MAHENDRA ARTS & SCIENCE COLLEGE
(AUTONOMOUS)
(Affiliated to Periyar University)
[Accredited by NAAC "A" Grade & Recognized u/s 2(f) and 12(B) of the UGC act 1956]
KALIPPATTI - 637501.

BACHELOR OF COMMERCE (COMPUTER APPLICATION)

SYLLABUS FOR B.Com. (CA)

OUTCOME BASED EDUCATION- CHOICE BASED CREDIT SYSTEM

FOR THE STUDENTS ADMITTED FROM
THE ACADEMIC YEAR 2019 – 2020 ONWARDS

MAHENDRA ARTS & SCIENCE COLLEGE
(Autonomous)
(Affiliated to Periyar University)

Department of COMMERCE (COMPUTER APPLICATION)

B.Com. (CA)

PREAMBLE:

Bachelor of Commerce in Computer Application is an under graduate course. Computer Applications is application software which is designed help the user to perform specific task. Bachelor of Commerce in Computer Application is generally three academic year degree course and may also differentiate place to place. It may be provided on part time basis by certain institution. After completing the degree course candidates can find many career opportunities in different field and its duration is three years.

I - PROGRAMME EDUCATIONAL OBJECTIVES:

Our programme will produce graduates.

- Who will attain professional expertise by being competent creative and ready to accept new challenging roles in industry and as well as software
- Who will imbibe the entrepreneurial traits in order to embrace innovative opportunities by applying emerging technology, leadership in the process of starting of a small scale industry

II - PROGRAMME OUTCOMES:

1. To develop a broad range of knowledge in the accounting field for applying concepts and techniques in commerce to meet the current and future expectation of business.
2. To build a strong foundation in the areas of taxation, finance, computer and corporate laws, there by relate their conceptual and analytical skills in business finance and audit.

3. To nurture the students in intellectual, personal, interpersonal and societal skills with a focus on relevant professional career.

4. To empower students with necessary competencies and decision making skills to undertake entrepreneurship as a feasible career option.

5. To train and develop students with the much needed business education, so that they are more competitive for employment and higher education.

III - REGULATIONS

These regulations shall take effect from the academic year 2019-2020, i.e, for students who are to be admitted to the first year of the course during the academic year 2019-20 and thereafter.

1. Objectives of the Course:

- To provide the basic and essential knowledge regarding various activities under taken and necessary to run socially responsible business organization.

- To impart certain basic skills and aptitude this will be useful in developing entrepreneurship.

- To provide a global view of the several financial and other institutions and their function which support the business system.

- To train the students in the application of computers in various business operation.

- To develop the personality so as to become a responsible citizen with greater awareness about the Indian society and its culture.

2. 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 there for.

3. Duration of the Course:

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.

4. Course of Study:

The course of 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, Elective Courses and Allied Courses.

Part IV: Skill Enhancement Courses, Non-Major Elective Course, Enhancement Compulsory Courses.

Part V: Value added Courses and Extension Activity.

5. Examinations

The course 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

6. Structure of the Programme:

SEMESTER – I

Part	Course Category	Title of the Course	Course Code	Hrs / Week		No. of Credits	Max. Mark		
				L	P		Int.	Ext.	Total
I	LANGUAGE COURSE - I	Tamil – I / French – I / Hindi – I /	M19UFTA01	5	-	3	25	75	100
II	LANGUAGE COURSE - II	English – I	M19UFEN01	5	-	3	25	75	100
III	CORE COURSE - I	Financial Accounting - I	M19UCC01	7	-	4	25	75	100
III	CORE COURSE - II	Fundamentals of Computer and Office Automation	M19UCC02	4	-	4	25	75	100
III	CORE PRACTICAL – I	Practical - I - MS-Office	M19UCCP01	-	2	2	40	60	100
III	ALLIED COURSE - I	Managerial Economics	M19UECA03	5	-	4	25	75	100
IV	ENHANCEMENT COMPULSORY COURSE - I	Value Education - Yoga	M19UVE01	2	-	2	25	75	100
	Total			28	2	22	190	510	700

SEMESTER – II

Part	Course Category	Title of the Course	Course Code	Hrs / Week		No. of Credits	Max. Mark		
				L	P		Int.	Ext.	Total
I	LANGUAGE COURSE - I	Tamil – II / French – II / Hindi – II /	M19UFTA02	5	-	3	25	75	100
II	LANGUAGE COURSE - II	English – II	M19UFEN02	5	-	3	25	75	100
III	CORE COURSE - III	Financial Accounting - II	M19UCC03	5	-	4	25	75	100
III	CORE COURSE - IV	Business Communication & Management	M19UCC04	5	-	4	25	75	100
III	CORE COURSE - V	Programming in C	M19UCC05	4	-	4	25	75	100
III	CORE PRACTICAL – II	Practical - II - Programming in C	M19UCCP02	-	2	2	40	60	100
III	CORE PRACTICAL – III	Practical - III - Commerce Practicals	M19UCCP03	-	2	2	40	60	100
IV	ENHANCEMENT COMPULSORY COURSE - II	Environmental Studies	M19UES01	2	-	2	25	75	100
	Total			26	4	24	230	570	800

SEMESTER - III

Part	Course Category	Title of the Course	Course Code	Hrs / Week L	Hrs / Week P	No. of Credits	Max. Mark Int.	Max. Mark Ext.	Max. Mark Total
III	CORE COURSE - VI	Company Accounts	M19UCC06	6	-	4	25	75	100
III	CORE COURSE - VII	Business Law	M19UCC07	5	-	4	25	75	100
III	CORE COURSE - VIII	Modern Banking	M19UCC08	4	-	3	25	75	100
III	CORE COURSE - IX	Web Programming	M19UCC09	4	-	4	25	75	100
III	CORE PRACTICAL – IV	Practical - IV - HTML	M19UCCP04	-	2	2	40	60	100
III	ALLIED COURSE - II	Business Statistics	M19USTA03	5	-	4	25	75	100
IV	SEC – I	Human Resource Management	M19UCCS01	2	-	2	25	75	100
IV	NMEC – I	Mathematics for Competitive Examination - I	M19NMA01	2	-	2	25	75	100
		Total		**28**	**2**	**25**	**215**	**585**	**800**

SEMESTER - IV

Part	Course Category	Title of the Course	Course Code	Hrs / Week L	Hrs / Week P	No. of Credits	Max. Mark Int.	Max. Mark Ext.	Max. Mark Total
III	CORE COURSE - X	Principles of Marketing	M19UCC10	7	-	4	25	75	100
III	CORE COURSE - XI	Company Law	M19UCC11	6	-	4	25	75	100
III	CORE COURSE - XII	Database Management system	M19UCC12	4	-	4	25	75	100
III	CORE PRACTICAL – V	Practical - V - ORACLE (SQL)	M19UCCP05	-	2	2	40	60	100
III	CORE PRACTICAL – VI	Practical - VI - Inplant Training	M19UCCP06	-	2	2	40	60	100
III	ALLIED COURSE - III	Business Statistical Decision Techniques	M19USTA04	5	-	4	25	75	100
IV	SEC – II	Advertising and Salesmanship	M19UCCS02	2	-	2	25	75	100
IV	NMEC – II	Mathematics for Competitive Examination - II	M19NMA03	2	-	2	25	75	100
V	EXTENSION ACTIVITIES	(NSS/NCC/YRC/ Sports/Games)	M19UEX01	---	---	1	---	---	---
		Total		**26**	**4**	**25**	**230**	**570**	**800**

SEMESTER - V

Part	Course Category	Title of the Course	Course Code	Hrs / Week L	Hrs / Week P	No. of Credits	Max. Mark Int.	Max. Mark Ext.	Max. Mark Total
III	CORE COURSE - XIII	Cost Accounting	M19UCC13	6	-	5	25	75	100
III	CORE COURSE - XIIV	Income Tax Law & Practice - I	M19UCC14	6	-	5	25	75	100
III	CORE COURSE - XV	Financial Management	M19UCC15	5	-	4	25	75	100
III	CORE COURSE - XVI	Software Development with Visual Basic	M19UCC16	4	-	3	25	75	100
III	CORE PRACTICAL – VII	Practical - VII - Visual Basic with MS-Access	M19UCCP07	-	2	2	40	60	100
III	ELECTIVE COURSE – I	Elective – I	M19UCCE01	5	-	4	25	75	100
IV	SEC – III	Organisational Behaviour	M19UCCS03	2	-	2	25	75	100
		Total		**28**	**2**	**25**	**190**	**510**	**700**

SEMESTER - VI

Part	Course Category	Title of the Course	Course Code	Hrs / Week L	Hrs / Week P	No. of Credits	Max. Mark Int.	Max. Mark Ext.	Max. Mark Total
III	CORE COURSE - XVII	Management Accounting	M19UCC17	6	-	5	25	75	100
III	CORE COURSE - XVIII	Income Tax Law & Practice - II	M19UCC18	6	-	5	25	75	100
III	CORE COURSE - XIX	Computerised Accounting	M19UCC19	4	-	3	25	75	100
III	CORE PRACTICAL – VIII	Practical - VIII - Computerised Accounting	M19UCCP08	-	2	2	40	60	100
III	CORE PROJECT	Project	M19UCCPR1	4	-	3	40	60	100
III	ELECTIVE COURSE - II	Elective – II	M19UCCE05	6	-	4	25	75	100
IV	SEC - IV	Industrial Law	M19UCCS04	2	-	2	25	75	100
		Total		**28**	**2**	**24**	**205**	**495**	**700**
	TOTAL FOR ALL SEMESTERS			**164**	**16**	**145**	**1260**	**3240**	**4500**

Summary of Credits, Hours and Mark Distribution

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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	-	-	-	-	6	10	2	200
II	Language – II	3	3	-	-	-	-	6	10	2	200
III	Core	08	12	15	12	17	13	77	98	19	1900
	Core Practical	2	4	2	4	2	2	16	16	8	800
	Elective	-	-	-	-	4	4	8	11	2	200
	Project	-	-	-	-	-	3	3	4	1	100
	Allied	4	-	4	4	-	-	12	15	3	300
	Allied Practical	-	-	-	-	-	-	-	-	-	-
IV	SEC	-	-	2	2	2	2	8	8	4	400
	NMEC	-	-	2	2	-	-	4	4	2	200
	Enhancement Compulsory Courses	2	2	-	-	-	-	4	4	2	200
V	Value Added Courses	-	-	-	-	-	-	-	-	-	-
	Extension Activities	-	-	-	1	-	-	1	-	1	-
	Total	22	24	25	25	25	24	145	180	46	4500

ALLIED SUBJECTS FOR B.Com. (CA) STUDENTS

Semester	Course Title	Course Code
I	Allied - I - Managerial Economics	M19UECA03
III	Allied - II - Business Statistics	M19USTA03
IV	Allied - III - Business Statistical Decision Techniques	M19USTA04

ALLIED SUBJECTS OFFERED FOR OTHER DEPARTMENT STUDENTS

Semester	Course Title	Course Code
III	Allied - I - Principles of Accountancy	M19UCMA01
III	Allied Practical - I – Financial Accounting Package - Tally	M19UCMAP01
III	Allied - I - Statistical Economics	M19UCMA03
IV	Allied - II - Modern Banking	M19UCMA02
IV	Allied Practical - II - Commerce Practical	M19UCMAP02
IV	Allied - II - Psychological Statistics	M19UCMA04

ELECTIVE SUBJECTS FOR B.Com. (CA) STUDENTS

Semester	ELECTIVE - I	
	Course Title	**Course Code**
V	Business Research Methods	M19UCCE01
	Services Marketing	M19UCCE02
	Investment Management	M19UCCE03
	Secretarial Practice	M19UCCE04
ELECTIVE - II		
	Course Title	**Course Code**
VI	Entrepreneurial Development	M19UCCE05
	Office organisation	M19UCCE06
	Public Relations	M19UCCE07
	Auditing	M19UCCE08

SKILL ENCHANCEMENT COURSES: B.Com. (CA)

Semester	Course Title	Course Code
III	SEC - I – Human Resource Management	M19UCCS01
IV	SEC - II – Advertisement and Salesmanship	M19UCCS02
V	SEC - III - Organisational Behaviour	M19UCCS03
VI	SEC - IV - Industrial Law	M19UCCS04

NON - MAJOR ELECTIVE COURSES FOR OTHER DEPARTMENTS

Semester	Course Title	Course Code
III	NMEC - I - Human Resource Management	M19NCC01
III	NMEC - I - Advertisement and Salesmanship	M19NCC02
IV	NMEC - II - Organisational Behaviour	M19NCC03
IV	NMEC - II - Industrial Law	M19NCC04

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

SEMESTER - I:

1. Financial Accounting - I

SEMESTER - II:

2. Financial Accounting - II

3. Commerce Practicals

SEMESTER - III:

4. Business Law

5. Modern Banking

6. Business Statistics

SEMESTER - IV:

7. Company Law

8. Practical - VI - In-plant Training

9. Business Statistical Decision Techniques

SEMESTER - V:

10. Cost Accounting

11. Income Tax Law & Practice - I

12. Financial Management

13. Business Research Methods

SEMESTER - VI:

14. Management Accounting

15. Income Tax Law & Practice - II

IV. SCHEME OF EXAMINATION:

For UG Programmes:

1. Question Paper Pattern for Theory Papers

Time: Three Hours   Maximum Marks: 75

Part A: (10 x 1 = 10)
Answer ALL Questions
(Objective Type - Two Questions from each unit)

Part B: (5 x 2 = 10)
Answer ALL Questions
(One Question from each unit)

Part C: (5 x 5 = 25)
Answer ALL Questions
(One Question from each unit with internal choice)

Part D: (3 x 10 = 30)
Answer Any Three out of Five Questions
(One Question from each unit)

2. Question Paper Pattern for Practical Papers

EXTERNAL MARK: 60
INTERNAL MARK: 40

Time: Three Hours   Maximum Marks: 60

Two Major Questions from the List of Practical's each carry 30 Marks

1. a) From the list of practical's 1, 2 and 3 (or) b) From the list of practical's 4 and 5.

<div align="center">(AND)</div>

2. a) From the list of practical's 6, 7 and 8 (or) b) From the list of practical's 9 and 10.

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 / Mini project / Project papers of UG programmes.

ESE	EA Total	Passing Minimum for EA	CIA Total	Passing Minimum for CIA	Total Marks Allotted	Passing Minimum (ESE)
Theory	75	30	25	10	100	40
Practical	60	24	40	16	100	40
Project	60	24	40	16	100	40

The following are the Distribution of marks for the Continuous Internal Assessment in Theory / Practical papers of UG programmes.

THEORY

EVALUATION OF INTERNAL ASSESSMENT

Test   : 15 Marks

Assignment : 05 Marks

Attendance : 05 Marks

Total : 25 Marks

The Passing minimum shall be 40% out of 25 marks (10 marks)

PRACTICAL

EVALUATION OF INTERNAL ASSESSMENT

Test 1   : 15 Marks

Test 2   : 15 Marks

Record   : 10 Marks

Total   : 40 Marks

The Passing minimum shall be 40% out of 40 marks (16 marks)

PROJECT

EVALUATION OF INTERNAL ASSESSMENT

Review 1   : 10 Marks

Review 2   : 10 Marks

Review 3   : 10 Marks

Pre-Viva   : 10 Marks

Total   : 40 Marks

The Passing minimum shall be 40% out of 40 marks (16 marks)

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 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 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. Project

The following guidelines to be followed for the Project with Viva-voce:

1. 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.
2. The Project Report may consist a minimum of 60 pages.
3. The candidate has to submit the Project Report 20 days before the commencement of the VI Semester Examinations.
4. 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.

7. Note

a) SWAYAM / MOOC – Free Online Education

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.

b) Add-on courses

Students are provided with additional courses during their course of study right from the First year. Students are free to choose the courses. On successful completion of each course, the students will gain one extra credit.

SEMESTER - I

Core – I	B.Com. (CA)	2019 – 2020
Code: M19UCC01	**FINANCIAL ACCOUNTING – I**	
Credit: 4		

Objectives:

- To facilitates the students to apply the basic principles of accounting
- To develop an expertise in handling the accounting standards

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	Identify the accounting principles, journal, ledger and trial balance	K1
CO2	Understand the financial result of sole trading concerns	K2
CO3	Analyze and discover the results of single entry system	K4
CO4	Develop the accounting procedure for depreciation accounting	K5
CO5	Understand the concept of accounting of NPO	K2

Unit - I

Accounting - Meaning - Definition - Objectives - Advantages - Limitations - Methods of accounting - Types of accounts - Accounting terminology - Accounting concepts and conventions - Journal - Ledger - Trial balance

Unit - II

Final accounts - Preparation of trading accounts - Profit & Loss account and Balance sheet - Adjustments

Unit - III

Single entry - Meaning - Definition - Features of single entry - Limitations - Difference between Single entry and Double entry - Ascertainment of profit - Net worth method - Conversion method

Unit - IV

Depreciation - Meaning - Definition - Characteristics - Causes - Factors affecting the amount of depreciation - Methods of providing depreciation - Straight line method - Written down value method - Annuity method

Unit - V

Average due date - Meaning - Definition - Determination of due date - Calculation of interest - Accounts of nonprofit organization - Preparation of Receipt & Payment account - Preparation of Income and Expenditure account and balance sheet

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	S	S	S	M	S
CO2	S	S	S	S	S
CO3	S	S	M	S	S
CO4	S	S	M	M	M
CO5	S	S	M	M	S

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

Core – II	B.Com. (CA)	2019 – 2020
Code: M19UCC02	**FUNDAMENTALS OF COMPUTER AND OFFICE AUTOMATION**	
Credit: 4		

Objectives:

- To get an idea about the basic understanding about Fundamentals of Computer.
- To work with Microsoft office, Word, Excel & Power Point.

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	Understand the Basic Fundamentals	K2
CO2	Remember the Ms-Office techniques	K1
CO3	Apply the basic Ms-Word	K3
CO4	Analyze the Ms-Excel concepts	K4
CO5	Apply the Power Point techniques	K3

Unit – I

Introduction to Computers – Five Generations of Modern Computers – Classification of Digital Computer Systems – Anatomy of a Digital Computer – Memory Units – Input and Output Devices – Auxiliary Storage Devices.

Unit – II

Getting Started: Starting a Program – Identifying Common Screen Elements – Choosing Commands – Finding Common Ways to Work – Getting Help with Office

Unit – III

MS-WORD: Learning Word Basics – Formatting a Word Document – Working with Longer Document.

Unit – IV

MS-EXCEL: Creating a Simple Spreadsheet – Editing a Spreadsheet – Working with Functions and Formula – Formatting Worksheets – Completing Your Spreadsheet – Creating Charts

Unit – V

MS-POWERPOINT: Creating and Viewing Presentations – Editing a Presentation – Working with Presentation Special Effects

Text Books:

S. No.	Author	Title of Book	Publisher	Year of Publication
1.	Alex Leon, Mathew Leon	Introduction to Computers		2006
2.	DIANE KOERS	Microsoft Office XP – fast & easy (UNIT II, III, IV & V)	Prentice Hall of India Private Limited, New Delhi	2001

Mapping with Programme Outcomes

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

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

Core Practical - I	B.Com. (CA)	2019 – 2020
Code: M19UCCP01	**Practical - I -**	
Credit: 2	**MS-Office**	

Objectives:

- To get an idea about the basic understanding about the Fundamentals of Computer
- To work with Microsoft office, Word, Excel & Power Point.

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	Remember the Various options of Ms-office	K1
CO2	Understand how to Create, print and save the document.	K2
CO3	Understand the Enhancing with header and footer	K2
CO4	Apply the Various types of worksheets	K3
CO5	Remember Creating presentation using Power Point	K1

MS-WORD:

1. a. Starting MS-WORD, Creating, Saving, Printing (with options), Closing and Exiting.

   b. Study of Word – Menu / toolbars.

2. a. Create a document, save it and edit the document as follows:

   i) Find and Replace options.

   ii) Cut, Copy, Paste options.

   iii) Undo and Redo options.

   b. Format the document:

   i) Using Bold, Underline and Italic.

   ii) Change Character size sing the font dialog box.

   iii) Formatting paragraph: Center, Left aligns & Right align, Justify.

   iv) Changing paragraph and line spacing, Using Bullets and Numbering in Paragraphs, Indent..

v) Creating Hanging Paragraphs.

vi) Format painter and Auto Format.

3. Using tap settings enhancing the documents (Header, Footer, Page Setup, Border, Opening & Closing Toolbars, Print Preview).

4. Create Tables in a document, Selecting Rows & Column sort the record in Ascending, descending order

5. Create a Mail Merge (creating main document, data source, inserting merge Fields and viewing merge data, viewing and printing merged letter, using mail merge to print envelope creating mailing labels).

MS-EXCEL

1. a. Create a worksheet, moving/ copying/ inserting/ deleting rows and columns (usage of cut, paste, commands, copying a single cell, copying a range of data, filling up a cell. Undo command, inserting a row, column, deleting rows and columns).

b. Formatting work sheets.

1. Bold style.

2. Italic style.

3. Font size changing.

4. Formatting numbers (Auto fill, Selection Command, Currency format, Currency Syllabus).,

5. Specifying percentage (%) Scientific notations.

6. Drawing border around cells.

7. Printing a work sheet (Print preview, Margin Setting, Header, Footer).

2. To create a database using data form, sorting and maintaining the database.

a. Using auto filter, advanced filter

b. Creating subtotals and grad totals - using database functions.

3. Creating charts

i) Using chart wizard (five steps)
ii) Changing the chart type (Pie, Bar, Line)
iii) Inserting titles for the axes X. Y
iv) Changing colors.
v) Printing charts.

4. a. Using date, time, and maths functions:

   i)   Entering current data.
   ii) Using date arithmetic (adding and subtracting dates)
   iii) Date functions (day, month, second)

  b. Math Functions

   i) SUM, COUNT, AVERAGE

   ii) MAX, MIN

   iii) STDDEV, VAR

   iv) ABS, EXP, INT

   v) LOG 10 AND LOG

   vi) MOD, ROUND, SORT

   vii) Using auto sum

5. i)   Creating and running a macro.
   ii) Assigning button to a defined macro.
   iii) Editing a macro.

MS-POWER POINT:

1. Creating a presentation using auto content wizard.

2. Different views in power point presentation.

3. Setting animation effects / grouping / ungrouping / cropping power / point objects.

4. Printing a presentation / Importing – Exporting files

5. Creating an organization chart in Power Point.

Mapping with Programme Outcomes

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

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

Allied - I	B.Com. (CA)	2019 – 2020
Code: M19UECA03	**MANAGERIAL ECONOMICS**	
Credit: 4		

Objectives:

- To understand the fundamental concept of economics and gain knowledge at the macro and micro level

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	Mention the nature and scope of economics	K1
CO2	Understand and describe the Law of demand and supply.	K2
CO3	Analyse the production and cost concepts	K4
CO4	Identify about the market competition and price determination	K1
CO5	Apply the Measures to control inflation and measuring national income	K3

Unit - I

Meaning and definition of Economics - Nature and Scope of Economics. Business Economics - Meaning, Objectives, Nature and Scope of Business Economics - Role of business Economist.

Unit - II

Demand - Meaning, Definitions - Law of demand - Exceptions, Changes in Demand - Demand Determinants - Importance - Elasticity of Demand - Types of elasticity of demand.

Unit - III

Production - Meaning - Production Function - Short Run and Long Run - Supply - Determinants, Law of Supply - Elasticity of Supply - Meaning, Types of elasticity of supply

Unit - IV

Cost Concepts - Kinds of Cost - Cost and output Relationship - Short-run and Long-run cost curves. Revenue - Total Revenue - Average Revenue - Marginal Revenue - Curves under Perfect & Imperfect Competition - Break Even Analysis.

Unit - V

Market Structure - Kinds of Markets, Pricing under Perfect Competition - Monopoly, Monopolistic Competition, Oligopoly. Pricing: Objectives - Pricing methods – Inflation - Deflation.

Text Books:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Business Economics	S. Sankaran	Margham Publications, Chennai	2012
2.	Economics for Business	P.N. Reddy and H.R. Appanniah	Himayala Publications House	2006

Reference Books:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Advanced Economic Theory	M.L. Jhingan	Vrindha Publications, New Delhi	2003
2.	Business Economics	T. Aryamala	Vijay Nicole Imprints Pvt. Ltd, Chennai	2018
3.	Micro Economic Theory	M.L. Jhingan	Vrindha Publications, New Delhi	1988
4.	Managerial Economics	R.K.Lekhi	Kalyani Publishers, Ludhiana	2011
5.	Business Economics	V.R. Palanivelu& A. Kannan	Himalaya Publishing Pvt. Ltd, Mumbai.	2015

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.

ECC – I	B.Com. (CA)	2019 - 2020
Code: M19UVE01	**Value Education – YOGA**	
Credit: 2		

பாடநோக்கம்:

இளம் வயது முதல், உடல், மனம் இரண்டையும் பக்குவமாக வைத்துக் கொள்ள வேண்டியதன் அவசியத்தை மாணவர்களுக்கு உணரச் செய்தல்.

அலகு - 1

யோகமும் உடல்நலமும்

உடலமைப்பு - எளியமுறை உடற்பயிற்சி - மகராசனம் - யோகாசனங்கள்

அலகு - 2

இளமைகாத்தல் - பாலுணர்வும் ஆன்மீகமும் - மனதின் 10 படிநிலைகள் - மன அலைச்சுழல்.

அலகு - 3

குணநலப்பேறு

வாழ்வின் நோக்கம் - எண்மை ஆராய்தல் - ஆசை சீரமைத்தல் - சினம் தவிர்த்தல்.

அலகு - 4

கவலை ஒழித்தல் - வாழ்த்தும் பயனும் - நட்பு நலம் - தனிமனித அமைதி.

அலகு - 5

செயல்விளைவுத் தத்துவம் - மனத்தூய்மை, வினைத்தூய்மை - அன்பும் கருணையும் - பண்பாட்டுக் கல்வி.

பாடநூல்: 'மனவளக்கலை யோகா'

உலக சமுதாய சேவா சங்கம்

வேதாத்திரி பதிப்பகம்

156, காந்திஜி ரோடு

ஈரோடு - 638 001.

போன்: 0424 - 2263845.

பார்வை நூல்கள்:

மனவளக்கலை யோகா - I - உலக சமுதாய சேவா சங்கம்

மனவளக்கலை யோகா - II - வேதாத்திரி பதிப்பகம்

மனவளக்கலை யோகா - III - 156, காந்திஜி ரோடு

எளியமுறை உடற்பயிற்சி - ஈரோடு - 638 001.

யோகப்பயிற்சிகள் - போன்: 0422 - 2263845

Core - III	B.Com. (CA)	2019 - 2020
Code: M19UCC03	**FINANCIAL ACCOUNTING - II**	
Credit: 4		

Objectives:

- To enable the students to apply the conceptual principles and to develop an expertise in handling the partnership accounts and thereby to increase their level of understanding about the structure of branch accounts and department accounts

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	Identify the procedure for finding results of departmental accounts	K1
CO2	Outline the procedure for solve the problem of branch accounts	K2
CO3	Apply the Garner Vs Murray and solve problems relating to insolvency of partners	K3
CO4	Sketch out the procedure for admission, retirement and death of partner	K4
CO5	Indicate the basic concepts about partnership accounts	K3, K4

Unit - I

Departmental Accounts - Meaning - Needs - Advantages - Distinction - Departmentalization of expenses - Guidelines for apportionment - Inter departmental transfer (Simple Problems only)

Unit - II

Branch Account - Dependent Branches - Debtors system - Stock and Debtor system – Independent branch - Whole sale branches (foreign branches excluded) (Simple Problems only)

Unit - III

Partnership - Fundamentals - Interest on Capital - Interest on drawings - Profit and appropriation - Past adjustments - Guarantee - Admission of partner - Calculation of Profit sharing ratio - Adjustment for goodwill - Revaluation of asset and liabilities.

Unit - IV

Retirement of partners - Accounting treatment - Retirement cum admission - Death of partner.

Unit - V

Dissolution of firm - Meaning - Modes of dissolution - Accounting treatment - Insolvency of partner - Garner Vs Murray (Simple Problems only)

Note: Distribution of Marks: Theory – 20%Problem – 80%

Text Books:

S. No	Title of the Book	Author	Publisher	Year of Publication
1.	Advanced Accounting	Reddy. T.S &. Murthy.A	Margham publishers	Reprint 2015
2.	Advanced Accounting (Vol. I)	Gupta. R.L. & Radhaswamy. M	Sultan Chand	2014 ed

Reference Books:

S. No	Title of the Book	Author	Publisher	Year of Publication
1.	Advanced Accounting	Jain .S.P & Narang K.L	Kalyani Publishers	Reprint 2016
2.	Advanced Accounting	S.N Maheshwari	Vikash Publishers	10th Edition

Mapping with Programme Outcomes

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

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

Core - IV	B.Com. (CA)	2019 – 2020
Code: M19UCC04	**BUSINESS COMMUNICATION & MANAGEMENT**	
Credit: 4		

Objectives:

- To enable to the students for the foundation of management functions towards the development of business ability among the students and also explains the basic concepts and principles of management for young commerce graduates to enhance their skills and ability towards organization development.

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	Identify the importance of management	K1
CO2	Understand the purposes and types of planning	K2
CO3	Explain the significances of organization	K3
CO4	Summarize the importance of motivation and leadership	K3,K4
CO5	Apply the consequences of controlling and coordination	K4

Unit - I

Meaning of Communication - Definition - Objectives - Elements - Kinds of communication - Barriers to Communication.

Unit - II

Business letter - Need and functions - Effective business letter - Layout and kinds of business letter - Letter relating to apply for a job - Report writing - Meaning of report - Characteristics of good report - Steps in report writing.

Unit - III

Management: Meaning - Nature - Importance - Functions of management - Contribution of F.W. Taylor & Hentry fayol - Planning - Steps - Types - MBO.

Unit - IV

Leadership - Importance - Quality of a leader - Style - Motivation - Meaning - Definition - Benefits - Theories of motivation - Maslow - McGregor.

Unit - V

Co-ordination - Need - Principles - Controlling: Meaning - Elements and significations - Steps in controlling process.

Text Books:

S. No	Title of the Book	Author	Publisher	Year of Publication
1.	Business Communication	Rajendrapal and J.S. Korahalli	Sultan Chand & sons	2012
2.	Principles of Management	P C Tripathi, P N Reddy	Tata McGraw-Hill Education	6th Edition 2017

Reference Books:

S. No	Title of the Book	Author	Publisher	Year of Publication
1.	Business Communication	Raghunathan & Santhanam	Margham Publication	2017
2.	Business Communication	Pradhan, Bhande & Takur	Himalaya Publication	2000
3.	Principles of Management	Pagare Dinkar	Sultan Chand & sons	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.

Core – V	**B.Com. (CA)**	2019 - 2020
Code: M19UCC05	**PROGRAMMING IN C**	
Credit: 4		

Objectives:

- To get an idea about the over view of C programming, decision making and branching, looping: Arrays & strings, user define Functions, Structures and Unions

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

CO	Statement	Knowledge Level
CO1	Remember the History of C	K1
CO2	Understand Decision making and looping	K2
CO3	Apply the Character arrays and strings	K4
CO4	Analyze User -Define Functions	K3
CO5	Apply the Structures and Unions.	K4

Unit - I

Over View of C: History of C - Basic Structure of C Programs, Character Set - C Tokens - Keywords and Identifiers - Constants - Variables - Declaring of Variables - Assigning values to Variables - Data types - Operators.

Unit - II

DECISION MAKING AND BRANCHING: Simple IF, If-ELSE, Nesting of IF-ELSE, ELSE_IF ladder, Switch Statements - GOTO statements. Decision Making and Looping: WHILE Statement - DO statement - FOR statement - Jumps in Loops.

Unit - III

ARRAYS: Definition, Deceleration and Initialization of One Dimensional and Two-dimensional arrays. Character arrays and strings: Declaring and initializing string variables - Reading strings from terminal - Writing strings to screen - Comparison of Two Strings - String Handling Functions.

Unit - IV

USER DEFINED FUNCTIONS: Introduction - Defining a Function - Return Values and their types - Function Calls - Function Declaration - All Categories of Functions - Recursion.

Unit - V

STRUCTURE AND UNIONS: Defining structure - Declaring Structure variables - Accessing structure members - Structure initialization - Copying and comparing structure variables - Operations in individual functions - Unions.

Text Book:

S.No	Author	Title of Book	Publisher	Year of Publication
1.	E.Balaguru samy	Programming in ANSI C,	Tata McGra w Hill	6th Edition.

Reference Books:

S.No	Author	Title of Book	Publisher	Year of Publication
1.	Yashavant kanetkar	Let Us C	BPB Publications	6th Edition.
2.	D.Ravicha ndran	Programming in ANSI C	New age International (p) Ltd	-----

Mapping with Programme Outcomes

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

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

Core Practical - II	B.Com. (CA)	2019 - 2020
Code: M19UCCP02	**PRACTICAL - II - PROGRAMMING IN C**	
Credit:2		

Objectives:

- To get an idea about the over view of C programming, decision making and branching, looping: Arrays & strings, user-Define Functions, Structures and Unions

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	Calculating Types of operators	K1
CO2	Decision making and looping	K2
CO3	Character arrays and strings	K3
CO4	User -Define Functions	K4
CO5	Structures and Unions.	K5

1. Write a C Program to read any two numbers and calculate using all Types of operators.
2. Write a C Program to find the greatest three numbers using NESTED – IF Statement.
3. Write a C Program to find the student s grade using switch Case Statement.
4. Write a C Program to display Fibonacci sequence using for loop.
5. Write a C program to check weather a Number is Palindrome or not Using Looping.
6. Write a C program to Calculate 'n' Numbers average using arrays.
7. Write a C Program to find string Handling Functions.
8. Write a C Program to Find the Factorial using functions.
9. Write a C Program to display the Students Information using structure.
10. Write a C Program sum of Natural Numbers using Recursion.

Mapping with Programme Outcomes

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

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

Core Practical - III	B.Com. (CA)	2019 - 2020
Code: M19UCCP03	**PRACTICAL - III -**	
Credit: 2	**COMMERCE PRACTICALS**	

Objectives:

- To help the students to gain knowledge on invoice, voucher, Entry pass, Debit note and Credit note and 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

CO	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

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

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

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

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

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 75% and Record Note Book 25%.

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 Outcomes

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

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

ECC - II	B.Com. (CA)	2019 - 2020
Code: M19UES01	**ENVIRONMENTAL STUDIES**	
Credit: 2		

Unit - I - Fundamentals

Environment - Definition, Scope, Structure and Function of Ecosystems - Producers, Consumer and Decomposers - Energy Flow in the Ecosystem - Ecological Succession - Food Chain, Food Webs and Ecological Pyramids - Concept of Sustainable Development.

Unit - II - Natural Resources

Renewable Resources - Air, Water, Soil, Land and Wildlife resources, Non-Renewable Resources, Coal, Oil and Natural Gas, Environment problems related to the extraction and use of Natural Resources.

Unit - III - Biodiversity

Biodiversity - Definition - Values - Consumption use, Production Social, Ethical, Aesthetic and Option Values Threats to Biodiversity - Hotspots of Biodiversity - Conservation of Biodiversity: In-situ, Ex-situ, Bio-Wealth National and Global Level.

Unit - IV - Environmental Pollution

Definition - Causes, Effects and Mitigation Measures - Air, Water, and Soil Pollution, Noise Pollution, Thermal pollution, Nuclear Hazards, Solid Wastes, Acid Rain, Climate change and Global Warming, Environmental Laws and Regulations in India - Earth summit.

Unit - V - Pollution and Environment

Population Explosion - Environment and Human Health - HIV/AIDS - Women and Child Welfare - Resettlement and rehabilitation of people, Role of Information Technology in Environmental Health - Environment Awareness, Environmental Awareness, Environment Disaster Management - Fire Safety and Prevention.

Core – VI	B.Com. (CA)	2019 - 2020
Code: M19UCC06	COMPANY ACCOUNTS	
Credit: 4		

Objectives:

- To equip the students with accounting methods formulated for the corporate bodies from the time of their inception till their liquidation.

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	Acquire the conceptual knowledge of the fundamentals of corporate accounting.	K1
CO2	Understand the concepts and standard underlying the accounting procedures used to measure business performance.	K2
CO3	Understand comprehensive knowledge about the latest provision of the companies Act	K3
CO4	Gain expertise in preparation of final accounts as per the revised schedule	K3

Unit - I

Issue of Equity shares - Forfeiture and Re-issue

Unit - II

Redemption of preference shares - Underwriting of shares

Unit - III

Valuation of goodwill - Final accounts of companies

Unit - IV

Profit prior to Incorporation - Liquidation - Liquidators final statement of accounts.

Unit - V

Accounts of banking companies

Note: Theory - 20%Problems - 80%

Text Book:

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

Reference Books:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Corporate Accounting	R.L. Gupta & M. Radhasamy	Sultan Chand & Sons, New Delhi	2016
2.	Advanced Accountancy - Volume – II	S.P. Jain & K.L. Narang	Kalyani Publishers, New Delhi	2009
3.	Financial Accounting	S. N. Maheshwari& S.K. Maheshwari	Vikas Publishing House Pvt. Ltd., New Delhi	2011
4.	Advanced Accounts - Volume – II	Shukla MC, Grewal T.S & Gupta SC	Sultan Chand & Sons	2012

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

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

Core – VII	B.Com. (CA)	2019 - 2020
Code: M19UCC07	**BUSINESS LAW**	
Credit: 4		

Objectives:

- To provide the students with an understanding of general principles of law of contract and special contracts.

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	Identify the elements of valid contract	K1
CO2	Understand the concept of offer, acceptance and performance of a contract	K2
CO3	Outline the concept of consideration and discharge of contracts	K3,K4
CO4	Mention the significances of sale of goods and condition and warranties.	K3
CO5	Analyze the concept of agencies and kinds	K3

Unit – I

Commercial Law – Definition – Offer – Acceptance – Consideration – Kinds of Contract – Essential elements of a valid contract & Capacity of parties.

Unit – II

Free Consent: Coercion, Undue influence, Misrepresentation and fraud – Mistakes – Types & performance of contract – Quasi contract – Discharge of contract – Remedies for Breach of contract

Unit – III

Contract of Indemnity – Essential of a valid contract of Indemnity – Rights of Indemnity holder – Rights of Indemnifier – Contract of Guarantee – Essentials – Contract of Indemnity Vs Contract of Guarantee

Unit – IV

      Sale of Goods Act – Sale and Agreement to sell – Condition and Warranties – Transfer of Property in goods – Delivery of goods – Mode of delivery – Rules relating to delivery of goods – Rights and duties of buyer and seller – Rights of an unpaid seller

Unit – V

      Agency – Creation of Agency – Kinds of Agent – Rights and Duties of Principal and Agent – Relationship between Principal and third parties – Termination of Agency.

Text Book:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Business Law	Kapoor N.D.	Sultan Chand & Sons	2015

Reference Books:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Business Laws	J. Jayasankar	Margham Publications, Chennai	2012
2.	Business Law	Pillai R.S.N & Bagavathi. B	Sultan Chand & Sons	2007 Reprint
3.	Business Law	Tulsian. P.C	Tata McGraw Hill	2018

Mapping with Programme Outcomes

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

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

Core – VIII	B.Com. (CA)	2019 - 2020
Code: M19UCC08	MODERN BANKING	
Credit: 3		

Objectives:

- To understand the legal procedures formulated under banking regulation act negotiable instrument act and other legal issues
- To give the exposure to the students with the latest developments in the banking field
- To acquire the specialized knowledge of law and practice relating to banking.

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	Identify the basic relationship between a banker and customer	K1
CO2	Bring out the various types of deposit accounts	K2
CO3	Analysis provisions of negotiable instrument act	K3
CO4	Develop the precautions for paying banker	K3
CO5	Apply the sound principles of lending	K4

Unit – I

Banker and Customer – Meaning and definition – General relationship between banker and customer – Obligations of a banker – Banker's Rights.

Unit – II

Customer's Accounts with the Banker – Fixed deposit Accounts – Savings bank accounts – Recurring deposit accounts – Current accounts – Special types of Banker's customers.

Unit – III

Negotiable Instruments Act, 1881 – Definition, features and types of negotiable instruments –Endorsements – Meaning, Definition, Legal Provisions and kinds of endorsements – Crossing of cheques – Types of crossing and their significance.

Unit – IV

E-Banking – Meaning - Traditional banking Vs E-Banking – Services – Benefits - Internet banking - Services - Major issues - Mobile banking - Features of Services

Unit – V

Recent development in Banking - Biometric - IMPS (Immediate Payment Service), RTGS(Real Time Gross Settlement), NEFT(National Electric Fund Transfer), AIR(Artificial Intelligence Robots).

Text Books:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Banking Law and Practice	P. N. Varshney	Sultan Chand & Sons	2016
2.	Banking Theory, Law and Practice	Prof. E. Gordon & Dr. K. Natarajan	Himalaya Publishing House, Mumbai	2015

Reference Books:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Money, Banking and International trade	Dr. S. Sankaran	Margham Publications	2002
2.	Banking Theory and Practice	E. Gordon, Dr. K. Natarajan	Himalaya Publishing house	2018
3.	Money, banking and international trade	Dr. D.M.Mithani	Himalaya Publishing House	2004
4.	Banking Theory and Practice	K.P.M Sundaram & P. N. Varshney	Sultan Chand & Sons	2015

Mapping with Programme Outcomes

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

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

Core – IX	B.Com. (CA)	2019 - 2020
Code: M19UCC09	**WEB PROGRAMMING**	
Credit: 4		

Objectives:

- To get an idea about the basic understanding about the web, how to surf the internet, creating a mail introduction to HTML
- To start with HTML Program, Meta tags, XML Working with Schemas.

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	Understand the Surfing internet	K2
CO2	Understand how to Creating Web Pages	K2
CO3	Apply the Creating HTML Tags	K4
CO4	Remember the Advanced Level Of HTML	K1
CO5	Formatting Data Base controls	K5

Unit - I

Introduction to Internet – World Wide Web – Browsers: Introduction – Popular Web Browsers – Know your browsers – Electronic Mail: Introduction – E-mail networks and servers – E-mail protocols – Structure of an E-mail.

Unit - II

HTML: Introduction – Getting started – Creating and saving an HTML document – Document Layout of HTML Page – HTML elements – Some other formatting Styles – Hypertext Links.

Unit - III

HTML: URLs – Images – HTML tables – Forms – Special Characters – Meta tags. Interactivity Tools and Multimedia: Introduction – DHTML – Scripting Languages – Java – ASP.

Unit - IV

XML: XML basics – Introduction – Need for XML – Advantages – Working with an XML Document – Structure of an XML Document – DTD- XML Schema.

Unit - V

XML (contd.): Working with XML Schema - Declaring Attributes – XML namespaces – Reusing Schema Components – Grouping elements and attributes. XML Style sheets: Introduction – CSS – Extensible Style Sheet language – Formatting Data based on controls – Displaying data in a Tabular Format.

Text Books:

S.No	Author	Title of Book	Publisher	Year of Publication
1.	ITL Education	Internet and Web Design	Macmillan India Ltd.	
2	NIIT	HTML and XML an Introduction	Prentice Hall of India Pvt. Ltd	

Reference Books:

S.No	Author	Title of Book	Publisher	Year of Publication
1.	C. Xavier	World Wide Web Design with HTML	TMH Publicat ion.	2007

Mapping with Programme Outcomes

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

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

Core Practical – IV	B.Com. (CA)	2019 - 2020
Code: M19UCCP04	Practical - IV -	
Credit: 2	HTML	

Objectives:

- To get an idea about the basic understanding about develop a HTML document

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	Develop a HTML documents	K1
CO2	Creating a web pages	K5
CO3	Creating HTML Tags	K5
CO4	Various designs	K4
CO5	Developing the web pages	K5

1. Develop a HTML document which displays you name as heading and displays any four of your friends. Each of your friends names must appear as hot text. When you click your friends name, it must open another HTML document, which tells about your friend.

2. Write names of several countries in a paragraph and store it as an HTML document, world.html. Each country name must be a hot text. When you click India (for example), it must open india.html and it should provide a brief introduction about India.

3. Design a HTML document describing you. Assign a suitable background design and background color and a text color.

4. Develop a HTML document to print the following: Who can use the solar heaters? In houses for domestic purposes. Anybody with a regular hot water demand. For engineering / chemical industries, dairies and (cooking, bathing and washing). For hostels, hospitals, textile/leather process plants, to – preheat boiler feed water. For food-processing plants and for process guest houses and industrial canteens, applications.

5. Write a HTML document to print the following: The family has the following facilities: (list any 5 Facilities.)

6. Write a HTML document to print your class Time Table.

7. Develop a Complete Web Page using Frames and Framesets which gives the Information about a Hospital using HTML.

8. Write a HTML document to print your Bio-Data in the following format: NAME Religion Community Street Town District State Address PIN Code Office Phone Residence Mobile Educational Qualification Degree University/Institute Month& year Grade / Mark

9. Develop complete set of web pages to describe you skills in various areas using HTML.

10. Develop a web site to publish your family and the details of each member using HTML.

AC - II	**B.Com. (CA)**	**2019 - 2020**
Code: M19USTA03	**BUSINESS STATISTICS**	
Credit: 4		

Objectives:

- To discuss the ideas involved in applying statistical methods to advance knowledge and understanding.
- To provide the foundation as well as comprehensive background of 'Descriptive Measure such as Measures of central tendency and Measures of Dispersion to the beginners in simple and interesting manner.
- To study the concepts, such correlation and regression. This course introduces practical based applied statistics for learning the basic concepts which aims to resolve the real life problems.

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	Learn the uses of statistics in society and Understand the method of data collection and Measures of central tendency.	K1
CO2	Learn the Measures of Dispersion	K2
CO3	Applications of correlation and regression in real life situations	K3
CO4	Applications of index numbers in real life situations	K4
CO5	Analyse the time series data	K4

Unit – I

Introduction – Collection and Tabulation of Statistical data – Frequency Distribution – Measures of Central Tendency – Mean, Median, Mode, Harmonic Mean and Geometric Mean.

Unit – II

Measures of Dispersion - Range – Quartile Deviation – Mean Deviation – Standard Deviation and their Coefficients, Measures of Skewness - Karl Pearson and Bowley's Coefficient of Skewness.

Unit – III

Correlation – Types of Correlation – Measures of Correlation – Karl Pearson's Coefficient of Correlation – Spearman rank Correlation Coefficient, Simple Regression analysis – Regression equation, Fitting of Regression lines – Relationship between Regression Coefficient and Correlation Coefficient.

Unit – IV

Index Number – Definition of Index Numbers, Uses & Problems in the constructions of index numbers, Simple and Weighted Index Numbers.

Unit – V

Analysis of Time Series – Definition – Components of Time Series, Uses, Measures of Secular trend, Measures of Seasonal Variations, Method of Simple average only.

Text Book:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Business Statistics	P.A. Navanithan	Jai Publications	2010

Reference Books:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Statistics	Sancheti.D.C and Kapoor.V.K.	Sultan Chand & Sons, New Delhi.	2008

Mapping with Programme Outcomes

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

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

SEMESTER - III

SEC – I	B.Com. (CA)	2019 – 2020
Code: M19UCCS01	**HUMAN RESOURCE MANAGEMENT**	
Credit: 2		

Objectives:

- To know about the functions and importance of human resource management in organization.
- To learn about the recruitment and selection process of skilled, semi-skilled and non-skilled employees.
- To understand the payroll management and various employees benefits in organizations.

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	Know about functions, importance and the role of HRM in organizations.	K1, K3
CO2	Learn on man power planning for arranging better placement of employees.	K2
CO3	Provide suitable training to the relevant skill based employees.	K3
CO4	Understand about the wage and salary administration, promotion, increment, incentives management etc.,	K2, K3
CO5	Understand the benefits offered by the employers to employees for their welfare.	K2,K3

Unit - I

Human resource management: Introduction – Meaning – Definitions – Importance – Scope of HRM - Functions

Unit - II

HR Planning – Meaning – Definitions – Importance – Characteristics – Process of HRP

Unit - III

Recruitment – Sources of Recruitment – Selection – Steps involved in selection of candidates

Unit - IV

Training – Meaning – Definitions – Objectives – Methods of training

Unit - V

Morale – Meaning – Importance of Morale – Measurement of morale, Measures for building high morale.

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Text Books:

S.No	Title of the book	Author	Publisher	Year of publication
1	Human Resource Management	J. Jayasankar	Margham Publications, Chennai	2013
2	Human Resource Management	Dr. C. D Balaji	Margham Publications, Chennai	2015

Reference Books:

S.No	Title of the book	Author	Publisher	Year of publication
1	Human Resource Management	L.M. Prasad	Sultan Chand & Sons	2014
2	Human Resource Management	C.B. Gupta	Sultan Chand & Sons	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.

SEMESTER - III

NMEC - I	B.Com. (CA)	2019 – 2020
Code: M19NMA01	**MATHEMATICS FOR COMPETITIVE EXAMINATION - I**	
Credit: 2		

Objectives:

- To introduce fundamental concepts such as Numbers, system in Quantitative aptitude. It covers concepts such HCF, LCM, Square Root, average, numbers, profit, loss, percentage, proposition & partnership. It provides technical skills to understand and develop various department examinations like Group Exams, TNPSC, RRB, SSC & IBPS.

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	Identify the logic behind numbers and fractions	K1
CO2	Understand the concepts of Square root, cube root and average.	K2
CO3	Analyze the problems on numbers and problems on ages.	K2
CO4	Develop the problems on indices, percentage, Profit And Loss.	K2
CO5	Apply the concepts to solve a problem for Ratio and Proportion, Partnership.	K3

Unit - I

H.C.F. and L.C.M of Numbers. (Section-I: 2)

Unit - II

Square Roots and Cube Roots. (Section-I: 5)

Unit - III

Problems on Numbers. (Section-I: 7)

Unit - IV

Percentages. (Section-I: 10)

Unit - V

Profit and Loss. (Section-I: 11)

Text Book:

S. No	Name of the Book	Author	Publisher	Year of Publication
1.	Quantitative Aptitude For Competitive Examinations	R.S.Aggarwal	S.Chand & Co Ltd,152, Annasalai, Chennai.	2001

Mapping with Programme Outcomes

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

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

Core – X	B.Com. (CA)	2019 - 2020
Code: M19UCC10	**PRINCIPLES OF MARKETING**	
Credit: 3		

Objectives:

- To integrate the knowledge and skill to up hold an environment of learning and creativity in the field of marketing to manage marketing business and equip them to contribute for the emerging challenges of marketing in the upcoming technologies sustainable global economic scenario.

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	Define the core concepts of marketing and discuss the role of marketing in business and society	K1 & K2
CO2	Explain the modern marketing techniques and discuss how it is used to pursue new marketing opportunities	K3
CO3	Define grading and Illustrate the opportunities for graded agriculture and commercial product.	K3
CO4	Identify the marketing mix elements and describe the components of market mix	K1 & K2
CO5	Explain and illustrate the social, cultural and economic trends and transformation related to digitalized marketing environment.	K3

Unit - I

Marketing - Meaning - Definition - Features of modern marketing - Importance of marketing - Objectives of marketing - Functions of marketing - Marketing mix - Elements of marketing mix - Marketing environment.

Unit - II

Product - Definition - Features of product - Classification of a product - Product mix - New Product - Product life cycle - New Product planning & development - Stages.

Unit - III

Price - Importance of price - Pricing objectives - Factors affecting pricing decisions - Procedure for price determination - Kinds of pricing - Strategies for fixing a price for a new product.

Unit - IV

Brand - Brand name - Functions of branding - Brand loyalty - Steps for securing brand loyalty - Product packing - Functions of package - Materials used for packing - Labelling - Importance of labeling.

Unit - V

Market segmentation - Meaning - Definition - Advantages of market segmentation - Criteria for segmentation - Factors determining market segmentation - Basis of segmentation - Methods of segmenting markets.

Text book:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Principles of Marketing	C.B.Gupta	Sultan Chand & Sons, New Delhi	2013

Reference Books:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Marketing	Rajan Nair, N. Sanjith	Sultan Chand & Sons, New Delhi	2010
2.	Marketing Management	Philip Kotler	Prentice Hall of India Pvt. Ltd, New Delhi	2010
3.	Modern Marketing	R.S.N Pillai & Bagavathi	Sultan Chand & Sons, New Delhi	2011

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.

Core – XI	**B.Com. (CA)**	2019 – 2020
Code: M19UCC11	**COMPANY LAW**	
Credit: 4		

Objectives:

- To provides the fundamental knowledge about companies Act 2013.
- To learn about different kinds of companies, promotion of new companies, Memorandum of Association etc.,
- To understand the power of company directors, Shareholders and their qualification in organization.

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	Indicate the different kinds of companies.	K1
CO2	Outline the concept of memorandum of association and articles of association	K2
CO3	Apply the power of companies' directors and their qualifications.	K3
CO4	Understand about various activities like company meetings, voting power, resolutions, minutes, agenda, notice etc.,	K2
CO5	Analysis the procedure and consequences of winding up of a companies	K4

Unit - I

Company - Meaning and Definition - Features - Kinds - Public Ltd. Vs. Private Ltd. - Privileges of private limited company - Conversion of private limited into public limited - Conversion of Public into Private Limited Companies.

Unit - II

Memorandum of Association - Articles of Association - Prospectus - Formation of companies - Incorporation of company - Documents to be filled with the Registrar - Promoter - Functions of Promoter.

Unit - III

Directors - Managing Director Qualification, Appointment, Powers, Remuneration & Removal.

Unit - IV

Company Meetings - Kinds, Quorum, Voting, Resolutions, Minutes, Agenda & Notice.

Unit - V

Winding up – Meaning - Winding up by the court - Voluntary winding up - Winding up subject to the supervision of the court - Consequences of winding up.

Text Books:

S.No	Title of the book	Author	Publisher	Year of publication
1	Company law	Bagrial A.K.	Vikas Publishing House, New Delhi.	2016
2	Company Law	Kapoor N.D.	Sultan Chand & Sons, New Delhi.	2014

Reference Books:

S.No	Title of the book	Author	Publisher	Year of publication
1	Company Law	J. Santhi	Margham Publications, Chennai	2015
2	Principles of Modern Company Law	Gower L.C.B.	Stevens & Sons, London	2000
3	Guide to the Companies Act	Ramaiya A	Wadhwa& Co. Nagpur.	2005
4	Company Law	Singh Avtar	Eastern Book Co., Lucknow	2003

Mapping with Programme Outcomes

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

S- Strong; **M**-Medium

Core – XII	B.Com. (CA)	2019 - 2020
Code: M19UCC12	DATABASE MANAGEMENT SYSTEM	
Credit: 4		

Objectives:

- To get an idea about the basic understanding about the database applications Basic concepts, data model, SQL Background, Query processing, other relational Languages, integrity and security, relational database design.

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	Database system Applications.ER-Model.	K1
CO2	Extended Relational Algebra operations	K2
CO3	SQL Background Structure.	K3
CO4	Other Relational Languages.	K4
CO5	Normal forms..	K5

Unit - I

Introduction: Database system Applications - Data base system Vs File systems - View of Data - Data models - Database Languages - Database Users and Administrators - Transaction Management - Database System Structure. Data Model: ER-Model - Basic concepts - constraints - Keys - Design issues - Entity relationship Diagram - Weak entity sets - Extended ER Features - Design of an ER Database Schema.

Unit - II

Relational Model: Structure of Relational Databases - The Relational Algebra - Extended Relational Algebra operations - Modification of the database - Views - The Tuple Relational calculus - The Domain Relational Calculus.

Unit - III

SQL: Background - Basic structure - Set operations - Aggregate functions - Null values - Nested Sub queries - Views - Complex queries - Modification of the database - Joined relations - Data definition language - Built-in functions.

Query processing: Selection operation - Sorting - Join operation - Evaluation of Expressions.

Unit - IV

Other Relational Languages: Query by Example. Integrity and security: Domain constraints - Referential integrity - Assertions -Triggers - Security and Authorization - Authorization in SQL - Encryption and Authentication.

Unit - V

Relational database design: first normal form - Pitfalls in relational - database design - Functional dependencies - Decomposition - Desirable properties of Decomposition - Boyce code Normal Form - Third Normal Form - Fourth Normal Form

Text Book:

S.No	Author	Title of Book	Publisher	Year of Publication
1.	Silberschatz, KorthSudharshan,	"Data system concepts"	McGraw Hill	4th Edition.

Mapping with Programme Outcomes

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

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

Core Practical - V	B.Com. (CA)	2019 - 2020
Code: M19UCCP05	**Practical - V -**	
Credit: 2	**ORACLE (SQL)**	

Objectives:

- To get an idea about the basic understanding about implementing the SQL concepts, set operations, aggregate functions, Nested sub queries.

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	Database using simple Queries	K1
CO2	SQL statement implementation	K2
CO3	SET operators	K3
CO4	Aggregate functions, Nested sub Queries.	K4
CO5	Queries to implement the joints....	K5

1. Design a database using Simple Queries: Create, Insert, select.
2. Write a SQL statement to implement DDL (Alter, Drop, Truncate) & DML(Delete, Update) Statements.
3. Write the Queries for set operators: Union, intersection, Except, minus, Union all
4. Write the query for implementing the Aggregate Functions: Avg, Count, Min, Max, Sum.
5. Write a SQL Statement for Nested Sub Queries.
6. Write the Queries to Create and manipulate the Views
7. Write the queries to implement the joints: Inner join, Left join, Right join, Full join.
8. Write the Queries for implementing Built-in Functions: Power, Floor, Round, Sign, Cos.

Mapping with Programme Outcomes

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

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

Core Practical - VI	B.Com. (CA)	2019 – 2020
Code: M19UCCP06	**PRACTICAL - VI - INPLANT TRAINING**	
Credit: 2		

Objectives:

- To provide comprehensive learning platform to students where they can enhance their employ ability skills and become job ready along with real corporate exposure and to enhance students' knowledge in one particular technology.

Internship Training:

Internship for a period of 15 days at the end of the semester III during the vacation and report to be submitted in semester IV which will be evaluated for 100 marks divided as follows:

Evaluation:

Examination	Particulars	Marks	Total
Internal	Attendance	10	
	Work Dairy	15	40
	Pre viva voce	15	
External	Report	30	
	Viva voce	30	60
TOTAL MARKS			**100**

AC – III	B.Com. (CA)	2019 - 2020
Code: M19USTA04	**BUSINESS STATISTICAL DECISION TECHNIQUES**	
Credit: 4		

Objectives:

- To provides a quantitative analysis of the problem. It covers the basic concepts of matrix. It covers the basic concepts of probability.
- To provides a quantitative analysis of the problem from which management can make an objective decision.
- To impart basic knowledge of various optimization techniques.
- To find the optimal solution for real life situation with help of Operations Research Techniques.

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	Know the operations on matrix and methods	K1
CO2	Learn the sequence and series and progressions	K2
CO3	Conduct random experiments in real life data and Understand the Axioms of probability.	K1
CO4	Obtain the role of Linear Programming Problem in real life problem.	K4
CO5	Obtain the real situation of Transportation problems in Transport company. Apply the practical situations in Assignment problems in a company.	K4

UNIT – I

Matrix: Definitions – Operations on Matrix – Determinant of Matrix – Inverse of a Matrix (Ad-Joint method only) – Application: Solving of Linear equations – Matrix Inverse Method. Cramer's rule.

UNIT – II

Sequence and Series – Arithmetic Progression and Geometric Progression Interpolation – Binomial Expansion Method – Newton's Forward and Backward Method- Lagrange's Method.

UNIT – III

Probability – Definition – Addition and Multiplication Theorems – Conditional Probability (Simple Problems only).

UNIT – IV

Linear Programming Problems – Formation of LPP – Solutions of LPP – Graphical, Simplex methods.

UNIT – V

Transportation problems – North West Corner method – Matrix Minima (or) Least Cost method – Vogel's Approximation method – MODI method – Assignment problems – Balanced Hungarian assignment method.

Text Book:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Business Statistics	P.A. Navnitham	Jai Publications	`2004

Reference Books:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Business Mathematics and Statistics	P.R. Vittal	Margham Publications	2011

Mapping with Programme Outcomes

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

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

SEC - II	B.Com. (CA)	2019 - 2020
Code: M19UCCS02	**ADVERTISING AND SALESMANSHIP**	
Credit: 2		

Objectives:

- To understand the advertising concept and other promotional methods to deliver carefully prepared messages
- To target audiences has given them a major role in marketing programmes of most organisations.

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	Define the concepts of Advertising	K1
CO2	Consumers have learned to rely on advertising	K2
CO3	Other forms of promotion for information which they can use in making purchase decisions.	K3

Unit - I

Meaning of Advertising - Definition of Advertising - Characteristic of Advertising - Nature of Advertising - Scope of Advertising

Unit - II

Functions of Advertising - Purpose of Advertising - Benefits of Advertising - Criticisms of Advertising - Difference between Advertising and Advertisement - Difference between Advertising and Publicity

Unit - III

AIDAS Model - Types of Advertising - Economic Aspects of Advertising - Advertising Agencies - Advertising Media: Indoor Media Advertising, Outdoor Media Advertising

Unit - IV

Definition of Salesmanship - Features of Salesmanship - Objectives of Salesmanship - Advantages of Salesmanship - Difference between Advertising and Sales Promotion - Difference between Advertising and Salesmanship

Unit - V

Personal Selling - Definition - Process - Presale preparation - Steps involved in Prospecting - Qualities of a successful salesman

Text Books:

S.No	Title of the book	Author	Publisher	Year of publication
1	Advertising and Salesmanship	Prof. P. Saravanavel & S. Sumathi	Margham Publications, Chennai	2012

Reference Book:

S.No	Title of the book	Author	Publisher	Year of publication
1	Advertising and Salesmanship	Preetpal Singh	Hardcover	2009

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

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

NMEC - II	**B.Com. (CA)**	**2019 - 2020**
Code: M19NMA03	**MATHEMATICS FOR COMPETITIVE EXAMINATION - II**	
Credit: 2		

Objectives:

- To introduce the fundamental concepts such as Numbers, system in Quantitative aptitude.
- To understand the concepts such as Partnership, Simple interest, Compound interest, Area and Odd man out &series.
- To provides technical skills to understand and develop various department examinations like Group Exams, TNPSC, RRB, SSC & IBPS.

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	Identify the logic behind Partnership and its problem.	K1
CO2	Understand the concepts of Simple interest and its problem.	K2
CO3	Analyze the problems on Compound interest and its problem.	K2
CO4	Develop the problems on Area and its problem.	K2
CO5	Apply the concepts to solve a problem for Odd man out &series.	K3

Unit - I

Partnership (Section-I: 13)

Unit - II

Simple interest (Section-I: 21)

Unit - III

Compound interest (Section-I: 22)

Unit - IV

Area (Section-I: 24)

Unit - V

Odd man out & series (Section-I: 35)

Text Book:

S. No	Name of the Book	Author	Publisher	Year of Publication
1.	Quantitative Aptitude for competitive Examinations	R.S.Aggarwal	S.Chand& Co Ltd,152, Annasalai, Chennai.	2001

Mapping with Programme Outcomes

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

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

SEMESTER - V

Core - XIII	B.Com. (CA)	2019 - 2020
Code: M19UCC13	COST ACCOUNTING	
Credit: 5		

Objectives:

- To provides an in depth study of the cost accounting principles and techniques for identification, analysis and classification of cost components and explain the basic concepts and processes in determination of cost of products and services and also facilitate managerial decision making process

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	State the basic elements of cost accounting	K1
CO2	Understand the various methods of pricing materials	K2
CO3	Apply the procedure for find out the labour cost and incentives	K3
CO4	Develop the apportionment of overheads	K3
CO5	Analysis the techniques of processing costing	K4

Unit - I

Cost Accounting - Meaning, Objectives - Advantages & Limitations - Difference between cost accounting and financial accounting - Elements of cost - Preparation of cost sheet.

Unit - II

Materials control - Purchase procedure - Various Stock Levels - Economic order quantity - Pricing of issues - FIFO, LIFO, simple average and Weighted average method.

Unit - III

Labour cost - Objectives - Normal & Overtime wages - Methods of remuneration - Time rate system - Piece rate system - Taylor's Differential Piece rate system - Merrick's multiple Piece rate system - Halsey plan - Rowan plan.

Unit - IV

Overheads - Classification - Apportionment of overhead - Primary and secondary distribution - Direct reapportionment - Repeated distribution method - Calculation of machine hour rate.

Unit - V

Process Costing - Normal Loss - Abnormal loss and abnormal gain.

Note: Distribution of Marks: Problems - 80% and Theory - 20%

Text Book:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Cost Accounting	T.S. Reddy & Y. HariPrasad Reddy	Margham Publications	2017

Reference Books:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Cost Accounting	Pillai RSN & Bagavathy	Sultan Chand & Sons	2015 Edition
2.	Principles of Cost Accounting	S.N. Maheswari	Sultan Chand & Sons	2016 Reprint

Mapping with Programme Outcomes

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

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

Core - XIV	B.Com. (CA)	2019 - 2020
Code: M19UCC14	**INCOME TAX LAW & PRACTICE - I**	
Credit: 5		

Objectives:

- To understand the laws relating to income tax and procedures
- To equip the students with revised provisions of Act 1961
- To lay down the foundations for computing Gross Total Income, rebate and the total tax liability of an individual

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	Examine the basic concepts of schedule of rates of tax liability penalties and prosecution	K1
CO2	Explain the total taxable income of an Assessee	K2
CO3	Apply and practice the computation of total income	K3
CO4	Develop the procedure for calculation of income from house property	K3
CO5	Analysis the computation of profits and gains of business or profession	K4

Unit - I

Basic Concepts - Assessee - Person - Previous Year - Assessment Year - Income - Casual Income - Gross Total Income - Total Income - Agricultural Income.

Unit - II

Basis of charge - Residential status - Incidence of tax (Scope of Total Income) - Exempted Incomes (Any Ten)

Unit - III

Incomes under salaries - Definition, Features - Computation of Salary Income - Provident Fund - Allowances - Perquisites - Gratuity - Pension.

Unit - IV

Income from house property - Definition - Exempted house property incomes - Computation of income from house property - Gross Annual Value - Net Annual Value - Let out house - Self occupied houses.

Unit - V

Income from business and profession - Definition - Deduction - Specific allowance - Computation of business Income and Professional income - Depreciation

Text Book:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Income Tax Theory, Law & Practice	T. S. Reddy & Y. Hari Prasad Reddy	Margham Publications	2019 - 2020

Reference Books:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Income Tax Law and Practice	V.P. Gaur & D.B. Narang	Kalyani Publishers	2019 - 2020

Mapping with Programme Outcomes

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

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

Core - XV	B.Com. (CA)	2019 - 2020
Code: M19UCC15	**FINANCIAL MANAGEMENT**	
Credit: 4		

Objectives:

- To familiarizes the students with the principles and practices of financial management
- To understand the concepts of financial management and their application for managerial decision making.

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	Indicate the concept of financial management	K1
CO2	Calculate capital structure, cost of capital for strategic financial decision making	K2
CO3	Apply and practice the theories of financial planning	K3
CO4	Develop the capital budgeting techniques	K4
CO5	Analysis the working capital management	K3

Unit - I:

Financial Management - Meaning and Significance - Objectives and Goals of Financial management – Finance Functions - Factors affecting Financial Decision - Functions of Finance Manager

Unit - II:

Capital Structure - Meaning – Factors affecting capital structure – Capital - Structure theories - Leverage - Meaning and types of Leverages - Leverage (Simple Problems)

Unit - III:

Cost of Capital - Meaning and Significance - Theories of Cost of Capital - Cost of Debt, Weighted Average Cost of Capital (Simple Problems)

Unit - IV:

Capital Budgeting - Meaning and Significance – Capital Budgeting Process – Project Appraisal techniques – Payback - Discounted Payback - NPV (Simple Problems)

Unit - V:

Working Capital Management – Factors affecting Working Capital - Financing of Working Capital - Receivables Management – Inventory Management – Cash Management. (Theory only)

Note: 60% - Theory & 40% - Problems

Text Book:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Financial Management	A. Murthy	Margham Publications	2017

Reference Books:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Financial Management	Khan and Jain	Tata Mcgraw Hill	2014 Reprint
2.	Financial Management	Maheswari. S.N	Sultan Chand & Sons	2013, Reprint
3.	Financial Management	Pandey I.M.	Vikas Publishing House Ltd.	2013 Reprint
4.	Financial Management	Prasanna Chandra	Tata Mcgraw Hill	2013 Reprint

Mapping with Programme Outcomes

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

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

Core – XVI	**B.Com. (CA)**	2019 - 2020
Code: M19UCC16	**SOFTWARE DEVELOPMENT WITH VISUAL BASIC**	
Credit: 4		

Objectives:

- To get an idea about the basic understanding about visual basic program, creating applications, variables, and menus, multiple document interface applications, debugging tips, common dialogue control, Data Access objects, crystal and data.

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	Remember an applications	K1
CO2	Understand the Variables	K2
CO3	Apply the Multiple Document interface application.	K3
CO4	Analyze the Common dialogue control	K4
CO5	Remember the Data access objects	K1

Unit - I

Welcome to visual basics: what is a visual basic? - Features of visual basic - Visual basic editions - The visual basic Philosophy - Developing an application. Creating an application: the toolbox - Project explorer - The properties Window - The form window - Understanding projects - What does visual basic have for you to create applications. IDE, Forms and controls: the form – Working with a control - Opening the code window.

Unit - II

Variables in Visual Basic: Objectives - What is a variable? Writing code in visual basics: The code window - The anatomy of a procedure - editor feature. Working with files: Visual Basic file system controls - Types of files - Working with files.

Unit - III

MENUS: objectives - Building the user interface - All about menus. Multiple Document Interface Application: why MDI Forms - Features of an MDI forms - Loading MDI forms and child forms - The active form property. Debugging tips: Objectives - The debugging methods.

Unit - IV

The common dialog control: Working with common dialog control - The File Open Dialog Box - Saving a file - Changing the Colour - Printing a document - Rich Text Box Control - Changing the color of the selected text - Changing the indent. Introduction to databases: Why databases - what is database - Which database. Working with the data control: The data control - The bound controls - Caution - Coding.

Unit - V

Data Access objects: the jet database engine - Functions of the jet database engine - SQL - the DAO Object Model. ActiveX data objects: why ADO - Establishing a reference. Crystal and data report: Crystal Reports - Data Report. Active X: what is Active X-why Active X.

Text Books:

S.No	Author	Title of Book	Publisher	Year of Publication
1.	Mohamme d Azam	Programming with Visual Basic 6.0.	Vikas Publishing house Pvt Ltd.,,	2006

Reference Book:

S.No	Author	Title of Book	Publisher	Year of Publication
1.	Noel jerke,	The complete reference of Visual Basic 6.0	Osbore Publication.	

Mapping with Programme Outcomes

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

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

Core Practical - VII	B.Com. (CA)	2019 - 2020
Code: M19UCCP07	**Practical - VII -**	
Credit: 2	**VISUAL BASIC WITH MS-ACCESS**	

Objectives:

- To get an idea about the basic understanding about visual basic program, creating applications, variables, menus, multiple document interface applications, debugging tips, common dialogue control, Data Access objects, crystal and data.

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	Remember to Creating an applications	K1
CO2	Understand how to Writing codes in visual basics	K2
CO3	Apply the Multiple Document interface application.	K3
CO4	Analyze the Common dialogue control	K4
CO5	Analyze the Data access objects	K5

List of Practicals

1. Write a VB Program for arithmetic calculations
2. Write a VB program for the following:
   - (i) Count the Word.
   - (ii) Sum of Two Numbers.
3. Write a VB program for keyboard and mouse Event.
4. Design a project for maintaining student Mark Sheet.
5. Write a VB program for Timer control.
6. Write a VB program for calendar.
7. Write a VB program for Text Editor.
8. Develop a program to Create and Access a text file.

Mapping with Programme Outcomes

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

S-strong, **M-**Medium.

SEMESTER - V

EC – I	B.Com. (CA)	2019 - 2020
Code: M19UCCE01	**BUSINESS RESEARCH METHODS**	
Credit: 4		

Objectives:

* To exposes the basic of business research to equip students with principles of quantitative research
* To acquire the knowledge about the fundamentals of research and statistical tools.

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	Identify the basic components of research	K1
CO2	Bring out the different kinds of sampling techniques	K2
CO3	Analysis the methods of data collection	K4
CO4	Apply the testing of hypothesis	K3
CO5	Develop the techniques for writing report	K3

Unit - I:

Meaning of Research - Types of research - Research design - Components of the Research design and ethics

Unit - II:

Sample - Sampling Techniques - Methods of Sampling - Random and Non- Random sampling - Sampling errors

Unit - III:

Collection of data - Primary and Secondary Data - Tools of Collection of data - Questionnaire - Personal interview - Advantages - Disadvantages - Types - Pilot study and Pretesting

Unit - IV:

Analysis and interpretation of data - Hypothesis - Characteristics good hypothesis - Methods of testing hypothesis - T test - F test, Chi-Square test.

Unit - V:

Research report - Types of report - Steps in drafting a research report

Text Book:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Research Methodology Methods and Techniques	C.R. Kothari and GauravGarg	New Age international (P) ltd.,Publishers	2019

Reference Books:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Methodology and Techniques of Social Research	Wilkinson and Bhandarkar	Himalaya Publishing House	2008
2.	Methodology of Research in Social Sciences	Krishnaswami. O.R.	Himalaya Publishing House, Mumbai	2003
3.	Research Methodology in Social Sciences	Devendra Thakur	Deep and Deep, New Delhi	2003
4.	Research Methodology	GopalLal Jain	Mangal Deep, Jaipur	2008

Mapping with Programme Outcomes

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

S - Strong; **M** - Medium

EC – I	B.Com. (CA)	2019 - 2020
Code: M19UCCE02	**SERVICES MARKETING**	
Credit: 4		

Objectives:

- To enable the students to understand the essentials of services marketing
- To highlight the significance and strategies of services marketing
- To familiarize the students with service marketing techniques

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	Describe the concepts of service marketing	K1
CO2	Understand marketing mix strategy to be adopted in marketing the services	K2
CO3	Illustrate the importance of CRM in service marketing	K3

Unit – I

Meaning, Definition of services – Difference between goods and services – Characteristics of services – Significance of service marketing – Reasons for the growth of the service sector – Classification of service.

Unit – II

Service Marketing mix: Meaning – Definition – Characteristics – Elements of service marketing mix. People in service Marketing mix: Service personnel – Contact personnel – Support Personnel – Role of frontline employees.

Unit - III

Quality of service: Quality of service dimensions – Gap analysis – Causes of customer gap. Location of Services: Location – Factors to be considered in choosing a service location – Classification of services by location.

Unit – IV

Marketing of Service: Financial Services – Banking – Characteristics of marketing of financial services – Marketing mix of financial services. Insurance marketing – Significance of segmentation to the insurance business – Marketing mix for insurance companies.

Unit – V

Health services – Marketing mix for hospitals – Factors leading to the growth of health care in India. Tourism Services – Users of tourism services – Marketing mix for Tourism.

Text Book:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Service Marketing	Dr. L. Natarajan	Margham Publications, Chennai	2014

Reference Book:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Service Marketing	Jha S.M.	Himalaya Publishing house	2010

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

S - Strong; **M** – Medium

EC – I	**B.Com. (CA)**	2019 - 2020
Code: M19UCCE03	**INVESTMENT MANAGEMENT**	
Credit: 4		

Objectives:

- To introduce students to the application of various tools and techniques of financial risk management
- To provide knowledge on the various investment avenues that benefits the individual and nation

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	Know and understand the concepts of investment	K1,K2
CO2	Apply the concept of fundamentals and financial analysis for the construction of port folio	K2
CO3	Analyse the performance of a selected Portfolio for a certain period	K3

Unit – I

Investment Management - Definition – Classification – Speculation – Distinction between Investment and speculation Factors favouring Investments – Features of sound Investment.

Unit – II

Financial system – Functions – Components - Development of the Financial systems in India - Structure of Financial markets.

Unit – III

Risk and Return Meaning – Causes of Risk, Factors Causing Internal Risks in Investments, External Business Risks – Protection against market Risk. Concept of return – Measurement of Return.

Unit – IV

Investment alternatives Investor classification – Corporate Bonds – Features of Bonds – Types , Classification, Convertible Bonds.

Unit – V

Sources of Investment Information Economic and Political Factors – Industry Information – Company Information – Security Market Information.

Note: Theory only

Text Book:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Investment Management	Dr. L. Natarajan	Margham Publications, Chennai	2012

Reference Books:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Investment Management	Preeti Singh	Himalaya Publishing House	2010
2.	Investment Management	R.P. Rustagi	Sultan Chand & Sons, New Delhi	2010
3.	Investment Management	V.K. Bhalla	Sultan Chand & Sons, New Delhi	3rd Edition 2011

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

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

EC – I	B.Com. (CA)	2019 - 2020
Code: M19UCCE04	**SECRETARIAL PRACTICE**	
Credit: 4		

Objectives:

* To enlighten the students the duties of company secretary.

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	Be acquainted with significant aspects of joint stock companies and their formation and registration	K1
CO2	Appreciate the rights, duties, functions and importance of company secretary in a Joint stock companies	K2
CO3	Know various aspects of Board of Directors of Joint Stock companies	K3

Unit – I

Company Secretary – Appointment – Qualifications for appointment as Secretary – General Legal Position – Duties – Rights – Liabilities.

Unit – II

Office Organization and the company secretary – Maintenance of records – Communication and Correspondence – Internal and External – Management and Staff.

Unit – III

Depository and Dematerialisation: Introduction – Definition – Advantages – Procedure for dematerialization of shares – Transfer & Transmission of shares.

Unit – IV

Role of Company Secretary in conducting the Board Meetings – Frequency of Board Meetings – Notice for Agenda – Quorum – Resolution by circulation – Procedure at Board Meetings – Minutes of the Board Meeting.

Unit – V

Statutory meetings- Procedure - Secretarial duties relating to statutory meeting – Annual general meeting and Extra ordinary General Meeting – Drafting of Notices, Agenda and Minutes of a company meetings.

Text Books:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Secretarial Practice	B. N. Tandon	Sultan Chand Publishing Pvt. Ltd., New Delhi	2017
2.	Secretarial Practice	P. Saravanavel	Himalaya Publishing Pvt. Ltd., Mumbai	2014

Reference Books:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Secretarial Practice	M.C. Shukla & Gulshan	Sultan Chand Publishing Pvt. Ltd., New Delhi	2017
2.	Secretarial Practice	Sherlekar	Himalaya Publishing Pvt. Ltd., Mumbai	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

S - Strong; **M** – Medium

SEC – III	B.Com. (CA)	2019 - 2020
Code: M19UCCS03	**ORGANISATIONAL BEHAVIOUR**	
Credit: 2		

Objectives:
- To introduce the students the various behaviours of the organizations and their processes to compete in the business world.

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	Identify the determinants of personality and relate the importance of attitudes to understand behavior	K1
CO2	Understand how the workplace perceptions, attitudes, and behaviours impact organizational performance	K2
CO3	Describe the concepts, theories and models of organizational behavior.	K3
CO4	Analyze the behavior of individuals and groups in organizations and identify the problems associated with organizing and managing teams	K3
CO5	Apply the ability to use theories in the practice of leadership	K1

Unit - I

Organisational Behaviour - Concept - Nature - Disciplines contributing to Organizational Behaviour - Models of Organisational Behaviour

Unit - II

Perception - Process, Importance, Factors influencing perception

Unit - III

Attitudes: Characteristics, components, measurement of attitude, attitude surveys.

Unit - IV

Group Dynamics - Definition, Types of Groups, Stages of Group development, Body Language.

Unit - V

Stress - Meaning - Definition - Causes - Consequences - Coping.

Text Book:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Organisational Behaviour	J. Jayasankar	Margham Publications, Chennai	2012

Reference Books:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Organisational Behaviour	Dr. C. D Balaji	Margham Publications, Chennai	2018
2.	Organisational Behaviour	K. Aswathappa	Himalaya Publishing house	2018
3.	Organisational Behaviour	L.M. Prasad	Sultan Chand & Sons	2014

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.

Core – XVII	**B.Com. (CA)**	2019 - 2020
Code: M19UCC17	**MANAGEMENT ACCOUNTING**	
Credit: 5		

Objectives:

- To have the fundamental knowledge and techniques in Management Accounting
- To learn the budgetary control procedures, reporting of organizational performance and calculation of variances.

Course Outcomes

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

CO	Statement	Knowledge Level
CO1	Indicate objectives, nature and scope of management accounting	K1
CO2	Understand the liquidity position of the company	K2
CO3	Analysis the financial position of the company	K3
CO4	Develop the budgets and demonstrate budget control techniques	K4
CO5	Apply the knowledge of break-even analysis and profit maximization	K3

Unit – I

Management Accounting – Meaning – Objectives – Nature and Scope – Distinguish between Management Accounting with Cost Accounting and Financial Accounting.

Unit – II

Ratio Analysis – Uses and Limitations of Ratio Analysis. (Simple Problems only)

Unit – III

Fund Flow Analysis and Cash Flow Analysis (New Format) (Simple Problems only)

Unit – IV

Budgets – Meaning –Types – Advantages – Preparation of Production Budget, Purchase Budget, Sales Budget, Cash Budget and Flexible Budget.

Unit - V

        Marginal Costing – Meaning – Merits and Demerits – P/V Ratio – BEP and Margin of Safety.

> **Note: Distribution of marks – Problem 80% and Theory 20%**

Text Book:

S. No	Title of the Book	Author	Publisher	Year of Publication
1.	Management Accounting	T.S.Reddy and Y.Hari Prasad Reddy	Margham publications	2015

Reference Books:

S. No	Title of the Book	Author	Publisher	Year of Publication
1.	Management Accounting	T.S.Reddy and Y.Hari Prasad Reddy	Margham publications	2016
2.	Management Accounting	Dr.Ramachandran and Dr.R.Srinivasan	Sriram publications	2012
3.	Management Accounting	Sharma and SasiK.Gupta	Kalyani publications	2016
4.	Accounting for Management	Dr.V.R.Palanivelu,	Laxmi publications	2009

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
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	S	S	S

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

Core - XVIII	B.Com. (CA)	2019 - 2020
Code: M19UCC18	**INCOME TAX LAW AND PRACTICE - II**	
Credit: 5		

Objectives:

- To gain the knowledge of various heads of income and assist the students to comprehend the concepts of calculation of income tax for an individual.

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	Identify the procedure for calculation of capital gains	K1
CO2	Understand the various incomes of income from other sources	K2
CO3	Apply the procedure for set off of losses	K3
CO4	Analysis the procedure for gross total incomes	K4
CO5	Discuss the procedure for calculation of income tax	K4

Unit – I

Capital Gain – Basis of charge –Exempted capital assets- Capital assets and its types – Types of Capital Gain – Exempted capital gains u/s 54 – Computation of Capital Gains - Problems.

Unit – II

Income from other sources – General and Specific incomes – Deductions in computing income from other sources – Computation of income from other sources.

Unit – III

Aggregation of income – Deemed incomes and its types – Set off and carry forward of losses - Procedure for set off and carry forward of losses - Computation of total income.

Unit – IV

Deduction from gross total income - deductions on certain payments u/s 80C, 80D, 80DD, 80DDB, 80E, 80G, 80GG and 80GGA - Deductions on certain profits u/s 80 I, 80 QQB, 80TTA, 80U etc.

Unit – V

Income Tax Rates – Computation of income tax – Procedure for calculation of tax liability – Rebate, Surcharge, Tax on capital gains and casual incomes - Computation of total income of individual - Tax Calculation.

Note: Distribution of marks – Problem 80% and Theory 20%

Text Book:

S.No	Title of the Book	Author	Publisher	Year of Publication
1.	Income Tax Theory, Law & Practice	T. S. Reddy & Y. Hari Prasad Reddy	Margham Publications	2019 - 2020

Reference Books:-

S.No	Title of the Book	Author	Publisher	Year of Publication
1.	Income tax law and practice	V.P.Gaur & Narang,	Kalyani Publishers	2019
2.	Income Tax Law and Practice	Dr.H.C.Mehrotra	Sahitya Bhawan Publications	2019

Mapping with Programme Outcomes

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

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

Core – XIX	B.Com. (CA)	2019 - 2020
Code: M19UCC19	**COMPUTERISED ACCOUNTING**	
Credit: 4		

Objectives:

- To provides the basic concepts of financial accounting to calculate the Profit & Loss of the company during the financial year
- To have the automated system like Tally ERP9 Accounting, This course also cover recent taxation of GST and VAT, CST, TDS.

Course Outcomes:

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

CO	Statement	Knowledge level
CO1	Understand and make correct use of financial accounting in Tally ERP 9 and define the features of Accounting.	K1
CO2	Understand about different types of Accounting Vouchers and its uses, and prepare the voucher transaction towards to create trial balance.	K2
CO3	Apply to learn about cost centre with voucher entries and the budget, Payroll Preparation.	K4
CO4	Understand to calculate the taxations of GST, TDS, VAT, CST.	K2
CO5	Apply to Generations of Various reports, Security aspects of Tally data, ODBC Connectivity and remote connectivity.	K4

Unit - I

Basics of Accounting – Tally - History – Versions – Advantages – Features - Fundamentals of Tally ERP.9 – F12 Configuration – F11 Features - Creation of Company – Accounting Information - Groups and Ledgers – Edit, Delete, Alter. Final Accounts.

Unit - II

Voucher Entry in Tally ERP.9 – Accounting Vouchers – Types of Vouchers – Contra, Payment, Receipt, Journal, Sales, Purchase, Credit note, debit note, reversing journals, Memo Voucher Transactions – Display – Trail balance.

Unit - III

Cost centre – Cost category – Voucher entries using cost centre – Payroll preparation – Budget and Control – Scenario Management.

Unit- IV

Inventory info – Stock Groups, Stock Categories - God owns /Locations – Units of Measure Stock Items – Inventory Vouchers – Vouchers Entry in Tally ERP.9 – TDS – VAT – CST – GST - PoS.

Unit- V

Tally Vault – Security Control – Tally Audit – Back up and Re store – Split Company Data – Export and Import Data – ODBC Connectivity – Web Enabled, Print Preview and Online help – Printing of Reports and Cheques – Tally.NET and Remote Capabilities.

Text Books:

S. No	Title of Book	Author	Publisher	Year of Publication
1.	Tally ERP.9	Dr. P. Rizwan Ahmed	Margham Publications	2016
2.	Tally9	Namrata Agarwal	--	--

Reference Books:

S No	Title of Book	Author	Publisher	Year of Publication
1.	Implementing Tally	AK Nadhani and KK Nadhani	--	--
2.	Computer Applications in Business with Tally	Dr. P. Rizwan Ahmed	Margham Publications	2016

Mapping with Programme Outcomes

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

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

Core Practical - VIII	B.Com. (CA)	2019 - 2020
Code: M19UCCP08	**PRACTICAL - VIII -**	
Credit: 2	**COMPUTERISED ACCOUNTING**	

Objectives:

- To get the Knowledge about the basic understanding about financial accounting
- To learn about double entry system in tally application.
- To prepare budget preparation, payroll preparation and calculating TDS, VAT, CST, GST. To generate various reports of accounting.

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	Understanding of financial accounting concepts using Tally.	K1
CO2	Apply to calculate P/L account to calculate profit and loss and budget preparation.	K2
CO3	Apply to calculate payroll preparation and accounting vouchers using stock item.	K3
CO4	Analysis the Various reports of financial accounting	K4
CO5	Apply to calculate TDS, VAT, CST, and GST of the concern firm.	K3

1. Creation, alteration and deletion of company
2. Creation, alteration and deletion of primary and secondary accounting groups.
3. Voucher entry problems in double entry mode
4. Budget preparation and reporting variance
5. Payroll preparation
6. Accounting vouchers using stock items
7. Generation of accounting books and reports
8. Generation of inventory books and reports.
9. TDS, VAT, CST, and Excise
10. To Calculate GST

Mapping with Programme Outcomes

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

S-Strong, **M**-Medium.

PR – I	B.Com. (CA)	2019 - 2020
Code: M19UCCPR1	**PROJECT**	
Credit: 3		

INTERNAL MARK   - 40
EXTERNAL MARK   - 60
TOTAL MARK   - 100

Organisation of the project:

The students have to take up a group (THREE STUDENTS) project work for 100 marks.

Project time frame:

The students should choose a topic for the project in the beginning of the VI semester and submit the report by the end of the VI semester. This component will be included in the VI semester itself.

Areas of the project:

Commerce and its related applications.

Work Diary:

Student should maintain a work diary wherein weekly work carried out has to be written. Guide should review the work every week.

Monitoring of the project:

The project work undertaken will be assessed in a phased manner on a regular basis.

Scheme of evaluation:
Internal evaluation:
CIA mark distribution:

I Review- Selection of the field of study, Topic & Research Design - 10 marks
II Review- Literature, Data collection and Analysis - 10 marks
III Review- Work Diary - 10 marks
Pre-Viva - 10 marks
- - - - - - - -
Total - 40 marks
- - - - - - - -

End Semester Examination
Evaluation of the project (Jointly given by the Viva-voce 30 marks - 60 marks external& internal examiner)
- - - - - - - -
Total - 100 marks
- - - - - - - -

Evaluation Process:

Viva-voce will be conducted by a panel of external and internal examiners including the HOD and staff coordinator guiding the project.

EC – II	**B.Com. (CA)**	2019 - 2020
Code: M19UCCE05	**ENTREPRENEURIAL DEVELOPMENT**	
Credit: 4		

Objectives:

- To motivate the students to become an Entrepreneur
- To start up an enterprise, and how to make financial assistance from the institutions.

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	Understand the concepts origin and growth of Entrepreneurship	K1
CO2	Examine the various governmental and nongovernmental support offered to the entrepreneur	K2
CO3	Understand the process of starting new venture prepare business plan	K3

Unit – I

Entrepreneur – Meaning – Definition – Objectives – Characteristics of Entrepreneur – Types of Entrepreneur – Qualities of Entrepreneur – Functions of Entrepreneur – Factors affecting Entrepreneurship

Unit – II

Project Identification – Project Classification – Project Formulation – Project Selection – Project Appraisal

Unit – III

Women Entrepreneur – Functions and Role of Women Entrepreneur – Growth of women Entrepreneurship – Problems of Women Entrepreneur in India

Unit – IV

Institution Assisting Entrepreneurs – DIC – SIDO – NSIC – SISI – SIDCO – SIPCOT.

Unit – V

Institutional Finance to Entrepreneurs – IFCI – ICICI – IDBI – SIDBI – NIDC –SFC – Commercial Banks - Developing business plan.

Text Books:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Entrepreneurial Development	Dr. C.B. Gupta Srinivasan N.P	Sultan Chand & Sons	2015
2.	Entrepreneurial Development	Dr. Jayshree Suresh	Margham Publications	2012

Reference Books:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Entrepreneurial Development	Dr. C.B. Gupta	Sultan Chand & Sons	2017
2.	Entrepreneurial Development	S.S. Khanka	Sultan Chand & Sons	2007

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

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

EC – II	B.Com. (CA)	2019 - 2020
Code: M19UCCE06	OFFICE ORGANISATION	
Credit: 4		

Objectives:

- To enable the students to learn the office organization, types, office furniture and machines.

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	Understand different forms of organization and their features.	K1
CO2	Identify factors that affect location of business into primary and secondary.	K2
CO3	Understand different forms of business combination and their relative merits.	K3

Unit – I

Modern Office – Meaning, Importance – Function – Location of Office – Office Layout – Open and Private Offices – Office Environment, Lighting, Ventilation freedom from Noise and Dust, Sanitary, Security and Secrecy.

Unit – II

Office Organisation – Importance – Types – Organisation chart – Office Manuals – Delegation of authority and responsibility – Centralization vs Decentralization.

Unit – III

Office Systems - Flow of work – Role of Office manager – Office forms – Forms of control – Forms of designing – Control of correspondence – Handling inward and outward mails.

Unit – IV

Stationery – Importance – Control of Stationery Cost – Purchasing – Stationery supplies – Filing - Importance – Functions – Characteristics of good filing system – Indexing – Meaning, Importance and kinds.

Unit – V

Office furniture – Types of furniture – Office machine and equipments – Object of mechanization – Types office machines – Computers and its uses in office – Criteria for selection.

Text Books:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Office Management	R.K. Chopra & Priyanka Gauri	Himalaya Publishing Pvt. Ltd., Mumbai	2015
2.	Office Management	Dr. T.S. Devanarayanan, N.S. Raghunathan	Margham Publications, Chennai	2015

Reference Books:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Office Management	N.S.Raghunathan	Margham Publications, Chennai	2016
2.	Manual of Officer Management and Correspondence	B.N. Tandon	Sultan Chand Publishing Pvt. Ltd., New Delhi	2015
3.	Office Organisation and Management	C.B. Gupta	Sultan Chand Publishing Pvt. Ltd., New Delhi	2014

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

S - Strong; **M** – Medium

EC - II	B.Com. (CA)	2019 - 2020
Code: M19UCCE07	**PUBLIC RELATIONS**	
Credit: 4		

Objectives:

- To create an awareness of the various investment avenues available for a secured return
- To impart an investment knowledge for the construction of a portfolio after a rational analysis of fundamental and technical analysis

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	Identify the concepts of Identify and explain the concepts and theories on which strategic public relations is based.	K1
CO2	understanding of the purpose of public relations and its strategic process	K2
CO3	Define publics appropriate for specific client organizations and appreciate differences that affect programming	K2
CO4	Analyse the importance of primary and secondary research in public relations practice	K3
CO5	Apply the Demonstrate proficiency in written and oral communications	K1

Unit - I

Definitions – Origin and Development – Role of Public Relations in Modern Society – Public Relations as a Leadership function- Difference between Public Relations, Publicity-Public opinion and Community Relations - Quality of a PR practitioner – Professional Organizations.

Unit - II

Organizational set up of a PR department/agencies - Various Publics – PR in Private and Public sectors - Central and State Government departments, Basics of Advertising & Copy writing, Design of advertisements.

Unit - III

Conducting a Public Relations campaign - Prepare a PR Campaign – Planning PR campaign and implementation & Feedback – Selection of Media, Govt. Information services and its functions.

Unit - IV

PR Counseling & Consultancy - PR in support of Marketing & sales promotion - Media relations, PR tools - House Journals and Newsletters. Hand-outs, Community Relations.

Unit - V

Conduct of Press Conferences - Meet the press - Preparation of hand-outs, Production of Annual Reports, Design, Printing & Production of Brochures, Diaries, Notice etc.

Text Book:

S.No	Title of the Book	Author	Publisher	Year of Publication
1	The public relations	Alilsontheaker	Taylor & Francis ltd	5th new edition

Reference Book:-

S.No	Title of the Book	Author	Publisher	Year of Publication
1	Corporate communication and public relations	Sandra M. Oliver	Taylor & Francis ltd	2004

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.

EC – II	**B.Com. (CA)**	**2019 – 2020**
Code: M19UCCE08	**AUDITING**	
Credit: 4		

Objectives:

- To gain a fair working knowledge of the importance of vouching and internal check in practice in various organizations.
- To create interest in the minds of students towards auditing profession.

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	Understand the basic auditing principles, concepts, planning and audit and due diligence	K1
CO2	Illustrate the steps required to perform internal control and internal check, vouching and verification and valuation of assets and liabilities	K2
CO3	Gain expert knowledge on current auditing practices and procedures and apply them in auditing engagements as well as detection of frauds	K3

Unit – I

Auditing– Meaning and objectives of audit – Difference between auditing and accountancy – Kinds of audit – Advantages and limitations of audit – Audit programmes and working papers.

Unit - II

Internal control – Meaning and object – Internal check – Meaning and object – Internal control regarding cash purchases, sales, payment of wages.

Unit - III

Vouching – Meaning – Objects – Features of good voucher – Procedure and importance – Vouching of cash transactions – Verification of assets and liabilities.

Unit - IV

Auditor – Qualification, Appointment, Disqualification, Removal, Duties, Power, Liabilities and Remuneration - Share capital and share transfer audit - Audit report - Contents and types.

Unit - V

Specialized audits - Charitable Institutions, Club, Cinema Theatre, Educational Institutions, Hospital, Hotel - Electronic Data Processing Audit (EDP).

Text Books:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	A hand book of Practical Auditing	B.N. Tandon	Sultan Chand Publishing Pvt. Ltd, New Delhi	2007
2.	Practical Auditing	Dr. V. Radha	Prasanna Publishers, Chennai	2010
3.	Principles and practice of Auditing	R.G. Saxena	Himalaya Publishing House Pvt. Ltd, Mumbai	2018

Reference Books:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Principles and Practice of Auditing	Dinkar Pagare	Sultan Chand Publishing Pvt. Ltd, New Delhi	2016
2.	Practical Auditing	S.Vengadamani	Margham Publication, Chennai	2012

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

S - Strong; **M** – Medium

SEC – IV	B.Com. (CA)	2019 - 2020
Code: M19UCCS04	**INDUSTRIAL LAW**	
Credit: 2		

Objectives:

- To familiarize the fundamental concepts of companies Act 2013.
- To provide an insight into the different types of companies and their provisions.
- To familiarize with various documents involved in a Joint Stock Company.

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	Understand the formation and winds of companies	K1
CO2	Acquire knowledge on basic documents in a company and various methods of raising of capital	K2
CO3	Examine the provisions of companies act relating to meetings resolutions and company management.	K3

Unit – I

FACTORIES ACT - 1948: Factory – Health – Safety – Hazardous Processes – Welfare – Working Hours of adults – Holidays – Employment of young person's – Employment of women – Annual leave with wages.

Unit – II

PAYMENT OF WAGES ACT 1936: Definitions – Rules for payment of wages, Deductions from wages – Minimum wages Act 1948 Definitions – Fixation and Revision of wages.

Unit – III

INDUSTRIAL DISPUTES ACT, 1947: Object of the Act – Industry definition strikes and lock-outs, Lay-off and retrenchment, Lay-off – Retrenchment.

Unit – IV

TRADE UNIONS ACT, 1926: Definition – Registration – Cancellation rights and privileges – Dissolution of trade union, Penalties

Unit – V

PAYMENT OF BONUS ACT, 1966: Meaning of Bonus – Object of the Act – Definitions – Eligibility for bonus – Disqualification for Bonus

Text Book:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Element of Industrial Law	Kapoor N.D.	Sultan Chand & Sons, New Delhi	2013

Reference Books:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Commercial and Industrial Law	Dr. M.R. Sreenivasan	Margham Publications	2000
2.	Elements of Mercantile Law	N.D. Kapoor	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

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

SEMESTER - III

AC - I	OFFERED TO BCA	2019 - 2020
Code: M19UCMA01	**PRINCIPLES OF ACCOUNTANCY**	
Credit:		

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

CO	Statement	Knowledge Level
CO1	Familiarize the students with the steps involved in locating errors and make them understand the relationship between Profit & Loss A/c and Balance sheet.	K1
CO2	Group the accounting treatments relating to issue, acceptance, discounting, maturity and endorsement of bills and notes in the books of drawer and drawee.	K2
CO3	Interpret and explain the performance of branches.	K3
CO4	Understand the concept of ex-interest, cum interest, to distinguish between bonus and rights and to examine the service potential of the fixed assets with the different methods of depreciation.	K3
CO5	Explain the procedures for depreciation and royalty to examine the due precision for strikes and lockouts.	K3

Unit – I

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

Unit – II

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

Unit – III

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

Unit – IV

Bank Reconciliation Statement - Definition – Advantages - Process. (Simple problems only)

Unit – V

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

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.

Allied Practical - I	BCA	2019 - 2020
Code: M19UCMAP01	**Allied Practical - I -**	
Credit: 2	**FINANCIAL ACCOUNTING PACKAGE – TALLY**	

Objectives:

* To provides the basic concepts of financial accounting to calculate the Profit & Loss of the company during the financial year and also making the bridges between manual accounting to automated system by using Tally ERP9 Accounting software, this course also cover recent taxation of GST, VAT, TCS and TDS.

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	Understand the basic principles and concepts of computerized accounting and Accounting Features.	K1
CO2	Apply the voucher entry problems and budget preparation of the concern	K3
CO3	Understand the calculations of TDS and TCS for the given problems of the firm	K2
CO4	Understand the step involved to calculate the VAT for stock items	K2
CO5	Apply to calculate the GST for goods and services of the concern	K3

List of Practical's

1. Creation, alteration and deletion of company
2. Creation, alteration and deletion of primary and secondary accounting groups.
3. Voucher entry problems in double entry mode.
4. Voucher entry problems using stock items.
5. Generation of Inventory books and reports.
6. Budget preparation and reporting variance
7. Prepare the TDS calculations with report.
8. Calculate the TCS with report generation.
9. Create the VAT for stock items.
10. Calculate the GST for goods and services.

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.

Allied - I	OFFERED TO STATISTICS	2019 - 2020
Code: M19UCMA03	**STATISTICAL ECONOMICS**	
Credit:		

Objectives:

- To understand the fundamental concept of economics and gain knowledge at the macro and micro level

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	Mention the nature and scope of economics	K1
CO2	Understand and describe the Law of demand and supply.	K2
CO3	Analyse the production and cost concepts	K4
CO4	Identify about the market competition and price determination	K1
CO5	Apply the Measures to control inflation and measuring national income	K3

Unit - I

Meaning and definition of Economics - Nature and Scope of Economics. Business Economics - Meaning, Objectives, Nature and Scope of Business Economics - Role of business Economist.

Unit - II

Demand - Meaning, definitions - Law of demand - Exceptions, Changes in Demand - Demand Determinants - Importance - Elasticity of Demand - Types of elasticity of demand

Unit - III

Production - Meaning - Production Function - Short Run and Long Run - Supply - Determinants, Law of Supply - Elasticity of Supply - Meaning, Types of elasticity of supply

Unit - IV

Cost Concepts - Kinds of Cost - Cost and output Relationship - Short-run and Long-run cost curves. Revenue - Total Revenue - Average Revenue - Marginal Revenue - Curves under Perfect & Imperfect Competition - Break Even Analysis.

Unit - V

Market Structure - Kinds of Markets, Pricing under Perfect Competition - Monopoly, Monopolistic Competition, Oligopoly. Pricing: Objectives - Pricing methods – Inflation - Deflation.

Text Books:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Business Economics	S. Sankaran	Margham Publications, Chennai	2012
2.	Economics for Business	P.N. Reddy and H.R. Appanniah	Himayala Publications House	2006

Reference Books:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Advanced Economic Theory	M.L. Jhingan	Vrindha Publications, New Delhi	2003
2.	Business Economics	T. Aryamala	Vijay Nicole Imprints Pvt. Ltd, Chennai	2018
3.	Micro Economic Theory	M.L. Jhingan	Vrindha Publications, New Delhi	1988
4.	Managerial Economics	R.K.Lekhi	Kalyani Publishers, Ludhiana	2011
5.	Business Economics	V.R. Palanivelu & A. Kannan	Himalaya Publishing Pvt. Ltd, Mumbai.	2015

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.

AC – II	OFFERED TO BCA	2019 - 2020
Code: M19UCMA02	MODERN BANKING	
Credit:		

Objectives:

- To understand the legal procedures formulated under banking regulation act negotiable instrument act and other legal issues.
- To provide exposure to the students with the latest developments in the banking field
- To acquire specialized knowledge of law and practice relating to banking.

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	Understand and explain the conceptual frame work of banking	K1,K3
CO2	Classify and demonstrate the types of crossed cheques, loans and advances	K2,K3
CO3	Illustrate the various electronic payment methods.	K2,K3

Unit – I

Banking – Definition – Classification - Commercial Bank - Functions and Services.

Unit - II

Reserve Bank of India – Origin – Functions – Role in Economic Development.

Unit – III

E-Banking – Meaning – Traditional Banking Vs E-Banking – E-Banking – Services – Benefits – Mobile Banking features and services.

Unit – IV

Internet Banking – Services – Major Issues – Drawbacks- Indian Scenario – Concept of ATM – ATM features – Mechanism – functions and strategic importance - CDM

UNIT – V

Recent development in Banking – RTGS – NEFT - IMPS

Text Books:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Banking Law and Practice	P. N. Varshney	Sultan Chand & Sons	2017
2.	Banking Theory, Law and Practice	Prof. E. Gordon & Dr. K. Natarajan	Himalaya Publishing House, Mumbai	2018

Reference Books:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Money, Banking and International trade	Dr. S. Sankaran	Margham Publications	2002
2.	Banking Theory and Practice	E. Gordon, Dr. K. Natarajan	Himalaya Publishing house	2018
3.	Money, banking and international trade	Dr. D.M. Mithani	Himalaya Publishing House	2004
4.	Banking Theory and Practice	K.P.M Sundaram & P.N. Varshney	Sultan Chand & Sons	2015

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

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

Allied Practical - II	OFFERED TO BCA	2019 - 2020
Code: M19UCMAP02	PRACTICAL - II -	
Credit:	COMMERCE PRACTICAL	

Objectives:

- To help the students to gain knowledge on invoice, voucher, Entry pass, Debit note and Credit note and 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

CO	Statement	Knowledge Level
CO1	Identify the procedure for filling up of receipts, voucher and delivery challan	K1
CO2	Understand 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

List of forms to be prepared:

1. Preparation of Invoice
2. Preparation of Receipt
3. Preparation of Voucher
4. Preparation of Delivery Challan
5. Preparation of Entry Pass
6. Preparation of Gate Pass
7. Savings Bank Account Opening Form
8. Current Account Opening Form
9. Fixed Deposit Application
10. Drawing of Cheque
11. Crossing of Cheque
12. Pay in Slip
13. Demand Draft Application
14. Demand Draft
15. Application Form for admission to Co-operative Societies
16. Deposit Challan
17. Jewel Loan Application Form

18. Jewel Loan Receipt
19. Share Application Form
20. Preparation of Agenda
21. Minutes of General Body Meeting
22. Minutes of Board Meeting
23. LIC Application Form
24. LIC premium payment Challan
25. PAN Card Application
26. Collection of Advertisement Copy

NOTE:

Students may be requested to collect original or Xerox copied of the documents and affix then on the record note book after having filled up.

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.

Allied – II	OFFERED TO STATISTICS	2019 - 2020
Code: M19UCMA04	PSYCHOLOGICAL STATISTICS	
Credit:		

Objectives:

- To introduce the students the various behaviours of the organizations and their processes to compete in the business world.

Course Outcomes:

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

CO	Statement	Knowledge Level
CO1	Identify the determinants of personality and relate the importance of attitudes to understand behavior	K1
CO2	Understand how the workplace perceptions, attitudes, and behaviours impact organizational performance	K2
CO3	Describe the concepts, theories and models of organizational behavior.	K3
CO4	Analyze the behavior of individuals and groups in organizations and identify the problems associated with organizing and managing teams	K3
CO5	Apply the ability to use theories in the practice of leadership	K1

Unit – I

Nature of organisational Behaviour – Meaning, Definition – Concept of organisation – Nature – Features – Importance - Role of organisational Behaviour

Unit – II

Perception – Process – Perpetual selectivity – Internal and External conflicts – Managerial applications in perception

Unit – III

Personality – Determinants - Development – Measurement – Theories of Personality – Attitudes and Values – Nature - Components – Factors in Value Formation – Types of Values.

Unit – IV

Communication – Functions – Process - Barriers – Types of Communication - Stress management – Forms – Stages – Causes – Effects of Stress

Unit – V

Organisational Change – Nature of Change – Factors in organisational Change – Process of Planed change – Response to Change – Resistance to change – Factors in resistance to change – Overcoming resistance to change – Change agent – Role of Change agent

Text Book:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Organizational Behaviour	J. Jayasankar	Margham Publications, Chennai	2012

Reference Books:

S. No.	Title of the Book	Author	Publisher	Year of Publication
1.	Organizational Behaviour	Dr. C. D Balaji	Margham Publications, Chennai	2018
2.	Organizational Behaviour	K. Aswathappa	Himalaya Publishing house	2018
3.	Organizational Behaviour	L.M. Prasad	Sultan Chand & Sons	2014

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.