E.M.G. YADAVA WOMEN'S COLLEGE, MADURAI – 625 014.

(*An Autonomous Institution – Affiliated to Madurai Kamaraj University*)

Re-accredited **(3rd Cycle)** with Grade **A+** & **CGPA 3.51** by NAAC

DEPARTMENT OF COMMERCE

CBCS With OBE

BACHELOR OF COMMERCE
(Computer Applications)

PROGRAMME CODE - D

COURSE STRUCTURE

(w.e.f. 2022– 2023 Batch onwards)

E.M.G.YADAVA WOMEN'S COLLEGE, MADURAI-14
(An Autonomous Institution – Affiliated to Madurai Kamaraj University)
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DEPARTMENT OF COMMERCE – UG
B.Com (CA)
CBCS with OBE
COURSE STRUCTURE
(w.e.f. 2022 - 2023 Batch Onwards)

Semester	Part	Course Code	Title of the Course	Teaching hrs(per week)	Duration of Exam(hrs.)	Maximum Marks			Credits
						CIA	SE	Total	
III	III	22OUCCA31	**CORE-**Visual Basic	5	3	25	75	100	4
	III	22OUCCA3P	**CORE-** Visual Basic Lab	5	3	40	60	100	4
	III	22OUCCA32	**CORE-**Financial Accounting-III	6	3	25	75	100	4
	III	22OUCCA33	**CORE-** Costing	6	3	25	75	100	5
	III	22OUCCAGECA3	**GEC - III** Business Statistics	6	3	25	75	100	5
	IV	22OUCCASE3P	**SEC** : Commerce Practical	2	2	40	60	100	2
IV	III	22OUCCA41	**CORE-** Web Technology	5	3	25	75	100	4
	III	22OUCCA4P	**CORE-**Tally Practical	5	3	40	60	100	4
	III	22OUCCA42	**CORE-**Banking	5	3	25	75	100	4
	III	22OUCCA43	**CORE-**Partnership Accounts	6	3	25	75	100	5
	III	22OUCCAGECA4	**GEC - IV** Business Mathematics	5	3	25	75	100	4
	IV	22OUCCASE4	**SEC** : Financial Markets & Services	2	2	25	75	100	2
	IV	22OUCCASE4P	**SEC** : Desktop Publishing Practical	2	2	40	60	100	2
			Total	60					49

GEC : Generic Elective Course
SEC : Skill Enhancement Course
DSEC : Discipline Specific Elective Course
AECC: Ability Enhancement Compulsory Course
IDC : Inter Disciplinary Course

DSEC - Discipline Specific Elective Course

Semester – V   **DSEC - I (Choose any one)**

Management Accounting   - 22OUCCADSE5AHuman Resource

Management   - 22OUCCADSE5B

DSEC - II (Choose any one)

Database Management System   - 22OUCCADSE5C

Introduction to Computer Network   - 22OUCCADSE5D

Semester – VI   **DSEC - III (Choose any one)**
Programming in JAVA   - 22OUCCADSE6A

Software Engineering   - 22OUCCADSE6B

NOTE:

The students are permitted to obtain additional credits (Optional)

➢   MOOCs

➢   SWAYAM

➢   NPTEL Course

Project:

Year	Semester	Title	Duration of Study	Credits
III	VI	Project title	6 months	1

Compulsory Courses:

Year	Semester	Nature of Course	Course Code	Title of the Course	Hours	Offered to students of
I	I	Add on Course	22COMAOC 22COMAOCP	Office Automation with Advanced Excel Lab in Office Automation with Advanced Excel	30 Hrs	I B.Com
I	I & II	Certificate Course	22COMC 22COMCP	Certificate Coursein Financial Accounting usingTally Lab in Financial Accounting using Tally	90 Hrs	I year students of B.Com and all disciplines
II	III & IV	Diploma Course	22COMD 22COMDP	Diploma Course in Advanced Accounting and Advanced Inventory using Tally Lab in Advanced Accounting and Advanced Inventory using Tally	90 Hrs	Students of all discipline who have completed Certificate Course in Financial Accountingusing Tally
III	V & VI	Advanced Diploma Course	22COMAD 22COMADP 22COMPR	Advanced Diplomain Tax Accounting & Payroll Accounting Lab in Tax Accounting & Payroll Accounting Project	90 Hrs	Students of all discipline who have completed Diploma Course in Advanced Accounting and Advanced Inventory using Tally
III	V & VI	Value Added Course	22COMVAC 22COMVACP	GST Practitioner Exam Preparatory Course & GST Accounts AssistantLab in GST Practitioner Exam Preparatory Course& GST Accounts Assistant	90 Hrs	III B.Com Students

Department of Commerce				II B.Com(CA)				
Sem	**Category**	**Course Code**	**Course Title**	**Credits**	**Contact Hours/ Week**	**CIA**	**SE**	**Total**
III	**CORE**	**22OUCCA31**	**Visual Basic**	4	5	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	**Employability Oriented**	**Entrepreneurship oriented**
✓		

Course Objectives:

1. Understand the benefits of using Microsoft Visual Basic 6.0 for Windows as an application tool.
2. Understand the Visual Basic event-driven programming concepts, terminology, and available tools.
3. Learn the fundamentals of designing, implementing, and distributing a Visual Basic application.
4. Learn to use the Visual Basic toolbox, modify object properties & object methods.
5. Design a complete program using visual programming concepts.

Course Content

UNIT-I : Starting a New Project – The Properties Window – Common Form Properties – Scale Properties – Color Properties –The Toolbox – Creating Controls - The Name Property – Properties of Command Buttons – Access Keys – Image Controls – Textboxes – Labels – Message Boxes - The Grid.

UNIT-II : The Code Window – Statements in Visual Basic – Variables –Data Types – Working with Variables - More on Strings – More on Numbers – Constants – Input Boxes – Displaying information on a Form – The Format Function – Picture Boxes – Rich Text Boxes-The Printer Object.`

UNIT-III : Determinate Loops – Indeterminate Loops – Making Decisions – Select Case – Nested If Then's - The GoTo - String Functions – Numeric Functions – Date and Time Functions – Tables with the Most Useful Functions.

UNIT-IV: Lists : One-Dimensional Arrays – Arrays with more than one dimension –The New Array based String – Records- The With Statement – Enums - Control Arrays – List and Combo Boxes - The Flex Grid Control-Projects with Multiple Forms.

UNIT-V: Fundamentals of Graphics – Screen Scales – The Line and Shape controls – Graphics via code – Lines and Boxes – Circles, Ellipses and Pie charts- The Mouse Event procedures – Dragging and dropping operations for controls.

Text Book:

Gary Cornell, *Visual Basic 6 from the Ground up*, Tata McGraw Hill Publishing Company Ltd, New Delhi, 2018.

Reference Books:
1. EvangelosPetroutsos, *Mastering Visual Basic 6.0*, BPB Publications, 2019.
2. Eric A.Smith, ValosWhisler and Hank Marquis, *Visual Basic Programming*, Wiley India (P) Ltd, 2018.
3. Mohammed Azam, *Programming with Visual Basic 6.0*, Vikas Publishing House Pvt Ltd, 2017.
4. P.K.Mc Bride, *Programming in Visual Basic*, BPB Publications, 2019.
5. Ramesh Bangia, *Power of Visual Basic 6*, Firewall Media, 2018.

Web Resources:
https://www.freetutes.com/learn-vb6/lesson2.2.html
https://www.uotechnology.edu.iq/appsciences/filesPDF/material/lectures/2c/5-Computer1.pdf
https://www.vbtutor.net/lesson1.html

E.Books:
https://www.google.co.in/books/edition/Visual_Basic_6_Made_Easy/ntVc7XIirrQC?hl=en&gbpv=1&dq=notes+on+visual+basic+6.0&printsec=frontcover
https://www.google.co.in/books/edition/Microsoft_Visual_Basic_2010_Step_by_Step/Ap9CAwAAQBAJ?hl=en&gbpv=1&dq=notes+on+visual+basic+6.0&printsec=frontcover

Pedagogy: Chalk and Talk, PPT, Group Discussion, Presentations, quiz and Seminar.

Rationale for nature of Course: Understanding the concept of Visual Basic and its features.

Knowledge and Skill: To make students by designing front page using Visual Basic.

Activities to be given: Students shall be asked to design various front page design.

Course learning Outcomes (CLO's):

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	Learn about property windows and common form properties.	K1 to K3
CLO2	Get thorough knowledge on variables, data types and functions	K1 to K3
CLO3	Understand the concepts of looping.	K1 to K4
CLO4	Get detailed knowledge on Arrays.	K1 to K3
CLO5	Know the conceptof fundamentals of graphics	K1 to K4

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	2	2	1	3	2	3
CLO2	2	1	2	2	2	3
CLO3	1	3	3	2	1	2
CLO4	2	1	2	2	3	2
CLO5	3	2	1	2	2	2

1-Basic Level   **2- Intermediate Level**   **3- Advanced Level**

LESSON PLAN : Total (75 Hrs)

UNIT	DESCRIPTION	HRS	MODE
I	Starting a New Project – The Properties Window – Common Form Properties – Scale Properties – Color Properties -The Toolbox – Creating Controls - The Name Property – Properties of Command Buttons – Access Keys- Image Controls – Textboxes – Labels – Message Boxes - The Grid	15	Chalk and Talk, PPT, Assignment.
II	The Code Window – Statements in Visual Basic – Variables –Data Types – Working with Variables - More on Strings – More on Numbers – Constants – Input Boxes – Displaying information on a Form – The Format Function – Picture Boxes – Rich Text Boxes- The Printer Object	15	Chalk and Talk, PPT, Assignment.
III	Determinate Loops – Indeterminate Loops – Making Decisions – Select Case – Nested If Then's - The GoTo - String Functions – Numeric Functions – Date and Time Functions – Tables with the Most Useful Functions	15	Chalk and Talk, PPT, Assignment.
IV	Lists : One-Dimensional Arrays – Arrays with more than one dimension –The New Array based String – Records- The With Statement – Enums - Control Arrays – List and Combo Boxes - The Flex Grid Control-Projects with Multiple Forms	15	Chalk and Talk, PPT, Assignment.
V	Fundamentals of Graphics – Screen Scales – The Line and Shape controls – Graphics via code – Lines and Boxes – Circles, Ellipses and Pie charts- The Mouse Event procedures – Dragging and dropping operations for controls	15	Chalk and Talk, PPT, Assignment.

Course Designer: M.SharmilaDevi

Department of Commerce					II B.Com(CA)			
Sem	Category	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
III	Core	22OUCCA3P	Visual Basic Lab	4	5	40	60	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓	✓	

Course Objectives:

1. To understand the benefits of using Microsoft Visual Basic 6.0 for Windows as an application tool.

2. To understand the Visual Basic event-driven programming concepts, terminology, and available tools.

3. To learn the fundamentals of designing, implementing, and distributing a Visual Basic application.

4. To learn Visual Basic toolbox, modify object properties & object methods.

5. To design a complete program using visual programming concepts.

LIST OF VB PROGRAMS

1. Arithmetic Operations

2. Usage Of List And Combo Box

3. Designing The Text Editor

4. Image Animation

5. Menu Editor

6. Prime Number Generation

7. Color Changing Using Scrollbar

8. Program For Common Dialog Control

9. Adding & Removing Items In The List

10. String Functions

11. Designing A Calculator

12. Drive, Dir& File List Box

13. Program Using Graphics

Web Resources:
> https://www.freetutes.com/learn-vb6/lesson2.2.html
> https://www.uotechnology.edu.iq/appsciences/filesPDF/material/lectures/2c/5-Computer1.pdf
> https://www.vbtutor.net/lesson1.html

E.Books:
https://www.google.co.in/books/edition/Visual_Basic_6_Made_Easy/ntVc7XIirrQC?hl=en&gbpv=1&dq=notes+on+visual+basic+6.0&printsec=frontcover
https://www.google.co.in/books/edition/Microsoft_Visual_Basic_2010_Step_by_Step/Ap9CAwAAQBAJ?hl=en&gbpv=1&dq=notes+on+visual+basic+6.0&printsec=frontcover

Pedagogy: Chalk and Talk, PPT, Group Discussion, Presentations, quiz and Seminar.

LESSON PLAN : Total (75 Hrs)

Cycle	Description	Hrs	Mode
I	Arithmetic Operations Usage Of List And Combo Box Designing The Text Editor	15	Practical
II	Image Animation Menu Editor Prime Number Generation	15	Practical
III	Color Changing Using Scrollbar Program For Common Dialog Control	15	Practical
IV	Adding & Removing Items In The List String Functions	15	Practical
V	Designing A Calculator Drive, Dir& File List Box Program Using Graphics	15	Practical

Course Designer: Mrs.M.SharmilaDevi

EVALUATION (PRACTICAL)

Internal (Formative)   : 40 marks
External (Summative)   : 60 marks
Total   : 100 marks

Question Paper Pattern for Internal Practical Examination: 40 Marks

✔ There will be two Internal Practical Examination
✔ Duration of Internal Examination will be 2 hours

S.No	Components	Marks
1	I – Writing the Program (2x8)	16
2	II – Testing and Debug the Program (2x4)	08
3	III-Printing the correct output (2x4)	08
4	IV- Viva	05
4	V –Record book	03
	Total	**40**

Question Paper Pattern for External Practical Examination (Major): 60 Marks

✔ Duration of External Examination will be 3 hours

S.No	Components	Marks
1	I – Writing the Program (2x10)	20
2	II – Testing and Debug the Program (2x10)	20
3	III-Printing the correct output (2x5)	10
4	IV- Viva	05
4	V –Record book	05
	Total	**60**

In respect of external examinations passing minimum is **35% for Under Graduate** Courses and in total, **aggregate of 40%.**

Latest amendments and revisions as per **UGC** and **TANSCHE** norm is taken into consideration to suit the changing trends in the curriculum.

Department of Commerce			II B.Com(CA)					
Sem	Category	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
III	Part III	22OUCCA32	Financial Accounting-III	4	6	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓		

Course Objectives:

1. To enable the students to understand the Fire Insurance claims
2. To Identify the Royalty Accounts of accounting treatment
3. To Help the students gain practical knowledge in Insolvency Accounts
4. To make the learners to understand various installments purchase system
5. To Create awareness on Contract Accounts

Course Content:
Unit: I - Fire Insurance claims-Need for Fire Insurance – Loss of stock policy - Loss of profit policy - Application of Average clause.

Unit : II - Royalty Accounts – Meaning – Minimum rent – Short Workings – Recoupment of Short Workings – Accounting treatment in the books of lessor and lessee – Accounting treatment –Special journal entries-Sub-lease.

Unit: III - Insolvency Accounts – Meaning of Insolvent-Relevant act-procedure under insolvency act-Individual and firm – Point to note for preparation of Statement of Affairs – Preferential Creditors- Point to noted for preparation of Deficiency Account.
Unit: IV - Hire purchase System accounting – Definition-importance terms-main features – installments purchase system-Distinction between hire purchase and installment system-accounting treatment in the books of hire purchase and hire vendor – model journal entries -. Calculation of Interest – cash price- default and repossession.

Unit : V - Contract Accounts– Meaning-Types of contract-Accounting procedure-Accounting methods of Recording Work Certified, Work Uncertified, Notional Profit, Cost plus contract, Escalation Clause and Retention Money – Methods of Calculating Profit on incomplete Contract – Preparation of Contract Accounts-format of contract account and Balance sheet.

Books for Study:
1. Jain .S.P & Narang .K.L, *Advanced Accountancy* **, Kalyani Publishers, New Delhi,**
2019. (Unit I to IV)
2. Dr.R.Ramachandran , Dr.R.Srinivasan. *Cost Accounting,* Sri Ram Publications, Trichy, 2012. (Unit V)

Reference Books:

1. Arulanandam M.A & Raman.K.S, *Advanced Accountancy*, Himalaya Publishing House, Mumbai, 2012.

2. Iyengar. S.P., *Advanced Accounting* , Sultan Chand & *Son,*New Delhi ,2010.

3. Gupta.R.L*, Advanced Accountancy I*, Sultan Chand & Sons, NewDelhi, 2013.

4. Pillai R.S.N & V.Bagavathy **,** Fundamentals of Advanced Accounting , S.Chand & Co, New Delhi,2013.

5. Reddy. T.S, Murthy.A,, *Advanced Accountancy* , Margham Publications, Chennai, 2013.

Web Resources:

1. https://www.accountingcoach.com/financial-accounting/explanation

2. https://www.wallstreetmojo.com/financial-accounting/

3. https://www.accaglobal.com/lk/en/student/exam-support-resources/fundamentals-

E-books:

1. https://open.lib.umn.edu/financialaccounting/

Pedagogy: Chalk and Talk, PPT, Group discussion

Rationale for nature of Course: will be able to check and collect the preparation of Statement of Affairs

Knowledge and Skill: To make the Students aware of financial statements and accounting reports of the Company

Activities to be given: Preparing Insolvency Accounts and Preparation of Contract Accounts.

Course learning Outcomes (CLO's)

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	Understand the basics of Fire Insurance claims	K1 to K3
CLO2	Identify the Accounting treatment in the books of lesser and lessee	K1 to K3
CLO3	Apply the knowledge to Insolvency accounts of individual	K1 to K4
CLO4	Examine the Hire purchase System accounting And accounting treatment	K1 to K3
CLO5	Analyze the significance of Contract Accounts	K1 to K4

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	2	3	1	2	3	2
CLO2	3	3	2	3	3	2
CLO3	3	3	1	2	2	1
CLO4	3	2	2	1	1	2
CLO5	3	3	1	2	3	1

1-Basic Level   2- Intermediate Level   3- Advanced Level

LESSON PLAN: Total (90 Hrs)

UNIT	DESCRIPTION	HRS	MODE
I	Fire Insurance claims-Need for Fire Insurance – Loss of stock policy - Loss of profit policy - Application of Average clause.	18	Chalk and Talk
II	Royalty Accounts – Meaning – Minimum rent – Short Workings – Recoupment of Short Workings – Accounting treatment in the books of lessor and lessee – Accounting treatment –Special journal entries-Sub-lease.	18	Chalk and Talk, PPT, group discussion
III	Insolvency Accounts – Meaning of Insolvent-Relevant act-procedure under insolvency act-Individual and firm – Point to note for preparation of Statement of Affairs – Preferential Creditors-Point to noted for preparation of Deficiency Account.	18	Chalk and Talk, PPT,
IV	Hire purchase System accounting – Definition-importance terms-main features –installments purchase system-Distinction between hire purchase and installment system- accounting treatment in the books of hire purchase and hire vendor – model journal entries -. Calculation of Interest – cash price- default and repossession.	18	Chalk and Talk, PPT, group discussion , quiz, onthe spot test
V	Contract Accounts– Meaning-Types of contract-Accounting procedure-Accounting methods of Recording Work Certified, Work Uncertified, Notional Profit, Cost plus contract, Escalation Clause and Retention Money – Methods of Calculating Profit on incomplete Contract – Preparation of Contract Accounts-format of contract account and Balance sheet.	18	Chalk and Talk, group discussion

Course Designer: Dr.G.Karthika

Department of Commerce				II B.Com(CA)				
Sem	Category	Course code	Course Title	Credits	Contact Hours/ week	CIA	SE	Total
III	Part – III	**22OUCCA33**	Costing	5	6	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	**Employability Oriented**	**Entrepreneurship oriented**
✓	✓	

Course Objectives:

1. To understand the various concepts and methods of costing.
2. To enable the students to compute the cost of products, cost of jobs and process
3. Help the students Computation Calculation of Simple Average Price method
4. Make the learners aware of   System of wage payment
5. To Measurement of Solving a Machine hour rate method

Course Content:

Unit: I

Definition of cost- costing- Cost accounting and cost accountancy- Objectives , advantages- Difference between Cost Accounting and Financial accounting difference between Cost Accounting and Management accounting - Classification of costs-Methods of costing- Preparation of cost sheet, Tender or Quotations.

Unit : II

 Materials control – Meaning of material control- objectives of material control - Essentials and advantages of material control - Economic Order Quantity(EOQ)-Stock levels-Minimum level, Maximum level ,Reorder level, Average Stock level & Danger level -Methods of pricing materials issues - First in First Out(FIFO), Last in First out(LIFO), Simple Average Price method and Weighted Average Price Method.

Unit : III

 Labour Costs - System of wage payment, Time wage system, Piece rate system - Taylor's Differential Piece Rate, Merrick Multiple Piece Rate - Premium and bonus plan-Gantt's Task bonus plan, Halsey plan, Halsey-weir plan, Rowan plan & Emerson's Efficiency plan-Labour Turnover - Separation, Replacement and flux method.

Unit : IV

 Accounting for Overheads - Basis of charging overheads-Allocation of overheads – Apportionment of overheads - Primary Distribution Method, Secondary Distribution Method - Repeated Distribution and Simultaneous equation method – Absorption of

overheads – Machine hour rate method

Unit : V

Process costing – Features of process costing, Advantages and limitations – Types of industries using process costing, - Advantages and disadvantages of process costing - Normal loss, abnormal loss and abnormal gain. Inter process profit and equivalent production (Theory only)

Text Book:
1.   Dr. R.Ramachnadran & Dr.R.Srinivasan, Cost Accounting, Sriram Publications, Trichy, 2016.

Reference Books:
1.   Iyengar. S.P., *Advanced Cost Accounting*, Sultan Chand & *Son,*New Delhi ,2018.

2.   Jain.S.P & .Narang.K.L, *Cost Accounting*, Kalyani Publishers, Ludhiana, 2020.

3.   Murthy.A , Gurusamy.S ,   *Cost Accounting* ,Tata Mc.Graw-Hill Publications , New Delhi, 2019.

4.   Reddy. T.S , Hariprasad Reddy .Y ,*Cost Accounting* .Margham Publications, Chennai, 2016.

5.   R.S.N.Pillai, V. Bagavathi, *Cost Accounting*, S.Chand & Company Ltd, New Delhi, 2017.

Web Resources:
1. https://www.accountingtools.com/articles/what-is-costing.html

2. https://www.coursera.org/learn/basics-of-cost-accounting-product-costing

3. https://cleartax.in/g/terms/cost-accounting

4. https://www.freshbooks.com/hub/accounting/cost-accounting

E.books:
1. https://www.pdfdrive.com/cost-books.html

Pedagogy: Chalk and Talk, PPT, group discussion

Rationale for nature of Course: Can be a Cost Controller, Financial Consultants, Chief Accountant and Internal Auditors

Knowledge and Skill: To provides sufficient knowledge in cost data management to make vital decisions in the best interest of the enterprise as whole
Activities to be given: Assign the cost to the products and calculating the efficiency of cost usage.

Course learning Outcomes (CLO's)

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	Understand the basic terms of costing	K1 to K3
CLO2	Identify the First in First Out (FIFO), Last in First out(LIFO), Simple Average Price method and Weighted Average Price Method.	K1 to K3
CLO3	Apply the knowledge System of wage payment, Time wage system, Piece rate system - Taylor's Differential Piece Rate, Merrick Multiple Piece Rate	K1 to K3
CLO4	Analyze the Basis of charging overheads.	K1 to K3
CLO5	Examine the Features of process costing, Advantages and limitations	K1 to K3

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	2	3	1	2	3	2
CLO2	3	3	2	3	3	2
CLO3	3	3	1	2	2	1
CLO4	3	2	2	1	1	2
CLO5	3	3	1	2	3	1

1-Basic Level   2- Intermediate Level   3- Advanced Level

LESSON PLAN: TOTAL HOURS (90 Hrs)

UNIT	DESCRIPTION	HRS	MODE
I	Definition of cost- costing- Cost accounting and cost accountancy- Objectives , advantages- Difference between Cost Accounting and Financial accounting difference between Cost Accounting and Management accounting - Classification of costs-Methods of costing-Preparation of cost sheet, Tender or Quotations.	18	Chalk and Talk, PPT, group discussion , OHP presentations, quiz, on the spot test
II	Materials control – Meaning of material control- objectives of material control - Essentials and advantages of material control - Economic Order Quantity(EOQ)-Stock levels- Minimum level, Maximum level ,Reorder level, Average Stock level & Danger level -Methods of pricing materials issues - First in First Out(FIFO), Last in First out(LIFO), Simple Average Price method and Weighted Average Price Method.	18	Chalk and Talk, PPT, group discussion , OHP presentations, quiz, on the spot test
III	Labour Costs - System of wage payment, Time wage system, Piece rate system - Taylor's Differential Piece Rate, Merrick Multiple Piece Rate - Premium and bonus plan-Gantt's Task bonus plan, Halsey plan, Halsey-weir plan, Rowan plan & Emerson's Efficiency plan-Labour Turnover - Separation, Replacement and flux method.	18	Chalk and Talk, PPT, group discussion , OHP presentations, quiz, on the spot test
IV	Accounting for Overheads - Basis of charging overheads- Allocation of overheads –Apportionment of overheads - Primary Distribution Method, Secondary Distribution Method - Repeated Distribution and Simultaneous equation method – Absorption of overheads – Machine hour rate method	18	Chalk and Talk, PPT, group discussion , OHP presentations, quiz, on the spot test
V	Process costing – Features of process costing, Advantages and limitations – Types of industries using process costing, - Advantages and disadvantages of process costing - Normal loss, abnormal loss and abnormal gain. Inter process profit and equivalent production (Theory only).	18	Chalk and Talk, PPT, group discussion , OHP presentations, quiz, on the spot test

Course Designer: Mrs. B. Lalitha subhanam

Department of Commerce				II B.Com(CA)				
Sem	Category	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
III	**Part -III**	**22OUCCAGECA3**	**GEC - III** Business Statistics	5	6	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	**Employability Oriented**	**Entrepreneurship oriented**
✓	✓	

Course Objectives

1. To understand various statistical tools used in business.
2. To equip the students with the application of statistical tools in the analysis of data for decision making.
3. To be able to calculate measures of central tendency, measures of dispersion
4. To gain working knowledge on correlation and regression
5. To acquire skills towards solving problems in Index and time series analysis

Course Content:

Unit : I - Meaning & definition of statistics – Importance, functions – Statistical survey and Collection of data. Sampling- Classification and Tabulation. Measures of central Tendency including combined Measures – Mean, Median, Mode, Geometric Mean and Harmonic Mean.

Unit : II - Measures of Dispersion and Variability- Range, Inter-quartile range, Mean deviation and Standard deviation. Skewness – Karl Pearson's , Bowley's and Kelly's Co-efficient of skewness.

Unit : III - Correlation analysis –Types of correlation - Karl Pearson's Co-efficient of correlation, Correlation of grouped data –Spearman's Rank Correlation – Regression Analysis – Linear & Non linear regression – Determination of Regression line of Y on X and X on Y.

Unit : IV -Index Numbers – Types – Aggregate – Weighted price relatives – Test of consistency of index numbers - Fixed base – Chain base – Base shifts – Consumer price Index – Aggregate family Budget Method.

Unit : V - Time Series – components- Measurement of secular trend (Moving average, Methods of least squares only) Measurement of seasonal variations (simple average, Ratio to trend method, Ratio to moving average method only).

Text Book:

R.S.N Pillai & Bagavathy.V,*Statistics (Theory & Practice),* S.Chand & co, New Delhi, 2019.

Reference Books:

1. Alagar.K, *Business Statistics*, TataMcGraw Hill,New Delhi,2017.

2. Gupta S.P. - *Statistical Methods*, Sultan Chand and Sons, New Delhi, 2021

3. Manoharan.M,*Stastistical Methods*, Palani Paramount,Palani,2021.

4. Wilson.M, Business Statistics, Himalaya Publishing House, Mumbai, 2017.

5. Chikkodi. C.M & Satyaprasad. B.G, Business Statistics, Himalaya Publishing House, Mumbai, 2018.

Web Resources:

1. https://www.analyzemath.com/statistics/introduction_statistics.html
2. https://sphweb.bumc.bu.edu/otlt/mphmodules/bs/bs704_multivariable/
   s704_multivariable5.html

E.Books:

1. https://www.analyzemath.com/statistics/introduction_statistics.html
2. https://sphweb.bumc.bu.edu/otlt/mphmodules/bs/bs704_multivariable/bs704_multivariable5.htm

Pedagogy:

Chalk and Talk, PPT, Group Discussion, Presentations, quiz and Seminar

Rationale for nature of Course:

Understand 'statistics' and apply it in business application.

Knowledge and Skill:

To make students use the proper methods to collect the data, employ the

correct analyses, and effectively present the results.

Activities to be given:

Students are asked to collect data about population and literacy in their locality

Course learning Outcomes (CLO's)

CLO	Course Outcomes Statement	Knowledge(Accordingto Bloom's Taxonomy)
CLO1	Describe the concepts of statistics and its applicability and understand various types of averages	K1 to K3
CLO2	Calculate Quartile, Mean and Standard deviation	K1 to K3
CLO3	Apply statistical tools such as correlation and regression for data analysis	K1 to K4
CLO4	Construct the index number	K1 to K3
CLO5	Solve the problems related to time series analysis	K1 to K3

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	3	2	2	2	3	2
CLO2	3	3	2	2	3	2
CLO3	3	3	3	2	2	3
CLO4	3	2	3	2	2	2
CLO5	2	3	3	2	2	3

1-Basic Level   2- Intermediate Level   3- Advanced Level

LESSON PLAN : Total (90 Hrs)

UNIT	DESCRIPTION	HRS	MODE
I	Meaning & definition of statistics – Importance, functions – Statistical survey and Collection of data. Sampling- Classification and Tabulation. Measures of central Tendency including combined Measures – Mean, Median, Mode, Geometric Mean and Harmonic Mean.	18	Chalk and Talk, PPT,
II	Measures of Dispersion and Variability- Range, Inter-quartile range, Mean deviation and Standard deviation. Skewness – Karl Pearson's , Bowley's and Kelly's Co-efficient of skewness.	18	Chalk and Talk, PPT,Assignment
III	Correlation analysis –Types of correlation - Karl Pearson's Co-efficient of correlation, Correlation of grouped data – Spearman's Rank Correlation – Regression Analysis – Linear & Non linear regression – Determination of Regression line of Y on X and X on Y.	18	Chalk and Talk, PPT
IV	Index Numbers – Types – Aggregate – Weighted price relatives – Test of consistency of index numbers - Fixed base – Chain base – Base shifts – Consumer price Index – Aggregate family Budget Method.	18	Chalk and Talk, PPT,
V	Time Series – components- Measurement of secular trend (Moving average, Methods of least squares only) Measurement of seasonal variations (simple average, Ratio to trend method, Ratio to moving average method only).	18	Chalk and Talk, PPT, , group discussion , quiz,

Course Designer:
Mrs.V.Jeyapyiya

Department of Commerce				II B.Com(CA)				
Sem	**Category**	**Course Code**	**Course Title**	**Credits**	**Contact Hours/Week**	**CIA**	**SE**	**Total**
III	**Part -IV**	22OUCCASE3P	**SEC** : Commerce Practical	2	2	40	60	100

Nature of the Course		
Knowledge and Skill Oriented	**Employability Oriented**	**Entrepreneurship oriented**
✓		

Course Objectives

1.   To acquire practical knowledge in the use of various forms used in GST, banking& Insurance sectors.
2.   To train the students in drafting of advertisement copy and preparation ofproject report for entrepreneurship.

Course Content:

Unit : I - Preparation of Advertisement Copy – Collecting advertisements based on Attention value, Suggestive value, Conviction value, Sentimental value, Educative value, Memorizing value and Instinctive value - Drafting a creative model of advertisement copy.

Unit : II - Knowledge of various forms used in day-to-day banking transactions – Accountopening form, Cheque, Pay-in slip, Withdrawal form, Transfer form, Draft, Bill of exchange and Promissory Note, Fixed Deposit Receipt, Safe Custody Receipt and letter of credit - ATM, Debit and Credit Cards – Gpay – PayTM..

Unit : III - Knowledge on various kinds of Life Insurance Policies - Collecting forms ofWhole life policies, Endowment policies, Children's policies, Money back policies, Joint life policy and - Lifeline Health Insurance plan - Filling up application form– Submittingclaim forms.

Unit : IV - Entrepreneurship - Preparation of Model Project Report– General information, project description, market potential, cost of capital and sources of finance, Assessment of working capital requirements & Financial Consideration – Case Study forsuccessful Women Entrepreneur in India.

Unit : V - Goods and Service Tax – Three prime models of GST – Central, State and Dual – Process of GST Registration –Knowledge on registration certificate and Invoice format of GST.

Course learning Outcomes (CLO's)

CLO	Course Outcomes Statement	Knowledge (According to Bloom's Taxonomy)
CLO1	Preparation of Advertisement Copy	K1 to K3
CLO2	Understand various forms used in day-to-day banking transactions	K1 to K3
CLO3	Knowledge on various kinds of Life Insurance Policies	K1 to K3
CLO4	Preparation of Model Project Report	K1 to K3
CLO5	Knowledge on registration certificate and Invoice format of GST.	K1 to K3

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	3	2	2	2	3	2
CLO2	3	3	2	2	3	2
CLO3	3	3	3	2	2	3
CLO4	3	2	3	2	2	2
CLO5	2	3	3	2	2	3

1-Basic Level   **2- Intermediate Level**   **3- Advanced Level**

LESSON PLAN : Total (30 Hrs)

UNIT	DESCRIPTION	HRS	MODE
I	Preparation of Advertisement Copy – Collecting advertisements based on Attention value, Suggestive value, Conviction value, Sentimental value, Educative value, Memorizing value and Instinctive value - Drafting a creative model of advertisement copy.	6	Chalk and Talk, PPT,
II	Knowledge of various forms used in day-to-day banking transactions – Accountopening form, Cheque, Pay-in slip, Withdrawal form, Transfer form, Draft, Bill of exchange and Promissory Note, Fixed Deposit Receipt, Safe Custody Receipt and letter of credit - ATM, Debit and Credit Cards – Gpay – PayTM..	6	Chalk and Talk, PPT, Assignme nt
III	Knowledge on various kinds of Life Insurance Policies - Collecting forms of Whole life policies, Endowment policies, Children's policies, Money back policies, Jointlife policy and - Lifeline Health Insurance plan - Filling up application form– Submittingclaim forms.	6	Chalk and Talk, PPT
IV	Entrepreneurship - Preparation of Model Project Report– General information, project description, market potential, cost of capital and sources of finance, Assessment of working capital requirements & Financial Consideration – Case Study forsuccessful Women Entrepreneur in India.	6	Chalk and Talk, PPT,
V	Goods and Service Tax – Three prime models of GST – Central, State and Dual – Process of GST Registration –Knowledge on registration certificate and Invoice format of GST.	6	Chalk and Talk, PPT, , group discussion , quiz,

Course Designer : Mrs.V.Jeyapriya

Department of Commerce				II B.Com(CA)				
Sem	**Category**	**Course Code**	**Course Title**	**Credits**	**Contact Hours/ Week**	**CIA**	**SE**	**Total**
IV	**CORE**	**22OUCCA41**	**Web Technology**	4	5	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	**Employability Oriented**	**Entrepreneurship oriented**
✓		

Course Objectives
- To comprehend the basics of the internet and web terminologies.
- To be familiar with HTML & DHTML.
- To introduce scripting language concepts for developing client-side applications.
- To practice server-side programming features – XML & DTD
- To know the usefulness of ASP.

Course Content

UNIT : I –Introduction: What is Internet ? – Internet Services and Accessibility – Uses of the Internet – Web Concepts. Internet Protocols: Internet Protocols - Internet Applications and Application Protocols.

UNIT : II -HTML : Introduction – SGML – Outline of an HTML Document – Head Section – Body Section – HTML Forms - Dynamic HTML (DHTML): Introduction – Cascading Style Sheets (CSS) – Event Handling.

UNIT : III - JAVASCRIPT : Introduction – Language Elements – Objections of JavaScript – Other Objects.

UNIT : IV - Extensible Mark-up Language (XML) : Introduction – HTML Vs XML – Syntax of the XML Document – XML Attributes – XML Validation – XML DTD – The Building Blocks of XML Documents – DTD Elements – DTD Attributes – DTD Entities – DTD Validation.

UNIT : V - Java Server Pages (JSP) : Introduction – Advantages of JSP – Developing First JSP – Components of JSP – JSP Sessions – Active Server Pages (ASP): Introduction – Advantages of Using ASP – First ASP Script – Processing of ASP Scripts with Forms – Variables and constructs – Subroutines – Include/Virtual – ASP Objects.

Text Book :

N.P.Gopalan, J.Akilandeswari, *Web Technology*, PHI Learning Private Limited,

New Delhi, 2018

Reference Books:

1. Acyut S Godbole&AtalKahate, *Web Tech*, Tata McGraw Hill Publishing Company Ltd, Second Edition, New Delhi, 2018.

2. Alexis Leon, Mathews Leon, *Internet for Everyone*, L & L Consultancy services Pvt Ltd, 2017.

3. Chris Bates, *Web Programming*, John Willey & Sons Ltd, 2016.

4. Raj Kamal*, Internet and Web Technologies*. Tata McGraw Hill Education Pvt. Ltd, New Delhi, 2019.

5. Dr.Vaka Murali Mohan, S. Pratap Singh, *The Modern Approach to Web Technologies*, Scitech Publications (India) Pvt Ltd, 2016.

Web Resources:

https://www.geeksforgeeks.org/web-technology/
https://www.tutorialspoint.com/web_developers_guide/web_basic_concepts.htm
https://developer.mozilla.org/en-US/docs/Web/HTML

E.Books:

https://www.google.co.in/books/edition/Web_Technology/BmDW8qqOl5EC?hl=en&gbpv=1
&dq=web+technology&printsec=frontcover
https://www.google.co.in/books/edition/Web_Technology_Design/nKjLYPCVxGIC?hl=en&
gbpv=1&dq=web+technology&printsec=frontcover

Pedagogy: Chalk and Talk, PPT, Group Discussion, Presentations, quiz and Seminar

> **Rationale for nature of Course:** Understanding the concept Web
>
> Technology

Knowledge and Skill: To make students aware of HTML& Scripting Languages.

Activities to be given: students shall be asked to design new programs in scripting.

Course learning Outcomes (CLO's)

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	Understand the basics of the internet and web terminologies.	K1 to K3
CLO2	Be able to use the HTML programming language	K1 to K3
CLO3	Students are able to develop a dynamic webpage by the use of java script and DHTML.	K1 to K4
CLO4	Students will be able to write a well formed / valid XML document.	K1 to K3
CLO5	Gain knowledge on ASP.	K1 to K4

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	1	2	2	3	2	3
CLO2	2	3	2	3	2	3
CLO3	1	2	3	2	2	2
CLO4	2	1	2	2	3	2
CLO5	2	3	1	2	3	3

LESSON PLAN : Total (75 Hrs)

UNIT	DESCRIPTION	HRS	MODE
I	Introduction: What is Internet ? – Internet Services and Accessibility – Uses of the Internet – Web Concepts. Internet Protocols: Internet Protocols - Internet Applications and Application Protocols.	15	Chalk and Talk, PPT, Assignment.
II	HTML : Introduction – SGML – Outline of an HTML Document – Head Section – Body Section – HTML Forms - Dynamic HTML (DHTML): Introduction – Cascading Style Sheets (CSS) – Event Handling	15	Chalk and Talk, PPT, Assignment.
III	JAVASCRIPT : Introduction – Language Elements – Objections of JavaScript – Other Objects.	15	Chalk and Talk, PPT, Assignment.
IV	Extensible Mark-up Language (XML) : Introduction – HTML Vs XML – Syntax of the XML Document – XML Attributes – XML Validation – XML DTD – The Building Blocks of XML Documents – DTD Elements – DTD Attributes – DTD Entities – DTD Validation.	15	Chalk and Talk, PPT, Assignment.
V	Extensible Mark-up Language (XML) : Introduction – HTML Vs XML – Syntax of the XML Document – XML Attributes – XML Validation – XML DTD – The Building Blocks of XML Documents – DTD Elements – DTD Attributes – DTD Entities – DTD Validation.	15	Chalk and Talk, PPT, Assignment.

Course Designer: Mrs.S.Chitradevi

Department of Commerce					II B.Com(CA)			
Sem	Category	Course Code	Course Title	Credit	Contact Hours/Week	CIA	SE	Total
III	Core	22OUCCA4P	**Tally Practical**	4	5	40	60	100

Nature of Course		
Knowledge and Skill Oriented	**Employability Oriented**	**Entrepreneurship oriented**
✓	✓	

Objectives:
1. To develop an understanding of the Tally
2. To teach students stock maintenance through tally.
3. To make students to create order processing
4. To identify the appropriate features of tally.

Unit	Content	Hrs	K-Level	CLO
I	Introduction to Tally- Tally screen components – maintaining company data –Groups- Legers- Accounting vouchers – Preparation of trail balance – Profit and Loss account- Balance sheet.	18	Upto K2	CLO1
II	Maintaining Inventory details-Stock category-Stock group & Stock item-inventory vouchers-stock summary report.	18	Upto K3	CLO2
III	Order processing-Purchase order-Sales Order-Receipt Note-Delivery Note Rejection In-Rejection Out.	18	Upto K3	CLO3
IV	Bill wise details – cost centre.	18	Upto K3	CLO4
V	GST-Payroll accounting	18	Upto K4	CLO5

Books for Study:
   Learning Tally ERP 9, Volume 1-5, Tally India Pvt ltd, India, 2010

Books for Reference:
1.Ashok K.Nandhani, KisorK.Nadhani, Simple Tally 9, BPB Publications, New Delhi ,2012.
   2.Asok K.Nadhani&KisorK.Nadhani, Implementing Tally 9 , BPB Publications, New Delhi, 2013.
   3.Dinesh Maidasani, Tally 9.0, Firewall Media Laxmi Publications, New Delhi, 2010.

4.Nellai Kannan .C , Tally (Version 9) , Nels Publications, India, 2013.

5.PalaniVel .S, Tally,Margham Publications, Chennai, 2013.

Web References:
1.https://www.studocu.com/row/document/dar-es-salaam-institute-of-technology/computer-engineering/ms-word-practical-assignment-pdf/9634952
2.https://docs.google.com/viewer?a=v&pid=sites&srcid=ZGVmYXVsdGRvbWFpbnx2YW1zaWJ2cmljZXxneDo0OTUyYWRjYjU0MDJlNmU1

E-Books:
1.https://www.pdfdrive.com/microsoft-office-2010-advanced-e189145902.html

2.https://www.pdfdrive.com/microsoft-excel-2016-step-by-step-e34313668.html

Pedagogy:
Practical, PPT, Group Discussion, Interaction.

Rationale for Nature of Course:
Can acquire knowledge about basic Tally.

Activities to be given
1.Train the students to create their own presentation and tally creation.
2. Assignments in important areas.

Course learning Outcome (CLOs)

CLOs	Course Outcomes	Knowledge
CLO1	Understand to Examine the Basic Concepts of tally	Up to K2
CLO2	Identify how to create stock report	Up to K3
CLO3	Apply the Knowledge to Develop the order processing	Up to K3
CLO4	Analyze to Computerized Accounting features of tally in bill wise details.	Up to K3
CLO5	Understand the concept of GST.	Up to K4

Mapping of Course Learning Outcomes(CLOs) with Programme Outcomes(POs)

	PO1	PO2	PO3	PO4	PO5	PO6
CLO 1	3	2	3	2	2	2
CLO 2	3	3	2	3	2	3
CLO 3	2	3	2	3	2	2
CLO 4	3	2	2	2	2	3
CLO 5	2	3	3	2	2	2

1 – Basic Level   2 – Intermediate Level   3- Advance Level

Lesson Plan(75 HRS)

Unit	Topics to be covered	Hrs	Mode
1	Company creation , Ledger creation, voucher creation		Demo &Practical Session
2	Trail balance, profit and loss account and balance sheet		Demo &Practical Session
3	Stock category and stock item		Demo &Practical Session
4	Purchase order, sales order		Demo &Practical Session
5	Receipt note, delivery note		Demo &Practical Session
6	Rejection in, Rejection out		Demo &Practical Session
7	Bill wise details		Demo &Practical Session
8	Cost centre		Demo &Practical Session
9	GST		Demo &Practical Session
10	Payroll		Demo &Practical Session

Course Designer: Mrs. T. Karthiyayini,

EVALUATION (PRACTICAL)

Internal (Formative)   : 40 marks
External (Summative)   : 60 marks
Total   : 100 marks

Question Paper Pattern for Internal Practical Examination: 40 Marks

✔ There will be two Internal Practical Examination
✔ Duration of Internal Examination will be 2 hours

S.No	Components	Marks
1	I – Writing the Program (2x8)	16
2	II – Testing and Debug the Program (2x4)	08
3	III-Printing the correct output (2x4)	08
4	IV- Viva	05
4	V –Record book	03
	Total	**40**

Question Paper Pattern for External Practical Examination (Major): 60 Marks

✔ Duration of External Examination will be 3 hours

S.No	Components	Marks
1	I – Writing the Program (2x10)	20
2	II – Testing and Debug the Program (2x10)	20
3	III-Printing the correct output (2x5)	10
4	IV- Viva	05
4	V –Record book	05
	Total	**60**

In respect of external examinations passing minimum is **35% for Under Graduate** Courses and in total, **aggregate of 40%.**

Latest amendments and revisions as per **UGC** and **TANSCHE** norm is taken into consideration to suit the changing trends in the curriculum.

Department of Commerce			II B.Com(CA)					
Sem	Category	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
IV	Part III	22OUCCA42	Banking	4	5	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	Employability Oriented	Entrepreneurship oriented
✓		

Course Objectives:

1. To enable the students to understand the relationship between a banker and customers.
2. To identify the different types of Negotiable Instruments.
3. To determine the duties and statutory protection to a paying bankers.
4. To make the learners aware of the principles of and types of lending .
5. To apply the resent trends in banking system.

Course Content:

Unit : I - Banker and Customer – The Modern View – The Relationship between a Banker and a Customer – General Relationship – Special Relationship – Statutory Obligation to Honour Cheques – Banker's Lien – A Banker's Duty to Maintain Secrecy of Customer's Account – Right to Claim Incidental Charges – The Right to Charge Compound Interest - General precautions for opening an account – KYC Norms – Current Deposit Account(Current and Running Account) – Fixed Deposit Account – Savings Deposit Account – Recurring Deposit.

Unit : II – Cheque: Definition, Distinction between cheque and Bills of Exchange – Types of Negotiable Instruments – Salient Features of a Cheque - Material Alteration & Immaterial Alteration. Crossing – Kinds of Crossing – General Crossing – Special Crossing – Not Negotiable Crossing – A/c Payee Crossing – Double Crossing. Endorsement - Definition Significance – Kinds of Endorsement.

Unit: III - Paying banker: Precautions before Honouring a Cheque- Circumstances for dishonour of cheque - Statutory Protection to a Paying Banker-Payment in due course- Holder in due Course collecting banker: Duties -Statutory Protection - Basis of negligence.

Unit: IV – Bank lending-Principles of Sound Lending-Types of Loans & Advances-Secured and Unsecured Advances - Advances against various securities-(Goods, land & building, life insurance policies, Stock exchange).

Unit: V –Reserve Bank of India - Main Functions of RBI – Traditional Banking vs. E-banking – Electronic Delivery Channels – ATM – Evolution, Concepts and Features – Mechanism – Electronic Purse and Digital Cash – Digital SB Account – Digital Lending – Facets of E-banking – E-banking Services – Truncated Cheque and Electronic Cheque – Mobile Banking – Electronic Mobile Wallet – Inter-bank Mobile Payment Service(IMPS) – Virtual Currency – Models for Ebanking – Advantages of E-banking – Constraints in E-banking – Frauds in Internet Banking –

Security Measures – Real time   Gross Settlement(RTGS).

Books for Study:

1. Prof. E. Gordon & Dr. K. Natarajan, Banking Theory Law &Practice, Himalaya Publishing   House, Mumbai, 2021.

Reference Books:

1. S.Gurusamy, Banking Theory, Law & Practice, Vijay Nicole Imprints,2017.

2. S.N.Maheswari, Banking Theory, Law & Practice, Kalyani Publications,2014

3. Rajesh.R & Sivagnanasithi, Banking Theory Law & Practice, Tata McGraw Hill   Publications, New Delhi, 2013.

4. Raman .B.S,Banking Theory, Law& Practice, United Publishers,Mangalore,2010   A.V.Ranganadhachary & D.S.Rao, Banking Theory Law & Practice, Kalyani Publications
2007.

Web Resources:

1. http://www.ismsedu.com/E-Banking%20Management.pdf**2.**

2. https://www.freebookcentre.net/Business/Banks-and-Banking-Books.html

3. https://www.pdfdrive.com/digital-bank-strategies-to-launch-or-become-a-digital-bank-   e180766363.html

E Book:

1. https://bookauthority.org/books/best-investment-banking-ebooks

2. https://www.careerlauncher.com/banking/ebooks/

3. https://www.safalta.com/banking/e-books

Pedagogy: Chalk and Talk, PPT, group discussion.

Rationale for nature of Course: To attain the knowledge on the functioning of banks and their regulation.

Knowledge and Skill: To acquire the knowledge on the functions of RBI, Commercial banks and recent trends in banking concept and technology.

Activities to be given: To collect and fill different types of banks forms (Application forms, Cheque, Demand Draft, etc.)

Course learning Outcomes (CLO's)

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	Understood the relationship between a banker and customers.	K1 to K3
CLO2	Identified the different types of Negotiable Instruments.	K1 to K3
CLO3	Determined the duties and statutory protection to a paying bankers.	K1 to K4
CLO4	Analysised the principles of and types of lending	K1 to K3
CLO5	Applied the resent trends in banking system.	K1 to K4

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	1	3	2	2	2	3
CLO2	1	2	2	3	3	3
CLO3	2	2	3	2	3	3
CLO4	2	3	1	3	2	2
CLO5	2	3	3	1	2	2

1-Basic Level   2- Intermediate Level   3- Advanced Level

LESSON PLAN: Total (75 Hrs)

UNIT	DESCRIPTION	HRS	MODE
I	Banker and Customer – The Modern View – The Relationship between a Banker and a Customer – General Relationship – Special Relationship – Statutory Obligation to Honour Cheques – Banker's Lien – A Banker's Duty to Maintain Secrecy of Customer's Account – Right to Claim Incidental Charges – The Right to Charge Compound Interest - General precautions for opening an account – KYC Norms – Current Deposit Account(Current and Running Account) – Fixed Deposit Account – Savings Deposit Account – Recurring Deposit..	15	Chalk and Talk
II	Cheque: Definition, Distinction between cheque and Bills of Exchange – Types of Negotiable Instruments – Salient Features of a Cheque - Material Alteration & Immaterial Alteration. Crossing – Kinds of Crossing – General Crossing – Special Crossing – Not Negotiable Crossing – A/c Payee Crossing – Double Crossing. Endorsement - Definition Significance – Kinds of Endorsement.	15	Chalk and Talk, on thespot test
III	Paying banker: Precautions before Honouring a Cheque- Circumstances for dishonour of cheque - Statutory Protection to a Paying Banker-Payment in due course- Holder in due Course collecting banker: Duties -Statutory Protection - Basis of negligence.	15	Chalk and Talk, group discussion
IV	Bank lending-Principles of Sound Lending-Types of Loans & Advances-Secured and Unsecured Advances - Advances against various securities-(Goods, land & building, life insurance policies, Stock exchange)	15	Chalk and Talk, PPT,group discussion , onthe spot test
V	Reserve Bank of India - Main Functions of RBI – Traditional Banking vs. E-banking – Electronic Delivery Channels – ATM – Evolution, Concepts and Features – Mechanism – Electronic Purse and Digital Cash – Digital SB Account – Digital Lending – Facets of E-banking – E-banking Services – Truncated Cheque and Electronic Cheque – Mobile Banking – Electronic Mobile Wallet – Inter-bank Mobile Payment Service(IMPS) – Virtual Currency – Models for Ebanking – Advantages of E-banking – Constraints in E-banking – Frauds in Internet Banking – Security Measures – Real time Gross Settlement(RTGS).	15	Chalk and Talk, PPT,group discussion , onthe spot test

Course Designer:Miss. A.Nazima

Department of Commerce				II B.Com(CA)				
Sem	Category	Course code	Course Title	Credits	Contact Hours/ week	CIA	SE	Total
IV	Part – III	**22OUCCA43**	Partnership Accounts	5	6	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	**Employability Oriented**	**Entrepreneurship oriented**
✓	✓	

Course Objectives:

      1. Enable the students to understand the fixed and fluctuating capital

      2. To identify the Accounting standards

      3. Enable the student streatment of goodwill

      4. Make the learners aware of Garner versus murray rules

      5. To create awareness on the piece meal distribution

Course Content:

Unit : I –Partnership Accounts : Definition and Features of Partnership – Partnership Deed – Rules applicable in the absence of an agreement – Profit and Loss appropriation account – Fixed capital account – Fluctuating capital account –Interest on capital and interest on drawings (excluding Past adjustments and Guarantees).

Unit : II – Admission of a Partner: Application of accounting standards (AS) **-10-**New profit sharing ratio – Sacrificing ratio – Revaluation of Assets and Liabilities – Memorandum Revaluation Account–Treatment of Goodwill - Adjustment of capital in proportion to profit sharing ratio- Balance sheet of the new firm.

Unit : III - Retirement of a Partner: Retirement – Revaluation of Assets and Liabilities – Treatment of Goodwill –Gaining ratio – settlement of amount due to the retiring partner– Calculation of capital of the new firm – Balance sheet of the new firm. Death of a partner – Settlement of deceased partner's capital account –Joint Life Policy .

Unit : IV - Dissolution Accounting: Simple dissolution - Settlement of accounts on Dissolution– Entries on dissolution – Insolvency of a partner – Garner Versus Murray rule – Fixed and Fluctuating capital – Insolvency of all Partners.

Unit : V - Piece-Meal Distribution: Proportionate capital method and Maximum loss

method.

Books for Study:

T.S.Reddy& A. Murthy, *Advanced Accountancy*, Revised Edition - 2012,

Reference Books:

1. S. P. Jain & K.L Narang, *Partnership Accounts*, Revised Edition– 2017,

Kalyani Publishers, Ludhiana

2. M.A Arulanandam& K.S Raman, *Advanced Accountancy*, Revised Edition– 2016,

   Himalaya Publishing company Ltd, Mumbai.

3. R.L.Gupta& M. Radaswamy, *Advanced Accountancy*, Revised Edition– 2017 S.

   Chand & Company Ltd., Ram Nagar, New Delhi – 110 055.

4. S.P. Iyengar, *Advanced Accountancy*, Revised Edition– 2012, Sultan Chand &

   Sons   Publishers, New Delhi.Margham Publications, 24, Rameshwaram Road,

   T.Nagar, Chennai - 17.

5. M.C. Shukla &T.S.Grewel ,*Advanced Accountancy*, Revised Edition–

   2013,S.Chand Publication, New Delhi.

Web Resources:

1. https://www.inspirenignite.com/jntuh/18ccp402c-partnership-accounts-syllabus-for-commercial-computer-practice-4th-sem-c18-curriculum-tssbtet/

2. https://www.studocu.com/row/document/jamaa%D8%A9-bnha/accounting-principles/accounting-in-partnerships-the-whole-syllabus-pdf/27478368

3. https://www.edudwar.com/cbse-class-12th-accountancy-syllabus/

4. https://www.vedantu.com/syllabus/cbse-class-12-accountancy-syllabus

E-books

1. **http://www.sultan-chand.com/download/finalma.pdf**

2. https://www.academia.edu/9110289/ACCOUNTING_FOR_PARTNERSHIP_BASIC_CONCEPT

3. **https://www.pearsoned.ca/highered/divisions/virtual_tours/lee/sample.pdf**

   Pedagogy:

   Chalk and Talk, PPT, group discussion

   Rationale for nature of Course: To understand the concepts of Partnership firms,

   admission, Retirement and insolvency of individuals and applied it in the business.

   Knowledge and Skill: To impart knowledge and skill in the preparation of various

   accounts relating to partnership firms, admission, Retirement and insolvency of

   individuals.

Activities to be given: Guide the students to visit a local partnership firm to gain in – house knowledge on accounts keeping.

Course learning Outcomes (CLO's)

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	Understand the basics partnership	K1 to K3
CLO2	Identify the accounting standards	K1 to K3
CLO3	Apply the knowledge calculation the capital of new firm	K1 to K3
CLO4	Analyze the significance of Garner versus murray	K1 to K3
CLO5	Examine the piece meal distribution	K1 to K3

Mapping of Course Learning Outcomes (CLOs) with ProgrammeOutcomes (POs)

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	2	3	1	2	3	2
CLO2	3	3	2	3	3	2
CLO3	3	3	1	2	2	1
CLO4	3	2	2	1	1	2
CLO5	3	3	1	2	3	1

1-Basic Level   2- Intermediate Level   3- Advanced Level

LESSON PLAN: TOTAL HOURS(90hrs)

UNIT	DESCRIPTION	HRS	MODE
I	Partnership Accounts : Definition and Features of Partnership – Partnership Deed – Rules applicable in the absence of an agreement – Profit and Loss appropriation account – Fixed capital account – Fluctuating capital account –Interest on capital and interest on drawings (excluding Past adjustments and Guarantees).	18	Chalk and Talk, PPT, group discussion.
II	Admission of a Partner: Application of accounting standards (AS) **-10-**New profit sharing ratio – Sacrificing ratio – Revaluation of Assets and Liabilities – Memorandum Revaluation Account–Treatment of Goodwill - Adjustment of capital in proportion to profit sharing ratio- Balance sheet of the new firm	18	Chalk and Talk, PPT, group discussion.
III	Retirement of a Partner: Retirement – Revaluation of Assets and Liabilities – Treatment of Goodwill –Gaining ratio – settlement of amount due to the retiring partner– Calculation of capital of the new firm – Balance sheet of the new firm. Death of a partner – Settlement of deceased partner's capital account –Joint Life Policy	18	Chalk and Talk, PPT, group discussion.
IV	Dissolution Accounting: Simple dissolution - Settlement of accounts on Dissolution– Entries on dissolution – Insolvency of a partner – Garner Versus Murray rule – Fixed and Fluctuating capital – Insolvency of all Partners.	18	Chalk and Talk, PPT, group discussion.
V	Piece-Meal Distribution: Proportionate capital method and Maximum loss method	18	Chalk and Talk, PPT, group discussion.

Course Designer: Mrs. T. Karthiyayini

Department of Commerce			II B.Com(CA)					
Sem	**Category**	**Course Code**	**Course Title**	**Credits**	**Contact Hours/Week**	**CIA**	**SE**	**Total**
IV	**Part-III**	**22OUCCAGE CA4**	**GEC -IV** Business Mathematics	4	5	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	**Employability Oriented**	**Entrepreneurship oriented**
✓	✓	

Course Objectives:
1. To learn important mathematical concepts and tools
2. To acquire the mathematical skills and its application in business.
3. To Examine the appropriate method for calculation of Interest.
4. To Compute small / micro differences using differential calculus.
5. To Solve problems in matrices

Course Content:

UNIT : I

Elements of Set theory - Definition – Symbols - Roster method & rule method – Types of sets Union & Intersection - sub sets – complements – Difference of two sets – Family of sets – Venn diagrams – De Morgans law.

UNIT: II

Indices – Positive – Fractional – Operation with power function-Logarithms- Definition-Exponential forms- Laws of logarithms – Change of base Formula–Rules to write – Practical problems

UNIT: III

Commercial Arithmetic – Interest – Simple- Compound – Normal rate –Effective rate – Depreciation – Present value –Discounting of bills - Calculation of period for banker's discount and true discount – Banker's discount – Banker's gain - Face value of bills.

UNIT: IV

Differential calculus (excluding trigonometric functions) – Rules – Sum rules – Product rule –Quotient rule ,functions of a function rule (simple problems only) – Maxima and Minima (single variable cases) – Methods of integral calculus – Rules (excluding integration by parts or Fractions) – Simple problems only.

UNIT: V

Determinants – Cramer's Rule– Properties –Product –Matrices – Types –Addition-Multiplication – Matrix Inversion – Solving a system of linear equation using matrix inversion .

Books for Study:
1. Manoharan .M & Elango.C ,*Business Mathematics,*Palani Paramount

Publications, Palani, 2013.

Reference Books:

1. Sundaresan.V & Jeyaseelan S.D, *An introduction to Business Mathematics*, S.Chand & Company, New Delhi, 2015.

2. Sancheti.D.C,.Kapoor.V.K, *Business Mathematics*, Sultan Chand and Sons,NewDelhi,2012.

3. Verma .A.P. ,*Business Mathematics,* Asian Books Pvt Ltd, 2010

4. Vittal.P.R, *Business Mathematics & Statistics*, Margham Publications, Chennai, 2012.

5. Wilson .M, *Business Mathematics*, Himalaya Publications, Mumbai,2012

Web Resources:
1. https://www.amsi.org.au/teacher_modules/Sets_and_venn_diagrams.html
2. https://www.investopedia.com/articles/investing/020614/learn-simple-and-compound-   interest.asp
3. https://www.toppr.com/guides/maths/determinants/adjoint-and-inverse-of-a-matrix/

E Book:
1. https://byjus.com/maths/differential-calculus/
2. https://firmfunda.com/maths/commercial-arithmetics/simple-compound-interest/introduction-   compound-interest

Pedagogy:
Chalk and Talk, PPT, group discussion.

Rationale for nature of Course:
To understand the important role of Business Mathematics in all facets of the
businessworld.

Knowledge and Skill:

Business maths increases students efficiency in managing and making critical decision
with regards to profit and loss .

Activities to be given:
Research about calculations based on period for banker's discount and true discount , Banker's   gain and Discounting of bills.

Course learning Outcomes (CLO's)

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	Apply mathematics in common business practices	K1 to K3
CLO2	Explain and apply various mathematical applications	K1 to K3
CLO3	Aid financial interest calculations in business transactions	K1 to K4
CLO4	Give solutions to business problems with the help of various mathematical tools including Differential and Integral Calculus	K1 to K4
CLO5	Apply mathematics in variety or number of ways of arrangements of events	K1 to K3

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	3	2	3	3	2	2
CLO2	2	2	2	2	2	2
CLO3	3	2	3	3	3	3
CLO4	2	3	3	3	2	2
CLO5	2	3	3	3	3	3

1-Basic Level   2- Intermediate Level   3- Advanced Level

LESSON PLAN: Total (75 Hrs)

UNIT	DESCRIPTION	HRS	MODE
I	Elements of Set theory - Definition – Symbols - Roster method & rule method – Types of sets Union & Intersection - sub sets – complements – Difference of two sets – Family of sets – Venn diagrams – De Morgans law.	15	Chalk and Talk
II	Indices – Positive – Fractional – Operation with power function- Logarithms- Definition- Exponential forms- Laws of logarithms – Change of base Formula–Rules to write – Practical problems.	15	Chalk and Talk, on the spot test
III	Commercial Arithmetic – Interest – Simple- Compound – Normal rate –Effective rate –Depreciation – Present value –Discounting of bills - Calculation of period for banker's discount and true discount – Banker's discount – Banker's gain - Face value of bills.	15	Chalk and Talk, group discussion
IV	Differential calculus(excluding trigonometric functions) – Rules – Sum rules – Product rule –Quotient rule ,functions of a function rule (simple problems only) – Maxima and Minima (single variable cases) – Methods of integral calculus – Rules (excluding integration by parts or Fractions) – Simple problems only.	15	Chalk and Talk, PPT, group discussion , onthe spot test
V	Determinants – Cramer's Rule– Properties –Product –Matrices – Types –Addition- Multiplication – Matrix Inversion – Solving a system of linear equation using matrix inversion .	15	Chalk and Talk, PPT, group discussion , onthe spot test

Department of Commerce			II B.Com(CA)					
Sem	**Category**	**Course Code**	**Course Title**	**Credits**	**Contact Hours/Week**	**CIA**	**SE**	**Total**
IV	**Part-IV**	**22OUCCASE4**	**SEC** : Financial Markets & Services	2	2	25	75	100

Nature of the Course		
Knowledge and Skill Oriented	**Employability Oriented**	**Entrepreneurship oriented**
✓	✓	

Course Objectives:

1. To help the students to learn the various constituents of Financial marketsand their services.

2. To learn about the operations of Securities market.

Course Content:

Unit :I - Financial System – Meaning – Functions – Financial concepts & Characteristics of Financial Market. Money Market: Meaning, Features – Characteristics – Structure of Money Mrket.

Unit :II - New issues market - Functions – Relationship between new issue market and stock exchange – Instruments of issue.

Unit :III - Secondary Market– Control over secondary market – Listing of securities – Kinds of brokers - Methods of trading in a stock exchange .

Unit :IV - Merchant banking– Functions – Services of merchant banks – Qualities required of merchant bankers

UNIT :V - Mutual fund– Concept & Objectives - Types – Classification – Importance – Organization & operation of the fund.

Text Book:

Gordon.E and Natarajan.K ,*Financial Market and services*, HimalayaPublishing House, Mumbai, 2013.

Reference Books:

1. Bhole C.M, *Financial Institutions, Structure Growth and Innovation,* Tata Mc Graw Hill, New Delhi, 2013.

2. Gurusamy.S, *Financial Services*, Tata McGraw Hill Publications, New Delhi, 2013.

3. Khan.M.Y, *Financial Services*, Tata McGraw Hill Publications, New Delhi,2009.

4. Machiraju.H.R, *Indian Financial system*, Vikas Publishing House, NewDelhi,2010.

5. Varshney & Mittal,*The Indian Financial system*, Sultan chand Publications, NewDelhi,2013.

Pedagogy:
Chalk and Talk, PPT, group discussion.

Rationale for nature of Course:
To understand the important role of Business Mathematics in all facets of the businessworld

Knowledge and Skill:
Business maths increases students efficiency in managing and making critical decision with regards to profit and loss .

Activities to be given:
Research about calculations based on period for banker's discount and true discount , Banker's gain and Discounting of bills.

Course learning Outcomes (CLO's)

CLO	Course Outcomes Statement	Knowledge (According to Bloom's Taxonomy)
CLO1	Understand the Financial System	K1 to K3
CLO2	Understand various Secondary Market Procedure.	K1 to K3
CLO3	Concept of new issue market	K1 to K3
CLO4	Learn merchant banking	K1 to K3
CLO5	Aware mutual fund operations	K1 to K3

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	3	2	3	3	2	2
CLO2	2	2	2	2	2	2
CLO3	3	2	3	3	3	3
CLO4	2	3	3	3	2	2
CLO5	2	3	3	3	3	3

1-Basic Level   2- Intermediate Level   3- Advanced Level

LESSON PLAN: Total (30 Hrs)

UNIT	DESCRIPTION	HRS	MODE

I	Financial System – Meaning – Functions – Financial concepts & Characteristics of Financial Market. Money Market: Meaning, Features – Characteristics – Structure of Money Market.	6	Chalk and Talk
II	New issues market - Functions – Relationship between new issue market and stock exchange – Instruments of issue.	6	Chalk and Talk, on the spot test
III	- Secondary Market– Control over secondary market – Listing of securities – Kinds of brokers - Methods of trading in a stock exchange .	6	Chalk and Talk, group discussion
IV	Merchant banking– Functions – Services of merchant banks – Qualities required of merchant bankers	6	Chalk and Talk, PPT, group discussion , on the spot test
V	Mutual fund– Concept & Objectives - Types – Classification – Importance – Organization & operation of the fund.	6	Chalk and Talk, PPT, group discussion , on the spot test

Course Designer : Mrs.D.Reena

Department of Commerce			II B.Com(CA)					
Sem	**Category**	**Course Code**	**Course Title**	**Credits**	**Contact Hours/Week**	**CIA**	**SE**	**Total**
IV	**Part-IV**	22OUCCASE4P	**SEC** : Desktop Publishing Practical	2	2	40	60	100

Nature of the Course		
Knowledge and Skill Oriented	**Employability Oriented**	**Entrepreneurship oriented**
✓		

Course Objectives:

1. To learn how to design various publications such as banner ,brochure, viz.cards, books and book covers, booklets using Photoshop.
2. To apply various filter and color correction using Photoshop.
3. To understand the basic Page Maker tools.
4. To create Pamplets, Billbooks, Viz cards, Greeting card using Page Maker.
5. To know the basic knowledge of Coreldraw.

Course Content:

Unit-I: Photoshop : The Photoshop screen, Using the Toolbox – Document and scratchsizes–Imageediting–CreatingDigitalImages&Backgrounds–ConvertingcolortoB/WandB/Wtocolor.

Unit-II:Photoshop–Openingandsavingfiles–channelsandMask–FilterandAutomatedoptions – Color Correction Techniques–Animations.

Unit-III: Page Maker: Page Layout Basics – Understanding tools &workspace.

Unit- IV : Page Maker - creating Labels, Pamplets, Billbooks, Viz cards, Greeting card –Advertisement–Working with page column–Indent.

Unit-V: CorelDraw : Understanding tools & Workspace – Drawing shapes & Graphics –Logos & Artistic Text–Multicolor Design–Web Graphics.

Book for Study:

1.Robert Shuffle botham,*Photoshop6 in easysteps,*DreamtechPress,NewDelhi,Reprint2018.

2. RebeccaBridgesAltmanwithRickAltman, *MasteringPagemake r*, BPBPublications, NewDelhi, 2016.

3. DineshMaidasani, *CorelDrawX3*, FirewallMedia, Laxmi PublicationsPvtLtd, Chennai, 2017.

Books for Reference:

1. Deke Mc Chelland &Laurie Ulrich Fuller, *Photoshop CS3*, Dream tech India Pvt Ltd, 2016.
2. GaryDavidBouton, *CorelDRAWX8:The Official Guide* 12th Edition, 2015.
3. LaurieUlrich Fuller, *Photoshop (R)7:The Complete Reference*, McGraw-HillEducation, NewDelhi, 2018.
4. ScottBasham, *Page Maker in easy steps*, Southam Publishers, 2018.
5. VikasGupta, *Multimedia and WebDesign*, DreamtechPress, NewDelhi, 2016.

WebResources/ E-Books:

1. https://kupdf.net/download/desktop-publishing-lecture-notes_5c465611e2b6f5727228116d_pdf
2. https://rccmindore.com/wp-content/uploads/2015/06/B.Com-1-Desktop-Publishing-and-Multimedia.pdf
3. https://www.google.co.in/books/edition/Desktop_Publishing_for_Beginners_How_to/Iy5XM8xsq0Q C?hl=en&gbpv=1&dq=dtp+e-books&printsec=frontcover
4. https://www.google.co.in/books/edition/Desktop_Publishing/XpQ3DwAAQBAJ?hl=en&gbpv=1&dq =dtp+e-books&printsec=frontcover

Pedagogy:

Chalk and talk, Lab Practice, designing various pamplets, cards & book covers.

Course Learning Outcomes

CLO	Course Outcomes Statement	Knowledge (According to Bloom's Taxonomy)
CLO1	Learn how to design various publications such as banner ,brochure, viz. cards, books and book covers, booklets using Photoshop.	K1toK3
CLO2	To apply various filter and color correction using Photoshop.	K1to K3
CLO3	To understand the basic Page Maker tools.	K1toK3
CLO4	o create Pamplets, Billbooks, Viz cards, Greeting card using Page Maker.	K1toK3
CLO5	To know the basic knowledge of Coreldraw.	K1toK3

K1-Remembering and recalling facts with specific answers
K2-Basic understanding off acts and stating main ideas with general answers

K3-Application oriented-Solving Problems,
Justifying the statement andderiving
inferences

Mapping of Course Learning Outcomes (CLOs) with

Programme Outcomes (POs) (ARTS)

	PO1	PO2	PO3	PO4	PO5	PO6
CLO1	2	1	2	2	2	3
CLO2	1	2	2	3	2	2
CLO3	2	3	1	2	2	3
CLO4	1	2	2	1	3	2
CLO5	2	3	1	2	3	3

1-BasicLevel   **2-IntermediateLevel**   **3-AdvancedLevel**

LESSONPLAN: Total (30 Hrs)

Unit	Course Content	Hours	Mode of Teaching
I	Photoshop : The Photoshop screen, Using the Toolbox – Document and scratchsizes–Imageediting– CreatingDigitalImages&Backgrounds– ConvertingcolortoB/WandB/Wtocolor.	6	Chalk &Talk
II	Photoshop–Openingandsavingfiles–channelsandMask– FilterandAutomatedoptions – Color Correction Techniques– Animations.	6	Chalk &Talk
III	Page Maker: Page Layout Basics – Understanding tools & workspace.	6	Chalk &Talk
IV	Page Maker - creating Labels, Pamplets, Billbooks, Viz cards, Greeting card –Advertisement–Working with page column– Indent.	6	Chalk & Talk, Quiz
V	CorelDraw : Understanding tools & Workspace – Drawing shapes & Graphics –Logos & Artistic Text–Multicolor Design–Web Graphics.	6	Quiz, Chalk &Talk

Course Designer:Mrs. A.Kavitha