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

(An Autonomous Institution – Affiliated to Madurai Kamaraj University)
Re-accredited **(3rd Cycle)** with Grade **A+** & **CGPA 3.51** by NAAC

DEPARTMENT OF COMMERCE

CBCS With OBE

COMMERCE WITH COMPUTER APPLICATIONS

PROGRAMME CODE - D

COURSE STRUCTURE

(w.e.f. 2022 – 2023 Batch onwards)

E.M.G.YADAVAWOMEN'SCOLLEGE,MADURAI-14
(An Autonomous Institution – Affiliated to Madurai Kamaraj University)Re-accredited (3rdCycle)with Grade A+ with CGPA3.51byNAAC

DEPARTMENTOFCOMMERCE–UG
B.Com (CA)
CBCS with OBE
COURSESTRUCTURE
(w.e.f. 2022–2023 Batch Onwards)

Semester	Part	Course Code	Title of the Course	Teaching hrs (per week)	Duration of Exam (hrs.)	Marks Allotted			Credits
						CIA	SE	Total	
I	I	22OU1CCA1	Business Correspondence	6	3	25	75	100	3
	II	22OU2EN1	English	6	3	25	75	100	3
	III	22OUCCA1P	**CORE-** M.S.OFFICE Practical	5	3	40	60	100	4
	III	22OUCCA12	**CORE-** Financial Accounting-I	6	3	25	75	100	5
	III	22OUCCAGECA1	**GEC - I** Computer Fundamentals	5	3	25	75	100	4
	IV	22OUCCAID1	**IDC - I**: Operating System Concepts	2	2	25	75	100	2
II	I	22OU1CCA2	Principles of Management	6	3	25	75	100	3
	II	22OU2EN2	English	6	3	25	75	100	3
	III	22OUCCA2P	**CORE-** Programming in C Lab	5	3	40	60	100	4
	III	22OUCCA21	**CORE-** Financial Accounting-II	6	3	25	75	100	5
	III	22OUCCAGECA2	**GEC - II** Programming in C	5	3	25	75	100	4
	IV	22OUCCAID2	**IDC - II** : E-Commerce	2	2	25	75	100	2
III	III	22OUCCA31	**CORE-**Visual Basic	5	3	25	75	100	4
	III	22OUCCA3P	**CORE-** Visual Basic Lab	5	3	40	60	100	4
	III	22OUCCA32	**CORE-**Financial Accounting-III	6	3	25	75	100	4
	III	22OUCCA33	**CORE-** Costing	6	3	25	75	100	4
	III	22OUCCAGECA3	**GEC - III** Business Statistics	6	3	25	75	100	5
	IV	22OUCCASE3P	**SEC** : Commerce Practical	2	2	40	60	100	2
IV	III	22OUCCA41	**CORE-** Web Technology	5	3	25	75	100	4
	III	22OUCCA4P	**CORE-**Tally Practical	5	3	40	60	100	4
	III	22OUCCA42	**CORE-**Banking	5	3	25	75	100	4
	III	22OUCCA43	**CORE-**Partnership Accounts	6	3	25	75	100	4
	III	22OUCCAGECA4	**GEC - IV** Business Mathematics	5	3	25	75	100	5
	IV	22OUCCASE4	**SEC** : Financial Markets & Services	2	2	25	75	100	2
	IV	22OUCCASE4P	**SEC** : Desktop Publishing Practical	2	2	40	60	100	2
V	III	22OUCCA51	**CORE-**Corporate Accounting	6	3	25	75	100	5
	III	22OUCCA5P	**CORE-** Oracle Lab	5	3	40	60	100	4
	III	22OUCCA52	**CORE-** Income Tax - I	5	3	25	75	100	4
	III		**DSEC - I**	5	3	25	75	100	4
	III		**DSEC - II**	5	3	25	75	100	4
	IV	22OUCCASE5	**SEC** : General Knowledge	2	2	25	75	100	2
	IV	22OUAECEV5	**AECC-** Environmental Studies	2	2	25	75	100	2
VI	III	22OUCCA61	**CORE-** Special Accounts	6	3	25	75	100	5

III	**22OUCCAPR6**	**CORE –** PROJECT	6	3	20	80	100	4
III	**22OUCCA62**	**CORE-** Income Tax –II	6	3	25	75	100	5
III		**DSEC - III**	6	3	25	75	100	4
IV	**22OUCCASE61**	**SEC** : Soft Skills for Job Seekers	2	2	25	75	100	2
IV	**22OUCCASE62**	**SEC** : Quantitative Aptitude & Reasoning Skill	2	2	25	75	100	2
IV	**22OUAECVE6**	**AECC-**Value Education	2	2	25	75	100	2
	22OU5NS4/22OU5PE4	Extension Activities: NSS/Physical Education	-	2	25	75	100	1
		Total	**180**					**140**

GEC: Generic Elective Course

SEC : Skill Enhancement Course

DSEC : Discipline Specific Elective Course

AECC: Ability Enhancement Compulsory Course

IDC : Inter Disciplinary Course

DSEC- Discipline Specific Elective Course

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

Management Accounting   -22OUCCADSE5A

Human Resource Management   -22OUCCADSE5B

DSEC-II (Choose any one)

Database Management System   -22OUCCADSE5C

Introduction to Computer Network -22OUCCADSE5D

Semester–VI   **DSEC-III (Choose any one)**
Programming in JAVA   -22OUCCADSE6A
Software Engineering   -22OUCCADSE6B

NOTE:

The students are permitted to obtain additional credits(Optional)

> MOOCs

> SWAYAM

> NPTELCourse

Project:

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

Compulsory Courses:

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

Department of Commerce						III B.Com(CA)			
Sem	**Category**	**Course Code**	**Course Title**	**Credits**	**Contact Hours/Week**		**CIA**	**SE**	**Total**
V	Part -III	**22OUCCA51**	**Core-Corporate Accounting**	5	6		25	75	100

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

Course Objectives

1. Develop a process for redemption of Preference shares.
2. Calibrate the procedure involved in Amalgamation of companies
3. Calibrate the procedure involved in Absorption of companies
4. Explain the implication of unethical accounting practices on the society
5. The end result of this process is financial statements and income statement and the balance sheet.

Course Content:

Unit : I Shares - Classes of shares - Issue of shares at par, Premium & Discount - Forfeiture and re-issue of Shares– (Right issue – Bonus issues and Buyback of shares -Theory only) - Underwriting of Shares and Debentures..

Unit: II - Debentures – Types - Issue and Redemption of Debentures – Redemption of Preference Shares.

Unit : III - Profit prior to incorporation – Calculation of Time Ratio and Sales Ratio – Computation of Pre I incorporation and Post incorporation Profit - Final Accounts of Companies as per new schedule – Trading, Profit & Loss Account, Profit & Loss Appropriation Account – Balance Sheet.

Unit: IV - Amalgamation, Absorption, Internal and External Reconstruction.

Unit: V - Liquidation of companies – Statement of Affairs and Deficiency – Liquidator's Final statement of Account

Text Book:

Reddy T.S.&Dr.Murthy. A *Corporate Accounting* ,Margham Publications, Chennai,2019.

Reference Books:

1. Iyengar. S.P ,*Advanced Accountancy*, Sultan Chand & Sons, New Delhi,2009.

2. Jain .S.P & Narang .K.L ,*Advanced Accounting II* , Kalyani Publishers, New Delhi,2012.

3. Gupta. R.L&Radhasamy .M ,*Corporate Accounting* , Sultan Chand & Sons, New Delhi,2015.

4. Shukla. M.C. &Grewal.T.S ,*Advanced Accounts* , S.Chand& Sons, New Delhi,2010.

5. Wilson.M, *Advanced Accountancy,* ScitechPublications , Chennai, 2009.

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Web Resources:

1. www.accountingweb.co
2. www.superprof.co.in was first indexed by Google in September 2017

E.Books:

1. www.drnishikantjha.com was first indexed by Google in April 2018
2. www.phindia.com was indexed by Google more than 10 years ago

Pedagogy:

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

Seminar

Rationale for nature of Course:

Preparing financial statements to maintaining general ledgers.

Knowledge and Skill:

To develop the procedure involved in Absorption of companies

Activities to be given:

Knowing how corporate accounting works and its role in facilitating the growth of a business is important Because it plays a fundamental role in the smooth functioning of business financials.

Problem- 80% ,Theory-20%

Course learning Outcomes (CLO's)

CLO	Course Outcomes Statement	Knowledge(Accordi ngto Bloom's Taxonomy)
CLO1	Devise a plan for Redemption of Preference shares	K1 to K3
CLO2	Reconstruct the capital structure in the financial statement of Joint stock company ltd.	K1 to K3
CLO3	Evaluate the Restructuring of capital structure of public company ltd.	K1 to K4
CLO4	Develop the procedure involved in Amalgamation of companies	K1 to K3
CLO5	Develop the procedure involved in Absorption of companies	K1 to K3

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

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

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

LESSON PLAN : Total (60 Hrs)

UNIT	DESCRIPTION	HRS	MODE
I	Shares - Classes of shares - Issue of shares at par, Premium & Discount - Forfeiture and re-issue of Shares– (Right issue – Bonus issues and Buyback of shares -Theory only) -Underwriting of Shares and Debentures..	12	Chalk and Talk, PPT,
II	Debentures – Types - Issue and Redemption of Debentures – Redemption of Preference Shares	12	Chalk and Talk, PPT, Assignment
III	Profit prior to incorporation – Calculation of Time Ratio and Sales Ratio – Computation of Pre incorporation and Post incorporation Profit - Final Accounts of Companies as per new schedule – Trading, Profit & Loss Account, Profit & Loss Appropriation Account – Balance Sheet.	12	Chalk and Talk, PPT
IV	Amalgamation, Absorption, Internal and External Reconstruction.	12	Chalk and Talk, PPT,
V	Liquidation of companies – Statement of Affairs and Deficiency – Liquidator's Final statement of Account	12	Chalk and Talk, PPT, , group discussion , quiz,

Course Designer: Mrs.R.Amala Mary

Department of Commerce				III B.Com(CA)				
Sem	Category	Course Code	Course Title	Credits	Contact Hours/ Week	CIA	SE	Total
V	**Part III**	22OUCCA5P	Core -Oracle Lab	4	5	25	75	100

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

Objectives:

1. To understand the basis of databases and database structure

2. To develop data models and relational database management system.

3. To familiar with the Database Architecture and Data Modeling.

4. To master the basics of SQL and construct queries using SQL.

List of Oracle Programs:

1. Data Definition Language (DDL) with Data constraints.

2. Data Manipulation Language(DML)

3. Simple Queries

4. Built-in-queries

    (i) Character Function

    (ii) Numeric Function

    (iii) Date Function

5. SQL Distinct Function

6. SQL using Logical Operators

7. SQL Functions

8. PL/SQL Program for Reverse the given number

9. PL/SQL Program for Multiplication Table

10. PL/SQL Program for Electricity Bill preparation

11. PL/SQL Program for Fibonacci Series

12. PL/SQL Program for Odd Number Generation

13. Program for Exception Handling

Text Book:

1. Alexis Leon &Mathews Leon, *Database Management System,*Vikas Publishing House Pvt Ltd, New Delhi, 2018.

2. AbrahamSilberschtz,HenryF.Korth,Sudershan.S,*DataBaseSyste mConcepts,*TataMcGraw Hills Pvt Ltd, New Delhi ,2018

Books for study:

1. C.J.Date, Introduction to Database Systems, 8 th Ed. , Pearson, New Delhi,2018

2. David M. Kroenke, *Database Processing,* Galgotia Publications, New Delhi,2016.

3. KevinLoney&GeorgeKoch,*Oracle8iTheCompleteReference*, TataMcGrawHills

    PvtLtd, New Delhi, 2018.

4. Ramakrishnan &Gehrke, *DatabaseManagementSystem,*McGraw-Hill,NewDelhi,2020.

5. Ramez Elmasri, Shamkant B. Navathe, Database Systems Models, Languages, Design and Application Programming, 6th Ed., Pearson, New Delhi,2016

Web Resources:
1. https://www.tutorialspoint.com/dbms/pdf/dbms_quick_guid e.pdf
2. https://www.studocu.com/row/document/jomo-kenyatta-university-of-agriculture-and-technology/database-management-systems/database-systems-lecture-notes-1/22629913
3. https://www.scribd.com/document/76996371/Lecture-Notes-on-Database-Management-System

E-Books:

1. htttps://www.himpub.com/documents/Chapter2550.pdf

2.https://ebooks.lpude.in/management/mba/term_3/DCAP204_MANAGING_DATAB ASE_DCAP402_DATABASE_MANAGEMENT_SYSTEMS.pdf

Pedagogy:

Chalk and Talk,PPT,GroupDiscussion,Presentations,quizandSeminar.

Rationale for nature of Course:

Understanding the concept to Database Management System and its features.

Knowledge and Skill:

The ability to design, develop, and administer complex databases using tools such as SQL (Structured Query

Language) constitutes database management skills.

Activities to be given:

Students shall be asked to create tables on their own using field, primary key, and foreign key and relate the

importance of databases to everyday life

LESSON PLAN: Total (75Hrs)

UNIT	DESCRIPTION	HRS	MODE
I	Data Definition Language (DDL)with Data constraints. Data Manipulation Language(DML) Simple Queries	15	Practical
II	**Built-in-queries** CharacterFunction NumericFunction Date Function SQLDistinctFunction	15	Practical
III	SQLusingLogicalOperators SQL Functions PL/SQLProgram forReversethe given number	15	Practical
IV	PL/SQLProgram forMultiplication Table PL/SQLProgram forElectricityBillpreparation PL/SQLProgramfor FibonacciSeries	15	Practical
V	PL/SQLProgram for Odd Number Generation ProgramforExceptionHandling	15	Practical

Course Designer: M.SharmilaDevi

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Department of Commerce			III B.Com(CA)					
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
V	Part-III	22OUCCA52	Core-Income tax- I	4	5	25	75	100

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

Course Objectives:
1. To familiarize law relating to Tax system in India and Residental staus and Incidence of tax
2. To know the provisions for computation of Salary and Deduction U/s 16 .
3. To learn about Income from House property.
4. To gain knowledge about Head Profits and Gains of Business or Profession
5. To help the students to know about the Income from Capital gain and income from other sources

Course Content:

UNIT : I

Introduction – Definition – Income –Person – Assessee – Previous year, Assessment year, Tax system in India – Residential Status and Incidence of Tax, Incomes exempted from Tax.

UNIT: II

Income from salary – Allowances – Perquisites – Profit in lieu of salary – Deductions U/ S 16   (Simple problems only)

UNIT: III

Income from House property

UNIT: IV

Income under the Head Profits and Gains of Business or Profession - Depreciation

UNIT: V

Income from Capital Gains – Income from Other sources.

Books for Study:

1. T.S. Reddy and Hariprasad Reddy, Income Tax , Margham Publications, Chennai.
2. V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax , Kalyani Publishers, New Delhi.
3. DinkarPagare, Income Tax , Sultan & Chand Sons, New Delhi.
4. Mehrotra H.C, Dr.Goyal S.P, Income Tax , SahityaBhavan Publications, Agra.

5. T. Srinivasan – Income Tax –Vijay Nicole Imprints Private Limited, Chennai.

Reference Books:

1. Gaur and Narang ,*Income Tax Law & Practice* , Kalyani Publishers, New Delhi,2023.
2. Dr.T.Srinivasan, Income Tax Law & Practice, Vijay Nicole Publishers, Chennai ,2023.
3. A.Muruthy, *Income Tax Law and Practice*, Vijay Nicole Publishers, Chennai , 2023.
4. Dr.N.Hariharan *, Income Tax Law and Practice*, Vijay Nicole Publishers, Chennai , 2023.
5. Vinod K. Singhania ,*Direct Taxes Law and Practice* , Taxmann Publishers, New Delhi,2023
6. Dr. Vinod K. Singhania. Students Guide to Income Tax Taxmann Publications Private Limited; 69th Edition
   NOTE: Latest Edition of Textbooks May be Used

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 Book:

1. https://studycafe.in/e-book-on-income-tax-ready-referencer-2nd-edition-by-ca-harshil-sheth-238648.html
2. https://www.amazon.in/Income-Rules-Return-Forms-2022-23/dp/9393749442
3. https://bharatlawhouse.in/shop/taxation-law-indirect-tax-direct-tax-income-tax-gst-ca-books/bharat-income-tax-   rules-with-free-e-book-access-32nd-edn-2023/
4. https://www.schooloflegaleducation.com/product/taxation-law-e-book/
5. https://www.amazon.in/Taxmanns-Students-Guide-Income-University/dp/939159641X

Pedagogy:

Chalk and talk

Rationale for nature of Course:

To understand the important role of INCOME TAX in all facets of the INCOME TAX WORLD.

Knowledge and Skill:

Income Tax increases students efficiency in managing and making critical decision with regards to Calculate the Tax Liablities.

Problem- 80% ,Theory-20%

Course learning Outcomes (CLO's):

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	Apply Income tax in residential status of person.	K1 to K3
CLO2	Explain and apply Salary income and Deduction	K1 to K3
CLO3	Learn about assessment of Income from House Property	K1 to K4
CLO4	Gain knowledge about Business income and profession.	K1 to K4
CLO5	The students to know about the Income from other sources.	K1 to K3

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

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

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

LESSON PLAN: Total (90 Hrs)

UNIT	DESCRIPTION	HRS	MODE
I	Introduction – Definition – Income –Person – Assessee – Previous year, Assessment year, Tax system in India – Residential Status and Incidence of Tax, Incomes exempted from Tax.	18	Chalk and Talk
II	Income from salary – Allowances – Perquisites – Profit in lieu of salary – Deductions U/ S 16 (Simple problems only)	18	Chalk and Talk,
III	Income from House property	18	Chalk and Talk,
IV	Income under the Head Profits and Gains of Business or Profession - Depreciation	18	Chalk and Talk,
V	Income from Capital Gains – Income from Other sources.	18	Chalk and Talk,

Course Designer: Mrs.P.Vimala

Department of Commerce				III B.Com(CA)				
Sem	Category	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
V	Part -III	22OUCCADSE5A	DSEC-I Management Accounting	4	5	25	75	100

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

Course Objectives:

1. To help the students to know the evolution of management Accounting.
2. To understand the principles and practice of management Accounting.
3. To be able to calculate the Fund Flow Statement & Cash Flow Statement
4. To gain working knowledge on Marginal Costing for Managerial Decisions.
5. To acquire skills towards Budgetary Control

Course Content:

Unit –I

Management Accounting : Meaning - Definition – Scope – Objectives - Function – Advantages – Limitations – Management Accounting Vs Financial Accounting – Management Accounting Vs. Cost Accounting – Comparative Statements – Common Size Statement – Trend Analysis .

Unit – II

Ratio Analysis : Meaning – Advantages – Limitations – Classifications and Computation of Ratios .

Unit – III

Fund Flow Statement & Cash Flow Statement – Meaning – Importance – Advantages – Limitations – Preparation of Fund Flow Statement & Cash Flow Statement.

Unit – IV

Marginal Costing: Meaning, Objectives, Advantages and Disadvantages. Break – Even Analysis – Application of Marginal Costing for Managerial Decisions.(Make or Buy Decisions – Accepting additional order - Selection of a Suitable Product Mix).

Unit – V

Budgetary Control : Meaning – Definition – Advantages and Limitations – Objectives – Functions - Classifications : Production Budget – Sales Budget – Purchase Budget – Cash Budget – Flexible Budget.

Text Book:

Dr.R.Ramachandran&Dr.R.Srinivasan,ManagementAccounting,Sriram Publications,Tiruchirappalli, 17th Revised and Enlarged Edition, 2020.

Reference Books :

1. Manmohan & Goyal, Management Accounting Himalaya Publishing House, Mumbai,2021.
2. M.Y. Khan & P.K.Jain, Management Accounting, Himalaya Publishing House, Mumbai,2021.
3. Gorden P .Jeyaram, N. Sundaram, R. Jeyachandran, Management Accounting ,Sultan Chand & Sons, New Delhi, 2018.
4. T.S Reddy and Y. Hari Prasad Reddy, Management Accounting, Himalaya Publishing House, Mumbai, 2018.

Note: The question paper should cover 80% problems and 20% theory.

Web Resources:

1. https://www.accountingweb.com
2. https://www.accaglobal.com
3. https://www.ajnifm.ac.in
4. https://icsi.edu.com

E.Books:

1. https://www.drnishikantjha.com
2. https://nibmehub.com
3. https://www.phindia.com
4. https://www.icsi.edu

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 at helping decision makers within the organisation make well-informed business decisions.

Knowledge and Skill:

Proficiency in financial accounting and analysis. Knowledge of regulations and standards knowledge of accounting software.

Activities to be given:

The practice of identifying, measuring, analyzing, interpreting and communicating financial information to managers for the pursuit of an organisation's goals.

Problem- 80% ,Theory-20%

Course learning Outcomes (CLO's)

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	Describe the Comparative Statements – Common Size Statement – Trend Analysis .	K1 to K3
CLO2	Calculate the Classifications and Computation of Ratios .	K1 to K3
CLO3	Apply the Preparation of Fund Flow Statement & Cash Flow Statement.	K1 to K4
CLO4	Construct the Application of Marginal Costing for Managerial Decisions	K1 to K3
CLO5	Solve the problems in Budgetary Control	K1 to K3

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

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

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

LESSON PLAN : Total (90 Hrs)

UNIT	DESCRIPTION	HRS	MODE
I	Management Accounting : Meaning - Definition – Scope – Objectives - Function – Advantages – Limitations – Management Accounting Vs Financial Accounting – Management Accounting Vs. Cost Accounting – Comparative Statements – Common Size Statement – Trend Analysis	15	Chalk and Talk, PPT,
II	Ratio Analysis : Meaning – Advantages – Limitations – Classifications and Computation of Ratios .	15	Chalk and Talk, PPT,Assignment
III	Fund Flow Statement & Cash Flow Statement – Meaning – Importance – Advantages – Limitations – Preparation of Fund Flow Statement & Cash Flow Statement	15	Chalk and Talk, PPT
IV	Marginal Costing: Meaning, Objectives, Advantages and Disadvantages. Break –Even Analysis – Application of Marginal Costing for Managerial Decisions.(Make or Buy Decisions – Accepting additional order - Selection of a Suitable Product Mix).	15	Chalk and Talk, PPT,
V	Budgetary Control : Meaning – Definition – Advantages and Limitations – Objectives – Functions - Classifications : Production Budget – Sales Budget – Purchase Budget – Cash Budget – Flexible Budget.	15	Chalk and Talk, PPT, , group discussion , quiz,

Course Designer: Mrs.B. LALITHA SUBHANAM

Department of Commerce				III B.Com(CA)				
Sem	Category	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
V	Part –III	22OUCCADSE5B	DSEC- I Human Resource Management	4	5	25	75	100

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

Objectives:

1. To learn the principles and practices of Human Resource Management.
2. To enhance the knowledge of students in the applications of Human Resource functions.
3. The course aims at introducing the students to various aspects of human Resource management.
4. The important functions of a human resources manager such as recruitment and selection processes interview methods

Course Content:

UNIT : I

Human Resource Management – Definition- Concepts-Objectives-Evolution and Growth of HRM in India-Differences between Personnel Function and Human Resource Development-Outcomes of HRD-Attributes of an HRD Manager.

UNIT : II

Recruitment of Personnel-Job Analysis-Job Description-Job Specification-Manpower Planning Process-Recruitment and Selection- Performance Appraisal – Training and Development.

UNIT : III

Wages and Salary Administration-Wage Policy-Incentive and Compensation- Wages in India-Organized and unorganized Sector-Workers participation in Management.

UNIT : IV

Leadership – Qualities- Types-Motivation-Job Satisfaction and Morale.

UNIT : V

Grievances-Employee Discipline – Trade Union – Collective Bargaining.

Text Book

1.Gupta. C.B, *Human Resource Management*, Sultan Chand & sons,

New Delhi, 2010

Reference Books:

1. Human Resource Management: Text and Cases | 10th Edition Paperback – 29 May 2023 by K Aswathappa (Author), Sadhna Dash (Author)
2. Human Resource Management: J. Jayasankar from Margham Publications.
3. *Human Resource Management*, Kalyani Publishers, Ludhiana, 2012. Shashi K.Gupta & Rosy Joshi
4. Human Resource Management by Lm Prasad (Author), sultan chand & sons
5. Khanka.S.S, *Human Resource Management(Text & Cases)*,S.Chamd,New Delhi,2013.

Web Resources:

1. https://www.humanica.com/en/scopeofhumanresourcemanagement/#:~:text=HRM%20focuses
2. https://www.linkedin.com/pulse/growth-human-resource-management-india-udayan-v-v
3. https://viventium.com/7-great-hr-leadership-qualities/
4. https://www.yourarticlelibrary.com/hrm/manpower-planning-hrm/process-of-manpower-planning-

E- BOOKS:

1.https://www.phindia.com/Books/ShoweBooks/MjU5/Human-Resource-Management.

2.https://www.ascdegreecollege.ac.in/wp-content/uploads/2020/12/Human-Resource-Management-by-Pravin-Durai.pdf

3. https://www.mheducation.ca/product/human-resource-management

Pedagogy:

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

Rationale for nature of Course:

Understand the elements of Human resource records refers to the informational documents utilized by an organization functions.

Knowledge and Skill:

To make students to understand leadership quality and man power of human resource management and recruitment and selection and wages and salary administration in human resource management

Activities to be given:

Students are asked to collect the information and write the notes about human resource management and leadership quality.

Course learning Outcomes (CLO's)

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	Understand the concept, Evolution and Growth of HRM in India	K1 to K3
CLO2	Outline the Recruitment of Personnel-Job Analysis-Job Description-Job Specification-Manpower Planning Process	K1 to K3
CLO3	Explain the Wages and Salary Administration and Wage Policy, Incentive and Compensation and Wages in India	K1 to K4
CLO4	Describe the Leadership Qualities and Types,Motivation Job Satisfaction and Morale.	K1 to K3

CLO5	Outline the Employee Discipline and Trade Union and Collective Bargaining.

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

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

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

LESSON PLAN : Total (90 Hrs)

UNIT	DESCRIPTION	HRS	MODE
I	Human Resource Management – Definition- Concepts- Objectives-Evolution and Growth of HRM in India- Differences between Personnel Function and Human Resource Development-Outcomes of HRD-Attributes of an HRD Manager.	15	Chalk and Talk, PPT,
II	Recruitment of Personnel-Job Analysis-Job Description- Job Specification-Manpower Planning Process- Recruitment and Selection- Performance Appraisal – Training and Development.	15	Chalk and Talk, PPT, Assignment
III	Wages and Salary Administration-Wage Policy-Incentive and Compensation- Wages in India-Organized and unorganized Sector-Workers participation in Management.	15	Chalk and Talk, PPT
IV	Leadership – Qualities- Types-Motivation-Job Satisfaction and Morale	15	Chalk and Talk, PPT,
V	Grievances-Employee Discipline – Trade Union – Collective Bargaining.	15	Chalk and Talk, PPT, group discussion quiz

Course Designer: Ms.M. Helan

Department of Commerce				III B.Com(CA)				
Sem	**Category**	**Course Code**	**Course Title**	**Credits**	**Contact Hours/ Week**	**CIA**	**SE**	**Total**
V	**Part III**	**22OUCCADSE5C**	**DSEC II Database Management System**	4	5	25	75	100

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

Objectives:

1. To understand the basis of databases and database structure
2. To develop data models and relational database management system.
3. To familiar with the Database Architecture and Data Modeling.
4. To master the basics of SQL and construct queries using SQL.

Course Content:

Unit :I

DBMS:Introduction–Why a Database–Characteristics of data in a Database–Database Management System – Types – Software Development Life Cycle(SDLC) - Database Development Life Cycle(DDLC).

Unit :II

RDBMS: Introduction –Terminology – Relational Data Structure – Relational Data Integrity – Relational Data Manipulation – Codd's Rules.

Unit:III

Database Architecture and Data Modeling : Introduction – Database design – Design Constraints–FunctionalDependencies.Entity-RelationshipModeling:Introduction–E-RModel- Components of an E-R Model: Entities-Attributes-E-R Diagram Conventions-Relationships-Entity List-E-R Diagrams.

Unit :IV

SQL: Introduction – History– Characteristics – Advantages – SQLin Action-Data types and Literals – Types of SQL Commands – SQL Operators-Operator Precedence.

Unit :V

Queries and Subqueries: Queries - Sub Queries – Aggregate Functions – Insert, Update and Delete Operations- Joins and Unions.

TextBook:

1. Alexis Leon & Mathews Leon, *Database Management System,*Vikas Publishing House Pvt Ltd, New Delhi, 2018.
2. AbrahamSilberschtz,HenryF.Korth,Sudershan.S,*DataBaseSyste*

*mConcepts,*TataMcGraw Hills Pvt Ltd, New Delhi ,2018

Books for study:
1. C.J.Date, Introduction to Database Systems, 8 th Ed. , Pearson, New Delhi,2018
2. David M. Kroenke, *Database Processing,* Galgotia Publications, New Delhi,2016.
3. KevinLoney & George Koch,*Oracle 8i TheCompleteReference*,TataMcGrawHillsPvtLtd, New Delhi, 2018.
4. Ramakrishnan&Gehrke, *DatabaseManagementSystem,*McGraw-Hill,NewDelhi,2020.
5. RamezElmasri, Shamkant B. Navathe, Database Systems Models, Languages, Design and Application Programming, 6th Ed., Pearson, New Delhi,2016

Web Resources:
1. https://www.tutorialspoint.com/dbms/pdf/dbms_quick_guide.pdf
2. https://www.studocu.com/row/document/jomo-kenyatta-university-of-agriculture-and-technology/database-management-systems/database-systems-lecture-notes-1/22629913
3. https://www.scribd.com/document/76996371/Lecture-Notes-on-Database-Management-System

E.Books:

1. https://www.himpub.com/documents/Chapter2550.pdf

2.https://ebooks.lpude.in/management/mba/term_3/DCAP204_MANAGING_DATABASE_DCAP402_DATABASE_MANAGEMENT_SYSTEMS.pdf

Pedagogy:

ChalkandTalk,PPT,Group Discussion,Presentations,quizandSeminar.

Rationale for nature of Course:
Understanding the concept of Database Management System and its features.

KnowledgeandSkill:
The ability to design, develop, and administer complex databases using tools such as SQL (Structured Query Language) constitutes database management skills.

Activities to be given:
Students shall be asked to create tables on their own using field, primary key, and foreign key and relate the importance of databases to everyday life.

Course learning Outcomes (CLO's):

CLO	Course Outcomes Statement	Knowledge(Accordingto Bloom's Taxonomy)
CLO1	Understand the basic concepts of database management systems	K1 to K3
CLO2	Familiar with Relational database management systems	K1 to K3
CLO3	Analyze a given database application scenario to use ER model for conceptual design of the database	K1 to K4
CLO4	Apply SQL to find solutions to a broad range of queries	K1 to K3
CLO5	Apply queries & sub-queries techniques to improve database design	K1 to K4

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

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

1-BasicLevel   2- IntermediateLevel   3-AdvancedLevel

LESSON PLAN: Total (75Hrs)

UNIT	DESCRIPTION	HRS	MODE
I	DBMS:Introduction–WhyaDatabase–CharacteristicsofdatainaDatabase–Database Management System – Types – Software Development Life Cycle(SDLC) - Database Development Life Cycle(DDLC).	15	Chalk and Talk, PPT, Assignment.
II	RDBMS: Introduction –Terminology – Relational Data Structure – Relational Data Integrity – Relational Data Manipulation – Codd's Rules	15	Chalk and Talk, PPT, Assignment.
III	Database Architecture and Data Modeling: Introduction – Database design – Design Constraints–FunctionalDependencies.Entity-RelationshipModeling:Introduction–E-RModel-Components of an E-R Model: Entities-Attributes-E-R Diagram Conventions-Relationships- Entity List-E-R Diagrams	15	Chalk and Talk, PPT, Assignment.
IV	SQL: Introduction – History– Characteristics – Advantages – SQLin Action-Data types and Literals – Types of SQL Commands – SQL Operators-Operator Precedence	15	Chalk and Talk, PPT, Assignment.
V	Queries and Subqueries: Queries - Sub Queries – Aggregate Functions – Insert, Update and Delete Operations- Joins and Unions	15	Chalk and Talk, PPT, Assignment.

Course Designer:M.SharmilaDevi

Department of Commerce				III B.Com(CA)				
Sem	Category	Course Code	Course Title	Credits	Contact Hours/ Week	CIA	SE	Total
V	Part III	22OUCCADSE5D	DSEC II Introduction to Computer Network	4	5	25	75	100

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

Objectives:

1.   To learn the general principles of data communication.
2.   Understand the architectural principles of computer net working and compare different approaches to organizing networks.
3.   Enumerate the layers of the OSI model and TCP/IP.
4.   Understand and building the skills of sub netting and routing mechanisms.
5.   Familiarity with the basic protocols of computer networks and how they can be used to assist in network design.

Course Content:

Unit :I

INTRODUCTION: Network applications, network hardware, network software, reference models: OSI, TCP/IP, Internet, and Connection oriented network.
THEPHYSICALLAYER:Theoreticalbasisforcommunication,guidedtransmissionmedia,wirelesstransmission,thepublic switched telephone networks, mobile telephone system.

Unit :II

THEDATALINKLAYER:Designissues,errordetectionandcorrection,elementary   data   link protocols, sliding window protocols - HDLC, the data link layer in the internet. THE MEDIUM ACCESS SUBLAYER: Multiple access protocols, Ethernet, Data Link Layer switching, Wireless LAN, Broadband Wireless, Bluetooth

Unit:III

THE NETWORK LAYER: Network layer design issues, routing algorithms, Congestion control algorithms, Internetworking, thenetwork layerin theinternet, Qualityof Service.

Unit :IV

THE TRANSPORT LAYER: Transport service, elements of transport protocol, Simple Transport Protocol, Internet transport layer protocols: UDP and TCP.

Unit :V

THEAPPLICATION LAYER:Domainnamesystem,electronicmail,WorldWideWeb: architectural overview,dynamic webdocumentandhttp.APPLICATION LAYER PROTOCOLS: Simple Network Management Protocol, File Transfer Protocol, Simple Mail Transfer Protocol, Telnet.

Text Book :

Andrew.S.Tanenbaum,*ComputerNetworks*,4thEdition,PearsonEducation/PHI,NewDelhi, India.2018.

Books for study :

1.BehrouzA.Forouzan,*DatacommunicationandNetworking*,4thEdition,McGraw-Hill,India. 2016.

2.Kurose, Ross, *Computer Networking*: A top down approach, Pearson Education, India.2018.

3.BrijendraSingh,Data communications and Computer Networks,PHILearningPrivateLimited, New Delhi, 2 nd Edition, 2012.

4.Barry Dumas.M, Morris Schwartz, Principles of Computer Networksand Communications,Pearson Education, New Delhi,2016.

5.FredHalsall,DataCommunications,ComputerNetworksandOpenSystems,Pearson Education, New Delhi, IV edition, 2013.

Web Resources:

1.https://www.geeksforgeeks.org/computer-network-tutorials/

2.https://www.khanacademy.org/computing/computers-and-

3.internet/xcae6f4a7ff015e7d:the-internet/xcae6f4a7ff015e7d:connecting-networks/a/computer-networks-overview

4.https://ncert.nic.in/textbook/pdf/lecs110.pdf

E-Books:

1.https://www.google.co.in/books/edition/Computer_Networks/BvaFreun1W8C?hl=en&gbpv=1 &dq=computer+networks+ebook&printsec=frontcover

2.https://www.google.co.in/books/edition/Computer_Networks/adEk2EbvY98C?hl=en&gbpv=1 &dq=computer+networks+ebook&printsec=frontcover

Pedagogy:

ChalkandTalk,PPT,GroupDiscussion,Presentations,quizandSeminar.

Rationale for nature of Course:

Understanding the concept of Computer Network and its features.

Knowledge and Skill:

Understanding the basics of computer networks, their significance, and applications.It focused on computer systems, software, routing and switching.

Activities to be given:

Students shall be asked to create models for types of networks to understand the process of networking.

Course learning Outcomes (CLO's):

CLO	Course Outcomes Statement	Knowledge(Accordingto Bloom's Taxonomy)
CLO1	Understand the basic concept of Network applications and OSI model.	K1 to K3
CLO2	Apply the knowledge system of Design issues & error detection in data link layer	K1 to K3
CLO3	Analysis the basis of Network layer	K1 to K4
CLO4	Identify the process of Transport protocol	K1 to K3
CLO5	Familiar the features of architectural and network management protocol	K1 to K4

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

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

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

LESSONPLAN:Total (75Hrs)

UNIT	DESCRIPTION	HRS	MODE
I	INTRODUCTION:Network applications, network hardware,networks of hardware, reference models: OSI, TCP/IP, Internet, and Connection oriented network. THE PHYSICAL LAYER: Theoreticalbasisforcommunication,guidedtransmissionmedia, wirelesstransmission,thepublic switched telephone networks, mobile telephone system	15	Chalk and Talk, PPT,Assign ment.
II	THE DATA LINK LAYER:Designissues,error detection and correction,elementary data link protocols, sliding window protocols - HDLC, the data link layer in the internet. THE MEDIUM ACCESS SUBLAYER: Multiple access protocols, Ethernet, Data Link Layer switching, Wireless LAN, Broadband Wireless, Bluetooth	15	Chalk and Talk, PPT,Assign ment.
III	THE NETWORK LAYER: Network layer design issues, routing algorithms, Congestion control algorithms, Internetworking, thenetwork layerin theinternet, Qualityof Service	15	Chalk and Talk, PPT,Assign ment.
IV	THE TRANSPORT LAYER: Transport service, elements of transport protocol, Simple Transport Protocol, Internet transport layer protocols: UDP and TCP	15	Chalk and Talk, PPT,Assign ment.
V	THEAPPLICATION LAYER:Domain name system,electronic mail,World Wide Web: architectural overview,dynamic web document and http.APPLICATION LAYER PROTOCOLS: Simple Network Management Protocol, File Transfer Protocol, Simple Mail Transfer Protocol, Telnet.	15	Chalk and Talk, PPT,Assign ment.

Course Designer:A.Kavitha

Department of Commerce				III B.Com(CA)				
Sem	**Category**	**Course Code**	**Course Title**	**Credits**	**Contact Hours/Week**	**CIA**	**SE**	**Total**
V	**Part-IV**	**22OUCCASE5**	**SEC-General Knowledge**	2	2	25	75	100

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

Course Objectives:

　　　　1. To enhance the skills of students in General Knowledge
　　　　2. To help the students to know about the current affairs

Course Content:

UNIT : I

　　　General English – Vocabulary - Choosing Correct Synonyms, Antonyms, Prefix, Suffix, Suitable Articles, Prepositions, Correct Tense, Correct Voice, Correct Question Tag, Substituting with a Single word - Correct the Errors.

UNIT : II

　　　General Science-Topics in Physics, Chemistry and Biology viz. Scientific Llaws, Scientific Inventions and Discoveries, Scientists and their Contributions, -Balanced Diet, Diseases, their causes, Elements and Compounds, Motions, Newtons Law.

UNIT : III

　　　History of India & Indian National Movement-Dates and events relating to Indus Valley Civilization, Maurya Dynasty, Buddhism and Jainism, Guptas, Pallavas, Cholas and Pandyas, Economics , Commerce and business -Agriculture, Major Crops and Crop Pattern in India, Industrial Development, Country and Currencies, Export and Import.

UNIT : IV

　　　Indian Constitution- Salient features of the Constitution-Citizenship-Fundamental Rights-Fundamentable duties to Citizens-Powers of the President-The Union Parliament-Rajaya Sabha-The Supreme Court of India-High Court-Important Amendments to the Indian Constitution-Indian Defense-Indian Army-Indian Air Force-Indian Navy.

UNIT : V

　　　Current Affairs-Latest development in Science and Technology, Political development in India, New developments in Trade. Transport , Fine Arts, Major Literary Works, Games and Sports - National, International Awards - National & International organizations, present day India and other related topics.

Reference Books:

1. The General Knowledge Manual Publication, 2018 - Edgar Thorpe & Showick Thorpe
2. Ever Latest General Knowledge - Khanna & Verma, Upkar's Publication, 2015
3. Manorama Year book -Malayala Manorama Press, 2018
4. Top 500 Year book - Disha Publication, 2015
5. Journals & Magazines
6. Websites

Pedagogy:

Chalk and Talk

Rationale for nature of Course:

It will cover the aspects of various constituents of General Knoweldge.

Knowledge and Skill:

It helps to acquire knowledge.

Activities to be given:

To analyse and collect the details of current affairs.

Course learning Outcomes (CLO's)

CLO	Course Outcomes Statement	Knowledge (According to Bloom's Taxonomy)
CLO1	Acquire knowledge on the aspects of General English.	K1 to K3
CLO2	Understand various types of Genaral science.	K1 to K3
CLO3	Understand the History and Geographical features across countries and in india.	K1 to K3
CLO4	Develop board knowledge of the different components in polity.	K1 to K3
CLO5	Gain knowledge on current affairs and with multidisciplinary knowledge in it.	K1 to K3

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

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

LESSON PLAN: Total (30 Hrs)

UNIT	DESCRIPTION	HRS	MODE
I	General English – Vocabulary - Choosing Correct Synonyms, Antonyms, Prefix, Suffix, Suitable Articles, Prepositions, Correct Tense, Correct Voice, Correct Question Tag, Substituting with a Single word - Correct the Errors	5	Chalk and Talk, PPT, quiz, on the spot test
II	General Science-Topics in Physics, Chemistry and Biology viz. Scientific Llaws, Scientific Inventions and Discoveries, Scientists and their Contributions, - Balanced Diet, Diseases, their causes, Elements and Compounds, Motions, Newtons Law.	5	Chalk and Talk, quiz, on the spot test
III	History of India & Indian National Movement-Dates and events relating to Indus Valley Civilization, Maurya Dynasty, Buddhism and Jainism, Guptas, Pallavas, Cholas and Pandyas, Economics , Commerce and business -Agriculture, Major Crops and Crop Pattern in India, Industrial Development, Country and Currencies, Export and Import.	5	Chalk and Talk,
IV	Indian Constitution- Salient features of the Constitution-Citizenship-Fundamental Rights-Fundamentable duties to Citizens-Powers of the President-The Union Parliament-Rajaya Sabha-The Supreme Court of India-High Court-Important Amendments to the Indian Constitution-Indian Defense-Indian Army-Indian Air Force-Indian Navy	4	Chalk and Talk,
V	Current Affairs-Latest development in Science and Technology, Political development in India, New developments in Trade. Transport , Fine Arts, Major Literary Works, Games and Sports - National, International Awards - National & International organizations, present day India and other related topics	11	Chalk and Talk, ,

Course Designer: Mrs.M.Sriramajayam

Department of Commerce				III B.Com(CA)				
Sem	Category	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
VI	Part -III	22OUCCA61	Core-Special Accounts	5	6	25	75	100

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

Course Objectives:

1.Enable the students to understand the Concept of Goodwill and its methods.
2. Help the students to prepare accounts of banking companies.
3. To create awareness on Recording accounts of Insurance companies.
4. Make the learners aware of Double Account system and Replacement of asset.
5. Help the students gain practical knowledge in preparation of Holding companies.

Course Content:

Unit: I

Indian Accounting Standard – Meaning - Valuation of Goodwill and shares – Goodwill – Definition – Factors Determining the value of Goodwill – Methods of valuation of Goodwill – Simple Profit method- Super profit method – Annuity method of super profit – Capitalization of Super Profit - Valuation of Shares – Net assets method – yield method.

Unit : II

Accounts of Banking Companies –format-Legal Requirements- Preparation of Profit and Loss account and Balance Sheet as per new schedule

Unit: III

Accounts of Insurance Companies – Life and general Insurance - Preparation of final accounts of Insurance Companies-Revenue, Profit and Loss account and Balance Sheet as per new schedule.

Unit: IV

Double Account system – Meaning   - Advantages – Final Accounts under Double account Vs Single account system-final account under Double Account System- Replacement of an Asset-Revenue Account-Net Revenue Account-Capital Account Receipt and Expenditure on capital Account-Disposal of Profit.

Unit: V

Accounts of Holding Companies and subsidiary companies – Legal Provisions – Preparation of   Consolidated Profit and Loss and Balance sheet as per new schedule. (Simple problems only).

Text Book:

    1. Reddy.T.S, Murthy.A, *Corporate Accounting*, Margham Publications, Chennai, 2018

Reference Books:

    1.Arulanandam.M.A & Raman.K.S, *Corporate Accounting*, Himalaya Publishing House, Mumbai , 1991

    2.Gupta.R.L and Radhaswamy.M,*Corporate Accounting*, Sultan Chand & Sons, New Delhi, 2021.

    3.Maheswari S.N.&Maheshwari S.K ,*CorporateAccounting*,Vikas Publishing House, New Delhi, 2018.

    4. Shukla. M.C. & Grewal.T.S ,Gupta.S.C, *Corporate Accounting*, S.Chand & Sons, New Delhi, 2019.

    5.Jain .S.P & Narang .K.L , *corporate Accounting* , Kalyani Publishers, New Delhi,2018

Web Resources:

1.https://ddceutkal.ac.in/Downloads/UG_SLM/Commerce/Corporate_Accounting.pdfhttps://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accounting.pdf

2.https://mis.alagappauniversity.ac.in/siteAdmin/ddadmin/uploads/6/__UG_B.Com_Commerce%20(English)_10262_Corporate%20Accounting_1796.pdf

E.books:

    1.https://www.icaew.com/library/library-collection/ebooks/accounting

    2. https://www.e-booksdirectory.com/listing.php?category=376

Pedagogy:
    Chalk and Talk, PPT, group discussion , OHP presentations, quiz, on the spot test
Rationale for nature of Course:
    Understand 'Accounts' and apply it in business application.
Knowledge and Skill:
    To make students use the proper methods to analyze the insurance &banking companies
Activities to be given:
    Students are asked to differentiate the proper methods for banking and insurance accounts and make the students to prepare consolidated balance sheet for holding and subsidiary companies.
Problem- 80% ,Theory-20%

Course learning Outcomes (CLO's):

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	Understand the basic methods of Goodwill	K1 to K3
CLO2	Understand the concept the Banking Companis	K1 to K3
CLO3	Apply the knowledge of Balance sheet in Insurance companies	K1 to K4
CLO4	Analyze the significance of final accounts under double account system	K1 to K3
CLO5	Examine the role of Recording Balance sheet in Holding companies	K1 to K3

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

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

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

LESSON PLAN: (90 hrs)

UNIT	DESCRIPTION	HRS	MODE
I	Indian Accounting Standard – Meaning - Valuation of Goodwill and shares **–** Goodwill – Definition – Factors Determining the value of Goodwill – Methods of valuation of Goodwill – Simple Profit method- Super profit method – Annuity method of super profit – Capitalization of Super Profit - Valuation of Shares – Net assets method – yield method	18	Chalk and Talk, PPT, group discussion , OHP presentations, quiz, on the spot test
II	Accounts of Banking Companies –format-Legal Requirements- Preparation of Profit and Loss account and Balance Sheet as per new schedule	18	Chalk and Talk, PPT, group discussion , OHP presentations, quiz, on the spot test
III	**Unit: III** - Accounts of Insurance Companies – Life and general Insurance - Preparation of final accounts of Insurance Companies-Revenue, Profit and Loss account and Balance Sheet as per new schedule.	18	Chalk and Talk, PPT, group discussion , OHP presentations, quiz, on the spot test
IV	**Unit: IV -** Double Account system – Meaning - Advantages – Final Accounts under Double account Vs Single account system-final account under Double Account System- Replacement of an Asset-Revenue Account-Net Revenue Account-Capital Account Receipt and Expenditure on capital Account-Disposal of Profit.	18	Chalk and Talk, PPT, group discussion , OHP presentations, quiz, on the spot test
V	**Unit: V** - Accounts of Holding Companies and subsidiary companies – Legal Provisions – Preparation of Consolidated Profit and Loss and Balance sheet as per new schedule. (Simple problems only).	18	Chalk and Talk, PPT, group discussion , OHP presentations, quiz, on the spot test

Course Designer: Mrs. R.Pinkypriyadarshini

Department of Commerce				III B.Com(CA)				
Sem	Category	Course Code	Course Title	Credits	Contact Hours/ Week	CIA	SE	Total
VI	Part III	22OUCCAPR6	Core-Project	4	6	20	80	100

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

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 project under the guidance of 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 sixth semester. The project report shall be valued jointly by the internal and external examiners. Marks are awarded for the project report and viva voce.

Department of Commerce			III B.Com(CA)					
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
VI	Part-III	22OUCCA62	Core-Income tax- II	4	6	25	75	100

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

Course Objectives:

1. To familiarize law relating to clubbing of Income set off and carry forward of losses

2. To know the provisions for computation of deductions from Gross Total Income. .

3. To learn about assessment of individuals and HUF

4. To gain knowledge about assessment of Partnership Firms and Companies. .

5. To help the students to know about the Income tax authorities and procedures for assessment.

Course Content:

UNIT : I

Clubbing of Income - Set off and Carry forward of Losses – Agricultural Income

Books for Study:

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

Reference Books:

1.Gaur and Narang ,*Income Tax Law & Practice* , Kalyani Publishers, New Delhi,2023.
2.Dr.T.Srinivasan, Income Tax Law & Practice, Vijay Nicole Publishers, Chennai ,2023.
3.A.Muruthy, *Income Tax Law and Practice*, Vijay Nicole Publishers, Chennai , 2023.
4.Dr.N.Hariharan *, Income Tax Law and Practice*, Vijay Nicole Publishers, Chennai , 2023.
5.Vinod K. Singhania ,*Direct Taxes Law and Practice* , Taxmann Publishers, New Delhi,2023
6.Dr. Vinod K. Singhania. Students Guide to Income Tax Taxmann Publications Private Limited; 69th Edition
      NOTE: Latest Edition of Textbooks May be Used

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 Book:

1. https://studycafe.in/e-book-on-income-tax-ready-referencer-2nd-edition-by-ca-harshil-sheth-238648.html

2. https://www.amazon.in/Income-Rules-Return-Forms-2022-23/dp/9393749442

3. https://bharatlawhouse.in/shop/taxation-law-indirect-tax-direct-tax-income-tax-gst-ca-books/bharat-income-tax-   rules-with-free-e-book-access-32nd-edn-2023/

4. https://www.schooloflegaleducation.com/product/taxation-law-e-book/

5. https://www.amazon.in/Taxmanns-Students-Guide-Income-University/dp/939159641X

Pedagogy:
Chalk and Talk.

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

Knowledge and Skill:
Income Tax increases students efficiency in managing and making critical decision with regards to Calculate the Tax Liablities.
Problem- 80% ,Theory-20%

Course learning Outcomes (CLO's):

CLO	Course Outcomes Statement	Knowledge(According toBloom's Taxonomy)
CLO 1	Apply Income tax in common set-off and carry forward	K1 to K3
CLO 2	Explain and apply various total income applications	K1 to K3
CLO 3	learn about assessment of individuals and HUF	K1 to K4
CLO 4	gain knowledge about assessment of Partnership Firms and Companies. .	K1 to K4
CLO 5	the students to know about the Income tax authorities and procedures for assessment.	K1 to K3

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

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

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

LESSON PLAN: Total (90 Hrs)

UNIT	DESCRIPTION	HRS	MODE
I	Clubbing of Income - Set off and Carry forward of Losses – Agricultural Income	18	Chalk and Talk
II	Deductions from Gross Total Income. .	18	Chalk and Talk,
III	Assessment of Individual and HUF.	18	Chalk and Talk,
IV	Assessment of Partnership Firms and Companies.	18	Chalk and Talk,
V	Income Tax Authorities- Return of Income – E-Filing – Procedure for Assessment –Tax Deducted at Source & Advance Payment of Tax.	18	Chalk and Talk,

Course Designer: Mrs. R.Sandhiya

Department of Commerce				III B.Com(CA)				
Sem	Category	Course Code	Course Title	Credits	ContactHours/Week	CIA	SE	Total
VI	Part III	22OUCCADSE6A	DSEC III Programming in Java	4	6	25	75	100

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

Objectives:

1. To understand the concepts of object-oriented programming.
2. To solve problems using decision making and branching, looping and Arrays in Java.
3. To analyse the behaviour of simple programs involving different programming language techniques.
4. To develop a high-level applications using various problem-solving strategies involved in Java.
5. To design GUI based JDBC applications and able to develop Servlets using suitable OOP concepts and techniques.

Course Content:

Unit :I

Fundamentals of OOP: Basic Concepts of OOP – Benefits & Applications of OOP. OverviewofJavalanguage:SimpleJavaProgram–MoreonJava-JavaProgramstructure–Java Tokens – Java Statements – Implementing a Java Program – Java Virtual Machine – Command Line Arguments.

Unit :II

Constants, Variables and Data types: Constants–Variables–Data Types–Declaration of Variables–Giving Values to Variables–Scope of Variables–Symbolic Constants-Type Casting –Getting Values to Variables-Arithmetic, Related, Logical, Assignment, Increment & Decrement Operator.

Unit:III

Decision Making and Looping: While Statement –Do Statement–For Statement-Jumps in Loop - Labeled Loops.Classes, Objects and Methods: Defining a Class-Fields Declaration– Methods Declaration–Creating Objects–Accessing Class Members–Constructors–Method Overloading–Static Members – Nesting of Methods – Inheritance Extending a Class – Overriding Methods – FinalVariables and Methods – Final Classes – Finalizer Methods.

Unit :IV

Array, Strings and Vectors: One Dimensional – Creating an Array - Two DimensionalArrays – Strings – Vectors- Enumerated Types.Interfaces:Defining Interfaces– Extending Interfaces–Implementing Interfaces– Accessing Interface Variables.

Unit :V

Packages:JavaAPIPackages–UsingSystemPackages–NamingConventions-Creating Packages – Accessing a Package – Using a Package – Adding a Class to a Package. Applet Programming: How Applets differ from Applications–Preparing to write Applets - BuildingApplet Code – Applet Life Cycle – Creating an Executable Applet - Designinga Web Page – Applet Tag - Adding Applet to Html File - Running the Applet – Passing Parameters to Applet - Aligning the Display.

TextBook:

1. Balagurusamy.E,*Programming with Java*-A Primer,McGraw Hill Education Pvt Ltd,Chennai, 2019.
2. Xavier.C.(2011) Java Programming A Practical Approach. Tata McGrawHill Edition Private Ltd

Booksforstudy:

1. Deitel H.M, Deitel P.J „*Java How to Program* , Addison Wesley Longman Pvt. Ltd., New Delhi , 2018.
2. Jana,Java *&Object Oriented Programming*, Prentise Hall ,India,2016.
3. Patrick Naughton and Herbert Schildt,The Complete Reference– *Java2*,TataMcGraw Hill,New Delhi ,2020
4. Patrick Naughton, *The Java hand book*,Tata Mc Graw Hill,New Delhi,2018.
5. K.Somasundaram, Introduction to Java Programming, Jaico Publishing House, Mumbai, 2018.

WebResources:

1. www.javatpoint.com/java-awt
2. www.javatpoint.com/awt-program-in-java
3. https://www.geeksforgeeks.org/java-tutorial/

E.Books:

1. https://www.tutorialspoint.com/java/java_tutorial.pdf
2. https://www.javatpoint.com/java-basics
. https://www.coursehero.com/file/58621561/java-book-pdf-by-balaguruswamypdf/

Pedagogy:

Chalk and Talk, PPT, group discussion, quiz, ICT tools and Peer Teaching.

Rationale for nature of Course:

Understanding the concept of Java and its features.

Knowledge and Skill:

To make students aware of the role of Programming skill in Java and improve their program writing in Java Programming

Activities to be given:

Students shall be allow to write program in many concepts

Course learning Outcomes (CLO's):

CLO	Course Outcomes Statement	Knowledge (According to Bloom's Taxonomy)
CLO1	Understand the Basic concepts of OOPs	K1 to K3
CLO2	Study the Various branching, looping statements in Java	K1 to K3
CLO3	Apply knowledge to develop java Programs by implementing Arrays and String manipulation	K1 to K4
CLO4	Identify how to create multithread programming used in Java	K1 to K3
CLO5	Analyze the Concept of applet and Java Servlets	K1 to K4

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

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

1-BasicLevel   2- IntermediateLevel   3-AdvancedLevel

LESSONPLAN: Total (75Hrs)

UNIT	DESCRIPTION	HRS	MODE
I	Fundamentals of OOP: Basic Concepts of OOP – Benefits & Applications of OOP. Overview of Java language:SimpleJava Program–More on Java-Java Program structure–Java Tokens – Java Statements – Implementing a Java Program – Java Virtual Machine – Command Line Arguments	15	Chalk and Talk, PPT, Assignment.
II	Constants,Variables and Datatypes: Constants–Variables–DataTypes–Declaration of Variables–Giving Values to Variables–Scope of Variables–Symbolic Constants-Type Casting –Getting Values to Variables-Arithmetic, Related, Logical, Assignment, Increment & Decrement Operator. Decision Making and Branching: Simple If statement-If…Else statement-Nesting of If… Else statement – Else If Ladder – Switch Statement.	15	Chalk and Talk, PPT, Assignment.
III	DecisionMakingandLooping:WhileStatement –DoStatement–ForStatement-Jumps in Loop - Labeled Loops.Classes,ObjectsandMethods:DefiningaClass-FieldsDeclaration–MethodsDeclaration –CreatingObjects–AccessingClassMembers–Constructors–MethodOverloading–Static Members – Nesting of Methods – Inheritance Extending a Class – Overriding Methods – FinalVariables and Methods – Final Classes – Finalizer Methods	15	Chalk and Talk, PPT, Assignment.
IV	Array, Strings and Vectors: One Dimensional – Creating an Array - Two DimensionalArrays – Strings – Vectors-Enumerated Types.Interfaces: Defining Interfaces–Extending Interfaces–Implementing Interfaces– Accessing Interface Variables	15	Chalk and Talk, PPT, Assignment.
V	Packages:JavaAPIPackages–UsingSystemPackages–NamingConventions-Creating Packages – Accessing a Package – Using a Package – Adding a Class to a Package.AppletProgramming:HowAppletsdiffer fromApplications–Prepari to write Applets - Building Applet Code – Applet Life Cycle – Creating an Executable Applet - Designinga Web Page – Applet Tag - Adding Applet to Html File - Running the Applet – Passing Parameters to Applet - Aligning the Display	15	Chalk and Talk, PPT, Assignment.

Course Designer: S.Chitradevi

Department of Commerce				III B.Com(CA)				
Sem	**Category**	**Course Code**	**Course Title**	**Credits**	**Contact Hours/ Week**	**CIA**	**SE**	**Total**
VI	**Part III**	22OUCCADSE6B	**DSEC III Software Engineering**	4	6	25	75	100

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

Objectives:

1. To establish and evolving methodologies for the analysis, design and development of a Software.
2. To Estimate the cost factors for the development of as of software product.
3. To Comprehend the Managerial Aspects of Software Maintenance.

Course Content:

Unit :I

Introduction to Software Engineering: Some Definitions - Some Size factors – Quality and productivity factors-Managerial Issues. Planning a software project: Defining the problem - Developing a Solution Strategy - Planning the Development Process - Planning an Organizational structure - Other planning Activities.

Unit :II

Software Cost Estimation: Software Cost Factors - Software Cost Estimation Techniques - Staffing Level Estimation – Estimating software Maintenance costs.

Unit:III

Software Requirements Definition: The software Requirements Specification - Formal Specification Techniques - Languages and Processors for Requirements Specifications.

Unit :IV

Software Design: Fundamental Design Concepts - Modules and Modularization Criteria - Design Notations - Design techniques - Detailed Design Considerations - Real timeanddistributedsystemDesign-Testplans-Milestones,WalkthroughsandInspection-DesignGuidelines.

Unit :V

Verification and Validation Techniques: Quality Assurance - Static analysis - SymbolicExecution-UnittestingandDebugging-SystemTesting-FormalVerification. Software Maintenance: Enhancing Maintainability during Development - Managerial Aspects of Software Maintenance - Configuration Management - Source Code Metrics.

Text Book:

1. Richard E. Fairly, Software Engineering Concepts, McGraw Hill Book company, New Delhi, 38th Reprint, 2018.

Books for study:

1. Jones &Bartlett, Essentials of Software Engineering, Jones & Bartlett Publishers, New Delhi, First Edition, 20106
2. Pankajjalote, Integrated approach to Software Engineering, Tata McGraw-Hill, NewDelhi, Third Edition, 2018.
3. Roger S. Pressman, Software Engineering, Tata Mc Graw Hill Edition,NewDelhi,Fifth reprint, 2018.
4. Robert-Facts & Fallacies, Software Engineering, Beverly Publications, USA, Second Edition, 2020.
5. Summervill, Software Engineering, Pearson Education, Newyork, 7th Edition, 2015

Web 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

E-Books:

1.https://davcollegetitilagarh.org/wp-content/uploads/2020/09/fundamentals-of-software-engineering-fourth- edition-rajib-mall.pdf

2.https://engineering.futureuniversity.com/BOOKS%20FOR%20IT/Software-Engineering-9th-Edition-by-Ian-Sommerville.pdf

3. https://www.phindia.com/Books/ShoweBooks/OTU/Software-Engineering

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 learning Outcomes (CLO's):

CLO	Course Outcomes Statement	Knowledge(According to Bloom'sTaxonomy)
CLO1	Understand the Basic concepts of Software Project	K1 to K3
CLO2	Study the Various Software Cost Estimation	K1 to K3
CLO3	Analyze the concept of software Requirements Specification and Techniques	K1 to K4
CLO4	Familiar with Fundamental Design Concepts	K1 to K3
CLO5	Identify how to create Verification and Validation Techniques	K1 to K4

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

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

1-BasicLevel   2- Intermediate Level   3-AdvancedLevel

LESSON PLAN: Total (75Hrs)

UNIT	DESCRIPTION	HRS	MODE
I	Introduction to Software Engineering: Some Definitions - Some Size factors - Qualityandproductivityfactors-ManagerialIssues.Planningasoftwareproject:Defining the problem - Developing a Solution Strategy - Planning the Development Process - Planning an Organizational structure - Other planning Activities	15	Chalk and Talk, PPT,Assignment.
II	Software Cost Estimation: Software Cost Factors - Software Cost Estimation Techniques - Staffing Level Estimation – Estimating software Maintenance costs	15	Chalk and Talk, PPT, Assignment.
III	Software Requirements Definition: The software Requirements Specification - Formal Specification Techniques - Languages and Processors for Requirements Specifications	15	Chalk and Talk, PPT,Assignment.
IV	Software Design: Fundamental Design Concepts - Modules and Modularization Criteria - Design Notations - Design techniques - Detailed Design Considerations - Real timeanddistributedsystemDesign-Testplans-Milestones,WalkthroughsandInspection-DesignGuidelines	15	Chalk and Talk, PPT, Assignment.
V	Verification and Validation Techniques: Quality Assurance - Static analysis - SymbolicExecution-UnittestingandDebugging-SystemTesting-FormalVerification. Software Maintenance: Enhancing Maintainability during Development - Managerial Aspects of Software Maintenance - Configuration Management - Source Code Metrics	15	Chalk and Talk, PPT, Assignment.

Course Designer: A.Josephine

Department of Commerce				III B.Com(CA)				
Sem	Category	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
VI	Part IV	22OUCCASE61	SEC-Soft skills for job seekers	2	2	25	75	100

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

Course Objectives:

1. To develop personality development of students

2. To encourage the students in preparing resumes

3. To categorize, apply and use thought process to attend different types of interviews

4. To help students for carreer planning

Course Content:

Unit :I

Personality Development – Communication skills, Self Confidence, Time Management, Problem Solving, Work Ethics, Five necessary soft skills for job seeker.

Unit :II

Resumes – resume writing – Summary of Qualification, Work Experience and reference – Applying for the job..

Unit:III

Group Discussion and Interview – Types of interviews – Patterned Interviews and Non Patterned Interviews – Group/ Panel Interviews - Stress Interviews – Telephone

Unit : IV

Preparation for Job Interviews – Tips for facing a Job interview- Guidelines for career planning – Career decision making advice & tips.

Unit : V

Orientation in the work place – goal tasks – steps to achieve a goal – eleven steps to achieve your goals

Text Books:

Annee Lawrence, *The job seekers handbook* , Emerald publication , Chennai, 2010.

Reference Book:

1. Jayanth neogy,*Winning Resume,*Pushtak Mahal Publishers, New Delhi, 2010.
2.Menon.A.K,*How to succeed in group discussion*,Varun Publishing house,2010
3.Raghu Palat,*Interview Tips*, Jaico Publishing House,2010.
4.Sajitha Jayaprakash, *Interview Skills*, Himalaya Publishing House,Mumbai,2010.
5.Jain.T.S & Gupta, *Interviews and Group Discussion,*Upkar Publication, Agra,2008.

Pedagogy:

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

Rationale for nature of Course:

To develop the skills and personality of the students to attend interview.

Knowledge and Skill:

Use their logical thinking and analytical abilities to solve interview questions.

Activities to be given:
Students are asked to prepare resumes in various categories.

Course learning Outcomes (CLO's)

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	To Understand the Personality Development – Communication skills	K1 to K3
CLO2	To Understand resume writing job applying	K1 to K3
CLO3	To understand the types of interview	K1 to K4
CLO4	Helps to understand the tips for interview.	K1 to K3
CLO5	Helps to achieve a goal.	K1 to K3

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

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

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

LESSON PLAN: Total 30hrs

UNIT	DESCRIPTION	HRS	MODE
I	Personality Development – Communication skills, Self Confidence, Time Management, Problem Solving, Work Ethics, Five necessary soft skills for job seeker.	5	Chalk and Talk, PPT, spot test
II	Resumes – resume writing – Summary of Qualification, Work Experience and reference – Applying for the job..	5	Chalk and Talk, PPT, spot test
III	Group Discussion and Interview – Types of interviews – Patterned Interviews and Non Patterned Interviews – Group/ Panel Interviews - Stress Interviews – Telephone	5	Chalk and Talk, PPT, spot test
IV	Preparation for Job Interviews – Tips for facing a Job interview- Guidelines for career planning – Career decision making advice & tips	5	Chalk and Talk, PPT,spot test
V	Orientation in the work place – goal tasks – steps to achieve a goal – eleven steps to achieve your goals	5	Chalk and Talk, quiz , spot test.

Course Designer: Mrs.R.Pinkypriyadarshini

Department of Commerce				III B.Com(CA)				
Sem	Category	Course Code	Course Title	Credits	Contact Hours/Week	CIA	SE	Total
VI	Part IV	22OUCCASE62	SEC- Quantitative Aptitude And Reasoning Skill	2	2	25	75	100

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

Course Objectives:

1. To develop aptitude skills and reasoning ability of students
2. To enhance the problem solving capacity of students in competitive examinations.
3. To categorize, apply and use thought process to distinguish between concepts of Quantitative methods.
4. To Understand and solve puzzle related questions.

Course Content:

Unit :I

Quantitative Aptitude – problems on Numbers & Ages - Odd man out and series - Chain Rule

Unit :II

Stock & Shares - Time and Distance – Partnership.

UNIT:III:

Verbal Reasoning Test.

Unit : IV

Non verbal Reasoning Test.

Unit : V

Analytical Reasoning Test.

Text Books:

Agarwal. R.S., *Quantitative Aptitude,* S. Chand, New Delhi, 2010

Reference Book:

1. Abhijit Guha, *Quantitative Aptitude*, Tata McGraw Hill, New Delhi, 2010
2. Quantitative aptitude by R S Agarwal, S Chand Publications
3. Verbal and non verbal Reasoning by RS Agarwal from S Chand publications
4. Quantitative Aptitude, Pearson Publication, New Delhi,2000
   Dinesh Khattar,
5. Rita Mishra, Quantitative Aptitude,Khurmi Publications,New Delhi,2008.

Pedagogy:

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

Rationale for nature of Course:

Understand the problems and solving answer within timing.students in competitive examinations.

Knowledge and Skill:

To students Use their logical thinking and analytical abilities to solve Quantitative aptitude questions.

Activities to be given:

Students are asked to do their test in time basis for their competitive examination.

Course learning Outcomes (CLO's)

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	ToUnderstand the Quantitative Aptitude problems on Numbers & Ages and Odd man out and series ,Chain Rule	K1 to K3
CLO2	To Understand and Stock & Shares ,Time and Distance and Partnership.	K1 to K3
CLO3	To understandand Verbal Reasoning Test.	K1 to K4
CLO4	To understand. Non verbal Reasoning Test	K1 to K3
CLO5	To understand Analytical Reasoning Test.	K1 to K3

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

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

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

LESSON PLAN : Total 30hrs

UNIT	DESCRIPTION	HRS	MODE
I	Quantitative Aptitude – problems on Numbers & Ages - Odd man out and series -Chain Rule	5	Chalk and Talk, PPT, spot test
II	Stock & Shares - Time and Distance – Partnership.	5	Chalk and Talk, PPT, spot test
III	Verbal Reasoning Test.	5	Chalk and Talk, PPT, spot test
IV	Non verbal Reasoning Test.	5	Chalk and Talk, PPT,spot test
V	Analytical Reasoning Test.	5	Chalk and Talk, quiz , spot test.

Course Designer: Ms. M. Helan