



# **SRI VIDYA MANDIR ARTS & SCIENCE COLLEGE**

**(Autonomous)**

**[An Autonomous College Affiliated to Periyar University, Salem, Tamil Nadu]**

**[Accredited by NAAC with 'A' Grade with CGPA of 3.27]**

**[Recognized 2(f) & 12(B) Status under UGC Act of 1956]**

**Katteri – 636 902, Uthangarai (Tk), Krishnagiri (Dt)**

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## **DEGREE OF BACHELOR OF COMMERCE (B.Com (CA)) CHOICE BASED CREDIT SYSTEM (CBCS)**

### **REGULATIONS AND SYLLABUS FOR**

#### **B.COM (CA). PROGRAMME (SEMESTER PATTERN)**

**(For Students Admitted in the College from  
the Academic Year 2024-2025 Onwards)**

## **REGULATIONS AND SYLLABUS FOR B.COM (CA). PROGRAMME**

**(For Students Admitted in the College from the Academic Year 2024-2025 Onwards)**

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### **1. VISION OF THE DEPARTMENT**

To inculcate high quality research in commerce and to bestow good education with academic brilliance for overall upliftment of the college and society.

### **2. MISSION OF THE DEPARTMENT**

The Department of Commerce aims to impart socially conscious, accountably skilled, intellectually competent, and critically potential to raise employability. It builds and increases quality of the students through value-based education.

### **3. DEFINITIONS**

- (i) **Program:** Program means a course of study leading to the award of the degree in a discipline.
- (ii) **Course:** Course refers to the subject offered under the Degree Program.

### **4. AIMS OF THE PROGRAMME**

- Exercising professional skills, values, team spirit, high leadership, challenges and opportunities existing in the industries and academics.
- Possess wide spectrum of managerial skills with competency building qualities in specific areas of commerce studies.
- Contributes an environment to nurture students with a high level of knowledge and competence to effectively contribute for the society with commitment and integrity.
- This course is designed to meets the industrial demands in the fields of Accounting, Finance, Taxation and IT Field.
- Provides basic and in-depth knowledge in the areas of Accounting Standards, Financial Investment Analysis, Management, Law, Corporate Tax and Planning, Foreign Exchange Market and International Marketing.
- There is a lot of scope in finance, taxation, marketing operations, banking, insurance sectors, stock markets, state and central government jobs, teaching, tally and industries. There is lot of scopes in the field of entrepreneurship in India and abroad.
- The Syllabi of Commerce Department is periodically updated and designed according to the developments in the internal and external sectors of Indian economy and global market.

- It incorporates syllabi of various professional bodies/competitive examination like SET, UGC–NET, CA, ICWA, Civil Services, Bank Exams, TRB Exams and similar kind of other exams.
- To enrich knowledge of the students, the Department periodically organizes Workshops, Seminars, Conferences, Guest Lectures, Educational Tours and Industrial Visits.
- The education imparted here aims to nurture self-confidence, a commitment to excellence, "out of the box" thinking, sensitization to social and environmental needs and a holistic outlook on life, along with students' discipline.

## 5. PROGRAM OUTCOMES (PO)

<b>PO1</b>	<b>Disciplinary knowledge:</b> Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study
<b>PO2</b>	<b>Communication Skills:</b> Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.
<b>PO3</b>	<b>Critical thinking:</b> Capability to apply analytic thought to a body of knowledge; analyze and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.
<b>PO4</b>	<b>Problem solving: Capacity</b> to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.
<b>PO5</b>	<b>Analytical reasoning:</b> Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.
<b>PO6</b>	<b>Research-related skills:</b> A sense of inquiry and capability for asking

	relevant/appropriate questions, problem arising, synthesizing and articulating; Ability to recognize cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyze, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation
<b>PO7</b>	<b>Cooperation/Team work:</b> Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team
<b>PO8</b>	<b>Scientific reasoning:</b> Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.
<b>PO9</b>	<b>Reflective thinking:</b> Critical sensibility to lived experiences, with self-awareness and reflexivity of both self and society.
<b>PO10</b>	<b>Information/digital literacy:</b> Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.
<b>PO11</b>	<b>Self-directed learning:</b> Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.
<b>PO12</b>	<b>Multicultural competence:</b> Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.
<b>PO13</b>	<b>Moral and ethical awareness/reasoning:</b> Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to ones work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.
<b>PO14</b>	<b>Leadership readiness/qualities:</b> Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members

	to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.
<b>PO15</b>	<b>Lifelong learning:</b> Ability to acquire knowledge and skills, including „learning how to learn“, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.

## 6. PROGRAM SPECIFIC OUTCOMES (PSO)

<b>PSO1</b>	<b>Placement:</b> To prepare the students who will demonstrate respectful engagement with others' ideas, behaviours, beliefs and apply diverse frames of reference to decisions and actions.
<b>PSO2</b>	<b>Entrepreneur:</b> To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations
<b>PSO3</b>	<b>Research and Development:</b> Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.
<b>PSO4</b>	<b>Contribution to Business World:</b> To produce employable, ethical and innovative professionals to sustain in the dynamic business world.
<b>PSO5</b>	<b>Contribution to the Society:</b> To contribute to the development of the society by collaborating with stakeholders for mutual benefit

## 7. ELIGIBILITY FOR ADMISSION

Candidates for admission to the first year of the UG degree program shall be required to have passed the higher secondary examination (Any one of the subjects must be studied at the +2 level Accountancy / Commerce / Mathematics / Business Mathematics / Statistics / Computer Science) conducted by the Government of Tamil Nadu in the relevant subjects or other examinations accepted as equivalent thereto by the Academic Council, subject to such other conditions as may be prescribed therefor.

## **8. DURATION OF THE PROGRAM**

The course shall extend over a period of **three years comprising** of six semesters with two semesters in one academic year. There shall not be less than 90 working days for each semester. Examination shall be conducted at the end of every semester for the respective subjects. Each semester have 90 working days consists of 5 teaching hours per working day. Thus, each semester has 450 teaching hours and the whole program has 2700 teaching hours.

## **9. FEATURES OF CHOICE BASED CREDIT SYSTEM**

Under Choice Based Credit System (CBCS), a set of Courses consisting of Core Courses, Elective Courses, Skill Based Elective Courses and Non-Major Elective Courses are offered. Beside the Core Courses, which are totally related to the major subject, the students have the advantage of studying supportive papers and Non-Major Courses. This provides enough opportunity to the students to learn not only the major courses but also inter disciplinary and application oriented courses.

## **10. SYLLABUS**

### **Part – I Tamil**

Tamil or any one of the following modern/classical languages i.e. Telugu, Kannada, Malayalam, Hindi, Sanskrit, French, German, Arabic and Urdu. The subject shall be offered during the **first Four semesters** with one examination at the end of each semester (4 courses – 12 credits).

### **Part – II English**

The subject shall be offered Communicative English during the **first Four semesters** with one examination at the end of each semester (4 courses with 12 credits).

### **Part – III Core Subject**

As prescribed in the scheme of examination, the examination shall be conducted in the core subjects at the end of every semester. For the programs with 4 semester languages, 15 core courses with 60 credits are to be offered.

## **Electives Courses**

Eight elective courses with 24 credits are to be offered one in the I Semester and one in the VI Semester. Elective subjects are to be selected from the list of electives prescribed by the Board of Studies concerned. Any one group can be selected.

### **Part – IV**

(a) Those who have not studied Tamil up to 10<sup>th</sup> Standard / 12<sup>th</sup> Standard and taken a Non-Tamil language under Part – I shall take Tamil comprising of two courses with 2 credits each (4 credits). The course content of which shall be equivalent to that prescribed for the 6<sup>th</sup> Standard by the Board of Secondary Education and they shall be offered in the **third and fourth semesters**.

**There shall be no external (University) examinations and the students shall be assured as per the scheme of continuous internal assessment (CIA) for the total marks prescribed.**

**(OR)**

(b) Those who have studied Tamil up to 12<sup>th</sup> Standard and taken a Non-Tamil language under Part – I shall take Advanced Tamil comprising of two courses with 2 credits each (4 credits) in the **third and fourth semesters**.

**(OR)**

(C) Others who do not come under the above a + b categories can choose the following non-major electives comprising of two courses with 2 credits each (4 credits) in the **third and fourth semesters**.

#### **1. Skill Enhancement Course**

All the UG programs shall offer 7 courses of **Skill Enhancement Course** in I and IV Semesters with 2 credits each (13 credits) for which examination shall be conducted at the end of the respective semesters.

#### **2. Environmental Studies**

All the UG programs shall offer a course in Environmental Studies subjects and it shall be offered in the **Fourth semester**. Examination shall be conducted at the end of the semester (one course with 2 credits).

#### **3. Value Education**

All the UG programs shall offer a course in “Value Education – Manavalakkalai Yoga” subjects and it shall be offered in the **Fifth semester**. Examination shall be conducted at the end of the semester (one course with 2 credits).

#### **4. Ability Enhancement Compulsory Courses – Soft Skill**

As per the norms of TANSCHS Syllabus B.Com(CA) Program shall offer two Ability Enhancement Compulsory Courses – Soft Skill – I & IV for Commerce in first to Fourth Semester with 8 credits each.

#### **Part – V Extension Activities (One Credit)**

Every student shall participate compulsorily for period of not less than two years (4 semesters) in any one of the following programs.

NSS, NCC, Sports, YRC and Other Extra Curricular Activities.

The student's performance shall be examined by the staff in-charge of extension activities along with the Head of the respective department and a senior member of the Department on the following parameters. The marks shall be sent to the Controller of Examinations before the commencement of the final semester examinations.

- 20% of marks for Regularity of attendance.
- 60% of marks for Active Participation in Classes/ Camps/ Games/ Special Camps/ Programs in the College/ District/ State/ University Activities.
- 10% of marks for Exemplary Awards/ Certificates/ Prizes.
- 10% of marks for Other Social components, such as Blood Donations, Fine Arts, etc.

The above activities shall be conducted outside the regular working hours of the college. The mark sheet shall carry the gradation relevant to the marks awarded to the candidates.

A –	Exemplary	– 80 and above
B –	Very good	– 70 – 79
C –	Good	– 60 – 69
D –	Fair	– 50 – 59
E –	Satisfactory	– 40 – 49

This grading shall be incorporated in the mark sheet to be issued at the end of the semester. (Handicapped students who are unable to participate in any of the above activities shall be required to take a test in the theoretical aspects of any one of the above fields and be graded and certified accordingly).

#### **Internship**

As per the norms of Periyar University B.Com (CA) Program shall offer Internship in fifth semester. No credit and no mark awarded for the internship. Only Commended and Highly Commended is suggested in the mark statement.



(For the Students Admitted During the Academic Year 2023 – 2024 and Onwards)

## MODEL SCHEME OF EXAMINATIONS

### CBCS PATTERN (WITH 2 SEMESTER LANGUAGE PAPERS)

Sl. No.	Part	Nature of Course	Course Code	Name of the Course	Hours/ Week	Credits	Marks		
							CIA	ESE	Total
SEMESTER – I									
1	I	Language	24UTA1F01	Tamil – I	6	3	25	75	100
2	II	Language	24UEN1F01	English – I	6	3	25	75	100
3	III	Core – I	24UCC1C01	Financial Accounting – I	5	5	25	75	100
4		Core – II	24UCC1C02	Principles of Management	5	5	25	75	100
5		Elective – I	24UCC1E01	Programming in C and Lab	4	3	25	75	100
		Elective – I	24UCC1E02	Python Programming and Lab					
6	IV	SEC – I (NME)	24UCC1N01	Skill Enhancement Course (Business Organisation)	2	2	25	75	100
7		FC	24UCC1FC01	Foundation Course	2	2	25	75	100
Total					30	23	175	525	700
SEMESTER – II									
9	I	Language	24UTA2F02	Tamil – II	6	3	25	75	100
10	II	Language	24UEN2F02	English – II	6	3	25	75	100
11	III	Core – III	24UCC2C03	Financial Accounting – II	5	5	25	75	100
12		Core – IV	24UCC2C04	Business Law	5	5	25	75	100
13		Elective – II	24UCC2E03	Office Automation and Lab	4	3	25	75	100
		Elective – II	24UCC2E04	Programming in C++ and Lab					
14	IV	SEC – II (NME)	24UCC2N02	Skill Enhancement Course (Advertising)	2	2	25	75	100
15		SEC - III	24UCC2S01	Skill Enhancement Course (Industrial Law)	2	2	25	75	100
Total					30	23	175	525	700
SEMESTER – III									
15	I	Language	24UTA3F03	Tamil – III	6	3	25	75	100
16	II	Language	24UEN3F03	English – III	6	3	25	75	100
17	III	Core – V	24UCC3C05	Corporate Accounting – I	5	5	25	75	100
18		Core – VI	24UCC3C06	Business Mathematics and Statistics	5	5	25	75	100
19		Elective – III	24UCC3E05	Programming in JAVA and Lab	4	3	25	75	100
21		Elective – III	24UCC3E06	Web Technology (PHP) and Lab					
22	IV	SEC – IV	24UCC3S02	Skill Enhancement	1	1	25	75	100

				Course (Personal Selling)					
23		SEC – V	24UCC3S03	Skill Enhancement Course (Capital Markets)	2	2	25	75	100
25		General	-	Environmental Studies	1	-	-	-	-
Total					30	22	175	525	700
SEMESTER – IV									
22	I	Language	24UTA4F04	Tamil – III	6	3	25	75	100
23	II	Language	24UEN4F04	English – III	6	3	25	75	100
24	III	Core – VII	24UCC4C07	Corporate Accounting – II	5	5	25	75	100
25		Core – VIII	24UCC4C08	Company Law	5	5	25	75	100
26		Elective – IV	24UCC4E07	Relational Database Management System	3	3	25	75	100
28		Elective – IV	24UCC4E08	Introduction to Data Science					
29	IV	SEC – VI	24UCC4S04	Skill Enhancement Course (Service Marketing)	2	2	25	75	100
30		SEC – VII	24UCC4S05	Skill Enhancement Course (Commerce Practical)	2	2	25	75	100
32		General	24UES401	Environmental Studies	1	2	25	75	100
Total					30	25	200	600	800
SEMESTER – V									
33	III	Core – IX	24UCC5C09	Cost Accounting – I	5	4	25	75	100
34		Core – X	24UCC5C10	Banking Law and Practice	5	4	25	75	100
35		Core – XI	24UCC5C11	Income Tax Law and Practice – I	5	4	25	75	100
36		Core – XII	24UCC5C12	Auditing and Corporate Governance	5	4	25	75	100
37		Elective – V	24UCC5E09	Financial Management	4	3	25	75	100
			24UCC5E10	Indirect Taxation					
38		Elective – VI	24UCC5E11	Software Engineering + (UML Lab)	4	3	25	75	100
			24UCC5E12	Object Oriented Analysis and Design + (UML Lab)					
39	IV	General	24UVE501	Value Education	2	2	25	75	100
40		General	24UCCIP01	Summer Internship / Industrial Training	-	2	-	-	-
Total					30	26	175	525	700
SEMESTER – VI									
41	III	Core – XIII	24UCC6C13	Cost Accounting – II	6	4	25	75	100

42		Core – XIV	24UCC6C14	Management Accounting – II	6	4	25	75	100
43		Core – XV	24UCC6C15	Income Tax Law and Practice – II	6	4	25	75	100
44		Elective – VII	24UCC6E13	Entrepreneurial Development	5	3	25	75	100
			24UCC6E14	Human Resource Management					
45		Elective – VIII	24UCC6E15	R Language	5	3	25	75	100
			24UCC6E16	Practical Tally					
46		General	24UCC6GA01	General awareness for Competitive Examination	2	2	25	75	100
47	V	Extension Activities	24UEX601	Extension Activities *	–	1	-	-	-
<b>Total</b>					<b>30</b>	<b>21</b>	<b>150</b>	<b>450</b>	<b>600</b>
<b>Grand Total</b>					<b>180</b>	<b>140</b>	<b>1050</b>	<b>3150</b>	<b>4200</b>

**\* No University Examinations. Only Credit is Given.**

**Note:**

CBCS – Choice Based Credit system

CIA – Continuous Internal Assessment

ESE – End of Semester Examinations

### 13. BREAK-UP OF MARKS AND CREDITS

The break-up of marks and credits for the B.Com (CA) Degree Program is as follows:

Sl. No.	Part	Subject	Marks	Credits
1.	I	Language – Tamil	400	12
2.	II	Language – English	400	12
3.	III	Core – Theory/Practical	1500	60
		Major Elective Courses	800	24
4.	IV	Skill Enhancement Course	500	9
		Non Major Elective	200	4
		Foundation Course	100	2
		General awareness for Competitive Examination	100	2
		Value Education	100	2
		Environmental Studies	100	2
		Summer Internship / Industrial Training	-	2
5.	V	Extension Activities	-	1
<b>Total</b>			<b>4200</b>	<b>140</b>

- The field trip preferably relevant to the course should be undertaken every year.

### 15. EXAMINATIONS

The examinations consist of Continuous Internal Assessment (CIA) and end of semester examinations (ESE). The ESE shall be of Three Hours duration for each theory courses at the end of every semester. The candidate failing in any course(s) will be permitted to appear for each failed course(s) in the subsequent examination. The end of semester practical examinations shall be of Three Hours for the each practical course conducted at the end of every even semester.

To maintain uniformity, particularly for interdepartmental transfer of credits, there shall be a uniform pattern of examination to be adopted by all the teachers offering courses. There shall be three tests, one seminar and one assignment for CIA and ESE during each semester. The distribution of marks for CIA and ESE shall be 25 marks and 75 marks, respectively. Further, the distribution of CIA will be 10 marks for test, 5 marks for assignment, 5 marks for attendance and 5 marks for student discipline. The average of the highest two test marks out of the three CIA tests will be taken for CIA.

## 16. QUESTION PAPER PATTERN

**Part – I, II & III – Theory: 75 Marks.**

Knowledge Level	Section	Marks	Description	Total Marks
K1 & K2	A (Answer All the Questions)	$15 \times 1 = 15$	Multiple Choice Question (MCQ's)	75
K3 & K4	B (Answer 3 out of 5)	$3 \times 5 = 15$	Short Answer	
K5 & K6	C (Either or Pattern)	$5 \times 9 = 45$	Descriptive / Detailed	

### **Bloom's Taxonomy Based Assessment Pattern**

#### **I. End of Semester (ESE) Examinations**

##### **1. Theory: 75 Marks**

Knowledge Level	Section	Marks	Description	Total Marks
K1 & K2	A (Answer All the Questions)	$15 \times 1 = 15$	Multiple Choice Questions (MCQ's)	75
K3 & K4	B (Answer 3 out of 5)	$3 \times 5 = 15$	Short Answers	
K5 & K6	C (Either Or Pattern)	$5 \times 9 = 45$	Descriptive/Detailed	

##### **2. Practical Examinations: 75 Marks**

Knowledge Level	Section		Total Marks
	Practical	Record Work	
K1 & K2	50	25	75
K3 & K4			
K5 & K6			

#### **II. Continuous Internal Assessment (CIA)**

**Test – I, II & III: 10 Marks (Theory)**

Knowledge Level	Section	Marks	Description	Total Marks
K1 & K2	A (Answer All the Questions)	$15 \times 1 = 15$	Multiple Choice Questions (MCQ's)	75 Marks Converted to 10 Marks
K3 & K4	B (Answer 3 out of 5)	$3 \times 5 = 15$	Short Answers	
K5 & K6	C (Either Or Pattern)	$5 \times 9 = 45$	Descriptive/Detailed	

### Components of Continuous Internal Assessment (CIA)

Component		Calculation	CIA Total Marks
Model Exam (3 No.)	10	$100 \times 25$ $10 + 05 + 05 + 05 = \frac{\quad}{100} = 25$	25
Assignment (3 No.)	05		
Attendance	05		
Student Discipline	05		

### 17. DISTRIBUTION OF MARKS

Table – 1(A): The following are the distribution of marks for external and internal for University (external) examination and continuous internal assessment and passing minimum marks for **theory papers of UG programs**.

**Table – 1 (A)**

Total Marks	External		Internal		Overall Passing Minimum for Total Marks (Internal + External)
	Maximum Marks	Passing Minimum for External alone	Maximum Marks	Passing Minimum for Internal Alone	
100	75	30	25	10	40

Table – 1(B): The following are the distribution of marks for the Continuous Internal Assessment in the theory papers of UG programs:

**Table – 1 (B)**

S. No.	For Theory – UG Courses	Distribution of Marks
1.	Model Exam (3 No.)	10
2.	Assignment (3 No.)	05
3.	Attendance	05
4.	Student Discipline	05
	<b>Total Marks</b>	25

Table – 2(A): The following are the distribution of marks for college (external) examinations and continuous internal assessments and passing minimum marks for the practical courses of UG programs.

**Table – 2 (A)**

<b>Total Marks</b>	<b>External</b>		<b>Internal</b>		<b>Overall Passing Minimum for Total Marks (Internal + External)</b>
	<b>Maximum Marks</b>	<b>Passing Minimum for External alone</b>	<b>Maximum Marks</b>	<b>Passing Minimum for Internal Alone</b>	
100	75	30	25	10	40

Table – 2(B): The following are the distribution of marks for the Continuous Internal Assessment in UG Practicals:

**Table – 2 (B)**

<b>S. No.</b>	<b>For Practical – UG Courses</b>	<b>Distribution of Marks</b>
1.	Model Exam (3 No.)	10
2.	Assignment (3 No.)	05
3.	Attendance	05
4.	Student Discipline	05
	<b>Total Marks</b>	25

The following courses shall have end semester examinations and Continuous Internal Assessment:

**Table – 3**

<b>S. No.</b>	<b>Subject</b>	<b>Internal</b>	<b>External</b>	<b>Total Marks</b>
1.	Value Education	25	75	100
2.	Environmental Studies	25	75	100

However, for those students who select “Tamil” under Part IV, the examinations shall be **only on a Continuous Internal Assessment (CIA)** as furnished in the syllabus. The marks shall be furnished to the COE by the respective colleges.

## **18. MAXIMUM DURATION FOR THE COMPLETION OF THE B.COM (CA). PROGRAMME**

The maximum duration for completion of the B.Com Degree Program shall not exceed twelve semesters.

## **19. COMMENCEMENT OF THIS REGULATION**

This regulation and syllabus shall take effect from the academic year 2021–2022 for students who are admitted to the first year of the Programme during the academic year 2021–2022 and thereafter.

## **20. GRADING**

Once the marks of the CIA and end–semester examinations for each of the course are available, they shall be added. The mark thus obtained shall then be converted to the relevant letter grade, grade point as per the details given below:

**Table – 4**

**Conversion of Marks to Grade Points and Letter Grade (Performance in a Course/ Paper)**

<b>Range of Marks</b>	<b>Grade Points</b>	<b>Letter Grade</b>	<b>Description</b>
90–100	9.0–10.0	O	Outstanding
80–89	8.0–8.9	D+	Excellent
75–79	7.5–7.9	D	Distinction
70–74	7.0–7.4	A+	Very Good
60–69	6.0–6.9	A	Good
50–59	5.0–5.9	B	Average
40–49	4.0–4.9	C	Satisfactory
00–39	0.0	U	Re–appear
ABSENT	0.0	AAA	ABSENT

C<sub>i</sub> = Credits earned for course i in any semester.

G<sub>i</sub> = Grade Point obtained for course i in any semester.

n = Refers to the semester in which such course were credited.



**Grade Point Average (for a Semester):****Calculation of Grade Point Average Semester–Wise and Part–Wise is as Follows:**

$$\text{GRADE POINT AVERAGE [GPA]} = \frac{\sum_i C_i G_i}{\sum_i C_i}$$

Sum of the multiplication of grade points by the credits of the courses offered under each part

$$\text{GPA} = \frac{\text{Sum of the multiplication of grade points by the credits of the courses offered under each part}}{\text{Sum of the credits of the courses under each part in a semester}}$$
**Calculation of Grade Point Average (CGPA) (for the Entire Program):**

A candidate who has passed all the examinations under different parts (Part – I to V) is eligible for the following part–wise computed final grades based on the range of CGPA:

$$\text{Cumulative Grade Point Average [CGPA]} = \frac{\sum_n \sum_i C_{ni} G_{ni}}{\sum_n \sum_i C_{ni}}$$

Sum of the multiplication of grade points by the credits of the entire program under each part

$$\text{CGPA} = \frac{\text{Sum of the multiplication of grade points by the credits of the entire program under each part}}{\text{Sum of the credits of the courses of the entire program under each part}}$$
**Table – 5**

<b>CGPA</b>	<b>GRADE</b>
9.5 – 10.0	<b>O+</b>
9.0 and above but below 9.5	<b>O</b>
8.5 and above but below 9.0	<b>D++</b>
8.0 and above but below 8.5	<b>D+</b>
7.5 and above but below 8.0	<b>D</b>
7.0 and above but below 7.5	<b>A++</b>
6.5 and above but below 7.0	<b>A+</b>
6.0 and above but below 6.5	<b>A</b>
5.5 and above but below 6.0	<b>B+</b>
5.0 and above but below 5.5	<b>B</b>
4.5 and above but below 5.0	<b>C+</b>
4.0 and above but below 4.5	<b>C</b>
0.0 and above but below 4.0	<b>U</b>

## 21. IMPROVEMENT OF MARKS IN THE SUBJECTS ALREADY PASSED

Candidates desirous of improving the marks awarded in a passed subject in their first attempt shall reappear once within a period of subsequent two semesters. The improved marks shall be considered for classification but not for ranking. When there is no improvement, there shall not be any change in the original marks already awarded.

## 22. CLASSIFICATION OF SUCCESSFUL CANDIDATES

A candidate who passes all the examinations in Part I to Part VI securing following CGPA and Grades shall be declared as follows **for Part – I or Part – II or Part – III:**

**Table – 6**

CGPA	Grade	Classification of Final Result
9.5 – 10.0	O+	First Class – Exemplary *
9.0 and above but below 9.5	O	
8.5 and above but below 9.0	D++	First Class with Distinction*
First Class 8.0 and above but below 8.5	D+	
7.5 and above but below 8.0	D	
7.0 and above but below 7.5	A++	First Class
6.5 and above but below 7.0	A+	
6.0 and above but below 6.5	A	
5.5 and above but below 6.0	B+	Second Class
5.0 and above but below 5.5	B	
4.5 and above but below 5.0	C+	Third Class
4.0 and above but below 4.5	C	

- a. A candidate who has passed all the Part–III subjects examination in the first appearance within the prescribed duration of the UG programs and secured a CGPA of 9 to 10 and equivalent grades “O” or “O+” in part III comprising Core, Electives and Allied subjects shall be placed in the category of **“First Class – Exemplary”**.
- b. A candidate who has passed all the Part–III subjects examination in the first appearance within the prescribed duration of the UG programs and secured a CGPA of 7.5 to 9 and equivalent grades “D” or “D+” or “D++” in Part – III comprising Core, Electives and Allied subjects shall be placed in the category of **“First Class with**

### **Distinction”.**

- c. A candidate who has passed all the Part – I or Part – II or Part – III subjects examination of the UG programs and secured a CGPA of 6 to 7.5 and equivalent grades “A” or “A+” or “A++” shall be declared to have passed that parts in **“First Class”**.
- d. A candidate who has passed all the Part – I or Part – II or Part – III subjects examination of the UG programs and secured a CGPA of 5.5 to 6 and equivalent grades “B” or “B+” shall be declared to have passed that parts in **“Second Class”**.
- e. A candidate who has passed all the Part – I or Part – II or Part – III subjects examination of the UG programs and secured a CGPA of 4.5 to 5 and equivalent grades “C” or “C+” shall be declared to have passed that parts in **“Third Class”**.
- f. There shall be no classifications of final results, therefore, award of class for Part – IV and Part – VI however those parts shall be awarded with final grades in the end semester statements of marks and in the consolidated statement of marks.

## **23. CONFERMENT OF THE DEGREE**

No candidate shall be eligible for conferment of the Degree unless he / she

- i. Has undergone the prescribed course of study for a period of not less than six semesters in an institution approved by/ affiliated to the University or has been exempted from in the manner prescribed and has passed the examinations as have been prescribed thereof.
- ii. Has completed all the components prescribed under Parts I to Part VI in the CBCS pattern to earn 148 credits.
- iii. Has successfully completed the prescribed Field Work/ Institutional Training as evidenced by certificate issued by the Principal of the College.

## **24. RANKING**

A candidate who qualifies for the UG degree course passing all the examinations in the first attempt, within the minimum period prescribed for the course of study from the date of admission to the course and Secures 1<sup>st</sup> Class shall be eligible for ranking and such ranking shall be confined to 10% of the total number of candidates qualified in that particular branch of study, subject to a maximum of 10 ranks. The improved marks shall not be taken into consideration for ranking.

## 25. ADDITIONAL DEGREE

- a. The following is the norms prescribed for students admitted from 2023–24 onwards.

Any candidate who wishes to obtain an additional UG degree not involving any practical shall be permitted to do so and such a candidate shall join a college in the III year of the course and he/she shall be permitted to appear for Part – III alone by granting exemption from appearing Part – I, Part – II, Part – IV, Part – V and Part – VI and common allied subjects (if any), already passed by the candidate. And a candidate desirous to obtain an additional UG degree involving practical shall be [permitted to do so and such candidate shall join a college in the II Year of the course and he/she be permitted to appear for Part – III alone by granting exemption from appearing for Part – I, Part – II, Part – IV, Part – V and Part – VI and the common allied subjects. If any, already passed such candidates should obtain exemption from the university by paying a fee of Rs. 500/-.

- b. The following is for students admitted prior to 2023 – 2024:

Any candidate who wishes to obtain an additional UG degree not involving any practical shall be permitted to do so and such a candidate shall join a college in the III Year of the course and he/she shall be permitted to appear for Part – III alone by granting exemption from appearing Part – I, Part – II, Part – IV, Part – V and Part – VI and common allied subjects (if any), **already passed by the candidate**. And a candidate desirous to obtain an additional UG degree involving practical shall be [permitted to do so and such candidate shall join a college in the II year of the course and he/she be permitted to appear for Part – III alone by granting exemption from appearing for Part – I, Part – II, Part – IV, Part – V and Part – VI and the common allied subjects. If any, already passed such candidates should obtain exemption from the university by paying a fee of Rs. 800/-.

## 26. REVISION OF REGULATIONS AND CURRICULUM

The above Regulation and Scheme of Examinations shall be in vogue without any change for a minimum period of three years from the date of approval of their approval. The College may revise / amend / change the Regulations and Scheme of Examinations, if found necessary.

## 27. TRANSITORY PROVISION

Candidates who have undergone the Course of Study prior to the Academic Year 2023–2024 shall be permitted to take the Examinations under those Regulations for a period of four years i.e. up to and inclusive of the Examination of April 2028 thereafter they shall be permitted to take the Examination only under the Regulations in force at that time.

<b>Program: B.Com (CA)</b>				
<b>Core – I</b>		<b>Course Code: 24UCC1C01</b>		<b>Course Title: Financial Accounting - I</b>
<b>Semester I</b>	<b>Hours/Week 5</b>	<b>Total Hours 75</b>	<b>Credits 5</b>	<b>Total Marks 100</b>

### **Course Objectives**

1. To understand the basic accounting concepts and standards.
2. To know the basis for calculating business profits.
3. To familiarize with the accounting treatment of depreciation.
4. To learn the methods of calculating profit for single entry system.
5. To gain knowledge on the accounting treatment of insurance claims.

### **UNIT – I**

#### **Fundamentals of Financial Accounting**

Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance.

#### **Final Accounts**

Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.

### **UNIT – II**

Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation.

### **UNIT – III**

#### **Depreciation and Bills of Exchange**

Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method.

Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate

## **UNIT – IV**

### **Accounting from Incomplete Records – Single Entry System**

Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.

## **UNIT - V**

### **Royalty and Insurance Claims**

Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment.

Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only)

**Question Paper** Shall Cover 20% Theory & 80% Problems

### **Text Books**

1. S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2. S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3. Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.
4. Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5. R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.

### **Reference Books**

1. Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2. Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3. Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4. Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.

### Course Outcomes (COs)

On completion of the course, students should be able to

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Remember the concept of rectification of errors and Bank reconciliation statements	K1 & K2
<b>CO2</b>	Apply the knowledge in preparing detailed accounts of sole trading concerns	K3
<b>CO3</b>	Analyse the various methods of providing depreciation	K4
<b>CO4</b>	Evaluate the methods of calculation of profit	K5
<b>CO5</b>	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.	K6

**K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create**

### **Mapping with Programme Outcomes And Programme Specific Outcomes**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	3	2	3	2	2	3	2	2
<b>CO2</b>	3	2	3	3	3	2	2	2	3	2	2
<b>CO3</b>	3	2	3	3	3	2	2	2	3	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	3	2	2
<b>CO5</b>	3	2	3	3	3	2	2	2	3	2	2
<b>TOTAL</b>	15	10	15	15	13	11	10	10	15	10	10
<b>AVERAGE</b>	3	2	3	3	2.6	2.2	2	2	3	2	2

**3 – Strong, 2- Medium, 1- Low**

<b>Program: B.Com (CA)</b>				
<b>Core - II</b>		<b>Course Code:</b> 24UCC1C02		<b>Course Title:</b> Principles of Management
<b>Semester</b> I	<b>Hours/Week</b> 5	<b>Total Hours</b> 75	<b>Credits</b> 5	<b>Total Marks</b> 100

### **Course Objectives**

1. To understand the basic management concepts and functions
2. To know the various techniques of planning and decision making
3. To familiarize with the concepts of organisation structure
4. To gain knowledge about the various components of staffing
5. To enable the students in understanding the control techniques of management

## **UNIT – I**

### **Introduction to Management**

Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.

## **UNIT – II**

### **Planning**

Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.

## **UNIT – III**

### **Organizing**

Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.



## **UNIT – IV**

### **Staffing**

Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].

## **UNIT – V**

### **Directing**

Motivation –Meaning – Theories – Maslow X Theory and Y Theory – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision.

### **Co-ordination and Control**

Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].

**NOTE:** Question Paper Shall Cover 100% Theory

### **Text Books**

1. Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.
2. DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3. P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
4. L.M. Prasad, Principles of Management, S.Chand & Sons Co. Ltd, New Delhi.
5. R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.

## Reference Books

1. K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai
2. Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3. Griffffin, Management principles and applications, Cengage learning, India.
4. H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.
5. Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.

## Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Demonstrate the importance of principles of management.	K1 & K2
CO2	Paraphrase the importance of planning and decision making in an organization.	K3 & K4
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.	K4 & K5
CO4	Enumerate the various methods of Performance appraisal	K5
CO5	Demonstrate the notion of directing, co-coordination and control in the management.	K6

**K1 – Remember, K2– Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create**

**Mapping with Programme Outcomes  
and Programme Specific Outcomes**

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	2	3	3	2	2	2	3	2	3
<b>CO2</b>	3	2	3	3	2	2	2	2	3	2	2
<b>CO3</b>	3	2	2	3	2	2	2	1	3	2	2
<b>CO4</b>	3	2	2	3	2	2	2	2	3	2	2
<b>CO5</b>	3	2	3	3	2	2	2	1	3	2	2
<b>TOTAL</b>	15	10	12	15	11	10	10	8	15	10	11
<b>AVERAGE</b>	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

**3 – Strong, 2- Medium, 1- Low**

<b>Program: B.Com (CA)</b>				
<b>Elective – I</b>	<b>Course Code:</b> 24UCC1E01		<b>Course Title:</b> Programming In C and Lab	
<b>Semester</b> I	<b>Hours/Week</b> 4	<b>Total Hours</b> 60	<b>Credits</b> 3	<b>Total Marks</b> 100

### **Course Objectives**

1. Describe the core syntax and semantics of C programming language.
2. Discover the need for working with the strings and functions.
3. Illustrate the process of structuring the data using matrix, struct.

### **UNIT – I**

Introduction to C Language: C Language Introduction-Features of C Language-Benefits of C over other languages-Compilation of C Program-First Program in C Pre-processor in CPre-processor directives

### **UNIT – II**

Variables, Data Types & Operators: Variables and Keywords in C-Scope rules in C-Data Types in C-Operators & Its Types-Typecasting in C

### **UNIT – III**

Control Flow Statements: Decision Making Statements-Switch Statement in C-C Loops & Control Structure Practice problems-Continue Statement , Break Statement  
Array & String Handling in C:Arrays in C-Strings in C

### **UNIT – IV**

Multidimensional Arrays in C-String functions in C- Practice problems  
Functions in C:Function Prototype-Parameter Passing Techniques in C-Storage Classes in C-Recursion Concept -Functions in C Practice problems

### **UNIT – V**

Pointers, Structures, and Unions: Pointers in C-Structures- Union - Enumeration (or enum) in C- Pointer vs Array in C – C application programs (Sorting, Matrix manipulations, student's mark list preparation)

### Text Books

1. E. Balaguruswamy, "Programming in ANSI C", 8th Edition, 2019, McGraw Hill Education, ISBN:978-93-5316-513-0.
2. Pradip Dey, Manas Ghosh, "Programming in C", 2nd Edition, 2018, Oxford University, Press, ISBN: 978-01-9949-147-6.
3. Kernighan B.W and Dennis M. Ritchie, "The C Programming Language", 2nd Edition, 2015, Pearson Education India, ISBN: 978-93-3254-944-9.

### Reference Books

1. Yashavant P. Kanetkar, "Let Us C", 16th Edition, 2019, BPB Publications, ISBN: 978- 93-8728-449-4.
2. Jacqueline A Jones and Keith Harrow, "Problem Solving with C", Pearson Education. ISBN: 978-93-325-3800-9.
3. Dr. Guruprasad Nagraj, "C Programming for Problem Solving", Himalaya Publishing House. ISBN-978-93-5299-361-1.

### Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO statement	Knowledge Level
CO1	Apply the concept of Control Structures to solve any given problem.	K1 & K2
CO2	Apply the concept of single and multi-dimensional arrays to solve problems related to searching, sorting and matrix operations.	K2 & K3
CO3	Apply the concept of Strings for writing programs related to character array.	K4
CO4	Write programs using concept of user defined and recursive functions.	K5
CO5	Apply concept of structures to write programs.	K6

**K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create**

## **C Programming Lab**

### **Course Objectives**

1. Understand problem statements and identify appropriate solutions.
2. Demonstrate the use of IDE and C Compiler.
3. Develop programs using C Programming Language.

### **Course Outcomes (COs)**

On completion of the course, students should be able to

<b>CO Number</b>	<b>CO statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Apply the concept of Control Structures to solve any given problem.	K1 & K2
<b>CO2</b>	Apply the concept of single and multi-dimensional arrays to solve problems related to searching, sorting and matrix operations.	K2 & K3
<b>CO3</b>	Apply the concept of Strings for writing programs related to character array.	K4
<b>CO4</b>	Write programs using concept of user defined and recursive functions.	K5
<b>CO5</b>	Apply concept of structures to write programs.	K6

**K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create**

### **List of Programs**

1. Write a C program to find roots of a Quadratic equation.
2. Write a C program to find the total no. of digits and the sum of individual digits of a positive integer.
3. Write a C program to generate the Fibonacci sequence of first N numbers.
4. Write a C program to sum the series  $S=1 - x + (x^2/2!) - (x^3/3!) + \dots - (x^n/n!)$
5. Write a C program to arrange the elements of an integer array using Bubble Sort algorithm.
6. Write a C program to input two matrices and perform matrix multiplication on them
7. Write a C program to check whether the given string is palindrome or not without using Library functions.
8. Write a C program to count the number of lines, words and characters in a given text.

9. Write a C program to generate Prime numbers in a given range using user defined function.
10. Write a C program to find factorial of a given number using recursive function.
11. Write a C program to maintain a record of n student details using an array of structures with four fields - Roll number, Name, Marks and Grade. Calculate the Grade according to the following conditions.

Marks Grade

$\geq 80$  A

$\geq 60$  B

$\geq 50$  C

$\geq 40$  D

$< 40$  E

Print the details of the student, given the student Roll number as input.

#### **Text Books:**

E. Balaguruswamy, "Programming in ANSI C", 8th Edition, 2019, McGraw Hill Education, ISBN:978-93-5316-513-0.

#### **Reference Books:**

1. Pradip Dey, Manas Ghosh, "Programming in C", 2nd Edition, 2018, Oxford University, Press, ISBN: 978-01-9949-147-6.

2. Kernighan B.W and Dennis M. Ritchie, "The C Programming Language", 2nd Edition, 2015, Pearson Education India, ISBN: 978-93-3254-944-9.

3. Yashavant P. Kanetkar, "Let Us C", 16th Edition, 2019, BPB Publications, ISBN: 978- 93-8728-449-4.

4. Jacqueline A Jones and Keith Harrow, "Problem Solving with C", Pearson Education. ISBN: 978-93-325-3800-9.

5. Dr. Guruprasad Nagraj, "C Programming for Problem Solving", Himalaya Publishing House. ISBN-978-93-5299-361-1.

Program: B.Com (CA)				
Elective – I		Course Code: 24UCC1E02		Course Title : Python Programming and Lab
Semester I	Hours/Week 4	Total Hours 60	Credits 3	Total Marks 100

### Course Objectives

1. Describe the core syntax and semantics of Python programming language.
2. Discover the need for working with the strings and functions.
3. Illustrate the process of structuring the data using lists, dictionaries, tuples and sets.
4. Understand the usage of packages and Dictionaries

### **UNIT – I**

Introduction: Computer algorithms - Computer Hardware-Computer Software-Python programming language - Literals - Variables and Identifiers - Operators - Expressions and Data types, Input / output

### **UNIT – II**

Control Structures: Boolean Expressions - Selection Control - If Statement- Indentation in Python- Multi-Way Selection -- Iterative Control- While Statement- Infinite loops- Definite vs. Indefinite Loops- Boolean Flag. String, List and Dictionary, Manipulations Building blocks of python programs, Understanding and using ranges.

### **UNIT – III**

Functions: Program Routines- Defining Functions- More on Functions: Calling Value-Returning Functions- Calling Non-Value-Returning Functions- Parameter Passing - Keyword Arguments in Python - Default Arguments in Python-Variable Scope. Recursion: Recursive Functions

### **UNIT – IV**

Objects and their use: Software Objects - Turtle Graphics – Turtle attributes-Modular Design: Modules - Top-Down Design - Python Modules -



## UNIT – V

Dictionaries and Sets: Dictionary type in Python - Set Data type. Text Files: Opening, reading and writing text files – Exception Handling

### Text Books

1. Charles Dierbach, “Introduction to Computer Science using Python - A computational Problem-solving Focus”, Wiley India Edition, 2015.
2. Wesley J. Chun, “Core Python Applications Programming”, 3rd Edition , Pearson Education, 2016
3. Mark Lutz, “Learning Python Powerful Object Oriented Programming”, O’reilly Media 2018, 5th Edition.

### Reference Books

1. Timothy A. Budd, “Exploring Python”, Tata McGraw Hill Education Private Limited 2011, 1 st Edition.
2. John Zelle, “Python Programming: An Introduction to Computer Science”, Second edition, Course Technology Cengage Learning Publications, 2013, ISBN 978-1590282410
3. Michel Dawson, “Python Programming for Absolute Beginners” , Third Edition, Course Technology Cengage Learning Publications, 2013, ISBN 978-1435455009

### Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Develop and execute simple Python programs	K1 & K2
CO2	Write simple Python programs using conditionals and looping for solving problems	K3
CO3	Decompose a Python program into functions	K4
CO4	Represent compound data using Python lists, tuples, dictionaries etc.	K5

**K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create**

## Python Programming Lab

### Course Objectives

1. Acquire programming skills in core Python.
2. Acquire Object-oriented programming skills in Python.
3. Develop the skill of designing graphical-user interfaces (GUI) in Python.
4. Develop the ability to write database applications in Python.
5. Acquire Python programming skills to move into specific branches

### Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	To understand the problem-solving approaches	K1 & K2
CO2	To learn the basic programming constructs in Python	K3
CO3	To practice various computing strategies for Python-based solutions to real world problems	K4
CO4	To use Python data structures - lists, tuples, dictionaries.	K5

**K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create**

### **List of Programs**

1. Program to convert the given temperature from Fahrenheit to Celsius and vice versa depending upon user's choice.
2. Write a Python program to construct the following pattern, using a nested loop

```
*
**
***
****
*****
*****
***
**
*
```

3. Program to calculate total marks, percentage and grade of a student. Marks obtained in each of the five subjects are to be input by user. Assign grades according to the following criteria:
 

Grade A: Percentage $\geq 80$	Grade B: Percentage $\geq 70$ and $< 80$
Grade C: Percentage $\geq 60$ and $< 70$	Grade D: Percentage $\geq 40$ and $< 60$
Grade E: Percentage $< 40$	
4. Program, to find the area of rectangle, square, circle and triangle by accepting suitable input parameters from user.
5. Write a Python script that prints prime numbers less than 20.
6. Program to find factorial of the given number using recursive function.
7. Write a Python program to count the number of even and odd numbers from array of N numbers.
8. Write a Python class to reverse a string word by word.
9. Read a file content and copy only the contents at odd lines into a new file.
10. Create a Turtle graphics window with specific size.

### **Text Books**

1. Charles Dierbach, “Introduction to Computer Science using Python - A computational Problem-solving Focus”, Wiley India Edition, 2015.
2. Wesley J. Chun, “Core Python Applications Programming”, 3rd Edition , Pearson Education, 2016

### **Reference Books**

1. Mark Lutz, “Learning Python Powerful Object Oriented Programming”, O’reilly Media 2018, 5th Edition.
2. Timothy A. Budd, “Exploring Python”, Tata McGraw Hill Education Private Limited 2011, 1 st Edition.
3. John Zelle, “Python Programming: An Introduction to Computer Science”, Second edition, Course Technology Cengage Learning Publications, 2013, ISBN 978-1590282410
4. Michel Dawson, “Python Programming for Absolute Beginners” , Third Edition, Course Technology Cengage Learning Publications, 2013, ISBN 978-1435455009

<b>Program: B.Com. (CA)</b>				
<b>SEC – I - NME</b>		<b>Course Code: 24UCC1N01</b>		<b>Course Title: Business Organisation</b>
<b>Semester</b> I	<b>Hours/Week</b> 2	<b>Total Hours</b> 30	<b>Credits</b> 2	<b>Total Marks</b> 100

### **Course Objectives**

1. Understand business, profession, organization, social responsibilities, and business ethics.
2. Explore business forms, distinguish public and private sectors.
3. Comprehend industry location factors, analyze large-scale operation advantages.
4. Familiarize with stock exchanges, understand business combinations.
5. Understand trade associations and chambers of commerce in India.

### **UNIT – I**

Business - meaning and types - Profession - meaning and importance of business Organization - Social Responsibilities of Business - Business Ethics.

### **UNIT – II**

Forms of Business organization - sole trader - partnership - joint Hindu family - joint stock companies - co-operative societies - public utilities and public enterprises - Public Sector vs. Private Sector

### **UNIT – III**

Location of industry - factors influencing location - size of industry - optimum firm - advantages of large - scale operation - limitation of small scale operation - industrial estates – district industries centres.

### **UNIT – IV**

Stock Exchange - Function - Types - Working - Regulation of Stock Exchanges in India – SEBI Functions.

## UNIT – V

Trade association - importance – functions-Chamber of commerce - Functions - Objectives - Working in India

### Text Books

1. Y.K.Bhushan, Business organization, Sultan Chand, New Delhi.
2. Prakash & Jagadesh, Business organization & Management.
3. Reddy & Gulshar, Principles of Business Organization & Management
4. Vasudevan & Radhasivam, Business Organization.

### Reference Books

1. Business organisation and management , Publisher : P. Allan (January 1, 1978)

### Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Differentiate business types, evaluate business organization's importance, analyze ethical considerations in business.	K1 & K2
CO2	Compare forms of business organizations, assess public and private sector advantages and disadvantages	K3
CO3	Analyze industry location factors, evaluate advantages of large-scale operations, assess industrial estates and district industries centers.	K4
CO4	Explain stock exchange functions and regulation, analyze business combinations' causes, types, and effects	K5
CO5	Discuss trade associations and chambers of commerce functions and objectives, evaluate their significance in promoting trade and commerce in India	K6

**K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create**

### Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	3	2	2	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	3	3	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	3	3	2	3	3	3	2	3
<b>TOTAL</b>	15	14	14	12	13	10	13	13	15	10	12
<b>AVERAGE</b>	3	2.8	2.8	2.4	2.6	2	2.6	2.6	3	2	2.4

**3 – Strong, 2- Medium, 1- Low**

<b>Program: B.Com (CA)</b>				
<b>Foundation Course</b>		<b>Course Code: 24UCC1FC01</b>		<b>Course Title: Elements of Industry 4.0</b>
<b>Semester</b> I	<b>Hours/Week</b> 2	<b>Total Hours</b> 30	<b>Credits</b> 2	<b>Total Marks</b> 100

### **Course Objectives**

1. Learn the essentials of Industry 4.0
2. Understand the need and applications of Artificial Intelligence
3. Set a base for big data and Internet of Things
4. Familiarize the applications and tools of Industry4.0
5. Train on the skills required by industries

## **UNIT – I**

### **Introduction To Industry4.0**

Industry: Meaning- types. Industrial Revolution: Industrial Revolution 1.0 to 4.0- Technologies of Industry 4.0

## **UNIT – II**

### **Artificial Intelligence**

Artificial Intelligence: History of AI - Foundations of AI -The AI environment - Challenges of AI

## **UNIT – III**

### **Big Data**

Big Data : Meaning - Essentials of Big Data in Industry 4.0 - Big Data Components - Big Data Characteristics - Big Data Applications

## **UNIT – IV**

### **IoT**

Internet of Things (IoT) : Introduction to IoT – Applications of IoT

: Manufacturing – Healthcare – Education – Aerospace and Defense – Agriculture – Transportation and Logistics.

## UNIT – V

### Impact of industry 4.0

Impact of Industry 4.0 on Society, Business, Government and People. Framework for aligning Education with Industry 4.0

#### Text Books

1. Seema Acharya J, Subhashini Chellappan, (2019) “Big Data and Analytics”, 2nd Edition, Wiley Publication, New Delhi.
2. Russel S, Norvig P (2010), “Artificial Intelligence: A Modern approach”, 3rd Edition, Prentice Hall, New York.
3. Pethuru Raj and Anupama C. Raman, (2017), "The Internet of Things: Enabling Technologies, Platforms, and Use Cases", Auerbach Publications

#### Reference Books

1. Judith Hurwitz, Alan Nugent, Fern Halper, Marcia Kaufman, “Big Data for Dummies”, John Wiley & Sons, Inc.
2. Nilsson (2000), Artificial Intelligence: A new synthesis, Nils J Harcourt Asia PTE Ltd.

#### Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Define and explain the technologies of industry 4.0	K1 & K2
CO2	Analyze and apply AI in the relevant sector	K3
CO3	Summarize the characteristics of big data	K4
CO4	Apply the tools of Industry 4.0	K5
CO5	Adapt to the changing needs of the industry	K6

**K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create**



### Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	3	2	2	2	2	3	2	3
<b>CO3</b>	3	3	3	3	2	3	3	3	2	2
<b>CO4</b>	2	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	3	2	3	3	3	2	3
<b>TOTAL</b>	14	13	13	13	10	13	13	15	10	12
<b>AVERAGE</b>	2.8	2.6	2.6	2.6	2	2.6	2.6	3	2	2.4

**3 – Strong, 2- Medium, 1- Low**

<b>Program: B.Com (CA)</b>				
<b>Core – III</b>		<b>Course Code:</b> 24UCC2C03		<b>Course Title:</b> Financial Accounting – II
<b>Semester</b> II	<b>Hours/Week</b> 5	<b>Total Hours</b> 75	<b>Credits</b> 5	<b>Total Marks</b> 100

### **Course Objectives**

1. The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.
2. To understand the allocation of expenses under departmental accounts
3. To gain an understanding about partnership accounts relating to Admission and retirement
4. Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm
5. To know the requirements of international accounting standards

## **UNIT – I**

### **Hire Purchase and Instalment System**

Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit

## **UNIT – II**

### **Branch and Departmental Accounts**

Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.

## **UNIT – III**

### **Partnership Accounts - I**

Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.

## **UNIT – IV**

### **Partnership Accounts - II**

Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.

## **UNIT – V**

### **Accounting Standards for financial reporting**

Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India. AS 10 – AS 13 – AS 29.

Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.

**NOTE:** Question Paper Shall Cover 20% Theory and 80% Problems.

### **Text Books:**

1. Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
2. M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.
3. R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
4. S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.
5. T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.

### **Reference Books**

1. Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.
2. Dr. Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.
3. Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.
4. Tulsian , Advanced Accounting, Tata MC. Graw hills, India.
5. Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.

### **Course Outcomes (COs)**

On completion of the course, students should be able to

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	To evaluate the Hire purchase accounts and Instalment systems	K3
<b>CO2</b>	To prepare Branch accounts and Departmental Accounts	K3
<b>CO3</b>	To understand the accounting treatment for admission and retirement in partnership	K4
<b>CO4</b>	To know Settlement of accounts at the time of dissolution of a firm.	K5
<b>CO5</b>	To elaborate the role of IFRS	K6

**K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create**

### **Mapping with Programme Outcomes And Programme Specific Outcomes**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	3	2	3	2	2	3	2	2
<b>CO2</b>	3	2	3	3	3	2	2	2	3	2	2
<b>CO3</b>	3	2	2	3	3	2	2	2	3	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	3	3	3	3	3	3	3	3
<b>TOTAL</b>	16	11	14	15	14	12	11	11	15	11	11
<b>AVERAGE</b>	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

**3 – Strong, 2- Medium, 1- Low**

<b>Program: B.Com (CA)</b>				
<b>Core – IV</b>		<b>Course Code:</b> 24UCC2C04	<b>Course Title:</b> Business Law	
<b>Semester</b> II	<b>Hours/Week</b> 5	<b>Total Hours</b> 75	<b>Credits</b> 5	<b>Total Marks</b> 100

#### **Course Objectives**

1. To know the nature and objectives of Mercantile law and the essentials of valid contract
2. To gain knowledge on performance contracts
3. To be acquainted with the rules of Indemnity and Guarantee
4. To make aware of the essentials of Bailment and pledge
5. To understand the provisions relating to sale of goods

### **UNIT – I**

#### **Elements of Contract**

Indian Contract Act 1872: Definition of Contract – Classification of Contract - Essentials of Valid Contract - Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract.

### **UNIT – II**

#### **Performance of Contract**

Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract

### **UNIT – III**

#### **Contract of Indemnity and Guarantee**

Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety.

## **UNIT – IV**

### **Bailment and Pledge**

Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.

## **UNIT – V**

### **Sale of Goods Act 1930:**

Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller

**NOTE:** Question Paper Shall Cover 100% Theory

### **Text Books**

1. N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
2. R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3. M C Kuchhal& Vivek Kuchhal, Business law, S Chand Publishing, New Delhi
4. M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5. Shusma Aurora, Business Law, Taxmann, New Delhi.

### **Reference Books**

1. Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2. Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.
3. Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4. D.Geet, Business Law Nirali Prakashan Publication, Pune.
5. M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.

### **Course Outcomes (COs)**

On completion of the course, students should be able to

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Explain the Objectives and significance of Mercantile law	K1 & K2
<b>CO2</b>	Understand the clauses and exceptions of Indian Contract Act.	K3 & K4
<b>CO3</b>	Outline the contract of indemnity and guarantee	K4 & K5
<b>CO4</b>	Familiar with the provision relating to Bailment and Pledge	K5 & K6
<b>CO5</b>	Explain the various provisions of Sale of Goods Act 1930	K6

**K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create**

### **Mapping with Programme Outcomes And Programme Specific Outcomes**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	2	3	2	2	2	2	2	2	2
<b>CO2</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO3</b>	3	2	2	3	2	2	2	2	2	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO5</b>	3	2	3	3	2	2	2	2	2	2	2
<b>TOTAL</b>	15	10	13	15	10	10	10	10	10	10	10
<b>AVERAGE</b>	3	2	2.6	3	2	2	2	2	2	2	2

**3 – Strong, 2- Medium, 1- Low**

<b>Program: B.Com(CA)</b>				
<b>Elective – II</b>		<b>Course Code:</b> 24UCC2E03		<b>Course Title:</b> Office Automation and Lab
<b>Semester</b> II	<b>Hours/Week</b> 4	<b>Total Hours</b> 60	<b>Credits</b> 3	<b>Total Marks</b> 100

### **Course Objectives**

1. The major objective in introducing the Computer Skills course is to impart training for students in Microsoft Office which has different components like MS Word, MS Excel and Power point.
2. The course is highly practice oriented rather than regular class room teaching.
3. To acquire knowledge on editor, spread sheet and presentation software.

### **UNIT – I**

Introductory concepts: Hardware and Software - Memory unit – CPU-Input Devices: Key board, Mouse and Scanner. Output devices: Monitor, Printer. Introduction to Operating systems - Introduction to Programming Languages.

### **UNIT – II**

Word Processing: File menu operations - Editing text – tools, formatting, bullets and numbering - Spell Checker - Document formatting – Paragraph alignment, indentation, headers and footers, printing – Preview, options, merge.

### **UNIT – III**

Spread sheets: Excel – opening, entering text and data, formatting, navigating; Formulas – entering, handling and copying

### **UNIT – IV**

Charts – creating, formatting and printing, analysis tables, preparation of financial statements, introduction to data analytics.



## UNIT – V

Power point: Introduction to Power point - Features – Understanding slide typecasting & viewing slides – creating slide shows. Applying special object – including objects & pictures – Slide transition – Animation effects, audio inclusion, timers.

The Concept of Business Environment - Its Nature and Significance –Elements of Environment- Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.

### Text Books

1. Peter Norton, “Introduction to Computers” –Tata McGraw-Hill.

### Reference Books

1. Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, “Microsoft 2003”, Tata McGraw- Hill.

### Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the basics of computer systems and its components.	K2 & K3
CO2	Understand and apply the basic concepts of a word processing package.	K4
CO3	Understand and apply the basic concepts of electronic spreadsheet software.	K4
CO4	Understand and apply the basic concepts of database management system.	K5
CO5	Understand and create a presentation using PowerPoint tool.	K6

**K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create**

## **Office Automation Lab**

### **Course Objectives**

1. Office tools course would enable the students in crafting professional word documents, excel spread sheets, power point presentations using the Microsoft suite of office tools.
2. To familiarize the students in preparation of documents and presentations with office automation tools.

### **List of Programs**

#### **Word**

**Word Orientation :** The instructor needs to give an overview of Microsoft word & Importance of MS Word as word Processor, Details of the four tasks and features that would be covered Using word – Accessing, overview of toolbars, saving files, Using help and resources, rulers, format painter.

**Task 1 :** Using word to create project certificate. Features to be covered:-Formatting Fonts in word, Drop Cap in word, Applying Text effects, Using Character Spacing, Borders and Colors, Inserting Header and Footer, Using Date and Time option in Word.

**Task 2 :** Creating project abstract Features to be covered:-Formatting Styles, Inserting table, Bullets and Numbering, Changing Text Direction, Cell alignment, Footnote, Hyperlink, Symbols, Spell Check , Track Changes.

**Task 3 :** Creating a Newsletter : Features to be covered:- Table of Content, Newspaper columns, Images from files and clipart, Drawing toolbar and Word Art, Formatting Images, Textboxes and Paragraphs

#### **Excel**

**Excel Orientation :**The instructor needs to tell the importance of MS Excel as a Spreadsheet tool, give the details of the four tasks and features that would be covered Excel – Accessing, overview of toolbars, saving excel files, Using help and resources {Comdex Information Technology course tool kit Vikas }

**Task1:** Creating a Scheduler - Features to be covered: Gridlines, Format Cells, Summation, auto fill, Formatting Text

**Task 2 :** Calculations - Features to be covered:- Cell Referencing, Formulae in excel – average, standard deviation, Charts, Renaming and Inserting worksheets, Hyper linking, Count function, LOOKUP/VLOOKUP

**Task 3 :** Performance Analysis - Features to be covered:- Split cells, freeze panes, group and outline, Sorting, Boolean and logical operators, Conditional formatting

## **MS Power Point**

**Task1** :Students will be working on basic power point utilities and tools which help them create basic power point presentation. Topic covered includes :- PPT Orientation, Slide Layouts, Inserting Text, Word Art, Formatting Text, Bullets and Numbering, Auto Shapes, Lines and Arrows

**Task 2** :This session helps students in making their presentations interactive. Topics covered includes: Hyperlinks, Inserting –Images, Clip Art, Audio, Video, Objects, Tables and Charts

**Task 3** :Concentrating on the in and out of Microsoft power point. Helps them learn best practices in designing and preparing power point presentation. Topics covered includes :- Master Layouts (slide, template, and notes), Types of views (basic, presentation, slide slotter, notes etc), Inserting – Background, textures, Design Templates, Hidden slides. Auto content wizard, Slide Transition, Custom Animation, Auto Rehearsing

<b>Program: B.Com (CA)</b>				
<b>Elective – II</b>		<b>Course Code:24UCC2E04</b>		<b>Course Title</b> Programming In C++ And Lab
<b>Semester</b> II	<b>Hours/Week</b> 4	<b>Total Hours</b> 60	<b>Credits</b> 3	<b>Total Marks</b> 100

### **Course Objectives**

1. To engender an appreciation for the need and characteristics of Object-orientation.
2. To impart knowledge of the C++ language grammar in order to design and implement programming solutions to simple problems by applying Object-oriented thinking.

### **UNIT – I**

Object Oriented Programming Concepts: Complexity in software - The need for object-orientation – Abstraction – Encapsulation – Modularity – Hierarchy.

Basic Elements of C++: Classes – Objects – Data members and member functions – private and public access specifiers - Static members - Constructors – Singleton class - Destructors

### **UNIT – II**

Friend Functions and Friend Classes - Array of objects – Pointer to objects - this pointer – References – Dynamic memory allocation - Namespaces.

Function Overloading: Overloading a function - Default arguments – Overloading Constructors.

Operator Overloading: Overloading an operator as a member function – Overloading an operator as a friend function

### **UNIT – III**

Overloading the operators [], (), -> and comma operators – Conversion Functions.

Inheritance: Types of inheritance – protected access specifier – Virtual Base Class – Base class and derived class constructors. Run-time Polymorphism: Virtual Functions

### **UNIT – IV**

Function overriding - Pure virtual function – Abstract base class.

Templates: Function templates – Overloading a function template – Class templates.

## UNIT – V

Exception Handling: Exceptions – try, catch, throw – Rethrowing an exception – Restricting exceptions - Handling exceptions in derived classes - terminate(), abort(), unexpected(), set\_terminate ().

I/O Streams: Formatted I/O with ios class functions - Manipulators – Creating own manipulator – Overloading << and >> operators.

### Text Books

1. Herbert Schildt, C++ - The Complete Reference, Third Edition, TMH, 1999.
2. Grady Booch, Object Oriented Analysis and Design, Pearson Education, 2008. (For Unit I)

### Reference Books

1. Bjarne Stroustrup, The C++ Programming Language, Addison Wesley, 2000.
2. J. P. Cohoon and J. W. Davidson, C++ Program Design – An Introduction to Programming and Object-Oriented Design, Second Edition, McGraw Hill, 1999.
3. C. J. Lippman, C++ Primer, Third Edition, Addison Wesley, 2000.

### Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Explain the various basic concepts of Object-orientation.	K1 & K2
CO2	Write programs to implement static binding	K3
CO3	Write programs to implement inheritance and dynamic binding	K4
CO4	Write programs to implement templates and exception handling and learn how to use STL class library.	K5
CO5	Write programs implementing File and Stream I/O.	K6

**K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create**

## Object Oriented Programming with C++

### Course Objectives

1. Design classes for the given problems.
2. Write programs in C++.
3. Code, debug and execute a C++ program to solve the given problems using an IDE.

### Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Design and create classes. Implement Stream I/O as appropriate.	K1 & K2
CO2	Design appropriate data members and member functions.	K3
CO3	Implement functions, friend functions, static members, constructors and compile-time polymorphism.	K4
CO4	Implement inheritance, run-time polymorphism and destructors.	K5
CO5	Implement templates and exceptions. Use STL class library. Implement File I/O.	K6

**K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create**

### **List of Programs**

1. Write a class to represent a complex number which has member functions to do the following
  - a. Set and show the value of the complex number
  - b. Add, subtract and multiply two complex numbers
  - c. Multiplying the complex number with a scalar value
2. Write a Point class that represents a 2-d point in a plane. Write member functions to
  - a. Set and show the value of a point
  - b. Find the distance between two points
  - c. Check whether two points are equal or not
3. Design and implement a class to represent a Solid object.
  - a. Apart from data members to represent dimensions, use a data member to specify the type of solid.
  - b. Use functions to calculate volume and surface area for different solids.
4. Design a class representing time in hh:mm:ss. Write functions to

- a. Set and show the time
  - b. Find the difference between two time objects
  - c. Adding a given duration to a time
  - d. Conversion of the time object to seconds
5. Design a 3x3 matrix class and demonstrate the following:
  - a. Addition and multiplication of two matrices using operator overloading
  - b. Maintaining a count of the number of matrix object created
6. Design a class called cString to represent a string data type. Create a data member in the class to represent a string using an array of size 100. Write the following functionality as member functions:
  - a. Copy Constructor
  - b. Concatenate two strings
  - c. Find the length of the string
  - d. Reversing a string
  - e. Comparing two strings
7. Design a class called cString to represent a string data type. Create a data member in the class to represent a string whose size is dynamically allocated. Write the following as member functions:
  - a. Copy Constructor
  - b. Destructor
  - c. Concatenate two strings
  - d. Find the length of the string
  - e. Reversing a string
  - f. Comparing two strings

<b>Program: B.Com.(CA)</b>				
<b>SEC – II - NME</b>		<b>Course Code: 24UCC2N02</b>		<b>Course Title: Advertising</b>
<b>Semester</b> II	<b>Hours/Week</b> 2	<b>Total Hours</b> 30	<b>Credits</b> 2	<b>Total Marks</b> 100

### **Course Objectives**

1. Understand the meaning, objectives, and scope of advertising, as well as the benefits and elements of advertising.
2. Explore the features and types of advertising agencies, understand the criteria for selecting an agency, and learn how to maintain a client-agency relationship
3. Examine the ethical and social issues in advertising, and understand the positive and negative influences of advertising on Indian values and culture
4. Understand the communication process and explore the role of advertising in developing brand image and brand equity, and learn strategies for managing brand crises
5. Learn copywriting essentials, copy elements and types, layout principles, execution styles, and pre-testing and post-testing methods in advertising

### **UNIT – I**

#### **Advertising Introduction:**

Advertising meaning-definition-objectives-scope- functions-purpose- benefits-Elements-Media in Advertising – Modern Advertising.

### **UNIT – II**

#### **Advertising Agency:**

Advertising agency Features-Types of advertising agencies –Agency selection criteria-Maintaining Agency client relationship.

### **UNIT – III**

#### **Social and economic aspects of advertising:**



Social aspects: Ethical and social issues in advertising, positive and negative influence of advertising on Indian values and culture. Economic aspect: Effect of advertising on consumer demand, monopoly and competition, price.

#### **UNIT – IV**

##### **Brand Building:**

The communication process-AIDA Model, role of advertising in developing brand image and brand equity, and managing brand crises.

#### **UNIT – V**

##### **Fundamentals of Creativity in Advertising:**

Essentials of copywriting, copy- elements –types-layout-principles-execution styles-Pre testing and post testing of advertisements-methods and objectives.

##### **Text Books**

1. Advertising Principles and Practice by Ruchi Gupta-S.Chand Publishing

##### **Text Books**

2. Advertising Principles and Practice by Ruchi Gupta-S.Chand Publishing

##### **Reference Books**

1. Rathor, B.S.-Advertising management-Himalaya Publishing House
2. Myers-Advertising management-PHI Norms-Advertising-PHI
3. Sontakki. C.N, Advertising, Kalyani Publishers, Ludhiana
4. Brand Positioning-Strategies for competitive Advantage by Subroto Sengupta-Tata McGraw Hill Publication

#### **Course Outcomes (COs)**

On completion of the course, students should be able to

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Define advertising, analyze its objectives, evaluate its scope and benefits, and identify media elements used in advertising	K1 & K2
<b>CO2</b>	Differentiate types of advertising agencies, assess criteria for selecting agencies, and demonstrate effective client-agency relationship management.	K3
<b>CO3</b>	Analyze ethical and social issues in advertising, evaluate the impact of advertising on Indian values and culture.	K4

<b>CO4</b>	Explain the communication process and analyze advertising's role in brand building and managing brand crises.	K5
<b>CO5</b>	Apply effective copywriting techniques, identify copy elements and types, utilize layout principles and execution styles, and conduct pre-testing and post-testing of advertisements.	K6

**K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create**

**Mapping with Programme Outcomes and Programme Specific Outcomes**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	3	3	3	3	2	3	3	3	3	2
<b>CO2</b>	3	2	2	3	2	2	2	2	3	2	3
<b>CO3</b>	3	3	3	3	3	2	3	3	3	3	2
<b>CO4</b>	3	2	2	3	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	3	3	2	3	3	3	3	3
<b>TOTAL</b>	15	13	13	15	13	10	13	13	15	13	12
<b>AVERAGE</b>	3	2.6	2.6	3	2.6	2	2.6	2.6	3	2.6	2.4

**3 – Strong, 2- Medium, 1- Low**

<b>Program: B.Com(CA)</b>				
<b>SEC – III</b>		<b>Course Code: 24UCC2S01</b>		<b>Course Title: Industrial Law</b>
<b>Semester</b> II	<b>Hours/Week</b> 2	<b>Total Hours</b> 30	<b>Credits</b> 2	<b>Total Marks</b> 100

### **Course Objectives**

1. To Understand and apply the concept of Factories act
2. To capable students to comprehend the legal framework governing Industrial Law to settle industrial disputes
3. To expose students to the principles relating to health and safety laws in the workplace
4. To explain the relevant laws governing ESI Act 1948 and EPF Act 1952
5. To know the development and the judicial setup of Payment of Bonus Act.

### **UNIT – I**

#### **Factories Act 1948.**

Definitions – Health – Safety – Welfare – Working Hours of Adults – Employment of Women – Employment of Young Persons – Leave with Wages.

### **UNIT – II**

#### **Industrial Disputes Act, 1947.**

Definition, Authorities, Awards, Settlements, Strikes Lockouts, Lay Offs, Retrenchment and Closure

### **UNIT – III**

#### **The Workmen’s Compensation Act.**

Nature and Scope – Definitions – Workmen’s Compensations – Employ’s Liability – Meaning of Accident Compensation Permanent – Partial and Temporary – Disablement – Compensation of Half Month Payment (Table Not Necessary).

## UNIT – IV

### Employees State Insurance Act 1948.

Objects-definitions-ESI Corporation, functions- contribution and recovery benefits. Employees Provident Fund and Miscellaneous Provision Act, 1952 Objects- definition-provident fund schemes- contribution and recovery.

## UNIT – V

### The Payment of Bonus Act 1965.

Object – Application – Definitions – Methods of Computing Gross Profits – Payment of Bonus – Importance.

#### Text Books

1. N.D.Kapoor – Industrial Laws, Sultan Chand & Sons, New Delhi.
2. P.C.Tripathi - Industrial Laws, Sultan Chand & Sons, New Delhi

#### Reference Books

1. Dr.M.R.Sreenivasan & C.D.Balaji - Industrial Laws & Public Relations, Margham Publications, Chennai.
2. B.Nandha Kumar, Industrial Laws, Vijay Nichole Prints, Chennai.
3. "Industrial Relations and Labour Laws" - S C Srivastava -Vikas Publishing
4. "Industrial Relations and Labour Laws" - Piyali Ghosh and Shefali Nandan- McGraw Hill India

### Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember and recall the various concepts of Factories act 1948	K1 & K2
CO2	Demonstrate the. Provisions and concepts of Industrial Disputes Act, 1947	K3
CO3	Analyse the various measures and policies in The Workmen's Compensation Act .	K4
CO4	Examine the different aspects of ESI and EPF Act.	K5
CO5	Critically evaluate the Case studies relating to Bonus Act..	K6

**K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create**

### Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	3	2	2	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	3	3	2	3	3	3	2	3
<b>TOTAL</b>	15	13	13	12	13	10	13	13	15	10	12
<b>AVERAGE</b>	3	2.6	2.6	2.4	2.6	2	2.6	2.6	3	2	2.4

**3 – Strong, 2- Medium, 1- Low**

<b>Program: B.Com (CA)</b>				
<b>Core – V</b>		<b>Course Code:</b> 24UCC3C05	<b>Course Title:</b> Corporate Accounting – I	
<b>Semester</b> III	<b>Hours/Week</b> 5	<b>Total Hours</b> 75	<b>Credits</b> 5	<b>Total Marks</b> 100

### **Course Objectives**

1. To understand about the pro-rata allotment and Underwriting of Shares
2. To know the provisions of companies Act regarding Issue and Redemption of Preference shares and debentures
3. To learn the form and contents of financial statements as per Schedule III of Companies Act 2013
4. To examine the various methods of valuation of Goodwill and shares
5. To identify the Significance of International financial reporting standard (IFRS)

## **UNIT – I**

### **Issue of Shares**

Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment Issue of Rights and Bonus Shares - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.

## **UNIT – II**

### **Issue & Redemption of Preference Shares**

Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount.

## **UNIT – III**

### **Issue & Redemption of Debentures**

Debentures: Issue and Redemption – Meaning – Methods – In-One lot–in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.

## **UNIT – IV**

### **Final Accounts**

Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration

## **UNIT – V**

### **Valuation of Goodwill & Shares**

Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalisation Method.

Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.

**NOTE:** Question Paper Shall Cover 20% Theory and 80 % Problems

### **Text Books**

1. S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.
2. R.L. Gupta and M. Radha swamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.
3. Broman, Corporate Accounting, Taxmann, New Delhi.
4. Shukla, Grewal and Gupta- Advanced Accounts VolI,S.Chand, New Delhi.
5. M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.

### **Reference Books**

1. T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.
2. D.S.Rawat & Nozer Shroff, Students Guide To Accounting Standards ,Taxmann, New Delhi
3. Prof. Mukeshbramhbutt, Devi,Corporate Accounting I, Ahilya Publication, Madhya Pradesh
4. Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.

### **Course Outcomes (COs)**

On completion of the course, students should be able to

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites	K1 & K2
<b>CO2</b>	Asses the accounting treatment of issue and redemption of preference shares and debentures	K3
<b>CO3</b>	Construct Financial Statements applying relevant accounting treatments	K4
<b>CO4</b>	Compute the value of goodwill and shares under different methods and assess its applicability	K5
<b>CO5</b>	Integrate theoretical knowledge on all accounting in par with IFRS and IND AS	K6

**K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create**

### **Mapping with Programme Outcomes and Programme Specific Outcomes**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO2</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO3</b>	3	2	3	2	3	2	2	2	3	2	2
<b>CO4</b>	3	1	3	2	3	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	2	2	3	2	2
<b>TOTAL</b>	15	11	15	10	13	10	10	10	15	10	10
<b>AVERAGE</b>	3	2.2	3	2	2.6	2	2	2	3	2	2

**3 – Strong, 2- Medium, 1- Low**



<b>Program: B.Com (CA)</b>				
<b>Core - VI</b>		<b>Course Code:</b> 24UCC3C06		<b>Course Title:</b> Business Mathematics & Statistics
<b>Semester</b> III	<b>Hours/Week</b> 5	<b>Total Hours</b> 75	<b>Credits</b> 5	<b>Total Marks</b> 100

### **Course Objectives**

1. To impart knowledge on the basics of ratio, proportion, indices and proportions
2. To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.
3. To familiarise with the measures of central tendency
4. To conceptualise with correlation co-efficient
5. To gain knowledge on time series analysis

### **UNIT – I**

#### **Ratio**

Ratio, Proportion and Variations, Indices and Logarithms.

### **UNIT – II**

#### **Interest and Annuity**

Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions.

Annuity - Meaning - Types of Annuity Applications.

### **UNIT – III**

#### **Business Statistics Measures of Central Tendency**

Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient.

### **UNIT – IV**

#### **Correlation and Regression**

Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.

## **UNIT – V**

### **Time Series Analysis and Index Numbers**

Time Series Analysis : Secular Trend – Seasonal Variation – Cyclical variations - Index Numbers – Aggregative and Relative Index – Chain and Fixed Index –Wholesale Index – Cost of Living Index.

### **Text Books**

1. Dr. B.N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai
2. Asim Kumar Manna, Business Mathematics & Statistics, McGraw hill education, Noida
3. A.V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics, Nirali Prakashan Publishing, Pune
4. Dr.S. Sachdeva, Business Mathematics & Statistics, Lakshmi NarainAgarwal, Agra
5. P.R. Vittal, Business Mathematics & Statistics, Margham Publications, Chennai

### **Reference Books**

1. J.K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida
2. Peter Waxman, Business Mathematics & Statistics, Prentice Hall, New York
3. Andre Francis, Business Mathematics & Statistics, Cengage Learning EMEA, Andover
4. Aggarwal B M, Business Mathematics & Statistics, Ane Book Pvt. Ltd., New Delhi
5. R.S. Bhardwaj, Business Mathematics & Statistics, Excel Books Publisher, New Delhi

### Course Outcomes (COs)

On completion of the course, students should be able to

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Learn the basics of ratio, proportion, indices and logarithm	K1 & K2
<b>CO2</b>	Familiarise with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.	K3
<b>CO3</b>	Determine the various measures of central tendency	K4
<b>CO4</b>	Calculate the correlation and regression co-efficient.	K5
<b>CO5</b>	Assess problems on time series analysis	K6

**K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create**

### **Mapping with Programme Outcomes and Programme Specific Outcomes**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	2	2	2	3	2	3	2	2
<b>CO2</b>	3	2	3	2	3	2	3	2	3	2	2
<b>CO3</b>	3	2	3	2	3	2	3	2	3	2	2
<b>CO4</b>	3	2	3	2	2	2	3	2	3	2	2
<b>CO5</b>	3	2	3	2	2	2	3	2	3	2	2
<b>TOTAL</b>	15	10	15	10	12	10	15	10	15	10	10
<b>AVERAGE</b>	3	2	3	2	2.4	2	3	2	3	2	2

**3 – Strong, 2- Medium, 1- Low**

<b>Program: B.Com (CA)</b>				
<b>Elective – III</b>		<b>Course Code:</b> 24UCC3E05		<b>Course Title:</b> Programming in Java and Lab
<b>Semester</b> III	<b>Hours/Week</b> 4	<b>Total Hours</b> 75	<b>Credits</b> 3	<b>Total Marks</b> 100

### **Course Objectives**

1. To provide fundamental knowledge of object-oriented programming.
2. To equip the student with programming knowledge in Core Java from the basics up.
3. To enable the students to use AWT controls, Event Handling and Swing for GUI.
4. To gain practical expertise in coding Core Java programs
5. To become proficient in the use of AWT, Event Handling and Swing.

### **UNIT – I**

Introduction: Review of Object-Oriented concepts - Java buzzwords (Platform independence, Portability, Threads)- JVM architecture –Java Program structure - –Java main method - Java Console output (System out) - simple java program - Data types - Variables - type conversion and casting- Java Console input: Buffered input - operators - control statements - Static Data - Static Method - String and String Buffer Classes

### **UNIT – II**

Java user defined Classes and Objects – Arrays – constructors - Inheritance: Basic concepts - Types of inheritance - Member access rules - Usage of this and Super key word - Method Overloading - Method overriding - Abstract classes - Dynamic method dispatch - Usage of final keyword

### **UNIT – III**

Packages: Definition - Access Protection - Importing Packages - Interfaces: Definition – Implementation – Extending Interfaces Exception Handling: try – catch - throw - throws – finally – Built-in exceptions - Creating own Exception classes - garbage collection, finalise -

## UNIT – IV

Multithreaded Programming: Thread Class - Runnable interface – Synchronization – Using synchronized methods – Using synchronized statement - Interthread Communication – Deadlock.

## UNIT – V

Adapter classes - Inner classes -Java Util Package / Collections Framework: Collection & Iterator Interface- Enumeration- List and ArrayList- Vector- Comparator

### Text Books

1. Herbert Schildt, The Complete Reference, Tata McGraw Hill, New Delhi, 7th Edition, 2010.
2. Gary Cornell, Core Java 2 Volume I – Fundamentals, Addison Wesley, 1999.

### Reference Books

1. Head First Java, O’Rielly Publications, Y. Daniel Liang, Introduction to Java Programming, 7th Edition, Pearson Education India, 2010.

### Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the basic Object-oriented concepts. Implement the basic constructs of Core Java	K1 & K2
CO2	Implement inheritance, packages, interfaces and exception handling of Core Java.	K3 & K4
CO3	Implement multi-threading and I/O Streams of Core Java	K5
CO4	Code, debug and execute Java programs to solve the given problems	K5
CO5	Implement functionality using String and StringBuffer classes	K6

**K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, , K6 – Create**

### **List of Programs**

1. Write a Java program that prompts the user for an integer and then prints out all the prime numbers up to that Integer?
2. Write a Java program to multiply two given matrices.
3. Write a Java program that displays the number of characters, lines and words in a text?
4. Generate random numbers between two given limits using Random class and print messages according to the range of the value generated.
5. Write a program to do String Manipulation using Character Array and perform the following string operations:
  - a) String length
  - b) Finding a character at a particular position
  - c) Concatenating two strings
6. Write a program to perform the following string operations using String class:
  - a) String Concatenation
  - b) Search a substring
  - c) To extract substring from given string
7. Write a program to perform string operations using String Buffer class:
  - a) Length of a string
  - b) Reverse a string
  - c) Delete a substring from the given string
8. Write a java program that implements a multi-thread application that has three threads. First thread generates random integer every 1 second and if the value is even, second thread computes the square of the number and prints. If the value is odd, the third thread will print the value of cube of the number.
9. Write a threading program which uses the same method asynchronously to print the numbers 1 to 10 using Thread1 and to print 90 to 100 using Thread2.
10. Write a program to demonstrate the use of following exceptions.
  - a) Arithmetic Exception
  - b) Number Format Exception
  - c) Array Index Out of Bound Exception
  - d) Negative Array Size Exception

<b>Program: B.Com (CA)</b>				
<b>Elective - III</b>		<b>Course Code:</b> 24UCC3E06		<b>Course Title:</b> Web Technology(PHP) and Lab
<b>Semester</b> III	<b>Hours/Week</b> 4	<b>Total Hours</b> 60	<b>Credits</b> 3	<b>Total Marks</b> 100

### **Course Objectives**

1. To use PHP and MySQL to develop dynamic web sites for user on the Internet
2. To develop web sites ranging from simple online information forms to complex e-commerce sites with MySQL database, building, connectivity, and maintenance
3. To create dynamic Web applications such as content management, user registration, and ecommerce using PHP and to understand the ability to post and publish a PHP website.
4. To develop a MySQL database and establish connectivity using MySQL.

### **UNIT – I**

Introducing PHP – Basic development Concepts – Creating first PHP Scripts – Using Variable and Operators – Storing Data in variable – Understanding Data types – Setting and Checking variables Data types – Using Constants – Manipulating Variables with Operators.

### **UNIT – II**

Controlling Program Flow: Writing Simple Conditional Statements - Writing More Complex Conditional Statements – Repeating Action with Loops – Working with String and Numeric Functions.

### **UNIT – III**

Working with Arrays: Storing Data in Arrays – Processing Arrays with Loops and Iterations –Using Arrays with Forms - Working with Array Functions – Working with Dates and Times.

### **UNIT – IV**

Using Functions and Classes: Creating User-Defined Functions - Creating Classes – Using Advanced OOP Concepts.

## UNIT – V

Working with Database and SQL : Introducing Database and SQL- Using MySQL-Adding and modifying Data-Handling Errors – Using SQLite Extension and PDO Extension. Introduction XML - Simple XML and DOM Extension.

### Text Books

1. Vikram Vaswani, “PHP A Beginner's Guide”, Tata McGraw Hill 2008.

### Reference Books

1. Steven Holzner , “The PHP Complete Reference”, Tata McGraw Hill, 2007.
2. Steven Holzer , “Spring into PHP”, Tata McGraw Hill 2011, 5thEdition.

### Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the general concepts of PHP scripting language for the development of Internet websites.	K1 & K2
CO2	Understand the basic functions of MySQL database program and XML concepts	K3
CO3	Learn the relationship between the client side and the server side scripts.	K4
CO4	Test, debug, and deploy web pages containing PHP and MySQL.	K5
CO5	It also aims to introduce practical session to develop simple applications using PHP and MySQL	K6

**K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create**



## **LIST OF PRACTICALS**

1. Write a PHP program which adds up columns and rows of given table
2. Write a PHP program to compute the sum of first n given prime numbers
3. Write a PHP program to find valid an email address
4. Write a PHP program to convert a number written in words to digit.
5. Write a PHP script to delay the program execution for the given number of seconds.
6. Write a PHP script, which changes the colour of the first character of a word
7. Write a PHP program to find multiplication table of a number.
8. Write a PHP program to calculate Factorial of a number.
9. Write a PHP code to create a student mark sheet table. Insert, delete and modify records.
10. From a XML document (email.xml), write a program to retrieve and print all the e-mail addresses from the document using XML
11. From a XML document (tree.xml), suggest three different ways to retrieve the text value 'John' using the DOM:
12. Write a program that connects to a MySQL database and retrieves the contents of any one of its tables as an XML file. Use the DOM.

<b>Program: B.Com (CA)</b>				
<b>SEC – IV</b>		<b>Course Code: 24UCC3S02</b>		<b>Course Title: Personal Selling</b>
<b>Semester</b> III	<b>Hours/Week</b> 1	<b>Total Hours</b> 30	<b>Credits</b> 1	<b>Total Marks</b> 100

**Course Objectives**

1. To Understand the concept of personal selling and related terms.
2. To Know the the catalytic role of sales person in the effective functioning of an organization.
3. To familiarize the student with the fundamentals of personal selling and the selling process.
4. To explain the personel sale strategies and environmental factors that affect the personel sales.
5. To know the Preparation of Sales report-reports and documents

**UNIT – I**

INTRODUCTION: Personal selling meaning-definition- components-nature-functions-personal selling and advertising.

**UNIT – II**

Characteristics of personal selling-merits of personal selling- demerits of personal selling-methods of personal selling-essentials of effective selling.

**UNIT – III**

Steps in selling process-important aspects of personal selling- changing face of personal selling-efficiency of personal selling in marketing mix-personal selling with respect to product strategy- personal selling and price decisions-personal selling and distribution-personal selling and product promotion.

**UNIT – IV**

Types of salesman-qualities of a good salesman-collaborative selling-buying formula method-presentation and demonstration- handling of objections-closing the sale-post sale activities.

## UNIT – V

Sales report-reports and documents-sales manual-order book-cash memo-tour diary-daily and periodical reports-ethical aspects of selling.

### Text Books

1. Saravanavel. p and Sumathi.S., Advertising and Salesmanship, Margham Publications, Chennai.
2. S.A.Sherlaker R. Krishnamoorthy, Marketing Management Concepts and Cases, Himalaya Publishing House.

### Reference Books

1. S.A. Sherlekar Marketing Management Himalaya Publishing House
2. Dr. N.Rajan Nair, Sanjith R. Nair, Marketing, Sultan Chand and Sons
3. K. Sundar, Essentials of Marketing, Vijay Nicoles
4. Futrell Charles, Sales Management Behavior Practices and Cases, The Dryden Press.

### Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember the concepts of sales management, personnel selling and sales task.	K1 & K2
CO2	Understand the personnel sale strategies and environmental factors that affect the personnel sales.	K3
CO3	Explore the history of stages and process of Sales.	K4
CO4	Analyse the effective techniques in developing and qualifying sales leads.	K5
CO5	Apply the documentation procedures in preparation of Sales report.	K6

**K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create**

### Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	3	2	2	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	3	3	2	3	3	3	2	3
<b>TOTAL</b>	15	13	13	12	13	10	13	13	15	10	12
<b>AVERAGE</b>	3	2.6	2.6	2.4	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

<b>Program: B.Com (CA)</b>				
<b>SEC – V</b>		<b>Course Code: 24UCC3S03</b>		<b>Course Title: Capital Market</b>
<b>Semester</b> III	<b>Hours/Week</b> 2	<b>Total Hours</b> 30	<b>Credits</b> 2	<b>Total Marks</b> 100

### **Course Objectives**

1. To understand the Indian capital market, primary market methods, and the functioning of the secondary market
2. To Explore the features and characteristics of mutual funds and understand their operation.
3. Define the depository system and comprehend the process of dematerialization.
4. To familiar with the objectives, functions, and powers of the Securities Exchange Board of India (SEBI).
5. To gain knowledge on derivatives and their characteristics, and understand the participants in the derivative market

### **UNIT – I**

Indian capital market: Primary Market (New Issue Market) – methods of floating new issues – parties involved in new issue market – Secondary Market (Stock Exchange) – definition of Stock Exchange – BSE, NSE & OTCEI.

### **UNIT – II**

Mutual Fund: Features & Characteristics – Mechanism of mutual fund operation – benefits of mutual fund – types & various schemes of mutual fund.

### **UNIT – III**

Depository System: Meaning & definition of Depository system – process of dematerialization – NSDC – CDSL.

## UNIT – IV

Securities Exchange Board of India (SEBI) – objectives & Functions – powers of SEBI – SEBI guidelines for primary market & Secondary market – measures for investor protection.

## UNIT – V

Derivatives – characteristics for derivatives – participants in derivative market – types of financial derivatives – forwards, futures, options & Swaps.

### Text Books

1. Capital Markets: Institutions and Instruments by Fabozzi and Frank J

### Reference Books

1. Financial Market & Services – E. Gardon & Natrajan, Himalaya Publishing House.
2. Financial Services – D. Santhanam, Margham Publication.

### Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Differentiate between the primary and secondary markets, identify parties involved in new issue markets, and describe the stock exchanges in India (BSE, NSE, and OTCEI).	K1 & K2
CO2	Evaluate the benefits of mutual funds, identify various types and schemes of mutual funds, and analyze the mechanism of mutual fund operation	K3
CO3	Explain the meaning and functions of the depository system, describe the process of dematerialization, and discuss the roles of NSDL and CDSL.	K4
CO4	Analyze SEBI guidelines for the primary and secondary markets, assess the measures taken for investor protection, and evaluate the role of SEBI in regulating the securities market.	K5
CO5	Identify various types of financial derivatives (forwards, futures, options, and swaps), explain their characteristics, and discuss the roles of participants in the derivative market	K6

**K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create**

### Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	3	2	2	2	2	3	2	3
<b>CO3</b>	3	3	3	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	3	2	3	3	3	2	3
<b>TOTAL</b>	15	13	13	13	10	13	13	15	10	12
<b>AVERAGE</b>	3	2.6	2.6	2.6	2	2.6	2.6	3	2	2.4

**3 – Strong, 2- Medium, 1- Low**

<b>Program: B.Com (CA)</b>				
<b>Core – VII</b>		<b>Course Code: 24UCC4C07</b>		<b>Course Title</b> Corporate Accounting – II
<b>Semester</b> IV	<b>Hours/Week</b> 5	<b>Total Hours</b> 75	<b>Credits</b> 5	<b>Total Marks</b> 100

### **Course Objectives**

1. To know the types of Amalgamation, Internal and external Reconstruction
2. To know Final statements of banking companies
3. To understand the accounting treatment of Insurance company accounts
4. To understand the procedure for preparation of consolidated Balance sheet
5. To have an insight on modes of winding up of a company

### **UNIT – I**

#### **Amalgamation, Internal & External Reconstruction**

Amalgamation – Meaning - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Methods of Accounting for Amalgamation -The Pooling of Interest Method - The Purchase Method(Excluding Inter-Company Holdings).

#### **Internal & External Reconstruction**

Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability - Accounting Treatment of External Reconstruction

### **UNIT – II**

#### **Liquidation of Companies**

Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency or Surplus (List H) Order of Payment – Liquidators Remuneration- Liquidator's Final Statement of Accounts.



### **UNIT – III**

#### **Accounting of Banking Companies**

Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.

### **UNIT – IV**

#### **Insurance Company Accounts:**

Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies -New Format.

### **UNIT – V**

#### **Consolidated Financial Statements**

Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings). AS 04 – AS 14 – AS 28.

**NOTE:** Question Paper Shall Cover 20% Theory and 80% Problems.

#### **Text Books**

1. S.P. Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.
2. Dr.K.S .Raman and Dr. M.A. Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai.
3. R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.
4. M.C. Shukla and T.S. Grewal, Advanced Accounts Vol.II, S Chand & Sons, New Delhi.
5. T.S. Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai

#### **Reference Books**

1. B.Raman, Corporate Accounting, Taxmann, New Delhi
2. M.C.Shukla, Advanced Accounting,S.Chand, New Delhi
3. Prof. MukeshBramhbutt, Devi Ahilya publication, Madhya Pradesh
4. Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.
5. PrasanthAthma, Corporate Accounting, Himalaya Publishing house, Mumbai.

### Course Outcomes (COs)

On completion of the course, students should be able to

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Understand the accounting treatment of amalgamation, Internal and external reconstruction	K1 & K2
<b>CO2</b>	Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format.	K3
<b>CO3</b>	Synthesize and prepare final accounts of Insurance companies in the prescribed format	K4
<b>CO4</b>	Give the consolidated accounts of holding companies	K5
<b>CO5</b>	Preparation of liquidator's final statement of account	K6

**K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create**

### **Mapping with Programme Outcomes and Programme Specific Outcomes**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	2	2	2	3	2	3	2	2
<b>CO2</b>	3	2	3	2	3	2	3	2	3	2	2
<b>CO3</b>	3	2	3	2	3	2	3	2	3	2	2
<b>CO4</b>	3	2	3	2	2	2	3	2	3	2	2
<b>CO5</b>	3	2	3	2	2	2	3	2	3	2	2
<b>TOTAL</b>	15	10	15	10	12	10	15	10	15	10	10
<b>AVERAGE</b>	3	2	3	2	2.4	2	3	2	3	2	2

**3 – Strong, 2- Medium, 1- Low**

<b>Program: B.Com (CA)</b>				
<b>Core – VIII</b>		<b>Course Code:</b> 24UCC4C08		<b>Course Title:</b> Company Law
<b>Semester</b> IV	<b>Hours/Week</b> 5	<b>Total Hours</b> 75	<b>Credits</b> 5	<b>Total Marks</b> 100

### **Course Objectives**

1. To know Company Law 1956 and Companies Act 2013
2. To have an understanding on the formation of a company
3. To understand the requisites of meeting and resolution
4. To gain knowledge on the procedure to appoint and remove Directors
5. To familiarize with the various modes of winding up

### **UNIT – I**

#### **Introduction to Company law**

Companies Act 2013 – Definition of a Company, Characteristics of Company Stages of Incorporation- Effects of Registration-Doctrine of constructive notices – Ultravires and indoor management – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.

### **UNIT – II**

#### **Formation of Company**

Formation of a Company – Promoter –Incorporation Documents e-filing – Memorandum of Association – Contents – Alteration – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alteration – Dividend – Debentures.

### **UNIT – III**

#### **Meeting**

Meeting and Resolution – Types – Requisites – Voting & Poll Independent Director and Whole time Key managerial Personnel – Quorum – Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor,

## **UNIT – IV**

### **Management & Administration**

Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit.

## **UNIT – V**

### **Winding up**

Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator. Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.

**NOTE:** Question Paper Shall Cover 100% Theory.

### **Text Books**

1. N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai
2. R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3. M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai
4. Shusma Aurora, Business Law, Taxmann, New Delhi
5. M.C.Kuchal, Business Law, Vikas Publication, Noida

### **Reference Books**

1. Gaffoor& Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai
2. M.R. Sreenivasan, Business Laws, Margham Publications, Chennai
3. Kavya And Vidhyasagar, Business Law, Nithya Publication, Bhopal
4. S.D.Geet, Business Law Nirali Prakashan Publication, Pune
5. Preethi Agarwal, Business Law, CA foundation study material

### Course Outcomes (COs)

On completion of the course, students should be able to

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Understand the classification of companies under the act	K1 & K2
<b>CO2</b>	Examine the contents of the Memorandum of Association & Articles of Association	K3 & K4
<b>CO3</b>	Know the qualification and disqualification of Auditors	K4
<b>CO4</b>	Understand the workings of National Company Law Appellate Tribunal (NCLAT)	K5
<b>CO5</b>	Analyse the modes of winding up	K6

**K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create**

### **Mapping with Programme Outcomes and Programme Specific Outcomes**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	2	3	3	2	3	3	2	2
<b>CO2</b>	3	2	3	2	3	3	2	3	3	2	2
<b>CO3</b>	3	2	3	2	3	3	2	3	3	2	2
<b>CO4</b>	3	2	3	2	3	3	2	3	3	2	2
<b>CO5</b>	3	2	3	2	3	3	2	3	3	2	2
<b>TOTAL</b>	15	10	15	10	15	15	10	15	15	10	10
<b>AVERAGE</b>	3	2	3	2	3	3	2	3	3	2	2

**3 – Strong, 2- Medium, 1- Low**

Program: B.Com (CA)				
Elective – IV		Course Code: 24UCC4E07		Course Title: Relational Database Management System
Semester IV	Hours/Week 3	Total Hours 45	Credits 3	Total Marks 100

### **Course Objectives**

1. Gain a good understanding of the architecture and functioning of Database Management Systems
2. Understand the use of Structured Query Language (SQL) and its syntax.
3. Apply Normalization techniques to normalize a database.
4. Understand the need of transaction processing and learn techniques for controlling the consequences of concurrent data access.

### **UNIT – I**

Introduction to DBMS– Data and Information - Database – Database Management System – Objectives- Advantages – Components - Architecture. ER Model: Building blocks of ER Diagram

### **UNIT – II**

Relationship Degree – Classification – ER diagram to Tables – ISA relationship – Constraints –Aggregation and Composition – Advantages Structure of Relational Database. Introduction to Relational Database Design - Objectives – Tools –Redundancy and Data Anomaly

### **UNIT – III**

– Functional Dependency - Normalization – 1NF – 2NF – 3NF –BCNF. Transaction Processing – Database Security.

### **UNIT – IV**

Introduction to SQL: Data Definition Commands – Data Manipulation Commands – SELECT Queries – Additional Data Definition Commands – Additional SELECT Query Keywords – Joining Database Tables. Advanced SQL: Relational SET Operators: UNION – UNION ALL – INTERSECT - MINUS.

## UNIT – V

SQL Join Operators: Cross Join – Natural Join – Join USING Clause – JOIN ON Clause – Outer Join. Sub Queries and Correlated Queries: WHERE – IN – HAVING – ANY and ALL – FROM. SQL Functions: Date and Time Function – Numeric Function – String Function – Conversion Function

### Text Books

1. S. Sumathi, S. Esakkirajan, “Fundamentals of Relational Database Management System”, Springer International Edition 2007..

### Reference Books

1. Abraham Silberchatz, Henry F. Korth, S. Sudarshan, “Database System Concepts”, McGrawHill 2019, 7th Edition. Perry Stinson, Bank management and Financial Services, Clanrye International, USA.
2. Alexis Leon & Mathews Leon, “Fundamentals of DBMS”, Vijay Nicole Publications 2014, 2<sup>nd</sup> Edition.

### Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Describe basic concepts of database system	K1 & K2
CO2	Design a Data model and Schemas in RDBMS	K3
CO3	Competent in use of SQL	K4
CO4	Analyse functional dependencies for designing robust Database	K5 & K6

**K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create**

Program: B.Com (CA)				
Elective – IV		Course Code: 24UCC4E08		Course Title: Introduction to Data Science
Semester IV	Hours/Week 3	Total Hours 45	Credits 3	Total Marks 100

### Course Objectives

1. To introduce the concepts, techniques and tools in Data Science
2. To understand the various facets of data science practice, including data collection and integration, exploratory data analysis, predictive modelling, descriptive modelling and effective communication

### UNIT – I

#### Introduction:

Benefits and uses – Facets of data – Data science process – Big data ecosystem and data science

### UNIT – II

#### The Data science process:

Overview – research goals - retrieving data - transformation – Exploratory Data Analysis – Model building - Data Visualization

### UNIT – III

#### Algorithms:

Machine learning algorithms – Modelling process – Types – Supervised – Unsupervised - Semi-supervised

### UNIT – IV

#### Introduction to Hadoop:

Hadoop framework – Spark – replacing Map Reduce– No SQL – ACID – CAP – BASE – types



## UNIT – V

### Case Study:

Prediction of Disease - Setting research goals - Data retrieval – preparation - exploration -  
Disease profiling - presentation and automation

### Text Books

1. Davy Cielen, Arno D. B. Meysman, Mohamed Ali, “Introducing Data Science”, manning publications 2016
2. Roger Peng, “The Art of Data Science”, lulu.com 2016.
3. MurtazaHaider, “Getting Started with Data Science – Making Sense of Data with Analytics”, IBM press, E-book.

### Reference Books

1. Davy Cielen, Arno D.B. Meysman, Mohamed Ali, “Introducing Data Science: Big Data, Machine Learning, and More, Using Python Tools”, Dreamtech Press 2016.
2. Annalyn Ng, Kenneth Soo, “Numsense! Data Science for the Layman: No Math Added”, 2015, 1st Edition.
3. Cathy O'Neil, Rachel Schutt, “Doing Data Science Straight Talk from the Frontline”, O'Reilly Media 2013.
4. Lillian Pierson, “Data Science for Dummies”, 2015 II Edition.

### Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	To describe what Data Science is, what Statistical Inference means, identify probability distributions, fit a model to data and use tools for basic analysis and communication	K1
CO2	To describe what Data Science is, what Statistical Inference means, identify probability distributions, fit a model to data and use tools for basic analysis and communication	K2
CO3	To describe what Data Science is, what Statistical Inference means, identify probability distributions, fit a model to data and use tools for basic analysis and communication	K3
CO4	To describe what Data Science is, what Statistical Inference means, identify probability distributions, fit a model to data and use tools for basic analysis and communication	K4
CO5	To describe what Data Science is, what Statistical Inference means, identify probability distributions, fit a model to data and use tools for basic analysis and communication	K5 & K6

**K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create**

<b>Program: B.Com (CA)</b>				
<b>SEC – VI</b>		<b>Course Code: 24UCC4S04</b>		<b>Course Title: Service Marketing</b>
<b>Semester IV</b>	<b>Hours/Week 2</b>	<b>Total Hours 30</b>	<b>Credits 2</b>	<b>Total Marks 100</b>

### **Course Objectives**

1. To know the service concept, its evolution and growth.
2. To understand Marketing Mix in service marketing and its effective management.
3. To know the service marketing techniques applied in various sectors.
4. To emphasises the distinctive aspects of Services Marketing
5. To Visualize the different Service Marketing Strategies.

### **UNIT – I**

Introduction to Services – Service Marketing – Meaning and Definition- Nature and Scope  
Characteristics – Challenges and issues of service marketing- Service marketing in India –  
Classifications of services

### **UNIT – II**

Marketing Mix in Service Marketing: The Seven Ps: Product Decision, Pricing, Strategies  
and Tactics, Promotion of Service - additional dimension in Services Marketing – People,  
Physical Evidence and Process.

### **UNIT – III**

Positioning of services – Designing service delivery System – Pricing of services –  
objectives – methods –Services on retail sector – Service Level Agreements (SLA) – Service  
marketing triangle.

### **UNIT – IV**

Managing service operations- Participants in services- Employees and customer's role in  
service delivery- Mass production and delivery- Importance of quality in services -  
Delivering Quality Service.

## UNIT – V

Service Marketing Strategies for health – Hospitality – Tourism – Financial & Information technique Services – Applying technology to service settings – e-services.

### Text Books

1. S.M. Jha, Services marketing, Himalaya Publishers, India
2. Baron, Services Marketing , Second Edition. Palgrave Macmillan

### Reference Books

1. Dr. B. Balaji , Services Marketing and Management ,S. Chand & Co , New Delhi.
2. Dr. L. Natarajan Services Marketing, Margham Publications, Chennai.
3. Thakur .G.S. Sandhu supreet & Dogra Babzan , Services marketing , kalyani Publishers, Ludhiana.
4. Zeithaml Valerie A, & Bitner Mary Jo., Gremler Dwayne D., Pandit Ajay; Services Marketing, McGraw Hill.
5. Wirtz Jochen, Lovelock Christopher H, Chatterjee Jayanta.: Services Marketing, 8e Edition, Pearson.

### Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the Concept of Services and intangible products	K1 & K2
CO2	Discuss the relevance of the services Industry to Industry	K3
CO3	Examine the characteristics of the services industry and the modus operandi	K4
CO4	Analyse the role and relevance of Quality in Services	K5
CO5	Critically Visualise future changes in the Services Industry	K6

**K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create**

**Mapping with Programme Outcomes and Programme Specific Outcomes**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	3	2	2	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	3	3	2	3	3	3	2	3
<b>TOTAL</b>	15	13	13	12	13	10	13	13	15	10	12
<b>AVERAGE</b>	3	2.6	2.6	2.4	2.6	2	2.6	2.6	3	2	2.4

**3 – Strong, 2- Medium, 1- Low**

<b>Program: B.Com(CA)</b>				
<b>SEC – VII</b>		<b>Course Code: 24UCC4S05</b>		<b>Course Title: Commerce Practical</b>
<b>Semester</b> IV	<b>Hours/Week</b> 2	<b>Total Hours</b> 30	<b>Credits</b> 2	<b>Total Marks</b> 100

#### **Course Objectives**

1. To understand the fundamentals of concepts and applications in Indian Accounting Standards.
2. To grasp the practical knowledge in Advertising
3. To train them in secretarial practices like preparation of agenda and minutes for company meetings.
4. To provide practical knowledge to fill forms like insurance, bank, loan, application, membership form, income tax return forms etc.
5. To Explore in share market applications

#### **UNIT – I**

##### **Accounting Standard Practice**

Concept and its application.

- a. Accounting standard I
- b. Accounting standard II
- c. Accounting standard III

#### **UNIT – II**

##### **Advertising practice:**

Preparation of an advertisement copy, collection of advertisement in dailies and journals, critically evaluating the advertisement copy.

#### **UNIT – III**

##### **Secretarial practice:**

Preparation of Agenda and minutes of meetings –both general body and board of directors. (students are asked to write agenda and minutes of their own and should not use printed format).

## UNIT – IV

### Banking practices:

Drawing, Endorsing and crossing of cheques filling up of pay in slips demand draft application and preparation of demand drafts.

Application for Opening Bank Account – Saving Account & Current Account.

## UNIT – V

### Share Market Application

1.Application for PAN (Permanent Account Number) Application for Opening DEMAT Account

**NOTE:** Question Paper Shall Cover 100% Practical.

### Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Remember and recall the various concepts of Indian Accounting Standards and its compliances.	K1 & K2
CO2	Demonstrate a practical model of advertisement for new products	K3
CO3	Analyse the previous Agenda and minutes of meetings and explore in preparation of agendas for the new meetings the company.	K4
CO4	Applying the rules in filling the applications forms for banking transactions.	K5
CO5	Evaluate the share markets applications and trained in opening the DEMAT Accounts.	K6

**K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create**

**Mapping with Programme Outcomes and Programme Specific Outcomes**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	3	2	2	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	3	3	2	3	3	3	2	3
<b>TOTAL</b>	15	13	13	12	13	10	13	13	15	10	12
<b>AVERAGE</b>	3	2.6	2.6	2.4	2.6	2	2.6	2.6	3	2	2.4

**3 – Strong, 2- Medium, 1- Low**

<b>Program: B.Com (CA)</b>				
<b>Core – IX</b>		<b>Course Code:</b> 24UCC5C09		<b>Course Title:</b> Cost Accounting – I
<b>Semester</b> V	<b>Hours/Week</b> 5	<b>Total Hours</b> 75	<b>Credits</b> 4	<b>Total Marks</b> 100

### **Course Objectives**

1. To understand the various concepts of cost accounting.
2. To prepare and reconcile Cost accounts.
3. To gain knowledge regarding valuation methods of material.
4. To familiarize with the different methods of calculating labour cost.
5. To know the apportionment of Overheads.

## **UNIT – I**

### **Introduction of Cost Accounting**

Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting –Installation of Costing System –Classification of Costs– Cost Centre– Profit Centre.

## **UNIT – II**

### **Cost Sheet and Methods of Costing**

Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts – Unit Costing-Job Costing.

## **UNIT – III**

### **Material Costing**

Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.



## **UNIT – IV**

### **Labour Costing**

Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time–Overtime – Labour Turnover - Meaning, Causes and Measurement.

## **UNIT – V**

### **Overheads Costing**

Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.

**NOTE:** Question Paper Shall Cover 20% Theory and 80% Problems.

### **Text Books**

1. Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi
2. Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi,
3. Dr. S. N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi
4. T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai
5. S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi

### **Reference Books**

1. Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York.
2. Jain S.P. and Narang K.L. Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi,
3. V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi
4. Murthy A &GurusamyS, CostAccounting, Vijay Nicole Imprints Pvt. Ltd. Chennai

5. Prasad.N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Kolkata

**Course Outcomes (COs)**

On completion of the course, students should be able to

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Remember and recall the various concepts of cost accounting	K1 & K2
<b>CO2</b>	Demonstrate the preparation and reconciliation of cost sheet.	K2 & K3
<b>CO3</b>	Analyse the various valuation methods of issue of materials.	K4
<b>CO4</b>	Examine the different methods of calculating labour cost.	K5
<b>CO5</b>	Critically evaluate the apportionment of Overheads.	K6

**K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create**

**Mapping with Programme Outcomes  
and Programme Specific Outcomes**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO2</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO3</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	2	3	2	2	2	2	2	3	2	2
<b>TOTAL</b>	15	10	13	10	10	10	10	10	15	10	10
<b>AVERAGE</b>	3	2	2.6	2	2	2	2	2	3	2	2

**3 – Strong, 2- Medium, 1- Low**

<b>Program: B.Com (CA)</b>				
<b>Core – X</b>		<b>Course Code:</b> 24UCC5C10		<b>Course Title:</b> Banking Law and Practice
<b>Semester</b> V	<b>Hours/Week</b> 5	<b>Total Hours</b> 75	<b>Credits</b> 4	<b>Total Marks</b> 100

#### **Course Objectives**

1. To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks
2. To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function
3. To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion
4. To understand how capital fund of commercial banks, objectives and process of Asset securitization etc.
5. To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.

### **UNIT – I**

#### **Introduction to Banking**

History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System- Banking Structure in India – Public Sector Banks, Private Banks, Foreign Banks, RRB, UCB, Payment Banks and Small Finance Banks - Banking System – Branch Banking - Unit Banking - Universal Banking- Financial Inclusion

### **UNIT – II**

#### **Central Bank and Commercial Bank**

Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank – Credit Creation.

Commercial Banking: Definition - Functions – Personal Banking – Corporate Banking – Digital banking – Core Banking System (CBS) - Role of Banks in Economic Development.

## **UNIT – III**

### **Banking Practice**

Types of Accounts CASA – Types of Deposits - Opening Bank Account- Jan Dhan Yojana - Account Statement vs Passbook vs e-statement - Banker Customer Relationship - Special Types of Customers –KYC norms.

Loans & Advances –Lending Sources- Lending Principles-Types of Loans - classification of assets and income recognition / provisioning (NPA) – Repo Rate & Reverse Repo Rate - securities of lending-Factors influencing bank lending.

## **UNIT – IV**

**Negotiable Instruments Act** Negotiable Instruments – Meaning & Definition – Characteristics -Types of negotiable instruments.

Crossing of Cheques– Concept - Objectives – Types of Crossing - - Consequences of Non-Crossing.

Endorsement - Meaning-Components-Kinds of Endorsements-Effect of endorsement-Rules regarding Endorsement. Paying banker - Banker's duty - Dishonouring of Cheques- Discharge by paying banks - Payments of a crossed cheque - Refusal of cheques Payment. Duties of Collecting Banker-Statutory protection under section 131-Collecting bankers' duty –RBI instruction –Paying Banker Vs Collecting Banker- Customer Grievances-Grievance Redressal.

## **UNIT – V**

### **Digital Banking**

Meaning- Services - e-banking and financial services- Initiatives-Opportunities - Internet banking Vs Traditional Banking

Mobile banking–Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM – Concept - Features - Types-. Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency – Differences - Safety and Security in Digital Banking.

**NOTE:** Question Paper Shall Cover 100% Theory.

**Text Books**

1. Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai
2. Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi
3. Gupta P.K. Gordon E. Banking and Insurance, Himalaya publication, Kolkata
4. Gajendra, A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi
5. K P Kandasami, S Natarajan & Parameswaran, Banking Law and Practice, S Chand publication, New Delhi

**Reference Books**

1. B. Santhanam, Banking & Financial System, Margam Publication, Chennai
2. KataitSanjay, Banking Theory and Practice, Lambert Academic Publishing,
3. Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand
4. William Amasa Scott, Money And Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA
5. NektariosMichail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London

### Course Outcomes (COs)

On completion of the course, students should be able to

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks	K1 & K2
<b>CO2</b>	Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function	K2 & K3
<b>CO3</b>	Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion	K4
<b>CO4</b>	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc	K5
<b>CO5</b>	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.	K6

**K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create**

### **Mapping with Programme Outcomes and Programme Specific Outcomes**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	2	3	2	2	2	3	3	2
<b>CO2</b>	3	2	2	2	3	2	2	2	3	3	2
<b>CO3</b>	3	2	3	2	3	2	2	2	3	3	2
<b>CO4</b>	3	2	2	2	3	2	2	2	3	3	2
<b>CO5</b>	3	2	3	2	3	2	2	2	3	3	2
<b>TOTAL</b>	15	10	13	10	15	10	10	10	15	15	10
<b>AVERAGE</b>	3	2	2.6	2	3	2	2	2	3	3	2

**3 – Strong, 2- Medium, 1- Low**

<b>Program: B.Com (CA)</b>				
<b>Core – XI</b>		<b>Course Code:</b> 24UCC5C11		<b>Course Title:</b> Income Tax Law and Practice – I
<b>Semester</b> V	<b>Hours/Week</b> 5	<b>Total Hours</b> 75	<b>Credits</b> 4	<b>Total Marks</b> 100

### **Course Objectives**

1. To understand the basic concepts & definitions under the Income Tax Act, 1961.
2. To compute the residential status of an assessee and the incidence of tax.
3. To compute income under the head salaries.
4. To learn the concepts of Annual value, associated deductions and the calculation of income from House property.
5. To compute the income from Business & Profession considering its basic principles & specific disallowances.

## **UNIT – I**

### **Introduction to Income Tax**

Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act – Types of Assessee – Assessee – Person – Previous year – Assessment Year – income - Income exempted under Section 10.

## **UNIT – II**

### **Residential Status**

Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.

## **UNIT – III**

### **Income from Salary**

Salary Income - Definition – Allowances – Taxability - Perquisites – Kinds of Perquisites – Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary - Computation of Salary Income.

## **UNIT – IV**

### **Income from House Property**

Income from House Property –Basis of Charge – Exempted Income - Annual Value – Gross Annual Value, Net Annual Value - Let-out vs Deemed to be let out Self-Occupied Property – Deductions – Computation of Income from House Property.

## **UNIT – V**

### **Profits and Gains from Business or Profession**

Income from Business or Profession – Allowable Expenses – Expenses Disallowed - General Deductions – Depreciation – Undisclosed Income & Investments, Unexplained expenditure (Sec 69A, 69B, 69C, 69D) – Computation of Income from Business or Profession.

**NOTE:** Question Paper Shall Cover 20% Theory and 80% Problems.

### **Text Books**

1. V.P. Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2. T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3. Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4. H.C. Mehrotra, Dr. Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
5. T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited , Chennai.

### **Reference Books**

1. Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
2. Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan. New Delhi.
3. Vinod K. Singhanian, Students Guide to Income Tax., U.K. Bhargava Taxman.
4. Dr. Vinod K Singhanian, Dr. Monica Singhanian, Taxmann's Students' Guide to Income Tax, New Delhi.
5. Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.



### Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.	K1 & K2
CO2	Assess the residential status of an assessee& the incidence of tax.	K2 & K3
CO3	Compute income of an individual under the head salaries.	K4
CO4	Ability to compute income from house property.	K5
CO5	Evaluate income from a business carried on or from the practice of a Profession.	K6

**K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create**

### **Mapping with Programme Outcomes and Programme Specific Outcomes**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	2	2	3	3	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	3	3	2	3	2	2	2	3	3	2
CO4	3	2	2	2	2	2	2	2	3	3	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	12	13	10	13	10	10	10	15	13	10
AVERAGE	3	2.2	2.6	2	2.6	2	2	2	3	2.6	2

**3 – Strong, 2- Medium, 1- Low**

<b>Program: B.Com (CA)</b>				
<b>Core – XII</b>		<b>Course Code:</b> 24UCC5C12		<b>Course Title:</b> Auditing and Corporate Governance
<b>Semester</b> V	<b>Hours/Week</b> 5	<b>Total Hours</b> 75	<b>Credits</b> 4	<b>Total Marks</b> 100

### **Course Objectives**

1. To enable students to understand process of auditing and its classification.
2. To impart knowledge on internal check and internal control.
3. To illustrate the role of auditors in company.
4. To help students understand the framework, theories and models of Corporate Governance.
5. To provide insights into the concept of Corporate Social Responsibility

## **UNIT – I**

### **Introduction to Auditing**

Meaning and Definition of Auditing –Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of For Profit enterprises and Non–profit Organizations

## **UNIT – II**

### **Audit Procedures and Documentation**

Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check System – Vouching – Cash and Trade Transactions - Verification of Assets and Liabilities and its Valuation – Fixed Assets – Stock – Current Liabilities.

## **UNIT – III**

### **Company Auditor**

Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor –Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Auditing around the computer – Auditing through the computer - e-audit tools.

## **UNIT – IV**

### **Introduction to Corporate Governance**

Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Introduction to Environment, Social and Governance (ESG - Code of Conduct – Directors and Auditors

## **UNIT – V**

### **Corporate Social Responsibility**

Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013 (Section 135 schedule – VII). – CSR Policy Rules

**NOTE:** Question Paper Shall Cover 100% Theory

### **Text Books**

1. Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi
2. B. N. Tandon, S. Sudharsanam & S. Sundharabahu, Practical Auditing, S. Chand & Sons New Delhi.
3. Dr.T.R. Sharma, Dr. Gaurav Sankalp, Auditing & Corporate Governance, Sahithya Bhawan Publications, Agra
4. Aruna Jha, Auditing & Corporate Governance, Taxmann Publication Pvt. Ltd, New Delhi.

### **Reference Books**

1. Kevin Keasey, Steve Thompson & Mike wright, Governance & Auditing, Emerald Group Publishing Limited, Bingley
2. Dr.T.R. Sharma, Auditing, Sahithya Bhawan Publications, Agra
3. C.B.Gupta, NehaSinghal, Auditing & Corporate Governance, Scholar Tech Press, New Delhi.
4. Shri. Vengadamani, Practical Auditing, Margham Publication, Chennai.

### **Course Outcomes (COs)**

On completion of the course, students should be able to

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Define auditing and its process.	K1 & K2
<b>CO2</b>	Compare and contrast essence of internal check and internal control.	K2 & K3
<b>CO3</b>	Identify the role of auditors in companies.	K4
<b>CO4</b>	Define the concept of Corporate Governance.	K5
<b>CO5</b>	Appraise the implications of Corporate Social Responsibility	K6

**K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create**

### **Mapping with Programme Outcomes and Programme Specific Outcomes**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	2	3	2	3	3	3	3	2
<b>CO2</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO3</b>	3	3	3	2	3	2	3	3	3	3	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	3	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	2
<b>TOTAL</b>	15	12	13	10	13	10	13	13	15	13	10
<b>AVERAGE</b>	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2.6	2

**3 – Strong, 2- Medium, 1- Low**

<b>Program: B.Com (CA)</b>				
<b>Elective – V (1)</b>		<b>Course Code:</b> 24UCC5E09		<b>Course Title:</b> Financial Management
<b>Semester</b> V	<b>Hours/Week</b> 4	<b>Total Hours</b> 60	<b>Credits</b> 3	<b>Total Marks</b> 100

### **Course Objectives**

1. To introduce the concept of financial management.
2. To learn the capital structure theories.
3. To gain knowledge about techniques in capital budgeting
4. To learn about dividend payment models.
5. To understand the needs and calculation of working capital in an organization.

## **UNIT – I**

### **Introduction**

Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Finance-Role of Financial Manager - Financial Goals- Profit maximization Vs. Wealth Maximization – Concept of Time Value Money –Risk and Return.

## **UNIT – II**

### **Financial Decision**

Capital Structure – Definition - Meaning- Capital Structure - Theories- Factors determining Capital Structure – Various approaches of Capital structure

Cost of Capital – Meaning – Factors determining cost of capital - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) Leverage – Operating and Financial Leverage

## **UNIT – III**

### **Investment Decision**

Capital Budgeting - Meaning - Process – Cash Flow Estimation Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR). Discounted Cash-flow Methods: Net Present Value (NPV) – Internal Rate of Return – Profitability Index. Capital Budgeting under risk – Adjusted Discount rate.

## **UNIT – IV**

### **Dividend Decision**

Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter's Model - Gordon's Model – M&M Model. Hypothesis model.

## **UNIT – V**

### **Working Capital Decision**

Working Capital - Meaning and Importance – Classification - Working Capital Cycle - Factors Influencing Working Capital – Determining Working Capital - Management of Current Assets: Inventories, Accounts Receivables and Cash.

**NOTE:** Question Paper Shall Cover 60 % Problems and 40 % Theory.

### **Text Books**

1. R.K. Sharma, Shashi K Gupta, Financial Management, Kalyani Publications, New Delhi.
2. M.Y. Khan and P.K.Jain, Financial Management, McGraw Hill Education, Noida.
3. I.M. Pandey, Financial Management, Vikas Publications, Noida.
4. Dr.S.N. Maheshwari, Elements of Financial Management, Sultan Chand & Sons, New Delhi.
5. Dr.Kulkarni and Dr. Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai.

### **Reference Books**

1. Prasana Chandra, Financial Management, Tata McGraw Hill, New Delhi.
2. I.M. Pandey, Financial Management, Vikas Publishing, Noida.

3. Khan & Jain, Financial Management, Sultan Chand & Sons, New Delhi.
4. A. Murthy, Financial Management, Margham Publications, Chennai.
5. J. Srinivasan and P. Periyasamy, Financial Management, Vijay Nicole Publishers, Chennai.

### **Course Outcomes (COs)**

On completion of the course, students should be able to

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Recall the concepts in financial management.	K1 & K2
<b>CO2</b>	Apply the various capital structure theories.	K3
<b>CO3</b>	Apply capital budgeting techniques to evaluate investment proposals.	K4
<b>CO4</b>	Determine dividend pay-outs.	K5
<b>CO5</b>	Estimate the working capital of an organization.	K6

**K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create**

### **Mapping with Programme Outcomes and Programme Specific Outcomes**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	2	3	2	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	3	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	2
<b>TOTAL</b>	15	12	13	10	15	10	13	13	15	10	11
<b>AVERAGE</b>	3	2.2	2.6	2	3	2	2.6	2.6	3	2	2.1

**3 – Strong, 2- Medium, 1- Low**

<b>Program: B.Com (CA)</b>				
<b>Elective – V (2)</b>		<b>Course Code:</b> 24UCC5E10		<b>Course Title:</b> Indirect Taxation
<b>Semester</b> V	<b>Hours/Week</b> 4	<b>Total Hours</b> 60	<b>Credits</b> 3	<b>Total Marks</b> 100

#### **Course Objectives**

- 1.To get introduced to indirect taxes
- 2.To have an overview of Indirect taxes
- 3.To be familiar the CGST and IGST Act
- 4.To learn procedures under GST
- 5.To gain knowledge about Customs Duty.

#### **UNIT – I**

##### **Introduction to Indirect Tax**

Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes – Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation – Introduction to Foreign Trade Policy (FTP) 2023

#### **UNIT – II**

##### **An Overview of Goods & Service Tax (GST)**

Introduction of Goods and Service Tax in India— Kelkar Committee - Constitutional Amendment - Goods and Service Tax: Concepts, Meaning, Significance, Features and Benefits - Important GST Common Portals – Taxes and Duties not Subsumed in GST – Rates of GST in India - Role of GSTN in Implementation of GST - Challenges in Implementation of GST.

#### **UNIT – III**

##### **CGST & IGST Act 2017**

Supply – Meaning – Classification – Time of Supply – Valuation – Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E-Way Bill - Various Provisions Regarding E-way Bill in GST – IGST Act - Export and Import of Goods and Services– Inter State Vs Intra State Supply – Place of Supply.– Anti Profiteering Rules – Doctrine of Unjust Enrichment



## **UNIT – IV**

### **Procedures under GST**

Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Penalty under GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST.

## **UNIT – V**

### **Customs Act 1962**

Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules & Exemptions.

**NOTE:** Question Paper Shall Cover 100% Theory

### **Text Books**

1. Vinod K Singhania, Indirect Taxes, Taxman's Publications, New Delhi.
2. Dr. H.C. Mehrotra & Prof. V.P. Agarwal, Goods and Services Tax (GST), Sahitya Bhawan Publications, Agra.
3. Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi.
4. CA. Pushpendra Sisodia, Indirect Tax Laws, Bharat Publications, New Delhi.

### **Reference Books**

1. V.S. Datey, All About GST, Taxmann Publications, New Delhi.
2. T.S. Reddy & Y. Hariprasad Reddy, Business Taxation, Margham Publications, Chennai.
3. Study Material on GST - The Institute of Chartered Accountants of India / The Institute of Cost Accountants of India, Chennai.
4. Guidance material on GST issued by CBIC, Government of India.

### **Course Outcomes (COs)**

On completion of the course, students should be able to

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Acquaintance with Indirect tax laws	K1 & K2
<b>CO2</b>	Exposed to the overview of GST.	K3
<b>CO3</b>	Apply provisions of CGST and IGST	K4
<b>CO4</b>	Summarise procedures of GST	K5 & K6

**K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create**

### **Mapping with Programme Outcomes and Programme Specific Outcomes**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	2	2	2	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	3
<b>TOTAL</b>	15	12	13	10	13	10	13	13	15	10	12
<b>AVERAGE</b>	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4

**3 – Strong, 2- Medium, 1- Low**

<b>Program: B.Com (CA)</b>				
<b>Elective – V (3)</b>		<b>Course Code:</b> 24UCC5E11		<b>Course Title:</b> Software Engineering and UML Lab
<b>Semester</b> V	<b>Hours/Week</b> 4	<b>Total Hours</b> 60	<b>Credits</b> 3	<b>Total Marks</b> 100

#### **Course Objectives**

1. To introduce the software development life cycles
2. To introduce concepts related to structured and objected oriented analysis & design co
3. To provide an insight into UML and software testing techniques
4. To get familiarized to the usage of UML tool kit.
5. To understand the requirements of the software and to map them appropriately to subsequent phases of the software development
6. To develop the ability to verify and validate their designs

#### **UNIT – I**

Introduction – Evolution – Software Development projects – Emergence of Software Engineering. Software Life cycle models – Waterfall model – Rapid Application Development – Agile Model – Spiral Model

#### **UNIT – II**

Requirement Analysis and Specification – Gathering and Analysis – SRS – Formal System Specification

#### **UNIT – III**

Software Design – Overview – Characteristics – Cohesion & Coupling – Layered design – Approaches Function Oriented Design – Structured Analysis – DFD – Structured Design – Detailed design

#### **UNIT – IV**

Object Modeling using UML – OO concepts – UML – Diagrams – Use case, Class, Interaction, Activity, State Chart – Postscript

## UNIT – V

Coding & Testing – coding – Review – Documentation – Testing – Black-box, White-box, Integration, OO Testing, Smoke testing.

### Text Books

1. Rajib Mall, “Fundamentals of Software Engineering”, PHI 2018, 5th Edition.
2. Roger S. Pressman, “Software Engineering - A Practitioner’s Approach”, McGraw Hill 2010, 7th Edition.

### Reference Books

1. Pankaj Jalote, “An Integrated Approach to Software Engineering”, Narosa Publishing House 2011, 3rd Edition.

### Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	The students should be able to specify software requirements, design the software using tools	K1 & K2
CO2	To write test cases using different testing techniques.	K3
CO3	Students must be able to analyse and design the problem at hand.	K4
CO4	Students should be able to use UML tools for the designing the software and test the correctness and soundness of their software through testing tools.	K5 & K6

**K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create**

### LIST OF PRACTICALS

Using UML tools produce analysis and design models for

- a. Library Management System
- b. Automatic Teller Machine
- c. Student Information Management
- d. Matrimony Service
- e. Stock Management System

<b>Program: B.Com (CA)</b>				
<b>Elective – VI (4)</b>		<b>Course Code:</b> 24UCC5E12		<b>Course Title:</b> Object Oriented Analysis and Design and UML Lab
<b>Semester</b> V	<b>Hours/Week</b> 4	<b>Total Hours</b> 60	<b>Credits</b> 3	<b>Total Marks</b> 100

#### **Course Objective**

1. To make aware of the software requirements, design the software using tools
2. To be acquainted with the writing of test cases using different testing techniques.
3. To get familiarized to the usage of UML tool kit.
4. To understand the requirements of the software and to map them appropriately to subsequent phases of the software development
5. To develop the ability to verify and validate their designs

#### **UNIT – I**

Object Orientation – System development – Review of objects - inheritance - Object relationship – Dynamic binding – OOSD life cycle – Process – Analysis – Design – prototyping – Implementation – Testing- Overview of Methodologies

#### **UNIT – II**

Ramabhaug methodology, OMT – Booch methodology, Jacobson methodology – patterns – Unified approach – UML – Class diagram – Dynamic modelling.

#### **UNIT – III**

Introduction - UML – Meta model - Analysis and design - more information. Outline Development Process: Overview of the process-Inception - Elaboration-construction-refactoring patterns transmission-iterative development -use cases.

#### **UNIT – IV**

OO Design axioms – Class visibility – refining attributes – Methods –Access layer – OODBMS – Table – class mapping view layer

## UNIT – V

Interaction diagram-package diagram-state diagram-activity diagram - deployment

Diagram - UML and programming

### Text Books

1. Ali Bahrami, “Object Oriented System Development”, McGraw-Hill International Edition 2017.
2. Martin Fowler, Kendall Scott, "UML Distilled", Addison Wesley
3. Eriksson, "UML Tool Kit", Addison Wesley

### Reference Books

1. Booch G., “Object oriented analysis and design”, Addison- Wesley Publishing Company 3 rd edition.
2. Rumbaugh J, Blaha.M. Premeriani, W., Eddy F and Loresen “Object Oriented Modeling and Design”, PHI

### Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	The students should be able to specify software requirements, design the software using tools	K1 & K2
CO2	To write test cases using different testing techniques.	K2 & K3
CO3	Students must be able to analyse and design the problem at hand.	K4
CO4	Students should be able to use UML tools for the designing the software and test the correctness and soundness of their software through testing tools.	K5 & K6

**K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create**

### List of Practical

Using UML tools produce analysis and design models for

- a. Library Management System
- b. Automatic Teller Machine
- c. Student Information Management
- d. Matrimony Service
- e. Stock Management System

<b>Program: B.Com (CA)</b>				
<b>Core – XIII</b>		<b>Course Code:</b> 24UCC6C13		<b>Course Title:</b> Cost Accounting – II
<b>Semester</b> VI	<b>Hours/Week</b> 6	<b>Total Hours</b> 90	<b>Credits</b> 4	<b>Total Marks</b> 100

#### **Course Objectives**

1. To understand the standards in Cost Accounting
2. To know the concepts of contract costing.
3. To be familiar with the concept of process costing.
4. To learn about operation costing.
5. To gain insights into standard costing.

### **UNIT – I**

#### **Cost Accounting Standards**

An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement.

### **UNIT – II**

#### **Job Costing, Batch Costing and Contract Costing**

Definitions - Features - A Comparison - Calculation of Profit on Contracts – Cost Plus Contract - Preparation of Contract A/c.

### **UNIT – III**

#### **Process Costing**

Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Preparation of Process Accounts - Treatment of Loss and Gain : Normal and Abnormal Loss - Abnormal Gain - Concept of Equivalent Production.

## **UNIT – IV**

### **Operation Costing**

Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems.

## **UNIT – V**

### **Standard Costing and Variance Analysis**

Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing System – Variance Analysis – Material, Labour, and Sales Variances – Calculation of Variances. AS 02 – AS 16.

**NOTE:** Question Paper Shall Cover 20% Theory and 80% Problems.

### **Text Books**

1. Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi.
2. Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S Chand & Co, New Delhi.
3. Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand publications, New Delhi.
4. T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai.
5. S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi.

### **Reference Books**

1. Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGraw–Hill, Noida.
2. Jain S.P. and Narang K.L. Cost Accounting, Kalyani Publishers, New Delhi.
3. V.K.Saxena and C.D. Vashist, Cost Accounting, Sultan Chand publications, New Delhi.
4. Murthy A &Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai.
5. Prasad. N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Bangladesh.



### Course Outcomes (COs)

On completion of the course, students should be able to

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Remember and recall standards in cost accounting	K1 & K2
<b>CO2</b>	Apply the knowledge in contract costing	K3
<b>CO3</b>	Analyze and assimilate concepts in process costing	K4
<b>CO4</b>	Understand various bases of classification cost and prepare operating cost statement.	K5
<b>CO5</b>	Set up standards and analyse variances.	K6

**K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create**

### **Mapping with Programme Outcomes and Programme Specific Outcomes**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	3	3	2	3	3	3	3	3	2	2
<b>CO2</b>	3	3	3	2	2	3	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	3	3	3	3	2	2
<b>CO4</b>	3	3	3	2	2	3	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	3	3	3	3	2	3
<b>TOTAL</b>	15	15	15	10	13	15	13	13	15	10	12
<b>AVERAGE</b>	3	3	3	2	2.6	3	2.6	2.6	3	2	2.4

**3 – Strong, 2- Medium, 1- Low**

<b>Program: B.Com (CA)</b>				
<b>Core – XIV</b>		<b>Course Code:</b> 24UCC6C14		<b>Course Title:</b> Management Accounting
<b>Semester</b> VI	<b>Hours/Week</b> 6	<b>Total Hours</b> 90	<b>Credits</b> 4	<b>Total Marks</b> 100

#### **Course Objectives**

1. To understand basics management accounting
2. To know the aspects of Financial Statement Analysis
3. To familiarize with fund flow and cash flow analysis
4. To learn about budgetary control
5. To gain insights into marginal costing.

#### **UNIT – I**

##### **Introduction to Management Accounting**

Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting. Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis.

#### **UNIT – II**

##### **Ratio Analysis**

Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios –Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.

#### **UNIT – III**

##### **Funds Flow & Cash Flow Analysis**

Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds - Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement.

Cash Flow Statement: Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 –Cash Flow from Operating, Financing and Investing activities

## **UNIT – IV**

### **Budget and Budgetary Control**

Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits

## **UNIT – V**

### **Marginal Costing**

Meaning - Features – Marginal Costing vs Absorption Costing - Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis.

Decision Making: Selection of a Product Mix – Make or Buy Decision – Limiting Factor or Key Factor.

**NOTE:** Question Paper Shall Cover 20% Theory and 80% Problems.

### **Text Books**

- 1.Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications,
- 2.Rds. Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.
- 3.Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.
- 4.Jenitra L Mervin ,Daslton L Cecil, Management Accounting, Lerantec Press, Chennai.
- 5.T.S.Reddy& Y. Hari Prasad Reddy, Management Accounting, Margham Publications, Chennai.

### **Reference Books**

1. Chadwick – The Essence of Management Accounting, Financial Times Publications, England.
2. Charles T.Horngren and Gary N. Sundem–Introduction to Management Accounting, Pearson, Chennai.
3. Murthy A and GurusamyS ,Management Accounting- Theory &Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai.

4. Hansen - Mowen, Cost Management Accounting and Control, South Western College, India.
5. N.P. Srinivasan, Management Accounting, New Age publishers, Chennai.

### **Course Outcomes (COs)**

On completion of the course, students should be able to

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Remember and recall basics in management accounting	K1 & K2
<b>CO2</b>	Apply the knowledge of preparation of Financial Statements	K3
<b>CO3</b>	Analyse the concepts relating to fund flow and cash flow	K4
<b>CO4</b>	Evaluate techniques of budgetary control	K5
<b>CO5</b>	Formulate criteria for decision making using principles of marginal costing.	K6

**K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create**

### **Mapping with Programme Outcomes and Programme Specific Outcomes**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	2	3	2	2	2	3	2	3
<b>CO3</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	3	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	3
<b>TOTAL</b>	15	11	13	10	15	10	13	13	15	10	12
<b>AVERAGE</b>	3	2.1	2.6	2	2	2	2.6	2.6	3	2	2.4

**3 – Strong, 2- Medium, 1- Low**

<b>Program: B.Com (CA)</b>				
<b>Core – XV</b>		<b>Course Code:</b> 24UCC6C15		<b>Course Title:</b> Income Tax Law and Practice – II
<b>Semester</b> VI	<b>Hours/Week</b> 6	<b>Total Hours</b> 90	<b>Credits</b> 4	<b>Total Marks</b> 100

### **Course Objectives**

1. To understand provisions relating to capital gains
2. To know the provisions for computation of income from other sources.
3. To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.
4. To learn about assessment of individuals
5. To gain knowledge about assessment procedures.

### **UNIT – I**

#### **Capital Gains**

Capital Assets – Transfer – Short term vs Long term capital assets - Computation of Capital Gains - Cost of Acquisition - Cost of Improvement – Indexation - Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA.

### **UNIT – II**

#### **Income From Other Sources & Clubbing of Income**

Chargeability - Computation of Income from Other Sources – Deductions Allowed – Clubbing of Income – Concept.

### **UNIT – III**

#### **Set Off and Carry Forward of Losses and Deductions From Gross Total Income**

Gross Total Income vs Total Income - Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only.

## **UNIT – IV**

### **Computation of Total Income – Individual**

Computation of Total Income - Tax Liability of an Individuals (Old regime vs New regime)

Tax Rebate, Relief of Income Tax.

## **UNIT – V**

### **Income Tax Authorities**

Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income Tax Officer - Procedure for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Belated Return – Defective Return – Signing of Return – Permanent Account Number (PAN), e-PAN – Advance payment of Income Tax. AS 15.

**NOTE:** Question Paper shall cover 20% Theory and 80% Problems.

### **Text Books**

1. V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2. T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3. Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4. Mehrotra H.C, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
5. T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.

### **Reference Books**

1. Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
2. Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan, New Delhi.
3. Vinod K. Singhania, Students Guide to Income Tax., U.K. Bharghava Taxman, New Delhi.
4. Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.
5. Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.

### Course Outcomes (COs)

On completion of the course, students should be able to

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Remember and recall provisions on capital gains	K1 & K2
<b>CO2</b>	Apply the knowledge about income from other sources	K3 & K4
<b>CO3</b>	Analyse the set off and carry forward of losses provisions	K4
<b>CO4</b>	Learn about assessment of individuals	K5
<b>CO5</b>	Apply procedures learnt about assessment procedures.	K6

**K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create**

### **Mapping with Programme Outcomes and Programme Specific Outcomes**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	2	2	2	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	3
<b>TOTAL</b>	15	12	13	10	13	10	13	13	15	10	12
<b>AVERAGE</b>	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.2

**3 – Strong, 2- Medium, 1- Low**

<b>Program: B.Com (CA)</b>				
<b>Elective – VII (5)</b>		<b>Course Code:</b> 24UCC6E13		<b>Course Title:</b> Entrepreneurial Development
<b>Semester</b> VI	<b>Hours/Week</b> 5	<b>Total Hours</b> 75	<b>Credits</b> 3	<b>Total Marks</b> 100

### **Course Objectives**

1. To know the meaning and characteristics of entrepreneurship
2. To identify the various business opportunities
3. To understand the Process of setting up an enterprise
4. To gain knowledge in the aspects of legal Compliance of setting up of an enterprise
5. To develop an understanding of the role of MSME in economic growth

## **UNIT – I**

### **Introduction to Entrepreneur**

Meaning of Entrepreneurship – Characteristics of Entrepreneurship – Types of Entrepreneurship – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Traits – Classification – Functions – Entrepreneurial Scenario in India.

## **UNIT – II**

### **Design Thinking**

Idea Generation – Identification of Business Opportunities – Design Thinking Process – Creativity – Invention – Innovation – Differences – Value Addition – Concept and Types – Tools and Techniques of Generating an Idea – Turning Idea into Business Opportunity.

## **UNIT – III**

### **Setting up of an Enterprise**

Process of Setting Up an Enterprise – Forms of an Enterprise – Sole Proprietorship – Partnership – Limited Liability Partnership Firm – Joint Stock Company – One Man partnership – Choice of Form of an Enterprise – Feasibility Study – Marketing, Technical, Financial, Commercial and Economical.



## **UNIT – IV**

### **Business Model Canvas and Formulation of Project Report**

Introduction – Contents of Project Report – Project Description – Market Survey – Fund Requirement – Legal Compliance of setting Up of an Enterprise – Registration – Source of Funds – Modern Sources of Funds.

## **UNIT – V**

### **MSME's and Support Institutions**

Government Schemes and Women Entrepreneurship – Importance of MSME for Economic Growth – MSME – Definition – Role of Government Organizations in Entrepreneurship Development – MSME DI – DIC – Khadi and Village Industries Commission – NSIC – NABARD, SICVI, SFC, SDC, EDII, EPCCB. Industrial Estates – Government Schemes – Prime Minister Employment Generation Programme – Women Entrepreneurship in India.

**NOTE:** Question Paper shall cover 100% Theory.

### **Text Books**

1. Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai.
2. Dr. C.B. Gupta & Dr. S.S. Khanka (Reprint 2014). Entrepreneurship And Small Business Management, Sultan Chand & Sons, New Delhi.
3. Charantimath Poornima, (Reprint 2014.), Entrepreneurship development-Small, Pearson Education, India.
4. RajShankar, (Reprint 2016), Entrepreneurship Theory and Practice, Vijay Nicole and Imprints Pvt. Ltd, Chennai.
5. Vasant Desai, (Reprint 2017). Dynamics of Entrepreneurial Development & Management Twenty Fourth Edition. Himalaya Publishing House. Mumbai.

### **Reference Books**

1. Anil kumar, Poornima, Principles of Entrepreneurial development, Newage publication, Chennai.
2. Dr.A.K.singh, Entrepreneurial development and management, Laxmi publications, Chennai.

3. Dr. R.K. Singal, Entrepreneurial development and management, S.K.Kataria publishers, New Delhi.
4. Dr. M.C. Garg, Entrepreneurial Development, New Delhi.
5. E.Gordon, K.Natrajan, Entrepreneurial development, Himalaya publishing, Mumbai.

### **Course Outcomes (COs)**

On completion of the course, students should be able to

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Identify the various traits of an entrepreneur	K1 & K2
<b>CO2</b>	Turn ideas into business opportunities	K3 & K4
<b>CO3</b>	Do feasibility study before starting a project	K4
<b>CO4</b>	Identify the sources of funds for funding a project	K5
<b>CO5</b>	Develop an understanding about the Government schemes available for women entrepreneurs	K6

**K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create**

### **Mapping with Programme Outcomes and Programme Specific Outcomes**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	2	2	2	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	3
<b>TOTAL</b>	15	12	13	10	13	10	13	13	15	10	12
<b>AVERAGE</b>	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4

**3 – Strong, 2- Medium, 1- Low**

<b>Program: B.Com (CA)</b>				
<b>Elective – VIII (6)</b>		<b>Course Code:</b> 24UCC6E14		<b>Course Title:</b> Human Resource Management
<b>Semester</b> VI	<b>Hours/Week</b> 5	<b>Total Hours</b> 75	<b>Credits</b> 3	<b>Total Marks</b> 100

### **Course Objectives**

1. To explore to the aspects relating of Human resource management
2. To equip with the various processes of Recruitment and Selection
3. To be acquainted with Training methods and the concept of Performance Appraisal
4. To learn about Industrial Relations
5. To assimilate knowledge on employee welfare.

### **UNIT – I**

#### **Introduction to HRM**

Definition of HRM, Objectives – Importance – Nature- Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification.

### **UNIT – II**

#### **RECRUITMENT AND SELECTION**

Definition – Objectives – Factors affecting recruitment – internal and external source of recruitment – Selection Process – Curriculum Vitae –Test- types– Kinds of employment interview – Medical Screening – Appointment Order.

### **UNIT – III**

#### **TRAINING AND DEVELOPMENT**

Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Performance appraisal – Transfer – Promotion and termination of services – Career Development.

## **UNIT – IV**

### **INDUSTRIAL RELATIONS**

Industrial Disputes and Settlements (Laws Excluded) – Settling Industrial Disputes in India – Arbitration – Adjudication – Settlement Labour Relation – Functions of Trade Unions – Forms of collective bargaining-Workers’ participation in management – Types and effectiveness.

.

## **UNIT – V**

### **EMPLOYEE WELFARE**

Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non-Statutory Welfare Measures, and Labour Welfare Theories- Social Security, Health, Retirement & Other Benefits- Remuneration – Components of remuneration – Incentives – Benefits

**NOTE:** Question Paper shall cover 100% Theory.

### **Text Books**

1. Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida.
2. Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai.
3. Sunil Lalla and Neha Shukla, Human Resource Management, Nirali Prakashan Publishers, Pune.
4. P. Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.

### **Reference Books**

1. L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi.
2. DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.
3. Dr.K.Sundar and Dr.J Srinivasan, Human Resource Development, Margham Publications, Chennai.
4. Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.

### Course Outcomes (COs)

On completion of the course, students should be able to

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Examine the role of HRM in the new age organisation and plan man power requirements and implement techniques of job design.	K1 & K2
<b>CO2</b>	Formulate action plans for employee Recruitment and Selection.	K3
<b>CO3</b>	Choose appropriate methods of Training	K4
<b>CO4</b>	Estimate, defend and handle legal compliance in HRM involving trade union disputes and employee retention.	K5
<b>CO5</b>	Formulate strategies for employee welfare.	K6

**K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create**

### Mapping with Programme Outcomes and Programme Specific Outcomes

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	2	2	2	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	3
<b>TOTAL</b>	15	12	13	10	13	10	13	13	15	10	12
<b>AVERAGE</b>	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.2

**3 – Strong, 2- Medium, 1- Low**

<b>Program: B.Com (CA)</b>				
<b>Elective – VIII (7)</b>		<b>Course Code:</b> 24UCC6E15		<b>Course Title:</b> R Language
<b>Semester</b> VI	<b>Hours/Week</b> 5	<b>Total Hours</b> 75	<b>Credits</b> 3	<b>Total Marks</b> 100

#### **Course Objectives**

1. Acquire programming skills in core R Programming
2. Acquire Object-oriented programming skills in R Programming.
3. Develop the skill of designing graphical-user interfaces (GUI) in R Programming
4. Acquire R Programming skills to move into specific branches

#### **List of Exercises**

1. Data In R
2. Reading and Writing Data
3. R and Databases
4. Dates
5. Factors
6. Subscribing
7. Character Manipulation
8. Data Aggregation
9. Reshaping Data Basics
10. The R Environment
11. Probability and Distributions
12. Descriptive Statistics and Graphics
13. One- And Two-Sample Tests
14. Regression and Correlation
15. Analysis of Variance and The Kruskal–Wallis Test
16. Tabular Data
17. Power and The Computation of Sample Size
18. Advanced Data Handling
19. Multiple Regression
20. Linear Models
21. Logistic Regression

- 22. Survival Analysis
- 23. Rates and Poisson Regression
- 24. Nonlinear Curve Fitting

### **Course Outcomes (COs)**

On completion of the course, students should be able to

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	To understand the problem-solving approaches	K1 & K2
<b>CO2</b>	To learn the basic programming constructs in R Programming	K3
<b>CO3</b>	To practice various computing strategies for R Programming - based solutions to real world problems	K4
<b>CO4</b>	To use R Programming data structures - lists, tuples, dictionaries.	K5
<b>CO5</b>	To do input/output with files in R Programming	K6

**K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create**

<b>Program: B.Com (CA)</b>				
<b>Elective – VIII (8)</b>		<b>Course Code:</b> 24UCC6E16		<b>Course Title:</b> Practical Tally
<b>Semester</b> VI	<b>Hours/Week</b> 5	<b>Total Hours</b> 75	<b>Credits</b> 3	<b>Total Marks</b> 100

#### **Course Objectives**

1. Examination of general accounting applications as they apply to computerized financial records for each step of the accounting cycle to the completion of financial statements, as well as management accounting applications.

#### **List of Exercises**

1. Preparation of Trial Balance - preparation of profit and loss accounts, Balance sheet
2. Interest simple, compound interest calculation. Setting ledger master, Interest report.
3. Receivable and payable management, meaning activating bill wise details, all types of entries
4. Cost Centres and Category summary, cost centre breakup ledgers and group breakup outstanding receivable and payable, interest receivable and payable, statistics, cash and fund flow daybook list of account reversing journals, optional vouchers.
5. Budget Budgetary control creation of budget, group budget Budgetary ledger creation alteration of budget deletion of budget.
6. Introduction to GST, Getting started with GST, Transferring Input tax to GST, Interest supply of goods, GST reports
7. Recording advance entries, Exports, Imports, Exempted Goods, Adjustment and Return filing, GST tax payments
8. Electronic Commerce Introduction, Tax Collected at Source (TCS), Procedures for E-commerce Operator, Input Tax Credit: - Introduction, Important Points, Input Service Distributors
9. Matching of Input Tax Credit, Returns, GSTR-2, Other Taxable Persons, Annual Return, Overview of the IGST Act, Overview, Other Provisions.
10. GST Portal, Introduction, GST Eco-system, GST Suvidha Provider (GSP), Uploading Invoices



### **Course Outcomes (COs)**

On completion of the course, students should be able to

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Input journal entries, adjust entries and prepare financial statements for cash and accrual-based businesses	K1 & K2
<b>CO2</b>	Record vendor, customer, and inventory transactions essential for maintaining accounts payable, accounts receivable, and inventory subsidiary ledgers	K3 & K4

**K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create**

<b>Program: B.Com (CA)</b>				
<b>Professional Competency Skill</b>	<b>Course Code:</b> 24UCC6GA01		<b>Course Title:</b> General Awareness for Competitive Examination	
<b>Semester</b> VI	<b>Hours/Week</b> 2	<b>Total Hours</b> 75	<b>Credits</b> 2	<b>Total Marks</b> 100

### **Course Objectives**

1. To create the opportunity for learning across different disciplines and builds experience for students as they grow into lifelong learners.
2. To build experiences for students as they grow into lifelong learners.
3. To know the basic concepts of various discipline

### **UNIT – I**

#### **Indian Polity**

Basics concepts- Three organs of Indian government (Executives, Legislature, Judiciary), Introduction to Indian Constitution – Salient features of constitution, Preamble, Fundamental rights, Fundamental duties, Directive Principles of State policy, Types of Majority, Amendments to the Constitution, Basic structure Doctrine, Division of subjects between the union and the states local Governance, Elections in India and Election Commission, CAG.

### **UNIT – II**

#### **Geography**

Major oceans of the world –Important Canals – Gulfs – Straits and passes – Indian Rivers and its Tributaries – Climatology – Atmosphere, Wind systems, Clouds systems, World climatic classification – Indian climate – Indian Monsoon – Indian's physical features, Indian Soil types and Distribution – Importance Trade routes and projects, Indian natural vegetation – Indian agriculture- Major crops and its distribution, Indian Industries and its Distribution.

## **UNIT – III**

### **Economy**

National Income – Inflation – Money and Banking - Agriculture in India – Union Budget – Planning in India – Poverty – Unemployment – Inclusive Development and Development issues – Industrial policies – Financial Markets.

## **UNIT – IV**

### **History**

Modern India – formation of Indian National Congress – Morley Minto Reforms, Revolutionary activities – World War I and India's Response – Home Rule league – Montague Chelmsford reforms – Rowlett Act – Non –Cooperation Movement – Simon commission and Nehru Report – Civil Disobedience Movement and Round Table conferences – Quit India Movement and Demand for Pakistan – Cabinet Mission – Formation of Constituents Assembly and partition of India. .

## **UNIT – V**

### **Environment and Ecology**

Basic concepts – Ecology, Biodiversity- Food chain and food web – Bio Geo Chemical Cycles – International Bio Diversity organisations- International Conventions – Conferences and Protocol – Indian Environmental laws and Environment Related organisation

### **Text Books**

1. Class XI and XII NCERT Geography
2. History – Old NCERT'S Class XI and XII

### **Reference Books**

1. M. Laxmi Kant (2019), Indian polity, McGraw- Hill
2. Ramesh Singh (2022), Indian Economy, McGraw - Hill
3. G.C Leong, Physical and Human Geography, Oxford University Press
4. Majid Hussain- India Map Entries in Geography, GK Publications Pvt, Ltd.

### **Course Outcomes (COs)**

On completion of the course, students should be able to

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Develop board knowledge of the different components in polity	K1 & K2
<b>CO2</b>	Understand the Geographical features across countries and in India	K3
<b>CO3</b>	Acquire knowledge on the aspects of Indian Economy	K4
<b>CO4</b>	Understand the significance of India's Freedom Struggle	K5
<b>CO5</b>	Gain knowledge on Ecology and Environment	K6

**\K1 – Remember, K2 – Understand, K3 – Apply, K4 – Analyse, K5 – Evaluate, K6 – Create**