

D.K.M COLLEGE FOR WOMEN-AUTONOMOUS
SAINATHAPURAM-VELLORE-1

AFFILIATED TO THIRUVALLUVAR UNIVERSITY

ACCREDITED BY NAAC WITH A GRADED WITH ACGPA OF 3.22 OUT OF 4
IN THE 4TH CYCLE



UNDER GRADUATE PROGRAMME IN COMMERCE
WITH COMPUTER APPLICATION

Curriculum and Syllabus for

B.Com (CA)

(With effect from the Academic Year 2024-25)

JUNE-2024

Note: The Board of Studies in Commerce (UG) designed the syllabus as per Common Model Syllabus provided by TANSCHÉ based on Learning Outcome based Curriculum Framework (LOCF) as prescribed by the UGC.

B.COM (COMPUTER APPLICATION)

PROGRAMME OBJECTIVE:

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

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

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

TANSICHE REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME	
Programme:	B.COM., COMPUTER APPLICATION
Programme Code:	
Duration:	UG - 3 years

PROGRAMME OUTCOMES: (PO)

PO1: Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study.

PO2: Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/ himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.

PO3: Critical thinking: Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.

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

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

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

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

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

PO9: Reflective thinking: Critical sensibility to lived experiences, with self awareness and

reflexivity of both self and society.

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

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

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

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

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

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

PROGRAMME SPECIFIC OUT COMES: (PSO)

PSO1–Placement:

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

PSO 2 - Entrepreneur: To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations

PSO3–Research and Development: Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.

PSO4 – Contribution to Business World: To produce employable, ethical and innovative professionals to sustain in the dynamic business world.

PSO 5 – Contribution to the Society: To contribute to the development of the society by collaborating with stakeholders for mutual benefit

D.K.M. COLLEGE FOR WOMEN (AUTONOMOUS), VELLORE-1
DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION- B.COM (CA)

(With effect from 2024–2025)

**CBCS PATTERN WITHOUT COME BASED EDUCATION–COURSE
STRUCTURE**

FIRST YEAR							
FIRST SEMESTER							
Part	Course Code	Title of the Course	Credits	Hours	Marks		
					Internal	External	Total
Part-I		LanguageI Tamil-I/ Hindi-I/ Urdu -I	3	6	25	75	100
Part-II		English-I	3	6	25	75	100
PartIII		Core Paper I- Financial Accounting I	5	5	25	75	100
		Core PaperII- Principles of Management	5	5	25	75	100
	(To choose 1 Out of 2)	Elective I- Programming in C and Lab	3	4	25	75	100
		Elective I- Python Programming and Lab					
PartIV		Skill Enhancement Course (SEC–1) –Stress Management	2	2	25	75	100
		Foundation Course (FC) –Basics of Commerce	2	2	25	75	100
TOTAL			23	30			700
FIRST YEAR							
SECOND SEMESTER							
Part	Course Code	Title of the Course	Credits	Hours	Marks		
					Internal	External	Total
Part-I		LanguageII Tamil-II/Hindi-II/ Urdu-II	3	6	25	75	100
Part-II		English-II	3	6	25	75	100
Part-III		CorePaper III–Financial Accounting II	5	5	25	75	100
		CorePaper IV-Business Law	5	5	25	75	100
	(To choose1 Out of 2)	Elective II-Office Automation and Lab	3	4	25	75	100
		Elective II-Programming in C++ and Lab					
Part-IV		Skill Enhancement Course (SEC– 2) – Interview Skills and Career Development	2	2	25	75	100
		Skill Enhancement Course(SEC–3)– Drafting of Business Correspondence	2	2	25	75	100
TOTAL			23	30			700

SECOND YEAR							
THIRD SEMESTER							
Part	Course Code	Title of the Course	Credits	Hours	Marks		
					Internal	External	Total
Part-I		Language III Tamil-III/ Hindi-III/ Urdu-III	3	6	25	75	100
Part-II		English III	3	6	25	75	100
Part-III		CorePaper V- Corporate Accounting I	5	5	25	75	100
		Core Paper VI- Business Mathematics & Statistics	5	5	25	75	100
	(To choose 1 out of 2)	Elective III –Programming in Java and Lab	3	4	25	75	100
		Elective III- Web Technology (PHP) and Lab					
Part-IV		Skill Enhancement Course (SEC–4)- Leadership Skills and Personality Development	1	1	25	75	100
		Skill Enhancement Course (SEC–5) Accounting using Excel	2	2	25	75	100
		Environmental Studies	-	1	--	--	--
TOTAL			22	30			700
SECOND YEAR							
FOURTH SEMESTER							
Part	Course Code	Title of the Course	Credits	Hours	Marks		
					Internal	External	Total
Part-I		Language IV Tamil -IV /Hindi-IV/ Urdu-IV	3	6	25	75	100
Part-II		English IV	3	6	25	75	100
Part-III		Core Paper VII– Corporate Accounting II	5	5	25	75	100
		Core Paper VIII- Company Law	5	5	25	75	100
	(To choose 1 out of 2)	Elective IV– Relational Database Management System	3	3	25	75	100
		Elective IV- Introduction to Data Science					
Part-IV		Skill Enhancement Course (SEC-6) –Website Designing	2	2	25	75	100
		Skill Enhancement Course (SEC-7) –Digital Marketing	2	2	25	75	100
		Environmental Studies	2	1	25	75	100
		TOTAL	25	30			800

THIRD YEAR							
FIFTH SEMESTER							
Part	Course Code	Title of the Course	Credits	Hours	Marks		
					Internal	External	Total
Part-III		Core Paper IX – Cost Accounting I	4	5	25	75	100
		Core Paper X- Banking Law and Practice	4	5	25	75	100
		Core Paper XI- Income Tax Law and Practice I	4	5	25	75	100
		Core Paper XII–Auditing and Corporate Governance	4	5	25	75	100
		Discipline Specific Elective1/2 – Financial Management (OR) 2/2- Indirect Taxation	3	4	25	75	100
		Discipline Specific Elective 3/4 – Software Engineering + UML Lab (OR) 4/4- Object Oriented Analysis And Design+ (UML Lab)	3	4	25	75	100
		Value Education	2	2	25	75	100
		Summer Internship/ Industrial Training	2	-	25	75	100
TOTAL			26	30			800
THIRD YEAR							
SIXTH SEMESTER							
Part	Course Code	Title of the Course	Credits	Hours	Marks		
					Internal	External	Total
Part-III		CorePaper XIII– Cost Accounting- II	4	6	25	75	100
		Core Paper XIV- Management Accounting	4	6	25	75	100
		Core Paper XV- Income Tax Law and Practice II	4	6	25	75	100
		Discipline Specific Elective 5/6 – Entrepreneurial Development (OR) 6/6- Human Resource Management	3	5	25	75	100
		Discipline Specific Elective7/8- Rlanguage (OR) 8/8-Practical Tally	3	5	25	75	100
Part-IV		Professional Competency- General Awareness for Competitive Examinations	2	2	25	75	100
Part-V		Extension Activity	1	-	-	-	100
TOTAL			21	30	-	-	700
GRAND TOTAL			140	180			4400

Consolidated Semester wise and Component wise Credit distribution

Parts	Sem-I	Sem-II	Sem-III	Sem-IV	Sem-V	Sem-VI	Total Credits
Part-I	3	3	3	3	-	-	12
Part-II	3	3	3	3	-	-	12
Part-III	13	13	13	13	22	18	92
Part-IV	4	4	3	6	4	2	23
Part-V	-	-	-	-	-	1	1
Total	23	23	22	25	26	21	140

Part	Subject	Papers	Credit	Total credits	Marks	Total Marks
I	Language	4	3	12	100	400
II	English	4	3	12	100	400
III	Core Paper	8	5	40	100	800
	Core Paper	7	4	28	100	700
	Elective Paper	4	3	12	100	400
	Discipline Specific Elective	4	3	12	100	400
IV	Skill Enhancement Course	6	2	12	100	600
	Skill Enhancement Course	1	1	01	100	100
IV	Environmental Studies	1	2	2	100	100
IV	Value Education	1	2	2	100	100
IV	Foundation Course	1	2	2	100	100
IV	General Awareness for Competitive Examination	1	2	2	100	100
IV	Internship	--	2	2	100	100
V	Extension Activity	--	1	1	100	100
Total				140		4400

D.K.M. COLLEGE FOR WOMEN (AUTONOMOUS), VELLORE-1
DEPARTMENT OF COMMERCE WITH COMPUTER
APPLICATIONS -B.COM (CA)
(With effect from 2024–2025) SYLLABUS
FIRST YEAR–SEMESTER–I
CORE–I: FINANCIAL ACCOUNTING–I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
Learning Objectives									
LO1	To understand the basic accounting concepts and conventions.								
LO2	To acquire how to accumulate the financial statements for a business								
LO3	To gain knowledge for asset depreciation over time and handle the bills of exchange								
LO4	To extract financial information from in complete records								
LO5	To learn about the accounting treatment for royalties, lease agreements, and Insurance claims								
Prerequisites: Should have studied Accountancy in XII Standard									
Unit	Contents								No.of Hours
I	Fundamentals of Financial Accounting Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions- Journal, Ledger Accounts– Subsidiary Books - Trial Balance - Classification of Errors– Rectification of Errors– Preparation of Suspense Account– Bank Reconciliation Statement-Need and Preparation								15
II	FinalAccounts Final Accounts of Sole Trading Concern - Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.								15
III	Depreciation and Bills of Exchange Depreciation- Meaning– Objectives– Accounting Treatments-								15

	Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation Bills of Exchange –Definition– Specimens– Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate	
IV	Accounting from Incomplete Records– Single Entry System Incomplete Records- Meaning and Features- Limitations- Difference between Incomplete Records and Double Entry System -Methods of Calculation of Profit- Statement of Affairs Method –Preparation of final statements by Conversion method.	15
V	Royalty and Insurance Claims Meaning – Minimum Rent – Short Working – Recoupment of ShortWorking –Lessor and Lessee– Sublease–Accounting Treatment. Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only)	15
TOTAL		75
THEORY 20% & PROBLEM 80%		
CO	Course Outcomes	
CO1	Remember the concept of rectification of errors and Bank reconciliation statements	
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns	
CO3	Effectively manage bills of exchange and other financial instruments in transactions, ensuring compliance with accounting standards	
CO4	Interpret financial data from incomplete records and prepare financial statements	
CO5	Determine the royalty accounting treatment and claims from insurance Companies in case of loss of stock.	
Text books		
1.	S.P.Jainand K.L. Narang Financial Accounting-I, Kalyani Publishers, New Delhi.	
2.	S.N.Maheshwari, Financial Accounting, Vikas Publications, Noida.	
3.	Shukla Grewal and Gupta, “Advanced Accounts”, volume1, S.Chand and Sons, New Delhi.	

4.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5.	R.L.Gupta and V.K. Gupta,“Financial Accounting”, Sultan Chand, NewDelhi.
6.	Dr. K. Murugadoss, Dr. M. Jaya, Dr. V. Charulatha & Dr. D. Baskar Financial Accounting, Vijay Nicole Imprints Private Limited, Chennai
7.	T.S. Reddy and Dr. A. Murthy, Financial Accounting, Margham Publications, Chennai

Reference Books

1.	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2.	Tulsian, Advanced Accounting, Tata McGraw Hills, Noida.
3.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4.	Goyal and Tiwari, Financial Accounting,Taxman Publications, New Delhi.
5.	RobertN Anthony, David Hawkins, Kenneth A.Merchant, Accounting: Text And Cases. McGraw- Hill Education, Noida.

NOTE:Latest Edition of Text books May be Used

WebResources

1.	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2.	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3.	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html
4.	https://www.slideshare.net/slideshow/single-entry-system-77522442/77522442
5.	https://www.slideshare.net/slideshow/insurance-claim-29450504/29450504

**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC
OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10
AVERAGE	3	2	3	3	2.6	2.2	2	2	3	2	2

3–Strong, 2-Medium,1-Low

FIRST YEAR – SEMESTER – I

CORE–I: PRINCIPLES OF MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
Learning Objectives									
LO1	To understand the basic management concepts and functions								
LO2	To know the various techniques of planning and decision making								
LO3	To familiarize with the concepts of organisation structure								
LO4	To gain knowledge about the various components of staffing								
LO5	To identify and apply effective communication strategies to overcome barriers In workplace communication								
Prerequisites: Should have studied Commerce in XII Standard									
Unit	Contents								No.of Hours
I	Introduction to Management Meaning-Definitions–Nature and Scope-Levels of Management – Importance - Management Vs. Administration –Management: Science or Art– Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers– Qualification– Duties& Responsibilities.								15
II	Planning Planning– Meaning– Definitions– Nature–Scope and Functions– Importance and Elements of Planning –Types– Planning Process-Tools and Techniques of Planning –Management by Objective (MBO). Decision Making: Meaning –Characteristics– Types-Stepsin Decision Making– Forecasting.								15

III	Organizing Meaning - Definitions - Nature and Scope – Characteristics – Importance– Types- Formal and Informal Organization– Organization Chart– Organization Structure: Meaning and Types- Departmentalization– Authority and Responsibility– Centralization and Decentralization– Span of Management.	15
IV	Staffing Introduction- Concept of Staffing- Staffing Process–Recruitment– Sources of Recruitment– Modern Recruitment Methods-Selection Procedure– Test- Interview– Training: Need-Types– Promotion– Management Games–Performance Appraisal- Meaning and Methods –360 degree Performance Appraisal– Workfrom Home- Managing Workfrom Home [WFH].	15
V	Directing Motivation –Meaning -Theories– Communication – Types – Barriers to Communications–Measures to Overcome the Barriers. Leadership–Nature-Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader –Successful Women Leaders–Challenges faced by women in workforce -Supervision. Co-ordination and Control Co-ordination–Meaning-Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process-Requisites of Effective Control and Controlling Techniques– Management by Exception [MBE].	15
	Total	75

Course Outcomes	
CO1	Demonstrate the importance of principles of management.
CO2	Paraphrase the importance of planning and decision making in an organization.
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.
CO4	Acquire the skills to adeptly recruit, select, and manage personnel utilizing Contemporary staffing techniques

CO5	Possess the ability to proficiently motivate, communicate, lead, coordinate, and Control within organizational contexts
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Text books	
1	Gupta.C.B,- Principles of Management-L.M.Prasad, S.Chand & Sons Co.Ltd, New Delhi.
2	Dinkar Pagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3	P.C.Tripathi & P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
4	L.M.Prasad, Principles of Management, S.Chand & Sons Co. Ltd, New Delhi.
5	R.K.Sharma,ShashiK.Gupta, RahulSharma, Business Management, Kalyani Publications, NewDelhi.
Reference Books	
1	KSundar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3	Griffffin, Management principles and applications,Cengagelearning, India.
4	H.Mintzberg- The Nature of Managerial Work, Harper & Row, NewYork.
5	Eccles, R.G. & Nohria, N. Beyondthe Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.
NOTE:Latest Edition of Text books May be Used	
Web Resources	
1	http://www.universityofcalicut.info/syl/management
2	https://www.managementstudyguide.com/manpower-planning.htm
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392
4	https://www.slideshare.net/aizellbernal/directing-27721949
5	https://www.slideshare.net/FereshtehMohammadian/introduction-to-business-management-68908728

**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC
OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	2	3	3	2	2	2	1	3	2	2
TOTAL	15	10	12	15	11	10	10	8	15	10	11
AVERAGE	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

3–Strong,2-Medium,1-Low

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	1	-	1	-	2	2	25	75	100
Learning Objectives									
LO1	To understand the concept and types of stress.								
LO2	To know the different sources of stress.								
LO3	To gain knowledge on managing the stress.								
LO4	To learn the benefits of time monitor.								
LO5	To acquire the skill on physical methods of Sitting Asanas, Meditation and Counseling for mental health and stress reduction.								
Unit	Content							No.of Hours	
I	INTRODUCTION TO STRESS							5	
	Meaning and Definition- Stages of stress at work-Personal types of stress-Eustress stress versus distress.								
II	SOURCES OF STRESS							5	
	Stress and health - Physiological stress – Psychological stress- Different approaches to stress.								
III	STRESS MANAGEMENT							7	
	Meaning- How to manage stress at work and personal life -Stress diary –Learning to relax -Time management.								
IV	TIME MONITOR							7	
	Benefits of using a planner -Time budget–Time monitor –Benefits of making schedule.								
V	THEORY & PRATICALS							6	
	Theory: Yoga–Meaning and Definition-Asanas-Meaning and Types– Meditation and Counselling–Meaning. Practical: Sitting Asanas– Meditation – Counselling.								
	Total							30	

Course Outcomes	
CO1	To understand the meaning of stress and personal type of stress.
CO2	To make them understand the general sources of stress.
CO3	To understand the concept of stress management and benefits of stress dairy.
CO4	To make them analysed about time budget and time monitor.
CO5	To make Physical methods of Loosing exercises, Pranayama and Meditation for Stress reduction.
Text Books	
1.	Dr.Shukla Ajya Stress Management, Unicorn Books Private Limited,2022.
2.	Dr.Anjali Ghanekar, Managing Stress, Everest Publishing House.2021
Reference Books	
1.	Olpin, M.& Hesson, M.(2015), Stress Management for Life: A Research-Based Experiential Approach, 4 th Edition, Wadsworth Publishing.
2.	Dr.Vivek Bindra (2021) Effective Planning and Time Management, Bloomsbury India Private Limited, 2021
Web Resources	
1.	https://www.helpguide.org/articles/stress/stress-management.html
2.	https://www.mayoclinic.org/healthy-lifestyle/stress-management/in-depth/stress-relievers
3.	https://www.verywellmind.com/the-benefits-of-yoga-for-stress-management
4.	https://www.slideshare.net/slideshow/enhancing-efficiency-with-employee-time-monitoring-softwarepptx/267074200
5.	https://www.slideshare.net/nvloganathan/stress-management-43938249

MAPPING WITH PROGRAMME OUTCOMES

COS	PO1	PO2	PO3	PO4	PO5	PO6
CO1	2	3	2	3	3	3
CO2	3	2	3	3	2	3
CO3	3	3	3	2	3	2
CO4	2	3	2	3	3	3
CO5	2	3	3	2	3	2
Total	12	14	13	13	14	13
Average	2.4	2.8	2.6	2.6	2.8	2.6

3-Strong;2- Medium;1- Low

FIRST YEAR– SEMESTER–I

FOUNDATION COURSE (FC) :BASICS OF COMMERCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	2	-	-	-	2	2	25	75	100
Learning Objectives									
LO1	To understand the foundation of Business								
LO2	To familiarize with various forms of Business Organization								
LO3	To acquire knowledge on Business Services								
LO4	To impart knowledge on various sources of Business Finance								
LO5	To know the concepts of Social Responsibility of Business								
Unit	Contents								No.of Hours
I	Foundation of Business								6
	Concept of Business– Objectives of Business- Characteristics- Comparison of Business, Profession and Employment–Classification of Business Activities – Business Risk - Role of Business in the Development of Economy.								
II	Forms of Business Organization								6
	Sole Proprietorship– Partnership– Limited Liability Partnership– Public Private Partnership– Co-operative Society- Company–Public Company– Private Company– One Person Company– Joint Venture.								
III	Business Services								6
	Banking– Insurance- Logistics- Telecom Services Health & Wellness- IT/ ITES– Software as a Service (SaaS)– Consultancy– Outsourcing- Education & Training –Hospitality –Travel & Tourism– Food & Catering.								
IV	Business Finance								6
	Business Finance- Meaning and Nature– Significance Objectives and Scope– Function Financial Executive in an Organization -Sources of Business Finance– Factors influencing choice of Business Finance.								
V	Social Responsibility of Business								6
	Concept of Social Responsibility– Need for Social Responsibility– Kinds of Social Responsibility– Business and Environmental Protection– Role of Business in Environmental Protection–Business Ethics.								

Course Outcomes	
CO1	Understand the various concepts of Business
CO2	Comprehend the various forms of Business Organisation
CO3	Acquire knowledge on Services of Business
CO4	Know the concept of Business Finance
CO5	Realise the Social Responsibility of Business
Text books	
1	11 th Standard Commerce Text Book for Tamilnadu Higher Secondary First Year
2	12 th Standard Commerce Text Book for Tamilnadu Higher Secondary Second Year
3	Business Studies for Class 11 NCERT Text Book
4	Business Studies for Class 12 NCERT Text Book
5	Business Organisation, C.D. Balaji & G.Prasad, Margham Publication, Chennai.

Reference Books	
1	Business Organisation & Management by Dr.Padmakar Asthana, Dr.I.M.Sahai), Sahitya Bhawan Publications Agra
2	Business Organisation by Dr.F.CSharma, SBPD Publications
3	Sahitya Bhawan Class 11 Business Studies book based on NCERT
4	Case Studies Mentorin Business Studies Class-XII
5	Allin One Business Studies CBSE Class 12 by Akash Sharma Chandini Sahni
NOTE: Latest Edition of Text books May be Used	
Web Resources	
1	https://www.youtube.com/watch?v=9Oz8TdKwUG8&pp=ygUQYnVzaW5lc3Mgc3R1ZGllcw%3D%3D
2	https://www.youtube.com/watch?v=0ly_Q8DtL2U&pp=ygUQYnVzaW5lc3Mgc3R1ZGllcw%3D%3D
3	https://www.youtube.com/watch?v=oXmdG6ZcVoc&pp=ygUQYnVzaW5lc3Mgc3R1ZGllcw%3D%3D
4	https://www.slideshare.net/slideshow/business-finance-24917711/24917711
5	https://www.slideshare.net/vinayakanvkannur/social-responsibility-of-business-41613978

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

COS	PO1	PO2	PO3	PO4	PO5	PO6
CO1	M	S	M	S	S	S
CO2	S	M	S	S	M	S
CO3	S	S	S	M	S	M
CO4	M	S	M	S	S	S
CO5	M	S	S	M	S	M

3–Strong,2-Medium,1-Low

FIRSTYEAR–SEMESTER-II

CORE–III: FINANCIAL ACCOUNTING-II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100
Learning Objectives									
LO1	The students are able to prepare different kinds of accounts such Higher purchase and Instalment System.								
LO2	To understand the allocation of expenses under departmental accounts								
LO3	To gain an understanding about partnership accounts relating to Admission and retirement								
LO4	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm								
LO5	To know the requirements of international accounting standards								
Prerequisites: Should have studied Accountancy in XIStd									
Unit	Contents							No.of Hours	
I	Hire Purchase and Instalment System Hire Purchase System – Accounting Treatment – Calculation of Interest-Default and Repossession- Hire Purchase Trading Account- Instalment System- Calculation of Profit							15	
II	Branch and Departmental Accounts Branch – Dependent Branches: Accounting Aspects – Debtors system-Stock and Debtors system–Distinction between Wholesale Profit and Retail Profit– Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or SellingPrice.							15	
III	Partnership Accounts–I Partnership Accounts:– Admission of a Partner–Treatment of Goodwill- Calculation of Hidden Goodwill– Retirement of a Partner– Death of a Partner.							15	

IV	Partnership Accounts–II Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill– Preparation of Balance Sheet-One or more Partners insolvent– All Partners insolvent– Application of Garner Vs Murray Theory – Accounting Treatment – Piecemeal Distribution– Surplus Capital Method–Maximum Loss Method.	15
V	Accounting Standards for financial reporting (Theory only) Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS-IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between IndAS and IFRS.	15
	TOTAL	75
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	To evaluate the Hirepurchase accounts and Instalment systems	
CO2	To prepare Branch accounts and Departmental Accounts	
CO3	To understand the accounting treatment for admission and retirement in partnership	
CO4	To know Settlement of accounts at the time of dissolution of a firm.	
CO5	To elaborate the role of IFRS	
Text books		
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.	
2	M.C.Shukla T.S.Grewa l& S.C.Gupta, Advance Accounts, Schand Publishing,NewDelhi.	
3	R.L.Gupta and V.K. Gupta,“Financial Accounting”, Sultan Chand, NewDelhi.	
4	SPJain and K.L.Narang: Financial Accounting-I, Kalyani Publishers, New Delhi.	
5	T.S.Reddy & A.Murthy, Financial Accounting, Margham Publishers, Chennai.	
Reference Books		
1	Dr.S.N.Maheshwari: Financial Accounting,Vikas Publications, Noida.	

2	Dr.Venkataraman & others (7lecturers): Financial Accounting, VBH, Chennai.
3	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.
4	Tulsian, Advanced Accounting, Tata McGraw Hills, India.
5	Charumathi and Vinayagam, Financial Accounting, S.Chandand sons,New Delhi.
NOTE:Latest Edition of Text books May be Used	
Web Resources	
1	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html
4	https://www.slideshare.net/TejKiran2/partnership-accounts-35381547
5	https://www.slideshare.net/manahchhabra/accounting-standards-53002596

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	2	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	16	11	14	15	14	12	11	11	15	11	11
AVERAGE	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

3–Strong,2-Medium,1-Low

FIRST YEAR- SEMESTER-II

CORE–IV: BUSINESS LAW

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100
Learning Objectives									
LO1	To know the nature and objectives of Mercantilelaw and the essentials of Valid contract								
LO2	To gain knowledge on performance contracts								
LO3	To be acquainted with the rules of Indemnity and Guarantee								
LO4	To make aware of the essentials of Bailment and pledge								
LO5	To understand the provisions relating to sale of goods								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No.of Hours
I	Elements of Contract								15
	Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance– Consideration– Capacity to Contract–Free Consent - Legality of Object – Contingent Contracts – Void Contract								
II	Performance of Contract								15
	Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts-Remedies for Breach of contract- Termination and Discharge of Contract-Quasi Contract								
III	Contract of Indemnity and Guarantee								15
	Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety –								
IV	Bailment and Pledge								15
	Bailment and Pledge– Bailment– Concept– Essentials-Classification of Bailments, Duties and Rights of Bailor and Bailee– Law of Pledge– Meaning– Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.								

V	Sale of Goods Act1930: Definition of Contract of Sale –Formation-Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property– Contracts involving Sea Routes- Saleby Non-owners- Rights and duties of buyer- Rights of an Unpaid Seller	15
	TOTAL	75
Course Outcome		
CO1	Explain the Objectives and Significance of Mercantilelaw	
CO2	Understand the clauses and exceptions of Indian Contract Act.	
CO3	Outline the contract of indemnity and guarantee	
CO4	Familiar with the provision relating to Bailment and Pledge	
CO5	Explain the various provisions of Sale of Goods Act1930	
Text books		
1	N.D.Kapoor, Business Laws-Sultan Chand and Sons, New Delhi.	
2	R.S.N.Pillai –Business Law, S.Chand, New Delhi.	
3	MCKuchhal & Vivek Kuchhal, Business law, Schand Publishing, New Delhi	
4	M.V.Dhandapani, Business Laws, Sultan Chandand Sons, New Delhi.	
5	Shusma Aurora, Business Law, Taxmann, New Delhi.	
Reference Books		
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.	
2	Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.	
3	Kavyaand Vidhyasagar, Business Law, Nithya Publication, New Delhi.	
4	D.Geet, Business Law Nirali Prakashan Publication, Pune.	
5	M.R. Sreenivasan, Business Laws, Margham Publications, Chennai.	
NOTE:Latest Edition of Textbooks May be Used		
Web Resources		
1	www.cramerz.comwww.digitalbusinesslawgroup.com	
2	http://swcu.libguides.com/buslaw	
3	http://libguides.slu.edu/businesslaw	
4	https://www.slideshare.net/slideshow/bailment-and-pledge-70673970/70673970	
5	https://www.slideshare.net/ajay05school/sale-of-goods-act-1930-196319546	

**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC
OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	2	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	15	10	10	10	10	10	10	10
AVERAGE	3	2	2.6	3	2	2	2	2	2	2	2

3–Strong,2-Medium,1-Low

FIRST YEAR –SEMESTER –II

SKILL ENHANCEMENT COURSE

SEC2– INTERVIEW SKILLS AND CAREER DEVELOPMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	1		1		2	2	25	75	100
Learning Objectives									
LO1	To Know the types and processes of interviews and acquire to craft Operative resumes								
LO2	To Improve interpersonal communication, critical thinking, and Presentation skills to sustain employability								
LO3	To Grasp key principles for interview success and avoid commonerrors.								
LO4	To Attain the objectives and techniques for effective participation in group discussions								
LO5	To Analyze and deliberate model interview questions, enhancing their Readiness for competitive exams.								
Prerequisite: Should have studied Commerce in XII Std									

UNIT	CONTENT	HOURS
I	INTRODUCTION Interview- Meaning- Definition-Types of an Interview- Process of an Interview- Purpose of an Interview- Writing Curriculum Vitae.	6
II	EMPLOYABILITY SKILLS Interpersonal Communication Skill- Critical Thinking Skills- Personal development and presentations skills.	6
III	INTERVIEW SKILLS Principles for Success- Do's and Don'ts before the Interview- During the Interview- Common Interview Errors.	6
IV	GROUP DISCUSSION Meaning-Definition- Objectives of Group Discussion- Categories of Group Discussion- Tips for Successful Group Discussion.	6
V	SAMPLE INTERVIEW QUESTIONS Model Interview Questions for Discussion under competitive exams.	6
	TOTAL	30

COURSE OUTCOMES	
CO1	The student will be able to understand that how to write curriculum vitae.
CO2	The student will be able to acquire Knowledge of inter-personal Communication skill.
CO3	The student will be able to acquire the knowledge of interview skills.
CO4	The student will be able to gain knowledge on categories of group discussion.
CO5	The student will be able to gain practical knowledge on solving the competitive Exam question paper
TEXT BOOKS	
1	Hurlock, E. B(2006). Personality Development, 28 th Reprint. New Delhi: Tata McGraw Hill.
2	Stephen P. Robbins and Timothy A. Judge (2014), Organizational Behaviour 16th Edition: Prentice Hall.
3	Andrews, Sudhir. How to Succeed at Interviews. 21 st (rep.) New Delhi. Tata Mc Graw- Hill 1988
REFERENCE BOOKS	
1	Heller, Robert. Effective leadership. Essential Manager series. D K Publishing, 2002
2	Handle, Tim. Reducing Stress. Essential Manager series. D K Publishing, 2003
3	Pravesh Kumar. All about Self- Motivation. New Delhi. Good will Publishing House. 2005
4.	Smith, B. Body Language. Delhi: Rohan Book Company. 2004
WEB RESOURCES	
1.	https://www.youtube.com/watch?v=Osa53-RYBk4&list=PLEiEAq2VkUUK56bAwcQTjwwN0PRs6zBb1
2.	https://career.sites.clemson.edu/michelin_career_center/career_development_recruiting/interviews/
3.	https://www.slideshare.net/slideshow/a-presentation-on-employability-skills/192192212
4.	https://www.slideshare.net/sekharkls/group-discussion-ppt
5.	https://www.slideshare.net/slideshow/common-questions-for-interview/238829434

MAPPING WITH PROGRAMME OUTCOMES

COS	PO1	PO2	PO3	PO4	PO5	PO6
CO1	S	S	M	M	M	S
CO2	M	M	M	S	M	S
CO3	M	S	M	M	M	S
CO4	M	M	S	S	M	S
CO5	S	S	S	S	S	M

S–Strong; M–Medium; L-Low

FIRST YEAR – SEMESTER – II SKILL ENHANCEMENT COURSE**SEC-3 DRAFTING OF BUSINESS CORRESPONDENCE**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	2				2	2	25	75	100

COURSE OBJECTIVES:

- To familiarize the students in writing all the letters
- To provide an understanding the procedure of writing the official letters

UNIT	CONTENT	HOURS
I	BUSINESS COMMUNICATION Meaning and Objectives of Business Communication - Types of Communication- Communication Process.	6
II	BUSINESS LETTER Business letters – Appearance Structure and layout of a letter –Qualities of a good business letter –Types of business letter.	6
III	TYPES OF BUSINESS LETTER Business enquiries - Offer and Quotations - Orders - Execution of orders - Cancellation of orders - Letters of Complaints - Salesletters, Circularletters.	6
IV	JOB APPLICATION Letters of Application – Essential Qualities – Letters of Application with CV– Content of Application, Content of Bio-Data- Online CV.	6
V	PRACTICAL Preparing and Sending of E-Mail, Creation of Google meet, Registration in Job Portals.	6
	TOTAL	30

COURSE OUT COMES	
CO1	To Introduce the basic concepts of communication
CO2	To Enable the students to understand the Appearance Structure and layout of a letter
CO3	To Explain the types of Business Letters
CO4	To Understand the concept and writing of job application
CO5	To Create awareness among students on creating e-mail, registering in job portals.
Text books	
1	Rajendra Pal & J.S.Korlahalli, Essentials of Business Communication -Sultan Chand & Sons- New Delhi.
2	Gupta and Jain, Business Communication,Sahityabhavan Publication, New Delhi.
3	K.P.Singha, Business Communication,Taxmann, New Delhi.
4	R.S.N.Pillai and Bhagavathi. S,Commercial Correspondence, Chand Publications, New Delhi.
5	Dr.N.Premavathy, Business Communication (in Tamil), Sri Vishnu Publications, Chennai.
Reference Books	
1	V.K.Jain and Om Prakash, Business communication, S.Chand, New Delhi.
2	Rithika Motwani, Business communication, Taxmann, New Delhi.
3	Shirley Taylor, Communication for Business- Pearson Publications- New Delhi.
4	Bovee, Thill, Schatzman, Business Communication Today- Pearson Education, Private Ltd- New Delhi.
5	K.Sundar, Business Communication, Vijay Nicole Publications, Chennai
NOTE: Latest Edition of Text books May be Used	
Web Resources	
1	https://accountingseekho.com/
2	https://www.testpreptraining.com/business-communications-practice-exam-questions
3	https://bachelors.online.nmims.edu/degree-programs
4.	https://www.slideshare.net/importerss/business-letter-15660548
5.	https://www.slideshare.net/slideshow/writing-a-job-application-letter/91294803

MAPPING WITH PROGRAMME OUTCOMES

COS	PO1	PO2	PO3	PO4	PO5	PO6
C01	S	S	M	M	M	S
C02	M	M	M	S	M	S
C03	M	S	M	M	M	S
C04	M	M	S	S	M	S
C05	S	S	S	S	S	M

S–Strong; M–Medium; L-Low