

NEHRU ARTS AND SCIENCE COLLEGE
(An Autonomous Institution affiliated to Bharathiar University)
(Reaccredited with “A” Grade by NAAC, ISO 9001:2015 & 14001:2004 Certified
Recognized by UGC with 2(f) &12(B), Under Star College Scheme by DBT, Govt. of India)
Nehru Gardens, Thirumalayampalayam, Coimbatore - 641 105, Tamil Nadu.

DEPARTMENT OF COMMERCE

B.Com. WITH COMPUTER APPLICATIONS

CURRICULUM & SYLLABUS



EFFECTIVE FROM 2022 – 2023

Department of Commerce – B.Com (CA)

Vision Statement of the Department

Is “to develop professionalism in trade and commerce to meet the emerging global trends”

Mission Statement of the Department

Is to

- ✓ Impart skills to understand and analyze global trends
- ✓ Develop the skills to tap opportunities
- ✓ Imbibe the potentials to meet the global challenges
- ✓ Impart the needed skills to attain professionalism

Program Educational Objectives (PEOs)

After 3 years of the Programme, the graduates are expected to attain

PEO1	Able to pursue higher education in their core areas of Commerce / Management / Social Science / professional course like CA, CMA or CS
PEO2	Develop professional skills in all functions areas of Commerce and Management
PEO3	Exhibit team spirits; skills and values to learn and adapt to change throughout their professional career
PEO4	Become the full-fledged Accounting and Finance professional
PEO5	Demonstrate professional expertise in financial planning, analysis, control, decision support and professional ethics with the employees

Programme Specific Outcomes (PSOs)

After the successful completion of the Programme, the students are expected to

PSO1	Lay strong foundation of knowledge in the areas of commerce and computer application
PSO2	Eligible to pursue higher education and take-up jobs in the field of commerce and computer applications
PSO3	Develop an attitude to work effectively and efficiently in a business environment
PSO4	Prepare students to take up entrepreneurship
PSO5	Enable students capable of taking decisions at personal as well as at professional level

Programme Outcomes (POs)

On Successful completion of the Programme, the graduates will have

PO1	Critical Thinking	Develop a systematic, critical approach to problem solving at all levels and apply the domain specific knowledge to form conclusions based on quantitative information to meet the specified needs with appropriate consideration for the public health and safety, and the cultural, societal, and environmental considerations.
PO2	Usage of Technology	Equip the students to meet the industrial needs by utilizing tools and technologies for Peer Communication, Data Interpretation and Problem-Solving aspects.
PO3	Effective Communication	Develop language competence and be proficient in oral and written communication with a focus on LSRW.
PO4	Environment and Sustainability	Understand the consequential responsibilities to analyze and realize the interactions between social and environmental sustainability procedures and create processes.
PO5	Individual and Team Work	Function effectively as an individual and as a member or leader in diverse teams, and in multidisciplinary settings and manifest the best outcomes.
PO6	Ethics and Values	Acquire life skills to become a better human being and apply ethical principles and commit to professional ethics and responsibilities.
PO7	Social Interactions	Participate actively in initiatives that encourage equity and growth for all and to act with an informed awareness of local, regional, national and global needs
PO8	Life Long Learning	Engage in lifelong learning and Work on career enhancement and adapt to changing personal, professional and societal needs.



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Scheme of Examination B.Com with Computer Applications (Applicable to the students admitted during the Academic Year 2022-2023 onwards)

Semester	Part	Course Code	Name of the Course	Instruction hours / week	Duration of Examination	Examination Marks			Credits
						CIA	ESE	Total	
I	I	21U1TAM101/ 21U1HIN101/ 21U1MAL101/ 21U1FRN101	Ilantamil I/ Rachnathmak Hindi/ Kadhayum Samskaravum/ Le français fondamental - I	5	3	50	50	100	4
	II	22U2ENG101	English I	5	3	50	50	100	4
	III	21U3ACC101	Core Paper – I Principles of Accountancy	4	3	50	50	100	4
	III	21U3CCC102	Core Paper – II Introduction to Information Technology	4	3	50	50	100	4
	III	21U3CCP103	Core Paper – III Computer Application Practical I (Office Automation)	4	3	25	25	50	2
	III	22U3MAA101	Allied Paper – I Mathematics for Business	5	3	50	50	100	4
	IV	21U4ENV101	Ability Enhancement Compulsory Course - Environmental Studies	2	3	50	-	50	2
	IV	21U4HVY201	Value Education – Human Values and Yoga Practice I	1	-	-	-	-	-
				30				600	24
II	I	21U1TAM202/ 21U1HIN202/ 21U1MAL202/ 21U1FRN202	Paintamil II/ Sanchar Hindi/ Novalum Bhashapadanavum/ Le français fondamental - II	5	3	50	50	100	4
	II	22U2ENG202	English II	5	3	50	50	100	4
	III	21U3CCC204	Core Paper – IV Business Organization and Office Management	6	3	50	50	100	4
	III	21U3CCP205	Core Paper – V Computer Application Practical II (Tally ERP 9.0)	5	3	25	25	50	2
	III	22U3MAA202	Allied Paper – II Business statistics	6	3	50	50	100	4
	IV	21U4HRC202	Ability Enhancement Compulsory Course - Human Rights and Constitution of India	2	3	50	-	50	2
	IV	21U4HVY201	Value Education – Human Values and Yoga Practice I	1	2	50	-	50	2
				30				550	22

Semester	Part	Course Code	Name of the Course	Instruction hours / week	Duration of Examination	Examination Marks			Credits
						CIA	ESE	Total	
III	III	21U3ACC306	Core Paper – VI Corporate Accounting	6	3	50	50	100	4
	III	21U3CCC307	Core Paper – VII Database Management System	5	3	50	50	100	4
	III	21U3CCP308	Core Paper – VIII Oracle Practical	4	3	50	50	100	4
	III	21U3ACA303	Allied Paper – III Managerial Economics	5	3	50	50	100	4
	IV	22U4ACS301	Skill Based Paper – I Principles of Management	5	3	30	45	75	3
	IV	21U4NM3BT1/ 21U4NM3AT1/ 21U4NM3CAF/ 21U4NM3GTS/ 21U4NM3WRT	#@ Basic Tamil - I/ ## Advanced Tamil - I/ *NME: Consumer Affairs/ Gandhian Thoughts/ Women's Rights	2	3	50		50	2
	IV	21U4AC3ED1	Extra Departmental Course	2	3	-	50	50	2
	IV	21U4AC3ED2							
	IV	21U4HVVY402	Value Education – Human Values and Yoga Practice II	1	-	-	-	-	-
	IV	21U4CCVALC	**Skill enhanced Add on Course- Institute Industry Linkage	-	-	-	-	-	-
				30				575	23
IV	III	21U3ACC409	Core Paper – IX Cost Accounting	5	3	50	50	100	4
	III	21U3ACC410	Core Paper– X Contemporary Marketing	4	3	50	50	100	4
	III	21U3CCC411	Core Paper – XI Object Oriented Programming in C++	6	3	50	50	100	4
	III	21U3CCP412	Core Paper – XII C++ Practical	4	3	50	50	100	4
	III	21U3ACA404	Allied Paper – IV Company Law and Secretarial Practice	4	3	50	50	100	4
	IV	21U4ACZ402	Skill Based Paper – II Finance Modeling Through Spreadsheet	4	3	30	45	75	3
	IV	21U4NM4BT2/ 21U4NM4AT2/ 21U4NM4GEN	#@ Basic Tamil II /## Advanced Tamil II/ General Awareness	2	3	50		50	2
	IV	21U4HVVY402	Value Education – Human Values and Yoga Practice II	1	2	50	-	50	2
	IV	21U4CCVALC	**Skill Enhancement Add on Course- Institute Industry Linkage	-	-	-	-	-	GRADE
				30				675	27

Semester	Part	Course Code	Name of the Course	Instruction hours / week	Duration of Examination	Examination Marks			Credits
						CIA	ESE	Total	
V	III	21U3ACC513	Core Paper – XIII Management Accounting	5	3	50	50	100	4
	III	21U3CCC514	Core Paper-XV Python Programming	6	3	50	50	100	4
	III	21U3CCP515	Core Paper – XIX Python Programming Practical	4	3	50	50	100	4
	III	21U3ACC516	Core Paper – XIV Direct Tax	6	3	50	50	100	4
	III	21U3ACE501/ 21U3ACE502/ 21U3ACE503	Elective Paper –I	5	3	50	50	100	4
	IV	21U4CCS503	Skill Based Paper – III Artificial Intelligence	4	3	30	45	75	3
				30				575	23
VI	III	21U3CCC617	Core Paper – XVII E-Commerce	6	3	50	50	100	4
	III	21U3ACC618	Core Paper – XVIII Internet and Web Designing	6	3	50	50	100	4
	III	21U3ACP619	Core Paper – XIX Web designing Practical	4	3	50	50	100	4
	III	21U3ACE604/ 21U3ACE605/ 21U3CCE606	Elective Paper –II	5	3	50	50	100	4
	III	21U3ACE607/ 21U3ACE608/ 21U3ACV609	Elective Paper –III	5	3	50	50	100	4
	IV	21U4ACS604	Skilled Based Paper – IV Cyber Security and Law	4	3	30	45	75	3
				30				625	25
								3600	144

List of Discipline Specific Elective Papers

Discipline Specific Elective Papers	Course Code	Name of the Course
Discipline Specific Elective I	21U3ACE501	Brand Management
	21U3ACE502	Goods and Service Tax
	21U3ACE503	Consumer Affairs
Discipline Specific Elective II	21U3ACE604	Business Finance
	21U3ACE605	Entrepreneurial Development
	21U3CCE606	Software Quality Assurance
Discipline Specific Elective III	21U3ACE607	Investment Management
	21U3CCE608	Financial Markets
	21U3ACV609	Project Work and Viva Voce

Extra Departmental Course offered by the Department to other Department Students

S. No.	Semester	Course Code	Name of the Course
1	Semester III	21U4AC3ED1	Fundamentals of Accounting
2		21U4AC3ED2	Modern Banking

Self-Study Paper Offered by the Department

S. No.	Semester	Course Code	Name of the Course
1	Semester II to V	21UACSS01	Capital Market Operations
2		21UACSS02	Personal Investment Management

Add-on Course

S. No.	Semester	Course Code	Name of the Course
1	Semester III to IV	21U4CCVALC	Brain Storm and Career Integration


Chairman
BoS - Commerce

Chairperson

Board of Studies

Department of Commerce

Nehru Arts and Science College, Coimbatore

Course Code	Title		
21U3ACC101	Core Paper – I : Principles of Accountancy		
Semester: I	Credits: 4	CIA: 50 Marks	ESE: 50 Marks

(Common to B.Com./ B.Com. CA/ B.Com. IT/ B.Com. Banking)

Course Objective: Make students understand the basic Concepts and Conventions of Accounting Transaction.

Course Category: Employability

Development Needs: Regional

Course Description: This course is an introduction to the fundamental concepts of financial accounting as prescribed by generally accepted accounting principles (GAAP) as applied to transactions and events that affect business organizations.

Course Outcomes		Teaching Methods	Assessment Methods
CO 1	Explain fundamentals of accounting	Flipped Classroom	Assignment
CO 2	Determine the errors and rectification and prepare bank reconciliation statement	Smart Board	Assignment
CO 3	Prepare final accounts	Smart Board	Work Sheet
CO 4	Analyze the accounts for non – profit organisation	Smart Board	Work Sheet
CO 5	Apply depreciation methods	Flipped Classroom	Work Sheet

Course Content

Instructional Hours / Week : 4

Unit	Description	Text Book	Chapters
I	Fundamentals of Book – keeping	1	1
	Accounting Concepts and Conventions	1	2
	Journal – Ledger – Subsidiary books	4	2B, 3
Instructional Hours			10
Suggested Learning Methods : Mind Mapping			02 Hrs
II	Trial balance - Errors and rectification	4	4
	Bank Reconciliation Statement	3	9
Instructional Hours			10
Suggested Learning Methods : Case Study			02 Hrs
III	Final Accounts of a sole trader with adjustments	3	12
Instructional Hours			10
Suggested Learning Methods : Case Study			02 Hrs
IV	Receipts and Payment, Income and Expenditure Account and Balance sheet	4	26
	Accounts of Professionals	5	34
Instructional Hours			10
Suggested Learning Methods : Case Study			02 Hrs
V	Accounting for Depreciation – need and significance of depreciation - Methods of providing depreciation – Straight Line Method, Written Down Value Method, Annuity Method.	4	11
	Reserves and Provisions	4	10
Instructional Hours			10
Suggested Learning Methods : Case Study			02 Hrs
Total Hours			60

Text Books :

1. S.P. Jain and K.L. Narang., **Advanced Accounting**, Kalyani Publishers, 2015.
2. T.S Reddy and A. Murthy., **Financial Accounting**, Margham Publications, 2015.

Reference Books :

1. R.L. Gupta and Radhasamy, **Advanced Accounting**, Sultan Chand and Sons, 1994.
2. M.C. Shukla, T.S. Grewal and S.C. Gupta, **Advanced Accounts**, S. Chand and Company Pvt. Ltd., 2016.
3. R.L. Gupta, **Advanced Accounting**, Sultan Chand & Sons, New Delhi, 2012.
4. M.C.Sukla, T.S.Grewal and S.C Gupta, **Advanced Accounting**, Sultan Chand & Sons, New Delhi, 2015.R.L.

Tools for Assessment (50 Marks)

CIA I	CIA II	CIA III	Assignment	Work Sheet	Class Participation	Total
8	8	10	8	8	8	50

Mapping

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	L	-	L	M	L	L	M	H	M	H	M	H
CO2	L	L	-	L	M	L	L	M	H	H	L	H	H
CO3	L	L	-	L	M	L	L	M	H	L	M	H	L
CO4	L	L	-	L	M	L	L	M	M	M	H	M	M
CO5	L	L	-	L	M	L	L	M	M	H	H	L	M

H-High; M-Medium; L-Low

Course designed by	Verified by
Mr. S. SAMBATH KUMAR	Dr. M. KANAGARATHINAM

Course Code	Title		
21U3CCC102	Core Paper – II : Introduction to Information Technology		
Semester : I	Credits : 4	CIA : 50 Marks	ESE: 50 Marks

Course Objective: Enable students acquire thorough knowledge on the concepts and principles of information.

Course Category: Skill

Development Needs: Global

Course Description: This course is designed to provide students with a working knowledge of computer concepts and essential skills necessary for work and communication

Course Outcomes		Teaching Methods	Assessment Methods
CO1	Understand the principles and concepts of Information Technology	Video lessons	Assignment
CO2	Distinguish the types of computers and its generations	ICT tools	Assignment
CO3	Ability to generate programme flow charts	ICT tools	Quiz
CO4	Insight on different types of operating system	Flipped Classroom	Seminar
CO5	Capability to create Business Process Automation	ICT tools	Assignment

Course Content

Instructional Hours / Week : 4

Unit	Description	Text Book	Chapters
I	Hardware and Software: computer systems, importance of computers in business.	1	6
	Data and information, data processing, data storage and data retrieval capabilities, computer applications in various areas of business, computer related jobs in business	1	7
Instructional Hours			10
Suggested Learning Methods: Demonstration through Online			02 Hrs
II	Types of computer systems - Micro, mini, mainframe and super Computers. Analog, digital and Hybrid computers, business and Scientific computer systems, First, second, third and fourth generation computers, Laptop or notebook computers.	2	1
	Data processing systems- batch, online and Real time system. Time sharing, multiprogramming and multiprocessing systems. Networking's: Local and Wide Area Networks.	2	1
Instructional Hours			10
Suggested Learning Methods: Networking Demo			02 Hrs
III	Components of computers input, output and storage devices, software: system software and Application software; Programming language- machine language- assembly language, higher level languages.	1	10
	Flowchart and programme flow charts. Steps in developing a Computer programme.	2	3
Instructional Hours			10
Suggested Learning Methods: Poster Making			02 Hrs
IV	Operating systems: Dos, windows, VISTA windows 8, Windows 10.	2	4

	E-Commerce. Internet- Extranet- e-mail and its uses- world wide Websites-mobile computers.	2	4
Instructional Hours			10
Suggested Learning Methods: Real-time Websites examples			02 Hrs
V	Business Applications – Overview and types - Business Process Automation (BPA) – Phases of BPA Implementation - Applications that help entity to achieve BPA - Information Processing & Delivery channels and their role in Information Systems – Business Models B2B, B2C, C2C.	3	4
	Key types of Application Controls to BPA – Objectives and types of controls - Emerging technologies – Virtualization, Grid Computing, Cloud delivery model.	3	3
Instructional Hours			10
Suggested Learning Methods: Poster Making			02 Hrs
Total Hours			60

Text Book(s):

1. Alexis Leon and Mathews Leon, **Introduction to Computers**, Vijay Nicole Imprints Ltd., 2009.
2. Sangita Sardana, Sunil Malhotra, **Introduction to Information Technology**, Kalyani Publishers, 2012.
3. Dr.P.Baba Gnanakumar, **Information Technology**, McGraw Hill Education (India), Edition 2014

Reference Book(s) :

1. Aksoy Pelin, Denardis Laura, **Introduction to Information Technology**, Cengage Learning, 2006.
2. Turbon, Rainer, Potter, **Introduction to Information Technology**, Willy India Pvt. Ltd., 1998.

Tools for Assessment (50 Marks)

CIA I	CIA II	CIA III	Assignment	Seminar	Poster Making	Total
8	8	10	8	8	8	50

Mapping

CO \ PO	PO								PSO				
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	H	M	H	H	M	H	H	M	H	M	H
CO2	H	H	L	H	H	L	H	H	H	H	L	H	H
CO3	H	H	M	H	L	M	H	L	H	H	M	H	L
CO4	H	M	H	M	M	H	M	M	H	M	H	M	M
CO5	M	H	H	L	M	H	L	M	M	H	H	L	M

Course designed by	Verified by
Mr. M. VIJAYAKUMAR	Dr. M. KANAGARATHINAM

Course Code	Title		
21U3CCP103	Core Paper- III Computer Application Practical – I(Office Automation)		
Semester: I	Credits: 4	CIA: 25 Marks	ESE: 25 Marks

Course Objective: To provide practical knowledge on Open Office.

Course Category: Employability

Development Needs: Global

Course Description: Microsoft Office is a suite of applications designed to help with productivity and completing common tasks on a computer.

Course Outcomes		Teaching Methods	Assessment Methods
CO1	Understand the concepts of Libre Office	Demonstration	Model
CO2	Create documents using different formats	Demonstration	Presentation
CO3	Effective use of Calculator for Business reporting	Demonstration	Test
CO4	Ability to create Bulk mailing list	Demonstration	Report
CO5	Develop presentation skill by using impress	Demonstration	Model

Course Content

Instructional Hours / Week : 4

Ex. No	Description	Use of package
	Introduction to Open Office – Features available in Open Office – Open Document File Format – Accessibility Features.	
1	Create a resume for a vacancy in a company along with a covering letter.	Writer
2	Drafting a research paper for conference/ publication in standard journals	Writer
3	Create a brochure for an event organized by the Department	Writer
4	Create a Spreadsheet detailing Household Expenses for a month	Calc
5	Create a Balance Sheet of a Company	Calc
6	Create Cash Flow Statement and Fund Flow Statement	Calc
7	Create a presentation of a research paper to be presented in a conference (<i>minimum of TEN slides</i>)	Impress
8	Create a Bulk Mailing List using Base and Writer	Base & Writer
9	Create a student's database with basic details, marks secured and other relevant information (<i>minimum of TEN data</i>)	Base
10	Analyze share price movement for three years period for a company listed in BSE.	Base
Instructional Hours		60

Tools for Assessment (25 Marks)

Models	Reports	Demonstration	Test 1	Test 2	Observation Note	TOTAL
4	4	4	5	5	3	25

Mapping

PO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	M	L	-	L	L	L	M	H	M	H	M	H
CO2	L	M	L	-	L	L	L	M	H	H	L	H	H
CO3	M	M	L	-	L	L	L	M	H	H	M	H	L
CO4	L	M	L	-	L	L	L	M	H	M	H	M	M
CO5	L	M	L	-	L	L	L	M	M	H	H	L	M

H-High; M-Medium; L-Low

Course designed by	Verified by
Mr. M. VIJAYAKUMAR	Dr. M. KANAGARATHINAM

Course Code	Title		
22U3MAA101	Allied Paper I : Mathematics for Business		
Semester: I	Credits:4	CIA: 50 Marks	ESE:50 Marks

Course Objective : On successful completion of this course, the student should have understand the basic concepts and learn the fundamental ideas of Mathematics.

Course Category : Skill Development

Development Needs: Regional

Course Description : This course offers complete skill to understand basic function of Mathematics and to apply the fundamental and arithmetic skills to real Business scenario.

Course Outcome: The Students should be able to

COs		Teaching Methods	Assessment Methods
CO 1	Memorize the basic concepts of Set theory, Simple and Compound Interest	Group Learning & Black Board	Class Test
CO 2	Solve Simultaneous Linear Equations.	Smart Board & Black Board	Assignment
CO 3	Solve the business problems using the concepts of Derivatives.	Peer Team Learning & Black Board	Seminar
CO 4	Implement the ideas of Integration in Business problems.	Group Discussion & Black Board	Unit Test
CO 5	Relate the concepts of LPP in Decision making environment.	Group Discussion & Black Board	Quiz/ Assignment

Offered by: Mathematics

Course Content

Instructional Hours / Week: 5

Unit	Description	Text Book	Chapters
I	Sets -Types of sets -Venn diagram - Set operations – Laws and Properties of Sets – Number of Elements.	1	3
	Mathematics for Finance - Simple and Compound Interest.	1	2
Instructional Hours			15
II	Matrix: Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix: Cramer's rule and Matrix Inversion Method – Rank of Matrix- Solution of Simultaneous Linear Equation.	1	4
Instructional Hours			15
III	Variables, Constants And Functions: Limits of Algebraic Functions – Simple Differentiation of Algebraic Functions.	1	5
	Meaning of Derivations: Evaluation of First and Second order Derivatives – Maxima and Minima – Application to Business Problems.	1	6,7

Instructional Hours			15
IV	Elementary Integral Calculus: Determining Indefinite and Definite Integrals of simple Functions – Integration by Parts.	1	8
Instructional Hours			15
V	Linear programming Problem: – Mathematical Formulation – Graphical Method and Simplex Method (Simple problems only).	1	9
Instructional Hours			15
Total Hours			75

1. **Text Book(s):** P. A. Navanitham, **Business Mathematics & Statistics (Part -I)**, Jai Publishers, June 2008.

- Unit I : Chapter 3 (Page Number 104 – 136)
 Chapter 2 (Page Number 43 – 64)
- Unit II : Chapter 4
- Unit III : Chapter 5 and 6, Chapter 7: Section - 7.4
- Unit IV : Chapter 8, Sections - 1 to 7
- Unit V : Chapter 9, (Page Number 328 – 366)

Reference Book(s):

- S.P. Gupta, **Statistical Methods**, Sultan Chand & Sons, 2014.
- D.C. Sanchetti and V.K. Kapoor, **Business Mathematics**, Sultan Chand Co Ltd., New Delhi, 1999
- Kalavathy, **Operations Research**, Vikas Publishing House Pvt.Ltd, 2009

Web References (URLs):

- <https://www.youtube.com/watch?v=oaOm2pnKkyY> (Set Theory)
- <https://youtu.be/1Q5Z1fGeLqk> , <https://youtu.be/4Augy2kdEUE> (Rank of a Matrix)
- https://youtu.be/c_0b_nBCKnU, <https://youtu.be/qO1SYFZVmhY> (Simple & Compound Interest)

Tools for Assessment (50 Marks)

CIA I	CIA II	CIA III	Attendance	Assignment	Seminar	Total
8	8	10	8	8	8	50

Mapping

PO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	L	H	H	H	H	H	H	H	L	M	M
CO2	H	M	L	L	L	M	M	M	M	M	H	M	L
CO3	H	M	L	M	M	M	M	H	M	L	H	M	M
CO4	H	M	L	M	M	M	M	H	M	M	H	M	L
CO5	H	M	L	H	H	H	H	H	L	H	M	H	M

H-High; M-Medium; L-Low

Course designed by	Verified by

Course Code	Title		
21U3CCC204	Core Paper – IV Business Organization and Office Management		
Semester: II	Credits: 4	CIA: 50 Marks	ESE: 50 Marks

Course Objective: The course aims to provide basic knowledge to the student about the organization and management of a business enterprise.

Course Category: Employability

Development Needs: Regional

Course Description: The objective of this course is to provide students an overview of the field of an office and management, and insights into the concept of organizational structure.

Course Outcomes		Teaching Methods	Assessment Methods
CO1	Knowledge on Business and Partnership firm, Joint stock company	Flipped Teaching	Assignment
CO2	Ability to identify sources of finance	Class Discussion	Seminar
CO3	Create a knowledge on Office, Office management and their functions	Team-Based Learning	Snap talk
CO4	Inculcate Office Machines and Equipment	Active learning	Assignment
CO5	Understand the Office Administration, System and Procedures	Digital Learning	Poster Making

Course Content

Instructional Hours / Week : 6

Unit	Description	Text Book	Chapters
I	Introduction – meaning - Nature and scope of Business – Forms of Business Organisation	1	1
	Sole Trader, Partnership Firm, Joint Stock Company and co-operative Society – Public Enterprises.	1	2
Instructional Hours			16
Suggested Learning Methods : Group Discussion			02 Hrs
II	Location of Business – factors influencing location – Localization of industries – size of firms	1	3
	Source of Finance – Shares, Debentures, Public Deposits, Bank Credit and Trade Credit – Merits and demerits.	1	6
Instructional Hours			16
Suggested Learning Methods : Poster Making			02 Hrs
III	Office – Introduction – Meaning – Functions and Significance – Office Layout and Office Accommodation – Filing and indexing.	2	1
	Office Management – Elements – Functions – Rule for office manager – Functions of Office Manager	2	2
Instructional Hours			16
Suggested Learning Methods : Group Discussion			02 Hrs
IV	Office Machines and Equipment's – Data Processing System	2	9
	EDP – Uses and Limitations – office furniture	2	9
Instructional Hours			16

Suggested Learning Methods : PPT & Discussion			02 Hrs
V	Office Administration – Objective – Functions of Administration Office Manager.	2	4
	Office System and Procedures – System Concept – Definition – System Analysis – Flow of Work – Analysis of Flow of work – Role of Office Manager in systems and Procedures	2	7
Instructional Hours			16
Suggested Learning Methods : Peer tutoring			02 Hrs
Total Hours			90

Text Book(s):

- 1.Y.K.Bhushan – Business Organisation and Management – Sultan Chand & Sons - 2010
- 2.R.K.Chopra – Office Management - Himalaya Publishing House – 2010

Reference Book(s):

1. Shukla – Business Organisation and Management – S.Chand & Company Ltd -2008.
2. Saksena - Business Organisation and Management – Sahitya Bhavan -2006

Tools for Assessment (50 Marks)

CIA I	CIA II	CIA III	Assignment	Seminar	Poster making	Total
8	8	10	8	8	8	50

Mapping

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	H	M	H	H	M	H	H	M	H	M	H
CO2	H	H	L	H	H	L	H	H	H	H	L	H	H
CO3	H	H	M	H	L	M	H	L	H	H	M	H	L
CO4	H	M	H	M	M	H	M	M	H	M	H	M	M
CO5	M	H	H	L	M	H	L	M	M	H	H	L	M

Course Designed by	Verified by
Dr. R. A. AYYAPPARAJAN	Dr. M. KANAGARATHINAM

Course Code	Title		
21U3CCP205	Core Paper – V Computer Application Practical II (Tally ERP 9.0)		
Semester: II	Credits: 2	Semester: II	Credits: 2

Course Objective: Enable the students to know the basics of Tally Package and its concepts and to use the package for wide range of Business and Banking Applications.

Course Category: Employability

Development Needs: Global

Course Description: Tally is mainly computer software that is widely used for accounting by small and large industries. This is an accounting software where all the work of Banking & Auditing, Accounting are performed using the software.

Course Outcomes		Teaching Methods	Assessment Methods
CO1	Understanding about ledger and journal entries in Tally Package	Demonstration	Model
CO2	Demonstrate vouchers and ledgers	Demonstration	Presentation
CO3	Creating Inventories in Tally	Demonstration	Test
CO4	Knowledge on Trial Balance and Balance sheet preparation	Demonstration	Report
CO5	Gain Knowledge on creation of GST & TDS	Demonstration	Model

Course Content

Instructional Hours / Week : 5

Ex. No	Description	Use of package
1	Company creation and alteration Creation and alteration with VAT; tally vault password and security control for the company.	Tally ERP 9.0 software
2	Voucher, Ledger creation and alteration Creating the ledger in single and multiple ledgers and altering the ledger for the cash balances. Prepare the Trial Balance Preparation of the trial balance through using ledger and check the total balance of the ledger.	
3	Final account of the company Preparing the trading and profit and loss account and the balance sheet of the company with the help of trial balance. (With minimum five adjustments)	
4	Stock maintenance Create the godown entries for the various goods and various locations.	
5	Cash less transactions Bank account statement with creditors and debtors (through Cheque passing and receiving)	
6	Expired goods Creation for the expiry date for the FMCG products and medicines. (preparing the statement for expired goods)	
7	Bill wise statements Preparing the bill wise statement for the sundry debtors. (for the purpose	

	sales dealing with the same debtors)	
8	Payroll Accounting Prepare payroll statement for employees (BP, DA, HRA, PF, etc.,)	
9	Bank Reconciliation Statement (BRS) Prepare BRS with 10 transactions	
10	TAX Create GST and TDS	
11	Company creation and alteration Creation and alteration with VAT; tally vault password and security control for the company.	
Instructional Hours		60

Tools for Assessment (25 Marks)

Models	Reports	Demonstration	Test 1	Test 2	Observation Note	TOTAL
4	4	4	5	5	3	25

Mapping

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	M	L	M	L	L	L	M	H	M	H	M	H
CO2	L	M	L	M	L	L	L	M	H	H	L	H	H
CO3	M	M	L	M	L	L	L	M	H	H	M	H	L
CO4	L	M	L	H	L	L	L	M	H	M	H	M	M
CO5	L	M	L	L	L	L	L	M	M	H	H	L	M

H-High; M-Medium; L-Low

Course designed by	Verified by
Ms. R. MAHADEVI	Dr. M. KANAGARATHINAM

Course Code	Title		
22U3MAA202	Allied Paper II : Business Statistics		
Semester: II	Credits:4	CIA: 50 Marks	ESE:50Marks

Course Objective : To learn the Statistical methods and apply them in Management situations.

Course Category : Skill Development

Development Needs : Regional

Course Description : It offers skills to students on Quantitative skills that require for a modern manager to solve management problems particularly in decision making. This course covers descriptive statistics, Correlation and Regression Analysis, Index numbers.

Course Outcomes : The Students should be able to

COs		Teaching Methods	Assessment Methods
CO 1	List different types of data collection and different Measures of Central Tendency.	Group Discussion & Black Board	Assignment
CO 2	Classify various Measures of Dispersion.	Group Learning & Black Board	Unit Test
CO 3	Know the methods of finding correlation coefficient and the relationship between Correlation and Regression.	Peer Team Learning & Black Board	Seminar/ Quiz
CO 4	Compute living indices for the given data.	Smart Board & Black Board	Class Test/ Assignment
CO 5	Compute Seasonal fluctuations for the given data.	Group Discussion & Black Board	Seminar

Offered by: Mathematics

Course Content

Instructional Hours / Week: 6

Unit	Description	Text Book	Chapters
I	Statistics: Meaning and Definition of Statistics- Collection of data Primary and Secondary data- Classification and Tabulation of data-Diagrammatic and Graphical presentation.	1	1,3,5,6
	Measures of Central Tendency: Mean, Median, Mode	1	7
Instructional Hours			18
II	Measures of Dispersion: Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation	1	8
Instructional Hours			18
III	Correlation: Meaning and Definition – Scatter Diagram, Karl Pearson’s co-efficient of Correlation- Spearman’s Rank Correlation.	1	12
	Regression Analysis: Meaning of regression and linear regression – Regression in two variables-	1	13

	Properties.		
Instructional Hours			18
IV	Index Numbers: Index Number – Un weighted and Weighted indices – Tests of index numbers – Consumers price and cost of living indices.	1	10
Instructional Hours			18
V	Time Series: Definition- Uses- Components – Secular trend – Method of least square – Seasonal fluctuation – Method of Simple Average, Method of moving Averages.	1	14
Instructional Hours			18
Total Hours			90

Text Book(s):

1. P. A. Navanitham, Business Mathematics & Statistics, Jai Publishers, June 2008.
(PART – II)
Unit I : Chapter – 1, 3, 5, 6, 7
Unit – II : Chapter – 8
Unit – III : Chapter – 12 and 13
Unit – IV : Chapter- 10
Unit - V : Chapter -14

Reference Book(s):

1. S. C. Gupta and V. K. Kapoor, Fundamentals of Mathematical Statistics, S. Chand and Sons, Reprint, 2009.
2. S. P. Gupta and V. K. Kapoor, Fundamentals of Applied Statistics, Sultan Chand & Sons, Reprint 2016.

Web References (URLs):

1. <https://www.youtube.com/watch?v=1MiT06JFN04> (Measures of Central Tendency)
2. <https://youtu.be/WM8vzYSQhs> (Correlation & Regression)

Tools for Assessment (50 Marks)

CIA I	CIA II	CIA III	Attendance	Assignment	Seminar	Total
8	8	10	8	8	8	50

Mapping

PO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	L	H	H	H	H	M	H	M	H	H	H
CO2	H	M	L	M	M	M	M	M	H	M	M	H	H
CO3	H	M	L	H	H	H	H	H	M	H	M	M	H
CO4	H	M	L	H	M	M	H	M	H	M	H	M	M
CO5	H	M	L	H	H	H	H	H	H	M	H	M	H

H-High; M-Medium; L-Low

Course designed by	Verified by
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[Handwritten Signature]
Chairman
BoS - Commerce

[Handwritten Signature]
Chairman
BoS - Commerce