

**E.M.G. YADAVA WOMEN'S COLLEGE, MADURAI -14.**

(An Autonomous Institution – Affiliated to Madurai Kamaraj University)

Re –accredited (3<sup>rd</sup> cycle) with Grade A<sup>+</sup> and CGPA 3.51 by NAAC**TANSCHER – CBCS with OBE****DEPARTMENT OF COMMERCE – UG****B. COM WITH COMPUTER APPLICATIONS****COURSE STRUCTURE**

(w.e.f. 2023 – 2024 Batch onwards)

Semester	Part	Course Code	Course Title	Teaching hrs (per week)	Duration of Exam (hrs.)	Marks Allotted			CREDITS	
						CIA	EXT	Total		
I	I	23OU1TA1/23OU1HIN1/23OU1FR1	Tamil/Hindi/French	6	3	25	75	100	3	
	II	23OU2EN1	General English 1	6	3	25	75	100	3	
	III		23OUCCA11	<b>CC 1:</b> Financial Accounting I	5	3	25	75	100	5
			23OUCCA12	<b>CC 2:</b> Principles of Management	5	3	25	75	100	5
			23OUCCAGECA1	<b>GEC 1:</b> Programming in C	2	3	25	75	100	2
			23OUCCAGECA1P	<b>GEC 1:</b> Programming in C Lab	2	3	40	60	100	1
	IV		23OUCCASECN1	<b>SEC 1(NME)</b> Operating System	2	3	25	75	100	2
			23OUCCAFC1	<b>FC</b> Basic Computer Knowledge	2	3	25	75	100	2
II	I	23OU1TA2/23OU1HIN2/23OU1FR2	Tamil/Hindi/French	6	3	25	75	100	3	
	II	23OU2EN2	General English 2	6	3	25	75	100	3	
	III		23OUCCA21	<b>CC 3:</b> Financial Accounting II	5	3	25	75	100	5
			23OUCCA22	<b>CC 4:</b> Business Law	5	3	25	75	100	5
			23OUCCAGECA2	<b>GEC 2:</b> Programming in C++	2	3	25	75	100	2
			23OUCCAGECA2P	<b>GEC 2:</b> Programming in C++ Lab	2	3	40	60	100	1
	IV		23OUCCASECN2	<b>SEC 2(NME)</b> E-Commerce	2	3	25	75	100	2
			23OUCCASEC3	<b>SEC 3</b> Data Structures	2	3	25	75	100	2
III	I	23OU1TA3/23OU1HIN3/23OU1FR3	Tamil/Hindi/French	6	3	25	75	100	3	
	II	23OU2EN3	General English 3	6	3	25	75	100	3	
	III		23OUCCA31	<b>CC 5:</b> Corporate Accounting I	5	3	25	75	100	5
			23OUCCA32	<b>CC 6:</b> Business Mathematics and	5	3	25	75	100	5

			Statistics							
		23OUCCAGECA3	<b>GEC 3:</b> Web Technology(PHP)	2	3	25	75	100	2	
		23OUCCAGECA3P	<b>GEC 3:</b> Web Technology(PHP) Lab	2	3	40	60	100	1	
	IV	23OUCCASEC31P	<b>SEC 4</b> Desktop Publishing Lab	2	3	40	60	100	2	
		23OUCCASEC32	<b>SEC 5</b> General Knowledge	1	3	25	75	100	1	
			Environmental Studies	1	-	-	-	-	-	
IV	I	23OU1TA4/23OU1HIN4/23OU1FR4	Tamil/Hindi/French	6	3	25	75	100	3	
	II	23OU2EN4	General English 4	6	3	25	75	100	3	
	III	23OUCCA41	<b>CC 7:</b> Corporate Accounting II	5	3	25	75	100	5	
		23OUCCA42	<b>CC 8:</b> Company Law	5	3	25	75	100	5	
		23OUCCAGECA4	<b>GEC 4:</b> Relational Database Management System	3	3	25	75	100	3	
	IV	23OUCCASEC4P	<b>SEC 6:</b> RDBMS Lab	2	3	40	60	100	2	
		23OUCCASEC42	<b>SEC 7:</b> Soft Skills for Job Seekers	2	3	25	75	100	2	
		23OU4EV4	Environmental Studies	1	3	25	75	100	2	
	V	III	23OUCCA51	<b>CC 9:</b> Cost Accounting I	5	3	25	75	100	4
		III	23OUCCA52	<b>CC 10:</b> Banking Law and Practice	5	3	25	75	100	4
III		23OUCCA53	<b>CC 11:</b> Income Tax Law and Practice I	5	3	25	75	100	4	
III		23OUCCAPR5	<b>CC 12 :</b> Project Viva Voce	5	3	20	80	100	4	
III			<b>DSEC 1</b>	4	3	25	75	100	3	
III			<b>DSEC 2</b>	2	3	25	75	100	2	
			<b>DSEC 2: Lab</b>	2	3	40	60	100	1	
IV		23OU4VE5	Value Education	2	3	25	75	100	2	
	23OUCCAIN5	Internship / Industrial Training	-	-	-	-	-	2		
VI	III	23OUCCA61	<b>CC 13:</b> Cost Accounting II	6	3	25	75	100	4	
	III	23OUCCA62	<b>CC 14:</b> Management Accounting	6	3	25	75	100	4	
	III	23OUCCA63	<b>CC 15:</b> Income Tax Law and Practice II	6	3	25	75	100	4	
	III		<b>DSEC 3</b>	5	3	25	75	100	3	

	III		<b>DSEC 4</b>	5	3	40	60	100	3
	IV	23OUCCASEC6	General Awareness for Competitive Examination	2	3	25	75	100	2
	V	23OU5PE6/ 23OU5NS6	Extension Activity- Physical Education/NSS	-	-	-	-	-	1
			<b>Total</b>	<b>180</b>					<b>140</b>

**CC : Core Course**

**GEC : Generic Elective Course**

**SEC : Skill Enhancement Course**

**DSEC : Discipline Specific Elective Course**

**FC : Foundation Course**

### Semester V

#### Elective (DSEC 1: -Choose any one)

Financial Management - 23OUCCADSE5A

Indirect Taxation - 23OUCCADSE5B

#### Elective (DSEC 2: -Choose any one) Theory with Respective Practical

Software Engineering - 23OUCCADSE5C

Software Engineering - UML Lab - 23OUCCADSE5CP

Object Oriented Analysis and Design- 23OUCCADSE5D

Object Oriented Analysis and Design - UML Lab - 23OUCCADSE5DP

### Semester VI

#### Elective (DSEC 3: -Choose any one)

Entrepreneurial Development - 23OUCCADSE6A

Human Resource Management - 23OUCCADSE6B

#### Elective (DSEC 4: -Choose any one)

R Language Lab - 23OUCCADSE6CP

Tally Lab - 23OUCCADSE6DP

								III B.Com.(CA)
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
V	CORE 9	23OUCCA51	Cost Accounting I	4	5	25	75	100

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

### Course Objective:

1. To understand the various concepts of cost accounting.
2. To prepare and reconcile Cost accounts.
3. To gain knowledge regarding valuation methods of material.
4. To familiarize with the different methods of calculating labour cost.
5. To know the apportionment of Overheads.

### Course Content:

#### Unit I: Introduction of Cost Accounting

Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting –Installation of Costing System – Classification of Costs– Cost Centre– Profit Centre.

#### Unit II: Cost Sheet and Methods of Costing

Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing.

#### Unit III: Material Costing

Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.

#### Unit IV: Labour Costing

Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time– Overtime – Labour Turnover - Meaning, Causes and Measurement.

**Unit V: Overheads Costing**

Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.

**THEORY 20% & PROBLEMS 80%****Text Book:**

1. Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi
2. Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi,
3. Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi
4. T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai
5. S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi

**Reference Book:**

1. Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York.
2. Jain S.P. and Narang K.L. Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi,
3. V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi
4. Murthy A &GurusamyS, CostAccounting,Vijay Nicole Imprints Pvt. Ltd. Chennai
5. Prasad.N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Kolkata

**Web Resource:**

1. <https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html>
2. <https://www.accountingtools.com/articles/what-is-material-costing.html>
3. <https://www.freshbooks.com/hub/accounting/overhead-cost>

**E. Books**

1. chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf

2. [chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://nibmehub.com/opac-service/pdf/read/principles%20of%20cost%20accounting.pdf](https://efaidnbmnnnibpcajpcglclefindmkaj/https://nibmehub.com/opac-service/pdf/read/principles%20of%20cost%20accounting.pdf)

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

**Rationale for nature of Course:** Can be a cost controller Accountant and Internal Auditor.

**Activities to be given:** Assign the cost to the products and calculating the efficiency of cost usage.

### COURSE OUTCOMES:

At the end of the course, the student will be able to:

COs	CLO Statement	Knowledge According to Bloom's Taxonomy (Up to K level)
CO1	Remember and recall the various concepts of cost accounting	K3
CO2	Demonstrate the preparation and reconciliation of cost sheet.	K4
CO3	Analyse the various valuation methods of issue of materials.	K3
CO4	Examine the different methods of calculating labour cost.	K4
CO5	Critically evaluate the apportionment of Overheads.	K4

### Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (Pos)

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

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

**LESSON PLAN: 75 HRS**

<b>UNIT</b>	<b>Details</b>	<b>No. of Hours</b>	<b>Mode of Teaching</b>
I	Introduction of Cost Accounting Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting –Installation of Costing System – Classification of Costs– Cost Centre– Profit Centre.	15	Chalk and Talk, PPT, quiz, on the spot test
II	Cost Sheet and Methods of Costing Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing.	15	Chalk and Talk, PPT, quiz, on the spot test
III	<b>Material Costing</b> Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.	15	Chalk and Talk, PPT, quiz, on the spot test
IV	<b>Labour Costing</b> Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time–Overtime – Labour Turnover - Meaning, Causes and Measurement.	15	Chalk and Talk, PPT, quiz, on the spot test
V	Overheads Costing Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.	15	Seminar, PPT presentation , Activity and Model Preparation
	<b>Total</b>	<b>75</b>	

Course Designer: Dr.K.Padmavathy

III B.Com.(CA)								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
V	CORE 10	23OUCCA52	Banking Law and Practice	4	5	25	75	100

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

### Course Objectives:

1. To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks
2. To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function
3. To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion
4. To understand how capital fund of commercial banks, objectives and process of Asset securitization etc.
5. To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.

### Course Content:

#### UNIT I: Introduction to Banking

History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India – Public Sector Banks, Private Banks, Foreign Banks, RRB, UCB, Payment Banks and Small Finance Banks - Banking System – Branch Banking - Unit Banking - Universal Banking- Financial Inclusion.

#### UNIT II: Central Bank and Commercial Bank

Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank – Credit Creation.

Commercial Banking: Definition - Functions – Personal Banking – Corporate Banking – Digital banking – Core Banking System (CBS) - Role of Banks in Economic Development.

#### UNIT III: Banking Practice

Types of Accounts CASA – Types of Deposits - Opening Bank Account- Jan Dhan Yojana - Account Statement vs Passbook vs e-statement - Banker Customer Relationship - Special Types of Customers –KYC norms. Loans & Advances –Lending Sources- Lending Principles-Types of Loans - classification of assets and income recognition / provisioning (NPA) – Repo Rate & Reverse Repo Rate - Securities of lending - Factors influencing bank lending.

**UNIT IV: Negotiable Instruments Act** Negotiable Instruments – Meaning & Definition – Characteristics -Types of negotiable instruments.

Crossing of Cheques– Concept - Objectives – Types of Crossing - Consequences of Non-Crossing. Endorsement - Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative –Negotiation bank -Effect of Endorsement-Rules regarding Endorsement. Paying banker - Banker’s duty - Dishonouring of Cheques- Discharge by paying banks - Payments of a crossed cheque - Refusal of cheques Payment. Duties of Collecting Banker-Statutory protection under section 131-Collecting bankers’ duty –RBI instruction –Paying Banker Vs Collecting Banker- Customer Grievances-Grievance Redressal –Banking Ombudsman.

#### **UNIT V: Digital Banking**

Meaning- Services - e-banking and financial services- Initiatives-Opportunities - Internet banking Vs Traditional Banking

Mobile banking–Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM – Concept - Features - Types-. Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency – Differences - Safety and Security in Digital Banking.

#### **Text books**

1. Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai
2. Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi
3. Gupta P.K. Gordon E.Banking and Insurance, Himalaya publication, Kolkata
4. Gajendra,A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi
5. K P Kandasami, S Natarajan & Parameswaran, Banking Law and Practice, S Chand publication, New Delhi

#### **Reference Books**

1. B. Santhanam, Banking & Financial System, Margam Publication, Chennai
2. KataitSanjay, Banking Theory and Practice, Lambert Academic Publishing,
3. Henry Dunning Macleod, The Theory and Practice of Banking, Hard Press Publishing, Old New Zealand
4. William Amasa Scott, Money and Banking: An Introduction to The Study of Modern Currencies, Kesinger publication, USA
5. Nektarios Michail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London

### **Web Resources**

1. <https://www.rbi.org.in/>
2. <https://businessjargons.com/e-banking.html>
3. <https://www.wallstreetmojo.com/endorsement/>

### **E. Books**

1. chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://www.idrbt.ac.in/wp-content/uploads/2022/07/Digital-Banking-Framework\_Nov2016.pdf
2. chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://iife.edu.vn/wp-content/uploads/2020/05/introduction-to-banking.pdf

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

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

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

**COURSE OUTCOMES:**

At the end of the course, the student will be able to:

<b>COs</b>	<b>CLO Statement</b>	<b>Knowledge According to Bloom's Taxonomy (Up to K level)</b>
<b>CO1</b>	Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks	K3
<b>CO2</b>	Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function	K4
<b>CO3</b>	Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion	K3
<b>CO4</b>	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc	K4
<b>CO5</b>	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.	K4

**Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (Pos)**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>
<b>CLO1</b>	1	3	2	2	1	3
<b>CLO2</b>	2	1	3	2	1	2
<b>CLO3</b>	2	1	2	3	1	3
<b>CLO4</b>	1	2	1	3	2	3
<b>CLO5</b>	2	1	3	2	2	3

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

## LESSON PLAN: 75 HRS

UNIT	Details	No. of Hours	Mode of Teaching
I	<p><b>Introduction to Banking</b></p> <p>History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India – Public Sector Banks, Private Banks, Foreign Banks, RRB, UCB, Payment Banks and Small Finance Banks - Banking System – Branch Banking - Unit Banking - Universal Banking- Financial Inclusion</p>	15	Chalk and Talk, PPT, quiz, on the spot test
II	<p><b>Central Bank and Commercial Bank</b></p> <p>Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank – Credit Creation.</p> <p>Commercial Banking: Definition - Functions – Personal Banking – Corporate Banking – Digital banking – Core Banking System (CBS) - Role of Banks in Economic Development.</p>	15	Chalk and Talk, PPT, quiz, on the spot test
III	<p><b>Banking Practice</b></p> <p>Types of Accounts CASA – Types of Deposits - Opening Bank Account- Jan Dhan Yojana - Account Statement vs Passbook vs e-statement - Banker Customer Relationship - Special Types of Customers –KYC norms. Loans &amp; Advances –Lending Sources- Lending Principles-Types of Loans - classification of assets and income recognition / provisioning (NPA) – Repo Rate &amp; Reverse Repo Rate - securities of lending-Factors influencing bank lending.</p>	15	Chalk and Talk, PPT, quiz, on the spot test
IV	<p><b>Negotiable Instruments Act</b> Negotiable Instruments – Meaning &amp; Definition – Characteristics -Types of negotiable instruments.</p> <p>Crossing of Cheques– Concept - Objectives – Types of Crossing - - Consequences of Non-Crossing.</p> <p>Endorsement - Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative –Negotiation bank-</p>	15	Chalk and Talk, PPT, quiz, on the spot test

	Effect of endorsement-Rules regarding Endorsement. Paying banker - Banker's duty - Dishonouring of Cheques- Discharge by paying banks - Payments of a crossed cheque - Refusal of cheques Payment. Duties of Collecting Banker-Statutory protection under section 131-Collecting bankers' duty –RBI instruction –Paying Banker Vs Collecting Banker- Customer Grievances-Grievance Redressal –Banking Ombudsman.		
v	<b>Digital Banking</b> Meaning- Services - e-banking and financial services- Initiatives-Opportunities - Internet banking Vs Traditional Banking Mobile banking–Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM – Concept - Features - Types-. Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency – Differences - Safety and Security in Digital Banking.	15	Seminar, PPT presentation , Activity and Model Preparation
	<b>Total</b>	<b>75</b>	

Course Designer: Dr.M.Neelavathy

III B.Com.(CA)								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
V	CORE 11	23OUCCA53	Income Tax Law and Practice I	4	5	25	75	100

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

### Course Objectives:

1. To understand the basic concepts & definitions under the Income Tax Act,1961.
2. To compute the residential status of an assessed and the incidence of tax.
3. To compute income under the head salaries.
4. To learn the concepts of Annual value, associated deductions and the calculation of income from House property.
5. To compute the income from Business & Profession considering its basic principles & specific disallowances.

### Course Content:

#### UNIT I: Introduction to Income Tax

Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act –Types of Assessee – Income exempted under Section 10.

#### UNIT II: Residential Status

Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.

#### UNIT III: Income from Salary

Salary Income - Definition – Allowances –Taxability - Perquisites – Kinds of Perquisites –Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary - Computation of Salary Income.

#### UNIT IV: Income from House Property

Income from House Property –Basis of Charge – Annual Value – Gross Annual Value, Net Annual

Value - Let-out vs Deemed to be let out Self-Occupied Property – Deductions – Computation of Income from House Property.

### **UNIT V: Profits and Gains from Business or Profession**

Income from Business or Profession – Allowable Expenses – Expenses Disallowed - General Deductions – Depreciation – Undisclosed Income & Investments, Unexplained expenditure (Sec 69A, 69B, 69C, 69D) – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis (Deemed Income) – Computation of Income from Business or Profession.

### **THEORY 20% & PROBLEMS 80%**

#### **Text Book:**

1. V.P. Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2. T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3. Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4. H.C. Mehrotra, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
5. T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.

#### **Reference Book:**

1. Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
2. Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan. New Delhi.
3. Vinod K. Singhania, Students Guide to Income Tax.,U.K.Bharghava Taxman.
4. Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.
5. Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.

#### **Web Resources:**

1. <https://cleartax.in/s/residential-status/>
2. <https://www.legalraasta.com/itr/income-from-salary/>
3. <https://taxguru.in/income-tax/income-house-properties.html>

#### **E-Book:**

1. <chromeextension://efaidnbmninnibpcapjcgclclefindmkaj/https://drnishikantjha.com/booksCollection/income-tax-book201384711000.pdf>

2. <chromeextension://efaidnbnmnnibpcajpcglclefindmkaj/https://www.indiacode.nic.in/bitstream/123456789/2435/1/a1961-43.pdf>

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

**Rationale for nature of Course:** To understand the important the important role of Income Tax in all facets of the Income Tax world.

**Activities to be given:** To give the practice to the students filling the necessary forms.

### COURSE OUTCOMES:

At the end of the course, the student will be able to:

COs	CLO Statement	Knowledge According to Bloom's Taxonomy (Up to K level)
CO1	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.	K3
CO2	Assess the residential status of an assessed & the incidence of tax.	K4
CO3	Compute income of an individual under the head salaries.	K3
CO4	Ability to compute income from house property.	K4
CO5	Evaluate income from a business carried on or from the practice of a Profession.	K4

### Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (Pos)

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

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

## LESSON PLAN: 75 HRS

UNIT	Details	No. of Hours	Mode of Teaching
I	<b>Introduction to Income Tax</b> Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act –Types of Assessee – Income exempted under Section 10.	15	Chalk and Talk, PPT, quiz, on the spot test
II	<b>Residential Status</b> Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.	15	Chalk and Talk, PPT, quiz, on the spot test
III	<b>Income from Salary</b> Salary Income - Definition – Allowances –Taxability - Perquisites – Kinds of Perquisites –Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary - Computation of Salary Income .	15	Chalk and Talk, PPT, quiz, on the spot test
IV	<b>Income from House Property</b> Income from House Property –Basis of Charge – Annual Value – Gross Annual Value, Net Annual Value - Let-out vs Deemed to be let out Self-Occupied Property – Deductions – Computation of Income from House Property.	15	Chalk and Talk, PPT, quiz, on the spot test
V	<b>Profits and Gains from Business or Profession</b> Income from Business or Profession – Allowable Expenses – Expenses Disallowed - General Deductions – Depreciation – Undisclosed Income & Investments, Unexplained expenditure (Sec 69A, 69B, 69C, 69D) – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis (Deemed Income) – Computation of Income from Business or Profession.	15	Seminar, PPT presentation , Activity and Model Preparation
	<b>Total</b>	<b>75</b>	

Course Designer: Dr.G.Karthika

Department of Commerce					III B.Com.(CA)			
Sem	Category	Course Code	Course Title	Credits	Contact Hours/week	CIA	Ext	Total
V	Core 12	23OUCCAPR5	Project Viva Voce	4	5	20	80	100

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

### Course Objectives:

1. To facilitate the students to undertake project work.
2. To help the students to acquire expertise in programming languages.

Each student should undertake a computer oriented project under the guidance of a staff member and should submit the report in not less than 50 pages in A4 size paper. The report must be submitted at the end of the Fifth semester. The Project report shall be valued jointly by the internal and external examiners. Marks are awarded to the report and Viva-Voce.

Project Report	-	80 marks
Viva-Voce	-	20 marks
Total	-	100 marks

III B.Com.(CA)								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
V	DSEC 1	23OUCCADSE5A	Financial Management	3	4	25	75	100

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

**Course Objectives:**

1. To introduce the concept of financial management.
2. To learn the capital structure theories.
3. To gain knowledge about techniques in capital budgeting
4. To learn about dividend payment models.
5. To understand the needs and calculation of working capital in an organization.

**Course Content:****UNIT I: Introduction**

Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Finance-Role of Financial Manager - Financial Goals- Profit Maximization Vs. Wealth Maximization – Concept of Time Value Money –Risk and Return – Components of Financial Management.

**UNIT II: Financial Decision**

Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Various approaches of Capital structure

Cost of Capital – Meaning – Factors determining cost of capital - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) Leverage – Concept – Operating and Financial Leverage.

**UNIT III: Investment Decision**

Capital Budgeting - Meaning - Process – Cash Flow Estimation Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR).

Discounted Cash-flow Methods: Net Present Value (NPV) – Internal Rate of Return – Profitability Index.

**UNIT IV: Dividend Decision**

Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter's Model - Gordon's Model – MM Model.

**UNIT V: Working Capital Decision**

Working Capital - Meaning and Importance – Classification - Working Capital Cycle - Factors Influencing Working Capital – Determining Working Capital - Management of Current Assets: Inventories, Accounts Receivables and Cash.

**THEORY 40% & PROBLEMS 60%****Text Books:**

1. R.K. Sharma, Shashi K Gupta, Financial Management, Kalyani Publications, New Delhi.
2. M.Y. Khan and P.K.Jain, Financial Management, McGraw Hill Education, Noida.
3. I.M. Pandey, Financial Management, Vikas Publications, Noida.
4. Dr.S.N. Maheshwari, Elements of Financial Management, Sultan Chand & Sons, New Delhi.
5. Dr.Kulkarni and Dr. Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai.

**Reference Books:**

1. Prasana Chandra, Financial Management, Tata McGraw Hill, NewDelhi.
2. I.M. Pandey, Financial Management, Vikas Publishing, Noida.
3. Khan & Jain, Financial Management, Sultan Chand & Sons, New Delhi.
4. A.Murthy, Financial Management, ,Margham Publications, Chennai.
5. J. Srinivasan and P. Periyasamy, Financial Management, Vijay Nicole Publishers, Chennai.

**Web Resources:**

1. <https://efinancemanagement.com/financial-management/types-of-financial-decisions>.
2. <https://efinancemanagement.com/dividend-decisions>
3. <https://www.investopedia.com/terms/w/workingcapital.asp>.

**E-Books:**

1. [chromeextension://efaidnbmnnnibpcajpcglclefindmkaj/https://ddceutkal.ac.in/Downloads/UG\\_SLM/Commerce/Core\\_12.pdf](chromeextension://efaidnbmnnnibpcajpcglclefindmkaj/https://ddceutkal.ac.in/Downloads/UG_SLM/Commerce/Core_12.pdf)

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

**Rationale for nature of Course:** To maximize shareholder wealth while ensuring the long-term

sustainability and growth of the organization.

**Activities to be given:** Financial planning activity. This activity provides students the opportunity to make financial decisions and allows them to see things from a real world perspective.

### **COURSE OUTCOMES:**

At the end of the course, the student will be able to:

<b>COs</b>	<b>CLO Statement</b>	<b>Knowledge According to Bloom's Taxonomy (Up to K level)</b>
<b>CO1</b>	Recall the concepts in financial management.	K3
<b>CO2</b>	Apply the various capital structure theories.	K4
<b>CO3</b>	Apply capital budgeting techniques to evaluate investment proposals.	K3
<b>CO4</b>	Determine dividend pay-outs.	K4
<b>CO5</b>	Estimate the working capital of an organization.	K4

### **Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (Pos)**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>
<b>CLO1</b>	1	3	2	2	1	3
<b>CLO2</b>	2	1	3	2	1	2
<b>CLO3</b>	2	1	2	3	1	3
<b>CLO4</b>	1	2	1	3	2	3
<b>CLO5</b>	2	1	3	2	2	3

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

## LESSON PLAN: 60 HRS

UNIT	Details	No. of Hours	Mode of Teaching
I	<p><b>Introduction</b></p> <p>Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Finance-Role of Financial Manager - Financial Goals- Profit maximization Vs. Wealth Maximization – Concept of Time Value Money –Risk and Return – Components of Financial Management.</p>	12	Chalk and Talk, PPT, quiz, on the spot test
II	<p><b>Financial Decision</b></p> <p>Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Various approaches of Capital structure</p> <p>Cost of Capital – Meaning – Factors determining cost of capital - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) Leverage – Concept – Operating and Financial Leverage</p>	12	Chalk and Talk, PPT, quiz, on the spot test
III	<p><b>Investment Decision</b></p> <p>Capital Budgeting - Meaning - Process – Cash Flow Estimation Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR).Discounted Cash-flow Methods: Net Present Value (NPV) – Internal Rate of Return – Profitability Index.</p>	12	Chalk and Talk, PPT, quiz, on the spot test
IV	<p><b>Dividend Decision</b></p> <p>Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter’s Model - Gordon’s Model – MM Model.</p>	12	Chalk and Talk, PPT, quiz, on the spot test
V	<p><b>Working Capital Decision</b></p> <p>Working Capital - Meaning and Importance – Classification - Working Capital Cycle - Factors Influencing Working Capital – Determining Working Capital - Management of Current Assets: Inventories, Accounts Receivables and Cash.</p>	12	Seminar, PPT presentation, Activity and Model Preparation
	<b>Total</b>	<b>60</b>	

Course Designer: Dr.K.Padmavathy

III B.Com.(CA)								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
V	DSEC 1	23OUCCADSE5B	Indirect Taxation	3	4	25	75	100

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

**Course Objectives:**

1. To get introduced to indirect taxes.
2. To have an overview of Indirect taxes.
3. To be familiar the CGST and IGST Act
4. To learn procedures under GST
5. To gain knowledge about Customs Duty.

**Course Content:****UNIT I: Introduction to Indirect Tax**

Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes –Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation – Introduction to Foreign Trade Policy (FTP) 2023.

**UNIT II: An Overview of Goods & Service Tax (GST)**

Introduction of Goods and Service Tax in India— Kelkar Committee - Constitutional Amendment - Goods and Service Tax: Concepts, Meaning, Significance, Features and Benefits - Important GST Common Portals – Taxes and Duties not Subsumed in GST – Rates of GST in India - Role of GSTN in Implementation of GST - Challenges in Implementation of GST.

**UNIT III: CGST & IGST Act 2017**

Supply – Meaning – Classification – Time of Supply – Valuation –Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E-Way Bill - Various Provisions Regarding E-way Bill in GST – IGST Act - Export and Import of Goods and Services– Inter State Vs Intra State Supply – Place of Supply – Anti Profiteering Rules – Doctrine of Unjust Enrichment.

**UNIT IV: Procedures under GST**

Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Penalty under GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST.

**UNIT V: Customs Act 1962**

Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules & Exemptions.

**Text Books:**

1. Vinod K Singhania, Indirect Taxes, Taxman's Publications, New Delhi.
2. Dr. H.C. Mehrotra & Prof. V.P. Agarwal, Goods and Services Tax (GST), Sahitya Bhawan Publications, Agra.
3. Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi.
4. CA. Pushpendra Sisodia, Indirect Tax Laws, Bharat Publications, New Delhi.

**Reference Books:**

1. V.S. Datey, All About GST, Taxmann Publications, New Delhi.
2. T.S. Reddy & Y. Hari Prasad Reddy, Business Taxation, Margham Publications, Chennai.
3. Study Material on GST - The Institute of Chartered Accountants of India / The Institute of Cost Accountants of India, Chennai.
4. Guidance material on GST issued by CBIC, Government of India.

**Web Resources:**

1. <https://iimskills.com/goods-and-services-tax/#:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax-,etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime.>
2. <https://tax2win.in/guide/gst-procedure.>
3. <https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9>

**E-Books:**

1. <chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://mu.ac.in/wp-content/uploads/2022/11/Indirect-Taxes.pdf>

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

**Rationale for nature of Course:** To understand the important the important role of Income Tax in all facets of the Income Tax world.

**Activities to be given:** To give the practice to the students filling the necessary forms.

### **COURSE OUTCOMES:**

At the end of the course, the student will be able to:

<b>COs</b>	<b>CLO Statement</b>	<b>Knowledge According to Bloom's Taxonomy (Up to K level)</b>
<b>CO1</b>	Acquaintance with Indirect tax laws	K3
<b>CO2</b>	Exposed to the overview of GST.	K4
<b>CO3</b>	Apply provisions of CGST and IGST	K3
<b>CO4</b>	Summarise procedures of GST	K4
<b>CO5</b>	Discuss aspects of Customs Duty in India	K4

### **Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (Pos)**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>
<b>CLO1</b>	1	3	2	2	1	3
<b>CLO2</b>	2	1	3	2	1	2
<b>CLO3</b>	2	1	2	3	1	3
<b>CLO4</b>	1	2	1	3	2	3
<b>CLO5</b>	2	1	3	2	2	3

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

**LESSON PLAN: 60 HRS**

<b>UNIT</b>	<b>Details</b>	<b>No. of Hours</b>	<b>Mode of Teaching</b>
I	<b>Introduction to Indirect Tax</b> Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes –Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation – Introduction to Foreign Trade Policy (FTP) 2023	12	Chalk and Talk, PPT, quiz, on the spot test
II	<b>An Overview of Goods &amp; Service Tax (GST)</b> Introduction of Goods and Service Tax in India— Kelkar Committee - Constitutional Amendment - Goods and Service Tax: Concepts, Meaning, Significance, Features and Benefits - Important GST Common Portals – Taxes and Duties not Subsumed in GST – Rates of GST in India - Role of GSTN in Implementation of GST - Challenges in Implementation of GST.	12	Chalk and Talk, PPT, quiz, on the spot test
III	<b>CGST &amp; IGST Act 2017</b> Supply – Meaning – Classification – Time of Supply – Valuation –Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E-Way Bill - Various Provisions Regarding E-way Bill in GST – IGST Act - Export and Import of Goods and Services– Inter State Vs Intra State Supply – Place of Supply.– Anti Profiteering Rules – Doctrine of Unjust Enrichment	12	Chalk and Talk, PPT, quiz, on the spot test
IV	<b>Procedures under GST</b> Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Penalty under GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST.	12	Chalk and Talk, PPT, quiz, on the spot test
V	<b>Customs Act 1962</b> Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules &Exemptions.	12	Seminar, PPT presentation , Activity and Model Preparation
	<b>Total</b>	<b>60</b>	

Course Designer: Dr.G.Karthika

Class: III B.Com.(CA)								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
V	DSEC 2	23OUCCADSE5C	Software Engineering	2	2	25	75	100

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

### Course Objectives:

1. To introduce the software development life cycles.
2. To introduce concepts related to structured and objected oriented analysis & design.
3. To provide an insight into UML and software testing techniques.

### Course Content:

**UNIT I:** Introduction – Evolution – Software Development projects – Emergence of Software Engineering. Software Life cycle models – Waterfall model – Rapid Application Development – Agile Model – Spiral Model.

**UNIT II:** Requirement Analysis and Specification – Gathering and Analysis – SRS – Formal System Specification.

**UNIT III:** Software Design – Overview – Characteristics – Cohesion & Coupling – Layered design – Approaches Function Oriented Design – Structured Analysis – DFD – Structured Design – Detailed design

**UNIT IV:** Object Modeling using UML – OO concepts – UML – Diagrams – Use case, Class, Interaction, Activity, State Chart – Postscript.

**UNITV:** Coding & Testing – coding – Review – Documentation – Testing – Black-box, White-box, Integration, OO Testing, Smoke testing.

### Books for Study:

1. Rajib Mall, “Fundamentals of Software Engineering”, PHI 2018, 5th Edition.
2. Roger S. Pressman, “Software Engineering - A Practitioner’s Approach”, McGraw Hill 2010, 7thEdition.
3. Richard E. Fairly, Software Engineering Concepts, McGraw Hill Book company, New Delhi, 38th Reprint, 2018

**Books for Reference:**

1. Pankaj Jalote, “An Integrated Approach to Software Engineering”, Narosa Publishing House 2018,3rd Edition.
2. Jones & Bartlett, Essentials of Software Engineering, Jones & Bartlett Publishers, New Delhi, First Edition, 2016
3. Robert-Facts & Fallacies, Software Engineering, Beverly Publications, USA, Second Edition, 2020.
4. Sommerville, Software Engineering, Pearson Education, Newyork, 7th Edition, 2015.

**Websites and e-Learning resources**

1. <https://www.geeksforgeeks.org/software-engineering-introduction-to-software-engineering/>
2. <https://www.techtarget.com/whatis/definition/software-engineering>
3. <https://www.javatpoint.com/software-engineering>
4. NPTEL online course – Software Engineering - <https://nptel.ac.in/courses/106105182/>

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

**Rationale for nature of Course:** Understanding the concept of Software Engineering and its features.

**Knowledge and Skill:** To make students aware of the role of Software Engineering and provide the essential technical skills required for a career in software development.

**Activities to be given:** Students shall be asked to create activities of analysis, design, implementation and testing.

**COURSE OUTCOMES:**

<b>COs</b>	<b>CLO Statement</b>	<b>Knowledge According to Bloom's Taxonomy (Upto K level)</b>
<b>CLO1</b>	Understand the Basic concepts of Software Project.	K3
<b>CLO2</b>	Analyze the concept of software Requirements Specification and Techniques.	K4
<b>CLO3</b>	Familiar with Fundamental Design Concepts.	K3
<b>CLO4</b>	Learn the concept of Unified Modeling Language.	K4
<b>CLO5</b>	To write test cases using different testing techniques.	K4

**Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (Pos)**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>
<b>CLO1</b>	2	3	2	2	2	3
<b>CLO2</b>	2	1	3	2	2	2
<b>CLO3</b>	1	3	2	3	1	3
<b>CLO4</b>	2	2	1	3	2	2
<b>CLO5</b>	2	1	3	2	2	3

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

**LESSON PLAN: TOTAL HOURS (30 Hrs)**

<b>UNIT</b>	<b>Details</b>	<b>No. of Hours</b>	<b>Mode of Teaching</b>
I	Introduction – Evolution – Software Development projects – Emergence of Software Engineering. Software Life cycle models – Waterfall model – Rapid Application Development – Agile Model – Spiral Model	6	Chalk and Talk
II	Requirement Analysis and Specification – Gathering and Analysis – SRS – Formal System Specification	6	Chalk and Talk, PPT, quiz, on the spot test
III	Software Design – Overview – Characteristics – Cohesion & Coupling – Layered design – Approaches Function Oriented Design – Structured Analysis – DFD – Structured Design – Detailed design	6	Chalk and Talk, PPT, quiz, on the spot test
IV	Object Modeling using UML – OO concepts – UML – Diagrams – Use case, Class, Interaction, Activity, State Chart – Postscript	6	Chalk and Talk, PPT, quiz, on the spot test
V	Coding & Testing – coding – Review – Documentation – Testing – Black-box, White-box, Integration, OO Testing, Smoke testing.	6	Seminar, PPT Presentation, Quiz
	<b>Total</b>	<b>30</b>	

**Course Designer: Mrs. S.Chitradevi**

Class: III B.Com.(CA)								
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours/ Week	CIA	SE	Total
V	DSEC 2	23OUCCADSE5CP	Software Engineering - UML Lab	1	2	40	60	100

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

### Course Objectives:

1. To get familiarized to the usage of UML tool kit.
2. To understand the requirements of the software and to map them appropriately to subsequent phases of the software development
3. To develop the ability to verify and validate their designs.

### List of Programs

Using UML tools produce analysis and design models for

- a. Library Management System
- b. Automatic Teller Machine
- c. Student Information Management
- d. Matrimony Service
- e. Stock Management System

### Books for Study:

1. Roger D. Peng," R Programming for Data Science ", 2012
2. Norman Matloff,"The Art of R Programming- A Tour of Statistical Software Design", 2011

### Books for Reference

1. Garrett Grolemond, Hadley Wickham,"Hands-On Programming with R: Write Your Own Functions and Simulations" , 1st Edition, 2014
2. Venables , W.N.,and Ripley,"S programming", Springer, 2000.

**Web Resources/ E.Books:**

1. <https://www.geeksforgeeks.org/system-design/unified-modeling-language-uml-introduction/>
2. <https://www.visual-paradigm.com/guide/uml-unified-modeling-language/uml-class-diagram-tutorial/>
3. <https://developer.ibm.com/articles/an-introduction-to-uml/>

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

**Rationale for nature of Course:** Understand the visual representation and communication of complex system designs.

**Knowledge and Skill:** Utilizes text and graphic documents to enhance the analysis and design of software projects by allowing more cohesive relationships between objects.

**Activities to be given:** Preparing Use case diagrams, class diagrams, and activity diagrams for Hospital Management System, Online Shopping System, Library Management System etc.,

**Course Learning Outcomes (CLO's):**

<b>CLO</b>	<b>Course Outcomes Statement</b>	<b>Knowledge(According to Bloom's Taxonomy)</b>
<b>CLO1</b>	Describe the high-level functions and scope of a system.	K3
<b>CLO2</b>	Facilitate communication and collaboration among team members by providing a common visual language for discussing system design.	K4
<b>CLO3</b>	Visualize the structure of the system, showing classes and their relationships.	K3
<b>CLO4</b>	Show the relationship between different components in a system.	K4
<b>CLO5</b>	Provide system architects, software engineers and developers the tools to analyze, design and implement systems.	K4

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>
<b>CLO1</b>	1	2	2	3	2	3
<b>CLO2</b>	2	3	1	2	2	2
<b>CLO3</b>	3	2	2	3	3	3
<b>CLO4</b>	3	3	2	2	2	3
<b>CLO5</b>	2	2	3	2	2	3

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

**LESSON PLAN: TOTAL HOURS (30 Hrs)**

<b>UNIT</b>	<b>DESCRIPTION</b>	<b>HRS</b>	<b>MODE</b>
<b>I</b>	Library Management System	4	Practical in Lab PPT, Assignment.
<b>II</b>	Automatic Teller Machine	6	Practical in Lab PPT, Assignment.
<b>III</b>	Student Information Management	6	Practical in Lab PPT, Assignment.
<b>IV</b>	Matrimony Service	6	Practical in Lab PPT, Assignment.
<b>V</b>	Stock Management System	8	Practical in Lab PPT, Assignment.

**Course Designer: Mrs.A.Kavitha**

Class: III B.Com.(CA)								
Sem	Category	Course Code	Course Title	Credits	Contact Hours/ Week	CIA	SE	Total
V	DSEC 2	23OUCCADSE5D	Object Oriented Analysis and Design	2	2	25	75	100

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

### Course Objectives:

1. To make aware of the software requirements, design the software using tools.
2. To be acquainted with the writing of test cases using different testing techniques.
3. To equip students with the knowledge and skills to effectively design and develop software systems using object-oriented principles.

### Course Content:

**UNIT I:** Object Orientation – System development – Review of objects - inheritance - Object relationship – Dynamic binding – OOSD life cycle – Process – Analysis – Design – prototyping – Implementation – Testing- Overview of Methodologies.

**UNIT II:** Rumbaugh methodology, OMT – Booch methodology, Jacobson methodology – patterns – Unified approach – UML – Class diagram – Dynamic modelling.

**UNIT-III:** Introduction - UML – Meta model - Analysis and design - more information.  
Outline

Development Process: Overview of the Process-Inception - Elaboration-construction-refactoring patterns transmission-iterative development -use cases

**UNIT IV:** OO Design axioms – Class visibility – refining attributes – Methods –Access layer – OODBMS – Table – class mapping view layer.

**UNIT V:** Interaction diagram-package diagram-state diagram-activity diagram-deployment diagram - UML and programming.

### Books for Study:

1. Ali Bahrami, “Object Oriented System Development”, McGraw-Hill International Edition 2017.
2. Martin Fowler, Kendall Scott, "UML Distilled", Addison Wesley.
3. Eriksson, "UML Tool Kit", Addison Wesley

**Books for Reference:**

1. Booch G., “Object oriented analysis and design”, Addison- Wesley Publishing
2. Rambaugh J, Blaha.M. Premeriani, W., Eddy F and Loresen W., “Object Oriented Modeling and Design”, PHI.

**Websites and e-Learning resources**

1. <https://dev.to/zaselalk/understanding-object-oriented-analysis-and-design-ooad-loo>
2. [https://www.tutorialspoint.com/object\\_oriented\\_analysis\\_design/index.htm](https://www.tutorialspoint.com/object_oriented_analysis_design/index.htm)
3. [https://www.tutorialspoint.com/object\\_oriented\\_analysis\\_design/index.htm](https://www.tutorialspoint.com/object_oriented_analysis_design/index.htm)

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

**Rationale for nature of Course:** It is a technical approach that uses object-oriented programming principles to analyze and design complex systems.

**Knowledge and Skill:** Knowledge of how to analyze a problem domain, identify objects, and define their relationships and breaking down complex problems into smaller, manageable objects.

**Activities to be given:** Students are asked to design the software model using object-oriented principles.

**COURSE OUTCOMES:**

<b>COs</b>	<b>CLO Statement</b>	<b>Knowledge According to Bloom's Taxonomy (Upto K level)</b>
<b>CO1</b>	The students should be able to specify software requirements, design the software using tools.	K3
<b>CO2</b>	Design and implement software employing the principles of encapsulation, information hiding, abstraction, and polymorphism.	K4
<b>CO3</b>	Evaluate existing classes and software for the purposes of extension through inheritance.	K3
<b>CO4</b>	To write test cases using different testing techniques.	K4
<b>CO5</b>	Design and implement through test suites (unit testing).	K4

**Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (Pos)**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>
<b>CLO1</b>	1	3	2	2	1	3
<b>CLO2</b>	2	1	3	2	1	2
<b>CLO3</b>	2	1	2	3	1	3
<b>CLO4</b>	1	2	1	3	2	3
<b>CLO5</b>	2	1	3	2	2	3

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

**LESSON PLAN: TOTAL HOURS (30 Hrs)**

<b>UNIT</b>	<b>Details</b>	<b>No. of Hours</b>	<b>Mode of Teaching</b>
I	Object Orientation – System development – Review of objects - inheritance – Object relationship – Dynamic binding – OOSD life cycle – Process – Analysis – Design – prototyping – Implementation – Testing- Overview of Methodologies	6	Chalk and Talk
II	Rumbaugh methodology, OMT – Booch methodology, Jacobson methodology – patterns – Unified approach – UML – Class diagram – Dynamic modelling.	6	Chalk and Talk, PPT, quiz, On the spot test
III	Introduction - UML – Meta model - Analysis and design - more information. Outline Development Process: Overview of the process-Inception - Elaboration-construction- refactoring patterns transmission-iterative development -use cases.	6	Chalk and Talk, PPT, quiz, On the spot test
IV	OO Design axioms – Class visibility – refining attributes – Methods –Access layer – OODBMS – Table – class mapping view layer	6	Chalk and Talk, PPT, quiz, On the spot test
V	Interaction diagram-package diagram-state diagram-activity diagram-deployment diagram - UML and programming	6	Seminar, PPT Presentation, Quiz
	<b>Total</b>	<b>75</b>	

**Course Designer: Mrs.S.Niveethitha**

Class: III B.Com.(CA)								
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
V	DSEC 2	23OUCCADSE5DP	Object Oriented Analysis and Design - UML Lab	1	2	40	60	100

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

### Course Objectives:

1. To get familiarized to the usage of UML tool kit.
2. To understand the requirements of the software and to map them appropriately to subsequent phases of the software development
3. To develop the ability to verify and validate their designs.

### List of Programs

Using UML tools produce analysis and design models for

- a. Library Management System
- b. Automatic Teller Machine
- c. Student Information Management
- d. Matrimony Service
- e. Stock Management System

### Books for Study:

1. Roger D. Peng," R Programming for Data Science ", 2012
2. Norman Matloff,"The Art of R Programming- A Tour of Statistical Software Design", 2011

### Books for Reference

1. Garrett Golemund, Hadley Wickham,"Hands-On Programming with R: Write Your Own Functions and Simulations" , 1st Edition, 2014
2. Venables , W.N.,and Ripley,"S programming", Springer, 2000.

**Web Resources/ E-Books:**

1. <https://www.geeksforgeeks.org/system-design/unified-modeling-language-uml-introduction/>
2. <https://www.visual-paradigm.com/guide/uml-unified-modeling-language/uml-class-diagram-tutorial/>
3. <https://developer.ibm.com/articles/an-introduction-to-uml/>

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

**Rationale for nature of Course:** Understand the visual representation and communication of complex system designs.

**Knowledge and Skill:** Utilizes text and graphic documents to enhance the analysis and design of software projects by allowing more cohesive relationships between objects.

**Activities to be given:** Preparing Use case diagrams, class diagrams, and activity diagrams for Hospital Management System, Online Shopping System, Library Management System etc.,

**Course learning Outcomes (CLO's):**

<b>CLO</b>	<b>Course Outcomes Statement</b>	<b>Knowledge(According to Bloom's Taxonomy)</b>
<b>CLO1</b>	Describe the high-level functions and scope of a system.	K3
<b>CLO2</b>	Facilitate communication and collaboration among team members by providing a common visual language for discussing system design.	K4
<b>CLO3</b>	Visualize the structure of the system, showing classes and their relationships.	K3
<b>CLO4</b>	Show the relationship between different components in a system.	K4
<b>CLO5</b>	Provide system architects, software engineers and developers the tools to analyze, design and implement systems.	K4

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>
<b>CLO1</b>	1	2	2	3	2	3
<b>CLO2</b>	2	3	1	2	2	2
<b>CLO3</b>	3	2	2	3	3	3
<b>CLO4</b>	3	3	2	2	2	3
<b>CLO5</b>	2	2	3	2	2	3

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

**LESSON PLAN: TOTAL HOURS (30 Hrs)**

<b>UNIT</b>	<b>DESCRIPTION</b>	<b>HRS</b>	<b>MODE</b>
<b>I</b>	Library Management System	4	Practical in Lab PPT, Assignment.
<b>II</b>	Automatic Teller Machine	6	Practical in Lab PPT, Assignment.
<b>III</b>	Student Information Management	6	Practical in Lab PPT, Assignment.
<b>IV</b>	Matrimony Service	6	Practical in Lab PPT, Assignment.
<b>V</b>	Stock Management System	8	Practical in Lab PPT, Assignment.

**Course Designer: Mrs.A.Kavitha**

III B.Com.(CA)								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
VI	Core 13	23OUCCA61	Cost Accounting II	4	6	25	75	100

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

### Course Objectives:

1. To understand the standards in Cost Accounting.
2. To know the concepts of contract costing.
3. To be familiar with the concept of process costing.
4. To learn about operation costing.
5. To gain insights into standard costing.

### Course Content:

#### UNIT I: Cost Accounting Standards

An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement.

#### UNIT II: Job Costing, Batch Costing and Contract Costing

Definitions - Features - A Comparison - Calculation of Profit on Contracts – Cost Plus Contract - Preparation of Contract A/c.

#### UNIT III: Process Costing

Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Preparation of Process Accounts - Treatment of Loss and Gain: Normal and Abnormal Loss - Abnormal Gain - Concept of Equivalent Production - Joint Products and By Products.

#### UNIT IV: Operation Costing

Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems.

**UNIT V: Standard Costing and Variance Analysis**

Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing System – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.

**THEORY 20% & PROBLEMS 80%****Text Books:**

1. Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi.
2. Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S Chand & Co, New Delhi.
3. Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand publications, New Delhi.
4. T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai.
5. S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi.

**Reference Books:**

1. Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGraw–Hill, Noida.
2. Jain S.P. and Narang K.L. Cost Accounting, Kalyani Publishers, New Delhi.
3. V.K.Saxena and C.D. Vashist, Cost Accounting, Sultan Chand publications, New Delhi.
4. Murthy A &Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai.
5. Prasad. N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Bangladesh.

**Web Resources:**

1. <https://www.economicdiscussion.net/cost-accounting/contract-costing/32597>
2. <https://www.wallstreetmojo.com/process-costing/>
3. <https://www.accountingnotes.net/cost-accounting/operating-costing/17755>

**E-Books:**

1. chrome-extension://efaidnbmnnnibpcajpcgclefindmkaj/https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf
2. chrome-extension://efaidnbmnnnibpcajpcgclefindmkaj/https://nibmehub.com/opac-service/pdf/read/principles%20of%20cost%20accounting.pdf

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

**Rationale for nature of Course:** Can be a cost controller Accountant and Internal Auditor.

**Activities to be given:** Assign the cost to the products and calculating the efficiency of cost usage.

**COURSE OUTCOMES:**

At the end of the course, the student will be able to:

COs	CLO Statement	Knowledge According to Bloom's Taxonomy (Up to K level)
CO1	Remember and recall standards in cost accounting	K3
CO2	Apply the knowledge in contract costing	K4
CO3	Analyze and assimilate concepts in process costing	K3
CO4	Understand various bases of classification cost and prepare operating cost statement.	K4
CO5	Set up standards and analyse variances.	K4

**Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (Pos)**

	PO1	PO2	PO3	PO4	PO5	PO6
<b>CLO1</b>	1	3	2	2	1	3
<b>CLO2</b>	2	1	3	2	1	2
<b>CLO3</b>	2	1	2	3	1	3
<b>CLO4</b>	1	2	1	3	2	3
<b>CLO5</b>	2	1	3	2	2	3

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

**LESSON PLAN: 90 HRS**

<b>UNIT</b>	<b>Details</b>	<b>No. of Hours</b>	<b>Mode of Teaching</b>
I	<b>Cost Accounting Standards</b> An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement.	18	Chalk and Talk, PPT, quiz, on the spot test
II	<b>Job Costing, Batch Costing and Contract Costing</b> Definitions - Features - A Comparison - Calculation of Profit on Contracts – Cost Plus Contract - Preparation of Contract A/c.	18	Chalk and Talk, PPT, quiz, on the spot test
III	<b>Process Costing</b> Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Preparation of Process Accounts - Treatment of Loss and Gain : Normal and Abnormal Loss - Abnormal Gain - Concept of Equivalent Production - Joint Products and By Products.	18	Chalk and Talk, PPT, quiz, on the spot test
IV	<b>Operation Costing</b> Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems.	18	Chalk and Talk, PPT, quiz, on the spot test
V	<b>Standard Costing and Variance Analysis</b> Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing System – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.	18	Seminar, PPT presentation , Activity and Model Preparation
	<b>Total</b>	<b>90</b>	

Course Designer: Dr.K.Padmavathy

III B.Com.(CA)								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
VI	Core 14	23OUCCA62	Management Accounting	4	6	25	75	100

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

### Course Objectives:

1. To understand basics management accounting.
2. To know the aspects of Financial Statement Analysis.
3. To familiarize with fund flow and cash flow analysis
4. To learn about budgetary control
5. To gain insights into marginal costing.

### Course Content:

#### UNIT I: Introduction to Management Accounting

Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.

Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis.

#### UNIT II: Ratio Analysis

Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios –Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.

#### UNIT III: Funds Flow & Cash Flow Analysis

Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds - Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement.

**Cash Flow Statement:** Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 –Cash Flow from Operating, Financing and Investing activities.

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

Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits.

**UNIT V: Marginal Costing:** Meaning - Features – Marginal Costing vs Absorption Costing - Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis.

Decision Making: Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factor or Key Factor.

#### **THEORY 20% & PROBLEMS 80%**

##### **Text Books:**

1. Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications,
2. Rds. Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.
3. Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.
4. Jenitra L Mervin ,Daslton L Cecil, Management Accounting, Lerantec Press, Chennai.
5. T.S.Reddy& Y. Hari Prasad Reddy, Management Accounting, Margham Publications,Chennai.

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

1. Chadwick – The Essence of Management Accounting, Financial Times Publications, England.
2. Charles T.Horngren and Gary N. Sundem–Introduction to Management Accounting, Pearson, Chennai.
3. Murthy A and GurusamyS ,Management Accounting- Theory &Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai.
4. Hansen - Mowen, Cost Management Accounting and Control, South Western College, India.
5. N.P. Srinivasan, Management Accounting, New Age publishers, Chennai.

##### **Web Resources:**

1. <https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300>

2. <https://accountingshare.com/budgetary-control/>
3. <https://www.investopedia.com/terms/m/marginalcostofproduction.asp>

**E-Books:**

1. [chromeextension://efaidnbmnnnibpcajpcglclefindmkaj/https://backup.pondiuni.edu.in/storage/dde/dde\\_ug\\_pg\\_books/B.Com%20III%20%20BCOM%203004%20Management%20Accounting.pdf](chromeextension://efaidnbmnnnibpcajpcglclefindmkaj/https://backup.pondiuni.edu.in/storage/dde/dde_ug_pg_books/B.Com%20III%20%20BCOM%203004%20Management%20Accounting.pdf)
2. [chromeextension://efaidnbmnnnibpcajpcglclefindmkaj/https://icmai.in/upload/Students/Syllabus2022/Inter\\_Stdy\\_Mtrl/P12\\_new.pdf](chromeextension://efaidnbmnnnibpcajpcglclefindmkaj/https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mtrl/P12_new.pdf)

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

**Rationale for nature of Course:** Management accounting is an internal process for business transactions and is aimed of helping decision makers within the organization make well informed business decision.

**Activities to be given:** The practice of identifying measuring, analysing, and communicating financial information to managers for the pursuit of an organizations goals.

**COURSE OUTCOMES:**

At the end of the course, the student will be able to:

<b>COs</b>	<b>CLO Statement</b>	<b>Knowledge According to Bloom's Taxonomy (Up to K level)</b>
<b>CO1</b>	Remember and recall basics in management accounting	K3
<b>CO2</b>	Apply the knowledge of preparation of Financial Statements	K4
<b>CO3</b>	Analyse the concepts relating to fund flow and cash flow	K3
<b>CO4</b>	Evaluate techniques of budgetary control	K4
<b>CO5</b>	Formulate criteria for decision making using principles of marginal costing.	K4

**Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (Pos)**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>
<b>CLO1</b>	1	3	2	2	1	3
<b>CLO2</b>	2	1	3	2	1	2
<b>CLO3</b>	2	1	2	3	1	3
<b>CLO4</b>	1	2	1	3	2	3
<b>CLO5</b>	2	1	3	2	2	3

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

## LESSON PLAN: 90 HRS

UNIT	Details	No. of Hours	Mode of Teaching
I	<p><b>Introduction to Management Accounting</b></p> <p>Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.</p> <p>Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis.</p>	18	Chalk and Talk, PPT, quiz, on the spot test
II	<p><b>Ratio Analysis</b></p> <p>Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios –Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.</p>	18	Chalk and Talk, PPT, quiz, on the spot test
III	<p><b>Funds Flow &amp; Cash Flow Analysis</b></p> <p>Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds - Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement.</p> <p><b>Cash Flow Statement:</b> Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 –Cash Flow from Operating, Financing and Investing activities</p>	18	Chalk and Talk, PPT, quiz, on the spot test
IV	<p><b>Budget and Budgetary Control</b></p> <p>Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits</p>	18	Chalk and Talk, PPT, quiz, on the spot test
V	<p><b>Marginal Costing:</b> Meaning - Features – Marginal Costing vs Absorption Costing - Fixed</p>	18	

	Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis.  Decision Making: Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factor or Key Factor.		Seminar, PPT presentation, Activity and Model Preparation
	<b>Total</b>	<b>90</b>	

Course Designer: Dr.M.Neelavathy

III B.Com.(CA)								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
VI	Core 15	23OUCCA63	Income Tax Law and Practice II	4	6	25	75	100

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

**Course Objectives:**

1. To understand provisions relating to capital gains
2. To know the provisions for computation of income from other sources.
3. To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.
4. To learn about assessment of individuals
5. To gain knowledge about assessment procedures.

**Course Content:****UNIT I: Capital Gains**

Capital Assets – Transfer – Short term vs Long term capital assets - Computation of Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA.

**UNIT II: Income from Other Sources & Clubbing of Income**

Chargeability - Computation of Income from Other Sources – Deductions Allowed – Clubbing of Income – Concept.

**UNIT III: Set Off and Carry Forward of Losses and Deductions From Gross Total Income**

Gross Total Income vs Total Income - Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only.

**UNIT IV: Computation of Total Income – Individual**

Computation of Total Income - Tax Liability of an Individuals (Old regime vs New regime).

**UNIT V: Income Tax Authorities**

Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income Tax Officer - Procedure for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Belated Return – Defective Return – Signing of Return – Permanent Account Number (PAN) , e-PAN – Tax credit statement (26 AS) and Annual Information Statement (AIS).

**THEORY 20% & PROBLEMS 80%****Text Books:**

1. V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2. T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3. Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4. Mehrotra H.C, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
5. T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.

**Reference Books:**

1. Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
2. Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan, New Delhi.
3. Vinod K. Singhanian, Students Guide to Income Tax., U.K. Bharghava Taxman, New Delhi.
4. Dr.Vinod K Singhanian, Dr. Monica Singhanian, Taxmann's Students' Guide to Income Tax, New Delhi.
5. Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.

**Web Resources:**

1. <https://www.investopedia.com/terms/c/capitalgain.asp>
2. <https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html>
3. <https://www.incometax.gov.in/iec/foportal/>

**E-Books:**

1. <chromeextension://efaidnbmnnnibpcajpcglclefindmkaj/https://drnishikantjha.com/booksCol>

lection/income-tax-book201384711000.pdf

2.chromeextension://efaidnbmnnnibpcjpcglclefindmkaj/https://www.indiacode.nic.in/bitstream/123456789/2435/1/a1961-43.pdf

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

**Rationale for nature of Course:** To understand the important role of INCOME TAX in all facets of the INCOME TAX WORLD.

**Knowledge and Skill:** Preparing financial statements to maintaining general ledgers.

**Activities to be given:** To give practice to the students fill the necessary forms and e- PAN.

### COURSE OUTCOMES:

At the end of the course, the student will be able to:

COs	CLO Statement	Knowledge According to Bloom's Taxonomy (Up to K level)
CO1	Remember and recall provisions on capital gains	K3
CO2	Apply the knowledge about income from other sources	K4
CO3	Analyse the set off and carry forward of losses provisions	K3
CO4	Learn about assessment of individuals	K4
CO5	Apply procedures learnt about assessment procedures.	K4

### Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (Pos)

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

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

**LESSON PLAN: 90 HRS**

<b>UNIT</b>	<b>Details</b>	<b>No. of Hours</b>	<b>Mode of Teaching</b>
I	<b>Capital Gains</b> Capital Assets – Transfer – Short term vs Long term capital assets - Computation of Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA.	18	Chalk and Talk, PPT, quiz, on the spot test
II	<b>Income from Other Sources &amp; Clubbing of Income</b> Chargeability - Computation of Income from Other Sources – Deductions Allowed – Clubbing of Income – Concept	18	Chalk and Talk, PPT, quiz, on the spot test
III	<b>Set Off and Carry Forward of Losses and Deductions from Gross Total Income</b> Gross Total Income vs Total Income - Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only.	18	Chalk and Talk, PPT, quiz, on the spot test
IV	<b>Computation of Total Income – Individual</b> Computation of Total Income - Tax Liability of an Individuals (Old regime vs New regime)	18	Chalk and Talk, PPT, quiz, on the spot test
V	<b>Income Tax Authorities</b> Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income Tax Officer - Procedure for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Belated Return – Defective Return – Signing of Return – Permanent Account Number (PAN) , e-PAN – Tax credit statement (26 AS) and Annual Information Statement (AIS).	18	Seminar, PPT presentation , Activity and Model Preparation
	<b>Total</b>	<b>90</b>	

Course Designer: Dr.G.Karthika

III B.Com.(CA)								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
VI	DSEC 3	23OUCCADSE6A	Entrepreneurial Development	3	5	25	75	100

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

**Course Objectives:**

1. To know the meaning and characteristics of entrepreneurship
2. To identify the various business opportunities
3. To understand the Process of setting up an enterprise
4. To gain knowledge in the aspects of legal Compliance of setting up of an enterprise
5. To develop an understanding of the role of MSME in economic growth

**Course Content:****UNIT I: Introduction to Entrepreneur**

Meaning of Entrepreneurship – Characteristics of Entrepreneurship – Types of Entrepreneurship – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Traits – Classification – Functions – Entrepreneurial Scenario in India.

**UNIT II: Design Thinking**

Idea Generation – Identification of Business Opportunities – Design Thinking Process – Creativity – Invention – Innovation – Differences – Value Addition – Concept and Types – Tools and Techniques of Generating an Idea – Turning Idea into Business Opportunity.

**UNIT III: Setting up of an Enterprise**

Process of Setting Up an Enterprise – Forms of an Enterprise – Sole Proprietorship – Partnership – Limited Liability Partnership Firm – Joint Stock Company – One Man partnership – Choice of Form of an Enterprise – Feasibility Study – Marketing, Technical, Financial, Commercial and Economical.

**UNIT IV: Business Model Canvas and Formulation of Project Report**

Introduction – Contents of Project Report – Project Description – Market Survey – Fund Requirement – Legal Compliance of setting Up of an Enterprise – Registration – Source of Funds – Modern Sources of Funds.

**UNIT V: MSME's and Support Institutions**

Government Schemes and Women Entrepreneurship – Importance of MSME for Economic Growth – MSME – Definition – Role of Government Organizations in Entrepreneurship Development – MSME DI – DIC – Khadi and Village Industries Commission – NSIC – NABARD, SICVI, SFC, SDC, EDII, EPCCB. Industrial Estates – Government Schemes – Prime Minister Employment Generation Programme – Women Entrepreneurship in India.

**Text Books:**

1. Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai.
2. Dr. C.B. Gupta & Dr. S.S. Khanka (Reprint 2014). Entrepreneurship And Small Business Management, Sultan Chand & Sons, New Delhi.
3. Charantimath Poornima, (Reprint 2014.), Entrepreneurship development-Small, Pearson Education, India.
4. RajShankar, (Reprint 2016), Entrepreneurship Theory and Practice, Vijay Nicole and Imprints Pvt. Ltd, Chennai.
5. Vasant Desai, (Reprint 2017). Dynamics of Entrepreneurial Development & Management Twenty Fourth Edition. Himalaya Publishing House. Mumbai.

**Reference Books:**

1. Anil kumar, Poornima, Principles of Entrepreneurial development, Newage publication, Chennai.
2. Dr. A.K. Singh, Entrepreneurial development and management, Laxmi publications, Chennai.
3. Dr. R.K. Singal, Entrepreneurial development and management, S.K. Kataria publishers, New Delhi.
4. Dr. M.C. Garg, Entrepreneurial Development, New Delhi.
5. E. Gordon, K. Natrajan, Entrepreneurial development, Himalaya publishing, Mumbai.

**Web Resources:**

1. <https://www.interaction-design.org/literature/topics/design-thinking>
2. <https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/>.
3. <http://www.msme.gov.in/>

**E-Books:**

1. <https://www.infobooks.org/free-pdf-books/business/entrepreneur/>

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

**Rationale for nature of Course:** Can be become as Entrepreneur.

**Activities to be given:** To make the learner to understand about entrepreneurship.

### **COURSE OUTCOMES:**

At the end of the course, the student will be able to:

<b>COs</b>	<b>CLO Statement</b>	<b>Knowledge According to Bloom's Taxonomy (Up to K level)</b>
<b>CO1</b>	Identify the various traits of an entrepreneur	K3
<b>CO2</b>	Turn ideas into business opportunities	K4
<b>CO3</b>	Do feasibility study before starting a project	K3
<b>CO4</b>	Identify the sources of funds for funding a project	K4
<b>CO5</b>	Develop an understanding about the Government schemes available for women entrepreneurs	K4

### **Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (Pos)**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>
<b>CLO1</b>	1	3	2	2	1	3
<b>CLO2</b>	2	1	3	2	1	2
<b>CLO3</b>	2	1	2	3	1	3
<b>CLO4</b>	1	2	1	3	2	3
<b>CLO5</b>	2	1	3	2	2	3

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

## LESSON PLAN: 75 HRS

UNIT	Details	No. of Hours	Mode of Teaching
I	<p><b>Introduction to Entrepreneur</b></p> <p>Meaning of Entrepreneurship – Characteristics of Entrepreneurship – Types of Entrepreneurship – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Traits – Classification – Functions – Entrepreneurial Scenario in India.</p>	15	Chalk and Talk, PPT, quiz, on the spot test
II	<p><b>Design Thinking</b></p> <p>Idea Generation – Identification of Business Opportunities – Design Thinking Process – Creativity – Invention – Innovation – Differences – Value Addition – Concept and Types – Tools and Techniques of Generating an Idea – Turning Idea into Business Opportunity.</p>	15	Chalk and Talk, PPT, quiz, on the spot test
III	<p><b>Setting up of an Enterprise</b></p> <p>Process of Setting Up an Enterprise – Forms of an Enterprise – Sole Proprietorship – Partnership – Limited Liability Partnership Firm – Joint Stock Company – One Man partnership – Choice of Form of an Enterprise – Feasibility Study – Marketing, Technical, Financial, Commercial and Economical.</p>	15	Chalk and Talk, PPT, quiz, on the spot test
IV	<p><b>Business Model Canvas and Formulation of Project Report</b></p> <p>Introduction – Contents of Project Report – Project Description – Market Survey – Fund Requirement – Legal Compliance of setting Up of an Enterprise – Registration – Source of Funds – Modern Sources of Funds.</p>	15	Chalk and Talk, PPT, quiz, on the spot test
V	<p><b>MSME's and Support Institutions</b></p> <p>Government Schemes and Women Entrepreneurship – Importance of MSME for Economic Growth – MSME – Definition – Role of Government Organizations in Entrepreneurship Development – MSME DI – DIC – Khadi and Village Industries Commission – NSIC – NABARD, SICVI, SFC, SDC, EDII, EPCCB. Industrial Estates – Government Schemes – Prime Minister Employment Generation Programme – Women Entrepreneurship in India.</p>	15	Seminar, PPT presentation, Activity and Model Preparation
	<b>Total</b>	<b>75</b>	

Course Designer: Dr.V.Pushpalatha

III B.Com.(CA)								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
VI	DSEC 3	23OUCCADSE6B	Human Resource Management	3	5	25	75	100

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

### Course Objectives:

1. To explore to the aspects relating of Human resource management
2. To equip with the various processes of Recruitment and Selection
3. To be acquainted with Training methods and the concept of Performance Appraisal.
4. To learn about Industrial Relations.
5. To assimilate knowledge on employee welfare.

### Course Content:

#### UNIT I: Introduction to HRM

Definition of HRM, Objectives – Importance – Nature- Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, need for Job Analysis, Steps in Job Analysis, Job Description and Specification.

#### UNIT II: RECRUITMENT AND SELECTION

Definition – Objectives – Factors affecting recruitment – internal and external source of recruitment – Selection Process – Curriculum Vitae –Test- types– Kinds of employment interview – Medical Screening – Appointment Order

#### UNIT III: TRAINING AND DEVELOPMENT

Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Performance appraisal – Transfer – Promotion and termination of services – Career Development.

**UNIT IV: INDUSTRIAL RELATIONS**

Industrial Disputes and Settlements (Laws Excluded) – Settling Industrial Disputes in India – Arbitration – Adjudication – Settlement Labour Relation – Functions of Trade Unions – Forms of collective bargaining-Workers’ participation in management – Types and effectiveness.

**UNIT V: EMPLOYEE WELFARE**

Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non-Statutory Welfare Measures, and Labour Welfare Theories- Social Security, Health, Retirement & Other Benefits- Remuneration – Components of remuneration – Incentives – Benefits.

**Text Books:**

1. Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida
2. Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai.
3. Sunil Lalla and Neha Shukla, Human Resource Management, Nirali Prakashan Publishers, Pune.
4. P.Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.

**Reference Books:**

1. L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi.
2. DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.
3. Dr.K.Sundar and Dr.J Srinivasan, Human Resource Development, Margham Publications, Chennai.
4. Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.

**Web Resources:**

1. <https://hr.university/shrm/strategic-human-resource-management/>
2. <https://www.investopedia.com/terms/c/collective-bargaining.asp>
3. <https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778>

**E-Books:**

1. <chromeextension://efaidnbmnnnibpcajpcglclefindmkaj/https://www.drnishikantjha.com/booksCollection/hrm-basic-notes.pdf>

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

**Rationale for nature of Course:** Understand the elements of Human Resource record refer to the information documents utilized by an organization functions.

**Activities to be given:** Students are asked to collect the information and write the notes about human resource management and leadership quality.

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

### COURSE OUTCOMES:

At the end of the course, the student will be able to:

COs	CLO Statement	Knowledge According to Bloom's Taxonomy (Up to K level)
CO1	Examine the role of HRM in the new age organisation and plan man power requirements and implement techniques of job design.	K3
CO2	Formulate action plans for employee Recruitment and Selection.	K4
CO3	Choose appropriate methods of Training	K3
CO4	Estimate, defend and handle legal compliance in HRM involving trade union disputes and employee retention.	K4
CO5	Formulate strategies for employee welfare.	K4

### Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (Pos)

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

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

**LESSON PLAN: 75 HRS**

<b>UNIT</b>	<b>Details</b>	<b>No. of Hours</b>	<b>Mode of Teaching</b>
I	<b>Introduction to HRM</b> Definition of HRM, Objectives – Importance – Nature- Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification.	15	Chalk and Talk, PPT, quiz, on the spot test
II	<b>RECRUITMENT AND SELECTION</b> Definition – Objectives – Factors affecting recruitment – internal and external source of recruitment – Selection Process – Curriculum Vitae –Test- types– Kinds of employment interview – Medical Screening – Appointment Order.	15	Chalk and Talk, PPT, quiz, on the spot test
III	<b>TRAINING AND DEVELOPMENT</b> Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Performance appraisal – Transfer – Promotion and termination of services – Career Development.	15	Chalk and Talk, PPT, quiz, on the spot test
IV	<b>INDUSTRIAL RELATIONS</b> Industrial Disputes and Settlements (Laws Excluded) – Settling Industrial Disputes in India – Arbitration – Adjudication – Settlement Labour Relation – Functions of Trade Unions – Forms of collective bargaining- Workers’ participation in management – Types and effectiveness.	15	Chalk and Talk, PPT, quiz, on the spot test
V	<b>EMPLOYEE WELFARE</b> Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non-Statutory Welfare Measures, and Labour Welfare Theories- Social Security, Health, Retirement & Other Benefits- Remuneration – Components of remuneration – Incentives – Benefits	15	Seminar, PPT presentation , Activity and Model Preparation
	<b>Total</b>	<b>75</b>	

Course Designer: Dr.M.Neelavathy

Class: III B.Com.(CA)								
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours/ Week	CIA	SE	Total
VI	DSEC 4	23OUCCADSE6CP	R Language Lab	3	5	40	60	100

### Course Objectives:

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

1. Acquire programming skills in core R Programming.
2. Acquire Object-oriented programming skills in R Programming
3. Develop the skill of designing graphical-user interfaces (GUI) in R Programming
4. Acquire R Programming skills to move into specific branches

### List of Programs

1. Data in R
2. Reading and Writing Data
3. R and Databases
4. Dates
5. Factors
6. Subscribing
7. Character Manipulation
8. Data Aggregation
9. Reshaping Data Basics
10. The R Environment
11. Probability and Distributions
12. Descriptive Statistics and Graphics
13. One- And Two-Sample Tests
14. Regression and Correlation
15. Analysis of Variance and The Kruskal–Wallis Test
16. Tabular Data
17. Power and The Computation of Sample Size
18. Advanced Data Handling
19. Multiple Regression
20. Linear Models
21. Logistic Regression
22. Survival Analysis
23. Rates and Poisson Regression

**Books for Study:**

1. W. N. Venables, D. M. Smith, An Introduction to R, R Core Team, 2018.
2. John Verzani, simple R – Using R for Introductory Statistics, CRC Press, Taylor & Francis Group, 2005.
3. Mark Gardener, “Beginning R - The Statistical Programming Language”, John Wiley & Sons.
4. Wickham, H. &Grolemund, G. (2018). for Data Science. O’Reilly: New York

**Books for Reference**

1. Beginner’s guide for Data Analysis using R Programming by Dr.Jeeva Jose.
2. P. Dalgaard. Introductory Statistics with R, 2nd Edition.Springer 2008.
3. Dunlop, Dorothy D., and Ajit C. Tamhane. Statistics and data analysis: from elementary to intermediate. Prentice Hall, 2000.
4. Norman Matloff, ”The Art of R Programming- A Tour of Statistical Software Design”.

**Web Resources/ E.Books:**

1. <https://cran.r-project.org/doc/manuals/r-release/R-intro.pdf>
2. <http://r4ds.had.co.nz>
3. <http://google-styleguide.googlecode.com/svn/trunk/Rguide.xml>

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

**Rationale for nature of Course:** R is a Programming Language and free software environment specifically designed for statistical computing and graphics.

**Knowledge and Skill:** It help the students understand the roots behind Text Mining which evolved from Machine Learning, Natural Language Processing and Statistics.

**Activities to be given:** Students can engage in various activities using R, including data analysis, statistical computing, and data visualization.

**Course learning Outcomes (CLO's):**

<b>CLO</b>	<b>Course Outcomes Statement</b>	<b>Knowledge(According to Bloom's Taxonomy)</b>
<b>CLO1</b>	Build the knowledge on R Environment with basic commands using R Functions.	K3
<b>CLO2</b>	Familiarize the concepts of objects, modes and arrays.	K4
<b>CLO3</b>	Develop and understanding on how to create a list, data-frames and accessing built in datasets.	K3
<b>CLO4</b>	Impart knowledge of Grouping, Loops and Conditional Execution.	K4
<b>CLO5</b>	Elaborate the Graphical procedure low level and high level plotting.	K4

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>
<b>CLO1</b>	3	2	2	3	2	2
<b>CLO2</b>	2	3	1	2	3	3
<b>CLO3</b>	1	2	3	2	3	2
<b>CLO4</b>	3	2	2	2	2	3
<b>CLO5</b>	3	2	3	3	2	3

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

**LESSON PLAN: TOTAL HOURS (75 Hrs)**

UNIT	DESCRIPTION	HRS	MODE
<b>I</b>	<ol style="list-style-type: none"> <li>1. Data in R</li> <li>2. Reading and Writing Data</li> <li>3. R and Databases</li> <li>4. Dates</li> <li>5. Factors</li> </ol>	15	Practical in Lab PPT, Assignment.
<b>II</b>	<ol style="list-style-type: none"> <li>1. Subscribing</li> <li>2. Character Manipulation</li> <li>3. Data Aggregation</li> <li>4. Reshaping Data Basics</li> <li>5. The R Environment</li> </ol>	15	Practical in Lab PPT, Assignment.
<b>III</b>	<ol style="list-style-type: none"> <li>1. Probability and Distributions</li> <li>2. Descriptive Statistics and Graphics</li> <li>3. One- And Two-Sample Tests</li> <li>4. Regression And Correlation</li> </ol>	15	Practical in Lab PPT, Assignment.
<b>IV</b>	<ol style="list-style-type: none"> <li>1. Analysis of Variance and The Kruskal–Wallis Test</li> <li>2. Tabular Data</li> <li>3. Power and The Computation of Sample Size</li> <li>4. Advanced Data Handling</li> </ol>	15	Practical in Lab PPT, Assignment.
<b>V</b>	<ol style="list-style-type: none"> <li>1. Multiple Regression</li> <li>2. Linear Models</li> <li>3. Logistic Regression</li> <li>4. Survival Analysis</li> <li>5. Rates And Poisson Regression</li> </ol>	15	Practical in Lab PPT, Assignment.

**Course Designer: Mrs.M.Sharmiladevi**

Class: III B.Com.(CA)								
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
VI	DSEC 4	23OUCCADSE6DP	Tally Lab	3	5	40	60	100

Nature of the 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.

### List of Programs

1. Preparation of Trial Balance - preparation of profit and loss accounts, Balance sheet
2. Interest simple, compound interest calculation. Setting ledger master, Interest report.
3. Receivable and payable management, meaning activating bill wise details, all types of entries
4. Cost Centres and Category summary, cost centre breakup ledgers and group breakup outstanding receivable and payable, interest receivable and payable, statistics, cash and fund flow daybook list of account reversing journals, optional vouchers.
5. Budget Budgetary control creation of budget, group budget Budgetary ledger creation alteration of budget deletion of budget.
6. Introduction to GST, Getting started with GST, Transferring Input tax to GST, Interest supply of goods, GST reports
7. Recording advance entries, Exports, Imports, Exempted Goods, Adjustment and Return filing, GST tax payments
8. Electronic Commerce Introduction, Tax Collected at Source (TCS), Procedures for E-commerce Operator, Input Tax Credit: - Introduction, Important Points, Input Service Distributors
9. Matching of Input Tax Credit, Returns, GSTR-2, Other Taxable Persons, Annual Return, Overview of the IGST Act, Overview, Other Provisions.
10. GST Portal, Introduction, GST Eco-system, GST Suvidha Provider (GSP), Uploading Invoices

**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/computerengineering/ms-word-practical-assignment-pdf/9634952>
- 2.<https://docs.google.com/viewer?a=v&pid=sites&srcid=ZGVmYXVsdGRvbWFpbnx2YW1zaWJ2cmJjZXxneDo0OTUyYWRjYjU0MDJINmU1>

**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:.** Train the students to create their own presentation and tally creation. and Assignments in important areas.

**Course learning Outcomes (CLO's):**

<b>CLO</b>	<b>Course Outcomes Statement</b>	<b>Knowledge (According to Bloom's Taxonomy)</b>
<b>CLO1</b>	Understand to Examine the Basic Concepts of tally	K3
<b>CLO2</b>	Identify how to create stock report	K4
<b>CLO3</b>	Apply the Knowledge to Develop the order processing	K3
<b>CLO4</b>	Analyze to Computerized Accounting features of tally in bill wise details.	K4
<b>CLO5</b>	Understand the concept of GST.	K4

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>
<b>CLO1</b>	3	2	2	3	2	2
<b>CLO2</b>	2	3	1	2	3	3
<b>CLO3</b>	1	2	3	2	3	2
<b>CLO4</b>	3	2	2	2	2	3
<b>CLO5</b>	3	2	3	3	2	3

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

**LESSON PLAN: TOTAL HOURS (75 Hrs)**

<b>UNIT</b>	<b>DESCRIPTION</b>	<b>HRS</b>	<b>MODE</b>
<b>I</b>	1. Preparation of Trial Balance - preparation of profit and loss accounts, Balance sheet 2. Interest simple, compound interest calculation. Setting ledger master, Interest report.	15	Practical in Lab PPT, Assignment.
<b>II</b>	1. Receivable and payable management, meaning activating bill wise details, all types of entries 2. Cost Centres and Category summary, cost centre breakup ledgers and group breakup outstanding receivable and payable, interest receivable and payable, statistics, cash and fund flow daybook list of account reversing journals, optional vouchers.	15	Practical in Lab PPT, Assignment.
<b>III</b>	1. Budget Budgetary control creation of budget, group budget Budgetary ledger creation alteration of budget deletion of budget. 2. Introduction to GST, Getting started with GST, Transferring Input tax to GST, Interest supply of goods, GST reports	15	Practical in Lab PPT, Assignment.
<b>IV</b>	1. Recording advance entries, Exports, Imports, Exempted Goods, Adjustment and Return filing, GST tax payments 2. Electronic Commerce Introduction, Tax Collected at Source (TCS), Procedures for E-commerce Operator, Input Tax Credit: - Introduction, Important Points, Input Service Distributors	15	Practical in Lab PPT, Assignment.
<b>V</b>	1. Matching of Input Tax Credit, Returns, GSTR-2, Other Taxable Persons, Annual Return, Overview of the IGST Act, Overview, Other Provisions. 2. GST Portal, Introduction, GST Eco-system, GST Suvidha Provider (GSP), Uploading Invoices	15	Practical in Lab PPT, Assignment.

**Course Designer: Dr. K.Padmavathy**

III B.Com.(CA)								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
VI	SEC 6	23OUCCASEC6	General Awareness for Competitive Examination	2	2	25	75	100

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

### Course Objectives:

1. To create the opportunity for learning across different disciplines and builds experience for students as they grow into lifelong learners.
2. To build experiences for students as they grow into lifelong learners.
3. To know the basic concepts of various discipline

### Course Content:

#### UNIT I: Indian Polity

Basics concepts- Three organs of Indian government (Executives, Legislature, Judiciary), Introduction to Indian Constitution – Salient features of constitution, Preamble, Fundamental rights, Fundamental duties, Directive Principles of State policy, Types of Majority, Amendments to the Constitution, Basic structure Doctrine, Division of subjects between the union and the states local Governance, Elections in India and Election Commission, CAG.

#### UNIT II: Geography

Major oceans of the world –Important Canals – Gulfs – Straits and passes – Indian Rivers and its Tributaries – Climatology – Atmosphere, Wind systems, Clouds systems, World climatic classification – Indian climate – Indian Monsoon – Indian’s physical features, Indian Soil types and Distribution – Importance Trade routes and projects, Indian natural vegetation – Indian agriculture- Major crops and its distribution, Indian Industries and its Distribution.

#### UNIT III: Economy

National Income – Inflation – Money and Banking - Agriculture in India – Union Budget – Planning in India – Poverty – Unemployment – Inclusive Development and Development issues – Industrial polices – Financial Markets.

#### **UNIT IV: History**

Modern India – formation of Indian National Congress – Morley Minto Reforms, Revolutionary activities – World War I and India’s Response – Home Rule league – Montague Chelmsford reforms – Rowlett Act – Non –Cooperation Movement – Simon commission and Nehru Report – Civil Disobedience Movement and Round Table conferences – Quit India Movement and Demand for Pakistan – Cabinet Mission – Formation of Constituents Assembly and partition of India.

#### **UNIT V: Environment and Ecology**

Basic concepts – Ecology, Biodiversity- Food chain and food web – Bio Geo Chemical Cycles – International Bio Diversity organisations- International Conventions – Conferences and Protocol – Indian Environmental laws and Environment Related organisation.

#### **Text Books:**

1. Class XI and XII NCERT Geography
2. History – Old NCERT’S Class XI and XII

#### **Reference Books:**

1. M. Laxmi Kant (2019), Indian polity, McGraw- Hill
2. Ramesh Singh (2022), Indian Economy, McGraw - Hill
3. G.C Leong, Physical and Human Geography, Oxford University Press
4. Majid Hussain- India Map Entries in Geography, GK Publications Pvt, Ltd.

#### **Web Resources:**

1. <https://www.freebookkeepingaccounting.com/using-excel-in-accounts>
2. <https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance>
3. [https://www.youtube.com/watch?v=Nv\\_Nnw01FaU](https://www.youtube.com/watch?v=Nv_Nnw01FaU)

#### **E-Books:**

1. [https://www.visionias.net/p/free-e-books-for-all-competitive.html#google\\_vignette](https://www.visionias.net/p/free-e-books-for-all-competitive.html#google_vignette)

**COURSE OUTCOMES:**

At the end of the course, the student will be able to:

<b>COs</b>	<b>CLO Statement</b>	<b>Knowledge According to Bloom's Taxonomy (Up to K level)</b>
<b>CO1</b>	Develop board knowledge of the different components in polity	K3
<b>CO2</b>	Understand the Geographical features across countries and in India	K4
<b>CO3</b>	Acquire knowledge on the aspects of Indian Economy	K3
<b>CO4</b>	Understand the significance of India's Freedom Struggle	K4
<b>CO5</b>	Gain knowledge on Ecology and Environment	K4

**Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (Pos)**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>
<b>CLO1</b>	1	3	2	2	1	3
<b>CLO2</b>	2	1	3	2	1	2
<b>CLO3</b>	2	1	2	3	1	3
<b>CLO4</b>	1	2	1	3	2	3
<b>CLO5</b>	2	1	3	2	2	3

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

**LESSON PLAN: 30 HRS**

<b>UNIT</b>	<b>Details</b>	<b>No. of Hours</b>	<b>Mode of Teaching</b>
I	<b>Indian Polity</b> Basics concepts- Three organs of Indian government (Executives, Legislature, Judiciary), Introduction to Indian Constitution – Salient features of constitution, Preamble, Fundamental rights, Fundamental duties, Directive Principles of State policy, Types of Majority, Amendments to the Constitution, Basic structure Doctrine, Division of subjects between the union and the states local Governance, Elections in India and Election Commission, CAG.	6	Chalk and Talk, PPT, quiz, on the spot test
II	<b>Geography</b> Major oceans of the world –Important Canals – Gulfs – Straits and passes – Indian Rivers and its Tributaries – Climatology – Atmosphere, Wind systems, Clouds systems, World climatic classification – Indian climate – Indian Monsoon – Indian’s physical features, Indian Soil types and Distribution – Importance Trade routes and projects, Indian natural vegetation – Indian agriculture- Major crops and its distribution, Indian Industries and its Distribution.	6	Chalk and Talk, PPT, quiz, on the spot test
III	<b>Economy</b> National Income – Inflation – Money and Banking - Agriculture in India – Union Budget – Planning in India – Poverty – Unemployment – Inclusive Development and Development issues – Industrial polices – Financial Markets.	6	Chalk and Talk, PPT, quiz, on the spot test
IV	<b>History</b> Modern India – formation of Indian National Congress – Morley Minto Reforms, Revolutionary activities – World War I and India’s Response – Home Rule league – Montague Chelmsford reforms – Rowlett Act – Non –Cooperation Movement – Simon commission and Nehru Report – Civil Disobedience Movement and Round Table conferences – Quit India Movement and Demand for Pakistan – Cabinet Mission – Formation of Constituents Assembly and partition of India.	6	Chalk and Talk, PPT, quiz, on the spot test
V	<b>Environment and Ecology</b> Basic concepts – Ecology, Biodiversity- Food chain and food web – Bio Geo Chemical Cycles – International Bio Diversity organisations- International Conventions – Conferences and Protocol – Indian Environmental laws and Environment Related organisation.	6	Seminar, PPT presentation , Activity and Model Preparation
	<b>Total</b>	<b>30</b>	

Course Designer: Dr.K.Padmavathy