

SEMESTER I

CODE	COURSE TITLE
18COUC101	PRINCIPLES OF ACCOUNTANCY

Category	CIA	ESE	L	T	P	Credit
Core	25	75	71	4	-	4

Preamble

- ❖ To enable the students to acquire basic knowledge of accounting concepts and their practical application in different types of business organisations.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Recall the accounting principles and techniques of preparing Financial Statements	K1& K2
CO 2	Apply the accounting techniques in preparing final accounts	K2 & K3
CO 3	Understand the key concepts of preparing of bank reconciliation statement, average due date and various methods of account current	K2 & K3
CO 4	Identify and rectify the accounting errors	K2 & K3
CO 5	Interpret the financial results of consignment and joint venture	K2 & K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO 1	S	M	S	S	S
CO 2	S	S	M	S	S
CO 3	S	M	S	S	M
CO 4	S	M	S	M	L
CO 5	S	S	M	M	M

S – Strong, M- Medium, L – Low

Syllabus

UNIT I

17 Hrs

Meaning of accounting – Systems of Accounting – Accounting Concepts and Conventions – AS1: Disclosure of Accounting Policies -Double Entry System – Journal – Ledger – Subsidiary Books – Trial Balance.

UNIT II

13 Hrs

Reserves and Provisions -Final Accounts of a Sole Trader with Adjustments - Rectification of Errors.

UNIT III

18 Hrs

Bank Reconciliation Statement – Average Due Date - Account Current.

UNIT IV

15 Hrs

Accounting for Consignments and Joint Ventures.

UNIT V

12 Hrs

Accounts of Non-Profit Organizations – Receipts and Payments Account, Income and Expenditure Account and Balance Sheet.

Note: 1. Distribution of marks 20% Theory and 80% Problems

Text Books

S.No.	Author	Title of the Book	Publisher	Year and Edition
1	Nagarajan K.L, Vinayagam .N & Mani .P.L.	Principles of Accountancy	S. Chand & Co. Ltd, New Delhi	2010 and 3 rd Edition Reprint
2	Reddy .T.S & Murthy.A.	Financial Accounting	Margham Publications, Chennai	2010 and 5 th Edition

Reference Books

S. No.	Author	Title of the Book	Publisher	Year and Edition
1	Grewal. T. S	Introduction to Accountancy	S. Chand & Co. Ltd, New Delhi	2003 and 1 st Edition
2	Reddy .T.S & Murthy.A.	Corporate Accounting	Margham Publications, Chennai	2014 and Revised 6 th Edition (Reprint 2016)
3	S.P Jain and K.L Narang	Principles of Accountancy	Kalyani Publishers, New Delhi	2014 and 5 th Revised Edition

Pedagogy

- Lecture, Chalk & Talk and Assignment

SEMESTER – I

CODE	COURSE TITLE
18CEUC102	DIGITAL BUSINESS MODEL

Category	CIA	ESE	L	T	P	Credit
Core	25	75	58	2	-	3

Preamble

To Prepare Students with the better understanding of strategic, tactical tools along with the essential knowledge in electronic business and security issues related to online transactions.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1.	Understand the evolution, concepts and challenges in E-Commerce.	K2
CO2.	Compare and Contrast the different electronic models in undertaking business.	K4
CO3.	Illustrate the application of E-Commerce and M-Commerce in current business scenario.	K4
CO4.	Demonstrate the various supportive electronic payment with security system for simplified business transactions.	K3
CO5.	Apply the digital marketing strategies and its scope in doing modern business.	K3

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1.	S	M	S	S	S
CO2.	S	M	S	M	L
CO3.	S	S	S	M	M
CO4.	S	S	S	S	M
CO5.	M	S	L	S	S

S- Strong; M-Medium; L-Low

Syllabus

UNIT I (12 hrs.)

Introduction to Electronic Commerce: Evolution and trends in E-Commerce-Features of E-Commerce - Objectives of E-commerce-Advantages and Disadvantages of E-Commerce - Impact of E-Commerce - Forces driving E-Commerce

UNIT II (12 hrs.)

E-Commerce Business Models: Introduction–Business to Consumer Model – Business to Business Model – Consumer to Business Model – Consumer to Consumer Model – Business to Employee Model – Business to Government Model - Revenue Model: Advertising Revenue Model- Subscription Revenue Model- Transaction Fee Revenue Model- Sales Revenue Model- Affiliate Revenue Model.

UNIT III (12 hrs.)

Applications of E-Commerce: Retailing –Service Sector – Obstacles.
Mobile Commerce: Factors that drive Mobile Commerce - Advantages – Applications of Mobile Commerce

UNIT IV (12 hrs.)

Electronic Payment System: Introduction – Benefits – Methods: Credit Cards – Debit Cards –Smart Cards – E-cash – E-Cheque – Electronic Wallet – Automated Clearing House (ACH) – Essential Security Requirements : Cryptography – Digital Signature

UNIT V (12 hrs.)

Digital Marketing: Introduction– Advantages - Features- Channels: Social media marketing -Email Marketing - Mobile Marketing - Social Networking.
Digital Advertising: Forms of Web Advertising - Advantages - Limitations.

Text Books

Study Material

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	NidhiDhawan	Introduction to E-Commerce	International Book House P.Ltd, New Delhi	2011, 2 nd Revised Edition
2.	Jaiswal.S	E- Commerce	Galgotia Publications Pvt.Ltd,New Delhi	2009, 3 rd Revised Edition
3.	Dr.C.S.Rayudu	E-Commerce & E-Business	Himalaya Publishing House, New Delhi	2008, 3 rd Revised Edition
4.	P.T.Joseph	E- Commerce	Prentice Hall of India Pvt.Ltd, New Delhi	2009, 4 th Revised Edition
5.	Dr. K.Abirami Devi & Dr. M.Alagammai	E.Commerce	Margham Publications, Chennai	2014, 1 st Edition

Web Resources

- <http://www.ijstr.org/final-print/apr2013/An-Introduction-To-Electronic-Commerce.pdf>
- <https://bcomitnotes.wordpress.com/2017/12/22/what-is-e-commerce-explain-its-applications/>
- http://ocw.metu.edu.tr/pluginfile.php/354/mod_resource/content/0/Lecture_4.pdf
- https://en.wikipedia.org/wiki/Digital_marketing

Pedagogy

- Lecture, PPT, Assignment, Group Discussion, Seminar

SEMESTER I

CODE	COURSE TITLE
18CMUCP01	MS-OFFICE, TALLY

Category	CIA	ESE	L	T	P	Credit
Core Practical	40	60	-	-	75	3

Preamble

- ❖ To offer a practical guidance on the basic computer knowledge and assortment of accounting in tally

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1.	Demonstrate the use of essential components in Microsoft Office to enhance business and reinforce computer vocabulary.	K2
CO2.	Apply the formatting techniques and Presentation Styles in Word, Excel, Power point and Access for General Office use.	K3
CO3.	Construct accounting statements of a company through Tally Software.	K3

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1.	S	S	S	S	S
CO2.	S	M	S	M	L
CO3.	S	S	S	M	S

S- Strong; M-Medium; L-Low

Syllabus

MS WORD

1. Type Chairman's speech/ Auditor's report / Minutes/ Agenda and perform the following operations:
Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.
2. Prepare an invitation for the college function using Clip Arts, Watermark, Margins, Page Border, & Text Wrapping.
3. Design an invoice and Account sales by using Drawing Tool Bar, Clip Art, Word Art, Symbols, Borders and Shading.
4. Prepare a Class Time Table and perform the following operations:
Inserting the Table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.
5. Prepare a Shareholders meeting letter for 10 members using Mail Merge Operation.
6. Prepare Bio-Data by using Wizard/ Templates with Hyper Link.

MS EXCEL

1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations:
Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and Sorting, Group, Ungroup, and Expanding & Hiding Detail.
2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula.
3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.
4. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.
5. Prepare a Product Life Cycle which should contain the following stages:
Introduction, Growth, Maturity, Saturation and Decline.
6. Converting Note Pad Data into Excel by Columns & Filters.

MS POWERPOINT

1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.

2. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.
3. Design slides for the Headlines News of a popular TV Channel. The Presentation should contain the following transactions:
Top down, Bottom up, Zoom in and Zoom out - The presentation should work in custom mode.
4. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.
5. Design presentation slides for the Seminar/Lecture Presentation using animation effects and perform the following operations: Creation of different slides, changing background color, font color using word art.
6. Design a Product Life Cycle of an Organisation in Excel Sheet & Import it to the Powerpoint presentation & add custom animation to it.

SEMESTER-II

MS ACCESS

1. Prepare a payroll for employee database of an organization with the following details: Employee ID, Employee Name, Date of Birth, Department and Designation, Date of Appointment, Basic Pay, Dearness Allowance, House Rent Allowance and Other Deductions if any. Perform queries for different categories.
2. Create mailing labels for student database which should include atleast three Table must have atleast two fields with the following details:
Roll Number, Name, Course, Year, College Name, University, Address, Phone Number.
3. Gather price, quantity and other descriptions for five products and enter in the Access table and create an invoice in form design view.
4. Create forms for the simple table ASSETS using templates
5. Create report for the PRODUCT database.
6. Develop a relationship between related tables.

TALLY

1. Create a new company, group, voucher and ledger and record minimum 10 transactions and display the relevant results.
2. Prepare Trial Balance, Profit and Loss A/c and Balance Sheet (with minimum of any five adjustments).

3. Prepare inventory statement using (Calculate inventory by using all methods)
 - a) FIFO
 - b) LIFO
 - c) Simple Average Method
 - d) Weighted Average Method

SEMESTER – I

CODE	COURSE TITLE
18CEUA101	MATHEMATICS FOR BUSINESS

Category	CIA	ESE	L	T	P	Credit
Core	25	75	72	3	-	5

Preamble

- ❖ To equip the students with basic mathematical concepts and analytical abilities to solve the business problem.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1.	Acquire mathematical skills to analyse and solve the problem of matrices	K3
CO2.	Compute simple, compound interest and sinking fund	K3
CO3.	Implement the annuity, present value, discounting of bills, true discount and banker's gain	K3
CO4.	Apply the fundamental theorem of calculus that connects differentiation and integration	K3
CO5.	Demonstrate the rule for finding minima and maxima functions by using the first and second order derivatives	K2

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1.	S	M	L	S	M
CO2.	S	S	M	S	S
CO3.	S	M	S	S	S
CO4.	M	M	S	S	M
CO5.	S	S	S	M	M

S- Strong; M-Medium; L-Low

Syllabus

UNIT I (15 hrs.)

Matrix: Basic Concepts – Addition and Multiplication of Matrices – Inverse of Matrix –Rank of Matrix - Solution of Simultaneous Linear Equations – Input-Output Analysis.

UNIT II (15 hrs.)

Simple and Compound Interest –Effective rate of Interest –Sinking Fund

UNIT III (15 hrs.)

Annuity - Present Value – Discounting of Bills– True Discount – Banker’s Gain.

UNIT IV (15 hrs.)

Differentiation of Algebraic Functions – Meaning of Derivations – Evaluation of First and Second Order Derivatives. Elementary Integral Calculus – Determining Indefinite and Definite Integrals of simple Functions.

UNIT V (15 hrs.)

Uses of derivatives - Maxima and Minima.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Navaneethan. P.A	Business Mathematics and Statistics	Jai Publishers, Trichy	2015, 1 st Edition

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Kapoor. V.K	Business Mathematics	Sultan Chand & Co. Ltd., New Delhi	1994, 5 th Revised Edition
2.	Dr. Vittal. P.R	Business Mathematics and Statistics	Margham Publications, Chennai	2004, 6 th Revised Edition
3.	Sanchetti, D.C and Kapoor, V.K	Business Mathematics	Sultan Chand & Sons, New Delhi	2002, 11 th Revised Edition

Pedagogy

- Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar

SEMESTER - II

CODE	COURSE TITLE
18CMUC203	FINANCIAL ACCOUNTING

Category	CIA	ESE	L	T	P	Credit
Core	25	75	72	3	-	4

Preamble

- ❖ To guide the students for acquisition of technical and problem solving skills in the area of corporate financial reporting.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1.	Understand the concepts of depreciation and Provisions and Reserves.	K1
CO2.	Prepare the departmental and branch accounting methods.	K3
CO3.	Construct the statement in single entry system and hire purchase accounts.	K2
CO4.	Project the various accounting methods for admission and retirement of partners.	K3
CO5.	Solve the problems for dissolution of a firm and Piecemeal Distribution methods.	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1.	M	S	M	M	S
CO2.	M	S	M	M	S
CO3.	S	S	L	M	S
CO4.	S	S	S	S	S
CO5.	S	S	S	M	S

S- Strong; M-Medium; L-Low

Syllabus

UNIT I (15 hrs.)

Depreciation – Meaning – Need – Causes – Calculation of Depreciation under Income Tax Act 1961 & Under Companies Act 2013 - Provisions and Reserves (Theory only).

UNIT II (15 hrs.)

Departmental Accounts – Branch accounts excluding foreign branches.

UNIT III (15 hrs.)

Single entry system – Meaning and features – Statement of Affairs method and conversion method. Hire purchase system excluding hire purchase trading accounts.

UNIT IV (15 hrs.)

Partnership Accounts —Method of preparations of Capital Accounts – Past adjustments - Admission – Retirement (simple problems only).

UNIT V (15 hrs.)

Dissolution of partnership – Insolvency of a partner – Garner Vs Murray (Simple Problems only)- Piecemeal Distribution.

Note: 20% marks for theory and 80% marks for problem.

Skill Based Component (Not for End Semester Examinations).

- Collect figures from a sole trading concern and prepare necessary accounts under single entry system.

- Visit a bank, get terms and conditions regarding hirepurchase loan for vehicles.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Reddy.T.S and Murthy.A	Financial Accounting	Margham Publications, Chennai	6 th Revised Edition 2011, Reprint 2014.

Reference Books

Sl.No	Author Name	Title of the Book	Publisher	Year and Edition
1.	Jain.S.P and Narang.K.L	Advanced Accountancy	Kalyani Publishers, New Delhi	16 th Edition, 2009.
2.	Gupta.R.L. and Radhaswamy.M	Advanced Accounting	Sultan Chand and Sons, New Delhi	13 th Revised Edition, 2007.
3.	Maheswari.S.N	Advanced Accounts	Vikas Publishing House, New Delhi	2001

Pedagogy

- Lecture, Assignment

SEMESTER – II

CODE	COURSE TITLE
18CEUA20 2	BUSINESS STATISTICS

Category	CIA	ESE	L	T	P	Credit
Core	25	75	86	4	-	5

Preamble

- ❖ To provide knowledge and skill to apply the statistical techniques and its applications in business.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1.	Acquire knowledge on basic statistical techniques and methods.	K3
CO2.	Compute the various measures of dispersion and skewness.	K3
CO3.	Analyse the relationship between variables using statistical parameters such as correlation and regression.	K4
CO4.	Project the knowledge to interpret the time series and trend analysis.	K3
CO5.	Demonstrate the various methods for calculating index numbers.	K2

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1.	S	S	M	M	S
CO2.	S	S	M	M	S
CO3.	S	S	M	L	S
CO4.	S	S	M	M	S
CO5.	S	S	M	M	S

S- Strong; M-Medium; L-Low

Syllabus

UNIT I (17 hrs.)

Meaning and Definition of Statistics – Collection of data — Primary and Secondary - Classification and Tabulation – Diagrammatic and Graphical presentation Measures of Central tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean – simple problems.

UNIT II (13 hrs.)

Measures of Dispersion – Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation.

Skewness – Meaning – Measures of Skewness - Pearson's and Bowley's co-efficient of Skewness.

UNIT III (15 hrs.)

Correlation –Meaning and Definition –Scatter diagram, Karl Pearson's co-efficient of Correlation, Spearman's Rank Correlation, Co-efficient of Concurrent deviation. Regression Analysis – Meaning of regression and linear prediction – Regression in two variables – Uses of Regression

UNIT IV (15 hrs.)

Time Series – Meaning, Components and Models – Business forecasting –Methods of estimating trend – Graphic, Semi-average, Moving average and Method of Least squares – Seasonal variation – Method of Simple average.

UNIT V (15 hrs.)

Index Numbers – Meaning, Uses and Methods of construction – Un-weighted and Weighted index numbers – Tests of an Index number – Cost of living index number.

Distribution of Marks: 20 % Theory, 80 % Problems

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Navaneethan. P.A	Business Mathematics and Statistics	Jai Publishers, Tiruchy	2015, 1 st Edition

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Pillai.R.S.N. & Bagavathi.V	Statistical Methods	Sultan Chand & Co. Ltd., New Delhi	2005, 7 th Edition
2.	Gupta.S.P	Statistical Methods	Sultan Chand & Sons, New Delhi	2014, 44 th Revised Edition
3.	Dr.Vittal. P.R	Business Mathematics and Statistics	Margham Publications, Chennai	2004, 6 th Revised Edition

Pedagogy

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