# B.Com–Computer Applications

## Course Structure and Syllabus

## Programme Code:3UACCA

**2024-2025**

**SENGAMALATHAYAAREDUCATIONALTRUST**
**WOMEN'S COLLEGE (AUTONOMOUS)**
**(Affiliated to Bharathidasan University, Tiruchirappalli)**
**(AccreditedbyNAAC)Sundarakkottai,Mannargu di–614016, Thiruvarur (Dt.),Tamil Nadu,India.**

**SENGAMALA THAYAAR EDUCATIONAL TRUST WOMEN'S COLLEGE**

**(AUTONOMOUS)**

*(Affiliated to Bharathidasan University, Tiruchirappalli)*

**Accredited by NAAC-An ISO 9001:2015 Certified Institution**

**SUNDARAKKOTTAI, MANNARGUDI–614016.**

**TAMILNADU, INDIA.**

**B.COM., COMPUTER APPLICATIONS**

**CHOICE BASED CREDIT SYSTEM– LEARNING OUTCOMES BASED CURRICULUM FRAME WORK (CBCS–LOCF)**

***(For the candidates admitted in the academic year 2024–2025)***

## CHOICE BASED CREDIT SYSTEM

The credit based semester system provides flexibility in designing curriculum and assigning credits based on the course content and hours of teaching. The choice based credit system provides a 'cafeteria' type approach in which the students can take courses of their choice, learn at their own pace, undergo additional courses and acquire more than the required credits, and adopt an interdisciplinary approach to learning. Our College has moved to CBCS and implemented the grading system.

## OUTCOME-BASED EDUCATION (OBE)

## LEARNING OUTCOME-BASED CURRICULUM FRAMEWORK (LOCF)

The fundamental premise underlying the learning outcomes-based approach to curriculum planning and development is that higher education qualifications are awarded on the basis of demonstrated achievement of outcomes (expressed in terms of knowledge, understanding, skills, attitudes and values) and academic standards expected of graduates of a programme of study. Learning outcomes specify what graduates completing a particular programme of study are expected to know, understand and be able to do at the end of their programme of study. The expected learning outcomes are used as reference points that would help to formulate graduate attributes, qualification descriptors, programme learning outcomes and course learning outcomes which in turn will help in curriculum planning and development, and in the design, delivery and review of academic programmes. They provide general guidance for articulating the essential learnings associated with programmes of study and courses with in a programme, maintain national standards and international comparability of learning outcomes and academic standards to ensure global competitiveness, and to facilitate student/graduate mobility and provide higher education institutions an important point of reference for designing teaching-learning strategies, assessing student learning levels, and periodic review of programmes and academic standards.

**Some important aspects of the Outcome Based Education Course:** is defined as a theory, practical or theory cum practical subject studied in a semester.

**Course Outcomes (COs):** are statements that describe significant and essential learning that learners have achieved, and can reliably demonstrate at the end of a course. Generally three or more course outcomes may be specified for each course based on its weightage.

**Programme:** is defined as the specialization or discipline of a Degree.

**Programme Outcomes (POs):** Programme outcomes are narrower statements that describe what students are expected to be able to do by the time of graduation.

POs are expected to be aligned closely with Graduate Attributes.

**Programme Specific Outcomes (PSOs):** PSOs are what the students should be able to do at the time of graduation with reference to a specific discipline.

**Some important terminologies repeatedly used in LOCF.**

**Core Courses (CC)** A course, which should compulsorily be studied by a candidate as a core requirement is termed as a Core course. These are the courses which provide basic understanding of their main discipline. In order to maintain a requisite standard certain core courses must be included in an academic program. This helps in providing a universal recognition to the said academic program.

**Discipline Specific Elective Courses (DSE)** Elective course may be offered by the main discipline/subject of study is referred to as Discipline Specific Elective (DSE). These courses offer the flexibility of selection of options from a pool of courses. These are considered specialized or advanced to that particular programme and provide extensive exposure in the area chosen; these are also more applied in nature.

**Generic Elective Courses** An elective course chosen generally from an **unrelated discipline/subject,** with an intention to seek exposure is called a Generic Elective. Generic Elective courses are designed for the students of **other disciplines**. Thus, as per the CBCS policy, the students pursuing particular disciplines would have to opt Generic Elective courses offered by other disciplines, as per the basket of courses offered by the college. The scope of the Generic Elective (GE) Courses is positively related to the diversity of disciplines in which programmes are being offered by the college.

**Non Major Elective (NME).** A student shall choose at least two Non – major Elective Courses (NME) from outside his /her department. Non –Major Elective I – Those who choose Tamil in Part I can choose a non –major elective course offered by other departments. Those who do not choose Tamil in Part I must choose either a) Basic Tamil if Tamil language was not studies in school level or b) Special Tamil if Tamil language was studies upto $10^{th}$ & $12^{th}$ std.

**Skill Enhancement Courses (SECs)** These courses focus on developing skills or proficiencies in the student, and aim at providing hands-on training. Skill enhancement courses can be opted by the students of any other discipline, but are highly suitable for students pursuing their academic programme. These courses may be chosen from a pool of courses designed to provide value-based and/or skill-based knowledge**.**

**Field Study/Industrial Visit/Case Study:** It has to be completed during the fifth semester of the degree programme. Credit for this course will be entered in the fifth semester's marks statement.

**Internship:** Students must complete internship during summer holidays after the fourth semester. They have to submit a report of internship training with the necessary documents and have to appear for a viva-voce examination during fifth semester. Credit for internship will be entered in the fifth semester's mark statement.

**Extra Credit Courses:** In order to facilitate the students, gaining knowledge/skills by attending online courses MOOC, credits are awarded as extra credits, the extra credit are at three semesters after verifying the course completion certificates. According to the guidelines of UGC, the students are encouraged to avail this option of enriching their knowledge by enrolling themselves in the Massive Open Online Courses (MOOC) provided by various portals such as SWAYAM, NPTEL etc.

**Undergraduate Programme:**

**Programme Pattern:** The Under Graduate degree programme consists of **FIVE** vital components. They are as follows:

Part -I : Languages (Tamil / Hindi / French / Sanskrit)

Part-II : General English

Part-III: Core Course (Theory, Practicals, Generic Elective courses , Discipline Specific Elective courses , Compulsory and Optional Allied courses, Project )

Part-IV: Non Major Elective, Foundation Course, Value Education, Environmental studies, Skill Enhancement Courses/ Soft Skills, Internship / field visit / industrial visit/ Case Study), Professional Competency Course

**Part –V**

Extension activity, Gender studies

**EXAMINATION**

**Continuous Internal Assessment (CIA):**

**UG - Distribution of CIA Marks**

**Passing Minimum: 40 %**

| | | |
|---|---|---|
| Assisgnment-3 | = | 30% |
| Test-2 | = | 50% |
| Seminar | = | 10% |
| Attendance | = | 10% |

**Question Paper Pattern**

**Part A:**

**Part A** 1 (10X1=10 marks)
One word question/ Fill in the blanks /True or False/ Multiple Choice Questions
Two Questions from Each unit

**Part A 2** (5X2=10 marks)
Match the following / Short Answers
One question from Each unit
**Total Marks – 20**
**Part B**: (5X5=25 marks)
Paragraph Answers
Either/ or type, One Question from each unit
**Part C**: (10X3=30)
Essay Type Answers
Answer 3 out of 5 Questions
One Question from each unit
**Part A**: K1 Level
**Part B**: K2, K3 and K4 Level
**Part C**: K5 and K6 Level

**Knowledge levels for assessment of Outcomes based on Blooms Taxonomy**

| S. No. | Level | Parameter | Description |
|---|---|---|---|
| 1. | K1 | Knowledge/Remembering | It is the ability to remember the previously learned |
| 2. | K2 | Comprehension/ Understanding | The learner explains ideas or concepts |
| 3. | K3 | Application/Applying | The learner uses information in a new way |
| 4. | K4 | Analysis/Analysing | The learner distinguishes among different parts |
| 5. | K5 | Evaluation/Evaluating | The learner justifies a stand or decision |
| 6. | K6 | Synthesis /Creating | The learner creates a new product or point of view |

## WEIGHTAGE of K – LEVELS IN QUESTION PAPER

| (Cognitive Level) K- LEVELS → | Lower Order Thinking | | | Higher Order Thinking | | | Total |
|---|---|---|---|---|---|---|---|
| | K1 | K2 | K3 | K4 | K5 | K6 | |
| **END SEMESTER EXAMINATIONS (ESE)** | 20 | 25 | | | 30 | | **75** |
| **Continuous Internal Assessment (CIA)** | 20 | 25 | | | 30 | | **75** |

| **QUESTION PATTERN FOR END SEMESTER EXAMINATION/Continuous Internal Assessment** | | |
|---|---|---|
| **PART** | | **MARKS** |
| **PART –A I.** (No choice ,One Mark) **TWO** questions from each unit<br>**II.** (No choice ,Two Mark) **ONE** question from each unit | (10x1 =10)<br>(5x2 =10) | 20 |
| **PART -B** (Either/ or type ,5-Marks) **ONE** questions from each unit | (5x5 =25) | 25 |
| **PART -C** (3 out of 5) (10 Marks) **ONE** question from each unit | (3x10 =30) | 30 |
| | **Total** | **75** |

| **BLUE PRINT OF QUESTION PAPER FOR END SEMESTER EXAMINATION** | | | | | | | |
|---|---|---|---|---|---|---|---|
| **DURATION: 3. 00 Hours.** | | | | | | | **Max Mark : 75** |
| **K- LEVELS** | **K1** | **K2** | **K3** | **K4** | **K5** | **K6** | **Total Marks** |
| **PART** | | | | | | | |
| **PART –A** (One Mark, No choice) (10x1 =10) | 10 | | | | | | 10 |
| (2-Marks, No choice) (10x2=20) | 10 | | | | | | 10 |
| **PART –B** (5- Marks) (Either/or type) (5x5=25) | | 5 | 10 | 10 | | | 25 |
| **PART -C** (10 Marks) (3 out of 5) (3x10=30) Courses having only **K5,K6** levels, K5 level- 3 Questions, K6 level- 2 Questions **(One K6 level question is compulsory)** | | | | | 20 | 10 | 30 |
| **Total** | **20** | **05** | **10** | **10** | **20** | **10** | **75** |

# EVALUATION

## GRADING SYSTEM

Once the marks of the CIA and the end-semester examination for each of the courses are available, they will be added and converted as final mark. The marks thus obtained will then be graded as per the scheme provided in Table-1.

Grade Point Average (GPA) will be calculated from the first semester onwards for all semester. From the second semester onwards, the total performance within a semester and the continuous performance starting from the first semester are indicated by semester Grade Point Average (GPA) and Cumulative Grade Point Average (CGPA) , respectively. These twoare calculated by the following formulae:

| | |
|---|---|
| $\text{GPA} = \dfrac{\sum_{i=1}^{n} C_i G_i}{\sum_{I=1}^{n} C_i}$ | $\text{WAM (Weighted Average Marks)} = \dfrac{\sum_{i=1}^{n} C_i M_i}{\sum_{I=1}^{n} C_i}$ |
| Where,<br>$C_i$ is the Credit earned for the Course i<br>$G_i$ is the Grade Point obtained by the student for the Course i<br>$M_i$ is the marks obtained for the course i and<br>n is the number of Courses **Passed** in that semester. | |

**CGPA:** Average GPA of all the Courses starting from the first semester to the current semester.

**CLASSIFICATION OF FINAL RESULTS:**

1.For each of the first three parts, there shall be separate classification on the basis of CGPA, as indicated in Table-2.

2.For the purpose of declaring a candidate to have qualified for the Degree of Bachelor of Arts/Science/Commerce/Management as Outstanding/Excellent/Very Good/Good/Above Average/Average, the marks and the corresponding CGPA earned by the candidate in Part-III alone will be the criterion, provided the candidate has secured the prescribed passing minimum in the all the Five parts of the Programme.

3.Grade in Part –IV and Part-V shall be shown separately and it shall not be taken into account for classification.

4.A Pass in PART- V will be mandatory although the marks will not count for the calculation of the CGPA.

5.Absence from an examination shall not be taken an attempt.

**Table-1: Grading of the Courses - UG**

| Marks Range | Grade Point | Corresponding Grade |
|---|---|---|
| 90 and above | 10 | O |
| 80 and above and below 90 | 9 | A+ |
| 70 and above and below 80 | 8 | A |
| 60 and above and below 70 | 7 | B+ |
| 50 and above and below 60 | 6 | B |
| 40 and above and below 50 | 5 | C |
| Below 40 | NA | RA |

The candidate's performance in every current semester is indicated by **Semester Grade Point Average (SGPA)** and from the second semester onwards, the continuous performance including pervious semester /s is indicated by **Cumulative Grade Point Average (CGPA).**

**Table-3: Final Result**

| CGPA | Corresponding Grade | Classification of Final Result |
|---|---|---|
| 9.00 and above | O | Outstanding |
| 8.00 to 8.99 | A+ | Excellent |
| 7.00 to 7.99 | A | Very Good |
| 6.00 to 6.99 | B+ | Good |
| 5.00 to 5.99 | B | Above Average |
| 4.00 to 4.99 | C | Average |
| Below 4.00 | RA | Re-appearance |

The candidates who have passed in the first appearance and within the prescribed duration of the UG programme are eligible. If the candidate's Grade is O/A+ with more than one attempt, the performance is fixed as "Very Good".

## VISION

To Empower the women students with knowledge in commerce, trade and accounting in order to make them employable or to become entrepreneurs.

## MISSION

- Providing students with professional knowledge and hands on training in commerce and trade.
- Exposing and training the students in accounting and auditing including the use of software.

## PROGRAMME OUTCOME (PO)

Upon completion of the degree requirements, students will be

| | | | |
|---|---|---|---|
| **1.** | **PO-1** | **Disciplinary Knowledge** | **Demonstrate comprehensive knowledge and understanding of the subject commerce and apply the acquired knowledge to cater to the needs of the Society / Employer / Institution / Own Business /Enterprise** |
| **2.** | **PO – 2** | **Critical Thinking and Problem Solving** | Think critically, imbibe analytical, critical, logical, innovative thinking skills in the field of accounting, banking and taxation, solve problems using appropriate tools and techniques and the knowledge, skills and attitudes acquired and extrapolate the same to real life situations. |
| **3.** | **PO – 3** | **Digital literacy and Effective Communication** | Use software in a variety of learning situations and speak, read, write and listen clearly in person and through electronic media in English and in one or more Indian languages, and make meaning of the world by connecting people, ideas, books, media and technology |
| **4.** | **PO – 4** | **Individual and Team Work** | Effectively accomplish tasks individually as well as work effectively and respectfully as member or leader with diverse teams, facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team. |
| **5.** | **PO – 5** | **Research- Related Skill** | A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating, Ability to recognise cause and effect relationships, define problems, formulate hypothesis, analyse and interpret and draw conclusions from data, establish hypothesis, predict cause and effect relationships, execute and report the results of an experiment or investigation |
| **6.** | **PO – 6** | **Multi Skill Competence and Social Interaction** | Understand the values and beliefs of multiple cultures, global perspectives, engage and interact respectfully with diverse groups and elicit views of others, mediate disagreements and help reach conclusions in group settings. |
| **7.** | **PO-7** | **Moral and Ethical Awareness** | Embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work.. |
| **8.** | **PO-8** | **Environment and Sustainability** | Understand the issues of environmental contexts and sustainable development |
| **9.** | **PO-9** | **Self directed and Lifelong learning** | Acquire knowledge and skills, including learning "how to learn", that are necessary for participating in learning activities throughout life and to engage in independent and life-long learning in the broadest context of socio-technological changes. |
| **10.** | **PO –10** | **Reflective thinking** | Critical sensibility to lived experiences, with self-awareness and reflexivity of both self and society. |

**PROGRAMME SPECIFIC OUTCOME (PSO)**

| | | |
|---|---|---|
| **1.** | **PSO-1** | **Transform and empower women graduates to meet global challenges through holistic education in terms of recent Teaching-Learning methodologies.** |
| **2.** | **PSO - 2** | Groom the graduates towards excellence through building communication skills, handling leadership challenges and negotiating career path ways. |
| **3.** | **PSO - 3** | Heighten the conscious of the graduates on socio-economic concern and to evolve it as an in built mechanism to chisel as better human being. |
| **4.** | **PSO - 4** | Impart the knowledge to the graduates by blending the core areas of the subject domain in a pragmatic manner so as to emerge as efficient professionals, entrepreneurs and finance experts. |
| **5.** | **PSO – 5** | Bridge the inherent skills of graduates with the industrial expectations in the ever – changing and challenging global competitive business environment by continuously providing a comprehensive knowledge in subject domain. |

**SENGAMALA THAYAAR EDUCATIONAL TRUST WOMEN'SCOLLEGE**
**(AUTONOMOUS)(SILVER JUBILEE INSTITUTION)**
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**SUNDARAKKOTTAI, MANNARGUDI – 614016.**
**TAMILNADU, INDIA.**

## B. Com- COMPUTER APPLICATIONS REVISED COURSE STRUCTURE UNDER CBCS
**(For the candidates admitted from the academic year 2024-2025 onwards)**

**ELIGIBILITY:** A pass in 10+2 with Commerce and Accountancy 20% of seats may be reserved for Vocational Stream.

| Sem | Part | Course | Course Code | Title of the Paper | Ins. Hours /Week | Ins. Hours/ Week | | | | Credit | Exam Hours | Marks | | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | L | T | P | S | | | CIA | ESE | |
| I | I | Language | U24LC101 | Language - Pothu Tamil – I Tamil ElakkiyaVaralaru - I | 6 | 5 | 1 | - | - | 3 | 3 | 25 | 75 | 100 |
| | II | English | U24ELC101 | English – General English - I | 6 | 5 | 1 | - | - | 3 | 3 | 25 | 75 | 100 |
| | III | Core Course – I | U24CC101 | Financial Accounting -I | 5 | 4 | 1 | - | - | 4 | 3 | 25 | 75 | 100 |
| | | Core Course-II | U24CC102 | Principles of Management | 5 | 4 | 1 | - | - | 4 | 3 | 25 | 75 | 100 |
| | | Allied Course-I (Theory – 60marks (ESE:45 IA:15) (Practical – 40 marks (ESE:30 IA:10) | U24ACA101A<br>U24ACA101B | a) Programming in C and Lab<br>b) Python Programming and Lab | 4 | 2 | - | 2 | - | 3 | (2+2) *** | 25 | 75 | 100 |
| | IV | Non Major Elective-I | U24NMECC11 | Every Day Banking | 2 | 2 | - | - | - | 2 | 3 | 25 | 75 | 100 |
| | | Foundation Course | U24FCCC11 | Foundation Course in Commerce | 2 | 2 | - | - | - | 2 | 3 | 25 | 75 | 100 |
| | | **TOTAL** | | | **30** | **24** | **04** | **02** | - | **21** | - | - | - | **700** |
| II | I | Language | U24LC202 | Language -Pothu Tamil – II TamilElakkiya Varalaru - II | 6 | 5 | 1 | - | - | 3 | 3 | 25 | 75 | 100 |
| | II | English | U24ELC202 | English – General English - II | 6 | 5 | 1 | - | - | 3 | 3 | 25 | 75 | 100 |
| | III | ore Course–III | U24CC203 | Financial Accounting II | 5 | 4 | 1 | - | - | 5 | 3 | 25 | 75 | 100 |
| | | ore Course-IV | U24CC204 | Business Law | 5 | 4 | 1 | - | - | 5 | 3 | 25 | 75 | 100 |
| | | Allied Course- II (Theory – 60 marks (ESE:45 IA:15) (Practical – 40 marks (ESE 30 IA:10) | U24ACA202A<br>U24ACA202B | a) Office Automation and Lab<br>b) Programming in C++ and Lab | 4 | 2 | - | 2 | - | 3 | (2+2) *** | 25 | 75 | 100 |
| | IV | Non Major Elective-II | U24NMECC22 | Emotional Intelligence | 2 | 2 | - | - | - | 2 | 3 | 25 | 75 | 100 |
| | | Skill Enhancement Course - I | U24SECC21 | Entrepreneurial Skill Development | 2 | 2 | - | - | - | 2 | 3 | 25 | 75 | 100 |
| | | **TOTAL** | | | **30** | **24** | **04** | **02** | - | **23** | - | - | - | **700** |

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **III** | I | Language | U24LC303 | Language - Pothu Tamil – III Tamilaga VaralarumPanpadum | 6 | 5 | 1 | - | - | 3 | 3 | 25 | 75 | 100 |
| | II | English | U24ELC303 | English – General English - English –III | 6 | 5 | 1 | - | - | 3 | 3 | 25 | 75 | 100 |
| | III | Core Course – V | U24CC305 | Corporate Accounting I | 5 | 4 | 1 | - | - | 5 | 3 | 25 | 75 | 100 |
| | | Core Course-VI | U24CC306 | Fundamentals of Financial Technology I | 4 | 3 | 1 | - | - | 4 | 3 | 25 | 75 | 100 |
| | | Allied Course-III | U24ACA303A | a) Programming in JAVA and Lab | 3 | 1 | - | 2 | - | 3 | (2+2) *** | 25 | 75 | 100 |
| | | | U24ACA303B | b) Web Technology (PHP) and Lab | | | | | | | | | | |
| | IV | Skill Enhancement Course -II | U24SECC32 | Basics of Artificial Intelligence and Machine Learning | 2 | 2 | - | - | - | 2 | 3 | 25 | 75 | 100 |
| | | Skill Enhancement Course -III | U24SECC33 | E-Commerce | 2 | 2 | - | - | - | 2 | 3 | 25 | 75 | 100 |
| | V | Special Course | 24UGSC | Health and Wellness | 2 | - | - | 2 | - | 1 | - | - | - | - |
| | **TOTAL** | | | | **30** | **22** | **04** | **04** | - | **23** | **-** | **-** | **-** | **700** |
| **IV** | I | Language | U24LC404 | Language - Pothu Tamil – IV Tamilum Ariviyalum | 6 | 5 | 1 | - | - | 3 | 3 | 25 | 75 | 100 |
| | II | English | U24ELC404 | English – General English -IV | 6 | 5 | 1 | - | - | 3 | 3 | 25 | 75 | 100 |
| | III | Core Course–VII | U24CC407 | Corporate Accounting II | 5 | 4 | 1 | - | - | 5 | 3 | 25 | 75 | 100 |
| | | Core Course–VIII | U24CC408 | Fundamentals of Financial Technology II | 5 | 4 | 1 | - | - | 5 | 3 | 25 | 75 | 100 |
| | | Allied Course- IV | U24ACA404A | a) Relational Database Management System and Lab | 4 | 3 | 1 | - | - | 3 | 3 | 25 | 75 | 100 |
| | | | U24ACA404B | b) Introduction to Data Science and Lab | | | | | | | | | | |
| | IV | Skill Enhancement Course -IV | U24SECC44 | Business Mathematics and Statistics | 2 | 2 | - | - | - | 2 | 3 | 25 | 75 | 100 |
| | | Skill Enhancement Course -V | U24SECC45 | Introduction to Financial Modeling Using Excel | 2 | 2 | - | - | - | 2 | 3 | 25 | 75 | 100 |
| | **TOTAL** | | | | **30** | **25** | **05** | **-** | - | **23** | **-** | **-** | **-** | **700** |

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **V** | III | Core Course-IX | U24CC509 | Cost Accounting | 5 | 4 | 1 | - | - | 4 | 3 | 25 | 75 | 100 |
| | | Core Course-X | U24CC510 | Financial Management | 5 | 4 | 1 | - | - | 4 | 3 | 25 | 75 | 100 |
| | | Core Course-XI | U24CC511 | Company Law | 5 | 4 | 1 | - | - | 4 | 3 | 25 | 75 | 100 |
| | | Core Course-XII | U24CC512 | Goods and Service Tax and Customs Law | 5 | 4 | 1 | - | - | 4 | 3 | 25 | 75 | 100 |
| | | Elective Course – I | U24CCE51A | a) Banking Law and Practice | 4 | 3 | 1 | - | - | 3 | 3 | 25 | 75 | 100 |
| | | | U24CCE51B | b) Indirect Taxation | | | | | | | | | | |
| | | | U24CCE51C | c) Actuarial Science for Commerce Using Excel | | | | | | | | | | |
| | | Elective Course – II | U24CCE52A | a) Software Engineering and Lab | 4 | 1 | - | 3 | - | 3 | 3 | 25 | 75 | 100 |
| | | | U24CCE52B | b) Object Oriented Analysis, Design and Lab | | | | | | | | | | |

| | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | U24CCE52C | c) Basic Cloud Computing and Lab | | | | | | | | | | |
| | IV | EVS | 24UGCES | Environmental Studies | 2 | 2 | - | - | - | 2 | 3 | 25 | 75 | 100 |
| | | Summer Internship / Industrial Training | U24CCI51 | Summer Internship | - | - | - | - | - | 2 | - | - | - | - |
| **TOTAL** | | | | | **30** | **22** | **05** | **03** | **-** | **26** | - | - | - | **700** |
| **VI** | III | Core Course-XIII | U24CC613 | Management Accounting | 6 | 5 | 1 | - | - | 4 | 3 | 25 | 75 | 100 |
| | | Core Course -XIV | U24CC614 | Income Tax Theory, Law and Practice | 6 | 5 | 1 | - | - | 4 | 3 | 25 | 75 | 100 |
| | | Core Project | U24CCPW | Group Project Viva Voce | 5 | 3 | 1 | 1 | - | 5 | 3 | 25 | 75 | 100 |
| | | Elective Course – III | U24CCE63A | a) Entrepreneurial Development | 4 | 3 | 1 | - | - | 3 | 3 | 25 | 75 | 100 |
| | | | U24CCE63B | b) Business Intelligence | | | | | | | | | | |
| | | | U24CCE63C | c) Principles of Mutual Funds | | | | | | | | | | |
| | | Elective Course – IV | U24CCE64AP | a) R Programming Lab | 4 | 1 | - | 3 | - | 3 | 3 | 25 | 75 | 100 |
| | | | U24CCE64BP | b) Tally Lab | | | | | | | | | | |
| | | | U24CCE64CP | c) Advanced Excel Lab | | | | | | | | | | |
| | IV | Value Education | 24UGVED | Value Education | 2 | 2 | - | - | - | 2 | 3 | 25 | 75 | 100 |
| | | Professional Competency Course | U24PCCC61 | General Awareness for Competitive Examination | 2 | 2 | - | - | - | 2 | 3 | 25 | 75 | 100 |
| | V | Gender Studies | 24UGGS | Gender Studies | 1 | 1 | - | - | - | 1 | 3 | 25 | 75 | 100 |
| | | Extension Activities | | Extension Activities | - | - | - | - | - | 1 | - | - | - | - |
| | **TOTAL** | | | | **30** | **22** | **04** | **04** | **-** | **25** | - | - | - | **800** |
| | **GRAND TOTAL** | | | | **180** | **139** | **26** | **15** | **-** | **141** | **-** | - | - | **4300** |
| **Extra credit** | | | Value Added Course (At least one per year) | | **-** | **-** | **-** | **-** | **-** | 2 | **-** | **-** | **-** | **-** |

**L – Lecture** **T – Tutorial** **P – Practical** **S - Seminar**

**SUMMARY OF CURRICULUM STRUCTURE OF UG PROGRAMMES**

| S. No. | Part | Types of the Courses | No. of Courses | No. of Credits |
|---|---|---|---|---|
| 1. | I | Language Courses | 4 | 12 |
| 2. | II | English Courses | 4 | 12 |
| 3. | III | Core Courses | 14 | 61 |
| 4. | | Core Group Project | 1 | 5 |
| 5. | | Allied Practical | 4 | 12 |
| 6. | | Elective Course (Practical) | 2 | 6 |
| 7. | | Elective Course (Theory) | 2 | 6 |
| 8. | | Non Major Elective | 2 | 4 |
| 9. | IV | Skill Enhancement Course | 5 | 10 |
| 10. | | Foundation Course - FC | 1 | 2 |
| 11. | | Summer Internship | 1 | 2 |
| 12. | | Value Education | 1 | 2 |
| 13. | | Professional Competency | 1 | 2 |
| 14. | | Environmental Studies | 1 | 2 |
| 15. | V | Gender Studies | 1 | 1 |
| 16. | | Extension Activities | 1 | 1 |
| 17. | | Special Course | 1 | 1 |
| **Total** | | | **46** | **141** |

*** Examination hours: (Theory – 2 Hours and Practical – 2 Hours)

| **Note:** | **Internal Marks** | **External Marks** |
|---|---|---|
| 1. Theory | 15 | 45 |
| 2. Practical | 10 | 30 |
| **Total** | **25** | **75** |

1. Separate passing minimum is prescribed for Internal and External marks

**FOR THEORY**
The passing minimum for CIA shall be 40% out of 15 marks [i.e. 6 marks]
The passing minimum for University Examinations shall be 40% out of 45 marks [i.e. 18 marks]

**FOR PRACTICAL**
The passing minimum for CIA shall be 40% out of 10 marks [i.e. 4 marks]
The passing minimum for University Examinations shall be 40% out of 30 marks [i.e. 12 marks]

**EXTRA CREDIT COURSE -VALUE ADDED COURSE OFFERED BY THE DEPARTMENT**

| Semester | Course | Course Code | Title of The Paper |
|---|---|---|---|
| V | VAC-III | U24CCVA53 | Campus to Corporate |

# SEMESTER V

**SENGAMALA THAYAAR EDUCATIONAL TRUST WOMEN'S COLLEGE**
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**SUNDARAKKOTTAI, MANNARGUDI - 614016.**
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**PG & RESEARCH DEPARTMENT OF COMMERCE**
**B.Com., COMPUTER APPLICATIONS**

## SEMESTER: V–CC- IX: COST ACCOUNTING

**Ins. Hrs. /Week: 5** **Course Credit: 4** **Course Code: U24CC509**

**UNIT-I: Introduction of Cost Accounting** **(10Hours)**

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

**UNIT–II: Cost Sheet and Methods of Costing** **(17 Hours)**

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

**UNIT–III: Material Costing** **(16 Hours)**

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

**UNIT–IV: Labour Costing** **(15 Hours)**

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

**UNIT–V: Overheads Costing** **(17 Hours)**

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

**Theory 20% & Problem 80%** **Total Lecture Hours -75**

**COURSEOUTCOME**

1. Remember and recall the various concepts of cost accounting.
2. Demonstrate the preparation and reconciliation of cost sheet.
3. Analyse the various valuation methods of issue of materials.
4. Examine the different methods of calculating labour cost.
5. Critically evaluate the apportionment of Overheads.

**TEXT BOOK(S)**

1. JainS.P. and Narang K.L,Cost Accounting. Kalyani Publishers, New Delhi
2. KhannaB.S.,PandeyI.M.,AhujaG.K.,andAroraM.N.,PracticalCosting,S.Chand&Co, New Delhi,
3. Dr.S.N.Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi
4. T.S.Reddy and Y.Hari Prasad Reddy, Cost Accounting, Marghampublications, Chennai
5. S.P.Iyengar, CostAccounting, Sultan Chand Publications, New Delhi

**REFERENCEBOOK (S)**

1. Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York.
2. JainS.P.andNarangK.L.CostAccounting,LatestEdition.2013,KalyaniPublishers,New Delhi,
3. V.K.SaxenaandC.D.Vashist,CostAccounting,SultanChandpublications,NewDelhi
4. MurthyA&GurusamyS,CostAccounting,VijayNicoleImprintsPvt.Ltd.Chennai
5. Prasad.N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Kolkata

**E-RESOURCES**

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

## SEMESTER: V–CC–X: FINANCIAL MANAGEMENT

**Ins. Hrs. /Week: 5 Course Credit: 4 Course Code: U24CC510**

**UNIT– I: Introduction (12 Hours)**

Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Financing-Role of Financial Manager in Financial Management- Financial Goals- Profit maximization Vs. Wealth Maximization – Components of Financial Management.

**UNIT–II: Financial Decision (16 Hours)**

Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Various approaches of Capital structure - Cost of Capital – Meaning - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) Leverage – Concept – Operating and Financial Leverage on EPS.

**UNIT–III: Investment Decision (15 Hours)**

Capital Budgeting - Meaning - Process – Cash Flow Estimation- Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR).
Discounted Cash – flow Methods: Net Present Value (NPV)–Net Terminal Value-Internal Rate of Return – Profitability Index

**UNIT– IV: Dividend Decision (16 Hours)**

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

**UNIT–V: Working Capital Decision (15 Hours)**

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

**Theory 20% & Problem 80% Total Lecture Hours-75**

**COURSEOUTCOME**

1. Recall the concepts in financial management.
2. Apply the various capital structure theories.
3. Apply capital budgeting techniques to evaluate investment proposals.
4. Determine dividend pay-outs.
5. Estimate the working capital of an organization.

**TEXT BOOK(S)**

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

**REFERENCEBOOK (S)**

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

**E-RESOURCES**

1. https://www.investopedia.com/terms/e/ecommerce.asp
2. https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce
3. https://techbullion.com/the-importance-of-ethics-in-ecommerce/

## SEMESTER: V–CC-XI: COMPANY LAW

**Ins. Hrs. /Week: 5 Course Credit: 4 Course Code: U24CC511**

**UNIT–I: Introduction to Company law (13 Hours)**

CompaniesAct2013–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 (16 Hours)**

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

**UNIT–III: Meeting (17 Hours)**

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

**UNIT– IV: Management & Administration (14 Hours)**

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 (15 Hours)**

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

**Total Lecture Hours-75**

### COURSE OUTCOME

1. Understand the classification of companies under the act.
2. Examine the contents of the Memorandum of Association & Articles of Association.
3. Know the qualification and disqualification of Auditors.
4. Understand the workings of National Company Law Appellate Tribunal (NCLAT).
5. Analyse the modes of winding up.

**TEXT BOOK(S)**

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

**REFERENCEBOOK (S)**

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

**E-RESOURCES**

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

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## PG & RESEARCH DEPARTMENT OF COMMERCE

**B.Com., COMPUTER APPLICATIONS**

## SEMESTER: V –CC-XII: GOODS AND SERVICE TAX AND CUSTOMS LAW

**Ins. Hrs. /Week: 5 Course Credit: 4 Course Code: U24CC512**

**UNIT - I: Introduction to GST (13 Hours)**

Concept and Objectives of GST – Features of GST – Benefits of GST – Structure of GST in India – CGST, SGST, IGST and UTGST – GST Council – Registration under GST.

**UNIT - II: Levy and Collection of GST (15 Hours)**

Supply under GST – Types of Supply – Time of Supply – Place of Supply – Value of Supply– Input Tax Credit (ITC) – Reverse Charge Mechanism.

**UNIT - III: GST Documentation and Compliance (17 Hours)**

Tax Invoice – Bill of Supply – Credit Notes and Debit Notes – e-Way Bill – Maintenance of Records and Accounts – GST Returns and Filing Procedures.

**UNIT - IV: Returns and Payment of Tax (15 Hours)**

GST Returns – Types of Returns – Due Dates for Filing Returns – Payment of GST – Electronic Cash Ledger – Electronic Credit Ledger – Interest, Late Fee and Penalties – Refund of GST – Taxability of E-Commerce Transactions.

**UNIT - V: Customs Law (15 Hours)**

Introduction to Customs Law – Objectives of Customs Duty – Types of Customs Duties – Import and Export Procedures – Valuation of Goods for Customs Duty – Baggage Rules – Customs Authorities and Their Functions – Customs Duty Drawback and Exemptions.

**Total Lecture Hours-75**

## COURSE OUTCOME

1. Explain the basic concepts, structure, and framework of GST in India.
2. Describe the provisions relating to supply, valuation, input tax credit, and levy of GST.
3. Prepare and interpret GST-related documents such as tax invoices, credit notes, debit notes, and returns.
4. Understand GST payment procedures, e-commerce taxation, and compliance requirements.
5. Explain the provisions of Customs Law, customs duties, and import-export procedures.

## TEXT BOOK(S)


1. V.S. Datey, GST Ready Reckoner2020, Taxmann P*ublications.*
2. Dr. Vinod K. Singhania and Monica Singhania, 2019 *S*tudents' Guide to Goods and Services Tax (GST) and Customs Law, 2016 Taxmann Publications.
3. Rajat Mohan, Goods and Services Tax (GST*)*, 2018 Bharat Law House.
4. B.B. Lal and N. Vashisht**,** Indirect Taxes: GST and Customs Law*,* 2021 Pearson India.
5. S.S. Gupta**,** GST Law and Practice*,* 2015 Taxmann Publications

**REFERENCEBOOK (S)**

1. V. Balachandran, Indirect Taxes – GST and Customs Law, 2016 Sultan Chand & Sons.
2. T.N. Manoharan, Handbook on GST Law and Procedures,2020 Snow White Publications.
3. Ahuja and Gupta, Indirect Taxes: GST and Customs Law, 2022 Bharat Law House.
4. V.K. Agrawal, GST and Customs Law,2018 Commercial Law Publishers.
5. A.N. Singla, GST and Customs Law with Practice and Procedures, 2019 VK Global

**E-RESOURCES**

1. Goods and Services Tax (GST) Portal
2. Central Board of Indirect Taxes and Customs (CBIC)
3. National Academy of Customs, Indirect Taxes and Narcotics (NACIN)

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## SEMESTER: V –EC-I: (a) BANKING LAW AND PRACTICE

**Ins. Hrs. /Week: 4 Course Credit: 3 Course Code: U24CCE51A**

**UNIT–I: Introduction to Banking (11 Hours)**

History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India - Payment Banks and Small Banks - Commercial Banking: Definition - Classification of Banks. Commercial Banking functions - Role of Banks in Economic Development. Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank.

**UNIT–II: RBI (13 Hours)**

Establishment – objective - Legal framework – Functions – SBI - Origin and History – Establishment Indian subsidiaries - Foreign subsidiaries -Non-Banking-Subsidiaries-Personal banking International banking-Trade Financing-Correspondent banking - Co-operative banks: Meaning and definition-Features-Co-operative banks vs Commercial banks-Structure.-NBFC-Role of NBFCRBI Regulations-Financial sector reforms-Sukhmoy committee 1985-Narasimham committee I and II- Prudential norms: capital adequacy norms-classification of assets and provisioning –Structure of Interest Rates - Short term and Long Term – Impacts of Savings and Borrowings.

**UNIT–III: Bank Account (10 Hours)**

Opening – Types of Accounts-FDR-Steps in opening Account-Saving vs Current Account- 'Donatio Mortis Causa'-Passbook-Bank Customer Relationship-Special Types of currents –KYC norms. Bank Lending –Lending Sources-Bank Lending Principles-Forms of lending-Loan evaluation process-securities of lending-Factors influencing bank lending – Negotiable Instruments –Meaning – Characteristics-Types. Crossing –Definition –Objectives-Crossing and negotiability-Consequences of Crossing.

**UNIT–IV: Endorsement (14 Hours)**

Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative –Negotiation bank-effect of endorsement-Rules regarding Endorsement - Paying banker-Banker's duty-Dishonouring of Cheques-Discharge of paying banks Payments of a crossed cheque payment. Collecting bankers-Statutory protection under section 85 - Refusal of cheques Payment. Collecting Banker-Statutory protection under section 131-Collecting bankers' duty –RBI instruction –Paying Banker Vs Collecting Banker-Customer Grievances- Grievance Redressal –Banking Ombudsman.

**UNIT–V:E-Banking (12 Hours)**

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

Internet banking. Mobile banking –Any where Banking –Any Time Banking-Electronic Mobile Wallets. ATM Evolution -Concept-Features - Types-. Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT) Real Time Gross Settlement (RTGS)Difference between NEFT & RTGS- Meaning- Steps–Benefits-Monetary policies- final sector reforms- Chakravarthy committee 1985.

**Total Lecture Hours -60**

**COURSEOUTCOME**

1. Aware of various provision of Banking Regulation Act1949 applicable to banking.
2. Analyse the evolution of Central Banking concept and prevalent Central Banking system.
3. Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure.
4. Evaluate the role of capital fund of commercial banks, Objectives and process of Asset securitization etc.
5. Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.

**TEXT BOOK(S)**

1. GurusamyS, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai
2. Muraleedharan,ModernBanking:TheoryandPractice,PrenticeHallIndiaLearningPrivate Ltd, New Delhi
3. GuptaP.K. Gordon E.Banking and Insurance, Himalaya publication, Kolkata
4. Gajendra,ATextonBankingTheoryLaw&Practice,VrindaPublication,Delhi
5. KPKandasami,SNatarajan&Parameswaran,BankingLawandPractice,SChand publication, New Delhi

**REFERENCEBOOK (S)**

1. B.Santhanam, Banking &Financial System, Margam Publication, Chennai
2. Katait Sanjay,Banking Theory and Practice, Lambert Academic Publishing,
3. Henry Dunning Macleod, The Theory An d Practice of Banking, Hard Press Publishing, Old New Zealand
4. WilliamAmasaScott,MoneyAndBanking:AnIntroductionToTheStudyOfModern Currencies, Kesinger publication, USA
5. NektariosMichail,Money,Credit,andCrises:UnderstandingtheModernBankingSystem, Palgrave Macmillan, London

**E-RESOURCES**

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

## SEMESTER: V –EC-I: (b) INDIRECT TAXATION

**Ins. Hrs. /Week: 4 Course Credit: 3 Course Code: U24CCE51B**

**UNIT–I: Introduction to Indirect Tax (11 Hours)**

Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes – Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation.

**UNIT–II: An Overview of Goods & Service Tax (GST) (13 Hours)**

Introduction of Goods and Service Tax in India–History of GST in India –Constitutional Amendment under Pre–Goods and Service Tax Regime and Transitional Provisions - Goods and Service Tax: Concepts, Meaning, Significance, Dual GST, Features and Benefits. GST Common Portal – Taxes and Duties not Subsumed in GST – Rates of GST in India.

**UNIT–III: CGST ACT 2017 & IGST Act (10 Hours)**

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

**UNIT–IV: Procedures under GST (14 Hours)**

Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Applicable under GST (Period), Penalty under GST, Various Provisions Regarding E-way Bill in GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST.

**UNIT–V: Customs Duty1962 (12 Hours)**

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

**Total Lecture Hours-60**

**COURSE OUTCOME**

1. Acquaintance with Indirect tax laws
2. Exposed to the overview of GST.
3. Apply provisions of CGST and IGST
4. Summarise procedures of GST
5. Discuss aspects of Customs Duty in India

**TEXT BOOK(S)**

1. Vinod K Singhania, Indirect Taxes,Taxman's Publications, New Delhi.
2. Dr.H.C.Mehrotra & Prof.V.PAgarwal, Goods and Services Tax(GST), Sahitya Bhawan Publications, Agra.
3. Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi.
4. CA.Pushpendra Sisodia, Indirect Tax Laws, Bharat Publications, New Delhi.
5. V.S. Datey, GST Ready Reckoner, Taxmann Publications, New Delhi, Latest Edition.

**REFERENCEBOOK (S)**

1. V.S.Datey, All About GST, Taxmann Publications, New Delhi.
2. T.S.Reddy & Y.Hariprasad Reddy, Business Taxation, Margham Publications, Chennai.
3. StudyMaterialonGST- TheInstituteofCharteredAccountantsofIndia/TheInstitute of Cost Accountants of India, Chennai.
4. Guidance material on GST issued by CBIC, Government of India.
5. B.B. Lal and N. Vashisht, Indirect Taxes: Goods and Services Tax (GST) and Customs Law, Pearson Education, Latest Edition.

**E-RESOURCES**

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

## SEMESTER: V –EC-I: (c) ACTUARIAL SCIENCE FOR COMMERCE USING EXCEL

**Ins. Hrs. /Week: 4 Course Credit: 3 Course Code: U24CCE51C**

**Unit 1: Probability Foundations for Actuarial Science in commerce (10 Hours)**

sets, events, conditional probability, Bayes' rule – Discrete & continuous distributions common in insurance (Binomial, Poisson, Exponential, Normal) – Expectation, variance, MGFs, co-variance, correlation - Computation and interpretion of probabilities of loss events - Selection of appropriate distributions for claim data - generating random claim counts in Excel with BINOM.INV, POISSON.DIST - Choosing of appropriate probability models - Computing& interpreting loss-event probabilities.

**Unit II: Theory of Interest & Financial Mathematics (13 Hours)**

Simple vs. compound interest, nominal vs. effective rates – Present & accumulated value of payment streams – Annuities-certain, perpetuities, loan amortisation – Yield curves & discount factors - Valuing cash-flows relevant to insurance contracts - Building of loan-repayment and investment schedules – Building of amortization table in Excel using PMT, IPMT, PPMT — Plotting of effective vs. nominal rate curves in Excel charts - Valuing insurance-relevant cash flows - Translating formulas into spreadsheet logic.

**Unit III: Life Contingencies Modelling I (14 Hours)**

Construction & interpretation of life tables - column relationships – Survival probability, force of mortality – Assured payment on death, expected present value (EPV) – EPV of simple benefits (pure endowment, term assurance) - Spreadsheet for single-life assurance & pure endowment - Derivation of survival functions from life-table columns by Importing Indian Life Table and deriving $l_x$, $q_x$, $p_x$ columns and plotting survivorship curve- Price basic life insurance and endowment benefits in Excel.- : Calculation of EPV of a 1 lakh term assurance using SUMPRODUCT.as an example

**Unit IV: Life Contingencies Modelling II & Pension Benefits (10 Hours)**

Term assurance, whole-life, and endowment premiums – Premium calculation principles - Net vs. gross premiums, expense loadings – Disability and multiple-state models (intro) – Defined-benefit pension valuation -pricing a company group-life plan& pension package – Calculation of premiums & reserves under varying benefit structures - impacts of expenses and contingencies. Creation of multi-state probability matrix, Computation of expected present value of pension accruals and Computation of premiums/reserves with expenses in Excel. Communication of actuarial answers in business language.

**Unit V: General Insurance & Risk Modelling (13 Hours)**

Short-term insurance basics: frequency–severity approach – Collective risk model; stop-loss, deductibles, reinsurance layers – Loss reserving triangles (Chain-ladder intro) – Capital adequacy & solvency concepts (RBC, Solvency overview). **Excel applications:** fitting claim severity with Excel Solver (Lognormal vs. Pareto) / R-template – Building a loss-triangle and application of simple Chain-ladder to project reserves - Fitting of severity distributions to claims data - Estimation of outstanding claims &discussion on solvency implications

**Total Lecture Hours-60**

**COURSE OUTCOME**

1.Understand basic ideas of actuarial science.
2.Learn how to measure risk in business.
3.Use MS Excel for simple financial and statistical work.
4.Calculate insurance and interest-related values using Excel.
5.Improve basic analytical and problem-solving skills.

**TEXT BOOK(S)**


1. Sheldon M. Ross, "Introduction to Probability Models", Academic Press.
2. S. David Promislow, "Fundamentals of Actuarial Mathematics", Wiley.
3. Newton L. Bowers, "Actuarial Mathematics", Society of Actuaries.
4. Harry H. Panjer, "Financial Economics: With Applications to Investments, Insurance and Pensions", ACTEX Publications.
5. Mary Hardy, "Investment Guarantees: Modeling and Risk Management for Equity-Linked Life Insurance", Wiley.


**REFERENCEBOOK (S)**


1. Keith A. Allman, "Actuarial Risk Management", Cambridge University Press.
2. Glenn Meyers, "Actuarial Statistics and Excel Applications", ACTEX Learning.
3. Conrad George, "Excel for Actuaries and Financial Modeling", Wiley Finance.
4. Wayne L. Winston, "Microsoft Excel Data Analysis and Business Modeling", Microsoft Press.
5. Edward W. Frees, "Regression Modeling with Actuarial and Financial Applications", Cambridge University Press..


**E-RESOURCES**

1. https://www.google.comvedwjCqAQ&url=https%3A%2F%2Fwww.psuactsci.com%2Fexcel
2. https://www.google.com/url? -role-excel-actuarial-work-hibba-arshad- FfL&opi=89978449
3. https://www.google.com %3A%2F%Fadvanced-actuarial-modeling-in-excel-techniques

## SEMESTER: V –EC-II: (a) SOFTWARE ENGINEERING AND UML LAB

**Ins. Hrs. /Week: 4 Course Credit: 3 Course Code: U24CCE52A**

**UNIT I – Software Engineering Fundamentals (10 Hours)**

Software Engineering – Software Processes – Software Process Models – Agile Development – Software Engineering Ethics.

**UNIT II – Requirements Engineering (11Hours)**

Requirements Engineering – Functional and Non-Functional Requirements – Requirements Elicitation – Requirements Specification – Introduction to System Modeling.

**UNIT III – Software Design and UML Basics (13 Hours)**

Software Design Concepts – UML Fundamentals – UML Building Blocks – Use Case Diagrams – Class Diagrams – Object Diagrams.

**UNIT IV – Structural diagrams UML Lab (13 Hours)**

**Experiments:**

1.Use Case Diagram for Library Management System
2.Use Case Diagram for Online Shopping System
3.Class Diagram for Student Management System
4.Class Diagram for Hospital Management System
5.Object Diagram for Banking System
6.Sequence Diagram for ATM Transactions

**UNIT V – Behavioral diagrams UML Lab (13 Hours)**

**Experiments:**

1. Activity Diagram for Online Examination System
2. State Chart Diagram for Traffic Signal System
3. Component Diagram for E-Commerce Application
4. Deployment Diagram for Cloud-Based Application
5. UML Documentation for a Real-Time Business Application

**Total Lecture Hours - 60**

**COURSE OUTCOME**

1. Explain the principles, processes, and models of software engineering.
2. Analyze software requirements and prepare software requirement specifications.
3. Apply software design concepts and modeling techniques in software development.
4. Construct UML diagrams to represent structural and behavioral aspects of software systems.
5. Use UML tools to model and document real-world business applications.

**TEXT BOOK(S)**

1. Rajib Mall, "Fundamentals of Software Engineering", PHI 2018, 5th Edition.
2. Roger S. Pressman, "Software Engineering - A Practitioner's Approach", McGraw Hill 2010, 7th Edition.
3. Roger S. Pressman, Software Engineering: A Practitioner's Approach, McGraw Hill, 8th Edition, 2015.
4. Sommerville, I. (2016). Software engineering (10th ed.). Pearson Education.

5. Booch, G., Rumbaugh, J., & Jacobson, I. (2005). The unified modeling language user guide (2nd ed.). Addison-Wesley Professional.

**REFERENCEBOOK (S)**

1. Pressman, R. S., & Maxim, B. R. (2020). Software engineering: A practitioner's approach (9th ed.). McGraw-Hill Education.
2. Dennis, A., Wixom, B. H., & Tegarden, D. (2015). Systems analysis and design with UML (5th ed.). Wiley.
3. Satzinger, J. W., Jackson, R. B., & Burd, S. D. (2015). Systems analysis and design in a changing world (7th ed.). Cengage Learning.
4. Larman, C. (2004). Applying UML and patterns: An introduction to object-oriented analysis and design and iterative development (3rd ed.). Pearson Education.
5. Ambler, S. W. (2005). The elements of UML™ 2.0 style. Cambridge University Press.

**E-RESOURCES**

1. Software Engineering - https://nptel.ac.in/courses/106105182
2. https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web
3. https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=&cad=rja

## SEMESTER: V –EC-II: (b) OBJECT ORIENTED ANALYSIS, DESIGN AND UML LAB

**Ins. Hrs. /Week: 4 Course Credit: 3 Course Code: U24CCE52B**

**UNIT I – Introduction to Object-Oriented Analysis and Design (10 Hours)**

Introduction to OOAD – Object-Oriented Paradigm – Objects and Classes – Abstraction – Encapsulation – Inheritance – Polymorphism – Benefits of Object-Oriented Development.

**UNIT II – Object-Oriented Analysis (11 Hours)**

Requirements Analysis – Use Case Modeling – Actors and Use Cases – Domain Modeling – Identifying Objects and Classes – Object Relationships.

**UNIT III – Object-Oriented Design and UML Basics (13 Hours)**

Object-Oriented Design Principles – UML Fundamentals – UML Building Blocks – Class Diagrams – Object Diagrams – Package Diagrams.

**UNIT IV – UML Laboratory (Structural Modeling) (13 Hours)**

1. Use Case Diagram for Library Management System
2. Use Case Diagram for Online Shopping System
3. Class Diagram for Student Information System
4. Class Diagram for Hospital Management System
5. Object Diagram for Banking Application
6. Package Diagram for College Management System

**UNIT V – UML Laboratory (Behavioral Modeling) (13 Hours)**

1. Sequence Diagram for ATM System
2. Activity Diagram for Online Examination System
3. State Chart Diagram for Traffic Signal System
4. Communication Diagram for E-Commerce Application
5. Component Diagram for Inventory Management System
6. Deployment Diagram for Cloud-Based Application

**Total Lecture Hours - 60**

**COURSE OUTCOME**

1. Explain object-oriented concepts and principles.
2. Analyze software requirements using object-oriented techniques.
3. Design software systems using object-oriented methodologies.
4. Develop UML diagrams for system analysis and design.
5. Apply UML tools to document software models.

**TEXT BOOK(S)**

1. Booch, G. (2007). Object-oriented analysis and design with applications *(3rd ed.).* Addison-Wesley Professional.
2. Larman, C. (2004). Applying UML and patterns: An introduction to object-oriented analysis and design and iterative development (3rd ed.). Pearson Education.
3. Eriksson, "UML Tool Kit", Addison Wesley.
4. Michael Blaha and James Rumbaugh, *Object-Oriented Modeling and Design with UML*, Pearson, 2nd Edition, 2005.
5. Booch G., "Object oriented analysis and design", Addison- Wesley Publishing Company 3 rd edition

**REFERENCEBOOK (S)**

1. Rambaugh J, Blaha.M. Premeriani, W., Eddy F and Loresen W., "Object Oriented Modeling and Design", PHI
2. Satzinger, J. W., Jackson, R. B., & Burd, S. D. (2015). Systems analysis and design in a changing world (7th ed.). Cengage Learning.
3. Dennis, A., Wixom, B. H., & Tegarden, D. (2015). Systems analysis and design with UML *(5th* ed.). Wiley.
4. Ambler, S. W. (2005*).* The elements of UML 2.0 style. Cambridge University Press.
5. Fowler, M. (2004). UML distilled*:* A brief guide to the standard object modeling language *(3rd* ed.). Addison-Wesley Professional.

**E-RESOURCES**

1. https://www.google.com/urlved=2ahUKEwi5tuG14MCUAxXpTWcHHZbWGUEQFnoECB
2. https://www.google.com/ files.wordpress.com%2F2018%2F11%2Fobject-oriented-modeling
3. https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=&cad=rja&uact=8&v

## SEMESTER: V –EC-II: (c) BASIC CLOUD COMPUTING AND LAB

**Ins. Hrs. /Week: 4 Course Credit: 3 Course Code: U24CCE52C**

**(Practical -60 Marks UE: 45 Marks IA: 15 Marks)**

**UNIT I – Introduction to Cloud Computing (10 Hours)**

Introduction to Cloud Computing – Characteristics of Cloud Computing – Benefits of Cloud Computing – Cloud Architecture – Cloud Service Providers – Applications of Cloud Computing.

**UNIT II – Cloud Services and Deployment Models (11 Hours)**

Infrastructure as a Service (IaaS) – Platform as a Service (PaaS) – Software as a Service (SaaS) – Public Cloud – Private Cloud – Hybrid Cloud – Community Cloud – Advantages and Limitations of Cloud Services.

**UNIT III – Cloud Storage and Security (13 Hours)**

Cloud Storage – File Sharing and Synchronization – Data Backup and Recovery – Cloud Security Basics – User Authentication – Privacy and Security Challenges in Cloud Computing.

**(Practical -40 Marks UE:30 MarksIA:10 Marks)**

**UNIT IV – Cloud Laboratory (SaaS Applications) (13 Hours)**

1. Creating and managing files using Google Drive.
2. Creating and editing documents using Google Docs.
3. Creating spreadsheets and charts using Google Sheets.
4. Designing presentations using Google Slides.
5. Creating online surveys using Google Forms.
6. Sharing and collaborating on cloud documents.

**UNIT V – Cloud Laboratory (Business Cloud Applications) (13 Hours)**

1. Managing email services using Gmail.
2. Scheduling events using Google Calendar.
3. Conducting online meetings using Google Meet.
4. Creating simple websites using Google Sites.
5. Managing cloud storage permissions and sharing settings.

**Total Lecture Hours - 60**

## COURSE OUTCOME

1. Upon successful completion of the course, students will be able to:
2. Explain the concepts, characteristics, and architecture of cloud computing.
3. Differentiate between cloud service models and deployment models.
4. Describe cloud storage, backup, and security mechanisms.
5. Use cloud-based applications for document creation, communication, and collaboration.

**TEXT BOOK(S)**

1. Bahga, A., & Madisetti, V. (2018). *Cloud computing: A hands-on approach*. Universities Press (India) Pvt. Ltd.
2. Reese, George. Cloud Application Architectures: Building Applications and Infrastructure in the Cloud. O'Reilly Media, 2009.
3. Rajkumar Buyya, James Broberg and Andrzej Goscinski, *Cloud Computing: Principles and Paradigms*, Wiley, 2011.
4. Barrie Sosinsky, *Cloud Computing Bible*, Wiley India, 2011.
5. Thomas Erl, Ricardo Puttini and Zaigham Mahmood, *Cloud Computing: Concepts, Technology and Architecture*, Pearson, 2013.

**REFERENCEBOOK (S)**

1. Sosinsky, B. (2011). Cloud computing bible. Wiley India.
2. Velte, A. T., Velte, T. J., & Elsenpeter, R. (2019). Cloud computing: A practical approach. McGraw-Hill Education.
3. Erl, T., Puttini, R., & Mahmood, Z. (2013). Cloud computing: Concepts, technology & architecture. Pearson Education.
4. Buyya, R., Broberg, J., & Goscinski, A. (2011). Cloud computing: Principles and paradigms. Wiley.
5. Rittinghouse, J. W., & Ransome, J. F. (2017). Cloud computing: Implementation, management and security (2nd ed.). CRC Press.

**E-RESOURCES**

1. https://aws.amazon.com/what-is-cloud-computing/
2. https://azure.microsoft.com/en-us/resources/cloud-computing-dictionary/what-is-cloud-computing
3. https://www.ibm.com/cloud/learn/cloud-computing

**BHARATHIDASANUNIVERSITY, TIRUCHIRAPPALLI-620024 ENVIRONMENTAL STUDIES**

**(Applicabletothecandidatesadmittedfromthe Academicyear2019-20onwards)**

## SEMESTER: V–EVS: ENVIRONMENTAL STUDIES

**Ins. Hrs. /Week:2 CourseCredit:2 Course Code: 24UGCES**

**Unit:1**

The Multidisciplinary nature of environmental studies
Definition, scope and importance. **(2 lectures)**
Need for public awareness

**Unit:2 Natural Resources:**
Renewable and non-renewable resources:
Natural resources and associated problems.

a) Forest resources: use and over- exploitation, deforestation case studies. Timber extraction, mining, dams and their effects on forests and tribal people.
b) Water resources: Use and over-utilization of surface and groundwater, floods, drought, conflicts over water, dam's benefits and problems.

c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.

d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer –pesticide problems, waterlogging, salinity, case studies.

e) Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources. Case studies.

f) Land resources: Land as a resource, land degradation, man induced Landslides, soil erosion and desertification.

- Role of an individual in conservation of natural resources.
- Equitable use of resources for sustainable life styles.

**(8 lectures)**

**Unit:3-Ecosystems**

- Concept of an ecosystem.
- Structure and function of an ecosystem.
- Producers, consumers and decomposers
- Energy flow in the ecosystem
- Ecological succession.
- Food chains, food webs and ecological pyramids
- Introduction, types, characteristic features, structure and function of the following ecosystem:-

  a. Forest ecosystem
  b. Grassland ecosystem
  c. Desert ecosystem
  d. Aquatic ecosystems,(ponds, streams, lakes, rivers, oceans, estuaries)

**(6 lectures)**

**Unit:4 -Biodiversity and its conservation**

- Introduction–Definition: Genetic, species and ecosystem diversity
- Bio geographical classification of India
- Valueofbiodiversity:consumptiveuse,productiveuse,social,ethical,aesthetic and option values
- Bio diversity at global, National and local levels
- India as a mega-diversity nation
- Hot-spots of biodiversity
- Threats to biodiversity: habitat loss, poaching of wildlife, man-wild life conflicts.
- Endangered and end emic species of India
- Conservationofbiodiversity:In-situandEx-situconservationofbiodiversity.
- BiologicalDiversityAct2002/BDRules,2004

**(8 lectures)**

**Unit: 5-EnvironmentalPollution**

Causes, effects and control measures of:

a. Air Pollution
b. Water Pollution
c. Soil Pollution
d. Marine Pollution
e. Noise pollution
f. Thermal Pollution
g. Nuclear hazards

- Solid waste Management: Causes, effects and control measures of urban and industrial wastes.
- Role of an individual in prevention of pollution
- Pollution case studies
- Disaster management: floods, earth quake, cyclone and landslides.
- Ill-Effects of Fireworks:

Firework and Celebrations, Health Hazards, Types of Fire, Fire work and Safety
**(8 lectures)**

**Unit:6-SocialIssues and the Environment**

- From Un sustainable to Sustainable development.
- Urban problems related to energy.
- Water conservation, rain water harvesting, water she management.
- Resettlement and rehabilitation of people; its problems and concerns. Case studies
- Environmental ethics: Issues and possible solutions.
- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies.
- Wasteland reclamation.
- Consumerism and waste products.
- Environment Protection Act.
- Air (Prevention and Control of Pollution)Act.
- Water (Prevention and Control of Pollution) Act.
- Wild life Protection Act.
- Forest Conservation Act.
- Issues involved in enforcement of environmental legislation
- Public awareness.

**(7 lectures)**

**Unit:7-Human Population and the Environment**

- Population growth, variation among nations.
- Population explosion –Family Welfare Programmes
- Environment and human health
- Human Rights– Value Education
- HIV/AIDS- Women and Child Welfare
- Role of Information Technology in Environment and human health
- Case studies.

**Unit:8 –Field Work**

- Visittoalocalareatodocumentenvironmentalassets-river/forest/grassland/ hill /mountain

**Reference(s):**


1. Agarwal,K.C.2001 Environmental Biology, Nidi Public Ltd Bikaner.
2. BharuchaErach,TheBiodiversityofIndia,MapinPublishingPVTltd,Ahamedabad – 380013, India, E-mail:mapin@icenet.net(R)
3. BrunnerR.C.1989,HazardousWasteIncineration,McGrawHillInc480p
4. ClarkR.S.Marine Pollution, Clanderson Press Oxford(TB)
5. Cunningham, W.P.Cooper, T.H.GorhaniE&Hepworth,M.T.2001.
6. DeA.K. Environmental Chemistry, Wiley EasternLtd
7. Downto Earth,Centre forScience and Environment(R)
8. Gleick,H.P.1993. Waterincrisis, Pacific Institute for Studies in Dev., Environment& Security. Stockholm Env. Institute Oxford University,
9. Hawkins,R.E.EncyclopediaofIndiaNaturalHistory,BombayNaturalHistorySociety , Bombay(R)
10. Heywood,V.H&Watson,R.T.1995.GlobalBiodiversityAssessment.Cambridg e University Press 1140p.
11. Jadhav,H&Bhosale,V.M.1995.EnvironmentalProtectionandLawsHimalayaPub.House, Delhi 284p.
12. Mckinney,M.L.&SchochR.M.1996.EnvironmentalSciencesystems&Solutions,We b enhanced edition 639 p.
13. Mhaskar A.K.Matter Hazardous, Techno-Science Publications(TB)
14. MillerT.G. Jr.Environmental Science,Wad sworth PublishingCo.(TB)
15. Odum,E.P. 1971Fundamentals of Ecology.W.B. SaundersCo. USA. 574p
16. RaoMN&Datta,A.K.1987WasteWatertreatment,Oxford&IBHPublicationCo.PvtLtd345 p.
17. SharmaB.K.2001 Environmental chemistry Goel Publ House, Meerut.
18. Survey of the Environment, The Hindu (M).
19. TownsendC.Harper,JandMichaelBegon,EssentialsofEcology,Blackwellscience(TB)
20. Trivedi R.K. Hand book of Environmental Laws, Rules, Guidelines, Compliances and Standards, Vol. I and II, Enviro Media(R).
21. TrivediR.K. and P.K.Goel, Introduction to air pollution, Techno-Science Publications (TB).
22. WagnerK.D.1998EnvironmentalManagement. W.B.SaundersCo.PhiladelphiaUSA499p
(M)Magazine(R)Reference (TB)Textbook
23. .http://nbaindia.org/uploaded/Biodiversityindia/Legal/33%20Biological%20Diversity%20 Rules,%202004.pdf.


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# SEMESTER VI

**SENGAMALA THAYAAR EDUCATIONAL TRUST WOMEN'S COLLEGE**
**(AUTONOMOUS) (SILVER JUBILEE INSTITUTION)**
**SUNDARAKKOTTAI, MANNARGUDI - 614016.**
***(For the Candidates admitted in the academic Year 2024–2025)***
**PG & RESEARCH DEPARTMENT OF COMMERCE**
**B.Com., COMPUTER APPLICATIONS**

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**SEMESTER: VI–CC –XIII: MANAGEMENT ACCOUNTING**
**Ins. Hrs. /Week: 6 Course Credit: 4 Course Code: U24CC613**

**UNIT–I: Introduction to Management Accounting (16 Hours)**
Management Accounting – Meaning– Scope –Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.

**UNIT–II: Financial Statement Analysis (20 Hours)**
Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis. Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios – Capital Structure Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.

**UNIT– III: Fund Flow Analysis &Cash Flow Analysis (18 Hours)**
Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds-Technique of Preparing FundsFlowStatement-ScheduleofChangesinWorkingCapital-AdjustedProfitand Loss Account - Preparation of Funds Flow Statement.
**Cash Flow Statements:** Meaning – Advantages – Limitations – Preparation of Cash Flow StatementasperAS3–Types of Cash Flows -Operating, Financing and Investing Cash Flows.

**UNIT– IV: Budgetary Control (16 Hours)**
Budgetary Control: Meaning–Preparation of Various Budgets–Cash Budget-Flexible Budget– Production Budget – Sales Budget.

**UNIT –V: Marginal Costing (20 Hours)**
Meaning - Features – Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis- Break Even Point – Decision Making: Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factors – Exploring New Markets.

**Theory:20%Problem:80%**

**TotalLectureHours-90**

**COURSEOUTCOME**

1. Remember and recall basics in management accounting
2. Apply the knowledge of preparation of Financial Statements
3. Analyse the concepts relating to fund flow and cash flow
4. Evaluate techniques of budgetary control
5. Formulate criteria for decision making using principles of marginal costing.

**TEXT BOOK(S)**


1. JainS.P.& NarangK.L.(2018)Cost and Management Accounting, Kalyani Publications,
2. Rds.Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.
3. Sharma and ShashiK. Gupta , Management Accounting, Kalyani Publishers, Chennai.
4. JenitraLMervin, DasltonLCecil, Management Accounting, Lerantec Press,Chennai.
5. T.S.Reddy & Y.HariPrasadReddy, Management Accounting, Margham Publications, Chennai.


**REFERENCEBOOK (S)**


1. Chadwick–TheEssence of Management Accounting, Financial Times Publications, England.
2. CharlesT.HorngrenandGaryN.Sundem–IntroductiontoManagementAccounting, Pearson, Chennai.
3. MurthyA and GurusamyS, Management Accounting- Theory &Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai.
4. Hansen-Mowen, Cost Management Accounting and Control, South Western College, India.
5. N.P.Srinivasan, Management Accounting, New Age publishers, Chennai.


**E-RESOURCES**

1. https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis
2. https://accountingshare.com/budgetary-control/
3. https://www.investopedia.com/terms/m/marginalcostofproduction.asp

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**B.Com., COMPUTER APPLICATIONS**

## SEMESTER: VI–CC–XIV: INCOME TAX THEORY, LAW AND PRACTICE

**Ins. Hrs. /Week: 6   Course Credit: 4   Course Code: U24CC614**

**UNIT -I: Capital Gains** **(16 Hours)**

CapitalGains–KindsofCapitalAssets–ComputationofCapitalGains–Exemptionunder Section 54 , 54B, 54D, 54EC, 54F, 54GA.

**UNIT–II: Income from Other Sources** **(20 Hours)**

Income from Other Sources – Income Chargeable to Tax under the Head Income from Other Sources – Procedures for Computing Income from Other Sources – Deductions Allowed – Deduction not Allowed – Problems on Computation of Income from Other Sources.

**UNIT–III: Set Off and Carry Forward of Losses and Deductions from Gross Total Income** **(18 Hours)**

Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C,80CC,80CCB,80CCC,80CCD,80CCE,80D,80DD,80DDB,80E,80EE,80EEA,80EEB,80G, 80GG, 80GGA, 80TTA, 80TTB, and80U only.

**UNIT–IV: Assessment of Individuals** **(16 Hours)**

Assessment: Meaning and Types, Computation of Total Income and Tax Liability of an Individuals (simple problems in case of Income from salaries, HP and Profits and Gains – computed income may be given).

**UNIT– V: Income Tax Authorities** **(20 Hours)**

Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income – Tax Officers - Procedures for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filling – Return of Loss – Related Return – Defective Return – Signing of Return – Permanent Account Number (PAN)

**Theory20%&Problem80%** **Total Lecture Hours-90**

**COURSEOUTCOME**

1. Remember and recall provisions on capital gains
2. Apply the knowledge about income from other sources
3. Analyse the set off and carry forward of losses provisions
4. Learn about assessment of individuals
5. Apply procedures learnt about assessment procedures.

**TEXTBOOK(S)**

1. V.P.Gaur,Narang, Puja Gaur and Rajeev Puri-Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2. T.S.Reddy and Hariprasad Reddy,Income Tax Law and Practice, Margham Publications, Chennai.
3. DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, NewDelhi.
4. MehrotraH.C,Dr.GoyalS.P,Income Tax Law and Accounts, SahityaBhavan Publications, Agra.
5. T.Srinivasan–IncomeTax&Practice–VijayNicoleImprintsPrivateLimited, Chennai.

**REFERENCEBOOK (S)**

1. HariharanN, Income Tax Law &Practice, VijayNicole Imprints Pvt.Ltd. Chennai.
2. Bhagwati Prasad, IncomeTax Law and Practice, Vishwa Prakasan, NewDelhi.
3. VinodK. Singhania,Students Guide to Income Tax.,U.K. Bharghava Taxman,New Delhi.
4. Dr.Vinod KSinghani a, Dr.Monica Singhania,Taxmann's Students' Guide to Income Tax, New Delhi.
5. MittalPreethiRaniandBansalAnshika,IncomeTaxLawandPractice,Sultan&Chand Sons, New Delhi.

**E-RESOURCES**

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

**PAPER: Project Work**
**Ins. Hrs. /Week: 5 Course Credit: 5 Course Code: U24CCPW**

## PROJECT (DISSERTATION AND VIVA-VOCE)

The project topics are to be finalized to the students at the end of the second SEMESTER with a time schedule to carryout various stages of work. During the SEMESTER vocation, the data Collection may be commenced. The theme selected by each student for the Dissertation should be related to various problemsandissuespertainingtoCommerce.Eachcandidateshouldsubmittwocopiesofdissertationas per the guidelines to the Controller of Examination and one copy to the department concerned. The project will be evaluated for 100 marks (i.e. 75 marks for Dissertation work and 25 marks for Viva- Voce) by Internal (Supervisor) and External Examiners. The average of the Marks of the Internal Examiners (Supervisors) and External Examiners shall be considered as the final marks to be awarded for project. The passing minimum for Dissertation is 30 marks and viva voce examination is 10marks.

**OUTCOME:**

1. Students will be able to apply the knowledge, concepts, tools necessary to overcome challenges and issues of marketing in a changing technological and scape.

**SEMESTER: VI–EC –III: (a) ENTREPRENEURIAL DEVELOPMENT**

**Ins. Hrs. /Week: 4 Course Credit: 3 Course Code: U24CCE63A**

**UNIT–I: Introduction to Entrepreneur (10 Hours)**

Meaning of Entrepreneurship–Characteristics of Entrepreneurship–Types of Entrepreneurship – Self Employment – Difference between Entrepreneurship and Employment – MeaningofEntrepreneur–Traits–Classification–Functions–EntrepreneurialScenarioinIndia.

**UNIT–II: Design Thinking (13 Hours)**

Idea Generation – Identification of Business Opportunities – Design Thinking Process –Creativity – Invention – Innovation – Differences – Value Addition – Concept and Types – Tools and TechniquesofGeneratinganIdea–TurningIdeaintoBusinessOpportunity..

**UNIT–III: Setting Up an Enterprise (13 Hours)**

ProcessofSettingUpanEnterprise–FormsofanEnterprise–SoleProprietorship– Partnership – Limited Liability Partnership Firm – Joint Stock Company – One Man partnership – ChoiceofFormofanEnterprise–FeasibilityStudy–Marketing,Technical,Financial,Commercial and Economical.

**UNIT–IV: Business Model Canvas and Formulation of Project Report (11 Hours)**

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

**UNIT–V: MSME's and Support Institutions (13 Hours)**

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

**Total Lecture Hours -60**

**COURSEOUTCOME**

1. Identify the various trait so fan entrepreneur
2. Turn ideas in to business opportunities
3. Do feasibility study before startinga project
4. Identify the sources of funds for funding a project
5. DevelopanunderstandingabouttheGovernmentschemesavailableforwomen entrepreneurs

**TEXT BOOK(S)**

1. Jayashree Suresh,(Reprint2017)Entrepreneurial Development, Margham Publications.Chennai.
2. Dr.C.B.Gupta & Dr.S.S.Khanka(Reprint2014).Entrepreneurship And Small Business Management, Sultan Chand & Sons, New Delhi.
3. CharantimathPoornima,(Reprint2014.),Entrepreneurshipdevelopment-Small,PearsonEducation, India.
4. RajShankar,(Reprint2016),EntrepreneurshipTheoryandPractice,VijayNicoleandImprintsPvt.Ltd, Chennai.
5. VasantDesai,(Reprint2017).DynamicsofEntrepreneurialDevelopment&ManagementTwenty Fourth Edition. Himalaya Publishing House. Mumbai.

**REFERENCEBOOK (S)**

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

**E-RESOURCES**

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

## SEMESTER: VI–EC –III: (b) BUSINESS INTELLIGENCE

**Ins. Hrs. /Week: 4 Course Credit: 3 Course Code: U24CCE63B**

**UNIT- I: Introduction to Business Intelligence (11 Hours)**

Business Intelligence – Framework for Business Intelligence-Creation Transaction Processing Vs analytical Processing – Major Tools and Techniques of Business Intelligence.

**UNIT -II: Business Performance Management (13 Hours)**

Business Performance Management – Strategies – Plan –Monitor –Performance Measurement – Business Process Management Methodologies –Performance of Dashboards and Scorecards.

**UNIT -III: Text and Web Mining (10 Hours)**

Text and Web mining – Concepts and Definition – Language processing.-Text Mining applications – text mining process – text mining tools – web mining and web structure mining – web usage mining.

**UNIT -IV: Business Intelligence and Implementation (14 Hours)**

Business Intelligence Implementation – Implementation of Business Intelligence and Integration Implementation – Connecting Business Intelligence systems to Databases and other enterprise systems.

**UNIT -V : Business Intelligence Issues (12 Hours)**

On Demand Business Intelligence – Issues of Legality, Privacy and Ethics Emerging Topics in Business Intelligence- the Web 2.0 revolution- On line social networking-virtual worlds-social networks and Business Intelligence-collaborative decision making-RFID and new Business Intelligence application opportunities –reality mining.

**Total Lecture Hours-60**

**COURSE OUTCOME**

1. Understand the conceptual frame work of business intelligence
2. Formulate strategies in relation to business performance measurement
3. Appreciate the importance of text and web mining data
4. Analyze and apply various business intelligence methods
5. Tackle the issues in business intelligence

**TEXT BOOK(S)**

1. Ramesh Sharda, Dursun Delen, Efraim Turban, "Business Intelligence, Analytics, and Data Science: A Managerial Perspective", Pearson Education.
2. David Loshin, "Business Intelligence: The Savvy Manager's Guide", Morgan Kaufmann.
3. Cindi Howson, "Successful Business Intelligence: Secrets to Making BI a Killer App", McGraw Hill.
4. Larissa T. Moss, Shaku Atre, "Business Intelligence Roadmap: The Complete Project Lifecycle for Decision-Support Applications", Addison-Wesley.
5. Steve Williams, Nancy Williams, "The Profit Impact of Business Intelligence", Morgan Kaufmann.

**REFERENCEBOOK (S)**

1. Evangelos Simoudis, “Data Analytics for Business Intelligence”, Wiley.
2. Carlo Vercellis, “Business Intelligence: Data Mining and Optimization for Decision Making”, Wiley.
3. Wayne W. Eckerson, “Performance Dashboards: Measuring, Monitoring, and Managing Your Business”, Wiley.
4. Jiawei Han, Micheline Kamber, Jian Pei, “Data Mining: Concepts and Techniques”, Elsevier.
5. Alberto Cordoba, “Understanding the Predictive Analytics Lifecycle”, Wiley.

**E-RESOURCES**

1. https://www.google.com/ Fwww.geeksforgeeks.org%2Fpower-bi%2Fwhat-is-business-intelligence
2. https://www.google.com/url?Fen.wikipedia.org%2Fwiki%2FBusiness_intelligence
3. https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=&cad=rja&uact=8&ved

## SEMESTER: VI–EC –III: (c) PRINCIPLES OF MUTUAL FUNDS

**Ins. Hrs. /Week: 4 Course Credit: 3 Course Code: U24CCE63C**

**UNIT – I: Concepts of Mutual Funds (12 Hours)**

Concepts of Mutual Funds - Evaluation of Mutual Funds - Role of Mutual Funds - Types of Mutual Funds: Open Ended and Close Ended

**UNIT– II: Legal Structure (13 Hours)**

LegalStructureofMutualFunds-RightsandResponsibilitiesofMarketConstituents– FundMergers and Scheme Takeovers

**UNIT– III: Mutual Funds Regulation (10 Hours)**

Role of Regulation in India-RBI, SEBI: SCORES (SEBI COMPLAINTS REDRESS SYSTEM) Procedure for Registering a Mutual Fund with SEBI-Right and Obligations of the Investors

**UNIT – IV: Accounting of Mutual Funds (12 Hours)**

Accounting of Mutual Fund - NAV Computation - Pricing of Units - Valuation of Mutual Funds: Equity and Equity related securities, suspended securities, unlisted securities Liquid Securities, preference shares, Debentures, gold exchange trade funds.

**UNIT– V: Distribution Channels (13 Hours)**

Distribution Channels: Multiple Distribution Channels Methods of Compensating for Distribution- Sales Loads- Rule 12b-1 Fees/Service Fees- Revenue Sharing- Sub-transfer Agent Payments- Omnibus Accounts – Noteworthy Recent Developments- Share Classes- ETF Differences - Direct Marketing – Broker - Mutual Funds Schemes in India

**Total Lecture Hours-60**

**COURSE OUTCOME**

1. It describes the characteristics of mutual f und investments.
2. It explains the legal structure of Mutual Funds
3. It helps to understand the rules and regulations of mutual Funds for investment purposes.
4. Students can know how and why mutual funds are bought and sold.
5. It helps to companies and other asset management companies

**TEXT BOOK(S)**

1. M.Y.Khan, Financial Services, Tata McGraw Publications Co, Ltd.
2. Dr.Gurusamy, Financial Service and Markets – Vijay Nicole Prints(P)Ltd
3. M.Y. Khan, Financial Services, McGraw-Hill Education, 10th Edition.
4. E. Gordon and K. Natarajan, Financial Markets and Services, Himalaya Publishing House, Latest Edition.
5. Bharti V. Pathak, The Indian Financial System: Markets, Institutions and Services, Pearson Education, 5th Edition.

**REFERENCE BOOK (S)**

1. Dr.D.Joseph Anbarasu and others, Financial Services- Sultan Chand &Sons.
2. Mark Mobius, Mutual Fund-John wiley &Sons.
3. Nalini Prava Tripathy, Mutual funds in India–Excel Books
4. Nalini Prava Triparthy, Financial instruments and Services–Prentice Hall of India.
5. V.A. Avadhani, Marketing of Financial Services, Himalaya Publishing House, Latest Edition.

**E-RESOURCES**

1. https://www.nism.ac.in/mutual-fund-distributors/
2. https://cleartax.in/s/mutual-funds

3. https://ClearTax – Mutual Funds

**SENGAMALA THAYAAR EDUCATIONAL TRUST WOMEN'S COLLEGE**
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*(For the Candidates admitted in the academic Year 2024–2025)*
**PG & RESEARCH DEPARTMENT OF COMMERCE**
**B.Com., COMPUTER APPLICATIONS**

**SEMESTER: IV–EC –IV: (a) R PROGRAMMING LAB**

**Ins. Hrs. /Week: 4 Course Credit: 3 Course Code: U24CCE64AP**

**UNIT I – Introduction to R (12 Hours)**

**Chapter 1:** Introduction to R
**Chapter 2:** Objects and Data Types

R Environment – Variables – Data Types – Operators – Input and Output Functions.

**UNIT II – Data Structures in R (13 Hours)**

**Chapter 3:** Data Structures
Vectors – Matrices – Arrays – Lists – Data Frames – Factors.

**UNIT III – Functions and Data Analysis (10 Hours)**

**Chapter 4:** Functions
Built-in Functions – User Defined Functions – Data Import – Data Analysis – Summary Statistics.

**UNIT IV – Practical Exercises (12 Hours)**

1. Working with Variables and Operators.
2. Creating Vectors and Matrices.
3. Working with Lists and Data Frames.
4. Programs using Conditional Statements.
5. Programs using Loops.

**UNIT V – Practical Exercises (13 Hours)**

1. Creating Functions.
2. Importing Data Sets.
3. Descriptive Statistics.
4. Creating Charts and Graphs.
5. Mini Project using R.

**Total Lecture Hours-60**

**COURSE OUTCOME**

1. Explain the basic concepts of R programming.
2. Use R data structures and operators effectively.
3. Develop programs using functions and control statements.
4. Perform data analysis using R tools.

**TEXT BOOK (APA 7TH EDITION)**


1. Grolemund, G. (2014). *Hands-on programming with R*. O'Reilly Media.


**REFERENCE BOOKS (APA 7TH EDITION)**


1. Wickham, H., & Grolemund, G. (2017). *R for data science*. O'Reilly Media.
2. Kabacoff, R. I. (2015). *R in action* (2nd ed.). Manning Publications.
3. Teetor, P. (2011). *R cookbook*. O'Reilly Media.
4. Matloff, N. (2011). *The art of R programming*. No Starch Press.
5. Verzani, J. (2018). *Getting started with RStudio*. O'Reilly Media.


**E-RESOURCES**

1. https://cran.r-project.org?utm_source=chatgpt.com
2. https://r4ds.hadley.nz/?utm_source=chatgpt.com
3. https://r4ds.hadley.nz/?utm_source=chatgpt.com

**SEMESTER: IV–EC –IV: (b) TALLY LAB**

**Ins. Hrs. /Week: 4** **Course Credit: 3** **Course Code: U24CCE64BP**

**UNIT I – Company Creation** **(12 Hours)**

**Chapter 1:** Introduction to Tally Prime
**Chapter 2:** Company Creation
Introduction to Tally – Company Creation – Company Features – Groups and Ledgers.

**UNIT II – Accounting Transactions** **(10 Hours)**

**Chapter 3:** Accounting Masters and Vouchers
Accounting Vouchers – Sales – Purchase – Receipt – Payment – Journal Entries.

**UNIT III – Inventory and GST** **(13 Hours)**

**Chapter 4:** Inventory Management
**Chapter 5:** GST
Stock Groups – Stock Items – GST Setup – GST Transactions – GST Reports.

**UNIT IV – Practical Exercises** **(12 Hours)**

1.Create Company.
2.Create Groups and Ledgers.
3.Enter Accounting Vouchers.
4.Record Sales and Purchases.
5.Inventory Management.

**UNIT V – Practical Exercises** **(13 Hours)**

1. GST Configuration.
2. GST Transactions.
3. Trial Balance.
4. Profit & Loss Account.
5. Balance Sheet Preparation.

**Total Lecture Hours-60**

**COURSE OUTCOMES**

1. Create and configure companies in Tally.
2. Record accounting transactions using vouchers.
3. Manage inventory and stock records.
4. Generate GST reports and statutory reports.
5. Prepare financial statements using Tally.

**TEXT BOOK (APA 7TH EDITION)**

1. Nadhani, A. K., & Nadhani, K. K. (2023). *Implementing TallyPrime*. BPB Publications.

**REFERENCE BOOKS (APA 7TH EDITION)**

1. Dhanasekaran, R. (2023). TallyPrime with GST. Charulatha Publications.
2. Gupta, V. K. (2022). Computerized accounting using Tally. Dreamtech Press.
3. Nadhani, A. K. (2022*)*. TallyPrime in simple steps. BPB Publications.
4. Jain, V. K. (2021). Accounting with Tally ERP. *Taxmann* Publications.
5. Sharma, A. (2020). Practical accounting with Tally. Kalyani Publishers.

**E-RESOURCES**

1. https://tallysolutions.com/learn/?utm_source=chatgpt.com
2. https://help.tallysolutions.com/?utm_source=chatgpt.com
3. https://tallyeducation.com/?utm_source=chatgpt.com

# SENGAMALA THAYAAR EDUCATIONAL TRUST WOMEN'S COLLEGE

**(AUTONOMOUS) (SILVER JUBILEE INSTITUTION)**

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***(For the Candidates admitted in the academic Year 2024–2025)***

## PG & RESEARCH DEPARTMENT OF COMMERCE

**B.Com., COMPUTER APPLICATIONS**

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**SEMESTER: VI–EC–III: (c) ADVANCED EXCEL LAB**

**Ins. Hrs. /Week: 4 Course Credit: 3 Course Code: U24CCE64CP**

1. **Preparation of Student Mark Sheet** – Total, Average, Percentage, and Grade Calculation.
2. **Preparation of Employee Payroll Statement** – Salary, Allowances, Deductions, and Net Pay Calculation.
3. **Creation of Monthly Sales Report** – Using SUM, AVERAGE, MAX, and MIN Functions.
4. **Inventory Management Worksheet** – Stock Entry, Stock Value Calculation, and Updating Records.
5. **Student Attendance Register** – Attendance Percentage Calculation using COUNT and COUNTIF Functions.
6. **Monthly Budget Preparation** – Income, Expenses, Savings Analysis, and Chart Creation.
7. **Loan and EMI Calculation Worksheet** – Using Financial Functions.
8. **Data Validation and Drop-Down List Creation** – For Product and Customer Information Entry.
9. **Data Sorting, Filtering, and Conditional Formatting** – For Business Data Analysis.
10. **Pivot Table and Pivot Chart Creation** – For Sales and Financial Data Analysis.

**Total Lecture Hours-60**

**COURSE OUTCOMES**

1. Create and manage worksheets using advanced Excel features and functions.
2. Apply formulas and functions to perform business and financial calculations.
3. Analyze and organize data using sorting, filtering, conditional formatting, and data validation techniques.
4. Generate charts, reports, Pivot Tables, and Pivot Charts for effective data visualization and decision-making.
5. Develop spreadsheet-based solutions for business applications such as payroll, budgeting, inventory management, and sales analysis.

**TEXT BOOK (S)**


1. John Walkenbach, *Excel Bible*, 1st Edition, Wiley India Pvt. Ltd., New Delhi, 2022.
2. Michael Alexander & Richard Kusleika, *Excel 2021 Power Programming with VBA*, 1st Edition, Wiley Publications, 2021.
3. Paul McFedries, *Excel Data Analysis For Dummies*, 5th Edition, John Wiley & Sons, 2022.
4. Curtis Frye, *Microsoft Excel 2021 Step by Step*, 1st Edition, Microsoft Press, 2021.


**REFERENCE BOOK (S)**


1. Greg Harvey, *Excel All-in-One For Dummies*, 2nd Edition, John Wiley & Sons, 2021.
2. Wayne L. Winston, *Microsoft Excel Data Analysis and Business Modeling*, 6th Edition, Microsoft Press, 2019.

3. M. L. Aggarwal, *Computer Applications in Business*, Revised Edition, Sultan Chand & Sons, New Delhi, 2020.
4. Sanjay Saxena, *A First Course in Computers*, 7th Edition, Vikas Publishing House Pvt. Ltd., New Delhi, 2021.

**UNIVERSITY TIRUCHIRAPPALLI-620024**

**PART-IV – VALUE EDUCATION COURSE**

**FOR ALL UGARTS, SCIENCE, COMMERCE ANDMANAGEMENT**
**CHOICEBASEDCREDITSYSTEM–LEARNINGOUTCOMESBASED**
**CURRICULUM FRAMEWORK (CBCS - LOCF)**
**(Applicabletothecandidatesadmittedfromtheacademicyear2022-2023onwards)**

| | | |
|---|---|---|
| **Third Year** | **PART-IV**<br>**VALUE EDUCATION** | **Semester-VI** |
| **Ins. Hrs. /Week: 2** | **(Theory) Code: 24UGVED** | **Credit:2** |

**OBJECTIVES:**

- To understand the philosophy of life and values through Thirukural
- Toanalysethecomponentsofvalueseducationtoattainthesenseofcitizenship
- TounderstanddifferenttypesofvaluestowardsNationalIntegrationandinternational understanding
- To learn yoga as value education to promote mental and emotional health
- Tounderstandhumanrights,womenrightsandotherrightstopromotepeaceandharmony

**UNITI: Philosophy of life and social values:**

Human Life on Earth(Kural629)-Purpose of Life(Kural46)-Meaning and Philosophy of Life (Kural 131, 226) -Family (Kural 45), Peace in Family (Kural1025) Society(Kural446), The Law of Life (Kural 952),Brotherhood(Kural807)Five responsibilities/duties of Man(a) to himself(b)to his family(c)to his environment(d)to his society, (e)to the Universe in his lives(Kural43,981).

**UNIT-II: Human values and citizenship**

Aim of education and value education: Evolution of value oriented education, Concept of Human values: types of Values-Character Formation–Components of Value education- AP JKalam's ten points for enlightened citizenship-The role of media in value building

**UNIT-III: Value Education towards National and Global Development**

Constitutional or national values: Democracy, socialism, secularism, equality, Justice, liberty, freedom and fraternity - Social Values: Pity and probity, self-control, universal brotherhood - Professional Values - Knowledge thirst, sincerity in profession, regularity, punctuality and faith -Religious Values: Tolerance, wisdom, character – Aesthetic Values- Love and appreciation of literature and fine arts and respect for the same- National Integration and International Understanding.

**UNITIV: Yoga and Health:**

Definition, Meaning, Scope of Yoga - Aims and objectives of Yoga – Yoga Education with modern context - Different traditions and schools of Yoga - Yoga practices: Asanas, Pranayama and Meditation.

**UNITV: Human Rights:**

Concept of Human Rights: Indian and international perspectives- Evolution of Human Rights- definitions under Indian and International documents -Broad classificationofHumanRightsandRelevantConstitutionalProvisions:Rightto Life, liberty ad Dignity- Right to equality- Right against exploitation- Cultural and Educational Right- Economic Rights- Political Rights- Social Rights - Human Rights of Women and Children – Peace and harmony.

**UNIT-VI: CURRENT CONTOURS: (for continuous internal assessment only):**

**BOOKSFORREFERENCES:**


1. ThirukkuralwithEnglishTranslationofRev.Dr.G.U.Pope,UmaPublication,156,SerfojiNagar, Medical College Road, Thanjavur 613 004
2. LeahLevin,HumanRights,NBT,1998
3. V.R.KrishnaIyer, Dialetics and Dynamics of Human Rights in India, Tagore Law Lectures.
4. Yogic Thearpy-SwamiKuvalayananda and Dr.S.L.Vinekar, Government of India, Ministry of Health, New Delhi.
5. SOUNDHEALTH THROUGHYOGA- Dr.K.Chandrasekaran, Prem Kalyan Publications, Sedaptti, 1999.
6. Grose.D.N–"Atext book of Value Education' New Delhi(2005)
7. Gawande.EN–"ValueOrientedEducation"–Visionforbetterliving.NewDelhi(2002) Saruptsons
8. BrainTrustAliyar-"ValueEducationforHealth,HappinessandHarmony"Erode(2004) Vethathiri publications


**COURSEOUTCOMES:** After completion of the course, the student will be able to:

- Applythevaluesinthirukuraltobepeaceful,dutifulandresponsibleinfamilyandsociety
- Develop character formation and sense of citizenship
- Be secular, self-control, sincere, respectful and moral.
- Master yoga, as an a and meditation to promote mental health
- Be attitudinal to follow the constitution a rights

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**SEMESTER: VI–PCC–GENERAL AWARENESS FOR COMPETITIVE EXAMINATION**

**Ins. Hrs. /Week: 2 Course Credit: 2 Course Code: U24PCCC61**

**UNIT– I: Indian Polity (07 Hours)**

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

**UNIT–II: Geography (05 Hours)**

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

**UNIT– III: Economy (07 Hours)**

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

**UNIT–IV: History (06 Hours)**

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

**UNIT–V: Environment and Ecology (05 Hours)**

Basicconcepts–Ecology,Biodiversity-Foodchainandfoodweb–BioGeoChemicalCycles – International Bio Diversity organisations- International Conventions – Conferences and Protocol – Indian Environmental laws and Environment Related organization

**Total Lecture Hours -30**

**COURSEOUTCOME**

1. Develop board knowledge of the different components in polity
2. Understand the Geographical features across countries and in India
3. Acquire knowledge on the aspects of Indian Economy
4. Understand the significance of India's Freedom Struggle
5. Gain knowledge on Ecology and Environment

**TEXT BOOK(S)**


1. Mishra S.K. and Puri V.K., Indian Economy, 2020 Himalaya Publishing House, Latest Edition.
2. Dutt Ruddar and Sundaram K.P.M., Indian Economy, 2018 S. Chand & Company Ltd., Latest Edition.
3. Uma Kapila, *Indian Economy:* Performance and Policies, 2021 Academic Foundation, Latest Edition.
4. Gaurav Datt and Ashwani Mahajan, Indian Economy, 2016 S. Chand Publishing, Latest Edition.
5. Sanjiv Verma, The Indian Economy,2019 Unique Publishers, Latest Edition.


**REFERENCEBOOK (S)**


1. M.Laxmi Kant(2019),Indian polity,McGraw- Hill
2. Ramesh Singh(2022),Indian Economy,McGraw-Hill
3. G.CLeong, Physical and Human Geography, 2016 Oxford UniversityPress
4. MajidHussain- India Map Entriesin Geography,2020 GK Publications Pvt,Ltd.
5. Alak Ghosh, Indian Economy: Its Nature and Problems, 2018 New Central Book Agency, Latest Edition.


**E-RESOURCES**

1. https://www.freebookkeepingaccounting.com/using-excel-in-accounts
2. https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course
3. https://www.youtube.com/watch?v=Nv_Nnw01FaU

**BHARATHIDASANUNIVERSITY, TIRUCHIRAPPALLI–24**
**GENDER STUDIES**

**Ins. Hrs. /Week : 1** **Course Credit: 1** **Course Code:24UGGS**

**UNIT – I**

**Concepts of Gender:** Sex – Gender – Biological Determinism – Patriarchy – Feminism – Gender Discrimination – Gender Division of labour – Gender Stereotyping – Gender Sensitivity –Gender Equity –Equality – Gender Mainstreaming -Empowerment.

**UNIT– II**

**Women's Studies Vs Gender Studies:** UGC's Guidelines – VII to XI Plans – Gender Studies: Beijing Conference and CEDAW – Exclusiveness and Inclusiveness.

**UNIT– III**

**Areas of Gender Discrimination**: Family–Sex Ratio–Literacy–Health–Governance–Religion Work Vs Employment – Market – Media – Politics – Law – Domestic Violence – Sexual Harassment – State Policies and Planning.

**UNIT– IV**

**Women Development and Gender Empowerment:** Initiatives–International Women's Decade – International Women's Year – National Policy for Empowerment of Women – Women Empowerment Year 2001 – Mainstreaming Global Policies.

**Unit–V**

**Women's Movements and Safeguarding Mechanism:** In India National /State Commission for Women(NCW)–AllWomenPoliceStation–FamilyCourt–DomesticViolenceAct–Preventionof SexualHarassmentatWorkPlaceSupremeCourtGuidelines–MaternityBenefitAct–PNDTAct – Hindu Succession Act 2005 – Eve Teasing Prevention Act – Self Help Groups – $73^{rd}$and $74^{th}$ Amendment for PRIS.

**References**


1. Bhasin Kamala,UnderstandingGender:GenderBasics,NewDelhi:WomenUnlimited,2004
2. Bhasin Kamala, Exploring Masculinity: Gender Basics ,New Delhi: Women Unlimited ,2004
3. Bhasin Kamala, What is Patriarchy?:Gender Basics, New Delhi :WomenUnlimited,1993
4. PernauMargrit,AhmadImtiaz,ReifeldHermut(ed.,)FamilyandGender:ChangingValuesin Germany and India ,New Delhi:SagePublications,2003
5. AgarwalBina,HumphriesJaneandRobeynsIngrid(ed.,)Capabilities,Freedom,andEquality: AmartyaSen'sWorkfromaGenderPerspective,NewDelhi:OxfordUniversityPress,2006
6. Rajadurai.S.V, Geetha.V, Themes in Caste Gender and Religion, Tiruchirappalli: BharathidasanUniversity,2007
7. MisraGeetanjali,ChandiramaniRadhika(ed.,)Sexuality,GenderandRights:Exploring Theory and Practice in South and Southeast Asia, New Delhi : SagePublication,2005
8. Rao Anupama(ed.,)Gender & Caste: Issues in Contemporary Indian Feminism, New Delhi :Kali for Women, 2003
9. Saha Chandana, Gender Equity and Gender Equality: Study of Girl Child in Rajasthan, Jaipur: RawatPublication,2003.
10. KrishnaSumi,(ed.,),LivelihoodandGender:EquityinCommunityResourceManagement, New Delhi : SagePublication,2004
11. Pludi.A Michele(ed.,)praeger Guide to the Psychology of Gender, London: Praeger Publisher,2004
12. Wharton.SAmy,TheSociologyofGender:AnIntroductiontoTheoryandResearch,USA: BlackwellPublishing,2005
13. Mohanty Manoranjan (ed.,)Class,Caste,Gender:ReadingsinIndianGovernmentand Politics – 5,New Delhi : Sage Publications,2004.
14. AryaSadhna Women, Gender Equality and the State, New Delhi: Deep & Deep Publication