

**ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514**  
**DEPARTMENT OF B.Com. With C.A.**  
**CBCS STRUCTURE**

<b>I SEMESTER</b>				
<b>PART</b>	<b>SUBJECT CODE</b>	<b>PAPER</b>	<b>Hrs</b>	<b>Cr</b>
I	19UTAL11/ 19UHNL11/ 19UFNL11	Tamil/Hindi/French	05	04
II	19UENB11	English through Prose & Short Story (Stream B)	05	04
III		Core		
	19UCMC11	Financial Accounting -I	06	05
	19UCMC21	Computer Fundamentals - Theory	03	03
	19UCMP11	Practical	03	02
	19UCMA11	Allied –I Fundamentals of Commerce and Economics	05	04
IV	19UFCE11	FC- Personality Development	01	01
	19UCSH12	Communication Skills	01	--
	19USSI16	Basic Professional Skills	01	--
V	19UNCC/NSS/ PHY.EDU./ YRC /ROT/ACF/ NCB12	Extension Activities NCC / NSS /Phy. Edn. / YRC ROTARACT /AICUF/ NCB	---	---
	19UBRC11	Bridge Course		01
		Total	30	24
<b>II SEMESTER</b>				
I	19UTAL22/ 19UHNL22/ 19UFNL22	Tamil/Hindi/French	05	04
II	19UENB22	English through Prose & Poetry (Stream B)	05	04
III		Core		
	19UCMC32	Financial Accounting -II	06	04
	19UCMC42	Business Application Programming – Theory	03	03
	19UCMP22	Practical	03	02
	19UCMA22	Allied – II Marketing	05	04
IV	19UFCH22	FC –Social Responsibility and Global Citizenship	01	01
	19UCSH12	Communication Skills	01	01
	19USSI26	Self-Development Skills	01	--
V	19U NCC/NSS/ PHY.EDU./ YRC /ROT/ACF/ NCB12	Extension Activities NCC / NSS /Phy. Edn. / YRC ROTARACT /AICUF/ NCB	--	01
		Total	30	24

III SEMESTER					
III		Core			
	19UCMC53	Partnership Accounts	06	05	
	19UCMC63	Information Technology	Theory	03	02
	19UCMP33		Practical	03	02
	19UCMC73	Practical Banking	05	04	
	19UCMA33	Allied – III Business Mathematics	05	04	
IV	19UCMN13	Basic Tamil/Advanced Tamil	03	02	
		Non Major Elective to Science Students - Principles of Accountancy			
	19UCMS13	SBE – I – Executive Communication	03	02	
	19UFCE33	FC- Environmental Studies	01	01	
	19USSI36	Emotional & Motivational Skills	01	--	
V	19UNSS/NCC/ PHY.EDU./ YRC /ROT/ACF/ NCB24	Extension Activities NCC / NSS /Phy. Edn. / YRC ROTARACT /AICUF/ NCB	---	---	
	19UARE14	Arise			
		Total	30	22	
IV SEMESTER					
PART		PAPER	Hrs	Cr	
III		Core			
	19UCMC84	Corporate Accounting	06	05	
	19UCMC94	E-Commerce	- Theory	03	02
	19UCMP44		- Practical	03	02
	19UCMD04	Business Management	05	04	
	19UCMA44	Allied IV - Business Statistics	05	04	
IV	19UCMN24 19UCMM24	Non Major Elective to Arts Students – 1.Aptitude Techniques for Competitive Exams 2.Online Trade	03	02	
	19UCMS24	SBE II Development of Entrepreneurship	03	02	
	19UFCH44	FC-Religious Literacy and Peace Ethics	01	01	
	19USSI36	Stress & Time Management Skills	01	--	
V	19UNSS/NCC/ PHY.EDU./ YRC /ROT/ACF/ NCB24	Extension Activities NCC / NSS /Phy. Edn. / YRC ROTARACT /AICUF/ NCB	---	01	
	19UARE14	Arise	---	01	
	19UINT15	Internship	-	-	
		Total	30	24	

V SEMESTER				
III		Core		
	19UCMD15	Cost Accounting	05	04
	19UCMD25	Programing With JAVA - Theory Practical	03	03
	19UCMP55		03	02
	19UCMD35	Auditing	05	04
	19UCMD45	International Business	04	04
	19UCMD55	Indian Financial System	05	04
IV	19UCME15	Core Elective I – Investment Management	04	03
	19UINT15	Internship	-	01
	19USSI56	Interview & Group Discussion Skills	01	--
		Total	30	25
VI SEMESTER				
III		Core		
	19UCMD66	Tally - Theory	02	02
	19UCMP66	Practical	04	02
	19UCMD76	Income Tax Law and Practice	05	04
	19UCMD86	Management Accounting	05	05
	19UCMD96	Commercial Law	05	04
	19UCMT06	Human Resource Management	04	03
IV	19UCME26	Core Elective- II - Institutional Training	04	03
	19USSI66	Leadership & Team Building Skills	01	02
		Total	30	25

Semester	I	II	III	IV	V	VI	Total
Credits	24	24	22	24	25	25	144

Part – I	08
Part – II	08
Part – III	
Core	86
Allied	16
Core Electives	06
Total	108
Part – IV	
Non-Major Electives	04
Skill based Electives	04
Value Education	04
Total	12

Part – V	02
Bridge Course	01
Arise	01
Communication Skill	01
Soft Skill	02
Internship	01

#### SELF LEARNING COURSES

- |                          |                |           |
|--------------------------|----------------|-----------|
| 1. Business organization | (III Semester) | Credit 03 |
| 2. Office Management     | (IV Semester)  | Credit 03 |
| 3. Business Environment  | (V Semester )  | Credit 03 |
| 4. Sales Promotion       | (VI Semester)  | Credit 03 |

Note: During the Fifth semester vacation students undergo an institutional training for which they have to submit an institutional training report which is evaluated for 100 marks.

**ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514**  
**DEPARTMENT OF B.Com. with C.A.**

**Class : I B.Com**  
**Semester : I**  
**Subject Code : 19UCMC11**

**Part : III Core-1**  
**Hours : 90**  
**Credits: 05**

**FINANCIAL ACCOUNTING - I**

**1. Title of the paper :** Financial Accounting - I

**2. Course Objectives:**

1. Prepare ledger accounts using double entry book keeping and post a trial balance.
2. Classify the cash book and prepare bank reconciliation statement.
3. Preparation of final accounts of a sole trader and rectification of errors.
4. Explain the procedure for depreciation.
5. Calculation of various payments, giving proper weightage to the amount and period of the dues.

**3. Five Units of syllabus:**

<b>S.No</b>	<b>Content</b>	<b>No of Hours</b>
1.	Double entry system of accounting Accountancy – Accounting Concepts – Principles – Accounting Cycles – Objectives and uses – Classification – Double entry system – Rules – Journals – Subsidiary books – Ledgers – Trial Balance Accounting Errors and Rectification.	20
2.	Cash book & Bank Reconciliation statement Cash book – Single column, Double column and Triple column cash book – Bank Reconciliation Statement – cash book to Pass book and Pass book to cash book.	20
3.	Final Accounts Final Accounts : Manufacturing Account – Trading Account – Profit and Loss Account – Balance Sheet - Adjustments.	15
4.	Depreciation Depreciation: Meaning – Characteristics – Objectives – Basic factors affecting the amount of Depreciation – Methods – Straight line, Written down value, Sinking fund, Insurance Methods – Change of methods.	15
5.	Average due date Average Due Date : Practical uses – Basic types of Problems – Where amount is lend in different installments – Determination of due date – Average due date as basis for calculation of interest – Interest on drawings of partners – Where the amount is lent in a single installment.	20

#### 4. Book for Study

T.S.Reddy and A.Murthy, 2016, Advanced Accountancy, Margham Publications, Chennai.

#### 5. Books for Reference:

1. Gupta R.L. and M.Rathaswamy, 2013, Advanced Accountancy, Sultan & Chand Publications, New Delhi.
2. Shukla, M.C. and T.S.Grewal, 2013, Advanced Accountancy S.Chand And Co., New Delhi.
3. Jain, S.P. and K.L.Narang, 2013, Advanced Accountancy, Kalyani Publishers, New Delhi.

#### 6. Teaching Learning methods:

PPT, Lecture, Test, Assignment

#### 7. Course outcome:

After Completion of the Course Financial Accounting – I the students will be

CO No.	Statement	KNOWLEDGE LEVEL (Bloom's Taxonomy)
CO 1	Familiarise the students with the accounting concepts and the purpose of double entry system to understanding the accounting system properly.	K1 & K2
CO 2	Classify the cash book and compute bank Reconciliation statement.	K2
CO 3	Interpret the problems of final accounts of a sole trader and acquire knowledge to rectification of errors.	K3
CO 4	Understand the concept of different methods of depreciation.	K3
CO 5	Grasp the accounting treatments relating to bills of exchange, interest on drawing of partners and computation of interest on book debts.	K2

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

#### Mapping of COs with PSOs and POs

Objectives Outcome	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
CO1	3	3	3	3	-	3	3	-	3	-	3	2	3	29
CO2	3	3	2	3	3	3	2	3	-	-	2	2	1	27
CO3	3	3	2	2	-	3	3	-	3	3	-	1	-	23
CO4	3	3	3	3	3	3	2	2	-	-	3	1	2	28
CO5	3	2	-	2	3	3	2	2	3	1	3	-	3	27
<b>Grand Total of COs with PSOs and POs</b>														<b>134</b>
<b>Mean Value of COs with PSOs and POs(134/53)</b>														<b>2.52</b>

Strong -3, Medium -2, Low-1

<b>Mapping Scale</b>	<b>1</b>	<b>2</b>	<b>3</b>
<b>Relation</b>	<b>0.01 to 1.0</b>	<b>1.01 to 2.0</b>	<b>2.01 to 3.0</b>
<b>Quality</b>	<b>Low</b>	<b>Medium</b>	<b>Strong</b>
<b>Mean value of COs with PSOs and POs</b>			<b>2.52</b>
<b>Observation</b>	<b>COs of Financial Accounting -I strongly related with PSOs and POs</b>		

**ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514**  
**DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS**

**Class : B.Com**  
**Semester : I**  
**Subject Code : 19UCMC21**

**Part : III Core-2**  
**Hours : 45**  
**Credits : 03**

**COMPUTER FUNDAMENTALS**

**1. Title of the Paper:** Computer Fundamentals

**2. Course Objectives (CO)**

1. In-depth understanding of why computers are essential components in business, education and society. To know more about the concept of basic operation of computer and its generation.
2. Introduce the fundamentals of computing devices and reinforce computer vocabulary, particularly with respect to the personal use of computer hardware and software, the internet, programming language and the function of operating systems.
3. Provide hands-on use of Microsoft Office 2010 applications Word and Excel. Completion of the assignments will result in MS Office applications knowledge and skills.
4. Providing a hand on view to develop the power point presentation on development of knowledge and skills, multimedia resource, graphical representation and animation.
5. Impart the knowledge on Microsoft access to develop on working with database and to create the reports using crystal to be in secure.

**3. Five units of the Syllabus:**

<b>S.No</b>	<b>Content</b>	<b>No of Hours</b>
1.	Basic Concept Introduction to computers – computer generation – characteristics of computer – basic computer operations – functional units – secondary storage.	7
2.	Hardware and Software hardware definition – input output devices – types of software – programming languages – compiler, interpreter, assembler – operating system – types of operating system.	7
3.	Exploring MS-Word 2010 preparing the first Document – Editing the document – creating form, letters, email messages and labels- <b>starting with excel 2010</b> – preparing the first excel sheet – conditional formatting - sorting and filtering data – charts and smart art – function in excel.	10
4.	Exploring MS-Power point 2010 preparing the first presentation – charts, graphics and tables – adding animation in slides.	10

5.	Exploring MS- ACCESS working with database – tables – data types -creating reports – Ms out look express	11
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**4. Books for Study:**

1. Rozera M.S., Deepak Rohilla, “**Computer Fundamentals**”, First edition 2008. **(Unit I, II)**
2. Vikas Gupta, “**Comdex Computer Course Kit** “windows XP with office 2010, edition 2010. **(Unit III, IV,V)**

**5. Books for Reference :**

1. Peter Naren, “Introduction to Computers”, Sixth Edition, Mc Graw Hill, 2009.

**6. Teaching Learning Methods:**

Power Point Presentation, Group Discussion, Brain Storming, Quiz, Students Staging Presentation, Assignments, etc....

**7. Course Outcome (CO)**

After Completion of the Course Computer Fundamentals the students will be

CO No.	Statement	KNOWLEDGE LEVEL (Bloom’s Taxonomy)
CO 1	To understand what is computer and its usage, why computers are essential components in business and society, to know the basic operation, the generation and functional units of the computer.	K1 & K2
CO 2	Strong knowledge on Hardware, Software, Programming language and the Operating system.	K2
CO 3	Utilizing how to create, update, design, analyze and e-mail in strong support to learn more about MS-Word and MS-Excel to perform a mathematical calculation	K3
CO 4	To design and interpret context free language in preparing power point presentation, graphical presentation and animation in multimedia resource	K3
CO 5	Developing a strong knowledge in working with database, data types and to create the reports in crystal form to be encrypted	K4

K1=Knowledge    K2=Understanding    K3=Application    K4=Analysis    K5=Synthesis

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
CO1	-	3	1	3	3	3	1	2	3	3	2	2	1	27
CO2	-	3	2	3	2	3	3	-	3	3	2	1	1	26
CO3	3	3	2	1	-	3	2	-	3	3	3	2	1	26
CO4	1	3	2	2	3	2	1	-	3	3	3	1	-	24
CO5	1	2	1	2	3	2	1	1	3	3	3	2	-	24
<b>Grand Total of COs with PSOs and POs</b>														<b>127</b>
<b>Mean Value of COs with PSOs and POs(127/52)</b>														<b>2.44</b>

**Strong -3, Medium -2, Low-1**

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.44
Observation	<b>COs of Computer Fundamentals strongly related with PSOs and POs</b>		

**ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514**  
**DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS**

<b>Class</b>	<b>: I B.Com</b>	<b>Part</b>	<b>: III (CORE)</b>
<b>Semester</b>	<b>: I</b>	<b>Hours</b>	<b>: 45</b>
<b>Subject Code</b>	<b>: 19UCMP11</b>	<b>Credits</b>	<b>: 2</b>

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**COMPUTER FUNDAMENTALS LAB**

**LAB EXERCISES:**

1. Word Processing 2010
2. Document creation
3. Text manipulation with Scientific notations.
4. Table creation
5. Table formatting and Conversion
6. Mail Merge and Letter Preparation
7. Drawing –Flow Chart.
8. Spread Sheet 2010
9. Chart – Line, XY Bar and Pie.
10. Formula – Formula editor.
11. Spread sheet inclusion of object, Picture and graphics protecting the document and sheet.
12. Sorting and Import/Export feature
13. Power point 2010
14. A presentation on a publishing company
15. An action plan presentation for the National Game
16. Access 2010
17. Working with Data base tables.
18. Out look 2010
19. Email through outlook express
20. Browsing the Internet

**ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514**  
**DEPARTMENT OF B.Com. with C.A.**

<b>Class</b>	<b>: I B.Com</b>	<b>Part</b>	<b>: III – Allied -1</b>
<b>Semester</b>	<b>: I</b>	<b>Hours</b>	<b>: 75</b>
<b>Subject Code</b>	<b>: 19UCMA11</b>	<b>Credits</b>	<b>: 04</b>

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**FUNDAMENTALS OF COMMERCE AND ECONOMICS**

**1. Title of the Paper:** Fundamentals of Commerce and Economics

**2. Course Objectives (CO)**

1. To know the concepts of Economics like demand, supply, equilibrium of supply and demand.
2. They can understand the national income and economic planning and their importance.
3. Identifying the importance of factors of production and the role of an enterprise.
4. Reveal the different forms of Business and their importance and features.
5. They can understand the importance of banking and insurance by getting practical exposures.

**3. Five units of Syllabus**

UNIT – I **(15 hours)**

**Economics**

Meaning- demand- supply—Law of demand- Law of Supply Elasticity of supply-Equilibrium of supply and demand- Price.

UNIT – II **(15 hours)**

**National Income**

Meaning concepts- GDP- GNP – Per Capita Income- Economic Planning- Five Year Plans-Foreign Trade-Home Trade Vs Foreign Trade

UNIT –III **(15 hours)**

**Forms of Business Organizations**

Meaning-Definition & Scope of commerce- Evolution of commerce- Economic Activities- Sole trader- Partnership- Joint Stock Company- Co-operative Society features and significance

UNIT – IV **(15 hours)**

**Banking**

Banking - Classification of Banks- Types of Accounts- Cheque- Draft- Pay-in-slip-Withdrawal slip- Credit card- Debit card- Tele-banking- E- banking- economic role of banking sector

UNIT – V **(15 hours)**

**Insurance**

Meaning, nature and significance - Fundamentals/Principles of Life Insurance/Marine/Fire/Medical/General Insurance - Hospital and Tele communication.

#### 4. Books for Study

1. Y.K.Bhushan, Business Organisation and Management, Sultan Chand & Sons, New Delhi (Unit III)
2. Gordon N.Natarajan, Banking Law and Practice, Himalaya Publishing House (IV Unit)  
Kapoor – Company Law and Practice, Himalaya Publishing House (V Unit)
3. S. Sankaran – Managerial Economics-Margham Publications Chennai- 2009(I& II Unit)

#### 5. Book for Reference :

1. Department Book “Fundamentals of Commerce”

#### 6. Teaching Learning Method

PPT, Seminar, Quiz programme, Assignment, Chalk and talk, Brain Storming)

#### 7. Course Outcome (CO)

After Completion of the Course Fundamentals of Commerce and Economics the students will be

CO No.	Statement	KNOWLEDGE LEVEL (Bloom’s Taxonomy)
CO 1	Identifying the different concepts in Economics	K4
CO 2	It creates an awareness of the National Income and their importance	K2
CO 3	Reveal the importance of different forms of organization concepts	K1
CO 4	Getting theoretical and Practical exposures on banking	K4
CO 5	Acquiring the required knowledge on Insurance	K3

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

#### Mapping of COs with PSOs and POs

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	2	3	1	2	3	3	2	1	3	2	3	1	2	28
CO2	3	3	2	2	1	3	2	2	3	-	3	-	1	25
CO3	3	3	2	1	1	3	2	1	3	3	-	1	3	26
CO4	2	2	3	2	3	3	2	3	2	3	2	1	-	28
CO5	3	3	2	1	-	3	1	3	3	1	-	1	-	21
<b>Grand Total of COs with PSOs and POs</b>														<b>128</b>
<b>Mean Value of COs with PSOs and POs(128/58)</b>														<b>2.20</b>

Strong -3, Medium -2, Low-1

<b>Mapping Scale</b>	<b>1</b>	<b>2</b>	<b>3</b>
<b>Relation</b>	<b>0.01 to 1.0</b>	<b>1.01 to 2.0</b>	<b>2.01 to 3.0</b>
<b>Quality</b>	<b>Low</b>	<b>Medium</b>	<b>Strong</b>
<b>Mean value of COs with PSOs and POs</b>			<b>2.20</b>
<b>Observation</b>	<b>COs of Fundamentals of Commerce and Economics strongly related with PSOs and POs</b>		

**ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514**  
**DEPARTMENT OF B.Com. with C.A.**

**Class : I B.Com**

**Part : III – Core-3**

**Semester : II**

**Hours : 90**

**Subject Code : 19UCMC32**

**Credits: 04**

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**FINANCIAL ACCOUNTING – II**

**1. Title of the Paper: Financial Accounting – II**

**2. Course Objectives (CO)**

1. To enable the students to prepare different kinds of Financial Statements.
2. Construct financial Statements of Non-Trading organization all the necessary adjustments.
3. Calibrate the procedure involved in branch and department account
4. Calibrate the procedure involved in consignment and joint venture account
5. Explain the implication of hire purchasing accounting practices in the organization.

**3. Five units of Syllabus**

UNIT – I

**(15 hours)**

**Accounts of Non - profit organization**

Introduction- Final Accounts of Non profit organisation- Preparation of Receipts and payments Account, Income and Expenditure Account and Balance Sheet- Preparation of Income and Expenditure Account from Receipts and Payments Account- Difference between Receipts and payments Account and Income and Expenditure Account.

UNIT – II

**(20 hours)**

**Branch Accounts, Departmental Accounts**

Introduction- Final Accounts of Non profit organisation- Preparation of Receipts and payments Account, Income and Expenditure Account and Balance Sheet- Preparation of Income and Expenditure Account from Receipts and Payments Account- Difference between Receipts and payments Account and Income and Expenditure Account.

Need for departmental Accounts- Distinction between departments and branches- Methods and techniques of Departmental Accounts- Guidelines for apportionment of expenses - Inter - departmental transfer.

UNIT –III

**(20 hours)**

**Consignment Accounts and Joint ventures**

Consignment Accounts Features -Distinction between Sale and Consignment - Valuation of unsold stock - Normal loss and Abnormal loss - Accounting treatment of consignment transactions.

Joint ventures: Features - Distinction between joint venture and partnership- Accounting for joint ventures- Separate set of books or joint bank account method - When separate set of books is not kept.

UNIT – IV

**(15 hours)**

**Insolvency Accounts and Royalty Accounts**

Insolvency Accounts: Meaning - Procedure under Insolvency Act - Difference between balance sheet and statement of affairs- Preferential creditors - Preparation of deficiency account.

Royalty Accounts: Meaning of Royalty- Treatment of final accounts -Accounting treatment - sublease – meaning and definition.

UNIT – V

(20 hours)

**Hire Purchase and Installment system**

Hire Purchase system - Accounting treatment of hire purchase system - Calculation of interest - Default and Repossession - hire purchase trading account- Debtors method - Stock and debtors method - Instalment purchase system - Accounting treatment- Difference between hire purchase system and Instalment purchase system

**4. Book for Study**

1. T.S.Reddy and A.Murthy, Advanced Accountancy, Margham Publications, Chennai, 2018.

**5. Books for Reference**

1. Gupta R.L. and M.Rathaswamy, 2006, Advanced Accountancy, Sultan Chand Publications, New Delhi.
2. Shukla M.C. and T.S.Grewal, 2003, Advanced Accountancy, S.Chand and Co., New Delhi.
3. Jain S.P. and K.L. Narang, 2003, Advanced Accountancy, Kalyani Publications, New Delhi.

**6. Teaching Learning Method**

PPT, Seminar, Quiz programme, Assignment, Chalk and talk, Brain Storming

**7. Course Outcome (CO)**

After Completion of the Course Financial Accounting – II the students will be

Sl. No.	Course Outcome	KNOWLEDGE LEVEL (Bloom’s Taxonomy)
CO1	Demonstrate working knowledge in the areas of financial accounting and reporting.	K3
CO2	Evaluate the Restructuring of Income and expenditure & Receipt and Payment statement.	K5
CO3	Develop the procedure involved in branch and department account.	K1
CO4	Reconstruct the financial statement of consignment and joint venture.	K3
CO5	Illustrate the implication of hire purchase accounting practices.	K2

K1=Knowledge    K2=Understanding    K3=Application    K4=Analysis    K5=Synthesis

**Mapping of COs with PSOs and POs**

Objectives	PSO	PSO	PSO	PSO	PSO	PO	PO	PO	PO	PO	PO	PO	PO	Sum of COs with PSOs and POs
	1	2	3	4	5	1	2	3	4	5	6	7	8	
CO1	3	3	2	3	3	3	3	2	2	3	3	-	2	32
CO2	3	3	2	-	3	3	3	2	3	2	2	-	3	27
CO3	3	3	3	3	3	3	3	3	-	2	2	2	-	30
CO4	3	3	2	-	2	3	3	2	2	2	-	-	1	23

CO5	3	3	3	3	3	3	3	2	2	3	-	1	3	33
<b>Grand Total of COs with PSOs and POs</b>														<b>145</b>
<b>Mean Value of COs with PSOs and POs(145/56)</b>														<b>2.58</b>

**Strong -3, Medium -2, Low-1**

<b>Mapping Scale</b>	<b>1</b>	<b>2</b>	<b>3</b>
<b>Relation</b>	<b>0.01 to 1.0</b>	<b>1.01 to 2.0</b>	<b>2.01 to 3.0</b>
<b>Quality</b>	<b>Low</b>	<b>Medium</b>	<b>Strong</b>
<b>Mean value of COs with PSOs and POs</b>			<b>2.58</b>
<b>Observation</b>	<b>COs of Financial Accounting - II strongly related with PSOs and POs</b>		

**ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514**  
**DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS**

**Class : B.Com**

**Part : III Core-4**

**Semester : II**

**Hours : 45**

**Subject Code : 19UCMC42**

**Credits : 03**

**BUSINESS APPLICATION PROGRAMMING**

**1. Title of the Paper:** Business Application Programming

**2. Course Objectives (CO)**

This course is designed to provide a comprehensive study of the C and C++ programming language.

1. It stresses the strength of fundamental of C, which provides the student with the means of writing efficient, maintainable, and portable code with an identifiers, keywords, operators and expression
2. To impart the knowledge on conditional expressions to emphasized in the wide variety of examples and applications.
3. To learn and acquire art of computer programming by using arrays, structure and unions.
4. To know about some popular programming languages and how to choose Programming language for solving a problem in C++.
5. To get a clear understanding of object-oriented concepts. To understand object oriented programming through C++ and to know the tokens and control structures.

**3. Five units of the syllabus**

<b>S.No</b>	<b>Content</b>	<b>No of Hours</b>
1.	C Fundamentals Introduction to C – the C character set –identifiers and keywords-data types- constants- variables-declarations-expression-various types of operators. Simple C programs	9
2.	Conditional Expressions if statements-simple if- if else- else if ladder-nested if-loop statements: while loop-do while loop-for loop-breaking control statements: switch case	9
3.	Array, Structure and Union Array declaration-array initialization- processing with arrays-declaration of structure-Initializing a structure- arrays of structures –unions	9
4.	Introduction to C++ Basic concepts of OOP-Benefits of OOPS-What is C++- applications of C++-a simple C++ program- structure of C++ program	9
5.	Tokens and control structures tokens-basic data types-declarations of variables –dynamic initialization- operators in C++-expressions and types- control structure	9

**4. Books for Study:**

1. Balagurusamy E., "Programming in ANSI C", McGraw Hill 7<sup>th</sup> Edition-Unit I,II,III .
2. Balagurusamy E."Object Oriented programming with C++", McGrawHill 6<sup>th</sup> Edition - Unit IV, V.

**5. Books for Reference:**

1. Revichandran D., "Programming in C", New Age International Publishers Edition 2009, Unit I,II,III.
2. D.Revichandran ,"Programming in C++", New Age International Publishers Edition 2009, Unit IV,V.

**6. Teaching Learning Methods:**

Power Point Presentation, Group Discussion, Brain Storming, Quiz, Students Staging Presentation, Assignments, etc....

**7. Course Outcome (CO)**

After Completion of the Course Business Application Programming the students will be

Sl. No.	Course Outcome	KNOWLEDGE LEVEL (Bloom's Taxonomy)
CO1	Understanding the basic concept of C, Character Set, identifiers, keywords and fundamentals of C language	K2
CO2	Strong knowledge in Decision making and Branching statements as well as Decision making and looping in C language.	K1
CO3	To learn how to initialize, processing and declaring the arrays, structures and unions in C	K3
CO4	Gain the basic knowledge on Object Oriented concepts and to demonstrate the basic concepts, benefits and application in C++.	K1
CO5	To understand about the tokens and control structures in building reusable code	K4

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

**Mapping of COs with PSOs and POs**

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	2	3	3	3	3	3	3	1	3	3	3	1	-	31
CO2	2	3	3	3	3	3	2	1	3	3	2	-	2	30
CO3	2	3	-	2	-	3	3	1	3	3	1	2	2	25
CO4	3	3	-	3	2	3	3	3	3	3	3	1	-	30
CO5	3	3	2	1	-	-	3	3	3	2	2	3	-	25
<b>Grand Total of COs with PSOs and POs</b>														<b>141</b>
<b>Mean Value of COs with PSOs and POs(141/56)</b>														<b>2.51</b>

Strong -3, Medium -2, Low-1

<b>Mapping Scale</b>	<b>1</b>	<b>2</b>	<b>3</b>
<b>Relation</b>	<b>0.01 to 1.0</b>	<b>1.01 to 2.0</b>	<b>2.01 to 3.0</b>
<b>Quality</b>	<b>Low</b>	<b>Medium</b>	<b>Strong</b>
<b>Mean value of COs with PSOs and POs</b>			<b>2.51</b>
<b>Observation</b>	<b>COs of Business Application Programming strongly related with PSOs and POs</b>		

**ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514**  
**DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS**

**Class : I B.Com**

**Part : III (CORE)**

**Semester : II**

**Hours : 45**

**Subject Code : 19UCMP22**

**Credits: 2**

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**BUSINESS APPLICATION PROGRAMMING LAB**

**LAB EXERCISES:**

1. Simple interest using C
2. Commission calculation using C
3. Compound interest calculation- yearly, half-yearly and monthly compounding using C
4. Student Mark Sheet preparation using C
5. Voting Eligible or not using C
6. Depreciation by three methods using C
7. Preparation of pay bill for 5 employees using C++
8. Checking the character is vowel or not using C++
9. Calculation of Electricity charger(Assume three types of consumers-Domestic, office and industry and three levels of rating for each type) using C++
10. Calculating area and perimeter of square, rectangle, triangle using C++ class.
11. Student Mark sheet preparation using C++ class.
12. Function Overloading in C++.

**ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514**  
**DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS**

**Class : B.Com**

**Part : III Allied-2**

**Semester : II**

**Hours : 75**

**Subject Code : 19UCMA22**

**Credits: 04**

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**MARKETING**

**1. Title of the Paper: Marketing**

**2. Course Objectives (CO)**

1. Understand the definitions, concepts and importance of marketing.
2. Identify the types of goods, product planning and product life cycle.
3. Evaluate the pricing methods and determinants.
4. Comprehend the channels of distribution.
5. Acquaint with the promotional activities.

**3. Five Units of Syllabus**

UNIT –I (15 hours)

**Marketing**

Marketing Concepts-Evolution of Marketing - Nature Scope and Importance of Marketing – Micro Macro environment

UNIT-II (15 hours)

**Product**

Concept of Product, Consumer and Industrial Goods-Product Planning and Development- Product Life Cycle.

UNIT –III (15 hours)

**Pricing**

Pricing Methods- Objectives of Pricing-Factors affecting the price of a product- Methods of pricing and pricing strategies

UNIT – IV (15 hours)

**Channels of Distribution**

Meaning-Definition-Importance-Types-Functions-Middlemen-Wholesalers-Retailers-Factors affecting the selection of a distribution channel.

UNIT – V (15 hours)

**Promotion**

Promotion – Meaning – Promotion mix – Selection of media – Advertisement copy – Evaluation of advertising – Personal selling – Sales Promotion

#### 4. Book for Study

1. R.S Pillai & Bhagavathy, Marketing Management –S.Chand & Sons, New Delhi.

#### 5. Books for Reference

1. C.B. Memoria & L. Joshi, Principles and Practice of Marketing in India.
2. Philip Kotler, Marketing Management, 9<sup>th</sup> Edition- Prentice- Hall India Publisher.

#### 6. Teaching Learning Methods

Power Point Presentation, Group Discussion, Seminar, Assignment

#### 7. Course Outcome (CO)

After Completion of the Course Business Application Programming the students will be

Sl. No.	Course Outcome	KNOWLEDGE LEVEL (Bloom's Taxonomy)
CO1	To define the concepts of marketing	K1
CO2	To identify the types of goods, product planning and PLC.	K2
CO3	To assess the students on different pricing methods	K3
CO4	To compare the methods of channels of distribution	K4
CO5	To differentiate the varieties of promotional activities	K5

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

#### Mapping of COs with PSOs and POs

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	2	2	3	3	3	3	2	2	-	3	2	2	-	27
CO2	2	3	3	3	2	3	3	1	2	3	-	-	1	26
CO3	3	3	2	2	3	3	3	2	2	3	2	1	-	29
CO4	3	2	3	-	1	3	3	3	2	2	3	-	-	25
CO5	3	3	3	2	2	3	3	-	3	2	-	2	1	27
<b>Grand Total of COs with PSOs and POs</b>														<b>134</b>
<b>Mean Value of COs with PSOs and POs(134/56)</b>														<b>2.39</b>

Strong -3, Medium -2, Low-1

<b>Mapping Scale</b>	<b>1</b>	<b>2</b>	<b>3</b>
<b>Relation</b>	<b>0.01 to 1.0</b>	<b>1.01 to 2.0</b>	<b>2.01 to 3.0</b>
<b>Quality</b>	<b>Low</b>	<b>Medium</b>	<b>Strong</b>
<b>Mean value of COs with PSOs and POs</b>			<b>2.39</b>
<b>Observation</b>	<b>COs of Marketing strongly related with PSOs and POs</b>		



## 6. Teaching Learning methods:

PPT, Lecture, Test, Assignment

## 7. Course outcome:

After Completion of the Course Partnership Accounts the students will be

CO No.	Statement	KNOWLEDGE LEVEL (Bloom's Taxonomy)
CO 1	Define and examine the accounting principles, underlying financial statement and their implementation in partnership firm.	K1 & K3
CO 2	Interpret the financial result after admission of a partner and explain different accounting policies.	K3
CO 3	Interpret the financial result after retirement and death of a partner and explain different accounting policies.	K3
CO 4	Discuss the case Garner Vs Murray and solve problems relating to insolvency of partners.	K2,K3
CO 5	Develop the procedure involved in amalgamation and sale of firm in the partnership accounts.	K3

K1=Knowledge    K2=Understanding    K3=Application    K4=Analysis    K5=Synthesis

### Mapping of COs with PSOs and POs

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	3	3	2	3	-	3	3	2	3	2	-	1	1	26
CO2	3	3	3	3	2	3	2	2	1		2	-	-	24
CO3	3	3	3	-	2	3	3	-	2	2	-	2	-	23
CO4	3	2	3	3	-	3	2	2	-	2	2	-	2	24
CO5	3	3	3	2	3	3	2	2	1	2	-	-	2	26
Grand Total of COs with PSOs and POs														123
Mean Value of COs with PSOs and POs(123/51)														2.41

Strong -3, Medium -2, Low-1

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.41
Observation	COs of Partnership Accounts strongly related with PSOs and POs		

**ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514**  
**DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS**

**Class : B.Com**  
**Semester : III**  
**Subject Code : 19UCMC63**

**Part : III Core 6**  
**Hours : 45**  
**Credits : 02**

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**INFORMATION TECHNOLOGY**

**1. Title of the Paper:** Information Technology

**2. Course Objectives (CO)**

- Applying the basic knowledge of programming, web, database, human computer interaction, networking, designing a frames and forms.
- Provides an introduction to computer terminology, networks and html to create the web pages.
- To introduce IT in a simple language to all commerce students regardless of their specialization, this helps them to pursue specialized programs leading to technical and professional carriers.
- Providing a hand on view to develop the how to create and add a graphics to the html document.
- Imparting the knowledge on linking the documents and to design the frames, inserting a hyperlink in images and data, and to design the form in web page with advanced html program.

**3. Five units of the Syllabus:**

**UNIT I : (9 Hours)**

Computer terminology– the number system: decimal number system – binary number system – complements – signed and unsigned number representation.

**UNIT II : (9 Hours)**

Computer networks: Overview of a network – Communication Media – Telecommunication software - Types of networks – Network topology - Internet & world Wide Web : internet basics - internet protocols – internet addressing – world wide web(WWW) – Web pages.

**UNIT III : (9 Hours)**

Introduction to HTML-hyper media-HTML-URL- Anatomy of an HTML tag-commonly used HTML commands.

**UNIT IV : (9 Hours)**

List - types of list - ordered list – unordered list - adding graphics to HTML documents-table – cell spacing and cell padding.

**UNIT V : (9 Hours)**

Linking Documents – Links – image as hyperlink – introduction to Frames – Frame set-Forms.

**4. Books for Study:**

1. Alexis Leon, Mathews Leon, (2009) "Fundamentals of Information Technology", Second edition, Unit I & II, New Delhi.
2. Callihan Steven.E, (1998) "Learn HTML", PHI Publication, Unit III, IV & V," New Delhi.

**5. Books for Reference :**

1. Raj Kumar Shrivastav, (Edition 2009-10)"A text book of Information Technology", Wisdom Press, New Delhi.
2. Bayross Ivan, (2000)" HTML, DHTML, JAVA Script", BPB Publication, New Delhi.

**6. Teaching Learning Methods:**

Power Point Presentation, Group Discussion, Brain Storming, Quiz, Students Staging Presentation, Assignments, etc....

**7. Course Outcome (CO)**

After Completion of the Course Information Technology the students will be

CO No.	Statement	KNOWLEDGE LEVEL (Bloom's Taxonomy)
CO 1	To understand the basic knowledge on number system and to know the introduction of computer terminology	K1 & K2
CO 2	Strong knowledge on Computer Networks, Communication Media and Internet basics	K2
CO 3	Utilizing and understanding, how to create the webpage with HTML / DHTML. To know about hypermedia, URL and commonly used HTML commands	K3
CO 4	To design and interpret context free language to create the list and to add the graphics in html documents	K3,K4
CO 5	Developing a strong knowledge in working with Linking documents, inserting a hyperlink in web pages, and designing a frames and forms using HTML	K4

K1=Knowledge    K2=Understanding    K3=Application    K4=Analysis    K5=Synthesis

**Mapping of COs with PSOs and POs**

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
CO1	3	3	3	3	3	3	3	2	3	3	2	2	1	34
CO2	3	3	2	3	2	3	3	-	3	3	2	1	1	29
CO3	3	3	2	1	-	3	3	-	3	3	3	2	1	27

CO4	3	3	2	2	3	3	3	-	3	3	3	1	-	29
CO5	3	2	3	2	3	3	3	1	3	3	3	2	-	31
<b>Grand Total of COs with PSOs and POs</b>													<b>150</b>	
<b>Mean Value of COs with PSOs and POs(150/59)</b>													<b>2.54</b>	

**Strong -3, Medium -2, Low-1**

<b>Mapping Scale</b>	<b>1</b>	<b>2</b>	<b>3</b>
<b>Relation</b>	<b>0.01 to 1.0</b>	<b>1.01 to 2.0</b>	<b>2.01 to 3.0</b>
<b>Quality</b>	<b>Low</b>	<b>Medium</b>	<b>Strong</b>
<b>Mean value of COs with PSOs and POs</b>			<b>2.54</b>
<b>Observation</b>	<b>COs of Information Technology strongly related with PSOs and POs</b>		

**ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514**  
**DEPARTMENT OF B.COM WITH COMPUTER APPLICATIONS**

<b>Class</b>	<b>: II B.COM</b>	<b>Part</b>	<b>: III (CORE)</b>
<b>Semester</b>	<b>: III</b>	<b>Hours</b>	<b>: 45</b>
<b>Subject Code</b>	<b>: 19UCMP33</b>	<b>Credits</b>	<b>: 2</b>

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**INFORMATION TECHNOLOGY LAB**

**LAB EXERCISES:**

1. Create a web page with text formatting – paragraph breaks, line breaks.
2. Create a web page in different heading style.
3. Create a text with different text styles – bold, italic, Underline.
4. Create a paragraph with different text effect – centering, spacing, font size and color.
5. Display the subjects using ordered list
6. Display the subjects using unordered list.
7. Insert image and change its height, width, and border and align the image.
8. Create a table and change its width, border, cell padding cell spacing, background, color.
9. Create a webpage and make link with other web page.
10. Create a frame set with five frames.
11. Create a college website.
12. Create an advertisement.
13. Create a computer selling company website.

**ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514**  
**DEPARTMENT OF B.Com. with C.A.**

<b>Class</b>	<b>: II B.Com</b>	<b>Part</b>	<b>: III Core-7</b>
<b>Semester</b>	<b>: III</b>	<b>Hours</b>	<b>: 75</b>
<b>Subject Code</b>	<b>: 19UCMC73</b>	<b>Credits</b>	<b>: 04</b>

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**PRACTICAL BANKING**

**1. Title of the Paper: PRACTICAL BANKING**

**2. Course Objectives (CO)**

To facilitate the learners:

1. Understand the concept of banking, its significance, functions, the relationship between the banker and the customer
2. Know about different types of accounts/deposits, types of customers/account holders
3. Gain a comprehensive knowledge on Cheque, Crossing and Endorsement
4. Develop a perfect understanding on Paying and collecting Bankers, payment in due course, holder in due course.
5. Competent in the areas of Loans and advances, documents to title to goods- Lien, pledge, Hypothecation, Mortgage and assignment

**3. Five units of Syllabus**

**UNIT I :** **(15 Hours)**

Bank-Banker-Banking: Meaning-definition-Types of banks in India-functions of Commercial banks - Relationship of banker and Customer-General relationship, Special relationship.

**UNIT II :** **(15 Hours)**

Opening and Operations of bank accounts: - Types of Accounts - Types of Customer/Account holders.

**UNIT III :** **(15 Hours)**

Cheque: Definition of Cheque - Essentials of a Cheque-Drawing of a cheque-Type of cheques-material alteration-Crossing-different forms of crossing and their significance-Loss of cheques in transit - Endorsement-Types of Endorsement and their legal effect.

**UNIT IV :** **(15 Hours)**

Paying and collecting Bankers: Rights, responsibilities and duties of paying and collecting bankers-Precautions to be taken in paying and collection of cheques - payment in due course, holder in due course-recovery of money paid by mistake.

**UNIT V :** **(15 Hours)**

Loans and advances: principles of lending-Types of Lending-Overdrafts, cash credit, Demand Draft, Lending against life policies-Documents to title to goods- Lien, pledge, Hypothecation, Mortgage and assignment.

**4. Text Book:**

- Gordon E. and Natarajan.( K. 2015),” Banking Theory Law and Practice”, Himalaya Publishing House, Mumbai.

**5. Reference Book:**

- Varshney.P.N. (2014)” Banking Law and Practice”, Sultan Chand & Sons, New Delhi.

**6. Teaching Learning Method**

PPT, Seminar, Quiz programme, Assignment, Chalk and talk, Group Discussion

**7. Course Outcome (CO)**

After Completion of the Course Practical Banking the students will be

CO No.	Statement	KNOWLEDGE LEVEL (Bloom’s Taxonomy)
CO 1	Understand the concept of banking, functions, the relationship of banker with the customer	K2
CO 2	Develop better understanding on the different types of deposits, types of customers Getting theoretical and Practical exposures on banking	K1
CO 3	Know the procedural formalities in dealing with different kinds of Cheque, Crossing, alterations and Endorsement	K3
CO 4	Develop a perfect theoretical knowledge on Paying and collecting Bankers, their duties and responsibilities, payment in due course, holder in due course	K3,K4
CO 5	Differentiate the documents of title to goods	K4

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

**Mapping of COs with PSOs and POs**

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	2	2	3	3	3	3	2	2	-	3	2	2	-	27
CO2	2	3	3	3	2	3	3	1	2	3	-	-	1	26
CO3	3	3	2	2	3	3	3	2	2	3	2	1	-	29
CO4	3	2	3	-	1	3	3	3	2	2	3	-	2	27
CO5	3	3	3	2	2	3	3	-	3	2	1	2	1	28
<b>Grand Total of COs with PSOs and POs</b>														<b>137</b>
<b>Mean Value of COs with PSOs and POs(137/58)</b>														<b>2.36</b>

Strong -3, Medium -2, Low-1

<b>Mapping Scale</b>	<b>1</b>	<b>2</b>	<b>3</b>
<b>Relation</b>	<b>0.01 to 1.0</b>	<b>1.01 to 2.0</b>	<b>2.01 to 3.0</b>
<b>Quality</b>	<b>Low</b>	<b>Medium</b>	<b>Strong</b>
<b>Mean value of COs with PSOs and POs</b>			<b>2.36</b>
<b>Observation</b>	<b>COs of Practical Banking strongly related with PSOs and POs</b>		

**ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514**  
**DEPARTMENT OF B.Com. with C.A.**

<b>Class</b>	<b>: II B.Com</b>	<b>Part</b>	<b>: III (Allied-3)</b>
<b>Semester</b>	<b>: III</b>	<b>Hours</b>	<b>: 75</b>
<b>Subject Code</b>	<b>: 19UCMA33</b>	<b>Credits</b>	<b>: 04</b>

**BUSINESS MATHEMATICS**

**1. Title of the Paper : Business Mathematics**

**2. Course Objectives(CO):**

1. To understand the concept of Interest calculation
2. To enlighten the students in the basics of sets .
3. To demonstrate the concept of permutation and combination
4. To understand the concept of matrices
5. To impart the knowledge of Central Tendency

**3. Five Units of syllabus:**

**UNIT I**

**(20 Hours)**

Commercial Arithmetic: Percentage- simple and Compound Interest- true and Bankers discount- Annuity- Exchange arithmetic.

**UNIT II**

**(15 Hours)**

Theory of sets: Elements of set- Types of sets- Venn diagrams- union of sets, Complements and intersection- Demargon's law.

**UNIT III**

**(15 Hours)**

Permutation and combinations: Rules – Fractional notation- Circular permutations - Complementary theorems- restricted combinations.

**UNIT IV**

**(15 Hours)**

Matrices- Basic concepts – Types of matrices – operations on matrices – transpose of a matrix – Determinants and their properties.

**UNIT V**

**(10 Hours)**

Arithmetic and Geometric progressions: Arithmetic progressions- sum of series in Arithmetic Mean – Geometric progressions- sum of series in geometric Mean.

**4. Book for Study**

1. Manoharan.M & Elango.C,( 2010), "Business Mathematics", Palani Paramount Publication, Palani.

**5. Books for Reference:**

1. M.Wilson,( 2011) ,"Business Mathematics", Himalaya Publication House, Mumbai.
2. Peer Mohamed & Shazuli Ibrahim, (2008) ,"Business Mathematics", Pass Publication, Madurai.

**6. Teaching Learning methods:**

PPT, Lecture, Test, Assignment

**7. Course outcome (CO):**

After Completion of the Course Business Mathematics the students will be

CO No.	Statement	KNOWLEDGE LEVEL (Bloom’s Taxonomy)
CO 1	Familiarise the students with the Basic Mathematical concepts for their higher studies	K1 & K2
CO 2	Computing the problems in different sets	K2
CO 3	Interpret the problems of permutation and combination	K3
CO 4	Understand of different methods of Matirices.	K3
CO 5	Apply central tendency treatments in their life	K2

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

**Mapping of COs with PSOs and POs**

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
<b>Outcomes</b>														
CO1	3	3	3	3	-	3	3	-	3	-	3	2	3	29
CO2	3	3	2	3	3	3	2	3	-	-	2	2	1	27
CO3	3	3	2	2	-	3	3	-	3	3	-	1	-	23
CO4	3	3	3	3	3	3	2	2	-	-	3	1	2	28
CO5	3	2	-	2	3	3	2	2	3	1	3	-	3	27
Grand Total of COs with PSOs and POs														<b>134</b>
Mean Value of COs with PSOs and POs(134/56)														<b>2.52</b>

Strong -3, Medium -2, Low-1

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.52
Observation	COs of Business Mathematics strongly related with PSOs and POs		



## 7. Course Outcome (CO):

After Completion of the Course Principles of Accountancy the students will be

CO No.	Statement	KNOWLEDGE LEVEL (Bloom's Taxonomy)
CO 1	Acquire the conceptual knowledge of accounting concepts and Convention	K1&K2
CO 2	Grasp the accounting treatments relating to posting of double entry system properly.	K2
CO 3	Interpret the financial report after preparing ledger and posting balance in trial balance	K3
CO 4	Classify the cash book	K2
CO 5	Develop the skills in preparation of final accounts pertaining to sole proprietorship.	K3

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

### Mapping of COs with PSOs and POs

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
<b>Outcomes</b>														
CO1	3	3	2	3	3	3	3	2	2	1	1	-	2	28
CO2	3	3	2	-	3	3	3	2	3	1	1	-	1	25
CO3	3	3	3	3	3	3	3	3	-	2	2	2	-	30
CO4	3	3	2	-	2	3	3	2	2	2	-	-	1	23
CO5	3	3	3	3	3	3	3	2	2	1	-	1	1	28
<b>Grand Total of COs with PSOs and POs</b>														<b>134</b>
<b>Mean Value of COs with PSOs and POs(134/56)</b>														<b>2.39</b>

Strong -3, Medium -2, Low-1

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.39
Observation	COs of Principles of Accountancy strongly related with PSOs and POs		

**ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514**  
**DEPARTMENT OF B.Com. with C.A.**

<b>Class</b>	<b>: II B.Com</b>	<b>Part</b>	<b>: Skill Based Elective - 1</b>
<b>Semester</b>	<b>: III</b>	<b>Hours</b>	<b>: 45</b>
<b>Subject Code</b>	<b>: 19UCMS13</b>	<b>Credits</b>	<b>: 2</b>

**1. Title of the Paper: Executive Communication**

**2. Course Objectives (CO)**

To facilitate the learners:

1. Understand the concept of communicative English and its objectives/ importance and structure of letters and barriers to communication.
2. Know about different kinds of letter writing.
3. Gain a comprehensive knowledge on meeting and its importance.
4. Develop a perfect understanding on presentation skills and its design and create awareness of different visual aids.
5. Competent in the areas of employment communication.

**3. Five units of Syllabus**

**UNIT I: Introduction**

**(9 Hours)**

Business Communication –Basics of Communicative English - Objectives – Importance – Principles of letter writing – structure and layout of letters- Barriers to communication- – Modern Electronic communication system.

**UNIT II: Model Letters**

**(9 Hours)**

Circular letters – Job application letters – sales letters – Quotations – Orders and tenders. Status enquiries – Trade and bank references – Bank and insurance correspondence. Practical letter with public authorities and various agencies.

**UNIT III: Group Communication**

**(9 Hours)**

Meetings – Planning meetings – Objectives – Participants – Timing – Venue of meetings – Leading meetings.

**UNIT IV: Presentation Skills**

**(9 Hours)**

What is presentation – Presentation Skills – Elements of presentation – use of aid – designing a presentation – Advanced visual support for business presentation – types of visual aids.

**UNIT V: Employment Communication**

**(9 Hours)**

Introduction – Writing CVs – Group discussions – Interview skills- Impact of technological advancement on Business Communication- Communication networks – Intranet – Internet – emails.

#### 4. Text Book:

1. Pillai. R.S.N and Bagavathy (2005), "Commercial Correspondence and Office Management", Goyal Publication , New Delhi.(UNIT I &II)
2. Dr,Nageshwar Rao, Dr.Rajendra P.Das, (2010), Communication Skills , Himalaya Publishing House, Chennai.(UNIT III, IV,&V)

#### 5. Reference Book:

1. Mohan & Sharma (2008), "Business Correspondence", TATA McGrew Hill, New Delhi.
2. Sharma R.C Mohanakrishna (2008), "Business Correspondence and Report Writing", TATA McGrew Hill Publication – 2<sup>nd</sup> edition, New Delhi.
3. P D Chaturvedi, Mikesh Chadurvedi,(2004), "Business Communication: concepts, Cases, and Applications" - Pearson education.

#### 6. Teaching Learning Method

PPT, Seminar, Quiz programme, Assignment, Chalk and talk, Group Discussion

#### 7. Course Outcome (CO)

After Completion of the Course Executive Communication the students will be

CO No.	Statement	KNOWLEDGE LEVEL (Bloom's Taxonomy)
CO 1	Identify the concept of communicative English and its objectives and importance, structure of letter writing and barriers in communication	K4
CO 2	Getting a practical exposure in writing different types of letters	K3
CO 3	Create awareness on different meeting and its importance	K1
CO 4	Develop a perfect practical I knowledge on presentation	K4
CO 5	Identify the different kinds of employment communication	K2

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

#### Mapping of COs with PSOs and POs

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	2	2	3	3	3	3	2	2	-	3	2	2	-	27
CO2	2	3	3	3	2	3	3	2	2	3	-	-	2	28
CO3	3	2	2	2	3	3	3	2	2	3	2	1	1	29
CO4	3	2	2	-	1	3	3	1	2	2	1	1	2	23
CO5	3	3	1	2	2	3	3	-	1	2	2	2	1	25
<b>Grand Total of COs with PSOs and POs</b>														<b>132</b>
<b>Mean Value of COs with PSOs and POs(132/60)</b>														<b>2.2</b>

Strong -3, Medium -2, Low-1

<b>Mapping Scale</b>	<b>1</b>	<b>2</b>	<b>3</b>
<b>Relation</b>	<b>0.01 to 1.0</b>	<b>1.01 to 2.0</b>	<b>2.01 to 3.0</b>
<b>Quality</b>	<b>Low</b>	<b>Medium</b>	<b>Strong</b>
<b>Mean value of COs with PSOs and POs</b>			<b>2.2</b>
<b>Observation</b>	<b>COs of Executive Communication strongly related with PSOs and POs</b>		

**ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514**  
**DEPARTMENT OF B.COM WITH COMPUTER APPLICATIONS**

**Class : II- B.Com**  
**Semester : III**  
**Subject code : 19UCMSL3**

**Part : S.L.C.**  
**Hours :**  
**Credits: 03**

**1. Title of the Paper: BUSINESS ORGANISATION**

**2. Course Objectives (CO)**

To facilitate the learners:

1. Understand the concept of organization and their functions and importance.
2. Gain a comprehensive knowledge on New Business and Plant lay out.
3. Identify the forms of Business
4. Learn the Business combination and its types
5. They can understand the term Business Finance and Stock exchange

**3. Five units of Syllabus**

**Unit I**

Business Organisation :Meaning and definition of business essentials & scope of business Classification of Business Activities, Meaning, Definition, Characteristics and objectives of Business Organisation, Evolution of Business Organisation . Modern Business, Business & Profession.

**Unit II**

Business Unit: Establishing a new business unit. Meaning of Promotion. Features for business, Plant location, Plant Layout & size of business unit.

**Unit III**

Forms of Business Organisation: Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives.

**Unit IV**

Business Combination: Meaning Causes, Objectives, Types and Forms Mergers, Takeovers and Acquisitions.

**Unit V**

Business Finance: Financial need of Business methods & sources of finance. Security Market, Money Market, Study of Stock Exchange & SEBI.

#### 4. Text Book:

Y.K.Bhushan, Fundamentals of Business Organisation and Management, Sultan Chand & Sons, New Delhi.

#### 5. Reference Book:

1. Chhabra T.N.; Business Organisation & Management, Sun India Publications, New Delhi.
2. Shankar, Gauri; Modern Business Organisation, Mahavir Book Depot, New Delhi.

#### 6. Teaching Learning methods:

PPT, Lecture, Test, Assignment

#### 7. Course Outcome (CO):

After Completion of the Course Aptitude Technique for Competitive Exam the students will be

CO No.	Statement	KNOWLEDGE LEVEL (Bloom's Taxonomy)
CO 1	Familiarise the students with the Basic Business organisation concepts.	K1 & K2
CO 2	Apply the knowledge of New Business strategies	K2
CO 3	Choose different forms of Organisation	K3
CO 4	Recommend Business Combination	K5
CO 5	Select Business Finance and Sources	K5

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

#### Mapping of COs with PSOs and POs

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	2	2	3	3	3	3	2	2	-	3	2	2	-	27
CO2	2	3	3	3	2	3	3	2	2	2	-	-	2	27
CO3	3	3	3	2	3	3	3	2	2	3	2	2	2	33
CO4	3	3	3	-	1	3	3	2	2	2	1	1	2	26
CO5	3	3	2	2	2	3	3	-	1	2	2	2	2	27
<b>Grand Total of COs with PSOs and POs</b>														<b>140</b>
<b>Mean Value of COs with PSOs and POs(140/60)</b>														<b>2.33</b>

Strong -3, Medium -2, Low-1

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.33
Observation	COs of Aptitude Technique for Competitive Exam strongly related with PSOs and POs		



## 6. Teaching Learning methods:

PPT, Lecture, Test, Assignment

## 7. Course Outcome (CO):

CO No.	Statement	Level
CO 1	Familiarise the students with the Basic knowledge in issue and redemption of shares.	K1 & K2
CO 2	Classify and understand the issue and redemption of debentures.	K2
CO 3	Interpret the problems of final accounts of joint stock companies	K3
CO 4	Understand the valuation of shares and goodwill.	K3
CO 5	Interpret the problems of amalgamation, absorption.	K2

## 8. Mapping Course outcome with

- (i) Programme Specific Objectives - **PSO** (put tick mark in the correlating box)  
 (ii) Programme Objectives - **PO** (put tick mark in the correlating box)

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
CO1	3	3	3	3	-	3	3	2	3	2	-	1	1	27
CO2	3	3	3	3	2	3	2	2	1		2	-	-	24
CO3	3	3	3	-	3	3	3	-	2	2	-	2	-	24
CO4	3	2	3	3	-	3	2	2	-	2	2	-	2	24
CO5	3	3	3	2	3	3	2	2	3	2	-	-	2	28
Grand Total of COs with PSOs and POs														127
Mean Value of COs with PSOs and POs(127/52)														2.45

**Strong -3, Medium -2, Low-1**

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.45
Observation	COs of Corporate Accounting strongly related with PSOs and POs		

**ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514**  
**DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS**

**Class : II BCOM**

**Semester : IV**

**Subject Code : 19UCMC94**

**Part : III Core-9**

**Hours : 45**

**Credit : 02**

**E-COMMERCE**

**1. Title of the Paper: E-COMMERCE**

**2. Course Objectives (CO)**

- In-depth understanding of traditional commerce and e-commerce.
- Impart the knowledge of information technology in ecommerce.
- They can understand the importance of business strategies in e-commerce.
- To know the concept of e-payment methods.
- Develop a perfect understanding on mobile commerce technology.

**3. Five units of the Syllabus:**

**UNIT I**

**(7 Hours)**

Meaning and the concept of e-commerce, History of e-commerce, traditional Commerce Vs e-commerce, different types of e-commerce – B2B, B2C, C2C, B2E, G2C

**UNIT II**

**(7 Hours)**

Need and role of e-commerce, Multimedia technology, ISDN, ATM, Cell relay, desk top, video conferencing, Information publishing technologies

**UNIT III**

**(10 Hours)**

Information and strategies, e-commerce strategy and knowledge management strategy, e-business strategy, data warehousing and data mining, Consumer oriented strategies for marketing, sales and e CRM.

**UNIT IV**

**(10 Hours)**

Introduction to payment system, online payment system, pre paid e-payment service, post paid e-payment system, SET protocols, Operational system, credit and legal risk of e-payment system

**UNIT V**

**(11 Hours)**

Growth of mobile commerce, Mobile health services, wireless applications, Technologies for mobile commerce, Wireless datagram protocol (WDP) Mobile commerce and its future in India

**4. Books for Study:**

1. Abirami Devi.K, alagammai.M, 2019 ,“E-Commerce” , Margham publications, Chennai.

**5. Books for Reference :**

1. P.T.Joseph, S.J.( 2011),” E-Commerce”, An Indian Perspective PHI Learning, Fourth Edition, New Delhi.
2. Kenneth C. Laudon, Carol Guerico Traver, ( 2008),” E-Commerce Business Technology Society”, Pearson Prentice Hall, New Jersey.
3. Schneider. G.P. (2015),”E-Commerce”, Thomson Publication, 11<sup>th</sup>Edition, Canada.

**6. Teaching Learning Methods:**

Power Point Presentation, Group Discussion, Quiz, Assignments, etc....

**7. Course Outcome (CO):**

After Completion of the Course E-Commerce the students will be

CO No.	Statement	KNOWLEDGE LEVEL (Bloom’s Taxonomy)
CO 1	Compare the traditional commerce vs E-Commerce and classify Business models	K3
CO 2	Discuss the multimedia technology used in e-commerce	K1
CO 3	compare the need of business strategies	K2
CO 4	Analyze the payments methods and identify the security issues	K4
CO 5	Able to handle e-commerce technology through mobile phone	K5

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

**Mapping of COs with PSOs and POs**

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	3	3	3	3	3	3	3	3	3	3	2	2	1	35
CO2	3	3	2	3	2	3	3	-	3	3	2	2	2	31
CO3	3	3	2	1	-	3	3	-	3	3	3	2	1	27
CO4	3	3	2	2	3	3	3	-	3	3	3	3	-	31
CO5	3	2	3	2	3	3	3	3	3	3	3	2	-	33
<b>Grand Total of COs with PSOs and POs</b>														<b>157</b>
<b>Mean Value of COs with PSOs and POs(157/59)</b>														<b>2.66</b>

Strong -3, Medium -2, Low-1

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.66
Observation	COs of E-Commerce strongly related with PSOs and POs		

**ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514**  
**DEPARTMENT OF COMMERCE**

<b>Class</b>	<b>: II B.COM</b>	<b>Part</b>	<b>: III (CORE)</b>
<b>Semester</b>	<b>: IV</b>	<b>Hours</b>	<b>: 45</b>
<b>Subject Code</b>	<b>: 19UCMP44</b>	<b>Credits</b>	<b>: 2</b>

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**E-COMMERCE LAB**

**LAB EXERCISES:**

1. Email Id creation ie. Yahoo, Gmail, Bharathstudents.com
2. File Attachments ie. Text, Image , Pdf, Jpg
3. Downloading files ie. Pdf files
4. Online shopping
5. Online Recharge
6. Online Ticket Reservation – Bus, Air, Train.
7. Online Application –TNPSC, Naukri, Monster.
8. Online Banking (Net Banking , Mobile Banking)
9. Payment mode ie. Debit Card , Credit Card system
10. Online views

**ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514**  
**DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS**

**Class : II BCOM**

**Part : III Core-10**

**Semester : IV**

**Hours : 75**

**Subject Code : 19UCMD04**

**Credit : 04**

**1. Title of the Paper: BUSINESS MANAGEMENT**

**2. Course Objectives:**

1. Understand the basic concepts of Management and to study the contribution of management expert.
2. Preparation of Planning and its process.
3. Understand the organisation structure, staffing and selection.
4. Classify the different style of leadership and motivation.
5. Describe the controlling process and its techniques.

**3. Five Units of syllabus:**

**UNIT I**

**(15 Hours)**

Management: Meaning, Characteristics and Functions – Levels of Management, Different Approaches to the study of Management – Contributions of Henri Fayol, F.W.Taylor and Peter F.Drucker – Management By Objectives(MBO).

**UNIT II**

**(15 Hours)**

Planning: Importance – Objectives – Process of Planning –Forecasting - Obstacles to Planning.

**UNIT III**

**(15 Hours)**

Organizing : Nature and Importance – Types of Organization Formal and Informal – Line and Staff – Matrix Organisation -Functional Relationship – Authority and Responsibility – Delegation and Decentralization – Departmentalization – Span of Control – Organization Charts-Staffing & Selection: Staffing-Definition-Elements – Functions-Process of Staffing-Promotion: Meaning- Basics of promotion – Qualities of Good promotion policy.

**UNIT IV**

**(15 Hours)**

Direction: Meaning & Definition – Characteristics – Importance –Principles of Directing – Techniques – Delegation – Supervision – Communication- Orders – Motivation – Leadership.

**UNIT V**

**(15 Hours)**

Controlling: Meaning & Definition – Characteristics – Control Process – Important Control Techniques.

**4 Books for study:**

1. Ramasamy .T.( 2013),”Principles of Management”, Himalaya Publishing House, Mumbai.

**5.Books for References:**

1. Peter F.Drucker. (1988), “Practice of Management”, Allied Publishers Pvt. Ltd, New Delhi.
2. L.M.Prasad (2009),”Principles and Practice of Management”, Sultan Chand and Sons, New Delhi.

## 6. Teaching Learning methods:

PPT, Lecture, Test, Assignment

## 7. Course Outcome (CO):

After Completion of the Course Business Management the students will be

CO No.	Statement	KNOWLEDGE LEVEL (Bloom's Taxonomy)
CO 1	Identify the basic principles and functions of management in functional areas of business and understand the contributions of experts to management thought.	K1&K2
CO 2	Develop the skills in preparation of planning and its process.	K2
CO 3	Understand the different type of organization structure, Authority and responsibility and process of staffing.	K2&K3
CO 4	Classify the different leadership styles and develop their leadership capabilities and recognize the significance of motivation in management.	K2&K3
CO 5	Define and describe the elements & process of co-ordination and control function that contributes to the achievement of organizational objectives.	K2&K3

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

### Mapping of COs with PSOs and POs

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	3	3	2	3	3	3	3	2	2	1	1	-	2	28
CO2	3	3	2	-	3	3	3	2	3	1	1	-	1	25
CO3	3	3	3	3	3	3	3	3	-	2	2	2	-	30
CO4	3	3	2	-	2	3	3	2	2	2	-	-	1	23
CO5	3	3	3	3	3	3	3	2	2	1	-	1	1	28
<b>Grand Total of COs with PSOs and POs</b>														<b>134</b>
<b>Mean Value of COs with PSOs and POs(134/56)</b>														<b>2.39</b>

Strong -3, Medium -2, Low-1

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.39
Observation	COs of Business Management strongly related with PSOs and POs		

**ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514**  
**DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS**

**Class : II BCOM**  
**Semester : IV**  
**Subject Code : 19UCMA44**

**Part : III Allied-4**  
**Hours : 75**  
**Credits : 04**

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**BUSINESS STATISTICS**

**1. Title of the Paper:** Business Statistics

**2. Course Objectives (CO)**

- In-depth understanding of characteristics and functions of statistics. To know more about data collection.
- To provide practical exposure on calculation of measure of central tendency of different series and standard deviation.
- To provide practical knowledge on types of correlation.
- Enable the students to analyze regression equations.
- Develop a perfect Understanding on Calculation of various time series and trend analyze.

**3. Five units of the Syllabus:**

**UNIT I**

**(15 Hours)**

Statistics: Meaning-Scope-Characteristics and Limitations-Data-Sources Of Data-Methods of collection of data- Classification, Tabulation and Presentation of data. Statistical Series-Discrete and Continuous-Formulation of Frequency Distribution.

**UNIT II**

**(15 Hours)**

Measures of Central Tendency: Arithmetic Mean, Median and Mode, Geometric Mean Harmonic Mean-Weighted Average and their use In computing Average. Standard Deviation.

**UNIT III**

**(15 Hours)**

Correlation Coefficient of Correlation: Types of Correlation- Scatter diagram-Pearson's Coefficient of correlation- Rank correlation-Concurrent deviation methods

**UNIT IV**

**(15 Hours)**

Regression: Meaning-Types of regression- correlation and regression-Methods of Regression Analysis

**UNIT V**

**(15 Hours)**

Analysis of Time series: Meaning and components of time series- Methods of Trend analysis-Semi Averages, Moving Averages, Methods of least square.

**4. Books for Study:**

1. Gupta S.P, (2012), "Statistical Methods", Sultan Chand & Sons, New Delhi.

**5. Books for Reference :**

1. Pillai R. S.N & Bagavathy, (2012),” Statistics Theory and Practice”, Sultan Chand & Sons, New Delhi.
2. Alagar.K., (2014),”Business Statistics”, McGraw Hill Education Pvt. Ltd, New Delhi.

**6. Teaching Learning Methods:**

Power Point Presentation, Group Discussion, Quiz, Assignments, etc....

**7. Course Outcome (CO):**

After Completion of the Course Business Statistics the students will be

CO No.	Statement	KNOWLEDGE LEVEL (Bloom’s Taxonomy)
CO 1	Familiarize the concept of statistics and data collection	K2
CO 2	Strong knowledge on mean, median, mode and frequency distribution	K1
CO 3	Apply the concept of Different methods of Correlation	K3
CO 4	Evaluate the regression equations using algebraic and mean method	K5
CO 5	Compare types of time series and determine the trend	K4

K1=Knowledge    K2=Understanding    K3=Application    K4=Analysis    K5=Synthesis

**Mapping of COs with PSOs and POs**

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
<b>Outcomes</b>														
CO1	3	3	3	3	-	3	3	-	3	-	3	2	3	29
CO2	3	3	2	3	3	3	2	3	-	-	2	2	1	27
CO3	3	3	2	2	-	3	3	-	3	3	-	1	-	23
CO4	3	3	3	3	3	3	2	2	-	-	3	1	2	28
CO5	3	2	-	2	3	3	2	2	3	1	3	-	3	27
Grand Total of COs with PSOs and POs														<b>134</b>
Mean Value of COs with PSOs and POs(134/56)														<b>2.52</b>

**Strong -3, Medium -2, Low-1**

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.52
Observation	COs of Business Statistics strongly related with PSOs and POs		

**ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514**  
**DEPARTMENT OF B.Com. with C.A.**

**Class : II .B.B.A, B.A, B.Sc (IT & M)**

**Part : IV NME - 2**

**Semester : IV**

**Hours : 45**

**Subject Code : 19UCMN24**

**Credits: 02**

**APTITUDE TECHNIQUES FOR COMPETITIVE EXAMS**

**1. Title of the paper :** Aptitude Techniques for Competitive Exams

**2. Course Objectives (CO):**

1. Understand relevance & need of quantitative methods for making business decision
2. To enlighten the students on the application of mathematical principles.
3. To impart knowledge about ratio and proportion
4. To understand the concept of Interest calculation
5. To demonstrate the problem of area and volume

**3. Five Units of syllabus:**

**UNIT I (9 Hours)**

Simplification, Average, Problems on Ages

**UNIT II (9 Hours)**

Surds & indices, Percentage, Profit & Loss

**UNIT III (9 Hours)**

Ratio & Proportion, Profit sharing Ratio , Time & Work

**UNIT IV (9 Hours)**

Time & Distance, Simple Interest, Compound Interest

**UNIT V (9 Hours)**

Area, Volume & Surface Areas, Height & Distances

**4. Book for Study**

1. Agrawal R.S. (2015), "Quantitative Aptitude, S.chand Publishing", New Delhi.

**5. Books for Reference:**

1. Shambhu Nath Jha & RPH Editorial Board.(2015), "R.Gupta's Quantitative Aptitude, Ramesh Publishing House, New Delhi.

**6. Teaching Learning methods:**

PPT, Lecture, Test, Assignment

### 7. Course Outcome (CO):

After Completion of the Course Aptitude Technique for Competitive Exam the students will be

CO No.	Statement	KNOWLEDGE LEVEL (Bloom's Taxonomy)
CO 1	Familiarise the students with the Basic Mathematical concepts for to attend competitive exam	K1 & K2
CO 2	Apply the knowledge of percentage in their regular life	K2
CO 3	Interpret the problems of ratio and proportion	K3
CO 4	Find simple and compound interest and rates of interest	K3
CO 5	Able to apply quantitative methods to solve a variety of business problems	K2

K1=Knowledge    K2=Understanding    K3=Application    K4=Analysis    K5=Synthesis

#### Mapping of COs with PSOs and POs

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	2	2	3	3	3	3	2	2	-	3	1	1	-	25
CO2	2	3	3	3	2	3	3	2	2	1	-	-	1	25
CO3	3	2	2	2	3	3	3	2	2	3	2	1	1	29
CO4	3	2	2	-	1	3	3	1	2	2	1	1	2	23
CO5	3	3	1	2	2	3	3	-	1	2	2	2	2	26
<b>Grand Total of COs with PSOs and POs</b>														<b>128</b>
<b>Mean Value of COs with PSOs and POs(128/60)</b>														<b>2.13</b>

Strong -3, Medium -2, Low-1

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.13
Observation	COs of Aptitude Technique for Competitive Exam strongly related with PSOs and POs		

**ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514**  
**DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS**

**Class : B.Com**

**Part : NME-2**

**Semester : IV**

**Hours : 45**

**Subject Code : 19UCMM24**

**Credits: 2**

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**1. Title of the Paper : Online Trade**

**2. Course Objectives (CO)**

1. To introduce the concept of online trade and to understand how online trade is improved and affecting business enterprises, governments, consumers and people in general.
2. Acquaint students with a fundamental understanding of the environment and strategies in the new economy, and building of modern website.
3. Provide analytical tools to understand opportunities in unserved or underserved new online trading markets.
4. Provide guiding principles behind the design and strategy of the customer web interface in electronic commerce.
5. Understand the traditional and new communication / marketing approaches that create competitive advantage in the New Economy.

**3. Five units of the syllabus:**

**UNIT I**

**(5 Hours)**

Benefits of online work - finding the market- New Tools and Strategies for Your Online Business

**UNIT II**

**(5 Hours)**

Selecting Your E-Commerce Host and Design Tools -Modern website building

**UNIT III**

**(12 Hours)**

Marketing tools for online companies- building the own brand - Opening Your Online Business - Equipping Your New E-Business

**UNIT IV**

**(12 Hours)**

Organizing Your Business Presence and Attracting Customers - Making Shopping Easy on Your E-Commerce Site- Communicating with Customers and Building Loyalty

**UNIT V**

**(11 Hours)**

Advertising and Publicity-The Basics - Search engine optimization-programs to spread the name Payment processing - security and shipping- legal issues.

**4. Books for Study:**

1. Ravikalakota, Andrew B.Whinston, "Electronic Commerce – A manager's guide Addison – Wesley 2000.
2. Electronic Business and Electronic Commerce Management, 2<sup>nd</sup> Edition, Dave Chaffey, Prentice Hall, 2006.

**5. Books for Reference:**

1. Start an online business in easy steps, John Smith, The forest steward ship council, US.

**6. Teaching Learning Methods:**

Power Point Presentation, Group Discussion, Brain Storming, Quiz, Students Staging Presentation, Assignments, etc....

**7. Course Outcome (CO):**

After Completion of the Course Online Trade the students will be

CO No.	Statement	KNOWLEDGE LEVEL (Bloom’s Taxonomy)
CO 1	To understand the basic knowledge on online work and finding a new tools and strategies for online business	K1
CO 2	Strong knowledge on selecting a e-commerce host and design tools to build a modern website	K2
CO 3	To know more about on developing a marketing tools for online companies, building the own brand for online business	K3
CO 4	Utilizing and understanding of organizing a own business by attracting customers and making a shopping on e-commerce site	K4
CO 5	Developing a strong knowledge in search engine optimization, advertising, publicity and legal issues in the online trade business	K4

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

**Mapping of COs with PSOs and POs**

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
<b>Outcomes</b>														
CO1	2	2	3	3	3	3	3	3	-	3	1	1	-	27
CO2	2	3	3	3	2	3	3	2	2	1	-	-	1	25
CO3	3	2	2	2	3	3	3	2	2	3	2	1	1	29
CO4	3	2	2	-	1	3	3	1	2	2	1	1	2	23
CO5	3	3	1	2	2	3	3	-	1	2	2	2	2	26
<b>Grand Total of COs with PSOs and POs</b>														<b>130</b>
<b>Mean Value of COs with PSOs and POs(130/60)</b>														<b>2.16</b>

Strong -3, Medium -2, Low-1

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.16
Observation	COs of Online Trade strongly related with PSOs and POs		

**ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514**  
**DEPARTMENT OF B.Com. with C.A.**

<b>Class</b>	<b>: II B.Com</b>	<b>Part</b>	<b>: Skill Based Elective 2</b>
<b>Semester</b>	<b>: IV</b>	<b>Hours</b>	<b>: 45</b>
<b>Subject Code</b>	<b>: 19UCMS24</b>	<b>Credits</b>	<b>: 02</b>

**1. Title of the Paper: Development of Entrepreneurship**

**2. Course Objectives (CO)**

To facilitate the learners:

1. Understand the concept of Entrepreneur and their functions and importance.
2. Gain a comprehensive knowledge on entrepreneurial competencies and skills and understand the entrepreneurial growth and the factors affecting the growth.
3. Identify the entrepreneurial development programs and the opportunities for entrepreneurial career.
4. Reveal the project preparation and understand about the venture capital and export finance.
5. They can understand the different kinds of institution which supports entrepreneurs.

**3. Five units of Syllabus**

**UNIT I:** **(9 Hours)**

Entrepreneur: concept, Meaning- Characteristics – Function – Importance-Kinds of Entrepreneurs.

**UNIT II:** **(9 Hours)**

Entrepreneurship: Meaning – Growth of Entrepreneurship in India, Factors affecting-Entrepreneurial-growth Motivation for Entrepreneurs in India. Entrepreneurial competencies and skill.

**UNIT III:** **(9 Hours)**

Entrepreneurship Development Programs: objectives of EDP, Different Phases of EDP –EDP Organization. Small Enterprise: Definitions, objectives, scope, Opportunities for Entrepreneurial career- Problems of SSI.

**UNIT IV:** **(9 Hours)**

Project Preparation: Project identification – Project formulations and project appraisal-Venture capital-export finance.

**UNIT V:** **(9 Hours)**

Institutional support to Entrepreneurs: Commercial Banks –IDBI, IFCI, SIDBI SFC, EXIM bank. NSIC, SIDO, SISI, DICs, industrial Estate, and Technical Consultancy Organizations.

**4. Text Book:**

1. Khanka S.S- Entrepreneurial Development 2012, S.Chand, New Delhi.

**5. Reference Book:**

1. Gupta C.B, R. Srinivasan - Entrepreneurial Development, 2008, Chand, 2011, New Delhi.

## 6. Teaching Learning Method

PPT, Seminar, Quiz programme, Assignment, Chalk and talk, Group Discussion.

## 7. Course Outcome (CO):

After Completion of the Course Development of Entrepreneurship the students will be

CO No.	Statement	KNOWLEDGE LEVEL (Bloom's Taxonomy)
CO 1	To understand the basic knowledge on online work and finding a new tools and strategies for online business	K1
CO 2	Strong knowledge on selecting a e-commerce host and design tools to build a modern website	K2
CO 3	To know more about on developing a marketing tools for online companies, building the own brand for online business	K3
CO 4	Utilizing and understanding of organizing a own business by attracting customers and making a shopping on e-commerce site	K4
CO 5	Developing a strong knowledge in search engine optimization, advertising, publicity and legal issues in the online trade business	K4

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

### Mapping of COs with PSOs and POs

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	3	3	2	3	3	3	1	2	1	1	1	-	2	25
CO2	3	3	2	-	3	3	3	2	3	1	1	-	1	25
CO3	3	3	3	3	3	3	3	3	-	2	2	2	-	30
CO4	3	3	2	-	2	3	3	2	2	2	-	-	1	23
CO5	3	3	3	3	3	3	3	2	2	1	-	1	1	28
<b>Grand Total of COs with PSOs and POs</b>														<b>131</b>
<b>Mean Value of COs with PSOs and POs(131/56)</b>														<b>2.33</b>

Strong -3, Medium -2, Low-1

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.33
Observation	COs of Development of Entrepreneurship strongly related with PSOs and POs		

**ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514**

**DEPARTMENT OF BUSINESS ADMINISTRATION**

**Class : II B.Com**

**Part : SLC**

**Semester : IV**

**Hours :**

**Subject Code : 19UCMSL4**

**Credit : 3**

**OFFICE MANAGEMENT**

**1. Title of the Paper: Office Management**

**2. Course Objectives (CO)**

To facilitate the learners:

6. Understand the concept of Office Management and their functions and importance.
1. Gain a comprehensive knowledge on Office accommodation.
2. Identify the Office services.
3. Learn the Office Machines and its types
4. They can understand the different procedure of recruitment.

**3. Five units of Syllabus**

**UNIT I** Concept of office management - Importance of office – Functions of modern office – The office manager and his job- Office organization – Meaning - Principle of office organization - Technique of organization – Types of office organization -Organization chart.

**UNIT II** Office accommodation and layout: Objectives - Principles of office layout - Steps in designing office layout - Types of layout office environment - Physical hazards in office safety – Security - Secrecy.

**UNIT III** Office services: Centralization: Decentralization of office services - Handling mail - Postal services - Office inter communication - Choice of the method of communication - Barriers of communication - Maintenance of records - Filing -Methods of filing - Centralized vs. Decentralized filing – Indexing – Types - Filing routine

**UNIT IV** Office machines: Meaning - Objectives of using machines – Advantages -Principles of office machine and equipment selection, Types of office machines - Office report-kinds of reports - Preparation of reports - Specimen of report

**UNIT V** Personnel management: Definition - Functions of personnel management department - Job analysis - Job evaluation – Recruitment - Selection of personnel-Training - Merit rating - Promotion and transfer - Office discipline- Personnel turnover-Compensation – Motivation - Employees participation in management - Staff unions.

#### 4. Text Book

1. OFFICE MANAGEMENT - V.G.Mankar MacMillan India, Chennai, 1999.

#### 5. Reference Books

1. OFFICE MANAGEMENT – Madon Korshed Vikas Publications, New Delhi, 2001.

2. OFFICE MANAGEMENT – Ghosh Prasanta, Denyer J.C., Singh B.P.

#### 6. Teaching Learning methods:

PPT, Lecture, Test, Assignment

#### 7. Course Outcome (CO):

After Completion of the Course Aptitude Technique for Competitive Exam the students will be

CO No.	Statement	KNOWLEDGE LEVEL (Bloom's Taxonomy)
CO 1	Familiarise the students with the Basic Office Management concepts .	K1 & K2
CO 2	Apply the knowledge of environment in their regular life	K2
CO 3	Apply the practical knowledge of office work	K3
CO 4	Classify the machines	K4
CO 5	Evaluate Training and Recruitment	K5

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

#### Mapping of COs with PSOs and POs

Objectives	PSO	PSO	PSO	PSO	PSO	PO	PO	PO	PO	PO	PO	PO	PO	Sum of COs with PSOs and POs
	1	2	3	4	5	1	2	3	4	5	6	7	8	
Outcomes														
CO1	2	2	3	3	3	3	2	2	-	3	2	2	-	27
CO2	2	3	3	3	2	3	3	2	2	2	-	-	2	27
CO3	3	2	2	2	3	3	3	2	2	3	2	2	2	31
CO4	3	2	2	-	1	3	3	2	2	2	1	1	2	24
CO5	3	3	1	2	2	3	3	-	1	2	2	2	2	26
<b>Grand Total of COs with PSOs and POs</b>														<b>135</b>
<b>Mean Value of COs with PSOs and POs(135/60)</b>														<b>2.25</b>

Strong -3, Medium -2, Low-1

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.25
Observation	COs of Aptitude Technique for Competitive Exam strongly related with PSOs and POs		

**ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514**  
**DEPARTMENT OF B.Com.with C.A.**

**Class : III B.Com**  
**Semester : V**  
**Subject Code : 19UCMD15**

**Part : Core-11**  
**Hours : 75**  
**Credits : 04**

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**COST ACCOUNTING**

**1. Title of the Paper : Cost Accounting**

**2. Course Objectives (CO)**

1. To familiarize the various elements of cost and construct a cost sheet
2. To outline the procedure for purchase of material, maintaining level of stock and material cost control.
3. Compute earnings of workers under different methods.
4. Calculation of apportionment and allocation of overheads.
5. Analyse costing techniques for contract work and process costing.

**3. Five units of Syllabus**

**UNIT - I:**

**(15 hours)**

Costing: Definition – Importance of Costing – Objectives and advantages – Differences between cost accounting and financial accounting – Analysis and classification of costs – Preparation of cost sheet.

**UNIT - II:**

**(15 hours)**

Materials: Purchase procedure – Requisition of material - Control – Recording and controlling of material department – Maintenance of stores – Minimum Level, Maximum Level, Re-order Level, Economic Order Quantity – Methods of pricing the issue of materials – FIFO and LIFO, Simple average and weighted average method .

**UNIT - III:**

**(15 hours)**

Labour: Methods of remunerating labour – Incentive schemes – Halsey Premium Plan, Rowan system, Emersion efficiency Bonus and Beaux Point Premium – Idle time – Control over Idle time — measurement of Labour Turn over.

**UNIT - IV:**

**(15 hours)**

Accounting of Overheads: Classification – Fixed and Variable Overheads – Basis of charging overheads – Allocation – Works overhead, Administration overheads, Selling and distribution overheads – Appropriation and absorption.

**UNIT - V:**

**(15 hours)**

Contract Costing: Profit on incomplete contracts – Simple problems only (excluding estimated contracts)  
Process costing: Normal loss, abnormal loss and Abnormal gain. (Simple problems only.)

**4. Text Book:**

Jain.S.P. and K.L.Narang, 2007, "Cost Accounting", Kalyani Publications, New Delhi.

**5. Reference Books:**

1. Shukla.M.C ,& T.S. Grewal, 2000, “Cost Accounting”, S.Chand& Company Ltd., New Delhi.
2. Alex, K. 2007, ' Cost Accounting', ARR Publications, Trichy – 2.

**6. Teaching Learning Method:**

PPT, Seminar, Quiz programme, Assignment, Chalk and talk,

**7. Course Outcome (CO):**

Sl. No.	Course Outcome	Knowledge Level
CO1	Describe how cost accounting is used for decision making and performance evaluation and to construct cost sheet	K2
CO2	Develop the procedure involved in purchase of material, maintaining level of stock and material cost control	K2
CO3	Apply the concept and techniques for calculating earnings of workers under different methods	K3
CO4	Demonstrate working knowledge in allocation and apportionment of overheads	K3
CO5	Analyse the problems of process and contract costing	K4

**K1 – Remember , K2 – Understand , K3-Apply , K4- Analyse, K5-Evaluate K6-Create**

**Mapping of COs with PSOs and POs**

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
<b>Outcomes</b>														
CO1	3	3	3	1		3	3	3		1	1	1		22
CO2	3	3	3	2	3	3	3	2	3	2	2	1	2	32
CO3	3	3	2	3	2	3	3	2	3	3	2	1	1	31
CO4	3	3	2	3	2	3	3	3	2	3	3	2	1	33
CO5	3	3	1	1		3	3	1	1		3	3	2	24
<b>Grand Total of COs with PSOs and POs</b>														<b>142</b>
<b>Mean Value of COs with PSOs and POs(/60)</b>														<b>2.36</b>

**Strong -3, Medium -2, Low-1**

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.36
Observation	COs of Cost Accounting strongly related with PSOs and POs		

**ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR-625 514**  
**DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS**

Class : III B.Com  
Semester : V  
Subject Code : 19UCMD25

Part : Core-12  
Hours : 45  
Credits : 03

**1. Title of the Paper: Programming with JAVA**

**2. Course Objectives (CO):**

1. To understand the fundamentals of OOPs and knowing the knowledge of structure and model of java programming.
2. To develop the software in java programming language and understanding the fundamentals of constants, variables and operators.
3. To evaluate the user requirement for software functionality required to decide whether the java programming language can meet the user requirement.
4. To learn how to use exception handling and string handling in java application.
5. To understand how to design the application with applets in java programming.

**3. Five units of the Syllabus:**

**UNIT-I:**

**(9 hours)**

Fundamentals of OOP: Basic concept of OOPs– benefits of OOPs - Java features - Java and internet- Java and world wide web- **Overview of java language:** Java program structure-java tokens-java statements- implementing a java program.

**UNIT-II:**

**(9 hours)**

**Constants:** constants-Data types-Declaration of variables- giving values to variables-**Operators:** Arithmetic Operators – Relational Operators – The Assignment Operators – The ?operator – Operator precedence.

**UNIT-III:**

**(9 hours)**

**Decision making and branching:** decision making with if statements- simple if- if else- nested if- else if ladder- the switch statement- while statement- do statement- for statement. **Classes:** Defining a class- methods overloading.

**UNIT-IV:**

**(9 hours)**

**Exception Handling:** Exception Handling Fundamentals – Using try and catch – throw – throws – finally. **String Handling:** String Comparison – Searching Strings – Modifying a String – Changing the Case of Characters within a String.

**UNIT-V:**

**(9 hours)**

**The Applet Class:** Applet basics – building applet code– Simple Applet display methods –Applet Life cycle - Running the Applet – More Applet tag-More about HTML tag.

**4. Text Book:**

1. E. Balagurusamy, Programming with Java, 5<sup>th</sup> Edition, TMH Publications.

**5. Reference Books:**

1. Herbert Schildt, “The Complete Reference – JAVA 2”, Tata McGraw-Hill, Fifth Edition 2002.
2. Peter Norton, “Peter Norton Guide to Java Programming”, Techmedia Publication, 2<sup>nd</sup> Edition.

## 6. Teaching Learning Methods:

Power Point Presentation, Group Discussion, Quiz, Assignments, etc....

## 7. Course Outcome (CO):

After Completion of the Course Programming with Java the students will be

CO No.	Statement	KNOWLEDGE LEVEL (Bloom's Taxonomy)
CO 1	To understand the basic concepts of oops and features of java. Designing the structure of java and to know how to implement the java programming code	K2
CO 2	Applying the concepts of constants, variables and operators in java to perform java programming	K3
CO 3	Demonstrating the basic concepts of decision making with branching and looping statement to solve the problem	K4
CO 4	Applying the exception handling and string handling function in java program.	K3
CO 5	Designing and implementing the application of applets and to know more about the life cycle of applet in java application	K5

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

### Mapping of COs with PSOs and POs

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	1	2	1	1	3	3	3	3	1	2	3	1	3	27
CO2	1	3	2		2	3	3	3	1	2	3	1	3	27
CO3	3	3	2		2	3	3	3	2	2	3	1	3	30
CO4	3	3	3			3	3	3	3	2	3	2	3	31
CO5	3	1	3	3	3	3	3	1	1	3	3		1	28
<b>Grand Total of COs with PSOs and POs</b>														<b>143</b>
<b>Mean Value of COs with PSOs and POs(143/60)</b>														<b>2.33</b>

Strong -3, Medium -2, Low-1

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.33
Observation	COs of Programming with Java strongly related with PSOs and POs		

Class	: B.Com	Part	: Core Lab-5
Semester	: V	Hours	: 45
Subject Code	: 19UCMP55	Credits	: 02

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**LAB CYCLE FOR JAVA**

1. Simple Program
2. Program using arrays
3. Program using Selection statements (if and switch)
4. Program using iteration statements (for, while and do .. while)
5. Program using class and objects
6. Program using constructors
7. Program using method overloading
8. Program using inheritance
9. Program using Exception handling
10. Program using the String class
11. Simple applet program
12. Program to handle mouse and keyboard events
13. Creating a frame window in an applet

**ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514**  
**DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS**

Class	: B.Com	Part	: Core-13
Semester	: V	Hours	: 75
Subject Code	: 19UCMD35	Credits	: 04

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**AUDITING**

**1. Title of the Paper:** Auditing

**2. Course Objectives (CO):**

To make the students

1. Gain knowledge about fundamentals of Auditing
2. To understand the audit of companies internal check and the procedure for internal check
3. Develop Critical thinking through Vouching.
4. Analyse the Verification and valuation of assets and liabilities.
5. Familiarize the liabilities of an auditor.

**3. Five units of the Syllabus:**

**UNIT - I:**

**(15 hours)**

Auditing - Definition-Objectives-, Auditing & Investigation-Advantages of Audit-Qualities of an auditor- Various types of Audit- Conduct of Audit: Procedure of Audit, Audit Programme-Audit notes, Audit files-Working papers – E-Auditing.

**UNIT - II:**

**(15 hours)**

Internal Control: Internal Check –Meaning –Definitions- objectives –procedure of internal check – Advantages – Duties of an auditor in connection with internal check

**UNIT - III:**

**(15 hours)**

Vouching: Meaning- Definitions- Importance – Duties of an auditor –Vouching receipts - cash sales- Receipts from debtors-Other receipts- Vouching payments- –Wages- Capital expenditure- Other payments and expenditure of petty cash payments- Vouching of banks- transactions-Vouching of cash - Returnable containers – Sales Return - Sales Ledger.

**UNIT - IV :**

**(15 hours)**

Valuation and Verification of Assets & Liabilities - Fixed assets- Wasting Assets- Investments-Inventories, Freehold and Lease hold property- Loans and advances- Bills receivables – Sundry Debtors- Plant and machinery – patents and copy rights.

**UNIT - V:**

**(15 hours)**

Liabilities of an Auditor: Liability for negligence- Liability for Misfeasance- Criminal liability- Liability to third parties.

**4. Books for Study:**

1. Tandon, B.N, 2007, "Auditing", S. Chand & Son Company, New Delhi.

**5. Books for Reference :**

1. Kamal Gupta, 2006, "Fundamentals of Auditing", Tata McGraw Hill, New Delhi.
2. Premavathy, 2006, 'Practical Auditing', Sri Vishnu Publications., Chennai.

**6. Teaching Learning Methods:**

Power Point Presentation, Group Discussion, Brain Storming, Quiz, Students Staging Presentation, Assignments, etc....

**7. Course Outcome (CO):**

After Completion of the Course Auditing the students will be

CO No.	Statement	KNOWLEDGE LEVEL (Bloom's Taxonomy)
CO 1	Understand the basic knowledge on fundamentals of Auditing.	K2
CO 2	Developing a Strong knowledge on internal check and internal audit	K1
CO 3	Utilizing and understanding, how to verify the vouchers with documents	K2&K3
CO 4	Familiarize the verification and valuation of assets and liabilities	K4
CO 5	Gain knowledge on different liabilities of an auditor	K2

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

**Mapping of COs with PSOs and POs**

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	3	3	3	2	3	3	3	3	3	1	1			28
CO2	3	2	3	2	3	3	3	3	2		2	3	2	31
CO3	3	2	3	3	2	3	3	3	2	3	2	3	2	34
CO4	3	3	3	3	3	3	3	3				3	3	30
CO5	3	3	3	2	1	3	3	2	2	3	3	3	3	34
<b>Grand Total of COs with PSOs and POs</b>														<b>157</b>
<b>Mean Value of COs with PSOs and POs(157/59)</b>														<b>2.66</b>

Strong -3, Medium -2, Low-1

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.66
Observation	COs of Auditing strongly related with PSOs and POs		

**ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR- 625514**  
**DEPARTMENT OF COMMERCE**

Class : III BCOM  
 Semester : V  
 Subject Code : 19UCMD45

Part : Core- 14  
 Hours : 60  
 Credit : 4

**1. Title of the paper: International Business**

**2. Course Objectives (CO):**

- 1) To impart the knowledge and skills of analysis on operational processes of business between two or more nations.
- 2) Understanding the application of International Business Environment and illustrating the concepts of World Trade Organization.
- 3) Awareness of critical thinking on foreign trade policy and viewpoints of diverse cultures.
- 4) Evaluating the concept of global business environment and its impact on business.
- 5) To learn Import and Export procedure and formalities in Exchange Control.

**3. Five Units of Syllabus:**

S.NO	CONTENT	NO OF HOURS
<b>UNIT-1</b>	International Business: Meaning, Nature and Importance. Types of International Business, International Business Approaches: Classical, Neo-Classical Approach, Modern Approach. Introduction to theory of Absolute Differences in Costs by Adam Smith, Ricardian Theory of Comparative Costs.	<b>12</b>
<b>UNIT-2</b>	International Business Environment: Globalization - Forces, Meaning, Dimensions and Stages in Globalization –Modes of entry – De globalization. GATT, WTO – Objectives and Functions of WTO. Modes of entry – De globalization. GATT, WTO – Objectives and Functions of WTO.	<b>12</b>
<b>UNIT-3</b>	<b>Foreign Trade and Policy and Regulation:</b> Foreign Trade Policy – Objectives, Strategies, Features and promotional measures. Balance of Payment- Meaning, Components of Balance of Payment- Disequilibrium in the Balance of Payment – methods of correction of disequilibrium.	<b>12</b>
<b>UNIT-4</b>	Export Finance: Institutional Finance for export – Pre shipment credit – Post shipment credit- EXIM bank – ECGC – Quality control and pre shipment Inspection – FERA – FEMA - IMF – IFC – UNCTAD – UNIDO.	<b>12</b>
<b>UNIT-5</b>	Export procedures and Documentation – procedures and formalities in the export of goods – Exchange control formalities – shipping of goods – Export documents – Documents related to goods – Certificates related to shipment – Documents related to payment – Documents related to inspection – Documents related to Excisable goods – Documents related to Foreign Exchange Regulation	<b>12</b>

**4. Text Book:**

1. Sabah Rao, International Business, Himalaya Publishing House 2010, Mumbai. (Unit I, II & III)
2. Justin Paul, International Business, PHI Learning Private Limited 2011, New Delhi 110001 (Unit IV & V)

**5. Reference Books:**

1. S.Sankaran, International Business, Himalaya Publishing House, 2010, Mumbai.
2. KhushpatS.Jain, Export Import Procedures & Documentation, Himalaya Publishing House 2011, Mumbai.

**6. Teaching Learning Methods:**

Power point presentation, Seminars, Quiz Programme, Assignment, Test, Chalk and Talk method, Student staging presentation.

**7. Course Outcomes (CO):**

After Completion of the Course International Business the students will be

CO No.	Statement	KNOWLEDGE LEVEL (Bloom's Taxonomy)
CO 1	Explain the concept in international business with respect to foreign trade/ international business	K2
CO 2	Apply the currents business phenomenon and to evaluate the global business environment in terms of economic, social and legal aspects	K3
CO 3	Evaluate the impact of strategies and regulatory compliance on an organizations integrative trade business. Analyses the principle of international business and strategies adopted by firms to expand globally	K4
CO 4	Identify and interpret relevant international financial documents, and evaluate financial strategies that support an organizations integrative trade initiatives	K4
CO 5	Manage the preparation of documents and the application of procedures to support the movement of products and services in the organizations global supply chain	K5

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

**Mapping of COs with PSOs and POs**

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
CO1	3	3	2	3	3	3	3	3	3	1	1		3	31
CO2	3	3	2	3	2	3	3	3	3	2	3	2	2	34
CO3	3	3	3	2	1	3	3	2	2	2	1	2	1	28
CO4	3	3	3	3	2	3	3	3	2	3	2	3	1	34
CO5	3	3	3	2		3	3		2	1		1		19

<b>Grand Total of COs with PSOs and POs</b>	<b>146</b>
<b>Mean Value of COs with PSOs and POs(146/60)</b>	<b>2.43</b>

**Strong -3, Medium -2, Low-1**

<b>Mapping Scale</b>	<b>1</b>	<b>2</b>	<b>3</b>
<b>Relation</b>	<b>0.01 to 1.0</b>	<b>1.01 to 2.0</b>	<b>2.01 to 3.0</b>
<b>Quality</b>	<b>Low</b>	<b>Medium</b>	<b>Strong</b>
<b>Mean value of COs with PSOs and POs</b>			<b>2.43</b>
<b>Observation</b>	<b>COs of International Business strongly related with PSOs and POs</b>		

**ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514**  
**DEPARTMENT OF COMMERCE**

Class : III B. Com  
Semester : V  
Subject Code : 19UCMD55

Part : Core-15  
Hours : 75  
Credit : 4

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**1. Title of the Paper: INDIAN FINANCIAL SYSTEM**

**2. Course Objectives (CO):**

To facilitate the learners:

1. Understand the concept of Financial Assets, Financial intermediaries, Financial markets and Financial system and the share of financial system on the economic development.
2. Know about the features of Money Market and the recent developments in Indian Money Market.
3. Gain a comprehensive knowledge on the functions of New Issue Market and the Recent trends in the New issue market.
4. To build a strong understanding on the functions of securities exchange board of India, guidelines and the functions of credit rating.
5. To increase the awareness in the areas of stock exchange, brokers and their assistants –On line trading, speculative transactions and Stock indices.

**3. Five units of Syllabus:**

**UNIT – I**

**(15 Hours)**

**Structure of the Financial System** – Functions of the financial system – Financial concepts, Financial Assets, Financial intermediaries – Financial markets – Money market – Capital Market – Foreign exchange Market – Financial Instruments : – Financial system and economic development – Financial system in India

**UNIT – II**

**(15 Hours)**

**Money Market** – Definition – Features of Money Market – Importance of Money Market – Composition of Money Market – Call Money Market – Commercial Bills, Treasury Bills Market-Commercial Paper – Money Market Instruments – Recent developments in Indian Money Market.

**UNIT - III**

**(15 Hours)**

**New Issue Market** – Functions of New Issue Market – Distinction between New Issue Market and Stock Exchange – Methods of floating new issue – Principal steps of a Public issue – Recent trends in the New issue market.

**UNIT – IV**

**(15 Hours)**

**Securities and Exchange Board of India** –SEBI’s Guidelines -Depository – Distribution NSE,BSE,SENSEX – Mutual Funds& Merchant Banking – Credit Rating.

**UNIT – V**

**(15 Hours)**

**Secondary Market** – Functions of stock exchange – Organization of stock exchanges in India – Registration of stock brokers - Kinds of brokers and their assistants –On line trading, speculative transaction – Stock indices.

#### 4. Text Book:

E.Gordon and K.Natarajan “Financial Markets and Services” Eight Edition, Himalaya Publishing House, Mumbai, 2013.

#### 5. Reference Books:

- 1.P.N.Varshney&D.K.Mittal “Indian Financial System” Eleventh Edition, Sultan Chand & Sons, New Delhi, 2010.
- 2.E.Gordon&K.Natarajan “Financial Markets & Institution” Second Edition, Himalaya Publishing House, Mumbai, 2010.
- 3.H.R.Machiraju “Indian Financial System” Fourth Edition, Vikas Publishing House, Noida, 2010.

#### 6. Teaching Learning Method

PPT, Seminar, Quiz programme, Assignment, Chalk and talk, Group Discussion

#### 7. Course Outcome (CO):

After Completion of the Course Indian Financial System the students will be

CO No.	Statement	KNOWLEDGE LEVEL (Bloom’s Taxonomy)
CO 1	Understand the concept of Financial Assets, Financial intermediaries, Financial markets and Financial system and the contribution of financial system towards the economic development	K2
CO 2	Know about the features of Money Market and the recent developments in Indian Money Market	K1
CO 3	Gain a comprehensive knowledge on the functions of New Issue Market and the Recent trends in the New issue market	K3
CO 4	To build a strong understanding on the functions of securities exchange board of India, guidelines and the functions of credit rating	K2
CO 5	To increase the awareness in the areas of stock exchange, brokers and their assistants –On line trading, speculative transactions and Stock indices	K4

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

#### Mapping of COs with PSOs and POs

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
CO1	3	3	3	2	1	3	3	3	3	2	1	2		29
CO2	2	3	2	2	3	3	3	2	3	2	3			28
CO3	3	3	3	2	2	3	3	2	2	2	3	2	2	32
CO4	2	3	2	2	2	3	3	2	2	3	2	2	1	29

CO5	3	3	2	2	3	3	3	2	2	2	3	2	1	31
<b>Grand Total of COs with PSOs and POs</b>														<b>149</b>
<b>Mean Value of COs with PSOs and POs(149/62)</b>														<b>2.40</b>

**Strong -3, Medium -2, Low-1**

<b>Mapping Scale</b>	<b>1</b>	<b>2</b>	<b>3</b>
<b>Relation</b>	<b>0.01 to 1.0</b>	<b>1.01 to 2.0</b>	<b>2.01 to 3.0</b>
<b>Quality</b>	<b>Low</b>	<b>Medium</b>	<b>Strong</b>
<b>Mean value of COs with PSOs and POs</b>			<b>2.40</b>
<b>Observation</b>	<b>COs of Indian Financial System strongly related with PSOs and POs</b>		

**ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514**  
**DEPARTMENT OF COMMERCE**

Class : III B. Com  
Semester : V  
Subject Code : 19UCME15

Part : Core Elective-1  
Hours : 60  
Credit : 3

**INVESTMENT MANAGEMENT**

**1. Title of the Paper : Investment Management**

**Course Objectives (CO):**

To facilitate the learners:

1. Understand the meaning of the term investment and the unique features of investment programme.
2. Gain a comprehensive knowledge on financial institutions and markets in India and the structure of financial system
3. Develop a perfect understanding on the securities exchange board of India.
4. Identify the risks involved in different alternatives and enable them to analyse the return they get out of their portfolio.
5. Get a wide knowledge on the importance of ideal portfolio

**3. Five units of Syllabus**

**UNIT I**

**(12 hours)**

**Investment Management:** Meaning-Nature and scope of investments management – investments and speculation – Investment and Gambling – investment avenues– features of an investment programme – investment process and stages in investment.

**UNIT II**

**(12 hours)**

**Financial Institutions and Markets in India:** Development of the financial system in India – structure of financial markets , financial institutions — New developments in the financial system.

**UNIT III**

**The Securities Exchange Board of India:**

**(12 hours)**

Kinds of Market-New issue market and stock exchange in India - Role of the new issue market – mechanics of floating new issues – Development in the stock market. Meaning –definition-Nature and scope. Objectives - functions organization of SEBI – SEBI’s Role in the primary market and secondary market

**UNIT IV**

**(12 hours)**

**Return and Risk:** Return; Definition – measurement – traditional technique – statistical methods. Risk ; Definition – systematic risk – Unsystematic risk – quantitative analysis of risk.

**UNIT V**

**(12 hours)**

**Portfolio Investment:** Meaning- importance of ideal portfolio-Government securities – Life insurance – Private insurance companies –Commercial bank – post office scheme – Fixed deposit schemes in companies – New instruments – Mutual fund – Investment in real estate and Gold.

**4. Text book:**

Preethi Singh, 2009, Investment Management, Himalaya Publishing House, Mumbai.

**5. Reference:**

PunithavathyPandian, 2004, Security Analysis and Portfolio Management, Vikas Publishing House Private Ltd.

**6. Teaching Learning Method**

PPT, Seminar, Quiz programme, Assignment, Chalk and talk, Group Discussion.

**7. Course Outcome (CO):**

After Completion of the Course Investment Management the students will be

CO No.	Statement	KNOWLEDGE LEVEL (Bloom's Taxonomy)
CO 1	Understand the meaning of the term investment and the unique features of investment programme	K2
CO 2	Gain a comprehensive knowledge on financial institutions and markets in India and the structure of financial system	K1
CO 3	Develop a perfect understanding on the securities exchange board of India	K3
CO 4	Identify the risks involved in different alternatives and enable them to analyse the return they get out of their portfolio	K4
CO 5	Get a wide knowledge on the importance of ideal portfolio	K1

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

**Mapping of COs with PSOs and POs**

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	3	3	3	2	2	3	3	2	3	2	1			27
CO2	3	3	3	3	2	3	2	2	2		-	2	2	27
CO3	3	3	2	2	3	3	3	3			2	2	1	27
CO4	3	3	3	3	3	3	2	1	2	1	2	-	-	26
CO5	3	3	1	3	2	3	3	2	1	2	1		1	25
<b>Grand Total of COs with PSOs and POs</b>														<b>132</b>
<b>Mean Value of COs with PSOs and POs(132/56)</b>														<b>2.35</b>

Strong -3, Medium -2, Low-1

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.35
Observation	COs of Investment Management strongly related with PSOs and POs		

**ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514**  
**DEPARTMENT OF COMMERCE**  
**BUSINESS ENVIRONMENT**

**Class** : III- B.Com  
**Semester** : V  
**Subject code** : 19UCMSL5

**Part** : S.L.C.  
**Hours** :  
**Credits**: 03

**1. Title of the Paper : Business Environment**

**2. Course Objectives (CO)**

1. To give students understanding about the various constituents of global business environment.
2. To study the benefits of political Environment.
3. To understand the social attitudes.
4. To study economics of regional trading blocs and multilateralism.
5. To study the various exchange rate regimes and their respective advantages and disadvantages.

**3. Five units of the Syllabus:**

**UNIT – I**

An overview of business environment: Concept of business environment: nature of business environment; significance of business environment. A brief overview of business environments and their impact on business-political environment-socio-cultural environment-legal environment-economic environment.

**UNIT - II**

Political Environment: Political Environment-Government and business relationship in India-Provisions of Indian constitution pertaining to business. Legal environment: classification of laws: Companies Act: IRDA: Consumer protection Act: FEMA

**UNIT – III**

Social Environment: Social environment-cultural heritage: Impact of foreign culture; social attitudes; Castes and communities linguistic and religious groups: Joint family systems: Social organization: Social responsibilities of business.

**UNIT – IV**

Economic environment: Economic environment-Economic systems: Macro economic parameters and their impact on business- GDP/GWP and per capita income; Population; urbanization; Fiscal deficit: Five year planning.

**UNIT – V**

Financial environment: The financial system - Financial institutions: Commercial Banks: RBI: Stock Exchange: Capital market reforms and development; SICA and BIFR: non-Banking Financial companies (NBFCs)

**4. Books for Study:**

1. Francis Cherunillum, 2003, Business Environment, Himalaya Publishing House, Mumbai

**5. Books for Reference:**

1. Raj Agarwal, 2002, Business Environment, Excel Books.
2. Francis Cherunillum, 2006, Business Environment, Text and Cases, H.P.H. Syllabus

**6. Teaching Learning Methods:**

Giving Guidance, providing materials

**7. Course Outcome(CO):**

After Completion of the Course Business Environment the students will be

CO No.	Statement	KNOWLEDGE LEVEL (Bloom's Taxonomy)
CO 1	Explain the concept of the various constituents of environment and their impact on businesses.	K3
CO 2	Able to understand FEMA and IRDA Act	K2
CO 3	Gain knowledge on the concept of Social Environment	K1
CO 4	Familiarize the Economic System	K3
CO 5	Able to get wider knowledge of Financial system	K1

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

**Mapping of COs with PSOs and POs**

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	3	3	1	1	-	3	3	-	1	-	3	2		20
CO2	3	3	2	1	1	3	2	1	-	-	2	2	1	21
CO3	3	3	2	2	-	3	1	-	1	3	-	1	-	19
CO4	3	3	1	3	1	3	2	2	-	-		1	2	21
CO5	3	2	-	2	3	3	2	2	3	1				21
<b>Grand Total of COs with PSOs and POs</b>														<b>102</b>
<b>Mean Value of COs with PSOs and POs(102/48)</b>														<b>2.12</b>

Strong -3, Medium -2, Low-1

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.12
Observation	COs of Business Environment strongly related with PSOs and POs		

**ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR-625 514**  
**DEPARTMENT OF COMMERCE**

Class	: B.Com	Part	: III Core-16
Semester	: VI	Hours	: 30
Subject Code	: 19UCMD66	Credits	: 02

**TALLY**

**1. Title of the Paper : Tally**

**2. Course Objectives (CO):**

1. This course helps students to work with well-known accounting software i.e. Tally ERP.9
2. Student will learn to create groups.
3. Student will understand to enter accounting voucher entries including advance voucher entries, do Inventory master.
4. do stock creation, stock group creation, stock categories and calculate unit of measures.
5. To learn the preparation of stock statements and financial reports also print financial statements, etc.

**3. Five units of the Syllabus**

**UNIT - I:**

**(6 hours)**

Company information-create company- gate way of Tally- Buttons- primary choices alteration, execution, delegation display.

**UNIT -II:**

**(6 hours)**

Accounting information — creation of groups (single and multiple groups) – creation of ledger (single and multiple) –display ledger accounts – cost categories (single and multiple) Cost centres (single and multiple).

**UNIT -III:**

**(6 hours)**

Voucher types ; creation of voucher – voucher entry; configuration accounts vouchers – inventory vouchers –common information - voucher types; contra, payment, receipt, journal, credit note, debit note, sales voucher invoice entry basic options, export options, order despatch, purchase voucher, memorandum voucher, bill wise adjustment vouchers – features; accounting, inventory and configure numeric symbols – accounts master – inventory master.

**UNIT - IV:**

**(6 hours)**

Inventory information; stock groups (single and multiple) – stock categories (single and multiple) – Stock items (single and multiple) – display, alter, deletion. God owns; creation of god owns (single and multiple) – unit of measures (single and compound) – display, alter, deletion.

**UNIT - V:**

**(6 hours)**

Inventory allocation in voucher entry – Creation of GST list of tracking numbers, receipt, purchase, sales, delivery, and inventory allocations. Reports; accounting reports, accounts book, statement of accounts, cash flow and fund flow, inventory – Statement of inventory reports – Printing reports.

#### 4. Books for Study:

Nandhni.A. K. Implementing Tally-9", COP Publications, New Delhi.

#### 5. Books for Reference:

Tally Institute materials.

#### 6. Teaching Learning Methods:

Chalk & Board, Power Point Presentation, Group Discussion, Brain Storming, Quiz, Students Staging Presentation, Assignments, etc....

#### 7. Course Outcome (CO):

After Completion of the Course Tally the students will be

CO No.	Statement	KNOWLEDGE LEVEL (Bloom's Taxonomy)
CO 1	To understand the basic knowledge on creation of company in Tally software	K2
CO 2	Developing a Strong knowledge on ledger creation and group creation	K1
CO 3	Utilizing and understanding, how to create the vouchers with documents	K2
CO 4	To familiarize the students to create stock categories and unit measurement	K3
CO 5	To understand the preparation of Financial statement and stock report and GST calculation	K4

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

#### Mapping of COs with PSOs and POs

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	3	3	3	2	3	3	2	3	3	3	1		2	31
CO2	3	3	3	2	2	3	2	2	2	1	-	2	2	27
CO3	3	3	3	3	3	3	3	3	2	2	2	2	1	33
CO4	3	3	3	2	2	3	2	3		2	2	3	-	28
CO5	3	3	2	2	2	3	2	2	2	1	3	2	1	28
<b>Grand Total of COs with PSOs and POs</b>														<b>147</b>
<b>Mean Value of COs with PSOs and POs(147/61)</b>														<b>2.40</b>

Strong -3, Medium -2, Low-1

<b>Mapping Scale</b>	<b>1</b>	<b>2</b>	<b>3</b>
<b>Relation</b>	<b>0.01 to 1.0</b>	<b>1.01 to 2.0</b>	<b>2.01 to 3.0</b>
<b>Quality</b>	<b>Low</b>	<b>Medium</b>	<b>Strong</b>
<b>Mean value of COs with PSOs and POs</b>			<b>2.40</b>
<b>Observation</b>	<b>COs of Tally strongly related with PSOs and POs</b>		

**ARULANANDAR COLLEGE (AUTONOMOUS),KARUMATHUR-625 514**  
**DEPARTMENT OF COMMERCE**

Class : B.Com

Part : Core Lab-6

Semester : VI

Hours : 60

Subject Code : 19UCMP66

Credits : 02

**LAB CYCLE FOR TALLY**

**Objective:**

**To impart accounts using Computer Software**

1. Creation of Company
2. Creation of Account Group
3. Creation of Ledger Accounts
4. Creation of Cost categories
5. Creation of Cost centers
6. Creation of Voucher
7. Voucher Transaction
8. Voucher Transaction displaying Book
9. Creation of Stock group and categories
10. Creation of stock items
11. Creation of God owns
12. Creation of units of measures
13. Maintaining accounts with inventory
14. Pure inventory vouchers
15. Reports

**ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR-625 514**  
**DEPARTMENT OF COMMERCE**

Class : III B.Com  
Semester : VI  
Subject Code : 19UCMD76

Part : Core-17  
Hours : 75  
Credits : 04

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**INCOME TAX LAW AND PRACTICE**

**1. Title of the Paper: Income tax law and practice**

**2. Course Objectives (CO):**

1. Understand the definitions, basic concepts and classification of different heads.
2. Identify the different forms of salary and deduction u/s 16.
3. Evaluate the business or profession and undervaluation or overvaluation of stock.
4. Comprehend the house property and capital gains.
5. Acquaint with the income from other source and TDS.

**3. Five Units of Syllabus**

**UNIT –I**

**(15 hours)**

The Income Tax Act -Definition of Income -Assessment Year -Previous Year -Assessee –Types of Assessee -Scope of Income -Charge of Tax -Residential Status –Exempted Incomes U/S 10.

**UNIT-II**

**(15 hours)**

Computation of Income from salaries –Different forms of salary–allowances, perquisites and their types and treatment –Profits in lieu of salary and exempted profits –Deductions U/S 16

**UNIT –III**

**(15 hours)**

Income from Business or Profession -Meaning of Business or Profession -Computation of Profits and Gains of Business or Profession of an Individual-Expenses Expressly Allowed -Expenses Expressly Disallowed- Treatment of under-valuation and over-valuation of stock.

**UNIT – IV**

**(15 hours)**

Income from House property –Determination of Annual value –Deductions out of annual value Income from Capital Gains -Computation of Capital Gains-capital gains exempted u/s 10-Deductions / Exemptions available u/s 54 while calculating capital gains.

**UNIT – V**

**(15 hours)**

Income from Other Sources -Computation of Income from Other Sources- various kinds of securities – Winning from lotteries, puzzles, card games – Tax treatment- TDS.

**4. Text Book:**

Dr.Hariharan.N, Income Tax Law and Practice, Vijay Nicole Imprints Pvt. Ltd., Current edition, Chennai.

### 5. Reference Books:

1. Dr. R.G. Saha, Dr. Usha Devi. N, Current edition, "Income Tax", Himalaya Publishing House, Mumbai.
2. Vinod Singhania &, Kapil Singhania, Monica Singhania, Current edition, "Direct taxes", Kalyani Publishers, New Delhi.

### 6. Teaching Learning Methods

Power Point Presentation, Group Discussion, Assignment, chalk and talk method

### 7. Course Outcome (CO):

After Completion of the Course Income Tax Law and Practice the students will be

CO No.	Statement	KNOWLEDGE LEVEL (Bloom's Taxonomy)
CO 1	To define the basic concepts of income tax	K1
CO 2	To identify the forms of salaries.	K2
CO 3	To assess the students on understanding concepts	K3
CO 4	To compute the house property and capital gains.	K4
CO 5	To differentiate the other sources of income	K5

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

### Mapping of COs with PSOs and POs

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	2	3	3	3	3	3	3	1	3	3	3	1	-	31
CO2	2	3	3	3	3	3	2	1	3	3	2	-	2	30
CO3	2	3	-	2	-	3	3	1	3	3	1	2	2	25
CO4	3	3	-	3	2	3	3	3	3	3	3	1	-	30
CO5	3	3	2	1	-	-	3	3	3	2	2	3	-	25
<b>Grand Total of COs with PSOs and POs</b>														<b>141</b>
<b>Mean Value of COs with PSOs and POs(141/56)</b>														<b>2.51</b>

Strong -3, Medium -2, Low-1

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.51
Observation	COs of Income Tax Law and Practice strongly related with PSOs and POs		

**ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR-625 514**  
**DEPARTMENT OF COMMERCE**

Class	: B.Com	Part	: Core-18
Semester	: VI	Hours	: 75
Subject Code	: 19UCMD86	Credits	: 05

**MANAGEMENT ACCOUNTING**

**1. Title of the paper: Management Accounting**

**Course Objective (CO):**

1. To enlighten the students thought and knowledge on management Accounting
2. To impart the students on Financial Statement Analysis with the emphasis on the preparation of fund flow and cash flow statement.
3. To provide knowledge about budget control keeping in mind the scope of the concept.
4. To develop the know-how and concept of marginal costing with practical problems
5. To update the standard costing methods

**3. Five Units of Syllabus:**

**UNIT - I: (15 hours)**

Management Accounting – meaning, nature, scope, functions and objectives  
Ratio analysis – advantages – classifications of ratios – profitability ratios, liquidity ratios.

**UNIT - II: (15 hours)**

Fund Flow Statement and cash Flow Statement – Meaning significance and preparation.

**UNIT - III: (15 hours)**

Budgetary Control – meaning, objectives – types of Budgets – Fixed and flexible budgets – cash and sales budgets – zero based budgeting

**UNIT - IV: (15 hours)**

Marginal Costing – Meaning, Definition – preparation of marginal cost statement, Applications. (Break Even Analysis, profit volume analysis)

**UNIT - V: (15 hours)**

Standard Costing – Meaning, Objectives – variance analysis – Material, Labour, overhead variances

**4. Text Book:**

1. Maheshwari.S. N., 2007, “Management Accounting “, Sulthan& Sons, New Delhi.

**5. Reference Books:**

1. Ramachandran.R and Srinivasan.R, 2010” Management Accounting”, Sriram Publications, Tennur, Trichy.
2. Guru Prasad Murthy, 2006, “Management Accounting”, Himalaya publishing house, Bombay.
3. Pillai R.S.N and Bagavathi, 2007 “ Management Accounting”

## 6. Teaching Learning Method

PPT, Seminar, Quiz programme, Assignment, Chalk and talk

## 7. Course Outcome (CO):

After Completion of the Course Management Accounting the students will be

CO No.	Statement	KNOWLEDGE LEVEL (Bloom's Taxonomy)
CO 1	The students are able to develop the clear knowledge on management Accounting.	K2
CO 2	Students get practical training on cash flow and fund flow statement approach;	K2
CO 3	Students can obtain knowledge about budget control.	K3
CO 4	Student can solve the marginal costing problem easily.	K3
CO 5	Student will be expertise in the standard costing techniques.	K3

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

### Mapping of COs with PSOs and POs

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	3	3	3	1		3	3	3		1	1	1		22
CO2	3	3	3	2	3	3	3	2	3	2	2	1	2	32
CO3	3	3	2	3	2	3	3	2	3	3	2	1	1	31
CO4	3	3	2	3	2	3	3	3	2	3	3	2	1	33
CO5	3	3	1	1		3	3	1	1		3	3	2	24
<b>Grand Total of COs with PSOs and POs</b>														<b>142</b>
<b>Mean Value of COs with PSOs and POs(/60)</b>														<b>2.36</b>

Strong -3, Medium -2, Low-1

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.36
Observation	COs of Management Accounting strongly related with PSOs and POs		

**ARULANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR-625 514**  
**DEPARTMENT OF COMMERCE**

Class	: B.Com	Part	: III Core-19
Semester	: VI	Hours	: 75
Subject Code	: 19UCMD96	Credits	: 04

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**COMMERCIAL LAW**

**1. Title of the paper** : Commercial Law

**2. Course Objectives (CO):**

To make the students

1. Understand the basic principles and origin in the area of commercial law
2. Acquire knowledge and skills related to the contract of indemnity and guarantee.
3. Obtain knowledge on bailment and pledge in the business
4. Impart knowledge of sale of goods Acts
5. Understand the different types of liabilities, duties and rights of an agency.

**3. Five units of the Syllabus:**

**UNIT - I:**

**(15 hours)**

Contract Act (Sec.1 to 75): Essentials of Valid contract-Offer- Acceptance Consideration, Capacity of Parties-Free Consent-Contingent agreement contract- Performance of Contract- Discharge of contract-breach of contract-Remedies for breach of contract.

**UNIT - II:**

**(15 hours)**

Contract of Indemnity and guarantee (sec.124 to 129) and sec.140 to 143:

Contract of Indemnity and contract of Guarantee- Distinction between Contract of Indemnity and contract of guarantee- consideration in Contract of guarantee- Discharge of rights of surety-continuing guarantee.

**UNIT - III:**

**(15 hours)**

Bailment and pledge(sec.148 to 181): Essentials – Rights and Duties of Bailor and Bailee-termination of bailment- pledge-rights and duties of pledge- pledge by non owners- pledge distinguished from Mortgage- Finder of lost in goods

**UNIT - IV:**

**(15 hours)**

Sale of Goods Act(Sec.1 to 62):

'Delivery'. Documents of the title of goods, Bill of lading, Delivery order – formation of contract of sale - Distinction between sale and agreement to sell- Sale and Hire purchase- Essentials of sale- rights and duties of seller and Buyer- Rights of an unpaid seller- Quasi Contract

**UNIT - V:**

**(15 hours)**

Law of Agency: Meaning – Nature of Agency - Different kinds of Agents-methods of creating Agency- Extent of Agents Authority- Termination of Agency. Conditions and Warranties- Transfer of property in and title of goods.Duties, rights and responsibilities of an Agent.

#### 4. Text Book:

1. Kapoor.N.D, 2006, "Elements of Mercantile Law", Sulthan& Chand, New Delhi.

#### 5. Reference Book:

1. Sundaram KPM &Varshney, "Introduction to Commercial Law", Kalyani Publications, New Delhi.
2. RSN Pillai and Bagavathi., Business Law, S.Chand, Delhi.
3. Ravinder Kumar and Virender Sharma, Practical Auditing, Prentice Hall of India Pvt. Ltd., New Delhi, 2012.

#### 6. Teaching Learning Method

PPT, Seminar, Quiz programme, Assignment, Chalk and talk,

#### 7. Course Outcome: (CO)

After Completion of the Course Commercial Law the students will be

CO No.	Statement	KNOWLEDGE LEVEL (Bloom's Taxonomy)
CO 1	Student could define the basic terms and be aware of the basic principles of commercial law.	K1
CO 2	Describe the methods of applying principles and provision of commercial law in business	K1 &K4
CO 3	Student will be able to know the duties and rights of bailer and bailee	K3
CO 4	Student get to understand the delivery documents of sale of goods Acts, rights and duties of seller and buyer	K2
CO 5	Student can explain the different types of liabilities, duties and rights of an agency	K4

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

#### Mapping of COs with PSOs and POs

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	3	3	1	1	-	3	3	-	1	-	3	2	3	23
CO2	3	3	2	1	1	3	2	1	-	-	2	2	1	21
CO3	3	3	2	2	-	3	1	-	1	3	-	1	-	19
CO4	3	3	1	3	1	3	2	2	-	-	3	1	2	24
CO5	3	2	-	2	3	3	2	2	3	1	3	-	3	27
<b>Grand Total of COs with PSOs and POs</b>														<b>114</b>
<b>Mean Value of COs with PSOs and POs(114/51)</b>														<b>2.23</b>

Strong -3, Medium -2, Low-1

<b>Mapping Scale</b>	<b>1</b>	<b>2</b>	<b>3</b>
<b>Relation</b>	<b>0.01 to 1.0</b>	<b>1.01 to 2.0</b>	<b>2.01 to 3.0</b>
<b>Quality</b>	<b>Low</b>	<b>Medium</b>	<b>Strong</b>
<b>Mean value of COs with PSOs and POs</b>			<b>2.23</b>
<b>Observation</b>	<b>COs of Commercial Law strongly related with PSOs and POs</b>		

**ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514**  
**DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS**

Class	: III BCOM	Part	: III Core-20
Semester	: VI	Hours	: 60
Subject Code	: 19UCMT06	Credit	: 03

**HUMAN RESOURCE MANAGEMENT**

**1. Title of the Paper: Human Resource Management**

**2. Course Objectives (CO):**

1. Understand the basic concepts of Management and to study the contribution of management expert and their role.
2. Understand the organization structure, staffing and selection.
3. Preparation of training and its development
4. Evaluate the performance appraisal.
5. Describe the wages and salary administration

**3. Five Units of syllabus:**

**UNIT I** **(12 Hours)**

**Human Resources Management:** Meaning- Features- Scope and Functions of Human Resource Management-History of Human Resource Management- Role of HR Manager.-Human Resource accounting.-E-HRM

**UNIT II** **(12 Hours)**

**Job analysis & Job description and Job specification:** Recruitment –concept and sources- Selection– Concept and Process- Test and Interview-Placement-induction-socialization- Retention.

**UNIT III** **(12 Hours)**

**Training and Development:** Concept and importance- Training and development methods – Principles of Executive Development.

**UNIT IV** **(12 Hours)**

**Performance Appraisal :**Concept- objectives- importance- methods of performance appraisal- transfer and promotions.

**UNIT V** **(12 Hours)**

**Compensation Management:** Wage and salary administration- managing wages- concept of rewards- methods of fixing remuneration- incentives-security measure - Methods of fixing remuneration- Incentives -Security Measures -Employer - Employee Relations.

**4. Text Book:**

1. Gupta .C.B., 2012, “Human Resource Management”, Sulthan Chand and Sons, New Delhi.

**5. Reference Books:**

1. SubbaRao. P, 2009, "Personnel and Human Resource Management", Himalaya Publishing House, New Delhi.
2. Tripathi.P.C, 1997, "Personnel Management", Dominant Publishers and Distributors.

**6. Teaching Learning methods:**

PPT, Lecture, Test, Assignment

**7. Course Outcome(CO):**

After Completion of the Course Human Resource Management the students will be

CO No.	Statement	KNOWLEDGE LEVEL (Bloom's Taxonomy)
CO 1	Identify the basic principles and functions of management in functional areas of business and understand the contributions of experts to management thought.	K1&K2
CO 2	Develop the skills in job analysis and description.	K2
CO 3	Understand the training and development.	K2
CO 4	Evaluate the performance appraisal.	K3
CO 5	understand the Wage and salary administration- managing wages- concept of rewards	K4

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

**Mapping of COs with PSOs and POs**

Objectives	PSO	PSO	PSO	PSO	PSO	PO	PO	PO	PO	PO	PO	PO	PO	Sum of COs with PSOs and POs
	1	2	3	4	5	1	2	3	4	5	6	7	8	
Outcomes														
CO1	3	3	2	3	-	3	3	2	3	2	-	1	1	26
CO2	3	3	3	3	2	3	2	2	1		2	-	-	24
CO3	3	3	3	-	2	3	3	-	2	2	-	2	-	23
CO4	3	2	3	3	-	3	2	2	-	2	2	-	2	24
CO5	3	3	3	2	3	3	2	2	1	2	-	-	2	26
<b>Grand Total of COs with PSOs and POs</b>														<b>123</b>
<b>Mean Value of COs with PSOs and POs(123/51)</b>														<b>2.41</b>

Strong -3, Medium -2, Low-1

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs			2.41
Observation	COs of Human Resource Management strongly related with PSOs and POs		

**ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR- 625514**  
**DEPARTMENT OF COMMERCE**

Class	: III BCOM	Part: Core Elective-2
Semester	: VI	Hours: 60
Subject Code: 19UCME26		Credit: 3

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**INSTITUTIONAL TRAINING**

**1. Title of the paper: Institutional Training**

**2. Course Objectives (CO):**

- 1) To provide the opportunity for students to test their interest in a particular career before permanent commitments are made.
- 2) To develop the knowledge and skills in applications and techniques are exposure in practical towards the carrier.
- 3) Demonstrating the students to work on real environment to gain experience in working skills and knowledge in writing technical reports on projects.
- 4) To build a good communication skill with group of workers and to learn the proper behavior of corporate life in industrial sector.
- 5) The students are instilled with good moral values in responsibility, commitment and trustworthy during their training.

**Course Content:**

Students are expected to undergo an institutional training for four weeks at the end of the V semester in any industrial commercial, Financial or computer institution.

Students are expected to maintain work diary to be counter signed by concerned institution guide.

In the beginning of VI semester the students are expected to submit the work diary to the department on or before 25<sup>th</sup> February.

The students have to produce a report on Institutional training.

Evaluation could be jointly by the company guide and the staff guide.

**Course Outcomes(CO):**

**Upon Successful Completion at Institutional Training, the Students will be able to**

- CO1:** Students will engage in effective communication using active and listening skills and expressing the ideas appropriately in oral, written, and visual work.
- CO2:** Analyze the critical thinking on how to maintain the work diary to be counter signed by concerned institution guide
- CO3:** Synthesizing the students to produce the report of their summer training projects.
- CO4:** Enhancing the students report to be validated jointly by company guide and course work guide.
- CO5:** Demonstrating the decision making and developing the capacity for self-understanding the life styles in which it promotes the physical and mental well-being.

**ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514**  
**DEPARTMENT OF COMMERCE**

**Class : III B. Com**  
**Semester : VI**  
**Subject Code : 19UCMSL6**

**Part : S.L.C**  
**Hours :**  
**Credit : 3**

**1. Title of the Paper: Sales Promotion**

**2. Course Objectives (CO):**

1. To give students understanding about the various forms of sales promotion
2. To study the tools of sales promotion
3. To learn the sales promotion programme.
4. To understand the public relations and public activities
5. To study the legal and ethical aspects of sales promotion

**3. Five units of the Syllabus:**

**UNIT I**

Nature and importance of sales promotion, its role in marketing - Forms of sales promotions - Consumer oriented sales promotion; trade oriented sales promotion & Sales force-oriented sales promotion.

**UNIT II**

Tools of sales promotion- samples point of purchase, displays & demonstrations, exhibitions & fashion shows, sales contests & games of chance and skill, lotteries gifts offers, premium and free goods, price packs, rebates patronage rewards, Conventions, conference & trade shows, specialties and novelties.

**UNIT III**

Developing sales promotion programme, pre-testing implementing, evaluation of results and making necessary modifications.

**UNIT IV**

Public relations-Meaning, features, growing importance, role in marketing, similarities in publicity and public relations, Major tools of Public Relations- News, speeches, special events, handouts, and leaflets, audio-visual public service activities, miscellaneous tools.

**UNIT V**

Ethical and legal aspects of sales promotion and public relations.

**4. Books for Study:**

1. Wells, Moriarty & Burnett, Advertising, Principles & Practice, Pearson Education 7th Edition, 2007.
2. Kenneth Clow. Donald Baack, Integrated Advertisements, Promotion and Marketing Communication, Prentice Hall of India, New Delhi, 2003.

**5. Books for Reference:**

1. S. H. H. Kazmi and Satish K Batra, Advertising & Sales Promotion, Excel Books, New Delhi, 2001.
2. George E Belch and Michel A Belch, Advertising & Promotion, McGraw Hill, Singapore, 1998.
3. Julian Cummings, Sales Promotion, Kogan Page, London, 1998. Syllabus

## 6. Teaching Learning Methods:

Giving Guidance , provide study material

## 7. Course Outcome (CO):

After Completion of the Course Sales Promotion the students will be

CO No.	Statement	KNOWLEDGE LEVEL (Bloom's Taxonomy)
CO 1	Describe the importance of sales promotion	K1
CO 2	get an idea about tools of sales promotion	K2
CO 3	Evaluate the results	K3
CO 4	Develop creative strategies for sales promotion	K3
CO 5	Acquire knowledge on ethical and legal aspects of sales promotion	K2

K1=Knowledge K2=Understanding K3=Application K4=Analysis K5=Synthesis

### Mapping of COs with PSOs and POs

Objectives	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	Sum of COs with PSOs and POs
Outcomes														
CO1	3	3	1	1	-	3	3	-	1	-	3	2	1	21
CO2	3	3	2	1	1	3	2	1	-	-	2	2	1	21
CO3	3	3	2	2	-	3	1	-	1	3	-	1	-	19
CO4	3	3	1	3	1	3	2	2	-	-		1	2	21
CO5	3	2	-	2	3	3	2	2	3	1			2	23
<b>Grand Total of COs with PSOs and POs</b>														<b>105</b>
<b>Mean Value of COs with PSOs and POs(105/50)</b>														<b>2.1</b>

Strong -3, Medium -2, Low-1

Mapping Scale	1	2	3
Relation	0.01 to 1.0	1.01 to 2.0	2.01 to 3.0
Quality	Low	Medium	Strong
Mean value of COs with PSOs and POs		2.00	2.1
Observation	COs of Sales Promotion strongly related with PSOs and POs		