



श्रीचन्द्रशेखरेन्द्रसरस्वतीविश्वमहाविद्यालयः
**SRI CHANDRASEKHARENDRASARASWATHI
VISWA MAHAVIDYALAYA**

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Enathur, Kanchipuram - 631 561. Tamilnadu, India
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Department of Commerce

B. Com [Computer Applications]

Syllabus

Academic Year 2024 - 2025

Course Category	Title of the Course	Credits	Hours Per week	Examination		
				CIA	UE	Total
AEC	Tamil I	3	4	40	60	100
	Hindi I					
	Sanskrit I					
AEC	English I	3	4	40	60	100
DSC I	Financial Accounting	4	5	40	60	100
DSC II	Economic Analysis	4	4	40	60	100
DSC III	Business Organization and Management	4	5	40	60	100
DSC IV	Introduction to Information Technology	4	4	40	60	100
SEC-SB	Spreadsheet Application	2	2	50	--	50
SEC-VB	Indian Culture	2	2	50	--	50
Total		26	30			

Financial Accounting								
Subject Code	L	T	P	Credits	Inst. Hours	Marks		
						CIA	External	Total
	4			4	5	40	60	100
COURSE OBJECTIVES								
C1	To understand the basic principles of accounting and Indian Accounting Standards.							
C2	To enable the students to prepare the final accounts.							
C3	To gain expertise in preparation of Single-Entry system.							
C4	To compute the value of depreciation.							
C5	To understand the procedure in insurance claim and assessment of the same.							
Unit	Contents							No. of Hours
I	Theoretical Framework and Business Accounting Entries Bases of Accounting - Accounting Rules, Concepts and Conventions - Indian Accounting Standards - Classification of Indian Accounting Standards - Journal, Ledger, Preparation of Trial Balance- Classification of Errors - Rectification of Errors - Preparation of Suspense Account - Bank Reconciliation Statement.							12
II	Final Accounts Meaning of final accounts - Adjustments in preparation of final accounts - Preparation of Trading, Profit & Loss Account and Balance Sheet of sole proprietorship concern – Non-Profit Trading Organization.							12
III	Accounts from Incomplete Records 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:							12

	Statement of affairs method and Conversion method - Distinction between Statement of Affairs and Balance Sheet.	
IV	Depreciation Depreciation – Meaning, causes, Types – Straight Line Method – Written Down Value Method- Insurance Policy Method- Sinking Fund Method & Annuity Method.	12
V	Insurance Claims Claims for loss of stock – Calculation of normal and abnormal items – Application of average clause – Loss of profits – Steps in the preparation of claim under loss of profits policy.	12
THEORY 20% & PROBLEM 80%		
CO	Course Outcomes	Blooms Level
C1	Ascertain the basics entry of accounting as per Indian Accounting Standards.	Understand
C2	Work out the comprehensive final Accounts with all adjustments.	Analyze
C3	Illustrate the Single-Entry system.	Analyze
C4	Explain and compute the depreciation under various methods.	Understand
C5	Understand the procedure of the insurance claim and its computation	Understand
Textbooks		
1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.	
2.	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.	
3.	Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.	
4.	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.	

5.	T.S. Reddy and Dr. A. Murthy, Financial Accounting, Margham Publications, Chennai	
Reference Books		
1.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.	
2.	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.	
3.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.	
	NOTE: Latest Edition of Textbooks May be Used	
Web Resources		
	https://onlinecourses.nptel.ac.in/noc23_mg80/preview https://icmai.in/upload/Students/Syllabus2022/Inter_Stdy_Mt rl/P6_new.pdf https://www.icai.org/post.html?post_id=17757 https://cga.nic.in/writereaddata/financial_accounting.pdf	

MAPPING OF PROGRAMME OUTCOMES WITH COURSE OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO 8
CO1	-	2	2	-	-	-	-	-
CO2	-	-	2	-	2	-	-	-
CO3	-	2	2	2	3	3	-	-
CO4	-	-	-	2	-	-	-	-
CO5	-	-	-	2	-	-	-	-
TOTAL	≡	<u>4</u>	<u>6</u>	<u>6</u>	<u>5</u>	<u>3</u>	≡	≡
AVERAGE	≡	<u>0.8</u>	<u>1.2</u>	<u>1.2</u>	<u>1.0</u>	<u>0.6</u>	≡	≡

3 – Strong, 2- Medium, 1- Low

Economic Analysis								
Subject Code	L	T	P	Credits	Inst. Hours	Marks		
						CIA	External	Total
	4			4	4	40	60	100
COURSE OBJECTIVES								
C1	To acquaint students with an understanding of the fundamental concepts of micro economics and its application to accounting and business practices.							
C2	To learn the factors production, cost analysis and the types of market.							
C3	To enable students gain knowledge on Indian economy.							
C4	To know the Economic development schemes in India.							
C5	To know the concept of Economic Thoughts in the Artha sastra.							
Unit	Contents							No. of Hours
I	Introduction Economics: Definition - Scope - Science and Art - Positive and Normative - Micro and Macro, Utility Analysis: Law of Diminishing Marginal Utility - Consumer Equilibrium - Consumer Surplus, Demand Analysis: Law of Demand - Exceptions - Elasticity of Demand, Supply Analysis: Meaning - Law of Supply - Market Equilibrium.							12
II	Production Analysis Factors of Production - Laws of Production, Cost Analysis: Short-run Cost Behaviour - Long-run Cost Behaviour, Revenue Analysis: Behaviour of Revenue Curves - Break-Even Analysis, Market Analysis: Types of Market - Perfect Competition - Monopoly - Monopolistic - Duopoly - Oligopoly.							12
III	Indian Economy Mixed Economy - Developing Economy - Classification of Indian Economy - National Income: Measurement of National Income -							12

	Difficulties in Measurement - Macro Concepts: Inflation - Macro Policies - Economic Reforms (LPG)	
IV	Concepts of Growth Rate of National Income Per Capita Consumption (PCC) - Physical Quality Life Index (PQLI) and Human Development Index (HDI) - Economic development schemes in India - Pradhan Mantri Jan Dhan Yojana (PMJDY) - From Jan Dhan to Jan Suraksha- Pradhan Mantri Jeevan Jyoti Bima Yojana (PMJJBY) - Pradhan Mantri Suraksha Bima Yojana (PMSBY) - Atal Pension Yojana (APY) - Pradhan Mantri Mudra Yojana - Stand Up India Scheme - Pradhan Mantri Vaya Vandana Yojana.	12
V	Economic Thoughts in the Artha Shastra Nature and purpose of Wealth - Agriculture - Public Finance - Welfare State - Economic Thoughts in the Bhagavad Gita: Nature of Man - Efficiency and Equity - Productive Activity - Social Welfare - Economic Philosophy of Dadabhai Naoroji: Drain Theory - Agriculture - Poverty - Macro Perspectives - Economic Philosophy of Mahatma Gandhi: Trusteeship - Sarvodaya - Decentralization – Equality.	12
THEORY 100%		
C0	Course Outcomes	Blooms Level
C1	Understand the nature and scope of micro economics along with utility, demand and supply analysis-the foundations of economics.	Remember
C2	Explain the concepts of factors of production, cost and types of markets.	Understand
C3	Understand the nature of Indian economy, important macro concepts and policies.	Understand
C4	Understand the Economy development schemes in India.	Understand
C5	Relate the economic concepts and instruments of ancient India as depicted in the texts of Artha sastra and the Bhagavad Gita.	Remember

Textbooks		
1.	Ahuja H.L (2016) Principles of Microeconomics, New Delhi: S. Chand Publishers	
2.	Dewett K.K & Navalur M.H (2016) Modern Economic Theory, New Delhi: Chand & Co. Ltd.	
3.	3. Ahuja H.L (2019) Macroeconomics: Theory and Policy, New Delhi: S. Chand Publishers	
4.	C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.	
5.	Aryamala.T, Business Economics, Vijay Nicole, Chennai.	
Reference Books		
1.	S. Shankaran, Business Economics-Margham Publications, Chennai.	
2.	Datt G & Mahajan A (2021) Indian Economy, New Delhi: S. Chand & Co. Ltd.	
3.	M. B. Shukla Indian Economy, Taxmann's Publications [Latest Publication]	
	NOTE: Latest Edition of Textbooks May be Used	
Web Resources		
	https://onlinecourses.nptel.ac.in/noc23_ec06/preview https://onlinecourses.nptel.ac.in/noc23_ec01/preview https://www.icsi.edu/media/webmodules/BUSINESS%20ECONOMICS.pdf	

MAPPING OF PROGRAMME OUTCOMES WITH COURSE OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO 8
CO1	3	3	-	-	-	-	-	-
CO2	3	3	-	-	-	-	-	-
CO3	-	2	-		-	2	-	-
CO4	-	2	-		-	2	-	-
CO5	2	-	-	-	-	-	-	-
TOTAL	8	10	2	2	2	4	2	2
AVERAGE	1.6	2.0	1	1	1	0.8	1	1

3 – Strong, 2- Medium, 1- Low

Business Organization and Management								
Subject Code	L	T	P	Credits	Inst. Hours	Marks		
						CIA	External	Total
	4			4	5	40	60	100
COURSE OBJECTIVES								
C1	To gain the knowledge about the various forms of Business Organizations.							
C2	To know the basic management concepts and management theories.							
C3	To understand the concept of planning and decision making.							
C4	To know the organising and departmentation procedures.							
C5	To understand the concepts of directing and controlling the staffs							
Unit	Contents							No. of Hours
I	Forms of Business Organization Concepts: Business, Trade, Industry and Commerce – Business: Features of business - Trade: Classification - Aids to trade – Industry: Classification – Commerce – Relationship between Trade Industry and Commerce – Functions of Business - Forms of Business Organization - Sole Proprietorship: meaning – characteristics –Advantages & Disadvantages - Partnership - Meaning – Characteristics – Kinds of Partners – Registration of Partnership Firm – Partnership Deed – Limited liability Partnership (LLP) - Joint Hindu Family: Characteristics – Advantages and Limitations. Joint Stock Company: Meaning-characteristics-advantages - Kinds of Companies – Difference between Private and Public Companies.							12
II	Introduction of Management Definition- Features of Management- Administration vs. Management- Management a Science or Art? - Management Principles and their nature - Universality of Management Principles - Approaches to Management: Classical, Modern, Scientific, System and Behavioural Science Approach – Basic							12

	Management Lesson from Bhagavad Gita – Principles of Management from Kautilya’s Artha Shastra.	
III	Planning and Decision Making Planning and Decision Making - Meaning- Characteristics - Planning Process - Types of Plans Objectives - M.B.O. Policies - Procedures - Methods- Rules- Programmes and Schedule – Budgets – Forecasting – Elements - Techniques - Decision-Making- Definition- Nature and Types of Decisions – Process.	12
IV	Organizing and Departmentation Meaning- Principles of Organization - Departmentation - Methods- Span of Management - Forms of Organizational Structure - Concepts of Authority and Responsibility - Delegation and Decentralization of Authority - Centralization vs. Decentralization - Line and Staff Relationship.	12
V	Direction and Controlling Definition - Principles and Elements of Directions – Communication – process of communication -types of communication-Motivation - Meaning- Theories of Motivation - Maslow- Herzberg - – Leadership - Types of Leaders - Qualities of a Good Leader - Importance of Controlling - Steps in Controlling - Essentials of Controlling - Controlling Techniques.	12
THEORY 100%		
C0	Course Outcomes	Blooms Level
C1	Identify the forms of business organization.	Understand
C2	Enumerate the concepts and theories of management.	Understand
C3	Outline the concepts of planning and decision making.	Analyse
C4	Relate the organising and departmentation procedures.	Understand
C5	Describe the concepts of directing and controlling the staffs.	Apply

Textbooks		
1.	C. B. Gupta- Business Management, Sultan Chand & Sons, New Delhi.	
2.	L. M. Prasad- Principles of Management, Sultan Chand & Sons, New Delhi.	
3.	K. Sundar – Principles of Management, Vijay Nichole Imprints Pvt Ltd, Chennai.	
4.	Dr. Pradeep Kumar, Business Organization, Sultan Chand & Sons	
5.	Dr. C. B. Gupta, Business Organization and Management	
Reference Books		
1	Heinz Weihrich and Harold Koontz, Essentials of Management, McGraw Hill, New Delhi.	
2	Dinakar Pagare, Principles of Management, Sultan Chand & Sons, New Delhi.	
3.	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.	
Web Resources		
	https://onlinecourses.nptel.ac.in/noc23_mg73/preview https://onlinecourses.nptel.ac.in/noc23_mg90/preview https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Foundation-Paper1.pdf	

MAPPING OF PROGRAMME OUTCOMES WITH COURSE OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO 8
CO1	3	2	-	-	-	-	-	-
CO2	-	2	-	-	-	-	-	-
CO3	-	-	3	2	-	2	-	2
CO4	-	-	2	2	-	3	-	-
CO5	3	-	2	2	-	3	-	3
TOTAL	<u>6</u>	<u>4</u>	<u>7</u>	<u>6</u>	<u>2</u>	<u>8</u>	<u>2</u>	<u>5</u>
AVERAGE	<u>1.2</u>	<u>0.8</u>	<u>1.4</u>	<u>1.2</u>	<u>0.4</u>	<u>1.6</u>	<u>0.4</u>	<u>1.0</u>

3 – Strong, 2- Medium, 1- Low

Introduction to Information Technology								
Subject Code	L	T	P	Credits	Inst. Hours	Marks		
						CIA	External	Total
	3	1		4	4	40	60	100
COURSE OBJECTIVES								
C1	Know the basics of computer systems.							
C2	Make the students to have thorough knowledge of computer hardware, software and its components.							
C3	Aware of different Network and application of DBMS							
C4	Gain the knowledge about internet and operating systems							
C5	Able to work with windows							
Unit	Contents							No. of Hours
I	Computer Systems Types of computer systems- Micro, mini, mainframe and super computers. Analog, digital and Hybrid computers, business and Scientific computer systems, First, second, third and fourth generation computers, Laptop or notebook computers.							12
II	Components of Computer and Software Components of computers input, output and storage devices, software: system software and Application software; Programming language-machine language- assembly language, higher level languages. Flowchart and programme flow charts. Steps in developing a computer programme.							12
III	Computer Network and DBMS Introduction – Types of networks – LAN – WAN – MAN: Network Configurations – Peer to Peer – Client Server: DBMS Introduction – Definition of Data base – Applications of DBMS – Advantages and Disadvantages of DBMS – Data Types in DBMS							12

IV	Internet Applications and Operating Systems Internet Protocols – TCP/IP, FTP, HTTP, URL – Internet Browsers – Search Engines – E Mail – Internet architecture – Internet Securities - Operating systems: Dos – Windows – UNIX	12
V	Working with Windows Introduction, Version of Windows Operating System, Features of Windows, Calculator, Paint, notepad, Word pad, Windows Media player, managing files and folders, Using Control panel.	12
THEORY 100%		
C0	Course Outcomes	Blooms Level
C1	Understand the Concept of computer systems	Understand
C2	Knowledge on hardware and software basics	Understand
C3	Apply the DBMS in systems	Analyze
C4	Explain the concept of internet and Windows.	Apply
C5	Work with windows operating systems	Apply
Textbooks		
1	Bhagyalakshmi Burra (2023 Edition), “Fundamentals of Information Technology”, SIA Publishers and Distributors Pvt. Ltd.,	
2	Prasanth Kumar, Sandeep Agarwalla & Tulasi Ram Kandula (2022), “Fundamentals of information Technology”, Himalaya Publishing House,	
3.	Alexis Leon And Mathews Leon, Fundamentals of Information Technology, Vikas Publishing House Pvt. Ltd, 2009	
4.	M.N Doja, Fundamentals of Computers and Information Technology, 2005	
5.	Anoop Mathew, S. Kavitha Murugesan (2009), – Fundamentals of Information Technology , Majestic Books.	
Reference Books		

1.	Puneet Kumar and Sushil Bhardwaj (2021), "Fundamentals of Information Technology" Kalyani Publications.	
2.	Siddhartha Ray and Rajeev Karmakar (2023), "Information Technology and Its Application in Business", ABS Publishing House	
3.	Bhardwaj Sushil Puneet Kumar, –Fundamental of Information Technology	
	Web Resources	
	https://siit.co/pages/linfthcz-1/1428 https://testbook.com/learn/computer-fundamentals https://www.tutorialsmate.com/2020/04/computer-fundamentals-tutorial.html	

MAPPING OF PROGRAMME OUTCOMES WITH COURSE OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO 8
CO1	3	3	2	-	-	-	-	2
CO2	2	2	-	-	-	-	2	2
CO3	3	3	3	2	-	-	2	3
CO4	2	2	-	-	-	-	-	2
CO5	2	2	2	-	-	2	-	2
TOTAL	<u>12</u>	<u>12</u>	<u>7</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>4</u>	<u>11</u>
AVERAGE	<u>2.4</u>	<u>2.4</u>	<u>1.4</u>	<u>0.4</u>	<u>2</u>	<u>0.4</u>	<u>0.8</u>	<u>1.38</u>

3 – Strong, 2- Medium, 1- Low

Spreadsheet Application								
Subject Code	L	T	P	Credits	Inst. Hours	Marks		
						Internal	External	Total
	1		2	2	2	50	--	50
COURSE OBJECTIVES								
C1	To enable the students to work with Excel software confidently.							
C2	To know the basic terminology of excel.							
C3	To understand the functions of excel.							
C4	To master the Microsoft Excel skills of diagram, sorts and lookups.							
C5	To provide the practical exposure in advanced functions							
Unit	Contents							No. of Hours
I	Introduction to Excel Create Worksheets and Workbooks - Import data from a delimited text file - Add a worksheet to an existing workbook - Copy and move a worksheet - Search for data within a workbook - Navigate to a named cell, range, or workbook element - Insert and remove hyperlinks - Change worksheet tab colour - Rename a worksheet - Change worksheet order - Insert and delete columns or rows - Change workbook themes - Adjust row height and column width - Insert headers and footers - Hide or unhide worksheets - Hide or unhide columns and rows - Customize the Quick Access toolbar - Modify document properties - Display formulas - Inspect a workbook for hidden properties or personal information - Inspect a workbook for accessibility issues - Inspect a workbook for compatibility issues.							6
II	Data Validation Create custom number formats - Populate cells by using advanced Fill Series options - Configure data validation - Create custom conditional formatting rules - Create conditional formatting rules that use formulas - Manage conditional formatting rules - Create and modify							6

	<p>simple macros - Insert and configure form controls - Create an Excel table from a cell range - Convert a table to a cell range - Add or remove table rows and columns - Apply styles to tables Configure table style options - Insert total rows - Filter records - Sort data by multiple columns Change sort order - Remove duplicate records.</p>	
III	<p>Excel Functions</p> <p>Insert references - Perform calculations by using the SUM function - Perform calculations by using MIN and MAX functions - Perform calculations by using the COUNT function - Perform calculations by using the AVERAGE function - Perform logical operations by using the IF function - Perform logical operations by using the SUMIF function - Perform logical operations by using the AVERAGEIF function - Perform statistical operations by using the COUNTIF function - Format text by using RIGHT, LEFT, and MID functions Format text by using UPPER, LOWER, and PROPER functions - Format text by using the CONCATENATE</p>	6
IV	<p>Charts and Diagrams</p> <p>Create Charts - Create a new chart - Add additional data series - Switch between rows and columns in source data - Analyze data by using Quick Analysis - Resize charts- Add and modify chart elements - Apply chart layouts and styles - Move charts to a chart sheet - Insert text boxes and shapes - Insert images - Modify object properties - Add alternative text to objects for accessibility - Manage Workbook Options and Settings - Save a workbook as a template - Enable macros in a workbook - Display hidden ribbon tabs Protect a worksheet Configure formula calculation options - Protect workbook structure - Manage workbook versions - Encrypt a workbook with a password Custom Data Formats and Validation - Create custom number formats - Populate cells by using advanced Fill Series options - Configure data validation - Create custom conditional formatting rules - Create</p>	6

	conditional formatting rules that use formulas - Manage conditional formatting rules.	
V	Excel Advanced Functions Apply Functions in Formulas - Perform logical operations by using AND, OR, and NOT functions - Perform logical operations by using nested functions - Look up data by using the VLOOKUP function - Look up data by using the HLOOKUP function - Reference the date and time by using the NOW and TODAY functions - Serialize numbers by using date and time functions - Import, transform, combine, display, and connect to data - Consolidate data - Perform what-if analysis by using Goal Seek and Scenario Manager - Calculate data by using financial functions - Trace precedence and dependence - Monitor cells and formulas by using the Watch Window - Name cells - Name data ranges - Name tables - Manage named ranges and objects - Create and Manage PivotTables - Create PivotTables - Modify field selections and options - Create slicers - Group PivotTable data - Add calculated fields-Format data - Create Pivot Charts - Manipulate options in existing Pivot Charts - Apply styles to Pivot Charts - Drill down into PivotChart details - Microsoft Power Point presentation.	6
Practical 100%		
C0	Course Outcomes	Blooms Level
C1	Use Micro software Excel confidently.	Understand
C2	Work with the formulas and functions.	Apply
C3	Gets the skill of conditional formatting to highlight specific data.	Apply
C4	Master the Microsoft Excel and participate in discussions.	Understand
C5	Get the practical exposure in advanced functions of Excel.	Analyze
Textbooks		

1.	Excel 2019 in Applied Statistics for High School Students: A Guide to Solving Practical Problems- Thomas J. Quirk Second edition- Springer publication- New Delhi.	
2.	Danielle Stein Fairhurst (2015). Using Excel for Business Analysis.	
3.	Larry Rockoff (2014) Microsoft Excel 2013 for Business Analyst.	
4.	Adam Ramirez, Excel Formulas and Functions: Step-By-Step Guide with Examples.	
5.	Naveen Mishra, Excel with Microsoft Excel: Comprehensive & Easy Guide to Learn Advanced MS Excel, Penman Books.	
Reference Books		
1.	Lokesh Lalwani, Excel 2019 All-In-One: Master the new features of Excel 2019 / Office 365, BPB Publications.	
2.	Paul Mc Fedries, Microsoft Excel Formulas and Functions (Office 2021 and Microsoft 365) Microsoft Press Store by Pearson.	
3.	Ritu Arora, Mastering Advanced Excel, BPB Publications.	
Web Resources		
	https://support.microsoft.com/en-au/office/excel-video-training-9bc05390-e94c-46af-a5b3-d7c22f6990bb https://open.umn.edu/opentextbooks/textbooks/70 https://www.sgul.ac.uk/about/our-professional-services/information-services/library/documents/training-manuals/Excel-Fundamentals-Manual.pdf	

MAPPING OF PROGRAMME OUTCOMES WITH COURSE OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO 8
C01	2	-	-	-	-	-	-	-
C02	-	2	-	-	-	-	2	2
C03	-	2	-	-	-	-	-	2
C04	-	-	2	-	-	-	2	2
C05	-	-	2	-	2	-	2	2
TOTAL	<u>2</u>	<u>4</u>	<u>4</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>6</u>	<u>8</u>
AVERAGE	<u>0.4</u>	<u>0.8</u>	<u>0.8</u>	<u>2</u>	<u>0.4</u>	<u>2</u>	<u>1.2</u>	<u>1.6</u>

3 – Strong, 2- Medium, 1- Low

Indian Culture								
Subject Code	L	T	P	Credits	Inst. Hours	Marks		
						Internal	External	Total
	1	1		2	2	50	--	50
COURSE OBJECTIVES								
C1	To create an awareness about Indian Systems and Traditions.							
C2	To give an exposure to Early Indian Literature.							
C3	To facilitate understanding the Educational System of Ancient India.							
C4	To comprehend the Early Indian contribution to science.							
C5	To inculcate a sense of interest to know more about the Culture and Tradition of Kanchipuram.							
Unit	Contents						No. of Hours	
I	Introduction to the Indian Culture <i>Indian Culture:</i> Sindh - Vedic Culture - Significance <i>Vedas:</i> Classification - Contents of Vedas – Vedanta Uniqueness of Indian Culture: Sanatana dharma - Unity in diversity.						6	
II	Literary Heritage of Ancient India <i>Ancient Indian Literature:</i> Vedic and Classical Sanskrit Literature Classical Tamil Literature Classical Literature in other South Indian Languages.						6	
III	Ancient Indian Educational System <i>Gurukul System:</i> Salient features & Functioning Ancient Indian Educational Institutions – Significance Significance of Festivals, Worship and Yoga in Daily Life						6	
IV	Scientific Thoughts of Ancient India Ancient Indian Scientific Thoughts on Medicine - Veterinary Science - Plants & Trees						6	

	Ancient Scientific Thoughts on Astronomy - Astrology - Mathematics Ancient Scientific Thoughts on Chemistry and other sciences.	
V	Glory of Kanchipuram: Kanchipuram and its History Temples of Kanchipuram Duties & Responsibilities of Man in Ancient and Modern Times	6
THEORY 100%		
C0	Course Outcomes	Blooms Level
C1	Identify the Indian systems and traditions	Remember
C2	Enumerate the early Indian literatures.	Remember
C3	Outline the education system of ancient India.	Understand
C4	Relate the early Indian contribution to science.	Remember
C5	Describe the culture and tradition of Kanchipuram.	Apply
Textbooks		
1.	Majumdar R.C., <i>Ancient India</i> , Motilal Banaras Dass Publishers, Delhi, 1994.	
2.	Patel I.S. <i>Science and the Vedas</i> , Somaiya, Bombay 1984.	
3.	Majumdar R.C., <i>The History and Culture of the Indian People</i> , Vol.I-IV, Bharatiya Vidya Bhavan, Mumbai, 1996.	
4.	Sri Jayendra Saraswati ji Maharaj, <i>The Vedas & Vedangas</i> , Prakashan Kendra, Lucknow, 1951	
Reference Books		
1.	Joshi. K. <i>The Veda and Indian Culture</i> , Rastriya Veda Vidya Pratishthana, New Delhi, 1992.	
2.	Winternize M & Sharma V.S., <i>A History of Indian Literature</i> -Vol.I, Motilal Banarsidass Publishers, New Delhi, 2015.	
3.	Vartak P.V, <i>Scientific Knowledge in the Vedas</i> , Dharam Hinduja International Centre of Indie Research, Delhi, 1995.	

MAPPING OF PROGRAMME OUTCOMES WITH COURSE OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO 8
C01	2	-	-	-	-	-	-	-
C02	-	3	2	2	-	-	-	-
C03	-	2	-	-	-	-	-	2
C04	2	2	2	-	-	-	-	2
C05	-	3	-	-	-	-	-	3
TOTAL	<u>4</u>	<u>10</u>	<u>4</u>	<u>2</u>	<u>±</u>	<u>±</u>	<u>±</u>	<u>7</u>
AVERAGE	<u>0.8</u>	<u>2.0</u>	<u>0.8</u>	<u>0.4</u>	<u>±</u>	<u>±</u>	<u>±</u>	<u>1.4</u>

3 – Strong, 2- Medium, 1- Low

Course Category	Title of the Course	C	Hours per week	Examination		
				CIA	UT	Total
AEC	Tamil II	3	4	40	60	100
	Hindi II					
	Sanskrit II					
AEC	English II	3	4	40	60	100
DSC I	Advanced Financial Accounting	4	5	40	60	100
DSC II	Business Law	4	5	40	60	100
DSC III	Office Automation Theory and Practical	4	4	40	60	100
SEC-SB	Computerized Accounting	2	3	50	--	50
SEC -SB	Principles of Environmental Science	2	3	40	60	100
SEC-VB	Basics of Human Values and Ethics	2	2	50	--	50
Total		24	30			

Advanced Financial Accounting								
Subject Code	L	T	P	Credits	Inst. Hours	Marks		
						CIA	External	Total
	4			4	5	40	60	100
COURSE OBJECTIVES								
C1	To enable the students to get in-depth knowledge of the Branch Accounting.							
C2	To understand the principles of Departmental Accounting.							
C3	To enable the students to gain knowledge about Hire Purchase and Instalment system.							
C4	To gain expertise in preparation of partnership accounting.							
C5	To make the students learn the accounting for various modes of dissolution.							
Unit	Contents						No. of Hours	
I	Branch Accounting Branch Accounting - Dependent Branches - Stock and Debtors System - Distinction between Wholesale Profit and Retail Profit - Independent Branches (Foreign Branches excluded).						12	
II	Departmental Accounting Departmental Accounts - Basis of Allocation of Expenses - Calculation of Profit - Interdepartmental Transfer at Cost or Selling Price.						12	
III	Hire Purchase and Instalment Systems Hire purchase system – Features – Calculation of interest – Accounting treatment in the books of buyer and seller (excluding hire purchase trading accounts and stock and debtors’ system) – Default and repossession – Complete repossession - Partial repossession– Instalment system – Difference between hire purchase system and instalment system.						12	

IV	Partnership – Admission. Retirement and death Partnership Accounting - Past adjustments - Guarantee - Admission –Calculation of new ratio, sacrificing ratio- Goodwill-Revaluation of assets-Adjustment of capital- Retirement – Death- Accounting treatment.	12
V	Partnership – Dissolution and Insolvency Dissolution –Modes of Dissolution- Insolvency - Garner Vs Murray decision - Insolvency of all partners - Gradual realization of assets- piecemeal distribution -Proportionate capital method and maximum loss method.	12
THEORY 20% & PROBLEM 80%		
C0	Course Outcomes	Blooms Level
C1	Prepare the Branch Accounting.	Understand
C2	Understand the transactions of Departmental Accounting.	Understand
C3	Ascertain the interest on Hire purchase and Instalment purchase.	Analysis
C4	Get acquaintance with Partnership accounting.	Analysis
C5	Prepare accounting for dissolution and insolvency	Apply
Textbooks		
1.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.	
2.	M.C. Shukla, T.S. Grewal, and S.C. Gupta (2016) Advanced Accounts, Vol. II. 20thEdition, S. Chand & Co., New Delhi.	
3.	Dr. S.N. Maheshwari: Financial Accounting, Vikas Publications, Noida.	
4.	T.S. Reddy& A. Murthy, Financial Accounting, Margham Publishers, Chennai.	
5.	Dr. K. Murugadoss, Dr. M. Jaya, Dr. V. Charulatha &Dr. D. Baskar Financial Accounting, Vijay Nicole Imprints Private Limited, Chennai	

Reference Books		
1.	Tulsian, Advanced Accounting, Tata McGraw Hills, India.	
2.	Jain, S.P. and K.L. Narang (2014), Advanced Accountancy (Corporate Accounting), 8 th Edition, Vol – I, Kalyani Publishers, New Delhi	
3.	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.	
Web Resources		
	https://onlinecourses.nptel.ac.in/noc23_mg80/preview https://icmai.in/upload/Students/Syllabus2022/Inter St dy Mtrl/P6 new.pdf https://www.icai.org/post.html?post_id=17757 https://cga.nic.in/writereaddata/financial_accounting.pdf	

MAPPING OF PROGRAMME OUTCOMES WITH COURSE OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO 8
CO1	3	3	-	-	-	-	-	-
CO2	3	3	-	-	-	-	-	-
CO3	-	2	-	-	-	-	-	3
CO4	-	2	2	-	-	-	-	2
CO5	2	2	-	-	-	-	-	2
TOTAL	8	12	2	2	2	2	2	7
AVERAGE	1.6	2.4	0.4	0.5	0.4	0.4	0.4	1.4

3 – Strong, 2- Medium, 1- Low

Business Law								
Subject Code	L	T	P	Credits	Inst. Hours	Marks		
						CIA	External	Total
	4			4	5	40	60	100
COURSE OBJECTIVES								
C1	To know the basics of contract.							
C2	To understand the meanings of offer, acceptance and consideration.							
C3	To learn the Performance of Contract.							
C4	To understand the Sale of Goods Act, 1930.							
C5	To understand Right to Information Act, 2005 and Information Technology Act, 2000							
Unit	Contents							No. of Hours
I	Indian Contract Act, 1872 Indian Contract Act – Formation - Nature and Elements of Contract - Classification of Contracts - Contract VS Agreement - Contracts of Indemnity and Guarantee - Bailment and Pledge - Principal and Agent.							12
II	Offer and Acceptance Offer – Definition - Forms of offer - Requirements of a Valid Offer – Acceptance – Meaning - Legal rules as to a Valid Acceptance – Consideration – Definition – Types – Essentials - Capacity of Parties – Definition - Persons Competent to contract - Free consent – Coercion - Undue Influence – Fraud – Misrepresentation – Mistake - Legality of object - Void agreements Unlawful Agreements.							12
III	Performance of Contract Performance of Contracts - Actual Performance - Attempted Performance – Tender - Quasi Contract - Definition and Essentials							12

	- Discharge of Contract - Modes of Discharge - Breach of Contract - Remedies available for Breach of Contract.	
IV	Sale of Goods Act, 1930 Sale - Contract of Sale - Sale Vs. Agreement to Sell - Meaning of Goods - Conditions and Warranty - Caveat Emptor - Exceptions of Caveat Emptor - Buyer and Seller of Goods - Unpaid Seller- Definition - Rights of an Unpaid Seller.	12
V	Contemporary Issues in Business Law Right to Information Act, 2005 - Meaning of 'Information', 'Right to Information' - Need for Right to Information - Public Information - Request for obtaining information - Grounds for rejection of information - Central Information Commission - Constitution and powers - Information Technology Act, 2000 - Purpose and significance - Cyber Crimes - Types of crimes, nature and punishment Intellectual Property Law - Patent, Trademark, Copyright and Industrial Design and Laws of Insurance.	12
THEORY 100%		
CO	Course Outcomes	Blooms Level
C1	Understand the basics of contracts.	Understand
C2	Explain the meaning of offer, acceptance and consideration.	Understand
C3	Analyze the performance of contract.	Analyze
C4	Recall the basic concept of the Sale of Goods Act, 1930.	Remember
C5	Discuss the Provisions of the Right to Information Act, 2005 and Information Technology Act, 2000.	Apply
Textbooks		
1	Kapoor, N.D. Business Laws, Sultan Chand and Sons.	
2	Sreenivasan, M.R. Business Laws, Margam Publications.	
3	Dhandapani, M.V. Business Laws, Sultan Chand and Sons.	

4.	M C Kuchhal & Vivek Kuchhal, Business law, S Chand Publishing, New Delhi	
5.	The Information Technology Act, 2000 Latest 2024 EDITION	
Reference Books		
1.	Badre Alam, S. & Saravanavel, P. Mercantile Law	
2.	Pillai, R.S.N. & Chand, S, Business Law, S Chand & Co, Delhi	
Web Resources		
	https://icai.org/post.html?post_id=17883 https://icai.org/post.html?post_id=13827 https://www.icsi.edu/media/webmodules/Economic%20Business%20and%20Commercial%20Laws.pdf https://rti.gov.in/RTICorner/Guide_2013-issue.pdf	

MAPPING OF PROGRAMME OUTCOMES WITH COURSE OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO 8
CO1	3	2	-	-	-	-	-	3
CO2	3	2	-	-	-	-	-	3
CO3	3	2	1	-	-	-	-	3
CO4	3	2	-	-	-	-	-	2
CO5	2	2	-	-	-	-	-	2
TOTAL	<u>14</u>	<u>10</u>	<u>1</u>	<u>±</u>	<u>±</u>	<u>±</u>	<u>±</u>	<u>13</u>
AVERAGE	<u>2.8</u>	<u>2.0</u>	<u>0.2</u>	<u>±</u>	<u>±</u>	<u>±</u>	<u>±</u>	<u>2.6</u>

3 – Strong, 2- Medium, 1- Low

Office Automation Theory and Practical								
Subject Code	L	T	P	Credits	Inst. Hours	Marks		
						CIA	External	Total
	3		2	4	4	40	60	100
COURSE OBJECTIVES								
C1	To gain the basic knowledge about creating a document.							
C2	To create table and diagrams							
C3	To apply page setting and formatting in document							
C4	To gain knowledge and able to creative presentation							
C5	To understand the concepts of creating animation in presentation							
Unit	Contents							No. of Hours
I	MS Word – Create and Manage Document Working with Documents – Menu: Home, Insert, Design, Layout, Reference, Mailing, Review – Create a bank document and creating document using template, saving files in various format, Close a document, Word Options – Print Document.							12
II	MS Word – Paragraphs and Table Editing text: Inserting Text - Cut, Copy – Paste – Undo – Redo – Find - Search - Replace – Highlight - Formatting page and Setting Margins- Converting files to different formats- Using Tool bars- Ruler- Using Icons- using help - Formatting Documents - Setting Font styles- Font selection- style- size- colour etc. Type face – Bold- Italic-Underline- Case settings- Highlighting- Special symbols- Setting Paragraph style, Shortcut Keys Table of Contents-Index-Page Numbering- Date & Time- Author etc.- Creating Tables- Table settings- Borders- Alignments-Insertion-deletion- Merging- Splitting- Sorting and Formula Drawing - Inserting Clip Arts- Pictures/Files etc.- Tools – Word Completion- Spell Checks.							12
III	MS Word – Formatting Document							12

	Alignments- Indents- Line Space- Margins- Bullets and Numbering. Setting Page style - Formatting Page- Page tab- Margins- Layout settings- Paper tray- Border and Shading- Columns- Header and footer- Setting Footnotes and End notes	
IV	MS PowerPoint – Creating Presentation Creating new presentation – Saving presentation – Applying slide layout – Presentation view: Normal view, Slide view, Note page view, Slide show view – Using Text: Adding text, font formatting, using tab, using bullets, Spell check – Using Clip art: inserting clip art and pictures, using picture tools, using smart art and formatting smart art	12
V	MS PowerPoint – Animations Apply basic and 3D slide transitions and Configure transition effects - Animate text and graphic elements, Animate 3D models, Configure animation effects, Configure animation paths, Reorder animations on a slide - timing for transitions, Set transition effect duration, Configure transition start and finish options	12
THEORY 50% and PRACTICAL 50%		
C0	Course Outcomes	Blooms Level
C1	Gain knowledge about creating document	Understand
C2	Ability to make table and various format of diagrams	Analysis
C3	Describe the concept of aligning and page formatting in a document	Understand
C4	Apply the report into presentation	Apply
C5	Create a presentation with animation	Create
Textbooks		
1	Peter Weverka (2023), “Microsoft Office 2021 all-in-one” Wiley India Pvt., Ltd., ISBN-10: 9357460438, ISBN-13: 978-9357460439	
2	Bittu Kumar (2017), “Mastering MS Office”, V&S Publishers	

3	Dr. S.B. Kishor(2023), "Computer Application (MS-Office)", Das Ganu Prakashan Publisher, ISBn-10: 9381660670, ISBn-13: 978-9381660676	
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Practical Lab

1. Opening a saved Word document - Entering text in a document - Previewing a document - Saving a document - Creating a folder - Printing a document - Closing a document and exiting Word.
2. Insert and delete text in a document - Select text - Undo and redo commands - Use drag and drop to move text - Copy, cut and paste - Document views - Spell and grammar check - Shortcut Menus - Find and replace text Insert a table - Convert a table to text - Navigate and select text in a table - Resize parts of a table - Align text in a table - Format a table - Insert and delete columns and rows - Borders and shading - Merge table cells.
3. Adjust page margins - Change page orientation - Create headers and footers - Set and change indentations - Insert and clear tabs.
4. new slide add an organization chart using the content layout - Add a Table slide with two columns and three rows

MAPPING OF PROGRAMME OUTCOMES WITH COURSE OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO 8
CO1	2	2	2	2	-	-	2	2
CO2	3	2	2	-	-	-	2	2
CO3	3	2	2	-	-	-	2	2
CO4	3	2	2	-	-	-	2	2
CO5	2	2	2	-	-	-	2	2
TOTAL	<u>13</u>	<u>10</u>	<u>10</u>	<u>2</u>	<u>:-</u>	<u>:-</u>	<u>10</u>	<u>10</u>
AVERAGE	<u>2.6</u>	<u>2.0</u>	<u>2.0</u>	<u>0.4</u>	<u>:-</u>	<u>:-</u>	<u>2.0</u>	<u>2.0</u>

3 – Strong, 2- Medium, 1- Low

Computerized Accounting								
Subject Code	L	T	P	Credits	Inst. Hours	Marks		
						Internal	External	Total
	1		2	2	3	50	--	50
COURSE OBJECTIVES								
C1	To know the fundamentals of Tally Prime.							
C2	To work out the voucher entry in Tally Prime.							
C3	To understand the advanced inventory in Tally Prime.							
C4	To know the basics of GST, TDS with Tally Prime.							
C5	To know the practical oriented report writing.							
	Prerequisites:							
Unit	Contents						No. of Hours	
I	Introduction Fundamental of Tally Prime - Getting fundamental with Tally Prime - Creation & Setting up of Company in Tally Prime - Accounting Masters in Tally Prime - F11 Features- F12 Configurations - Setting up Account Head - Inventory in Tally Prime - Stock Group- Stock Categories - Godown / Locations - Units of Measure - Stock Items.						6	
II	Vouchers Voucher Entry in Tally Prime - Accounting Vouchers - Inventory Vouchers - Invoicing Advance Accounting in Tally Prime - Bill-wise details - Cost Centers and Cost Categories – Multicurrency - Bank Reconciliation - Interest Calculations - Budgets & Controls - Scenario Management.						6	
III	Inventory Advanced Inventory in Tally. Prime - Order Prime censing - Re-order Level - Tracking Number - Batch-wise details - Additional Cost Details - Bill of Materials (BOM) - Price Level and Price List -						6	

	Stock Valuation - Inventory Ageing Analysis - Different and Billed Quantities.	
IV	GST Goods and Services Tax - Basics of GST - Configuring GST Features - Creating Masters - Entering Transactions - GST Report - GST Filing Tax Deducted at Sources - TDS - Basic Concepts of TDS - Configuring TDS in Tally. Prime - Creation Masters - Prime cessing Transaction - TDS Reports.	6
V	Reporting Practical oriented- To work to the company and submit the Tally Report.	6
Practical 100%		
CO	Course Outcomes	Blooms Level
C1	Know the basic fundamental of Tally Prime.	Remember
C2	Workout the voucher entry in Tally. Prime.	Apply
C3	Understand the advanced inventory in Tally Prime.	Understand
C4	Know the basics of GST, TDS with Tally Prime.	Understand
C5	Know the practical oriented report writing.	Apply
Textbooks		
1.	Official Guide to Financial Accounting Using: Tally. PRIME With GST -2nd Edition- Tally Education Pvt. Ltd.	
2.	Learn Tally Prime with GST Book by Gaurav Agrawal Paperback – 1 January 2021	
3.	Learn Tally ERP 9 in 30 days (A handbook to teach you everything about Tally ERP 9 Textbook Binding – 1 January 2014	
Reference Books		
4.	Tally. ERP 9 with GST in Simple Steps Paperback – 1 February 2020	

5.	Tally. ERP 9 Course Kit with GST and MS Excel by Vikas Gupta- Comdex Publication.	
Web Resources		
	https://tallyprimebook.com/wp-content/uploads/2024/01/Read-Sample-TallyPrime-Book-Advanced-Usage-Rel-2-1-e-Book-PDF.pdf https://help.tallysolutions.com/tally-prime/accounting/accounting-in-tally-prime/ https://tallysolutions.com/learning-hub/#gref	

MAPPING OF PROGRAMME OUTCOMES WITH COURSE OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO 8
CO1	3	2	-	-	-	-	2	-
CO2	3	2	-	-	-	-	2	-
CO3	3	2	-	-	-	-	2	-
CO4	2	2	-	-	-	-	2	2
CO5	-	-	-	-	2	-	2	-
TOTAL	<u>11</u>	<u>8</u>	<u>3</u>	<u>3</u>	<u>2</u>	<u>3</u>	<u>10</u>	<u>2</u>
AVERAGE	<u>2.2</u>	<u>1.6</u>	<u>1</u>	<u>1</u>	<u>0.4</u>	<u>1</u>	<u>2.0</u>	<u>0.4</u>

3 – Strong, 2- Medium, 1- Low

Basics of Human Values and Ethics								
Subject Code	L	T	P	Credits	Inst. Hours	Marks		
						Internal	External	Total
	1	1		2	2	50	--	100
COURSE OBJECTIVES								
C1	To stimulate moral imagination of students.							
C2	To enhance quality behaviour among all stake holders.							
C3	To Stimulate student's sense of responsibility.							
C4	To make them understand business ethics.							
C5	To introduce CSR							
Unit	Contents							No. of Hours
I	Introduction to and need for Value Education Introduction to Value Education - Self-Exploration as the Process for Value Education - The Basic Human Aspirations - Anthropology & Sociology and Genesis Human Value.							6
II	Understanding the Harmony Human Being as Co-existence - Harmony with Self, Body, Family, Society, Nature - Universal Human Values & Ethical Human Conduct - Holistic Alternative towards Universal Human Order - Pedagogies for imbibing human values and ethics.							6
III	Harmony in the Family and Society Understanding harmony in the Family - the basic unit of human interaction - Understanding values in human - human relationship; meaning of Nyaya and program for its fulfilment to ensure Ubhay							6

	<p>Tripti; Trust (Vishwas) and Respect (Samman) as the foundational values of relationship.</p> <p>Understanding the meaning of Vishwas; Difference between intention and competence - Understanding the meaning of Samman - Difference between respect and differentiation; the other salient values in relationship - Understanding the harmony in the society (society being an extension of family): Samadhan, Samridhi, Abhay, Sah-Astitva as comprehensive Human Goals - Visualizing a universal harmonious order in society - Undivided Society (Akhand Samaj).</p>	
IV	<p>Principles of Business Ethics</p> <p>Introduction of Basic Principles of Business Ethics - Ethical Issues - Moral Reasoning & Moral Responsibility - Ethical Principles in Business i.e., Utilitarianism - Rights & Duties - Justice & Fairness - Integration among Principles.</p>	6
V	<p>Business Ethics and CSR</p> <p>Ethics and the Environment - Ethics of Consumer Protection & Marketing - Ethics and the Employee - Ethics of Job Discrimination - Corporate Social Responsibility.</p>	6
THEORY 100%		
C0	Course Outcomes	Blooms Level
C1	Recognize the human values.	Understand
C2	Comply with ethical human conduct.	Understand
C3	Prioritize harmony in the family.	Analyze
C4	Discuss the importance of business ethics.	Apply
C5	Understand the CSR.	Understand
Textbooks		

1	A foundation course in Human Values and Professional Ethics, R R Gaur, R Sangal & G P Bagaria, Excel Books	
2	2. Business Ethics – 7 th Edition, Manuel G Velasquez, Pearson Education, 2016.	
3	3. Human Values & Professional Ethics, S B Gogate, Vikas Publishing House Pvt. Ltd., Latest.	
1	Business Ethics and Corporate Governance, B.N. Ghosh, McGraw-Hill, 20013.	
2	5. Business Ethics, Richard T DeGeorge, Pearson Education, 2015.	

MAPPING OF PROGRAMME OUTCOMES WITH COURSE OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO 8
CO1	2	-	-	-	-	-	-	-
CO2	2	-	-	-	-	-	-	-
CO3	2	2	-	-	-	-	-	-
CO4	2	-	-	-	-	-	-	2
CO5	3	-	-	-	-	-	-	2
TOTAL	<u>11</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>4</u>
AVERAGE	<u>2.2</u>	<u>0.4</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>0.8</u>

3 – Strong, 2- Medium, 1- Low