internal Check System – Internal Check and Internal Audit.

## **UNIT-III**

Vouching – Meaning – Objects – Importance of Vouching – Meaning of Voucher – Vouching of Cash Receipts and Vouching of Cash Payments – Vouching of Trading Transactions.

## **UNIT-IV**

Verification and Valuation of assets and liabilities – Meaning and objects of verification – Vouching and verification – Verification and Valuation of different kinds of Assets and Liabilities.

## **UNIT-V**

The Audit of Limited Companies – Necessity of Company Audit – Qualification and Disqualification of Auditors – Appointment – Removal – Remuneration – Status of Auditors – Rights – Powers – Duties and Liability of Auditors – Auditor's Report – Importance and Contents.

**Text Books:**

1. B.N. Tandon, – “A handbook of practical auditing”, Sultan Chand
2. B.N. Tandon, Sudharsanam, Sundharabahu, – “Practical auditing” – S Chand.
3. Sundar. K and Pari. K, Vijay Nicole Imprints Private Ltd., Chennai.

**Reference Books:**

1. Sharma, SahityaBhavan, – Auditing, Agra
2. Dr.N.Premavathy, Practical Auditing, Sri Vishnu Publications, Chennai.
3. Dr.N.Premavathy, Practical Auditing (in Tamil), Sri Vishnu Publications, Chennai.

**Course Outcome**

1. Define the nature and importance of auditing
2. Distinguish the Advantages and Disadvantages Audit Programs.
3. Distinguish the Vouching of Cash Receipts and Vouching of Cash Payments
4. Design and apply an audit plan in Verification and Valuation of different kinds of Assets and Liabilities
5. Explaining of Qualification and Disqualification of Auditors.

| Semester | Subject Name                     | Paper Code | Hrs./Week | Study Components          |
|----------|----------------------------------|------------|-----------|---------------------------|
| 5        | COMPUTER APPLICATION IN BUSINESS | BSCP56     | 3         | Skill based subject – iii |

**Objective:**

1. Understand the basics Computer and its Characteristics, History and generation of computers
2. Acquire the knowledge to work with Microsoft word processor.
3. Learn Spreadsheet and Microsoft Excel for numerical calculations.
4. Acquire the knowledge to create power point presentation.
5. Understand the concept of E-Commerce and Electronic Data Interchange

**UNIT-I**

Introduction to Computer – Characteristics of a Computer – History of Computer – Computer generation - Hardware – Software – System Software and application software.

**UNIT-II**

MS - Word Processing: Starting MS word - MS word environment - working with word documents, text, tables - checking spelling and grammar - printing a documents.

**UNIT-III**

MS Excel - MS Excel Sheet - MS Excel environment - Working with Excel workbook - worksheet - Formulas and functions - Inserting charts - printing in Excel.

**UNIT-IV**

MS Power Point - Starting MS Power Point - MS power point environment - working with power point - working with different views – designing, presentation & printing in Power Point.

**UNIT-V**

Electronic Commerce - Types - Advantages and Disadvantages - Electronic data interchange (EDI) working of EDI - EDI benefits & Limitations - SMART card - SMART card applications.

### TEXT BOOK

Ananthi Sheshasaayee: Computer Application in Business and Management, Margam Publication.

Leon & Leon, Computer Applications in Business, Vijay Nicholes Imprint Pvt. Ltd., – Chennai

### REFERENCE BOOK

A. Zakiudeen Ahmed: Computer Application in Business, Margam Publication.

### COURSE OUTCOME

1. Define Computer and Explain its characteristics, history and generation of Computers and differentiate Hardware and Software.
2. Explain and demonstrate to work with MS Word processor.
3. Summarize features of Microsoft Excel and work with formulas and functions.
4. Create PowerPoint presentation and explain with different view options available.
5. Identify E-Commerce types, advantages and Disadvantages and describe EDI with its applications.

| Semester | Subject Name         | Paper Code | Hrs./Week | Study Components |
|----------|----------------------|------------|-----------|------------------|
| 6        | COST ACCOUNTING – II | BCP61      | 6         | Core Paper XVII  |

### Objective:

To understand the basic concepts and methods of Cost Accounting.

### UNIT-I

Job, Batch, Contract Costing: Job Costing – definition – Features – Procedure – WIP – Cost Accumulation, Batch Costing – EBQ, Contract Costing – Definition, Features, Work Certified and Uncertified – Incomplete Contract – Escalation Clause – Cost Plus Contract – Contract Account

### UNIT-II

Process Costing : Definition – Features – Job Vs Process Costing – Process Account – Losses – By Products and Joint Products – WIP – Equivalent Units and its Calculation - Closing WIP with or without Process Loss.

### UNIT-III

Operating Costing (Transport Costing): Cost Unit – Cost Classification – Operating Cost sheet.

### UNIT-IV

Marginal Costing: Definition – Advantages and Limitation – Break Even Point – Margin of Safety – P/V Ratio – Key factor – Make or Buy Decision – Selection of Product Mix – Changes in Selling Price – Foreign Market Offer – Desired Level of Profit.

### UNIT-V

Reconciliation of Cost and Financial Accounts.

**(Weightage of Marks = Problems - 80%, Theory - 20%)**

**Text Books:**

1. T.S. Reddy & Hari Prasad Reddy – Cost Accounting – Margham Publications, Chennai
2. A. Murthy and S. Gurusamy, Cost Accounting 2<sup>nd</sup> Edition, Vijay Nicole Imprints Private Ltd., Chennai.
3. A. Murthy and S. Gurusamy, Cost Accounting, Tata McGraw-Hill Publishing Company Ltd. New Delhi.
4. Tulsian P.C. – Cost Accounting – Tata McGraw Hills.

**Reference Books:**

1. S.P. Jain and Narang – Cost Accounting – Kalyani Publishers, New Delhi
2. S.N. Maheswari – Principles of Cost Accounting – Sultan Chand & sons, New Delhi
3. S.P. Iyengar – Cost Accounting – Sultan Chand & Sons, New Delhi.

**Course Outcome**

1. Solve the Different types costing and understanding preparation of careers in the areas of costing
2. Identify process costing of solve the preparation of cost sheet for each job and service.
3. Find the operating costing assess the expenses associated with the maintenance and administration of a business on a day-to-day
4. Analyse marginal costing the use associated costs and potential benefits of specific business activities or financial decisions.

| Semester | Subject Name   | Paper Code | Hrs./Week | Study Components |
|----------|----------------|------------|-----------|------------------|
| 6        | WEB TECHNOLOGY | BCP62      | 6         | Core Paper XVIII |

**Course Objectives**

Students are able to create simple webpages by the use of HTML, CSS, and JavaScript and ASP.NET.

**UNIT-I**

Internet Basic - Introduction to HTML - List - Creating Table - Linking document Frames - Graphics to HTML Doc.

**UNIT-II**

Style sheet - Style sheet basic - Add style to document - Creating Style sheet rules - Style sheet properties - Font - Text - List - Color and background color - Box - Display properties.

**UNIT-III**

Introduction - Object in HTML - Event Handling - Window Object - Document object - Browser Object - Form Object - Navigator object Screen object - Build in Object - User defined object.

**UNIT-IV**

HTML server controls - Anchor, Tables, Forms, and Files. Basic Web server Controls-Liable, Textbox, Button, Image, Links, Check & Radio button, Hyperlink. Data List Web Server Controls - Check box list, Radio button list, Drop down list, List box, Data grid, Repeater.

**UNIT-V**

Request and Response Objects, Cookies, Working with Data - OLEDB connection class, command class, transaction class, data adaptor class, data set class.

**Reference Books:**

Deitel&Deitel, internet& world wide web How to program, Pearson Education  
I. Bayross, Web Enable Commercial Application Development Using HTML, DHTML, Javascript, Pen CGI, BPB Publications, 2000  
J. Jaworski, Mastering JavaScript, BPB Publications, 1999  
T. A. Powell, Complete Reference HTML (Third Edition), TMH, 2002  
G. Buczek, ASP.NET Developers Guide, TMH, 2002

**Course Outcome**

1. Student Acquire the knowledge of Basic Html Tags.
2. Illustrate to apply the CSS in HTML
3. To Apply how to use the HTML objects in Webpage
4. construct the webpage Using HTML server controls
5. Demonstrate connecting the web page to Database.

| Semester | Subject Name       | Paper Code | Hrs./Week | Study Components |
|----------|--------------------|------------|-----------|------------------|
| 6        | WEB TECHNOLOGY LAB | BPCP66     | 6         | Core Paper XIX   |

**Course Objectives**

Students are known about simple webpage using html and JavaScript.

**Course Outcome**

1. Design simple webpage using html tags.
2. Develop table in webpage with help of html tags.
3. Creating hyperlink from one page to another page
4. Developing simple array program using JavaScript.
5. Constructing simple websites with the help of HTML and Javascript.

| <b>Semester</b> | <b>Subject Name</b>      | <b>Paper Code</b> | <b>Hrs./Week</b> | <b>Study Components</b> |
|-----------------|--------------------------|-------------------|------------------|-------------------------|
| <b>6</b>        | <b>SERVICE MARKETING</b> | <b>BECP63C</b>    | <b>5</b>         | <b>ELECTIVE-II</b>      |

**Objective:**

To enable the students to acquire a deep knowledge in services marketing.

**UNIT-I**

Concept of service – Meaning, definitions – Components and types – Service Vs goods–Service Marketing mix characteristics –Advertising–objectives–Advertising message and media selection – merits – personal selling – process -Advantages

**UNIT-II**

Physical evidence – Essential and peripheral evidence – Guidelines for physical evidence – Managing demand and supply Capacity constraints – demand patterns –Capacity planning and types – Managing capacity to match demand – Managing demand to match capacity

**UNIT-III**

Pricing in services – objectives – types of pricing – characteristics and factors affecting pricing decisions–customer relationship marketing–objectives and requisites–benefits

**UNIT-IV**

Quality of service – five dimensions of quality – Gap analysis and causes for customer gap – key factors leading to Customer Gap – Provider Gaps

**UNIT-V**

Marketing of Services by Insurance business – Banks – Education – Tourism –Transport.

**REFERENCE BOOKS:**

1. S.M.Jha, Services Marketing, Himalaya Publications, New Delhi
2. M.K.Rampal & S.L.Gupta, Services Marketing, Galgotta Pub. House
3. Dr.B.Baly, Services Marketing, S. Chand & Co., New Delhi
4. Vasanthi Venugopal & Raghu V.N, Services Marketing, Himalaya Publications, New Delhi.
5. Dr.L.Natarajan, Services Marketing, Margham Publications, Chennai.

**Course Outcome**

1. Identify the basic needs and wants of the customers, organisations and society
2. Convert their basic needs and wants into product and services
3. Applying the idea of marketing goods and service
4. Classify the goods and service in different sectors
5. Select the appropriate channel for marketing their goods and services
6. Design the demand and supply of service
7. Examine their service from their competitors service
8. Invent the better pricing policy, maintenance of customer to their service.

| Semester | Subject Name                 | Paper Code | Hrs./Week | Study Components |
|----------|------------------------------|------------|-----------|------------------|
| 6        | ENTERPRISE RESOURCE PLANNING | BECP64C    | 4         | ELECTIVE III     |

**Overview:**

1. With the basic concepts of ERP systems for manufacturing or service companies, and the differences among ( Material Requirement Planning) MRP, MRP II, and ERP systems;
2. Apply the principles of ERP systems, their major components, and the relationships among these components;
3. with the knowledge of typical ERP systems, and the advantages and limitations of implementing ERP systems.
4. To comprehend the technical aspects of ERP systems
5. To be able to map business processes using ERP concepts and techniques.

**UNIT - I**

Business function and Business process: Functional areas and Business Process - functional area of operations - Business process - Marketing Sales - supply chain management - Accounting and finance - Human Resource - Functional areas of information system - The development of ERP system SAP R/3 - New directions in ERP - significance and benefits of ERP software and systems.

**UNIT - II**

Marketing information system and sales order process in ERP: sales and Distribution in ERP - Pre sales activities - sales order processing - inventory Sourcing - Delivery - Billing - payment - Customer relationship Management - benefits of CRM.

**UNIT - III**

Production and supply chain management information system: Production overview - The production planning process - The SAP ERP Approach to production planning - Sales forecasting - sales and operation Planning - Demand management - Material requirement planning in SAP ERP - ERP and supplier - Supply chain

**UNIT - IV**



Accounting in ERP: Accounting activities - using ERP for accounting Information - operational decision making problem - credit management - Industrial credit management in SAP ERP - product profitability analysis - Management reporting with ERP system - Document flow for customer Service.

**UNIT - V**

Human resource process in ERP: HR with ERP - Advance HR features - Time management - Payroll - Travel management - Training and Development - Management by objectives - ERP process modeling.

**Reference Book:**

ELLEN MONK and BRET WAGNER, ENTERPRISE RESOURCE PLANNING - 3<sup>rd</sup> edition - MGH.

**Course Outcome**

1. Classify different processes of the organization and relationship among all processes .
2. Examine systematically the planning mechanisms in an enterprise, and identify all
3. Components in an ERP system and the relationships among the components;
4. To describe the Generic Model of ERP and General ERP Implementation Methodology.

| Semester | Subject Name        | Paper Code | Hrs./Week | Study Components       |
|----------|---------------------|------------|-----------|------------------------|
| 6        | INDUSTRIAL RELATION | BSCP65     | 3         | Skill based subject IV |

**Overview:**

To enable the students to learn the concepts of Industrial Relations including trade unions, collective bargaining and various labour enactments.

**Unit - I: Industrial Relations (IR)**

Concept of Industrial Relations; Nature of Industrial Relations; Objectives of IR; Factors affecting IR in changing Environment, Evolution of IR in India; Role of State; International Dimensions of IR.

**Unit - II: Trade Union**

Trade Union: Origin and growth, unions after Independence, unions in the era of liberalization; Factors affecting growth of Trade Unions in India, Major Provisions of Trade Union Act 1926.

**Unit - III: Collective Bargaining and Worker’s Participation in Management**

Collective Bargaining: Meaning, Nature, Types, Process and Importance of Collective Bargaining Status of Collective Bargaining in India, Functions and role of Trade Unions in Collective bargaining. Workers’ Participation in Management: Consent, practices in India, Works Committees, Joint management councils; Participative Management and co-ownership; Productive Bargaining and Gain Sharing.

**Unit - IV: The Industrial Disputes Act, 1947:**

Definitions of Industry, workman, and Industrial Dispute; Authorities under the Act; Procedure, Powers and Duties of Authorities; Strikes and Lock outs; Lay-off and Retrenchment; Provisions relating to Layoff, Retrenchment, and closure.

**Unit - V: The Factories Act, 1948:**

Provisions relating to Health, Safety, Welfare facilities, working hours, Employment of young persons, Annual Leave with wages.

**Text Books:**

1. B. Nandhakumar, Industrial Relations and Labour Welfare and Labour Laws - Vijay Nicole Imprints Private Ltd., Chennai.
2. JP Sharma, Simplified Approach to Labour Laws, Bharat Law House (P) Ltd.

**Reference Books:**

1. PK Padhi, Industrial Relations and Labour Law, PHI Learning.
2. Arun Monalppa, Industrial Relations and Labour Law, McGraw Hill Education.
3. SC Srivastav, Industrial Relations and Labour Law, Vikas Publishing House.
4. C.S. Venkata Ratnam, Industrial Relations, Oxford University Press.
5. P.L. Malik's Handbook of Labour and Industrial Law, Vol 1 and Vol 2, Eastern Book Company.

**Course Outcome**

1. Demonstrate descriptive knowledge of the field of industrial relations.
2. Apply the essential concepts of industrial relations and their relations and their interrelationship at the personal, organizational and national levels.
3. Recognized and consider the social, historical and equity issues within industrial relations.
4. Investigate solutions to industrial relations problems based on research and assessment of current practices.
5. Communicate your knowledge of industrial relations in both written and verbal formats reactive to both audience and purpose.

**CURRICULUM ENRICHMENT COURSES****PROFESSIONAL EDUCATION COURSES:**

These courses are career-oriented which provide exposure to recent technologies inclusion in business and related works, this course is handled by the enriched knowledge faculties are offered by Department of Business Administration. All these courses are conducted from fifth semester to sixth semester, with three contact hours per week (12 weeks).

**TALLY 9.0 (P.E)**

Tally. ERP 9 is the world's fastest and most powerful concurrent Multi-lingual Business Accounting and Inventory Management software. Tally. ERP 9 is designed to automate and integrate all your business operations, such as sales, finance, purchasing, inventory, and manufacturing.

**ADDITIONAL ONLINE COURSES**

Course Teachers exhort the students to do additional online course or supplementary courses through various online platforms offered by Ministry of Human Resource Department,

**1. SWAYAM On-line Courses**

SWAYAM (Study Webs of Active Learning for Young Aspiring Minds) is the online education platform <https://swayam.gov.in/>, developed by MHRD, Govt. Of India. It offers numerous courses with transferable credits. All courses are offered free of cost under this program; however, fees are levied in case the learner requires a certificate. The students register themselves in a course which they like and produce the certificate after their completion of the course. Every BBA student is asked to undertake at least a single SWAYAM course per year.

## **2. UG MOOCs**

Students and learners can access UG courses through this link. These are learning material of the

SWAYAM UG archived courses. [http://ugcmoocs.inflibnet.ac.in/ugcmoocs/moocs\\_courses.php](http://ugcmoocs.inflibnet.ac.in/ugcmoocs/moocs_courses.php)

## **3. e-PG Pathshala**

It provides great quality, curriculum-based, interactive e-content containing 23,000 modules (e-text and video) in various disciplines of social sciences, arts, fine arts and humanities, natural & mathematical sciences. <https://epgp.inflibnet.ac.in/>

## **4. e-Content courseware in UG subjects**

It provides e-content in 87 UG courses with about 24,110 e-content modules. <http://cec.nic.in/>

## **5. SWAYAMPARBHA**

It is a group of 32 DTH channels delivering high quality educational curriculum based courses covering diverse disciplines such as arts, science, commerce, performing arts, social sciences & humanities subjects, engineering, technology, law, medicine, agriculture etc to all teachers, students and citizens across the country interested in lifelong learning. These channels are free to air and can also be accessed through your cable operator. The telecasted videos/lectures are also archived videos on the Swayamprabhaportal. <https://swayamprabha.gov.in/>

## **6. CEC-UGC YouTube channel**

It provides free access to unlimited educational curriculum based lectures.

<https://www.youtube.com/user/cecedusat>

## **7. National Digital Library**

It is a digital repository of a vast amount of academic content in different formats and provides interface support for leading Indian languages for all academic levels including researchers and life-long learners, all disciplines, all popular form of access devices and differently-abled learners.

<https://ndl.iitkgp.ac.in/>

## **BRIDGE COURSES**

Bridge Courses for first year students are conducted intensely at the beginning of every year and throughout the year. It is based on the performance of the students in CIE and Semester examinations. The main objective is to enable the students to understand the basic concepts and frameworks related to English, Computing fundamentals and mathematics.

The following bridge courses are conducted in the department

1. English for Life (for all first-year students, two semesters)
2. PC Software (for first-year students, first semester as association activity)
3. Computer Fundamentals (for slow learners)
4. Mathematical Foundation (for slow learners)

**VOCATIONAL COURSES:** Vocational courses aim at equipping the students with practical skills for a specific profession or field which helps them to upgrade their skills for that particular career.

The following vocational courses are offered

1. Music,
2. Craftwork,
3. Bridal,
5. Cell Phone Repairing
6. Tailoring,
7. Mushroom Cultivation

**VALUE ADDED COURSES:** The university curriculum may not cover all areas of importance or relevance of industry. It is important for higher education institutions to supplement the curriculum to make students better prepared to meet industry demands as well as develop their own interests and aptitudes. These courses are conducted after the class hours to add value to their resume.

The following value-added courses are offered

1. Fundamentals of Accounting

## 2. Office secretaryship