

NEHRU ARTS AND SCIENCE COLLEGE

(An Autonomous Institution affiliated to Bharathiar University)

(Reaccredited with “A” Grade by NAAC, ISO 9001:2015 & 14001:2004 Certified)

Recognized by UGC with 2(f) &12(B), Under Star College Scheme by DBT, Govt. of India)

Nehru Gardens, Thirumalayampalayam, Coimbatore - 641 105, Tamil Nadu.

DEPARTMENT OF COMMERCE

B.Com. WITH INFORMATION TECHNOLOGY

CURRICULUM & SYLLABUS



EFFECTIVE FROM 2022- 2023

Department of Commerce – B.Com (IT)

Vision Statement of the Department.

Is “to develop professionalism in trade and commerce to meet the emerging global trends”

Mission Statement of the Department

Is to

- ✓ Impart skills to understand and analyze global trends
- ✓ Develop the skills to tap opportunities
- ✓ Imbibe the potentials to meet the global challenges
- ✓ Impart the needed skills to attain professionalism

Programme Educational Objectives (PEOs)

After 3 years of the Programme, the graduates are expected to attain

PEO1	Able to pursue higher education in their core areas of Commerce / Management / Social Science / professional course like CA, CMA or CS
PEO2	Develop professional skills in all function's areas of Commerce and Management
PEO3	Exhibit team spirits; skills and values to learn and adapt to change throughout their professional career
PEO4	Successful employee in IT industries by providing expected domain knowledge.
PEO5	Develop a programme for system-based applications and information network for business enterprises.

Programme Specific Outcomes (PSOs)

After the successful completion of the Programme, the students are expected to

PSO1	Enable students acquire adequate knowledge to appear for examinations conducted by ICAI, ICSI, ICFA, ICMA etc.
PSO2	Provide assistance to students to become Chartered Accountants, Cost and Management Accountants and Company Secretaries.
PSO3	Develop employability and life skills that to meet the challenges in career and social environment.
PSO4	Develop their skills on computer-based accounting to real corporate and business Problems
PSO5	To make students skillful in decision making at personal and professional level.

Programme Outcomes (POs)

On Successful completion of the Programme, the graduates will have

PO1	Help students possess a thorough understanding on the functions of financial sector
PO2	Make students to possess adequate knowledge in accounting procedures required to handle accounts of the companies.
PO3	Provide knowledge on information technology and income tax laws that enables students become a tax consultant.
PO4	Build confidence in students on handling accounts through application of business software.
PO5	To make the students industry ready to preparing them to take up assignments in outsource industry especially in maintaining of accounts of multi-national companies.
PO6	To poster entrepreneurship.
PO7	To prepare students appear for professional examinations conducted by institutes such as ICAI, ICSI, ICFA, ICMA etc.
PO8	To support and maintenance of IT and information systems
PO9	To Build the basic architectural lay-out of systems and technologies
PO10	To Design a wide variety of things in digital and offline media.



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India) Nehru Gardens, Thirumalayampalayam, Coimbatore - 641 105, Tamil Nadu.

Scheme of Examination B.Com with Information Technology

(Applicable to the students admitted during the Academic Year 2022-2023 onwards)

Semester	Part	Course Code	Name of the Course	Instruction hours / week	Duration of Examination	Examination Marks			Credits
						CIA	ESE	Total	
I	I	22U1TAM101/ 22U1HIN101/ 22U1MAL101/ 22U1FRN101	Elantamil - I Rachnathmak Hindi – I Kadhayum Samskaravum – I Le francais fundamental - I	5	3	50	50	100	4
	II	22U2ENG101	Professional English - I	5	3	50	50	100	4
	III	22U3ACC101	Core Paper– I Principles of Accountancy	4	3	50	50	100	4
	III	22U3CIC102	Core Paper– II Information Technology	4	3	50	50	100	4
	III	22U3CIP103	Core Paper – III Computer Application Practical –I (Office Automation)	4	3	25	25	50	2
	III	22U3MAA101	Allied Paper – I Mathematics for Business	5	3	50	50	100	4
	IV	22U4ENV101	Ability Enhancement Compulsory Course - Environmental Studies	2	3	50	-	50	2
	IV	22U4HVY201	Value Education – Human Values and Yoga Practice I	1	-	-	-	-	-
				30				600	24
II	I	22U1TAM202/ 22U1HIN202/ 22U1MAL202/ 22U1FRN202	Pyntamil - II Sanchar Hindi – II Novalum Bhashapadanavum – II Le francais fundamental - II	5	3	50	50	100	4
	II	22U2ENG202	Professional English - II	5	3	50	50	100	4
	III	22U3ACC204	Core Paper – IV Financial Accounting	6	3	50	50	100	4
	III	22U3CIP205	Core Paper – V Computer Application Practical – II (Computerized Accounting)	5	3	25	25	50	2
	III	22U3MAA202	Allied Paper – II Business statistics	6	3	50	50	100	4
	IV	22U4HRC202	Ability Enhancement Compulsory Course - Human Rights and Constitution of India	2	3	50	-	50	2
	IV	22U4HVY201	Value Education – Human Values and Yoga Practice I	1	2	50	-	50	2
				30				550	22

Semester	Part	Course Code	Name of the Course	Instruction hours / week	Duration of Examination	Examination Marks			Credits
						CIA	ESE	Total	
III	III	22U3ACC306	Core Paper–VI Corporate Accounting	6	3	50	50	100	4
	III	22U3CIC307	Core Paper – VII Introduction to Python Programming	6	3	50	50	100	4
	III	22U3CIP308	Core Paper – VIII Python Programming Practical	4	3	50	50	100	4
	III	22U3ACA303	Allied Paper –III Managerial Economics	5	3	50	50	100	4
	IV	22U4CIS301	Skill Based Paper – I Relational Database Management System	4	3	30	45	75	3
	IV	22U4NM3BT1/ 22U4NM3AT1/ 22U4NM3CAF/ 22U4NM3GTS/ 22U4NM3WRT	#@Basic Tamil - I/ ## Advanced Tamil - I/ *NME: Consumer Affairs/ Gandhian Thoughts/ Women’s Rights	2	3	50		50	2
	IV	22U4AC3ED1	Extra Departmental Course	2	3	-	50	50	2
	IV	22U4AC3ED2							
	IV	22U4HVY402	Value Education– Human Values and Yoga Practice II	1	-	-	-	-	-
IV	22U4CIVALC	**Skill enhanced Add on Course- Institute Industry Linkage	-	-	-	-	-	-	
				30				575	23
IV	III	22U3ACC409	Core Paper – IX Cost Accounting	5	3	50	50	100	4
	III	22U3ACC410	Core Paper – X Contemporary Marketing	4	3	50	50	100	4
	III	22U3CIC411	Core Paper – XI Java Programming	5	3	50	50	100	4
	III	22U3CIP412	Core Paper – XII Java programming Practical	4	3	50	50	100	4
	III	22U3ACA404	Allied Paper – IV Company Law and Secretarial Practice	4	3	50	50	100	4
	IV	22U4CIS402	Skill Based Paper – II Internet of Things	5	3	30	45	75	3
	IV	22U4NM4BT2/ 22U4NM4AT2/ 22U4NM4GEN	#@Basic Tamil – II / ##Advanced Tamil – II/ General Awareness	2	3	50		50	2
	IV	22U4HVY402	Value Education – Human Values and Yoga Practice II	1	2	50	-	50	2
	IV	22U4CIVALC	**Skill Enhancement Add on Course- Institute Industry Linkage	-	-	-	-	-	GRADE
				30				675	27

Semester	Part	Course Code	Name of the Course	Instruction hours / week	Duration of Examination	Examination Marks			Credits
						CIA	ESE	Total	
V	III	22U3ACC513	Core Paper –XIII Management Accounting	5	3	50	50	100	4
	III	22U3CIC514	Core Paper – XIV VB.NET Programming	6	3	50	50	100	4
	III	22U3CIP515	Core Paper–XV VB.NET Practical	4	3	50	50	100	4
	III	22U3ACC516	Core Paper – XVI Direct Tax	6	3	50	50	100	4
	III	22U3CIE501 22U3ACE502 22U3ACE503	Discipline Specific Elective Paper–I	5	3	50	50	100	4
	IV	22U4CIS503	Skill Based Paper – III Mobile Computing	4	3	30	45	75	3
				30				575	23
VI	III	22U3ACC617	Core Paper – XVII Principles of Auditing	6	3	50	50	100	4
	III	22U3ACC618	Core Paper – XVIII Internet and Web Designing	6	3	50	50	100	4
	III	22U3ACP619	Core Paper – XIX Web Designing Practical	4	3	50	50	100	4
	III	22U3CIE604 22U3ACE605 22U3CIE606	Discipline Specific Elective Paper – II	5	3	50	50	100	4
	III	22U3ACE607 22U3CIE608 22U3ACV609	Discipline Specific Elective Paper – III	5	3	50	50	100	4
	IV	22U4ACS604	Skill Based Paper– IV Cyber Security and Law	4	3	30	45	75	3
	V	22U5EXT601	Extension Activities	-	-	50	-	50	2
				30				625	25
								3600	144
Additional Credit (Optional)			Semester II – VI						8s

Basic Tamil – Students who have not studied Tamil upto 12th standard

Advanced Tamil – Students who have not studied Tamil language upto 12th / 10th standard and have chosen other language under part 1 of the Programme but would like to advance their Tamil language Skills.

NME – Students shall choose any one course out of three courses

@ No End Semester Examinations. Only Continuous Internal Assessment (CIA)

\$ Not included in CGPA calculation

** Examination and Evaluation for Value Added Course shall be conducted by the industry and the marks shall be submitted to the CoE section for the award of Grade.

List of Elective Papers

Elective Papers	Course Code	Name of the Course
Elective I	22U3CIE501	Banking Theory Law and Practice
	22U3ACE502	Goods and Service Tax
	22U3ACE503	Consumer Affairs
Elective II	22U3CIE604	Networking Management
	22U3ACE605	Entrepreneurial Development
	22U3CIE606	Cloud Computing
Elective III	22U3ACE607	Investment Management
	22U3CIE608	Software Project Management
	22U3ACV609	Project Work and Viva Voce

Extra Departmental Course offered by the Department to other Department Students

S.No.	Semester	Course Code	Name of the Course
1	Semester III	22U4AC3ED1	Fundamentals of Accounting
2		22U4AC3ED2	Modern Banking

Self Study Paper Offered by the Department

S.No.	Semester	Course Code	Name of the Course
1	Semester II to V	22UACSS01	Self Study Paper – I Capital Market Operations
2		22UACSS02	Self Study Paper – II Personal Investment Management

Value Added Course

S. No	Semester	Course Code	Name of the Course
1	Semester IV	22U4CIVALC	Brain and Career Integration

Certificate Course

S. No	Name of the Course
1	Accounting Software for Business
2	Skill Development Certificate Programme on Karate

Kms
27/8/22

Chairman
Board of Studies
Department of Commerce
Nehru Arts and Science College

Chairman
BoS - Commerce

Course Code	Title		
22U3ACC101	Core Paper – I : Principles of Accountancy		
Semester: I	Credits: 4	CIA: 50 Marks	ESE: 50 Marks
(Common to B.Com / B.Com CA / B.Com IT / B.Com Banking)			
Course Objective	Make students understand the basic Concepts and Conventions of Accounting Transaction		
Course Category	Employability		
Development Needs	Regional		
Course Description	This course is an introduction to the fundamental concepts of financial accounting as prescribed by generally accepted accounting principles (GAAP) as applied to transactions and events that affect business organizations.		
Course Outcomes		Teaching Methods	Assessment Methods
CO 1	Explain fundamentals of accounting	Student Centric	Assignment
CO 2	Determine the errors and rectification and prepare bank reconciliation statement	Flipped Teaching	Quiz
CO 3	Prepare final accounts	Making Connections	Seminar
CO 4	Analyze the accounts for non – profit organisation	Flipped Teaching	Quiz
CO 5	Apply depreciation methods	Case-Based Learning	Seminar
Offered by	Information Technology		
Course Content		Instructional Hours / Week : 5	
Unit	Description	Text Book	Chapters
I	Fundamentals of Book – keeping, Accounting Concepts and Conventions, Journal – Ledger – Subsidiary books	1, 4	1, 2, 3
Instructional Hours			10
Suggested Learning Methods : Mind Mapping			02 Hrs
II	Trial balance - Errors and rectification, Bank Reconciliation Statement	4, 3	4, 9
Instructional Hours			10
Suggested Learning Methods : Case Studies			02 Hrs
III	Final Accounts of a sole trader with adjustments	3	12,13
Instructional Hours			12
Suggested Learning Methods : Case Studies			02 Hrs

IV	Receipts and Payment, Income and Expenditure Account and Balancesheet, Accounts of Professionals	4, 5	26, 34										
Instructional Hours			10										
Suggested Learning Methods : Case Studies			02 Hrs										
V	Accounting for Depreciation – need and significance of depreciation - Methods of providing depreciation – StraightLine Method, Written Down Value Method, and Annuity Method. Reserves and Provisions	4, 4	11, 10										
Instructional Hours			12										
Suggested Learning Methods : Case Studies			02 Hrs										
Total Hours			60 Hrs										
Text Books	<ol style="list-style-type: none"> 1. S.P.Jain&K.L.Narang, Principles of Accountancy, Kalyani Publishers,2014. 2. K.L.Nagarajan, N.Vinayakam, P.L.Mani,Principles of Accountancy, S Chand Publications, 2013. 3. S.P. Jain &K.L.Narang, Financial Accounting, Kalyani Publishers,2008. 4. T.S.Reddy, A.Murthy, Financial Accounting, Margham Publications,2015. 5. T.S.Reddy, A.Murthy, Advanced Accounting, Margham Publications, 2015. 												
Reference Books	<ol style="list-style-type: none"> 1. Dr.S.Ganeson, Tmt.S.R.Kalavathi, Financial Accounting, Thirumalai Publications, 2005. 2. Dr. V.K. Goyal, Financial Accounting, Excel Books,2007. 3. TulsianP.C.,Advanced Accountancy, Tata Mcgraw Hill Publishing Co., Ltd New Delhi.2014. 4. S.K.Maheswari, T.S.Reddy, Advanced Accountancy, Vikas Publishers,2010. 												
Web. URLs	<ol style="list-style-type: none"> 1. https://deeppanacademy.com/pdf/cma/foundation/fundamentals-of-accounting.pdf 2. https://nios.ac.in/media/documents/vocinsservices/m1-5f.pdf 												
Tools for Assessment (50 Marks)													
CIA I	CIA II	CIA III	Assignment	Seminar	Quiz	Total							
8	8	10	8	8	8	50							
Mapping													
CO \ PO	PO1	PO 2	PO 3	PO 4	PO 5	PO 6	PO7	PO 8	PSO 1	PSO2	PSO 3	PSO 4	PSO 5
CO1	M	M	H	H	H	H	M	H	M	H	M	M	H
CO2	M	M	M	H	H	H	M	M	H	M	H	H	L
CO3	H	M	M	H	M	H	M	M	L	H	M	H	M
CO4	M	M	M	H	H	H	H	M	M	M	M	M	L
CO5	M	H	L	M	H	M	L	M	H	L	M	M	M

H-High; M-Medium; L-Low	
Course designed by	Verified by
S. SAMBATH KUMAR Department of Commerce	Dr. M. KANAGARATHINAM

Course Code	Title		
22U3CIC102	Core Paper – II Information Technology		
Semester: I	Credits: 4	CIA: 50 Marks	ESE: 50 Marks
Course Objective	Enable students acquire thorough knowledge on the concepts and principles of information technology.		
Course Category	Employability		
Development Needs	Global		
Course Description	This course is designed to provide students with a working knowledge of computer concepts and essential skills necessary for work and Communication in today's society.		
Course Outcomes		Teaching Methods	Assessment Methods
CO 1	Able to understand the concepts of Information Management System	Student Centric	Assignment
CO 2	Gain Knowledge about various Computing Applications	Flipped Teaching	Quiz
CO 3	Create Awareness on Communication technology and networks	Team-based Teaching	Seminar
CO 4	Able to understand on Various Management Concepts	Flipped Teaching	Assignment
CO 5	Insight of IT Management and Planning	Flipped Teaching	Seminar
Offered by	Information Technology		
Course Content		Instructional Hours / Week : 4	
Unit	Description	Text Book	Chapters
I	Introduction: Managing in Information Age. Evolution Information Technology Management – Types of Information Systems – Internet Based Business Systems. Value Chain Reconstruction for E Business – IT Management Challenges and issues - Critical success - Factors for IT Managers	1	1,2
Instructional Hours			10
Suggested Learning Methods : Article Review			02 Hrs
II	Hardware Software And Communication: Computing Hierarchy - Input - Output Technologies – Hardware Issues – System Architecture - Operating Systems – Network Operating Systems. Grid Computing – Mobile Computing Ubiquitous Computing – Application Programming – Programming Language – Compilers and Interpreters.	2	3, 4
Instructional Hours			10
Suggested Learning Methods : Demonstration			02 Hrs
III	Communication Technology: Communication Technology – WWW – Intranets – Extranets – Voice Networks Data. Communication Networks – Last Mile – Wireless System – Web Hosting – Application Service Providers	1	5, 6
Instructional Hours			10
Suggested Learning Methods : Presentation			02 Hrs

IV	Information Technology Applications: Database Processing: Data Vs. Information – Database Management Systems: Meaning – Components – Uses – Limitations – Types. Enterprise Resource Planning – Enterprise System - Data Warehousing– Data Mining. Customer Relationship Management System- Supply Chain Management Systems–Knowledge Management - E-Business Expectations and Customer Satisfaction	21	5, 11, 9 & 10										
Instructional Hours			10										
Suggested Learning Methods : Illustration			02 Hrs										
V	IT Management & Planning: Nature and Scope of Management process – Scientific Management - Managerial functions and Roles – The evolution of Management Theory. Planning: meaning and purpose of planning - steps in planning – types of planning. Objectives and Policies - Decision making: Process of Decision making - types of Decisions.	3	1, 2, 3 & 6										
Instructional Hours			10										
Suggested Learning Methods : Role Play			02 Hrs										
Total Hours			60 Hrs										
Text Books	<ol style="list-style-type: none"> Garroll W. Frenzel, Frenzel, Management of Information Technology, Thomson Course Technology, Boston, 2004. Efrain Turban, R. Kelly Rainer Jr, Richard E. Potter, Introduction to Information Technology, John Wiley & Sons, (Asia) Pvt. Ltd. Singapore, 2004. T.Ramasamy, Principles of Management, Himalaya Publishing House, Mumbai, 2004. 												
Reference Books	<ol style="list-style-type: none"> Henry C.Lucas, Information technology for management, John Wiley & Sons (Asia) Pvt. Ltd., 2014. V. Rajaram, Introduction to Information Technology, PHI Learning Pvt. Ltd., 2013. 												
Web. URLs	<ol style="list-style-type: none"> https://ictsolved.github.io/csit/first-semester/introduction-to-information-technology/ http://gpnanakpur.ac.in/wp-content/uploads/2019/04/computerfundamentals-e-notes.pdf 												
Tools for Assessment (50 Marks)													
CIA I	CIA II	CIA III	Assignment	Seminar	Quiz	Total							
8	8	10	8	8	8	50							
Mapping													
CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	H	M	H	H	M	H	H	M	H	H	H
CO2	M	M	H	M	H	H	L	H	H	H	H	H	H
CO3	M	L	H	M	H	H	M	H	H	H	H	H	H
CO4	M	M	H	M	H	H	M	M	H	M	H	H	M
CO5	L	M	H	M	H	M	M	H	M	H	H	M	H
H-High; M-Medium; L-Low													
Course designed by							Verified by						

Dr. N. SARANYA Department of Commerce	Dr. M. KANAGARATHINAM

Course Code	Title		
22U3MAA101	Allied Paper I : Mathematics for Business		
Semester: I	Credits : 4	CIA : 50 Marks	ESE : 50 Marks
(Common to all UG Programmes)			
Course Objective	To provide the basic concepts of Algebra and learn the applications of calculus in business Problems.		
Course Category	Skill Development		
Development Needs	Regional		
Course Description	This course offers complete skill to understand basic function of Mathematics and to apply the arithmetic skills in real Business scenario.		
Course Outcomes		Teaching Methods	Assessment Methods
CO 1	Memorize the basic concepts of Set theory, Simple and Compound Interest	Lecture / Peer Teaching	Problem solving Ability
CO 2	Solve Simultaneous Linear Equations.	Lectures / Tutorial	Assignment
CO 3	Solve the business problems using the concepts of Derivatives.	Group Learning / Lecture	Seminar
CO 4	Implement the ideas of Integration in Business problems.	Lectures / Video Lecture	Problem solving Ability
CO 5	Relate the concepts of LPP in Decision making environment.	Lecture /Tutorial	Quiz / Assignment
Offered by	Mathematics		
Course Content	Instructional Hours / Week : 5		
Unit	Description	Text Book	Chapters
I	Sets -Types of sets -Venn diagram - Set operations – Laws and Properties of Sets – Number of Elements.	1	3
	Mathematics for Finance - Simple and Compound Interest.	1	2
Instructional Hours			15
Suggested Learning Methods : Problem solving Practice			02 Hrs
II	Matrix: Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix: Cramer’s rule and Matrix Inversion Method – Rank of Matrix- Solution of Simultaneous Linear Equation.	1	4
Instructional Hours			15
Suggested Learning Methods : https://youtu.be/1Q5Z1fGeLqk			02 Hrs
III	Variables, Constants And Functions: Limits of Algebraic Functions – Simple Differentiation of Algebraic Functions.	1	5
	Meaning of Derivations: Evaluation of First and Second order Derivatives – Maxima and Minima – Application to Business Problems.	1	6,7

Instructional Hours			15										
Suggested Learning Methods : Group Discussion & Oral Test			02 Hrs										
IV	Elementary Integral Calculus: Determining Indefinite and Definite Integrals of simple Functions – Integration by Parts.	1	8										
Instructional Hours			15										
Suggested Learning Methods : Problem solving Practice			02 Hrs										
V	Linear programming Problem: – Mathematical Formulation – Graphical Method and Simplex Method (Simple problems only).	1	9										
Instructional Hours			15										
Suggested Learning Methods : Problem solving Practice & Class Test			02 Hrs										
Total Hours			75 Hrs										
Text Books		1. Text Book(s): P. A. Navanitham, Business Mathematics & Statistics (Part -I) , Jai Publishers, June 2008.											
Reference Books		1. S.P. Gupta, Statistical Methods , Sultan Chand & Sons, 2014. 2. D.C. Sanchetti and V.K. Kapoor, Business Mathematics , Sultan Chand Co Ltd., New Delhi, 1999 3. Kalavathy, Operations Research , Vikas Publishing House Pvt.Ltd., 2009											
Web. URLs		1. https://www.youtube.com/watch?v=oaOm2pnKkyY (Set Theory) 2. https://youtu.be/1Q5Z1fGeLqk , https://youtu.be/4Augy2kdEUE (Rank of a Matrix) 3. https://youtu.be/c_0b_nBCKnU , https://youtu.be/qO1SYFZVmhY (Simple & Compound Interest)											
Tools for Assessment (50 Marks)													
CIA I	CIA II	CIA III	Assignment	Seminar	Problem Solving Ability	Total							
8	8	10	8	8	8	50							
Mapping													
CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	L	H	H	H	H	H	H	H	L	M	M
CO2	H	M	L	L	L	M	M	M	M	M	H	M	L
CO3	H	M	L	M	M	M	M	H	M	L	H	M	M
CO4	H	M	L	M	M	M	M	H	M	M	H	M	L
CO5	H	M	L	H	H	H	H	H	L	H	M	H	M
H-High; M-Medium; L-Low													
Course designed by							Verified by						

Course Code	Title		
22U3ACC204	Core Paper: IV Financial Accounting		
Semester: II	Credits: 4	CIA: 50 Marks	ESE: 50 Marks
(Common to B.Com / IT)			
Course Objective	To gain the knowledge on various systems of accounting and accounting procedures of Branch accounts, Departmental accounts, Royalty accounts and Hire Purchase and Instalment System.		
Course Category	Employability		
Development Needs	Global		
Course Description	This course will teach you the fundamentals of financial accounting from the ground up. You will learn how to prepare a balance sheet, income statement, and cash flow statement, analyze financial statements, and calculate and interpret critical ratios.		
Course Outcomes		Teaching Methods	Assessment Methods
CO 1	Find various systems of accounting	Student Centric	Quiz
CO 2	Prepare hire purchase and installment system	Flipped Teaching	Seminar
CO 3	Interpret and explain the performance of branches	Making Connections	Assignment
CO 4	Demonstrate the procedure in royalty accounts	Flipped Teaching	Seminar
CO 5	Grasp the accounting treatments relating to issue, acceptance, discounting, maturity and endorsement of bills and notes in the books of drawer and drawee.	Case-Based Learning	Assignment
Offered by	Commerce		
Course Content		Instructional Hours / Week : 6	
Unit	Description	Text Book	Chapters
I	Single Entry System – Meaning – Definition - Ascertainment of Profit – Difference Between Single Entry system and Double entry system. Net worth Method – Conversion Method.	2	13
Instructional Hours			16
Suggested Learning Methods: Case Studies			02 Hrs
II	Hire Purchase and Installment system including hire Purchase trading Accounts	2	18
Instructional Hours			16
Suggested Learning Methods: Case Studies			02 Hrs
III	Branch Accounts - Meaning, Features and Types of Branch Accounting - Debtors and Stock & Debtors System, Departmental accounts – Meaning – Objectives – Advantages – Distinction between branch and department - transfers at cost or selling price	2	25, 17
Instructional Hours			16
Suggested Learning Methods : Case Studies			02 Hrs

IV	Royalty Accounts-Lease(excludingSublease)	2	20										
Instructional Hours			16										
Suggested Learning Methods : Case Studies			02 Hrs										
V	Bills of exchange (trade bills only) – AccountCurrent– Average due date	2	6										
Instructional Hours			16										
Suggested Learning Methods : Case Studies			02 Hrs										
Total Hours			90 Hrs										
Text Books	1. S.P. Jain and K.L. Narang., Advanced Accounting, Kalyani Publishers,2015. 2. T.S Reddy and A. Murthy., Financial Accounting, MarghamPublications,2015.												
Reference Books	1. R.L. Gupta and Radhasamy, Advanced Accounting , Sultan Chand and Sons,1994. 2. M.C. Shukla, T.S. Grewal and S.C. Gupta, Advanced Accounts , S. Chand and Company Pvt. Ltd.,2016.												
Web. URLs	1. https://www.geektonight.com/financial-accounting-notes/ 2. https://deeppanacademy.com/pdf/cma/foundation/fundamentals-of-accounting.pdf												
Tools for Assessment (50 Marks)													
CIA I	CIA II	CIA III	Assignment	Seminar	Quiz	Total							
8	8	10	8	8	8	50							
Mapping													
CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	M	M	H	M	H	M	M	H	M	M	H
CO2	H	H	H	H	H	M	H	M	L	M	H	M	M
CO3	H	H	H	H	M	H	H	H	M	M	L	H	M
CO4	H	H	H	H	H	M	H	M	H	H	H	M	H
CO5	H	H	M	M	H	L	H	L	M	M	H	H	M
H-High; M-Medium; L-Low													
Course designed by							Verified by						

Course Code	Title		
22U3CIP205	Core Paper – V Computer Application Practical – II (Computerized Accounting)		
Semester: I	Credits: 2	CIA: 25 Marks	ESE: 25 Marks
Course Objective	Enable students know and practice the legal documents used in Business		
Course Category	Employability		
Development Needs	Global		
Course Description	This course focus on accounting, billing, taxation, inventory, payroll, banking details.		
Course Outcomes		Teaching Methods	Assessment Methods
CO 1	Ability to prepare final accounts in tally software.	Hands on Training	Models
CO 2	Effective maintenance of stock details.	Hands on Training	Demonstration
CO 3	Ability to maintain payroll details.	Hands on Training	Report
CO 4	Skilful in analyzing financial position through tally software.	Hands on Training	Demonstration
CO 5	Analyze the financial position of the company through ratios	Hands on Training	Models
Offered by	Commerce		
Course Content		Instructional Hours / Week : 4	
S.No.	Description	Use of Package	Hours
1	Company creation and alteration Creation and alteration with VAT; tally vault password and security control for the company	Writer	4
2	Ledger creation and alteration Creating the ledger in single and multiple ledgers and altering the ledger for the cash balances.	Writer	8
3	Prepare the Trial Balance Preparation of the trial balance through using ledger and check the total balance of the ledger.	Writer	8
4	Final account of the company Preparing the trading and profit and loss account and the balance sheet of the company with the help of trial balance. (With minimum five adjustments)	Calc	4

5	Stock maintenance Create the go down entries for the various goods and various location.	Calc	4										
6	Cash less transactions Bank account statement with creditors and debtors (through Cheque passing and receiving)	Calc	8										
7	Expired goods Creation for the expiry date for the FMCG products and Medicines. (preparing the statement for expired goods)	Impress	8										
8	Bill wise statements Preparing the bill wise statement for the sundry debtors. (for the purpose sales dealing with the same debtors)	Base & Writer	8										
9	Payroll Accounting Prepare payroll statement for employees (BP,DA,HRA,PF,etc.,)	Base	4										
10	Bank Reconciliation Statement (BRS) Prepare BRS with 10 transactions	Base	4										
Total Hours			60 Hrs										
Tools for Assessment (50 Marks)													
Models	Reports	Demonstration	Test 1	Test 2	Observation	Total							
4	4	4	5	5	3	25							
Mapping													
CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	H	M	H	H	M	H	M	H	M	M	H
CO2	H	M	L	H	H	L	H	H	H	M	H	H	H
CO3	H	H	M	H	L	M	H	L	H	H	M	H	H
CO4	H	M	H	M	M	H	M	M	M	M	M	M	H
CO5	M	H	H	L	M	M	L	M	H	L	M	M	M
H-High; M-Medium; L-Low													
Course designed by							Verified by						

Course Code	Title		
22U3MAA202	Allied Paper II : Business Statistics		
Semester: II	Credits:4	CIA: 50 Marks	ESE: 50 Marks
(Common to all UG Programmes)			
Course Objective	To learn the Statistical methods and apply them in Management situations.		
Course Category	Skill Development		
Development Needs	Regional		
Course Description	This course covers descriptive Statistics, Correlation, Regression Analysis, and Index numbers.		
Course Outcomes		Teaching Methods	Assessment Methods
CO 1	List different types of data collection and different Measures of Central Tendency.	Lecture / Video Lectures	Assignment
CO 2	Classify various Measures of Dispersion.	Peer Teaching/Lectures	Problem Solving Skill
CO 3	Know the methods of finding correlation coefficient and the relationship between Correlation and Regression.	Group learning/ Lectures	Seminar
CO 4	Compute living indices for the given data.	Lectures/Tutorial	Problem Solving Skill
CO 5	Compute Seasonal fluctuations for the given data.	Lectures/Tutorial	Quiz
Offered by	Mathematics		
Course Content	Instructional Hours / Week : 6		
Unit	Description	Text Book	Chapters
I	Statistics: Meaning and Definition of Statistics-Collection of data - Primary and Secondary data- Classification and Tabulation of data- Diagrammatic and Graphical representation.	1	1,3,5,6
	Measures of Central Tendency: Mean, Median, Mode	1	7
Instructional Hours			18
Suggested Learning Methods : https://www.youtube.com/watch?v=1MiT06JFNo4			02 Hrs
II	Measures of Dispersion: Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation	1	8
Instructional Hours			18
Suggested Learning Methods : Problem Solving practice			02 Hrs
III	Correlation: Meaning and Definition – Scatter Diagram, Karl Pearson’s co-efficient of Correlation- Spearman’s Rank Correlation.	1	12
	Regression Analysis: Meaning of regression and linear regression – Regression in two variables- Properties.	1	13
Instructional Hours			18
Suggested Learning Methods : https://youtu.be/_WM8vzYSQhs			02 Hrs

IV	Index Numbers: Index Number – Un weighted and Weighted indices – Tests of index numbers – Consumers price and cost of living indices.		1	10									
Instructional Hours				18									
Suggested Learning Methods :Problem Solving Practice				02 Hrs									
V	Time Series: Definition- Uses- Components – Secular trend – Method of least square – Seasonal fluctuation – Method of Simple Average, Method of moving Averages.		1	14									
Instructional Hours				18									
Suggested Learning Methods :Problem Solving Practice & Class Test				02 Hrs									
Total Hours				90 Hrs									
Text Books	1. P. A. Navanitham, Business Mathematics & Statistics, Jai Publishers, June 2008.(PART – II)												
Reference Books	1. S. C. Gupta and V. K. Kapoor, Fundamentals of Mathematical Statistics, S. Chand and Sons, Reprint, 2009. 2. S. P. Gupta and V. K. Kapoor, Fundamentals of Applied Statistics, Sultan Chand & Sons, Reprint 2016.												
Web. URLs	1. https://www.youtube.com/watch?v=1MiT06JFNo4 (Measures of Central Tendency) 2. https://youtu.be/_WM8vzYSQhs (Correlation & Regression)												
Tools for Assessment (50 Marks)													
CIA I	CIA II	CIA III	Assignment	Seminar	Quiz	Total							
8	8	10	8	8	8	50							
Mapping													
CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4	PSO5
CO1													
CO2													
CO3													
CO4													
CO5													
H-High; M-Medium; L-Low													
Course designed by							Verified by						


 22/8/22

Chairman
 BoS - Commerce