KONGUNADU ARTS AND SCIENCE COLLEGE

(AUTONOMOUS)

COIMBATORE - 641 029

DEPARTMENT OF COMMERCE WITH CA (UG)

CURRICULUM AND SCHEME OF EXAMINATIONS (CBCS)
(2024- 2025 and onwards)

KONGUNADU ARTS AND SCIENCE COLLEGE
(Autonomous)
Coimbatore - 641029
DEPARTMENT OF COMMERCE WITH CA

Vision:

The Department of Commerce with Computer Applications envisions excelling in the field of higher education and catering to the scholastic and developmental needs of the individual, through continuous creation of critical knowledge base for the society's sustained and inclusive growth.

Mission:

1. To create educated individuals qualified in specialized knowledge in the field of Commerce with Computer Application.
2. To plan and implement academic programmes of the highest quality that would foster the holistic development of individuals who will be empowered to act as the conscience of society.
3. To help in the creation and development of manpower that would provide intellectual leadership to the community.
4. To provide skilled manpower to the professional, industrial and service sectors in the countryso as to meet global demands.
5. To encourage the students for excellence in higher education and research.

PROGRAMME OUTCOME (PO)

PO 1 The course have opened the floodgates in the area of computers and other core industries and other professional studies CA, ICWA etc.

PO 2 This program courses consist of both theoretical as well as good practical exposures to thestudents in the relevant areas to meet the industries expectations.

PO 3 Courses of this program provide bright future in the IT fields, Software, Banks, Companiesand BPOs.

PO 4 Course builds up conceptual foundation in the area of finance, management and computer applications

PO 5 Build life skills and entrepreneurial skills through value-based Education

PO 6 Students are equipped with Analytical and leadership skills to carry out the business activities

PO 7 Enhance technical and computer skill to execute the real time projects and research

PO 8 Pursue higher studies in commerce and computer applications

PROGRAMME SPECIFIC OUTCOME (PSO)

PSO 1 To develop a broad range of business skills and knowledge, development of general and specific capabilities to meet the current and future expectation of business, industries and economy at the national and global level.

PSO 2 Learners will be able to prove proficiency with the ability to engage in competitiveexams like CA, CS, ICWA and other courses.

PSO 3 Programme has opened the floodgates in the eve of software application jobs in the eve of trade Commerce, Business, Banking, Insurance and in related eve of business.

PSO 4 Learners will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.

PSO 5 Students will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals. Students will be able to demonstrate knowledge in setting up a computerized set of accounting books.

KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)
COIMBATORE - 641029
Programme Name: B.Com (CA)
Curriculum and Scheme of Examinations under CBCS

(APPLICABLE TO THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2024-2025 AND ONWARDS)

Semester	Part	Subject Code	Title of the Paper	Instruction Hours/Cycle	CIA	ESE	Total	Duration of Exam. (Hrs)	Credits
I	I	24TML101	Language I - Tamil I/Hindi I/ French I / Malayalam I / Sanskrit I @	6	25	75	100	3	3
	II	24ENG101	English I	6	25	75	100	3	3
	III	24UCC101	Core Paper 1 - Principles of Accountancy	4	25	75	100	3	3
	III	24UCC102	Core Paper 2 - Introduction to Information Technology	4	25	75	100	3	3
	III	24UCC1CL	Core Practical 1 - Computer Applications I- MS Office	2	20	30	50	3	1
	III	24UCC1A1	Allied Paper 1 - Business Mathematics	6	25	75	100	3	5
	IV	24EVS101	Environmental Studies**	2	-	50	50	3	2
			Total	**30**			**600**		**20**
II	I	24TML202	Language II - Tamil II/Hindi II/French II/ Malayalam II/Sanskrit II @	6	25	75	100	3	3
	II	24ENG202	English II	6	25	75	100	3	3
	III	24UCC203	Core Paper 3 - Financial Accounting	4	25	75	100	3	3
	III	24UCC204	Core Paper 4 - Indian Banking system	4	25	75	100	3	3
	III	24UCC2CM	Core Practical 2 -Computer Applications II – AccountingPackage Tally	2	20	30	50	3	1
	III	24UCC2A2	Allied Paper 2 - Business Statistics	6	25	75	100	3	5
	IV	24VED201	Value Education - Moral & Ethics**	2	-	50	50	3	2
			Total	**30**			**600**		**20**
III	I	24TML303	Language III - Tamil III/Hindi III/French III/ Malayalam III/Sanskrit III @	6	25	75	100	3	3
	II	24ENG303	English –III	6	25	75	100	3	3
	III	24UCC305	Core Paper 5 - Cost Accounting	5	25	75	100	3	4
	III	24UCC306	Core Paper 6- Database Management Systems	4	25	75	100	3	4
	III	24UCC3AL	Allied Practical 1 - Computer Applications III- SQL	5	40	60	100	3	5
	IV	24UGC3S1	Skill Based Subject 1 - Cyber Security	2	100	-	100	3	3
	IV	24TBT301/24TAT301/24UHR3N1	Basic Tamil*/Advanced Tamil**/ Non-major Elective-I** Human Rights	2	-	75	75	3	2
			Total	**30**			**675**		**24**

Sem	Part	Course Code	Title	Hours	Int	Ext	Total	Exam Hrs	Credits
IV	I	24TML404	Language IV - Tamil IV/Hindi IV/French IV/ Malayalam IV/Sanskrit IV @	6	25	75	100	3	3
	II	24ENG404	English –IV	6	25	75	100	3	3
	III	24UCC407	Core Paper 7- Corporate Accounting	6	25	75	100	3	4
	III	24UCC408	Core Paper 8-Object Oriented Programming with C++	4	25	75	100	3	4
	III	24UCC4AM	Allied Practical 2 – Computer Applications IV - C++Programming	4	40	60	100	3	5
	IV	24UCC4S2	Skill Based Subject 2 – Principles of Marketing	2	25	75	100	3	3
		24TBT402/ 24TAT402/ 24UWR4N2	Basic Tamil*/Advanced Tamil**/ Non-major Elective-II** Women's Rights	2	-	75	75	3	2
			Total	30			675		24
V	III	24UCC509	Core Paper 9- Management Accounting	6	25	75	100	3	5
	III	24UCC510	Core Paper 10- Direct Tax and GST	6	25	75	100	3	5
	III	24UCC511	Core Paper 11 – Principles of Auditing	5	25	75	100	3	4
	III	24UCC5CN	Core Practical 3 -Computer Applications V – Visual Basic Programming	6	40	60	100	3	3
	III	24UCC5E1	Major Elective –I	5	25	75	100	3	5
	IV	-	EDC	2	100	-	100	3	3
	-	24UCC5IT	Internship Training****			GRADE			-
			Total	30			600		25
VI	III	24UCC612	Core Paper 12- Financial Management	6	25	75	100	3	5
	III	24UCC613	Core Paper 13- Internet and Web Designing	6	25	75	100	3	5
	III	24UCC6CO	Core Practical 4 - Computer Applications VI - HTML &Internet	6	40	60	100	3	3
	III	24UCC6E2	Major Elective - II	6	25	75	100	3	5
	III	24UCC6Z1	Project and Viva-voce***	4	20	80	100	-	5
	IV	24UBI6S3	Skill based subject 3 – Basics of IPR	2	25	75	100	3	3
			Total	30			600		26
	V	24NCC$ /NSS/YRC/ PYE/ECC/RRC WEC 101#	Co-Curricular Activities *	-	50	-	50		1
			GRAND TOTAL				3800		140

Note:

CBCS – Choice Based Credit system   CIA – Continuous Internal Assessment
ESE – End of Semester Examinations

$ For those students who opt NCC under Co-curricular activities will be studying the prescribed syllabi of the UGC which will include Theory, Practical & Camp components. Such students who qualify the prescribed requirements will earn an additional 24 credits.

@ Hindi/Malayalam/ French/ Sanskrit – 24HIN/MLM/FRN/SAN101 - 404

* - No End-of-Semester Examinations. Only Continuous Internal Assessment (CIA)

**- No Continuous Internal Assessment (CIA). Only End-of-Semester Examinations (ESE)

*** Project Report – 60 marks; Viva Voce – 20 marks; Internal-20 marks. **The Remaining 4 Hours are allotted for Project work which will not be accounted for the staff workload.**

**** The students shall undergo Internship training / field work for a minimum period of 14 working days at the end of the **fourth** semester during summer vacation and submit the report in the **fifth** semester which will be evaluated for 100 marks by the concerned guide and followed by an Internal Viva Voce by the respective faculty or HOD as decided by the department. According to their marks, the grades will be awarded as given below.

Marks %	Grade
85 – 100	O
70 – 84	D
60 – 69	A
50 – 59	B
40 – 49	C
< 40	U (Reappear)

MAJOR ELECTIVE PAPERS:

(Any 2 paper to be chosen from the following 6 papers)

1. Research Methodology
2. Investment Management
3. Management Information System
4. Principles of Management
5. Entrepreneurial Development
6. Consumer Affairs

NON-MAJOR ELECTIVES PAPERS:

1. Human Rights
2. Women's Rights

SUB.CODE & TITLE OF THE EXTRA DEPARTMENTAL COURSE (EDC):

1. **24UCC5X1 –** Import and Export Procedure

 # List of Co-curricular Activities:

1. National Cadet Corps (NCC)
2. National Service Scheme (NSS)
3. Youth Red Cross (YRC)
4. Physical Education (PYE)
5. Eco Club (ECC)
6. Red Ribbon Club (RRC)
7. Women Empowerment Cell (WEC)

JOB ORIENTED CERTIFICATE COURSES (JOC):

JOC – 1: Computer Application in Business – PRACTICALS

JOC - 2: Advanced Excel and Tally - PRACTICALS

Note: In core/ allied subjects, no. of papers both theory and practical are included wherever applicable. However, the total credits and marks for core/allied subjects remain the same as stated below.

Tally Table:

S.No.	Part	Subject	Marks	Credits
1.	I	Language – Tamil/Hindi/Malayalam/ French/ Sanskrit	400	12
2.	II	English	400	12
3.	III	Core – Theory/Practical	1600	60
	III	Allied	400	20
		Electives/Project	300	15
4.	IV	Basic Tamil / Advanced Tamil (OR) Non-major electives	150	4
		Skill Based subject	300	9
		EDC	100	3
		Environmental Studies	50	2
		Value Education	50	2
5.	V	Cocurricular Activities	50	1
		Total	**3800**	**140**

➢ 25 % CIA is applicable to all subjects except EDC, JOC, COP and SWAYAM courses which are considered as extra credit courses.

➢ 100% CIA for Cyber Security and EDC paper.

➢ The students to complete any **MOOC on learning platforms like SWAYAM, NPTEL, Course era, IIT Bombay Spoken Tutorial etc.,** before the completion of the 5th semester and the course completion certificate should be submitted through the HOD to the Controller of Examinations. Extra credits will be given to the candidates who have successfully completed.

- An **Onsite Training** preferably relevant to the course may be undertaken as per the discretion of the HOD.

- Students who successfully complete **Naan Mudhalvan** courses in 3rd and 5th semester will be given 2 extra credits for each course. They are asked to submit the marks to Controller of Examinations through and undersigned by the HOD.

Semester	Naan Mudhalvan Course Title
III	Fundamentals of Internal Audit
V	Internal Audit (Risk & Recovery)

Components of Continuous Internal Assessment

Components		Marks	Total
Theory			
CIA I	75	(75+75=150/10) 15	25
CIA II	75		
Assignment/Seminar		5	
Attendance		5	
Practical			
CIA Practical		25	40
Observation Notebook		10	
Attendance		5	
Practical			
CIA Practical		10	20
Observation Notebook		5	
Attendance		5	
Project			
Review		15	20
Regularity		5	

BLOOM'S TAXONOMY BASED ASSESSMENT PATTERN

K1-Remembering; **K2**-Understanding; **K3**-Applying; **K4**-Analyzing; **K5**-Evaluating

1. **ESE Theory Examination:**
   CIA I & II and ESE: 75 Marks

Knowledge Level	Section	Marks	Description	Total
K1 Q1 to 10	A (Answer all)	10 x 1 = 10	MCQ	
K1 – K5 Q11 to 15	B (Either or pattern)	5 x 5 = 25	Short Answers	75
K2 – K5 Q16 to 20	C (Either or pattern)	5 x 8 = 40	Descriptive / Detailed	

2. **ESE Practical Examination:**

Knowledge Level	Section	Marks	Total
K3	Experiments	50	
K4			60
K5	Record Work	10	

Knowledge Level	Section	Marks	Total
K3	Experiments	25	
K4			30
K5	Record Work	05	

3. **ESE Project Viva Voce:**

Knowledge Level	Section	Marks	Total
K3	Project Report	60	
K4	Viva Voce	20	80
K5			

UCC 01

Programme Code: 14	B.COM CA			
Title of the Paper: CORE PAPER 1 – PRINCIPLES OF ACCOUNTANCY				
Batch 2024-2025	Hours / Week 4	Total Hours 60	Credits 3	Employability

Course Objectives

1. To enlighten the students on the basics of accountancy.

2. To gain knowledge relating to accounting procedures and preparation of final statements.

3. To understand the rules of accounting used to enter the business transactions in a systematic manner to maintain books of accounts.

Course Outcomes (CO)

K1 -K5	CO1	Recollecting the basic concepts, conventions, methods and techniques underlying the accounting practices.
	CO2	Enabling students to understand the concept of accounting.
	CO3	Getting the ideas for preparing and presenting financial statement in accordance with generally accepted accounting principles.
	CO4	Analyzing and interpreting accounts related to transactions in accordance with Accounting theory.
	CO5	Evaluating the accounting concepts.

Syllabus

UNIT - I   ACCOUNTING CONCEPTS   (12 Hours)

Introduction to Accounting - Need for Accounting – Objectives of Accounting – Rules for Accounting - Fundamentals of Book Keeping – Accounting Concepts and Conventions – Meaning - Classification – Assets, Liabilities – Accounting Standard 1 – Meaning – Definition - ***Features** - Definitions Journal –Ledger – Trial Balance (With Simple Adjustments)- Basics of Depreciation - Preparation of Final Accounts (With Simple Adjustments).

UNIT - II   BANK RECONCILATION STATEMENT   (12 Hours)

Rectification of Errors –Meaning-Types of Errors-Error of Principle –Error of Commission-Error of Compensating Errors- Bank Reconciliation Statement-Introduction-Definition-Need for Bank Reconciliation Statement-Preparation of Bank Reconciliation Statement.

UCC 02

UNIT - III   NON- PROFIT ACCOUNTS   (12 Hours)

Non-Profit Concerns – Meaning and Uses - Accounts of Non-profit Concerns – Capital and Revenue Expenditure - Receipts and Payments Account- Income and Expenditure Account and Balance Sheet.

UNIT - IV   CONSIGNMENT ACCOUNTS   (12 Hours)

Accounts of Consignments Meaning of Consignment – ***Distinction between a Consignment and a Sale** – Accounting Treatment In the books of Consignor and Consignee – Valuation of Unsold Consignment Stock- Goods at Cost Price and Invoice Price – Treatment of Normal Loss Only.

UNIT - V   JOINT VENTURE   (12 Hours)

Accounts of Joint Venture - Meaning of Joint Venture – Characteristics of a Joint Venture – Difference between Joint Venture and Consignment – Accounting Treatments – Separate Set of Books Method Only - Accounting Standard 27.

* Denotes Self-Study and Questions for Examinations May Be taken from the Self Study Portions also.

<u>**NOTE:**</u> **Distribution of Marks for Theory and Problems shall be 20% and 80 % respectively.**

Teaching Methods

Black Board/Google Classrooms/Smart Classroom/Seminars and Assignment

TEXT BOOKS

1. T.S.Reddy & Moorthy (2019), Financial Accounting, 6th Edition, Margham Publications.

REFERENCE BOOKS

1. Suneel K. Maheshwari, Sharad K Maheshwari, S N Maheshwari (2019), Financial Accounting For B.Com, CA, CS, & ICWA (Foundation) Courses 6th Edition, Vikas Publishing House Pvt. Ltd.,.
2. S.P.Jain & K.L.Narang (2017), Advanced Accountancy, 21st Edition, Kalyani Publishers.
3. R.L Gupta (2014), Financial Accounting, 9th Edition, S.Chand & Co Ltd.
4. Dr.M.A.Arulanandam, Dr.K.S.Raman (2013), Advanced Accountancy, 7th Edition, Himalaya Publication.
5. R.S.N.Pillai, S.Uma, Bagavathi (2013), Advanced Accountancy, Kalayan Publication.

UCC 03

MAPPING

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	M	S	S	H	S
CO2	H	S	M	M	S
CO3	S	S	M	S	M
CO4	M	S	S	H	S
CO5	S	H	S	M	L

S – Strong   **H** – High   **M** – Medium   **L** – Low

UCC 04

Programme Code: 14	B.COM CA			
Title of the Paper: CORE PAPER 2 – INTRODUCTION TO INFORMATION TECHNOLOGY				
Batch 2024-2025	Hours /Week 4	Total Hours 60	Credits 3	Skill Development

Course Objectives

1. To gain the Knowledge about computers and their usage in business.

2. To understand the basic computer concepts and formulate the system problems.

3. To apply the system techniques to solve the modern business problems.

Course Outcomes (CO)

K1 – K5	CO1	Collecting the information regarding various operations of computers.
	CO2	Solving the problems related to numbering system.
	CO3	Knowing about the system configurations.
	CO4	Gaining knowledge about the various types of networks and system analysis.
	CO5	Illustrating the Use of Internet.

Syllabus

UNIT - I   COMPUTER BASICS   (**12 Hours**)

Introduction to Computers – Characteristics - Generation of Computer – Computer applications in business – Classification of computers – ***Basic principles of operations of Computer**.

UNIT - II   COMPUTER NUMBER SYSTEMS   (**12 Hours**)

Memory: Types of memory – Input and Output devices – Computer Number System: Decimal, Binary, Octal, Hexadecimal, Number System Conversations (Sample Problems only).

UNIT - III   SOFTWARE AND ITS FUNCTIONS   (**12 Hours**)

Software – Types of software – problem solving and Programming – Concept of Program – Programming tools – Operating system – Functions of Operating System - Types of Operating system – DOS – UNIX – LINUX – Windows – ***Windows XP** – Windows NT.

UCC 05

UNIT – IV   NETWORK TOPOLOGIES   (**12 Hours**)

Network – Introduction to Network – Types of Network – Local Area Network (LAN) – Wide Area Network (WAN) – Metropolitan Area Network (MAN) – Wireless Local Area Network (WLAN) Network Topologies.

UNIT – V   INTERNET BASICS   (**12 Hours**)

Introduction to Internet – Web Page –Web Browser – Search Engine – E-Mail – Introduction – Advantages and Disadvantages of E-Mail - E-Commerce – Application of E-Commerce in Business.

*Denotes **Self-Study and Questions for Examinations May Be taken from the Self Study Portions also.**

Teaching Methods

PowerPoint presentation/Google Classrooms/Smart Classroom/ Seminar/Discussion and Assignment

TEXT BOOKS
1. R.Saravana Kumar, R.Parameswaran, T.Jayalakshmi (2015), A Text Book of Information Technology, 1st Edition, S.Chand & Co. Ltd.
2. Dr.T.Deepika (2019), Information Technology, 1st Edition, Charulatha Publications.

REFERENCE BOOKS
1. Dr.K.Abirami Devi, Dr.M.Alagammai (2019), E-Commerce, 10th Edition, Margham Publications, Chennai.
2. Dr.P.Rizwan Ahmed (2017), Introduction to Information Technology, 2nd edition, Margham Publicatuions.
3. Henry C Lucas (2015), Information Technology for Management 14th Edition Mc Graw-Hill publications, New Delhi.
4. Alexis Leon & Mathews Leon (2014), Fundamentals of Information Technology 12th Edition, Vikas Publishing House (P) Ltd.
5. A.K.Gupta (2014), Management Information Systems, 10th Edition, Scand & Co.

UCC 06

MAPPING

PSO CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	M	S	M
CO2	M	S	S	S	S
CO3	S	M	S	M	S
CO4	S	S	M	S	S
CO5	H	S	S	M	M

S – Strong   **H** – High   **M** – Medium   **L** – Low

UCC 07

Programme Code: 14		B.COM CA		
Title of the Paper: CORE PRACTICAL 1 - COMPUTER APPLICATIONS – I MS-OFFICE				
Batch 2024-2025	Hours / Week 2	Total Hours 30	Credits 1	Skill Development

Course Objectives

1. Acquire hands-on training in MS-Office to meet out the requirements in an organization.

2. Write functions in MS-Excel to perform basic calculations

3. Enlighten the students with the knowledge of MS-Access.

4. Create a presentation in MS-Power Point that is interactive and with legible contents.

Course Outcomes (CO)

	CO1	Gaining the skills relating to creation and modification of documents in MS-Office.
K1 – K5	CO2	Preparing Resume and sending to different addresses using Mail merge.
	CO3	Developing the knowledge to work with MS-Access.
	CO4	Knowing about the shortcuts and formula in MS-Excel.
	CO5	Learning the techniques of power point presentation.

Syllabus

LIST OF PRACTICALS

MS-WORD

1. Type a paragraph and perform the following changes like Font size, Font style, Line spacing, Page setup, Background color etc.,

2. Type a document and perform the following

    a. Insert page number on all pages at the bottom of the page with different types of alignments.

    b. Insert header consisting date, time and headings and footer consisting of page number.

    c. Underline a text.

3. Send an application to five companies for a suitable job using Mail merge function.

4. Prepare the Class Timetable using Table menu.

UCC 08

5. Type a document and perform the following

    a. Check the spellings and grammar

    b. Paragraph Alignment using lists

    c. Bullets or numbering format

    d. Add watermark to the document

MS-EXCEL

1. With any data, draw various graphs and diagrams. Copy the contents from Sheet 1 to Sheet 2, Sheet 3 and Sheet 4.

2. Create a worksheet to use Auto fill and fill series option.

3. Create a worksheet of Mark list of your class for each semester and calculate the total, average using auto sum option for those who have passed. Create a Chart.

4. Calculate the Simple Interest and Compound Interest for the data using Mathematical Function.

5. Create a worksheet for selecting, inserting and deleting, adjusting the height and width, hiding and unhiding of rows and columns.

MS-ACCESS

1. With the given data prepare a table (Using design view/Wizard view) in MS-Access.

2. Prepare a form (Using wizard view) from the given data in MS-Access.

3. Create a database and maintain the address of your classmates with the following

  Conditions

    i) Roll No should be the primary key

    ii) Maintain at least 10 addresses

    iii) Recall information according to Name, Place, City and Pin code.

4. Create an Item table and Query with Item number, Item name, Rate, Quantity, and Net Price and perform the following

    i) Find the Net Price for all the records.

    ii) Display only the item no., item name list for net price > 10,000

    iii) Increase the rate by Rs. 100 for all records

    iv) Display only the item no, item name = "Pen"

    v) Display all the details for item no > 5 and quantity > 50.

UCC 09

5. Create a database on students mark list with Name and Subjects and perform the following

   i)   Enter at least 10 records

   ii)   Find the total and average

   iii)   Sort it with total > 350

   iv)   Sort it with marks > 90 & total > 350

MS-POWERPOINT

1. Prepare a power point presentation for your department inaugural function.

2. Design an advertisement for your company (imaginary) products using clip art and animation.

3. Prepare a Slide Show presentation for your organization (imaginary) to be presented by the General Manager.

4. Prepare a Graphical Slide Show to present the profile of your company product regarding the Product Sale as a Sales Manager by linking your document in MS-Excel.

Teaching Methods

Power point presentation, Google Classrooms, Smart Classroom, Discussion and observation

MAPPING

PSO / CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	M	S	S	M	S
CO2	M	M	S	S	M
CO3	S	S	M	M	S
CO4	S	H	M	H	S
CO5	S	S	H	M	S

S – Strong   **H** – High   **M** – Medium   **L** – Low

UCC 10

Programme Code: 14	**B.COM CA**			
Title of the Paper: CORE PAPER 3 – FINANCIAL ACCOUNTING				
Batch 2024-2025	Hours / Week 4	Total Hours 60	Credits 3	Employability

Course Objectives

1. To understand the Principles and Practices of Financial Accounting.

2. To solve the problems and analyze the financial arbitration cases related to company accounts and partnership accounts.

3. To understand the accounting procedures relating to Depreciation, Hire Purchases, Partnership, Branch accounting.

Course Outcomes (CO)

K1 – K5	CO1	Knowing the accounting procedures relating to Various types of Depreciation.
	CO2	Preparing hire purchase and installment accounts.
	CO3	Ascertaining the profit or loss during inter-department or inter-branch transfer.
	CO4	Knowing the treatment of goodwill in case of partnership accounts.
	CO5	Evaluating the case studies in partnership accounts

Syllabus

UNIT - I   DEPRECIATION   (12 Hours)

Depreciation – Meaning and Definition – ***Characteristics of Depreciation** – Objectives of providing Depreciation - Causes of Depreciation -Methods of providing Depreciation - Straight line - Written Down Value – Annuity value and Depreciation fund method.

UNIT - II   HIRE PURCHASE ACCOUNTING   (12 Hours)

Hire Purchase Systems – Meaning – Definition – Terms used in hire purchase agreement – Calculation of Interest – Methods of Computation of Profit Debtors Method - Stock and Debtors Method – Hire purchase trading account - Default and Repossession Account (Simple problems only).

UCC 11

UNIT - III   DEPARTMENTAL & BRANCH ACCOUNTING   (12 Hours)

Departmental Accounts - Meaning – Advantages of Departmental Accounting– Methods and techniques of Departmental Accounting – Departmental Trading, Profit and loss account (excluding inter departmental transfer). Branch Accounts – Meaning – Features – Accounting in respect of Dependent Branch - Debtors System & Stock and Debtors system (excluding Foreign Branches and Independent branch).

UNIT - IV   PARTNERSHIP ACCOUNTS   (12 Hours)

Partnership Accounts - Division of Profits - Fixed and Fluctuating Capital - Treatment of Goodwill -Methods of Valuation goodwill - ***Factors Affecting the valuation of Goodwill** - Admission of partner (Adjustment in the profit-sharing ratio and Valuation of Goodwill) - Retirement of a Partner (Adjustment in the profit-sharing ratio and Valuation of Goodwill).

UNIT - V   DISSOLUTION OF PARTNERSHIP FIRMS   (12 Hours)

Dissolution of firm – Modes of Dissolution - Insolvency of Partner-Garner vs Murray - Insolvency of two partners-Piecemeal distribution (Simple problems).

* Denotes Self-Study and Questions for Examinations may be taken from the self-study portions also.

NOTE: Distribution of Marks for Theory and Problems shall be 20% and 80% respectively

Teaching Methods

Power point presentation/Seminar/Quiz/Discussion/Assignment/ Google Classrooms/Smart Classroom

TEXT BOOKS

1. T.S. Reddy and A.Moorty (2021), Financial Accounting, 4th Edition, Kalyani Publishers.

REFERENCE BOOKS

1. Dr.Radha. V (2012), Financial Accounting, 1st edition, KB Printers, Chennai.
2. Manikandan.S and Rakesh Shankar.R (2015), Financial Accounting, 3rd edition, SciTechPublications' (India) Pvt. Ltd Chennai.
3. Dr.M.A.Arulanandam, Dr.K.S.Raman, Advanced Accountancy, 12th Edition, HimalayaPublication.
4. Jain and Narang (2015), Advanced Accountancy, 4th Edition, Himalaya Publishing House.
5. S.N.Maheswari (2014), Advanced Accountancy, 12th Edition, Vikas Publishing House.

UCC 12

MAPPING

PSO CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	M	S	M	S
CO2	H	S	M	S	M
CO3	M	S	S	M	S
CO4	S	H	M	S	S
CO5	H	S	S	M	H

S – Strong **H** – High **M** – Medium **L** – Low

UCC 13

Programme Code: 14	B.COM CA

Title of the Paper: CORE PAPER 4 - INDIAN BANKING SYSTEM				
Batch 2024-2025	Hours / Week 4	Total Hours 60	Credits 3	Skill Development

Course Objectives

1. To expose the students to various concepts in Indian banking systems

2. To gain practical cum theoretical knowledge about banking system in India.

3. To make the students understand the provisions of the banking regulation act 2049.

Course Outcomes (CO)

K1 – K5	CO1	Obtaining knowledge in banking system, classifications and economic Developments of banks.
	CO2	Learning about the central banking functions.
	CO3	Gaining knowledge on loans and advance of commercial banks.
	CO4	Understanding the types of negotiable instruments and e-banking systems.
	CO5	Knowing about bank customer relationship.

Syllabus

UNIT - I   BANKING CONCEPTS   (12 Hours)

Banking - Meaning and Definition - Development of Banking in India - Features of Banking - Classification of Banks - Banking System - Bank and Economic Development - Private Sector and Indigenous Banks in India.

UNIT - II   CENTRAL BANK & RRB   (12 Hours)

Central Banking- Definition, Nature- Central Bank vs. Commercial Banks- RBI- Functions - Regional Rural Banks (RRB) – Objectives - ***NABARD**

UNIT - III   COMMERCIAL BANKS AND SBI   (12 Hours)

Commercial Banks- Functions of Commercial banks - State Bank of India- Evolution- Nationalization of Imperial Bank- Functions - SBI and Small-Scale Industries- SBI Assistance to Small Units. **Field visits to Bank.**

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UNIT – IV BANK CUSTOMER RELATIONSHIP & NEGOTIABLE INSTRUMENTS (12 Hours)

Bank Customer – Definition – Bank Customer Relationship –***Opening of Bank Accounts-** Types of Accounts - Steps in Opening Accounts – Savings Vs Current Account -Negotiable Instruments – Meaning – Characteristics – Types of Negotiable Instruments – Promissory note – Bill of Exchange – Cheque – Similarities and Dissimilarities of Various Negotiable Instruments.

UNIT - V ENDORSEMENT & E- BANKING   (**12 Hours**)

Endorsement – Meaning – Types - Components of Endorsement - Crossing of Cheque – Need for Crossing – Types of Crossing. E-Cheque - Definition – Features – Advantages of E-Cheque – E-Banking – Meaning – E-Banking Vs Traditional Banking – Electronic delivery Channels: Automated Teller Machine – Smart Cards – Tele Banking– Internet Banking – Dimensions of E- Banking – RTGS – Benefits and Drawbacks of E-Banking. - Credit Cards- Debit Cards- Practical class for filling bank forms.

* **Denotes Self-Study and Questions for Examinations May Be Taken from The Self Study Portions also.**

Teaching Methods

PowerPoint Presentation/ Seminar/Quiz/Group Discussion/Assignment/ Google Classrooms/Smart Classroom

TEXT BOOKS

1. S. Natarajan, R. Parameswaran (2019), Indian Banking, 5st Edition, S.Chand & Co Ltd.
2. E.Gordon and Dr.K.Natarajan (2015), Banking Theory Law and Practice, 24th Edition, Himalaya Publishing house.

REFERENCE BOOKS

1. Shekhar (2015), Banking Theory Law and Practice, 18th Edition, Vikas Publishing House.
2. Dr. S. Gurusamy (2012), Banking Theory Law & Practice, Vijay Nicole Pvt Ltd, Chennai.
3. Maheshwari. S.N. (2015), Banking Law and Practice, 13th Revised and Enlarged Edition, Kalyani Publications.
4. Dr.K.M Battacharya and O.P. Agarwal (2010), Basics of Banking and Finance, Himalaya Publishing House.
5. K.P.M. Sundaram & P.N.Varshney (2017), Banking Theory Law and Practice, 13th Edition, Sultan Chand & Sons.

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MAPPING

PSO / CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	M	M	S	S
CO2	S	S	S	M	S
CO3	M	H	S	S	M
CO4	M	S	S	M	H
CO5	H	S	H	H	M

S – Strong   **H** – High   **M** – Medium   **L** – Low

UCC 16

Programme Code: 14	B.COM CA			
Title of the Paper: CORE PRACTICAL 2 - COMPUTER APPLICATIONS – II ACCOUNTING PACKAGE TALLY				
Batch 2024-2025	Hours / Week 2	Total Hours 30	Credits 1	Skill Development

Course Objectives

1. To help the students to work with accounting software.

2. To learn to feed various voucher entries.

3. To provide an opportunity for students to make connections across courses and institutional goals.

Course Outcomes (CO)

K1 – K5	CO1	Obtaining information relating to tally.
	CO2	Gaining the skills relating in creation of voucher entries.
	CO3	Preparing the final accounts, Interpreting various reports.
	CO4	Preparation of BRS using tally.
	CO5	Knowing about Cost Center and its Category.

Syllabus

LIST OF PRACTICALS

ACCOUNTING PACKAGE TALLY

1. Creation of a Company and Account Heads.

2. Generating Voucher Entries and Display Day books.

3. Display Trading, Profit and Loss Account and Balance Sheet.

4. Display Trail Balance & Ratio Analysis.

5. Preparation of Bank Reconciliation Statements.

6. Display Subsidiary Books.

7. Creation of Stock Groups and Stock items.

8. Preparation of Cost Center and Cost Category.

9. Preparation of GST invoice for E-Commerce.

10. Computation of GST for Direct and Indirect Expenses.

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Teaching Methods

PowerPoint presentation/Discussion/Observation/Google Classrooms/Smart Classroom

MAPPING

PSO / CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	M	S	S	M	S
CO2	M	M	S	S	M
CO3	S	S	M	M	S
CO4	H	S	H	M	S
CO5	S	S	M	H	H

S – Strong   **H** – High   **M** – Medium   **L** – Low

UCC 18

Programme Code: 14		B.COM CA		
Title of the Paper: CORE PAPER 5 – COST ACCOUNTING				
Batch 2024-2025	Hours / Week 5	Total Hours 75	Credits 4	Employability

Course Objectives

1. To enlighten the students on the importance of cost ascertainment reduction and control.

2. To teach the students to calculate the total cost of products and services.

3. To understand the methods of costing adopted by different types of industries.

Course Outcomes (CO)

K1 – K5	CO1	Knowing the concept of cost accounting and preparing cost sheet & suitable Apportionment of Overheads
	CO2	Understanding the different methods in pricing the materials
	CO3	Applying appropriate methods to calculate Labour cost
	CO4	Preparing the accounts relating to Process costing
	CO5	Evaluating the Operating cost in Transportation and Contract costing

Syllabus

UNIT – I   COST ACCOUNTING   (15 Hours)

Cost Accounting - Definition, Meaning and Scope – Relationship of Cost Accounting with Financial Accounting - Methods of Costing – Cost analysis, Concepts and Classifications - Elements of Cost, Preparation of Cost Sheet and Tender- ***Costing as an aid to Management** - Limitations and Objections against Cost Accounting - Reconciliation of Cost and Financial Accounts.

UNIT - II   MATERIALS   (15 Hours)

Materials – Purchasing of Materials - Procedure and Documentation involved in Purchasing - Requisition for Stores - Methods of Valuing Material Issues (FIFO, LIFO, Simple average and Weighted average) - Maximum, Minimum and Reordering levels – EOQ - Perpetual Inventory - Control over wastages, Scrap and Spoilage.

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UNIT - III   LABOUR COST   **(15 Hours)**

Labour - Systems of Wage Payment, Idle Time, Control over Idle Time - Labour Turnover.

UNIT - IV   ALLOCATION AND ABSORPTION OF OVERHEADS   (15 Hours)

Overheads - Classification of Overheads – Allocation and Absorption of Overhead – Computation of Machine Hour Rate.

UNIT - V   APPLICATION OF COSTING   **(15 Hours)**

Process Costing- ***Features of Process Costing** – Process Loss, Waste, Scrap, Normal Process Loss, Abnormal Process Loss, Abnormal Gain, and Inter-process Profit (excluding equivalent production) – Operation costing (Transport costing only) and Contract costing.

* **Denotes Self-Study and Questions for Examinations May be taken from the Self Study Portions also.**

NOTE: Distribution of marks for theory and problems shall be 20% and 80% respectively.

Teaching Methods

PowerPoint presentation/Seminar/Blackboard/Google Classrooms/Smart Classroom/Discussion & Assignment

TEXT BOOKS

1. S.P. Jain & K.L.Narang (2018), Cost Accounting, 8thEdition 2007, Kalyani Publishers.
2. M.L. Agarwal & Dr.K.L.Gupta (2018), Cost Accounting, Sathitya Bhawan.

REFERENCE BOOKS

1. S.P.Iyengar (2014), Cost Accounting, 10st revised edition, Sultan Chand & Sons.
2. S.N Maheswari (2005), Fundamentals of Cost Accounting, 4th edition, Sultan Chand & Sons.
3. A.Murthy S.Gurusamy (2016), Cost Accounting, Vijay Nicole Imprints Pvt Ltd.
4. Dr. T.Ramasamy (2008), Cost Accounting, Gold Books Publishing House, Srivilliputhur.
5. T.S Reddy, Y.Hariprasad Reddy (2017), Cost Accounting, 4th Revised Edition, Margham Publications.

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MAPPING

PSO / CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	H	M	S
CO2	M	M	S	S	M
CO3	S	H	M	M	H
CO4	H	S	S	H	H
CO5	H	S	S	M	H

S- Strong   **H**- High   **M**-Medium   **L**- Low

UCC 21

Programme Code: 14	B.COM CA			
Title of the Paper: CORE PAPER 6 – DATABASE MANAGEMENT SYSTEMS				
Batch 2024-2025	Hours / Week 4	Total Hours 60	Credits 4	Skill Development

Course Objectives

1. To understand the different issues involved in design and implementation of a databasesystem.

2. To understand and use data manipulation language to query, update and manage adatabase.

3. To design and build a simple database system and demonstrate competence with the fundamental tasks involved in modeling, designing and implementing a DBMS.

Course Outcomes (CO)

K1-K5	CO1	Defining the program-data independence, data models for database scheme and database instances.
	CO2	Identifying the methodology of relational model.
	CO3	Developing an understanding of the differences between first, second and third normal forms.
	CO4	Analyzing the Structured Query Language using Network and Hierarchical Models.
	CO5	Evaluating the concept of query processing.

Syllabus

UNIT - I   CONCEPTS OF DBMS   (12 Hours)

Basic concepts – Records and files – Abstraction and data integration – Three level architecture proposal for DBMS- Components of DBMS – Advantages and Disadvantages of DBMS – Data models – Data associations – Data Models classification – Entity relationship model – Relationship data model – Network data model – Hierarchical model.

UNIT - II   RELATIONAL DATA MODELS   (12 Hours)

Relational Model – Relational Database – Relational Algebra – Basic Concepts (operations).

UNIT - III   NORMALISATION OF FORMS   (12 Hours)

Relational database manipulation- SQL- Data manipulation – Views – *QBE – Normalization – Functional Dependencies – First, Second, Third Normal forms - Fourth, Fifth Normal forms.

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UNIT - IV   NETWORK DATA MODEL   (12 Hours)

Network Model- The Network Data Model- DBTG Set construct and Restrictions - Data Description in the Network Model- Schema and Sub schema- ***DBTG Data Manipulation.**

UNIT - V   HIERARCHICAL DATA MODEL   (12 Hours)

Hierarchical Data Model – The Hierarchical Data Model – Data Definition – Data Manipulation – Updates – Query Processing – Introduction – General Strategies for Query Processing.

* **Denotes Self-Study and Questions for Examinations May be taken from the Self Study Portions also.**

Teaching Methods

PowerPoint presentation/Seminar/Blackboard/Google Classrooms/ Smart Classroom/ Discussion & Assignment

TEXT BOOKS

1. Bipin C.Desai (2011), An Introduction to Database Systems, Galgotia Publications Pvt Ltd.
2. C.J. Dates (2010), An Introduction to Database Systems, Pearson Publication.

REFERENCE BOOKS

1. Abraham Silberschatz, Henry F Korth (2010), Database Systems concepts, Tata Mc.Graw Hill.
2. Alexis Leon, Mathews Leon (2009), Essentials of Database Management Systems.
3. R.Paneerselvam (2018), Database Management System, PHI Learning Pvt ltd, Newdelhi.
4. Raghu Ramakrishnan, Johannes Gehrke (2003), Database Management System, Tata McGraw Hill.
5. Sandeep Kumar, Pragati Prakashan (2007), Database Management System.

MAPPING

PSO / CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	H	M	S
CO2	H	M	S	S	M
CO3	S	H	H	M	M
CO4	H	S	S	H	H
CO5	S	H	S	S	M

S- Strong   **H**- High   **M**-Medium   **L**- Low

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Programme Code: 14		B.COM CA			
Title of the Paper: ALLIED PRACTICAL 1 - COMPUTER APPLICATIONS III- SQL					
Batch 2024-2025	Hours / Week 5	Total Hours 75	Credits 5		Skill Development

Course Objectives

1. To understand the structured query language to communicate with the database.

2. To manipulate the date using SQL (To add, modify, delete and retrieve data).

3. To explore the basic commands and functions of SQL.

4. To extract information regarding the use of SQL to query a database.

Course Outcomes (CO)

K1-K5	CO1	Familiarizing with the structured query language.
	CO2	Performing the basic calculation based upon the queries.
	CO3	Applying the theoretical knowledge to create database using SQL.
	CO4	Understanding about table creation in DBMS
	CO5	Generating reports for the database.

Syllabus

LIST OF PRACTICALS - SQL

1. Work out the **Comparison Operators** and view the result using employee table.

2. Work out the **Logical Operators** and view the result using employee table.

3. Work out the **Sorting Order** for the employee table.

4. **STUDENT RECORD**

   Create a table "Student" with the fields - sl.no, roll no., marks of 5 Subjects - Core and Allied paper

   - ✓ Insert 15 records into the table.
   - ✓ Display the structure of the table.
   - ✓ Display all the fields from the "Student" table.
   - ✓ Display Name and Marks in three subjects.
   - ✓ Insert "Total" and "Average" fields into the Student table.

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- ✓ Find the Total and Average marks of each student.
- ✓ Insert values into the "Total" and "Average" fields by using arithmetic operators.
- ✓ Find the total number of records in the table
- ✓ Find the maximum total obtained by the students only in core and allied paper.
- ✓ Find the Minimum marks in each subject.
- ✓ Display the records of student who scored above 80 in all subjects.
- ✓ Display Student name scoring above 80 marks in any one of the subjects and whose age is 18.
- ✓ Display the records of student marks in ascending and descending order.
- ✓ Display students scoring above 80 marks in any one of the subjects.

5. **COURSE TABLE**

Create a Course table with the fields Sl.no., Name, Course, Duration, Marks, Percentage, and Residence.

- ✓ Insert into "Course" table 10 records.
- ✓ Display the structure of the table.
- ✓ Select the name of the students whose Course is B.Com (CA).
- ✓ Display all the details of the student whose cost exceeds 15,000.
- ✓ Display the student's details who resides at Coimbatore and Ooty.
- ✓ Display the details of the student who undergo MBA courses.
- ✓ Display the names of the student whose name starts with character -'C'.
- ✓ Count and Display the number of students whose course is MCA.

6. **EMPLOYEE RECORD**

Create a table "Employee" with fields Name, Department, Basic Pay, Designation, Date of Joining, Date of Retirement, Address, and City.

- ✓ Insert 10 records.
- ✓ Display all the records.
- ✓ Select the records of employees getting basic pay more than 5000.
- ✓ Display the records of employees who are situated in "Coimbatore".
- ✓ Get the Name, Department and Date of Joining of employees whose basic pay is not equal to 3000.

- ✓ Calculate the total of basic pay.
- ✓ Get the records of employees who are situated in "Chennai" and whose basic pay is more than 5000.
- ✓ Calculate average basic pay.
- ✓ Select the number of persons having distinct salary.
- ✓ Display the number of records of employees who are in Accounts Department and have joined in 2015.
- ✓ Display Name, Department, and Date of Joining of employees of a particular department sort by name in ascending order.
- ✓ Display the Name, Date of Joining of Employees and basic pay who joined from 2010 to 2018.
- ✓ Display the records of employees who are in "Accounts" or "Sales" or "Production" departments using "in" clause.
- ✓ Get the details of employees in Production departments and who have joined in 2017.

7. **ROUTE CHART**

Create a table Route chart having the fields Route id number, route no, origin, destination, fare, distance, capacity and code

- ✓ Enter 10 records.
- ✓ Select a particular where origin is Coimbatore.
- ✓ Select all vehicles with capacity > 10.
- ✓ Rename the table route chart1 to route chart2.
- ✓ Delete a particular record where origin is "Madurai" and destination is "Ooty".
- ✓ Change the destination for a particular record.
- ✓ Display only those records that originate in "Coimbatore" and terminate in "Chennai".
- ✓ Update the table to set the distance between "Coimbatore" and "Chennai" to be 450.
- ✓ Display only those rows whose origin begins with 'C'.

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8. **STOCK RECORD**

   Create two tables - orderlist1 and orderlist2 with fields part no, supplier, part name, quantity and city

   - ✓ Enter 10 records in each table.
   - ✓ Select the part field in both tables using "Union" without eliminating duplicate and with duplicate.
   - ✓ Select all the parts from table2 which are not present in table1.
   - ✓ Select the common part name from the two tables.
   - ✓ Update table1 by setting the quantity to 500 where pno and city are 5 and Chennai respectively.
   - ✓ Delete the record of a supplier "Menaka and Co" since he has discontinued his business.

9. Work out the **Count and Number Group Functions**.
10. Work out the **Date and Character Functions**.

Teaching Methods

PowerPoint presentation/Blackboard/GoogleClassrooms/Smart Classroom

MAPPING

PSO / CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	M	M	H	M	S
CO2	M	M	M	S	S
CO3	S	H	S	M	H
CO4	S	M	S	H	M
CO5	S	H	S	H	H

S- Strong   **H-** High   **M-**Medium   **L-** Low

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Programme Code: 14	B.COM CA			
Title of the Paper: CORE PAPER 7 - CORPORATE ACCOUNTING				
Batch 2024-2025	Hours / Week 6	Total Hours 90	Credits 4	Employability

Course Objectives

1. To prepare financial statements of special types of business viz. Banks, Insurancecompanies.

2. To understand the accounting treatment of special transactions of the above business.

3. To familiarize with the accounting treatment of shares and debentures.

Course Outcomes (CO)

K1-K5	CO1	Recollecting the basic concepts and terms of Corporate Accounting.
	CO2	Understanding the procedures, conventions and rules of accounting pertainingto issue of shares and prepare ledger accounts.
	CO3	Applying the procedures and prospects for redemption of different types of sharesand debentures.
	CO4	Analyzing the final accounts of a company after redemption of shares.
	CO5	Evaluating the banking company accounts

Syllabus

UNIT - I   COMPANY ACCOUNTS   (18 Hours)

Company Accounts Introduction - Meaning and Definition- Kinds - ***Formation of Company** - Share Capital - Allotment of Shares - Accounting Entries - Under subscription - Over Subscription - Use of Stock Invest - Call-in-advance - Calls-in-arrears

UNIT II   ISSUE OF SHARES AND DEBENTURES   (18 Hours)

Issue of Shares and Debentures - at Premium and Discount - Underwriting.

UNIT - III   REDEMPTION OF SHARES AND DEBENTURES   (18 Hours)

Redemption of Preference Shares and Debentures – Classification of Debentures – ***Difference between Debentures and Shares**.

UNIT - IV   FINAL ACCOUNTS   (18 Hours)

Preparation and Presentation of Final Accounts of Joint Stock Companies as per Company Law Requirements - Calculation of Managerial Remuneration.

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UNIT – V   INTERNAL RECONSTRUCTION & LIQUIDATION   (18 Hours)

Internal reconstruction - Amalgamation, Absorption – Introduction – Meaning –Types of Amalgamation - Liquidation of company

* **Denotes Self-Study and Questions for Examinations May be taken from the Self Study Portions also.**

***NOTE:** **Distribution of marks for theory and problems shall be 20% and 80% respectively.**

Teaching Methods

Power point presentation/Seminar/Blackboard/Google Classrooms/Smart Classroom & Assignment

TEXT BOOKS

1. T. S. Reddy & A. Murthy (2017), Corporate Accounting, 6th revised Edition, Margham Publications.
2. Tulsan PC & Tulsan Bharat (2017), Corporate Accounting, 2nd revised Edition, S Chand Publications.

REFERENCE BOOKS

1. S N Maheshwari, S K Maheshwari (2016), Corporate Accounting, 5th Edition, Vikas Publishing House.
2. Dr. M. Selvakumar, Dr. M. Anbalagan (2016), Corporate Accounting, Charulatha Publications.
3. M.C Shukla, T.S Grewal, S.C. Gupta (2014), Advanced Accounts, S.Chand publications.
4. R.L. Gupta, M.Radhaswamy (2012), Advanced Accountancy, Sultan Chand & Sons.
5. A.Mukharjee, M.Hanif (2016), Corporate Accounting, Tata McGraw Hills.

MAPPING

PSO \ CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	H	M	S
CO2	M	M	S	S	M
CO3	S	H	M	M	H
CO4	H	S	S	H	H
CO5	H	S	M	S	M

S- Strong   **H**- High   **M**-Medium   **L**- Low

UCC 29

Programme Code: 14	**B.COM CA**			
Title of the Paper: CORE PAPER 8 – OBJECT ORIENTED PROGRAMMING WITH C++				
Batch 2024-2025	**Hours / Week 4**	**Total Hours 60**	**Credits 4**	**Skill Development**

Course Objectives

1. To familiarize with the practical knowledge of object-oriented programming.

2. To acquire the knowledge of operators and functions in C++.

3. To learn how to design and implement generic classes with C++ templates.

Course Outcomes (CO)

K1-K5	CO1	Solving the problem based upon different data structure and to know about the C++ programs.
	CO2	Choosing an appropriate data structure for a particular problem.
	CO3	Providing the students with the knowledge of opening and closing a file.
	CO4	Implementing various concepts relating to the C++ language.
	CO5	Understanding the input and output operations.

Syllabus

UNIT - I   BASIC CONCEPT OF OOPS   (12 Hours)

Principles of Object - Oriented Programming – A look at Procedure and Object-Oriented Paradigm – Basic concepts of Object-Oriented Programming – *__Benefits of OOPS__ – Object Oriented Languages – Applications of OOP – Beginning with C++ - Applications of C++ - C++ Statements

– Structure of C++ Program.

UNIT - II   DATA TYPES, CONTROL SRTUCTURES AND FUNCTIONS   (12 Hours)

Tokens, Expressions and Control Structures – Tokens – Keywords – Identifiers – Basic and User-Defined data types – Operators in C++ – Operator Precedence – Control Structures. Functions in C++ - The Main Function – Function Prototyping – Call by Reference – Return by Reference – Inline Functions – Function Overloading.

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UNIT - III   CLASSES AND OBJECTS   (12 Hours)

Classes and Objects – Introduction – Specifying a Class – Defining Member Function – Nesting of Member Functions – Private Member Functions – Arrays within a Class – Static Data Members – Static Member Functions – Array of Objects – Objects as Function Arguments – Friendly Functions – Pointers to Members – Constructors and Destructors – Constructors – Parameterized Constructors – Copy Constructors – Dynamic Constructors– Destructors.

UNIT - IV   OPERATOR OVERLOADING & INHERITANCE   (12 Hours)

Operator Overloading Introduction – Defining Operator Overloading – Overloading Unary and Binary Operators - Manipulation of String using Operators – Rules for Overloading Operators. Inheritance – Extending classes – Defining Derived Classes – Single, Multilevel, Multiple, Hierarchical and Hybrid Inheritance – Virtual Base Classes – Abstract Classes.

UNIT - V   POLYMORPHISM & WORKING WITH FILES   (12 Hours)

Pointers, Virtual Functions and Polymorphism – Pointer – Declaring and Initializing Pointer - Pointers to Objects – Pointers to Derived Classes – Virtual Functions – Working with Files – Classes for File Stream Operations – ***Opening and Closing a File** – File Pointers and their Manipulations – Sequential I/O Operations.

* Denotes Self-Study and Questions for Examinations May be taken from the Self Study Portions also.

Teaching Methods

PowerPoint presentation/Seminar/Google Classrooms/Smart Classroom/ Blackboard/Discussion & Assignment

TEXT BOOKS

1. E. Balagurusamy (2016), Object Oriented Programming with C++, Tata Mc Graw Hill.
2. Bjarne Stroustrup (2008), C++ Programming Language, Pearson.

REFERENCE BOOKS

1. D.Ravichandran (2010), Programming with C++, 1st Edition, Tata Mc Graw Hill.
2. K.R.Venugopal, Rajkumar buyya (2013), Mastering C++, Tata Mc.Graw Hill.
3. Rajesh K.Shukla (2008), OOP with C++, Wiley India Pvt.Ltd.
4. David Pearson (2010), OOP with C++, Continuum Pvt. Ltd.
5. M.P Bhare, S.A, Patekar (2015), Object Oriented Programming with C++, Pearson Education.

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MAPPING

PSO CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	H	S	H	M	S
CO2	M	H	S	S	M
CO3	S	H	M	H	H
CO4	H	S	S	H	H
CO5	S	H	M	H	S

S- Strong   **H**- High   **M**-Medium   **L**- Low

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Course Objectives

Programme Code: 14	B.COM CA
Title of the Paper: ALLIED PRACTICAL 2 - COMPUTER APPLICATIONS IV-C++ PROGRAMMING	

Batch 2024-2025	Hours / Week 4	Total Hours 60	Credits 5	Skill Development

1. To gain a better understanding of object-oriented design and program implementation byusing object-oriented language features.

2. To understand the use of programming techniques.

3. To understand the knowledge on commerce object-oriented programming.

Course Outcomes (CO)

	CO1	Developing a new object based on programs.
	CO2	Analyzing the calculations of different functions.
K1-K5	CO3	Obtaining the skills to manage the coding.
	CO4	Constructing of classes and objects.
	CO5	Working with accounting terms using C++.

LIST OF PRACTICALS

1. Write a program to convert numbers into words.

2. Write a program to find whether a given number is odd or even.

3. Write a program to find the divisibility of number.

4. Write a program to compute Fibonacci series.

5. Write a program to swap two numbers.

6. Write a program to compute the number of days elapsed.

7. Write a program for temperature conversion.

8. Write a program to calculate simple and compound interest.

9. Write a program to calculate depreciation.

10. Write a program to calculate break-even point and PV ratio.

11. Write a program to calculate quick ratio.

12. Write a program to compare and calculate two numbers.

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Teaching Methods

Power point presentation/Blackboard/Discussion and Observation

MAPPING

PSO / CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	M	S	S	H	S
CO2	M	M	H	H	M
CO3	H	H	M	M	H
CO4	S	H	M	M	H
CO5	H	M	S	M	S

S- Strong   **H**- High   **M**-Medium   **L**- Low

UCC 34

Programme Code: 14		B.COM CA		
Title of the Paper: CORE PAPER 9 – MANAGEMENT ACCOUNTING				
Batch 2024-2025	Hours / Week 6	Total Hours 90	Credits 5	Employability

Course Objectives

1. To encourage the students to study the concept of Management Accounting.

2. To motivate the students to learn the techniques for managerial decision making.

3. To make the students to know about various budgeting techniques.

Course Outcomes (CO)

K1 - K5	CO1	Knowing the basic Concepts and relationships of various accounts
	CO2	Understanding about Ratios, Working capital and Budgeting.
	CO3	Preparing working capital and various Budgets.
	CO4	Analyzing cost volume profit and grasping knowledge about managerial application of Marginal Costing.
	CO5	Interpreting Fund flow and Cash Flow Statements.

Syllabus

UNIT – I CONCEPTS OF MANAGEMENT ACCOUNTING (18 Hours)

Management Accounting – Meaning, Objectives and Scope – ***Relationship between Cost Accounting and Financial Accounting** – Need and Significance of Management Accounting

UNIT – II RATIO ANALYSIS (18 Hours)

Analysis and Interpretation of Financial Statements - Ratio Analysis –Meaning of Ratio & Ratio analysis – Liquidity Ratio- Capital Gearing Ratio- Turnover Ratio– Profitability -Uses and Limitations of Ratios.

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UNIT – III WORKING CAPITAL   (18 Hours)

Working Capital – Concepts, Kinds, Importance of Working Capital – Working Capital requirements and their computation – Sources of Working Capital – Funds Flow and Cash Flow Analysis- Application of AS3.

UNIT - IV   COST-VOLUME-PROFIT ANALYSIS   (18 Hours)

Cost-Volume-Profit Analysis - Marginal Costing and Break-Even Analysis, Managerial Applications of Marginal Costing – Pricing decision – Profit planning and maintaining a desired level of profit – Buy or Make decision – Profitable sales mix - **Significance and Limitations of Marginal Costing.**

UNIT - V   BUDEGTING TEHCNIQUES   (18 Hours)

Budgeting and Budgetary Control – Definition, Importance, Essentials, Classification of Budgets, Master Budget, Preparation of Different Budgets (Cash budget, production budget, Material budget, Purchase budget, Fixed and Flexible Budget) - Steps in Budgetary Control- Zero Based Budgeting – Performance Budgeting.

* **Denotes Self-Study and Questions for Examinations May be taken from the Self Study Portions also.**

* **NOTE: Distribution of marks for theory and problems shall be 20% and 80% respectively.**

Teaching Methods

Power point presentation/Discussion/Assignment/ Google Classrooms/ Smart Classroom

TEXT BOOKS

1. Sharma and Shashi K.Gupta (2016), Management Accounting, 12th Revised Edition, Kalyani Publishers.

REFERENCE BOOKS

1. S.N. Maheswari (2014), Principles of Management Accounting, 17th Edition, Sultan Chand.
2. R.S.N Pillai & Bagavathi (2006), Management Accounting, 4th Edition, S.Chand & Co Ltd.
3. Dr.C.Eugine Franco (2016), Management Accounting, Charulatha Publications, Chennai.
4. Khan,M.Y, Jain.S.P (2014), Management Accounting – Text, Problems & Cases, Tata Mc Graw Hill, New Delhi.
5. S.P. Jain & K.L. Narang (2014), Cost and Management Accounting, Tata Mc Graw Hill, New Delhi.

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MAPPING

PSO / CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	M	S	S	M	S
CO2	M	M	S	S	H
CO3	S	M	S	M	S
CO4	S	S	M	M	S
CO5	H	S	S	H	M

S – Strong   **H** – High   **M** – Medium   **L** – Low

UCC 37

Programme Code: 14		B.COM CA		
Title of the Paper: CORE PAPER 10 – DIRECT TAX & GST				
Batch 2024-2025	Hours / Week 6	Total Hours 90	Credits 5	Employability

Course Objectives

1. To familiarize the students with basic concepts of Income tax.

2. To enable the students to learn and compute income under various heads of income.

3. To get awareness about the deduction's u/s 80 and GST.

Course Outcomes (CO)

K1 - K5	CO1	Recollecting the fundamental concepts of Income Tax Act and GST
	CO2	Getting the Ideas of the various sources of Incomes.
	CO3	Applying the income tax laws for computation of an individual's adjusted gross incomes.
	CO4	Computing the liability of an Individual
	CO5	Learning about the concepts of GST

Syllabus

UNIT – I BASICS OF TAX AND RESIDENTIAL STATUS (18 Hours)

Income Tax – Introduction - Definitions under Income Tax Act - Agricultural Income - Person-Assessee - Income-Gross Total Income - Total Income - Assessment Year - Previous Year-Residential Status - Incidence of Tax- ***Union Budget Analysis.**

UNIT – II SALARY AND HOUSE PROPERTY (18 Hours)

Income under the head Salaries – Computation of Taxable Salary Income - Income from House Property – Computation of Taxable Income from House property.

UNIT – III BUSINESS AND PROFESSIONAL INCOME (18 Hours)

Profits and Gains of Business or Profession – Business Vs Profession - Computation of Business Income and Professional Income (Doctors, Chartered Accountant and Lawyer).

UNIT – IV TAXABLE INCOMES & SET OFF, CARRY FORWARD (18 Hours)

Capital Gains Income – Types of Capital Gain – Computation - Income from Other Sources – Computation of Taxable Incomes under the head Other Sources. Set Off and Carry Forward and Set Off of Losses– Computation of Total Income (Simple Problems).

UCC 38

UNIT – V   GOODS AND SERVICE TAX   (18 Hours)

GST- Introduction -Meaning – Definition- Objectives - Effects-***Merits and Demerits** - Impact of GST on Various sectors in Indian Economy- Various procedure for registration of GST for Business People – New Regulations of GST - Tax rate regime for different products under GST. Online GST returns.

* **Denotes Self-Study and Questions for Examinations May be taken from the Self Study Portions also.**

NOTE: Distribution of marks for theory and problems shall be 20% and 80% respectively.

Teaching Methods

PowerPoint presentation/ Seminar/ Blackboard/ Google Classrooms/ Smart Classroom/ Discussion /Assignment

TEXT BOOKS (Recent editions)

1. Dr.N.Hariharan , Income Tax Law and Practice, Recent Edition, Vijay Nicole Imprints Pvt Limited.
2. V.P.Gaur and D.B.Narang (Recent Edition), Income Tax Law and Practice, Kalyani Publishers.

REFERENCE BOOKS (Recent editions)

1. Dr. Mehrotra.H.C. Income Tax Law and Practice.
2. M.Jeevarathinam & C.Vijay Vijayvishnu Kumar, Income Tax Law and Practice.
3. Bhagawat Prasad Income Tax Law and Practice, Wishwa Prakashan Publishers.
4. B.B. Lal & N.Vashisht, Income Tax Law and Practice I K International PublishingHouse.
5. T.S.Reddy and Y.Hariprasad Reddy, Business Taxation, 10th Revised Edition, Margham Publications.

MAPPING

PSO\ CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	M	S	S	S	M
CO2	S	M	M	M	H
CO3	H	S	H	H	H
CO4	M	H	S	S	S
CO5	H	S	S	M	M

S- Strong   **H**- High   **M**-Medium   **L**- Low

UCC 39

Programme Code: 14	B.COM CA			
Title of the Paper: CORE PAPER 11 – PRINCIPLES OF AUDITING				
Batch 2024-2025	Hours / Week 5	Total Hours 75	Credits 4	Entrepreneurship

Course Objectives

1. To familiarize the students about the various concepts of Principles of Auditing.

2. To make the students to understand the importance of auditing and auditing reports.

3. To help the students to gain knowledge about vouching of documents in an organization.

Course Outcomes (CO)

K1 - K5	CO1	Knowing about the current Auditing Concepts, Standards and Procedures.
	CO2	Understanding about Internal checks and Vouching.
	CO3	Applying different audit process for valuing Assets and Liabilities.
	CO4	Knowing the role on an Auditor in a company and to interpret the Audit Reports.
	CO5	Investigating the auditing provisions and E-Auditing.

Syllabus

UNIT - I   AUDITING CONCEPTS   (15 Hours)

Auditing – Origin – Definition – Objectives – Types – Features of Auditing– Advantages and Limitations – Qualities of an Auditor – Audit Programmes.

UNIT - II   INTERNAL AUDIT& VOUCHING   (15 Hours)

Internal Control –Internal Check and Internal Audit –Audit Note Book – Working Papers. Vouching – Voucher – Vouching of Cash Book – Vouching of Trading Transactions – ***Vouching of Impersonal Ledger.**

UNIT – III VERIFICATION AND VALUATION OF ASSESTS& LIABLITIES   (15 Hours)

Verification and Valuation of Assets and Liabilities – Auditor's position regarding the valuation and verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves.

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UNIT - IV   AUDIT OF COMPANIES   **(15 Hours)**

Audit of Companies – Qualification – Disqualifications – Various modes of Appointment of Company Auditor – Rights and Duties of company Auditor –Valuation of Assets - Liabilities of a Company Auditor – Verification of Share Capital and Share Transfer Audit – Audit Report – Contents and Types.

UNIT - V   INVESTIGATION & ELECTRONIC AUDITING   **(15 Hours)**

Investigation – Objectives of Investigation – Audit of Computerized Accounts – ***Electronic Auditing** – Investigation under the provisions of Companies Act.

* **Denotes Self-Study and Questions for Examinations May be taken from the Self Study Portions also.**

Teaching Methods

PowerPoint presentation/ Seminar/ Blackboard/ Google Classrooms/ Smart Classroom /Discussion & Assignment

TEXT BOOKS

1. B.N. Tandon (2014), A Hand Book Of Practical Auditing, Edition – 14, S.Chand & Company Ltd, NewDelhi.
2. Dinkar Pagare (2018), Principles and practice of auditing, Sultan Chand & Sons, NewDelhi.

REFERENCE BOOKS

1. Sundar& paari (2014), Practical Auditing, Vijay Nicole imprints pvt ltd.
2. V.Gurumoorthym, G.Selvaraj, R.Swarnalakshmi (2016), Practical Auditing, Charulatha Publications, Chennai.
3. Radha.V (2016), Practical Auditing, Charulatha Publications, Chennai.
4. Kamal Garg (2015), Professional approach to advanced auditing, Bharat Law House Pvt ltd, Newdelhi.
5. Pradeep kumar, Baldew Sachdeva, Dr.Jagwanth sing (2013), Auditing Principles and practices, Kalyani Publications, New Delhi.

MAPPING

PSO \ CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	M	S	M	M	S
CO2	M	S	S	S	H
CO3	H	M	S	M	S
CO4	S	S	M	M	H
CO5	H	S	S	M	H

S – Strong   **H** – High   **M** – Medium   **L** – Low

UCC 41

Programme Code: 14	B.COM CA			
Title of the Paper: CORE PRACTICAL 3 – COMPUTER APPLICATIONS V – VISUAL BASIC PROGRAMMING				
Batch 2024-2025	Hours / Week 6	Total Hours 90	Credits 3	Skill Development

Course Objectives

1. To provide practical knowledge in Visual Basic Programming.

2. To help the students to understand the concept of designing forms.

3. To encourage the students to learn the application of various tools and properties.

Course Outcomes (CO)

K1 - K5	CO1	Knowing about the form designing with tool box.
	CO2	Developing the skills to create MDI form and Menu Editor.
	CO3	Working with control arrays.
	CO4	Creating various views of forms using different controls.
	CO5	Evaluating the reports of Visual Basic Programs.

Syllabus

List of Programs

1. Create a program to perform Arithmetic calculation.

2. Create a program to change fore color and back color of a label box and changing of font style.

3. Design a sample calculator using control arrays.

4. Create a program in visual basic by converting numbers into words by using select case statement.

5. Calculate Depreciation by using check box control.

6. Create a program to display List of products using list box.

7. Design a form to display Tree view of folders and files.

8. Create Advertisement by using menu editor.

9. Manipulate String functions.

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10. Create a form using Common Dialog Box.

11. Create a mark sheet by using Data control.

12. Create student database using ADODC control.

Teaching Methods

Power point presentation/Test/Observation/ Google Classrooms/Smart Classroom

MAPPING

PSO / CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	H	M	S	H	S
CO2	H	H	S	M	H
CO3	S	M	H	H	M
CO4	H	M	H	H	M
CO5	S	H	S	H	S

S – Strong   **H** – High   **M** – Medium   **L** – Low

UCC 43

Programme Code: 14		B.COM CA		
Title of the Paper: CORE PAPER 12 – FINANCIAL MANAGEMENT				
Batch 2024-2025	Hours / Week 6	Total Hours 90	Credits 5	Employability

Course Objectives

1. To enlighten the mind of the students about the concepts of Financial Management.

2. To make them understand about the theories of Financial Management

3. To study the techniques and Dividend policies in a company

Course Outcomes (CO)

K1 – K5	CO1	Knowing the basic Concepts of Financial Management, Capital structure and Dividend Policies.
	CO2	Understanding the importance of cost of capital and capital budgeting techniques
	CO3	Applying the theories of capital structures, financial leverages and the techniques of working capital management.
	CO4	Analyzing the Leverages, Capital structure and dividend policies of a company
	CO5	Evaluating the capital structure of the companies.

Syllabus

UNIT – I   FINANCIAL MANAGEMENT CONCEPTS   (18 Hours)

Nature and Scope of Financial Management – Objectives – Financial Decisions – Functional areas of financial management **–** ***Functions of a Financial Manager**.

UNIT – II COST OF CAPITAL   (18 Hours)

Cost of Capital – Meaning and Importance - Cost of Debt, Preference, Equity and Retained Earnings – Weighted Average Cost of Capital – Capital Budgeting – Meaning and Nature of Capital Budgeting – Need and Importance – Capital Budgeting Process - ROI – Payback Period and Discounted Cash Flow.

UCC 44

UNIT – III   CAPITAL STRUCTURE

Financial Leverage – Measures – EDIT – EPS Analysis – Operating Leverage – Financial Leverage, Business and Operatinf Risk – Theories of Capital Structure – Net Income Approach – Net-operating Incime Approach – MM Hypothesis – Determinants of Capital Structure.

UNIT – IV   DIVIDEND THEORIES   (18 Hours)

Dividend Theories –Dividend policy – Forms of Dividend – Determinants of Dividend Policy.

UNIT - V   WORKING CAPITAL MANAGEMENT (Theory only)   (18 Hours)

Working Capital Management: Cash Management – Nature of cash - Motives for holding cash- Managing cash flows – Investment of surplus funds - Receivable Management – Introduction – Meaning – Cost of maintaining Receivables – ***Factors influencing the size of receivables** – Forcasting the receivables – Dimensions of receivables management - Inventory Management – Introduction – Meaning and Nature of inventories – Benefits of holding inventories – Objects of inventory management – Tools and Techniques of inventory management.

* Denotes Self-Study and questions for Examinations may be taken from the self-study portions also.

NOTE: Distribution of marks for theory and problems shall be 60% and 40% respectively.

Teaching Methods

Seminar/Discussion/Assignment/ Google Classrooms/Smart Classroom

TEXT BOOK

1. Sharma and shashi K Gupta (2011), Financial Management, 7th revised edition, kalyani publishers, New Delhi.

REFERENCE BOOKS

1. I.M.Pandey (2015), Financial Management, 10th Edition, Vikas Publishing House pvt ltd, New Delhi.
2. P.V.Kulakarni (2002), Financial Management, 11th Edition, Himalaya publishing house,2002.
3. Khan and Jain (2014), Financial Management, 7th Edition, Tata Mc Graw Hill.
4. Dr.P.Reman (2017), Financial Management, Charulatha Publications, Chennai
5. S.N.Maheswari (2014), Financial Management, 14th Revised Edition, Sultan Chand & Sons, New Delhi.

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MAPPING

PSO \\ CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	H	S	H	M	S
CO2	M	H	S	H	H
CO3	S	M	S	H	S
CO4	H	S	H	M	M
CO5	S	S	M	H	H

S – Strong   **H** – High   **M** – Medium   **L** – Low

UCC 46

Programme Code: 14	**B.COM CA**			
Title of the Paper: CORE PAPER 13 – INTERNET AND WEB DESIGNING				
Batch 2024-2025	Hours / Week 6	Total Hours 90	Credits 5	**Skill Development**

Course Objectives

1. To Familiarize the students about the concepts of Internet

2. To make the students to understand the concept of web designing

3. To help them to develop the skills to create Hyper Text Markup Language

Course Outcomes (CO)

K1 -K5	CO1	Remembering the basic concepts of Internet and HTML
	CO2	Understanding the terminologies of Internet technologies, about table creation and application of its properties in HTML
	CO3	Learning the application of HTML tags and Frames
	CO4	Knowing the various uses of buttons in creating a web page
	CO5	Illustrating about the tags for creating webpages.

UNIT - I   INTERNET   (18 Hours)

Introduction to internet – Networking – internet – E-mail – Resource sharing – Gopher – ***WWW** – Hyper t e x t – Browser – Search Engine – Usenet – Telnet – Bulletin Board Service –WAIS.

UNIT – II INTERNET TECHNOLOGIES   (18 Hours)

Internet technologies – Modem – Internet Addressing – Physical Connections –Telephone Lines – Internet Browsers – Internet Explorer – Netscape Navigator.

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UNIT - III   HTML   **(18 Hours)**

Introduction to HTML – Designing a home page – History of HTML – Generation – HTML Documents – Anchor Tag – Hyper Links – Head And Body Sections – Header Section – – Prologue -Links – Colorful Webpage – Comment Lines – Headings – Aligning The Headings – Horizontal Rule – Paragraph – Tab Setting – Images – Aligning an Image – Adding Space Around Image – Boarder For an Image.

UNIT - IV   LISTS AND TABLES   **(18 Hours)**

Lists – Ordered and Unordered List – Nested List – Headings in a List – Tables – Table Creation in a HTML – Width of the Table and Cells – Cell Spanning – Coloring Cells – Column Specification.

UNIT - V   FRAMES AND BUTTONS   **(18 Hours)**

Frames – Frameset definition – Frame Definition – Nested Framesets – Forms – Action Attribute – Method Attribute – Encrypt Attribute – Dropdown List – Check Boxes – Radio Buttons – Text Field – Text Area – ***Password** – Hidden Fields – Submit and Reset Buttons

*Denotes Self-Study and Questions for Examinations May Be Taken from The Self Study Portions also.

TEXT BOOKS

1. C.Xavier (2008), World Wide Web design with HTML, Tata McGraw Hill Publishing company ltd, New Delhi.
2. Sundarajan.K (2001), Internet, 10th Edition, Kannadhasan Phathipagam, Chennai.

REFERENCE BOOKS

1. Thomas A.Powell (2006), HTML – The Complete reference, Tata McGraw Hill Publishing company ltd, New Delhi.
2. Dave Mercer (2004), HTML-Introduction to Web Page Designers & Development, Tata McGraw Hill Publishing company ltd, New Delhi.
3. Steven Holzer (2006), HTML, Dreamtech Press, New Delhi.
4. Alexis Leon & Mathews Leon (2004), Internet for Everyone, Leon Tech World, Chennai.
5. Teodoru Gugoiu (2006), HTML, XHTML, CSS and XML by example – a practical guide, Firewall media.

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Teaching Methods

Power point presentation/Seminar/Assignment/ Google Classrooms/Smart Classroom

MAPPING

PSO / CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	H	M	S	H	S
CO2	M	H	H	M	H
CO3	S	M	S	H	M
CO4	H	H	H	M	S
CO5	S	S	M	H	H

S – Strong   **H** – High   **M** – Medium   **L** – Low

UCC 49

Programme Code: 14	B.COM CA			
Title of the Paper: CORE PRACTICAL 4 – COMPUTER APPLICATIONS VI – HTML & INTERNET				
Batch 2024-2025	**Hours / Week 6**	**Total Hours 90**	**Credits 3**	**Skill Development**

Course Objectives

1. To provide the students about the practical knowledge in HTML programming.

2. To make the students to understand the concept of web designing.

3. To comprehend about Internet and know about various tags and buttons.

Course Outcomes (CO)

K1 - K5	CO1	Knowing the creation of web page using HTML.
	CO2	Understanding about linking the web pages using Anchor tags.
	CO3	Learning about of table creation properties and Buttons in designing a form.
	CO4	Gaining knowledge of creating advertisements and invitations.
	CO5	Evaluating the results of HTML Programs.

Syllabus

1. Create a webpage for changing the background and fore color for an application by using font tags.

2. Create a webpage for linking more documents by using anchor tag.

3. Create a webpage for marks statement by using caption, table tags.

4. Create a Sample invitation by using frame tag.

5. Create a sample webpage for advertising a product by using image and unordered list tags.

6. Create a Program using HTML to display the ordered list and unordered List of a Departmental Store.

7. Create a Program using HTML for on-line shopping.

8. Create a sample college website.

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9. Create a registration form by using command button, radio button, text box, combo box and check box.

10. Program to display Image and link using HTML tags.

11. Create a program by using marquee tags.

12. Create a Resume using HTML Tag.

Teaching Methods

Power Point Presentation/Test/ Google Classrooms/Smart Classroom

MAPPING

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	H	M	S	H	S
CO2	H	H	S	M	H
CO3	S	M	H	H	M
CO4	S	H	H	H	M
CO5	H	M	H	S	H

S – Strong   **H** – High   **M** – Medium   **L** – Low

UCC 51

Programme Code: 14	B.COM CA			
Title of the Paper: PROJECT AND VIVA-VOCE				
Batch 2024-2025	**Hours / Week 4**	**Total Hours 60**	**Credits 5**	**Skill Development**

Course Objectives

1. To find out and suggest the ideas related to the practical problems in the field of commerce.
2. To design a program for conversion of manual work into computerized format in various areas.
3. To make the students to understand the importance and needs of Research and Project for the benefit of the society.

COURSE OUTCOMES (CO)

K1 - K5	CO1	Identifying the practical problems in different areas of Commerce.
	CO2	Collecting data using various techniques.
	CO3	Applying statistical tools and analyzing the data.
	CO4	Designing the Computer-based projects, suggest solution and concluding the project.
	CO5	Giving solution to the problem.

Individual / Group Project work will be assigned to students during the beginning of the VI Semester under the supervision and guidance of Faculty members. The submission of Report and Viva-voce examination will be at the end of the VI Semester. The Project work shall be related to Computer Applications in Business, Industry, Commerce and Administrative work or it may also involve Software Development. The Internal and External Examiners shall jointly evaluate the project report submitted and marks will be awarded on the basis as mentioned below

COMPONENTS	MARKS	TOTAL
CIA		
Review	15	20
Regularity	5	
ESE Project Viva Voce		
Project Report	60	80
Viva Voce (Internal & External jointly)	20	
TOTAL		100

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MAPPING

PSO / CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	H	S	M	H	S
CO2	M	S	S	M	H
CO3	S	M	H	H	M
CO4	S	S	H	H	M
CO5	H	M	H	S	H

S – Strong   **H** – High   **M** – Medium   **L** – Low

UCC 53

Programme Code: 14	B.COM CA			
Title of the Paper: ELECTIVE PAPER. 1 – RESEARCH METHODOLOGY				
Batch 2024-2025	Hours / Week 5/6	Total Hours 75/90	Credits 5	Skill Development

Course Objectives

1. To enlighten the students about the basic research concepts

2. To help the students to learn about the implementation of research methods

3. To motivate the students in developing report writing skills about the research

Course Outcomes (CO)

	CO1	Knowing the basic concepts of research methodology.
K1 - K5	CO2	Understanding the procedure for research design and sample design.
	CO3	Knowing the application of different methods in data collection.
	CO4	Framing and analyzing the hypotheses for research.
	CO5	Interpreting the research report.

Syllabus

UNIT - I   RESEARCH & RESEARCH PROBLEM

Meaning of Research – Objectives of Research **-** Types of research – Research process – ***Criteria of Good Research**-Research Problem-Selecting the Problem-Techniques in Involving in Defining the Problem.

UNIT – II   RESEARCH DESIGN & SAMPLE DESIGN

Meaning of Research Design – Important concept relating to Research Design. Sampling Design-Steps in Sampling Design –Criteria of selecting sampling Procedure-Characteristics of a Good Sample Design-Types of Sample Design.

UNIT – III   COLLECTION OF DATA

Methods of data collection-collection of primary data-observation method-interview methods-questionnaires-schedules-collection of secondary data-selection of appropriate methods of data collection.

UCC 54

UNIT - IV   FRAMING OF HYPOTHESES

Meaning of Hypotheses –Characteristics of Hypotheses –Procedures of Hypotheses-Flow Diagram of Hypotheses-Limitation of Hypotheses.

UNIT - V   REPORT WRITING

Meaning of Interpretations –Technique of Interpretation – Signification of Report Writing

– ***Steps in Report Writing** –Layout of Research Report-Types of Report-Mechanics of WritingReport- Precautions for Writing Research Report.

* Denotes Self-Study and Questions for Examinations May be taken from the Self Study Portions also.

Teaching Methods

Power point presentation/Discussion/Assignment/ Google Classrooms/Smart Classroom

TEXT BOOKS

1. C.R. Kothari (2019), Research Methodology, 4th Edition, New age International Publishers.
2. P.Saravanavel (2004), Research Methodology, 15th Edition, Kital Mahal Agencies, Allagabad.

REFERENCE BOOKS

1. Zikmund,Babin, Carr,Adhikar, Griffin (2013), Business Research Methods.

2. C.Rajendra Kumar (2008), Research Methodology, 1st Edition, APH Publishing Corporations, New Delhi.

3. S.C.Sinha, A.K.Dhiman (2002), Research Methodology.

4. A.K.P.Swain (2010), A Text Book of Research Methodology, 2nd edition, Kalyani publishers, New Delhi.

5. R.Panneerselvam (2016), Research Methodology, Prentice Hall of India.

MAPPING

PSO / CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	M	S	H	S
CO2	M	H	S	M	H
CO3	S	M	S	H	M
CO4	H	M	H	M	S
CO5	S	H	M	H	M

S – Strong   **H** – High   **M** – Medium   **L** – Low

UCC 55

Programme Code: 14		B.COM CA		
Title of the Paper: ELECTIVE PAPER. 2 - INVESTMENT MANAGEMENT				
Batch 2024-2025	Hours / Week 5/6	Total Hours 75/90	Credits 5	Skill Development

Course Objectives

1. To give the practical knowledge and theoretical knowledge about investment

2. To make the students to understand about various portfolios available for investment

3. To educate the students to be aware of various investment alternatives

Course Outcomes (CO)

K1 - K5	CO1	Remembering the basic Concepts of Investment management.
	CO2	Understanding the markets for investment purpose, investment alternatives and Portfolios.
	CO3	Studying the application of fundamental analysis in Economy, Industry and Company.
	CO4	Analyzing the buying and selling signals using various theories and evaluating the risk and return of portfolio.
	CO5	Evaluating the portfolios of various companies.

UNIT – I   BASICS OF INVESTMENT

Nature, meaning and scope of investment – Elements – Speculation and Investment - Gambling and Investment - Importance of investment – Factors influencing investment – Features of investment programme – Investment Process – Risk in Investment – Investment Alternatives – bond – preference and equity shares – provident funds – mutual funds **–* Life Insurance Policies** – National Saving Scheme.

UNIT – II PRIMARY AMD SECONDARY MARKETS

Capital market – Structure of capital market – New issue market – Stock Exchanges in India – Mechanics of Trading – Legal control of Stock Exchanges – SEBI and its role, guidance – NSE – OTCEI – Money Market – Definition – Money Market Vs Capital Market – Money Market Instruments In India. **Field Visit to NSE, BSE, SEBI and RBI.**

UNIT - III   FUNDAMENTAL ANALYSIS

Fundamental Analysis Economic analysis – State of Economy – Economic indicators – Industry analysis – Life Cycle of Industry – Company Analysis – Methods

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UNIT – IV   TECHNICAL ANALYSIS

Technical analysis– Scope – Basic theories - Portfolio analysis and management Scope – Markowitz theory – Sharpe Ideal Index – Efficient Frontier – Portfolio selection – ***Risk and Return** – Types of portfolio

UNIT - V   PORTFOLIO REVISION

Portfolio revision – Needs and problems – Methods of revision – Formula plan for revision – Constant rupee value – Constant ratio and Variable ratio plans

* **Denotes Self-Study and Questions for Examinations May be taken from the Self Study Portions also.**

Teaching Methods

Power point presentation/Discussion/Seminar/Assignment/ Google Classrooms/Smart Classroom

TEXT BOOKS

1. Preethi Singh, Investment Management, 8rd Edition, Himalaya Publishing House, 2013.
2. Gopalakrishnan C Investment Management, Kalyani Publishers, New Delhi, Reprinted 2004.

REFERENCE BOOKS

1. Dr.Radha, Parameswaran, Dr.Nedunchezhian (2014), Investment Management, Prasanna Publishers, Chennai.
2. Khan .M.Y & P.K. Jain (2009), Investment Management.
3. V.K Bhalla (2013), Investment Management, S.Chand & Company, New Delhi.
4. Avadhani V.A (2014), Security Analysis and Portfolio Management, 8rd Edition, Himalaya Publishing House.
5. Francis K Reilly Keith C.Brown (2004), Investment Analysis and Portfolio management, 7th edition.

MAPPING

PSO \ CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	M	H	H
CO2	M	S	S	M	S
CO3	S	M	H	H	M
CO4	H	H	S	M	S
CO5	S	H	M	H	H

S – Strong   **H** – High   **M** – Medium   **L** – Low

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Programme Code: 14			B.COM CA	
Title of the Paper: ELECTIVE PAPER. 3 - MANAGEMENT INFORMATION SYSTEM				
Batch 2024-2025	Hours / Week 5/6	Total Hours 75/90	Credits 5	Skill Development

Course Objectives

1. To familiarize the students about the concepts of information system

2. To help them to know the applications of information system in business

3. To encourage the students to understand about office automation

Course Outcomes (CO)

KI-K5	CO1	Remembering the system concepts and Importance of office automation in business
	CO2	Understanding the role, importance of MIS and the trends in Tele-Communication networks
	CO3	Knowing the application of various information systems in business and management
	CO5	Analyzing the importance of office automation in business
	CO5	Interpreting the needs of system concepts in business management.

Syllabus

UNIT - I SYSTEM CONCEPTS

Systems Concepts Introduction – Elements of system – Characteristics of system - Types of System – Classification of organizational system and MIS - System Approach. Management information system - *__Data Vs Information__. Information Resource Management.

UNIT - II ROLE AND IMPORTANCE OF MIS

Introduction of MIS – Definition of MIS – An MIS Model – Components of MIS – Subsystems of an MIS Role and importance of MIS – Information systems development – Introduction – Linking information systems to the business plan – Prototyping – Stages in life cycle.

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UNIT - III   INFORMATION SYSTEMS IN BUSINESS AND MANAGEMENT

Information Systems in Business and Management Marketing information system – Human Resource information System – Production Information System – Inventory Control System – Sales order Processing System – Accounting Information System – Financial Information System - Transaction Processing System – Executive Information System – DSS-AI & Expert System.

UNIT - IV   TELECOMUNICATIONS

Trends in Tele Communications – ***Tele Communications Alternatives** – DTP – Image Processing – Electronic Communication System – Electronic Meeting System.

UNIT - V   OFFICE AUTOMATION

Office Automation – Introduction – Electronic communication systems – Enterprise collaboration systems – Electronic publishing systems – Office management systems.

* **Denotes Self-Study and Questions for Examinations May be taken from the Self Study Portionsalso.**

Teaching Methods

Power point presentation/Seminar/Assignment/ Google Classrooms/Smart Classroom/ Chalk & Talk

TEXT BOOKS

1. Aman Jindal (2006), Mangement Information System, 2nd Revised Edition, Kalyani Publishers, New Delhi.
2. Gordon B.Davis, Margrethe H.Olson (2000), Management Information system, Tata MCgraw Hill Publications, New Delhi.

REFERENCE BOOKS

1. Jawadekar.W.S (2001), Management Information System, Tata MCgraw Hill Publications, New Delhi.
2. Kenneth.C.Lavdon,Jane P.Lavdon (2017), Management Information System, 10th edition, Prentice Hall of India Pvt Ltd., Newdelhi.
3. Waman S.Jawadekar (2017), Management Information System, 8th Edition, Tata MCgraw hill Publications, New Delhi.
4. Mutthy C.S.V (2001), Management Information System, 2nd Edition, Himalaya Publications, Mumbai.
5. Gupta B.G (2007), Management Information System, Galgotia Publishing Company, New Delhi.

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MAPPING

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	H	S	M	H	H
CO2	M	H	S	M	S
CO3	S	M	S	H	M
CO4	H	S	S	M	S
CO5	M	H	S	S	H

S – Strong   **H** – High   **M** – Medium   **L** – Low

UCC 60

Programme Code: 14	B.COM CA			
Title of the Paper: ELECTIVE PAPER. 4 – PRINCIPLES OF MANAGEMENT				
Batch 2024-2025	Hours / Week 5/6	Total Hours 75/90	Credits 5	Skill Development

Course Objectives

1. To cover the basic concepts of management
2. To provide the students with the capability to apply theoretical knowledge in simulated and real-life settings
3. To develop the students to work in teams.

Course Outcomes (CO)

	CO1	Familiarizing with the basic concepts of Management and its functions
K1 - K5	CO2	Practicing the process of management's four functions planning, organizing, leading and controlling
	CO3	Identifying the key skills required for the contemporary management practice
	CO4	Applying the skills for motivating leadership qualities.
	CO5	Identifying the key competencies needed to be an effective leader

Syllabus

UNIT I MANAGEMENT CONCEPTS

Management- Definition of Management- Management and administration- Nature and scope- Characteristics – Importance – Levels of Management - Functions of Management-

UNIT II PLANNING

Planning- Meaning –Nature and importance of planning – ***Objectives of Planning** – Advantages and Disadvantages of Planning - Planning premises- Planning process- Methods and Types of plans- Decision making- Steps in decision making.

UNIT III ORGANISATION

Organization- Meaning, nature and importance – Process of Organization- Principles of sound organization- Classifications of Organization - Organization structure- Span of control- Organization chart.

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UNIT IV LEADRESHIP & MOTIVATION

Motivation- Need – Determinants of behavior- Maslow's theory of Motivation- Leadership – Nature - Characteristics – Importance - Types of leadership.

UNIT V COORDINATION & CONTROL

Co-ordination- Meaning- Need and Techniques of Co-ordination- Control- Meaning – Definition- ***Nature of Control**- Process of Control- Limitations of Control – Requirements of Good Control System - Techniques of control

* Denotes Self-Study and Questions for Examinations May Be Taken from The Self Study Portions also.

Teaching Methods

PowerPoint presentation/Seminar/Blackboard/Google/Smart Classroom/ Discussion & Assignment

TEXT BOOK
1. Dinkar Pagare (2016), Principles of Management, Sultan Chand & Co. Ltd.
2. R.N.Gupta (2016), Principles of Management, Sultan Chand & Co. Ltd.

REFERENCE BOOKS

1. Prasad L. M (2008), Principles and Practice of Management, Sultan Chand &Co. Ltd.
2. Sontakki C.N (2012), Principles of Management, Kalyani Publishers
3. Bhushan Y.K (2007), Business Organization & Management, Sultan Chand & Sons.
4. Kathiresan, Dr.Radha (2013), Business organization, Prasanna publications.
5. J.K.Mithra (2017), Principles of Management, Oxford Univeresity press.

MAPPING

PSO / CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	M	S	S	M	S
CO2	M	M	S	S	H
CO3	S	H	S	M	S
CO4	S	S	M	M	S
CO5	H	S	S	H	M

S – Strong   **H** – High   **M** – Medium   **L** – Low

UCC 62

Programme Code: 14	B.COM CA

Title of the Paper: ELECTIVE PAPER. 5 – ENTREPRENEURIAL DEVELOPMENT				
Batch 2024-2025	Hours / Week 5/6	Total Hours 75/90	Credits 5	Entrepreneurship

Course Objectives

1. To expose the students to appreciate and understand the concepts and fundamentals of entrepreneurship

2. To understand the process of business idea generation and converting the idea into abusiness model.

3. To enlighten the students about the role of government and banks that renders support interms of policies and assistances.

Course Outcomes (CO)

K1 - K5	CO1	Knowing the parameters to assess opportunities for new business ideas
	CO2	Understanding systematic process to select and screen a business idea.
	CO3	Implementing the strategies for successful implementation of ideas
	CO4	Analyzing the opportunities and challenges for new ventures and the benefits/drawbacks of entrepreneurship.
	CO5	Understanding the concept of industry 4.0 and AI.

Syllabus

UNIT I   CONCEPTS ENTERPRENEURSHIP

Meaning of Entrepreneurship – definition, characteristics and functions of entrepreneur - Types of Entrepreneurs - ***Role of Entrepreneurs in Economic Development** - Sickness and Survival - Need for Training and Development – Phases of EPD – Special Agencies – Development ofwomen Entrepreneurs and Rural Entrepreneurs – Social Entrepreneurship.

UNIT II   PROJECT IDENTIFICATION & CLASSIFICATION

Business Ideas; meaning, concept, categories and characteristics – project manager, role and responsibilities – project identification & classification meaning of project identification – classification – internal and external constraints, project objective, desk research and techno – economic survey, project life cycle and phases.

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UNIT III   PROJECT FORMULATION & PLANNING

Project formulation Need and significance of project formulation – evaluation – feasibility analysis - project reports – project selection – format planning commission's guidelines – checklist for feasibility reports – sources of finance for a project – institutional finance supporting project.

UNIT IV   INSTITUTIONAL SUPPORT TO ENTREPRENURSHIP

Institutional finance to entrepreneurs – factors affecting entrepreneur growth – ED programs – Need, objectives and courses- contents, phases and evaluation – SFC's – SIDCO's – TIIC – commercial banks – small industries development bank – institutional support to entrepreneurship – *venture capital and its importance. Institutional set up – DIC's, SIDO, NSIC, SISI's Indian investment center – khadi and village industries commission.

UNIT V   INDUSTRY 4.0 and ARTIFICIAL INTELLIGENCE

Need – Reason for Adopting Industry 4.0 - Definition – Goals and Design Principles - Technologies of Industry 4.0 – Impact of Industry 4.0 on Society: Impact on Business, Government, People - Big Data – Artificial Intelligence (AI) – Industrial Internet of Things - Cyber Security – Cloud - Artificial Intelligence: Artificial Intelligence (AI) – What & Why? - History of AI - Foundations of AI -The AI - Environment - Societal Influences of AI - Application Domains and Tools - Associated Technologies of AI - Future Prospects of AI - Challenges of AI - Tools for Artificial Intelligence, Big Data and Data Analytics, Virtual Reality

* Denotes Self-Study and Questions for Examinations May be taken from the Self Study Portions also.

Teaching Methods

Seminar / Discussion / Assignment / Google Classrooms/Smart Classroom

TEXT BOOKS
1. S.Sivasankari (2016), Entrepreneurial development, Charulatha publications.
2. P. Kaliraj, T. Devi, Higher Education for Industry 4.0 and Transformation to Education5.0

UCC 64

REFERENCE BOOKS

1. S. Anil kumar, S.C Poornima (2003), Entrepreneurial development, New age international Pvt. ltd publishers.
2. Gupta.S (2011), Entrepreneurial development, 1st edition, Abd Publishers.
3. J.S. Saini (2002), Entrepreneurship Development Programmes and Practices, Deep & Deep Publications.
4. Chandramani Singh (2009), Encyclopedia of Entrepreneurship Development, 2nd edition, Anmol Publisher.
5. P. Gopalkrishnan and V. E. Ramamoorthy (2014), Text book of Project Management, McMillin Publishers India Ltd, New Delhi.

MAPPING

PSO / CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	M	H	S	M	H
CO2	M	S	M	S	S
CO3	S	M	S	M	M
CO4	S	S	H	M	S
CO5	H	S	M	S	H

S – Strong   **H** – High   **M** – Medium   **L** – Low

UCC 65

Programme Code: 14		B.COM CA		
Title of the Paper: ELECTIVE PAPER. 6 – CONSUMER AFFAIRS				
Batch 2024-2025	Hours / Week 5/6	Total Hours 75/90	Credits 5	Skill Development

Course Objectives

1. To familiarize the students with their rights and responsibilities as a consumer.

2. To understand the procedure of redress of consumer complaints.

3. To know more about decisions on Leading Cases by Consumer Protection Act.

4. To get more knowledge about Organizational set-up under the Consumer Protection Act

5. To impart awareness about the Role of Industry Regulators in Consumer Protection

6. To understand Contemporary Issues in Consumer Affairs

Course Outcomes (Co)

K1 - K5	CO1	Able to know the rights and responsibility of consumers.
	CO2	Understand the importance and benefits of Consumer Protection Act.
	CO3	Applying the role of different agencies in establishing product and service Standards.
	CO4	Analyze to handle the business firms' interface with consumers.
	CO5	Assess Quality and Standardization of consumer affairs

UNIT - I   CONCEPTUAL FRAMEWORK

Consumer and Markets Concept of Consumer- Nature of markets Liberalization and Globalization of markets with special reference to Indian Consumer Markets-E-Commerce with reference to Indian Market- Concept of Price in Retail and Wholesale- Maximum Retail Price (MRP), Fair Price, GST, labeling and packaging along with relevant laws- Legal Metrology.

Experiencing and Voicing Dissatisfaction Consumer buying process, Consumer Satisfaction/dissatisfaction-Grievances -complaint, Consumer Complaining Behaviour Alternatives available to Dissatisfied Consumers; ***Complaint Handling Process ISO 10000 suite**

UNIT - II CONSUMER PROTECTION LAW IN INDIA

Objectives and Basic Concepts Consumer rights and UN Guidelines on consumer protection, Consumer goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice, restrictive trade practice.

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Organizational set-up under the Consumer Protection Act Advisory Bodies Consumer Protection Councils at the Central, State and District Levels; Adjudicatory Bodies District Forums, State Commissions, and National Commission Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA with important case law.

UNIT - III GRIEVANCE REDRESSAL MECHANISM UNDER THE INDIAN CONSUMER PROTECTION LAW

Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy available; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties.

Leading Cases decided under Consumer Protection law by Supreme Court/National Commission Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity and Telecom Services; Education; Defective Products; Unfair Trade Practices.

UNIT - IV   ROLE OF INDUSTRY REGULATORS IN CONSUMER PROTECTION

    i.   Banking RBI and Banking Ombudsman

    ii.   Insurance IRDA and Insurance Ombudsman

    iii.   Telecommunication TRAI

    iv.   Food Products FSSAI

    iv.   Electricity Supply Electricity Regulatory Commission

    v.   Real Estate Regulatory Authority

UNIT - V   CONTEMPORARY ISSUES IN CONSUMER AFFAIRS

Consumer Movement in India Evolution of Consumer Movement in India, Formation of consumer organizations and their role in consumer protection, Misleading Advertisements and sustainable consumption, National Consumer Helpline, Comparative Product testing, Sustainable consumption and energy ratings.

Quality and Standardization Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; ***Role of International Standards ISO an Overview**

<u>Note</u> Unit 2 and 3 refers to the Consumer Protection Act, 2086. Any change in law would be added appropriately after the new law is notified

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* Denotes Self-Study and Questions for Examinations May Be Taken from The Self Study Portions also.

Teaching Methods

Seminar / Discussion / Assignment / Google Classrooms/Smart Classroom/ Flipped Classroom

Suggested Readings:

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. (2007)Consumer Affairs, Universities Press.
2. Choudhary, Ram Naresh Prasad (2005). Consumer Protection Law Provisions and Procedure, Deep and Deep Publications Pvt Ltd. G.
3. Ganesan and M. Sumathy. (2012). Globalisation and Consumerism: Issues and Challenges, Regal Publications
4. Suresh Misra and Sapna Chadah (2012). Consumer Protection in India: Issues and Concerns, IIPA, New Delhi
5. Rajyalaxmi Rao (2012), Consumer is King, Universal Law Publishing Company
6. Girimaji, Pushpa (2002). Consumer Right for Everyone Penguin Books.
7. E-books :- www.consumereducation.in
8. Empowering Consumers e-book, www.consumeraffairs.nic.in
9. e-book, www.bis.org
10. The Consumer Protection Act, 2086 and its later versions.

Articles

1. Misra Suresh,(Aug 2017) " Is the Indian Consumer protected? One india one people
2. Raman Mittal, Sonkar Sumit and Parineet Kaur(2016) regulating unfair trade practices : an analysis of the past and present Indian legislative models, Journal of consumer policy.
3. Chakravarthy.S, (2014) MRTP Act metamorphoses into competition Act. CUTS Institute for regulation and competition position paper. Available online at www.cuts-international.org/doc01.doc.
4. Kapoor Sheetal (2013) "Banking and the Consumer" Akademos (ISSN 21-0584)
5. Bhatt K.N, Misra Suresh and Chadah Sapna(2010). Consumer, Consumerism and Consumer Protection, Abhijeet publications
6. Kapoor Sheetal(2010) "Advertising – An essential part of Consumer's life-Its legal and ethical aspects", Consumer protection and trade practices journal, October 2010.
7. Verma, D.P.S.(2002) Regulating misleading advertisements, legal provisions and institutional framework. Vikalpa.Vol.26.No.2.pp.51-57.

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Periodicals

1. Consumer protection judgements (CPJ) (Relevant cases reported in various issues)

2. Recent issues of magazines: International Journal on Consumer law and practice, National Law School of India University, Bengaluru

3. 'Consumer Voice', published by VOICE Society, New Delhi.

Websites

1. www.ncdrc.nic.in
2. www.consumeraffairs.nic.in www.iso.org
3. www.bis.org.in
4. www.consumereducation.in
5. www.consumervoice.in
6. www.fssai.gov.in
7. www.cercindia.org

MAPPING

PSO / CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	S	S	S	S	S
CO 2	S	S	S	S	S
CO 3	S	S	S	S	S
CO 4	S	S	S	S	S
CO5	S	H	S	H	S

S-Strong   **H**-High   **M**-Medium   **L**-Low

UCC 69

Programme Code: 14		B.COM CA		
Title of the Paper: SKILL BASED SUBJECT 1 – CYBER SECURITY				
Batch	**Semester**	**Hours / Week**	**Total Hours**	**Credits**
2024-2025	III	2	30	3

Course Objectives

1. The course introduces the basic concepts of Cyber Security.

2. To develop an ability to understand about various modes of Cyber Crimes and Preventive Measures.

3. To understand about the Cyber Legal laws and Punishments.

Course Outcomes (CO)

K1-K5	CO1	To Understand the Concepts of Cybercrime and Cyber Frauds.
	CO2	To Know about Cyber Terrorism and its preventive measures.
	CO3	To Analyze about the Internet, Mobile Phone and E-commerce security issues.
	CO4	To Understand about E-mail and Social Media Issues.
	CO5	To Describe about various legal responses to Cybercrime.

Syllabus

UNIT I **(6 Hours)**

Introduction to Cyber Security: Definition of Cyber Security- Why is Cyber Security important? Layers of Cyber Security - Evolution of Cyber Security. Cyber hacking - Cyber fraud: Definition- Different modes of cyber fraud - Cyber fraud in India. Cyber pornography.

UNIT II **(6 Hours)**

Cyber Terrorism: Modes of cyber terrorism. Cybercrime: What is Cybercrime? Cybercrime preventive methods - Preventive steps for individuals & organizations - Kinds of cybercrime - Malware and its types – ***Cyber-attacks.**

UNIT III **(5 Hours)**

Internet Mobile Phone and E-commerce Security issues: Data theft - Punishment of data theft- Theft of internet hours - Internet safety tips for children & parents. Mobile phone privacy - E-Commerce security issues.

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UNIT IV **(6 Hours)**

Email and Social media issues: Aspects of Social Media - The Vicious Cycle of unhealthy social media use- Modifying social media use to improve mental health. Computer Virus - Antivirus – Firewalls.

UNIT V **(7 Hours)**

Cyber Forensics and Digital Evidence: What does Digital Footprint Mean? - Web Browsing and Digital Footprints- Digital Footprint examples – How to Protect Your Digital Footprints? - How to erase your Footprints? - Browser Extensions and Search Engine Deletion - Cyber Crime and Cyber Laws - Common Cyber Crimes and Applicable Legal Provisions: A Snapshot - Cyber Law (IT Law) in India – The Information Technology Act of India 2000 - Cyber Law and Punishments in India - ***Cyber Crime Prevention guide to users** – Regulatory Authorities.

* **Denotes Self-Study and Questions for Examinations May Be Taken from The Self Study Portions also.**

Teaching Methods

Chalk and Talk/ Presentation/Seminar/ Quiz/Discussion & Assignment

Text Book:

1. **"Cyber Security", Text Book** prepared by "Kongunadu Arts and Science College", Coimbatore -29, 2024.

Reference Books:

1. Mayank Bhushan, Rajkumar Singh Rathore, Aatif Jamshed, **"Fundamental of Cyber Security",** BPB Publications, 1st Edition, 2017.

2. Anand Shinde, "**Introduction to Cyber Security-Guide to the world of Cyber Security**", NotionPress,2021.

3. Paul Grishman, "**Cyber Terrorism- The use of the Internet for Terrorist Purpose**",Axis Publication,1stEdition 2010.

4. Shilpa Bhatnagar, **"Encyclopaedia of Cyber and Computer Hacking**", Anmol Publications, 1st Edition2009.

Web References:
1. http://deity.gov.in/ - Department of Electronics and Information Technology,
2. Govt. of India
3. http://cybercellmumbai.gov.in/ - Cybercrime investigation cell
4. http://ncrb.gov.in/ - National Crime Records Bureau
5. http://catindia.gov.in/Default.aspx - Cyber Appellate Tribunal
6. http://www.cert-in.org.in/ - Indian Computer Emergency Response Team
7. http://cca.gov.in/rw/pages/index.en.do - Controller of Certifying Authorities
8. www.safescrypt.com - Safescryptwww.nic.in – National Informatics Centre
9. www.nic.in – National Informatics Centre
10. https://www.kaspersky.com/resource-center/definitions/what-is-a-digital-footprint
11. https://geekflare.com/digital-footprint/

UCC 71

Question Paper Pattern

Duration: 3 Hrs   **Max: 75 Marks**

Section - A (10x1=10)

Choose the correct answer

Section - B (5x5=25)

Short answer questions, either or type, one question from each unit.

Section - C (5x8=40)

Essay answer questions, either or type, one question from each unit.

CIA EXAMINATION MARK BREAKUP

S. NO	DISTRIBUTION COMPONENT	MARKS
1	CIA I – 75 Marks Converted to 30	**30**
2	CIA II – 75 Marks Converted to 30	**30**
3	Assignment I	**10**
4	Assignment II	**10**
5	Attendance	**05**
6	Any Case Study related to Cyber Security	**15**
	Total	**100**

UCC 72

Programme Code: 14		B.COM CA			
Title of the Paper: SKILL BASED SUBJECT 2 - PRINCIPLES OF MARKETING					
Batch 2024-2025	Semester IV	Hours / Week 2	Total Hours 30	Credits 3	Employability

Course Objectives

1. To make the students understand about the Modern Marketing.

2. To enable the students to understand the elements of marketing.

3. To educate the need of marketing science in the modern business world.

Course Outcomes (CO)

	CO1	Recollecting the concepts of marketing and its functions
K1-K5	CO2	Understanding the techniques of advertising and analyze the factors determining consumer behavior and market segmentation.
	CO3	Applying the various promotional strategies to promote the sales
	CO4	Analyzing about the role of Government in marketing
	CO5	Evaluating the marketing techniques.

Syllabus

UNIT - I   MARKETING CONCEPTS   (6 Hours)

Introduction to Marketing – Meaning and Definition of Marketing – Classification of Markets - Objectives of Marketing - Features and Importance of Marketing.

UNIT – II   MARKETING MIX   (6 Hours)

Marketing Mix – Elements of Marketing Mix – Forces Affecting Marketing Mix – Buying and Selling – Kinds of Buyer – Elements of Buying – Methods of Buying – Types of Buying Policies – Transportation - Functions & Benefits of Transportation – Recent Developments of Transportation – ***Factors Governing the Choice of the Mode of Transport**.

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UNIT - III   PRODUCT   (6 Hours)

Meaning and Definition of Product – Classification of Product – Product Policies - Product Life Cycle – Product Mix and Product Line - Branding – Packing and labeling.

UNIT - IV   PRICING   (6 Hours)

Pricing –Objectives – Factors influencing Pricing Decisions – Kinds of Pricing.

UNIT - V   SALES PROMOTION & ADVERTISEMENT   (6 Hours)

Sales Promotion - Meaning and Definition of sales promotion- Types of sales promotion program- ***Advantages of sales promotion** - Advertising – Meaning and Definition – Elements of Advertising – Functions – Advantages – Kinds of Advertising – Advertisement Copy – Media of Advertisement.

* **Self-Study and Questions for Examinations May be taken from the Self Study Portions also.**

Teaching Methods

PPT/Seminar/Blackboard/ Google Classrooms/Smart Classroom/ GroupDiscussion & Assignment

TEXT BOOKS

1. Dr. N. Rajan Nair (2012), Marketing Management, Sultan Chand & Sons.
2. R.S.N.Pillai & Bagavathi (2016), Marketing, S.Chand & Company Pvt Ltd.

REFERENCE BOOKS

1. Philip Kotler & Gary Armstrong (2013), Principles of Marketing, Edition 1, Pearson publisher.
2. C.B Memoria (2009), Marketing Management, Tata McGraw Hill.
3. Dr. Radha (2007), Marketing Management, Prasanna & co Publishers.
4. Kathiresan and Radha (2014), Marketing, Prasanna publishers.
5. Rajan Saxena (2016), Marketing Management, Edition 6, Tata McGraw Hills Education.

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MAPPING

PSO \ CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	M	S	S	M	M
CO2	S	M	S	S	S
CO3	H	S	M	H	M
CO4	M	H	H	H	M
CO5	S	M	H	H	S

S- Strong   H- High   M-Medium   L- Low

UCC 75

Programme Code: 14	B.COM CA		
Title of the Paper: SKILL BASED SUBJECT: 3 – BASICS OF INTELLECTUAL PROPERTY RIGHTS			
Batch 2024 - 2024	**Semester** VI	**Hours / Week** 2	**Total Hours** 30	**Credits** 3

Course Objectives

1. To create awareness about recent trends in IPR and Innovation

2. To explore the basic concepts IPR

3. To focus upon trademarks, copyrights, patents, industrial designs and traditional knowledge.

4. To learn more about managing IP rights and legal aspects.

Course Outcomes (CO)

	CO1	Know about basic concepts of IPR and patent
KI – K5	CO2	Understand copyrights, industrial designs and geographical indication of goods.
	CO3	Differentiate between trademarks and trade secrets
	CO4	Acquire knowledge on parotection of traditional knowledge and plant varieties.
	CO5	Manage and protect IP Rights

Syllabus

UNIT – I   INTRODUCTION TO IPR   (6 Hours)

Introduction -origin and development of Intellectual Property Rights (IPR), need for protecting IP, **Patents:** Foundation of patent law, patent searching process, basic criteria of patentability. Patentable and non - patentable subject matters in India. Patent prior art search, drafting the patent specification and filing procedure

UNIT – II   COPYRIGHTS, INDUSTRIAL DESIGNS & GI   (6 Hours)

Copyrights: Fundamentals of copyright law, originality of material, right of reproduction, right to perform the work publicly, copyright ownership issues, notice of copyright. **Industrial Designs:** Kind of protection provided in Industrial design. **Geographical Indication of Goods:** Basic aspects and need for the registration.

UNIT – III   TRADE MARKS & TRADE SECRETS   (6 Hours)

Trade Marks: Purpose and function of trademarks, acquisition of trade mark rights, transfer of rights, selecting and evaluating trademark, registration of trademarks, claims. **Trade Secrets:** Trade secret law, determination of trade secret status, liability form is appropriation of trade secrets, trade secret litigation.

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UNIT – IV   PROTECTION OF TRADITIONAL KNOWLEDGE & PLANTS   (6 Hours)

Protection of traditional knowledge - Objectives, concept of traditional knowledge, issues concerning, bioprospecting and biopiracy. **Protection of Plant Varieties -** Objectives, international position, plant varieties protection in India. Rights of farmers, breeders and researchers.

UNIT – V   PERFORMANCE APPRISAL   (6 Hours)

Managing IP Rights: Acquiring IP Rights: letters of instruction, joint collaboration agreement, protecting IP Rights: non-disclosure agreement, cease and desist letter, settlement memorandum. **Transferring IP Rights:** Assignment contract, license agreement, deed of assignment. Infringement and enforcement.

 * **Denotes Self-Study and Questions for Examinations May be taken from the Self Study Portions also.**

Teaching Methods

Smart Class Room/PowerPoint presentation/Seminar/Quiz/Discussion

TEXT BOOKS

1. Ramakrishna Chintakunta and M. Geethavani (2022). A Textbook of Intellectual Property Rights. Blue Hills publications.

2. N.K Acharya (2021).Intellectual property rights(8thEdn). Asia Law House.

3. Craig Allen Nard, Michael J. Madison, and Mark P. McKenna. (2017). Law of Intellectual Property (5thEdn). New York Aspen publishers.

4. Barrett and Margreth (2009). Intellectual Property. New York Aspen publishers.

5. Deborah E.Bouchoux(2013). Intellectual property:The Law of Trademarks, Copyrights, Patents, and Trade Secrets. Publisher: Cengage India

REFERENCE BOOK

1. B.Ramakrishna and H.S.Anil Kumar (2017). Fundamentals of Intellectual Property Rights: For Students, Industrialist and Patent Lawyers.Notion Press.

2. V. K. Ahuja(2013). Law relating to Intellectual Property rights (2nd Edn). LexisNexis.

3. R. Radhakrishnan and S. Balasubramanian(2008).Intellectual property rights: Text and Cases. Excel Books India.

4. D. Goeland S. Parashar (2013). IPR Biosafety and Bioethics. Pearson Education India.

UCC 77

Programme Code: 14		B.COM CA			
Title of the Paper: EDC – IMPORT AND EXPORT PROCEDURE					
Batch 2024-2025	Semester V	Hours / Week 2	Total Hours 30	Credits 3	Skill Development

Course Objectives

1. To comprehend the importance of export and import documentation and procedures.

2. To focus on International trade barriers and risk management.

3. To understand the importance international business practices, customs and policies.

Course Outcomes (CO)

K1 – K5	CO1	Knowing the basic concepts of Export and Import.
	CO2	Understanding the procedure for Documentation.
	CO3	Knowing the Logistics, shipping and Leasing Practices.
	CO4	Analyzing the application of Import and Export Policies in Various Countries
	CO5	Comparing Import and Export procedures in various Countries.

Syllabus

UNIT - I BASICS OF IMPORT AND EXPORT (6 Hours)

Export & Import – Introduction, Definitions. *Evolution of Export & Import*. Foreign Trade - Institutional Framework and Basics. Multinational Organizations & Structure, International Business Scenario.

UNIT- II DOCUMENTATION PROCEDURE OF IMPORT AND EXPORT (6 Hours)

Export-Import—Documentation and Steps, Export–Import Strategies and Practice, Export Marketing, Business Risk Management and Coverage, Export Incentive Schemes

UNIT – III LOGISTICS (6 Hours)

Logistics and Characteristics of Modes of Transportation, Characteristics of Shipping Industry, World Shipping, Containerization and Leasing Practices.

UNIT - IV CUSTOM CLEARANCE (6 Hours)

Export Procedures and Documents, Customs Clearance of Import and Export Cargo, Methods and Instruments of Payment and Pricing Inco terms, *Methods of Financing Exporters.*

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UNIT - V EXPORT AND IMPORT IN VARIOUS COUNTRIES   (6 Hours)

Information Technology and International Business, Export & Import with European continent, Africa, Middle East Countries, Asian Countries, Australia and New Zealand, China and Japan

* **Denotes Self-Study and Questions for Examinations May be taken from the Self Study Portions also.**

Teaching Methods

Power point presentation/Discussion/Assignment/ Google Classrooms/Smart Classroom

TEXT BOOKS

1. Bimal Jaiswal & Yusuf Kamal (2019), Export and Import Procedure and Documentation, Middle English Edition,
2. Rama Gopal. C., 'Export Import Procedures – Documentation and Logistics', New Age International,2007

REFERENCE BOOKS

1. Justin Paul & Rajiv Aserkar,'Export Import Management', 1/e, Oxford University Press
2. UshaKiran Rai, 'Export-Import and Logistics Management', PHI Learning Pvt. Ltd., 2007

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	M	S	H	S
CO2	M	H	S	M	H
CO3	S	M	S	H	M
CO4	H	M	H	M	S
CO5	H	S	S	H	M

S – Strong   **H** – High   **M** – Medium   **L** – Low

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Question Paper Pattern

Duration: 3 Hrs   **Max: 75 Marks**

Section - A (10x1=10)
Choose the correct answer

Section – B (5x5=25)
Short answer questions, either or type, one question from each unit.

Section - C(5x8=40)
Essay answer questions, either or type, one question from each unit.

CIA EXAMINATION MARK BREAKUP

(For Theory Only)

S. NO	DISTRIBUTION COMPONENT	MARKS
1	CIA I – 75 Marks Converted to 40	**40**
2	CIA II – 75 Marks Converted to 40	**40**
3	Assignment I	**05**
4	Assignment II	**05**
5	Attendance	**05**
6	Others (Seminar, Group Discussion, Flipped Class room, etc.,)	**05**
Total		**100**

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Programme Code: 14	B.COM CA			
Title of the Paper: PART IV – ENVIRONMENTAL STUDIES				
Batch	**Semester**	**Hours / Week**	**Total Hours**	**Credits**
2024-2025	I	2	30	2

Course Objectives

- The Course will provide students with an understanding and appreciation of the complex interactions of man, health and the environment. It will expose students to the multi-disciplinary nature of environmental health sciences

- To inculcate knowledge and create awareness about ecological and environmental concepts, issues and solutions to environmental problems.

- To shape students into good "Eco citizens" thereby catering to global environmental needs.

- This course is designed to study about the types of pollutants including gases, chemicals petroleum, noise, light, global warming and radiation as well as pollutant flow and recycling and principles of environmental pollution such as air, water and soil

- The course will address environmental stress and pollution, their sources in natural and workplace environments, their modes of transport and transformation, their ecological and public health effects, and existing methods for environmental disease prevention and remediation.

Course Outcomes

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

K1	CO1	Understand how interactions between organisms and their environments drive the dynamicsof individuals, populations, communities and ecosystems
	CO2	Develop an in-depth knowledge on the interdisciplinary relationship of cultural, ethical andsocial aspects of global environmental issues
	CO3	Acquiring values and attitudes towards complex environmental socio-economic challenges and providing participatory role in solving current environmental problems and preventing the future ones
	CO4	To gain inherent knowledge on basic concepts of biodiversity in an ecological context and about the current threats of biodiversity
K5	CO5	To appraise the major concepts and terminology in the field of environmental pollutants, its interconnections and direct damage to the wildlife, in addition to human communities and ecosystems

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UNIT I   MULTIDISCIPLINARY NATURE OF ENVIRONMENT   (6 HOURS)

Definition: Scope and Importance – Need for public awareness - Natural resources – Types of resources – Forest Resources – Water Resources – Mineral Resources – Food Resources – Energy Resources – Land Resources.

UNIT II   ECOSYSTEMS   (6 HOURS)

Concept of an ecosystem – Structure and functions of an ecosystem – Procedures, consumers and decomposers – Energy flow in the ecosystem – Ecological succession – Food chains, food web and ecological pyramids – Structure and function of the following ecosystem – Forest Ecosystem –Grassland Ecosystem – Desert Ecosystem – Aquatic Ecosystem.

UNIT III   BIODIVERSITY AND ITS CONSERVATION   (6 HOURS)

Introduction – Definition – Genetic – Species and ecosystem diversity- Bio geographical classification of India – Value of biodiversity – Biodiversity at global, national and local levels – India as a mega - diversity Nation - Hot spot of biodiversity – Threats to biodiversity - Endangered and endemic species of India – Conservation of Biodiversity – *Insitu* Conservation of Biodiversity – *Exsitu* Conservation of Biodiversity

UNIT IV   ENVIRONMENTAL POLLUTION   (6 HOURS)

Definition - Causes, effects and control measures of : Air Pollution – Water Pollution – Soil Pollution – Marine Pollution – Noise Pollution – Thermal Pollution – Nuclear Pollution – Solid Waste Management: Causes, effects, control measures of urban and industrial wastes – Role of individual in prevention of pollution – Pollution case studies – domestic waste water, effluent from paper mill and dyeing, cement pollution – Disaster Management – Food, Drought, Earthquake, Tsunami, Cyclone and Landslide.

UNIT V   SOCIAL ISSUES AND THE ENVIRONMENT   (6 HOURS)

Sustainable Development – Smart City, Urban planning, Town Planning , Urban problems related to energy – Water Conservation: Rain Water Harvesting and Watershed Management – Resettlement and rehabilitation of people, its problems and concerns, case studies Narmatha Valley Project – Environmental ethics, issues and possible solutions – Climate change, global warming, ozone layer depletion, acid rain, nuclear accidents and holocaust, case studies – Hiroshima and Nagasaki, Chernobyl – Consumerism and waste products – Environmental Protection Act – Air Pollution Act (Prevention and Control) – Water Pollution Act (Prevention and control) – Wild Life

UCC 82

Protection Act – Forest Conservation Act – Issues involved in enforcement of environmental legislation – Public awareness – Human Population and the environment – Population Growth and Distribution – Population Explosion – Family Welfare Programme – Environment and Human Health – Human Rights – Value Education – HIV/ AIDS – Women and Child Welfare – Role of Information Technology in Environment and Human Health.

Teaching Methods

Power point presentation/Discussion/Smart Classroom/Seminar/Quiz

TEXT BOOK

1. P.Arul, A Text Book of Environmental Studies, Environmental Agency, No 27, Nattar street, Velacherry main road, Velacheery, Chennai – 42, First Edition, Nov.2004.

REFERENCES BOOKS

1. Purohit Shammi Agarwal, A text Book of Environmental Sciences, Publisher Mrs.Saraswati Prohit, Student Education , Behind Naswan Cinema Chopansi Road, Jodhpur.
2. Dr.Suresh and K.Dhameja, Environmental Sciences and Engineering , Publisher S.K.Kataria & Sons, 424/6, Guru Nanak Street, Vaisarak, Delhi -110 006.
3. J.Glynn Henry and Gary W Heinke, Environmental Science and Engineering, Prentice Hall of India Private Ltd., New Delhi – 110 001

Question Paper Pattern

(External only)

Duration: 3 Hours   Total Marks: 50

Answer all Questions (5 x 10 = 50 Marks)

Essay type, either or type questions from each unit.

UCC 83

Programme Code: 14	B.COM CA			
Title of the Paper: PART IV - VALUE EDUCATION – MORAL & ETHICS				
Batch	**Semester**	**Hours / Week**	**Total Hours**	**Credits**
2024-2025	II	2	30	2

Course Objectives

1. To impart Value Education in every walk of life.

2. To help the students to reach excellence and reap success.

3. To impart the right attitude by practicing self-introspection.

4. To portray the life and messages of Great Leaders.

5. To insist the need for universal brotherhood, patience and tolerance.

6. To help the students to keep them fit.

7. To educate the importance of Yoga and Meditation.

Course Outcomes (CO)

After completing the course, the students:

K1-K5	CO1	will be able to recognize Moral values, Ethics, contribution of leaders, Yoga and its practice
	CO2	will be able to differentiate and relate the day to day applications of Yoga and Ethics in real life situations
	CO3	can emulate the principled life of great warriors and take it forward as a message to self and the society
	CO4	will be able to Analyse the Practical outcome of practicing Moral values in real life situation
	CO5	could Evaluate and Rank the outcome of the pragmatic approach to further develop the skills

Syllabus

UNIT I   **4 Hours**

   Moral and Ethics: Introduction – Meaning of Moral and Ethics – Social Ethics – Ethics and Culture – Aim of Education.

UNIT II   **6 Hours**

   Life and Teachings of Swami Vivekananda: Birth and Childhood days of Swami Vivekananda – At the Parliament of Religions – Teachings of Swami Vivekananda

UCC 84

UNIT III   **4 Hours**

Warriors of our Nation: Subhas Chandra Bose – Sardhar Vallabhbhai Patel – Udham Singh – V. O. Chidambaram Pillai – Bhagat Singh – Tiruppur Kumaran – Dheeran Chinnamalai – Thillaiaadi Valliammai – Velu Nachiyar – Vanchinathan

UNIT IV   **8 Hours**

Introduction -yoga and its benefits - Ardhasiddhasana- Yoga for peace- Yoga for health - Yoga for wellbeing - Yoga for success - Brain yoga benefits - The science of Yoga.

UNIT V   **8 Hours**

Isha kriya -Surya Shakthi and it's benefits.

Teaching Methods

Smart Class Room/PowerPoint presentation/Seminar/Quiz/Discussion

TEXT BOOKS

Value Based Education – Moral and Ethics – Published by Kongunadu Arts and Science College (Autonomous), 3rd Edition (2024).

REFERENCE BOOKS

1. Swami Vivekananda – A Biography, Swami Nikhilananda, Advaita Ashrama, India, 24th Reprint Edition (2010).
2. Gandhi, Nehru, Tagore and other eminent personalities of Modern India, Kalpana Rajaram, Spectrum Books Pvt. Ltd., revised and enlarged edition (2004).
3. Freedom Fighters of India, Lion M.G. Agrawal, Isha Books Publisher, First Edition (2008).
4. Easy steps to Yoga by Swami Vivekananda, A Divine Life Society Publication (2000).

Question Paper Pattern

Moral & Ethics

(External only)

Duration 3 Hrs   Total Marks: 50 Marks

Answer all Questions (5X10=50 marks)
Essay type Either – Or/ Type - Question from each unit

UCC 85

Programme Code: 14		B.COM CA		
Title of the Paper: PART IV -NON-MAJOR ELECTIVE – I HUMAN RIGHTS				
Batch	**Semester**	**Hours / Week**	**Total Hours**	**Credits**
2024-2025	III	2	30	2

Course Objectives

1. To prepare for responsible citizenship with awareness of the relationship between Human Rights, democracy and development.

2. To impart education on national and international regime on Human Rights.

3. To sensitive students to human suffering and promotion of human life with dignity.

4. To develop skills on human rights advocacy

5. To appreciate the relationship between rights and duties

6. To foster respect for tolerance and compassion for all living creature.

Course Outcomes (CO)

K1 – K5	CO1	To understand the hidden truth of Human Rights by studying various provisions in the Constitution of India.
	CO2	To acquire overall knowledge regarding the Feminist perspectives in the Liberative Empowerment of Women.
	CO3	To gain knowledge about various gender roles and stereotypes involved in the comprehension of gender equality and women's rights.
	CO4	To comprehend the legal provisions and policies that foregrounds the safety of children in the society and to promote awareness.
	CO5	To gain enhanced knowledge about sexual and gender minorities to recognize, celebrate and acknowledge the diversified forms of gender expressions and rights.

Syllabus

UNIT – I   **6 HOURS**

HUMAN RIGHTS HUMANS RIGHTS CONSTITUTION OF INDIA: Humans Rights - Constitution of India**.**

UNIT – II   **6 HOURS**

WOMEN EMPOWERMENT IN INDIA: Feminism and Sexual Violence - Women and Liberation

UNIT – III   **6 HOURS**

GENDER EQUALITY AND WOMEN'S RIGHTS: Stereotype Gender Roles - Women's Education, Power and Science

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UNIT – IV   **6 HOURS**

RIGHTS OF THE CHILD IN INDIA: Status of child in contemporary Indian society - Special Laws and Policies for protection of children

UNIT – V   **6 HOURS**

SOGIESC RIGHTS: Understanding SOGIESC - basic Definitions - inclusivity of SOGIESC- Importance of studying SOGIESC- Presence of SOGIESC in Indian Traditions- temples and cultural practices that exemplify SOGIESC in India- Genetics of Sex determination- Genetics of Intersex community- Successful SOGIESC Personalities and achievers – Alan Turing- Sally Ride- Leonardo da vinci- Alan Hart- Virginia -Woolf- Bayard Rustin- Padmini Prakash- Akkai Padmashali- K Prithika Yashini- Laxmi Narayan Tripati- Madhu Bai Kinnar-Manabi Bandhopadhyay- SOGIESC Rights and laws

Teaching Methods

Smart Class Room/PowerPoint presentation/Seminar/Quiz/Discussion

Books for Study:

1. Human Rights (2024) Compiled by Kongunadu Arts and Science College, Coimbatore –29.

REFERENCES:

1. Human Rights, (2018) by Jaganathan,MA.,MBA.,MMM.,ML.,ML., (Humanitarian Law) and J.P. Arjun

Proprietor: Usha Jaganathan, Refugee Law

Law series, 1st floor, Narmatha Nanthi Street, Magathma Gandhi Nagar, Madurai – 625014.

2. Country Report on SOGIESC Rights In India: An Unfinished Agenda.

Weblink: https://www.ilgaasia.org/publications/india-country-report-an-unfinished-agenda

3. Intersex.

Weblink: https://my.clevelandclinic.org/health/articles/16324-intersex

4. SOGIESC Personalities:

https://www.bbc.com/news/world-asia-india-29357630

https://en.wikipedia.org/wiki/Laxmi_Narayan_Tripathi

https://en.wikipedia.org/wiki/Akkai_Padmashali

https://www.indiatoday.in/india/story/prithika-yashini-india-first-transgender-police-officer-tamil-nadu-969389-2017-04-04

https://yourstory.com/2018/03/first-transgendre-college-principal-west-bengal

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5. SOGIESC Rights and laws

https://www.openglobalrights.org/lgbtqia-to-sogiesc-reframing-sexuality-gender-human-rights/

https://static1.squarespace.com/static/5a84777f64b05fa9644483fe/t/625ead0484f9005d75b92

dd0/1650371887436/ILGA+Asia+India+Report+2021.pdf

QUESTION PAPER PATTERN

Duration 3 Hrs   **Max 75 Marks**

Section A (5 x 5=25Marks)

Short answers, Either – or / type – question from each unit.

Section B (5 x 10=50)

Essay type questions, Either – or / type – question from each unit.

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Programme Code: 14	B.COM CA			
Title of the Paper: NON-MAJOR ELECTIVE-II WOMEN'S RIGHTS				
Batch	**Semester**	**Hours / Week**	**Total Hours**	**Credits**
2024-2025	IV	2	30	2

OBJECTIVES

1. To know about the laws enacted to protect women against violence.

2. To impart awareness about the hurdles faced by women.

3. To develop a knowledge about the status of all forms of women to access to justice.

4. To create awareness about women's rights.

5. To know about laws and norms pertaining to protection of women.

6. To understand the articles this enables the women's rights.

7. To understand the Special Women Welfare laws.

8. To realize how the violence against women puts an undue burden on health care services.

Course Outcomes

After Completion of the Course the student will be able to

K1 - K5	CO1	Appraise the importance of Women's Studies and incorporate Women's Studies with other fields
	CO2	Analyze the realities of Women Empowerment, Portrayal of Women in Media, Development and Communication
	CO3	Interpret the laws pertaining to violence against Women and legal consequences
	CO4	Contribute to the study of the important elements in the Indian Constitution, Indian Laws for Protection of Women
	CO5	Spell out and implement Government Developmental schemes for women and create awareness on modernization and impact of technology on Women

UNIT I (6 Hours)

Women Studies: Basic concepts of Women's studies in Higher education, Women's studies perspectives - Socialisation- Patriarchy- Women's studies as an academic discipline- Growth and development of Women's studies as a discipline internationally and in India.

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UNIT II   **(6 Hours)**

Socio-economic Development of Women: Family welfare measures, role of women in economic development, representation of women in media status of women land rights, women entrepreneurs, National policy for the empowerment of women.

UNIT III   **(6 Hours)**

Women's rights – Access to Justice: Crime against women, domestic violence – physical abuse- verbal abuse – emotional abuse - economic abuse – minorities, dowry- harassment and death, code of conduct for work place, abetment of suicide.

UNIT IV   **(6 Hours)**

Women protective acts: Protective legislation for women in the Indian constitution - Anti dowry, SITA, PNDT, and Prevention Sexual Harassment at Workplace (Visaka case), Domestic violence (Prevention) Act.

UNIT V   **(6 Hours)**

Women and Child welfare: Safety provisions - various forms of mass media, radio, visual, internet, cyber space, texting, SMS and smart phone usage. Healing measures for the affected women and child society by private and public sector, NGO and society.

Teaching Methods

Smart Class Room/PowerPoint presentation/Seminar/Quiz/Discussion/Flipped Class

TEXT BOOK

1. Women's Rights (2021) Published by Kongunadu Arts & Science College, Coimbatore – 641 029

REFERENCE BOOKS

1. "Rights of Indian women" by Vipul Srivatsava. Publisher: Corporate Law Advisor, 2014.

2. "Women's security and Indian law" by Harsharam Singh. Publisher: Aabha Publishers and Distributors, 2015

3. "Women's Property Rights in India" by Kalpaz publications, 2016.

QUESTION PAPER PATTERN

Duration 3 Hrs   **Max 75 Marks**

Section A (5 x 5=25Marks)

Short answers, Either – or / type – question from each unit.

Section B (5 x 10=50)

Essay type questions, Either – or / type – question from each unit.

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JOB ORIENTED COURSE

Programme Code: 14	B.COM CA			
Title of the Paper: JOC 1: COMPUTER APPLICATION IN BUSINESS - PRACTICALS				
Batch 2024-2025	**Hours / Week 2**	**Total Hours 30**	**Credits 2**	**Employability**

Course Objectives

1. This course introduces some of the more advanced features of Microsoft Word, Exceland Power Point specifically geared to accounting.

2. These features enable the delegate to make the most effective use of the Software when

3. working with financial data, including the use of linked Workbooks and accounting functions.

4. On completion of the course, the delegate will be familiar with most of the main features of these programmes, including several features for accounting data analysis

SYLLABUS

UNIT – I   INTRODUCTION TO MS-OFFICE

Introduction to software packages- components of MS-Office.

UNIT- II   MS-WORD

Working with word document, Inserting, filling and formatting a table- creating flyers, and even business cards –-Sending E-mail from Word Import / Export of files Converting Word Document to Web Document - create an index, bibliography.

UNIT- III MS-EXCEL

Creating and rearranging Worksheet, Organizing Charts and graphs, Ranges and Functions & Formula: Mathematical, Statistical Financial Functions such as NPV (Net present value), Future value, IRR (Internal Rate of Return), EMI (Equated Monthly Installments, Compounding Yearly, periodic and monthly) - Auto Calculate Using Names in a Formula, Formula Editing, Macros, Consolidation of Data & Data Analysis - Sorting List, Filter & More Filtering Techniques.

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UNIT- IV MS-EXCEL

Varying cell content and format with IF functions- using V lookup for accounting data-create accounting spread sheets for error checking and auditing   – summarizing accounting data with Pivot Tables and Charts- forecasting and budgeting moving averages and trend analysis-importing and exporting data using worksheets.

UNIT- V   MS-POWERPOINT

Preparing Presentations, Slides, Handouts, Speaker's Notes - Outlines - Media Clips - Adding the Transitions to the Slide Show - Special effects in detail - Setting Slide timings.

TEXT BOOKS

1. Learning Microsoft Office 2010 Paperback – 1 Dec 2015 by Ramesh Bangia (Author) Publisher: Khanna Publishers; 1 edition (1 December 2015)

2. Computer Basics with Office Automation Paperback – Import, 1 Jan 2011 by Archana Kumar (Author).

REFRENCE BOOK

1. PC software for windows- R.K.Taxali,7th Edition, Tata Mc Grew Hill Publishers.

UCC 92

Programme Code: 14	B.COM CA		
Title of the Paper: JOC 2: ADVANCED EXCEL AND TALLY - PRACTICALS			
Batch 2024-2025	Hours / Week 2	Total Hours 30	Credits 2	Employability

Course Objectives

1. To help the students to familiarize with advanced excel and tally

2. To gain knowledge about advanced and new techniques in the software's.

3. To make them to know about various shortcut in excel.

Syllabus

ADVANCED EXCEL

1. Working with ranges and Auto fill options.

2. Formatting worksheets.

3. Creating Formula in Excel – Simple and Ranged formula syntax, using auto sum, inserting auto correct and auto calculate.

4. Coping and pasting Formulas using relative and absolute reference.

5. Conditional formatting and cell styles.

6. Consolidating data in worksheets

7. Formatting Chart, Using 3D Graph,

8. Sharing chart to MS-Power point and word, Using Line and Bar chart together.

9. Creating, formatting and customizing pivot table and chart

10. Manipulating, sorting and filtering data in pivot table

11. Using what-if analysis (Goal Seek, Data Tables and Scenario Manager)

12. The H lookup and V lookup Functions in table related functions

13. Using of IF, AND and OR functions in a table

14. Making, running and deleting Macros

15. Worksheet protection and unlocking cells.

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ADVANCED TALLY

16. Advanced Accounting in Tally. ERP 9 - Bill-wise Details

    – Cost Centres and Cost Categories

    – Voucher Classes

    – Cost Centre Class

    – Interest Calculation

    – Budgets & Controls

    – Banking

    – Stock Summary

17. Basic of Service Tax – Configuring Tally. ERP 9 for Service Tax

    – Creating Masters

    – Recording Transactions

    – Service Tax Reports

18. Tax Deducted at Source

    – Basic concepts of TDS

    – Configuring TDS in Tally. ERP 9

    – Creation of Masters

    – Recording Transactions

    – TDS Reports

19. Payroll Accounting and Compliance

    – Creating Payroll Masters

    – Processing Payroll in Tally. ERP 9

    – Accounting for Employer PF Contributions

    – Accounting for Employer ESI Contributions

    – Accounting for Income Tax

    – Payment of Professional Tax

    – Generating Payroll Reports