

# KARUPPANNAN MARIAPPAN COLLEGE

(AUTONOMOUS)

(Co-Educational Institution, Affiliated to Bharathiar University, Coimbatore and  
Recognized u/s 2(f) & 12(B) of UGC act 1956 and Accredited by NAAC with "B" Grade)

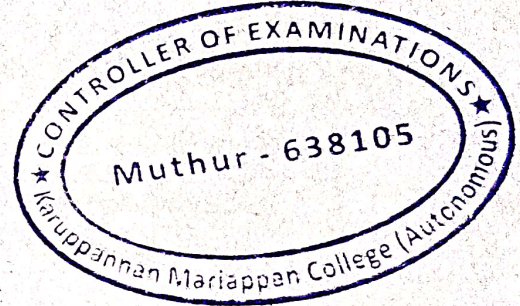
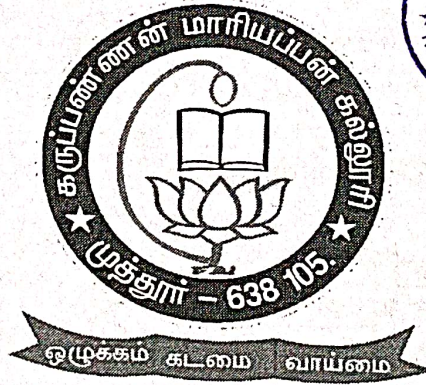
Chettiarpalayam, Kangayam Road, Muthur -638 105.

Tirupur District, Tamilnadu.

## DEPARTMENT OF COMMERCE

B.Com. (Computer Applications)

### SYLLABUS



(Students admitted during the academic year 2024-2025 and onwards)

(Under CBCS with Outcome Based Education (OBE) Pattern)

## DEPARTMENT OF COMMERCE B.Com ( COMPUTER APPLICATIONS )

### Vision

To be an innovative centre for education, equip the students with knowledge and skills in commerce. By identify the hidden talents of students, enrich their knowledge in the aspect of global employment and Professional excellence. Further, inculcate the social values to the students to build a vibrant India.

### Mission

To achieve the vision, the Department's Missionaries:

1. Produce more number of CA, ACS, and CMA swath ethical consciousness.
2. Revamp the minds of the students to improve their personality in a holistic manner and become an entrepreneur with social consciousness.
3. Motivate the students to gather job by appearing various competitive exams.
4. Infusing confident among the students to pursue the higher education.

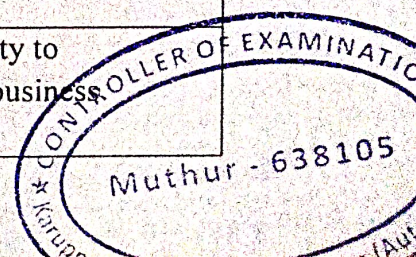
### Eligibility for admission:

Should have passed Higher Secondary Course.

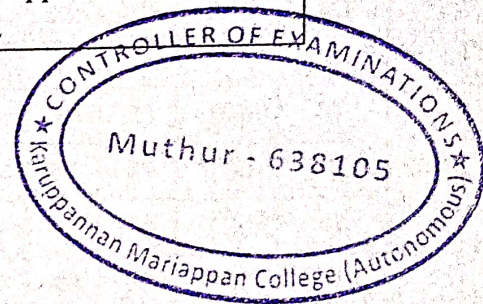
### Regulation:

Regulation 2024-25 framed for the conduct of undergraduate programme is applicable.

Programme Outcomes (POs)	
On successful completion of the B.Com (Computer Applications) programme	
PO1	Ability to apply ethical principles and responsible practices during their profession
PO2	Ability to engage in independent and lifelong learning for continued professional development.
PO3	Become qualified professionals in the field of accounting and auditing.
PO4	Demonstrate professional ethics in legal aspects of business
PO5	Ability to apply ethical principles and responsible practices during their Profession
PO6	Use modern information and communication technology tools effectively to manage and analyze business data, and to enhance productivity and decision-making.
PO7	Apply critical thinking and analytical skills to identify, analyze, and solve complex business problems using quantitative and qualitative methods.
PO8	Understand and apply ethical principles and social responsibility in business practices, considering the impact of decisions on society, the environment, and the economy.
PO9	Exhibit entrepreneurial skills and an innovative mindset to identify business opportunities, create business plans, and initiate ventures.
PO10	Recognize the importance of lifelong learning and develop the ability to continuously update knowledge and skills in response to changing business environments and professional development needs.



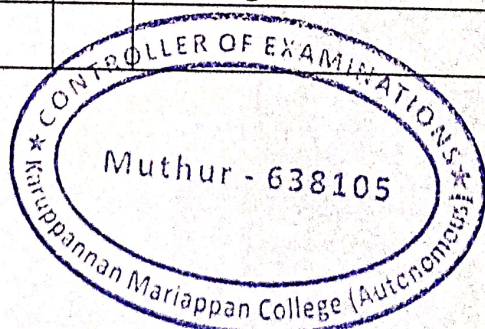
Programme Specific Outcomes (PSOs)	
After the successful completion of B.Com (Computer Applications) programme, the students are expected to	
PSO1	Complete the intermediate level in professional programme like CA, ICWA and ACS
PSO2	Provide several opportunities to engage with the accounting professionals
PSO3	Implement creativity and problem solving skills in various real life time problems.
PSO4	Acquire several opportunities to engage with the accounting professionals and learn from their experiences.
PSO5	Learn relevant managerial accounting skills with emphasis on application of both quantitative and qualitative knowledge to their future careers.



## B. Com (Computer Applications) Degree Course

(For the students admitted from the academic year 2024-2025 and onwards)

CIA- Continuous Internal Assessment Marks, ESE- End Semester Examination Marks								
S. No.	Course Code	Part	Course	Duration Hours	Maximum Marks		Total Marks	Credits
					CIA	ESE		
<b>SEMESTER-I</b>								
1	24U1LT1	I	Language-I	6	25	75	100	4
2	24U1LE1	II	English-I	6	25	75	100	4
3	24U1CCC1	III	Core I – Principles of Accounting	6	25	75	100	4
4	24U1CCC2	III	Core II –PC Package (Theory)	5	25	75	100	4
5	24U1CCA1	III	Allied I - Business Economics	5	25	75	100	4
6	24U1VE1	IV	Foundation Subject - A: Environmental Studies	2	-	50	50	2
<b>Total</b>				<b>30</b>	<b>125</b>	<b>425</b>	<b>550</b>	<b>22</b>
<b>SEMESTER-II</b>								
1	24U2LT2	I	Language-II	6	25	75	100	4
2	24U2LE2	II	English-II	4	25	75	100	2
3	24U2CCC3	III	Core III - Financial Accounting I	5	25	75	100	4
4	24U2CCCPR4	III	Core IV :PC PACKAGE (Practical)-I	6	40	60	100	4
5	24U2CCA2	III	Allied II - Business Law	5	25	75	100	4
6	24U2VE2	IV	Foundation Subject - B: Human Rights	2	-	50	50	2
7	24U2NM1	IV	Naan Mudhalvan : Effective English : Language Proficiency for Employability	2	50	-	50	2
<b>Total</b>				<b>30</b>	<b>190</b>	<b>410</b>	<b>600</b>	<b>22</b>
<b>SEMESTER-III</b>								
1	24U3LT3	I	Language-III	4	25	75	100	4
2	24U3LE3	II	English-III	4	25	75	100	4
3	24U3CCC5	III	Core V - Corporate Accounting	6	25	75	100	4
4	24U3CCC6	III	Core VI - Visual Basic (Theory)	6	25	75	100	4
5	24U3CCA3	III	Allied III - Business Statistics	5	20	55	75	3
6	24U3CCS1	IV	Skill based Subject-I : Business Communication	3	25	25	50	2
7	24U3CCN1	IV	Non Major Elective – I: Practical Banking	2	50	-	50	2
<b>Total</b>				<b>30</b>	<b>195</b>	<b>380</b>	<b>575</b>	<b>23</b>



### SEMESTER-IV

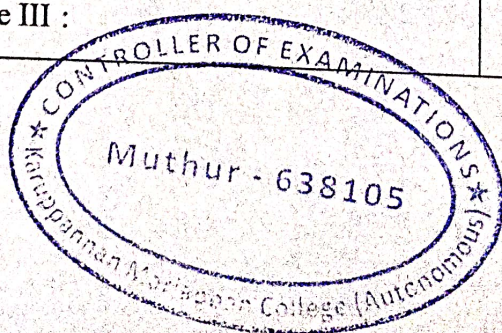
1	24U4LT4	I	Language-IV	4	25	75	100	4
2	24U4LE4	II	English-IV	4	25	75	100	4
3	24U4CCC7	III	Core VII – Cost Accounting	6	25	75	100	4
4	24U4CCC8	III	Core VIII - Object Oriented Programme with C++ (Theory)	5	25	75	100	4
5	24U4CCA4	III	Allied IV - Human Resource Management	4	20	55	75	3
6	24U4CCSPR2	IV	Skill based Subject II: Visual basic (Practical)	3	40	60	100	2
7	24U4NM1	IV	Naan Mudhalvan: Office Fundamentals : Digital Skills for Employability	2	50	-	50	2
8	24U4CCN2	IV	Non Major Elective – II: Insurance Law	2	50	-	50	2
<b>Total</b>				<b>30</b>	<b>260</b>	<b>415</b>	<b>675</b>	<b>25</b>

### SEMESTER-V

1	24U5CCC9	III	Core IX - Management Accounting	6	25	75	100	4
2	24U5CCC10	III	Core X – Auditing	6	25	75	100	4
3	24U5CCC11	III	Core XI - Income Tax Law and Practice	5	25	75	100	4
4	24U5CCC12	III	Core XII– Computer Applications: TALLY with GST	5	25	75	100	4
5	24U5CCE1/ 01/02/03	III	Elective I :	5	25	75	100	3
6	24U5CCS3	IV	Skill based Subject III– Business application software-I	3	25	25	50	2
<b>Total</b>				<b>30</b>	<b>150</b>	<b>400</b>	<b>550</b>	<b>21</b>

### SEMESTER-VI

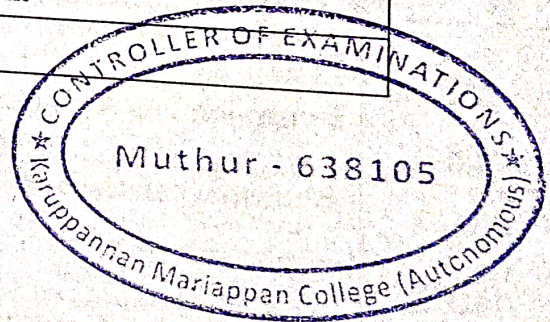
1	24U6CCC13	III	Core XIII - Partnership Accounting	5	25	75	100	4
2	24U6CCC14	III	Core XIV - Indirect tax	5	25	75	100	4
3	24U6CCC15	III	Core XV - Web Design (Theory)	4	25	75	100	4
4	24U6CCCPR16	III	Core XVI - Computer Applications: GST with Tally – II (Practical)	3	40	60	100	3
5	24U6CCE2/ 01/02/03	III	Elective II :	4	20	55	75	3
6	24U6CCE3/ 01/02/03	III	Elective III :	4	20	55	75	3



7	24U6CCIP1	III	Institutional Project work	3	20	55	75	2
8	24U6NM4	IV	Naan Mudhalvan : Banking, Lending and NBFC Products and Services- 1	2	50	-	50	2
9	24U6CCEA1	V	Extension Activities	-	50	-	50	2
			<b>Total</b>	<b>30</b>	<b>275</b>	<b>450</b>	<b>725</b>	<b>27</b>
			<b>Grand Total</b>	<b>180</b>	<b>1195</b>	<b>2505</b>	<b>3700</b>	<b>140</b>

### List of Elective Papers

Elective – I	01	Investment management
	02	Financial Markets
	03	Business Finance
Elective – II	01	Computer Networks
	02	Brand Management
	03	Supply Chain Management
Elective – III	01	Introduction of AI
	02	Entrepreneurial Development
	03	Project Work



## SEMESTER -I

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
I	24UICCCI	CORE -I	6	4	25	75	100
Course Title		PRINCIPLES OF ACCOUNTING					

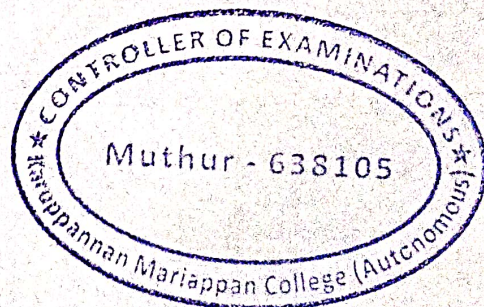
S.NO.	Course Objectives
1	To enable the students to learn basic Principles of Accountancy.
2	To make the students for develop conception skill stock prepare and present the final accounts of is sole trader.
3	To learn the skill to prepare and present financial statement.
4	To enable the student to learn to Prepare Reconciliation Statement
5	To learn about various types of errors and depreciation in accounts.

### Course Outcomes (COs)

On the successful completion of the course, student will be able to:

CO Number	Course Outcomes	Knowledge Level
CO1	Recall accounting concepts and conventions and use accounting rules to record business transactions in Journal and Ledger.	K1
CO2	Prepare Subsidiary books including Three Column Cash book and pre- pare a Trial Balance.	K5
CO3	Acquire the conceptual skills to prepare and present the financial statements of a business.	K4
CO4	Prepare a Bank Reconciliation Statement.	K3
CO5	Execute the knowledge about Depreciation method in the Assets of a business.	K2

K1-Remember; K2-Understanding; K3-Apply; K4- Analyze; K5-Evaluate



## SYLLABUS

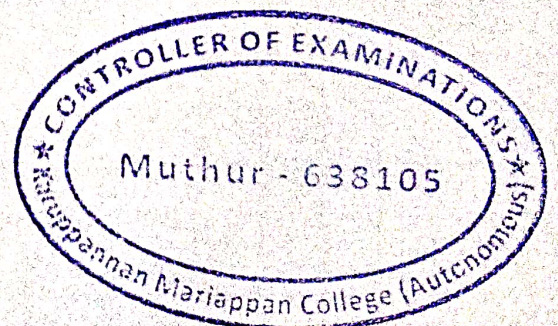
Unit	Content	No. of Hours
I	Accounting: Meaning - Importance - Concepts - Conventions - Accounting standards (AS) - Objectives - Benefits - Indian Accounting Standards (INDAS) objectives and benefits - International Financial Reporting Standards (IFRS) objectives- Benefits. Book-Keeping Vs Accounting- Branches of Accounting.	18
II	Preparation of Journal, Ledger, Subsidiary books and Trial balance. Preparation of Final Accounts of Sole Proprietorship business.	18
III	Bank Reconciliation Statement: Meaning-Need for BRS- Preparation of BRS.Capital and Revenue Expenditures - Capital and Revenue Receipts. Reserves and Provisions: Meaning-Types-Differences between Reserves and Provisions.	18
IV	Depreciation: Meaning-causes-methods-Calculation of Depreciation by using the Straight line method, Diminishing balance method and Annuity method.	18
V	Average Due date: Meaning - Importance - Calculation of Average due date. Account Current: Meaning - Importance - Methods of Calculation of Interest.	18
<b>TOTAL</b>		<b>90</b>

### Text Books:

1. T.S.Reddy and A.Murthy, *Financial Accounting*, Margham Publications (First Edition) – 2021.
2. N.Vinayakam, P.L.Mani, K.L.Nagarajan – *Principles of Accountancy* – 13<sup>th</sup> Edition, 2010.

### Reference Book(s):

1. S.P.Jain and K L.Narang, *Advanced Accountancy*, Kalyani Publishers.21<sup>st</sup> Edition 2022
2. Gupta R.L.and RadhaSamy, *Advanced Accountancy*, Sultan Chand & Sons. Vol –I 2015
3. Shukla M.C.,Grewal T.S.,Gupta S.C.,*Advanced Accounting*,Sultan Chand & Sons 19<sup>th</sup> Edition 2017.
4. Arihant Experts **Hand book of Accountancy**, Arihant Edition – 1<sup>st</sup> Edition – 2015
5. Prof.Amithaba basu **Financial Accounting** – I Tee Dee Publicaton 12<sup>th</sup> Edition,2023





S.NO.	E-references
1	<a href="https://www.toppr.com/guides/principles-and-practice-of-accounting/accounting-standards/accounting-standards-objectives-benefits-limitations">https://www.toppr.com/guides/principles-and-practice-of-accounting/accounting-standards/accounting-standards-objectives-benefits-limitations</a> .
2	<a href="https://byjus.com/question-answer/journalise-the-following-transactions-post-them-into-ledger-balance-the-accounts-and-prepare-a-trial/">https://byjus.com/question-answer/journalise-the-following-transactions-post-them-into-ledger-balance-the-accounts-and-prepare-a-trial/</a>
3	<a href="https://www.vedantu.com/commerce/methods-of-depreciation">https://www.vedantu.com/commerce/methods-of-depreciation</a>

**Mapping Course Outcomes with Programme Outcomes:**

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	L	S	M	M	S	L	S	M
CO2	L	S	L	S	S	L	S	L	S	S
CO3	M	S	M	L	S	M	S	M	L	S
CO4	L	M	L	S	S	L	M	L	S	S
CO5	S	S	M	M	M	S	S	M	M	M

S-Strong;

M-Medium;

L-Low

Prepared By

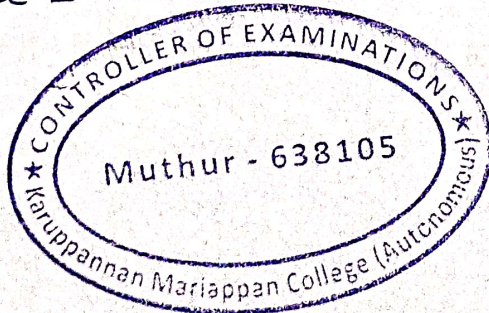
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**P. SUDHADEVI**

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Verified By  
**V. KAVITHA**

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Approved By  
**(P. SUGUNARANI)**

**HEAD**  
**DEPARTMENT OF COMMERCE**  
**WITH COMPUTER APPLICATION**  
**KARUPPANNAN MARIAPPAN COLLEGE**  
**MUTHUR - 638 105.**



Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
I	24UICCC2	CORE -II	5	4	25	75	100
Course Title		PC Package Theory					

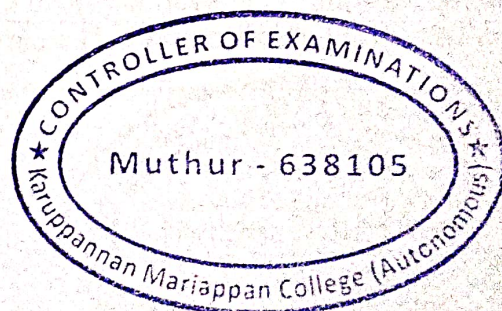
S.NO.	Course objectives
1	Acquire and apply the computer applications in different aspects of business
2	Get an insight knowledge on MS-Office, MS-Excel, and power point.
3	Know the database maintenance in every type of applications.
4	Gain the knowledge about Business Presentation.
5	Evaluate the database using Business

#### Course Outcomes (COs)

On the successful completion of the course, students will be able to

CO Number	Course Outcomes	Knowledge Level
CO1	Understand the basic concepts computer applications using MS-Office applications for the business transactions.	K2
CO2	Create customers list using mail merge for sending letters to the respondents at a time.	K1
CO3	Aware and apply various statistical tools available in MS-Excel for the business enterprise transactions.	K3
CO4	Analyze the effective presentation for the business meeting using power point presentation.	K4
CO5	Understand and evaluate the database using MS-Word and Excel.	K2, K5

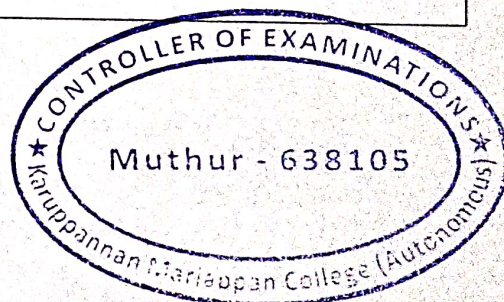
K1-Remember; K2-Understanding; K3-Apply; K4- Analyze; K5-Evaluate



<b>SYLLABUS</b>		
<b>Unit</b>	<b>Content</b>	<b>No.of Hours</b>
<b>I</b>	Introduction Meaning – Characteristics – Areas of Application – Components of Computer – Memory and control units – Input and Output devices – Hardware and Software – Operating Systems. MS-Word – Creating Word Documents – Creating Business Letters using wizards – Word Editing Word check – Word Count, Thesaurus, Auto Correct – Working with tables – Saving, opening, closing and protecting documents – Mail Merge.	<b>18</b>
<b>II</b>	Introduction Excel spread sheets – entering and editing text, numbers and formulae – Inserting rows and columns Building Worksheets – Creating and formatting charts – Application of Financial and Statistical functions – MS Power Point Creating a simple presentation – Creating, inserting and deleting slides – Saving a Presentation.	<b>18</b>
<b>III</b>	Introduction – Parts of Access Window, Creating a Database, Relationships, Creating Table through Design View – Relationship – Query – Forms – reports - macros.	<b>18</b>
<b>IV</b>	Menu – File, Edit, Utilities, Layout, Story, Type, Element, Window, Help – Working with Page Column – Indent.	<b>18</b>
<b>V</b>	The Photoshop Screen – Using the Toolbox – Document and scratch Sizes – The Info Palette – Saving and loading custom settings –opening and saving files – Images – Layers – Channels and Mask – Colour Correction Techniques – Animation.	<b>18</b>
<b>TOTAL</b>		<b>90</b>

<b>S.NO.</b>	<b>Text Books:</b>
1	Robert Shufflebotham, "Photoshop 6 in easy steps" Dreamtech Press. 2 <sup>nd</sup> Edition 2018
2	Soumya Rajan Behra Basic Computer Course Vasan Publications Latest Edition 2019

<b>S.NO.</b>	<b>Reference Books:</b>
1	Sk Yadava, "Desk Top Publishing" Yatin Publishers, Delhi 3 <sup>rd</sup> Edition 2023.
2	E.D. Jones and Derek "Microsoft Office for Windows", Sutton Publication. 3 <sup>rd</sup> Edition 2023.
3	S.V. Srinivasa Vallabhan, "Computer Applications in Business" Sultan Chand and Sons, 3 <sup>rd</sup> Edition 2011.
4.	William Shutts The Linux Command Line No starch Press publication 2 <sup>nd</sup> Edition- 2019
5.	.Rajaram Introduction information Technology Prentice Hall India, 2nd Revised edition - 2013



S.NO.	E-references
1	<a href="https://testbook.com/computer-awareness/components-of-computer">https://testbook.com/computer-awareness/components-of-computer</a>
2	<a href="https://www.slideshare.net/slideshow/creation-of-spreadsheets/100882117">https://www.slideshare.net/slideshow/creation-of-spreadsheets/100882117</a>
3	<a href="https://theitservice.co.uk/microsoft-access-objects/">https://theitservice.co.uk/microsoft-access-objects/</a>

**Mapping Course Outcomes with Programme Outcomes:**

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	L	S	M	M	S	L	S	M
CO2	L	S	L	S	S	L	S	L	S	S
CO3	M	S	M	L	S	M	S	M	L	S
CO4	L	M	L	S	S	L	M	L	S	S
CO5	S	S	M	M	M	S	S	M	M	M

S-Strong; M-Medium; L-Low

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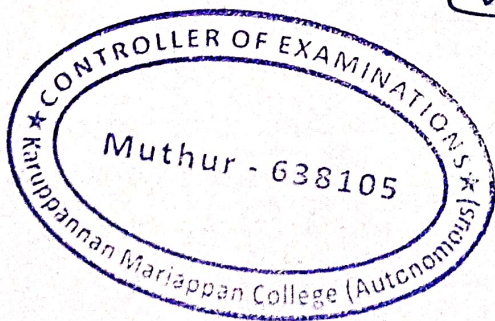
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[P. SUGUNARANI]

HEAD

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Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
1	24UICCA1	ALLIED -I	5	4	25	75	100
Course Title		BUSINESS ECONOMICS					

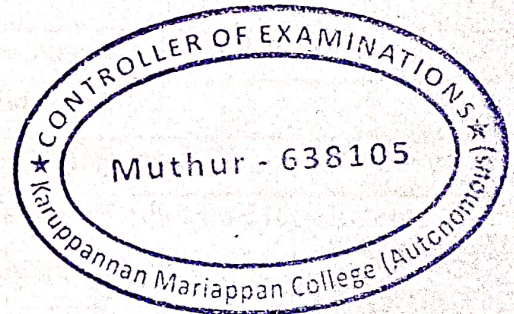
S.NO.	Course Objectives
1	Understand the approaches to economic analysis applications in word document
2	Know the various determinants of demand.
3	Gain knowledge on concept and features of consumer behavior.
4	Understand the various methods of pricing.
5	Learn the laws of variable proportions.

### Course Outcomes (COs)

On the successful completion of the course, students will be able to

CO Number	Course Outcomes	Knowledge Level
CO1	Explain the positive and negative approaches in economic analysis	K5
CO2	Understood the factors of demand forecasting	K2
CO3	Know the assumptions and significance of indifference curve	K1
CO4	Outline the internal and external economies of scale	K4
CO5	Relate and apply the various methods of pricing	K3

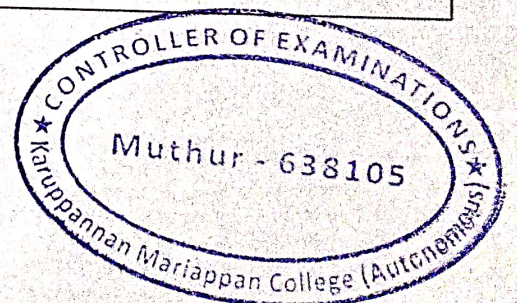
K1-Remember; K2-Understanding; K3-Apply; K4- Analyze; K5-Evaluate



SYLLABUS		
Unit	Content	No.of Hours
I	Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics – Concepts	18
II	Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and Exceptions. Elasticity of Demand: Definition, Types, Measurement and significance Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.	18
III	Consumer Behavior – Meaning, Concepts – Law of Diminishing Marginal Utility – Equilibrium - Marginal Utility – Indifference Curve: Meaning, Definition, Assumptions, Significance – Consumer’s Equilibrium. Price, Income and Substitution Effects. Derivation of Individual Demand Curve and Market Demand Curve	18
IV	Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Economies of Scale – Internal and External Economies	18
V	Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, Its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly –Oligopoly – Meaning – features, “Kinked Demand” Curve.	18
<b>TOTAL</b>		<b>90</b>

S.NO.	Text books
1	Sundaram K.P.M. and Sundaram E.N . <b>Business Economics</b> Fifth Edition, 2023
2	H.L Ahuja <b>Business Economics (Microeconomic Analysis)</b> S.Chand Pulications 13 <sup>th</sup> Edition 2016

S.NO.	Reference books
1	Jhingan,M.L, <b>Micro Economic theory</b> , Vrinda Publications,NewDelhi. Lal,S,N (2012):
2	K K Dewett <b>Modrn Economics</b> S Chand Publications 13 <sup>th</sup> Edition 2022
3	Domnick Salvatore <b>Modern Economics</b> Oxford University 9 <sup>th</sup> Edition 2020
4	Sloman <b>Essential for Business Economics</b> Pearson Publication 6 <sup>th</sup> Edidtion 219
5	Dr.J.P.Mishra <b>Business Economics</b> Sahitya Bhawan Publications 1 <sup>st</sup> Edition 2022



S.NO.	E-references
1	<a href="https://www.drishtias.com/images/pdf/Secondary%20Macro%20Economics.pdf">https://www.drishtias.com/images/pdf/Secondary%20Macro%20Economics.pdf</a>
2	<a href="https://www.toppr.com/guides/business-economics/theory-of-demand/law-of-demand-and-elasticity-of-demand/">https://www.toppr.com/guides/business-economics/theory-of-demand/law-of-demand-and-elasticity-of-demand/</a>
3	<a href="https://www.pvpsiddhartha.ac.in/dep_it/lecture%20notes/MEFA/unit2.pdf">https://www.pvpsiddhartha.ac.in/dep_it/lecture%20notes/MEFA/unit2.pdf</a>

**Mapping Course Outcomes with Programme Outcomes:**

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	L	S	M	M	S	L	S	M
CO2	L	S	L	S	S	L	S	L	S	S
CO3	M	S	M	L	S	M	S	M	L	S
CO4	L	M	L	S	S	L	M	L	S	S
CO5	S	S	M	M	M	S	S	M	M	M

S-Strong;      M-Medium;      L-Low

Prepared By  
N. KAVITHA

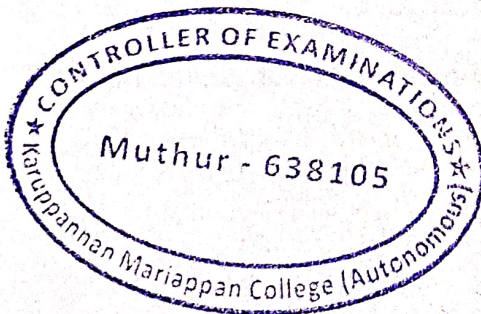
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[D.P. SUDHADEVI]

Approved By

[P. SUGUNARANI]

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DEPARTMENT OF COMMERCE  
WITH COMPUTER APPLICATION  
KARUPPANNAN MARIAPPAN COLLEGE  
MUTHUR - 638 105.



## SEMESTER -II

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
II	24U2CCC3	CORE-III	5	4	25	75	100
Course Title		FINANCIAL ACCOUNTING -I					

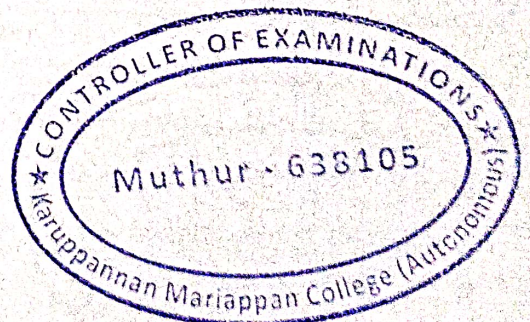
S.NO.	Course Objectives
1	To familiarize the students on Bill of Exchange, Average Due date and Account Current.
2	To make the students to know about the Consignment and Joint Venture Accounts
3	To provide the knowledge on accounts of Non-trading concerns and self-balancing ledgers
4	To provide the knowledge about self -balancing ledger
5	To provide the practical knowledge about non -trading concerns

### Course Outcome (COs):

On the successful completion of the course, the students will be able to

CO Number	Course Outcomes	Knowledge Level
CO1	Understand the bill of exchange, Average Due date and Account Current.	K2
CO2	Enhance the knowledge about the Consignment Accounts.	K5
CO3	Analyze the result of the Joint Ventures Account.	K4
CO4	Create practical knowledge about Non-trading Concerns.	K1
CO5	Execute the Knowledge about Self-Balancing Ledger.	K3

K1-Remember; K2-Understanding; K3-Apply; K4- Analyze; K5-Evaluate



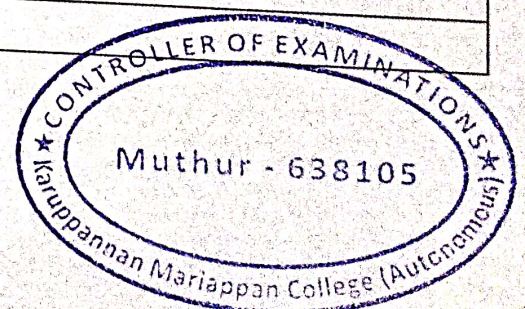


SYLLABUS		
Unit	Content	No.of Hours
I	Bills of Exchange: Meaning-features-Differences between Bills of Exchange and Promissory Note- Accounting for Bills - Trade Bills and Accommodation Bills	18
II	Consignment Accounts: Meaning-differences between Sales and Consignment sales- Account Sales -Accounting treatment in the books of consignor and consignee.	18
III	Joint Ventures: Meaning -Differences between Consignment and Joint venture - Methods of accounting treatment.	18
IV	Accounting of Non-trading Concerns-Preparation of Receipts and Payments Account, Income and Expenditure Account and Balance Sheet. Differences between Receipts and Payments Account and Income and Expenditure Account.	18
V	Self-Balancing Ledgers: Meaning-Advantages -Accounting Treatment (Excluding Rectification of Errors).	18
	<b>TOTAL</b>	<b>90</b>

S.NO.	Text books
1	T.S.Reddy and A.Murthy, "Financial Accounting", Margham Publications, Edition 1-2021
2	R. L Gupta and M. Radhasamy, "Advanced Accounting" Edition 1- 2008

S.NO.	Reference books
1	S.P.Jain and K.L.Narang, Advanced Accountancy, Kalyani Publishers. 21 <sup>st</sup> Edition 2022
2	T.Horngren Chales & L Sundren Gary Fiancial Accounting Pearson 11 <sup>th</sup> Edition 2017
3	R N Naayanasamy Financial Accounting & managerial perspective PHI Learning 7 <sup>th</sup> edition 2022
4	Arihant Experts Hand book of Accountancy, Arihant Edition – 1 <sup>st</sup> Edition – 2015
5	Prof.Amithaba basu Financial Accounting – I Tee Dee Publicaton 12 <sup>th</sup> Edition,2023

S.NO.	E-references
1	<a href="https://www.accountingcoach.com/financial-accounting/explanation">https://www.accountingcoach.com/financial-accounting/explanation</a>
2	<a href="https://afm.utexas.edu/financial-accounting-and-reporting">https://afm.utexas.edu/financial-accounting-and-reporting</a>



Mapping Course Outcomes with Programme Outcomes:

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	L	S	M	M	S	L	S	M
CO2	L	S	L	S	S	L	S	L	S	S
CO3	M	S	M	L	S	M	S	M	L	S
CO4	L	M	L	S	S	L	M	L	S	S
CO5	S	S	M	M	M	S	S	M	M	M

S-Strong;

M-Medium;

L-Low

Prepared By

*[Signature]*

Verified By

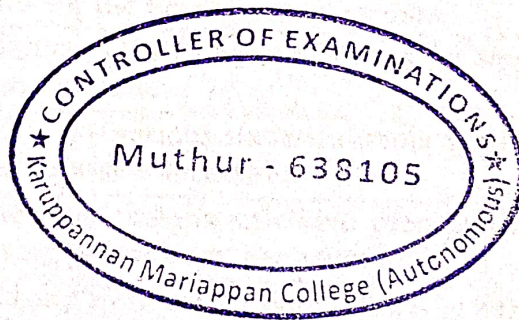
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MUTHUR - 638 105.**



*[P. SUDHADEVI]*

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
II	24U2CCCPR4	CORE-IV	6	4	40	60	100
Course Title		PC Package Practical - I					

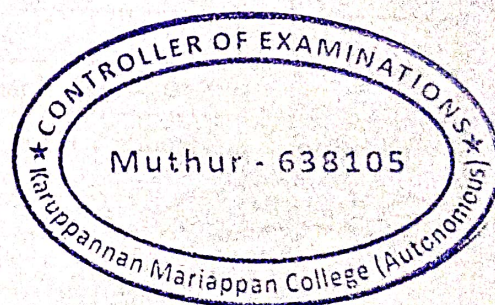
S.NO.	Course objectives
1	Acquire and apply the computer applications in different aspects of business
2	Get an insight knowledge on ms-office, ms-excel, and power point
3	Know the database maintenance in every type of applications.
4	Get the knowledge application on effective power point presentation
5	To evaluate the database using MS-Word and Excel.

### Course Outcomes (COs)

On the successful completion of the course, the students will be able to

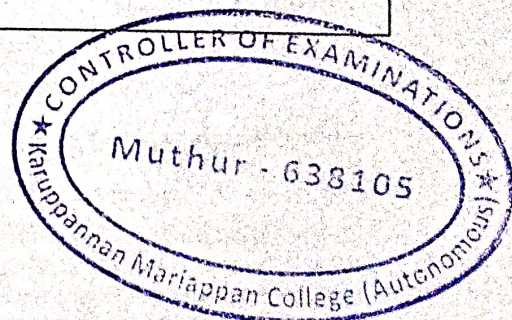
CO Number	Course Outcomes	Knowledge Level
CO1	Understand the basic concepts computer applications using MS-Office applications for the business transactions.	K1, K2
CO2	Create customers list using mail merge for sending letters to the respondents at a time.	K2
CO3	Aware and apply various statistical tools available in MS-Excel for the business enterprise transactions.	K4
CO4	Gain knowledge making effective presentation for the business meeting using power point presentation.	K5
CO5	Understand and evaluate the database using MS-Word and Excel.	K3

K1-Remember; K2-Understanding; K3-Apply; K4- Analyze; K5-Evaluate



SYLLABUS		
	Content	No.of Hours
I	Type Chairman's speech/ Auditor's report / Minutes/ Agenda and perform the following operations: Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.Prepare an invitation for the college function using Text boxes and clip parts.Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.Prepare a Class Time Table and perform the following operations: Inserting the table, Data Entry,Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.Prepare a Shareholders meeting letter for 10 members using mail merge operation.Prepare Bio-Data by using Wizard/ Templates.	20
II	Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula.Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.Prepare a Product Life Cycle which should contain the following stages: Introduction,Growth, Maturity, Saturation, Decline.	20
III	Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.Design slides for the headlines News of a popular TV Channel. The Presentation Should contain the following transactions: Top down, Bottom up, Zoom in and Zoom out. - The presentation should work in custom mode.Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.Design presentation slides for the Seminar/Lecture Presentation using animation effects and perform the following operations: Creation of different slides, changing background color, font color using word art.	20
<b>TOTAL</b>		<b>60</b>

S.NO.	Text books
1	Robert Shufflebotham,"Photoshop 6 in easy steps"Dreamtech Press-2012
2	Vishnu Priya Singh, Meenakshi Singh,"Page Maker 6.5" Asian Publications Limited, 5 <sup>th</sup> Editon, 2018.



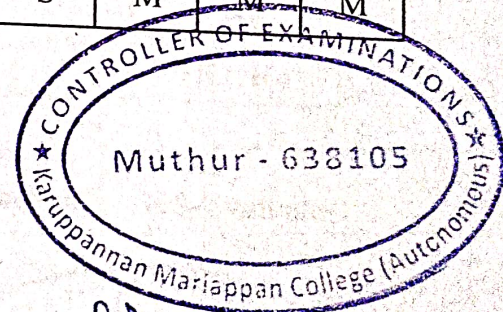
S.NO.	Reference Books :
1	Sanjay Sexana, "MS Office 2000 (Access only )"Vikas Publishing House 3 <sup>rd</sup> Edition 2012
2	Henry C.Lucas - <i>Information technology for management</i> 7 <sup>th</sup> Edition 2023
3	IIBF Information Technology and digital banking macmillan publication 1 <sup>st</sup> Edition -- 2023
4	William Shutts The Linux Command Line No starch Press publication 2 <sup>nd</sup> Edition- 2019
5	Rajaram Introduction information Technology Prentice Hall India, 2nd Revised edition - 2013

S.NO.	E-references
1	<a href="https://www.studocu.com/my/document/kolej-vokasional-kluang/science-computer/computer-application-practical/34742876">https://www.studocu.com/my/document/kolej-vokasional-kluang/science-computer/computer-application-practical/34742876</a>
2	<a href="https://www.excelmojo.com/marksheet-in-excel/">https://www.excelmojo.com/marksheet-in-excel/</a>
3	<a href="https://www.slideteam.net/powerpoint-presentation-essentials/organizational-structure-slides.html">https://www.slideteam.net/powerpoint-presentation-essentials/organizational-structure-slides.html</a>

Mapping Course Outcomes with Programme Outcomes:

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	L	S	M	M	S	L	S	M
CO2	L	S	L	S	S	L	S	L	S	S
CO3	M	S	M	L	S	M	S	M	L	S
CO4	L	M	L	S	S	L	M	L	S	S
CO5	S	S	M	M	M	S	S	M	M	M

S-Strong; M-Medium; L-Low



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Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
II	24U2CCA2	ALLIED-II	5	4	25	75	100
Course Title		BUSINESS LAW					

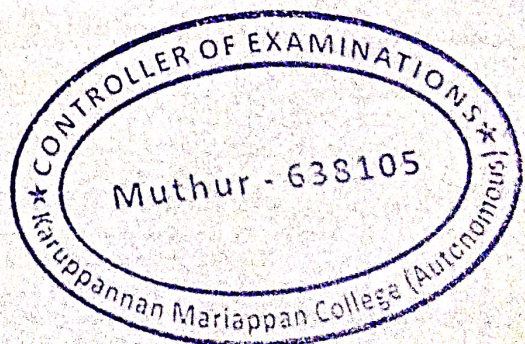
S.NO.	Course objectives
1	To inculcate the brief idea about the framework of Indian Business Laws
2	To impart the students about the legal aspects of business
3	To provide the information to students to understand the general principles of law of contract and special contracts.
4	To provide the knowledge concept of Indemnity & Guarantee and Contract of agency.
5	To evaluate the performance of business in accordance with legal stipulations.

#### Course Outcomes (COs)

On the successful completion of the course, students will be able to

CO Number	Course Outcomes	Knowledge Level
CO1	Illustrate the law relating to Indian Contract Act 1872.	K1, K3
CO2	Understand the different elements of contract and their performance.	K2
CO3	Analyze the concept of Indemnity & Guarantee and Contract of agency.	K4
CO4	Know about the Sale of Goods Act 1930.	K5
CO5	Know about sales and rules regarding delivery of goods	K1, K4

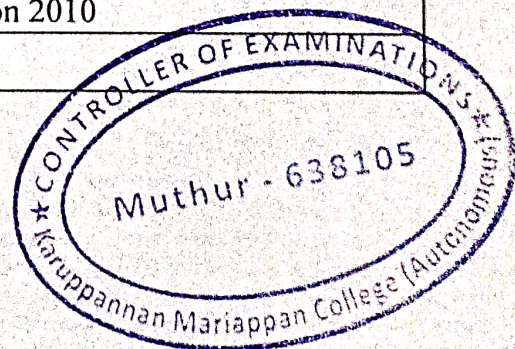
K1-Remember; K2-Understanding; K3-Apply; K4- Analyze; K5-Evaluate



SYLLABUS		
Unit	Content	No. of Hours
I	Contract: Meaning- Definition. Features of Indian Contract Act, 1872 - Essentials of Valid Contract-Agreement Vs. Contract-Types of Contract- Legal rules relating to Offer- Acceptance- Revocation of Offer and Acceptance- Consideration – Capacity to Contract.	15
II	Free Consent- Difference between Coercion and Undue Influence-Fraud- Legality of Object. Performance of Contract- Impossibility of Performance- Contract which Need not be Performed- Discharge of Contract- Breach of contract- Damages for breach of contract.	15
III	Quasi contract- contingent contract- Difference between a contingent contract and a wagering contract. Contract of Indemnity – Guarantee- Contract of Indemnity vs Contract of Guarantee -Rights of Surety – Discharge of Surety. Bailment and Pledge – Rights and Duties of Bailor and Bailee – Rights and Liabilities of Finder of Lost Goods.	15
IV	Contract of Agency: Meaning –features-Different classes of agents– modes of creating agency- rights and duties of an agent- Personal liability of agent- Liability of principal to third parties-Termination of the agency-Sub agent- Substituted agent.	15
V	Sale of Goods Act, 1930: Definitions of goods-Buyer- Sale-Agreement to Sell- Sale vs Agreement to Sell – Conditions and Warranty- Conditions VS Warranties – Rights of Unpaid Seller – Delivery of Goods – Rules regarding delivery of goods- The Doctrine of Caveat Emptor- Exceptions.	15
	<b>TOTAL</b>	<b>75</b>

S.NO.	Text books
1	Kapoor N.D, “ <b>Business Law</b> ”, Sultan Chand & sons Newdelhi/ 1 <sup>st</sup> Edition, 2024
2	RSN Pillai, ” <b>Business Law</b> ”, S.Chand, Newdelhi, 6 <sup>th</sup> Edition, 2016

S.NO.	Reference books
1	Maheswari, “ <b>Mercantile Law</b> ”, Himalaya Publication House 5 <sup>th</sup> Edition 2012
2	B.Venkatesan, “ <b>Hand Book of Mercantile Law</b> ”, S.Chand. 6 <sup>th</sup> Edition, 2017
3	G.K. Kapoor, Sanjay Dhamija <b>Company Law &amp; Practice</b> 27 <sup>th</sup> Edition 2023
4	A.K Singhal <b>Business Law</b> Vayu Education Of India 9 <sup>th</sup> Edition 2010
5	Avtar Singh <b>Business Law</b> Lexis Nexis Latest Edition 2023

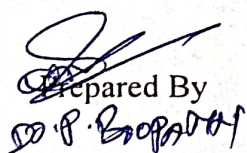


S.NO.	E-references
1	<a href="https://www.toppr.com/guides/business-laws/indian-contract-act-1872-part-i/">https://www.toppr.com/guides/business-laws/indian-contract-act-1872-part-i/</a>
2	<a href="https://blog.ipleaders.in/contingent-contract-and-wagering-agreements/">https://blog.ipleaders.in/contingent-contract-and-wagering-agreements/</a>
3	<a href="https://indiankanoon.org/doc/651105/">https://indiankanoon.org/doc/651105/</a>


**Mapping Course Outcomes with Programme Outcomes:**


CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	M	S	L	S	M	M	S	L	S	M
CO2	L	S	L	S	S	L	S	L	S	S
CO3	M	S	M	L	S	M	S	M	L	S
CO4	L	M	L	S	S	L	M	L	S	S
CO5	S	S	M	M	M	S	S	M	M	M

S-Strong; M-Medium; L-Low

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