

UG DEPARTMENT OF COMMERCE(CA)

SYLLABUS 2020 – 2023 BATCH

(Outcome-Based Education)

BOARD OF STUDIES 2020

I to VI SEMESTER



**NALLAMUTHU GOUNDER MAHALINGAM COLLEGE
(AUTONOMOUS)**

Re-Accredited by NAAC
An ISO 9001:2015 Certified Institution

POLLACHI - 642 001

Nallamuthu Gounder Mahalingam College

Vision

Our dream is to make the college an institution of excellence at the national level by imparting quality education of global standards to make students academically superior, socially committed, ethically strong, spiritually evolved and culturally rich citizens to contribute to the holistic development of the self and society.

Mission

Training students to become role models in academic arena by strengthening infrastructure, upgrading curriculum, developing faculty, augmenting extension services and imparting quality education through an enlightened management and committed faculty who ensure knowledge transfer, instil research aptitude and infuse ethical and cultural values to transform students into disciplined citizens in order to improve quality of life.

Department of Commerce (Computer Applications)

Vision

To provide quality education in Commerce with immense Computer background and to make the Students face the ever growing corporate challenges with moral values.

Mission

To empower the students by instilling the latest knowledge and skills in their study area and thereby make them not only employable but also socially, culturally and ethically a rich citizen.

Scheme of Examination
(With effect from 2020-2023 Batch)

Part	Subject Code	Subject	Thrs. Hours Per Week	Exam				Credit
				Hours	CIA	ESE	Total	
Semester - I								
I	20UTL101	Tamil / Hindi / French Paper – I	6	3	30	70	100	3
II	20UEN101	English for Enrichment – I	5	3	30	70	100	3
III	20UCC101	CORE I : Financial Accounting	6	3	30	70	100	4
	20UCC102	CORE II : Programming Laboratory – I : Office Automation & Web Designing	6***	3	40	60	100	3
	20UCC1A1	ALLIED I : Business Economics	5	3	30	70	100	4
IV	20UHR101	Human Rights in India	1	2	-	50	50	2
	20HEC101	Human Excellence: Personal Values & Sky Yoga Practice-I	1	2	25	25	50	1
V	-	Extension Activities (List Enclosed)	-	-	-	-	-	-
Total			30	-	185	415	600	20
Semester - II								
I	20UTL202 / 20UHN202	Tamil / Hindi / French Paper – II	6	3	30	70	100	3
II	20UEN202	English for Enrichment – II	5	3	30	70	100	3
III	20UCC203	CORE III : Higher Financial Accounting	6	3	30	70	100	4
	20UCC204	CORE IV : Programming Laboratory – II : Tally	5**	3	40	60	100	3
	20UCC2A2	ALLIED II : Business Mathematics & Statistics	5	3	30	70	100	4
IV	20EVS201	Environmental Studies	2	2	-	50	50	2
	20HEC202	Human Excellence: Family Values & Sky Yoga Practice - II	1	2	25	25	50	1
V	-	Extension Activities (List Enclosed)	-	-	-	-	-	-
Total			30	-	185	415	600	20

Part	Subject Code	Subject	Irs. Hours Per Week	Exam				Credit
				Hours	CIA	ESE	Total	
Semester - III								
III	20UCC305	CORE V : Corporate Accounting	7	3	30	70	100	5
	20UCC306	CORE VI : Relational Database Management System and Oracle	6	3	30	70	100	4
	20UCC307	CORE VII : Programming Laboratory – III : Oracle	4	3	40	60	100	2
	20UCC3A3	ALLIED III : Executive Communication – Practical	5	3	40	60	100	4
	20UCC308	Core VIII : Company Law	6	3	30	70	100	4
IV	20HEC303	Human Excellence: Professional Values & Sky Yoga Practice-III	1	2	25	25	50	1
	20UCC3N1 /20UCC3N2	NME: Customer Relationship Management / Supply Chain Management	1	2	-	50	50	2
V	-	Extension Activities (List Enclosed)	-	-	-	-	-	-
Total			30	-	195	405	600	22
Semester - IV								
III	20UCC409	CORE IX : Cost Accounting	5	3	30	70	100	4
	20UCC410	CORE X : Visual Basic	4	3	30	70	100	4
	20UCC411	CORE XI : Programming Laboratory – IV : Visual Basic	4	3	40	60	100	2
	20UCC412	CORE XII : Business Law	5	3	40	60	100	4
	20UCC4A4	ALLIED IV : Principles of Management	5	3	30	70	100	4
	20UCC413	Core XIII : Principles of Marketing	5	3	30	70	100	4
IV	20HEC404	Human Excellence: Social Values: Sky Yoga Practice-IV	1	2	25	25	50	1
	20UCC4N3 / 20UCC4N4	NME: Commerce and Computer Application Practical / Retail Management	1	2	-	50	50	2
V	-	Extension Activities (List Enclosed)	-	-	-	50	50	1
Total			30	-	225	525	750	26

Part	Subject Code	Subject	Irs. Hours Per Week	Exam				Credit
				Hours	CIA	ESE	Total	
Semester – V								
	20UCC514	CORE XIV : Income Tax	6	3	30	70	100	5
III	20UCC515	CORE XV : Banking and Insurance Law	6	3	30	70	100	4
	20UCC516	CORE XVI : Programming in C	6	3	30	70	100	4
	20UCC517	CORE XVII : Programming Laboratory – V: C	4	3	40	60	100	2
	20UCC518	CORE XVIII : Institutional Training	-	-	40	60	100	3
	20UCC5E1 /20UCC5E2	Major Elective-I : Stock Market Operations / Consumer Behaviour	6	3	30	70	100	5
IV	20HEC505	Human Excellence: National Values: Sky Yoga Practice-	1	2	25	25	50	1
	20UCC5S1 / 20UCC5S2	SBE(Major): Practical Marketing / Organisational Behaviour	1	2	-	50	50	2
	20GKL501	General Knowledge and General Awareness (SBE)	*S S	2	-	50	50	2
Total			30	-	225	525	750	28
Semester – VI								
III	20UCC619	CORE XIX : Management Accounting	6	3	30	70	100	4
	20UCC620	CORE XX : Programming Laboratory – VI: Multimedia	6**	3	30	70	100	3
	20UCC621	CORE XXI : Auditing & Corporate Governance	6	3	40	60	100	4
	20UCC6E3 /20UCC6E4	Major Elective-II : Entrepreneurial Development / Services Marketing	5	3	40	60	100	5
	20UCC6E5 /20UCC6E6	Major Elective-III : E-Commerce and Information Security / Foreign Exchange Management	5	3	30	70	100	5
IV	20HEC606	Human Excellence: Global Values & Yoga Practice-VI	1	2	25	25	50	1
	20UCC6S3 / 20UCC6S4	SBE (Major) : Commerce and Computer Application Practical / Investment Management	1	2	-	50	50	2
Total			30	-	195	405	600	24
Grand Total			180	-	1210	2690	3900	140

Note: * Self-study Paper; ** Theory 1 hour & Lab 4 hours; *** Theory 2 hours & Lab 4 hours

2020 - '23 BATCH

LIST OF PART - V SUBJECTS INCLUDED IN SEMESTER I, II, III & IV

S.No.	Subject Code	Subjects
1.	20UNC 401	NCC
2.	20UNS 402	NSS
3.	20USG 403	Sports and Games
4.	20URO 404	Rotract Club
5.	20URR 405	Red Ribbon Club
6.	20UYR 406	Youth Red Cross
7.	20UCA 407	Consumer Awareness Club
8.	20UED 408	Entrepreneurship Development Cell
9.	20UCR 409	Centre for Rural Development
10.	20USS 410	Student Guild of Service
11.	20UGS 411	Green Society
12.	20UEO 412	Equal Opportunity Cell
13.	20UFA 413	Fine Arts Club

Bloom's Taxonomy Based Assessment Pattern

K1-Remember; K2- Understanding; K3- Apply; K4-Analyze; K5- Evaluate

1. Theory: 70 Marks

(i) TEST- I & II and ESE:

Knowledge Level		Section	Marks	Description	Total
K1	1- 5	A(Answer all the questions)	10x1=10	MCQ	70
	6 -10			Define	
K2	11 - 15	B (Either or pattern)	5x4=20	Short Answers	
K3 & K4	16 - 21	C (Answer 4 out of 6 and Question No.16 is compulsory)	4x10=40	Descriptive/	
				Detailed	

2. Theory: 50 Marks

Knowledge Level		Section	Marks	Description	Total
K1	1 - 5	A (Answer all the questions)	10x1=10	MCQ	50
	6 - 10			Define	
K2, K3 & K4	11 -17	B (Answer 5 out of 8 and Question No. 11 is compulsory)	5 x 8=40	Descriptive/ Detailed	

3. Practical Examinations:

Knowledge Level		Section	Marks	Total
K3	Practicals & Record work		60	100
K4				
K5			40	

4. Institutional Training and Viva-Voce:

Knowledge Level		Section	Marks	Total
K3	Work Diary		40	100
K4				
K5	Viva-Voce		60	

Components of Continuous Assessment

Components		Calculation	CIA Total
Test 1	70	(70+70+40+40+ 40+40)/10	30
Test 2	70		
Assignment	40		
Seminar/Tutorial	40		
Knowledge Enhancement	40		
Information Acquisition	40		

Programme Outcomes

PO1: To enhance the students to expertise in the various fields of Commerce and Computer Arena.

PO2: To equip them to meet the local and global challenges.

Programme Specific Outcomes

PS01: To intensify the knowledge in the fundamentals of accounting and computer package.

PS02: To enrich the acquaintanceship in various business related amendments.

PS03: To train them to utilize computers in various business operations.

PS04: To refine their ability in Communication and Soft Skill domain.

PS05: To gain practical knowledge to accommodate themselves in the real time situations.

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC101	Course Title	Batch :	2020-'23
		Core-I :Financial Accounting	Semester :	I
Hrs/Week:	6		Credits:	4

Course Objective

To enrich the students' knowledge in basic financial accounting

Course Outcomes (CO)

K1	CO1	To recollect knowledge on the fundamentals of accounting
K2	CO2	To understand the preparation of final accounts and depreciation accounting
K3	CO3	To implement the knowledge in rectifying accounting errors
K4	CO4	To analyze the bank reconciliation statement and preparation of branch and departmental accounting

Syllabus

Unit	Content	Hours
Unit – 1	Accounting: Basics - Principles - <i>Types of Accounts</i> – Accounting Rules - Journal - Ledger - Trial Balance - Subsidiary Books. Single Entry (Theory only)	18
Unit – 2	Final Accounts of a Sole Trader with Simple Adjustments. <i>Depreciation Accounting – Methods</i> (Theory only) - Straight Line and Diminishing Balance Methods including Changeover Method and Machine Hour Rate Method (Problems).	14
Unit – 3	Bank Reconciliation Statement – Pass Book – Cash Book – Preparation of Bank Reconciliation Statement – Rectification of Errors including Suspense Account (Simple Problems only).	14
Unit – 4	Branch Accounts: Meaning – Types of Branches - Preparation of Branch Accounts (Excluding Foreign Branch).	16
Unit – 5	Departmental Accounting – Meaning – Need for Departmental Accounting – Advantages - Methods and Techniques of Departmental Accounting. Hire Purchase and Installments. Repossession: Meaning – Partial and Complete.	16

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Seminar and Assignment

Books for Study

1. Reddy (2013), T.A. and A. Murthy, *Financial Accounting*, 7th Edition, Chennai: Margham Publications.





Books for Reference

1. Gupta, R.L. and M. Radhaswamy (2012), *Advanced Accounting*, 13th Revised Edition, New Delhi: Sultan Chand Company Limited.
2. Shukla, M.C. and T.S. Grewal (2014), *Advanced Accounts-I*, 48th Edition, New Delhi: Sultan Chand Company Limited.
3. Vinayagam, N. and B. Charumathi (2008), *Financial Accounting*, 1st Edition, New Delhi : Sultan Chand Company Limited.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	L	L	M	H
CO2	H	M	M	M	H
CO3	H	M	M	M	H
CO4	S	M	M	H	S

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

Course Designed by	Verified by HOD	Checked by CDC	Approved by COE
Dr. M. Deepa	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumar
			

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC102	Course Title	Batch :	2020-'23
		Core-II : Programming Laboratory – I : Office Automation and Web Designing	Semester :	I
Hrs/Week:	6*		Credits:	3

Course Objective

To prepare the students for document preparation, business calculations, presentation of information, database management and designing website

Course Outcomes (CO)

K1	CO1	To remember the various features of Ms-Word and functions of Ms-Excel
K2	CO2	To apply creativity in business presentation and to evaluate basic knowledge in database
K3	CO3	To apply the practical knowledge in creating HTML files
K4	CO4	To analyze and develop website designing skill in real business world

Office Automation	<ol style="list-style-type: none"> Design a Ms-Word document with all basic features. Send Diwali wishes to your friends using mail merge concept. Design the Pay Roll of a company in MS Excel by considering the following conditions: Dearness Allowance - 40% on Basic Pay House Rent Allowance – Rs.400 Medical Allowance – Rs.100 Provident Fund – 12% on Basic Pay + Dearness Allowance Design the Electricity Bill in MS Excel by considering the following conditions: <table border="0"> <thead> <tr> <th><u>Unit Consumed</u></th> <th><u>Rate Per Unit (Rs.)</u></th> </tr> </thead> <tbody> <tr> <td>Up to 100 Units</td> <td>NIL</td> </tr> <tr> <td>101 to 200 Units</td> <td>3.50</td> </tr> <tr> <td>200 to 500 Units</td> <td>4.60</td> </tr> <tr> <td>Above 500 Units</td> <td>6.60</td> </tr> </tbody> </table> Create a Student's Mark List in MS Excel by considering the following conditions: <table border="0"> <thead> <tr> <th><u>Percentage</u></th> <th><u>Class</u></th> <th><u>Conditional Formatting (Font Color)</u></th> </tr> </thead> <tbody> <tr> <td>40 – 49</td> <td>III</td> <td>Blue</td> </tr> <tr> <td>50 – 59</td> <td>II</td> <td>Brown</td> </tr> <tr> <td>0 & Above</td> <td>I</td> <td>Green</td> </tr> </tbody> </table> 	<u>Unit Consumed</u>	<u>Rate Per Unit (Rs.)</u>	Up to 100 Units	NIL	101 to 200 Units	3.50	200 to 500 Units	4.60	Above 500 Units	6.60	<u>Percentage</u>	<u>Class</u>	<u>Conditional Formatting (Font Color)</u>	40 – 49	III	Blue	50 – 59	II	Brown	0 & Above	I	Green	39
<u>Unit Consumed</u>	<u>Rate Per Unit (Rs.)</u>																							
Up to 100 Units	NIL																							
101 to 200 Units	3.50																							
200 to 500 Units	4.60																							
Above 500 Units	6.60																							
<u>Percentage</u>	<u>Class</u>	<u>Conditional Formatting (Font Color)</u>																						
40 – 49	III	Blue																						
50 – 59	II	Brown																						
0 & Above	I	Green																						
	<table border="0"> <thead> <tr> <th><u>Subject Score</u></th> <th><u>Conditional Formatting (Font Color)</u></th> </tr> </thead> <tbody> <tr> <td>Score <40</td> <td>Underline with Red Color</td> </tr> </tbody> </table>	<u>Subject Score</u>	<u>Conditional Formatting (Font Color)</u>	Score <40	Underline with Red Color																			
<u>Subject Score</u>	<u>Conditional Formatting (Font Color)</u>																							
Score <40	Underline with Red Color																							

	<p>Score >80 Underline with Green Color</p> <p>Result</p> <p>Pass Black</p> <p>Fail Red</p> <p>6. Prepare the Student's details and view the records by using the AutoFilter Option.</p> <p>7. Develop a Pivot Table expressing the sales performance of salesmen for 3 months.</p> <p>8. <i>Create a PowerPoint show about our College.</i></p> <p>9. Design an Organization Chart for a Company and College</p> <p>10. Create the following Tables:</p> <p> a) Student's Personal Details</p> <p> b) Student's Mark Details.</p> <p> Perform the following</p> <p> 1. Relate the Tables</p> <p> 2. Show the details of students who passed in all subjects.</p> <p> 3. Show the details of students whose subject score in all subjects are above 60.</p> <p> Create a Form and Report for the Tables.</p>	
<p style="text-align: center;">Web Designing</p>	<p>1. Design a web page to show the subject covered in the first year</p> <p>2. List out the various programmes offered in our college using ordered and unordered list</p> <p>3. Design a web page using Nested list.</p> <p>4. Develop a web page to show the definition list using HTML tags</p> <p>5. Generate a web page using link within a web page</p> <p>6. Develop a web page for NGM College using links for another web page</p> <p>7. Generate a web page to display the weather report using table</p> <p>8. Construct a HTML document to display mark statement using nested table</p> <p>9. <i>Prepare a resume using forms</i></p> <p>10. Create a website for a College using frames</p>	<p style="text-align: center;">39</p>

Note: * It includes Theory – 2 Hours and Practical – 4 Hours

* *Italicized* texts are for self-study.

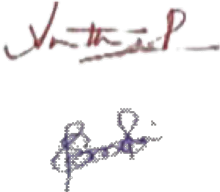
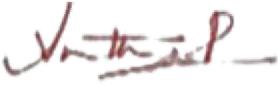

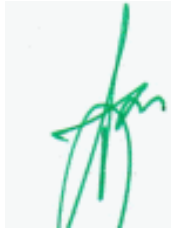
Teaching Methods

Power point Presentations, Assignment, Experience Discussion, Brain storming and Activity

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	S	H	S
CO2	M	S	H	H	S
CO3	M	S	S	H	S
CO4	M	S	S	H	S

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

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr. P. Anitha & Dr. S. Poongodi	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumaran
			

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC1A1	Course Title	Batch :	2020-'23
		Allied-I : Business Economics	Semester :	I
Hrs/Week:	5		Credits:	4

Course Objective

To prepare the students to examine the importance and applications of economic analysis to make business decision

Course Outcomes (CO)

K1	CO1	To recollect the basic concepts of business economics
K2	CO2	To understand the demand and supply analysis with relevant economic problems
K3	CO3	To apply the law of variable proportions and economies of scale to an existing economic condition
K4	CO4	To analysis the various markets structures and know the differences prevailing in each of them

Unit	Content	Hours
Unit – 1	Business Economics: Meaning - Definition- Objectives- Concepts Nature and Scope – Recent Trends in Business Economics - Roles and Responsibilities of Business Economist	12
Unit – 2	Demand Analysis: Demand Determinants - Law of Demand – Exceptions to Law of Demand – Factors affecting Demand Schedule - Demand Distinctions - Elasticity of Demand: Types and Measurement. Demand Forecasting: <i>Market and Company Demand Forecasting</i> - Purpose - Essentials of Good Forecasting - Method of Demand Forecasting.	12
Unit – 3	Consumption: Importance - Consumer Sovereignty - Factors Affecting Consumer Sovereignty in the Modern World. Indifference Curve Analysis: Properties - Price, Income and Substitution Effects - Consumer Surplus.	14
Unit – 4	The Law of Variable Proportions: Increasing, Diminishing and Constant Returns - Economies of Scale: Internal and External Economies. Cost Analysis: Meaning - Cost Concepts - Cost Output Relationship: Total Cost, Average Cost and Marginal Cost.	13

Unit – 5	Market Structure: Market Forms - Time Elements in Price Fixation - Equilibrium of Firm and Industry. Price and Output Determination under Perfect Competition, Monopoly, Monopolistic Competition, Discrimination Monopoly and Oligopoly.	14
----------	---	----

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Seminar ,Quiz, Assignment, Experience Discussion and Brain storming

Books for Study

1. Reddy, P.N. and H.R. Appannah (2017), *Principles of Business Economics*, 3rd Edition, New Delhi: S. Chand & Company Limited.


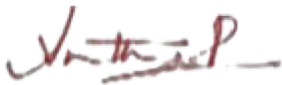

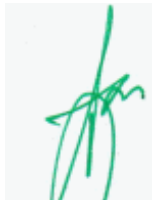
Books for Reference

1. Chopra, P.N. (2013), *Business Economics*, 1st Edition, New Delhi: Kalyani Publishers.
2. Leki R. K. Agarwal (2010), *Business Economics*, 3rd Edition, Bangalore, Kalyani Publishers.
3. Chaudry Rimu (2012), *Business Economics*, 1st Edition, Chennai: Kalyani Publishers

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	L	L	M	H
CO2	H	M	M	M	S
CO3	H	M	M	M	S
CO4	H	M	M	M	S

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

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr. P. Archanaa	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumaran
			

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC203	Course Title	Batch :	2020-'23
		Core-III : Higher Financial Accounting	Semester :	II
Hrs/Week:	6		Credits:	4

Course Objective

To expose to the students the accounting procedure of partnership firms

Course Outcomes (CO)

K1	CO1	To keep in mind the essentials of partnership accounting
K2	CO2	To understand the accounting treatments for admission, retirement and death of a partner
K3	CO3	To apply the accounting treatments in settlement of partnership accounts
K4	CO4	To analyze the relevant cases and the accounting treatment for dissolution of a firm

Syllabus

Unit	Content	Hours
Unit – 1	Introduction to Partnership – <i>Interest on Capital</i> – Profit and Loss Appropriation Account – Capital Ratio - Past Adjustments and Guarantees.	18
Unit – 2	Admission of a Partner - Treatment of Goodwill - Revaluation of Assets and Liabilities - Calculation of Ratios for Distribution of Profits - Capital Adjustments.	16
Unit – 3	Retirement of a Partner - <i>Calculation of Gaining Ratio</i> - Revaluation of Assets and Liabilities-Treatment of Goodwill – Adjustment of Goodwill through Capital A/c only.	14
Unit – 4	Settlement of Accounts - Retiring Partner's Loan Account – Admission cum Retirement.	15
Unit – 5	Death of a Partner - Dissolution of a Firm - Insolvency of Partners - Garner Vs Murray - Piecemeal Distribution (Proportionate Capital Method only).	15

Note:

Distribution of Marks : Theory - 20%; Problems - 80%

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Seminar and Assignment

Books for Study

1. Reddy, T.A. and A. Murthy (2013), *Financial Accounting*, 7th Edition, Chennai: Margham Publications.

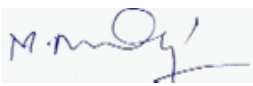


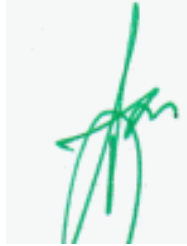
Books for Reference

1. Gupta, R.L. and M. Radhaswamy (2012), *Advanced Accounting*, 13th Revised Edition, New Delhi: Sultan Chand Company Limited.
2. Shukla, M.C. and T.S. Grewal (2014), *Advanced Accounts-I*, 48th Edition, New Delhi: Sultan Chand Company Limited.
3. Vinayagam, N. and B. Charumathi (2008), *Financial Accounting*, 1st Edition, New Delhi: Sultan Chand Company Limited.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	L	L	M	S
CO2	S	M	M	M	S
CO3	S	M	M	M	H
CO4	S	M	M	M	H

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

Course Designed by	Verified by HOD	Checked by	Approved by COE
Ms. M. Nirmala	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumaran
			

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC204	Course Title	Batch :	2020-'23
		Core-IV : Programming Laboratory–II: Tally	Semester :	II
Hrs/Week:	5*		Credits:	3

Course Objective

To enrich students' practical knowledge in accounting package and to prepare them for job market

Course Outcomes (CO)

K1	CO1	To keep in mind the main features of Tally ERP.9 software
K2	CO2	To understand the steps in preparation of various accounting vouchers
K3	CO3	To apply the knowledge in preparing stock summary, ratio analysis and bank statements
K4	CO4	To evaluate the knowledge in preparing final accounts

<ol style="list-style-type: none"> 1. <i>Create a Company and display ledgers</i> 2. Prepare the following Accounting Vouchers: <ol style="list-style-type: none"> a) Payment Voucher b) Receipt Voucher c) Purchase Voucher d) Sales Voucher e) Contra Voucher f) Journal Voucher 3. Make voucher alteration and deletion 4. Record the transactions of sample data for Trial Balance 5. Display a cash book 6. Prepare stock summary 7. Create godown summary 8. Display Bank Reconciliation Statement 9. Prepare cost centre and cost category 10. Display bill-wise statements 11. Calculate interest for purchase and sales Bills 12. <i>Display final accounts of a Company</i> 13. Computation of ratio analysis 14. Display foreign gain or loss 15. Print a Bill with GST 	65
--	----

Note: * Theory 1 hour; Lab 4 hours

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Assignment, Experience Discussion and Activity




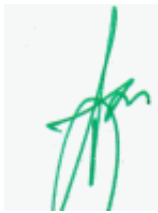
Books for Reference:

1. Rajesh Chheda (2018), Learn Tally ERP9 with GST & E Way Bill, Ane Books publications .

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H
CO2	S	S	S	S	S
CO3	H	S	S	S	S
CO4	H	S	S	S	S

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

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Ms. R. Ramya	Dr. P. Anitha	Prof. K. Srinivasan	R. Muthukumaran
			

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC2A2	Course Title	Batch :	2020-'23
		Allied-II : Business Mathematics and Statistics	Semester :	II
Hrs/Week:	5		Credits:	4

Course Objective

To enable the students to apply basic mathematical knowledge to solve the real life business problems and develop the knowledge of students in the application of statistical tools in business analysis

Course Outcomes (CO)

K1	CO1	To keep in mind the application of mathematics and statistics in business analysis
K2	CO2	To understand the concepts of mathematics in finance
K3	CO3	To apply basic statistical calculations in business problems
K4	CO4	To evaluate the business conditions using correlation and regression analysis

Unit	Content	Hours
Unit – 1	Matrix Algebra: <i>Addition, Subtraction and Multiplication of Matrix</i> , Rank of a Matrix, Inverse of Matrix - Determinants and Solution of Simultaneous Linear Equations.	13
Unit – 2	Mathematics of Finance: Basic Concepts– <i>Simple Interest & Compound Interest</i> – Effective Rates & Nominal Rate of Interest - Annuities – Sinking Fund – Discounting.	11
Unit – 3	Statistics: Meaning and Scope – Characteristics and Limitations - Measures of Central Tendency:– Mean, Median, Mode, Geometric Mean and Harmonic Mean – Dispersion: Standard Deviation	14
Unit – 4	Correlation: Meaning – Types of Correlation – Pearson's Co-efficient of Correlation – Interpretation of Co-efficient of Correlation – Spearman's Rank Correlation Co-efficient	14
Unit – 5	Regression: Meaning – Uses of Regression – Difference between Correlation and Regression – Methods of Forming the Regression Equation.	13

Note: Theory questions shall be restricted to Section A and B of the Question Paper.

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Assignment and Brain storming

Books for Study

1. Navaneetham, P.A. (2018), *Business Mathematics & Statistics*, Trichy, Jai Publishers.
2. Gupta, S.P. (2017), *Statistical Methods*, 42nd Revised Edition, New Delhi: Sultan Chand & Sons Company Limited.

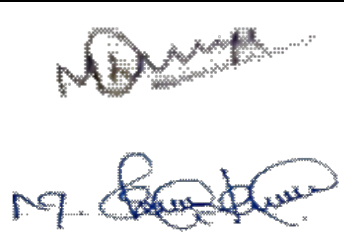



Books for Reference

1. Pillai, R.S.N and Bagavathi (2013), *Statistics Theory and Practice*, New Delhi: Sultan Chand & Sons Private Limited.
2. Ranganath, G.K., C.S. Sampamgiram and Y. Rajan (2006), *A Text book for Business Mathematics*, New Delhi: Himalaya Publishing House.
3. Srivastava, T.N. and Shailaja Rego (2008), *Statistics for Management*, 2nd Edition, New Delhi: Tata MC Graw Hill Publishing Company Limited.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	L	L	M	H
CO2	H	M	M	M	H
CO3	H	M	M	M	S
CO4	H	M	M	M	S

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

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr. M. Deepa Ms. & Ms. M. Shanmuga Priya	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumar
			

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC305	Course Title	Batch :	2020-'23
		Core V : Corporate Accounting	Semester :	III
Hrs/Week:	7		Credits:	5

Course Objective

To develop the students' knowledge on corporate accounting in conformity with the provision of the Companies Act 2013

Course Outcomes (CO)

K1	CO1	To recollect the basic concepts of corporate accounting
K2	CO2	To understand the accounting treatment of shares and debentures
K3	CO3	To apply the rules in the preparation of various company accounts
K4	CO4	To analyze the accounting treatments for amalgamation and absorption

Syllabus

Unit	Content	Hours
Unit – 1	Shares – Meaning – <i>Types of Shares</i> – Issue of Shares - Forfeiture and Reissue. Issue of Debentures – Redemption of Debentures.	15
Unit – 2	Preparation of Company Final Accounts.	15
Unit – 3	Amalgamation and Absorption of Companies (excluding Inter-Company Owings and Holdings) - External Reconstruction of Companies.	16
Unit – 4	Holding Company Accounts: Meaning – Mutual Owings - Contingent Liability - Unrealized Profit - Revaluation of Assets - Bonus Issue and Payment of Dividend - Preparation of Consolidated Balance Sheet (Revised Format) (Inter Company and Multiple-holdings excluded).	16
Unit – 5	Banking Company Accounts – Rebate on Bills Discounted – Treatment - Preparation of Profit and Loss Account and Balance Sheet. Insurance Company Accounts: <i>Life Insurance</i> – Calculation of Life Assurance Fund - General Insurance (Fire and Marine Insurance only).	16

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

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Assignment, Brain storming and Case study

Books for Study

1. Reddy T.S. and A. Murthy (2013), *Corporate Accounting*, 7th Revised Edition, Chennai: Margham Publications


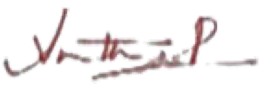


Books for Reference

1. Jain, S.P. and K.L. Narang (2017), *Advanced Accountancy (Corporate Accounting)*, 21st Edition, New Delhi: Kalyani Publications.
2. Gupta, R.L. and M. Radhaswamy (2013), *Advanced Accountancy: Theory, Method and Application-Vol.-1*, 1st Edition, New Delhi: Sultan Chand & Sons.
3. Arulanandam, M.A. and K.S. Raman (2014), *Advanced Accountancy*, 6th Revised Edition, New Delhi: Himalaya Publications.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	L	L	M	H
CO2	S	M	M	M	H
CO3	S	M	M	M	S
CO4	H	M	M	M	H

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

Course Designed by	Verified by HOD	Checked by CDC	Approved by COE
Dr. P. Archanaa	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukuamaran
			

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC306	Course Title	Batch :	2020-'23
		Core-VI: Relational Database Management System and Oracle	Semester :	III
Hrs/Week:	6		Credits:	4

Course Objective

To enrich the knowledge on relational database management system

Course Outcomes (CO)

K1	CO1	To recollect the fundamentals of database management system
K2	CO2	To understand the divisions of SQL commands
K3	CO3	To apply PL/SQL architecture and block and to construct a simple form
K4	CO4	To analyze various commands in SQL and PL/SQL to develop a database

Syllabus

Unit	Content	Hours
Unit – 1	Database Systems: Introduction – Purpose – <i>View of Data</i> – <i>Data Abstraction</i> – Instances and Schemas – Data Independence. Data Models: Object based Logical Models, Physical Data Models and Record based Logical Models –Transaction Management – Storage Management – DBA – Database Users.	10
Unit – 2	Entity: Relational Model – Basic Concepts – Entity Relationship Diagram – Structure of Relational Database – Relational Algebra – Extended Relational Algebra Operations – Modification of the Database – Integrity Constraints.	10
Unit – 3	Oracle: Introduction – Tools of Oracle – Introduction to SQL – Oracle Internal Data Types – Divisions of SQL: Data Definition Language, Data Manipulation Language, Data Control Language and Transaction Control Language. Keys: Primary Key, Foreign Key and Referential Key. SQL * Plus Functions: Date, Character, Numeric, Conversion, Miscellaneous and Group Functions. Set Operators – Relating Data through Join Concept.	11
Unit – 4	Sub-Queries: Meaning - Usage of Sub-Queries. Database Objects: Table, View – Synonym – <i>Sequences</i> – <i>Index</i> . Concept of Locking – Types of Locks. SQL * Plus Formatting Commands: Compute Commands, Title Commands, Setting Page Dimensions and Storing and Printing Query Results.	11

Unit – 5	PL/SQL: Introduction - Advantages – Architecture of PL/SQL Block – Introduction to PL/SQL Block – Attributes. Control Structures – Concept of Error Handling, Cursor Management. Basic Concept of SQL* FORM – Components of an Oracle Form – Simple Form Construction.	10
----------	---	----

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Seminar, Assignment, Experience Discussion, Brain storming and Activity

Books for Study

1. Kevin Loney & George Koch (2002), *Oracle 8i – The Complete Reference*, 11th Reprint, New Delhi: Tata Mc Graw Hill Publishing Company Limited.
2. Date, C.J. (2001), *An Introduction to Database Systems*, 8th Edition, New Delhi: Addison Wesley Longman Private Limited.

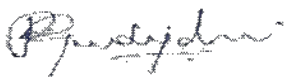
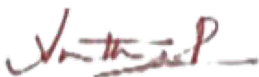

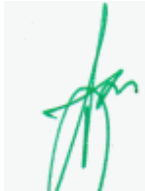
Books for Reference

1. Jose A. Ramalho (2007), *Learn Oracle 8i*, 1st Edition, New Delhi: BPB Publications.
2. William G.Paye Jr, *Oracle 8/8i*”, Prentice Hall of India Private Ltd, New Dehi, 1999.
3. Naphtali Rishe (2007), *Database Design Fundamentals*, 1st Edition, New Delhi: Prentice Hall of India Private Ltd..

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H
CO2	H	S	S	S	S
CO3	H	H	H	H	H
CO4	H	S	H	H	H

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

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr. P. Gomathi Devi	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumar
			

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC307	Course Title	Batch :	2020-'23
		Core-VII: Programming Laboratory – III : Oracle	Semester :	III
Hrs/Week:	4		Credits:	2

Course Objective

To develop and manage the relational database design

Course Outcomes (CO)

K1	CO1	To recollect the various SQL commands in table creation
K2	CO2	To understand the usage of different data constraints
K3	CO3	To apply the PL/SQL blocks in creating an oracle application
K4	CO4	To figure out a database design using SQL and PL/SQL commands

Programs	Hours
<p style="text-align: center;"><u>SQL</u></p> <ol style="list-style-type: none"> Create a table for employee details using DDL Commands. Create a table for sales details using DML Commands. Create a table for item details using DCL & TCL Commands. Create a table for student details and verify the following data constraints. <ol style="list-style-type: none"> Primary Key Reference Key Default Key Create a table for employee details and verify the following data constraints. <ol style="list-style-type: none"> Not Null Unique Key Check Create a table for student attendance and mark details and combine the results of two queries using the set operators. Create a table and perform SQL * Plus functions – Group and single row functions Create a table and display the database objects in partition view 	28

<u>PL / SQL</u>	
9. Create a PL/SQL block and retrieve the records stored in the employee table.	24
10. Create a PL/SQL program to calculate the bonus of employees based on their salary.	
11. Develop PL/SQL block to check the availability of stock for the given product	
12. Create a PL/SQL program to display the multiplication table	
13. Create a table for student mark details by using percentage type under PL/SQL attribute concept.	
14. Generate a program in PL/SQL to calculate the simple interest.	
15. Write a program to calculate the discount on sales in PL/SQL.	

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Experience Discussion, Brain storming and Activity

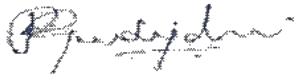
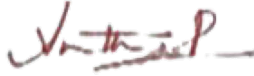


Books for Reference

1. Jose A. Ramalho (2007), *Learn Oracle 8i*, 1st Edition, New Delhi: BPB Publications.
2. William G. Paye Jr, Oracle 8/8i", Prentice Hall of India Private Ltd, New Dehi, 1999.
3. Naphtali Rishe (2007), *Database Design Fundamentals*, 1st Edition, New Delhi: Prentice Hall of India Private Ltd.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	S	S	H	H
CO2	H	S	S	S	S
CO3	H	H	H	H	H
CO4	H	H	H	H	H

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

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr. P. Gomathi Devi	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumar
			

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC3A3	Course Title	Batch :	2020-'23
		Allied-III: Executive Communication – Practical	Semester :	III
Hrs/Week:	5		Credits:	4

Course Objective

To develop the oral and written communication skills of the students

Course Outcomes (CO)

K1	CO1	To deploy assignments for developing oral communication skills
K2	CO2	To analyze the students' communication skills in real world situation
K3	CO3	To recollect the structure of trade letters
K4	CO4	To understand the format of preparing resume, agenda and minutes

Content	Hours
<p>Part – A (Oral Communication)</p> <ol style="list-style-type: none"> 1. Listening 2. Self- Introduction 3. Group Discussion 4. Public Speaking 5. <i>Telephonic Conversation</i> 6. Mock Interview 7. Business Presentation 8. Role Play 9. Reading 	22
<p>Part – B (Written Communication)</p> <ol style="list-style-type: none"> 1. Trade Letters : Enquiries - Orders and Execution 2. Credit and Status Enquiries 3. Claims and Adjustments 4. Collection Letters 5. Sales Letters 6. Complaint Letters 7. Circular Letters 8. Drafting Agenda and Minutes 	30

9. Bank Correspondence 10. Insurance Correspondence 11. Agency Correspondence 12. Application Letters 13. <i>Preparation of Resume</i>	
--	--

* *Italicized* texts are for self-study.

Teaching Methods

Power Point Presentations, Group discussions, Assignment, Experience Discussion, Brain storming and Activity

Books for Study

1. Rajendra Pal Korahill (2012), *Essentials of Business Communication*, 9th Edition, New Delhi: Sultan Chand & Sons.
2. Ramesh, M.S., C.C. Pattanshetti and Madhumati M. Kulkarani (2011), *Business Communication*, 28th Edition, New Delhi: R Chand & Company.
3. Rodriquez, M.V. (2003), *Effective Business Communication Concept*, 13th Edition, Mumbai: Vikas Publishing Company.

Note:

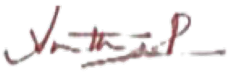
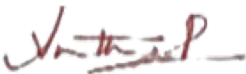


1. Practical Examination will be conducted at the end of semester.
2. Distribution of Marks

End of Semester	Part B	-	60 Marks (Record 10 & Practical 50 Marks)
Continuous Assessment	Part A	-	40 Marks (Internal Assessment only)

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	L	L	M	H
CO2	H	M	M	M	H
CO3	H	M	M	M	S
CO4	H	M	M	M	S

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

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr. P. Anitha & Ms. R. Ramya	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumar
			



Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC308	Course Title	Batch :	2020-'23
		Core VIII: Company Law	Semester :	III
Hrs/Week:	6		Credits:	4

Course Objective

To provide basic knowledge on the provisions of the Companies Amendment Act, 2013

Course Outcomes (CO)

K1	CO1	To remember the basic characteristics of a company form of business
K2	CO2	To understand the legal structure and nature of a company
K3	CO3	To analyze the basic requirements of conducting company meetings
K4	CO4	To figure out the process followed in winding up of companies

Syllabus

Unit	Content	Hours
Unit – 1	Company– Meaning and Definition – Characteristics – <i>Kinds</i> – Privileges of Private Company – Conversion of a Private Company into a Public Company – Formation of a Company – Difference Between Companies Act 1956 and 2013	12
Unit – 2	Memorandum of Association – Meaning and Importance – Alteration – Doctrine of Ultravires – Effects – Articles of Association – Alteration – Doctrine of Indoor Management – Differences between Memorandum and Articles. Prospects – Meaning – Contents – Misstatements in the Prospects – Remedies for Misstatement.	14
Unit – 3	Management of a Company – Appointment of Directors – Removal of Directors – Legal Position of Directors – Powers, Duties and Liabilities of Directors – Managing Director – Manager – Independent Director.	14
Unit – 4	Share Capital – <i>Kinds of Shares</i> – Transfer and Transmission of Shares – Company Meetings – Statutory Meeting – Annual General Meetings – Extra-ordinary General Meetings – Requisition of a Valid Meeting: Notice, Quorum, Chairman, Proxy, Voting, Resolutions and Minutes.	13
Unit – 5	Winding up of Companies – Modes of winding up – Powers and Duties of Liquidator – National Company Law Tribunal Act (NCLT) – Functions - Advantages	12

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Group discussions, Seminar, Assignment and Case study

Books for Study

1. N.D. Kapoor (2016), *Company Law*, 31st Edition, Sultan Chand & Sons

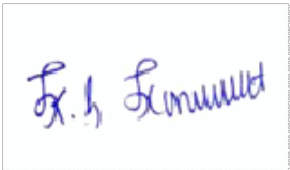
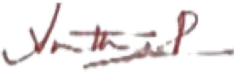

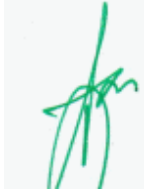
Books for Reference

1. Kapoor, G.K. and Sanjay Dhamija (2019), *Company Law and Practice*, 24th Edition, Mumbai: Taxmann Publications Private Limited.
2. PM S Abdul Gafoor & S. Thothadri (2016), *Company Law*, 2nd Edition, Vijay Nicole Imprints Private Limited, Chennai
3. Ashok K. Bakerial (2010), *Company Law*, 12th Edition, New Delhi: Vikas Publication House Private Limited.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	L	L	M	H
CO2	H	M	M	M	H
CO3	H	M	M	M	S
CO4	H	M	M	M	S

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

Course Designed by	Verified by HOD	Checked by CDC	Approved by COE
Dr. K.S. Kavitha	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumaran
			

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC3N1	Course Title	Batch :	2020-'23
		Non-Major Elective: Customer Relationship Management	Semester :	III
Hrs/Week:	1		Credits:	2

Course Objective

To develop an understanding in the application of customer relationship management in real business world

Course Outcomes (CO)

K1	CO1	To recall the fundamentals of CRM
K2	CO2	To point out the consumer's future needs and expectations
K3	CO3	To implement the bonding of customer relationship through application of CRM strategy
K4	CO4	To design mechanism for enhancing customer retention

Unit	Content	Hours
Unit – 1	Concept of CRM - Characteristics and Peculiarities of CRM – Steps in CRM - Relevance of CRM –	3
Unit – 2	Customer Profile – Customer Values – Customer Life Cycle — Characteristics of Outstanding Customer Service – <i>Managing Customer Satisfaction</i>	3
Unit – 3	Customer centric business - Customer Centric Marketing – <i>Bonding of Customer Relationship.</i>	2
Unit – 4	Customer defection – Contact centre's for CRM – CRM strategy	2
Unit – 5	Client Retention Programmes – Reorganization – Customer Loyalty – Customer Rewards Programmes – e-Solution	3

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Assignment, Experience Discussion and Activity

Books for Study

1. Alok Kumar Rai (2014), *Customer Relationship Management – Concepts and Cases*, New Delhi, PHI Learning Pvt. Ltd.


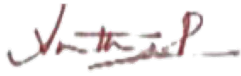


Books for References

1. Shanmuga Sundaram. S (2008), *Customer Relationship Management – Modern Trends and Perspectives*, New Delhi, Prantice Hall of India Pvt. Ltd.
2. V.Kumar & Werner Reinartz, Second Edition, “Customer Relationship Management – Concept, Strategy and Tools”, New York, Springer Publishing Company

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	L	L	M	H
CO2	H	M	M	M	H
CO3	H	M	M	M	S
CO4	H	M	M	M	S

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

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. A. Prakalathan	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumar
			

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC3N2	Course Title	Batch :	2020-'23
		Non-Major Elective: Supply Chain Management	Semester :	III
Hrs/Week:	1		Credits:	2

Course Objective

To improve the knowledge of students in the areas of product delivery system

Course Outcomes (CO)

K1	CO1	To keep in mind the significance of supply chain
K2	CO2	To understand the various distribution networks
K3	CO3	To apply the forecasting methods in supply chain
K4	CO4	To evaluate the planning and sourcing decision in supply chain

Syllabus

Unit	Content	Hours
Unit – 1	Supply Chain – Introduction – Meaning – Definition - Decision Phases in a Supply Chain - Process View of Supply Chain – Importance - Supply Chain Performance - Supply Chain Drivers and Obstacles.	3
Unit – 2	Designing the Distribution Network in Supply Chain - Network Design in the Supply Chain - Network Design in an Uncertain Environment.	2
Unit – 3	<i>Demand Forecasting in a Supply Chain</i> - Aggregate Planning in the Supply Chain.	2
Unit – 4	Planning and Managing Inventories in a Supply Chain - Managing Economies of Scale in the Supply Chain - Managing Uncertainty in the Supply Chain: Safety Inventory.	3
Unit – 5	Sourcing Decisions in a Supply Chain - Transportation in a Supply Chain - <i>Information Technology and Supply Chain</i> - E-business and Supply Chain.	3

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Group discussions, Seminar and Assignment
--

Books for Study

2. Sunil Chopra and Peter Meindl (2012), *Supply Chain Management*, 5th Edition, New Delhi: Prentice Hall.


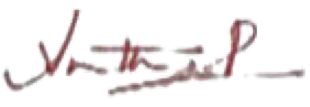


Books for References

1. Raghuram, G. and N. Rangaraj (2011), *Logistics and Supply Chain Management Cases and Concepts*, 1st Edition, New Delhi: Macmillan India Limited.
2. Sunil Chopra (2013), *Supply Chain Management: Strategy, Planning and Operation*, 5th Edition, New Delhi: Pearson Education Limited.
3. Sahay, B.S. (2006), *Emerging Issues in Supply Chain Management*, 5th Edition, New Delhi, Macmillan India Limited.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	L	L	M	M
CO2	H	M	M	M	H
CO3	H	M	M	M	H
CO4	H	M	M	M	H

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

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Ms. M. Shanmuga Priya	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumar
			

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC409	Course Title	Batch :	2020-'23
		Core-IX: Cost Accounting	Semester :	IV
Hrs/Week:	5		Credits:	4

Course Objective

To expose the students the basic concepts and tools used in cost accounting

Course Outcomes (CO)

K1	CO1	To keep in mind the basics of cost accounting
K2	CO2	To understand the various types of inventory and costing
K3	CO3	To apply the various methods in calculation of labour and overheads
K4	CO4	To analyse the principles used in process, contract and job costing

Syllabus

Unit	Content	Hours
Unit – 1	Cost Accounting: Definition - Meaning and Scope - <i>Relationship of Cost Accounting with Financial Accounting and Management Accounting - Costing as an Aid to Management</i> – Limitations and Objections against Cost Accounting - Elements of Cost - Cost Sheet.	13
Unit – 2	Inventory Control Techniques – Materials - Levels of Inventory – EOQ - Methods of Valuing Material Issues – FIFO – LIFO - Simple Average - Weighted Average.	12
Unit – 3	Labour – Methods of Payment Systems: Time Rate and Piece Rate System. Incentive Systems: Halsey and Rowan. Overheads: Meaning - Classification – Allocation, Apportionment & Absorption of Overheads – Computation of Labour Cost.	14
Unit – 4	Process Costing – Meaning - Features - General Principles - Process Losses - Normal Loss-Abnormal Loss - Abnormal Gain. (Excluding Equivalent Production)	14
Unit – 5	Contract and Job Costing – Reconciliation of Cost and Financial Accounts	12

Note: Theory – 20% Problems – 80%

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Seminar and Assignment

Books for Study

1. Jain, S.P. and K.L. Narang (2013), *Cost Accounting – Principles and Practice*, 23rd Edition, New Delhi, Kalyani Publishers.

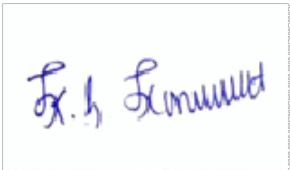
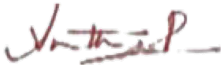


Books for Reference

1. Pillai, R.S.N. and V. Bagavathi (2010), *Management Accounting*, 5th Revised Edition, New Delhi: S. Chand & Company Limited.
2. Jain, S.P. and K.L. Narang (2012), *Cost and Management Accounting*, 13th Revised Edition, New Delhi, Kalyani Publishers.
3. Saxena, V.K. and C.D. Vashist (2014), *Essentials of Cost Accounting*, 2nd Edition, New Delhi: Sultan Chand & Sons.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	L	L	M	H
CO2	S	M	M	M	S
CO3	S	M	M	M	S
CO4	S	M	M	M	S

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

Course Designed by	Verified by HOD	Checked by	Approved by COE
Dr. K. S. Kavitha	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumar
			

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC410	Course Title	Batch :	2020-'23
		Core-X: Visual Basic	Semester :	IV
Hrs/Week:	4		Credits:	4

Course Objective

To enable the students to develop an application oriented software

Course Outcomes (CO)

K1	CO1	To keep in mind the fundamentals of client / server architecture
K2	CO2	To understand the concepts of Integrated Development Environment
K3	CO3	To apply the procedures and functions to create application software
K4	CO4	To analyse the Data Access Objects and generate data reports

Syllabus

Unit	Content	Hours
Unit – 1	Client/Server Architecture: Benefits – Downsizing – Upsizing – Right sizing – Models – Architecture: Technical Architecture, Application Architecture, Two Tier Architecture, Three Tier Architecture, OLTP & n Tier Architecture.	10
Unit – 2	Visual Basic: Introduction – Steps in VB Application – Integrated Development Environment (IDE) - Properties, Methods and Events – Event Driven Programming - Variables – Scope of Variables – Constants – Data Types.	11
Unit – 3	Control Functions: Procedures – Control Structure: If - Select – For – While – Do While - Arrays – User Defined Data Types – Data Type Conversions - Operators – String Functions – Date and Time Functions.	10
Unit – 4	Tools: Creating and Using Standard Controls: Form, <i>Label</i> , <i>Text box</i> , Command Button, Check Box, Option Button, List Box, Combo Box, Picture Box, Image Controls, Scroll Bars – File List Box - Drive List Box – Directory List Box - Timer Control, Frame, Shape and Line Controls – Control Arrays – Dialog Boxes - Single Document Interface (SDI) – Multiple Document Interface (MDI) – Menus – Menu Editor – Menu Creation.	11

Unit – 5	Data Controls: Data Access Objects (DAO) – Accessing and Manipulating Databases – Record set – Methods of Record set – Creating a Record set – Modifying, Deleting Records – Finding Records - Data Report – Data Environment – Report - Designer – Connection Object – Command Object – Section of the Data Report Designer – Data Report Controls.	10
----------	--	----

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Group discussions, Seminar and Experience Discussion

Books for Study

1. Krishnan, N. and N. Saravanan (2015), *Visual Basic 6.0 in 30 Days*, 2nd Edition, Chennai: SciTech Publications (India) Private Limited.

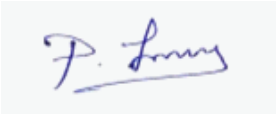
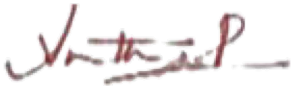

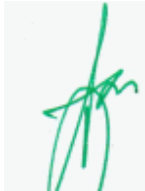
Books for Reference

1. Steven Holzner (2012), *VB 6 Programming Black Book*, 3rd Edition, New Delhi: Dream Tech Press.
2. Gary Cornell (2017), *Visual Basic-6*, 2nd Edition, New Delhi: Tata McGraw Hill.
3. Michael Halvorson (2010), *Microsoft Visual Basic 6.0 Professional*, 2nd Edition, New Delhi: PHI Learning Private Limited.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	H	H	H	H
CO2	M	H	H	H	H
CO3	M	S	S	S	S
CO4	H	S	S	S	S

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

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr. P. Jayanthi	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumar
			

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC411	Course Title	Batch :	2020-'23
		Core-XI: Programming Laboratory-IV: Visual Basic	Semester :	IV
Hrs/Week:	4		Credits:	2

Course Objective

To develop the business application software using Visual Basic

Course Outcomes (CO)

K1	CO1	To recollect the fundamental concepts of visual basic programming
K2	CO2	To understand the significance of visual basic programming for software development
K3	CO3	To implement the integration of back end with front end tool using DAO control
K4	CO4	To execute the various control structures to create application software

Programs	Hours
<ol style="list-style-type: none"> 1. Create a VB application to calculate simple and compound interest 2. Develop a quiz application in Visual Basic. 3. Create a VB application with File, Edit and Format Menus and perform its operations. 4. Develop a VB program to count number of words in a text. 5. Create a Program to select, add and delete a place in the List Box. 6. <i>Design a form to show the employee pay slip using if statement.</i> 7. Design a simple calculator. 8. Design a student Login Form using Functions 9. Prepare an advertisement banner using VB application. 10. Develop an Application to move an object using Timer Control 11. Design a super market bill using VB application 12. Create a VB application to prepare inventory control. 13. Create a student database in Ms-Access. Display the information in the VB form using data control. Perform various manipulations. 14. <i>Create an employee database in Ms-Access and display the information in the VB form using data control. Perform various manipulations.</i> 	52

15. Design a Electricity Bill using DAO / ADO Control by considering the following conditions:

Unit Consumed	Rate Per Unit (Rs.)
Up to 100 Units	NIL
101 to 200 Units	3.50
200 to 500 Units	4.60
Above 500 Units	6.60

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Assignment, Experience Discussion and Activity


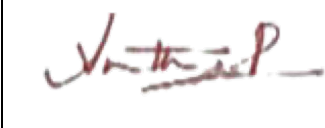


Books for Reference

1. Steven Holzner (2012), *VB 6 Programming Black Book*, 3rd Edition, New Delhi: Dream Tech Press.
2. Gary Cornell (2017), *Visual Basic-6*, 2nd Edition, New Delhi: Tata McGraw Hill.
3. Michael Halvorson (2010), *Microsoft Visual Basic 6.0 Professional*, 2nd Edition, New Delhi: PHI Learning Private Limited

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	H	H	H	H
CO2	M	H	H	S	S
CO3	M	S	S	S	S
CO4	H	S	S	S	S

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

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr. P. Jayanthi	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumar
			

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC412	Course Title	Batch :	2020-'23
		Core-XII: Business Law	Semester :	IV
Hrs/Week:	5		Credits:	4

Course Objective

To provide basic knowledge on the provisions of the Indian Contract Act

Course Outcomes (CO)

K1	CO1	To keep in mind the fundamentals of Contract Act
K2	CO2	To understand the rights and duties of various persons involved in contract
K3	CO3	To apply the provision of Contract Act in real business
K4	CO4	To analyze the various provisions of Contract Act

Syllabus

Unit	Content	Hours
Unit – 1	Law – Meaning - Indian Contract Act, 1872 – Contract – Definition – <i>Classification of Contracts</i> – Essential Elements of Valid Contract. Offer – Types – Legal Rules relating to Offer – Acceptance – Essentials of Valid Acceptance – Communication of Offer and Acceptance – Revocation of Offer and Acceptance.	12
Unit – 2	Consideration – Essentials of a Valid Consideration – Stranger to Consideration – No Consideration No Contract – Exceptions. Capacity to Contract – Law relating to Minor, Unsound Mind Person – Persons Disqualified by Law – Free Consent – Coercion – Undue Influence – Fraud – Mistake and Misrepresentation.	14
Unit – 3	Contingent Contract – Rules regarding Contingent Contract – Performance of Contract – Modes of Performance – Quasi-Contract – Discharge of Contract – Modes of Discharge - Remedies for Breach of Contract.	14
Unit – 4	Contract of Indemnity and Guarantee – Rights of Indemnity Holder – Rights and Liabilities of Surety - Bailment and Pledge – Essentials of Bailment – Rights and Duties of Bailor and Bailee – Pledge – Essentials – Rights and Duties of Pawnor and Pawnee.	13

Unit – 5	Contract of Agency – Classification – Creation of Agencies – Rights and Duties of an Agent – Liabilities of the Principal to the Third Parties – Personal Liability of an Agent – Contract of Sale of Goods Act 1930 – Rules regarding Delivery of Goods – <i>Rights and Duties of a Buyer and Seller.</i>	12
----------	--	----

* *Italicized* texts are for self-study.

Teaching Methods

Power Point Presentations, Seminar, Assignment and Case study

Books for Study

1. Kapoor, N.D. (2014), *Elements of Mercantile Law*, 5th Edition, New Delhi: Sultan Chand & Sons Company Limited.


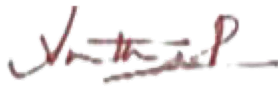


Books for Reference

1. Pillai, R.S.N. and Bagavathi (2011), *Business Law*, 3rd Edition, New Delhi: Sultan Chand & Company Limited.
2. Tulsian, P.C. (2011), *Business Law*, 2nd Edition, New Delhi: Sri Vishnu Publication.
3. Jane Mallor, A. James Barnes, L. Thomas Bowers (2014), *Business Law*, 7th Edition, New Delhi: McGraw Hill / Irwin Publication.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	L	L	M	H
CO2	H	M	M	M	H
CO3	H	M	M	M	S
CO4	H	M	M	M	H

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

Course Designed by	Verified by HOD	Checked by CDC	Approved by COE
Dr. P. Anitha	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumar
			

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC4A4	Course Title	Batch :	2020-'23
		Allied IV: Principles of Management	Semester :	IV
Hrs/Week:	5		Credits:	4

Course Objective

To familiarize the students with concepts and principles of management

Course Outcomes (CO)

K1	CO1	To keep in mind the fundamentals of management
K2	CO2	To comprehend about the various functions of management
K3	CO3	To apply the decision making principles in business
K4	CO4	To analyse and develop the various leadership qualities

Syllabus

Unit	Content	Hours
Unit – 1	Management - Meaning and Definition – Nature and Scope of Management - Importance – Functions of Management – Management as an Art, Science and Profession - Role of manager.	14
Unit – 2	Planning - Meaning and Definition – Nature and purpose of Planning – Objectives - Process of Planning –types of planning - Advantages and Disadvantages of Planning - MBO (Management by objective strategies) - <i>Decision Making- Types of Decision Making</i>	11
Unit – 3	Organising – Meaning and Definition - Importance –Nature and Purpose of Organisation- Formal and Informal Organisation – Organization structure – Types - Line and Staff Authority – Departmentalization - Span of Control – Delegation of authority –Selection and Recruitment, Training, Career planning and performance appraisal	15
Unit – 4	Staffing – Sources of Recruitment - Merits and Demerits of Internal and External Sources - Motivation – Needs of Motivation – Maslow’s Theory of Motivation – Motivation Theories in Management – X, Y and Z theories - Communication – Types – Importance of Communication in an Organization- Barriers to effective communication	15

Unit – 5	Controlling: Process of control - Types of control – budgetary and non-budgetary control- Leadership - Type of leadership styles – Qualities of a Good Leader.	10
----------	--	----

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Group discussions, Seminar and Assignment
--

Books for Study

1. Dinkar Pagare (2015), *Business Management*, 5th Edition, New Delhi: Sultan Chand & Sons





Books for Reference

1. Jayashankar, J. (2009), *Principles of Management*, 1st Edition, Chennai: Margham Publications
2. Tripathi, P.C. and P.N. Reddy (2012), *Principles of Management*, 5th Edition, New Delhi: Tata McGraw Hill Publishing Company Ltd.
3. Prasad, L.M. (2012), *Principles and Practice of Management*, 8th Edition, New Delhi: Sultan Chand & Sons.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	L	L	M	H
CO2	H	M	M	M	H
CO3	H	M	M	M	H
CO4	H	M	M	M	S

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

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. A. Prakashan	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumar
			

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC413	Course Title	Batch :	2020-'23
		Core XIII: Principles of Marketing	Semester :	IV
Hrs/Week:	5		Credits:	4

Course Objective

To endow students with the knowledge of principles of marketing

Course Outcomes (CO)

K1	CO1	To remember the basic principles of marketing
K2	CO2	To get the idea about new product designing, branding, packing and pricing
K3	CO3	To apply the distribution strategy in marketing and to expose the concepts of personal selling, recruitment, selection and training of sales force
K4	CO4	To analyze the standardization, trading and agricultural marketing in India

Syllabus

Unit	Content	Hours
Unit – 1	Introduction to Marketing: Marketing – Meaning – Definition – Evolution of Marketing - Importance – Functions of Marketing – Marketing Mix - Introduction to 4 Ps. Market Segmentation: Basis of Market Segmentation – Benefits of Market Segmentation.	13
Unit – 2	Product: Features – Classification of products – Product Planning and Development – Product Line and mix – Product Life cycle - Product Branding; Packaging and Containerisation. Pricing: Meaning – objectives – Factors influencing pricing –Procedure of price determination – Methods and Types of Pricing.	14
Unit – 3	Advertisement: Meaning– Kinds – Advertising Media. Personal Selling: Meaning - Personal selling – kinds – Functions – Qualities of a good salesman – <i>Personal selling Vs. Sales promotion</i> – Market research.	13
Unit – 4	Channels of Distribution: Definition- Functions- Importance – Types of Channels –Transportation- Meaning – Types Transportation –Storage and Warehousing. Consumer behaviour – Marketing and Government –Bureau of Indian Standards –Agmark –Consumerism – Consumer Protection – Rights of consumers	12

Unit – 5	Online marketing: Meaning – Importance – Kinds–Advantages – Disadvantages. Modern Marketing concept-Global Marketing –E-marketing – Tele marketing- Viral Marketing- Green Marketing - <i>Marketing Ethics.</i>	13
----------	---	----

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Group discussions, Seminar ,Quiz, Assignment, Experience Discussion, Brain storming, Activity and Case study

Books for Study

1. Pillai, R.S.N. and V. Bagavathi (2019), *Modern Marketing Principles and Practices*, 14th Edition, New Delhi: S. Chand & Company Limited.

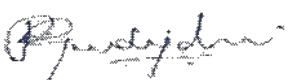
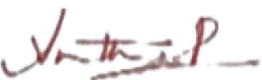


Books for Reference

1. Rajan Nair, N. and C.B. Gupta (2018), *Marketing Management – Text and Cases*, 19th Edition, New Delhi: Sultan Chand & Sons.
2. Philip Kotler and Kevin Lane Keller (2012), *Marketing Management*, 14th Global Edition, New Delhi: Prentice Hall of India.
3. Ravilochanan, P. (2010), *Principles of Marketing*, 2nd Reprint, New Delhi: Vrinda Publications (P) Limited.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	L	L	M	H
CO2	H	M	M	M	S
CO3	H	M	M	M	S
CO4	H	M	M	M	H

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

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr. P. Gomathi Devi	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumar
			

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC4N3	Course Title	Batch :	2020-'23
		Non-Major Elective: Commerce and Computer Application Practical	Semester :	IV
Hrs/Week:	1		Credits:	2

Course Objective

To enrich the students' knowledge in basic form filling and to develop their skills in utilizing various online applications

Course Outcomes (CO)

K1	CO1	To recollect the filling of various forms in business
K2	CO2	To understand the new concepts used in Commerce and Computer arena
K3	CO3	To apply the knowledge of computer in various online business applications
K4	CO4	To evaluate the students' knowledge on real business operations

Commerce Practical	Hours
1. Preparation of application form for PAN Card	8
2. Pay roll & Pay slip	
3. Fixing brand name	
4. Pay-in-Slip	
5. Withdrawal Slip and Cheque	
6. RTGS and NEFT	
7. DD Chalan	
8. Filling of Post Office RD Form	
9. Share Application Form	
10. Demat Account Opening Form	
11. GST Registration	

Computer Application Practical	Hours
1. Preparation of Resume with and without using resume wizard 2. Invite board members for annual meeting using mail merge concept 3. Create students mark list with necessary information using access 4. Online insurance premium payment 5. Online employment registration and renewal	5

* *Italicized* texts are for self-study.


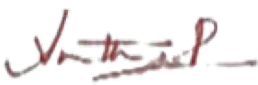

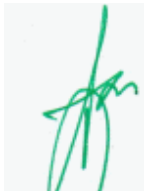
Teaching Methods

Power point Presentations, Assignment, Experience Discussion and Activity

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	L	L	M	H
CO2	M	H	S	M	H
CO3	M	S	S	S	S
CO4	S	H	H	H	S

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

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Ms. M. Shanmuga Priya	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumar
			

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC4N4	Course Title	Batch :	2020-'23
Hrs/Week:	1	Non-Major Elective: Retail Management	Semester :	IV
			Credits:	2

Course Objective

To expose the students in the area of retail marketing management

Course Outcomes (CO)

K1	CO1	To keep in mind the essentials of retailing
K2	CO2	To understand the retail strategy and retail marketing mix
K3	CO3	To apply the pricing policies in retail market
K4	CO4	To evaluate the need of HRM and IT in retail market

Syllabus

Unit	Content	Hours
Unit – 1	Retailing: Meaning, Importance-Risk of Retailers- Challenges facing Global Retailers-Retail in India: Drivers of Retail changes-Challenges for Retail Development.	3
Unit – 2	Customer Decision Making Process- Retail Strategy: Meaning – Steps involved in Developing Strategy- <i>Choosing a Retail Location</i> .	2
Unit – 3	Retail Marketing Mix- STP Approach-Retail Communication Mix-Customers Service: GAP Model.	2
Unit – 4	Retail Merchandising: Meaning- Process of Merchandise Planning – Methods of Procuring Merchandise –Retail Pricing Policies/ Strategies.	3
Unit – 5	HRM in Retail – Measuring Retail Store, Spare Performance and Employee Productivity- <i>Importance and Applications of Information Technology in Retail</i> .	3

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Group discussions, Seminar and Assignment

Books for Study

1. Swapna Pradhan (2009), *Retailing Management*, 2nd Reprint, New Delhi: Tata McGraw Hill Education.

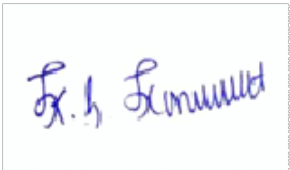
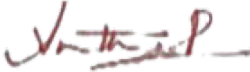

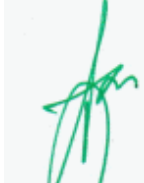
Books for Reference

1. Levy, I.M. and B.A. Weitz (2007), *Retail Management*, New Delhi: Tata Mc Graw Hill Publishing Company Limited.
2. Chetan Bajaj, Rajnish Tuli and Nidhi V. Srivastava (2005), *Retail Management*, 2nd Edition, New Delhi: Oxford University Press.
3. Barry Berman and Joel R. Evans (2012), *Retail Management: A Strategic Approach*, 12th Edition, Chennai: Prentice Hall.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	L	L	M	H
CO2	H	M	M	M	H
CO3	H	M	M	M	H
CO4	H	M	M	M	H

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

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr. K.S. Kavitha	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumaran
			

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC514	Course Title	Batch :	2020-'23
		Core XIV: Income Tax	Semester :	V
Hrs/Week:	6		Credits:	5

Course Objective

To facilitate the students to gain adequate knowledge in Income-Tax

Course Outcomes (CO)

K1	CO1	To recollect the fundamental concept of Income Tax Act 1961
K2	CO2	To get the idea of the various sources of incomes
K3	CO3	To apply the income tax laws for computation of an individual's adjusted gross incomes
K4	CO4	To evaluate individual income computation statement.

Syllabus

Unit	Content	Hours
Unit - 1	Income Tax – Introduction –Definitions under Income Tax Act – Person – Assesses – Income – Gross Total Income – Total Income – Assessment Year – Previous Year – Exception to General Rule – <i>Residential Status</i> – Scope of Total Income	15
Unit - 2	Income from Salaries - Computation of Income from Salary – Allowances – Perquisites - Profit in Lieu of Salary – Gratuity – Pension - Leave encashment - Retrenchment compensation - Deductions out of Gross Salary	18
Unit - 3	Profits and Gains of Business and Profession – Business Vs Profession - Computation of Profits and Gains of Business and Computation of Professional Income – Doctors, Chartered Accountant and Lawyer.	15
Unit - 4	Income from House Property – Annual Value Computation - Let out House and Self-Occupied House- Income from Capital Gains- Short - term and long- term Capital Gains – Exempted Capital Gains.	15
Unit - 5	Income from other Sources-General Income-Specific Income – Carry Forward and Set off of Losses. <i>Exempted Incomes</i> - Deductions from Gross Total Income - 80C to 80GG, 80QQB and 80U (Theory only). Calculation of Tax Liability of Individual	15

Note: 80% Problem and 20% Theory

* *Italicized* texts are for self-study

Teaching Methods

Group discussions, Seminar and Assignment

Books for Study:

1. Gaur and Narang, Income Tax Law and Practice, 44th Edition ,New Delhi, Current Edition Kalyani publishers.

Books for Reference:

1. Mehrotra, HC. Income-tax Law and Account, New Delhi, Current Edition Sahithya Bhavan Publisher
2. Bhagawathi Prasad, Law & Practice of Income Tax in India, New Delhi, Current Edition Navman Prakashan Aligarh.

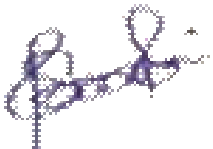
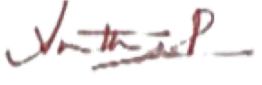


Note:

Problems shall be confined to Residential Status, Income from Salaries- Profits and Gains of Business or Profession, Income from House Property and Capital Gains, Other sources, Set Off, Carry Forward and Set Off of Losses and deductions applicable to individuals only.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H
CO2	M	H	M	H	H
CO3	H	H	H	S	H
CO4	H	H	S	M	H

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

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr. S. Poongodi	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumar
			

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC515	Course Title	Batch :	2020-'23
		Core XV: Banking and Insurance Law	Semester :	V
Hrs/Week:	6		Credits:	4

Course Objective

To enrich the students' knowledge on the various provisions of banking and insurance law

Course Outcomes (CO)

K1	CO1	To keep in mind the basic law relating to banking and insurance
K2	CO2	To understand the functions of a banker
K3	CO3	To deploy the statutory protection for paying and collecting banker
K4	CO4	To analyse the various principles of insurance and its classification

Syllabus

Unit	Content	Hours
Unit – 1	Banking – Definition - Concepts of Banking Terms: Cash Reserve Ratio[CRR] – Statutory Liquidity Ratio[SLR] – Bank Rate – Prime Lending Rate[PLR] – Repo Rate[RR] – Reverse Repo Rate[RRR] – Marginal Standing Facility[MSF] - Relationship between Banker and Customer – Special Types of Customers .	16
Unit – 2	Cheque: Material Alteration – Crossing – Endorsement. Loans - Precautions while Lending Loans against Document of Title to Goods, Shares, Insurance Policies and Bank Receipts, Land and Buildings.	16
Unit – 3	Paying and Collecting Banker – Duties and Liabilities – Circumstances for refusing Payment of Cheque – Consequences of Wrong Dishonor – Statutory Protection for Paying and Collecting Banker.	16
Unit – 4	Insurance: Definition – Functions – Nature – Principles – Classification - Evolution of Insurance – Purpose & Need of Insurance – Role of Insurance in the development of Economy	16
Unit – 5	Insurance Contract – Utmost Good Faith – Insurable Interest - <i>Types of Insurance: LIC, GIC, Marine – Merits and Demerits of Insurance</i> - Insurance Regulatory and Development Authority Act (1999): Meaning – Importance.	14

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Group discussions, Seminar, Quiz and Assignment

Books for Study

- Gordon, E. and K. Natarajan (2016), *Banking Theory, Law and Practice*, 25th Revised Edition, Chennai: Himalaya Publishing House.
- Dr. A. Murthy (2018), *Elements of Insurance*, Chennai: Margham Publications


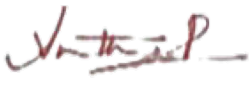


Books for Reference

- Dr. V. Leela and Dr. R. Manikandan (2019), *Banking*. Chennai: Charulatha Publications
- Sharma and Shashi K. Gupta (2013), *Banking Theory, Law and Practice*, 16th Edition, New Delhi: Deepa and Deepa Publications Private Limited.
- Dr. P. Periyasamy (2015), *Principles and Practice of Insurance*, Mumbai: Himalaya Publishing House

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	L	L	M	H
CO2	H	M	M	M	S
CO3	H	M	M	M	H
CO4	H	M	M	M	S

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

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Ms. M. Shanmuga Priya	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumar
			

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC516	Course Title	Batch :	2020-'23
		Core XVI: Programming in C	Semester :	V
Hrs/Week:	6		Credits:	4

Course Objective

To promote the students' knowledge in 'C' programming language

Course Outcomes (CO)

K1	CO1	To recollect the basic concepts of C language
K2	CO2	To apprehend the knowledge on loop structures and arrays
K3	CO3	To implement the concept of functional events and arguments in running a program
K4	CO4	To figure out the practical exposure in developing C programming using the various input / output operations

Syllabus

Unit	Content	Hours
Unit – 1	Introduction to C: 'C' Character Set – Tokens – Keywords – Identifiers – Constants – Variables – Rules for Defining Variables - Data Types – Declaring and Initializing Variables – Type Conversion– Operators and Expressions – Input / Output Operations. Decision Making and Branching –Decision making and Looping: If, If...else Statements, Else...if Ladder – Switch Statement – Go to Statement – While Statement – Do Statement – For Statement – Jumps in Loops.	16
Unit – 2	Arrays: One Dimensional Arrays – Two Dimensional Arrays – Multi Dimensional Arrays – Structures – Arrays within Structures – Structures within Structures – Structures and Functions - Union – Size of Structures. Characteristics of Arrays & String Manipulation: Introduction - Declaring & Initializing Variables – Reading String from Terminal, Writing String to Screen – Arithmetic Operations and Characters – String Handling Functions.	16
Unit - 3	Functions: User-defined Functions- A-Multi-function Programme - Elements of User Defined Function, Definition of Function - Return Value &their Types, Function Calls & Declarations - Category of Functions: No Arguments & No Return Values - Arguments that No Return Values – Arguments with Return Values - No Arguments that Return a Value - Nesting of Functions - Recursion & Passing Arrays & Strings to Functions. The scope, Visibility and Lifetime of Variables in Functions.	16

Unit – 4	Pointers: Introduction - Accessing, Declaring & Initializing Pointer Variables - Chain of Pointers - Pointer Expression, Increments - Pointer Arrays - Pointers and Character Strings - Array of Pointers - Pointers as Function arguments.	15
Unit – 5	Files: Defining and Opening a File – Closing a File –I/O Operations of File – Error Handling during I/O Operations – Random Access Files – Command Line Argument.	15

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Seminar, Assignment and Activity

Books for Study

1. Balagurusamy, .E (2017), *Programming in Anc C*, Seventh Edition, New Delhi, Tata McGraw-Hill Publishing Company Ltd.

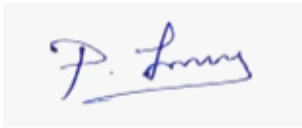
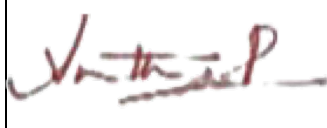


Books for Reference

1. Herbert Schildt (2013), *C – The Complete Reference*, 4th Edition, New Delhi, Tata McGraw Hill Publishing Company Limited
2. Yashwant D. Kanetkar (2016), *Let us C*, 15th Edition, New Delhi, BPB Publication
3. Stephen G. Kochan (2010), *Programming in C*, Revised Edition, CBS Publisher and Distributors, New Delhi

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	M	M	H
CO2	H	H	H	H	H
CO3	H	S	H	S	H
CO4	H	S	H	S	S

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

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr. P. Jayanthi	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumar
			

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC517	Course Title	Batch :	2020-'23
		Core XVII: Programming Laboratory –V : C	Semester :	V
Hrs/Week:	4		Credits:	2

Course Objective

To equip the students to write programming language for developing a system based computer project for the business

Course Outcomes (CO)

K1	CO1	To remember the usage of basic concepts of C
K2	CO2	To understand the loop structures and arrays in application development
K3	CO3	To execute the functions and argument events in generating the applications
K4	CO4	To figure out the ability of developing applications in C using the theoretical exposure of the language

Programs	Hours
1. Generate a program to calculate simple interest 2. Develop an application to find out the compound interest for the given data. 3. Create a program to get the percentage of depreciation for a machine using C Program. 4. <i>Generate a program to calculate the electricity bill.</i> 5. Write a program to find the greatest number among three numbers. 6. Create a program to find the given number is palindrome or not. 7. Write a program to demonstrate the bitwise operator. 8. Construct a program to find number of days in a month using switch case. 9. Build a program to sort the numbers in ascending and descending order. 10. Design a program to find the square root of a given number using function. 11. Write a program to calculate factorial of a number using recursive. 12. Generate a program to find students average using structure. 13. Write a program to calculate the size of memory using union. 14. <i>Create a program to find the length of a string using pointer.</i>	52

15. Design a program to find the sum of all elements stored in an array using pointer.	
--	--

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Assignment and Activity
--

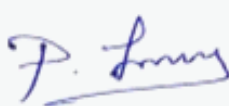
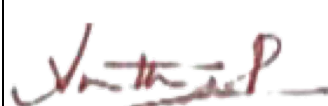


Books for Reference

1. Herbert Schildt (2013), C – The Complete Reference, 4th Edition, New Delhi, Tata McGraw Hill Publishing Company Limited
2. Yashwant D. Kanetkar (2016), *Let us C*, 15th Edition, New Delhi, BPB Publication
3. Stephen G. Kochan (2010), Programming in C, Revised Edition, CBS Publisher and Distributors, New Delhi

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	M	M	H
CO2	H	H	H	H	H
CO3	H	S	H	S	S
CO4	H	S	H	S	S

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

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr. P. Jayanthi	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumaran
			

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC518	Course Title	Batch :	2020-'23
		Core XVIII: Institutional Training	Semester :	V
Hrs/Week:	One Month Training		Credits:	3

Course Objective

To train the students in real business situations

Course Outcomes (CO)

K1	CO1	To recollect the practical knowledge in real business applications
K2	CO2	To understand the real applications in business
K3	CO3	To apply the theoretical knowledge in practical business
K4	CO4	To evaluate the outside business exposure

Instructions

- The student has to undergo training in financial institutions / companies for a period of 30 days in the fourth semester vacation
- Work Diary should be maintained with Attendance Certificate
- Maximum of two students are permitted to undergo training in the same institution.
- Student Evaluation: Internal and External Examiner
- Distribution of Marks (ESE)

Work Diary Maintenance	–	40 (Internal Examiner)
Viva-voce Examination	–	60 (External Examiner)


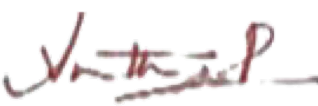


Teaching Methods

Experience Discussion and Activity

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	L	L	M	H
CO2	H	M	M	M	S
CO3	H	M	M	M	S
CO4	H	M	M	M	S

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

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr. P. Anitha	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumaran
			

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC5E1	Course Title	Batch :	2020-'23
		Major Elective I: Stock Market Operations	Semester :	V
Hrs/Week:	6		Credits:	5

Course Objective

To inculcate the proficiency in building career opportunities in stock market

Course Outcomes (CO)

K1	CO1	To identify the basic operations of stock market
K2	CO2	To comprehend the overview of stock exchange frame work
K3	CO3	To deploy the steps in listing and trading of securities
K4	CO4	To evaluate the practicality of stock market operations

Unit	Content	Hours
Unit – 1	Indian Securities Market - Meaning, Functions, Intermediaries - Role of Primary Market –New Issues Market – IPO's – Investor protection in primary market – Recent trends in primary market –SEBI measures for primary market. Current status of Indian securities market – perspective on market growth and technology	15
Unit – 2	Secondary Market - Meaning, Nature, Functions – Organisation and Regulatory framework for stock exchanges in India – Defects in working of Indian stock exchanges – <i>secondary market intermediaries -stock brokers, advisors</i> - regulations and code of conduct framed by SEBI-Dematerialisation.	17
Unit – 3	Listing of Securities – Meaning, Merits and Demerits – Listing requirements, procedure, fee – Listing of rights issue, bonus issue, further issue – Listing conditions of BSE and NSE – Delisting	15
Unit – 4	BSE, NSE & MCX – Different trading systems – Different types of settlements - Pay-in and Pay-out – Bad Delivery – Short delivery – Auction – Market types, Order types and books – De-mat settlement – Physical settlement – Practical sessions on stock market operations	16

Unit - 5	Risk management system in BSE & NSE – Margins – Exposure limits – Surveillance system in – Circuit breakers - Inside Trading, Circular Trading, Price Rigging – market indices	15
----------	--	----

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Group discussions, Seminar, Assignment, Experience Discussion and Activity

Text Book:

1. Punithavathy Pandian, (2012), “*Security Analysis and Portfolio Management*”, New Delhi, Vikas Publishing House.


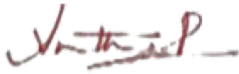


Reference Books:

1. Avadhani, (2009) *Investment and Securities Market in India*, Himalaya Publishing House,
2. Prasanna Chandra, (2010) “*Security Analysis and Portfolio Management*”, New Delhi, Tata McGraw Hill Publishing Company Limited
3. Sanjeev Agarwal, (2008) “*A Guide to Indian Capital Market*”, Bharat Publishers
4. Gurusamy S, (2012), “*Capital Markets*”, New Delhi, Tata McGraw Hill Publishing Company Limited

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H
CO2	H	H	H	H	S
CO3	H	S	S	S	S
CO4	H	S	S	S	S

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

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. A. Prahalathan	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumar
			

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC5E2	Course Title	Batch :	2020-'23
		Major Elective I: Consumer Behaviour	Semester :	V
Hrs/Week:	6		Credits:	5

Course Objective

To inculcate the knowledge about the qualities and dynamics of consumers in the real world.

Course Outcomes (CO)

K1	CO1	To recollect the basics of consumer behaviour
K2	CO2	To get an idea about behavioral theories and ethics
K3	CO3	To evaluate the consumers' perception through consumer research
K4	CO4	To apply the models of consumer decision making in reality

Unit	Content	Hours
Unit – 1	Consumer Behaviour: Introduction – Definition – Scope of Consumer Behaviour – Discipline of Consumer Behaviour – Customer Value Satisfaction – Retention – Marketing Ethics.	15
Unit – 2	Consumer Research – Paradigms – The Process of Consumer Research – Consumer Motivation – Dynamics – <i>Types – Measurement of Motives – Consumer Perception</i>	16
Unit – 3	Consumer Learning – Behavioural Learning Theories – Measures of Consumer Learning – Consumer Attitude – Formation – Strategies for Attitude Change.	16
Unit – 4	Social Class Consumer Behaviour – Life Style Profiles of Consumer Classes – Cross Cultural Customers Behaviour Strategies.	16
Unit - 5	Consumer Decision Making – Opinion Leadership – Dynamics – Types of Consumer Decision Making – A Model of Consumer Decision Making	15

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Group discussions, Seminar, Assignment, Experience Discussion and Activity

Text Book:

1. Leon G. Schiffman, (2018), "*Consumer Behaviour*", Pearson Education


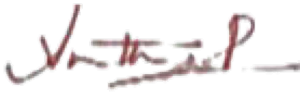


Reference Books:

1. Ramanuj Majumdar, (2012), "*Consumer Behaviour – Insights from Indian Market*", New Delhi, PHI Learning Pvt. Ltd.
2. Rajneesh Krishna, (2014), "*Consumer Behaviour*", Oxford University Press,

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H
CO2	H	H	H	H	S
CO3	H	S	S	S	S
CO4	H	S	S	S	S

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

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Ms. M. Nirmala	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumar
			

Programme Code:	BCCA	Program	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC5S1	Course Title	Batch :	2020-'23
		Skill Based Major Elective: Practical Marketing	Semester :	V
Hrs/Week:	1		Credits:	2

Course Objective

To enable the students to enhance the marketing scenario

Course Outcomes (CO)

K1	CO1	To recollect the fundamentals of Marketing
K2	CO2	To understand about Marketing Segmentation
K3	CO3	To analyze about proper Distribution channels
K4	CO4	To review the media of Advertisement

Syllabus

Practical Marketing	Hours
1. Prepare and Present the Development of Market Segmentation for any FMCG products 2. Give a presentation of the selection and distribution channel for Coconut Products 3. Present about the media of Advertisement for Agricultural products 4. How to develop online marketing for Agricultural Products? Present and Defend 5. Give a Brief Account on Social Marketing 6. Give a Presentation on the following a. Green Marketing b. Rural Marketing c. Service Marketing 7. Design a presentation on Consumer Exploitation – Food Products 8. Discuss in Group – “The Impact of Covid19 in India”	13

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Group discussions, Seminar and Assignment
--

Text Book:

1. Rajan Nair, N. and C.B. Gupta (2018), *Marketing Management – Text and Cases*, 19th Edition, New Delhi: Sultan Chand & Sons.

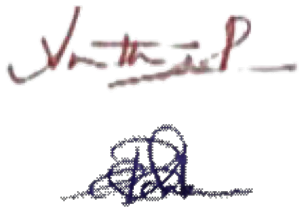
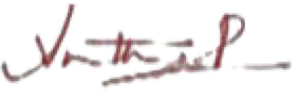

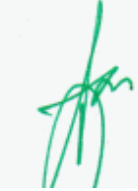
Reference Books:

1. Philip Kotler and Kevin Lane Keller (2012), *Marketing Management*, 14th Global Edition, New Delhi: Prentice Hall of India.
2. Ravilochanan, P. (2010), *Principles of Marketing*, 2nd Reprint, New Delhi: Vrinda Publications (P) Limited.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	H	M	H	S
CO2	H	S	M	H	S
CO3	S	S	S	H	S
CO4	M	H	H	M	S

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

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr.P.Anitha & Dr.P.Archanaa	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumaran
			

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC5S2	Course Title	Batch :	2020-'23
		Skill Based Major Elective: Organizational Behaviour	Semester :	V
Hrs/Week:	1		Credits:	2

Course Objective

To expose the students to understand the organization structure and maintain relationships

Course Outcomes (CO)

K1	CO1	To keep in mind the structure of organization
K2	CO2	To understand the various stages in personality development and theories of group dynamics
K3	CO3	To deploy leadership styles and motivational theories in real business
K4	CO4	To analyse the factors leading to change in organization

Syllabus

Unit	Content	Hours
Unit – 1	Organisational Behaviour – Meaning and Definition - Importance- Organisation as a Social System –Socio -Technical System- Constraints over Organisation and Managerial Performance.	3
Unit – 2	Stages of Personality Development - Determinants of Personality-Learning – Perception – Factors - Influencing Perception - Perceptual Distortion-Values – Attitudes –Attitude Formation-Role of Behaviour Status.	2
Unit – 3	Group and Group Dynamics- Reasons for the Formations of Groups- Characteristics of Groups-Theories of Group Dynamics-Types of Groups in Organisations - Group Cohesiveness-Factors Influencing Group Cohesiveness-Group Decision Making.	3
Unit – 4	<i>Leadership – Characteristics - Leaderships Styles –</i> Motivation – Concepts and Importance Theories of Motivation.	2
Unit – 5	Management of Change: Meaning - Importance - Resistance to Change – Causes – Dealing with Resistance to Change – Concepts of Social Change & Organisational Change- Factors Contributing to Organisational Change.	3

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Group discussions, Seminar and Assignment

Books for Study

1. Aswathappa, K. (2012), *Organisational Behaviour*, 10th Edition, Mumbai: Himalaya Publishing House Private Limited.


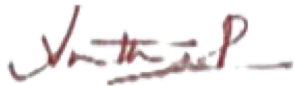


Books for Reference

1. Udai Pareek and Sushama Khanna (2011), *Understanding Organisational Behaviour*, 3rd Edition, New Delhi: Oxford University Press.
2. Stephen P. Robbins (2011), *Organisational Behaviour*, 11th Edition, New Delhi: Prentice Hall of India.
3. Khanka, S.S, *Organisational Behaviour*, 11th Edition, New Delhi: S Chand & Co. Ltd., New Delhi

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	L	L	M	H
CO2	H	M	M	M	H
CO3	H	M	M	M	S
CO4	H	M	M	M	S

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

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Ms. P. Divya Bharathi	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumar
			

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC619	Course Title	Batch :	2020-'23
		Core XIX: Management Accounting	Semester :	VI
Hrs/Week:	6		Credits:	4

Course Objective

To enlighten the students on the different concepts of management accounting

Course Outcomes (CO)

K1	CO1	To remember the concepts and importance of management accounting in decision making.
K2	CO2	To understand and analyze financial statement to help managerial decision making.
K3	CO3	To prepare statements like cash flow, funds flow, budgets so as to assist the management to take meaningful and correct decision.
K4	CO4	To learn the various tools and techniques in cost control like variance analysis and budgetary control.

Syllabus

Unit	Content	Hours
Unit-1	Basis of Management Accounting: Management Accounting – Meaning – Definition – Objectives and Scope –Advantages and Limitations - Tools - Relationship between Management Accounting and Financial Accounting – Management Accounting and Cost Accounting – Analysis and Interpretation of Financial Statements – Methods : Comparative & Common size Statements, Trend Analysis	13
Unit-2	Ratio analysis: Ratio Analysis – Meaning – <i>Uses</i> – Limitations – Classification of Ratios – Computation of Ratios from Financial Statements	20
Unit-3	Funds Flow and Cash Flow Statement: Funds Flow Analysis – Cash Flow Analysis (New format) (AS-03).	16
Unit-4	Budgetary Control: Budgetary Control – Flexible Budget – Sales Budget – Cash Budget – Production Budget – Purchase Budget. Working Capital – <i>Sources of Working Capital</i> – Estimation of Working Capital Requirements.	15

Unit-5	Marginal Costing Techniques: Marginal Costing – Break-Even Analysis – Applications of Marginal Costing Techniques – Determination of Sales Mix – Key Factor – Make or Buy Decision (Simple Problems Only)	14
--------	---	----

Note: 80% Problem and 20% Theory

* *Italicized* texts are for self-study

Teaching Methods

Group discussions, Seminar and Assignment

Books for Study:

1. Pillai R.S.N. & Bhagavathy (2015), “Management Accounting”, Revised Edition, New Delhi, S.Chand & Company

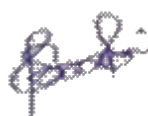
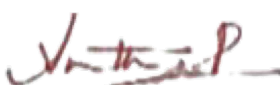


Books for Reference:

1. Sharma R.K and Shashi K. Gupta. (2017) “Management Accounting”, 13th Edition, New Delhi, Kalyani Publishers
2. Dr. Maheswari.S.N. (2017), Cost and Management Accounting”, 16th edition, New Delhi, Sultan Chand & Sons.
3. Jain.S.P and Narang. K L (2017), Cost and Management Accounting, New Delhi, Kalyani Publishers.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	H	H	M
CO2	M	M	H	S	H
CO3	H	H	S	M	S
CO4	H	H	S	H	S

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

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr. S. Poongodi	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumar
			

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC620	Course Title	Batch :	2020-'23
		Core XX: Programming Laboratory – VI: Multimedia	Semester :	VI
Hrs/Week:	6**		Credits:	3

Course Objective

To promote the students' designing skills in multimedia application

Course Outcomes (CO)

K1	CO1	To keep in mind the application of multimedia
K2	CO2	To point out the effects of picturaization on Photoshop and flash applications
K3	CO3	To implement the multimedia effects in developing applications
K4	CO4	To review the application of audio, video and graphical representation practically

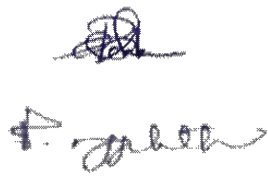
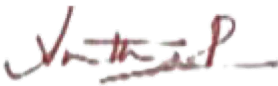

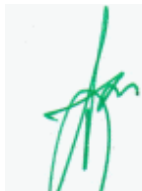
Programs	Hours
<p>Photoshop</p> <ol style="list-style-type: none"> 1. Reduce Picture Size 2. Replace colour in an Image 3. Merging of two Images 4. <i>Add a pattern as background</i> 5. Make a simple book cover by using basic functionalities 6. Panning shot of an image 7. Halloween Effect of an image 	45
<p>Flash</p> <ol style="list-style-type: none"> 8. Raining Effect 9. <i>Logo</i> 10. Bouncing ball 11. Drawing and creating text with effects 12. Transforming a shape into another Shape (Circle, Square and Triangle) 	33

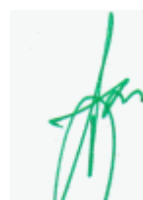
Teaching Methods

Power point Presentations, Assignment, Experience Discussion and Activity

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H
CO2	H	S	S	S	S
CO3	H	S	S	S	S
CO4	H	S	S	S	S

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

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr. P. Archanaa & Dr. T. Vijayachithra	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumaran
			



Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC621	Course Title	Batch :	2020-'23
		Core XXI: Auditing and Corporate Governance	Semester :	VI
Hrs/Week:	6		Credits:	4

Course Objective

To inculcate the students about auditing and corporate governance

Course Outcomes (CO)

K1	CO1	To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements.
K2	CO2	To understand the duties of Auditor
K3	CO3	To deploy about Corporate Governance
K4	CO4	To give an overview of Business Ethics and Corporate Social Responsibility.

Syllabus

Unit	Content	Hours
Unit – 1	Introduction to Auditing: Definition - Basic Principles of Auditing - Objectives of Auditing - Types of Auditing -. Advantages of Auditing - Audit Planning - <i>Audit Programme</i> - Audit Procedure	16
Unit – 2	Concept of Auditing: Audit Notebook - Audit working papers - Internal Control – Internal Check - Distinction between Internal Check and Internal Control - Internal Audit - Vouching - Verification and Valuation of Assets & Liabilities.	15
Unit – 3	Audit of Limited Companies: Company Auditor - Qualification - Disqualification – Appointment –Removal – Remuneration - Rights - Duties and Liabilities of Statutory Auditors under the Companies Act 2013 - Audit Report- <i>Types</i> .	15
Unit – 4	Corporate Governance: Meaning - Need - Concept - Benefits - Elements - Theories - Models - Broad Committees - Corporate Governance Reforms in India - Factors Influencing Quality of Corporate Governance.	16
Unit – 5	Business Ethics: Business Values and Ethics - Approaches and Practices of Business Ethics - Corporate Ethics - Codes of Ethics. Corporate Social Responsibility (CSR): Meaning - Corporate Philanthropy - The Pyramid of CSR - Corporate Governance vs Corporate Social Responsibility - Corporate Social Responsibility (CSR) vs Business Ethics	16

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Group discussions, Seminar ,Quiz and Assignment.

Books for Study:

1. B.N.Tandon , S.Sudharsanam and S. Sundharabahu, A Handbook of Practical Auditing, (2006)
2. Sharma, J.P., Corporate Governance, Business Ethics, and CSR,(2011) Ane Books Pvt Ltd, New Delhi.





Books for Reference

1. Auditing and Corporate Governance, Anil Kumar, Lovleen Gupta, Jyotsna Rajan – taxmann’s publications.
2. Gupta, Kamal and Ashok Arora, Fundamentals of Auditing, Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
3. Biswa Mohana Jena Braja Kishore Das Auditing And Corporate Governance Meena Pandey for Himalaya Publishing House Pvt. Ltd., First Edition : 2019.
4. Rani, Geeta D., and R.K. Mishra, Corporate Governance- Theory and Practice, Excel Books, New Delhi.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	M	H
CO2	H	S	S	H	H
CO3	H	S	S	H	H
CO4	H	S	H	H	H

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

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr.S.Poongodi & Ms.P.Divya Bharathi	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumar
			

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC6E3	Course Title	Batch :	2019-'22
		Major Elective – II: Entrepreneurial Development	Semester :	VI
Hrs/Week:	5		Credits:	5

Course Objective

To encourage students to become entrepreneurs.

Course Outcomes (CO)

K1	CO1	To understand the importance of becoming entrepreneurs
K2	CO2	To give knowledge on various agencies involved in entrepreneurship and formulating a Project
K3	CO3	To learn the various techniques and process for entrepreneurship
K4	CO4	To educate about women entrepreneurship and rural entrepreneurship

Syllabus

Unit	Content	Hours
Unit - 1	Introduction – Concept of Entrepreneur- Characteristics – Qualities – Difference between an entrepreneur and a manager – Functions – Types of entrepreneurs. Entrepreneurship: Nature and characteristics of entrepreneurship – Scope – Factors affecting Entrepreneurial growth.	14
Unit - 2	Entrepreneurship Development Programme (EDP) – Need – Objectives – Course contents – Curriculum of EDPs – phases – Evaluation. Agencies involved: Commercial Banks – IDBI – IRBI – IFCI – ICICI – LIC – UTI – SFCs- SIDBI- EXIM.	13
Unit - 3	Project Identification and Selection – Meaning of project – Classification – Identification – Selection – Project Formulation. Project Report : Meaning – Significance – Contents – Formulation – Guidelines – Network Analysis –Project Appraisal.	13
Unit - 4	Plant Layout & Process Planning: Definition – Types of Plant Layout – Applicability- Objectives – Process Planning. Quality Assurance – Definition – Total Quality Management(TQM) – Benefits – Techniques.	12
Unit - 5	Women Entrepreneurship: Concept – Functions – Growth of Women Entrepreneurship – Problems – <i>Recent Trends</i> . Rural Entrepreneurship: Meaning – Need – Problems – Measures.	13

* *Italicized* texts are for self-study

Teaching Methods

Power point Presentations, Group discussions, Seminar ,Quiz and Assignment
--

Books for Study

1. Khanka. S.S, *Entrepreneurial Development*, Revised Edition(2012), S. Chand & Company Limited, New Delhi
2. Anil Kumar S, Poornima S.C, Mini K Abraham, Jayashree. K (2017), New Age International (P) Limited, Publishers, New Delhi


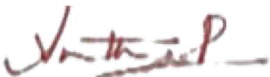


Reference Books

1. Gupta C.B, Srinivasan, N.P(2015), *Entrepreneurship Development*,Sultan Chand & Sons, New Delhi
2. Saravanavel P, “Entrepreneurial Development” – Ess Pee Kay Publishing House

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	S	H	H	H
CO2	H	S	H	H	H
CO3	H	S	H	H	H
CO4	H	S	H	H	H

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

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr.P.Anitha & Dr. P. Archanaa	Dr. P. Anitha	Prof. K. Srinivasan	Dr. Muthukumaran
			

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC6E4	Course Title	Batch :	2020-'23
		Major Elective II: Services Marketing	Semester :	VI
Hrs/Week:	5		Credits:	5

Course Objective

To expose the students on the field of real world of Service Marketing.

Course Outcome

K1	CO1	To remember the fundamentals of Service Marketing
K2	CO2	To understand the service marketing mix and its growth
K3	CO3	To evaluate the service quality in the area of service marketing
K4	CO4	To apply the strategies of service marketing in the real world scenario

Unit	Content	Hours
Unit I	Services – Introduction – Meaning – Characteristics – Importance – Classification – Players in Service Sector - Service Sectors in Indian Economy – Components of Service Economy – Evolution and Growth of Service Sector	13
Unit II	Service Marketing System – Importance – Service Marketing Mix – Service Product Planning – Service Pricing Strategy – Service Distributions – Employees’ and Customers’ Role in Service Delivery – Service Promotion – Physical Evidence – Role of Technology in Service Marketing	14
Unit III	Service Quality – Understanding Customer Expectations and Perceptions – Measuring Service Quality – Gap Model of Service Quality – <i>Service Quality Function Development</i> – <i>Service Quality Management</i> – Quality Function Deployment for Services.	15
Unit IV	Services from Sector Perspective – Hospitality – Travel and Tourism – Financial Logistics – Educational - Entertainment – Healthcare and Medical – Telecom Services	12
Unit V	Marketing the Financial Services – Devising of Strategies in Financial Services – Marketing Mix – Education as Service – Marketing of Educational Services – Strategies for Educational Marketing	11

* *Italicized* texts are for self-study

Teaching Methods

Group discussions, Seminar and Assignment.

Books for Study:

1. R. Srinivasan, (2014), *Services Marketing: The Indian Context*, PHI Learning Private Ltd,

Books for Reference:

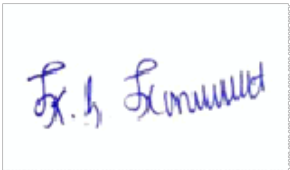
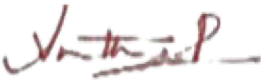


1. Valarie A. Zeithami, Mary Jo Bitner and Dwayne (2018), *Service Marketing*, McGraw Hill Publishing Company.

2. Christopher H. Lovelock and Jochen Wirtz, (2016), *Service Marketing: People, Technology, Strategy*, World Scientific Publishers.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	S	H	S	H
CO2	H	H	H	S	H
CO3	H	S	S	H	S
CO4	S	S	S	S	S

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

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr. K.S. Kavitha	Dr. P. Anitha	Prof. K. Srinivasan	Dr. Muthukumaran
			

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC6E5	Course Title	Batch :	2020-'23
		Major Elective III: E-Commerce and Information Security	Semester :	VI
Hrs/Week:	5		Credits:	5

Course Objective

To expose the students' on fundamentals of e-commerce and need for information security

Course Outcomes (CO)

K1	CO1	To keep in mind the basics of E-Commerce
K2	CO2	To understand the electronic data interchange and electronic payment systems
K3	CO3	To implement the various models of e-commerce in real business
K4	CO4	To analyze the need for information security and existence of various network securities

Syllabus

Unit	Content	Hours
Unit – 1	Introduction to E-Commerce – Meaning – Definition – Perspectives of E-Commerce – <i>History of E-Commerce</i> – Framework of E-Commerce – E-Commerce Drivers – Adoption of E-Commerce – Traditional Vs Electronic Commerce – <i>Advantages and Disadvantages of E-Commerce</i> .	12
Unit – 2	Models of E-Commerce: B2B - B2C – C2B – C2C – B2G. EDI – Meaning – Definition – Components – Future of EDI. EDI Standards: Data Standard in EDI. Mobile Commerce – Meaning – Definition – Architecture – Application – Advantages and Disadvantages.	13
Unit – 3	Electronic Payment System (EPS) – Meaning – Problems with Traditional Payment Systems – Features – Types of Electronic Payment Systems – Advantages and Disadvantages. Online Banking: Core Banking Solution (CBS) – Advantages and Disadvantages.	14
Unit – 4	Components of Communications System – Transmission Media. Protocol – Definition – Introduction to TCP / IP – Wireless Network – Basics of Internet. Types of Attack: Phishing, Spoofing, Impersonation, Dumpster diving – Information Security Goals. Information Security Threats and Vulnerability: Spoofing Identity, Tampering with data, Repudiation, Information Disclosure, Denial of Service, Elevation of Privilege.	13

Unit – 5	Authentication – Password Management – E-Commerce Security – Windows Security. Network Security: Network Intrusion and Prevention Systems – Firewalls – Software Security. Web Security: User authentication, Authentication – Secret and Session Management, Cross Site Scripting, Cross Site Forgery, SQL Injection. Computer Forensics – Steganography.	13
----------	--	----

Note: For Cyber Security, the Study Material will be available in our College Journal Website: www.ngmc.org.in in the form a e-book)

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Group discussions, Seminar ,Quiz, Assignment, Experience Discussion and Case study

Books for Study

1. Kamallesh N. Agarwala, Amitlal Beeksha Agarwala (2005), *Business on the Net - An Introduction to the 'What's' and 'Hows' of E-Commerce*, 2nd Edition, New Delhi: Macmillan India Limited.


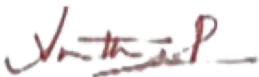

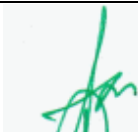
Books for Reference

1. Bharat Bhaskar (2008), *E-Commerce*, 3rd Edition, New Delhi: McGraw Hill / Irwin Publication.
2. Kamlesh K. Bajaj (2008), *E-Commerce*, 3rd Edition, New Delhi: Tata McGraw Hill Publishing Company Limited.
3. Kenneth C.Laudon and Carol Guercio Traver (2011), *E-Commerce – Business Technology*, 4th Edition, Dorling Kindersley (India) Private Limited.
4. Michael E. Whitman, Herbert J. Mattord, *Principles of Information Security*, Cenage Learning, 4th Edition.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H
CO2	H	H	H	H	H
CO3	H	S	S	S	S
CO4	H	S	S	S	S

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

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. A. Prakalathan	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumar
			

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC6E6	Course Title	Batch :	2020-'23
		Major Elective III: Foreign Exchange Management	Semester :	VI
Hrs/Week:	5		Credits:	5

Course Objective

To get familiarize in the areas of foreign exchange management and to enrich various foreign exchange operations.

Course Outcomes (CO)

K1	CO1	To keep in mind the exchange rates and its types
K2	CO2	To get the idea of foreign exchange transactions
K3	CO3	To understand the administration of foreign exchange with RBI Regulation
K4	CO4	To review the foreign exchange rates with the contract of interbank deals

Syllabus

Unit	Content	Hours
Unit – 1	Foreign exchange and foreign trade- Exchange rate- Types -Administration of foreign exchange - RBI Regulations – FEDAI-FEMA-Role of banks in foreign exchange - FOREX department - Foreign currency accounts - Foreign exchange market.	14
Unit – 2	Purchase and sales transactions - Exchange quotations - Direct, Indirect and two way quotations - Spot and forward transaction Features of forward exchange contract - Exchange control methods and regulations.	11
Unit – 3	Buying and selling rate - Types – Cross rates on buying and selling rate - Future contract and option contract - <i>Forward contract</i> - Forward exchange rate based on cross rates.	13
Unit – 4	Interbank dealings - Cover deals – Trading - Swap deals - Arbitrage operations - <i>Foreign exchange risk management</i> - Transaction, Translation and Economic exposures.	12
Unit – 5	Permitted Currencies - ACU - Export Realization - Procedure & Related documents - <i>Trends in India's Export & Import</i> . Opening of NRI account - NRO account - NRE account.	15

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Group discussions, Seminar ,Quiz, Assignment, Experience Discussion and Case study

Book for Study

1. C. Jeevanandam, *Foreign Exchange Management* –, (2012), Fifteenth Edition, Jain Book Publication


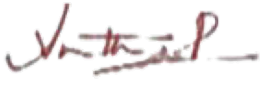


Books for Reference

1. Sa.L.Shapiro, *Multinational Financial Management*, (2009), Ninth Edition, Wiley Publication
2. P.G.Apte, *Multinational Financial Management*, (2008), Second Edition, Tata Mcgraw - Hill

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H
CO2	H	H	H	H	H
CO3	H	S	S	S	S
CO4	H	S	S	S	S

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

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. Prakalathan. A	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumaran
			

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC6S3	Course Title	Batch :	2020-'23
		Skill Based Major Elective: Commerce and Computer Application Practical	Semester :	VI
Hrs/Week:	1		Credits:	2

Course Objective

To enrich the students' knowledge in basic form filling and to develop their skills in utilizing various online applications

Course Outcomes (CO)

K1	CO1	To recollect the filling of various forms in business
K2	CO2	To understand the new concepts used in Commerce and Computer arena
K3	CO3	To apply the knowledge of computer in various online business applications
K4	CO4	To evaluate the students' knowledge on real business operations

Commerce Practical	Hours
1. Preparation of application form for PAN Card 2. Pay roll & Pay slip 3. Fixing brand name 4. Pay-in-Slip 5. Withdrawal Slip and Cheque 6. RTGS and NEFT 7. DD Chalan 8. Filling of Post Office RD Form 9. Share Application Form 10. Demat Account Opening Form 11. GST Registration	8

Computer Application Practical	Hours
1. Preparation of Resume with and without using resume wizard 2. Invite board members for annual meeting using mail merge concept 3. Create students mark list with necessary information using access 4. Online insurance premium payment 5. Online employment registration and renewal	5

* *Italicized* texts are for self-study.

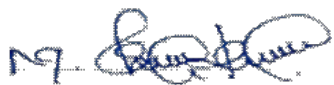
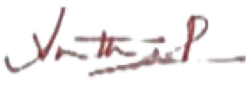


Teaching Methods

Power point Presentations, Assignment, Experience Discussion and Activity

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	L	L	M	H
CO2	M	H	S	M	H
CO3	M	S	S	S	S
CO4	S	H	H	H	S

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

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Ms. M. Shanmuga Priya	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumar
			

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC6S4	Course Title	Batch :	2020-'23
		Skill Based Major Elective: Investment Management	Semester :	VI
Hrs/Week:	1		Credits:	2

Course Objective

To make the students to understand the fundamentals of investment management

Course Outcomes (CO)

K1	CO1	To keep in mind the basics of investment
K2	CO2	To understand the alternative forms of investment
K3	CO3	To implement the knowledge on risk and return analysis and role of Credit Rating Agencies
K4	CO4	To review the fundamental and technical analysis

Syllabus

Unit	Content	Hours
Unit - 1	Investment – Meaning – Investment and Speculation – <i>Investment and Gambling</i> – <i>Source of Investment</i> – Investment Media.	3
Unit - 2	Alternative Forms of Investment.	3
Unit - 3	Return and Risk – Credit Rating.	3
Unit - 4	Fundamental Analysis.	2
Unit - 5	Technical Analysis.	2

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Seminar and Assignment

Books for Study

1. Preeti Singh (2011), *Investment Management*, 5th Revised Edition, Mumbai: Himalaya Publishing House.

Books for Reference

1. Avadhani, V.A. (2011), *Investment Management*, 5th Revised Edition, New Delhi: Himalaya Publishing House.
2. Prasanna Chandra (2008), *Investment Analysis and Portfolio Management*, 3rd Edition, New Delhi, Tata McGraw Hill Education Private Limited.
3. Frank J. Fabozzi (2011), *Investment Management*, 5th Edition, Chennai: Prentice Hall.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	L	L	M	H
CO2	H	M	M	M	H
CO3	H	M	M	M	S
CO4	H	M	M	M	H

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

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. A. Prakashan	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumar
