

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	18UCC101	Course Title	Batch :	2018-'21
		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	Approved by
Ms. T. Gowthami	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	18UCC102	Course Title	Batch :	2018-'21
		Core-II : Programming Laboratory – I : MS Office	Semester :	I
Hrs/Week:	5*		Credits:	3

Course Objective

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

Course Outcomes (CO)

K1	CO1	To remember the various features of Ms-word for document preparation
K2	CO2	To understand various functions of Ms-Excel
K3	CO3	To apply creativity in business presentation
K4	CO4	To evaluate basic knowledge in database and to create a database system

Practicals	Programs	65 Hours										
MS Word	1. Design the front page of a Newspaper in MS Word. 2. Build a table in MS Word projecting the details of the student's in our department. 3. <i>Create an Advertisement copy in MS Word to promote the sale of a durable product.</i> 4. Send Diwali wishes to your friends using mail merge concept.	20										
MS Excel	5. 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 6. Design the Electricity Bill in MS Excel by considering the following conditions: <table style="width: 100%; border: none;"> <thead> <tr> <th style="text-align: left;"><u>Unit Consumed</u></th> <th style="text-align: left;"><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>	<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	25
<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											

	<p>7. Create a Student's Mark List in MS Excel by considering the following conditions:</p> <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> <p>Subject Score Score <40 Underline with Red Color Score >80 Underline with Green Color</p> <p>Result Pass Black Fail Red</p> <p>8. <i>Design a Chart in MS Excel to show the sales performance of the Company.</i></p> <p>9. Prepare the Student's details and view the records by using the AutoFilter Option. Develop a Pivot Table expressing the sales performance of salesmen for 3 months.</p>	<u>Percentage</u>	<u>Class</u>	<u>Conditional Formatting (Font Color)</u>	40 – 49	III	Blue	50 – 59	II	Brown	0 & Above	I	Green	
<u>Percentage</u>	<u>Class</u>	<u>Conditional Formatting (Font Color)</u>												
40 – 49	III	Blue												
50 – 59	II	Brown												
0 & Above	I	Green												
MS PowerPoint	<p>12. Create a PowerPoint show about our College.</p> <p>13. Create an Advertisement in PowerPoint for a product.</p> <p>14. Design an Organization Chart for a Company and College</p>	10												
MS Access	<p>15. Create the following Tables: a) Student's Personal Details b) Student's Mark Details.</p> <p>Perform the following</p> <ol style="list-style-type: none"> 1. Relate the Tables 2. Show the details of students who passed in all subjects. 3. Show the details of students whose subject score in all subjects are above 60. 4. Create a Form and Report for the Tables. 	10												

Note: * It includes Theory – 1 Hour 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	Approved by
Dr. P. Anitha	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	18UCC1A1	Course Title	Batch :	2018-'21
		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- Nature and Scope - <i>Micro and Macro Economics</i> - Differences - Roles and Responsibilities of Business Economist.	12
Unit – 2	Demand Analysis - Demand Determinants - Law of Demand – Exceptions to Law of Demand - 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 - Economics of Scale: Internal and External Economics. Cost Analysis: Meaning - Cost Concepts - Cost Output Relationship: Total Cost, Average Cost and Marginal Cost.	13

Unit – 5	Market Structure - Meaning of Market - 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
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* *Italicized* texts are for self-study.

Teaching Methods

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

1. Reddy, P.N. and H.R. Appanniah (2014), *Principles of Business Economics*, 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	Approved by
Ms. P. Archanaa	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	18UCC203	Course Title	Batch :	2018-'21
		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 - Death of a Partner.	15
Unit – 5	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%

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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
Ms. T. Gowthami	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	18UCC204	Course Title	Batch :	2018-'21
		Core-IV : Programming Laboratory–II: HTML	Semester :	II
Hrs/Week:	5*		Credits:	3

Course Objective

To enrich the students' knowledge in website designing

Course Outcomes (CO)

K1	CO1	To keep in mind the fundamental knowledge of internet and web designing
K2	CO2	To understand the concept of designing web pages in web sites using various HTML tags
K3	CO3	To apply the practical knowledge in creating HTML files
K4	CO4	To analyze and develop website designing skill in real business world

Syllabus

Practicals	Programs	Hours
HTML	<ol style="list-style-type: none"> 1. Write a HTML code for designing a web page for system configuration 2. Create a HTML document to show the important HTML tags 3. Design a web page to show the subject covered in the first year 4. Create a web page to list out the features of mobile phones using DIV element 5. List out the names of software companies using ordered list 6. List out the educational website using unordered list 7. Design a web page using Nested list. 8. Develop a web page to show the definition list using HTML tags 9. Create an advertisement of a product using HTML tags 10. Generate a web page using link within a web page 11. Develop a web page for NGM College using links for another web page 12. Generate a web page to display the weather report using table 13. Construct a HTML document to display mark statement using nested table 14. Prepare a resume using forms 15. Create a website for a College using frames 	65

Note: * It includes Theory – 1 Hour and Practicals – 4 Hours

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Teaching Methods

Powerpoint Presentations, Seminar, Quiz, Assignment, Experience Discussion, Brain storming and Activity

Mapping

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

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

Course Designed by	Verified by HOD	Checked by	Approved by
Ms. S. Poongodi	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	18UCC2A2	Course Title	Batch :	2018-'21
		Allied-II : Business Mathematics & Statistics	Semester :	II
Hrs/Week:	4		Credits:	4

Course Objective

To enable the students to apply basic mathematical knowledge to solve the real life business problems

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

Syllabus

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.	10
Unit – 2	Mathematics of Finance: <i>Simple and Compound Interest</i> – Annuities – Sinking Fund – Discounting.	10
Unit – 3	Meaning and Scope of Statistics – Characteristics and Limitations - Measures of Central Tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean.	10
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	11
Unit – 5	Regression: Meaning – Uses of Regression – Difference between Correlation and Regression – Methods of Forming the Regression Equation.	11

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. (2015), *Business Mathematics & Statistics*, Trichy, Jai Publishers.
2. Gupta, S.P. (2013), *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	Approved by
Ms. M. Yamunadevi	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	18UCC305	Course Title	Batch :	2018-'21
		Core V : Corporate Accounting	Semester :	III
Hrs/Week:	6		Credits:	4

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 (Revised New Format).	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 - New Format).	16

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

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Teaching Methods

Power point Presentations, Assignment, Brain storming and Case study
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Books for Study

1. Jain, S.P. and K.L. Narang (2017), *Advanced Accountancy (Corporate Accounting)*, 21st Edition, New Delhi: Kalyani Publications

Books for Reference

1. Reddy, T.S. and A. Murthy (2013), *Corporate Accounting*, 7th Revised Edition, Chennai: Margham 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	Approved by
Dr. A. Karuppusamy	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	18UCC306	Course Title	Batch :	2018-'21
		Core VI: Principles of Marketing	Semester :	III
Hrs/Week:	4		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	Market – Meaning - Classification of Market - Marketing – Meaning – Difference between Marketing and Selling – Objectives of Marketing – Importance of Marketing – Evolution of Concepts of Marketing – Functions of Marketing.	11
Unit – 2	Product Policy - Product Planning and Development - Product Life Cycle – Product Mix. Pricing: Importance – Objectives – Factors affecting Pricing Decisions - Types of Pricing. <i>Branding: Features – Types – Functions.</i> <i>Packaging: Features – Types – Advantages – Brand Name and Trademark.</i>	10
Unit – 3	Distribution Channels- Types of Channels – Factors Affecting Choice of Distribution. Personal Selling – Objectives – Features – Process of Personal Selling – Recruitment and Selection of Sales Force. Training - Methods of Training – Advertisement – Functions – Advantages.	10
Unit – 4	Market Segmentation – Basis of Market Segmentation – Benefits of Market - Segmentation. Retail Marketing: Methods – Problems – Retail Marketing in India.	10

Unit – 5	Standardization - Types of standard- Trading - Types of Trading Agricultural Goods: Classification – Characteristics - Problems in Marketing of Agricultural Goods. Distinction between Manufacturing Goods and Agricultural Goods.	11
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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 (2013), *Modern Marketing Principles and Practices*, 4th Edition, New Delhi: S. Chand & Company Limited.

Books for Reference

1. Rajan Nair, N. and C.B. Gupta (2014), *Marketing Management – Text and Cases*, 15th 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	Approved by
Ms. P. Gomathidevi	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	18UCC307	Course Title	Batch :	2018-'21
		Core-VII: Relational Database Management System and Oracle	Semester :	III
Hrs/Week:	5		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	Introduction – Purpose of Database Systems – <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.	12
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.	12
Unit – 3	Introduction to Oracle – 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.	14

Unit – 4	Sub-Queries: Meaning - Usage of Sub-Queries. Database Objects: Table, View – Synonym – Sequences – Index. Concept of Locking – Types of Locks. SQL * Plus Formatting Commands: Compute Commands, Title Commands, Setting Page Dimensions and Storing and Printing Query Results.	14
Unit – 5	Introduction to PL/SQL: Advantages of PL/SQL – Architecture of PL/SQL Block – Introduction to PL/SQL Block – Attributes. Control Structures – Concept of Error Handling. Basic Concept of SQL* FORM – Components of an Oracle Form – Simple Form Construction.	13

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Teaching Methods

Power point Presentations, Seminar, Assignment, Experience Discussion, Brain storming and Activity
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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	Approved by
Ms. T. Vijaya Chithra	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	18UCC308	Course Title	Batch :	2018-'21
		Core-VIII: Programming Laboratory – III : Oracle	Semester :	III
Hrs/Week:	4		Credits:	3

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"> 1. Create a table for employee details using DDL Commands. 2. Create a table for sales details using DML Commands. 3. <i>Create a table for item details using DCL & TCL Commands.</i> 4. Create a table for student details and verify the following data constraints. <ol style="list-style-type: none"> (a) Primary Key (b) Reference Key (c) Default Key 5. <i>Create a table for employee details and verify the following data constraints.</i> <ol style="list-style-type: none"> (a) Not Null (b) Unique Key (c) Check 6. Create a table for student attendance and mark details and combine the results of two queries using the set operators. 7. Create a table and perform SQL * Plus functions – Group and single row functions 8. 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. 10. Create a PL/SQL program to reverse the given number. 10. Create a program to execute the simple and while loop structure in PL/SQL 11. Create a PL/SQL program to display the multiplication table 12. Create a table for student mark details by using percentage type under PL/SQL attribute concept. 13. Create a PL/SQL block to check whether the given string is Palindrome or not. 15. Write a program to calculate the discount on sales in PL/SQL.	24

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Experience Discussion, Brain storming and Activity

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	Approved by
Ms. P. Gomathidevi	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	18UCC3A3	Course Title	Batch :	2018-'21
		Allied-III: Executive Communication – Practicals	Semester :	III
Hrs/Week:	4		Credits:	4

Course Objective

To develop the oral and written communication skills of the students

Course Outcomes (CO)

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

Content	Hours
<p>Part – A (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. Bank Correspondence 6. Insurance Correspondence 7. Agency Correspondence 8. Sales Letters 9. Complaint Letters 10. Circular Letters 11. Application Letters 12. <i>Preparation of Resume</i> 13. Drafting Agenda and Minutes 	30

<p>Part – B (Oral Communication)</p> <ol style="list-style-type: none"> 1. Self- Introduction 2. Listening 3. Reading 4. Group Discussion 5. Public Speaking. 6. <i>Telephonic Conversation</i> 7. Mock Interview 8. Business Presentation 9. Role Play 	22
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* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Group discussions, Quiz, 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. Students Evaluation

Part A	-	Internal and External Examiner
Part B	-	Internal Examiner only

3. Distribution of Marks

End of Semester:

Part A	-	40 Marks (Record - 5 & Practicals - 35)
Part B	-	20 Marks

Continuous Assessment

Part A	-	10 Marks
Part B	-	30 Marks

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	Approved by
Dr. P. Anitha & Ms. R. Ramya	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	18UCC309	Course Title	Batch :	2018-'21
		Core IX: Business Law	Semester :	III
Hrs/Week:	5			Credits:

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
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* *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	Approved by
Ms. M. Yamunadevi	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	18UCC3N1	Course Title	Batch :	2018-'21
		Non-Major Elective: Commerce Practicals	Semester :	III
Hrs/Week:	1		Credits:	2

Course Objective

To enrich the students' knowledge in basic form filling

Course Outcomes (CO)

K1	CO1	To recollect the filling of various forms in business
K2	CO2	To understand the new concepts used in Commerce
K3	CO3	To apply the knowledge in preparing business letters and fixing prices for products
K4	CO4	To evaluate the students' creativity in preparing office layout and fixing brand name

<p><u>Commerce Practicals</u></p> <ol style="list-style-type: none"> 1. Preparation of sales report 2. Letter to editor on current issues 3. Preparation of application form for PAN Card 4. Pay roll 5. Pay slip 6. <i>Fixing brand name</i> 7. Unique Selling Price (USP) 8. Office layout 9. Pay-in-slip 10. Withdrawal slip 11. Cheque 12. <i>DD chalan</i> 13. Filling of post office RD form 14. Filling of share application form 15. Opening of Demat Account 	13
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Teaching Methods

Power point Presentations, Assignment, Experience Discussion and Activity

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	Approved by
Mr. A. Prahalathan	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	18UCC3N2	Course Title	Batch :	2018-'21
		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
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Books for Study

1. 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	Approved by
Ms. M. Thilagavathi	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	18UCC410	Course Title	Batch :	2018-'21
		Core X : 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

Pillai, R.S.N. and V. Bagavathi (2010), *Management Accounting*, 5th Revised Edition, New Delhi: S. Chand & Company Limited.

Jain, S.P. and K.L. Narang (2012), *Cost and Management Accounting*, 13th Revised Edition, New Delhi, Kalyani Publishers.

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
Ms. P. Gomathidevi	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	18UCC411	Course Title	Batch :	2018-'21
		Core-X1: Visual Basic	Semester :	IV
Hrs/Week:	5			Credits:

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 – Benefits of Client/Server – Downsizing – Upsizing – Right sizing – Client/Server Models – Client/Server Architecture: Technical Architecture – Application Architecture – Two Tier Architecture – Three Tier Architecture OLTP & n Tier Architecture.	14
Unit – 2	Introduction to Visual Basic – Steps in VB Application – Integrated Development Environment (IDE) - Properties, Methods and Events – Event Driven Programming - Variables – Scope of Variables – Constants – Data Types.	12
Unit – 3	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.	14
Unit – 4	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.	12

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.	13
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* *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 (2001), *Visual Basic 6.0 in 30 Days*, 2nd Edition, Chennai: SciTech Publications (India) Private Limited.

Books for Reference

1. Steven Holzner (2007), *VB 6 Programming Black Book*, 3rd Edition, New Delhi: Dream Tech Press.
2. Gary Cornell (2007), *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	Approved by
Ms. P. Jayanthi	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	18UCC412	Course Title	Batch :	2018-'21
		Core-XII: Programming Laboratory-IV: Visual Basic	Semester :	IV
Hrs/Week:	4		Credits:	3

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. Develop an application to perform simple arithmetic operations. 2. Create a VB application to calculate simple and compound interest. 3. Develop a quiz application in Visual Basic. 4. Create a VB application with File, Edit and Format Menus and perform its operations. 5. Develop a VB program to count number of words in a text. 6. Create a Program to select, add and delete a place in the List Box. 7. <i>Design a form to show the employee pay slip using if statement.</i> 8. Design a simple calculator. 9. Prepare an advertisement banner using VB application. 10. Create a VB application to list the product life cycle 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:

Units Consumed	Rate (Rs.)
Up to 100 units	1.00
101 units – 200 units	1.50
Above 200 units	2.00
Minimum Charge : Rs. 40	

* *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	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	Approved by
Dr. M. Deepa	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	18UCC413	Course Title	Batch :	2018-'21
		Core-XIII: Programming Laboratory-V: Tally	Semester :	IV
Hrs/Week:	4		Credits:	3

Course Objective

To enrich students' practical knowledge in accounting 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. Show trading and profit & loss account 12. <i>Display final accounts of a Company</i> 13. Computation of ratio analysis 	52
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14. Display foreign gain or loss	
15. Print a cheque	

* *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	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	Approved by
Ms. M. Thilagavathi	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	18UCC4A4	Course Title	Batch :	2018-'21
		Allied-IV: Operations Research	Semester :	IV
Hrs/Week:	5		Credits:	4

Course Objective

To develop the knowledge of students in the application of mathematical tools in decision making

Course Outcomes (CO)

K1	CO1	To keep in mind the fundamentals of Linear Programming Techniques
K2	CO2	To get the idea about the transportation and assignment problems in making business decisions
K3	CO3	To implement inventory controls in solving business problems
K4	CO4	To analyse networking techniques to improve decision-making and develop critical thinking

Syllabus

Unit	Content	Hours
Unit – 1	Operations Research – Meaning – Definition – <i>Significance</i> . LPP: Framing Linear Equation - Graphical Solution Method – General Linear Programming Problem (Definition alone). Simplex Method (Initial Basic Feasible Solution only).	13
Unit – 2	Transportation Problem: Row Minimum – Column Minimum – NWC – LCM – VAM (Initial Basic Feasible Solution only).	12
Unit – 3	Assignment Problems: Definition – Assignment Algorithm – Hungarian Assignment – Unbalanced Assignment Method. Sequencing Problems: Introduction – Problem with n Jobs & 2 Machines – Problems with n Jobs & k Machines (Simple Problems Only).	14
Unit – 4	Inventory Control: Introduction – <i>Types of Inventory</i> – Economic Order Quantity (EOQ): Case 1: EOQ with No Shortage & Case 2: EOQ with Shortage.	12
Unit – 5	Network Scheduling: Introduction – Network & Basic Components - Rules of Network Constructions - Time Calculations in Networks - Critical Path Method (CPM) – Program Evaluation Review Technique (PERT) & PERT Calculations- Difference between CPM & PERT (Simple Problems only).	14

Note:

Problems – 80% Theory – 20%

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Group discussions, Seminar, Assignment, Experience Discussion and Brain storming

Books for Study

1. Vittal, P.R. and V. Malini (2012), *Operations Research*, 1st Edition, Chennai: Margham Publications.

Books for Reference

1. Kalavathy, S. (2013), *Operations Research*, 4th Edition, Noida: Vikas Publishing House Private Limited.
2. Mariappan (2013), *Operations Research: An Introduction*, 1st Edition, Chennai: Pearson Education Services Private Limited.
3. Kanti Swarup, Gupta, P.K. and Man Mohan (2010), *Operations Research*, 7th 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	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	Approved by
Dr. K.S. Kavitha	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	18UCC414	Course Title	Batch :	2018-'21
		Core XIV: Company Law	Semester :	IV
Hrs/Week:	5			Credits:

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.	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 – Compulsory Winding up – Voluntary Winding up – Winding up subject to the Supervision of Court – Powers and Duties of Liquidator.	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 (2015), *Company Law*, 30th Edition, Sultan Chand & Sons

Books for Reference

1. PM S Abdul Gafoor & S. Thothadri (2016), *Company Law*, 2nd Edition, Vijay Nicole Imprints Private Limited, Chennai
2. Ashok K. Bakerial (2010), *Company Law*, 12th Edition, New Delhi: Vikas Publication House Private Limited.
3. Kapoor, G.K. and Sanjay Dhamija (2014), *Company Law and Practice*, 19th Edition, Mumbai: Taxmann Publications 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	Approved by
Dr. C. Balakrishnan	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	18UCC4N3	Course Title	Batch :	2018-'21
		Non-Major Elective: Computer Application Practicals	Semester :	IV
Hrs/Week:	1		Credits:	2

Course Objective

To develop the students' skills in utilizing various business applications

Course Outcomes (CO)

K1	CO1	To keep in mind the applications of MS Office
K2	CO2	To understand the new concepts used in 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

Exercises	Hours
<ol style="list-style-type: none"> 1. <i>Preparation of resume with and without using resume wizard</i> 2. Invite board members for annual meeting using mail merge concept 3. Design pay roll for a Company in MS Excel by considering the following conditions: Dearness Allowance – 40% on Basic Pay House Rent Allowance – Rs.1000; Medical Allowance – Rs.200 and Provident Fund – 12% 4. Prepare students' mark details and show the records using Auto filter option 5. <i>Create an advertisement in Power Point for a product</i> 6. Create a student database in Access 7. Create the following tables in Access: a) Student Personal Details b) Student Mark Details and Perform the following: (i) Relate the table (ii) Show the details of students: a) those who passed in all subjects b) those who score above 60 marks in all subjects. 	13

8. List out the names of educational website using ordered and unordered list	
9. E-Ticket Reservation (Bus, Railways, Airways, etc.)	
10. Online Electricity Bill Payment	
11. Online Insurance Premium Payment	
12. Online Employment Registration and Renewal	

* *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	H	H	H	H	H
CO2	H	H	H	H	H
CO3	S	H	S	S	S
CO4	S	H	S	S	S

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

Course Designed by	Verified by HOD	Checked by	Approved by
Dr. P. Anitha	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	18UCC4N4	Course Title	Batch :	2018-'21
		Non-Major Elective: Retail Management	Semester :	IV
Hrs/Week:	1		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
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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	Approved by
Ms. S. Poongodi	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	18UCC515	Course Title	Batch :	2018-'21
		Core XV: Income Tax, Law and Practice	Semester :	V
Hrs/Week:	8		Credits:	4

Course Objective

To enable the students to gain adequate knowledge on direct tax

Course Outcomes (CO)

K1	CO1	To keep in mind the basic terms and concepts used in direct tax
K2	CO2	To understand the elements relating to income from salary and house property
K3	CO3	To deploy skills in computation of income business or profession, capital gains and other sources
K4	CO4	To figure out expertise knowledge in assessment of individual income

Syllabus

Unit	Content	Hours
Unit – 1	Tax System in India – <i>Definitions under Income Tax Act 1962</i> – Agricultural Income – Person – Assessee – Income – Gross Total Income – Total Income – Income that do not form part of Total Income - Assessment Year – Previous Year – Residential Status – <i>Scope of Total Income.</i>	20
Unit – 2	Income from Salaries:- Computation of Income from Salary	21
Unit – 3	Computation of Income from House Property – Computation of Profits and Gains of Business or Profession.	22
Unit – 4	Capital Gains – Mode of Computation – Exemption - Income from Other Sources.	21
Unit – 5	Set off and Carry Forward of Losses – Deduction from Gross Total Income – Aggregation of Income – Assessment of Individual.	20

Note:

Problems - 80% Theory - 20%

* *Italicized* texts are for self-study.

Teaching Methods

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

Books for Study

1. Gaur, V.P., Narang, D.B., Puja Gaur, Rajeev Puri (2017), *Income Tax Law and Practice*, 44rd Edition, New Delhi: Kalyani Publishers.

Books for Reference

1. Mehrotra, H.C. and S.P. Goyal (2017), *Income Tax, Law and Accounts*, 57th Edition, Agra: Sahitya Bhawan Publications.
2. Pagre Dinkar (2017), *Income Tax Law and Practice*, 28th Edition, New Delhi: Sultan Chand & Sons Company Limited.
3. Redddy, T.S. and Y. Hari Prasad Reddy (2017), *Income Tax Theory, Law and Practice*, 14th Edition, Chennai: Margham Publications.

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	Approved by
Dr. P. Anitha & Ms. S. Poongodi	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	18UCC516	Course Title	Batch :	2018-'21
		Core XVI: Programming in C	Semester :	V
Hrs/Week:	7		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.	17
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.	20
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.	17

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.	17
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.	20

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Seminar, Assignment and Activity

Books for Study

1. Balagurusamy, .E (2017), *Programming in Ancı 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	Approved by
Ms. P. Jayanthi	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	18UCC517	Course Title	Batch :	2018-'21
		Core XVII: Programming Laboratory –VI : C	Semester :	V
Hrs/Week:	4		Credits:	3

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. Write a program to find the area of circle. 2. Develop a program to check whether the given number is Armstrong or not. 3. Create a program to print the multiplication table. 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.	52

14. <i>Create a program to find the length of a string using pointer.</i>	
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
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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	Approved by
Ms. T. Vijaya Chithra	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	18UCC518	Course Title	Batch :	2018-'21
		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							
<ol style="list-style-type: none"> 1. The student has to undergo training in financial institutions / companies for a period of 30 days in the fourth semester vacation 2. Work Diary should be maintained with Attendance Certificate 3. Maximum of two students are permitted to undergo training in the same institution. 4. Student Evaluation: Internal and External Examiner 5. Distribution of Marks (ESE) <table style="margin-left: 40px; border: none;"> <tr> <td>Work Diary Maintenance</td> <td style="text-align: center;">–</td> <td>40 (Internal Examiner)</td> </tr> <tr> <td>Viva-voce Examination</td> <td style="text-align: center;">–</td> <td>60 (External Examiner)</td> </tr> </table> 		Work Diary Maintenance	–	40 (Internal Examiner)	Viva-voce Examination	–	60 (External Examiner)
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	Approved by
Dr. P. Anitha	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	18UCC519	Course Title	Batch :	2018-'21
		Major Elective-I: Banking and Insurance Law	Semester :	V
Hrs/Week:	7		Credits:	5

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 - Relationship between Banker and Customer - Functions of Commercial Banks. Types of Accounts.	16
Unit – 2	Banker's Duty: Special Types of Customers – Minor, Married Women, Lunatic and Partnership Firms and Companies. Cheque: Material Alteration – Crossing – Endorsement.	18
Unit – 3	Loans - Precautions while Lending Loans against Document of Title to Goods, Shares, Insurance Policies and Bank Receipts, Land and Buildings.	17
Unit – 4	Paying and Collecting Banker – Duties and Liabilities – Circumstances for refusing Payment of Cheques – Consequences of Wrong Dishonour – Statutory Protection for Paying and Collecting Banker.	20
Unit – 5	Insurance - Meaning – Functions – Nature - Principles - Classification - Impact of LPG on Insurance Industry – <i>Types of Insurance: LIC, GIC, Marine – Merits and Demerits of Insurance.</i>	20

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Group discussions, Seminar, Quiz and Assignment
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Books for Study

1. Gordon, E. and K. Natarajan (2014), *Banking Theory, Law and Practice*, 24th Revised Edition, Chennai: Himalaya Publishing House.

Books for Reference

1. Jagroop Singh and Sarita (2012), *Banking and Insurance Law*, 8th Edition, New Delhi: Sultan Sons and Company Limited.
2. Sharma and Shashi K. Gupta (2013), *Banking Theory, Law and Practice*, 16th Edition, New Delhi: Deepa and Deepa Publications Private Limited.
3. Bodla, B.S., M.C. Garg and K.P. Singh (2011), *Insurance-Fundamentals*, 1st Edition, New Delhi: Deepa and Deepa Publications Private 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	H
CO4	H	M	M	M	S

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

Course Designed by	Verified by HOD	Checked by	Approved by
Ms. M. Yamunadevi	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	18UCC5S1	Course Title	Batch :	2018-'21
		Skill Based Major Elective: Principles of Management	Semester :	V
Hrs/Week:	1		Credits:	2

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 - Importance – <i>Functions of Management</i> – Management as an Art, Science and Profession.	3
Unit – 2	Planning - Meaning and Definition – Nature – Objectives – Advantages and Disadvantages of Planning - Process of Planning.	2
Unit – 3	Organisation – Meaning and Definition - Importance – Principles of Sound Organisation – Key Elements of Organisation Process - Departmentation - Delegation and Decentralization, Line, Functional and Staff Organisation – Span of Control.	3
Unit – 4	Staffing – Sources of Recruitment - Merits and Demerits of Internal and External Sources - Motivation - Factors of Motivation. Communication – Types – Importance of Communication in an Organization.	3
Unit – 5	Leadership – Types of Leadership Styles – <i>Qualities of a Good Leader</i> - Controlling – Process of Control.	2

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Group discussions, Seminar and Assignment
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Books for Study

1. Jayashankar, J. (2009), *Principles of Management*, 1st Edition, Chennai: Margham Publications.

Books for Reference

1. Dinkar Pagare (2015), *Business Management*, 5th Edition, New Delhi: Sultan Chand & Sons.
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	Approved by
Ms. N. Ramya	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	18UCC5S2	Course Title	Batch :	2018-'21
		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
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* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Group discussions, Seminar and Assignment
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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. Khanna, 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	Approved by
Ms. M. Nirmala	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	18UCC620	Course Title	Batch :	2018-'21
		Core XIX: Management Accounting	Semester :	VI
Hrs/Week:	7		Credits:	4

Course Objective

To make understand the application of accounting techniques for management decision making

Course Outcomes (CO)

K1	CO1	To keep in mind the difference in financial, cost and management accounting
K2	CO2	To get an idea about the analysis of various ratios and to understand the flow of fund and cash operations
K3	CO3	To apply the marginal costing techniques in real business
K4	CO4	To figure out the various types of budgets and variance analysis in planning and decision making

Syllabus

Unit	Content	Hours
Unit – 1	Management Accounting – Meaning – Definition – <i>Objectives</i> – Nature - Scope – Functions of Management Accounting - <i>Relationship between Management Accounting and Financial Accounting</i> - Management Accounting and Cost Accounting – Tools of Management Accounting – Limitations of Management Accounting.	13
Unit – 2	Ratio Analysis – Meaning – Uses – Limitations – Classification of Ratios – Computation of Ratios from Financial Statements – Preparation of Balance Sheet.	22
Unit – 3	Funds Flow Analysis: Meaning – Uses – Preparation of Fund Flow Statement. Cash Flow Analysis: Meaning – Uses – Difference between Fund Flow and Cash Flow Statement – Preparation of Cash Flow Statement (Revised Format).	20
Unit – 4	Marginal Costing – Break Even Analysis – Applications of Marginal Costing Techniques – Determination of Sales Mix – Key Factor – Make or Buy Decision (Simple Problems Only).	18

Unit – 5	Budget – Meaning - Budgetary Control – Flexible Budget –Production Budget: Materials Budget – Manufacturing Overheads Cost Budget. Sales Budget - Selling & Distribution Overheads Budget- Cash Budget – Master Budget – Zero Based Budgeting	18
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NOTE

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

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Group discussions, Seminar and Assignment
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Books for Study

1. Sharma, R.K. and Shashi K. Gupta (2014), *Management Accounting*, 13th Revised Edition, New Delhi: Kalayani Publishers.

Books for Reference

1. Pillai, R.S.N. and V. Bagavathy (2015), *Management Accounting*, 4th Edition, S. Chand and Company Private Limited.
2. Maheshwari, S.N. (2014), *Management Accounting and Financial Control*, 15th Revised Edition New Delhi: Sultan Chand and Sons.
3. Reddy, T.S. and Y. Hari Prasad Reddy (2011), *Management Accounting*, 5th Revised Edition, New Delhi: Margham Publications.

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
Ms. N. Ramya	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	18UCC621	Course Title	Batch :	2018-'21
		Core XX: Indirect Taxes	Semester :	VI
Hrs/Week:	6		Credits:	4

Course Objective

To enable the students to gain adequate knowledge on Indirect tax

Course Outcomes (CO)

K1	CO1	To keep in mind relevant provisions of Indirect Tax
K2	CO2	To understand the basic concepts of GST
K3	CO3	To deploy skills in the tax registration procedures
K4	CO4	To figure out expertise knowledge in the latest amendments in connection with indirect taxation

Syllabus

Unit	Content	Hours
Unit – 1	Basic Concepts: Concept and Features of Indirect Taxes – Genesis of GST in India – Need for GST in India – Benefit of GST – <i>GST Council</i>	15
Unit – 2	Levy of Collection: Changes of GST – Levy of GST on Intra-State Supply (CGST/SGST/UTGST) – Levy of GST on Inter-State Supply (IGST) – Input Tax Credit (Basic) – Reverse Charge Mechanism.	16
Unit – 3	Supply: Meaning & Scope of Supply – Taxability of Composite and Mixed Supply – Negative List under GST.	16
Unit - 4	Registration: Introduction – Person liable for Registration – Threshold limit for Registration – Compulsory Registration – Person not liable for Registration – Procedure for Registration – Effective date of Registration – Composition Levy.	15
Unit – 5	Exemption: Power to grant Exemption from GST Law – Goods Exempt from GST – List of Services Exempt from Tax	16

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Seminar, Assignment and Experience Discussion
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Books for Study

1. R. Parameswaran and CA. P. Viswanathan (2018), *Indirect Taxes, GST & customs Laws*, 1st Edition, Coimbatore: Kavin Publishers

Books for Reference

1. Board of Studies (2017), *Taxation (Indirect Taxes) Module – 1 and 2*, New Delhi: The Institution of Chartered Accountants of India
2. K.M. Bansal (2018), *GST & Customs Law*, 1st Edition, Mumbai: Taxmann Publications Private Limited.
3. Ca. Ashok Batra (2017), *GST Rules & Forms with Referencer*, 2nd Edition, Wolters Kluwer Publications

Mapping

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

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

Course Designed by	Verified by HOD	Checked by	Approved by
Dr. P. Anitha	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	18UCC622	Course Title	Batch :	2018-'21
		Core XXI: Programming Laboratory – VII: Multimedia	Semester :	VI
Hrs/Week:	5*		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 picturization 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 <p>Flash</p> <ol style="list-style-type: none"> 6. Raining Effect 7. <i>Logo</i> 8. Bouncing ball 9. Drawing and creating text with effects 10. Transforming a shape into another Shape (Circle, Square and Triangle) 	65

Note: * It includes Theory – 1 Hour and Practical – 4 Hours

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	Approved by
Ms. T. Vijaya Chithra	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	18UCC623	Course Title	Batch :	2018-'21
		Major Elective II: Commerce with Computer Application Practicals	Semester :	VI
Hrs/Week:	5*		Credits:	5

Course Objective

To develop 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 execute the knowledge of computer in various online business applications
K4	CO4	To review the students' knowledge on real business operations

<p><u>Commerce Practicals</u></p> <ol style="list-style-type: none"> 1. Preparation of application form for PAN Card 2. Pay roll 3. Pay slip 4. <i>Fixing brand name</i> 5. Unique Selling Price (USP) 6. Office Layout 7. Pay-in- Slip 8. Withdrawal Slip 9. Cheque 10. DD Chalan 11. Filling of Post Office RD Form 12. Share Application Form 	29
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<u>Computer Applications - Practicals</u>	
<ol style="list-style-type: none"> 1. Preparation of resume with and without using resume wizard 2. Invite board members for annual meeting using mail merge concept 3. Creation of Website using external link and frames 4. Create and send an official e-mail with document attachment 5. E-Ticket Reservation (Bus, Railways, Airways, etc.) 6. Online Insurance Premium Payment 7. <i>Online Purchase and Settlement</i> 8. Online Employment Registration and Renewal 	36

Note 1: * It includes Theory – 1 Hour and Practicals – 4 Hours

Note 2:

1. Practical Examination will be conducted at the end of semester and students will be evaluated by both Internal and External Examiners

2. Distribution of Marks

End of Semester : 60

Continuous Assessment : 40

* *Italicized* texts are for self-study.

Teaching Methods

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

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	Approved by
Dr. P. Anitha	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	18UCC624	Course Title	Batch :	2018-'21
		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> .	14
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:	12

	Spoofing Identity, Tampering with data, Repudiation, Information Disclosure, Denial of Service, Elevation of Privilege.	
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.	12

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. Kamalesh 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	Approved by
Ms. R. Ramya	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	18UCC6S3	Course Title	Batch :	2018-'21
		Skill Based Major Elective: Financial Markets and Institutions	Semester :	VI
Hrs/Week:	1		Credits:	2

Course Objective

To enable the students to develop awareness on the various financial markets and institutions

Course Outcomes (CO)

K1	CO1	To keep in mind the different market structures
K2	CO2	To understand the various functions of New Issue Market and stock exchange
K3	CO3	To apply the knowledge on the regulatory authority and process of trading
K4	CO4	To evaluate the performance of various financial institutions

Syllabus

Unit	Content	Hours
Unit – 1	Structure of Financial Markets: – Money Markets – Meaning – Advantages. Brief Description of Call Money Market – Defects of Indian Money Market. Capital Market – Meaning – Importance – <i>Difference between Money Market and Capital Market.</i>	3
Unit – 2	New Issues Market – Functions – Methods of Floating New Issues. Stock Exchange: Meaning – <i>Functions of Stock Exchange.</i>	3
Unit – 3	Securities and Exchange Board of India (SEBI) - Meaning – Objectives – Functions – Investors Protection of SEBI in India.	3
Unit – 4	Process of Trading – Types of Trade – Types of Account – Dematerialization – Rematerialization – Advantages - Depository System – Depository Participant, Account Holder.	2
Unit – 5	Financial Institutions: Types – Objectives - Functions – Performance of IDBI – SIDBI, LIC, GIC, UTI.	2

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Group discussions, Seminar, Quiz and Assignment
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Books for Study

1. Gordon and Natarajan (2011), *Financial Markets and Institutions*, 8th Edition, Mumbai: Himalaya Publishing House Private Limited.

Books for References

1. Frederic S. Mishkin and Stanley G. Eakins (2014), *Financial Markets and Institutions*, 8th Edition, Chennai: Pearson Education.
2. Bhole (2009), *Financial Institutions and Markets: Structure, Growth and Innovations*, 5th Edition, New Delhi: McGraw Hill Education (India) Private Limited.
3. Frank J. Fabozzi (2009), *Foundations of Financial Markets and Institutions*, 4th Edition, Mumbai: 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	S

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

Course Designed by	Verified by HOD	Checked by	Approved by
Ms. N. Ramya	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	18UCC6S4	Course Title	Batch :	2018-'21
		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	Approved by
Dr. A. Karuppusamy	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE