

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



TANSCHÉ - CBCS With OBE

**BACHELOR OF COMMERCE
(Professional Accounting)**

PROGRAMME CODE - R

COURSE STRUCTURE

(w.e.f. 2023 – 2024 Batch onwards)

E.M.G.YADAVAWOMEN'SCOLLEGE, MADURAI-14
(An Autonomous Institution– Affiliated to Madurai Kamaraj University)
Re-accredited (3rd Cycle) with Grade A⁺ with CGPA 3.51by NAAC
DEPARTMENTOF COMMERCE–B.Com PA
TANSCHC-CBCS with OBE
COURSESTRUCTURE–SEMESTERWISE
(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		
III	I	23OU1TA3/23OU1HIN3	Tamil/Hindi	6	3	25	75	100	3	
	II	23OU2EN3	General English 3	6	3	25	75	100	3	
	III	23OUCPA31	CoreCourse5 Corporate Accounting - I	5	3	25	75	100	5	
	III	23OUCPA32	CoreCourse6 - Company Law	5	3	25	75	100	5	
	III	23OUCPAGEPA3	GEC 3: Business Mathematics and Statistics	4	3	25	75	100	3	
			23OUCPASEC31P	SEC 4 -Commerce Practical	2	3	40	60	100	2
		23OUCPASEC32	SEC 5 - General Knowledge	1	3	25	75	100	1	
			Environmental studies	1	-	-	-	-	-	
		Total		30					22	
IV	I	23OU1TA4/23OU1HIN4	Tamil/Hindi	6	3	25	75	100	3	
	II	23OU2EN4	General English 4	6	3	25	75	100	3	
	III	23OUCPA41	CoreCourse7 Corporate Accounting - II	5	3	25	75	100	5	
	III	23OUCPA42	Core Course 8 - Principles of Marketing	5	3	25	75	100	5	
	III	23OUCPAGEPA4	GEC4 - R-Programming	3	3	25	75	100	3	
	IV		23OUCPASEC4P	SEC 6 - Ms Office Practical	2	3	40	60	100	2
			23OUCPASEC42	SEC 7 - Soft Skills for Job Seekers	2	3	25	75	100	2
		23OU4EV4	Environmental studies	1	3	25	75	100	2	
		Total		30					25	

Semester III**Elective (GEC 3 - Choose any one)**

23OUCPAGEPA3 Business Mathematics and Statistics
Working Capital Management
Spreadsheet for Business

Semester IV**Elective (GEC 4 - Choose any one)**

Operation Research
Operations Management
23OUCPAGEPA4 R Programming

II. B.Com (PA)								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
III	CORE - 5	23OUCPA31	Corporate Accounting -I	5	5	25	75	100

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

Course Objectives:

1. To understand about the pro-rata allotment and Underwriting of Shares.
2. To know the provisions of companies Act regarding Issue and Redemption of Preference shares and debentures.
3. To learn the form and contents of financial statements as per Schedule III of Companies Act 2013.
4. To examine the various methods of valuation of Goodwill and shares.
5. To identify the Significance of International financial reporting standard (IFRS).

Course Content:

UNIT I: Issue of Shares

Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment Issue of Rights and Bonus Shares - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.

UNIT II: Issue & Redemption of Preference Shares & Debentures

Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount.

Debentures: Issue and Redemption – Meaning – Methods – In-One lot–in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.

UNIT III: Final Accounts

Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration

UNIT IV: Valuation of Goodwill & Shares

Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalisation Method.

Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.

UNIT V: Indian Accounting Standards

International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS – 16 – Property, Plant & Equipment, Ind AS 38 – Intangible Assets Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement. (Theory Only)

Text books

1. S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.
2. R.L. Gupta and M. Radha swamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.
3. Broman, Corporate Accounting, Taxmann, New Delhi.
4. Shukla, Grewal and Gupta- Advanced Accounts VolI,S.Chand, New Delhi.
5. M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.

Reference Book(s)

1. T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.
- 2.D.S.Rawat&NozerShroff,Students Guide To Accounting Standards,Taxmann, New Delhi
- 3.Prof. Mukeshbramhbutt, Devi,Corporate Accounting I, Ahilya Publication, Madhya Pradesh
- 4.Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.
- 5.PrasanthAthma, Corporate Accounting I, Himalaya Publishing house, Mumbai.

Websites and e-Learning resources

1. <https://www.tickertape.in/blog/issue-of-shares/>
2. <https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf>

3. <https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html>.

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

Rationale for nature of Course: Chalk and Talk, PPT, Group Discussion, Presentations, quiz and Seminar

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

Activities to be given: To develop the procedure involved in Absorption of companies

COURSE OUTCOMES:

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

COs	CLO Statement	Knowledge According to Bloom's Taxonomy (Upto K level)
CO1	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites	K3
CO2	Asses the accounting treatment of issue and redemption of preference shares and debentures	K4
CO3	Construct Financial Statements applying relevant accounting treatments	K3
CO4	Compute the value of goodwill and shares under different methods and assess its applicability	K4
CO5	Integrate theoretical knowledge on all accounting in par with IFRS and IND AS	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	Issue of Shares Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment Issue of Rights and Bonus Shares - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.	15	Chalk and Talk, PPT, quiz, on the spot test
II	Issue & Redemption of Preference Shares & Debentures Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount. Debentures: Issue and Redemption – Meaning – Methods – In-One lot–in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.	15	Chalk and Talk, PPT, quiz, on the spot test
III	Final Accounts Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration	15	Chalk and Talk, PPT, quiz, on the spot test
IV	Valuation of Goodwill & Shares Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalisation Method. Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.	15	Chalk and Talk, PPT, quiz, on the spot test
V	Indian Accounting Standards International Financial Reporting Standard (IFRS)– Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS – 16 – Property, Plant & Equipment, Ind AS 38 – Intangible Assets Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement. (Theory Only)	15	Seminar, PPT presentation , Activity and Model Preparation
	Total	75	

Course Designer: Dr. T. KARTHIYAYINI

II B.Com(PA)								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
III	CORE - 6	23OUCPA32	Company Law	5	5	25	75	100

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

Course Objectives:

1. To know Company Law 1956 and Companies Act 2013
2. To have an understanding on the formation of a company.
3. To understand the requisites of meeting and resolution.
4. To gain knowledge on the procedure to appoint and remove Directors.
5. To familiarize with the various modes of winding up.

Course Content:

UNIT I: Introduction to Company law

Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.

UNIT II: Formation of Company

Formation of a Company – Promoter – Incorporation Documents e-filing – Memorandum of Association – Contents – Alteration – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alteration – Dividend – Debentures.

UNIT III: Meeting

Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor -

UNIT IV: Management & Administration

Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.

UNIT V: Winding up

Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.

Text Books:

1. N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai
2. R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3. M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai
4. Shusma Aurora, Business Law, Taxmann, New Delhi
5. M.C.Kuchal, Business Law, VikasPublication, Noida

Reference Book(s)

1. Gaffoor&Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai
2. M.R. Sreenivasan, Business Laws, Margham Publications, Chennai
3. KavyaAndVidhyasagar, Business Law, Nithya Publication, Bhopal
4. S.D.Geet, Business Law Nirali Prakashan Publication, Pune
5. PreethiAgarwal, Business Law, CA foundation study material

Websites and e-Learning resources

1. <https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html>
2. <https://vakilsearch.com/blog/explain-procedure-formation-company/>
3. <https://www.investopedia.com/terms/w/windingup.asp>

E. Books:

1. http://ebooks.lpude.in/management/bba/term_1/DMGT102_MERCANTILE_LAWS_I.pdf

Pedagogy: Chalk and Talk, Group Discussion, Presentations, and seminar

Rationale for nature of Course: Understand ‘commercial law’ and apply it in business application.

Knowledge and Skill: A student becomes familiar about industrial law and workmen related issues and benefits.

Activities to be given: Students are asked to visit industries to collect the note about the process.

COURSE OUTCOMES:

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

COs	CLO Statement	Knowledge According to Bloom’s Taxonomy (Upto K level)
CO1	Understand the classification of companies under the act	K3
CO2	Examine the contents of the Memorandum of Association & Articles of Association	K4
CO3	Know the qualification and disqualification of Auditors	K3
CO4	Understand the workings of National Company Law Appellate Tribunal (NCLAT)	K4
CO5	Analyse the modes of winding up	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	Introduction to Company law Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.	15	Chalk and Talk, PPT, quiz, on the spot test
II	Formation of Company Formation of a Company – Promoter –Incorporation Documents e-filing – Memorandum of Association – Contents – Alteration – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alteration – Dividend – Debentures.	15	Chalk and Talk, PPT, quiz, on the spot test
III	Meeting Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor -	15	Chalk and Talk, PPT, quiz, on the spot test
IV	Management & Administration Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.	15	Chalk and Talk, PPT, quiz, on the spot test
V	Winding up Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.	15	Seminar, PPT presentation , Activity and Model Preparation
	Total	75	

Course Designer: Mrs. B. Lalitha Subhanam

II B.Com(PA)								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
III	Elective 3	23OUCPAGEPA3	Business Mathematics & Statistics	3	4	25	75	100

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

Course Objectives:

1. To impart knowledge on the basics of ratio, proportion, indices and proportions.
2. To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.
3. To familiarise with the measures of central tendency
4. To conceptualise with correlation co-efficient
5. To gain knowledge on time series analysis

UNIT I: Ratio

Ratio, Proportion and Variations, Indices and Logarithms.

UNIT II: Interest and Annuity

Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning - Types of Annuity Applications.

UNIT III: Business Statistics Measures of Central Tendency

Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient.

UNIT IV: Correlation and Regression

Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.

UNIT V: Time Series Analysis and Index Numbers

Time Series Analysis: Secular Trend – Seasonal Variation – Cyclical variations - Index Numbers – Aggregative and Relative Index – Chain and Fixed Index –Wholesale Index – Cost of Living Index.

Text Books:

1. Dr. B.N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai.
2. Asim Kumar Manna, Business Mathematics & Statistics, McGraw hill education, Noida.
3. A.V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics, Nirali Prakashan Publishing, Pune
4. Dr.S. Sachdeva, Business Mathematics & Statistics, Lakshmi NarainAgarwal, Agra
5. P.R. Vittal, Business Mathematics & Statistics, Margham Publications, Chennai

Reference Book(s)

1. J.K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida
2. Peter Waxman, Business Mathematics & Statistics, Prentice Hall, New York
3. Andre Francis, Business Mathematics & Statistics, Cengage Learning EMEA, Andover
4. Aggarwal B M, Business Mathematics & Statistics, Ane Book Pvt. Ltd., New Delhi
5. R.S. Bhardwaj, Business Mathematics & Statistics, Excel Books Publisher, New Delhi

Websites and e-Learning resources

1. <https://www.britannica.com/biography/Henry-Briggs>
2. <https://corporatefinanceinstitute.com/resources/data-science/central-tendency/>
3. <https://www.expressanalytics.com/blog/time-series-analysis/>

E-Books

1. https://books.google.co.in/books/about/Business_Mathematics_Statistics.html?id=h8MRWarmdOwC&redir_esc=y.
2. <https://www.defence.lk/upload/ebooks/Business%20Mathematics%20and%20Statistics.pdf>

Pedagogy: Calk and Talk, PPT, Group Discussion, Presentation, Quiz and Seminar

Rationale for nature of Course: Understanding ‘Statistics’ and apply it in business application

Knowledge and Skill: To make students use the proper methods to collect the data, employ the correct analyses, and effectively present the results.

Activities to be given: Students are asked to collect data about population and literacy in their locality.

COURSE OUTCOMES:

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

COs	CLO Statement	Knowledge According to Bloom's Taxonomy (Upto K level)
CO1	Learn the basics of ratio, proportion, indices and logarithm	K3
CO2	Familiarise with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.	K4
CO3	Determine the various measures of central tendency	K3
CO4	Calculate the correlation and regression co-efficient.	K4
CO5	Assess problems on time series analysis	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: 60Hrs

UNIT	Details	No. of Hours	Mode of Teaching
I	Ratio Ratio, Proportion and Variations, Indices and Logarithms.	12	Chalk and Talk, PPT, quiz, on the spot test
II	Interest and Annuity Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning - Types of Annuity Applications.	12	Chalk and Talk, PPT, quiz, on the spot test
III	Business Statistics Measures of Central Tendency Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient.	12	Chalk and Talk, PPT, quiz, on the spot test
IV	Correlation and Regression Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.	12	Chalk and Talk, PPT, quiz, on the spot test
V	Time Series Analysis and Index Numbers Time Series Analysis: Secular Trend – Seasonal Variation – Cyclical variations - Index Numbers – Aggregative and Relative Index – Chain and Fixed Index –Wholesale Index – Cost of Living Index.	12	Seminar, PPT presentation , Activity and Model Preparation
	Total	60	

Course Designer: R. Amala mary

II B.Com(PA)								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
III	Elective 3		Working Capital Management	5	5	25	75	100

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

Course Objectives:

1. To explain working capital and interpret the cash conversion cycle
2. To know whether the company maintain a large size of inventory for efficient and smooth production and sales operations.
3. To prepare a cash budget and comment on it
4. To assess the components of credit policy and its evaluation
5. To explain the inventory management techniques and calculate the Economic Ordering Quantity

UNIT I: Introduction

Working Capital Meaning – Types of Working Capital - Importance of working capital management - Components of Working Capital - Factors Influencing Working Capital Requirements - Estimating Working capital management- Working Capital. Life Cycle - Role of Finance Manager in Working Capital.

UNIT II :Financing Current Assets

Different Approaches to Financing Current Assets- Conservative, Aggressive and Matching approach - Sources of Finance Committees on Working Capital Finance – Working Capital Financing Approach

UNIT III :Cash Management

Importance - Factors Influencing Cash Balance – Motives of Holding Cash - Determining Optimum Cash Balance – Cash Budgeting - Controlling and Monitoring Collection and Disbursements.- Cash Management Models – Baumol Model and Miller-Orr Model.

UNIT IV: Receivables Management

Overview of Receivables Management – Significance – Elements of Credit Policy Variables - Credit Standards - Credit period - Cash discount and Collection efforts - Credit Evaluation - Control of Receivables.

UNIT V: Inventory Management

Components of Inventory - Benefits of Holding Inventory - Importance of Inventory Management - Techniques for Managing Inventory - Economic Order Quantity (EOQ) - Stock levels - Analysis of Investment in Inventory - Selective Inventory Control - ABC, VED and FSN Analysis.

Text Books:

1. V.K.Bhalla, Working Capital Management, S Chand, New Delhi
2. Dr.Periyaswamy, Working Capital Management, Himalaya Publishing House, Mumbai
3. Dr.R.P.Rustagi, Working Capital Management, Taxmann's, New Delhi
4. Dr. A Murthy, Working Capital Management, Margham Publications, Chennai

Reference Book(s)

1. James S Sagner, Working Capital Management, Application and Cases, Wiley, New Jersey
2. Dr. S P Gupta, Management of Working Capital, SahityaBhavan Publication, Agra
3. M. K. Rastogi, Working Capital Management, Laxmi Publication, Chennai
4. Hrishikes Bhattacharya, Working Capital Management, PHI Publication, New Delhi

Websites and e-Learning resources

1. <http://onlinecourses.nptel.ac.in>
2. <https://www.iifl.com>
3. <http://ebooks.lpude.in>

Rationale for nature of Course:

It helps measure profitability of an enterprise. In its absence, there would be neither production nor profit.

Knowledge and Skill:

It is used for purchase of raw materials, payment of wages and expenses.

Activities to be given:

It helps improve the morale of business executives and their efficiency reaches at the highest climax.

COURSE OUTCOMES:

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

COs	CLO Statement	Knowledge According to Bloom's Taxonomy (Upto K level)
CO1	Construct the factors influencing working capital requirements and estimate it	K3
CO2	Classify the approaches to financing Currents Assets	K4
CO3	Determine the importance of cash management and cash budgeting	K3
CO4	Formulate the receivables management and credit policy evaluation	K4
CO5	Discuss about the Techniques of inventory management, EOQ, ABC, VED, and FSN Analysis	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	Introduction Working Capital Meaning – Types of Working Capital - Importance of working capital management - Components of Working Capital - Factors Influencing Working Capital Requirements - Estimating Working capital management- Working Capital. Life Cycle - Role of Finance Manager in Working Capital.	15	Chalk and Talk, PPT, quiz, on the spot test
II	Financing Current Assets Different Approaches to Financing Current Assets- Conservative, Aggressive and Matching approach - Sources of Finance Committees on Working Capital Finance – Working Capital Financing Approach	15	Chalk and Talk, PPT, quiz, on the spot test
III	Cash Management Importance - Factors Influencing Cash Balance – Motives of Holding Cash - Determining Optimum Cash Balance – Cash Budgeting - Controlling and Monitoring Collection and Disbursements.- Cash Management Models – Baumol Model and Miller-Orr Model.	15	Chalk and Talk, PPT, quiz, on the spot test
IV	Receivables Management Overview of Receivables Management – Significance – Elements of Credit Policy Variables - Credit Standards - Credit period - Cash discount and Collection efforts - Credit Evaluation - Control of Receivables.	15	Chalk and Talk, PPT, quiz, on the spot test
V	Inventory Management Components of Inventory - Benefits of Holding Inventory - Importance of Inventory Management - Techniques for Managing Inventory - Economic Order Quantity (EOQ) - Stock levels - Analysis of Investment in Inventory - Selective Inventory Control - ABC, VED and FSN Analysis.	15	Seminar, PPT presentation , Activity and Model Preparation
	Total	75	

Course Designer: R. Amala mary

II BCom(PA)								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
III	Elective 3		Spreadsheet for Business	5	5	25	75	100

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

Course Objectives:

To introduce students to Excel as an important tool in business applications
To familiarize them with the features and functions of a spread sheet.
To understand the concepts of accounting, reporting and analysis using spread sheet.
To Construct formulas, including the use of built-in functions, and relative and absolute reference
To develop various applications using MS-Excel.

UNIT I: Introduction

Spreadsheets - Workbook - Cell Referencing, Cell Addressing, File Menu; Home Menu, Conditional Formatting, Formatting as a Table, Cell Styles, AutoSum, Sort and Filter; Insert Menu, Inserting Tables and Pivot Tables, Smart Arts, Charts; Page Layout, Review and View Menus; Converting Text to Columns, Removing Duplicates, Data Validation, Grouping and Ungrouping.

UNIT II : Financial, Logical and Text Functions Financial Functions

Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE) - Present Value, Net Present Value, Future Value (PV, NPV, FV) - Internal Rate of Return (IRR, MIRR); Logical Functions: AND, OR,NOT, IF, TRUE; Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT; Practical Exercises Based on Financial, Logical and Text Functions.

UNIT III : Statistical Analysis

Functions Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis.

UNIT IV: Reference

Date & Time Functions: Date, Date Value, Day, Days 360, Now, Time, Time Value, Workday, Weekday, Year. Lookup and Reference Functions: Hlookup, Vlookup, Transpose, Getpivot Data, Hyperlink - Practical Exercises Based on Statistical, Date & Time, Lookup and Reference Functions.

UNIT V: Projects and Applications

Ratio Analysis, Cash Flow Statement, Payroll Processing, Marketing, Sales and Advertising Data Analytics, Social Media Marketing Analysis, Basic Applications with Macros and VBAs; Trending Business Applications Using MS Excel.

Text Books:

1. John Walkenbach , MS Excel Bible, Wiley Publication, New Jersey, USA.
2. Ramesh Bangia, Learning Microsoft Excel 2013, Khanna Book Publishing, Bangalore.
3. Wayne L Winston, Microsoft Excel, Data Analysis and Business Modelling, Prentice Hall, New Jersey, USA.
4. Greg Harvey, Excel 2016 for Dummies, Chennai.

Reference Book(s)

1. Glyn Davis & Branko Pecar : Business Statistics using Excel, Oxford publications, Chennai.
2. Google Sheets Basics: Masato Takeda and others; TekuruInc, India.
3. Harjit Suman, Excel Bible for Beginners, Kindle Editio, Chennai.
4. Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, “Microsoft 2003”, Tata McGrawHill, Noida.

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

Rationale for nature of Course:

It prevent user from adding spaces before or after the text in entry

Knowledge and Skill:

To Construct formulas, including the use of built-in functions, and relative and absolute reference

Activities to be given:

COURSE OUTCOMES:

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

COs	CLO Statement	Knowledge According to Bloom's Taxonomy (Upto K level)
CO1	Develop And Apply Fundamental Spread Sheet Skills.	K3
CO2	Understanding Various Tools Used In Ms-Excel.	K4
CO3	Knowledge On Various Statistical Tests In Ms-Excel.	K3
CO4	Demonstrate Proficiency In Using Complex Spread Sheet Tools Such As Formulas And Functions.	K4
CO5	Develop Trending Application Using MS-Excel	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	Introduction Spreadsheets - Workbook - Cell Referencing, Cell Addressing, File Menu; Home Menu, Conditional Formatting, Formatting as a Table, Cell Styles, AutoSum, Sort and Filter; Insert Menu, Inserting Tables and Pivot Tables, Smart Arts, Charts; Page Layout, Review and View Menus; Converting Text to Columns, Removing Duplicates, Data Validation, Grouping and Ungrouping.	15	Chalk and Talk, PPT, quiz, on the spot test
II	Financial, Logical and Text Functions Financial Functions Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE) - Present Value, Net Present Value, Future Value (PV, NPV, FV) - Internal Rate of Return (IRR, MIRR); Logical Functions: AND, OR, NOT, IF, TRUE; Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT; Practical Exercises Based on Financial, Logical and Text Functions.	15	Chalk and Talk, PPT, quiz, on the spot test
III	Statistical Analysis Functions Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis.	15	Chalk and Talk, PPT, quiz, on the spot test
IV	Reference Date & Time Functions: Date, Date Value, Day, Days 360, Now, Time, Time Value, Workday, Weekday, Year. Lookup and Reference Functions: Hlookup, Vlookup, Transpose, Getpivot Data, Hyperlink - Practical Exercises Based on Statistical, Date & Time, Lookup and Reference Functions.	15	Chalk and Talk, PPT, quiz, on the spot test
V	Projects and Applications Ratio Analysis, Cash Flow Statement, Payroll Processing, Marketing, Sales and Advertising Data Analytics, Social Media Marketing Analysis, Basic Applications with Macros and VBAs; Trending Business Applications Using MS Excel.	15	Seminar, PPT presentation , Activity and Model Preparation
	Total	75	

Course Designer: S. Jayashakthi

II BCom(PA)								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
III	Skill Enhancement Course –SEC 4	23OUCPASEC31P	Commerce Practical	2	2	40	60	100

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

Course Objectives:

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

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

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

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

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

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

COURSE OUTCOMES:

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

COs	CLO Statement	Knowledge According to Bloom's Taxonomy (Upto K level)
CO1	Drafting a creative model of advertisement copy	K3
CO2	Knowledge about the online bank transaction	K4
CO3	Knowledge about filling the life insurance policy	K3
CO4	Apply the Model Project Report	K4
CO5	Knowledge on registration certificate and Invoice format of GST	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: 30 Hrs

UNIT	Details	No. of Hours	Mode of Teaching
I	Preparation of Advertisement Copy – Collecting advertisements based on Attention value, Suggestive value, Conviction value, Sentimental value, Educative value, Memorizing value and Instinctive value - Drafting a creative model of advertisement copy.	6	Chalk and Talk, PPT, quiz, on the spot test
II	Knowledge of various forms used in day-to-day banking transactions – Account opening form, Cheque, Pay-in slip, Withdrawal form, Transfer form, Draft, Bill of exchange and Promissory Note, Fixed Deposit Receipt, Safe Custody Receipt and letter of credit - ATM, Debit and Credit Cards – Gpay – PayTM..	6	Chalk and Talk, PPT, quiz, on the spot test
III	Knowledge on various kinds of Life Insurance Policies - Collecting forms of Whole life policies, Endowment policies, Children’s policies, Money back policies, Joint life policy and - Lifeline Health Insurance plan - Filling up application form– Submitting claim forms.	6	Chalk and Talk, PPT, quiz, on the spot test
IV	Entrepreneurship - Preparation of Model Project Report– General information, project description, market potential, cost of capital and sources of finance, Assessment of working capital requirements & Financial Consideration – Successful Women Entrepreneur in India.	6	Chalk and Talk, PPT, quiz, on the spot test
V	Goods and Service Tax – Three prime models of GST – Central, State and Dual – Process of GST Registration – Knowledge on registration certificate and Invoice format of GST.	6	Seminar, PPT presentation, Activity and Model Preparation
Total		30	

Course Designer: S. Jayashakthi

II – B.Com(PA)								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
IV	Skill Enhancement Course –SEC 5	23OUCPASEC32	General Knowledge	1	1	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, Sub stituting with a Single word - Correct the Errors.

UNIT : II

General Science-Topics in Physics, Chemistry and Biology viz. Scientific laws, Scientific Inventions and Discoveries, Scientists and their Contributions.

UNIT : III

History of India & Indian National Movement-Dates and events - 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.

Multiple Choice question only

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: Calk and Talk, PPT, Group Discussion, Presentation, Quiz and Seminar

Rationale for nature of Course: It will cover the aspects of various constituents of General Knowledge.

Knowledge and Skill: It helps to acquire knowledge about the operations of t.

Activities to be given: To analyse and collect the details of share price in various companies.

EVALUATION (THEORY)

Internal (FORMATIVE) :25 MARKS

External (SUMMATIVE) :75MARKS

TOTAL :100

Formative Test (CIA-Continuous Internal Assessment):25Marks

Components	Marks
Test(Conducted for 50 marks and converted into 25 Marks)	25

- ✓ There will be only one internal assessment test
- ✓ Duration of internal assessment test will be 2 hour for test
- ✓ Students shall write retest with the approval of HOD on genuine grounds if they are absent.

Question paper pattern for continuous internal assessment-Test

Section	Marks
Multiple Choice question(50x1mark)	50
Total	50

Conducted for 50 marks and converted into 25 Marks

Question paper pattern for continuous External Examination

Section	Marks
Multiple Choice question(75x1mark)	75
Total	75

Course learning Outcomes (CLO's)

CLO	Course Outcomes Statement	Knowledge (According to Bloom's Taxonomy)
CLO1	Knowledge about general English vocabulary	K3
CLO2	Understanding the basic science	K4
CLO3	Students are able to understand Indian history	K3
CLO4	Students are able to fundamental of rights	K4
CLO5	Gain knowledge the current Affairs.	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: 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	6	Chalk and Talk, PPT,quiz, on the spot test
II	General Science-Topics in Physics, Chemistry and Biology viz. Scientific Laws, Scientific Inventions and Discoveries, Scientists and their Contributions.	6	Chalk and Talk, quiz, on the spot test
III	History of India & Indian National Movement- Dates and events - Agriculture, Major Crops and Crop Pattern in India, Industrial Development, Country and Currencies, Export and Import.	6	Chalk and Talk,
IV	Indian Constitution- Salient features of the Constitution- Citizenship-Fundamental Rights- Fundamental 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	6	Chalk and Talk, ,

Course Designer: Vimala

II BCom(PA)								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
IV	CORE -7	23OUCPA41	Corporate Accounting - II	5	5	25	75	100

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

Course Objectives:

1. To know the types of Amalgamation, Internal and external Reconstruction
2. To know Final statements of banking companies
3. To understand the accounting treatment of Insurance company accounts
4. To understand the procedure for preparation of consolidated Balance sheet
5. To have an insight on modes of winding up of a company

UNIT I: Amalgamation, Internal & External Reconstruction

Amalgamation – **Meaning** - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Methods of Accounting for Amalgamation-The Pooling of Interest Method - The Purchase Method (Excluding Inter-Company Holdings).

Internal & External Reconstruction

Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability - Accounting Treatment of External Reconstruction

UNIT II: Accounting of Banking Companies

Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.

UNIT III: Insurance Company Accounts:

Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies -New Format.

UNIT IV: Consolidated Financial Statements

Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts - Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).

UNIT V: Liquidation of Companies

Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency or **Surplus (List H)** Order of Payment – Liquidators Remuneration- Liquidator’s Final Statement of Accounts.

Text Books:

1. S.P. Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.
2. Dr.K.S .Raman and Dr. M.A. Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai.
3. R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.
4. M.C. Shukla and T.S. Grewal, Advanced Accounts Vol.II, S Chand & Sons, New Delhi.
5. T.S. Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai

Reference Book(s)

1. B.Raman, Corporate Accounting, Taxmann, New Delhi
2. M.C.Shukla, Advanced Accounting,S.Chand, New Delhi
3. Prof. MukeshBramhbutt, Devi Ahilya publication, Madhya Pradesh
4. Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.
5. PrasanthAthma, Corporate Accounting, Himalaya Publishing house, Mumbai.

Websites and e-Learning resources

1. <https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126>
2. <https://www.slideshare.net/debchat123/accounts-of-banking-companies>
3. <https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862>

E-Books

1. <https://www.icaew.com/library/library-collection/ebooks/accounting>
2. <https://www.e-booksdirectory.com/listing.php?category=376>

Pedagogy: Calk and Talk, PPT, Group Discussion, Presentation, Quiz and Seminar

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.

COURSE OUTCOMES:

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

COs	CLO Statement	Knowledge According to Bloom's Taxonomy (Upto K level)
CO1	Understand the accounting treatment of amalgamation, Internal and external reconstruction	K3
CO2	Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format.	K4
CO3	Synthesize and prepare final accounts of Insurance companies in the prescribed format	K3
CO4	Give the consolidated accounts of holding companies	K4
CO5	Preparation of liquidator's final statement of account	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	Amalgamation, Internal & External Reconstruction Amalgamation – Meaning - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, and Intrinsic Value Method - Types of Methods of Accounting for Amalgamation-The Pooling of Interest Method - The Purchase Method(Excluding Inter-Company Holdings). Internal & External Reconstruction Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability - Accounting Treatment of External Reconstruction	15	Chalk and Talk, PPT, quiz, on the spot test
II	Accounting of Banking Companies Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.	15	Chalk and Talk, PPT, quiz, on the spot test
III	Insurance Company Accounts: Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies -New Format.	15	Chalk and Talk, PPT, quiz, on the spot test
IV	Consolidated Financial Statements Introduction-Holding & Subsidiary Company- Legal Requirements Relating to Preparation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).	15	Chalk and Talk, PPT, quiz, on the spot test
V	Liquidation of Companies Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency or Surplus (List H) Order of Payment – Liquidators Remuneration- Liquidator’s Final Statement of Accounts.	15	Seminar, PPT presentation , Activity and Model Preparation
	Total	75	

Course Designer: Dr.T. Karthiyayini

II BCom(PA)								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
IV	CORE -8	23OUCPA42	PRINCIPLES OF MARKETING	5	5	25	75	100

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

Course Objectives:

1. To know the concept and functions of marketing
2. To understand the importance of market segmentation
3. To examine the stages of new product development
4. To gain knowledge on the various advertising Medias
5. To analyse the global market environment

UNIT I: Introduction to Marketing

Meaning–Definition and Functions of Marketing– Evolution of Marketing Concepts–Innovations in Modern Marketing. Role and Importance of Marketing - Classification of Markets - Niche Marketing.

UNIT II:Market Segmentation

Meaning and definition-Benefits–Criteria for segmentation–Typesofsegmentation–Geographic–Demographic–Psychographic–Behavioural–Targeting, Positioning & Repositioning - Introduction to Consumer Behaviour–Consumer Buying Decision Process and Post Purchase Behaviour — Motives. Freud’s Theory of Motivation.

UNIT III:Product &Price

Marketing Mix—anoverviewof4P’sofMarketingMix–Product–Introduction to Stages of New Product Development–ProductLifeCycle—Pricing–Policies-Objectives–Factors Influencing Pricing– Kinds of Pricing.

UNIT IV: Promotions and Distributions

Elements of promotion–Advertising–Objectives -Kinds of Advertising Media- Traditional vs Digital Media - Sales Promotion – types of sales promotion–Personal Selling–Qualities needed for

a personal seller-Channels of Distribution for Consumer Goods- Channel Members – Channels of Distribution for Industrial Goods.

UNIT V: Competitive Analysis and Strategies

Global Market Environment–Social Responsibility and Marketing Ethics – Recent Trends in Marketing –A Basic Understanding of E–Marketing& M–Marketing–E-Tailing–CRM–Market Research–MIS and Marketing Regulation.

Text Books:

1. Philip Kotler, Principles of Marketing: A South Asian Perspective, Pearson Education. NewDelhi
2. Dr.C.B.Gupta& Dr.N.RajanNair, Marketing Management, SultanChand&Sons, NewDelhi.
3. Dr.AmitKumar,PrinciplesOfMarketing,ShashibhawanPublishingHouse,Chennai
4. Dr.N.RajanNair,Marketing,SultanChand&Sons.New Delhi
5. NeeruKapoorPrinciplesOfMarketing,PHILearning,NewDelhi

Reference Book(s)

1. ProfKavitaSharma,DrSwatiAgarwal,PrinciplesofMarketingBook,Taxmann,newdelhi
2. Dr.J.Jayasankar,MarketingManagement,MarghamPublications,Chennai.
3. Assael,H.ConsumerBehaviourand MarketingAction,USA:PWS-Kent
4. Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: HoughtonMifflinCompany
5. BakerM,MarketingManagementAndStrategy,MacmillanBusiness,BloomburyPublishing, India

Websites and e-Learning resources

- 1.<https://www.aha.io/roadmapping/guide/marketing/introduction>
- 2.<https://www.investopedia.com/terms/m/marketsegmentation.asp>
- 3.<https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/>
E-Book
1. <https://openstax.org/details/books/principles-marketing/>
- 2.https://opac.atmaluhur.ac.id/uploaded_files/temporary/DigitalCollection/ODIjY2E4ODIyODViZjFkODgzNDUxYWZlNWZhZmY2MGE5MDc0ZDVmYw==.pdf

Pedagogy: Calk and Talk, PPT, Group Discussion, Presentation, Quiz and Seminar

Rationale for nature of Course: It makes the students to communicate with consumer effectively.

Knowledge and Skill: Marketing concepts, structural framework, strategic principles, and research principles.

Activities to be given: To collect the data for production details and sales promotions.

COURSE OUTCOMES:

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

COs	CLO Statement	Knowledge According to Bloom's Taxonomy (Upto K level)
CO1	Develop an understand ingonthe role and importance of marketing	K3
CO2	Applythe4p's of marketing in their venture	K4
CO3	Identify the factors determining pricing	K3
CO4	Use the different Channels of distribution of industrial goods	K4
CO5	Understand the concept of E-marketing and E-Tailing	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	Introduction to Marketing Meaning–Definition and Functions of Marketing– Evolution of Marketing Concepts–Innovations in Modern Marketing. Role and Importance of Marketing - Classification of Markets - Niche Marketing.	15	Chalk and Talk, PPT, quiz, on the spot test
II	Market Segmentation Meaning and definition–Benefits–Criteria for segmentation–Types of segmentation– Geographic–Demographic–Psychographic– Behavioural–Targeting, Positioning & Repositioning - Introduction to Consumer Behaviour–Consumer Buying Decision Process and Post Purchase Behaviour — Motives. Freud’s Theory of Motivation	15	Chalk and Talk, PPT, quiz, on the spot test
III	Product & Price Marketing Mix— an overview of 4P’s of Marketing Mix–Product – Introduction to Stages of New Product Development–Product Life Cycle–Pricing– Policies–Objectives–Factors Influencing Pricing– Kinds of Pricing.	15	Chalk and Talk, PPT, quiz, on the spot test
IV	Promotions and Distributions Elements of promotion–Advertising–Objectives - Kinds of Advertising Media- Traditional vs Digital Media - Sales Promotion – types of sales promotion– Personal Selling– Qualities needed for a personal seller- Channels of Distribution for Consumer Goods- Channel Members – Channels of Distribution for Industrial Goods.	15	Chalk and Talk, PPT, quiz, on the spot test
V	Competitive Analysis and strategies Global Market Environment–Social Responsibility and Marketing Ethics – Recent Trends in Marketing –A Basic Understanding of E–Marketing & M– Marketing–E–Tailing–CRM–Market Research– MIS and Marketing Regulation.	15	Seminar, PPT presentation , Activity and Model Preparation
	Total	75	

Course Designer: D. Reena

II B.Com(PA)								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
IV	Elective 4		Operations Research	3	3	25	75	100

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

Course Objectives:

1. To introduce the students to operations research and linear programming.
2. To impart knowledge about transportation and assignment problems.
3. To get acquainted with game theory and simulation.
4. To develop abilities to analyse and manage inventories using various methods.
5. To acquire knowledge on network analysis.

Unit-I: Introduction to Operations research and Linear Programming Problem

Operations research – Origin and development - Role in decision making - Phases and approaches to OR - Linear programming problem – Applications and limitations - Formulation of LPP - Optimal Solution to LPP - Graphical method - Simplex Method

Unit-II: Transportation and Assignment problem

Transportation Problem – methods - North West corner method - Least cost method - Vogel's approximation method - Moving towards optimality - Stepping stone & MODI methods - Assignment problem

Unit-III: Game Theory and Simulation

Game Theory- different strategies followed by the players in a game - Optimal strategies of a game using maxi-min criterion - Dominance property - Graphical method - Simulation

Unit-IV: Inventory Management

Introduction to inventory systems, inventory classification. Economic order quantity (EOQ) model, Single period probabilistic inventory models with discrete and continuous demand, determination of reorder point for deterministic and probabilistic Inventory System. Basic concepts of Just-in-Time (JIT) and Material Requirement Planning (MRP)

Unit-V: Network Analysis

Network models- CPM and PERT Determination of Critical Path Method (CPM)- PERT cost- Crashing a project- Scheduling of a project- Application of PERT and CPM.

Text Books:

1. C.R.Kothari, “Quantitative Techniques”, Vikas Publications, Noida
2. V.K. Kappor, "Operations Research - Problems and Solutions", Sultan Chand & Sons Publisher, New Delhi
3. Anand Sharma, Operation Research, Himalaya Publishing House, 2014, Mumbai
4. M Sreenivasa Reddy, Operation Research, CENGAGE, New Delhi
5. S. Gurusamy, Elements of Operation Research, Vijay Nicole Imprints Private Limited

Reference Book(s)

1. S Kalavathy, Operations Research, Vikas Publications, Noida
2. S.P. Gupta, “Statistical Methods”, S.Chand& Sons Publisher, New Delhi. 2019
3. Sarangi, SK Applied Operations Research and Quantitative Methods, Himalaya Publishing House, 2014, Mumbai
4. ND Vohra, Quantitative Techniques in Management, McGraw Hill, 6th Edition, New Delhi 2021
5. P.R.Vittal - Operation Research, Margham Publications, Chennai

Websites and e-Learning resources

1. www.orsi.in
2. www.learnaboutor.co.uk
3. www.theorsociety.com

Rationale for nature of Course:

To analyze and devise the plan using statistical analysis, predictive modelling, simulations and methods to exempt the organizations from business problems.

Knowledge and Skill:

These leading job destinations can carve your career and provide you with a high-end growth ahead.

Activities to be given:

Operation Research also relies heavily on technology as software applications and tools play an imperative part in data analysis and predictions.

COURSE OUTCOMES:

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

COs	CLO Statement	Knowledge According to Bloom's Taxonomy (Upto K level)
CO1	Frame a linear programming problem for quantitative decisions in business planning.	K3
CO2	Optimise economic factors by applying transportation and assignment problems.	K4
CO3	Apply the concept of game theory and simulation for optimal decision making.	K3
CO4	Analyse and manage inventories to meet the changes in market demand.	K4
CO5	Construct networks including PERT, CPM for strategic management of business projects.	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	Introduction to Operations research and Linear Programming Problem Operations research – Origin and development - Role in decision making - Phases and approaches to OR - Linear programming problem – Applications and limitations - Formulation of LPP - Optimal Solution to LPP - Graphical method - Simplex Method	15	Chalk and Talk, PPT, quiz, on the spot test
II	Transportation and Assignment problem Transportation Problem – methods - North West corner method - Least cost method - Vogel's approximation method - Moving towards optimality - Stepping stone & MODI methods - Assignment problem	15	Chalk and Talk, PPT, quiz, on the spot test
III	Game Theory and Simulation Game Theory- different strategies followed by the players in a game - Optimal strategies of a game using maxi-min criterion - Dominance property - Graphical method - Simulation	15	Chalk and Talk, PPT, quiz, on the spot test
IV	Inventory Management Introduction to inventory systems, inventory classification. Economic order quantity (EOQ) model, Single period probabilistic inventory models with discrete and continuous demand, determination of reorder point for deterministic and probabilistic Inventory System. Basic concepts of Just-in-Time (JIT) and Material Requirement Planning (MRP)	15	Chalk and Talk, PPT, quiz, on the spot test
V	Network Analysis Network models- CPM and PERT Determination of Critical Path Method (CPM)- PERT cost-Crashing a project- Scheduling of a project- Application of PERT and CPM.	15	Seminar, PPT presentation , Activity and Model Preparation
	Total	75	

Course Designer: B. Lalitha Subhanam

II B.Com(PA)								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
IV	Elective 4		OPERATIONS MANAGEMENT	3	3	25	75	100

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

Learning Objectives
To explain the basic concepts of Operations Management and student make use of it
To examine the types of manufacturing layout facilities
To provide classification of inventory controls
To describe the work measurement and analysis for quality control
To assist knowledge for service operations management

Unit- I: Introduction:

Nature and Scope of Operations Management. Production design & Process planning: Plant location: Factors to be considered in Plant Location – Plant Location Trends

Unit- II: Layout of manufacturing facilities: Principles of a Good Layout – Layout Factors – Basic Types of Layout – Service Facilities.

Unit-III: Production and Inventory Control: Basic types of production – Basic Inventory Models – Economic Order Quantity, Economic Batch Quantity – Reorder point – Safety stock – Classification and Codification of stock – ABC classification – Procedure for Stock Control, Materials Requirement Planning (MRP).JIT.

Unit-IV: Methods Analysis and Work Measurement: Methods Study Procedures – The Purpose of Time Study – Stop Watch Time Study – Performance Rating – Allowance Factors – Standard Time – Work Sampling Technique. Quality Control: Purposes of Inspection and Quality Control – Acceptance Sampling by Variables and Attributes – Control Charts

Unit- V: Service Operations Management: Introduction – Types of Service – Service Encounter – Service Facility Location – Service Processes and Service Delivery.

Text Books:

1. Chary, S.N., Production and Operations Management, 5th Edition, Tata McGraw Hill,2012, New York.
2. Panneerselvam R., Production and Operations Management, 3rd Edition, PHI Learning,2012. New Delhi
3. B.Mahadevan, Operations Management,2ndEdition, Pearson, 2010, New Delhi

Reference Book(s)

1. Srinivasan G, Quantitative Models in Operations and Supply Chain Management, PHI Learning Pvt.Ltd, New Delhi
2. Lee Krajewski,Larry P Ritzman.,Manoj K Malhotra& Samir K Srivastav, Operations Management, 9th Edition, Pearson, 2011, New Delhi
3. Buffa, E.S. and Sarin, R., Modern Productions/Operations Management, 8th Edition,Wiley,2007, New Jersey.

Websites and e-Learning resources

1. www.springer.com
2. www.studocu.com
3. www.quora.com

Rationale for nature of Course:

To achieve interchangeability of manufacture in large scale production.

Knowledge and Skill:

Operation management plans are vital in aligning, optimizing, and integrating an organization's purchasing and supply chain activities.

Activities to be given:

Their major task is aligning the organization's strategic goals with the procurement and supply chain teams

COURSE OUTCOMES:

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

COs	CLO Statement	Knowledge According to Bloom's Taxonomy (Upto K level)
CO1	Learning operations management techniques that could applied to real world problems	K3
CO2	Insist about the principle and factors relating to layout	K4
CO3	Elaborate the key concepts in production and inventory control management	K3
CO4	Letting students apply the relevant operations management technique to the correct situation	K4
CO5	Explain the key aspects of operations management decision making	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	Introduction: Nature and Scope of Operations Management. Production design & Process planning: Plant location: Factors to be considered in Plant Location – Plant Location Trends	15	Chalk and Talk, PPT, quiz, on the spot test
II	Layout of manufacturing facilities: Principles of a Good Layout – Layout Factors – Basic Types of Layout – Service Facilities.	15	Chalk and Talk, PPT, quiz, on the spot test
III	Production and Inventory Control: Basic types of production – Basic Inventory Models – Economic Order Quantity, Economic Batch Quantity – Reorder point – Safety stock – Classification and Codification of stock – ABC classification – Procedure for Stock Control, Materials Requirement Planning (MRP).JIT.	15	Chalk and Talk, PPT, quiz, on the spot test
IV	Methods Analysis and Work Measurement: Methods Study Procedures – The Purpose of Time Study – Stop Watch Time Study – Performance Rating – Allowance Factors – Standard Time – Work Sampling Technique. Quality Control: Purposes of Inspection and Quality Control – Acceptance Sampling by Variables and Attributes – Control Charts	15	Chalk and Talk, PPT, quiz, on the spot test
V	Service Operations Management: Introduction – Types of Service – Service Encounter –Service Facility Location – Service Processes and Service Delivery.	15	Seminar, PPT presentation , Activity and Model Preparation
	Total	75	

Course Designer: Pinky Priyadharshini

II B.Com(PA)								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
IV	Elective 4	23OUCPAGEPA4	R Programming	3	3	25	75	100

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

Learning Objectives

Learn R basic commands using vector and string manipulation.
Create and apply concatenation function and learn how to read a data from files
Understand and apply modes, factors and Matrices
Apply control statements, repetitive execution for loops, repeat and while.
Use skill to create High-Level Plotting commands with graphics parameters.

Unit-I: Introduction, simple manipulation, numbers and Vectors

Introduction-The R Environment-Related Software and Documentation-R and Statistics-R and The Window System-Using R Interactively – Functions and Features – R Commands – Recall and Correction of Previous Commands- Executing Commands from or Diverting Output to a File – Data Permanency and Removing Objects. Simple Manipulations, Numbers and Vectors: Vectors and Assignment-Vector Arithmetic- Generating Regular Sequences-Logical Vectors-Missing Values-Character Vectors – Index Vector-Selecting and

Unit – II: Objects arrays and matrixes

Objects, Modes and Attributes: Intrinsic Attributes- Mode and Length- Changing The Length of an Object- Getting and Setting Attributes – The Class of an Object .Ordered and Unordered Factors: The Functions T apply () and Ragged Arrays – Ordered Factor, Arrays and Matrices: Array Indexing- Subsection of an Arrays-Index Matrices- The Array() Function- Mixed Vector and Array Arithmetic – The Recycling Rule- The Outer Product of Two Arrays Generalize Transpose of an Array- Matrix Facilities- Matrix Multiplication.

Unit- III: Lists and Data-frames

Lists- Constructing and Modifying Lists – Concatenation – Data Frames – Making Data Frames Attach()and De attach() – Working With Data Frames. Reading Data From Files: The Scan() Function Accessing Built-In Datasets- Loading Data From Other R Packages

Unit- IV: Grouping, Loops and Conditional Execution:

Grouped Expressions - Control Statements- Conditional Execution If Statements- Repetitive Execution For Loops, Repeat and While.

Unit – V: Graphical Procedures:

High-Level Plotting Commands-The Plot() Function Displaying Multivariate Data- Display Graphics- Arguments To High Level Plotting Functions-Low Level Plotting Commands- Mathematical Annotation- Hersley Vector Fonts- Interacting With Graphics-Using Graphics Parameters-Graphics Parameters List

Text Books:

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

Reference Book(s)

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”.

Websites and e-Learning resources

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>

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:

R helps with data wrangling. R contains various packages which help transform messy data into structured formats.

COURSE OUTCOMES:

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

COs	CLO Statement	Knowledge According to Bloom's Taxonomy (Upto K level)
CO1	Build the knowledge on R Environment with basic commands using R Functions.	K3
CO2	Familiarize the concepts of objects, modes and arrays.	K4
CO3	Develop and understanding on how to create a list, data-frames and accessing built in datasets.	K3
CO4	Impart knowledge of Grouping, Loops and Conditional Execution.	K4
CO5	Elaborate the Graphical procedure low level and high level plotting.	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	Introduction, simple manipulation, numbers and Vectors Introduction-The R Environment-Related Software and Documentation-R and Statistics-R and The Window System-Using R Interactively – Functions and Features – R Commands – Recall and Correction of Previous Commands- Executing Commands from or Diverting Output to a File – Data Permanency and Removing Objects. Simple Manipulations, Numbers and Vectors: Vectors and Assignment-Vector Arithmetic- Generating Regular Sequences-Logical Vectors-Missing Values-Character Vectors – Index Vector-Selecting and	15	Chalk and Talk, PPT, quiz, on the spot test
II	Objects arrays and matrixes Objects, Modes and Attributes: Intrinsic Attributes-Mode and Length- Changing The Length of an Object-Getting and Setting Attributes – The Class of an Object .Ordered and Unordered Factors: The Functions Tapply () and Ragged Arrays – Ordered Factor, Arrays and Matrices: Array Indexing- Subsection of an Arrays-Index Matrices- The Array() Function- Mixed Vector and Array Arithmetic – The Recycling Rule- The Outer Product of Two Arrays Generalize Transpose of an Array- Matrix Facilities- Matrix Multiplication.	15	Chalk and Talk, PPT, quiz, on the spot test
III	Lists and Data-frames Lists- Constructing and Modifying Lists – Concatenation – Data Frames – Making Data Frames Attach()and Deattach() – Working With Data Frames. Reading Data From Files: The Scan() Function Accessing Built-In Datasets- Loading Data From Other R Packages	15	Chalk and Talk, PPT, quiz, on the spot test
IV	Grouping, Loops and Conditional Execution: Grouped Expressions - Control Statements- Conditional Execution If Statements- Repetitive Execution For Loops, Repeat and While.	15	Chalk and Talk, PPT, quiz, on the spot test
V	Graphical Procedures: High-Level Plotting Commands-The Plot() Function Displaying Multivariate Data- Display Graphics-Arguments To High Level Plotting Functions-Low Level Plotting Commands- Mathematical Annotation-Hersley Vector Fonts- Interacting With Graphics-Using Graphics Parameters-Graphics Parameters List	15	Seminar, PPT presentation , Activity and Model Preparation
	Total	75	

Course Designer: A. Nazima

II B.Com(PA)								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
IV	Skill Enhancement Course SEC-6	23OUCPASEC4P	M.S. Office Practical	2	2	40	60	100

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

Course Objectives:

1. To train the students in document preparation.
2. To develop the presentation skills of the students with Power point.

Unit : I - Starting Word – Creating documents – Entering Text – Selecting text – Deleting text – Copying, Cutting and pasting – Saving documents – Printing a document.

Unit : II - Formatting a word document – Changing Margins – Line spacing – Font size – Enhancing text – Alignment – Inserting numbers, Bullets – Page numbers, Header and Footer.

Unit : III - Creating Tables – Inserting and deleting rows and columns – Entering and editing text in a table – Inserting pictures, Graphics and Word art.

Unit : IV - Starting Excel – Work books and work sheets – Entering data in work sheet – work sheet editing – Cut, copy and paste in work sheet – Inserting and deleting rows and columns – Changing width and height of rows and columns – Using auto fill.

Unit : V - Power point & Microsoft Access– Creating a new presentation – Using blank presentation templates – Deleting and copying a slide – Slide numbering – Inserting pictures – Power point views – Normal – Outline – Slide – Slide show – Slide transition – Slide animation. Microsoft Access – Creating a new database – Creating a new table – Creating a Primary Key – Adding, Editing, Deleting Fields and Records.

Text Book

Sanjay Saxena, MS Office for Every One ,Vikas Publishing House, New Delhi, 2012

COURSE OUTCOMES:

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

CLO	Course Outcomes Statement	Knowledge(According to Bloom's Taxonomy)
CLO1	To create and printing a document using Ms-word.	K3
CLO2	To create a document usage of margin and alignment.	K4
CLO3	To create, inserting and deleting a table using Ms-word.	K3
CLO4	To create worksheet and report using Ms-Excel.	K4
CLO5	To design a PowerPoint presentation using different slide and animation.	K4

Lesson plan: 30 Hrs

UNIT	Details	No. of Hours	Mode of Teaching
I	Starting Word – Creating documents – Entering Text – Selecting text – Deleting text – Copying, Cutting and pasting – Saving documents – Printing a document.	6	Chalk and Talk, PPT, quiz, on the spot test
II	Formatting a word document – Changing Margins – Line spacing – Font size – Enhancing text – Alignment – Inserting numbers, Bullets – Page numbers, Header and Footer.	6	Chalk and Talk, PPT, quiz, on the spot test
III	Creating Tables – Inserting and deleting rows and columns – Entering and editing text in a table – Inserting pictures, Graphics and Word art.	6	Chalk and Talk, PPT, quiz, on the spot test
IV	Starting Excel – Work books and work sheets – Entering data in work sheet – work sheet editing – Cut, copy and paste in work sheet – Inserting and deleting rows and columns – Changing width and height of rows and columns – Using auto fill.	6	Chalk and Talk, PPT, quiz, on the spot test
V	Power point & Microsoft Access– Creating a new presentation – Using blank presentation templates – Deleting and copying a slide – Slide numbering – Inserting pictures – Power point views – Normal – Outline – Slide – Slide show – Slide transition – Slide animation. Microsoft Access – Creating a new database – Creating a new table – Creating a Primary Key – Adding, Editing, Deleting Fields and Records.	6	Seminar, PPT presentation , Activity and Model Preparation
	Total	30	

List of Programmes

1. Designing an invitation using Ms-Word.
2. Create a Table Row, columns using Ms-Word.
3. Prepare students mark statement and calculate percentage using Ms-Word.
4. create a Hyper ling using Ms-Word and Ms-Excel.
5. Design a PowerPoint presentation to display an advertisement.
6. designing various chart in PowerPoint using Animation.

Course Designer: A. Amala Mary

II B.Com(PA)								
Sem	Category	Course Code	Course Title	Credits	Contact Hours / Week	CIA	SE	Total
IV	Skill Enhancement Course SEC-7	23OUCPASEC42	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 career 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 makes 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 OUTCOMES:

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

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

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

LESSONPLAN: 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.	6	Chalk and Talk, PPT, spot test
II	Resumes – resume writing – Summary of Qualification, Work Experience and reference – Applying for the job..	6	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	6	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	6	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	6	Chalk and Talk, quiz , spot test.

Course Designer: A. Nazima