V. Lavanya
Assistant Professor,
Dept. of Commerce
JJ college of Arts & Science,

III B.Com CA 'A' } Human Resource Management.

III B.Com CA B & D } Office Management.

II B.Com CA 'B' } Legal aspects of business.

Human Resource Management

Course objectives:

→ To make learners understand the importance of the HRM function.

→ To expose learners to the concepts behind HR policies.

→ To make students realisze the Psychological and organizational factors that from the basis of sound HRM.

Unit : I Introduction to HRM.

Nature and scope of human resource Management – Personnel Management and human resource Management – functions of HRM – Human Resource Manager – human Resource Management as Profession – Indian perspective.

Unit : II Human Resource planning.

Human Resource planning – Recruitment – selection – methods of selection – use of test – interview type's techniques in selection – induction – placement.

Unit : III Training.

Training methods – techniques – identification of training – transfer – Promotion and termination of services.

Date	Class	Hour	Dayorder
23.3.23.	II 'D'	4th	D3.

~~cl~~ ⇒ cyber appellate Tribunal.

⇒ definitions of IT.

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26/4/2023

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N. Muthalagi

(1) COMPUTER APPLICATION IN BUSINESS

I B.com CA 'c'

COMPUTER APPLICATION IN BUSINESS (THEORY)

Course Objectives.

1. The objective of this course is familiarizing the students with the Innovations of Information in computer applications in business.

2. It helps to understand the basic computer knowledge and also enable the students to appreciate the practical details of computers.

3. To understand the concept of power point presentation.

4. Customize the Application tool bar in computer technologies.

5. To understand the concept of Internet.

Unit I - COMPUTER APPLICATIONS.

Introduction of computers - Computer Applications - Classification - programming concepts - Assembly Language - High level language - Operating System - Compilers - Assemblers - packages.

Unit II - MS Word

MS Word - Introduction to Word - creating Word document - formatting - spell check - Grammar check - Working with Tables - Savings, opening and closing Document. Mail Merge.

Unit III - MS power point.

MS power point - creation - Insert picture - Animation - Creating Multimedia presentations - Insert Tables and Graphs.

Unit IV - MS Excel - An Introduction.

MS Excel - Introduction - Spread sheet. Entering data in Worksheets - Editing and formatting Work sheets - Charts - functions like saving, opening and closing Work book.

Date | class | Hour | Dayorder | sign

27/10/22 | I BCom(CA)(C,D) | 1st & 3rd | D1 |

World Wide Web:

The World Wide Web commonly known as the Web is an Information System.

Documents and other Web resources to be accessed over the Internet.

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S. Maheswari
Asst. Prof of Commerce
with CA
JJ College of Arts & Science

Business Communication

Course objectives

→ To enables students to read and understand and respond to various types of business communication

→ To enable them to draft different types of letters, reports, etc.

→ To enable them to handle computerized communication.

→ To develop skills of note making and summarizing

Unit: 1 Introducing Communication

Communication – Definition – Process – Importance of effective communication – Types of Media of communication – Barriers to communication – principles of effective communication

Unit: II Layout and Kinds of a Business Letter

The layout of a letter – kinds of a business letter. Enquiries and Replies – orders and their execution – credit and status enquiries – complaints and

Business Communication

Course objectives

- To enables students to read and under-stand and respond to various types of business communication
- To enable them to draft different types of letters, reports, etc.
- To enable them to handle computerized communication.
- To develop skills of note making and summarizing

Unit: 1 Introducing Communication

Communication - Definition - Process - Importance of effective communication - Types of Media of communication - Types of communication - Barriers to communication - Principles of effective communication

Unit: II Layout and Kinds of a Business Letter

The layout of a letter - kinds of a business letter. Enquiries and Replies - orders and their execution - credit and status enquiries - complaints and Adjustments.

Date 14.9.22 Class II.Bcom "D" Dayorder D1 Hour I

How to Make Business Letter Effective

=> Write naturally
=> Take care of language
=> Clarity of the Message
=> Brevity
=> Accuracy
=> Check the tone

S. [signature] 16/9/2022

Date 27.9.22 Class II.Bcom Dayorder D4 Hour V

Seven "C's" of Communication

=> Completeness
=> Conciseness
=> Consideration
=> Concreteness
=> Clarity
=> Courtesy
=> Correctness

S. [signature] 30/9/2022

S. [signature] 3/11/2022
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V. Lavanya.

(1) Entrepreneurial Development.

III B.Com CA 'D'

(2) Marketing Management.

II B'Com CA 'D'

(3) Principles of Management.

I BCom CA 'C'

Entrepreneurial Development.

Course objectives.

1. To introduce the consept of Entrepreneurship and Factor influencing women Entrenership.

2. To Provide an idea about Formulation of Project and various stages of Project appraisal.

3. To make familiar with various institutions that provides service to Entrepreneurship.

4. To acquaint students about the existence of various financial institutions that provides help to Entrepreneurship.

<u>unit I</u> - Introduction

Definitions - characteristics - functions and types of entrepreneur - factors stimulating Entrepreneurship - Entrepreneur vs Manager - EDP - objectives - phases of EDP - women Entrepreneurs - Factors influence women Entrepreneur - Types - Problems - remedial measures.

<u>unit II</u> Project Formulation.

Project identification - Sources of idea generation - selection of the Project (zeroing in process) Project

Date	Class	Hour	Dayorder
18.10.22	III B.Com CA 'D'	4th	D_3

\# Technical assistance.

Date	Class	Hour	Dayorder
19.10.22	III B.Com CA 'D'	1st	D_4

* Export assistance.
* Technical assistance.
* Tax concessions.

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20/12/22

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L. Leo Franklin
Asst. Prof. of Commerce
Lesson plan

II M.Com CA: Security Analysis & Portfolio mgt. = 6
P3R1CMCC10

III B.Com. C.A: Corporate Accounting - U5R1CMCC9 = 6

I. M.Com. CA - Advanced Financial Management
P1R2CMCC2 = 6

	1	2	3	4	5
1		III A	II PG		
2	II PG	III A			
3		III A		II PG	
4			III A		
5	II PG		III A	II PG	
6	III A	II PG		⟵⟶	

18
+ 2
20

Corporate Accounting - U5RICMCC9

Credit - 6

Objectives

To enable the students to understand the detailed Concepts of Corporate Accounting methods from different types of Companies

To enable the students to know about accounting Procedure in Double accounts

To enable the students understand the concepts of Human Resource Accounting & Inflation Accounting.

Unit I. Issue of Shares & Debentures

Company accounts - Introduction - Issue of Shares legal Provisions, Applications, Allotment, Calls, Issue of Shares at par, Premium & Discount - Forfeiture of Shares - Re issue of Shares. Issue & redemption of debentures - Installment - cum - Interest & Ex - Interest redemption by conversion.

Unit II Profit Prior to Incorporation

Profit Prior to incorporation - Treatment of Profit or Loss Prior to incorporation, Methods of Ascertaining profit or loss Prior to incorporation, Steps involved in ascertaining Pre & Post incorporation Profits

Unit III Amalgamation, Absorption & External Reconstruction

Types of Amalgamation, Purchase consideration, Methods of Accounting for amalgamation, Pooling of Interest method & by Purchase Method - External Reconstruction of Companies & Alteration of Share capital.

20/10/2022 Hr III Time 12-05 - 1.00 pm,

Double Account System

Method of Presenting annual financial statements generally used by the undertakings, prepare two balance sheet instead of one

Advantages

Capital Account is similar to a cash account

Account can be easily understood by all

System of accounting helps in the replacement of assets.

System Provides the comparison of operating & non operating activities.

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K. Jagana B.com, M.B.A
Department of Commerce.

ODD SEMESTER

June 2022 - November 2022.

S.NO	SUBJECT CODE	TITLE OF THE PAPER	CLASS	HOURS
1.	U3R1CMAC4	Marketing Management	II.B.COM 'A' & 'B'	10
2.	U3R1CMAC5	Business Communication	II.B.com 'C'	2
3.	U1R1CMCC2	Principles of Management	I.B.com 'A'	5

Lab -

	1	2	3	4	5
D1		II B	I A	II A	
D2	II C	II A ⟷	II A		I A
D3	II A	II C	II B		
D4	II B		I A	II A	
D5	I C ⟷		II B	I A	II A
D6		II B		II A	I A

Marketing Management [U3R1CMA4]

Unit - I :-

An overview of Marketing

Meaning - Definition - Evolution of Marketing Concept - Difference between Selling & Marketing - classification of Marketing function - Market Segmentation - levels of Segmentation Marketing Mix - elements - Marketing planning Process.

Unit - II - Product

Product - features - classification - product life - cycle - product line decisions - Product mix - characteristics - product life cycle - New product planning - steps - consumer behaviour - Buying process - factors influencing consumer buying decision.

Unit - III - Price.

Price - factors Affecting pricing decision - Break - even chart - Assumption in Break even Analysis - Different kind of pricing - Distinction between skimming pricing & pentration pricing - price policy.

organising

Day order : - D1

Class : - IB.com 'A'

Hour : - III

-> Organizing - Meaning - Definitions - formal organizing & Informal organizing. Merits & Demerits.

-> Communication - barriers of communication.

-> Leadership - Types of Leadership.

(Complete Unit - 5)

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AP
A. Priyanka M.Sc.,M.Phil
Department of Commerce

ODD SEMESTER

JUNE 2022 - NOVEMBER 2022

S.NO	SUBJECT CODE	TITLE OF THE PAPER	CLASS	HOURS
1	U3R1CMCC5	C LANGUAGE	II B.Com B & D	10
2	U5R1CMSBE2	MULTI MEDIA	III B.Com A, B	3
3	U1R2CMCC2	COMPUTER APPLICATION IN BUSINESS	I B.Com B	5
				18

	1	2	3	4	5
D1	II B	III B			
D2	I B	Lab II B.com A			II D
D3	II B		I B	II D	III A
D4	II D	I B	LAB III B.com C	II B	
D5	II B		I B		I B
D6	II D	II B	II D	III A	

C LANGUAGE (U3R1CMCC5)

UNIT-I C Fundamentals :-

History of c - Importance of c - structure of c Program - The c character set - c Tokens - Keywords and Identifiers - Variables - constants - Data Types - Declaration of variables.

UNIT-II operators and control statement :-

operators - Types of operators - Expression - control statement - if statement - looping - swich - break - go-to - continue - label jump.

UNIT-III Array :-

Introduction - one dimensional array - Two dimensional array - multi dimensional array

UNIT-IV Function :-

Functions - parameters - Types of functions - Function call - Recursion - Handling of character string

UNIT-V structure :-

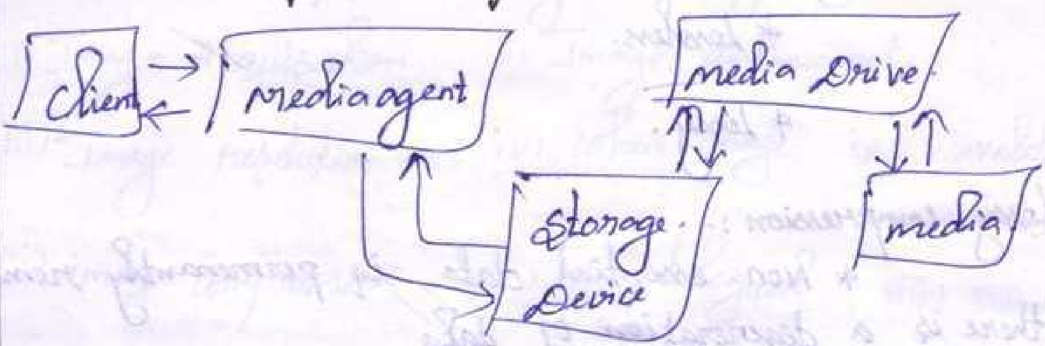
Introduction - Defining a structure - Declaring a structure - Accessing structure members - Array of structure - Array with in structures - structures with in structure.

UNIT-VI

The objectives and the outcomes are undertaken.

III B.com A | Date 26.10.2022 | Topic compression.
Hour IV
Dayorder D6

Hardware & Software compression :-



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J. Joesphin Rani MCOM CA B.Ed
Assistant professor
J.J Colleg Arts & science

Business Communication

Course Objectives:

To enable students to read and understand and respond to various types of business communication.

To enable them to draft different types letters, reports etc.

To enable them to handle computerized communication.

To develop skill of note making and summarizing.

Unit I Introducing Communication:

Communication – Definition – process – Importance of effective communication – media of communication – Types communication barriers to communication – principles of effective communication.

Unit II Layout and Types of a Business Letter:

The layout of a Letter – kinds of a business letter – Enquiries and replies – orders and their execution – [illegible]

Aju

Business Communication

Course Objectives:-

To enable students to read and understand and respond to various types of Business communication

To enable them to draft different types letters, reports, etc.

To enable them to handle computerized communication.

To develop skill of note making and summarizing.

UNIT: I Introducing communication:-

Communication - Definition - process - Importance of effective communication - Media of communication - Types communication - Barriers to communication - Principles of effective communication.

Unit: II Layout And Kinds Of A Business Letter

The Layout of a Letter - kinds of a business letter - Enquiries and replies - Orders and their execution - credit and status Enquiries - complaints and Adju

→ Overall Goals of Business

→ Price Senistivity

→ Routinisation of pricing.

Date : 27/10/22
Class : II. B. COM D

Dayorder : 6
Hour : 2.

Objectives of pricing :-

→ Achieving a Target

→ Return on investments

→ Price stability

→ Achieving market share.

S. [illegible] 5/11/2022
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Dept. of Commerce with CA

Hr. / DO.	1	2	3	4	5
D1	II A		BHM		III B
D2	II D	BHM		III B	II A
D3	II D	BHM		II A	
D4	BHM	III B		II A	
D5	III B		II A		II D
D6		BHM	III D	III B	

Hr. / DO.	1	2	3	4	5
D1	I PY		BHM	III A	II C
D2	I PY	BHM	II C		
D3	II D	BHM	I PY	II C	
D4	BHM	II C			I PY
D5	I PY		I PY	II C	II D
D6	II C	BHM			II D

II B.com CA - "A" sec.
Sem - III

Credit: 4 U3R1CMAC4

Allied course IV

I.Hr. 60 Int: 25 Ext: 75 Tot. 100

Marketing Management

Course Objectives

1. To introduce the basic concept of marketing and marketing mix..

2. To impart knowledge on product life cycle and consumer buying behaviour.

3. To replenish an idea about pricing decision and various types of pricing policy

4. To create an idea (about) to increase sales by following sales promotion techniques and grasp knowledge on how salesman must act to achieve target.

5. To acquaint the concept of channels of distribution and customer relationship mgt., and make familiar with new concepts in marketing

Unit-I An overview of marketing

Meaning - Definition - Evolution of marketing concept - Difference between selling and marketing - classification of marketing functions - market segmentation - levels of segmentation - marketing mix - Elements - marketing planning process

Unit-II Product

Product - features - classification - product line decisions

> Communication and
> Process of Communication.

Date 26/10/22 D.O: VI Hr: II Class: III BHM
Topic: 2 Mark Question Answers - discussed

Date 27/10/22 D.O: I Hr: III Class: III BHM
Topic: 5 Mark and 10 Mark Question Answers - discussed

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Asst. Professor of Commerce

Lesson Plan

SEMESTER [illegible]
CORE COURSE XIII
MANAGEMENT ACCOUNTING

Credit:6	I8RICMCCI3
Instructional hours: 72	Internal:25, External:75, Total:100

Course Objectives

Management Accounting - III B.Com. CA 'D'

Financial Markets & Services II M. Com. CA.

Cost Accounting I B.Com. CA 'D'

- To understand about the [illegible] perspectives [illegible] management accounting and analysis of financial st[illegible]
- To impart the knowledge of fund flow and cash flow statements.
- To [illegible] in various ratios and [illegible] [illegible]
- To [illegible] standard [illegible] techniques.
- To divulge the knowledge of capital budgeting and to take decisions for the welfare of [illegible]

UNIT I: Introduction (12 Hours)

Management accounting –Meaning – Functions – Scope - Uses - Limitations. Financial Accounting Vs Management Accounting. Analysis of financial statements – Nature - Types - Comparative financial statements, Common size statement, Trend Analysis. Ratio analysis

UNIT II: Fund Flow & Cash Flow Management (16 Hours)

Funds flow analysis – Meaning – Importance - funds flow Vs Balance Sheet – Cash flow statement – Meaning – Importance - funds flow analysis Vs cash flow analysis – Advantages -Limitations.

UNIT III: Marginal Costing (16 Hours)

Marginal Costing – Meaning, Features – CVP analysis, Break Even analysis, Margin of Safety, Managerial Applications of Marginal costing

UNIT IV: Budgeting and Budgetary Control (16 Hours)

Budgeting and Budgetary Control – Meaning -Definition, Advantages - Limitations - Essentials for effective Budgetary Control - Classification of Budgets -Sales, Production, Cash & Flexible Budget; Standard Costing and Variance Analysis – Material and Labour Variance only.

UNIT V: Capital Budgeting (12 Hours)

Capital budgeting – meaning – features – importance – methods of Capital budgeting – payback period method, ARR, NPV, IRR methods.

(Theory 25 Marks, Problems 50 Marks)

Text Books

- Management Accounting - T S Reddy & Y Hariprasad Reddy, Margham Publications, 5th Revised Edition, 2019
- Management Accounting E. Gordon and N. Sundaram, Himalaya Publishing House, Mumbai, 2nd Edition 2014, Reprint 2017
- Principles of Management Accounting -S.N. Maheswari, Sultan Chand & Sons, NewDelhi, [illegible] Revised Edition. 2014
- Management Accounting Principles and Practices, M.A. Sa[illegible] Vikas Publishing House Pvt. Ltd. Noida, Second Edition 2016

Reference Books

- Management Accounting - Hingorani and Chawla, Himalaya Publishing House, Mumbai, 7th Revised Edition 2018
- Management Accounting – Murthy and Gurusamy, Himalaya Publishing House, Mumbai 5th Edition, 2018

Course Outcomes

- Understand about the concept of management, and different methods of analysis tools
- Acquired knowledge about preparation of fund flow and cash flow statements
- Gain knowledge on ratio analysis and Marginal costing
- Understand about different concepts and preparation of different types of budgets – sales, production etc.
- Acquired knowledge on capital budgeting and decision making techniques

D \ H	1	2	3		4	5
I				LUNCH BREAK		
II						
III						
IV						
V						
VI						

12/12/2022 1hr III Time 12.05 - 1.00 pm.

Management Accounting

Management accounting provides information to the management to use in as a base for decision making

Functions of Management Accounting

Presentation of Data
Aid of planning & Forecasting
Help in organising
Decision making
Reporting to Management of different levels
Communication of management policies
Effective control
Incorporation of non financial information
Co-ordination
Motivating Employees.

13/12/2022 1hr I & II Time 10.15 - 12.05 pm.

Scope of Management Accounting

Financial Accounting
Cost Accounting
Budgeting & Forecasting
Inventory control
Statistical Analysis
Analysis of data
Internal Audit
Tax Accounting

Leasing

Meaning

Types

Financial lease

operating lease

leverage lease

~~Sale~~ & lease back

Cross-border lease

wet lease & dry lease

Vendor leasing.

Advantages

Permit alternative use of funds

Faster & cheaper Credit

Flexibility

Facilitate of additional borrowing

Protection against obsolescence

No resestritive covenants.

Hundred Percent financing

Boon to small firm.

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Dr. C. SUBRAMANIAN,
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NOTES OF LESSON

J.J. COLLEGE OF ARTS & SCIENCE (A), PUDUKKOTTAI

ODD SEMESTER: 2022

1. Advanced Cost and Management Accounting - II M.Com (CA)
2. Corporate Accounting - III B.Com (CA)
3. Financial Accounting - I B.Com (CA)

II M.com (CA)

Subject: Advanced Cost & Management Accounting

Sub. Code: P3R1CMCC9

Sem : III

Batch : 2021 - 2023

Core course :

Course objectives:-

* To familiarize knowledge the concepts, techniques and practices of cost and management accounting and develop skills for decision making.
* To inculcate the concept and techniques of material and labour cost and computation of labour turnover.
* To acquaint the students with the preparation of Absorption, Apportionment and allocation of overhead and standard costing.
* To make the students evaluate the analysis and interpretation of financial statements, Ratio analysis, funds flow statement and cash flow statement.
* To understand the students about marginal costing and decision making and ABC systems.

UNIT-I: Introduction to cost and Management Accounting [10 Hours]

Cost Accounting: Evolution, Meaning, objectives and Scope - classifications of cost - Cost Centre and cost unit - cost accounting standards Role of cost accountant in Decision making - preparation of cost sheet - Management Accounting: Evolution, Meaning, Objectives and Scope - Tools and Techniques of Management Accounting - Role of Management Accountant in

Date: 11.10.22 Day order: D4
Hour: II

Marginal costing

1. Fixed cost
2. Variable cost
3. Contribution
4. Margin of safety
5. Profit volume Ratio
6. Angle of incidence
7. Break even point.

* Cost volume profit analysis.
* Marginal costing is a valuable aid for Managerial Decisions.
* Break even chart.
* Absorption costing.

Date: 12.10.2022 Day order: D5
Hour: III

Marginal costing.
Problem solved in Break Even point
page. No: 6.15, 6.16, 6.19, 6.20
Problem. No: 4, 5, 10, 12
Method: Break Even Point.
Book: Management Accounting
Author: Dr. Ramachandran.

Date: 14.10.22 Day order: D1
Hour: III, V

Marginal costing.
Problem solved in Profit, fixed Exper
* P/V ratio
* B.E.P.
* Profi

S. [illegible] 15/10/2022

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T. Rajasri M.sc, M.phil
Assistant Professor
Dept of commerce with CA

Time Table

Day order / Hour	1	2	3	4	5
D1	III C	I A		III A	
D2	III B		III C	I A	
D3		III C	I A		III B
D4	I A		III B		III C
D5		I A	III B		III B
D6	III C		III B	I A	III B

Time Table

Day order / Hour	1	2	3	4	5
D1	III B	I A	III C		III B MM
D2	III C	III B		I A	III B
D3	I A			III B	III C
D4	I A			III B	III C
D5	III B		III C		I A
D6	III C		III B	I A	

SEM-V

SQL THEORY - U5RICMCC10

Syllabus:

unit-I: Introduction to Database:

Introduction - Information - Data - Need for database - characteristics of database - Database management system.

unit-II: Introduction to SQL:

Introduction - characteristics of SQL - SQL datatypes Numeric data types - string data types - literals.

unit-III: SQL operators:

Introduction - Arithmetic operators - comparison operator - Logical operator - set operator - operator precedence.

unit-IV: Types of SQL commands:

Introduction - Data Definition Language (DDL) - Data manipulation language (DML) - Aggregate functions - Data Query language (DQL) - select statements.

unit-V: SQL commands:

Data control language (DCL) - Data Administration statements (DAS) - Transaction control statements (TCS) - Basis of SQL procedures.

unit-VI Latest Learning (for continuous internal Assessment only)

Latest Developments Related to the course during the semester concerned.

Text Book:

SQL - A complete Reference "Alexis Leon Mathews Leon" Tata Mc. Graw, Hill Education private

Class: I B.com A Dayorder: D1 Hour: II Date: 27/10/22

Web page:

- Browsers & web page

Types of Network:

- LAN
- WAN
- MAN
- VAN

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R. BALAJI
Assistant Professor
Dept. of Commerce with (C.A.)
Notes of Lesson

July 2022 - NOV - 2022.

Income Tax Theory, Law & Practice.

U5RICMCC12

III B.com (C.A.) A&B

Course Objectives:

To provide an in depth knowledge of the provisions of Income Tax Act and Residential status.

To train the student first head of Income from Salaries and provisions relating to sections 15 to 17

To acquire the ability to apply the knowledge of the income from house property and procedure for its computation in governed by sections 23 to 27.

To develop the skills to solve the problems of income from profit and gains of business or profession and depreciation.

To identify the knowledge of capital gains assessable to tax section 45 and discuss the income from other sources.

Date: 27-06-2022 Hr: Id III

D.O: 1

Calculation of Income From Other Sources

I.L. no: 13, P.no 9.35

Book: Income Tax Theory, Law & Practice

Author: T.S. Reddy.

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Assistant Professor
Department of
commerce

	1	2	3	4	5
D1	IIA	IB ⟷		IIC	
D2	IB	IIB ⟷		IIIA	IA
D3			IIIA	IIA	IB
D4		IIIA		IB	IIA
D5	IIA	IIC		IIIA	IB
D6	IB		IIIA		IIC

Financial Accounting - I

Subject code: UIRICMCC1

unit: I

Final accounts with adjustments

Accounting concepts and conventions - fundamentals of book of keeping - journal - ledger - subsidiary books - Trial balance - final accounts of a sole traders with simple adjustments - Errors and rectification.

unit: II

Depreciation

Accounting for depreciation - Need for and significance of depreciation, methods of providing depreciation - Reserves & provisions.

unit: III

Bill of Exchange

Bill of exchange - accommodation bills - Average due date - Account current.

Ms. K. VIMALA M.Sc., MBA., M.Phil., B.Ed.,

Asst. Prof | Dept of COMMERCE With CA

JULY 2022

D \ H	1	2	3	4	5
I	IB		I PG	II PG	
II	III A		II PG	I PG	III A
III	III A	II PG		II PG	I PG
IV	III A		I PG		
V		IC	IC	II PG	III A
VI	I PG	III A	II PG		I PG

SQL THEORY

CLASS: III B.COM 'A' SUB CODE: U5R1CMCC10

UNIT - I : INTRODUCTION TO DATABASE

Introduction - Information - Data - Need for databases - Characteristics of database - Database Management System.

UNIT - II : INTRODUCTION TO SQL

Introduction - Characteristics of SQL - SQL data types: Numeric datatypes - String data types - Literals.

UNIT - III : SQL OPERATORS

Introduction - Arithmetic Operators - Comparison Operator - Logical Operator - Set Operator - Operator Precedence

UNIT IV : TYPES OF SQL COMMANDS

Introduction - Data definition language (DDL) - Data Manipulation Language (DML) - Aggregate functions - Data Query language (DQL) - Select statements.

20/10/22 Day: 4 Hour: 5

→ SQL Procedures

* It is a prepared SQL code that you can save, for reuse purpose.

Syntax:

✓ CREATE PROCEDURE Procedure_name

AS

Sql_statement

Go;

* Execute Stored Procedure

✓ EXEC procedure_name;

Ex: Create Procedure P1 As select * from t1;
Go;

Day: Hour:

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Department of Commerce with CA

Financial Accounting - II

Class: II. B.com

Sub code: CARICMCC7

Major paper: VII

Course objectives

* To enable the Students to know about accounting Procedure in partnership accounting
* To enable the Students understand the concepts of Issues and Forfeitures of shares
* To expose the students to Issues and redemptions of debentures and preference shares
* To learn art of writing the reports and to be cautious of plagiarism

Unit - 1 partnership basic Concepts

Partnership - Meaning, Partnership Deed, Capital accounts, Accounting Treatment - Distribution of profits - Interest on partner's Loans - Interest on Capital and Drawings - Salary and commission of partner - P&L appropriation account - Capital accounts of partners - Fixed - Fluctuating - Past adjustment and guarantee.

Unit - II Admission of partner

Admission of partner, Calculation of profit sharing ratio, Revaluation of assets and liabilities, Treatment of Goodwill, Adjustments in partner's Capital accounts, Revaluation of Assets and Liabilities, Accumulated profit and Losses, Partner's Capital accounts and Balance Sheet, Date 21. 3. 23 Dayorder II class II B Hour I

Gradual Realization of assets

=> Payment to creditors and other external liabilities

=> Payment of partners loan ratably

=> If any amount remain after making about

=> Payment, this utilized in payment to partner of capital to the partners.

Date 23. 3. 23 Dayorder III class II B Hour 3

Piecemeal Distribution – Methods

=> Proportionate capital Method

=> Maximum Possible Loss Method

=> Reconstruction and Distribution Method.

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R. BALAJI
Assistant Professor

Dec 2022 - April 2023
Even Semester.

MANAGEMENT ACCOUNTING

UGRICMCC12 III B.com(C.A) 'A' & 'C'

Course Objectives.

To Understand about the Concept Perspective management accounting and analysis of financial statements.

To impart the Knowledge of fund flow ay Cash flow statements.

To indulge in Various ratios and Proficiency in marginal Costing technique.

To habituate the Preparation of budgets by following Control techniques.

To divulge the Knowledge of Capital budgeting and to take decision for the welfare of Organization.

Unit I : Introduction

Management accounting - Meaning - Functions - scope - Uses - Limitations, Financial Accounting Vs Management Accounting: Analysis of financial statements - Nature - Types - Comparative financial statements, Common size statement, Trend Analysis, Ratio analysis.

*. Preparation of Capital Budgeting Plans involves forecasting several years profits in advance in order to judge the Profitability of Projects. etc.

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Dr. S. ARUMUGAM

ASSISTANT PROFESSOR

D \ H	I	II	III		IV	V
1	I PG AFM		I-C COST A/c		III - B M A/C	
2	I-C COST A/c	I-PG AFM		K	III - B M.A/C	
3	III - B M A/C	I PG AFM		A	I PG Lab	
4	III-B M A/C	I PG AFM		E		III - B (PW)
5	I-C Cost		III - B MA	R	I - C COST	III - A (PW)
6	I PG AFM		III - B AMA	B	I PG AFM	I - C COST

I.M.com

Accounting for Management

P2R2CMCC5

Unit : I Introduction

Introduction to financial, Cost and Management Accounting Generally accepted accounting principles, conventions and concepts - Preparation of trading, Profit and loss account and Balancesheet with adjustment entries - Management accounting Vs Financial Accounting - Management accounting Vs Cost Accounting - Utility of accounting for Management.

Unit : II Analysis for financial Statements.

Concept of financial statements - Name - Analysis and Interpretations of financial Statements - - Tools - Comparative financial statements - Common size Statements - Trend Analysis - Ratio analysis - short term financial ratios - Long term financial ratios - Probability ratios - Proprietary & yield ratios - Turn over ratios - Dupont analysis - financial reporting and analysis.

UNIT :- III Funds flow statement and Cash flow Statement

Funds flow analysis - Funds from operations, Sources and uses of funds, preparation of schedule of changes in working Capital - Construction of funds flow statement - Managerial uses of fund flow analysis and its Limitations - Cash flow analysis - Cash from operations - Preparation of cash flow statement - Uses and limitations - Distinction between funds flow and cash flow. (Cash Study)

UNIT : IV Standard costing and Variance analysis

Standard costing - advantages and limitations of standard costing - standard Hour - Standard Cost card - Variance analysis - Relevance of standard cost for variance analysis - Significances of variance analysis - Computation of Material variance - Labour variance - Over Head variance - Sales variance - Accumulation and disposal of variances.

Date:- 15.3.23

Hour:- II

Day:- 4

UNIT:- V

Preparations of

→ Sales Budget

→ cash Budget

→ flexible Budget

→ fixed Budget.

Source:- Management A/c

TSR

12. 13, 14, 15

Date:- 17.3.23

Hour:- III

Day:- 6

UNIT V

Introductions to Zero Based Budget and Master Budget.

→ Meaning and Definition

→ uses of Budget.

→ Procedure of Budget

Source:- Management A/c

12. 17, 18, 19

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K. Sagana B.com, M.B.A,
Department of Commerce.

S.NO	Subject code	Title of the paper	class	Hours
1	U6RICMCC14	Human Resources Management	III - B.Com 'CA' - C	6
2.	U4RICMAC6	Legal Aspects of Business	II . B.Com 'A' & 'C'	12

	1	2	3	4	5
D1	III c	III A P/W		II A	II c
D2	II A	III c		II c	II A
D3			III B (P/W)	II A	III c
D4	II c		III c	II c	
D5		III C		II A	II c
D6		III A (P/W)	II A	III c	II c

HUMAN RESOURCE [MANAGEMENT]

[UGRICMCC14]

Course objectives:-

- To make learners Understand the importance of the HRM functions.
- To expose learners to the Concepts behind HR policies.
- To make students realize the psychological and organizational factors that form the basis of sound HRM.

Unit - 1 [Introduction of HRM]

Nature and Scope of Human resources Management - personnel Management and human resource management - functions of HRM - Human resources manager - human resource Management as profession - Indian perspective.

Unit - 2 [Human Resources planning]

Human resources planning:- Recruitment - selection - methods of selection - uses of test - interview type's techniques in selection - induction - placement.

55) Date :- 20-3-23 class :- II B.com (A&C)

Day order :- D1 (IV/V) Title :- IT Act

→ Security procedures in IT. Act 2000

→ e- goverance - (Features, Meaning & explain)

56) Date :- 21-3-23 class :- II B.com (A&C)

Day order :- (IV/V/I) title :- IT Act.

→ Cyber tribunal in IT Act

→ Section - 65 to 73 - explain
[section-65 - Computure Source Document - Imprisonmment up to three years, with fine up to 2,00,000.]

- (unit-5 - Complete]

G. Pa

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Dr. J. Shyamaladevi
Assistant Professor
Dept., OF Commerce with CA
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Pudukkottai

VI Semester
Notes of Lesson

	1	2	3	4	5
D1					
D2					
D3					
D4					
D5					
D6					

III B.com CA - "B" & "D".

Human Resource Management

Unit - I : Introduction to HRM

Nature and scope of Human Resource management - personal management and Human Resource management - Functions of HRM - Human Resource Manager - Human Resource Management as profession - Indian propective.

Unit - II : Human Resource planning

Human Resource planning - Recruitment - selection - methods of selection - use of test - interview type's technic in selection - Induction - placement.

Unit - III : Training

Training methods - Technics - Identification of training - transfer - promotion and termination of services.

Unit - IV : Job Satisfication

Job. Satisfication - motivation (maslow's and herspergs to factor theory only) - compension - Insentives - monitory and Non - Monitory Insentives

Date: 20/3/23 D.O: I Hr: I Class: III B
Topic: Competency Mapping.

> Meaning
> Definition.
> Needs of competency mapping. Training and development.

Date: 21/3/23 D.O: II Hr: II Class: III B
Topic: Career development.

> Meaning.
> Definition.
> Process of Career development.
> Importance of career development.

Date: 23/3/23 D.O: III Hr: IV Class: III B.
Topic: Questions discussed

> 2 mark, 5 mark and 10 mark questions - discussed.

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N. Muthalagi.
Assistant professor
Department of commerce
with CA.
VI Semester
Notes of Lesson.

	1	2	3	4	5
D1	II PG	I D	III C		II PG
D2	III C	III D (project)		II PG	I D
D3	II PG	III C		I D	
D4	II PG	III C		I D	
D5	II PG Lab	II PG Lab	I D		III C
D6		II PG	III C		I D

Subject : DIGITAL COMPUTER FUNDAMENTALS.

Sub code : U2RICMCC4.

Course Objectives :

→ To enrich the Understanding of fundamentals of Digital systems.

→ To Understand basic Construction, equivalent Circuits.

→ To Impart the knowledge of Boolean Algebra.

→ To enhance the concept of Computer Organisation.

→ To develop the awareness of Memory in Computer System.

Unit 1 (Number System.)

Binary, Octal, Decimal, and Hexadecimal - Binary to Decimal Conversion - Decimal to Binary Conversion - Octal to Decimal Conversion - Decimal to Octal Conversion - Octal to Binary Conversion - Hexadecimal to Binary Conversion - Binary to Hexadecimal Conversion - Hexadecimal to Decimal conversion - Decimal to Hexadecimal Conversion.

Unit: 2 (Logic Gates & Circuits)

AND Gate - OR Gate - NOT Gate, NAND Gate, NOR Gate - XOR Gate - Logic Circuits - Adders - half Adder - Full Adder.

Unit: 3 (Boolean Algebra Fundamentals)

Boolean functions - Min terms & Maxterms - Laws and theorems of Boolean Algebra - Demorgan's theorem.

Date	Class	Hour	Dayorder
16/08/2023	IBcom(CA)(D)	3rd	D5

Magnetic disk.

Magnetic storage media, primarily hard disks, are widely used to store computer data as well as Audio and video, signals.

The Term magnetic storage is preferred and in the field of Audio, and vedio production.

Date	Class	Hour	Dayorder.
21/08/2023	IBcom(CA)(D)	1st	D2

Magnetic tape.

Magnetic tape data storage is a System for storing digital Information on Magnetic tape using digital Recording.

Using large Open reels of 7 track, later - 9 track tape.

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T.Rajasri M.sc, M.Phil
Assistant Professor
Dept of Commerce-CA

Day/Hour	1	2	3	4	5
D1	I C	III B		~~III A~~	III A.
D2	III B	I C	III A		
D3		III B	III A	I C	III B
D4	I C	III A			I C
D5	III A	III B		I PG lab	
D6	I C	III B	III A		III C PW

DIGITAL COMPUTER FUNDAMENTALS - U2R2CMCC4

Syllabus:

Unit - I NUMBER SYSTEMS

Binary, octal, Decimal and Hexadecimal - Binary to decimal conversion - Decimal to Binary conversion - octal to decimal conversion - decimal to octal conversion - octal to binary conversion - Hexadecimal to Binary conversion - Binary to Hexadecimal conversion - Hexadecimal to decimal conversion - Decimal to Hexadecimal conversion

Unit - II LOGIC GATES & CIRCUITS

AND Gate - OR Gate - NOT Gate - NAND Gate - NOR Gate - XOR Gate - Logic circuits - Adders - half Adders - Full Adders.

Unit - III BOOLEAN ALGEBRA FUNDAMENTALS

Boolean functions - Binary Arithmetic: Binary Addition - Binary Subtraction - Min-terms & Max-terms - Laws and theorems of Boolean Algebra - Demorgan's theorem.

Unit - IV REGISTER TRANSFER

Register transfer - register transfer language - bus and memory transfer - Basic computer organization: Registers - Computer instructions - Machine language - Assembly language.

23/03/2023 Class : I B.com 'c' Dayorder : D3 Hour : I

Assembly language:

- Assembly language was developed to overcome some of the many inconveniences of machine language. very important langages in in operation code & operands.

Eg: ADD, SUB, START, LABEL etc...

- it is known as symbolic programming languages.

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K. DEVI
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Dep. of. commerce with CA
VI Semester
Notes of lesson.

	1	2	3	4	5
D1	II D	III C P.W		II D	II A
D2	I A	III A P.W			I A
D3		III C P.W	II D		I A
D4	I A	II D			
D5			II D	I A	II A
D6	II A		II D	III B P.W	II D P.W

Subject: Financial Accounting II Sem: IV

Sub. Code: U4RICMCC7

Course objectives:

To enable the students to know about accounting procedure in partnership accounting.

Unit: I Partnership Basic Concepts

Partnership - meaning, partnership deed, Capital Accounts, Accounting Treatment, - distribution of profits - Interest on partner's loans - Interest on capital and Drawings - Salary and commission of partner - P&L Appropriation A/c - capital Accounts of partners - Fixed - Fluctuating - past Adjustment and guarantee.

Unit: II Admission of partner

Admission of partner, Calculation of profit sharing ratio, Revaluation of assets and liabilities, Treatment of goodwill - Adjustments in partners capital Accounts, Revaluation of assets and liabilities Accumulated profits and losses, partner's capital Accounts and

Date: 20/3/23 D.O: D1 Hr: $\frac{Day}{V}$ Class: II B.Com(CA) D

Gradual realisation assets:

The process of realising the assets and discharging liabilities the assets are usually realised slowly steadily and gradually depending on the demand, the liability are discharged as and when the assets are realised.

Date: 23/3/23 D.O D3 Hr: III Class: II B.Com(CA) D

Piecemeal distribution methods:

Piecemeal distribution is a method where in as and when money is received from sale of assets, it is used to pay liabilities in stages or gradually.

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A. Priyanka M.Sc., M.Phil.

	1	2	3	4	5
D1	I Bcom D	I CS A		I Bcom A.	
D2	I Bcom D	I CS A	III M	II Bcom B	
D3		I Bcom D	I Bcom A	II PG Lab	
D4	I CS A	I Bcom D			II Bcom B
D5		I CS A	I Bcom A	I Bcom D'	
D6	I Bcom A	I CS A		II Bcom 'B'	I Bcom 'A'

SUBJECT :- E-Banking

SUBJECT CODE :- U5RICMSBE2

UNIT-I :- Electronic Banking :-

Electronic Banking - Traditional Banking Vs E-Banking - Factors of E-Banking - E-Banking Transaction - Truncated cheque and Electronic cheque - models for E-Banking. - complete centralize solution / features - CCS - Cluster approach - Hitech bank with in bank advances E-banking - constraints in E-Banking.

UNIT-II Online Banking.

Online Banking Introduction - concept meaning - The Electronic Delivery channel need for computerization Automatic Teller machine (ATM) at home - Electronic fund Transfer (EFT) - uses of computerization in clearing houses - Telebanking - Banking on home. computers - Electronic money transfer (EMT) - use of EMT e-currency.

Unit-III FTT MICR :-

Updating bank savings accounts - computer Bank Branches - Financial Transaction Terminals (FTT) E-cheque - magnetic Ink character Recognition (MICR) and cheques - E-Banking in india - procedure. Programmes - Components - How to go on net for online banking. Advantages - Limitations.

B-Com Date 21.03.23 Topic FSL
B.

Dayorder D2 Hour IV

Basic concepts:-

i) Source iii) Service.
ii) Destination iv) Action

A firewall is a term used for a "barrier" between a network of machines and users that operate under a common sequrity.

2 basic reasons i) Save money in Concentrating
ii) Simplify. the architecture.

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Asst. Prof | Dept of Commerce
With CA

DEC 2022

D \ H	1	2	3	4	5
I	I B	III D			I B
II	I B		I Ph		III D
III	I B		I Ph	III D	II Ph
IV	I Ph	III D		I B	
V	I Ph	III D		I B	
VI	II D	I Ph		III B PW	I B

DIGITAL COMPUTER FUNDAMENTALS

CLASS:

SUB CODE: U2R2CMCC4

UNIT I. NUMBER SYSTEMS

Binary, Octal, Decimal and Hexadecimal - Binary to decimal conversion - Decimal to Binary conversion - Octal to decimal Conversion - Decimal to Octal conversion - Octal to Binary conversion - Hexadecimal to Binary Conversion - Binary to hexadecimal conversion - Hexadecimal to decimal conversion - Decimal to hexadecimal conversion.

UNIT II LOGIC GATES & CIRCUITS

AND Gate - OR Gate - NOT Gate - NAND Gate - NOR Gate - XOR Gate - Logic Circuits - Adders - Half Adder - Full Adder.

UNIT III BOOLEAN ALGEBRA FUNDAMENTALS

Boolean Functions - Binary Arithmetic: Binary Addition - Binary Subtraction - Min-Terms & Max Terms - Laws and Theorems of Boolean Algebra - De Morgan's Theorem.

17/3/23 Day : VI Hour : 1&2

→ Data Scraping

* Report Mining
* Screen Scraping
* Web Scraping

→ Data Cleaning

* Missing data
  - ✓ Ignore the Tuples
  - ✓ Manually fill in missing data
* Noisy data.
  - ✓ Binning
  - ✓ Regression
  - ✓ Clustering

Errors	Artifacts
* Information can never be recovered once lost	* We can discover lost data
* Error Analysis is required	* Machine Learning
* Data prediction	* AI Tool usage.

→ Dealing with Missing Value

* Imputation
* Removal of data