MAHENDRA ARTS & SCIENCE COLLEGE

(AUTONOMOUS)

(Affiliated to Periyar University)

Accredited by NAAC with "A++" Grade & Recognized u/s 2(f) and 12(B) of the UGC act 1956

Kalippatti – 637 501. Namakkal Dt.

B.COM
COMPUTER APPLICATIONS

SYLLABUS FOR B.COM CA

OUTCOME BASED EDUCATION WITH CHOICE BASED CREDIT SYSTEM

FOR THE STUDENTS ADMITTED FROM

THE ACADEMIC YEAR 2023 – 2024 ONWARDS

MAHENDRA ARTS & SCIENCE COLLEGE
(Autonomous)

(Affiliated to Periyar University)
Department of Commerce CA
REGULATIONS FOR B.COM CA PROGRAMME
OUTCOME BASED EDUCATION WITH CHOICE BASED CREDIT SYSTEM
(Effective from the academic year 2023-2024)

I - PREAMBLE

B.Com CA programme imbibes the basic and essential knowledge regarding various activities undertaken and necessary to run socially responsible business organization, which will be useful in taking up any particular activity in a Global perspective of business that grooms the personality so as to become a responsible citizen with greater awareness about the Indian society and its culture.

II. GRADUATE ATTRIBUTES

- **In-depth knowledge and understanding of major concepts:** Understanding of theoretical principles and experimental findings in different sub-areas available in respective disciplines.

- **Creative and Critical thinking:** The capability of using creative and critical thinking in respective areas.

- **Analytical ability:** The ability to analyze issues and problems in all the disciplines.

- **Problem-solving skills:** The capability towards solving problems.

- **Entrepreneur skills:** The inclusion of leadership, business management, time management skills.

- **Communication skills:** The ability to transfer complicated/technical information in a precise manner.

- **Mutual and multidisciplinary competence:** The ability of teamwork in interdisciplinary fields.

- **Digital literacy:** The capability of utilizing modern digital tools to carry out the simulation process.

- **Moral and ethical awareness:** Ability to adopt moral ethics.
- **Social responsibility:** Creating socially responsible citizens.

III - PROGRAMME EDUCATIONAL OBJECTIVES

❖ To attain the professional expertise by being competent, creative and ever ready to accept new and challenging roles in Industry and Academics.
❖ To imbibe the entrepreneurial traits in order to embrace innovative opportunities by applying emerging technology, leadership in the process of startup of a Small Scale Industry.

IV - PROGRAMME OUTCOMES

PO1: Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study

PO2: Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.

PO3: Critical thinking: Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.

PO4: Problem solving: Capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.

PO5: Analytical reasoning: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.

PO6: Research-related skills: A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesizing and articulating; Ability to recognize cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation

PO7: Cooperation/Team work: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team

PO8: Scientific reasoning: Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.

PO9: Reflective thinking: Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.

PO10 Information/digital literacy: Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.

PO11 Self-directed learning: Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.

PO12 Multicultural competence: Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.

PO13: Moral and ethical awareness/reasoning: Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to ones work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.

PO14: Leadership readiness/qualities: Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision,

building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.

PO 15: Lifelong learning: Ability to acquire knowledge and skills, including learning how to learn, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.

V - PROGRAMME SPECIFIC OUTCOMES (PSOs):

PSO1: To enable students to apply basic microeconomic, macroeconomic and monetary concepts and theories in real life and decision making.

PSO2: To sensitize students to various economic issues related to Development, Growth, International Economics, Sustainable Development and Environment.

PSO3: To familiarize students to the concepts and theories related to Finance, Investments and Modern Marketing.

PSO4: Evaluate various social and economic problems in the society and develop answer to the problems as global citizens.

PSO5: Enhance skills of analytical and critical thinking to analyze effectiveness of economic policies.

VI - REGULATIONS

These regulations shall take effect from the academic year 2023-2024, i.e., for students who are to be admitted to the first year of the programme during the academic year 2023-2024 and thereafter.

1. Eligibility for Admission:

Candidate for admission to the first year of the UG degree programme shall be required to have passed the higher secondary examination (Academic or Vocational) conducted by the Govt. of Tamil Nadu in the relevant subjects or other examinations accepted as equivalent thereto by the Syndicate, subject to such other conditions as may be prescribed therefore.

2. Duration of the Programme:

The candidates shall complete all the courses of the programme in 3 years from the date of admission. The programme of study shall consist of six semesters and a total period of three years with a minimum of 140 credits. The programme of study will comprise the course according to the syllabus.

3. Programme of the Study:

The Programme of the study for the UG degree has been divided into the following five categories:

Part I :   Tamil / Other Languages.

Part II: English Language.

Part III: Core Courses, Generic elective Courses and Discipline specific elective courses

Part IV: Skill Enhancement Courses, Skill Enhancement Courses - NME, Foundation Course and Enhancement Compulsory Courses

Part V: Extension Activity.

4. Extension Activity:

Every student shall participate compulsorily for period of not less than three years (6 semesters) in any one of the following programmes. NSS/ Sports / YRC / Other Extra-curricular and Co-curricular activities (Association / Club / IIC/ EDC). The student's performance shall be examined by the staff in-charge of extension activities along with the Head of the respective department and a senior member of the Department on the following parameters.

The marks shall be sent to the Controller of Examinations before the commencement of the final semester examinations.

20% of marks for Regularity of attendance.

60% of marks for Active Participation in classes/ camps/ games/ special Camps/ programmes in the college/ District/ State/ University activities.

10% of marks for Exemplary awards/ Certificates/ Prizes.

10% of marks for Other Social components such as Blood Donations, Fine Arts, etc.

The above activities shall be conducted outside the regular working hours of the college.

The mark sheet shall carry the gradation relevant to the marks awarded to the candidates.

A - Exemplary	- 80 and above
B - Very good	- 70-79
C - Good	- 60-69
D - Fair	- 50-59
E - Satisfactory	- 40-49

This grading shall be incorporated in the mark sheet to be issued at the end of the semester. (Handicapped students who are unable to participate in any of the above activities shall be required to take a test in the theoretical aspects of any one of the above fields and be graded and certified accordingly).

5. Examinations

The programme of study shall be based on semester pattern with Internal Assessment under Choice Based Credit System.

The examinations for all the papers consist of both Internal (Continuous Internal Assessment -CIA) and External (End Semester) theory examinations. The theory examinations shall be conducted for three hours duration at the end of each semester. The candidates failing in any subjects(s) will be permitted to appear for the same in the subsequent semester examinations.

VII. Structure of the Programme

SEMESTER: I

Part	Course Category	Title of the Course	Course Code	Hrs / Week L	Hrs / Week P	No.of Credits	Int.	Ext.	Total
I	LANGUAGE COURSE-I	TAMIL – I / FRENCH – I / HINDI – I	M23UFTA01/ M23UFFR01/ M23UFHI01	6	-	3	25	75	100
II	LANGUAGE COURSE-II	ENGLISH- I	M23UFEN01	6	-	3	25	75	100
III	CORE COURSE-I	FINANCIAL ACCOUNTING-I	M23UCC01	5	-	5	25	75	100
	CORE COURSE-II	PRINCIPLES OF MANAGEMENT	M23UCC02	5	-	5	25	75	100
III	GENERIC ELECTIVE –I	ELECTIVE: I – GENERIC ELECTIVE PRACTICAL- PROGRAMMING INC AND LAB	M23UCCGEP1	-	4	3	40	60	100
		ELECTIVE: I – GENERIC ELECTIVE PRACTICAL- PYTHONPROGRAMMING AND LAB	M23UCCGEP2						
IV	SKILL ENHANCEMENT COURSE	SEC-I (NME-I) APTITUDE FOR COMPETITIVE EXAMINATIONS - I	M23UMAN01	2	-	2	25	75	100
	FOUNDATION COURSE	FC-MANAGERIAL COMMUNICATION	M23UCCFC1	2	-	2	25	75	100
		Total		**26**	**4**	**23**	**190**	**510**	**700**

SEMESTER: II

Part	Course Category	Title of the Course	Course Code	Hrs / Week L	Hrs / Week P	No.of Credits	Int.	Ext	Total
I	LANGUAGE COURSE-I	TAMIL – II / FRENCH – II / HINDI – II	M23UFTA02/ M23UFFR02/ M23UFHI02	6	-	3	25	75	100
II	LANGUAGE COURSE-II	ENGLISH- II	M23UFEN02	6	-	3	25	75	100
III	CORE COURSE-III	FINANCIAL ACCOUNTING-II	M23UCC03	5	-	5	25	75	100
III	CORE COURSE- IV	BUSINESS LAW	M23UCC04	5	-	5	25	75	100
III	GENERIC ELECTIVE -II	ELECTIVE: II – GENERIC ELECTIVE PRACTICAL- * OFFICE AUTOMATION AND LAB	M23UCCGEP3	-	4	3	40	60	100
		ELECTIVE:II – GENERIC ELECTIVE PRACTICAL- * PROGRAMMING IN C++ AND LAB	M23UCCGEP4						
IV	SKILL ENHANCEMENT COURSE	SEC-II (NME-II) APTITUDE FOR COMPETITIVE EXAMINATIONS - II	M23UMAN03	2	-	2	25	75	100
	SKILL ENHANCEMENT COURSE	SEC-III INDUSTRIAL LAW	M23UCCS01	2	-	2	25	75	100
		Total		**26**	**4**	**23**	**190**	**510**	**700**

SEMESTER: III

Part	Course Category	Title of the Course	Course Code	Hrs / Week L	Hrs / Week P	No.of Credits	Int.	Ext.	Total
I	LANGUAGE COURSE-I	TAMIL – III /FRENCH – III / HINDI – III	M23UFTA03/ M23UFFR03/ M23UFHI03	6	-	3	25	75	100
II	LANGUAGE COURSE-II	ENGLISH- III	M23UFEN03	6	-	3	25	75	100
III	CORE COURSE-V	CORPORATE ACCOUNTING-I	M23UCC05	5	-	4	25	75	100
III	CORE COURSE-VI	COMPANY LAW	M23UCC06	5	-	5	25	75	100
III	GENERIC ELECTIVE-III	ELECTIVE: III – GENERIC ELECTIVE PRACTICAL- PROGRAMMING IN JAVA AND LAB	M23UCCGEP5	-	4	3	40	60	100
III		ELECTIVE: III – GENERIC ELECTIVE PRACTICAL- WEB TECHNOLOGY (PHP) AND LAB	M23UCCGEP6						
IV	SKILL ENHANCEMENT COURSE	SEC-IV PERSONAL SELLING	M23UCCS02	2	-	2	25	75	100
	SKILL ENHANCEMENT COURSE	SEC-V CAPITAL MARKET	M23UCCS03	2	-	2	25	75	100
	Total			**26**	**4**	**22**	**190**	**510**	**700**

SEMESTER: IV

Part	Course Category	Title of the Course	Course Code	Hrs / Week L	Hrs / Week P	No.o Credi	Int.	Ext	Total
I	LANGUAGE COURSE-I	TAMIL – IV / FRENCH – IV / HINDI – IV	M23UFTA04/ M23UFFR04/ M23UFHI04	6	-	3	25	75	100
II	LANGUAGE COURSE- II	ENGLISH –IV	M23UFEN04	6	-	3	25	75	100
III	CORE COURSE-VII	*CORPORATE ACCOUNTING-II*	M23UCC07	5	-	5	25	75	100
III	CORE COURSE-VIII	BUSINESS MATHEMATICS & STATISTICS	M23UCC08	4	-	4	25	75	100
III	GENERIC ELECTIVE-IV	ELECTIVE: IV RELATIONAL DATABASE MANAGEMENT SYSTEM	M23UCCGE1	3	-	3	25	75	100
		ELECTIVE: IV INTRODUCTION TO DATA SCIENCE	M23UCCGE2						
IV	SKILL ENHANCEMENT COURSE	SEC—VI SERVICE MARKETING	M23UCCS04	2	-	2	25	75	100
	SKILL ENHANCEMENT COURSE	SEC-VII COMMERCE PARCTICAL	M23UCCS05		2	2	40	60	100
	ECC	ENVIRONMENTAL STUDIES	M23UES01	2	-	2	25	75	100
	Total			**28**	**2**	**24**	**215**	**585**	**800**

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SEMESTER: V

Part	Course Category	Title of the Course	Course Code	L	P	No.of Credits	Int.	Ext.	Total
III	CORE COURSE-IX	COST ACCOUNTING-I	M23UCC09	5	-	4	25	75	100
III	CORE COURSE-X	BANKING LAW & PRACTICE	M23UCC10	5	-	4	25	75	100
III	CORE COURSE-XI	INCOME TAX LAW & PRACTICE –I	M23UCC11	5	-	4	25	75	100
III	CORE COURSE-XII	MANAGEMENT ACCOUNTING	M23UCC12	5	-	5	25	75	100
III	DISCIPLINE SPECIFIC ELECTIVE-I	FINANCIAL MANAGEMENT	M23UCCDSE1	4	-	3	25	75	100
		INDIRECT TAXATION	M23UCCDSE2						
		PRINCIPLES OF MARKETING	M23UCCDSE3						
III	DISCIPLINE SPECIFIC ELECTIVE-II	SOFTWARE ENGINEERING USING UML LAB	M23UCCDSE4	-	4	3	40	60	100
		OBJECT ORIENTED ANALYSIS AND DESIGN USING UML LAB	M23UCCDSE5						
		. NET PROGRAMMING LAB	M23UCCDSE6						
IV	ECC	YOGA	M23UVE01	2	-	2	25	75	100
IV	INTERNSHIP	INTERNSHIP	M23UCCIS01	-	-	2	40	60	100
Total				**26**	**4**	**27**	**230**	**570**	**800**

SEMESTER: VI

Part	Course Category	Title of the Course	Course Code	L	P	No.of Credits	Int.	Ext.	Total
III	CORE COURSE-XIII	COST ACCOUNTING-II	M23UCC13	6	-	4	25	75	100
	CORE COURSE-XIV	INCOME TAX LAW & PRACTICE – II	M23UCC14	6	-	4	25	75	100
III	CORE COURSE-XV	PROJECT VIVA VOCE	M23UCCPR1	6	-	4	40	60	100
III	DISCIPLINE SPECIFIC ELECTIVE-III	ENTREPRENEURIAL DEVELOPMENT	M23UCCDSE7	5	-	3	25	75	100
		HUMAN RESOURCE MANAGEMENT	M23UCCDSE8						
		CONSUMERISM & CONSUMER PROTECTION	M23UCCDSE9						
III	DISCIPLINE SPECIFIC ELECTIVE-IV	R LANGUAGE	M23UCCDSE10	-	5	3	40	60	100
		TALLY PRACTICAL	M23UCCDSE11						
		DATA ANALYTICS AND HADOOP	M23UCCDSE12						
IV	PROFESSIONAL COMPETENCY SKILL	GENERAL AWARNESS FOR COMPETITIVE EXAMINATIONS	M23UCCPCS1	2	-	2	25	75	100
V	EXTENSION ACTIVITIES	EXTENSION ACTIVITIES	M23UEX01	-	-	1	-	-	-
			Total	**25**	**5**	**21**	**180**	**420**	**600**
GRAND TOTAL				**157**	**23**	**140**	**1195**	**3105**	**4300**
Additional Credit for online courses (SWAYAM/MOOC) / Value-Added**									

SUMMARY OF CREDIT DISTRIBUTIONS

PART	COURSE NAME	No. of Credits						Total Credits	Total Hours	No. of Courses	Max. Marks
		I	II	III	IV	V	VI				
I	LANGUAGE – I	3	3	3	3	-	-	12	24	4	400
II	LANGUAGE – II	3	3	3	3	-	-	12	24	4	400
III	CORE COURSE	10	10	9	9	17	8	63	71	14	1400
	PROJECT VIVA VOCE	-	-	-	-	-	4	4	6	1	100
	ELECTIVE COURSE: GENERIC/ DISCIPLINE / SPECIFIC	3	3	3	3	6	6	24	33	8	800
IV	SEC	2	4	4	2	-	-	12	14	6	600
	FOUNDATION COURSE	2	-	-	-	-	-	2	2	1	100
	SEC- COMMERCE PRACTICAL	-	-	-	2	-	-	2	-	1	100
	ECC	-	-	-	2	2	-	4	4	2	200
	INTERNSHIP	-	-	-	-	2	-	2	-	1	100
V	GENERAL AWARENESS FOR COMPETITIVE EXAMINATIONS	-	-	-	-	-	2	2	2	1	100
	EXTENSION ACTIVITIES	-	-	-	-	-	1	1	-	-	-
Total		23	23	22	24	27	21	140	180	43	4300

GENERIC SPECIFIC ELECTIVE / DISCIPLINE SPECIFIC ELECTIVE SUBJECTS FOR B.COM CA STUDENTS

SEMESTER	GENERIC ELECTIVE-I	COURSE CODE
I	PROGRAMMING IN C AND LAB	M23UCCGEP1
	PYTHON PROGRAMMING AND LAB	M23UCCGEP2
SEMESTER	GENERIC ELECTIVE – II	COURSE CODE
II	OFFICE AUTOMATION AND LAB	M23UCCGEP3
	PROGRAMMING IN C++ AND LAB	M23UCCGEP4
SEMESTER	GENERIC ELECTIVE – III	COURSE CODE
III	PROGRAMMING IN JAVA AND LAB	M23UCCGEP5
	WEB TECHNOLOGY(PHP) AND LAB	M23UCCGEP6
SEMESTER	GENERIC ELECTIVE – IV	COURSE CODE
IV	RELATIONAL DATABASE MANAGEMENT SYSTEM	M23UCCGE1
	INTRODUCTION TO DATA SCIENCE	M23UCCGE2
SEMESTER	DISCIPLINE SPECIFIC ELECTIVE –I	COURSE CODE
V	FINANCIAL MANAGEMENT	M23UCCDSE1
	INDIRECT TAXATION	M23UCCDSE2
	PRINCIPLES OF MARKETING	M23UCCDSE3
	DISCIPLINE SPECIFIC ELECTIVE –II	**COURSE CODE**
	SOFTWARE ENGINEERING+(UML LAB)	M23UCCDSE4
	OBJECT ORIENTED ANALYSIS AND DESIGN + (UML LAB)	M23UCCDSE5
	.NET PROGRAMMING	M23UCCDSE6
SEMESTER	DISCIPLINE SPECIFIC ELECTIVE –III	COURSE CODE
VI	ENTREPRENEURIAL DEVELOPMENT	M23UCCDSE7
	HUMAN RESOURCE MANAGEMENT	M23UCCDSE8
	CONSUMERISM & CONSUMER PROTECTION	M23UCCDSE9
	DISCIPLINE SPECIFIC ELECTIVE – IV	**COURSE CODE**
	R LANGUAGE	M23UCCDSE10
	PRACTICAL TALLY	M23UCCDSE11
	DATA ANALYTICS USING HADOOP	M23UCCDSE12

SKILL ENHANCEMENT COURSES:

SEMESTER	COURSE TITLE	COURSE CODE
I	BUSINESS ORGANIZATION	M23UCCN01
II	ADVERTISING	M23UCCN02
II	INDUSTRIAL LAW	M23UCCS01
III	PERSONAL SELLING	M23UCCS02
III	CAPITAL MARKET	M23UCCS03
IV	SERVICE MARKETING	M23UCCS04
IV	COMMERCE PRATICAL	M23UCCS05

ELECTIVE SUBJECT OFFERED TO OTHER DEPARTMENT

SEMESTER	COURSE TITLE	COURSE CODE
IV	PRINCIPLES OF ACCOUNTANCY	M23UCCGE3

LIST OF COMMON PAPERS FOR [B.Com. / B.Com. (CA)]

S.NO	SEMESTER	COURSE CATEGORY	SUBJECT NAME	SUBJECT CODE
1	I	**CORE –I**	FINANCIAL ACCOUNTING – I	M23UCC01
2	I	**CORE –II**	PRINCIPLES OF MANAGEMENT	M23UCC02
3	I	**SEC -I (NME-I)**	BUSINESS ORGANIZATION	M23UCCN01
4	I	**FC**	MANAGERIAL COMMUNICATION	M23UCCFC1
5	II	**CORE –III**	FINANCIAL ACCOUNTING - II	M23UCC03
6	II	**CORE –IV**	BUSINESS LAW	M23UCC04
7	II	**SEC -I (NME-II)**	ADVERTISING	M23UCCN02
8	II	**SEC-III**	INDUSTRIAL LAW	M23UCCS01
9	III	**CORE –V**	CORPORATE ACCOUNTING-I	M23UCC05
10	III	**CORE –VI**	COMPANY LAW	M23UCC06
11	III	**SEC-V**	CAPITAL MARKET	M23UCCS03
12	IV	**CORE –VII**	CORPORATE ACCOUNTING-II	M23UCC07
13	IV	**SEC-VI**	SERVICE MARKETING	M23UCCS04
14	IV	**SEC-VII**	COMMERCE PRACTICAL	M23UCCS05
15	V	**CORE – IX**	COST ACCOUNTING –I	M23UCC09
16	V	**CORE – IX**	BANKING LAW AND PRACTICE	M23UCC10
17	V	**CORE – XI**	INCOME TAX LAW AND PRACTICE –I	M23UCC11
18	V	**CORE – XII**	MANAGEMENT ACCOUNTING	M23UCC12
19	V	**DSE – I**	FINANCIAL MANAGEMENT	M23UCCDSE1
20	V	**DSE – II**	INDIRECT TAXATION	M23UCCDSE2
21	V	**INTERNSHIP**	SUMMER INTERNSHIP	M23UCCIS01
22	VI	**CORE –XIII**	COST ACCOUNTING –II	M23UCC13
23	VI	**CORE –XIV**	INCOME TAX LAW AND PRACTICE – II	M23UCC14
24	VI	**CORE –XV**	PROJECT VIVA VOCE	M23UCCPR1
25	VI	**DSE – V**	ENTREPRENEURIAL DEVELOPMENT	M23UCCDSE7
26	VI	**PROFESSIONAL COMPETENCY COURSE**	GENERAL AWARENESS FOR COMPETITIVE EXAMINATIONS	M23UCCPCS1

VIII. SCHEME OF EXAMINATION:
1. Question Paper Pattern for Theory Examination

Time: Three Hours   **Maximum Marks:** 75

Knowledge Level	Sections		Marks	Total Marks	Meaning of K's
K1	**Part - A** 10 Questions - Objectives type *1 Marks (No Choice)	Two Questions from each unit	**10**		K1- Memory Level
K1, K2	**Part - B** 5 Questions *2 Marks (No Choice)	One Question from each unit	**10**		K2 - Understanding Level
K2, K3	**Part - C** 5 Questions (either or type) * 5 Marks	One Question from each unit	**25**	**75**	K3 - Application Level
K2, K3, K4	**Part - D** 3 out of 5 Questions *10 Marks	One Question from each unit	**30**		K4 - Analytical Level

2. Question Paper Pattern for Practical Papers

EXTERNAL MARK: 60   **INTERNAL MARK: 40**

QUESTION PATTERN

Answer all Questions (5x12 =60)
Questions from each Unit (either or choice)

Mark Allotment:
External - 60
Internal - 40

3. Distribution of Marks:

The following are the distribution of marks for external and internal for End Semester Examinations and continuous internal assessment and passing minimum marks for Theory / Practical / Project / Internship papers of B.Com (CA) programme.

ESE	CIA Total	EA Total	Total Marks Allotted	Passing Minimum for EA	Passing Minimum (ESE)
Theory	25	75	100	30	40
Practical	40	60	100	24	40
Project	40	60	100	24	40
Internship	40	60	100	24	40

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The following are the Distribution of marks for the Continuous Internal Assessment in Theory / Practical / Project / Internship papers of B.Com (CA) programme.

THEORY

EVALUATION OF INTERNAL ASSESSMENT

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        Test         : 15 Marks
        Assignment : 05 Marks
        Attendance : 05 Marks
                     -------------
              Total  : 25 Marks
                     -------------
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PRACTICAL

EVALUATION OF INTERNAL ASSESSMENT

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        Test         :  20 Marks
        Attendance :  10 Marks
        Observation:  10 Marks
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        Total        :  40 Marks
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PROJECT

EVALUATION OF INTERNAL ASSESSMENT

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        Review 1     :  10 Marks
        Review 2     :  10 Marks
        Review 3     :  10 Marks
        Pre-Viva     :  10 Marks
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        Total        :  40 Marks
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4. Passing Minimum:

The Candidates shall be declared to have passed the examination if he/she secures not less than 40 marks in total (CIA mark + Theory Exam mark) with minimum of 30 marks (out of 75 marks) in the End Semester Theory Examinations.

The Candidates shall be declared to have passed the examination if he/she secures not less than 40 marks in total (CIA mark + Practical Exam mark) with minimum of 24 marks (out of 60 marks) in the End Semester Practical Examinations.

5. Submission of Record Note Books for Practical Examinations:

Candidates appearing for practical examinations should submit a bonafide record note books prescribed for practical Examinations. The candidates failed to submit the record book shall not be permitted to appear for the practical examinations.

6. Internship/Project:

Internship

Internship training (Minimum two weeks period) is mandatory for all the UG programmes during Second year vacation period.

The Internship training should be valued for 60 marks by an external examiner; however the Viva-Voce examination should be conducted by the internal examiner / faculty concerned.

1. The Internship training Report may consist of minimum of 30 pages.
2. The candidate has to submit the Internship training Report 20 days before the commencement of the V Semester Examinations.

Project

The following guidelines to be followed for the Project with Viva-voce:
The project should be valued for 60 marks by an external examiner; however the Viva-Voce examination should be conducted by both the external examiner appointed by the College and the internal examiner / guide/ teacher concerned.

1. The Project Report may consist of minimum of 60 pages.

2. The candidate has to submit the Project Report 10 days before the commencement of the VI Semester Examinations.
3. A candidate who fails in the Project/Dissertation or is absent may resubmit the report, on the same topic, with necessary modification / correction / improvements in the subsequent Even Semester Examinations for evaluation and shall undergo viva-voce Examination.

IX. Note:
a) SWAYAM / MOOC – Free Online Course:

SWAYAM / MOOC is an instrument for self-actualisation providing opportunities for a life-long learning. Here the student can choose from hundreds of courses, virtually every course taught at the college level, offered by the best teachers in India and elsewhere.

The students can choose an online SWAYAM / MOOC course during their period of study which will earn an extra credit and it will be transferred to the academic records of the students.

Core – I	B.COM CA	Credits: 5
Course Code: M23UCC01	FINANCIAL ACCOUNTING – I	Contact Hours per Week: 5

OBJECTIVES:

➢ To understand the basic accounting concepts and standards.
➢ To know the basis for calculating business profits.
➢ To familiarize with the accounting treatment of depreciation.
➢ To learn the methods of calculating profit for single entry system.
➢ To gain knowledge on the accounting treatment of insurance claims.

COURSE OUTCOMES:

After the successful completion of the course students will be able to:

COs	Statement	Knowledge Level
CO1	Remember the concept of rectification of errors and Bank reconciliation statements	K1
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns	K2
CO3	Analyse the various methods of providing depreciation	K3
CO4	Evaluate the methods of calculation of profit	K4
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.	K4

UNIT–I Fundamentals of Financial Accounting   (15 Hours)

Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books –Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation.

UNIT–II Final Accounts   (15 Hours)

Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.

UNIT–III Depreciation and Bills of Exchange   (15 Hours)

Depreciation - Meaning – Objectives – Accounting Treatments - Types- Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation Bills of Exchange – Definition

– Specimens – Discounting of Bills – Endorsement of Bill – Collection– Noting – Renewal – Retirement of Bill under rebate.

UNIT–IV Accounting from Incomplete Records (15 Hours)

Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.

UNIT–V Royalty and Insurance Claims (15 Hours)

Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims – Calculation of Claim Amount-Average clause (Loss of Stock only).

Note: Theory 20% & Problems 80%

TEXT BOOKS:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Financial Accounting	T.S.Reddy & A.Murthy	Margham Publication	2017
2.	Financial Accounting- I	S. P. Jain and K. L.Narang	Kalyani Publishers, New Delhi.	2016
3.	Financial Accounting	S.N. Maheshwari	Vikas Publications	2018
4.	Advanced Accounts	Shukla Grewal and Gupta	S.Chand and Sons	2018
5.	Advanced accounting	Radhaswamy and R.L.Gupta	Sultan Chand	2018
6.	Financial Accounting	R.L. Gupta and V.K. Gupta	Sultan Chand	2019

REFERENCE BOOKS:

S.No.	Title of the Book	Author	Publisher	Year of Publication
1.	Advanced Accountancy	Dr.Arulanandan and Raman	Himalaya Publications, Mumbai.	2015
2.	Advanced Accounting	Tulsian	Tata McGraw Hills, Noida.	2018
3.	Financial Accounting	Charumathi and Vinayagam	S.Chand and Sons, New Delhi.	2016
4.	Financial Accounting	Goyal and Tiwari	Taxmann Publications, New Delhi.	2016
5.	Accounting: Text and Cases.	Robert N Anthony, David Hawkins, Kenneth A. Merchant	McGraw-Hill Education, Noida.	2015

Mapping with Programme Specific Outcomes

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	M	M	S
CO2	S	S	M	S	S
CO3	S	S	M	M	M
CO4	S	S	M	M	M
CO5	S	M	S	M	M

S-Strong **M**-Medium

CORE – II	B.COM CA	Credits: 5
Course Code: M23UCC02	**PRINCIPLES OF MANAGEMENT**	Contact Hours per Week: 5

OBJECTIVES:
- ➢ To understand the basic management concepts and functions
- ➢ To know the various techniques of planning and decision making
- ➢ To familiarize with the concepts of organisation structure
- ➢ To gain knowledge about the various components of staffing
- ➢ To enable the students in understanding the control techniques of management

COURSE OUTCOMES:
After the successful completion of the course students will be able to:

COs	Statement	Knowledge Level
CO1	Demonstrate the importance of principles of management Paraphrase the importance of planning and decision making in an organization	K1
CO2	Comprehend the concept of various authorizes and responsibilities of an organization	K2
CO3	Enumerate the various methods of Performance appraisal, Centralization and Decentralization – Span of Management.	K3
CO4	Demonstrate the notion of directing, coordination and control in the management, Challenges faced by women in workforce	K4
CO5	Stages in the Control Process, Requisites of Effective Control and Controlling Techniques, Management by Exception [MBE].	K4

UNIT–I Introduction to Management   (15 Hours)

Meaning- Definitions – Nature and Scope – Levels of Management-Importance – Management Vs. Administration – Management: Science or Art – Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo – Functions of Management – Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.

UNIT–II Planning   (15 Hours)

Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process – Tools and Techniques of Planning – Management by Objective (MBO). Decision Making:

Meaning – Characteristics – Types – Steps in Decision Making – Forecasting.

UNIT–III Organizing (15 Hours)

Meaning – Definitions – Nature and Scope – Characteristics – Importance – Types – Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types – Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.

UNIT–IV Staffing (15 Hours)

Introduction – Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods – Selection Procedure – Test-Interview– Training: Need – Types– Promotion –Management Games – Performance Appraisal – Meaning and Methods – 360 degree Performance Appraisal – Work from Home – Managing Work from Home [WFH]

UNIT–V Directing (15 Hours)

Motivation –Meaning – Theories – Communication – Types – Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership – Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce- Supervision.

Co-ordination and Control Co-ordination – Meaning – Techniques of Co-ordination. Control – Characteristics – Importance – Stages in the Control Process – Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].

TEXT BOOKS:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Principles of Management	Gupta.C.B L.M.Prasad	S.Chand & Sons Co. Ltd, New Delhi.	2012
2.	Principles of Management	Dinkar Pagare	Sultan Chand & Sons Publications, New Delhi.	2018
3.	Principles of Management	P.C.Tripathi & P.N.Reddy	Tata McGraw, Hill, Noida.	2021
4.	Principles of Management	L.M.Prasad	Sultan Chand & Sons Publications, New Delhi	1999
5.	Business Management	R.K. Sharma, Shashi K. Gupta, Rahul Sharma	Kalyani Publications, New Delhi.	2014

REFERENCE BOOKS

S.No.	Title of the Book	Author	Publisher	Year of Publication
1.	Principles of Management	K Sundhar	Vijay Nichole Imprints Limited, Chennai.	2014
2.	Principles of Management	Dinkar Pa gare,	Sultan Chand & Sons Publications, New Delhi.	2018
3.	Management principles and applications	Grifffin	Cengage learning, India	2007
4.	Principles of Management	Eccles, R. G. & Nohria	Boston The Harvard Business School Press, India.	2019
5.	Essentials of Management	HaroldKoontz, Heinz Weirich	McGraw Hill, Sultan Chand and Sons, New Delhi.	2019

Mapping with Programme Specific Outcomes

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	M	M	S
CO2	M	S	M	S	S
CO3	M	S	M	S	M
CO4	M	S	S	M	S
CO5	M	M	S	S	M

S-Strong **M-M**edium

GENERIC ELECTIVE –I	B.COM CA	Credits: 3
Course Code: M23UCCGEP1	PROGRAMMING C AND LAB	Contact Hour Per week: 4

COURSE OUTCOMES:

After the successful completion of the course students will be able to

COs	Statement	Knowledge Level
CO3	Apply the concept of Strings for writing programs related to character array.	K3
CO4	Write programs using concept of user defined and recursive functions.	K4

List of Programs

1. Write a C program to find roots of a Quadratic equation.
2. Write a C program to find the total no. of digits and the sum of individual digits of a positive integer.
3. Write a C program to generate the Fibonacci sequence of first Numbers.
4. Write a C program to sum the series $S=1 – x + (x^2/2!) - (x^3/3!) + ----- (x^n/n!)$
5. Write a C program to arrange the elements of an integer array using Bubble Sort algorithm.
6. Write a C program to input two matrices and perform matrix multiplication on them.
7. Write a C program to check whether the given string is palindrome or not without using Library functions.
8. Write a C program to count the number of lines, words and characters in a given text.
9. Write a C program to generate Prime numbers in a given range using user defined function.
10. Write a C program to find factorial of a given number using recursive function.
11. Write a C program to maintain a record of n student details usingan array of structures with four fields - Roll number, Name, Marks and Grade. Calculate the Grade according to the following conditions.
   Marks Grade
   >=80 A
   >=60 B
   >=50 C
   >=40 D
   <40 E

Print the details of the student, given the student Roll number as input.

Extended Professional Component	Questions related to the above topics, from various competitive examinations UPSC / TRB / NET / UGC –CSIR / GATE / TNPSC / others to be solved (To be discussed during the Tutorial hour)
Skills acquired from the Course	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill

TEXT BOOKS:

S. No	Title of the Book	Author	Publisher	Year of Publication
1.	Programming in ANSI C	E.Balaguruswamy,	McGraw Hill Education	2004
2.	Programming in C	JunejaB.L;Anita Seth	Cengage Learning	2011

REFERENCE BOOKS:

S. No	Title of the Book	Author	Publisher	Year of Publication
1.	Programming in C	Ashok Kamthane N; Amit Ashok Kamthane	Pearson Education	2022
2.	Programming In C	Ravichandran .D	Newage	1997
3.	The C Programming Language	Brian Kernighan .W Dennis Ritchie .M	Pearson-Perentice Hall	2008

GENERIC ELECTIVE – I	B.COM CA	Credits:3
Course Code: M23UCCGEP2	PYTHON PROGRAMMING AND LAB	Contact Hour Per week: 4

COURSE OUTCOMES:

After the successful completion of the course students will be able to

Cos	Statement	Knowledge Level
CO1	To practice various computing strategies for Python-based solutions to real world problems.	K3
CO2	To use Python data structures - lists, tuples, dictionaries	K4

List of Programs

1. Program to convert the given temperature from Fahrenheit to Celsius and vice versa Depending upon user's choice.

2. Write a Python program to construct the following pattern, using an ested loop

3. Program to calculate total marks, percentage and grade of a student. Marks obtained in each of the five subjects are to be input by user. Assign grades according to the following criteria:

> Grade A: Percentage >=80
> Grade B: Percentage >=70 and 80
> Grade C: Percentage >=60 and <70
> Grade D: Percentage >=40 and <60
> Grade E: Percentage < 40

Program, to find the area of rectangle, square, circle and triangle by accepting suitable input parameters from user.

4. Write a Python script that prints prime numbers less than 20.
5. Program to find factorial of the given number using recursive function.
6. Write a Python program to count the number of even and odd numbers from array of N numbers.
7. Write a Python class to reverse a string word by word.
8. Read a file content and copy only the contents at odd lines into a new file.
9. Create a Turtle graphics window with specific size.

Extended Professional Component	Questions related to the above topics, from various competitive examinations UPSC / TRB / NET / UGC –CSIR / GATE / TNPSC / others to be solved (To be discussed during the Tutorial hour)
Skills acquired from the Course	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill

TEXT BOOKS:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	An Introduction To Python	Guido Van Rossum	Shroff Publisher & Distributors Pvt .Ltd	2022
2.	Introduction To Programming In Python	Robert Sedgewick; Kevin Wayne; Robert Dondero	Pearson Education	2016

REFERENCE BOOKS:

S. No.	Title of The Book	Author	Publisher	Year of Publication
1.	Introduction to Programming In Python	Robert Sedgewick; Kevin Wayne; Robert Dondero	Pearson Education	2016
2.	An Introduction to Python	Guido Van Rossum	Shroff Publisher & Distributors Pvt .Ltd	2022

SEC -I	B.COM CA	Credits: 2
Course Code: M23UCCN01	BUSINESS ORGANISATION	Contact Hour Per week: 2

OBJECTIVES:

- To understand business, profession, organization, social responsibilities, and business ethics.
- To explore business forms, distinguish public and private sectors.
- To comprehend industry location factors, analyze large-scale operation.
- advantages. Familiarize with stock exchanges, understand business combinations.
- To understand trade associations and chambers of commerce in India.

COURSE OUTCOMES:

After the successful completion of the course students will be able to

COs	Statement	Knowledge Level
CO1	Differentiate business types, evaluate business organization's importance, analyze ethical considerations in business.	K1
CO2	Compare forms of business organizations, assess public and private sector advantages and disadvantages	K2
CO3	Analyze industry location factors, evaluate advantages of large- scale operations, assess industrial estates and district industries centers	K3
CO4	Explain stock exchange functions and regulation, analyze business combinations' causes, types, and effects.	K4
CO5	Discuss trade associations and chambers of commerce functions and objectives, evaluate their significance in promoting trade and commerce in India	K4

UNIT-I **(6 hours)**

Business - meaning and types - Profession - meaning and importance of business Organization - Social Responsibilities of Business - Business Ethics.

UNIT-II   **(6 hours)**

Forms of Business organization - sole trader - partnership - joint Hindu family – joint stock companies - co-operative societies - public utilities and public enterprises – Public Sector vs. Private Sector.

UNIT-III   **(6 hours)**

Location of industry - factors influencing location - size of industry - optimum firm- advantages of large - scale operation - limitation of small scale operation - industrial estates - district industries centres.

UNIT-IV   **(6 hours)**

Stock Exchange - Function - Types - Working –Regulation of Stock Exchanges in India - Business Combination - Causes - Types - Effects of Combination in India.

UNIT-V   **(6 hours)**

Trade association - Chamber of commerce - Functions - Objectives - Working in India

TEXT BOOK:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Business organization and management	G.S.Hardern	P. Alla	2002

REFERENCE BOOKS:

S.No.	Title of the Book	Author	Publisher	Year of Publication
1.	Business Organization	Y.K.Bhushan	Sultan Chand, New Delhi.	2016
2.	Business Organization	Reddy & Gulsha	Eurasia Publishing House	2001

Mapping with Programme Specific Outcomes

COS	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	S	M	M
CO2	S	M	M	S	S
CO3	S	S	M	S	M
CO4	S	M	M	M	S
CO5	M	S	S	M	S

S-Strong **M**-Medium

FOUNDATION COURSE	B.COM CA	Credits: 2
Course Code: M23UCCFC1	MANAGERIAL COMMUNICATION	Contact Hour Per week: 2

OBJECTIVES:
- ➢ To educate students role & importance of communication skills
- ➢ To understand the skills required for facing interview

COURSE OUTCOMES:

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

COs	Statement	Knowledge Level
CO1	Understand communication process and its barriers.	K1
CO2	Develop business letters in different scenarios	K4
CO3	Develop oral communication skills & conducting interviews	K3
CO4	Use managerial writing for business communication	K2
CO5	Identify usage of modern communication tools & its significance for managers	K1

UNIT – I   Principles of Communication   (6 Hours)

Definition – Methods – Types – Principles of effective Communication – Barriers to Communication – Communication etiquette.

UNIT – II   Business Letters And Enquiry Letter   (6 Hours)

Business Letter – Layout- Kinds of Business Letters: application, offer, acceptance/ acknowledgement and promotion letters. Business Development Letters – Enquiry, replies, Order, Sales, circulars, Grievances.

UNIT – III Interview – I   (6 Hours)

Interviews- Direct, telephonic & Virtual interviews- Group discussion- Presentation skills – body language.

UNIT – IV: Agenda and Resume Writing – II (6 Hours)

Communication through Reports – Agenda- Minutes of Meeting -Resume Writing.

UNIT – V: Forms of Communication (6 Hours)

Modern Forms of Communication: podcasts, Email, virtual meetings – Websites and their use in Business – social media- Professional Networking sites.

TEXT BOOKS:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Essentials of Business Communication	Rajendra Paul & J S Kovalahalli	Sultan Chand & Sons	2017
2.	Business Communication	N.S.Raghunathan And B.Santhanam	Margham Publications	2022

REFERENCE BOOKS:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Basic Business Communication	Dr. C B Gupta	Sultan Chand, New Delhi.	2017
2.	Business Communication	R C Bhatia,	Ane Books PvtLtd., Delhi	2015

Mapping with Programme Specific Outcomes

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	S	M	M
CO2	S	M	M	S	S
CO3	S	M	M	S	M
CO4	M	M	M	M	S
C05	S	S	M	S	M

S-Strong **M-**Medium

Core – III	B.COM CA	Credits : 5
Course Code: M23UCC03	**FINANCIAL ACCOUNTIG – II**	Contact Hour Per week : 5

OBJECTIVES:

- The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.
- To understand the allocation of expenses under departmental accounts
- To gain an understanding about partnership relating to Admission and retirement
- To provides knowledge to the learners regarding Partnership Accounts
- relating to dissolution of firm
- To know the requirements of international accounting standards

COURSE OUTCOMES:

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

COs	Statement	Knowledge Level
CO1	Evaluate the Hire purchase accounts and Instalment systems	K4
CO2	Prepare Branch accounts and Departmental Accounts	K3
CO3	Understand the accounting treatment for admission and retirement in partnership	K1
CO4	Know Settlement of accounts at the time of dissolution of a firm.	K2
CO5	Elaborate the role of IFRS	K4

UNIT – I: Hire Purchase and Instalment System   (15 Hours)

Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit

UNIT – II: Branch and Departmental Accounts   (15 Hours)

Branch – Dependent Branches: Accounting Aspects - Debtors system - Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental

Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.

UNIT – III: Partnership Accounts – I   (15 Hours)

Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.

UNIT – IV: Partnership Accounts – II   (15 Hours)

Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.

UNIT – V: Accounting standards for Financial Reporting

(15 Hours)

Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption Vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.

Note: Theory 20% & Problems 80%

TEXT BOOKS:

S.No	Title of the Book	Author	Publisher	Year of Publication
1.	Financial Accounting	Reddy. T.S &. Murthy.A	Margham publishers	2017
2.	Advanced Accounting	Radhaswamy and R.L.Gupta	Sultan Chand, New Delhi.	2015
3.	Advance Accounts	M.C. Shukla T.S. Grewal & S.C. Gupta	S Chand Publishing, New Delhi.	2016
4.	Financial Accounting	R.L. Gupta And V.K. Gupta	Sultan Chand, New Delhi.	2016
5.	Financial Accounting	S P Jain and K. L. Narang	Kalyani Publishers, New Delhi.	2015

REFERENCE BOOKS:-

S.No	Title of the Book	Author	Publisher	Year of Publication
1.	Financial Accounting	Dr.S.N.Maheswari	Vikas Publications,Noida	2018
2.	Financial Accounting	Dr.Venkataraman	VBH, Chennai	2018
3.	Advanced Accountancy	Dr.Arulanandan and Raman	Himalaya publications, Mumbai	2023
4.	Advanced Accounting	Tulsian	Tata MC. Graw hills, India.	2020
5.	Financial Accounting	Charumathi and Vinayagam	S.Chand and sons, New Delhi.	2004

Mapping with Programme Specific Outcomes

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	M	S
CO2	S	M	S	M	S
CO3	S	S	M	S	S
CO4	S	S	M	S	S
CO5	S	M	S	S	M

S-Strong **M-M**edium

Core – IV	B.COM CA	Credits: 5
Course Code: M23UCC04	BUSINESS LAW	Contact Hour Per week: 5

OBJECTIVES:

➢ To know the nature and objectives of Mercantile law and the essentials of valid contract
➢ To gain knowledge on performance contracts
➢ To be acquainted with the rules of Indemnity and Guarantee.
➢ To understand the provisions relating to sale of goods

COURSE OUTCOMES:

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

COs	Statement	Knowledge Level
CO1	Explain the Objectives and significance of Mercantile law	K1
CO2	Understand the clauses and exceptions of Indian Contract Act.	K2
CO3	Outline the contract of indemnity and guarantee	K3
CO4	Familiar with the provision relating to Bailment and Pledge Explain the various provisions of Sale of Goods Act 1930	K4
CO5	Conditions and Warranties , Transfer of Property, Contracts involving Sea Routes , Sale by Non-owners, Rights and duties of buyer , Rights of an Unpaid Seller	K4

UNIT – I   Elements of Contract   (15 Hours)

Indian Contract Act 1872**:** Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts– Void Contract.

UNIT – II Performance of Contract   **(15 Hours)**

Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract.

UNIT – III Contract of Indemnity and Guarantee   **(15 Hours)**

Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety.

UNIT – IV Bailment and Pledge   **(15 Hours)**

Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.

UNIT – V Sale of Goods Act 1930   **(15 Hours)**

Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller.

TEXT BOOKS:

S.No	Title of the Book	Author	Publisher	Year of Publication
1.	Business Law	N.D. Kapoor ,	Sultan Chand and Sons, New Delhi	2020
2.	Business Law	R.S.N. Pillai	S.Chand	1999
3.	Business Law	M.R. Sreenivasan	Margham Publications, Chennai.	2012
4.	Business law	M C Kuchhal & Vivek Kuchhal,	S Chand Publishing, New Delhi	2013
5.	Business Law	M.V. Dhandapani,	Sultan Chand and Sons, New Delhi.	1996

REFERENCE BOOKS:

S. No	Title of the Book	Author	Publisher	Year of Publication
1.	Business Law	Preethi Agarwal	CA foundation study material, Chennai	2022
2.	Business Law	Saravanavel, Sumathi, Anu	Himalaya Publications, Mumbai	2018
3.	Business Law	Kavya and Vidhyasagar	Nithya Publication, New Delhi.	2021
4.	Business Law	D.Geet	Nirali Prakashan Publication, Pune.	2018
5.	Business Law	Shusma Aurora	Taxmann, New Delhi.	2022

Mapping with Programme Specific Outcomes

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	S	S	S
CO2	S	M	M	S	S
CO3	S	M	M	S	S
CO4	S	M	M	S	S
CO5	M	S	S	M	M

S- Strong; **M**-Medium.

GENERIC ELECTIVE -II	B.COM CA	Credits: 3
Course Code: M23UCCGEP3	OFFICE AUTOMATION AND LAB	Contact Hour Per week : 4

COURSE OUTCOMES:

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

COs	CO Statement	Knowledge Level
CO1	To perform presentation skills	K3
CO2	TO Microsoft suite of office tools.	K4

List of Programs

Word

Word Orientation : The instructor needs to give an overview of Microsoft word & Importance of MS Word as word Processor, Details of the four tasks and features that would be covered Using word – Accessing, overview of toolbars, saving files, Using help and resources, rulers, format painter.

Task 1 : Using word to create project certificate. Features to be covered:- Formatting Fonts in word, Drop Cap in word, Applying Text effects, Using Character Spacing, Borders and Colors, Inserting Header and Footer, Using Date and Time option in Word.

Task 2 : Creating project abstract Features to be covered:-Formatting Styles, Inserting table, Bullets and Numbering, Changing Text Direction, Cell alignment, Footnote, Hyperlink, Symbols, Spell Check , Track Changes.

Task 3 : Creating a News letter : Features to be covered:- Table of Content, Newspaper columns, Images from files and clipart, Drawing toolbar and Word Art, Formatting Images, Textboxes and Paragraphs.

Excel

Excel Orientation : The instructor needs to tell the importance of MS Excel as a Spreadsheet tool, give the details of the four tasks and features that would be covered Excel – Accessing, overview of toolbars, saving excel files, Using help and resources {Comdex Information Technology course tool kit Vikas }

Task1: Creating a Scheduler - Features to be covered: Gridlines, Format Cells, Summation, auto fill, Formatting Text

Task 2 : Calculations - Features to be covered:- Cell Referencing, Formulae in excel – average, standard deviation, Charts, Renaming and Inserting worksheets, Hyper linking, Count function, LOOKUP/VLOOKUP

Task 3 : Performance Analysis - Features to be covered:- Split cells, freeze

panes, group and outline, Sorting, Boolean and logical operators, Conditional formatting

MS Power Point

Task1 : Students will be working on basic power point utilities and tools which help them create basic power point presentation. Topic covered includes :- PPT Orientation, Slide Layouts, Inserting Text, Word Art, Formatting Text, Bullets and Numbering, Auto Shapes, Lines and Arrows

Task 2 : This session helps students in making their presentations interactive. Topics covered includes: Hyperlinks, Inserting –Images, Clip Art, Audio, Video, Objects, Tables and Charts

Task 3 : Concentrating on the in and out of Microsoft power point. Helps them learn best practices in designing and preparing power point

presentation. Topics covered includes :- Master Layouts (slide, template, and notes), Types of views (basic, presentation, slide slotter, notes etc), Inserting

Background, textures, Design Templates, Hidden slides. Auto content wizard, Slide. Transition, Custom Animation, Auto Rehearsing.

Extended Professional Component	Questions related to the above topics, from various competitive examinations UPSC / TRB / NET / UGC –CSIR / GATE / TNPSC / others to be solved (To be discussed during the Tutorial hour)
Skills acquired from the course	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill

1. Comdex Information Technology course tool kit Vikas Gupta, WILEY Dreamtech,2005
2. The Complete Computer upgrade and repair book,3rd edition Cheryl A Schmidt, WILEY Dreamtech.
3. Introduction to Information Technology, ITL Education Solutions limited, Pearson Education.
4. PC Hardware and A + Handbook – Kate J. Chas PHI (Microsoft)

TEXT BOOK:

S. No	Title of the Book	Author	Publisher	Year of Publication
1.	Introduction to Computers	Peter Norton	Tata Mc Graw-Hill	2001

REFERENCE BOOK:

S. No	Title of the Book	Author	Publisher	Year of Publication
1.	Introduction to Computers	Alexis Leon	Leon Techworld	2002

GENERIC ELECTIVE -II	B.COM CA	Credits: 3
Course Code: M23UCCGEP4	PROGRAMMING IN C++ AND LAB	Contact Hour Per week : 4

COURSE OUTCOMES:

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

COs	Statement	Knowledge Level
CO1	Implement functions, friend functions, static members, constructors and compile-time polymorphism	K3
CO2	Implement inheritance, run-time polymorphism and destructors Implement templates and exceptions. Use STL class library. Implement File I/O	K4

List of Programs

1. Write a class to represent a complex number which has member functions to do the following
    a. Set and show the value of the complex number
    b. Add, subtract and multiply two complex numbers
    c. Multiplying the complex number with a scalar value

2. Write a Point class that represents a 2-d point in a plane. Write functions to
    a. Set and show the value of a point
    b. Find the distance between two points
    c. Check whether two points are equal or not

3. Design and implement a class to represent a Solid object.
    a. Apart from data members to represent dimensions, use a data member to specify the type of solid.
    b. Use functions to calculate volume and surface area for different solids.

4. Design a class representing time in hh:mm:ss. Write functions to
    a. Set and show the time
    b. Find the difference between two time objects
    c. Adding a given duration to a time
    d. Conversion of the time object to seconds

5. Design a 3x3 matrix class and demonstrate the following:
   a. Addition and multiplication of two matrices using operator over loading.
   b. Maintaining a count of the number of matrix object created
6. Design a class called c String to represent a string data type. Create a data member in the class to represent a string using an array of size 100. Write the following functionality as member functions:
   a. Copy Constructor
   b. Concatenate two strings
   c. Find the length of the string
   d. Reversing a string
   e. Comparing two strings
7. Design a class called c String to represent a string data type. Create a data member in the class to represent a string whose size is dynamically allocated. Write the following as member functions:
   a. Copy Constructor
   b. Destructor
   c. Concatenate two string
   d. Find the length of the string
   e. Reverting a string
   f. Comparing two strings

Extended Professional Component	Questions related to the above topics, from various competitive examinations UPSC / TRB / NET / UGC – CSIR / GATE / TNPSC / others to be solved (To be discussed during the Tutorial hour)
Skills acquired from the Course	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill

TEXT BOOK:

S. No	Title of the Book	Author	Publisher	Year of Publication
1.	Let Us C++	Yashavant P. Kanetkar	Bpb Publications	1999

REFERENCE BOOK:

S. No	Title of the Book	Author	Publisher	Year of Publication
1.	The C++Programming Language	Bjarne Strousstrup	Addison Wesley,	1999

SEC -II	B.COM CA	Credits: 2
Course Code: M23UCCN02	ADVERTISING	Contact Hour Per week : 2

OBJECTIVES:

➢ To understand the meaning, objectives, and scope of advertising, as well as the benefits and elements of advertising.

➢ To explore the features and types of advertising agencies, understand the criteria for selecting an agency, and learn how to maintain a client-agency relationship Examine the ethical and social issues in advertising, and understand the positive and negative influences of advertising on Indian values and culture Understand the communication process.

➢ To learn copywriting essentials, copy elements and types, layout principles, execution styles, and pre-testing and post-testing methods in advertising

COURSE OUTCOMES:

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

COs	Statement	Knowledge Level
CO1	Define advertising, analyze its objectives, evaluate its scope and benefits, and identify media elements used in advertising	K1
CO2	Differentiate types of advertising agencies, assess criteria for selecting agencies, and demonstrate effective client-agency relationship management.	K2
CO3	Analyze ethical and social issues in advertising; evaluate the impact of advertising on Indian values and culture.	K3
CO4	Explain the communication process and analyze advertising's role in brand building and managing brand crises Apply effective copywriting techniques	K4
CO5	Identify copy elements and types, utilize layout principles and execution styles, and conduct pre-testing and post- testing of advertisements.	K4

UNIT-I   **(6 Hours)**

    Introduction: Advertising meaning-definition-objectives-scope- benefits- Elements- Media in Advertising

UNIT-II   **(6 Hours)**

    Advertising Agency: Advertising agency Features-Types of advertising agencies –Agency selection criteria-Maintaining Agency client relationship.

UNIT-III   **(6 Hours)**

    Social and Economic aspects of Advertising: Social aspects: Ethical and social issues in advertising, positive and negative influence of advertising on Indian values and culture. Economic aspect: Effect of advertising on consumer demand, monopoly and competition, price.

UNIT-IV   **(6Hours)**

    Brand Building: The communication process-AIDA Model, role of advertising in developing brand image and brand equity, and managing brand crises.

UNIT-V   **(6 Hours)**

    Fundamentals Of Creativity In Advertising: Essentials of copywriting, copy- elements –types-layout-principles-execution styles-Pre testing and post testing of advertisements-methods and objectives.

TEXT BOOK:

S.No	Title of the Book	Author	Publisher	Year of Publication
1.	Advertising Principles and Practice	Ruchi Gupta	S.Chand Publishing	2012

REFERENCE BOOKS:

S. No	Title of the Book	Author	Publisher	Year of Publication
1.	Advertising Management	Rathor, B.S	Himalaya Publishing House	2011
2.	Advertising Management	Myers-A	PHI Norms-Advertising- PHI	2010

Mapping with Programme Specific Outcomes

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	M	S
CO2	S	M	S	M	S
CO3	S	S	M	S	S
CO4	S	S	M	S	S
CO5	M	M	S	S	M

S- Strong; **M**-Medium

SEC -III	**B.COM CA**	**Credits: 2**
Course Code: **M23UCCS01**	**INDUSTRIAL LAW**	**Contact Hour Per week : 2**

OBJECTIVES:

➢ To understand and apply the concept of Factories act.
➢ To capable students to comprehend the legal framework governing Industrial Law to settle industrial disputes.
➢ To expose students to the principles relating to health and safety laws in the workplace.
➢ To explain the relevant laws governing ESI Act 1948 and EPF Act 1952.
➢ To know the development and the judicial setup of Payment of Bonus Act.

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

COs	CO Statement	Knowledge Level
CO1	Remember and recall the various concepts of Factories act 1948.	K1
CO2	Demonstrate the Provisions And concepts of Industrial Disputes Act, 1947.	K2
CO3	Analyse the various measures and policies in the Workmen's Compensation Act.	K3
CO4	Examine the different aspects of ESI and EPF Act. Critically evaluate the Case studies relating to Bonus A	K4
CO5	The Payment of Bonus Act 1965, Application, Methods of Computing Gross Profits, Payment of Bonus.	K4

UNIT-I   **(6 Hours)**

    Factories act 1948. Definitions – Health – Safety – Welfare – Working Hours of Adults – Employment of Women – Employment of Young Persons – Leave with Wage.

UNIT-II   (6 Hours)

Industrial Disputes Act, 1947: Definition, Authorities, Awards, Settlements, Strikes Lockouts, Lay Offs, Retrenchment and Closure.

UNIT-III   (6 Hours)

The Workmen's Compensation Act – Nature and Scope – Definitions – Workmen's Compensations – Employ's Liability – Meaning of Accident Compensation Permanent – Partial and Temporary – Disablement – Compensation of Half Month Payment (Table Not Necessary).

UNIT-IV   (6 Hours)

Employees State Insurance Act 1948 Objects-definitions-ESI Corporation, functions- contribution and recovery benefits. Employees Provident Fund and Miscellaneous Provision Act, 1952 Objects- definition- provident fund schemes-contribution and recovery.

UNIT-V   (6 Hours)

The Payment of Bonus Act 1965 – Object – Application – Definitions – Methods of Computing Gross Profits – Payment of Bonus – Importance.

TEXT BOOKS:

S.No	Title of the Book	Author	Publisher	Year of Publication
1.	Industrial Laws	N.D.Kapoo	Sultan Chand & Sons	2011
2.	Industrial Laws	P.C.Tripathi	Sultan Chand & Sons	2020

REFERENCE BOOKS:

S. No	Title of the Book	Author	Publisher	Year of Publication
1.	Industrial Relations and Labour Laws	B.Nandha Kumar	Vijay Nichole Prints, Chennai.	2021
2.	Industrial Relations and Labour Laws	S C Srivastav	S C Srivastava – Vikas Publishing	2020
3.	Industrial Relations and Labour Laws	Piyali Ghosh and Shefali Nandan	Piyali Ghosh and Shefali Nandan-	2015

Mapping with Programme Specific Outcomes

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	M	S
CO2	S	M	S	M	S
CO3	S	S	M	S	S
CO4	S	S	M	S	S
C05	S	M	M	S	M

S- Strong; **M**-Medium

Core V	B.COM CA	Credits: 4
Course Code: M23UCC05	CORPORATE ACCOUNTING-I	Contact Hour per Week: 5

OBJECTIVES:
- To understand about the pro-rata allotment.
- To know the provisions of companies, Act under Redemption of Preference shares and debentures
- To learn the form and contents of financial statements as per Schedule III of Companies Act 2013
- To examine the factors affecting goodwill of a company
- To identify the Significance of International financial reporting standard (IFRS)

COURSE OUTCOMES:

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

COs	Statement	Knowledge Level
CO1	Understand the provisions for underwriting commission	K1
CO2	Examine the provisions of issue and redemption of preferences shares and debentures	K3
CO3	Illustrate part, I and part II forms	K2
CO4	Examine the value shares and goodwill	K4
CO5	Analyze IND AS 7, 12,16	K3

UNIT – I: Issue of Shares   **(15 Hours)**

Issue of Shares - Forfeiture - Reissue – Pro-rata Allotment – Underwriting of Shares– Underwriting Commission - Types of Underwriting.

UNIT – II: Redemption of Preference Shares & Debentures   **(15 Hours)**

Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Premium. Debentures: Issue and Redemption – Meaning – Methods – Purchase in the Open Market includes Ex Interest and Cum Interest.

UNIT – III: Final Accounts   **(15 Hours)**

Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration - Profit Prior to Incorporation.

UNIT – IV: Valuation of Goodwill & Shares   **(15 Hours)**

       Valuation of Goodwill and Shares - Factors Affecting Goodwill - Methods of Valuation - Acquisition of Business.

UNIT – V: Indian Accounting Standards   **(15 Hours)**

       International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Accounting Standards in India – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories.

    Note: Theory 20% & Problem 80%

TEXT BOOKS:

S.No.	Title of the Book	Author	Publisher	Year of Publication
1.	Corporate Accounting	T.S. Reddy, A. Murthy	Margham Publication, Chennai.	1999
2.	Advanced Accounts Vol I	R.L. Gupta and M. Radhaswamy	Sultan Chand, New Delhi	2015

REFERENCE BOOKS:

S.No.	Title of the Book	Author	Publisher	Year of Publication
1.	Corporate Accounting	T.S. Reddy, A. Murthy	Margham Publication, Chennai.	1999
2.	Students Guide To Accounting Standards	D.S.Rawat & Nozer Shroff	Taxmann, New Delhi.	2024
3.	Corporate Accounting I	Prof.Mukeshbramhbutt, Devi	Ahilya Publication, Madhya Pradesh	2020
4.	Corporate Accounting I	Anil Kumar, Rajesh kumar	Himalaya Publishing house, Mumbai	2015
5.	Corporate Accounting I	PrasanthAthma	Himalaya Publishing house, Mumbai	2013

Mapping With Programme Specific Outcomes

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	M	S	S
CO2	M	S	S	M	M
CO3	M	S	S	S	S
CO4	M	S	S	S	S
CO5	S	S	S	S	S

S - **Strong;** M - **Medium.**

Core – VI	B.COM CA	Credits: 5
Course Code: M23UCC06	COMPANY LAW	Contact Hour Per Week: 5

OBJECTIVES:

➢ To know Company Law 1956 and Companies Act 2013
➢ To have an understanding on the formation of a company
➢ To understand the requisites of meeting and resolution
➢ To gain knowledge on the procedure to appoint and remove Directors
➢ To familiarize with the various modes of winding up

COURSE OUTCOMES:

After the successful completion of the course students will be able to

COs	Statement	Knowledge Level
CO1	Understand the classification of companies under the act	K1
CO2	Examine the contents of the Memorandum of Association & Articles of Association	K2
CO3	Know the qualification and disqualification of Auditors	K3
CO4	Understand the workings of National Company Law Appellate Tribunal (NCLAT)	K4
CO5	Analyse the modes of winding up	K4

UNIT – I: Introduction to Company law   (15 Hours)

Companies Act 2013 – Definition of a Company, Characteristics of Company – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.

UNIT – II: Formation of Company   (15 Hours)

Formation of a Company – Promoter – Fundamental Documents – Memorandum of Association – Contents – Alteration – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alteration – Dividend – Debentures.

UNIT – III: Meeting   **(15 Hours)**

Meeting and Resolution – Types – Requisites – Voting & Poll – Resolution – Ordinary, Special Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor.

UNIT – IV: Management & Administration   **(15 Hours)**

Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.

UNIT – V: Winding up   **(15 Hours)**

Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.

TEXT BOOKS:

S.No.	Title of the Book	Author	Publisher	Year of Publication
1.	Company Law	N.D. Kapoor	Sultan Chand and Sons, Chennai.	2004
2.	Business Law	R.S.N. Pillai	S.Chand, New Delhi.	1999
3.	Business Law	M.V. Dhandapani	Sultan Chand and Sons, Chennai	1996
4.	Business Law	Shusma Aurora	Taxmann, New Delhi.	2017
5.	Business Law	M.C.Kuchal	VikasPublication, Noida	2017

REFERENCE BOOKS:

S.No.	Title of the Book	Author	Publisher	Year of Publication
1.	Company Law	Gaffoor & Thothadri	Vijay Nichole Imprints Limited, Chennai	2013
2.	Business Law	M.R. Sreenivasan	Margham Publications, Chennai.	2012
3.	Business Law	Kavya And Vidhyasagar	Nithya Publication, Bhopal	2021
4.	Business Law	S.D.Geet	Nirali Prakashan Publication, Pune	2018
5.	Business Law	Preethi Agarwal,	CA foundation study material	2022

Mapping with Program me Specific Outcomes

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	S	M	M
CO2	S	M	S	M	M
CO3	S	M	S	M	S
CO4	S	M	S	M	S
CO5	S	S	S	M	S

S-Strong   **M-**Medium.

SEMESTER–III

GENERIC ELECTIVE–III	B.COM CA	Credits :3
Course Code: M23UCCGEP5	PROGRAMMING IN JAVA AND LAB	Contact Hour Per week : 4

COURSE OUTCOMES:

After the successful completion of the course students will be able to

COs	Statement	Knowledge Level
CO1	Implement multi-threading and exception-handling	K3
CO2	Implement functionality using String and String Buffer classes	K4

List of Programs

1. Write a Java program that prompts the user for an integer and then prints out all the prime numbers up to that Integer?

2. Write a Java program to multiply two given matrices.

3. Write a Java program that displays the number of characters, lines and words in a text?

4. Generate random numbers between two given limits using Random class and print messages according to the range of the value generated.

5. Write a program to do String Manipulation using Character Array and perform the following string operations:
   a) String length
   b) Finding a character at a particular position
   c) Concatenating two strings

6. Write a program to perform the following string operations using String class:
   a) String Concatenation
   b) Search a substring
   c) To extract substring from given string

7. Write a program to perform string operations using String   Buffer class:
   a) Length of a string
   b) Reverse a string
   c) Delete a substring from the given string

8. Write a java program that implements a multi-thread application that has three threads. First thread generates random integer every 1 second and if the value is even, second thread computes the square of the number and prints. If the value is odd, the third thread will print the value of cube of the number.

9. Write a threading program which uses the same method asynchronously to print the numbers 1 to 10 using Thread1 and to print 90 to 100 using Thread 2.

10. Write a program to demonstrate the use of following exceptions.
   a) Arithmetic Exception
   b) Number Format Exception
   c) Array Index Out of Bound Exception
   d) Negative Array Size Exception

Extended Professional Component	Questions related to the above topics, from various competitive examinations UPSC/TRB/NET/UGC–CSIR/GATE / TNPSC / others to be solved (To be discussed during the Tutorial hour)
Skills acquired from the Course	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill

TEXT BOOKS:

S.No.	Title of the Book	Author	Publisher	Year of Publication
1.	Programming With Java	Balagurusamy .E	Tata Mcgraw Hill	2005
2.	Core Java 2 Volume I – Fundamentals	Gary Cornell	Addison Wesley,	-

REFERENCE BOOK:

S.No.	Title of the Book	Author	Publisher	Year of Publication
1.	Java Programming	IBM	IBM Tearing Services	2000

SEMESTER–III

GENERIC ELECTIVE–III	B.COM CA	Credits: 3
Course Code: M23UCCGEP6	WEB TECHNOLOGY (PHP) AND LAB	Contact Hour Per week : 4

COURSE OUTCOMES:
After the successful completion of the course students will be able to

COs	Statement	Knowledge Level
CO1	Create dynamic Web applications such as content management, user registration, and ecommerce using PHP and to understand the ability to post and publish a PHP website.	K3
CO2	Develop a MySQL database and establish connectivity using My SQL	K4

1. Write a PHP program which adds up columns and rows of given table.
2. Write a PHP program to find the sum of first n natural numbers.
3. Write a PHP program to find valid an email address.
4. Write a PHP program to convert a number written in words to digit.
5. Write a PHP script to delay the program execution for the given number of seconds.
6. Write a PHP script, which changes the colour of the first character of a word.
7. Write a PHP program to find multiplication table of a number.
8. Write a PHP program to calculate Factorial of a number.
9. Write a PHP Script to find out the Sum of the Individual Digits.
10. Write a PHP Script to check whether the given number is Palindrome or not.

Extended Professional Component	Questions related to the above topics, from various competitive examinations UPSC / TRB / NET / UGC – CSIR / GATE / TNPSC / others to be solved (To be discussed during the Tutorial hour)
Skills acquired from the Course	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill

SEC-IV	B.COM CA	Credits : 2
Course Code: M23UCCS02	PERSONAL SELLING	Contact Hour Per week : 2

OBJECTIVES:

➢ To Understand the concept of personal selling and related terms.

➢ To Know the the catalytic role of sales person in the effective functioning of an organization.

➢ To familiarize the student with the fundamentals of personal selling and the selling process.

➢ To explain the personel sale strategies and environmental factors that affect the personel sales.

➢ To know the Preparation of Sales report-reports and documents

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COURSE OUTCOMES:

After the successful completion of the course students will be able to

COs	Statement	Knowledge Level
CO1	Remember the concepts of sales management, personel selling and sales task.	K1
CO2	Understand the personel sale strategies and environmental factors that affect the personel sales	K2
CO3	Explore the history of stages and process of Sales	K3
CO4	Analyse the effective techniques in developing and qualifying sales leads	K4
CO5	Apply the documentation procedures in preparation of Sales report.	K3

UNIT-I **(6 Hours)**

Introduction- Personal selling meaning – definition - components-nature-functions-personal selling and advertising.

UNIT-II (6 Hours)

Characteristics of personal selling - merits of personal selling - demerits of personal selling - methods of personal selling - essentials of effective selling.

UNIT-III (6 Hours)

Personal selling-efficiency of personal selling in marketing mix-personal selling with respect to product strategy- personal selling and price decisions-personal selling and distribution-personal selling and product promotion.

UNIT-IV (6 Hours)

Types of salesman-qualities of a good salesman-collaborative selling-buying formula method-presentation and demonstration- handling of objections-closing the sale-post sale activities.

UNIT-V (6 Hours)

Sales report-reports and documents-sales manual-order book-cash memo-tour diary-daily and periodical reports-ethical aspects of selling.

TEXT BOOKS:

S.No.	Title of the Book	Author	Publisher	Year of Publication
1.	Advertising and Salesmanship	Saravanavel.p and Sumathi.S.,	Margham Publications, Chennai.	2012
2.	Marketing Management Concepts and Cases	S.A.Sherlaker R. Krishnamoorthy	Himalaya Publishing House	2014

REFERENCE BOOKS:

S.No.	Title of the Book	Author	Publisher	Year of Publication
1.	Marketing Management	S.A. Sherlekar	Himalaya Publishing House	2010
2.	Nair,Marketing	Dr. N.Rajan Nair,Sanjith R	Sultan Chand and Sons	2018
3.	Essentials of Marketing	K. Sundar	Vijay Nicoles	2014
4.	Sales Management Behavior Practices and Cases	Futrell Charles	The Dryden Press.	1981

Mapping with Programme Specific Outcomes

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	M	S
CO2	S	M	M	S	M
CO3	S	S	S	M	S
CO4	S	M	M	M	M
C05	S	S	S	S	S

S-Strong   M-Medium

SEC-V	**B.COM CA**	Credits: 2
Course Code: M23UCCS03	**CAPITAL MARKET**	Contact Hour Per week : 2

OBJECTIVES:

➢ To understand the Indian capital market, primary market methods, and the functioning of the secondary market.
➢ To Explore the features and characteristics of mutual funds and understand their operation.
➢ Define the depository system and comprehend the process of dematerialization.
➢ To familiar with the objectives, functions, and powers of the Securities Exchange Board of India (SEBI).
➢ To gain knowledge on derivatives and their characteristics, and understand the participants in the derivative market

COURSE OUTCOMES:
After the successful completion of the course students will be able to

COs	Statement	Knowledge Level
CO1	Differentiate between the primary and secondary markets, identify parties involved in new issue markets.	K1
CO2	Evaluate the benefits of mutual funds, identify various types and schemes of mutual funds.	K3
CO3	Explain the meaning and functions of the depository system.	K4
CO4	Analyze SEBI guidelines for the primary and secondary markets.	K2
CO5	Identify various types of financial derivatives (forwards, futures, options, and swaps	K1

UNIT–I   Indian capital market: (6 Hours)

Indian capital market: Primary Market (New Issue Market) – methods of floating new issues – parties involved in new issue market – Secondary Market (Stock Exchange) – definition of Stock Exchange – BSE, NSE & OTCEI.

UNIT–II   Mutual Fund **(6 Hours)**

Mutual Fund: Features & Characteristics – Mechanism of mutual fund operation – benefits of mutual fund – types & various schemes of mutual fund.

UNIT–III   Depository System **(6 Hours)**

Depository System: Meaning & definition of Depository system – process of dematerialization – NSDC – CDSL.

UNIT–IV   Securities Exchange Board of India (SEBI) **(6 Hours)**

Securities Exchange Board of India (SEBI) – objectives & Functions – powers of SEBI – SEBI guidelines for primary market & Secondary market – measures for investor protection.

UNIT–V   Derivatives **(6 Hours)**

Derivatives – characteristics for derivatives – participants in derivative market – types of financial derivatives – forwards, futures, options & Swaps.

TEXT BOOK:

S.No.	Title of the Book	Author	Publisher	Year of Publication
1.	Capital Markets	Fabozzi and Frank J	Institutions and Instruments by Fabozzi and Frank J	2004

REFERENCE BOOKS:

S.No.	Title of the Book	Author	Publisher	Year of Publication
1.	Financial Market & Services	E. Gardon & Natrajan	Himalaya Publishing House	2009
2.	Financial Services	D. Santhanam	Margham Publication	2016

Mapping with Program me Specific Outcomes

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	S	S
CO2	S	M	S	M	S
CO3	S	S	S	S	S
CO4	S	M	M	M	S
C05	S	S	S	S	S

S - Strong; **M -** Medium.

Core : VII	**B.COM CA**	**Credits: 5**
Course Code: **M23UCC07**	**CORPORATE ACCOUNTING - II**	**Contact Hour Per week : 5**

OBJECTIVES:

- ➢ To know the types of amalgamation
- ➢ To gain an understanding about reconstruction
- ➢ To know Final statements of banking companies
- ➢ To understand the legal requirements of financial accounts
- ➢ To have an insight on modes of winding up of a company

COURSE OUTCOMES:

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

COs	Statement	Knowledge Level
CO1	Understand the accounting treatment of amalgamation, Internal and external reconstruction	K2
CO2	Reconstruction Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format.	K3
CO3	Synthesize and prepare final accounts of Insurance companies in the prescribed format	K4
CO4	Give the consolidated accounts of holding companies	K2
CO5	Preparation of liquidator's final statement of account	K1

UNIT – I: Amalgamation, Absorption & External Reconstruction   (15 Hours)

Amalgamation, Absorption and External Reconstruction - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Amalgamation (Excluding Inter-Company Holdings).

UNIT – II: Alteration of Share Capital – & Internal Reconstruction

(15 Hours)

Alteration of Share Capital – Modes of Alteration - Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability.

UNIT – III: Accounting of Banking Companies   **(15 Hours)**

Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.

UNIT – IV: Consolidated Financial Statements   **(15 Hours)**

Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Presentation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).

UNIT – V: Liquidation of Companies   **(15 Hours)**

Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Deficiency Accounts - Order of Payment – Liquidators Remuneration-Liquidator's Final Statement of Accounts.

Note: Theory 20% & Problems 80%

TEXT BOOKS:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Corporate Accounting II	T.S. Reddy and A.Murthy	Margham Publishers,	2016
2.	Advanced Accountancy	S.P. Jain and K.L Narang	Kalyani Publishers, New Delhi.	2012
3.	Advanced Accountancy, Vol. II,	Dr.K.S .Raman and Dr. M.A. Arulanandam	Himalaya Publishing House, Mumbai	2015
4.	Advanced Accounts,	R.L. Gupta and M.Radhaswamy	Sultan Chand, New Delhi	2013
5.	Advanced Accountancy, Vol. III,	M.C. Shukla and T.S. Grewal	Sultan Chand, New Delhi	2017

REFERENCE BOOKS:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Corporate Accounting,	B.Raman	Taxmann, New Delhi	2013
2.	Advanced Accounting	M.C.Shukla	S.Chand, New Delhi	2012
3.	Advanced Corporate Accounting	Anil kumar, Rajesh kumar	Himalaya Publishing house, Mumbai.	2014
4.	Corporate Accounting	PrasanthAthma,	Himalaya Publishing house, Mumbai.	2016

Mapping with Program me Specific Outcomes

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	S	S
CO2	S	M	S	M	S
CO3	S	S	S	S	S
CO4	S	M	M	M	S
C05	S	S	S	S	S

S - Strong; **M -** Medium.

SEMESTER – IV

Core : VIII	B.COM CA	Credits: 4
Course Code: M23UCC08	**BUSINESS MATHEMATICS & STATISTICS**	Contact Hour Per week: 4

OBJECTIVES:

- ➢ To impart knowledge on the basics of ratio, proportion, indices and proportions.
- ➢ To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.
- ➢ To familiarize with the measures of central tendency.
- ➢ To conceptualize with correlation co-efficient.
- ➢ To gain knowledge on time series analysis.

COURSE OUTCOMES:

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

COs	Statement	Knowledge Level
CO1	Learn the basics of ratio, proportion, indices and logarithm.	K1
CO2	Familiarise with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.	K2
CO3	Determine the various measures of central tendency.	K3
CO4	Calculate the correlation and regression co-efficient.	K2
CO5	Assess problems on time series analysis.	K1

UNIT – I Ratio (12 Hours)

Ratio, Proportion and Variations, Indices and Logarithms.

UNIT – II: Interest and Annuity (12 Hours)

Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning - Types of Annuity Applications

UNIT – III Business Statistics Measures of Central Tendency   (12 Hours)

Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient.

UNIT – IV Correlation and Regression   (12 Hours)

Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients

UNIT – V Time Series Analysis and Index Numbers   (12 Hours)

Time Series Analysis: Secular Trend – Seasonal Variation – Cyclical variations - Index Numbers – Aggregative and Relative Index – Chain and Fixed Index – Wholesale Index – Cost of Living Index.

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TEXT BOOKS:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Business Mathematics & Statistics	A.V. Rayarikar and Dr. P.G. Dixit	Nirali Prakashan Publishing, Pune	2019
2.	Business Mathematics & Statistics	Dr. B.N. Gupta	Shashibhawan publishing house, Chennai	2016
3.	Business Mathematics & Statistics	P.R. Vittal	Margham Publications, Chennai	2017
4.	Business Mathematics & Statistics	Asim Kumar Manna	P.R. Vittal McGraw hill education, Noida	2017
5.	Business Mathematics & Statistics	Dr.S. Sachdeva	Lakshmi NarainAgarwal, Agra.	2016

REFERENCE BOOKS:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Fundamentals of business statistics	J.K. Sharma	Vikas publishing, Noida	2018
2.	Business Mathematics & Statistics	Peter Waxman	Prentice Hall, New York	2016

Mapping with Program me Specific Outcomes

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	S	S
CO2	S	M	S	M	S
CO3	S	S	S	S	S
CO4	S	M	M	M	S
C05	S	S	S	S	S

S - Strong; **M -** Medium.

GENERIC ELECTIVE : IV	B.COM CA	Credits: 3
Course Code: M23UCCGE1	RELATIONAL DATA BASE MANAGEMENT SYSTEM	Contact Hour Per week : 3

OBJECTIVES:

➢ Gain a good understanding of the architecture and functioning of Data base Management Systems.

➢ Understand the use of Structured Query Language (SQL) and its syntax.

➢ Apply Normalization techniques to normalize a database.

➢ Understand the need of transaction processing and learn techniques for controlling the consequences of concurrent data access.

COURSE OUTCOMES:

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

COs	CO Statement	Knowledge Level
CO1	Competent in use of SQL	K1
CO2	Understand the data Relational Database Design	K2
CO3	Analyse functional dependencies for designing robust Database	K3
CO4	Apply the Joining Database Tables	K4
CO5	Create SQL Join Operators	K1

UNIT – I **(9 Hours)**

Introduction to DBMS– Data and Information - Database – Database Management System – Objectives- Advantages – Components - Architecture. ER Model: Building blocks of ER Diagram.

UNIT – II (9 Hours)

Relationship Degree – Classification – ER diagram to Tables – ISA relationship – Constraints –Aggregation and Composition – Advantages Structure of Relational Database. Introduction to Relational Database Design - Objectives – Tools –Redundancy and Data Anomaly.

UNIT – III (9 Hours)

Functional Dependency - Normalization – 1NF – 2NF – 3NF –BCNF. Transaction Processing – Database Security.

UNIT – IV (9 Hours)

Introduction to SQL: Data Definition Commands – Data Manipulation Commands – SELECT Queries – Additional Data Definition Commands – Additional SELECT Query Keywords – Joining Database Tables. Advanced SQL: Relational SET Operators: UNION – UNION ALL – INTERSECT - MINUS.

UNIT – V (9 Hours)

SQL Join Operators: Cross Join – Natural Join – Join USING Clause – JOIN ON Clause – Outer Join. Sub Queries and Correlated Queries: WHERE – IN – HAVING – ANY and ALL – FROM. SQL Functions: Date and Time Function – Numeric Function – String Function – Conversion Function.

TEXT BOOK:

S.No	Title of the Book	Author	Publisher	Year of Publication
1.	Ids05 Rdbms Concept & Sql	IBM	IBM Tearing Serviess	2000

REFERENCE BOOK:

S.No	Title of the Book	Author	Publisher	Year of Publication
1.	Database Management Systems	Arun K.Majumdar	Tata Mcgraw Hill	2000
2.	Fundamentals of DBMS	Alexis Leon & Mathews Leon	2nd Edition, Vijay Nicole Publications.	2008

Mapping with Programme Specific Outcomes

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	S	M	S
CO2	S	M	M	S	S
CO3	M	S	M	S	S
CO4	S	S	S	M	S
CO5	S	M	S	M	M

S- Strong; **M**-Medium

GENERIC ELECTIVE : IV	B.COM CA	Credits: 3
Course Code: M23UCCGE2	INTRODUCTION TO DATA SCIENCE	Contact Hour Per week : 3

OBJECTIVES:

➢ To introduce the concepts, techniques and tools in Data Science.
➢ To understand the various facets of data science practice, including data collection and integration, exploratory data analysis, predictive modelling, descriptive modelling and effective communication.

COURSE OUTCOMES:

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

COs	CO Statement	Knowledge Level
CO1	Data Science is, what Statistical Inference means, identify probability distributions.	K1
CO2	Describe what Data Science is, what Statistical Inference means.	K3
CO3	Understand the replacing Map Reduce.	K2
CO4	Apply the presentation and automation.	K4
CO5	Understand the Data retrieval.	K2

UNIT – I Introduction **(9 Hours)**

Benefits and uses – Facets of data – Data science process – Big data eco system and data science.

UNIT – II The Data science process **(9 Hours)**

Overview – research goals - retrieving data - transformation – Exploratory Data Analysis – Model building- Data Visualization.

UNIT – III Algorithms **(9 Hours)**

Machine learning algorithms – Modeling process – Types – Supervised – Unsupervised- Semi-supervised.

UNIT – IV Introduction to Hadoop **(9 Hours)**

Hadoop framework – Spark – replacing Map Reduce – No SQL – ACID – CAP – BASE – types.

UNIT – V Case Study **(9 Hours)**

Prediction of Disease - Setting research goals - Data retrieval – preparation - exploration Disease profiling - presentation and automation.

TEXT BOOK:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	A Practical Guide To Data Analysis	Phillip I Good	Jaico Publishing House	2004

REFERENCE BOOK:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	A Practical Guide To Data Analysis	Phillip I Good	Jaico Publishing House	2004

Mapping with Programme Specific Outcomes

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	S	M	S
CO2	S	M	M	S	S
CO3	M	S	M	S	S
CO4	S	S	S	M	S
CO5	S	M	S	M	M

S- Strong; **M**-Medium

SEC -VI	B.COM CA	Credits: 2
Course Code: M23UCCS04	SERVICE MARKETING	Contact Hour Per Week : 2

OBJECTIVES:

➢ To know the service concept, its evolution and growth.
➢ To understand Marketing Mix in service marketing and its effective management.
➢ To know the service marketing techniques applied in various sectors.
➢ To emphasizes the distinctive aspects of Services Marketing.
➢ To visualize the different Service Marketing Strategies.

COURSE OUTCOMES:

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

COs	Statement	Knowledge Level
CO1	Understand the Concept of Services and intangible products	K1
CO2	Discuss the relevance of the services Industry to Industry	K2
CO3	Examine the characteristics of the services industry and the modus operandi	K3
CO4	Analyse the role and relevance of Quality in Services	K4
CO5	Critically Visualise future changes in the Services Industry	K4

UNIT – I : Introduction to Services : (6 Hours)

Introduction to Services – Service Marketing – Meaning and Definition- Nature and Scope Characteristics – Challenges and issues of service marketing- Service marketing in India – Classifications of services

UNIT– II : Marketing Mix in Service Marketing: (6 Hours)

Marketing Mix in Service Marketing: The Seven Ps: Product Decision, Pricing, Strategies and Tactics, Promotion of Service – additional dimension in Services Marketing – People, Physical Evidence and Process.

UNIT – III : Positioning of services: (6 Hours)

Positioning of services – Designing service delivery System – Pricing of services – objectives – methods –Services on retail sector – Service Level Agreements (SLA) – Service marketing triangle.

UNIT – IV : Managing service operations: (6 Hours)

Managing service operations- Participants in services- Employees and customers role in service delivery- Mass production and delivery- Importance of quality in services - Delivering Quality Service.

UNIT – V : Service Marketing Strategies for health: (6 Hours)

Service Marketing Strategies for health – Hospitality – Tourism – Financial & Information technique Services – Applying technology to service settings – e-services.

TEXT BOOKS:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Service Marketing	Dr. L. Natarajan	Margham Publications, Chennai.	2013
2.	Services marketing	S.M. Jha	Himalaya Publishers,India	1998
3.	Services Marketing	Baron	Second Edition. PalgraveMacmillan	2002

REFERENCE BOOKS:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Services Marketing and Management	Dr. B. Balaji	S. Chand & Co , New Delhi. 2	2002
2.	Services marketing	Thakur .G.S. Sandhu supreet& Dogra Babzan	kalyanni Publishers, Ludhianna	2020
3.	Services Marketing	Zeithaml Valerie A, Bitner Mary Jo., Gremler Dwayne D. Pandit Ajay	McGraw Hill	2012
4.	Services Marketing	Wirtz Jochen, Loveloc Christopher H, Chatterjee Jayanta	World scientific US.	2016

Mapping with Programme Specific Outcomes

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	M	S	S
CO2	M	S	M	S	S
CO3	M	S	M	M	S
CO4	M	S	S	S	S
C05	M	S	S	S	S

S - Strong; **M -** Medium

SEC - VII	B.COM CA	Credits: 2
Course Code: M23UCCS05	COMMERCE PARCTICAL	Contact Hour Per Week : 2

OBJECTIVES:

> ➢ To help the students to gain knowledge on invoice, voucher, Entry pass, Debit note and Credit note.
> ➢ To Know the students about the drawing and endorsement of cheques
> ➢ To understand the students about co-operative societies procedures.
> ➢ To emphasizes the students to prepare the cost department documents.
> ➢ To enable the students to be proficient with filling LIC application, PAN form and IT form.

COURSE OUTCOMES:

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

COs	Statement	Knowledge Level
CO1	Mention the procedure for filling up of receipts, voucher and delivery challan	K1
CO2	Explain the concepts drawing and endorsing of cheques.	K2
CO3	Identify the procedure for filling up of loan application	K1
CO4	Develop the model of cost sheet and agenda	K3
CO5	Develop the concept of preparation of advertising copy.	K3

UNIT – I: Preparation of invoice, Receipts and Share application   (6hours)

1.Preparation of invoice, receipts, voucher, delivery challan, Entry pass, Gate pass – debit and credit notes.

2.Preparation of application for shares and allotment

Unit – II Drawing and Endorsement of cheques   (6hours)

3.Drawing, endorsing and crossing of cheques – filling up of pay in slips – demand draft application and preparation of demand drafts.

4.Making entries in the pass book and filling up of account opening forms for SB account, current account and FDR's.

5.Drawing of bills of exchange and promissory notes.

Unit – III: Admission to co-operative societies (6hours)

6.Filling up of application forms for admission to cooperative societies.

7.Filling up loan application forms and deposit challan.

8.Filling up jewel loan application form, procedure for releasing of jewellery in jewel loans and repayment.

Unit – IV: Preparation of Agenda and minutes of meeting (6hours)

9. Preparation of agenda and minutes of meetings-both general body and board of directors.

10.Using bin card and inventories.

11.Using cost sheets.

Unit – V Preparation of income tax return and PAN (6hours)

12.Filling up of an application form for LIC policy, filling up of the premium form – filling up the challan for remittance of premium.

13.Preparation of an advertisement copy, collection of advertisement in dailies and journal, critically evaluating the advertisement copy.

14.Filling up income-tax returns and application for permanent account number.

Distribution of Marks: Practical 60% and Record Note Book 40%.

NOTE: Students may be requested to collect original or Xerox copies of the documents and affix them on the record note book after having filled up. Drawing of the documents should not be insisted.

Mapping with Programme Specific Outcomes

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	M	S	S
CO2	M	S	M	S	S
CO3	M	S	M	S	S
CO4	M	S	M	S	S
C05	M	S	M	S	S

S - Strong; **M** - Medium.

ECC – I	**B.COM CA**	**Credits: 2**
Course Code: M23UES01	**ENVIRONMENTAL STUDIES**	**Contact Hour per Week: 2**

OBJECTIVES:

> ➢ To know the functions of eco system
> ➢ To understand the renewable resources
> ➢ To know the service hotspots of biodiversity.
> ➢ To emphasizes the causes of environmental pollution
> ➢ To visualize the Environmental Disaster Management

COURSE OUTCOMES:

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

COs	Statement	Knowledge Level
CO1	Understand the Concept of scope of eco system	K1
CO2	Discuss the types of renewable resource	K2
CO3	Examine the different hotspots of biodiversity	K3
CO4	Analyse the causes of environment pollution	K3
CO5	Critically Visualise the environment disaster management	K4

UNIT – I – Fundamentals **(6 Hours)**

Environment – definition – scope. Ecosystem- Types- Terrestrial and Aquatic ecosystem, structure and function of ecosystems- producers, consumers and decomposers - energy flow in the ecosystem - ecological succession – food chain, food webs and ecological pyramids.

UNIT – II – Natural Resources **(6 Hours)**

Renewable Resources - air, water, soil, forest and wildlife resources. Non-renewable – minerals coal, oil and gas. Environmental problems related to the extraction and use of natural resources.

UNIT – III – Biodiversity **(6 Hours)**

Definition – values – consumption use, productive social, ethical, aesthetic and option values threats to bio diversity – hotspots of biodiversity, *In situ, ex situ* conservation.

UNIT – IV – Environmental Pollution   **(6 Hours)**

Definition – causes, effects and mitigation measures – air pollution, water pollution, soil pollution noise pollution, thermal pollution – nuclear hazards–solid wastes, acid rain – climate change, ozone depletion and global warming. Environmental laws and regulations in India.

UNIT – V – Pollution and Environment   **(6 Hours)**

Population explosion – Environment and human health – HIV/ AIDS – women and child welfare – resettlement and rehabilitation of people, Environmental Disaster Management.

TEXT BOOKS:

S. No.	Title of the Book	Author	Publishing Company	Year of Publication
1.	Textbook for Environmental Studies for Undergraduate Courses of all branches of higher education	Erach Bharucha	University Grants Commission and Bharatividya peeth Institute of Environment Education and Research, Pune.	2004
2.	Environmental Studies	Anubha Kaushik	New Age International Publishers, New Delhi	2012
3.	Environmental Studies for Undergraduate Courses - As Per UGC Notified Syllabus	Sushmita Baskar and R. Baskar	Unicorn Books Publishers	2007
4.	Textbook of Environmental Studies for Undergraduate Courses	Erach Bharucha	Second Edition Orient Black Swan Publishers	2013

Mapping with Programme Specific Outcomes

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	S	S
CO2	S	S	M	S	S
CO3	M	S	M	S	S
CO4	S	S	M	S	S
CO5	S	S	M	S	S

S - Strong; **M -** Medium.

Core – IX	B.COM CA	Credits: 4
Course Code: M23UCC09	COST ACCOUNTING – I	Contact Hour Per week: 5

OBJECTIVES:

➢ To understand the various concepts of cost accounting.
➢ To prepare and reconcile Cost accounts.
➢ To gain knowledge regarding valuation methods of material.
➢ To familiarize with the different methods of calculating labour cost.
➢ To know the apportionment of Overheads.

COURSE OUTCOMES:

After the successful completion of the course students will be able to

COs	Statement	Knowledge Level
CO1	Remember and recall the various concepts of cost accounting.	K1
CO2	Demonstrate the preparation and reconciliation of cost sheet.	K2
CO3	Analyse the various valuation methods of issue of materials.	K3
CO4	Examine the different methods of calculating labour cost.	K4
CO5	Critically evaluate the apportionment of Overheads.	K4

UNIT-I   Introduction of Cost Accounting   (15 Hours)

Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting –Installation of Costing System –Classification of Costs– Cost Centre– Profit Centre.

UNIT-II   Cost Sheet and Methods of Costing   (15 Hours)

Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing.

UNIT-III Material Costing   **(15 Hours)**

Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.

UNIT-IV Labour Costing   **(15 Hours)**

Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time–Overtime – Labour Turnover - Meaning, Causes and Measurement.

UNIT-V Overheads Costing   **(15 Hours)**

Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.

Note: Theory 20% & Problems 80%

TEXT BOOKS:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Cost Accounting	Jain S.P.Narang	Kalyani Publications	2002
2.	Cost Accounting	T.S. Reddy and Y. Hari Prasad Reddy	Margham publications	2005

REFERENCE BOOKS:

S.No.	Title of the Book	Author	Publisher	Year of Publication
1	Cost Accounting: Concepts and Applications for Managerial Decision Making	Polimeni	Mc Graw–Hill-	1991
2	Cost Accounting	Jain S.P. and Narang K.L	Kalyani Publishers	2000
3	Cost Accounting	V.K.Saxena and C.D.Vashist	Sultan Chand publications	2012
4	Cost Accounting	Murthy A & Gurusamy S	Vijay Nicole Imprints Pvt. Ltd. Chennai	2016
5	Cost Accounting	Prasad.N.K and Prasad.V.K	Book Syndicate	2012

Mapping with Program me Specific Outcomes

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	M	S	S
CO2	M	S	M	S	S
CO3	S	S	M	S	S
CO4	M	S	M	S	S
C05	M	S	M	S	S

S - Strong; **M -** Medium.

Core – X	B.COM CA	Credits: 4
Course Code: M23UCC10	BANKING LAW AND PRACTICE	Contact Hour Per Week : 5

OBJECTIVES:

➢ To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks
➢ To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function.
➢ To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government.
➢ To understand how capital fund of commercial banks, objectives and process of Asset securitization etc.
➢ To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.

COURSE OUTCOMES:

After the successful completion of the course students will be able to

COs	Statement	Knowledge Level
CO1	Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks	K1
CO2	Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function	K3
CO3	Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government.	K2
CO4	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc	K3
CO5	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.	K1

UNIT – I: Introduction to Banking   (15 Hours)

History of Banking- Components of Indian Banking - Indian Banking System- Commercial Banking: Definition - Classification of Banks. Banking System - Universal Banking - Commercial Banking functions - Role of Banks in Economic Development. Central Banking: Definition –Need - Principles- Functions of Central Bank.

UNIT – II: RBI   (15 Hours)

Establishment – objective - Legal framework – Functions – SBI - Establishment - Trade Financing-Correspondent banking - Co-operative banks- Meaning and definition-Features-Co-operative banks vs Commercial banks- Structure.-NBFC-Role of NBFC - RBI Regulations.

UNIT – III: Bank Account   (15 Hours)

Opening – Types of Accounts-FDR-Steps in opening Account-Saving vs Current Account-Passbook-Bank Customer Relationship-Special Types of currents –KYC norms. Bank Lending –Lending Sources - Bank Lending Principles-Forms of lending- securities of lending-Factors influencing bank lending – Negotiable Instruments –Meaning –Characteristics-Types. Crossing – Definition –Objectives-Crossing and negotiability-Consequences of Crossing.

UNIT – IV: Endorsement   (15 Hours)

Meaning-Components-Kinds of Endorsements- effect of endorsement- Rules regarding Endorsement - Dishonouring of Cheques- Collecting bankers- Statutory protection under section 85 - Refusal of cheques Payment. Collecting Banker-Statutory protection under section 131-Collecting bankers' duty.

UNIT – V: E-Banking   (15 Hours)

Meaning-Services-e-banking -Internet banking Meaning-Internet banking Vs Traditional Banking- Services- Frauds in Internet banking. Mobile banking– Anywhere Banking-Any Time Banking- ATM Evolution -Concept-Features - Types-. Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT) Real Time Gross Settlement (RTGS) Difference between NEFT & RTGS- Meaning- Steps–Benefits.

TEXT BOOKS:

S.No.	Title of the Book	Author	Publisher	Year of Publication
1.	Banking Theory: Law and Practice	Gordon E.Natarajan	Vijay Nicole Publication	2012
2.	Banking Law and Practice	K P Kandasami, S Natarajan & Parameswaran	S Chand publication	2018

REFERENCE BOOKS:

S.No.	Title of the Book	Author	Publisher	Year of Publication
1	Banking & Financial System	B. Santhanam	Margam Publication	2017
2	Banking Theory and Practice	KataitSanjay	Lambert Academic Publishing	2010
3	The Theory and Practice of Banking	Henry Dunning Macleod	Hard Press Publishing, Old New Zealand	2010
4	Money And Banking: An Introduction to The study of modern Currencies	William Amasa Scott	Kesinger publication	2011
5	Money, Credit, and Crises: Understanding the Modern Banking System	Nektarios Michail	Palgrave Macmillan	2008

Mapping with Program me Specific Outcomes

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	M
CO2	S	S	S	S	M
CO3	S	S	S	S	M
CO4	S	S	S	S	M
C05	S	S	S	S	M

S - Strong; **M -** Medium.

Core– XI	**B.COM CA**	Credits: 4
Course Code: M23UCC11	**INCOME TAX LAW AND PRACTICE- I**	Contact Hour Per Week : 5

OBJECTIVES:

➢ To understand the basic concepts & definitions under the Income Tax Act,1961.
➢ To compute the residential status of an assessee and the incidence of tax.
➢ To compute income under the head salaries.
➢ To learn the concepts of Annual value, associated deductions and the calculation of income from House property.
➢ To compute the income from Business & Profession considering its basic principles & specific disallowances.

COURSE OUTCOMES:

After the successful completion of the course students will be able to

COs	Statement	Knowledge Level
CO1	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.	K1
CO2	Assess the residential status of an assessee & the incidence of tax.	K2
CO3	Compute income of an individual under the head salaries.	K3
CO4	Ability to compute income from house property.	K4
CO5	Evaluate income from a business carried on or from the practice of a Profession.	K3

UNIT – I: Introduction to Income Tax   (15 Hours)

Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act – Assessee – Types– Incomes Exempted under Section 10.

UNIT – II: Residential Status   (15 Hours)

Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.

UNIT – III: Income from Salary   **(15 Hours)**

     Computation of Salary Income – Features of Salary – Allowances – Types of Allowances - Perquisites – Kinds of Perquisites –Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary.

UNIT – IV: Income from House Property   **(15 Hours)**

     Income from House Property –Basis of Charge – Annual Value – Gross Annual Value, Net Annual Value of Let-out Property, Self– Occupied Property–Deductions.

UNIT – V: Profits and Gains from Business or Profession   **(15 Hours)**

     Income from Business or Profession – Allowable Expenses – Not Allowable Expenses - General Deductions – Provisions Relating to Depreciation – Deemed Business Profits - Undisclosed Incomes – Investments –Computation of Income from Business or Profession.

Note: Theory 20% Problem 80%

TEXT BOOKS:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Income Tax Law and Practice	V.P. Gaur, Narang, Puja Gaur and Rajeev Puri	Kalyani Publishers	2024
2.	Income Tax Law and Practice	T.S. Reddy and Hariprasad Reddy	Margham Publications	2024
3	Income Tax Law and Practice	DinkarPagare	Sultan & Chand Sons	2024

REFERENCE BOOKS:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Income Tax Law & Practice	Hariharan N	Vijay Nicole Imprints Pvt. Ltd. Chennai	2024
2	Income Tax Law and Practice	Vinod K. Singhania	Taxman publishing house	2005
3	Taxmann's Students' Guide to Income Tax	Dr.Vinod K Singhania,	Dr. Monica Singhania	2005

Mapping with Programme Specific Outcomes

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	S	S
CO2	S	S	M	S	S
CO3	S	S	M	S	S
CO4	S	S	M	S	S
C05	S	S	M	S	S

S - Strong; **M -** Medium.

Core : XII	B.COM CA	Credits: 5
Course Code: M23UCC12	MANAGEMENT ACCOUNTING	Contact Hour Per Week: 5

OBJECTIVES:

➢ To understand basics management accounting .
➢ To know the aspects of Financial Statement Analysis
➢ To familiarize with fund flow and cash flow analysis
➢ To learn about budgetary control
➢ To gain insights into marginal costing.

COURSE OUTCOMES:

After the successful completion of the course students will be able to

COs	Statement	Knowledge Level
CO1	Remember and recall basics in management accounting	K1
CO2	Apply the knowledge of preparation of Financial Statements	K2
CO3	Analyse the concepts relating to fund flow and cash flow	K3
CO4	Evaluate techniques of budgetary control	K4
CO5	Formulate criteria for decision making using principles of marginal costing.	K4

UNIT – I: Introduction to Management Accounting   (15 Hours)

Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.

UNIT – II: Financial Statement Analysis   (15 Hours)

Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios – Preparation of Financial Statements from Ratios.

UNIT – III: Fund Flow Analysis & Cash Flow Analysis   (15 Hours)

Fund Flow Statement: Introduction, Meaning of Funds Flow Statement- Ascertainment of Flow of Funds - Schedule of Changes in Working Capital- Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. **Cash Flow Statements:** Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3.

UNIT – IV: Budgetary Control   (15 Hours)

Budgetary Control: Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget.

UNIT – V: Marginal Costing: (15 Hours)

Meaning - Features – Fixed Cost, Variable Cost and Semi Variable Cost-Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis- Break Even Point.

Note: Theory 20% & Problems 80%

TEXT BOOKS:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1	Cost and Management Accounting	Jain S.P. & Narang K.L.	Kalyani Publications,	1997
2	Management Accounting	T.S.Reddy& Y. Hari Prasad Reddy	Margham Publications	2016

REFERENCE BOOKS:

S.No.	Title of the Book	Author	Publisher	Year of Publication
1.	Financial and Management Accounting	S.N.Maheshwari	Sultan Chand & Sons	1999
2.	Management Accounting	Sharma R.K.Shashi Gupta	Kalyani Publications	2001

Mapping with Programme Specific Outcomes

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	M	S	S
CO2	M	S	M	S	S
CO3	M	S	M	S	S
CO4	M	S	M	S	S
C05	M	S	M	S	S

S - Strong; **M -** Medium.

DISCIPLINE SPECIFIC ELECTIVE-I	B.COM CA	Credits: 3
Course Code: M23UCCDSE1	FINANCIAL MANAGEMENT	Contact Hour Per week: 4

OBJECTIVES:

➢ To introduce the concept of financial management
➢ To learn the capital structure theories.
➢ To gain knowledge about techniques in capital budgeting
➢ To learn about dividend payment models.
➢ To understand the needs and calculation of working capital in an organization.

COURSE OUTCOMES:

Prerequisites: Should have studied Commerce in XII Std

COs	Statement	Knowledge Level
CO1	Recall the concepts in financial management.	K1
CO2	Apply the various capital structure theories.	K2
CO3	Apply capital budgeting techniques to evaluate investment proposals.	K3
CO4	Determine dividend pay-outs.	K4
CO5	Estimate the working capital of an organization.	K4

UNIT – I: Introduction (12 Hours)

Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Financing-Role of Financial Manager in Financial Management- Financial Goals- Profit maximization Vs. Wealth Maximization – Components of Financial Management.

UNIT – II: Financial Decision (12 Hours)

Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Cost of Capital – Meaning - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings –

Weighted Average) - Leverage – Concept – Operating and Financial Leverage on EPS.

UNIT – III: Investment Decision   (12 Hours)

Capital Budgeting - Meaning - Process – Cash Flow Estimation- **Capital** Budgeting Appraisal Methods**:** Traditional Methods - Payback Period – Accounting Rate of Return (ARR). Discounted Cash-flow Methods**:** Net Present Value (NPV) – Net Terminal Value - Internal Rate of Return – Profitability Index.

UNIT – IV: Dividend Decision   (12 Hours)

Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter's Model - Gordon's Model – M&M Model.

UNIT – V: Working Capital Decision   (12 Hours)

Working Capital - Meaning and Importance – Factors Influencing Working Capital – Determining -Working Capital Operating Cycle - Management of Current Assets: Inventories and Cash.

TEXT BOOKS:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1	Financial Management	R.K. Sharma, Shashi K Gupta	Kalyani Publications	2003
2	Financial Management	I.M. Pandey	Vikas Publishing	1999
3	Financial Management	Dr.Moorthy A,	Margham Publications	2020
4	Fundamental of Financial Management	Srinivasan .J.Periyasamy.P	Tata McGraw Hill	2016
5	Financial Management	Dr.Kulkarni and Dr. Sathya Prasad	Himalaya Publishing House	2010

REFERENCE BOOKS:

S.No.	Title of the Book	Author	Publisher	Year of Publication
1	Financial Management	Prasana Chandra	Tata McGraw Hill	2005
2	Financial Management	I.M Pandey	Sultan Chand & Sons	1999
3	Financial Management	Khan &M.Y.Jain	Tata McGraw Hill	2005
4	Financial Management	A.Murthy	Margham Publications	2013
5	Financial Management	J. Srinivasan and P. Periyasamy	Vijay Nicole Publishers	2010

Mapping with Programme Specific Outcomes

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	S	S
CO2	S	S	M	S	S
CO3	S	S	M	S	S
CO4	S	S	M	S	S
C05	S	S	M	S	S

S - Strong; **M -** Medium.

DISCIPLINE SPECIFIC ELECTIVE –I	B.COM CA	Credits: 3
Course Code: M23UCCDSE2	INDIRECT TAXATION	Contact Hour Per week :4

OBJECTIVES:

- ➤ To get introduced to indirect taxes.
- ➤ To have an overview of Indirect taxes.
- ➤ To be familiar the CGST and IGST Act
- ➤ To learn procedures under GST
- ➤ To gain knowledge about Customs Duty.

COURSE OUTCOMES:

After the successful completion of the course students will be able to

COs	Statement	Knowledge Level
CO1	Acquaintance with Indirect tax laws	K1
CO2	Exposed to the overview of GST.	K2
CO3	Apply provisions of CGST and IGST	K3
CO4	Summarise procedures of GST	K2
CO5	Discuss aspects of Customs Duty in India	K4

UNIT – I: Introduction to Indirect Tax   (12 Hours)

Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes –Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation.

UNIT – II: An Overview of Goods & Service Tax (GST)   (12 Hours)

Introduction of Goods and Service Tax in India–History of GST in India – Constitutional Amendment under Pre–Goods and Service Tax Regime and Transitional Provisions - Goods and Service Tax: Concepts, Meaning,

Significance, Dual GST, Features and Benefits. GST Common Portal – Taxes and Duties not Subsumed in GST – Rates of GST in India.

UNIT – III: CGST ACT 2017 & IGST Act   (12 Hours)

Supply – Meaning – Classification – Time of Supply – Valuation – Registration – Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E–Way Bill Returns – IGST Act - Export and Import of Goods and Services– Inter State Vs Intra State Supply – Place of Supply. Role of GSTN in Implementation of GST– Anti Profiteering Rules – Doctrine of Unjust Enrichment– Challenges in Implementation of GST.

UNIT – IV: Procedures under GST   (12 Hours)

Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Applicable under GST (Period), Penalty under GST, Various Provisions Regarding E-way Bill in GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST.

UNIT – V: Customs Duty 1962   (12 Hours)

Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules & Exemptions.

TEXT BOOKS:

S.No	Title of the Book	Author	Publisher	Year of Publication
1	Indirect Taxes	Vinod K Singhania	Taxman's Publications,	2015
2	Goods and Services Tax (GST),	Dr. H.C. Mehrotra & Prof .V.P Agarwal	Sahitya Bhawan Publications,	2016
3	Goods & Services Tax	Rajat Mohan,	Bharat Law Publications House	2016
4	Indirect Tax Laws	CA. Pushpendra Sisodia	Bharat Publications	2015

REFERENCE BOOKS:

S.No.	Title of the Book	Author	Publisher	Year of Publication
1	All About GST	V.S.Datey	Taxmann Publications,	2011
2	Business Taxation	T.S.Reddy & Y.Hariprasad Reddy,	Margham Publications	2013
3	Guidance material on GST issued by CBIC	-	Government of India	2010

NOTE: Latest Edition of Textbooks May be Used

Mapping with Programme Specific Outcomes

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
C05	S	S	S	S	S

S - Strong; **M -** Medium.

DISCIPLINE SPECIFIC ELECTIVE- I	B.COM CA	Credits: 3
Course Code: M23UCCDSE3	PRINCIPLES OF MARKETING	Contact Hour per Week: 4

OBJECTIVES:
- ➢ To know the concept and functions of marketing
- ➢ To understand the importance of market segmentation
- ➢ To examine the stages of new product development
- ➢ To gain knowledge on the various advertising medias
- ➢ To analyse the global market environment

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

COs	Statement	Knowledge Level
CO1	Develop an understanding on the role and importance of marketing	K3
CO2	Apply the 4 p's of marketing in their venture	K4
CO3	Identify the factors determining pricing	K2
CO4	Use the different Channels of distribution of industrial goods	K1
CO5	Understand the concept of E-marketing and E-Tailing	K1

UNIT – I: Introduction to Marketing   (12 Hours)

Meaning–Definition and Functions of Marketing– Evolution of Marketing Concepts–Marketing Orientation–Innovations in Modern Marketing. Marketing Management: Definitions–Functions – Role and Importance of Marketing - Classification of Markets - Niche Marketing - Characteristics of Niche Marketing–Green Marketing.

UNIT – II: Market Segmentation   (12 Hours)

Concept – Benefits –Types– Geographic – Demographic – Psychographic – Behavioural - Marketing Mix – Definition – 4 P's of Marketing Mix - Introduction to Consumer Behaviour –Purchase Decision – Post Purchase Behaviour – Consumer Buying Decision Process.

UNIT – III: Product & Price   (12 Hours)

Definition – Product Mix – Introduction to Stages of New Product Development – Product Life Cycle – Sales Forecasting – Methods –Criteria for a Good Forecasting – Pricing–Objectives – Factors Influencing Pricing – Kinds of Pricing – Resale Price Maintenance.

UNIT – IV: Promotions and Distributions   (12 Hours)

Communication Mix – Communication Process –Advertising–Media–Kinds of–Advertising Media- Sales Promotion – Personal Selling–Classification of Salesmanship - Channel Members–Types–Channel of Distribution for Consumer Goods – Channels of Distribution for Industrial Goods.

UNIT – V: Competitive Analysis and Strategies   (12 Hours)

Balancing Customer and Competitor Orientations–Global Market Environment–Social Responsibility and Marketing Ethics, Citizen and Publications to Regulate Marketing –Recent Trends in Marketing– A Basic Understanding of E–Marketing–E-Tailing–Consumerism–Market Research–MIS and Marketing Regulation.

TEXT BOOKS:

S.No	Title of the Book	Author	Publisher	Year of Publication
1.	Marketing Management	Dr. J. Jayasankar	Margham Publications, Chennai.	2006
2.	Principles of Marketing	Philip Kotler	A South Asian Perspective, Pearson Education. New Delhi	2017
3.	Marketing Management	Dr.C.B.Gupta & Dr. N. Rajan Nair	Sultan Chand & Sons, New Delhi.	1998
4.	Marketing	Dr. N. Rajan Nair	Sultan Chand & Sons. New Delhi	1997
5.	Neeru Kapoor	Principles of Marketing	PHI Learning, New Delhi	2014

REFERENCE BOOKS

S.No	Title of the Book	Author	Publisher	Year of Publication
1.	Principles of Marketing Book	Prof Kavita Sharma, Dr Swati Agarwal	Taxmann, New Delhi.	2006
2.	Principles of Marketing	Dr. Amit Kumar	Shashibhawan Publishing House Chennai.	2015
3.	Consumer Behaviour and Marketing Action	Assael, H.	USA: PWS-Kent.	2007
4.	Consumer Behaviour	Hoyer, W.D. And Macinnis, D.J.	USA: Houghton Mifflin Company.	2000
5.	Marketing Management and Strategy	Baker M	Macmillan Business, Bloombury Publishing, India.	2007

Mapping with Programme Specific Outcomes

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	S	S
CO2	S	S	M	S	S
CO3	S	S	M	S	S
CO4	S	S	M	S	S
CO5	S	S	M	S	S

S - Strong; **M -** Medium.

DISCIPLINE SPECIFIC ELECTIVE-II	B.COM CA	Credits: 3
Course Code: M23UCCDSE4	SOFTWARE ENGINEERING USING UML LAB	Contact Hour Per week: 4

COURSE OUTCOMES:

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

COs	Statement	Knowledge Level
CO1	Students must be able to analyse and design the problem at hand.	K3
CO2	Students should be able to use UML tools for the designing the software and test the correctness and soundness of their software through testing tools.	K4

LIST OF PRACTICALS

Using UML tools produce analysis and design models for

    a. Library Management System
    b. Automatic Teller Machine
    c. Student Information Management
    d. Matrimony Service
    e. Stock Management System

Extended Professional Component	Questions related to the above topics, from various competitive examinations UPSC / TRB / NET / UGC –CSIR / GATE / TNPSC / others to be solved (To be discussed during the Tutorial hour)
Skills acquired from the Course	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill.

TEXT BOOK:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	A Practical Guide To Data Analysis	Phillip I Good	Jaico Publishing House	2004

REFERENCE BOOK:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	A Practical Guide To Data Analysis	Phillip I Good	Jaico Publishing House	2004

DISCIPLINE SPECIFIC ELECTIVE-II	B.COM CA	Credits: 3
Course Code: M23UCCDSE5	OBJECT ORIENTED ANALYSIS AND DESIGN USING UML LAB	Contact Hour Per week: 4

COURSE OUTCOMES:

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

COs	Statement	Knowledge Level
CO1	Students must be able to analyse and design the problem at hand.	K3
CO2	Students should be able to use UML tools for the designing the software and test the correctness and soundness of their software through testing tools.	K4

LIST OF PRACTICALS

Using UML tools produce analysis and design models for

   a. Library Management System
   b. Automatic Teller Machine
   c. Student Information Management
   d. Matrimony Service
   e. Stock Management System

Extended Professional Component	Questions related to the above topics, from various competitive examinations UPSC / TRB / NET / UGC – CSIR / GATE / TNPSC / others to be solved (To be discussed during the Tutorial hour)
Skills acquired from the Course	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill.

TEXT BOOKS:

S.No	Title of the Book	Author	Publisher	Year of Publication
1.	UML Distilled A Brief Guide To The Standard Object Modeling Language	Martin Fowler	Pearson Education	2010
2.	UML Distilled	Martin Fowler, Kendall Scott	Addision Wesley	2010
3.	R Programming for Data Science	Roger D. Peng	-	2012
4.	The Art of R Programming	Norman Matloff- A Tour of Statistical Software Design	-	2011

REFERENCE BOOKS:

S. No	Title of the Book	Author	Publisher	Year of Publication
1.	Hands-On Programming with R: Write Your Own Functions and Simulations	Garrett Grolemund, Hadley Wickham	1st Edition	2014
2.	S programming	Venables, W.N.,and Ripley	Springer	2000

DISCIPLINE SPECIFIC ELECTIVE-II	B.COM CA	Credits: 3
Course Code: M23UCCDSE6	.NET PROGRAMMING LAB	Contact Hour Per week: 4

COURSE OUTCOMES:

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

COs	CO Statement	Knowledge Level
CO1	Construct the concept of .Net Programming, Apply the various web controls in ASP.NET	K3
CO2	Construct the program using button in ASP.NET, Prepare a program to store objects in session state.	K4

List of Practical's:
1. Write a program to reverse of a number and sum of the number using c#
2. Create a console application to implement Fibonacci series using c#.
3. Define a class salary which will contain member variable Basic, TA, DA, HRA. Write a program using Constructor with default values for DA and HRA and calculate the salary of employee using c#.
4. Write a simple program to display various Web Controls in ASP.NET
5. Write a program that displays a button and changes it color when the mouse moves over it in ASP.NET
6. Write a program to get student information from the user and display them on the page using ASP.NET.
7. Create a program to perform validation using all validation controls in ASP.NET.
8. Write ASP.Net program to Store Objects in Session State and Storing Session State
9. Write a program to receive user feedback using Form and stored it in a database using ASP.NET and ADO.NET.
10. Write a program to perform employee information using a database using ASP.NET and ADO.NET.

Value Education	B.COM CA	Credits: 2
Course Code: M23UVE01	VALUE EDUCATION - YOGA	Contact Hour per Week: 6

OBJECTIVES:

➢ To understand physical body and Health concepts
➢ To have the basic Knowledge on Simplified Physical Exercises and Asanas and Meditation
➢ To Introspect and improve the behaviors
➢ To inculcate cultural behavioral patterns

COURSE OUTCOMES:

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

COs	Statement	Knowledge Level
CO1	Understand the various Asana	K1
CO2	Summarize the significance of sexuality	K2
CO3	Know the purpose of life	K1
CO4	Analysis the benefits of blessings	K3
CO5	Find out the significance of cultural education	K1

UNIT – I: Yoga and Physical Health (6 Hours)

Health - Meaning and Definition - Physical Structure - Three bodies - Five limitations - Simplified Physical Exercises - Hand, Leg, Breathing, Eye exercises - Kapalabathi, Makarasana 1,2, Massage, Acu pressure, Relaxation exercises - Yogasanas - Surya namaskar - Padmasana - Vajrasana - Ardha katti Chakrasana - Viruchasana - Yogamudra - Patchimothasana - Ustrasana - Vakkarasana - Salabasana.

UNIT – II: Greatness of Life Force and Mind (6 Hours)

Maintaining youthfulness - Postponing the ageing process - Sex and spirituality - Significance of sexual vital fluid - Married life - Chastity - Development of mind in stages - Mental Frequencies - Methods for Concentration - Meditation and its Benefits.

UNIT – III: Personality Development – Sublimation **(6 Hours)**

Purpose and Philosophy of Life - Introspection - Analysis of Thought - Moralization of Desire - Analysis and practice - Neutralization of Anger - Strengthening of will-power

UNIT – IV: Human Resources Development **(6 Hours)**

Eradication of Worries - Analysis and Eradication practice - Benefits of Blessings - Effect of good vibrations - Greatness of Friendship - Guidance for good Friendship - Individual Peace and world peace - Good cultural behavioral patterns.

UNIT – V: Law of Nature **(6 Hours)**

Unified force - Cause and effect system - Purity of thought deed and Genetic Centre - Love and Compassion - Gratitude - Cultural Education - Fivefold culture.

TEXT BOOK:

S.No	Title of the Book	Author	Publisher	Year of Publication
1.	Value Education	World Community Service centre	Vethathiri Publications, Erode	2018 Edition

REFERENCE BOOKS:-

S.No	Title of the Book	Author	Publisher	Year of Publication
1	Journey of Consciousness	Vethathiri Maharishi	Vethathiri Publications	2011
2	Simplified Physical Exercises	Vethathiri Maharishi	Vethathiri Publications	2014

Mapping with Programme Specific Outcomes

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	M	M	S
CO2	M	M	S	S	M
CO3	S	S	M	M	S
CO4	S	M	S	M	M
CO5	M	S	M	S	M

S- Strong; **M**-Medium

INTERNSHIP	B.COM CA	Credits: 2
Course Code: M23UCCIS01	INTERNSHIP	Contact Hour per Week:

OBJECTIVES:

i. To provide comprehensive learning platform to students where they can enhance their employ ability skills and become job ready along with real corporate exposure

ii. To enhance students' knowledge in different fields of commerce.

INTERNSHIP

❖ Internship training (Minimum two week's period) for the UG programmes during second year vacation period.

❖ The Internship training should be valued for 100 marks by an internal examiner; however the Viva-Voce examination should be conducted by the internal examiner / guide/ teacher concerned.

❖ The Internship training Report may consist of minimum of 30 pages.

❖ The candidate has to submit the Internship training Report 20 days before the commencement of the V Semester Examinations.

Core: XIII	B.COM CA	Credits: 4
Course Code: M23UCC13	COST ACCOUNTING -II	Contact Hour Per week: 6

OBJECTIVES:

- ➢ To understand the standards in Cost Accounting.
- ➢ To know the concepts of contract costing.
- ➢ To be familiar with the concept of process costing.
- ➢ To learn about operation costing.
- ➢ To gain insights into standard costing.

COURSE OUTCOMES:

After the successful completion of the course student will able to

COs	Statement	Knowledge Level
CO1	Remember and recall standards in cost accounting	K1
CO2	Apply the knowledge in contract costing	K2
CO3	Analyze and assimilate concepts in process costing	K3
CO4	Understand various bases of classification cost and prepare operating cost statement.	K4
CO5	Set up standards and analyse variances.	K4

UNIT- I Cost Accounting Standards   (18 Hours)

An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement.

UNIT– II: Job Costing, Batch Costing and Contract Costing   (18 Hours)

Definitions - Features - A Comparison - Calculation of Profit on Contracts – Cost Plus Contract - Preparation of Contract A/c.

UNIT – III: Process Costing (18 Hours)

Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Preparation of Process Accounts - Treatment of Loss and Gain : Normal and Abnormal Loss - Abnormal Gain - Concept of Equivalent Production - Joint Products and By Products.

UNIT – IV: Operation Costing (18 Hours)

Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems

UNIT – V: Standard Costing and Variance Analysis (18 Hours)

Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing System – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.

Note: Theory 20% & Problems 80%

TEXT BOOK:

S.No	Title of the Book	Author	Publisher	Year of Publication
1	Cost Accounting	T.S. Reddy and Y. Hari Prasad Reddy	Margham publications, Chennai.	2005

REFERENCES BOOKS

S.No.	Title of the Book	Author	Publisher	Year of Publication
1	Cost Accounting: Concepts and Applications for Managerial Decision Making	Polimeni	McGraw–Hill	1991
2	Cost Accounting	Jain S.P. and Narang K.L	Kalyani Publishers	2000
3	Cost Accounting	V.K.Saxena and C.D.Vashist	Sultan Chand publications	2012
4	Cost Accounting	Murthy A & Gurusamy S	Vijay Nicole Imprints Pvt. Ltd. Chennai	2016
5	Cost Accounting	Prasad.N.K and Prasad.V.K	Book Syndicate	2012

Mapping with Programme Specific Outcomes

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	M
CO2	S	S	S	S	S
CO3	S	S	S	S	M
CO4	S	S	S	S	S
C05	S	S	S	S	S

S - Strong; **M -** Medium.

SEMESTER – VI

Core : XIV	B.COM CA	Credits :4
Course Code: M23UCC14	INCOME TAX LAW AND PRACTICE - II	Contact Hour Per week : 6

OBJECTIVES:
- ➢ To understand provisions relating to capital gains
- ➢ To know the provisions for computation of income from other sources.
- ➢ To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.
- ➢ To learn about assessment of individuals.
- ➢ To gain knowledge about assessment procedures.

COURSE OUTCOMES:

After the successful completion of the course student will able to

COs	STATEMENT	Knowledge Level
CO1	Remember and recall provisions on capital gains	K1
CO2	Apply the knowledge about income from other sources	K2
CO3	Analyse the set off and carry forward of losses provisions	K3
CO4	Learn about assessment of individuals	K4
CO5	Apply procedures learnt about assessment procedures.	K3

UNIT – I: Capital Gains   (18 Hours)

Capital Gains – Kinds of Capital Assets – Computation of Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F.

UNIT – II: Income from Other Sources   (18 Hours)

Income from Other Sources – Income Chargeable to Tax under the Head Income from Other Sources – Procedures for Computing Income from Other Sources – Deductions Allowed – Deduction not Allowed – Problems on Computation of Income from Other Sources.

UNIT – III: Set Off and Carry Forward of Losses and Deductions From Gross Total Income   (18 Hours)

Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only.

UNIT – IV: Assessment of Individuals   (18 Hours)

Assessment: Meaning and Types, Computation of Total Income and Tax Liability of an Individuals (simple problems in case of Income from salaries, HP and Profits and Gains – computed income may be given).

UNIT – V: Income Tax Authorities   (18 Hours)

Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income – Tax Officers - Procedures for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filling – Permanent Account Number (PAN).

Note: Theory 20% & Problems 80%

TEXT BOOK:

S.No	Title of the Book	Author	Publisher	Year of Publication
1	Income Tax Law and Practice	T.S. Reddy and Hariprasad Reddy	Margham Publications, Chennai.	A.Y 2024-2025

REFERENCE BOOKS:

S.No	Title of the book	Author	Publisher	Year of Publication
1.	Income Tax Law and Practice	Hariharan	Vijay Nicole Imprints Pvt. Ltd. Chennai.	2017-2018
2.	Income Tax Law and Practice	T.Srinivasan	Vijay Nicole Imprints Private Limited, Chennai.	2022
3.	Income Tax Law and Practice	V.P.Gaur, Narang, Puja Gaur and Rajeev Puri	Kalyani Publishers, New Delhi.	2021

Mapping with Programme Specific Outcomes

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	S	S
CO2	S	S	M	S	S
CO3	S	S	M	S	S
CO4	S	S	M	S	S
C05	S	S	M	S	S

S - Strong; **M -** Medium.

Core: XV	B.COM CA	Credits: 4
Course Code: M23UCCPR1	PROJECT VIVA VOCE	Contact Hour Per week: 6

Group Project & Viva Voce

Each group will comprise of 3 members and will be allotted to staff co-ordinator. A specific problem will be assigned to the students or they will be asked to choose a problem/area of their interest. The topic/area of work will be finalized at the end of the second semester allowing scope for the students to gather relevant literature during the vacation. The research work can be carried at the college or any other organization approved by the staff co-ordinator and the HOD.

Internal Evaluation

I Review – Selection of the field of study, topic & Literature Collection   - **10 Marks**

II Review – Research Design & Data Collection   -**10 Marks**

III Review – Analysis & Conclusion, Preparation of rough draft   -**10 Marks**

Pre viva Examination- Submission of rough draft and Model viva   - **10 Marks**

                                                               Total -   40 Marks

End Semester Examination:

Evaluation of the project - 40 Marks

Viva Voce - 20 marks

Total   - 60 Marks

Viva voce/ presentation will be conducted by a panel of External examiners including the HOD and staff co-ordinator guiding the project.

DISCIPLINE SPECIFIC ELECTIVE -III	B.COM CA	Credits: 3
Course Code: M23UCCDSE7	ENTREPRENEURIAL DEVELOPMENT	Contact Hour Per week: 5

OBJECTIVES:

➢ To know the meaning and characteristics of entrepreneurship
➢ To identify the various business opportunities
➢ To understand the Process of setting up an enterprise
➢ To gain knowledge in the aspects of legal Compliance of setting up of an enterprise
➢ To gain knowledge in the aspects of legal Compliance of setting up of an enterprise

COURSE OUTCOMES:
After the successful completion of the course student will able to

COs	Statement	Knowledge Level
CO1	Know the various traits of an entrepreneur	K1
CO2	Determine ideas into business opportunities	K3
CO3	Summarize feasibility study before starting a project	K2
CO4	Identify the sources of funds for funding a project	K2
CO5	Develop an understanding about the Government schemes available for women entrepreneurs	K4

UNIT – I: Introduction to Entrepreneur   **(12 Hours)**
        Meaning of Entrepreneurship – Characteristics of Entrepreneurship – Types of Entrepreneurship – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Traits – Classification – Functions – Entrepreneurial Scenario in India.

UNIT – II: Design Thinking   **(12 Hours)**
        Idea Generation – Identification of Business Opportunities – Design Thinking Process – Creativity – Invention – Innovation – Differences – Value

Addition – Concept and Types – Tools and Techniques of Generating an Idea – Turning Idea into Business Opportunity.

UNIT – III: Setting Up an Enterprise   (12 Hours)

Process of Setting Up an Enterprise – Forms of an Enterprise – Sole Proprietorship – Partnership – Limited Liability Partnership Firm – Joint Stock Company – One Man partnership – Choice of Form of an Enterprise – Feasibility Study – Marketing, Technical, Financial, Commercial and Economical.

UNIT – IV: Business Model Canvas and Formulation of Project Report
                                                      (12 Hours)

Introduction – Contents of Project Report – Project Description – Market Survey – Fund Requirement – Legal Compliance of Setting Up of an Enterprise – Registration – Source of Funds – Modern Sources of Funds.

UNIT – V: MSME's and Support Institutions   (12 Hours)

Government Schemes and Women Entrepreneurship – Importance of MSME for Economic Growth – MSME – Definition – Role of Government Organizations in Entrepreneurship Development – MSME DI – DIC – Khadi and Village Industries Commission – NSIC – NABARD, SICVI, SFC, SDC, EDII, EPCCB. Industrial Estates – Government Schemes – Prime Minister Employment Generation Programme – Women Entrepreneurship in India.

TEXT BOOK:

S.No	Title of the book	Author	Publisher	Year of Publication
1	Entrepreneurial Development	Jayashree Suresh, (Reprint 2017)	Margham Publications. Chennai.	1997

REFERENCE BOOKS:

S.No	Title of the book	Author	Publisher	Year of Publication
1.	Principles of Entrepreneurial development	Anil kumar, Poornima	Newage publication, Chennai.	2001
2.	Entrepreneurial development and management	Dr.A.K.singh	Laxmi publications, Chennai.	2006
3.	Entrepreneurship Theory and Practice	RajShankar, (Reprint 2016)	Vijay NicoleandIm prints Pvt. Ltd, Chennai.	2016

Mapping with Programme Specific Outcomes

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
C05	S	S	S	S	S

S - Strong; **M -** Medium.

DISCIPLINE SPECIFIC ELECTIVE- III	B.COM CA	Credits: 3
Course Code: M23UCCDSE8	HUMAN RESOURCE MANAGEMENT	Contact Hour Per week: 5

OBJECTIVES:

- ➢ To explore to the aspects relating of Human resource management
- ➢ To equip with the various processes of Recruitment and Selection
- ➢ To be acquainted with Training methods and the concept of Performance Appraisal
- ➢ To learn about Industrial Relations
- ➢ To assimilate knowledge on employee welfare

COURSE OUTCOMES:

After the successful completion of the course student will able to

COs	Statement	Knowledge Level
CO1	Examine the role of HRM in the new age organization and plan man power requirements and implement techniques of job design.	K1
CO2	Formulate action plans for employee Recruitment and Selection.	K2
CO3	Choose appropriate methods of Training	K3
CO4	Estimate, defend and handle legal compliance in HRM involving trade union disputes and employee retention.	K4
CO5	Formulate strategies for employee welfare.	K4

UNIT- I Introduction to HRM   (15 Hours)

Definition of HRM, Objectives – Importance – Nature- Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification.

UNIT– II: Recruitment and Selection   **(15 Hours)**

Definition – Objectives – Factors affecting recruitment – internal and external source of recruitment – Selection Process – Curriculum Vitae –Test-types– Kinds of employment interview – Medical Screening – Appointment Order.

UNIT – III: Training and Development   **(15 Hours)**

Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Performance appraisal – Transfer – Promotion and termination of services – Career Development.

UNIT – IV: Industrial Relations   **(15 Hours)**

Industrial Disputes and Settlements (Laws Excluded) – Settling Industrial Disputes in India – Arbitration – Adjudication – Settlement Labour Relation – Functions of Trade Unions – Forms of collective bargaining-Workers' participation in management – Types and effectiveness.

UNIT – V: Employee Welfare   **(15 Hours)**

Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non-Statutory Welfare Measures, and Labour Welfare Theories- Social Security, Health, Retirement &Other Benefits-Remuneration – Components of remuneration – Incentives – Benefits.

TEXT BOOK:

S.No	Title of the Book	Author	Publisher	Year of Publication
1	Human Resource Management	Aswathappa K	Tata McGraw-Hill Education, Noida.	2000

REFERENCE BOOKS:

S.No	Title of the Book	Author	Publisher	Year of Publication
1.	Personnel Management	Mamoria, C.B. and Gaonkar, S.V	Himalaya Publishing House, Mumbai.	2011
2.	Human Resource Management	Sunil Lalla and Neha Shukla	Nirali Prakashan Publishers, Pune.	2016
3.	Human Resource Management	L.M. Prasad	Sultan and Chand sons Publications, New Delhi.	2017

Mapping with Programme Specific Outcomes

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	S	S
CO2	S	M	S	M	S
CO3	S	S	S	S	S
CO4	S	M	M	M	S
C05	S	S	S	S	S

S - Strong; **M -** Medium.

DISCIPLINE SPECIFIC ELECTIVE -III	B.COM CA	Credits: 3
Course Code: M23UCCDSE9	CONSUMERISM & CONSUMER PROTECTION	Contact Hour per Week: 5

OBJECTIVES:

➢ To understand the nature of consumers and consumerism
➢ To know how consumers are exploited
➢ To be familiar with consumer rights and duties
➢ To learn about Consumer Protection Act
➢ To gain insights into consumerism in India.

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

COs	Statement	Knowledge Level
CO1	Remember and recall aspects in consumerism.	K1
CO2	Identify the reasons for consumer exploitation.	K2
CO3	Discover the rights and duties of a consumer	K3
CO4	Create an environment which protects the consumers in India.	K4
CO5	Critically appraise the consumer Protection Act.	K3

UNIT – I: Consumerism   **(15 Hours)**

Meaning of Consumer and Customer -Consumer Movements – Historical Perspectives-Concept of Consumerism –Need and Importance.

UNIT – II: Consumer Exploitation   **(15 Hours)**

Meaning and Causes of Consumer Exploitation- Forms of Consumer - Exploitation – Underweight Measures, High Prices, Substandard Quality, Poor or Inadequate After Sales Services- Challenges of Consumer Exploitation.

UNIT – III: Consumer Rights and Duties   **(15 Hours)**

Consumer Rights – John F Kennedy's Consumer Bill of Rights. -Types of Consumer Rights – Right to Safety, Right to Information (RTI), Right to Redressal, Right to Consumer Education -Duties of Consumers.

UNIT – IV: Consumerism in India   **(15 Hours)**

Reasons for the Growth of Consumerism in India - Recent Trends in Consumerism - Problems Faced by Consumers in India.

UNIT – V: Consumer Protection Act 2019   **(15 Hours)**

Consumer Protection Council – Central, State, Districts Consumer Protection Councils- Consumer Dispute Redressal Mechanism.

TEXT BOOKS:

S.No	Title of the Book	Author	Publisher	Year of Publication
1.	Marketing Management	Dr. J. Jayasankar	Margham Publications, Chennai	2006
2.	Consumerism – Strategies and Tactics	Premavathy and Mohini Sethi	CBS Publication	2011
3.	Principles of Marketing Book	Prof Kavita Sharma, Dr Swati Aggarwal	Taxmann	2018
4.	Consumer Behaviour and Marketing Action	Assael, H	PWS-Kent, USA	2007

REFERENCE BOOKS:

S.No	Title of the Book	Author	Publisher	Year of Publication
1.	Consumer Behaviour	Hoyer, W.D. and MacInnis D.J.	Houghton Mifflin Company, USA.	2000
2.	Consumer Protection Act, 1986	Y.V. Rao	Asia Law House, Hyderabad	2017
3.	Consumer Protection Act	G B. Reddy and Baglekar Akash Kumar	Eastern Book Company, Bengaluru	2012

Mapping with programme specific outcomes

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	S	S	S
CO2	M	S	S	S	M
CO3	M	S	S	S	S
CO4	M	S	S	S	S
CO5	M	S	S	S	M

S- Strong; **M** - Medium.

DISCIPLINE SPECIFIC ELECTIVE: IV	B.COM CA	Credits: 3
Course Code: M23UCCDSE10	R LANGUAGE	Contact Hour Per week : 5

OBJECTIVES:

➢ Acquire programming skills in core R Programming.

➢ Acquire Object-oriented programming skills in R Programming.

➢ Develop the skill of designing graphical-user interfaces (GUI) in R Programming.

➢ Acquire R Programming skills to move into specific branches **.**

COURSE OUTCOMES:

After the successful completion of the course student will able to

COs	Statement	Knowledge Level
CO1	Apply the file concepts in Hadoop Perform data analysis on weather dataset using Map Reduce.	K3
CO2	Relate specific Mapper and reducer functions for different situations Construct the basic Hive commands, Sketch Map reduce for data analytics	K4

LIST OF EXERCISE:

1. Data In R
2. Reading And Writing Data
3. R And Databases
4. Dates
5. Factors
6. Subscribing
7. Character Manipulation
8. Data Aggregation
9. Reshaping Data Basics
10. The R Environment

DISCIPLINE SPECIFIC ELECTIVE- IV	B.COM CA	Credits: 3
Course Code: M23UCCDSE11	PRACTICAL TALLY	Contact Hour Per week : 5

OBJECTIVES:

➢ Examination of general accounting applications as they apply to computerized financial records for each step of the accounting cycle to the completion of financial statements, as well as management accounting applications Acquire Object-oriented programming skills in R Programming.

COURSE OUTCOMES:

After the successful completion of the course student will able to

COs	Statement	Knowledge Level
CO1	input journal entries, adjust entries and prepare financial statements for cash and accrual-based businesses	K3
CO2	record vendor, customer, and inventory transactions essential for maintaining accounts payable, accounts receivable, and inventory subsidiary ledgers	K4

LIST OF EXERCISE:

1. Preparation of Trial Balance - preparation of profit and loss accounts, Balance sheet

2. Interest simple, compound interest calculation. Setting ledger master, Interest report.

3. Receivable and payable management, meaning activating bill wise details, all types of entries

4. Cost Centres and Category summary, cost centre breakup ledgers and group breakup outstanding receivable and payable, interest receivable and payable, statistics, cash and fund flow daybook list of account reversing journals, optional vouchers.

5. Budget Budgetary control creation of budget, group budget Budgetary ledger creation alteration of budget deletion of budget.

6. Introduction to GST, Getting started with GST, Transferring Input tax to GST ,Interest supply of goods, GST reports

7. Recording advance entries, Exports, Imports, Exempted Goods, Adjustment and Return filing, GST tax payments

8. Electronic Commerce Introduction, Tax Collected at Source (TCS), Procedures for E-commerce Operator, Input Tax Credit: - Introduction, Important Points, Input Service Distributors

9. Matching of Input Tax Credit, Returns, GSTR-2, Other Taxable Persons, Annual Return, Overview of the IGST Act, Overview, Other Provisions.

10. GST Portal, Introduction, GST Eco-system, GST Suvidha Provider (GSP), Uploading Invoices.

TEXT BOOK:

S.No	Title of the Book	Author	Publisher	Year of Publication
1.	Learning Tally 6.3	Ramesh Bangia	Khanna Book Publishing Co. (P0) Ltd	2002

REFERENCE BOOK:

S. No	Title of the Book	Author	Publisher	Year of Publication
1.	Tally 7.2 Demo	Agrawal	-	2005

DISCIPLINE SPECIFIC ELECTIVE- IV	B.COM CA	Credits: 3
Course Code: M23UCCDSE12	DATA ANALYTICS USING HADOOP	Contact Hour Per week : 5

OBJECTIVES:

➢ This course provides implementation of various concepts in Hadoop. It also provides sound introduction to implement the Hadoop framework. This course also provides various exercises to implement in the distributed environment through map reduce programming.

COURSE OUTCOMES:

After the successful completion of the course student will able to:

COs	Statement	Knowledge Level
CO1	Apply the file concepts in Hadoop, Perform data analysis on weather dataset using Map Reduce.	K3
CO2	Relate specific Mapper and reducer functions for different situations, Construct the basic Hive commands, Sketch Map reduce for data analytics.	K4

List of Practicals:

1. Implement the following file management tasks in Hadoop: Adding Files and Directories, Retrieving Files, Deleting Files
2. Find the number of occurrences of each word appearing in an input file using Map Reduce
3. Performing a Map Reduce Job for word search count (look for specific keywords in a file)
4. Find the maximum cost of each product across all the stores of a company using Map Reduce
5. To perform data analysis on weather dataset using Map Reduce.
6. To implementing sorting technique using Map reduce
7. Data analytics using Apache Spark on Amazon food dataset, find all the pairs of items frequently reviewed together.

8. To explore Hive with its basic commands: create, alter, and drop databases, tables, views, functions and indexes.

9. Write Pig Latin script to count the number of occurrences of each word in an input text file. (Word Count Problem using Pig Script)

10. Write Pig Latin program to sort, group, join, project, and filter your data. Find out Number of Products Sold in Each Country.

PROFESSIONAL COMPETENCY SKILL	B.COM CA	Credits: 2
Course Code: M23UCCPCS1	PROFESSIONAL COMPETENCY SKILL GENERAL AWARENESS FOR COMPETITIVE EXAMINATIONS	Contact Hour Per week: 2

OBJECTIVES:

➢ To create the opportunity for learning across different disciplines and builds experience for students as they grow into lifelong learners.

➢ To build experiences for students as they grow into lifelong learners.

➢ To know the basic concepts of various discipline.

COURSE OUTCOMES:

After the successful completion of the course student will able to

COs	Statement	Knowledge Level
CO1	Develop board knowledge of the different components in polity	K1
CO2	Understand the Geographical features across countries and in India	K2
CO3	Acquire knowledge on the aspects of Indian Economy	K3
CO4	Understand the significance of India's Freedom Struggle	K4
CO5	Gain knowledge on Ecology and Environment	K4

UNIT – I: Indian Polity   (6 Hours)

Basics concepts- Three organs of Indian government (Executives, Legislature, Judiciary), Introduction to Indian Constitution – Salient features of constitution, Preamble, Fundamental rights, Fundamental duties, Directive Principles of State policy - Basic structure Doctrine, Elections in India and Election Commission.

UNIT – II: Geography   (6 Hours)

Indian climate – Indian Monsoon – Indian's physical features, Indian Soil types and Distribution – Importance Trade routes and projects, Indian naturals vegetation – Indian agriculture- Major crops and its distribution, Indian Industries and its Distribution.

UNIT – III: Economy   (6 Hours)

National Income – Inflation – Money and Banking - Agriculture in India – Union Budget – Planning in India – Poverty – Unemployment – Inclusive Development and Development issues – Industrial polices.

UNIT – IV: History   (6 Hours)

Modern India – formation of Indian National Congress – World War I and India's Response – Home Rule league – Rowlett Act – Non –Cooperation Movement – Civil Disobedience Movement and Round Table conferences – Quit India Movement and Demand for Pakistan – Cabinet Mission – Formation of Constituents Assembly and partition of India.

UNIT – V: Environment and Ecology   (6 Hours)

Basic concepts – Ecology, Biodiversity- Food chain and food web – International Bio Diversity organizations - International Conventions – Conferences and Protocol – Indian Environmental laws and Environment Related organization.

TEXT BOOKS:

1	Class XI and XII NCERT Geography
2	History – Old NCERT'S Class XI and XII

REFERENCE BOOKS:

S.No	Title of the book Author Publisher
1	M. Laxmi Kant (2019), Indian polity, McGraw- Hill
2	Ramesh Singh (2022), Indian Economy, McGraw – Hill
3	G.C Leong, Physical and Human Geography, Oxford University Press
4	Majid Hussain- India Map Entries in Geography, GK Publications Pvt, Ltd.

Mapping with Programme Specific Outcomes

COs	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	M	M	S
CO2	S	M	M	M	S
CO3	S	M	M	M	S
CO4	S	M	M	M	S
C05	S	M	M	M	S

S - Strong; **M -** Medium.

AC - I	B.COM CA	Credits: 5
Course Code: M23UCCGE3	**PRINCIPLES OF ACCOUNTANCY**	Contact Hours Per Week: 5

OBJECTIVES:

➤ To enable the students to apply the conceptual principles.
➤ To develop an expertise in handling the accounts of specialized institutions and the consolidation of accounts through appropriate accounting techniques and policies.

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

COs	Statement	Knowledge Level
CO1	Familiarize the students with the steps involved in locating errors and make them understand the basic concept.	K1
CO2	Group the accounting treatments relating to journal, ledger and trial balance.	K2
CO3	Interpret and explain the performance of trading, profit & loss a/c and balance sheet.	K3
CO4	Explain the procedures for single entry system.	K3
CO5	Understand the concept and potential of the fixed assets with the different methods of depreciation.	K3

Unit – I   **(18 Hours)**

Accounting - Definition –Advantages - Limitations- Accounting Rules- Classification of Accounts- Types of accounts - Accounting Concepts and Conventions.

Unit – II   **(18 Hours)**

Journal – Definition – Advantages - Ledger -Subsidiary books – Purchase Book-Sales Book- Return Books-Trial Balance-Advantages. (Simple problems only).

Unit – III   **(18 Hours)**

Final Accounts of a Sole Trader – Advantages- Trading Account- Profit &Loss Account-Balance Sheet- Adjustments. (Simple Problems only).

Unit – IV   **(18 Hours)**

Single entry system- meaning – definition- features – difference between double entry and single entry system – Ascertainment of profit - net worth method – statement of affairs – conversion method. (Simple Problems only).

Unit – V   **(18 Hours)**

Depreciation – Definition – Causes– Methods – Fixed – Diminishing – Annuity. (Simple Problems only).

Note: Theory 20% & Problems 80%

TEXT BOOK:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Financial Accounting	T. S. Reddy & A. Murthy	Margham Publications, Chennai	2017

REFERENCE BOOKS:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Advanced Accounting	S. P.Jain& K.L. Narang	Kalyani Publishers, New Delhi	2018
2.	Principles of Accountancy	N. Vinayaraman, P.L. Mani	Sultan Chand & Sons, New Delhi	2010
3.	Double Entry Book Keeping	Grewal T.S., H.S. Grewal	Sultan Chand & Sons, New Delhi	2018

Mapping with Programme Outcomes

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

S - Strong; **M** – Medium.