

Programme Structure and Scheme of Examination (underCBCS) (Applicable to the candidates admitted in Affiliated Colleges from the Academic Year 2022 -2023 onwards)

Code	t		/Week	dit	Maximum Marks		
Course Code	Part	Study Components & Course Title	Hours/Week	Credit	CIA	ESE	Total
		SEMESTER – I					
22UTAML11	I	Language Course - I : Tamil/Other Languages	5	3	25	75	100
22UENGL12	II	English Course - I : Communicative English I	5	3	25	75	100
22UBBMC13		Core Course - I : Financial Accounting I	4	4	25	75	100
22UBBMC14	III	Core Course - II : Principles of Management	4	4	25	75	100
		Core Practical – I : Computer Application in Business	4	-	-	-	-
		Allied Course – I	4	3	25	75	100
22UBBMS16		Skill Based Course I: Office Management	2	2	25	75	100
22UENVS18	IV	Environmental Studies	2	2	25	75	100
		Total	30	21	175	525	700
		SEMESTER – II					
22UTAML21	I	Language Course - II : Tamil/Other Languages	5	3	25	75	100
22UENGL22	II	English Course - II : Communicative English II	5	3	25	75	100
22UBBMC23		Core Course - III: Financial Accounting II	5	4	25	75	100
22UBBMP24		Core Practical – I :Computer Application in Business	4	3	40	60	100
	III	Allied Course - II	4	3	25	75	100
22UBBMS26		Skill Based Course II: Business Communication	2	2	25	75	100
22UVALE27	IV	Value Education	2	1	25	75	100
22USOFS28	IV	Soft Skill	1	1	25	75	100
NMSDC01		Language Proficiency for Employability: EFFECTIVE ENGLISH	2	2	25	75	100
		Total	32	22			900

# List of Allied Courses (Choose 1 out of 3 in each Semester)

Semester	Course Title	H/W	C	CIA	ESE	Total
	Business Economics – I	4	3	25	75	100
I	Business Mathematics	4	3	25	75	100
	Consumerism	4	3	25	75	100
	Business Economics – II	4	3	25	75	100
II	Intellectual Property Rights	4	3	25	75	100
	Project Management	4	3	25	75	100

# PROGRAMME OUTCOMES (POs)

On successful completion of the B.com.(Bank Management) program, the students are able

- 1) To have basic knowledge of finance, banking, accounting and taxation.
- 2) To equip with professional, inter-personal and entrepreneurial skills for economic and social growth.
- 3) To gear up with updated knowledge in implementing business practices.
- 4) To blend knowledge, skill and attitude that will sustain an environment of learning and creativity.
- 5) To impart value based and job oriented education, which ensures that the students are trained into up-to-date.

SEMESTER: I		CREDITS: 4
CORE: I	22UBBMC13: FINANCIAL ACCOUNTING I	HOURS: 60
PART: III		HOUKS: 60

## **COURSE OBJECTIVES**

- 1. To understand the basic Principles and practical Applications of Accounting
- 2. To have practical knowledge in the preparation of Double Entry System
- 3. To draft the Final Accounts as per the accounting standards
- 4. To acquire knowledge about Depreciation accounting
- 5. To gain expertise in preparation of Single-Entry System

Unit I:Introduction Hours:12

Meaning of accounting – objectives– advantages -limitations - Accounting concepts and conventions - Methods of accounting - Journal - Ledger– Trial Balance

## Unit II: Final accounts Hours:12

Meaning of final accounts – adjustments in preparation of final accounts – preparation of trading, profit & loss account and balance sheet of sole proprietorship concern.

# Unit III: Depreciation Hours:12

Meaning of depreciation – causes– need– Methods of calculating depreciation: straight line method and written down value method (change in method of depreciation is excluded) – Methods of recording depreciation: by charging depreciation to assets account or by creating provision for depreciation account.

## **Unit IV: Single entry system**

Hours:12

Meaning of single-entry system – features and limitations of single-entry system – Distinction between single entry system and double entry system - Methods of calculation of profit: 4 Statement of affairs method and Conversion method – Distinction between statement of affairs and balance sheet.

## Unit V: Rectification of Errors and Bank Reconciliation Statement Hours:12

Classification of Errors – Rectification of Errors – Preparation of Suspense a/c. Bank Reconciliation Statement – Need and preparation

Theory 20%; Problem 80%

# **COURSE OUTCOMES**

On Successful completion of the course, student will be able

- 1. To Understand the basic fundamentals of Double Entry System Accounting
- 2. To gain knowledge in Preparing Final Accounts
- 3. To understand the depreciation accounting
- 4. To acquire knowledge on preparing the accounts in single entry system
- 5. To understand the concept of accounting error

# **Text Books**

- 1. Financial Accounting T.S. Reddy &Dr.A.Murthy Margham Publications Chennai.
- 2. Financial Accounting Jain & Narang Kalyani Publishers
- 3. Financial Accounting S.N. Maheshwari S.Chand Publications

# **Supplementary Readings**

- 1. Advanced Accounting Shukla&Grewal S.Chand& Co. Publications
- 2. Financial Accounting Hanif and Mukherjee McGraw-Hill Publications
- 3. Financial Accounting Tulsian Pearson Publications

# **OUTCOME MAPPING**

Cos	PO1	PO2	PO3	PO4	PO5
CO1	2	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	2	3	3	3	3

PO - Programme Outcome, CO - Course outcome

1 - Low, 2 - Moderate, 3 - High

Hours: 12

SEMESTER:I CORE: II PART:III  22UBBMC14: PRINCIPLES OF MANAGEMENT	CREDITS:4 HOURS: 60
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## **COURSE OBJECTIVES**

- 1. To enable the students to study the evolution and theories of Management
- 2. To enable the students to study about the different types of planning.
- 3. To make the students to understand the delegation of power and control.
- 4. To acquire the knowledge on directing and motivation in management.
- 5. To understand the process and techniques of control

## Unit 1: IntroductionHours: 12

Management: -definitions- nature and Characteristics - Approaches to Management Managementvs Administration-functions of management - Management as a science or Art-Management as a profession- Contributions of F.W. Taylor And Henry Fayol

# **Unit II: Planning and Decision Making**

Planning–Meaning–Nature and Characteristics of Planning–Planning process–Types of plans – Decision Making : Meaning - Steps in Decision Making - Techniques of Decision Making.

# **Unit III: OrganisingHours: 15**

Meaning, Nature and purpose of organisation – principles of organization-Process of organisation–Types of organization structure–Functional organization and Line and staff organisation– departmentation, delegation of authority – Meaning-Types; decentralization – Difference between delegation and decentralization; span of management-Meaning-Theory of Graicunas.

## Unit IV: Directing and MotivationHours: 9

Directing- Meaning - Characteristics and principles of Directing; Motivation - Meaning and nature - Need - Maslow's Theory of Motivation - Herzberg and McGregor Theory of Motivation

## **Unit V: ControllingHours: 12**

Definition of control, characteristics of control—stages in the control process-requisites of effective control and controlling techniques –Traditional Techniques – Modern Techniques –Network Techniques

# **COURSE OUTCOMES**

On the successful completion of the course, student will be able

- 1. To learn about business management through its functions and principles
- 2. To understand the Planning and decision-making process
- 3. To gain knowledge on the organization structure, delegation, decentralization and span of management
- 4. To learn the principles of directing and Theories of motivation
- 5. To understand the control process and techniques

# **Text Books**

- 1. Gupta C. B,Business Management, Sultan Chand & Sons, New Delhi
- 2. Dr.C.D.Balaji, Principles of Management, Margham Publications, Chennai
- 3. P.C. Tripathi& P.N. Reddy , Principles of Management , Tata McGraw-Hill, New Delhi

# **Supplementary Readings**

- 1. Koontz and O"Donald ,Principles of Management -Tata McGraw Hill Publishing Company Ltd., New Delhi
- 2. R.S.N.Pillai, S.Kala, Principles and practice of Management, ,Sultan Chand & Sons,
- 3. Y. K. Bhushan ,Business Organization and Management

# **OUTCOME MAPPING**

	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	2	2
CO2	3	3	2	3	2
CO3	3	3	3	3	3
CO4	3	3	2	3	2
CO5	3	3	3	2	3

PO - Programme Outcome, CO - Course outcome,

1 - Low, 2 - Moderate, 3 - High

SEMESTER: I CORE PRACTICAL: I	COMPUTER APPLICATION IN BUSINESS	HOURS: 4
PART:III		

## **COURSE OBJECTIVES**

- 1) To acquire and apply the computer applications in different aspects of business.
- 2) To get an insight knowledge on Ms-office, Ms-excel.
- 3) To know the database maintenance in every type of applications.
- 4) To analyse the various types of charts in Ms.Excel
- 5) To develop the programs in Ms-word and Ms-excel.

#### LIST OF PROGRAMMES

## **MS-WORD**

- 1) Text Manipulations.
- 2) Usage of Numbering, Bullets, Tools and Headers.
- 3) Usage of Spell Check and Find and Replace.
- 4) Text Formatting.
- 5) Picture Insertion and Alignment.
- 6) Creation of Documents Using Templates.
- 7) Creation of Templates.
- 8) Mail Merge Concept.
- 9) Copying Text and Picture From Excel.
- 10) Creation of Tables, Formatting Tables.

## **MS-EXCEL**

- 1) Creation of Worksheet and Entering Information.
- 2) Aligning, Editing Data in Cell.
- 3) Excel Function (Date, Time, Statistical, Mathematical, Financial Functions).
- 4) Changing of Column Width and Row Height (Column and Range of Column).
- 5) Moving, copying, Inserting and Deleting Rows and Columns.
- 6) Formatting Numbers and Other Numeric Formats.
- 7) Drawing Borders Around Cells.
- 8) Creation of Charts Raising Moving
- 9) Changing Chart Type.
- 10) Controlling the Appearance of a Chart.

# **COURSE OUTCOMES**

After the completion of course, the students would be able to:

- 1) Work with the required skills in Ms Office for office administration.
- 2) Work with the required set in MS Excel.
- 3) Use various math functions of MS Excel in business calculation.
- 4) Work with draw graphs using MS Excel.
- 5) Extract data using filter option in MS Excel.

# **OUTCOME MAPPING**

COs	PO1	PO2	PO3	PO4	PO5
CO1	2	3	3	3	3
CO2	2	2	3	3	3
CO3	3	3	2	3	3
CO4	3	2	3	2	3
CO5	3	3	3	3	3

PO - Programme Outcome, CO - Course outcome

1 – Low, 2 – Moderate, 3 – High

Hours:12

Hours:12

SEMESTER:I		CREDITS:2
SKILL BASED: I	22UBBMS16: OFFICE MANAGEMENT	
PART:III		HOURS: 60

#### COURSE OBJECTIVES

- 1. To Acquire the knowledge of office Management
- 2. To Know about the office layout
- 3. To G ain knowledge on indexing and filing
- 4. To Know the importance of office communication
- 5. To know about office supervisor

# **Unit 1: Introduction to Office Management**

Meaning-Functions and Significance - Qualifications of Office Manager -Organisational manual and flow of charts

## Unit II:Office Layout

Office Layout and Office Accommodation - Advantages and disadvantages planning the office space -open & private offices- Office Machines and Equipments

# Unit III: Filing And Indexing

Filing and Indexing - Office records - Meaning, significance essentials of a good filing system- E-Filing-Data Processing System - EDP -Uses and Limitations

# **Unit IV: Office Communication**

Office Communication - Meaning - Importance, Types-Internal and External Communication

## **Unit V: Office Supervisor**

Hours:12 Meaning and characteristics of Supervisor - Place and Role of Supervisor Effective Supervisor - Qualification - Knowledge and skill of Supervisor.

#### COURSE OUTCOMES

On the successful completion of the course, student will be

- 1. To gain knowledge aboutorganisationalmanual and flow charts
- 2. To understandtheknowledgeon office layout
- 3. To know the filing and Indexing
- 4. To apply the office communication in real situation
- 5. Tolearn about Office Supervisor

## **Text Books**

- 1. R.S.N.Pillai&Bhagwathi. V, 2014, Office Management, S.Chand, New Delhi
- 2. Balachandiran.V&Chandrasekaran, 2009, Office Management, Tata McGraw Hill Education, New Delhi
- 3. Arora S.P, Office Management, Vikas Publications Pvt. Ltd., Chennai., E-Book

# **Supplementary Readings**

- 1. Dr.I. M. Sahai, 2019, Office Management, Sahitya Bhawan Publications, Agra.
- 2. Prof. R. C. Agarwal ,Dr. Piyush Shalya,2022, Office Management,SBPD Publishing House, Agra
- 3. Dr.R.K. Chopra, PriyankaGowri, 2015, Office Management, Himalaya Publishing House, Bengaluru.

# **OUTCOME MAPPING**

	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	2	2
CO2	3	2	2	3	2
CO3	3	3	3	3	3
CO4	3	2	2	3	2
CO5	3	2	3	2	3

PO - Programme Outcome, CO - Course outcome,

1 – Low, 2 – Moderate, 3 – High

Hours: 15

Hours: 15

Hours: 15

Hours: 15

Hours: 15

SEMESTER: II		HOURS:5
CORE: III	22UBBMC23: FINANCIAL ACCOUNTING - II	CREDIT:4
PART:III		CREDIT:4

#### **COURSE OBJECTIVES**

- 1) To give an insight about Account Current and Average Due Date.
- 2) To understand the branch accounts and its types.
- 3) To have practical knowledge in the preparation departmental accounting.
- 4) To familiarize with accounting procedure on Partnership Admission and Retirement.
- 5) To acquire practical knowledge in Partnership accounts on Dissolution.

# Unit I: Average Due Date and Account Current

Average Due Date - meaning of Average due date-Uses of Average due date-basic problems in average due date-calculation of interests. Account Current-counting of days-methods of calculating interests-simple problems

#### Unit II: Branch Accounts

Branch – Meaning - Types of branches - Department branches – difference between branch and Department – Preparation of trading account of branches under debtor system – Stock and debtors' system – whole sale branch system and Final account systems.

## **Unit III: Departmental Accounts**

Introduction – Allocation of expenses – Calculation of department purchase Interdepartmental transfers at cost price – Selling price – Preparation of Trading and Profit & Loss account of the department.

#### Unit IV: Partnership - Admission and Retirement

Accounting Treatments - Admission of partner - Retirement of Partner - Death of Partner. Adjustments Regarding profit sharing Ratio, Good will and Capital (Simple Problems)

# Unit V: Partnership - Dissolution

Dissolution of firm – Modes of dissolution – insolvency of a partner - Garner Vs. Murray rule - Insolvency of all partner – Piecemeal distribution – proportionate capital method - Maximum loss Method (simple problems)

## **COURSE OUTCOMES**

At the completion of course, the learners would be able to:

- 1) Understand the concept and gain the knowledge on Average Due Date and Account Current.
- 2) Be familiar with the nuances of different systems of accounting followed in Branches.
- 3) Acquire the knowledge about Departmental Accounts.
- 4) Be acquainted with the accounting treatments required for admission, retirement and death of partners in Partnership firms.

5) Understand the accounting procedures involved in the Dissolution of firm under different situations.

## **Text Books**

- 1) Jain, S.P., Narang, K.L., (2020). *Financial Accounting.* New Delhi: India: Kalyani publishers.
- 2) Reddy, T.S. & Murthy A., (2020) Financial Accounting. Margham Publications, Chennai, India
- 3) Maheswari S.N. & Maheswari, S.K. (2005), *Financial Accounting*, Vikas Publishing House Pvt Ltd. New Delhi, India

# **Supplementary Readings**

- 1) Gupta & V.K. Gupta, (2006), *Financial Accounting*. New Delhi, India: Sultan Chand& Sons,
- 2) Gupta. R.L. & M. Radhaswamy, (2006), *Advanced Accountancy Volume I*, New Delhi, India: Sultan Chand & Sons.
- 3) Jain S.P. & K.L. Narang, (2004), *Advanced Accountancy Volume I*, New Delhi, India: Kalyani Publishers.

#### **OUTCOME MAPPING**

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	2	3	2	3	3
CO3	3	3	3	2	3
CO4	3	3	3	3	3
CO5	2	3	3	3	2

PO – Programme Outcome, CO – Course outcome

<sup>1 -</sup> Low, 2.- Moderate, 3 - High

SEMESTER : II CORE PRACTICAL: I PART: III

# 22UBBMP24: COMPUTER APPLICATION IN BUSINESS

CREDITS: 4 HOURS: 75

# Lab Assignment for Computer Application in Business (Practical Only)Lab Assignment for MS Word (Model Questions)

- 1) Use mail merge feature of word processor to do the following: Write a letter to invite some of your friend to attend a seminar on your college.
- 2) Make a resume or Bio Date
- 3) Prepare a company letter head using logo
- 4) Draft covering letter for a job along with your resume
- 5) Design a certificate for your college seminar in landscape mode along with border in MS word
- 6) Design an invoice bill using MS Word
- 7) Create the following documents: A newsletter with a headline and 2 columns in portrait orientation, including at least one image surrounded by text.
- 8) Prepare a table in MS word containing Serial no, Name of the Students, Subject Name, and Total
- 9) Copy a document to a new document and align paragraph, line spacing, font size on the new document

# Lab Assignment for MS EXCEL (Model Questions)

- 1) Create a student worksheet containing roll numbers, name, sex, address email andphone number
- 2) Create an invoice design using MS Excel
- 3) Create a worksheet for students contain Name, Subject Name, Total Average mark for a student and overall percentage of Subject.
- 4) Create a table in worksheet

Name	Quantity	Price	Gross	Discount5%	Net
Rice	500	40			
Wheat	500	35			
Oil	250	170			
Sugar	300	40			

Use the forumala and drag for other cells

5) Enter the data in worksheet

Department	Marks
English	80%
Commerce	90%
Maths	85%
Computer Science	70%

Based on these data draw chart (Pie, Bar, Line etc)

6) Create the following in Worksheet

Roll No.	Employee Name	Basic	DA	Gross Salary

Use Formula for the calculation of DA and Gross Salary

Sort the items in descending order depending upon the gross salary Create a Bar chart to show Name and Gross Salary

# 7) Create the following Spreadsheet

Roll No. Name	Marks	Grade
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Assign Grade using conditioning – "if"

8) Principal Amount: 2, 00,000 Rate of interest: 5% Time period: 10 years Amount to be paid:?

From the above, calculate the amount payable per annum and also show the effect on amount by changing: a) Rate of Interest to 3% and 8%; b) Time period to 5 Years and 3 Years.

9) Draw a Bar diagram for your class showing number of pass and fail for each subject.

# Lab Assignment for MS POWERPOINT (Model Questions)

- 1) Prepare a power point side for your department including Vision mission Objectives of the department, Students Strength, Faculty Profile, Alumni of the department
- 2) Prepare a power point side for Unit 1
- 3) Prepare a power point side for college including Vision mission Objectives of the College, Students Strength, Faculty Profile, Alumni Details, Facilities, Library
- 4) Prepare a PowerPoint side based on your resume.
- 5) Prepare a PowerPoint side for your subject based on teachers' discretion.

# **Lab Assignment for INTERNET (Model Questions)**

- 1) Download a File on "Internet" from a website by using a search engine
- 2) Book Online Tickets to Chennai. (Train and Bus)
- 3) Using Search Engine, down load information on Benefits of Yoga.
- 4) Open an email account in your names
- 5) Write e-mail to Pradip by marking a blind copy to ramu
- 6) Select two electronics items by e-shopping.
- 7) Register yourself on job portal (nakuri.com)
- 8) Download a Three PDF for any of your subject on internet
- 9) Download information about greatness of Himalayas for tourism interest

## **University Examination: Practical Only**

Question Pattern: Internal (40 Marks) External (60 Marks)

SEMESTER:II		CREDITS:2
SKILL BASED: I	22UBBMS26: BUSINESS COMMUNICATION	
PART:III		HOURS: 60

## **COURSE OBJECTIVES**

- 1. To learn the essentials of an Effective Business Letters.
- 2. To draft various Business letters.
- 3. To outline letters related to Bank, Insurance and Agency.
- 4. To prepare Reports, Minutes of Meeting, Agenda, Circular and Notes.
- 5. To get acquainted with Modern forms of Communication

# Unit I: IntroductionHours:12

Definition-Methods-Types-Principles of effective Communication - Barriers to Communication - Business Letter - Layout.

# Unit II: Group CommunicationHours:12

Interview - Appointment - Acknowledgement - Enquiries - Replies - Circular Complaints.- Draft letters

# Unit III: Financial Institutions correspondenceHours:12

Bank Correspondence - Insurance Correspondence - Agency Correspondence

# Unit IV: Office CorrespondenceHours:12

Promotion -Reports Writing-Agenda, Minutes of Meeting-Memorandum-Office Order - Circular

# **Unit V: Modern forms of Communication**

Hours:12 Fax - Email - Video Conferencing - Internet- Websites and their use in

# Business.

# **COURSE OUTCOMES**

- 1. At the end of Students will be the Course able
- 2. To learn the types lay out of Business Letters.
- 3. To draft interview, appointment and complaints letters.
- 4. To draft Bank, Insurance and Agency correspondence
- 5. To gain knowledge on to prepare Reports, Minutes of Meeting, Agenda and Circular
- 6. To understand the modern forms of communication

# **Test Books**

- 1. N.S.RagunathanandB.Santhanam,BusinessCommunication,Margham Publications, Chennai
- 2. BarbaraPachter&DeniseCowie(2013),TheEssentialsofBusinessEtiquette,McGr awHillEducation.
- 3. RajendraPaul&Korlahalli, J.S. (2014), Essentials of Business Communication, Su ltanChand& Sons, New Delhi.

# **Supplementary Readings**

- $1. \ \ Shirley Taylor, Communication for Business, Pears on Publications, New Delhi.$
- 2. Bovee, Thill, Schatzman, Business Communication Today, Pearson Education Private Ltd, New Delhi,
- ${\it 3. \ Penrose,} Rasbery \& Myers, Advanced Business Communication, South-Western, Bangalore.$

# **OUTCOME MAPPING**

	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	2	2
CO2	3	3	2	3	3
CO3	3	3	3	3	3
CO4	3	3	2	3	2
CO5	3	3	3	2	3

PO - Programme Outcome, CO - Course outcome,

1 - Low, 2 - Moderate, 3 - High