

**ARULMIGU PALANIANDAVAR ARTS COLLEGE FOR WOMEN**

**(AUTONOMOUS)**

**Re- Accredited with B<sup>++</sup> by NAAC in 3<sup>rd</sup> Cycle**

**(Run by Hindu Religious and Charitable Board under the Aegis of**

**Arulmigu Dhandayuthapani Swami Thirukovil, Palani)**

**(Affiliated to Mother Teresa Women's University, Kodaikanal)**

**Chinnakalyamputhur, Palani -624 615.**



**OUTCOME BASED EDUCATION**

**SYLLABUS FOR**

**BACHELOR OF COMMERCE (CA)**

**(Aided &SF)**

**2019 Onwards**

## **1. COLLEGE VISION**

**CV1** Women Education

**CV2** Women Empowerment

**CV3** Self-Reliance

**CV4** Model Citizen

## **2. PROGRAMME EDUCATIONAL OBJECTIVES**

**PEO1** To enable the students understand the basic concepts, laws and theories in Commerce and Computer Applications

**PEO2** To create an awareness of the current trends in business, accounting, Management, marketing, finance and Computer Applications.

**PEO3** To equip the students with accounting, entrepreneurial, marketing, leadership quality and managerial skills.

**PEO4** To develop logical thinking and analytical skills and to imbibe professional ethics, environmental values and social responsibility.

**PEO5** To equip the students with the basic computer skill and gain knowledge in programming language.

**PEO6** To enable the students to have broad understanding of database management system software.

## **3. PROGRAMME OUTCOME**

The successful completion of the B.Com(CA) program helps the students to

**PO1** Attain academic proficiency relating to the various concepts in Commerce, Accounting and Computer Applications.

**PO2** Apply the business, management, banking, finance, insurance, taxation, mathematical, statistical and accounting concepts in real time organizational environment.

**PO3** Apply the accounting, financial, statistical and mathematical tools in social research.

**PO4** Equip the students with the required soft skill ,Computing skill and Knowledge to face the Various career oriented exams in taxation, accounting, finance, marketing, business management etc.,

**PO5** Write programs using C & C++ languages and create tables using SQL Commands.

**PO6** Design website using HTML and learn Image editing process.

#### **4. ELIGIBILITY FOR ADMISSION**

- Candidate should have passed the Higher Secondary Examination conducted by the Board of Higher Secondary Examination, Government of TamilNadu or any other Examination accepted by the Syndicate as equivalent there to with Accountancy and Commerce as their main subjects.

#### **5. DURATION OF THE COURSE**

The students will undergo the prescribed course of study for a period of not less than three academic years (Six Semesters).

**6.MEDIUM OF INSTRUCTION : English**

#### **7. ELIGIBILITY FOR U.G DEGREE**

- Candidates will be eligible for B.Com(CA) Degree, if they secure the passing minimum of 40 Per cent.(Internal & External)
- To complete the course the students should gain the prescribed credits i.e., 140 credits.
- Candidates require 75 per cent of attendance to attend the semester exam.
- Two internal examinations will be conducted and the average of this two will be considered for consolidation.
- Group Project work is compulsory which carries 100 Marks. Group should select a topic for the project work in the beginning of the VI semester and submit the report at the end of that semester. Project report shall be valued and viva-voce examination will be conducted by an Internal Examiner.

#### **8 .EVALUATION**

Evaluation of the candidates shall be made through internal and external assessment.For theory papers, Internal Examination will be for 25 Marks and External Examination will be

for 75 Marks. For Practical papers, Internal Examination will be for 40 Marks and External Examination will be for 60 Marks.

### **Theory Papers**

The break-up of internal assessment shall be as follows.

Test	-	15
Seminar	-	5
Assignment	-	5

### **Computer Application Practical**

The break-up of internal assessment shall be as follows.

Observation		-10
Program execution		-10
Model		-20

The break-up of External assessment shall be as follows.

Record		-10
Algorithm		-10
Program Output		-30
Viva-voce		-10

## **9. GROUP PROJECT**

### **Distribution of Marks**

#### **Internal 75 Marks:**

Topic Selection- 30 Marks;

Data Processing- 30 Marks;

Regularity-15 Marks

**Viva-Voce -25 Marks**

**10. QUESTION PAPER PATTERN**

**BLOOM'S TAXONOMY BASED ASSESSMENT PATTERN**

**CIA:BOTH THEORY & PROBLEM ORIENTED PAPERS**

<b>Bloom's Category</b>	<b>Section</b>	<b>Marks</b>	<b>Description</b>	<b>Total</b>
Remember, Understand(K1,K2)	A-6 x1	6	Objective type	30
Understand ,Apply (K2,K3)	B-2x5 (Either/or Pattern)	10	250 words	
Apply, Analyse (K3,K4)	C-2x7 (2 out of 3)	7	500 words	

**UG-END SEMESTER EXAMINATION: THEORY PAPERS & PROBLEM ORIENTED PAPERS**

<b>Bloom's Category</b>	<b>Section</b>	<b>Marks</b>	<b>Description</b>	<b>Total</b>
Remember, Understand(K1,K2)	A-15 x1	15	Objective Type	75
Understand ,Apply (K2,K3)	B-5x6 (Either /or Pattern)	30	250 words	
Apply, Analyse (K3,K4)	C-3 out of 5 3x 10 marks	30	500 words	

**SBC and NME Papers**

**Internal Question Paper Pattern**

**Duration : 1 Hr**

**Total Marks : 15 Marks**

<b>Section</b>	<b>Type</b>	<b>No. of questions to be</b>	<b>Marks</b>
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		<b>answered</b>	
A	Objective	4 questions to be answered (no choice)	4 x 1 = 4
B	Paragraph about 1 page	(1 out of 2) questions	1 x 4 = 4
C	Essay Type – about 3 pages	(1 out of 2) questions	1 x 7 = 7
<b>Total</b>			<b>15</b>

**Summative Examination**

**Duration : 3 Hrs**

**Total Marks : 75 Marks**

Section	Type	No. of questions to be answered	Marks
A	Objective	15 questions to be answered (no choice)	15 x 1 = 15
B	Paragraph about 1 ½ page	5 out of 7 questions	5 x 6 = 30
C	Paragraph about 3 pages	3 out of 5 questions	3 x 10 = 30
<b>Total</b>			<b>75</b>

**11.COMMERCIAL PRACTICES - EVALUATION PATTERN**

**Internal 40**

**Practical 60**

Report-30

Class Performance-10

**12.ENGLISH FOR CAREER DEVELOPMENT - EVALUATION PATTERN**

**Internal = 25**

**: Practical = 75**

Self Introduction - 10

Public Speaking - 20

Conversation	- 15
Group Discussion	- 15
Role Play	- 15

### **13. Extra Credit Course**

1. I-Year      Human Rights and Duties
- 2.II-Year     Human Resource Development
- 3.III-Year    Online Course in Commerce Discipline

**ARULMIGU PALANIANDAVAR ARTS COLLEGE FOR WOMEN, PALANI**

**PG AND RESEARCH DEPARTMENT OF COMMERCE**

**B.COM (CA) - UGCOCOA**

**(for those who joined in June 2019)**

SEMESTER	ER	SUBJECTS	CODE	NG	HRS/WE	CREDIT	MARKS / GRADE		
							CIA	CE	TOTAL
I	Part – I	Tamil	MUGT1	6	3	25	75	100	
	Part – II	English	MUGE1	6	3	25	75	100	
	Part – III								
	Core – 1	Financial Accounting -I	MUCAC1	5	4	25	75	100	
	Core – 2	Business Organization	MUCAC2	5	4	25	75	100	
	Allied - 1	Introduction to Information Technology	MUCAC1	5	5	25	75	100	
	Part – IV								
	SBC	English for Career Development-I-Practical	MUCAEC1	2	2	25	75	100	
	Value Education	Yoga	MUVE	1	2	25	25	100	
		<b>Total</b>		<b>30</b>	<b>23</b>			<b>700</b>	
II	Part – I	Tamil	MUGT2	6	3	25	75	100	
	Part – II	English	MUGE2	6	3	25	75	100	





<b>III</b>	<b>Part – III</b>							
	Core – 5	Partnership Accounting	MUCAC5	6	4	25	75	100
	Core – 6	Banking Theory and Practice	MUCAC6	6	4	25	75	100
	Core – 7	Business Application Programming - Theory	MUCAC7	5	3	25	75	100
	Core – 8	Business Application Programming – Lab	MUCAL2	4	3	40	60	100
	Allied - 3	Business Statistics	MUCAA3	5	5	25	75	100
	<b>Part – IV</b>							
	SBC	Women Entrepreneurship	MUCAWE3	2	2	25	75	100
	NME - 1	Practical Banking	MUCAN1	2	2	25	75	100
	<b>Total</b>		<b>30</b>	<b>23</b>			<b>700</b>	
<b>IV</b>	<b>Part – III</b>							
	Core – 9	Cost Accounting	MUCAC8	6	4	25	75	100
	Core – 10	Business Management	MUCAC9	6	4	25	75	100
	Core – 11	Visual Basic - Lab	MUCAL3	6	4	40	60	100
	Core – 12	Image Editing Process – Lab	MUCAL4	5	3	40	60	100
	Allied - 4	Business Mathematics	MUCAA4	5	5	25	75	100
	<b>Part – IV SBC</b>	E-commerce	MUCAEC4	2	2	25	75	100
		Extension Activities	MUEXA4	-	1			100
<b>Extra Credit Course</b> (outside the class hours)	Human Resource Development	UGEHRD	-	(2)	-	-	-	
<b>Part – V</b>								

		<b>Total</b>		<b>30</b>	<b>23</b>			<b>700</b>
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SEMESTER	R	SUBJECTS	CODE	G	HRS/WEEK	CREDIT	MARKS / GRADE		
							CIA	CE	TOTAL
V	<b>Part – III</b>								
	Core - 13	Income Tax Law and Practice	MUCAC10	7	5	25	75	100	
	Core – 14	Corporate Accounting	MUCAC11	6	4	25	75	100	
	Core – 15	Principles of Marketing	MUCAC12	5	4	25	75	100	
	Elective – 1		MUCAE1	5	5	25	75	100	
	Option-1	Relational Database Management System – T							
	Option-2	Object Oriented Programming with C++-T							
	Elective – 2		MUCAEL5	5	5	40	60	100	
	Option-1	Relational Database Management System – L							
	Option-2	Object Oriented Programming with C++-L							
	<b>Part – IV SBC</b>	Commercial Practices-Practical	MUCACP5	2	2	40	60	100	
		<b>Total</b>		<b>30</b>	<b>25</b>			<b>600</b>	

<b>VI</b>	<b>Part – III</b>							
	Core - 16	Management Accounting	MUCAC13	7	5	25	75	100
	Core – 17	Goods and Services Tax	MUCAC14	6	5	25	75	100
	Core – 18	Business Accounting with Tally-Lab	MUCAL6	5	4	40	60	100
	Elective – 3		MUCAEL7					
	Option-1	Web Designing –Lab		5	5	40	60	100
	Option-2	SPSS Package						
	<b>Part – IV SBC</b>	Group Project	MUCAPR	2	2	75	25	100
	<b>EVS</b>	Environmental Studies	MUES6	2	2	25	75	100
	<b>NME – 2</b>	Consumerism	MUCAN2	2	2	25	75	100
<b>Extra Credit</b>								
<b>Course</b> (outside the class hours)	Online Course in Commerce Discipline	UGEOCD	-	(2)	-	-	-	
	<b>Total</b>		<b>30</b>	<b>25</b>			<b>700</b>	

**Total Marks : 4000**

**Total Credit : 140**

<b>Course Code</b>	<b>MUCAC1</b>	<b>Course Title</b>	<b>Batch:</b>	<b>2019-2022</b>
<b>Hrs / Week</b>	5	<b>Part-III Core Paper -1</b> Financial Accounting – I	<b>Semester:</b>	I
			<b>Credits:</b>	4

### **Preamble**

The course focuses on the, accounting concepts, conventions, objectives methods and rules of accounting system. The course provides knowledge as to the various methods of book keeping and the preparation of final accounts.

### **Course Outcome**

On the successful completion of the course, the students are able to

- Understand the accounting concepts, conventions, methods and rules thereby preparation of journal and ledger.
- Summarize the ledger balances and check the arithmetical accuracy of books of accounts.
- Prepare the financial statements of sole trading concern in accordance with the generally accepted accounting principles.

### **Course Content**

#### **Unit-I:**

Meaning – Definition – Objectives – Accounting Concepts and Conventions - Methods of Accounting – Rules of Double Entry System - Journal, Ledger. **(15 Hrs)**

#### **Unit-II:**

Subsidiary Books: Purchase Book, Purchase Return Book, Sales Book, Sales Return Book, Bills Receivable Book, Bills Payable Book, Cash Book, Petty Cash Book.

Bank Reconciliation Statement. **(15 Hrs)**

#### **Unit-III:**

Trial Balance – Meaning – Objectives - Preparation of Trial Balance. Rectification of Errors. **(15 Hrs)**

#### **Unit-IV:**

Final accounts of one man Company with all adjustments. **(15 Hrs)**

**Unit-V:**

Depreciation: Meaning –Definition- Different Methods of Providing Depreciation – Straight Line, Diminishing Balance, Annuity, Sinking Fund and Insurance Policy method.

**(15 Hrs)**

**Note: 20% Theory and 80% Problems**

**Prescribed Text**

1. Financial Accounting - T.S.Reddy, &A.Murthy,MarghamPublication,Chennai, 2017.

**Books for Reference**

1. Nagarajan, K.L., Vinayakam, N., Mani, P.L., *Principles of Accountancy*, New Delhi, Eurasic Publishing House Ltd.,
2. Pillai, R.S.N., and Bagavathi, *Advanced Accountancy* , New Delhi, S. Chand & Company Ltd ,
3. Jain, S.P., Narang, K.L., *Advanced Accountancy*, New Delhi, Kalyani Publishers,

<b>Course Code</b>	<b>MUCAC2</b>	<b>Course Title</b>	<b>Batch:</b>	<b>2019-2022</b>
<b>Hrs / Week</b>	5	<b>Part-III Core Paper -2</b> Business Organisation	<b>Semester:</b>	I
			<b>Credits:</b>	4

### **Preamble**

To acquaint the students with the nature and different forms of business organisation. It also aims to provide knowledge on need, objectives and problems of public enterprises and features of MNCs.

### **Course Outcome**

On the successful completion of the course, the students are able to

- Understand the different forms of business organization
- Assess the strength and weakness of large and small scale business.
- Understand the concepts of public utilities, MNCs, public enterprise and analyze the Problems of public enterprises and public utilities.

### **Course Content**

#### **Unit-I:**

Nature of Business – Division of Business – Objectives of Business – Requisites for success in modern Business – Qualities of a good businessman – Evolution of Business, Industry. **(15 Hrs)**

#### **Unit-II:**

Forms of organisation: Non Corporate Enterprises–One man Company– Partnership Firms – Limited liability Partnership - Joint Hindu Family Firms– Features, Merits, Demerits , Distinctions – Ideal form of Organisation – Choice of a suitable form of organisation. **( 15Hrs)**

#### **Unit-III:**

Forms of organization: Corporate Enterprise – Forms of Corporate Enterprises–Joint Stock Companies – Co operative Institutions – Features, Merits, Demerits – Distinctions. **(15 Hrs)**

**Unit-IV:**

The Economies of size – Criteria for Measurement – Economies of Large Scale Production – Social evil of big business – Reasons for survival of small units – Optimum firm – Factors affecting optimum size – Representative firm. (15 Hrs)

**Unit-V:**

Public Enterprises: Rationale, objectives – Case against public enterprises – Organisation of public enterprises – Problems of public enterprises. Public utilities: Characteristics – Special problems and Price policy – ownership and management. Multinational Corporations (MNC) – Non-Governmental Organization. (15 Hrs)

**Prescribed Text**

1. Business Organisation :S.Kathirasan and Dr.V.Radha , Presenna Publication and Distributors, Chennai.

**Books for Reference:**

1. Anbalagan,N., *Business Organisation*, Madurai, Merit India Publications,
2. Gupta, C.B., *Business Organisation and Management*, New Delhi, Sultan Chand Publishers,
3. Bhushan, Y.K., *Fundamentals of Business Organisation*, New Delhi, Sultan Chand Publishers,
4. Sundaram,S.M., *Business Organisation* ,Madurai, SreeMeenakshi Publications,



<b>Course Code</b>	<b>MUCAA1</b>	<b>Course Title</b>	<b>Batch:</b>	<b>2019-2022</b>
<b>Hrs / Week</b>	5	<b>Part-III Allied</b> Introduction to Information Technology	<b>Semester:</b>	I
			<b>Credits:</b>	5

### **Preamble**

The Course aims to provide basic knowledge on computers and Programming languages.

### **Course Outcome**

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

- Gain basic knowledge on computers
- Understand the concept of Operating System
- Distinguish the features of software and hardware and analyse the various Programming languages.

### **Course Content**

#### **Unit-I:**

Introduction to Computers: - Importance of Computer – Characteristics of Computer– Uses of Computers - Generation of Computers. Classification of Computers: Digital Computers-Analog computers-Hybrid Computers- Based on memory size.

#### **Unit-II:**

Anatomy of Digital Computers: Parts of Computers: Processor/CPU-Memory – Input Devices – Output Devices – Storage Devices.

#### **Unit-III:**

Introduction to Computer Software: Computer Software- Hardware software interaction –Importance of computers in business,data and information,dataprocessing,data storage and data retrieval capabilities,computer applications in various areas of business,computer related jobs in business.

#### **Unit-IV:**

Operating system-Functions-classification-data and Information-data Processing-steps of data processing –Methods-Batch,online,real time systems,Time sharing ,Multi Programming –Distributed Processing –File organization.

#### **Unit-V:**

Programming Language:MachineLanguage,Assembly Language ,High Level Language-Programming tools –computers Network:Features-Network Structure-TypesofNetwork-LAN,WANandMAN

#### **Prescribed Text**

1. Fundamentals of Information Technology, Alexis Leon & Mathews Leon
2. Operating Systems (Concepts and Design), Milan Milenkovic, Second Edition, Tata McGraw –Hill
3. A text book of Information Technology, S.Chand&Coltd,New Delhi,16<sup>th</sup> edition 2016,R.Saravanakumar,R.Paramswaran,T.Jayalakshmi.

#### **Book for Reference**

1. Alexis Leon & Mathews Leon ,*Introduction to Computers*,Vikas Publishing 15<sup>th</sup> edition 2016.,
2. SrinivasaVallabhan S.V., *An Introduction to Information Technology*, S.Chand&Coltd,New Delhi, 2<sup>nd</sup> edition 2017.,

<b>Course Code</b>	<b>MUCAEC1</b>	<b>Course Title</b>	<b>Batch:</b>	<b>2019-2022</b>
<b>Hrs / Week</b>	2	<b>Part-IV SBC</b>	<b>Semester:</b>	<b>I</b>
		English for Career Development -I	<b>Credits:</b>	<b>2</b>

### **Preamble**

The course helps the learners to improve their vocabulary, reading skill, listening skill and non-verbal communication

### **Course Outcome**

- Read the documents and newspapers with proper pronunciation and flow.
- Converse with a given situation and participate in panel discussion
- Translate words, sentences paragraphs and newspaper articles

### **Course Content**

#### **Unit-I:**

Reading: Importance of Reading – Types of Reading – Loud Reading. **(6 hrs)**

#### **Unit-II:**

Reading skill: Reading of given texts–Passages from different areas of study – Reading newspapers. **(6 hrs)**

#### **Unit-III:**

Listening skill: Listening to speeches – Dialogues and Panel discussion. **(6 hrs)**

#### **Unit-IV:**

Body language and postures: Use of body language – Non- verbal cues –Gestures that convey positive impression–Gestures that carry negative overtones. **(6 hrs)**

#### **Unit-V:**

Translation: Translation of words – Sentences – Paragraphs – Newspapers – Commercial terms. **(6 hrs)**

❖ **100 per cent Practical**

❖ Books for Reference

1. Kathirasan, S., and Radha, V., *Business Communication*, Chennai, Preseena Publication and Distributors,
2. Themozhi, G., Selvi, P., *Career Guidance*, Chennai, New Century Book House,
3. Rajendra Pal & Korlahalli, J.S., *Essentials of Business Communication*, New Delhi Sultan chand & Sons.,

Course Code	MUCAC3	Course Title	Batch:	2019-2022
Hrs/Week	6	<b>Part-III Core Paper -3</b> Financial Accounting –II	Semester	II
			Credits	4

### Preamble

The course focuses on the accounting treatment relating to bill of exchange, consignment, royalty, single entry system and non-trading concerns.

### Course Outcome

On the successful completion of the course, the students are able to

- Understand the concept of bill of exchange, consignment, royalty and single entry system
- Prepare consignment account and royalty account
- Ascertain profit/loss under single entry system
- Differentiate the accounting procedure of trading and non-trading concerns and prepare the financial account of non- trading concerns

### Course Content

#### Unit-I:

Bills of Exchange: Definition- Features – advantages – Honor / Dishonor of bills - Renewals – Retiring of Bills - Insolvency of Acceptor (**Trade bill only**). (19Hrs)

#### Unit-II:

Consignment Accounts: Meaning – Features – Distinction between Sale and Consignment – Important terms – Accounting Treatment. (19Hrs)

#### Unit-III:

Royalty–Meaning: Explanation of technical terms – Accounting Treatment – Methods of Recoupment. (**Excluding Sub-Lease**) (13Hrs)

#### Unit-IV:

Single Entry System: Meaning and Features – Statement of affairs method and Conversion method. (19Hrs)

## **Unit-V:**

Accounts for Non-Trading Concerns: Items Peculiar to Non-trading Concerns -  
Preparation of Income and Expenditure account and Balance Sheet. **(19Hrs)**

**Note: 20% Theory and 80% Problems**

### **Prescribed Text**

1. Financial Accounting : T.S.Reddy and A. Murthy Margham Publication, Chennai.

### **Books for Reference**

1. Jain, S.P., and Narang, K.L., *Advanced Accountancy*, New Delhi, Kalyani Publishers,
2. Arulanandam, M.A., & Raman, K.S., *Advanced Accountancy*, New Delhi, Himalaya Publications,
3. Pillai, R.S.N., & Bhagavathy, *Advanced Accountancy*, New Delhi, S. Chand & Company Ltd ,

<b>Course Code</b>	<b>MUCAC4</b>	<b>Course Title</b>	<b>Batch:</b>	<b>2019-2022</b>
<b>Hrs/Week</b>	5	<b>Part-III Core Paper -4</b> Business Communication	<b>Semester</b>	II
			<b>Credits</b>	4

### **Preamble**

The course focuses on the objectives, quality and format of business letters .It provides knowledge with regard to the various commercial terms, drafting of resume and techniques for writing letters under various business situations.

### **Course Outcome**

On the successful completion of the course,the students are able to

- Acquire knowledge about objectives, elements, format and qualities of good business letter
- Drafting letters related to offers and quotations trade enquiry, trade order, status enquiry, complaints and adjustments.
- Prepare application and resume for various jobs
- Draft collection letters, circular letters and banking and insurance correspondence

### **Course Content**

#### **Unit-I:**

Communication–Meaning–Definition– Objectives–Characteristics – Elements, Types, Barriers. Business letters: Importance – Appearance – Qualities of a business letter–Format of business letters-Essentials of a good business letter. **(15 Hrs)**

#### **Unit-II:**

Trade Enquiries: Offers and Quotations – Commercial Terms- Trade Order – Confirmation of Orders. **(15 Hrs)**

#### **Unit-III:**

Letters of Credit: Status Enquiry - Complaints and Adjustments – Collection letters. **(15 Hrs)**

#### **Unit-IV:**

Application for a Situation: circular letters – E-Mail Communications: Meaning – Features - Merits and Demerits - Etiquettes. **(15 Hrs)**

**Unit-V:**

Banking Correspondence: Opening of Account-Stop payment of cheque-Dishonour of cheque-Request for agency service-Request for overdraft/loan facilities. Insurance Correspondence: Intimation of policy details-request for loan against policy-surrendering of policy-claim settlement **(15 Hrs)**

**Note: 30% Theory and 70% Letters**

**Prescribed Text**

1. Business Communication : S.KathirasanandDr.V.Radha, Presenna Publication and Distributors, Chennai.

**Books for Reference**

1. Rajendra Pal &Korlahalli, J.S,*Essentials of Business Communication* ,NewDelhi,Sultanchand& Sons.,
2. Kapoor, N.D ., *A Guide to Business Correspondence* , New Delhi, Sultan Chand & Sons,
3. Pillai&Bagavathi, R.S.N.,*Modern Commercial Correspondence*, New Delhi,Sultan Chand & Co Ltd.,



<b>Course Code</b>	<b>MUCAAL1</b>	<b>Course Title</b>	<b>Batch:</b>	<b>2019-2022</b>
<b>Hrs/Week</b>	5	<b>Part-III Allied Computer Application-Practical</b>	<b>Semester</b>	II
			<b>Credits</b>	5

### Preamble

The course gives a basic understanding of Computer operations and applications in different fields. It provides knowledge of hardware and software and produce the graduates with adequate professional knowledge and skills in the computing field.

### Course Outcome

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

- Format the text & pictures
- Create table slide show as per the requirement
- Understand and apply mail merge concepts

### MS WORD:-

1. Text Manipulation: Write a Paragraph about your institution and change the font size and font type, spell check, Aligning and justification of text.
2. Macro creation
3. To prepare a table for your class time table.
4. To create a table with the following field name **EMP-NO, EMP-NAME, DESIGNATION, DEPARTMENT and EXPERIENCE.**
5. Design a flow chart for adds two numbers by using drawing tools.
6. Create a **WORD ART** for your own.
7. Mail Merge: prepare an at least 5 interview call letter by using mail merge.
8. Create your own **Mail-ID.**

### MS POWERPOINT:-

1. Scenery Creation.
2. Design a slide for college courses.
3. Create a show projecting the activities of your department during the Academic year.

4. Create a slide show presentation for a seminar
5. Creating a charts for an organization

**MS EXCEL:-**

1. Data sorting – Ascending and Descending (Both Numbers and Alphabets).
2. Mark list preparation for a student.
3. Employee pay roll.
4. Inventory control
5. Chart creation
6. To select a particular field by using filter option.

**MS ACCESS:-**

1. Create a student Data Base with the following Tables.
2. Students personal details
3. Employee personal details
4. Create a mark list for students by using queries.
5. Create an Employee Payroll by using queries.
6. Form creation.

<b>Course Code</b>	<b>MUCAEC2</b>	<b>Course Title</b>	<b>Batch:</b>	<b>2019-2022</b>
<b>Hrs/Week</b>	2	<b>Part-IV SBC</b> English for Career Development –II	<b>Semester</b>	II
			<b>Credits</b>	2

### **Preamble**

The course helps the students to develop their competency in oral and written communication.

### **Course Outcome**

- Describe a person ,situation and picture
- Effectively converse in a given situation and participate in group discussion
- Deliver speech on various topics.

### **Course Content**

#### **Unit-I:**

Writing Skills: Describing a person, situation, picture – Describing family members – Teachers – Favourite actors – Players etc. Master of ceremony Preparation. **(6hrs)**

#### **Unit-II:**

Group Discussion: Initiation techniques – Content – Group Dynamics – Leadership – Communication skill – Summarising techniques . **(6hrs)**

#### **Unit-III:**

Conversation skill: Developing conversation – Skill by giving situations. **(6hrs)**

#### **Unit-IV:**

Speaking Skills: Self-introduction – Role Play- Article Review **(6hrs)**

#### **Unit-V:**

Public speaking skills: Content of Public Speech- Delivery of speech. **(6hrs)**

## **Books for Reference**

1. Kathirasan, S., and Radha, V. *Business Communication* ,Chennai,Presenna Publication and Distributors.,
2. Themozhi, G., Selvi, P., *Career Guidance* , Chennai, New Century Book House.,

<b>Course Code</b>	<b>MUCAC5</b>	<b>Course Title</b>	<b>Batch:</b>	<b>2019-2022</b>
<b>Hrs / Week</b>	6	<b>Part-III Core Paper-5</b> Partnership Accounting	<b>Semester:</b>	III
			<b>Credits:</b>	4

### **Preamble**

To enable the learners to acquire knowledge on accounting treatment on admission, retirement, death of a partner. It also impart knowledge as to amalgamation of firm and insolvency of partners.

### **Course Outcomes**

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

- Understand the features and legal requirements of partnership firms and acquire knowledge on the distribution of profits among partners.
- Apply the rules relating to Admission, Retirement and Death of a Partner.
- Discuss the case Garner vs Murray and solve problems relating to insolvency of partners.
- Distribute the final settlement of amount due to the partners on dissolution of firms.

### **Course Content**

#### **Unit-I:**

Partnership: Definition – Legal Requirements – Essential Features – Profit and Loss Appropriation Account – Past Adjustments and Guarantee. **(15Hrs)**

#### **Unit-II:**

Admission of a Partner: Profit Sharing Ratios – Revaluation of Assets and Liabilities – Treatment of Goodwill – Adjustment of capital. **(21Hrs)**

#### **Unit-III:**

Retirement and Death of a Partner. **(18 Hrs)**

#### **Unit-IV:**

Dissolution of firms: Insolvency of Partners – Garner Vs Murray Case - All Partners Insolvent – Piece Meal Distribution – Proportionate Capital Method – Maximum Loss Method. **(21 Hrs)**

**Unit-V:**

Amalgamation of Partnership Firms.

**(15Hrs)**

**Note: 20% Theory and 80% Problems**

**Prescribed Text**

1. Financial Accounting : T.S.Reddy, A.MurthyMargham Publications, Chennai.

**Books for Reference**

- 1.Jain, S.P., and Narang, K.L., *Advanced Accountancy*, New Delhi, Kalyani Publishers,
- 2.Arulanandam, M.A., &Raman,K.S., *Advanced Accountancy*, New Delhi, Himalaya Publications,
- 3.Pillai, R.S.N., &Bhagavathy, *Advanced Accountancy*, New Delhi,S. Chand & Company Ltd ,

Course Code	MUCAC6	Course Title	Batch:	2019-2022
Hrs/Week	5	Part-III Core Paper-7 Banking Theory and Practice	Semester	III
			Credits	4

### Preamble

Enables the students to understand the classification and functions of banks and to provide knowledge of law and practice relating to banking. To update the students with recent developments in the banking sector.

### Course Outcome

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

- Understand the relationship between banker and customer and gain knowledge regarding the rights and obligations of a banker.
- Analyse the features of a cheque and learn about material alteration, crossing, endorsement and marking of a cheque.
- Analyse the various precautions for honouring a cheque, discuss the statutory protection to a paying banker and duties of a collecting banker.
- Acquire knowledge as to recent developments in Banking Sector.

### Course Content

#### Unit-I:

Banking :Meaning - Definition – Classification of Banks – Nationalization of Bank- Functions and Services of Commercial Banks- Types of Deposits- Types of Loans and Advances – RBI: Consitution-Nationalisation-Management-Functions of RBI. (15 Hrs)

#### Unit-II:

Banker and Customer : Meaning – Definition – Relationship – General and Special – Obligation to HonourCheque – Lien – Obligation to Maintain Secrecy of Customer’s Account – Right to Charge Compound Interest – Individual Charges. (15 Hrs)

#### Unit-III:

Negotiable Instruments :Cheque – Definition – Features – ChequeVs Bills of Exchange.MaterialAlteration.Marking : Meaning – Significance. Crossing : Meaning –

Definition – Significance of Various Forms of Crossing. Endorsement :Meaning – Kinds – Regularity of Endorsement. (15 Hrs)

**Unit-IV:**

Paying Banker : Meaning – Precautions Before Honouring a Cheque – Circumstances Under Which a Cheque can be Dishonoured – Statutory Protection to a Paying Banker – Payment in Due Course – Holder in Due Course – Rights and Privileges of a Holder in Due Course. Collecting Banker:Meaning – Banker as a Holder for Value – Conversion – Basis of Negligence - Duties of a Collecting Banker. (12Hrs)

**Unit-V:**

E – Banking : Core Banking – Internet Banking – Mobile Banking – Telephone Banking – ATM – Cash Deposit Machine-EFT (Electronic Fund Transfer) – RTGS – NEFT – E-Wallet-Debit Card-Credit Card-Smart Card-Off shore Banking (18Hrs)

**Prescribed Text**

1. Banking Theory Law & Practice : E.Gordon&K.Natarajan Himalaya Publishing House, Mumbai.
2. Banking Theory Law & Practice : Dr.GurusamyVijaya Nicole Imprints (Pvt) Ltd, Chennai.

**Books for Reference**

1. Sundaram&Varshney,S.M.,*Banking Theory Law & Practice* , New Delhi,S.Chand& Sons.



<b>Course Code</b>	<b>MUCAC7</b>	<b>Course Title</b>	<b>Batch:</b>	<b>2019-2022</b>
<b>Hrs/Week</b>	4	<b>Part-III Core - 7</b> Business Application Programming-Theory	<b>Semester</b>	III
			<b>Credits</b>	3

### **Preamble**

The course aims to give a basic understanding of C and C++ languages. It Provides knowledge on the concept of OOPS, Basic data types and functions

### **Course Outcome**

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

- Apply the concept of looping and Arrays
- Write programs using operator and expressions
- Aware of file operations

### **Course Content**

#### **Unit-I:**

History of C –Importance of C-Basic Structure of C program –Constants-Variables –Data Types.

#### **Unit-II:**

Decision making and looping –Array: Introduction –One dimensional array- Two dimensional array – Multi dimensional array String-Handling functions:strcat(),strcmp(),strcpy(),strlen().

#### **Unit-III:**

Principles of object-oriented programming :Object-oriented programming paradigm-Basic concepts of OOP – Benefits of OOP- Object – Oriented Languages- polymorphism Applications of OOP – Structure of C++ program.

#### **Unit-IV:**

Basic Data Types – User – Defined and Derived Data Types –Operators, Expressions and Control Structures in C++-Friend function – Classes and Objects: Introduction – Specifying a class – a C++ program with class-making an outside function inline .

#### **Unit-V:**

Constructors and destructors-Inheritance-operator overloading-pointers-Virtual functions – Working with files:Introduction – Classes for files stream operations- opening and closing a File- Detecting End Of File.

#### **Prescribed Text**

1. Balagurusamy, E., *Programming in ANSI C*, New Delhi, Tata McGraw Hill.,
2. Balagurusamy, E., *Object oriented programming with C++*, New Delhi, Tata McGraw Hill.,

<b>Course Code</b>	<b>MUCAL2</b>	<b>Course Title</b>	<b>Batch:</b>	<b>2019-2022</b>
<b>Hrs/Week</b>	5	<b>Part-III Core - 8</b> Business Application Programming-Lab	<b>Semester</b>	III
			<b>Credits</b>	3

### **Preamble**

The course aims to provide practical knowledge in C and C++ languages.

### **Course Outcome**

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

- Write Programs for string handling functions
- Create programs using function and Inheritance Concept.
- Create Commerce oriented Programs.

### **LIST OF PROGRAMS**

1. Write a C & C++ program for Addition of Two Matrices.
2. Write a C & C++ program for String handling functions.
3. Write a C & C++ program for Structure using student marklist.
4. Write a C & C++ program for simple interest and Compound Interest .
5. Write a C++ program for to perform function overloading .
6. Write a C++ program for to perform Multiple inheritance.
7. Write a C++ program to calculate Working Capital.
8. Write a C++ program to compute Break even point
9. Write a C++ program to calculate Cost of Capital.
10. Write a C++ program to calculate Depreciation.

<b>Course Code</b>	<b>MUCAA3</b>	<b>Course Title</b>	<b>Batch:</b>	<b>2019-2022</b>
<b>Hrs/Week</b>	5	<b>Part-III Allied - 3</b> Business Statistics	<b>Semester</b>	III
			<b>Credits</b>	5

### **Preamble**

To impart knowledge regarding the importance and functions of business statistics in various fields. Also, to equip the learners with the skill to compute statistical measures like arithmetic mean, standard deviation, correlation, regression and index numbers.

### **Course Outcome**

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

- Understand the various concepts and role of statistics in various disciplines.
- Compute the measures of central value and dispersion.
- Understand the significance and computation of correlation and regression analysis.
- Construct index numbers including consumer price index.

### **Course Content**

#### **Unit-I:**

Statistics :Meaning - Definition – Importance – Functions – Limitations. **(10Hrs)**

#### **Unit-II:**

Measures of Central value: Mean, Median, Mode. **(20Hrs)**

#### **Unit-III:**

Measures of Dispersion: Range – Quartile Deviation – Mean Deviation - Standard Deviation – Co-efficient of Variation. **(20Hrs)**

#### **Unit-IV:**

Correlation Analysis: Significance – Types of Correlation – Pearson's Co-Efficient of Correlation – Spearman's Rank Correlation. Regression Analysis: (Simple problems only) **(20Hrs)**

## **Unit-V:**

Index Numbers –Methods of Constructing Index Numbers – Weighted and Unweighted Indices– Fisher’s Ideal Index – Time Reversal and Factor Reversal Test– Consumer Price Index. **(20Hrs)**

**Note: 20% Theory and 80% Problems**

### **Prescribed Text**

1. Fundamentals of Statistics: R.S.N. Pillai&Bagavathi, S.Chand& Co, New Delhi.

### **Books for Reference**

1. Gupta, S.P.,*Statistical Methods* , New Delhi, Sultan Chand & Sons.,
2. Navanitham, P.A.,*Business Mathematics and Statistics*,Trichy, Jai Publishers.,
3. Elhance & VeenaElhance,D.H.,*Fundamentals of Statistics*, New Delhi,S.Chand& Co.,

<b>Course Code</b>	<b>MUCAWE3</b>	<b>Course Title</b>	<b>Batch:</b>	<b>2019-2022</b>
<b>Hrs/Week</b>	2	<b>Part-IV SBC</b>	<b>Semester</b>	III
		Women Entrepreneurship	<b>Credits</b>	2

### **Preamble**

The course makes the learners familiar with Entrepreneurship and role of women entrepreneurs in Economic Development. It also provides knowledge as to institutions supporting women entrepreneurs.

### **Course Outcome**

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

- Understand the concept, importance and types of entrepreneurs.
- Understand the meaning and definitions of women entrepreneurs and differentiate it from male entrepreneurs
- Analyse the problems of women entrepreneurs and Institutions supporting women entrepreneurs

### **Course Content**

#### **Unit-I:**

Entrepreneur – Meaning – Definition – Characteristics – Functions – Types – Motivating factors to become entrepreneurs - Entrepreneurial competencies – Qualities of successful Entrepreneur – Entrepreneur and Economic development. **(7 hrs)**

#### **Unit-II:**

Women Entrepreneur – Concept – Functions-Growth-Importance – Factors influencing the women Entrepreneur – Types – Male Entrepreneur vs Women Entrepreneur- Women Entrepreneurship in India. **(7 hrs)**

#### **Unit-III:**

Problems of Women Entrepreneur - Remedial Measures.Government schemes and Institutional finance to promote women Entrepreneur. **(8 hrs)**

#### **Unit-IV:**

New Product Preparation: Branding- Labelling-Packaging(Practical)

**Unit-V:**

Product Launching-Sales (Practical)

**Internal : 40 Marks ( Test :15 , New product Preparation : 15 , Sales :10)      External:  
60 Marks**

**Prescribed Text**

1. Entrepreneurship Development : E.Gorden&Natarajan Himalaya Publishing House,  
Mumbai

**Books for Reference**

1. Khanka, S.,*Entrepreneurial Developments* , New Delhi, S.Chand&Company.,
2. VasanthaGopal R.,&SanthaS.,*Women Entrepreneurship in India*,New Delhi, New century publications.,

<b>Course Code</b>	<b>MUCAN1</b>	<b>Course Title</b>	<b>Batch:</b>	<b>2019-2022</b>
<b>Hrs/Week</b>	2	<b>Part-IV NME-I</b> Practical Banking	<b>Semester</b>	III
			<b>Credits</b>	2

### **Preamble**

The course enlightens the students with the practical aspects on banking.

### **Course outcome**

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

- Understand the relationship between banker and customer.
- Distinguish the various type of deposits and loans offered by the bank.
- Draft letters to the bank relating to stop payment, dishonor of a cheque and requisition for an overdraft and agency services.
- Fill up application for opening account, Pay in slip, withdrawel slip, Cheque, DD Challan,NEFT and RTGS Forms

### **Course Content**

#### **Unit-I:**

Banking – Meaning – Definition – Structure of banking system in India - Banker and Customer – Special types of customers – Minor, Married Women – Relationship between Banker and Customer. ( 6Hrs)

#### **Unit-II:**

Deposit – Current Deposit Account - Fixed Deposit Account – Savings Deposit Account – Recurring Deposit Account – Loans and Advances – Types of Loans and Advances. ( 6Hrs)

#### **Unit-III:**

Letters to the Bank – Stop Payment for a Cheque – Dishonouring a Cheque – Request for an Overdraft – Request for Agency Services. ( 6Hrs)

**Unit-IV:** Procedures for opening a bank account - KYC Form – Fill up of application for opening account - Fill up of pay in slip and Withdrawal slip. ( 6Hrs)



**Unit-V:**

Fill up of cheque leaf - DD challan – NFFT - RTGS.

( 6Hrs)

**Internal : 40 Marks ( Test :15 , Filling up of forms : 25)**

**External: 60 Marks**

**Prescribed Text**

1. Banking Theory Law & Practice :E.Gordon&K.Natarajan,Himalaya Publishing House, Mumbai.

**Books for Reference**

1. Sundaram&Varshney, S.M.,*Banking Theory Law & Practice*, New Delhi, S.Chand& Sons.,
2. Gurusamy, *Banking Theory Law & Practice* , Chennai, Vijaya Nicole Imprints (Pvt) Ltd.,

<b>Course Code</b>	<b>MUCAC8</b>	<b>Course title</b>	<b>Batch:</b>	<b>2019-2022</b>
<b>Hrs/Week</b>	6	<b>Part-III Core Paper-9</b> Cost Accounting	<b>Semester</b>	IV
			<b>Credits</b>	4

### **Preamble**

The course focuses on the objectives, features, classification, elements of cost accounting and explains how cost accounting differs from financial and management accounting. It also provides knowledge about elements of cost and their valuation.

### **Course Outcome**

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

- Prepare cost sheet, fix the selling price of a product, set the various levels of stock to be maintained in the stores and record the quantity and value of materials in Bin card and stores ledger.
- Acquire knowledge on how remuneration and incentives are given to labour under different methods of wage payment.
- Allocate and apportion the overheads to production departments and calculate the overhead absorption rate.
- Predict the total cost and unit cost of a product at each stage of production.

### **Course Content**

#### **Unit-I:**

Costing : Definition – Importance– Objectives and Advantages – Difference between Cost and Financial Accounting – Analysis and Classification of Costs – Preparation of Cost Sheet. **(14Hrs)**

#### **Unit-II:**

Materials: Meaning – Direct and Indirect Material - Different Methods of Valuing Material Issues – Different Stock Levels, Economic Order Quantity. **(19Hrs)**

#### **Unit-III:**

Labour –Meaning – Direct and Indirect Labour – Remuneration and Incentive Schemes –Over Time, Idle Time – Control Over Idle Time – Labour Turnover – Meaning and Measurement. **(19Hrs)**

**Unit-IV:**

Accounting of Overheads: Fixed and Variable Overheads – Basis of Charging Overheads – Allocation – Apportionment and Absorption –Primary distribution and Secondary Distribution of Overheads. **(19Hrs)**

**Unit-V:**

Process costing – Normal loss – Abnormal Loss and Abnormal gains.(Excluding inter process profit and equivalent production. **(19Hrs)**

**Note: 20% Theory and 80% Problems**

**Prescribed Text**

1. Cost Accounting : S.P.Jain&K.L.Narang, Kalyani Publishers, Delhi

**Books for Reference**

1. Khanna, B.S.,Pandey, I.M.,Ahuja,G.K., Arora, M.N., *Practical Costing*,New Delhi, S.ChandPublications.,
2. Ramachandran, R.,&Srinivasan, R., *Cost Accounting* , Sri Ram Publications.,
3. Pillai, R.S.N.,&Bagavathi, V., *Cost Accounting*,NewDelhi,S.Chand Publications.,
4. Reddy , T.S., &Moorthy, V.M., *Cost Accounting*, Chennai, MarghamPublications.,

<b>Course Code</b>	<b>MUCAC9</b>	<b>Course Title</b>	<b>Batch:</b>	<b>2019-2022</b>
<b>Hrs/Week</b>	6	<b>Part-III Core Paper-11</b> Business Management	<b>Semester</b>	IV
			<b>Credits</b>	4

### **Preamble**

To make the learners acquainted with the basic concepts, principles, practices of business management. It also highlights the necessary skills required for the important management functions like planning, organizing, staffing, communication and control.

### **Course Outcome**

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

- Understand the various concepts, principles and practices of business management
- Plan the business activities and organize such activities by delegating and decentralizing the authority and responsibility.
- Discuss the staffing process and theory of motivation .
- Analyse how for communication and control functions are pivotal to business enterprise.

### **Course Content**

#### **Unit-I:**

Management : Definition – Principles – Importance – Functions – Contributions of F.W Taylor and Henry Fayol – Management Vs. Administration. **(18 Hrs)**

#### **Unit-II:**

Planning : Definition – Objectives – Characteristics of Planning -Nature - Importance – Advantages & Limitations – Steps in Planning Process – Management by Objectives.

**(18 Hrs)**

#### **Unit-III:**

Organization : Definition – Characteristics - Principles – Functions –Importance - Formal & Informal Organisation – Types of Organisation. **(18 Hrs)**

#### **Unit-IV:**

Delegation of Authority and Decentralisation: Delegation of Authority – Authority-Responsibility – Accountability- Barriers- Overcoming the barriers –Centralization – Meaning –Merits and Demerits.

Decentralization: meaning –Factors determining the degree of decentralization – Merits and Demerits. ( 16Hrs)

#### **Unit-V:**

Staffing : Definition – Importance – Staffing process: Recruitment-Selection – Training – Promotion – Transfer – Demotion – Recruitment. Motivation: Definition – Importance - Characteristics – Maslow’s Theory of Motivation.

Control : Definition – Steps in Control Process – Requirements for effective Control System. (18Hrs)

#### **Prescribed Text**

1. Principles of Management : S.Kathiresan&Dr.V.Radha, Prasanna Publishers, Chennai.

#### **Books for Reference**

1. Ramasamy ,T.,*Principles of Management*, Mumbai , Himalaya Publishing House.,
2. Natarajan, K., Ganesan, K.P., *Principles of Management*, Mumbai, Himalaya Publishing House.,

<b>Course Code</b>	<b>MUCAL3</b>	<b>Course Title</b>	<b>Batch:</b>	<b>2019-2022</b>
<b>Hrs/Week</b>	6	<b>Part-III Core-11 Visual Basic-Lab</b>	<b>Semester</b>	IV
			<b>Credits</b>	4

### **Preamble**

The course aims to train the students in using programmes with front end & back end data base.

### **Course Outcome**

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

- Design application form and authenticate it.
- Create picture animation with the help of controls in VB
- Prepare students mark list and employee details using **DAO & ADO** Control.

### **LIST OF PROGRAMS**

1. Designing the application Form
2. Authentication Form
3. Design a color mixture
4. Picture animation
5. Objective type questions
6. Flex grid control
7. Arithmetic operation
8. Students mark list-DAO
9. Employee details-ADO
10. Calculate simple and compound interest.
11. Calculate working capital.
12. Design a calculator.

<b>Course Code</b>	<b>MUCAL4</b>	<b>Course Title</b>	<b>Batch:</b>	<b>2019-2022</b>
<b>Hrs/Week</b>	5	<b>Part-III Core-12 Image Editing Process-Lab</b>	<b>Semester</b>	IV
			<b>Credits</b>	3

### **Preamble**

The course aims to provide practical knowledge in practical knowledge in photoshop.

### **Course Outcome**

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

- Create greeting card, visiting card, notice & invitation
- Do cloning and Morphing
- Design ID Card & Banner.

### **LIST OF PROGRAMS**

1. Greeting card creation by using Photoshop.
2. Visiting card creation by using Photoshop.
3. Invitation creation by using Photoshop.
4. Applying colors to black and white image by using Photoshop.
5. Notice creation by using Photoshop.
6. Cloning Image creation by using Photoshop.
7. Morphing by using Photoshop.
8. Photo editing by using Photoshop.
9. Banner Design by using Photoshop.
10. ID Card Design by using Photoshop.

<b>Course Code</b>	<b>MUCAA4</b>	<b>Course title</b>	<b>Batch:</b>	<b>2019-2022</b>
<b>Hrs/Week</b>	5	<b>Part-III Allied - 4</b> Business Mathematics	<b>Semester</b>	IV
			<b>Credits</b>	5

### **Preamble**

The course aims to provide theoretical and practical knowledge on various topics of mathematics applied in real time business situation.

### **Course Outcome**

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

- Acquire knowledge on concepts of set theory, ratio, matrix and theory of probability.
- Calculate simple interest, compound interest, depreciation and percentage.
- Apply the concept of set, ratio, matrix and probability in solving the business problems.

### **Course Content**

#### **Unit-I:**

Elements of Set Theory – Definition – Symbols – Roaster Method and Rule Method – Types of Sets – Union & Intersection – Sub-sets – Complement Set – Difference of Two Sets – Family of Sets – Venn Diagrams – Demorgan's Laws. **(18 Hrs)**

#### **Unit-II:**

Ratio – Definition – Inverse of ratio – Dividing a number into a given ratio – Commensurable and incommensurable quantities – Compound ratio – Duplicate ratio – Triplicate ratio – Sub-duplicate ratio – Sub-triplicate ratio – Continued ratio – Theorems on ratio. **(18 Hrs)**

#### **Unit-III:**

Interest calculation – Simple interest – Compound interest – Depreciation – Percentage. **(18 Hrs)**



#### **Unit-IV:**

Matrix - Definition – Types – Addition, Subtraction and Multiplication of Matrix – Scalar multiplication(Simple problems only) – Determinants of order two and three – Cramer's Rule - Solution of a system of Linear equation - Cofactor – Adjoint – Inverse of a matrix. **(18 Hrs)**

#### **Unit-V:**

Theory of Probability – Theorems – Conditional Probability – Baye's Theorem – Mathematical Expectations. **(Simple Problems only) (18 Hrs)**

#### **Prescribed Text**

1. Business Mathematics :M.Manokaran&C.ElangoParamount Publications, Palani

#### **Books for Reference**

1. Sanchetti, D.C.,&Kapoor, V.K., *Business Mathematics* , New Delhi ,Sultan Chand Sons.,
2. Pillai&Bagavathi ,R.S.N ., *Statistics*, New Delhi,S.Chand& Co.,
3. Gupta,S.P ., *Statistical Methods*, New Delhi,Sultan Chand & Sons.,

<b>Course Code</b>	<b>MUCAEC4</b>	<b>Course Title</b>	<b>Batch:</b>	<b>2019-2022</b>
<b>Hrs/Week</b>	2	<b>Part-IV SBC</b> E-Commerce	<b>Semester</b>	IV
			<b>Credits</b>	2

### **Preamble**

The course focuses on the objectives, classification and applications of E-commerce technologies.

### **Course Outcome**

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

- Understand the concept, objectives and classifying of E-Commerce
- Acquire the knowledge about the E-commerce technologies available for business applications.
- Elucidate the process of EDI and E-Security protection as per the Information Technology Act-2000.

### **Course Content**

#### **Unit-I:**

**An Overview of E-Commerce :** Definition of E-Commerce - Objects of E-Commerce - Factors promoting E-Commerce- Advantages and disadvantages of E-Commerce **(6Hrs)**

#### **Unit-II:**

**Classification of E -Commerce :** Business – to – Business E- Commerce: B2B, B2C, C2C, C2B, B2E - Impact of E-Commerce. **(6Hrs)**

#### **Unit-III:**

**Framework and Application of E-Commerce:** Anatomy of E-Commerce – Supply Chain Management - Applications of E-Commerce Technologies. **(6Hrs)**

#### **Unit-IV:**

**Electronic Data Interchange (EDI)** – Process of EDI–EDI components- Benefits of EDI- Value Added Networks — Internet based EDI. **(6Hrs)**

#### **Unit-V:**

**E- Security Protection** :Protecting the Network – Firewalls – Types of Firewall – Cyber law – Cyber crime –The Information Technology Act, 2000. **(6Hrs)**

#### **Prescribed text :**

1. E-Commerce : Abirami Devi and Alagammai. Margham Publications, Chennai.

#### **Books for Reference:**

1. Vijayalakshmi Sundaram, *E-Commerce*, Chennai, S. Madhubala and Company.,
2. Rayadu, C.S., *E-Commerce* , New Delhi, Himalaya Publishing House.,

<b>Course Code</b>	<b>MUCAC10</b>	<b>Course Title</b>	<b>Batch:</b>	<b>2019-2022</b>
<b>Hrs/Week</b>	7	<b>Part-III Core Paper-13</b> Income Tax Law and Practice	<b>Semester</b>	V
			<b>Credits</b>	5

### **Preamble**

The course aims to impart basic understanding about Income Tax Act 1961. It also provides knowledge as to the computation of income under various heads.

### **Course Outcome**

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

- Understand and apply the various provisions of Income Tax act 1961.
- Differentiate the residential status of individual HUF and joint stock companies.
- Acquire the skill of computing income under various heads

### **Course Content**

#### **Unit-I:**

Income Tax Act 1961 – Introduction – Definitions – Assessee – Person – Assessment – Previous Year – Assessment year – Gross Total Income – Taxable Income. Residential status – Individual, HUF, Joint Stock Company – Income Exempt from Tax(Sec.10)  
**(Theory only) (21Hrs)**

#### **Unit-II:**

Computation of Income from salary. **(21Hrs)**

#### **Unit-III:**

Computation of Income from house property and Profits and gains from business or profession. **(21Hrs)**

#### **Unit-IV:**

Computation of Income from Capital gains and Income from other sources. **(21Hrs)**

**Unit-V:**

Set off and carry forward of losses – Deductions U/S 80 C to 80 U – Assessment of individuals **(21Hrs)**

**Note: 20% Theory and 80% Problems**

**Prescribed Text :**

1. Income Tax Law & Practice : Dr.H.C.Mehrothra  
SahithyaBhawan Publications, Agra

**Books for Reference:**

1. Vinod&Singhania, *Student's Guide to Income Tax*, Taxmann's Publications.,
2. Guar &Narang, *Income Tax*, New Delhi, KalyaniPublishers.,

<b>Course Code</b>	<b>MUCAC11</b>	<b>Course Title</b>	<b>Batch:</b>	<b>2019-2022</b>
<b>Hrs/Week</b>	6	<b>Part-III Core Paper-14</b> Corporate Accounting	<b>Semester</b>	V
			<b>Credits</b>	4

### **Preamble**

To enable the students to gain knowledge about accounting procedure for issue and redemption of shares and debentures. It also focuses on procedure relating to the preparation of company final accounts.

### **Course Outcome:**

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

- Acquire knowledge about the features, kinds of companies, types of share capital and formation of company.
- Apply the accounting procedure relating to issue and redemption of shares and debentures.
- Prepare and present company final accounts according to the requirements of schedule IV Part-I and II

### **Course Content**

#### **Unit-I:**

Joint Stock Company – Kinds of Shares – Accounting Procedure for Issue of Shares at Par, at Discount, and at Premium – Pro-rata allotment-Calls in Advance – Calls in Arrears – Forfeiture and Re-issue of Shares. **(21Hrs)**

#### **Unit-II:**

Preference Shares –Issue and Redemption. **(18 Hrs)**

#### **Unit-III:**

Debentures – Issue and Redemption.(Excluding Own Debentures) **(18 Hrs)**

#### **Unit-IV:**

Profit Prior to Incorporation. **( 12Hrs)**

**Unit-V:**

Final Accounts – Preparation and Presentation according to the requirements of Schedule IV Part I and II. (21Hrs)

**Note: 20% Theory and 80% Problems**

**Prescribed Text :**

1. Corporate Accounting : T.S.Reddy, A.Murthy  
Margaham Publications, Chennai

**Books for Reference:**

1. Jain , S.P.,&.Narang, K.L.,*Advanced Accountancy*, New Delhi, KalyaniPublishers ,
2. Arulanandam,M.A.,&Raman,K.S., *Advanced Accountancy* , Mumbai,Himalaya Publishing House.,
3. Pillai&Bhagavathy, R.S.N., *Advanced Accountancy* , New Delhi. S.ChandPublications.,

<b>Course Code</b>	<b>MUCAC12</b>	<b>Course title</b>	<b>Batch:</b>	<b>2019-2022</b>
Hrs/Week	5	<b>Part-III Core Paper-15</b> Principles of Marketing	Semester	V
			Credits	4

### **Preamble**

The course focuses on the modern market concept and marketing mix. It also impart knowledge on product, pricing, sales promotion and make the learners aware of recent developments in marketing.

### **Course Outcome**

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

- Familiar with modern marketing concepts, its function and marketing mix.
- Analyse the different stages of product life cycle and importance of branding and packaging
- Analyse the factors influencing the pricing, channels of distribution and familiar with the various types of sales promotion methods and advertising.
- Acquire knowledge on the online marketing, rural marketing and green marketing concepts.

### **Course Content**

#### **Unit-I:**

Marketing : Meaning – Definition – Concepts - Importance – Modern Marketing Concept –Marketing Functions–Marketing Mix: Introduction to 4 Ps. **(15 Hrs)**

#### **Unit-II:**

Product : Meaning – Definition – Features – Product Policies – Product Innovation – New Product Planning – Product Management: Product Failure– Product Life Cycle– Branding – Meaning – Reasons – Functions – Features – Types – Advantages – Labelling – Meaning – Functions –Packaging – Meaning – Functions – Materials used for Packaging – Kinds – Requisites of good package. **(15 Hrs)**



### **Unit-III:**

Pricing : Meaning – Importance – Factors – Objectives – Kinds. Channels of distribution– Types of channels– Channel Function– Factors affecting choice of distribution channel –Multichannel Marketing System. **(15 Hrs)**

### **Unit-IV:**

Sales Promotion & Advertising: Sales Promotion – Meaning – Definition – Objectives – Advantages – Disadvantages – Kinds. Advertising – Meaning – Definition – Objectives – Functions – Kinds of Advertising – Advantages – Objections – Elements – Kinds of advertising media. **(15 Hrs)**

### **Unit-V:**

Recent Developments in Marketing: **Online marketing:** Meaning – Importance – Kinds–Advantages – Disadvantages. **Rural marketing:** Meaning – Importance –problems of rural marketing. **Green marketing:** Meaning – Importance – problems of green marketing. Digital Marketing: Meaning – Definition – Merits – Demerits. **(15Hrs)**

### **Prescribed Text**

1. Modern Marketing Principles and Practices : R.S.N.Pillai and BaghavathiS.Chand& Co, New Delhi.

### **Books for Reference**

1. Rajan Nair , N .,& Sanjith.Nair, ,R .,*Marketing*, Delhi ,Sultan Chand & Sons.,
2. Jeyasankar , J., *Marketing*, Chennai, Margham Publications.,
3. Gandhi, J.C., *Marketing-A Managerial Introduction*, New Delhi, Tata McGraw Hill Publishing Company Ltd.,
4. Memoria, C.B.,*Principles and Practices of Marketing in India* ,NarosaBook Distributors.,

<b>Course Code</b>	<b>MUCAE1</b>	<b>Course title</b>	<b>Batch:</b>	<b>2019-2022</b>
Hrs/Week	5	<b>Elective-1(OPTION-1)</b> Relational Database Management System-Theory	Semester	VI
			Credits	5

### **Preamble**

The course gives an opportunity to the students to learn and create data modeling, structured query language(SQL) and syntax.

### **Course Outcome**

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

- Describe data records and schema in RDBMS.
- Gain the knowledge of basic concepts, design issues and mapping constraints.
- Identify whether the table is normalized or not .
- Understand and apply the concept of transaction & query processing.

### **Course Content**

#### **Unit-I:**

RDBMS - Introduction - RDBMS Terminology - Primary Key, Foreign Key and Candidate Key – Database Architecture & Data modeling : Introduction – Conceptual database model, Physical DB Model and Logical DB Model - Relational data structure

**(15 Hrs)**

#### **Unit-II:**

Entity-Relational Model : Basic Concepts – Design Issues – Mapping Constraints – Keys – Entity-Relationship Diagram – Weak Entity Sets – Extended E-R Features.**(15 Hrs)**

#### **Unit-III:**

Relational Database Design : Pitfalls in Relational- Database Design – Decomposition – Normalization – First Normal Form – Second Normal Form – Third Normal Form – Boyce-Codd Normal Form (15 Hrs)

**Unit-IV:**

Data types – Operators – SQL : SQL Commands : CREATE, ALTER AND DROP TABLE – DML Commands : INSERT, DELETE, UPDATE and SELECT – DCL Commands : GRANT, REVOKE, COMMIT and ROLLBACK (15 Hrs)

**Unit-V:**

PL / SQL: Introduction to PL/SQL – Data types – Declaring program data – Exception Handlers : Exception-Handling Concepts & Terminology – Defining, Raising and Handling Exceptions .

Procedures: Calling a Procedures – The Procedure Header – Procedure body  
Functions: Structure of a Functions – RETURN Data type – Calling a Function – Function body. (15 Hrs)

**Books for Reference:**

1. Alexis Leon & Mathews Leon,*Database Management Systems* ,Chennai,LeonVikas Publications, 2001.,
2. ,AbrahamSilberschatz, Henry,*DatabaseSystemConcepts*F.Korth,S.SudarshanTata McGraw-Hill Companies Inc.
3. Oracle PL/SQL Programming Steven Feuerstein &Pribyl O'REILLY Media

<b>Course Code</b>	<b>MUCAE1</b>	<b>Course title</b>	<b>Batch:</b>	<b>2019-2022</b>
Hrs/Week	5	<b>Elective-1(Option-1)</b> Object Oriented Programming with C++-Theory	Semester	VI
			Credits	5

### Preamble

To impart a basic knowledge of C++ languages and its application.

### Course Outcome

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

- Gain knowledge about basic structure and its types in C++ program
- Understand the concept of operators and expressions
- Declare the string functions
- Understand the concepts of functions, controlstructures, pointers and file operations

### Course Content

#### Unit-I: (18 hrs)

Principles of Object-Oriented Programming: Object-Oriented Programming paradigm – Basic concepts of OOP – Benefits of OOP – Object-Oriented Languages – Applications of OOP – A simple C++ program – Structure of C++ program.

#### Unit-II: (18hrs)

Token's, Expressions and Control Structures: Tokens – Keywords – Identifiers and Constants – Basic Data Types – User-Defined and Derived Data Types – Symbolic Constants – Operators, Expressions and Control Structures in C++ - Functions in C++.

#### Unit-III: (18hrs)

Classes and Objects : Introduction – specifying a class – defining member functions – a C++ program with class – making an outside function inline – nesting of member functions – private member function – arrays within a class – memory allocation for

objects – static data member – static member functions – arrays of objects – friendly functions.

**Unit-IV:** **(18hrs)**

Constructors and destructors: parameterized constructors – copy constructors – dynamic constructors – destructors - operator overloading - overloading unary operators – overloading binary operators – inheritance.

**Unit-V:** **(18hrs)**

Pointers, Virtual Functions and Polymorphism. - Working with Files: Introduction – Classes for File Stream Operations – Opening and Closing a File – Detecting End of File.

**Books for Reference:**

1. Object Oriented Programming with C++ : E.Balagurusamy Tata McGraw Hill, New Delhi

<b>Course Code</b>	<b>MUCAEL5</b>	<b>Course Title</b>	<b>Batch:</b>	<b>2019-2022</b>
<b>Hrs / Week</b>	5	<b>Part-III Elective-2(OPTION-1)</b> Relational Database Management System-Lab	<b>Semester:</b>	III
			<b>Credits:</b>	5

### **Preamble**

The course aims to provide a strong formal foundation in data base concepts ,technology and practice and equip the students with data base application developments.

### **Course Outcome**

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

- Populate and query a data base using SQL commands.
- Populate and query a data base using SQL functions like character, group and data functions.
- Create and maintain PL/SQL program

#### **LIST OF PROGRAMS**

1. Create Student table using DDL Commands
  - Create
  - Alter
  - Truncate
  - Drop
2. Create Employee table using DML commands
  - Select
  - Insert
  - Update
  - Delete
3. Create Book table using DCL and TCL commands
  - Grant
  - Revoke

- Commit
- Rollback

4. Workout all Numeric Functions
5. String and Aggregate function
6. Date Functions
7. Set operators
8. Write program for Exception Handling
9. Write a program for Function
10. PL/SQL program for Simple Interest and compound Interest
11. PL/SQL program for finding the highest value

<b>Course Code</b>	<b>MUCAEL5</b>	<b>Course title</b>	<b>Batch:</b>	<b>2019-2022</b>
Hrs/Week	5	<b>Elective-2(Option-2)</b> Object Oriented Programming with C++-Lab	Semester	VI
			Credits	5

### Preamble

The Course aims to provide basic knowledge of C++ and its application and know the use of structure,function,Inheritance and pointer

### Course Outcome

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

- Pre flowchart and design algorithm for a given problem and to develop 'C++'program using operators.
- Write 'C++'programs that use pointers to access array , string and functions.
- Describe 'C++' programs using structures and unions

#### LIST OF PROGRAMS

1. Write a C++ program to display the prime series
2. Write a C++ program to display student details using array
3. Write a C++ program to display the week day using enumerated data type
4. Write a C++ program for factorial value
5. Write a C++ program for Fibonacci series
6. Write a C++ program for area of the triangle
7. Write a C++ program for centigrade and Fahrenheit
8. Write a C++ program for simple interest and compound interest
9. Write a C++ program to perform inline function
10. Write a C++ program to perform commandline arguments
11. Write a C++ program to display arithmetic operations using type casting
12. Write a C++ program to perform function overloading



<b>Course Code</b>	<b>MUCACP5</b>	<b>Course title</b>	<b>Batch:</b>	<b>2019-2022</b>
Hrs/Week	2	<b>Part-IVSBC</b>	Semester	V
		Commercial Practices	Credits	2

### **Preamble**

The course imparts practical knowledge as to the various commercial practices in communication, banking, Marketing and taxation.

### **Course Outcome**

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

- Draft letters and applications to the local bodies under various circumstances.
- Fix brand name, prepare sales report, write minutes, agenda and advertisement slogan.
- Fill up of forms relating to banking transactions and prepare saral form.

### **Course Content**

#### **Unit-I:**

Letters to the Local Bodies-Preparation of sales report. **(6 Hrs)**

#### **Unit-II:**

Fixing Brand Name – Writing Advertisement Slogans. **(6 Hrs)**

#### **Unit-III**

Writing of Minutes – Agenda-GST Registration form. **(6 Hrs)**

#### **Unit-IV:**

Filling up of Pay-in-Slip – Withdrawal Slip – Cheque Leaf – DD Challan- NEFT-RTGS. **(6 Hrs)**

**Unit-V:**

Computation of Tax Liability – Filing of Form 16 – Preparation of  
SarlForm.Application for PAN Card. **(6 Hrs)**

**Record : 40**

**Practical Examination : 60**

<b>Course Code</b>	<b>MUCAC13</b>	<b>Course title</b>	<b>Batch:</b>	<b>2019-2022</b>
Hrs/Week	7	<b>Part-III Core Paper-16</b> Management Accounting	Semester	VI
			Credits	5

### **Preamble**

The course focuses on the meaning and objective of management accounting. It enables the students to apply the various techniques of management accounting for decision making in business.

### **Course Outcome**

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

- Understand the concept, objectives of management accounting and differentiate it from cost and financial accounting
- Apply the various techniques of management accounting in decision making.
- Analyse the financial data with the help of various techniques of management accounting.

### **Course Content**

#### **Unit-I:**

Management Accounting – Meaning - Definition – Objectives – Relationship between cost, financial and Management Accounting.

Accounting ratio – significance - utility and limitations - Analysis for liquidity - profitability and solvency. **(21 Hrs)**

#### **Unit-II:**

Fund Flow and Cash Flow Analysis( with simple adjustment ) . **(21 Hrs)**

#### **Unit-III:**

Standard Costing and Variance Analysis (Material and Labour only). **(21 Hrs)**

**Unit-IV:**

Marginal costing – Meaning - Objectives – Advantages and limitations – Break Even Analysis – Applications of Marginal costing. **(21 Hrs)**

**Unit-V:**

Budgetary control – Meaning – Definition – Objectives – Advantages – Limitations – Steps in the installation – Types of Budgets . **(21 Hrs)**

**Note: 30% Theory and 70% Problems**

**Prescribed Text:**

1. Management Accounting, Dr.R. Ramachandran and Dr.R. Srinivasan, Sri Ram Publications, Trichy.

**Books for Reference:**

1. Maheswari Sultan & Sons, S.N., *Management Accounting*, New Delhi.,
2. Pillai & Bhagavathi R.S.N., Chand & Co S., *Management Accounting*, Delhi.,
3. Jain, S.P., & Narang K.L., *Cost accounting*, Kalyani Publishers, Delhi.,

<b>Course Code</b>	<b>MUCAC14</b>	<b>Course title</b>	<b>Batch:</b>	<b>2019-2022</b>
Hrs/Week	6	<b>Part-III Core-17</b> Goods and Services Tax	Semester	VI
			Credits	5

### **Preamble**

The course provides in-depth knowledge of the various provisions of indirect taxation. It also helps the students to understand about the levying and collection of GST, procedure involved in GST registration.

### **Course Outcomes**

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

- Understand the basic principles underlying indirect taxation and distinguish between direct and indirect taxes.
- Identify and analyse the procedural aspects relating to levying and collection of GST and registration under GST
- Examine the rules and features with regard to valuation of supply of goods and services and input tax credit

### **Course Content**

#### **Unit – I :**

Indirect taxes-Meaning-definition-objectives-characteristics-canons of taxation-Advantages &disadvantages of Indirect tax4s-Difference between direct and indirect taxes  
(12hrs)

#### **Unit-II:**

Goods and Service Tax-features-taxes subsumed into GST-Advantages and limitations of GST-GST rate Structure-Central GST-State GST-Integrated GST (13hrs)

#### **Unit-III:**

Registration:Registration under GST-GSTIN-Persons liable for registration-Time limit for Registration-Threshold limit.

Time of supply of Goods and Services: Importance of Time of supply in GST-Time of supply of goods(Sec.12)-Time of supply of services. **(15 hrs)**

**Unit-IV:**

Valuation of supply of Goods and services:Valuation of supply,Transaction value-Inclusion in value of supply-Exclusion in value of supply-valuation rules-Input tax credit.

**(18 hrs)**

**Unit-V:**

Levy& Collection-Taxable event-Levy& Collections under GST-Composition Levy-objectives-features of composition Levy-Applicability-Eligible criteria-persons-eligible for and not eligible for composition Scheme-Conditions and restrictions for composition levy-Rate of tax applicable for composition scheme-methods to collect tax under GST. **(17 hrs)**

**Prescribed Texts:**

1. Indirect Taxes GST and Customs Laws, Dr. R. Parameswaran, CA. P. Viswanathan, Kavin Publications, Coimbatore.

2. Indirect taxation, V. Balachandran Sultan Chand & Sons, New Delhi.

**Books for Reference:**

1. Guptas., S.S., *GST – Laws and Practice*, New Delhi, Taxmans Publications.,
2. Monish Bhalla, *Commercial GST – The Game Changer*, New Delhi, Commercial Law Publishers (India) Pvt. Ltd,

<b>Course Code</b>	<b>MUCAL6</b>	<b>Course title</b>	<b>Batch:</b>	<b>2019-2022</b>
Hrs/Week	6	<b>Part-III Core-18</b> Business Accounting with Tally-Lab	Semester	V
			Credits	4

### **Preamble**

The course aims to enrich the students' practical knowledge in accounting tools and package and to prepare them with required skill for employability.

### **Course Outcome**

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

- Prepare Ledger, Day Book, trail balance and display final accounts.
- Create stock summary and design cost center and categories.
- Display purchase order, sales order, employee pay roll, bill – wise statement and calculation of GST.

### **PROGRAM LIST**

1. Create a company and display ledgers
2. Day book preparation
3. Preparation of Trial Balance
4. Display the Final Accounts
5. Create stock groups and stock items
6. Prepare accounting voucher with inventory details
7. Design cost centers and cost categories
8. Show Cost centers and Cost Categories with class
9. Create Purchase order and Sales order
10. Prepare Employee Payroll
11. Display bill-wise statement
12. Calculation of Goods and Service Tax (GST)
13. Calculation of ratios.

<b>Course Code</b>	<b>MUCAEL7</b>	<b>Course title</b>	<b>Batch:</b>	<b>2019-2022</b>
Hrs/Week	5	<b>Part-III Elective-3(Option-1)</b> Web Designing-Lab	Semester	V
			Credits	5

### **Preamble**

The course helps the students to be familiar with client server architecture and to create fully functional website.

### **Course Outcome**

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

- Understand, analyses and apply the various languages such as HTML, XML and, CSS for web applications.
- Create web pages and analyze a web page and its elements and attributes.
- Create XML documents.

### **LIST OF PROGRAMS**

1. Design a program with following tags
  - Specifying a font
  - Subscript and superscript
  - Heading level
  - Types of list
2. Scroll image
3. Create Application form using Radio buttons and Check Boxes
4. Create a Table to display student consolidated internal marks
5. Resume Preparation
6. Link Two pages
7. Creating a Frame
8. Design a webpage for our College
9. Create a website for a department using CSS.
10. Display employee details using XML



11. Design a website for your place.
12. Design a website for any bank.
13. Design a website for Jewellery
14. Design a website for hospital.
15. Design a website for supermarket.

<b>Course Code</b>	<b>MUCAEL7</b>	<b>Course Title</b>	<b>Batch:</b>	<b>2019-2022</b>
<b>Hrs / Week</b>	5	<b>Part-III Elective – 2(Option-2)</b> SPSS Package	<b>Semester:</b>	<b>VI</b>
			<b>Credits:</b>	4

### **Preamble**

To Provide in an in-depth knowledge on application of SPSS Package in Research.

### **Course Outcome**

On the successful completion of the course, the students are able to

- Prepare the master table
- Apply ANOVA and T Test
- Carryout Correlation and regression Analysis

### **Course Content**

#### **Unit-I:**

Scaling – Variables – Hypothesis Testing – Data Entry in SPSS: Variable View – Data View **(15Hrs)**

#### **Unit-II:**

Data Measures in SPSS – Golden Rule of SPSS - Descriptive Statistics – Frequencies/Percentage – Mean Scores. **(15Hrs)**

#### **Unit-III:**

Parametric Data AnalysisI : ANOVA– T Test. **(15Hrs)**

#### **Unit-IV:**

Parametric Data AnalysisII : Correlation Analysis – Regression Analysis. **(15 Hrs)**

#### **Unit-V:**

Non-Parametric Data Analysis: Chi-Square Analysis – Mann Whitney U Test.**(15Hrs)**

### **Prescribed Text:**

1. KiranPandya, SmruthiBulsari and Sanjay Sinha, SPSS in Simple Steps, Dreamtech Publishers, 2012

### **Books for Reference:**

- 1.Andrew Garth, Sheffield Hallan University, Analysing Data using SPSS ( A Practical Guide), 2008.

<b>Course Code</b>	<b>MUCAN2</b>	<b>Course title</b>	<b>Batch:</b>	<b>2019-2022</b>
Hrs/Week	2	<b>Part-IV NME-2</b> Consumerism	Semester	VI
			Credits	2

### **Preamble**

The courses makes the learners familiar with the rights, duties and responsibilities of consumers. It also impart knowledges as to exploitation of consumers, consumer protection act 1926 and consumer movement in India.

### **Course Outcome**

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

- Understand the meaning of consumer and concept of consumerism.
- Analyse the various rights duties and responsibilities of consumers.
- Discuss the provisions of consumer protection Act 1986.
- Discuss the history and growth of consumer movement in India.

### **Course Content**

#### **Unit-I:**

Consumer - Meaning – Concept – Definition – Features –Types. ( 6Hrs)

#### **Unit-II:**

Consumerism – Meaning – Definition – Need for Consumerism – Role of consumerism – Plight of Indian Consumers – Exploitation of Indian Consumers. ( 6Hrs)

#### **Unit-III:**

Consumer Protection – Meaning – Need – How to protect the consumers – Consumer rights and responsibilities – Consumer Rights Violations. ( 6Hrs)

#### **Unit-IV:**

Consumer Protection Act 1986 - Consumer protection council – Consumer Redressal Agencies- Remedial Action. ( 6Hrs)

## **Unit-V:**

Consumer Movement in India – History and growth - Stages of Development of Consumer Movement in India -Role of Voluntary Organisation- Achievement of Consumer Movement in India ( 6 Hrs)

### **Prescribed Text**

1. Business Environment and Policy :Francis Cherunilam Himalaya Publishing House, New Delhi.

### **Books for Reference**

1. Pillai & Bagavathi,R.S.N ., Chand&Co, S., Modern Marketing.,
2. Teachers Reference Book Published by Civil Supplier& Consumer ProtectionDepartment, Govt of Tamilnadu