MAHENDRA ARTS & SCIENCE COLLEGE
(Autonomous)
Affiliated to Periyar University, Salem.
Accredited by NAAC with 'A' Grade & Recognized u/s 2(f) and 12(B) of the UGC Act 1956
Kalippatti – 637 501, Namakkal (Dt), Tamil Nadu.

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS

Number of Courses Focusing on Employability/ Entrepreneurship/ Skill Development

Programme : B.COM.CA

S.No.	Year	Total No. of Courses	Employability (1)	Entrepreneurship (2)	Skill development (3)	Total No. of Courses (1+2+3)
1	2020-2021	46	14	8	17	39
2	2019-2020	32	13	6	13	32
3	2018-2019	53	19	8	15	42
4	2017-2018	34	13	5	10	28
5	2016-2017	17	5	2	4	11

Head of the Department

Dr. J. JOSEPHINE DAISY, M.Com.,M.Phil.,M.B.A.,Ph.D.,
HOD - COMMERCE (CA)
ASSISTANT PROFESSOR
Mahendra Arts and Science College
KALIPPATTI (PO)-637 501. Namakkal (Dt).

Principal

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DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS

List of Courses Focusing on Employability/ Entrepreneurship/ Skill Development
(Regulations – 2019)

Programme : B.COM.CA

S.No.	Course Name	Course Code	Employability	Entrepreneurship	Skill development
1.	Financial Accounting - I	M19UCC01	✓		
2.	Fundamentals of Computer and Office Automation	M19UCC02			✓
3.	Practical - I - MS-Word and Excel	M19UCCP01			✓
4.	Managerial Economics	M19UECA03		✓	
5.	Financial Accounting - II	M19UCC03	✓		
6.	Business Communication&Management	M19UCC04	✓		
7.	Programming in C	M19UCC05			✓
8.	Practical - II - Programming in C	M19UCCP02			✓
9.	Practical - III - Commerce Practicals	M19UCCP03			✓
10.	Company Accounts	M19UCC06	✓		
11.	Business Law	M19UCC07		✓	
12.	Modern Banking	M19UCC08			✓
13.	Web Programming	M19UCC09			✓
14.	Practical - IV - HTML	M19UCCP04	✓		
15.	Business Statistics	M19USTA03			✓
16.	Human Resource Management	M19UCCS01		✓	
17.	Mathematics for Competitive Examination - I	M19NMA01			✓
18.	Principles of Marketing	M19UCC10		✓	

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S.No.	Course Name	Course Code	Employability	Entrepreneurship	Skill development
19.	Company Law	M19UCC11	✓		
20.	Database Management system	M19UCC12			✓
21.	Practical - V - ORACLE (SQL)	M19UCCP05			✓
22.	Practical - VI - Inplant Training	M19UCCP06			✓
23.	Business Statistical Decision Techniques	M19USTA04	✓		
24.	Advertisingand Salesmanship	M19UCCS02		✓	
25.	Mathematics for Competitive Examination - II	M19NMA03			✓
26.	Cost Accounting	M19UCC13	✓		
27.	Income Tax Law & Practice - I	M19UCC14	✓		
28.	Financial Management	M19UCC15			✓
29.	Software Development with Visual Basic	M19UCC16			✓
30.	Practical - VII - Visual Basic with MS-Access	M19UCCP07	✓		
31.	Business Research Methods	M19UCCE01	✓		
32.	Organisational Behaviour	M19UCCS03		✓	
33.	Management Accounting	M19UCC17	✓		
34.	Income Tax Law & Practice - II	M19UCC18	✓		
35.	Computerised Accounting	M19UCC19		✓	
36.	Practical - VIII - Computerised Accounting	M19UCCP08			✓
37.	Project	M19UCCPR1			✓
38.	Elective – II Entrepreneurial Development	M19UCCE05		✓	
39.	Industrial Law	M19UCCS04	✓		

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DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS

List of Courses Focusing on Employability/ Entrepreneurship/ Skill Development
(Regulations – 2019)

Programme : B.COM. CA.

S.No.	Name of the Course	Course Code	Employability/ Entrepreneurship/ Skill development	Year of introduction (during the last five years)
1.	Financial Accounting - I	M19UCC01	Employability	2019-2020
2.	Fundamentals of Computer and Office Automation	M19UCC02	Skill Development	2019-2020
3.	Practical - I - MS-Word and Excel	M19UCCP01	Skill Development	2019-2020
4.	Managerial Economics	M19UECA03	Entrepreneurship	2019-2020
5.	Financial Accounting - II	M19UCC03	Employability	2019-2020
6.	Business Communication&Management	M19UCC04	Employability	2019-2020
7.	Programming in C	M19UCC05	Skill Development	2019-2020
8.	Practical - II - Programming in C	M19UCCP02	Skill Development	2019-2020
9.	Practical - III - Commerce Practicals	M19UCCP03	Skill Development	2019-2020
10.	Company Accounts	M19UCC06	Employability	2019-2020
11.	Business Law	M19UCC07	Entrepreneurship	2019-2020
12.	Modern Banking	M19UCC08	Skill Development	2019-2020
13.	Web Programming	M19UCC09	Skill Development	2019-2020
14.	Practical - IV - HTML	M19UCCP04	Employability	2019-2020
15.	Business Statistics	M19USTA03	Skill Development	2019-2020
16.	Human Resource Management	M19UCCS01	Entrepreneurship	2019-2020
17.	Mathematics for Competitive Examination - I	M19NMA01	Skill Development	2019-2020
18.	Principles of Marketing	M19UCC10	Entrepreneurship	2019-2020

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S.No.	Name of the Course	Course Code	Employability/ Entrepreneurship/ Skill development	Year of introduction (during the last five years)
19.	Company Law	M19UCC11	Employability	2019-2020
20.	Database Management system	M19UCC12	Skill Development	2019-2020
21.	Practical - V - ORACLE (SQL)	M19UCCP05	Skill Development	2019-2020
22.	Practical - VI - Inplant Training	M19UCCP06	Skill Development	2019-2020
23.	Business Statistical Decision Techniques	M19USTA04	Employability	2019-2020
24.	Advertisingand Salesmanship	M19UCCS02	Entrepreneurship	2019-2020
25.	Mathematics for Competitive Examination - II	M19NMA03	Skill Development	2019-2020
26.	Cost Accounting	M19UCC13	Employability	2019-2020
27.	Income Tax Law & Practice - I	M19UCC14	Employability	2019-2020
28.	Financial Management	M19UCC15	Employability	2019-2020
29.	Software Development with Visual Basic	M19UCC16	Skill Development	2019-2020
30.	Practical - VII - Visual Basic with MS-Access	M19UCCP07	Skill Development	2019-2020
31.	Business Research Methods	M19UCCE01	Employability	2019-2020
32.	Organisational Behaviour	M19UCCS03	Entrepreneurship	2019-2020
33.	Management Accounting	M19UCC17	Employability	2019-2020
34.	Income Tax Law & Practice - II	M19UCC18	Employability	2019-2020
35.	Computerised Accounting	M19UCC19	Entrepreneurship	2019-2020
36.	Practical - VIII - Computerised Accounting	M19UCCP08	Skill Development	2019-2020
37.	Project	M19UCCPR1	Skill Development	2019-2020
38.	Elective – II Entrepreneurial Development	M19UCCE05	Entrepreneurship	2019-2020
39.	Industrial Law	M19UCCS04	Employability	2019-2020

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BACHELOR OF COMMERCE WITH COMPUTER APPLICATIONS

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 studyfor 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: SkillEnhancement 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 thesame in the subsequent semester examinations

STRUCTURE OF THE PROGRAMME: 2019-2020 ONWARDS - B.Com.(CA)

SEMESTER – I

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
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-Word and Excel	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		No. of Credits	Max. Mark		
				L	P		Int.	Ext.	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	Advertisingand 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		No. of Credits	Max. Mark		
				L	P		Int.	Ext.	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 BUSINESS RESEARCH METHODS	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		No. of Credits	Max. Mark		
				L	P		Int.	Ext.	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- Entrepreneurial Development	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

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Summary of Credits, Hours and Mark Distribution

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

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

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.

(AND)

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 24marks 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.

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 COMPUTERAND**	
Credit: 4	**OFFICE AUTOMATION**	

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-WORD AND EXCEL**	

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:

- Tounderstand 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

MarketStructure - 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 ANDUNIONS: 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 calculateusingall 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:

- Toprovide 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 processguest 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	Analysethe 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.

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.

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.

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

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

SEMESTER - IV

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 theroleofLinearProgrammingProbleminreallifeproblem.	K4
CO5	Obtain the real situationofTransportationproblemsinTransportcompany. Apply the practical situations inAssignmentproblemsin 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.

SEMESTER - IV

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 understandthe 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.

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

<mark>The common dialog control:</mark> 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 Basic6.0.	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 Basic6.0	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.

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

Objectives:

- Toexposes 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

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.	Title of the Book	Author	Publisher	Year of

No.				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

SEMESTER - V

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	2017

S. No.	Title of the Book	Author	Publisher	Year of Publication
			Chand Publishing Pvt. Ltd., New Delhi	
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

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

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.	Title of the Book	Author	Publisher	Year of

No.				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.

SEMESTER - VI

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

Objectives:

* Togain 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	NamrataAgarwal	--	--

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
external& internal examiner)   - 60 marks
                                                                    - - - - - - - -
                                                    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 & PriyankaGauri	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 Relationscampaign - Prepare a PR Campaign – Planning PR campaign and implementation & Feedback –Selectionof 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 controlregarding 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	DinkarPagare	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

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.

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.

AlliedPractical - 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.

SEMESTER - III

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

MarketStructure - 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 - COMMERCE PRACTICAL	
Credit:		

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.

MAHENDRA ARTS & SCIENCE COLLEGE
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Accredited by NAAC with 'A' Grade & Recognized u/s 2(f) and 12(B) of the UGC Act 1956
Kalippatti – 637 501, Namakkal (Dt), Tamil Nadu.
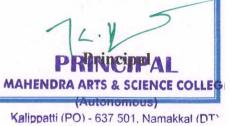
DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS

List of Courses Focusing on Employability/ Entrepreneurship/ Skill Development
(Regulations – 2016)

Programme : B.COM CA

S.No.	Course Name	Course Code	Employability	Entrepreneurship	Skill Development
1.	Financial Accounting - I	M16UCC01	✓		
2.	Principles of Management	M16UCC02			✓
3.	Computer Fundamentals	M16UCC03	✓		
4.	Practical - I -E-Mail Concepts	M16UCCP01			✓
5.	Business Economics	M16UECA03		✓	
6.	Financial Accounting - II	M16UCC04	✓		
7.	Principles of Communication	M16UCC05			✓
8.	Office Automation	M16UCC06	✓		
9.	Practical - II - Office Automation	M16UCCP02	✓		
10.	Practical - III - Inplant Training	M16UCCP03			✓
11.	Indian Economy	M16UECA04		✓	
12.	Company Accounts	M16UCC07	✓		
13.	Business Law	M16UCC08	✓		
14.	Principles of Marketing	M16UCC09		✓	
15.	Programming In C	M16UCC10			✓
16.	Practical - IV - Programming In C	M16UCCP04			✓
17.	Business statistics - I	M16USTA04			✓
18.	Banking	M16UCCS01	✓		
19.	NMEC - I - Competitive Examination - I	M16UMAN01	✓		
20.	Management Accounting	M16UCC11	✓		

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S.No.	Course Name	Course Code	Employability	Entrepreneurship	Skill Development
21.	Company Law	M16UCC12	✓		
22.	Financial Management	M16UCC13	✓		
23.	Database Management System	M16UCC14			✓
24.	Practical - V - Oracle (SQL)	M16UCCP05			✓
25.	Practical - VI - Form Filling	M16UCCP06		✓	
26.	Business Statistics - II	M16USTA05			✓
27.	E-Commerce	M16UCCS02		✓	
28.	NMEC - II -Competitive Examination - II	M16UMAN03	✓		
29.	Income Tax Law & Practice - I	M16UCC15	✓		
30.	Cost Accounting	M16UCC16	✓		
31.	Human Resource Management	M16UCC17	✓		
32.	Visual Basic	M16UCC18			✓
33.	Practical - VII - Visual Basic	M16UCCP07			✓
34.	Organizational Behaviour	M16UCCE01		✓	
35.	Advertising Theory and Practices - I	M16UCCS03		✓	
36.	Income Tax Law & Practice - II	M16UCC19	✓		
37.	Entrepreneurial Development	M16UCC20	✓		
38.	Financial Accounting Package - Tally	M16UCC21			✓
39.	Practical - VIII - Financial Accounting Package - Tally	M16UCCP08			✓
40.	Project	M16UCCPR1		✓	
41.	Industrial Law	M16UCCE04	✓		
42.	Advertising Theory and Practices - II	M16UCCS04			✓

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS

List of Courses Focusing on Employability/ Entrepreneurship/ Skill Development
(Regulations – 2016)

Programme : B.COM. CA.

S.No.	Name of the Course	Course Code	Employability/ Entrepreneurship/ Skill development	Year of introduction (during the last five years)
1.	Financial Accounting - I	M16UCC01	Employability	2016 - 2017
2.	Principles of Management	M16UCC02	Skill Development	2016 - 2017
3.	Computer Fundamentals	M16UCC03	Employability	2016 - 2017
4.	Practical - I -E-Mail Concepts	M16UCCP01	Skill Development	2016 - 2017
5.	Business Economics	M16UECA03	Entrepreneurship	2016 - 2017
6.	Financial Accounting - II	M16UCC04	Employability	2016 - 2017
7.	Principles of Communication	M16UCC05	Skill Development	2016 - 2017
8.	Office Automation	M16UCC06	Employability	2016 - 2017
9.	Practical - II - Office Automation	M16UCCP02	Employability	2016 - 2017
10.	Practical - III - Inplant Training	M16UCCP03	Skill Development	2016 - 2017
11.	Indian Economy	M16UECA04	Entrepreneurship	2016 - 2017
12.	Company Accounts	M16UCC07	Employability	2016 - 2017
13.	Business Law	M16UCC08	Employability	2016 - 2017
14.	Principles of Marketing	M16UCC09	Entrepreneurship	2016 - 2017
15.	Programming In C	M16UCC10	Skill Development	2016 - 2017
16.	Practical - IV - Programming In C	M16UCCP04	Skill Development	2016 - 2017
17.	Business statistics - I	M16USTA04	Skill Development	2016 - 2017
18.	Banking	M16UCCS01	Employability	2016 - 2017
19.	NMEC - I - Competitive Examination - I	M16UMAN01	Employability	2016 - 2017

S.No.	Name of the Course	Course Code	Employability/ Entrepreneurship/ Skill development	Year of introduction (during the last five years)
20.	Management Accounting	M16UCC11	Employability	2016 - 2017
21.	Company Law	M16UCC12	Employability	2016 - 2017
22.	Financial Management	M16UCC13	Employability	2016 - 2017
23.	Database Management System	M16UCC14	Skill Development	2016 - 2017
24.	Practical - V - Oracle (SQL)	M16UCCP05	Skill Development	2016 - 2017
25.	Practical - VI - Form Filling	M16UCCP06	Entrepreneurship	2016 - 2017
26.	Business Statistics - II	M16USTA05	Skill Development	2016 - 2017
27.	E-Commerce	M16UCCS02	Entrepreneurship	2016 - 2017
28.	NMEC - II -Competitive Examination - II	M16UMAN03	Employability	2016 - 2017
29.	Income Tax Law & Practice - I	M16UCC15	Employability	2016 - 2017
30.	Cost Accounting	M16UCC16	Employability	2016 - 2017
31.	Human Resource Management	M16UCC17	Employability	2016 - 2017
32.	Visual Basic	M16UCC18	Skill Development	2016 - 2017
33.	Practical - VII - Visual Basic	M16UCCP07	Skill Development	2016 - 2017
34.	Organizational Behaviour	M16UCCE01	Entrepreneurship	2016 - 2017
35.	Advertising Theory and Practices - I	M16UCCS03	Entrepreneurship	2016 - 2017
36.	Income Tax Law & Practice - II	M16UCC19	Employability	2016 - 2017
37.	Entrepreneurial Development	M16UCC20	Employability	2016 - 2017
38.	Financial Accounting Package - Tally	M16UCC21	Skill Development	2016 - 2017
39.	Practical - VIII - Financial Accounting Package - Tally	M16UCCP08	Skill Development	2016 - 2017
40.	Project	M16UCCPR1	Entrepreneurship	2016 - 2017
41.	Industrial Law	M16UCCE04	Employability	2016 - 2017
42.	Advertising Theory and Practices - II	M16UCCS04	Skill Development	2016 - 2017

Dr. J. JOSEPHINE DAISY
Head of the Department
HOD - COMMERCE (CA)
ASSISTANT PROFESSOR

PRINCIPAL
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Kalippatti – 637 501, Namakkal (Dt), Tamil Nadu.

BACHELOR OF COMMERCE WITH COMPUTER APPLICATUIONS

CHOICE BASED CREDIT SYSTEM

SYLLABUS FOR B.COM.CA.

**For the students
admitted from the
Academic Year 2016-2017 onwards**

PRINCIPAL

MAHENDRA ARTS & SCIENCE COLLEGE
(Autonomous)
Kalippatti (PO) - 637 501, Namakkal (DT)

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1. OBJECTIVE OF THE COURSE

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

ii)To impart certain basic skills and aptitude which will be useful in developing entrepreneurship.

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

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

v)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

Candidates seeking admission to the first year B.Com – Computer Applications, shall be required to have passed the Higher Secondary Examinations conducted by the Government of Tamilnadu with Mathematics or Business Mathematics or computer science or statistics or Business statistics as one of the subjects or an examination of any other university or authority accepted by the Syndicate of Periyar University as equivalent thereto.

3. DURATION OF THE COURSE

The course for the degree of **Bachelor of Commerce (CA)** shall consist of three academic years divided into six semesters. Each semester consist of 90 working days.

4. COURSE OF STUDY

The course of study shall comprise instructions in Core and Elective subjects according to the syllabus and books prescribed from time to time. This syllabus for various subjects shall be clearly demarcated into five viable UNITs in each paper / subject.

5. EXAMINATIONS

The Theory examination shall be three hours duration to each paper at the end of each semester. The candidate failing in any subject(s) will be permitted to appear for each failed subject(s) in the subsequent examination. The practical examinations for UG course should be conducted at the end of the every semester.

6. a) SUBMISSION OF RECORD NOTE BOOKS FOR PRACTICAL EXAMINATIONS

Candidates appearing for practical examinations should submit bonafide Record Note Books prescribed for practical examinations, otherwise the candidates will not be permitted to appear for the practical examinations. However, in genuine cases where the students, who could not submit the record note books, they may be permitted to appear for the practical examinations, provided the concerned Head of the department from the institution of the candidate certified that the candidate has performed the experiments prescribed for the course. For such candidates who do not submit Record Books, zero (0) marks will be awarded for record note books.

6. REVISION OF REGULATIONS AND CURRICULUM

The college may revise / amend / change the Regulations and Scheme of Examinations, if found necessary.

7. PASSING MINIMUM

   a) THEORY

The candidate shall be declared to have passed the examination if the candidate secure not less than 40 marks out of 100(CIA – 10 marks out of 25 and EA – 30 marks out of 75) in the examination in each theory paper.

   a) PRACTICAL

The candidate shall be declared to have passed the examination if the candidate secure not less than 40 marks put together out of 100(CIA – 16 marks out of 40 and EA – 24 marks out of 60) in the examination in each practical paper.

8. EVALUATION PATTERN

Theory: Internal [CIA]: 25 Marks & External [EA]: 75 Marks   Max. Marks: 100

Internal Marks Distribution [CIA] (Total Marks: 25)

- Attendance   : 5 Marks
- Assignment   : 5 Marks
- Internal Examinations   : 15 Marks

External Marks Distribution [EA] (Total Marks: 75)

Practical: Internal [CIA]: 40 Marks & External [EA]: 60 Marks   Marks: 100

Internal Marks Distribution Practical / Software Development Lab [CIA]

(Total Marks: 40)

- Preparation of Record & Submission : 15 Marks
- Internal Practical Examinations : 25 Marks

The components for continuous internal assessment are:

- ➢ Attendance : 5 Marks
- ➢ Model Practical Examinations : 20 Marks

External Marks Distribution Practical [EA] (Total Marks: 60)

For each Practical question the marks should be awarded as follows (External):

(i) Algorithm / Flowchart - 20%

(ii) Writing the program in the main answer book - 30%

(iii) Test and debug the programs - 30%

(iv) Printing the correct output - 20%

(Marks may be proportionately reduced for the errors committed in each of the above

PROJECT DISSERTATION (Max. 100 Marks)

Internal : 25 Marks

Evaluation (External) : 25 Marks

Viva -Voce (Joint) : 50 Marks

9. QUESTION PAPER PATTERN

Theory: Time: 3 Hours   Max.Marks: 75

PART-A (10 x 2 = 20)

Answer all the questions

PART-B (5 x 5 = 25)

Answer all the questions (Either or type from each unit)

PART – C (3 x 10 = 30)

Answer any three questions (out of five questions)

Practical: Time: 3 Hours   Max.Marks: 60

1. One compulsory question from the given list of objectives   : 30 Marks

2. One either / OR type question from the given list of objectives   : 30 Marks

10. REGULATIONS OF PROJECT WORK

- Students should do their five months [December to April] Project work in Company / Institutions
- The candidate should submit the filled in format as given in **Annexure – I** to the department for approval during the first week of January in their project semester
- Each internal guide shall have maximum of 4 Students
- Periodically the project should be reviewed minimum three times by the advisory committee
- The students should prepare three copies of the dissertation and submit the same to the college in the month of April for the evaluation by examiners. After evaluation one copy is to be retained in the college library and the student can hold one copy.
- Format of the Title page and certificate are enclosed in **Annexure – II**

11. CLASSIFICATION OF SUCCESSFUL CANDIDATES

- FIRST CLASS WITH DISTINCTION   - 75% and above at the first appearance
- FIRST CLASS   - 60% and above
- SECOND CLASS   - 50% to 59%

12. COMMENCEMENT OF REGULATION

These regulations shall take effect from the academic year 2016 – 2017, i.e. for students who are to be admitted to the first year of the course during the academic year 2016 – 17

ANNEXURE – I

College Name   :

Course   :

Student Name   :

Register Number   :

Title of the Project   :

Address of Organization / Institution   :

Name of the Guide   :

Qualification   :

Teaching Experience   :

Place:

Date:

Signature of Guide

HEAD OF THE DEPARTMENT

1) Format of the Title page

TITLE OF THE PROJECT REPORT

A Project report submitted in partial fulfillment of

the requirements for the degree of

Bachelor of Commerce with Computer Application

by

STUDENT NAME

Reg.No:

College

Emblem

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION

MAHENDRA ARTS & SCIENCE COLLEGE

(Autonomous)

KALIPPATTI – 637 501.

MONTH – YEAR

2) Format of the Certificate

MAHENDRA ARTS & SCIENCE COLLEGE

(Autonomous)

KALIPPATTI – 637 501.

MONTH – YEAR

PROJECT WORK TITLE OF THE REPORT

Bonafide Work done by

STUDENT NAME

REG. NO

A Project report submitted in partial

fulfillment of the requirements for the degree of

Bachelor of Commerce with Computer Application

INTERNAL GUIDE   **HEAD OF THE DEPARTMENT**

Submitted for the Viva-Voce Examination held on _____

Internal Examiner   **External Examiner**

B.COM (CA)
COURSE PATTERN - 2016 - 2017 ONWARDS

SEM		PART	CODE	COURSE	Hrs	Crs	INT	EXT	TOTAL
I	I	Language	M16UFTA01	Language - I (Tamil/Hindi/French)	5	3	25	75	100
	II	English	M16UFEN01	English - I	5	3	25	75	100
	III	Core	M16UCC01	Financial Accounting - I	6	4	25	75	100
			M16UCC02	Principles of Management	4	4	25	75	100
			M16UCC03	Computer Fundamentals	4	3	25	75	100
			M16UCCP01	Practical - I - E-Mail Concepts	2	2	40	60	100
		Allied - I	M16UECA03	Business Economics	4	3	25	75	100
	IV	Value Edn	M16UVE01	Value Education - Yoga	---	2	25	75	100
				Total for Semester - I	**30**	**24**	**215**	**585**	**800**
II	I	Language	M16UFTA02	Language - II (Tamil/Hindi/French)	5	3	25	75	100
	II	English	M16UFEN02	English - II	5	3	25	75	100
	III	Core	M16UCC04	Financial Accounting - II	6	4	25	75	100
			M16UCC05	Principles of Communication	4	4	25	75	100
			M16UCC06	Office Automation	4	3	25	75	100
			M16UCCP02	Practical - II - Office Automation	2	2	40	60	100
			M16UCCP03	Practical - III - Inplant Training	---	2	40	60	100
		Allied - II	M16UECA04	Indian Economy	4	3	25	75	100
	IV	Value Edn	M16UES01	Environmental Studies	---	2	25	75	100
				Total for Semester - II	**30**	**26**	**255**	**645**	**900**
III	III	Core	M16UCC07	Company Accounts	6	4	25	75	100
			M16UCC08	Business Law	4	4	25	75	100
			M16UCC09	Principles of Marketing	5	4	25	75	100
			M16UCC10	Programming In C	4	3	25	75	100
			M16UCCP04	Practical - IV - Programming In C	2	2	40	60	100
	IV	Allied - III	M16USTA04	Business statistics - I	5	3	25	75	100
		SBEC - I	M16UCCS01	Banking	2	2	25	75	100
		NMEC - I	M16UMAN01	NMEC - I - Competitive Examination - I	2	2	25	75	100
				Total for Semester - III	**30**	**24**	**215**	**585**	**800**

SEM	PART		CODE	COURSE	Hrs	Crs	INT	EXT	TOT
IV	III	Core	M16UCC11	Management Accounting	6	4	25	75	100
			M16UCC12	Company Law	4	4	25	75	100
			M16UCC13	Financial Management	5	4	25	75	100
			M16UCC14	Database Management System	4	3	25	75	100
			M16UCCP05	Practical - V - Oracle (SQL)	2	2	40	60	100
			M16UCCP06	Practical - VI - Form Filling	---	2	40	60	100
	IV	Allied - IV	M16USTA05	Business Statistics - II	5	3	25	75	100
		SBEC - II	M16UCCS02	E-Commerce	2	2	25	75	100
		NMEC - II	M16UMAN03	NMEC - II - Competitive Examination - II	2	2	25	75	100
				Total for Semester - IV	30	26	255	645	900
V	III	Core	M16UCC15	Income Tax Law & Practice - I	6	4	25	75	100
			M16UCC16	Cost Accounting	6	4	25	75	100
			M16UCC17	Human Resource Management	5	4	25	75	100
			M16UCC18	Visual Basic	4	3	25	75	100
			M16UCCP07	Practical - VII - Visual Basic	2	2	40	60	100
		Elective - I	M16UCCE01	**Organizational Behaviour** Or	5	3	25	75	100
			M16UCCE02	Practical Banking Or					
			M16UCCE03	Investment Management					
	IV	SBEC - III	M16UCCS03	Advertising Theory and Practices - I	2	2	25	75	100
				Total for Semester - V	30	22	190	510	700
VI	III	Core	M16UCC19	Income Tax Law & Practice - II	6	4	25	75	100
			M16UCC20	Entrepreneurial Development	6	4	25	75	100
			M16UCC21	Financial Accounting Package - Tally	4	3	25	75	100
			M16UCCP08	Practical - VIII - Financial Accounting Package - Tally	2	2	40	60	100
			M16UCCPR1	Project	5	3	25	75	100
		Elective - II	M16UCCE04	**Industrial Law** Or	5	3	25	75	100
			M16UCCE05	VAT & GST Or					
			M16UCCE06	Public Relations					
	IV	SBEC - IV	M16UCCS04	Advertising Theory and Practices - II	2	2	25	75	100
	V		M16UEX01	Extension Activities	---	1	---	---	---
				Total for Semester - VI	30	22	190	510	700
				Total for all Semesters	180	144	1320	3480	4800

TOTAL CREDIT DISTRIBUTION

Component	Subject	No of Subjects	Maximum Marks	Total Marks	Credits
Part I	Language	2	100	200	6
Part II	English	2	100	200	6
Part III	Core	21	100	2100	78
	Elective	2	100	200	6
	Allied	4	100	400	12
	Practical	8	100	800	16
	Project	1	100	100	3
Part IV	Value Education	2	100	200	4
	SBEC	4	100	400	8
	NMEC	2	100	200	4
Part V	Extension Activity	-	-	-	1
	Total	**48**	**-**	**4800**	**144**

B.COM (CA) OFFERED TO BCA COURSE

SEM	PART	CODE	COURSE	Hrs	Crs	INT	EXT	TOTAL
III	Allied - I	M16UCCA01	Principles of Accountancy	4		25	75	100
IV	Allied - IV	M16UCCA02	Modern Banking	4		25	75	100
IV	Allied: Practical - II	M16UCCAPO2	Allied: Practical - II - Commerce Practical	2		40	60	100

Semester - I	PAPER CODE: M16UCC01	Hours / Week: 6
Core: I	**FINANCIAL ACCOUNTING - I**	Credits: 4

Objective

• To enable the students to learn fundamental aspects of financial Accounting.

• To enable the students to acquire accounting skills.

Unit - I

Accounting concepts and conventions, Journal, Ledger,Trial balance -Preparation of Trading account - Profit and Loss account and Balance sheet.

Unit - II

Consignment-Definition -Distinction between a consignment and a sale-Procedure to be followed in case consignment – Different between invoice and Account sales. (Simple problems only)

Unit - III

Joint ventures -Definition –Characteistics-Difference between Joint Venture and consignment – Difference between Joint venture and Partnership.(Simple Problems only)

Unit - IV

Single Entry - Double Entry systems Vs Single entry systems - Ascertainment of Profit - Conversion of Single entry into double entry.

Unit - V

Accounting Standards - Defintion – Objectives - Average- Accounting Standards in India Average due date.

Theory 20%; Problems 80%

Text Book:

1. T.S. Reddy & A. Murthy, Financial Accounting, Margham Publications, Chennai, 2017.

Reference Books:

1. Jain & Narang - Advanced Accounting - Kalyani Publishers, New Delhi,2000.

2. Nagarajan, Vinaykarn& Mani - Principles of Accountancy – EurasiaPublishing House, New Delhi, 2000.

3. Grewal T.S. Double Entry Book - Keeping - Sultan Chand & Sons, New Delhi, 2008.

4. Tulsian, P.C. - Financial Accounting - Tata Mcgraw hills - New Dellhi,2012.

Objective

  • To familiarize the students with the basics of principles of management.

  • To enable the students become socially conscious managers.

UNIT - I

Nature and scope of Management – Functions of Maneganbemtn- Scientific Management –Contribution by Henry Fayol – Elton Mayo .

UNIT - II

Planning: Concept, process, and types. –Importance - Decision making: concept and process – Types of Decisions .

UNIT - III

Organizing: Concept, nature, process, and significance; - Types of organization- Span of Control- Delagation and De-centralization.

UNIT - IV

Leadership- Styles-Importance Motivation – Meaning –Benefits- Theories - Maslow, McGregor, and Ouchi.

UNIT - V

Co-ordination – Principles of co-ordination- Control- Steps in Control- Essentials of Effective Control.

Text Book:

1. J. Jayasankar, Principles of Management, Margham Publications, Chennai, 2011.

Reference Books:

1. E. Dharmaraj, "Principles of Management" SIMRES Publications, Chennai, 2010

2. L.M. Prasad "Principles and Practice of Management ", Sultan Chand &Sons, New Delhi, 2001.

3. G.B. GUPTA "Business Organization and Management" Sultan Chand& Sons, New Delhi, 2002.

Semester - I	**PAPER CODE: M16UCC03**	Hours / Week: 4
Core: III	**COMPUTER FUNDAMENTALS**	Credits: 3

Objective:

  • To give sound basics of organization of digital computer, system software,networking algorithm development, system analysis and design and elements of SQL.

  • To enable the students to learn office packages.

Unit - I

  Organization of computer: Computer Generation - Features-CPU- Types of Computers - memory - Input and output devices: Input devices – output devices - storage devices: Magnetic disk - Magnetic tape - optical technology- CD ROM technology.

Unit - II

  System Software- Prewritten Software: application packages – system Software packages - computer processing techniques - Functions of OS: compiler - assembler and Interpreter - Loader and Linker – Introduction to MSDOS, Unix and Windows.

Unit - III

  Network: Data communication: Forms of communication- Types of channel- Methods of transmission -protocol and Buffers - Network topology - LAN, MAN, WAN- Basic elements of Networking - Network connecting devices- Internet.

Unit - IV

  Flowcharts: convention - Advantages and Limitations - Types of Logic Illustration - examples - Algorithms - Examples.

Unit - V

  E-mail: Sending - Reading - Replaying - Deleting - Existing - Sending mail to more than one person - Sending folder - Forwarding a mail - Checking the spelling - Attaching signature - Filling the messages - Managing the address book.

Text Book:

1. S.Jaiswal, " IT Today", Galgotia publication private ltd., New Delhi,2004.

Reference Book:

1. Suresh K Basendra,, " Computers Today", Galgotia publication private Ltd., New Delhi, 2001.

Semester - I	PAPER CODE: M16UCCP01	Hours / Week: 2
Core	PRACTICAL - I - E-MAIL CONCEPTS	Credits: 2

1. E-mail sending
2. Reading, Replaying and Deleting
3. Mail to more than one Person
4. Sending folder
5. Forwarding a mail
6. Checking the spelling and Attaching a signature
7. Managing the address book

Semester - I	PAPER CODE: M16UECA03	Hours / Week: 4
Allied - I	**BUSINESS ECONOMICS**	Credits: 3

Objective:

      • To impart the students with the basic principles and concepts of Business Economics and to provide knowledge on the general economic environment.

      • To have knowledge on socially relevant business environment.

Unit - I

      Business Economics: Meaning, Definitions, Scope and Nature. Concepts applied in business economics, Contribution of economics to managerial functions - Micro and Macro economics applied to business environment -Role and responsibilities of business economists.

Unit - II

      Demand Analysis- Demand Schedule-Demand Curve-Different types of Elasticity of Demand-Measurement- Importance of Elasticity of Demand.

Unit-III

      Demand Forecasting- Different types – Different types of Market structure.

Unit - IV

      Production- Production function-Law of variable propotions-Economies of Scale, Law of return to Scale.

UNIT-V

      National Income- Basic concepts- Methods of measuring national Income-Inflation-Meaning, Causes and measures.Business Cycle-Phases- Characteristics.

Text Books:

1. Dr.V.Vinodkumar, Dr. A.Senthilrajan & S.S.Maniraja, Business Economics, Charulatha Publications, Chennai.

Reference Books:

1. Sundaram KPM &Sundaram EN, 2010, Business Economics, SultanChand and Sons, New Delhi.
2. Cherunilam, Francis, Business Environment, Himalaya Publishing House,New Delhi, 2012.
3. Sankaran, "Business Economics", Margham Publications, Chennai, 2012.

Semester - I	PAPER CODE: M16UVE01	Hours / Week: ---
Value Edn.	**VALUE EDUCATION** **YOGA**	**Credits: 2**

UNIT I - YOGA AND PHYSICAL HEALTH

Physical Structure-Three bodies-Five limitations - Simplified Physical Exercises-Hand Exercises-Leg Exercises-Breathing Exercises – eye Exercises–KapalapathiMaharasanas 1-2 – massages–acu–puncture–Relaxation Yogasanas-suriya Namaskar-Padamasana –Vajrasanas – Chakrasanas(Side) –Viruchasanas –Yoga muthra – Patchimothasanas-Ustrasanas – Vakkarasanas-Salabasanas

UNITII - ART OF NURTURING THE LIFE FORCE AND MIND

Maintaining the youthfulness –postponing the ageing process - Sex and spirituality –

significance of sexual vital fluid –Married Life –Chastity - Ten Stages of Mind - Mental Frequency –Methods for Concentration

UNIT III - SUBLIMATION

Purpose and Philosophy of life - Introspection –Analysis of Thought - Moralization of Desires- Neutralization of Anger

UNIT IV - HUMAN RESOURCES DEVELOPMENT

Eradication of worries - Benefits of Blessings - Greatness of Friendship -Individual Peace and World Peace

UNIT V - LAW OF NATURE

Unified Force–Cause and Effect System Purity of thought and Deed and Genetic Centre - Love and Compassion - Cultural Education –FivefoldCulture

Text Books:

Manavalakalai Yoga –World Community Service CenterVethathiri Pathippagam156, GandhijRoad, Erode.

Reference Books:

Yoga for Modern Age -World Community Service CentreJourney of Consciousness - VethathiriPathippagamSimplified Physical Exercises–156, Gandhiji Road, Erode.

Semester - II	**PAPER CODE: M16UCC04**	**Hours / Week: 6**
Core: IV	**FINANCIAL ACCOUNTING - II**	**Credits: 4**

Objectives

• To have working knowledge of different aspects of partnership.

• To provide basic knowledge of branch and departmental accounts, hire purchase and insurance claims.

Unit - I

Partnership accounts - Admission - Retirement and Death

Unit – II

Investment Accounts-Nature of investments-Types of Securities-Cum-interest and ex-interest quotations. (Simple Problems)

Unit - III

Accounting for Hire purchase and Installments - Calculation of interest -Repossession of stock - Hire purchase trading account - stock and debtors system.

Unit - IV

Branch Accounts (excluding foreign branches)- Departmental Accounts -including inter-departmental transfers.

Unit - V

Insurance claims: Loss of Stock - Loss of Profit - Average clause.

Theory 20%; Problems 80%

Text Book:

1. T.S. Reddy & A. Murthy, Financial accounting, Margham Publications, Chennai, 2017.

Reference Books:

1. Jain &Narang - Advanced accounting - Kalyani publishers, New Delhi,2008.

2. Nagarajan, Vinyakam& Mani - Principles of Accounting – Eurasiapublishing - House, New Delhi, 2000

3. Grewal TS - Double Entry Book - Keeping - Sultan Chand & Sons, New Delhi, 2002

4. Tusian, P.C - financial Accounting - Tata McGraw hills - New Delhi -2002.

Objectives

- To help the students to learn the principles and art of effective business Communication
- To make the students to write the business letters on their own.

Unit - I

Meaning of Communication - Objectives – Media-Barriers.

Unit - II

Business Letter-Need and function -Effective Business Letter-Layout and kinds of Business Letter.Letter of Enquiry-Replies

Unit - III

Complaints and Adjustments-Circular Letters-Status Enquiries –Collection Letters.

Unit - IV

Letters relating to calling for a post, Calling for a interview, Appointment orders, Termination orders ,Agency correspondence,Bank Correspondence.

Unit - V

Report Writing: Considerations - Types of report preparation, Report format principles of writing a report - feedback on the report common errors.

Text Book:

1. Rejendrapal and J.S. Korlahalli, Essentials of Business Communication, Sultan Chand & Sons.

Reference Books:

1. Pradhan, Bhande&Takur Business Communication, Himalaya Publishing, 2000.

2. Rao&Rao, Business Communication, Himalaya, 2002.

3. M. Balasubrahamanyam, Business Communications, Vikas Publishing,2001.

4. G.T. Huni. Communication Skills in the organization, Prentice Hall, 2001.

5. Bery Williams, Communicating Effectively, Sterling Publishers, 2000.

6. Larry L. Barket. Communications, Prentice Hall of India, 2002.

Semester - II	**PAPER CODE: M16UCC06**	**Hours / Week: 4**
Core: VI	**OFFICE AUTOMATION**	**Credits: 3**

UNIT - I

   MS-Office: Introduction to Ms-Office. **MS-Word:** Word Basics: Starting Word - Creating Documents - Parts of Word Window - Mouse & Keyboard Operations - Most Important Keys - Formatting Features. Menus, Commands, Toolbars and their Icons: Menus - Toolbars and their Icons - Word Formatting Toolbar - Print Preview - Saving Documents - Print - Closing and Opening the Document - Mail Merge - Inserting Header and Footer - Creating Table.

UNIT - II

   MS-Excel: Excel Basics: Introduction - Menus, Commands, Toolbars and their Icons: Menus: File, Edit, View, Insert, Format, Tools, Data and Window Menu - Toolbars - Icons - Creating a Chart - Database: Data Forms - Data Sort - Data Filters, Functions and formulas.

UNIT - III

   MS-PowerPoint: Introduction - Menus: file menu, edit menu, view menu, insert menu, format menu, tools menu, slide show menu - Tool bars - Navigation in PowerPoint - Working with PowerPoint.

UNIT - IV

   MS-Access: Introduction - Parts of an Access Window: Starting Ms-Access - Creating a New Database - Creating a Database through Table Wizard - Creating a New Table - Rename Columns - Saving the Database - Relationships - Creating Table through Design View - Query - Form - Reports.

UNIT - V

   MS-Outlook: Introduction - Parts of an Outlook Window - Menus and Toolbars: Menus: file, edit, view, favourites, tools, actions menu - Toolbars: outlook today standard toolbar - inbox today standard toolbar - calendar, contacts standard toolbar - tasks and standard toolbar - working with Outlook.

Text Books:

1) MS Office 2000 For Every One - Vikas Publishing House Pvt.Ltd., Sanjay Saxena.

2) MS Office 2000 Professional Fast & Easy - June Slton, BPB Publications.

3) Guide to MS Office 2000 PH.-I Loura Acklen.

4) The ABC & MS Office Professional Edition - Guy Hart - Davis

Semester - II	**PAPER CODE: M16CCP02**	**Hours / Week: 2**
Core	<mark>**PRACTICAL - II - OFFICE AUTOMATION**</mark>	**Credits: 2**

MS-WORD:

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

<mark>　　　b. Study of Word - Menu/toolbars.</mark>

<mark>2. a. Create a document, save it and edit the document as follows:</mark>

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

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

5. <mark>Create a Mail Merge</mark> (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 (Auot 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.

Semester - II	**PAPER CODE: M16UCCP03**	**Hours / Week: ---**
Core	**PRACTICAL - III - INPLANT TRAINING**	**Credits: 2**

- The students are expected to have a practical training in any business unit or undertaking to enable them to acquaint himself / herself with the procedure, practice and working of companies.

- Each student should undergo industrial training for a minimum period of two weeks during the third semester vacation

Semester - II	PAPER CODE: M16UECA04	Hours / Week: 4
Allied - II	**INDIAN ECONOMY**	Credits: 3

Objective

- To know the students with the foundations and / or fundamentals of Indian Economy and enable them to understand, analyze and supply these counts in a practical business environment.

UNIT – I

Under development – Meaning, characteristics and causes –Determinants of economic development – economic and non economic factors – concepts of growth and development.

UNIT- II

Human resources – Population growth as a retarding factor – Population policy.

UNIT – III

Agriculture – Features – Role of Agriculture – Agricultural Productivity and reforms – Food Problem – Green revolution.

UNIT – IV

Industrialization – Role of Industries in economic development – major industries – Iron & steel, cotton, textiles, sugar – Industrial sickness–Industrial Policy 2000.

UNIT – V

Economic Planning – A brief resume of five years plans – The Twelth five year plan – 2012-2017-GATT – WTO and Indian Economy.

Text Book:

1. Indian Economy - Dutt and Sundaram

Reference Books:

1. Indian Economy - Dhinagara. I.C

2. Economic Development and Planning - Jheingan M.L.

3. Five Year Plan Reports - Govt. of India

4. Indian Economic Problems - Jain P.C.

Semester - II	PAPER CODE: M16UES01	Hours / Week: ---
Value Edn.	**VALUE EDUCATION**	**Credits: 2**
	ENVIRONMENTAL STUDIES	

Unit – I

Environment – Definition – Scope – Structure and Function of Ecosystems - Producers, Consumers and Decomposers - Energy Flow in the Eco System -Ecological Succession – Food Chain, Food Webs and Ecological Pyramids – Concept of Sustainable Development

Unit – II

Natural Resources: Renewable - Air, Water, Soil, Land and Wildlife Resources. Non – Renewable – Mineral Coal, Oil and Gas. Environmental Problems Related to the Extraction And Use of Natural Resources.

Unit – III

Biodiversity – Definition – Values – Consumption Use, Productive Social, Ethical, Aesthetic and Option Values Threats to Bio Diversity – Hotspots of Bio Diversity – Conservation of Bio - Diversity: In – Situ Ex – Situ. Bio –Wealth - National and Global Level.

Unit – IV

Environmental Pollution: Definition – Causes, Effects And Mitigation Measures – Air Pollution, Water Pollution, 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

Population 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 –Environmental Awareness

Objective

  • To impart knowledge on the important aspects of Corporate Accounting.

  • To enable the students to acquire knowledge and skills in accounting for changes in corporate structure.

Unit - I

Issue of Equity Shares- Forfeiture and Re-issue

Unit - II

Redemption of Preference Shares- Underwriting of Shares.

Unit - III

Profit prior to incorporation- Liquidation- Liquidator's final statement of accounts

Unit - IV

Company Final Accounts (Simple Adjustments)

Unit - V

Accounts of Banking Companies.

Note: Theory 20%Problems 80%

Text Book:

1..T.S. Reddy and A. Murthy, 2017, Corporate Accounting, Margham Publications, Chennai.

Reference Books:

1. R.L. Gupta & M. Radhaswamy, 2011, Corporate Accounting, Sultan Chand& Sons, New Delhi.

2. S.P. Jain & K.L. Narang, 2009, Advanced Accountancy Volume II, KalyaniPublishers, New Delhi.

3. S.N. Maheshwari& S K Maheshwari, 2011, Financial Accounting, VikasPublishing House Pvt. Ltd., New Delhi.

4. Shukla MC, Grewal TS & Gupta SC, 2012 Advanced Accounts Volume II, S. Chand   & Company Ltd., New Delhi.

Semester - III	PAPER CODE: M16UCC08	Hours / Week: 4
Core: VIII	**BUSINESS LAW**	Credits: 4

Objectives:

- To help the students to learn the elements of the general contract
- To understand the various contracts In business or profession

UNIT – I

Commercial Law – Definition – Offer- Acceptance – Consideration - Kinds of Contract – Elements of a Valid Contract .

UNIT – II

Offer – Acceptance - Performance of a Contract .

UNIT – III

Consideration- Discharge of a contract- Capacities of Parties.

UNIT –IV

Sale of goods – Sale and Agreement to sell – Condition and Warranties – Transfer of Property – Transfer of title – Performance - Remedies for breach – Unpaid Seller - Rights of unpaid seller – Auction sale – Rules relating delivery of goods.

UNIT – V

Agency – Creation of Agency – Kinds of Agent – Rights and Duties of Principal and Agent - Relation of Principal and third parties – Termination of Agency.

Text Books:

1. Commercial Law - N.D.Kapoor, Sultan Chand & Sons, New Delhi.

Reference Books:

1.Commercial Law - M.C.Shukla, S.Chand& Sons, New Delhi.

2.Business Law - M.C.Kuchal

3.Business Law - PC Tulsian, The McGraw Hill Companies, UP.

4.Business Law - R.S.N.Pillai and Bagavathi, S.Chand& Co., New Delhi.

Semester - III	PAPER CODE: M16UCC09	Hours / Week: 5
Core: IX	**PRINCIPLES OF MARKETING**	Credits: 4

Objectives

• To give basic knowledge of the concepts of marketing.

• To create awareness on the social issues in   marketing.

Unit - I

Marketing - meaning - functions - Marketing mix – Difference between Marketing and Selling -Marketing Environment - Micro and Macro Marketing.

Unit - II

Product - Meaning - features - classification, new product planning and development- Product mix - Product life cycle .

Unit - III

Market segmentation- Pricing - meaning - objectives - Factors affecting pricing - methods and types of pricing.

Unit - IV

Promotion - meaning - Need - Promotional Mix- Advertising - Sales promotion-Personal selling - Meaning, Advantages & Limitations - Kinds of Salesmanship and Salesman

Unit - V

Branding- Brand loyalty and equity, Packaging, Labelling. Standardization - ISO Series and AGMARK.

Text Book:

1. R.S.N. Pillai & Bagavathi, Moden Marketing, S. Chand & Co., New Delhi, 2011.

Reference Books:

1. Rajan Nair, N., Sanjith R. Nair - Marketing -Sultan Chand & Sons, New Delhi, 2010.

2. Kotler Philip - Marketing Management- Prentice Hall of India (pvt.) Ltd.,New Delhi, 2010.

3. Monga&ShaliniAnand - Marketing Management - Deep & Deep Publications - New Delhi - 2000.

Objectives:

- To understand the Operators.
- To learn Control Structures Statements.
- To gain knowledge of the overall C Programming Language.
- To analyses the various concept in Functions,Structures,Union,Pointers and Files.

UNIT - I

Overview 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, Declaration and Intialization of One dimensional and Two dimensional arrays. **Character arrays and strings**: Declaring and initializing string variables – Reading strings from terminal – Writing strings to screen-Comparision 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 category of functions – Recursion.
UNIT - V

Structures and Unions: Defining a structure – Declaring structure variables – Accessing structure members –Structure initialization – Copying and comparing structure variables – Operations in Individual Functions–Unions.
Text Book:

1. Programming in ANSI C, by E. Balagurusamy, Tata McGraw Hill, 6th Edition.

Reference Books:

1. Let Us C, by Yashavant Kanetkar BPB Publications 13th Edition.
2. Programming in ANSI C, by D. Ravichandran, New Age International (P) Ltd.

Semester - III	PAPER CODE: M16UCCP04	Hours / Week: 2
Core	PRACTICAL - IV - PROGRAMMING IN C	Credits: 2

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 students Grade using Switch Case statement.
4. Write a C program to display Fibonacci sequence using for loop.
5. Write a C Program to Check whether 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 students informations using structure.
10. Write a C Program sum of Natural Numbers using Recursion

Semester - III	PAPER CODE: M16USTA04	Hours / Week: 5
Allied - III	BUSINESS STATISTICS – I	Credits: 3

Objective:

- To introduce basic concepts of Statistics.
- To provide Statistical techniques for business data analysis

UNIT-I

Measures of central tendency – arithmetic mean, median,& mode-correction of incorrect values- open end classes- weighted AM- combined AM-median for unequal intervals –quartiles, deciles& percentiles-relation between AM, median & mode.

UNIT-II

Measures of Dispersion – Range-quartile deviation- mean deviation-standard deviation-combined SD-relation between QD, MD & SD- coefficient of variation (simple problems & business applications only)

UNIT-III

Measures of Skewness-computation of karlpearson's&Bowley's coefficient of skewness-correlation analysis-types of correlation –calculation-rank correlation without tie in ranks.

UNIT-IV

Partial correlation – multiple correlations - Regression - Regression lines and regression Coefficients.

UNIT-V

Index numbers- methods of constructing indices – simple aggregative method –weighted aggregative indices – Laspeyre's, Paasche's, Bowley's& Fisher's ideal method – weighted aggregative indices – quantity & value indices – test of adequacy of indices – time reversal test – factor reversal test – family budget method.

Text books:

1. S.P.Gupta, statistical methods, sultan chand& sons, new delhi.
2. AjaiS,Gaur and Sanjaya , statistical methods for practice and research

Reference Book:

1. Vijaya Krishnan and sivathanuPillai, statistics for beginners, atlantic books 2011.

Semester - III	PAPER CODE: M16UCCS01	Hours / Week: 2
SBEC - I	SKILL BASED ELECTIVE COURSE - I	Credits: 2
	BANKING	

Objectives:

- To familiarise students with the functions of commercial banks
- To expose the credit control measure of RBI to the students
- To update students with the changing trends in the banking industry

UNIT – I

Banking – Definition – Classification. Role of Banking in the economic development of a country – Commercial Banking functions and services.

UNIT - II

Central Banking – Need and Principles of Central Banking – RBI functions – RBI 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.

UNIT – V

Recent development in Banking.

Text Book:

1. KPM Sundaram & P.N.Varshny – Banking Theory, Law and Practice, Sultan Chand & Sons, New Delhi.

Reference Books:

1.Banking Law and Practice - S.N.Maheswari

2.Banking Law and Practice - Radhasamy

Semester - III	PAPER CODE: M16UMAN01	Hours / Week: 2
NMEC - I	NON MAJOR ELECTIVE COURSE - I	Credits: 2
	COMPETITIVE EXAMINATION - I	

Objectives:

- To Improve the Students Aptitude Knowledge.

- To Prepare for the Various Competitive Examinations.

Unit I

H.C.F. and L.C.M.

Unit II

Square Roots and Cube Roots – Averages.

Unit III

Problems on Numbers – Problems on Ages.

Unit IV

Percentages -Surds and Indices

Unit V

Profit and Loss

Text Book:

1.R.S.AggarWal, Quantitative Aptitude for competitative Examinations,S.Chand Co Ltd ,152 ,Annasalai ,Chennai.

Semester - III	PAPER CODE: M16UCCA01	Hours / Week: 4
Allied - I	PRINCIPLES OF ACCOUNTANCY (OFFERED TO BCA COURSE)	Credits:

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)

UNIT – III

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

UNIT – IV

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

UNIT – V

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

Text Books:

1. Financial Accounting –   T.S. Reddy and A. Murthy, Margham Publications, Chennai, 2017.

Reference Books:

1. Financial Accounting –   R.L.Gupta and V.K.Gupta –Sultan Chand & Sons, New Delhi.

2. Financial Accounting –   S.P.Jain and K.L.Narang –Kalyani Publishers, Ludhiana.

3. Advanced Accounting I –   Dr.Chandra Bose PHI Learning (P) Ltd.

4. Advanced Accounting I -   Dr.S.Peer MohamedDr.S.A.N.Shezuli Ibrahim Pass Publication, Madurai.

Semester - IV	PAPER CODE: M16UCC11	Hours / Week: 6
Core: XI	**MANAGEMENT ACCOUNTING**	Credits: 4

Objectives

> • To provide an insight into accounting procedure and their applications in Complex Business Management.
> • To help the students to plan for funds generation and evaluate the risks in financing.

Unit - I

Meaning and definition- Nature and scope - Objectives - Difference between Financial, Cost and Management accounting – Advantages – Limitations.

Unit - II

Funds flow analysis .

Unit - III

Accounting ratios- Advantages and Limitations - Classification of ratios.

Unit - IV

Cash flow analysis as per AS- 3.

Unit - V

Marginal costing-Basic concepts-Marginal and Absorption costing -Limitation and application -P/V ratio-BEP- MOS- Applications for management decision making.

Note: Theory 20%; Problems 80%

Text Book:

1. T.S. Reddy & Y. Hari Prasad Reddy, Management Accounting, Margham Publications, Chennai, 2017.

Reference Books:

1. Prasanna Chandra - Fundamental of Financial Management – TataMcGraw Hill, New Delhi.2000

2. Khan & Jain - Financial Management - Tata McGraw Hill, New Delhi,2002.34 35

3. Shaf, M.A. - Management Accounting - Vikas Publishing house – New Delhi, 2000.

4. Subir Kumar Banearjee - Financial Management- S.Chand& Co, 2001.

5. Khan & Jain - Management Accounting - Tata McGraw - Hill, NewDelhi.2010.

6. Dr. R. Ramachandran & Dr. R. Srinivasan, Management Accounting Theory Problems and Solutions, Sriram Publications, Trichy.

Semester - IV	PAPER CODE: M16UCC12	Hours / Week: 4
Core: XII	**COMPANY LAW**	Credits: 4

Objectives:

- To help students to understand the significant provisions of the Companies Act.
- To introduce students to the formation process of a company.
- To expose students to the main charter of a company and the raising of capital in a company

UNIT – I

Meaning and Definition of a joint stock company – Features – kinds of companies – Differences between private and public companies.

UNIT – II

Formation of a company – Promotion – Memorandum of Association and its contents –

Articles of Association and its contents – Certificate of incorporation and commencement of business.

UNIT – III

Prospectus – its contents – statement in lieu of prospectus – consequences of Misstatements in a Prospectus – kinds of Shares and Debentures.

UNIT – IV

Company management – Appointment, rights and duties of Managerial Personnel – Meetings – Resolutions.

UNIT – V

Introduction to new companies bill 2013.

Text Book:

1.Company Law – N.D.Kapoor, Sultan Chand & Sons.

Reference Books:

1.Company Law - Avatar Singh

2.Company Law - P.Saravanavel

3.Principles of company Law – N.C.Shukla&S.S.Gulshan.

Semester - IV	PAPER CODE: M16UCC13	Hours / Week: 5
Core: XIII	**FINANCIAL MANAGEMENT**	Credits: 4

Objectives:
- To highlight the role of the finance in an organisation
- To identify sources of funds and risk involved
- To familiarize the students with the techniques to be employed for investing the funds

UNIT I: Finance Functions

     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 (Theory & Problems)

UNIT III: Cost of Capital

     Meaning and Significance - Theories of Cost of Capital-Cost of Debt , Preference Share and Equity - Weighted Average Cost of Capital(Theory & Problems)

UNIT IV: Capital Budgeting

     Meaning and Significance –Capital Budgeting Process –Project Appraisal techniques – Payback-Discounded Payback-NPV (Theory & Problems)

UNIT V: Working Capital Management

     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:
1. A. Murthy, Financial Management, Margham Publications, Chennai, 2018.

Reference Books:
1. Khan and Jain, *Management Accounting & Financial Management*, Tata McGraw Hill publishers, New
Delhi, 2004
2.Pandey I.M., *Financial Management,* Tata McGraw Hill Publishers, New Delhi, 2004
3.Kishore M Ravi, *Financial Management*, Taxman Publication New Delhi 2004

Semester - IV	PAPER CODE: M16UCC14	Hours / Week: 4
Core: XIV	DATABASE MANAGEMENT SYSTEM	Credits: 3

Objectives

    * Comprehending the Concepts of Database and Relational DatabaseManagement Systems.

Unit - I

    BASIC CONCEPTS: Data modeling for a Database - Records and Files -Abstraction and Data Integration - The Three level Architecture for DBMS- Components of a DBMS - Advantages and Disadvantages of DBMS. Data Model: Introduction - Data Association - Data Modeling, Classification -Entity Relationship Diagram.

Unit - II

    FILE ORGANIZATION: Introduction - The Constitutes of a File – formal specification of storage of a file - Logical access - Primary key retrieval -Sequential file -Index Sequential file - Direct file - Secondary key retrieval -Indexing using Tree structure.

Unit - III

    RELATIONAL MODEL: Introduction - Relational Data Base - Attributes and Domain - Tuple - Relation and their scheme - Relation representation – Keys - Relationship –Relation operation - Integrity Rules - Relational Algebra -Basic Operation - additional relational algebraic operations.

Unit - IV

    RELATIONAL DATABASE MANIPULATION: Introduction - SQL – Data Manipulation in SQL - Basic Data Retrieval - Arithmetic and Aggregateoperator - SQL join - set manipulation - categorization - updates - Views.

Unit - V

    RELATIONAL DATABASE DESIGN: Relational scheme and relational design-Universal Relation - Functional dependency - Relational Data Base Design- Normal Form - Anomalies and Data redundancy - Lossless join and dependency - Decomposition into Third Normal Form.

Text Book:

1. Bipin C.Desai , "An Introduction to Database System", Galgotia, New Delhi, 2005.

Reference Book:

1. C.J.Date, "An Introduction to Database Systems", Pearson Education,New Delhi, 2005.
2. Silberschatz, Korth&Sudershen," Database System concepts", 4[th]Ed., McGraw-Hill, Calfornia, 2002.

Semester - IV	PAPER CODE: M16UCCP05	Hours / Week: 2
Core	**PRACTICAL - V - ORACLE (SQL)**	Credits: 2

1. Table creation using various constraints.

2. Simple Queries.

3. Queries using DCL Statements.

4. Queries using aggregate functions.

5. Queries for set Operators.

6. Join Operations using multiple tables.

7. Nested sub Queries.

8. View creation and Manipulation.

9. PL/SQL Program for student mark list.

10. PL/SQL Program for employee pay bill.

11. PL/SQL Program to find sum of digits.

List of forms to be prepared:

1. Preparation of invoice, receipts, voucher

2. Preparation of application for shares

3. Drawing and crossing of cheques

4. Draft an application of demand drafts

5. Filling up of account opening form for a savings bank account

6. Filling up of application form for admission to co-operative societies.

7. Filling up of jewel loan application forms

8. Filling up of application for permanent account number

9. Preparation of agenda for college day

10. Preparation 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.

Semester - IV	PAPER CODE: M16USTA05	Hours / Week: 5
Allied - IV	BUSINESS STATISTICS – II	Credits: 3

Objective:

- To introduce basic concepts of Statistics.
- To provide Statistical techniques for business data analysis

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

Time Series Analysis – Components- method of least squares – fiting a straight line trend only (simple problems & business applications only)

UNIT-III

Probability- concepts of probability –application of Addition and Multiplication theorems-Conditional and Probability – Bayes theorems (no proofs, Simple Problem & business applications only)

UNIT-IV

SPSS – introduction – basic statistical concepts – research in behavioral sciences – types of variables – reliability & validity – summarizing data – basic concepts - Measures of central tendency –variation –percentiles, quartiles & inter quartiles range – skewness. Chapter 1, Chapter 2, sections 2.1-2.3, Chapter 3, sections 3.1,3.2.

UNIT-V

SPSS – introduction – basic statistical concepts – research in behavioral sciences – types of variables – reliability & validity – summarizing data – basic concepts- correlation – regression

Text book:

1. AjaiS,Gaur and Sanjaya , statistical methods for practice and research

Reference Books:

1 Vijaya Krishnan and sivathanuPillai, statistics for beginners, atlantic books 2011.
2 S.P.Gupta, statistical methods, sultan chand& sons, new delhi.

Semester - IV	PAPER CODE: M16UCCS02	Hours / Week: 2
	SKILL BASED ELECTIVE COURSE - II	
SBEC - II		Credits: 2
	E-COMMERCE	

Objectives

      * To enable students to get exposed to fundamental aspects of E-commerce.

Unit I : E - Commerce

      Definitions - Needs and Importance - E-commerce Vs Traditional Commerce - Advantages, Impact of Internet on Business - Evolution and Growth in India - Environment and opportunities - Classifications.

Unit II: Technologies and Models for electronic commerce

      Electronic market place technologies - Electronic data interchange - Http, TCP/IP - HTML - XML- electronic commerce with WWW \ internet.

Unit III : Approaches to safe E-commerce

      Overview - safe transport protocols - secure transactions - secured electronic payment protocol - SET certificates for authentication - Security on web servers and enterprise networks – conclusion.

Unit IV: E -cash and payment schemes

      Internet monetary payment and security requirements - payment and purchase order process - online electronic cash.

Unit V: Security

      Need for computer security - specific intruder approaches - security strategies and tools - Encryption - Enterprise networking and access to internet - Antivirus programs - security teams .

Text Book:

      1. Web commerce technology handbooks - Daniel Minoli, Emma Minoli.

Reference Book:

      1. E-Commerce - Kamlesh K Bajaj and Debjani Nag.

Semester - IV	PAPER CODE: M16UMAN03	Hours / Week: 2
NMEC - II	NON MAJOR ELECTIVE COURSE - II	Credits: 2
	COMPETITIVE EXAMINATION – II	

Objective:

- To Improve the Students Aptitude Knowledge.
- To Prepare for the Various Competitive Examinations

Unit I

Partnership

Unit II

Simple interest

Unit III

Compound interest

Unit IV

Area.

Unit V

Odd man out & series

Text Books:

1.R.S.Aggarwal, Quantitative Aptitude for competitative Examinations, S.Chand Co Ltd ,152 ,Annasalai ,Chennai.

Objectives:

- To Familiarise students with the functions of commercial banks
- To expose the credit control measure of RBI to the students
- To update students with the changing trends in the banking industry

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:

1. KPM. Sundaram & P.N.Varshny – Banking Theory, Law and Practice, Sultan Chand & Sons, New Delhi.

2. B.S. Raman - Banking Theory Law and Practice, United Publishers.

Reference Books:
1. E. Gordon & K. Natarajan - Banking Theory, Law and Practice, Himalaya Publishing House
2. S.N. Maheswari - Banking Law and Practice
3. Radhasamy - Banking Law and Practice

List of forms to be prepared:

1. Preparation of invoice, receipts, voucher

2. Preparation of application for shares

3. Drawing and crossing of cheques

4. Draft an application of demand drafts

5. Filling up of account opening form for a savings bank account

6. Filling up of application form for admission to co-operative societies.

7. Filling up of jewel loan application forms

8. Filling up of application for permanent account number

9. Preparation of agenda for college day

10. Preparation of advertisement copy

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Semester - V	**PAPER CODE: M16UCC15**	**Hours / Week: 6**
Core: XV	**INCOME TAX LAW & PRACTICE - I**	**Credits: 4**

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:

Income Tax Theory, Law & Practice - T.S. Reddy and Y. Hari Prasad Reddy, Margham Publications, 2018 - 2019.

Reference Book:

Income Tax Law and Practice - V.P. Gaur & D.B. Narang, Kalyani Publishers, 2018 - 2019

Semester - V	PAPER CODE: M16UCC16	Hours / Week: 6
Core: XVI	COST ACCOUNTING	Credits: 4

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, 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 differential Piece rate system, Gantt's Task and bonus plan, Halsey plan, Rowan plan)

UNIT - IV

Over heads - Classification - Apportionment of overhead - Primary and secondary distribution (Direct reapportionment, step ladder method, repeated distribution method - Calculation of machine hour rate.

UNIT - V

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

Text Book:

Cost Accounting - T.S. Reddy & Y. Hari Prasad Reddy, Margham Publications, 2017.

Semester - V	PAPER CODE: M16UCC17	Hours / Week: 5
Core: XVII	**HUMAN RESOURCE MANAGEMENT**	Credits: 4

UNIT - I

HRM - Introduction - Meaning and definition, Nature, Objectives - Importance of HRM - Functions of HRM

UNIT - II

Human Resource Planning - Meaning and Definition - Importance - Characteristics - Objectives - Process of human resources planning - Limitations - Factors influencing HRP

UNIT - III

Recruitment - Meaning and definition - Sources of recruitment. Selection - Meaning and definition - Steps involved in selection of candidates. Training – Meaning – Definition – Importance – Methods of training.

UNIT - IV

Motivation - Meaning and definition - Importance - Theories of motivation (McGregor's X and Y theories, Herzberg's two-factor theory,Williamouchi's Z Theory, Maslow's Need Hierarchy Theory)

UNIT - V

Stress – Meaning and definition - Causes of stress - Consequences of Stress - Managing Stress - Morale - Factors influencing morale - Consequences of low morale - Measurement of morale - Steps to improve employee morale.

Text Book:

1. J. Jayasankar, Human Resources Management, Margham Publications, Chennai.

Reference Books:

1. K.Aswathappa, Human Resources and Personnel Management, TMH, New Delhi

2. S.S. Khanka, Human Resource Management, Sultan Chand

3. C.B. Mamoria, Personnel Management - Himalaya Publications house.

Semester - V	PAPER CODE: M16UCC18	Hours / Week: 4
Core: XVIII	VISUAL BASIC	Credits: 3

UNIT - I

Welcome to Visual Basic: What is 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 6 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 Basic:** The Code Window – The Anatomy of a Procedure – Editor Features. **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 Form – Loading MDI Forms and Child Forms – The Active Form Property. **Debugging Tips:** Objectives – The Debugging Methods.

UNIT - IV

The Common Dialog Control: Working with the Common Dialog Control – The File Open Dialog Box – Saving a file – Changing the Color – Printing a document – RichTextBox Control – Changing the Color of the Selected Text – Changing the Indent. **Introduction to Databases:** Why Databases – What is a 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. **ActiveX:** What is ActiveX – Why ActiveX?

Textbooks:

1) Programming with Visual Basic 6.0, Mohammed Azam, 2006, Vikas Publishing House Pvt Ltd. Chennai.

Reference Books:

1) The complete reference of Visual Basic 6, Noel Jerke, Osborne Publication.

2) Visual Basic 6 Black Book, Steven Holzner, 1998, Coriolis Technology Press Publications.

Semester - V	**PAPER CODE: M16UCCP07**	**Hours / Week: 2**
Core	**PRACTICAL - VII - VISUAL BASIC**	**Credits: 2**

1. Write a VB program for Arithmetic Calculator.
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 Personal information system.
8. Write a VB program for Text Editor.
9. Develop a program to Create and Access a text file.
10. Design a Project for Employee payroll preparation

Semester - V	PAPER CODE: M16UCCE01	Hours / Week: 5
Elective - I (A)	ORGANIZATIONAL BEHAVIOUR	Credits: 3

UNIT - I

Meaning and scope of organizational Behavior - Feature - Nature organizational behaviour of individual - Inter person - Group and inter group - Theories of organisation - Classical Theory - Neo Classical and moden theories.

UNIT - II

Individual behaviour, Personality - Determinants of Personality - Personality theories - Attitude - Influence of attitude on behaviour

UNIT - III

Leadership - Leadership theories - Leadership styles - managerial grid - Communication - Elements of Communication Process - Functions of Communication.

UNIT - IV

Hawthrone experiments and their importance - Power - Importance - Types - power Distribution - Concentration authority - Sources - Limits

UNIT - V

Organization change - Meaning - Nature - Causes of change - Resistance to change - over coming the resistance - Counselling - Type of counselling

Text Book:

1. J. Jayasankar, Organisational Behaviour, Margham Publications, Chennai.

Reference Book:

1. L.M. Prasad, Organizational Behaviour - Sultan Chand & Sons

2. Khanka, Organizational Behaviour - S.Chand

Semester - V	PAPER CODE: M16UCCE02	Hours / Week: 5
Elective - I (B)	PRACTICAL BANKING	Credits: 3

UNIT – I

Banker and customer – Meaning and definition – General relationship between banker and customer – Obligations of a banker – Banker's Rights – Rule in Clayton's case – Garnishee order.

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 – New deposit Savings Schemes for Indians abroad.

UNIT – III

Negotiable Instruments Act, 1881 – Definition, features and types of negotiable instruments – Holder and Holder in due course – Endorsements – Meaning, Definition, Legal Provisions and kinds of endorsements – crossing of cheques – Types of crossing and their significance – Different innovative financial services offered by Commercial Banks.

UNIT – IV

Payment of cheques – precautions to be taken by paying banker – Statutory Protection – Payment in due course – Refusal of payment – Consequences of wromgful dishonour – Collection of Cheques – Legal Status, Statutory protection – Liability and duties of Collecting banker.

UNIT – V

Loans and Advances – Principles of Sound lending – Style of credit – Secured advances – General principles of Secured advances – Modes of creating charge – Types of Securities – Advances against document of title to goods, Stock exchange securities, Life Insurance Policies, Fixed Deposit Receipts and Book debts.

TEXT BOOKS:
1. P.N. Varshney – Banking Law and Practice, Sultan Chand & Sons.
2. Prof. E. Gordon & Dr. K. Natarajan, Banking theory, Law and Practice, Himalaya Publishing House, Mumbai.

REFERENCE BOOKS:
1. S. Sankaran Money banking and international trade.
2. Ashok Desai, Indian Banking, Himalaya Publishing house,
3. M.L. Jhigan, Money banking and international trade, S. Chand & Sons, New Delhi.
4. S.N. Maheswari, Banking Law and Practice.
5. Methane D.M., Money, banking and international trade, Himalaya Publishing House.

Semester - V	PAPER CODE: M16UCCE03	Hours / Week: 5
Elective - I (C)	INVESTMENT MANAGEMENT	Credits: 3

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 benefitsthe individual and nation.

UNIT – I

Investment 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 Books:

1. Preeti Singh: Investment Management - Himalaya Publishing House

2. Dr. L. Natarajan: Investment Management - Margham Publications,Chennai.

3. R. P. Rustagi : Investment Management - Sultan Chand & Sons, New Delhi.

4. V. K. Bhalla: Investment Management - S. Chand, New Delhi.

Semester - V	PAPER CODE: M16UCCS03	Hours / Week: 2
	SKILL BASED ELECTIVE COURSE - III	
SBEC - III		**Credits: 2**
	ADVERTISING THEORY AND PRACTICES - I	

UNIT - I

Meaning of Advertising - Definition - Characteristic or Features of Advertising - Nature of Advertising - Scope of Advertising - Specific objectives of Advertising

UNIT - II

Purpose of advertising - Functions of Advertising (Commercial function, Social functions, Economic functions) - Difference between Advertising and Advertisement, Publicity, Sales Promotion, Salesmanship - AIDAS Model

UNIT - III

Types of Advertising (10 Classification) - Advantages of Advertising (Manufacturers, Wholesalers, Retailers, Salesman, Consumers, Society)

UNIT - IV

Economic effects of advertising - Economic benefits of advertising - Indirect role of advertising - Legal issues in advertising - Criticism of advertising - Waste in advertising - Causes.

UNIT - V

Social and Ethical aspects of advertising - Social issues in advertising - Social ill-effects of advertisement - Controversial effects of advertisement - Ethical and unethical issues in advertising.

Text Book:

Advertising and Salesmanship - Prof. P. Saravanavel & S. Sumathi, Margham Publications, Chennai.

Reference Books:

1. Agarwal P.K. - Advertising Management

2. Chunawala S.A. - Advertising: Theory & Practice

3. Mathur U.C. - Advertising Management

Semester - VI	**PAPER CODE: M16UCC19**	**Hours / Week: 6**
Core: XIX	**INCOME TAX LAW & PRACTICE - II**	**Credits: 4**

OBJECTIVES:

1. To enable the students to compute income under various heads and also the total income subject to deductions.

2. To familiarize students with the procedure of assessment and filing of return.

UNIT – I

Capital Gain – Basis of charge – Capital assets – Transfer of capital assets – Types of Capital Gain – Exemptions – Computation of Capital Gains.

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

Deduction from gross total income (80C, 80D, 80DD, 80G, 80GGA, 80L) – Set off and carry forward of losses.

UNIT – IV

Rates of tax-Computation of total income of individual.

UNIT – V

Income Tax authorities – Powers – Assessment procedure – Types of assessment – Appeals and Revisions.

Note: Distribution of marks: Problem 60% and Theory 40%

Text Book:

Income tax Theory law & Practice – T.S. Reddy & Y.Hari Prasad Reddy, Margham Publications (2018 - 2019)

Reference Books:

1. Income Tax law & Practice – V.P. Gaur & Narang, Kalyani Publishers, Ludhiana.

2. Income Tax Law & Practice – Dinkar Pagare – Sultan Chand & Sons, New Delhi.

3. Income Tax Law & Practice – A. Jayakumar & N. Hariharan, Vijay Nicole Imprints (P) Ltd., Chennai.

Objective:

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

UNIT – I

Entrepreneur – Characteristics of Entrepreneurship – Theories of Entrepreneurship – Types of Entrepreneur – Qualities of Entrepreneur – Factors affecting Entrepreneurship – Entrepreneurs and Managers – Motivation.

UNIT – II

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

UNIT – III

Steps for Starting a Small Industry – Types of Organization – Sole Proprietorship – Partnership – Joint Stock Company – Co-operative enterprise.

UNIT – IV

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

UNIT – V

Institutional Finance to Entrepreneurs – IFCI – ICICI – IDBI – SIDBI – NIDC – LIC – GIC – UTI – SFC – TIIC – Commercial Banks.

Text Book:

Entrepreneurial Development – S.S. Khanka – S. Chand & Co.

Reference Books:

1. Entrepreneurship Development – Dr. C.B. Gupta

2. Entrepreneurship Development and Management – Jose Paul &Ajith Kumar. N

3. Entrepreneurship Development – E. Gordon

Semester - VI	PAPER CODE: M16UCC21	Hours / Week: 4
Core: XXI	FINANCIAL ACCOUNTING PACKAGE - TALLY	Credits: 3

Objectives:

- To impart the students with the basic principles and concepts of accounting.
- To provide knowledge on the use and application of computer in accounting.

Unit - I

Introduction to Tally - Features of Tally - Starting Tally - Company creation - Alteration and Deletion - Hierarchy of account groups and ledgers - Account groups of balance sheet - Assets and liabilities - P & L a/c - Accounts group creation - Accounts ledger creation - Financial problems - alteration and deletion.

Unit - II

Voucher entry - Tally a/c Voucher types - Contra Voucher - Payment Voucher - Receipt Voucher - Journal Voucher - Purchase Voucher - Sales Voucher - Voucher alterations, deletion and cancellation - single mode Voucher entry - A/c Voucher lists - Day book - Trial balance.

Unit - III

Cost centre - Cost category - Voucher entries using cost centre - Payroll preparation - Budget creation and alteration - TDS - TCS - VAT.

Unit - IV

Inventory information - Inventory masters - units of measure - stock group - stock item - stock category - godowns - Inventory vouchers - Receipt note voucher - Rejections in voucher - Delivery note vouchers - Rejections out voucher - Stock journal voucher - Physical stock voucher - Creating purchase order and sales order - invoicing.

Unit - V

Accounting and inventory books and reports - Data Collaboration - Security - Tally vault - Tally audit - Export of data - data formats - internet connectivity - E mailing tally report as attachments - import of tally data - migrating tally data - ODBC connectivity - Connecting tally data into MS word document and excel worksheet - Backup - Restore.

Text Books:

1. Tally Namrata Agarwal (Unit III), 2012.

2. Implementing Tally - AK Nadhani and KK Nadhani. (Unit I and II, Unit IV and V), 2013.

Semester - VI	**PAPER CODE: M16UCCP08**	**Hours / Week: 2**
Core	**PRACTICAL - VIII - FINANCIAL ACCOUNTING PACKAGE - TALLY**	**Credits: 2**

1. Creation, alteration and deletion of company

2. Creation, alteration and deletion of primary and secondary accounting groups.

3. Final A/Cs with adjustments (Creation and deletion of ledgers)

4. Voucher entry problems in double entry mode

5. Voucher entry problem in single entry mode.

6. Voucher entries using cost centers.

7. Budget preparation and reporting variance

8. Payroll preparation

9. Accounting vouchers using stock items

10. Order processing and inventory vouchers.

11. Generation of accounting books and reports

12. Generation of inventory books and reports.

Semester - VI	**PAPER CODE: M16UCCP08**	
Core	**PRACTICAL - VIII - FINANCIAL ACCOUNTING PACKAGE - TALLY**	**Credits: 2**

Semester - VI	**PAPER CODE: M16UCCPR1**	**Hours / Week: 5**
Core	<mark>**PROJECT**</mark>	**Credits: 3**

INTERNAL MARK   - 25
EXTERNAL MARK - 75
TOTAL MARK   - 100

<mark>**Organisation of the project:**</mark>

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

<mark>**Project time frame:**</mark>

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.

<mark>**Areas of the project:**</mark>

Commerce and its related applications.

<mark>**Work Diary:**</mark>

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

<mark>**Monitoring of the project:**</mark>

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	- 5 marks
		- - - - - - - -
	Total	- 25 marks
		- - - - - - - -

End Semester Examination

Evaluation of the project (Jointly given by the Viva-voce 25 marks external & internal examiner)		- 50 marks
		- - - - - - - -
	Total	- 75 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.

Semester - VI	PAPER CODE: M16UCCE04	Hours / Week: 5
Elective - II (A)	**INDUSTRIAL LAW**	Credits: 3

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:

1. Labour Law – N.D. Kapoor, Sultan Chand and Sons, New Delhi.

Reference Books:

1. Elements of Mercantile Law – N.D. Kapoor, Sultan Chand and Sons, New Delhi.

2. Industrial Law.

Semester - VI	PAPER CODE: M16UCCE05	Hours / Week: 5
Elective - II (B)	VAT & GST	Credits: 3

Objectives:

    1. To enable the students to understand and acquire knowledge of enactments relating to sales, insurance, consumer rights, etc.

    2. To make the students to look ahead with confidence as to the future in the world of business and profession by understanding the various legislations.

UNIT – I - VAT

    Value Added Tax (VAT) – Introduction – Meaning – Objectives – Levy of VAT – Tax credit systems in VAT – Method of set-off tax credit

UNIT – II - INDIRECT TAX

    Tax structure in India – Introduction – Excise duty – Service Tax – Central Sales tax – State value added tax (VAT) - Customs duty – Other important indirect Taxes and duties

UNIT – III - GST

    Introduction – Meaning – Features – Advantages – Models of GST (Central, State, Both Union and State Government) – Expected models of GST in India

UNIT – IV REVENUE NEUTRAL RATE (RNR)

    Meaning – Determination – Factors of determination – Probale taxes – State Transactions and GST

UNIT – V – COLLECTION AND PAYMENT OF GST

    Possible mechanism in GST – Taxation of imports – Present taxation Vs GST -   Road map to GST in India and its implementation – Challenges before the government and transaction issues.

Text Book:

Background material of GST Indian Institute of Chartered Accountants of India

(Set by an act of parliament New Delhi, Edition Oct. – 2014

Website: www.icai.org,

Publication: Department of Indian institute of Chartered Accountants of India New Delhi.

Reference Books:

1. M.C.Sukla, Mercantile Law, Sultan Chand Publishers, New Delhi, 2002.
2. N.D. Kapoor, Element of Mercantile Law, Sultan Chand & Sons, New Delhi, 2000.

UNIT – I

Public Relations – Definition – Essential of good Public relations – Public Relations for commercial organization.

UNIT – II

Public Relations Officer's (PRO's) role – Responsibilities – Press relation – Preparation of material for the media – News and news reporting – Editorial reviews – Articles – Public relations department

UNIT – III

Training of public relations officers – PR Society of India – Indian Institute of Mass Communication – Indian press – Trade fair authority of India.

UNIT – IV

Book publications in India – Role of publishers, distributors and booksellers – Electronic media – Radio – Television – House Journals – Documentary films – Mobile Film shows – film censorship – guidelines.

UNIT – V

Exhibition and trade fair – consumer and marketing fairs – photography – folk dance – sponsorship programme – music festivals.

Text Book:

Management of Public Relations – S. Segupta, Vikas Publishing House.

Reference Books:

1. Lecture on Applied Public Relations – Prof.K.R. Balan, Sultan Chand & Sons Delhi.

2. Public Relation: Problems and Prospectus with case studies – Anil Baby, Space Age Publications, New Delhi.

3. Hand books of PR in India – D.S. Menta,allied Publishers (p) Ltd New Delhi.

4. The practice of public relations – Frasan P. Seitel, Charler E. Merrial Publishing company, Columbus.

Semester - VI	PAPER CODE: M16UCCS04	Hours / Week: 2
	SKILL BASED ELECTIVE COURSE - IV	
SBEC - IV	ADVERTISING THEORY AND PRACTICES - II	Credits: 2

Objectives:

1. To understand the importance of advertising in today's world.

2. To expose the students to the use of creativity in advertising.

3. To help the students to understand the process of creating an advertisement.

UNIT I: Introduction:

Meaning of Advertising Agency - Role of Advertising Agency - Evolution of Advertising agencies - Importance of Advertising Agency - Types of Advertising Agency - Functions of Advertising agencies - Agency Compensation.

UNIT II: Advertising Planning:

Advertising Budget - Difference between forecast and budget - Advertising Campaign Planning - Steps involved in Advertising Campaign planning Process

UNIT III: Creative Advertising:

Advertising Copy - Characteristic of Good Advertisement copy - Copy Writing - Elements of Advertising Copy

UNIT IV: Advertising Production:

Copy Design, Layout - Essentials of Good Layout - Steps involved in Preparation of Layout - Principles of effective design and layout - Size of Advertisement.

UNIT V: Electronic Media:

Advertising Media - Classification of Advertising Media - Media Planning - Importance factors in determining frequency levels - Measuring advertising Effectiveness (Pre testing & Post testing)

Text Book:

Advertising and Salesmanship - Prof. P. Saravanavel & S.Sumathi, Margham Publications, Chennai.

Reference Books:

1. Bovee Courtland L.,Thill John V.,Dovel George P. and Wood Marian Burk, *Advertising Excellence*,1st Edition, McGraw – Hill, New York, 1995.

2. Jefkins Frank, Yadin Daniel, *Advertising*, 4th Edition, Pearson Education, New Delhi, 2009.

3. Gupta C.B, *Advertising and Personal Selling*, 2nd Edition, Sultan Chand and Sons, New Delhi, 2008.

4. Gupta S.L., Ratna V.V., *Advertising and Sales Promotion Management*, 1st Edition, Sultan Chand and Sons, New Delhi, 2011.

5. Saravanavel and Sumathi, *Advertising and Salesmanship*, 2nd Edition, Margham Publications, Chennai, 2010.

6. Belch E.George, Belch A. Michael, *Advertising and Promotion* (An Integrated Marketing Communications Perpsective), 6th Edition , Tata McGraw Hill ,New Delhi, 2007.

7. Kazmi SHH, Batra Satish K, *Advertising and Sales Promotion*, 3rd Edition, Excel Books, New Delhi, 2008.