



## **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)**

**Tamil Nadu, India**

**Website:** [www.svmcugi.com](http://www.svmcugi.com) **E-mail:** [svm.commerce.ca@gmail.com](mailto:svm.commerce.ca@gmail.com)



**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 2020-2021 Onwards)**



### Programme Outcomes (POs)

<b>PO1</b>	Student can acquire comprehensive knowledge in Finance, Accounting, Taxation, Business laws and Corporate Laws.
<b>PO2</b>	Students can equip professional interpersonal and entrepreneurial skills.
<b>PO3</b>	After completing three years Bachelors of Commerce with Computer Application (B.Com (CA).) course, students would gain a through deep knowledge in Fundamentals of Commerce, Fundamentals of computer and Tally.
<b>PO4</b>	All-inclusive outlooks of the course offer a number of value based and job-oriented courses, which ensure that students are trained up-to-date.
<b>PO5</b>	Students can possess wide spectrum of managerial skills with competency building qualities in specific areas of commerce and other related fields.

### Programme Specific Outcomes (PSOs)

<b>PSO1</b>	Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.
<b>PSO2</b>	Students will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
<b>PSO3</b>	Learners will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.
<b>PSO4</b>	Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses. Graduates will be able to do pursue higher education and take-up jobs in the field of Commerce and Computer Applications.
<b>PSO5</b>	Students will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals. Students will be able to demonstrate knowledge in setting up a computerized set of accounting books.



## SRI VIDYA MANDIR ARTS & SCIENCE COLLEGE

(Autonomous)

### Bachelor of Commerce (Computer Applications) (B.COM (CA))

#### Programme Pattern and Syllabus (CBCS)

(For Students Admitted in the College from the Academic Year 2020-2021 Onwards)

Sl. No.	Part	Nature of Course	Course Code	Name of the Course	Hours/Week	Credits	Marks		
							CIA	ESE	Total
<b>SEMESTER – I</b>									
1	I	Language	20UTA1F01	Tamil – I	6	3	25	75	100
2	II	Language	20UEN1F01	English – I	6	3	25	75	100
3	III	Core – I	20UCC1C01	Financial Accounting – I	5	4	25	75	100
4		Core – II	20UCC1C02	Business Communication	5	4	25	75	100
5		Allied – I	20UCS1A01	Computer Application in Business	6	4	25	75	100
6	IV	Value Education	20UVE101	Manavalakkalai Yoga	2	2	25	75	100
<b>Total</b>					<b>30</b>	<b>20</b>	<b>150</b>	<b>450</b>	<b>600</b>
<b>SEMESTER – II</b>									
7	I	Language	20UTA2F02	Tamil – II	6	3	25	75	100
8	II	Language	20UEN2F02	English – II	6	3	25	75	100
9	III	Core – III	20UCC2C03	Financial Accounting – II	5	4	25	75	100
10		Core – IV Core Practical	20UCC2P01	MS – Office Practical	5	4	25	75	100
11		Allied – II	20UCS2A02	Database Management System	6	4	25	75	100
12	IV	Common Paper	20UES201	Environmental Studies	2	2	25	75	100
<b>Total</b>					<b>30</b>	<b>20</b>	<b>150</b>	<b>450</b>	<b>600</b>
<b>SEMESTER – III</b>									
13	III	Core – V	20UCC3C04	Business Law	5	4	25	75	100
14		Core – VI	20UCC3C05	Corporate Accounting – I	6	4	25	75	100
15		Core – VII	20UCC3C06	Tally	5	4	25	75	100
16		Allied – III	20UMA3A03	Business Statistical Methods	6	4	25	75	100
17	IV	SBEC – I	20UCC3S01	Capital Market	3	3	25	75	100



18		SBEC – II	20UCC3S02	Marketing	3	3	25	75	100
19		NMEC – I	20UCC3N01	Marketing (Offered by Our Department to Other Department)	2	2	25	75	100
<b>Total</b>					<b>30</b>	<b>24</b>	<b>175</b>	<b>525</b>	<b>700</b>
<b>SEMESTER – IV</b>									
20	III	Core –VIII	20UCC4C07	E - Commerce	5	5	25	75	100
21		Core – IX	20UCC4C08	Corporate Accounting – II	6	5	25	75	100
22		Core – X Core Practical	20UCC4P02	Tally Practical	5	4	25	75	100
23		Allied – IV	20UMA4A04	Business Mathematics and Statistical Techniques	6	4	25	75	100
24	IV	SBEC – III	20UCC4S03	Project Methods and Techniques.	3	3	25	75	100
25		SBEC – IV	20UCC4S04	Human Resource Management	3	3	25	75	100
26		NMEC – II	20UCC4N02	Human Resource Management (Offered by Our Department to Other Department)	2	2	25	75	100
<b>Total</b>					<b>30</b>	<b>26</b>	<b>175</b>	<b>525</b>	<b>700</b>
<b>SEMESTER – V</b>									
27	III	Core – XI	20UCC5C09	Cost Accounting	6	5	25	75	100
28		Core – XII	20UCC5C10	Practical Auditing	6	5	25	75	100
29		Core – XIII	20UCC5C11	Income Tax Law and Practice – I	6	5	25	75	100
30		Core – XIV	20UCC5C12	Web Designing	6	4	25	75	100
31		Elective – I		Elective – I	6	5	25	75	100
<b>Total</b>					<b>30</b>	<b>24</b>	<b>125</b>	<b>375</b>	<b>500</b>
<b>SEMESTER – VI</b>									
32	III	Core – XV	20UCC6C13	Management Accounting	6	5	25	75	100
33		Core – XVI	20UCC6C14	Entrepreneurial Development	6	5	25	75	100
34		Core – XVII	20UCC6C15	Income Tax Law and Practice – II	6	5	25	75	100
35		Core – XVIII Core Practical	20UCC6P03	Commerce Practical	6	5	25	75	100
36		Elective – II		Elective – II	6	5	25	75	100



37	V	Extension Activities		Extension Activities *	–	1			
<b>Total</b>					<b>30</b>	<b>26</b>	<b>125</b>	<b>375</b>	<b>500</b>
<b>Grand Total</b>					<b>180</b>	<b>140</b>	<b>900</b>	<b>2700</b>	<b>3600</b>

\* No University Examinations. Only Credit is given.

### Note

CBCS – Choice Based Credit system

CIA – Continuous Internal Assessment

ESE – End of Semester Examinations

### List of Common Papers for

1. B.Com.
2. B.Com (CA).



# PROGRAMME SYLLABUS



Program: B.Com (CA)				
Core – I		Course Code: 20UCC1C01		Course Title: Financial Accounting – I
Semester	Hours/Week	Total Hours	Credits	Total Marks
I	5	75	4	100

### Course Objectives

1. To familiarize basic concepts of accounting and its features.
2. To understand procedures involved in accounting process and its applications.
3. To acquire knowledge of preparation of final accounts of companies.

### **UNIT – I**

Basic Concepts: Fundamentals of Book Keeping – Meaning – Definition – Book Keeping Vs. Accounting – Objectives – Advantages and Limitations of Accounting – Methods of Accounting – Double Entry System – Meaning – Advantages – Types of Accounts – Accounting Rules – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary Books – Cash Book – Trial Balance – Rectifications of Errors.

### **UNIT – II**

Final Accounts of a Sole Trading Concern – Trading, Profit & Loss a/c and Balance Sheet with Adjustments, Difference Between Trading a/c, P&L a/c and Balance Sheet.

### **UNIT – III**

Bank Reconciliation statement – Causes for Difference – Preparation of Bank Reconciliation statement – Average Due Date.

### **UNIT – IV**

Depreciation – Meaning – Causes – Characteristics – Objectives – Methods – Fixed – Diminishing – Annuity – Provisions and reserves.

**UNIT – V**

Accounting Standards – Meaning – Objectives – Indian accounting standards (Theory only).

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

**Text Books**

1. R.L. Gupta and V.K. Gupta, Financial Accounting, Sultan Chand and Sons, New Delhi, 2019.
2. S.P. Jain and K.L. Narang, Financial Accounting, Kalyani Publishers, Ludhiana, 2018.
3. Reddy and Murthy, Financial Accounting, Margham Publications, Chennai, 2020.

**Reference Books**

1. Dr. S. Ganesan and Kalavathi, Financial Accounting, Tirumalai Publications, Nagercoil, 2019.
2. R.S.N. Pillai and Bagavathy, Financial Accounting, Margham Publications, Chennai, 2018.
3. Dr. Chandra Bose, Advanced Accounting, PHI Learning (P) Ltd., Delhi, 2019.

**Course Outcomes (COs):**

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand fundamental accounting concepts, principles, conventions and methods of accounting.	K1 & K2
CO2	Preparation of final accounts of companies.	K2 & K3
CO3	Gather knowledge about BRS and Average Due Date.	K3 & K4
CO4	Gain knowledge regarding methods of providing depreciation.	K5
CO5	Learn about the Indian Accounting Standards.	K6

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



**Mapping of COs with POs**

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

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



Program: B.Com (CA)				
Core – II		Course Code: 20UCC1C02	Course Title: Business Communication	
Semester	Hours/Week	Total Hours	Credits	Total Marks
I	5	75	4	100

### Course Objectives

1. To develop better written and oral business communication skills among students and enable them to know effective media of communication.
2. To enhance their writing skills in various forms of business letters and reports.
3. To know basic techniques involved in modern forms of communication.

### **UNIT – I**

Business Communication: Meaning – Objectives – Media – Barriers – Importance of Effective Business Communication – Modern Communication Methods – Business Letters: Need – Functions – Kinds – Essentials of Effective Business Letters – Layout.

### **UNIT – II**

Enquiries – Replies – Offers and Quotations – Orders and Their Execution – Credit and Status Enquiries – Meaning – Trade and Bank References – Complaints and Adjustments – Collection Letters – How to Write Effective Collection Letters – Sales Letters – Circular Letters.

### **UNIT – III**

Banking Correspondence – Introduction – Correspondence with Customer, Head Office – Insurance Correspondence – Life Insurance – Fire insurance – Marine Insurance – Agency Correspondence.

### **UNIT – IV**

Application for Jobs: Preparation of Resume – Interviews – Meaning – Types of Interview – Candidates Preparing for an Interview Guidelines to be Observed During an Interview – Appointment letter – Modern forms – Fax – Email – Video Conference – Internet – Websites – Uses of the Various Forms of Communication.

**UNIT – V**

Company Secretarial Correspondence – Agenda, Minutes and Report Writing – Types – Characteristics of Good Report – Report of individuals – Memorandum.

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

**Text Books**

1. Rajendra Pal and J.S. Korahilli, Essentials of Business Communication, Sultan Chand and Sons, New Delhi, 2016.
2. V.R. Palanivelu and N. Subburaj, Business Communication, Himalaya Publishing Pvt. Ltd., Mumbai, 2018.
3. Shirley Taylor, Communication for Business, Pearson Publications, New Delhi, 2019.

**Reference Books**

1. M.S. Ramesh and Pattenshetty, Effective Business English and Correspondence, R S. Chand and Co. Publishers, New Delhi, 2019.
2. R.S.N. Pillai and Bhagavathi, Commercial Correspondence, S. Chand Publications, New Delhi, 2016.
3. Sathya Swaroop Debasish and Bhagaban Das, Business Communication, PHI Learning Pvt., Ltd., New Delhi, 2018.

**Course Outcomes (COs):**

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand about various modern methods of communication.	K1 & K2
CO2	Learn how to write trade letters replies, circular letter and sales letter.	K2 & K3
CO3	Know about correspondence with banking and insurance companies.	K3 & K4
CO4	Familiarize effective communication skills by drafting application letters and resume.	K5
CO5	Creation of agenda, reports and minutes.	K6

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

**Mapping of COs with POs**

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

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



Program: B.Com (CA)				
Allied - I		Course Code: 20UCS1A01	Course Title : Computer Application in Business	
Semester	Hours/Week	Total Hours	Credits	Total Marks
I	6	90	4	100

### Course Objectives

1. To inculcate fundamental knowledge about business application software towards information technology.
2. To enable students to understand technology for business application to learn about various package in MS-Office.
3. To impart significance towards excel and database system.

#### **UNIT – I**

MS-Word: Introduction to MS-Office – MS-Word, Introduction to Word Basics – Commands – Copying and Moving Text – Working With Text – Find and Replace – Formatting Text – Mail Merge – Table – Spell Check and Grammar.

#### **UNIT – II**

MS-Excel: Excel Basics – Introduction – Menus – Toolbars – Icons – Opening Excel – Cells – Entering and Editing Data – Creation of Chart – Naming Formulas – Functions.

#### **UNIT – III**

MS-Power Point: Introduction – Menus – Toolbars – Creating and Editing Slides – Working with Power Point, Animation, View of Power Point.

#### **UNIT – IV**

MS-Access: Introduction – Starting Microsoft Access – Creating New Database – Opening Existing Database – Access Database Wizards – Tables – Creating Query.

**UNIT – V**

MS–FrontPage: Introduction – Menus – Toolbars – Creating Webpage – With Wizard – Hyperlinks

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

**Text Books**

1. Sanjay Saxena, MS Office 2000 For Every One, Vikas Publishing House Pvt. Ltd, New Delhi, Chapter – II, III, IV, V, VI & IX, 2017.
2. Joyce Cox and Team, “Step by Step 2007 Microsoft Office System”, PHI Learning Private limited, New Delhi, 2019.
3. Peter Werka, Office 2010 All in one for Dummies, Wiley Publishing Inc, 2020.

**Reference Books**

1. Bittu Kumar, Ms-Office 2010, V and S Publishers, 2017.
2. Prof. Sathish Jain and M. Geeta, Ms-Office 2010 Training Guide, BPB Publications, 2019.
3. Faithe Wempen, Ms-Office 2000 – Professional Fast and Easy, BPB Publications, 2018.

**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 about basics of MS-Word.	K1 & K2
<b>CO2</b>	Application of programming functions in MS-Excel.	K2 & K3
<b>CO3</b>	Prepare the slide presentation.	K3 & K4
<b>CO4</b>	Create the database in MS-Access.	K5
<b>CO5</b>	Gain the knowledge about preparation of webpage and coding.	K6

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

**Mapping of COs with POs**

<b>PO CO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	M	M	M	S	S
<b>CO2</b>	M	M	S	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	S	S	S	S

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



Program: B.Com (CA)				
Core - III		Course Code: 20UCC2C03	Course Title : Financial Accounting – II	
Semester	Hours/Week	Total Hours	Credits	Total Marks
II	5	75	4	100

### Course Objectives

1. To enable students to understand branch and departmental accounts.
2. To enable students to acquire the knowledge about preparation of non- trading concern.
3. To make students understand partnership accounts and apply the same in the real business world.

#### **UNIT – I**

Branch Accounts – Meaning, Definition – Dependent Branches – Stock and Debtor System – Independent Branches (Foreign Branches Excluded) — Departmental Accounts — Meaning, Definitions, Features, Basis for Allocation of Expenses – Inter Departmental Transfer at Cost or Selling Price.

#### **UNIT – II**

Single Entry System – Meaning – Features – Statement of Affairs Method and Conversion Method – Self–Balancing ledger.

#### **UNIT – III**

Final accounts of Non–Trading Concerns – Receipts and Payments Account – Income and Expenditure Account and Balance Sheet – Difference between Receipts and Payments Account & Income and Expenditure Account.

#### **UNIT – IV**

Partnership – Admission of a Partner – Retirement of a Partner – Death of a Partner.



**UNIT – V**

Dissolution of a Partner – Insolvency of a Partner Gradual Realization of Garner vs. Murray — Piece Meal Distribution.

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

**Text Books**

1. R.L. Gupta and V.K. Gupta, Financial Accounting, Sultan Chand and Sons, New Delhi, 2018.
2. S.P. Jain and K.L. Narang, Financial Accounting, Kalyani Publishers, Ludhiana, 2019.
3. Reddy and Murthy, Financial Accounting, Margham Publications, Chennai, 2020.

**Reference Books**

1. Dr. S. Ganesan and Kalavathi, Financial Accounting, Tirumalai Publications, Nagercoil, 2018.
2. R.S.N. Pillai and Bagavathy, Financial Accounting, Margham Publications, Chennai, 2018.
3. Dr. Chandra Bose, Advanced Accounting, PHI Learning (P) Ltd., Delhi, 2019.

**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>	Familiarize concept of branch accounts and departmental accounts.	K1 & K2
<b>CO2</b>	Preparation of single entry accounts.	K2 & K3
<b>CO3</b>	Impart knowledge with relevance to preparation of accounts for non-trading concerns.	K4
<b>CO4</b>	Know about accounting procedure in case of admission of a partner and also understand accounting concept of retirement and death of a partner.	K5
<b>CO5</b>	Prepare accounts in case of dissolution of partnership firm and insolvency of a partner and partners.	K6

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

**Mapping of COs with POs**

<b>PO CO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	M	M	M	S	S
<b>CO2</b>	M	M	M	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	S	S	S	S

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



Program: B.Com (CA)				
<b>Allied - II</b>	<b>Course Code: 20UCS2A02</b>		<b>Course Title: Database Management System</b>	
<b>Semester II</b>	<b>Hours/Week 6</b>	<b>Total Hours 90</b>	<b>Credits 4</b>	<b>Total Marks 100</b>

### Course Objectives

1. To enable students to understand technology for SQL statement and create a table.
2. To imbibe creation of database in SQL server and functions, data base architecture and protocols.
3. To acquire knowledge of database and system application software.

#### **UNIT – I**

Introduction: Database System Application – Purpose of Database System – View of Data – Data Model – Database Language – Relational Database – Transaction Management – Database Architecture – Database User and Administrator – History of Database System.

#### **UNIT – II**

Relational Database: Structure of Relational Databases – Keys – Schema Diagrams – Relational Query Language. SQL: Overview of the SQL Query Language – SQL Data Definition – Basic Structure of SQL Queries – Set operations – Null Values – Aggregate Functions – Modification of the Database.

#### **UNIT – III**

Intermediate SQL: Join Expressions – View – Transactions – Authorization – Formal Relational Queries Languages: The Relational Algebra – Transaction Concept – Transaction State – Atomicity & Durability – Concurrent Executions – Serializability – Recoverability.

#### **UNIT – IV**

Database Design and the E–R Model: Overview of the Data Process – The Entity – Relationship Model – Constraints – Entity – Relationship Diagram – Normal Form –



Decomposition using Functional Dependency – Functional Dependency Theory – Decomposition is Using Multivalued Dependencies.

## UNIT – V

Database System Architectures: Centralized and Client – System Architectures – Parallel Systems – Distributed Systems – Network Types. Distributed Databases: Homogeneous and Heterogeneous Databases – Distributed Data Storage – Distributed Transaction – Commit Protocols.

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

### Text Books

1. Abraham Sliberschatz, Henry F. Korth, and S. Sudharshan, Database System Concepts, Tata MC Graw Hill, 2005 International Edition, 6<sup>th</sup> Edition, 2018.
2. Alexis Leon and Mathew Leon, Essential of DBMS, 2nd Reprint, Vijay Nicole Publications, 2019.
3. Ramakrishnan and Gehrze, Database Management Systems, McGraw Hill, New Delhi, Third Edition, 2017.

### Reference Books

1. Elmasri Ramez, Fundamentals of Database System, Pearson India Publications, Chennai, 7<sup>th</sup> Edition, 2018.
2. Atul Kahate, Introduction to Database Management System, Pearson India Publications, Chennai, 2018.
3. Steve Conger, Hands on Database, Pearson India, Chennai, Second Edition 2019.

### Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the basics and operations of DBMS.	K1, K2
CO2	Design the database and tables, learning of SQL queries.	K2, K3
CO3	Apply the knowledge about the maintenance of database.	K4
CO4	Prepare the pictorial diagrams database (ER Diagram).	K5
CO5	Know about types and architectures of database.	K6

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

**Mapping of COs with POs**

<b>PO CO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	M	M	S	S	S
<b>CO2</b>	M	M	S	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	S	S	S	S

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



Program: B.Com (CA)				
Core – IV Practical		Course Code: 20UCC2P01		Course Title: MS – Office Practical
Semester	Hours/Week	Total Hours	Credits	Total Marks
II	5	45	4	100

### Course Objectives

1. To provide basic knowledge about MS – Office to the students.
2. To enable skills of the students for basic documentation of business operations.
3. To gain knowledge about presentation skills in the system by the students.

### **MS-WORD**

1. Starting MS-WORD, Creating, Saving, Printing (with options), Closing and Exiting.
2. a. Create a Document, Save it and Edit the Document as Follows:
  - i) Find and Replace Options.
  - ii) Cut, Copy, Paste Options.
  - iii) Undo and Redo Options.
 b. Format the document:
  - i) Using Bold, Underline and Italic.
  - ii) Change Character Size Sing the Font Dialog Box.
  - iii) Formatting Paragraph: Center, Left aligns & Right align
  - iv) Changing Paragraph and Line Spacing, Using Bullets and Numbering in Paragraphs.
  - v) Creating Hanging Paragraphs.
3. Using tab settings enhancing the documents (Header, Footer, Page Setup, Border, Opening & Closing Toolbars, Print Preview).
4. Creating Tables in a document, Selecting Rows & Column sort the record by using tables' format painter and Auto Format.

### **MS-EXCEL**

1. a. Create a worksheet, moving/ copying/ inserting/ deleting rows and columns (usage of cut, paste, commands, copying a single cell, copying a range of data, filling up a cell. Undo command, inserting a row, column, deleting rows and columns).



- b. Formatting work sheets.
  1. Bold style.
  2. Italic style.
  3. Font size changing.
  4. Formatting numbers (Auto fill, Selection Command, Currency format)
  5. Specifying percentage (%) Scientific notations.
  6. Drawing border around cells.
  7. Printing a work sheet (Print preview, Margin Setting, Header, Footer).
2. a. Database Concept: database, record field and filed name – creating and sorting a data base and maintaining a database (data form).
- b. Using auto filter, advanced filter
- c. Creating subtotals and grade totals–using database functions.
3. Creating charts
  - i Using chart wizard (five steps)
  - ii Changing the chart type (Pie, Bar, Line)
  - iii Inserting titles for the axes X. Y
  - iv Changing colors.
  - v Printing charts.
4. Using Math Functions:
  - i) SUM, COUNT, AVERAGE
  - ii) MAX, MIN
  - iii) STDDEV, VAR
  - iv) ABS, EXP, INT
  - v) LOG 10 AND LOG
5. Creating and running a macro and editing a macro

### **MS-POWER POINT**

1. Creating a presentation using auto content wizard.
2. Different views in power point presentation
3. Setting animation effects / grouping / ungrouping / cropping power / point objects.
4. Printing a presentation / Importing – Exporting files
5. Creating an organization chart in Power Point.

**MS-ACCESS**

1. Create mailing labels for student database which include at least three tables must have at least two fields with the following details: Roll Number, Name, Course, Year College Name, University Address, and Phone Number.
2. Create a form for the Student database.
3. Create a report for the employee database.

**Course Outcomes (COs)**

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand about the basics of computer.	K1 & K2
CO2	Gain the knowledge about MS – Word.	K3
CO3	Application of functions of MS – Excel.	K4
CO4	Develop the skills of designing and presentation in power point.	K5
CO5	Prepare resume, invitation, time table, report etc.	K6

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

**Mapping of COs with POs**

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	S
CO2	M	M	M	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

**S – Strong**

**M – Medium**

**L – Low**





Program: B.Com (CA)				
Core - V		Course Code: 20UCC3C04		Course Title : Business Law
Semester	Hours/Week	Total Hours	Credits	Total Marks
III	5	75	4	100

### Course Objectives

1. To help students to learn about elements of general contract.
2. To understand various contracts in business or profession.
3. To cultivate understanding of various trade laws – with an expert knowledge of Indian Contract Act, Sale of Goods Act.

#### **UNIT – I**

Business Law – Introduction – Meaning – Objectives – Sources – Origin – (Custom –Law of England – Equity Precedents Nature of Law) Indian Contract Act, 1872 – Contract – Definition– Obligation – Nature and Kinds of Contract – Elements of a Valid Contract – Formation of Contract – Offer and Acceptance – Consideration.

#### **UNIT – II**

Agreement –Wagering Agreement – Contingent Contract, Quasi Contract – Types of Contingent Contract – Performance of a Contract – Discharge of a Contract – By Performance Mutual Consent, by Impossibility, By Contract, By Breach – Remedies for Breach of Contract.

#### **UNIT – III**

Contract of Indemnity – Introduction – Rights of Indemnity Holder and Indemnifier – Guarantee – Definition, Features, Types, Revocation – Bailment – Pledge – Hypothecation – Charge Mortgage – Meaning and Definitions.

#### **UNIT – IV**

Agency – Creation of Agency – Kinds of Agent – Rights and Duties of Principal and Agent – Relation of Principal and Third Parties – Distinction Between a Sub Agent and Substituted Agent – Termination of Agency.

**UNIT - V**

Sale of Goods Act – Definition of Sale and Agreement to Sell – Condition and Warranties – Transfer of Property – Transfer of Title – Performance – Remedies for Breach – Unpaid Seller – Rights of Unpaid Seller – Auction Sale – Rules Relating Delivery of Goods.

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

**Text Books**

1. M.C. Shukla, Commercial Law, S. Chand and Sons, New Delhi, 2017.
2. Tulsian J.P.C, Business Law, Pearson Publications, New Delhi, 2018.
3. Kapoor, Business Law, N.D., Sultan Chand and Sons, New Delhi, 2019.

**Reference Books**

1. R.S.N. Pillai and Bagavathy, Business Laws, S. Chand and Co, New Delhi, 2019.
2. M.C. Kuchhal, Mercantile Law, Vikas Publications, New Delhi, 2018.
3. J. Jayasankar, Business Law, Margham Publications, Chennai, 2019.

**Course Outcomes (COs)**

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Demonstrate an understanding of law of contracts.	K1 & K2
CO2	Know about the capacity to contract, contingent contracts and wagering agreements.	K3
CO3	Application of knowledge about contract of indemnity, bailment, and pledge.	K4
CO4	Understand about the contract of agency and its termination.	K5
CO5	Gain knowledge about sales of goods act, 1930.	K6

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

**Mapping of COs with POs**

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: B.Com (CA)				
Core - VI		Course Code: 20UCC3C05		Course Title: Corporate Accounting – I
Semester	Hours/Week	Total Hours	Credits	Total Marks
III	6	90	4	100

### Course Objectives

1. To familiarize students with accounting treatment for issue of shares and debenture to run the company with long term source of funds.
2. To enable students to prepare financial statements of joint stock companies.
3. To understand procedure for valuing goodwill and shares of companies to acquire a business.

### **UNIT – I**

Equity Shares: Meaning – Definition – Features – Issue at Par, at Premium and at Discount – Under Subscription, Over Subscription – Call in Arrears, Call in Advance – Forfeiture and Re–Issue of Share.

### **UNIT – II**

Preference Shares: Issue of Preference Shares – Kinds of Preference Shares – Advantages & Disadvantages of Preference Shares – Provisions Relating to Redemption of Preference Shares – Capital Profits and Revenue Profits – Redemption out of Revenue Reserves and Fresh Issue of Bonus Shares.

### **UNIT – III**

Debentures: Meaning – Definition – Classification – Difference Between Shares and Debentures – Factors to be Considered in Relation to Redemption of Debentures – Various Methods of Redemption, Writing Off Discount on Redemption of Debentures.

### **UNIT – IV**

Profits Prior to Incorporation: Apportionment of Expenses – Various Types – Pre-incorporation, Post-incorporation – Preparation of Final Accounts of Companies. Company Balance Sheet.

**UNIT – V**

Underwriting of Shares: Marked, Unmarked & Firm Underwriting, Complete Underwriting, Partial Underwriting – Valuation of Goodwill and Shares – Meaning, Need for Valuation – Methods of Valuation of Shares – Net Assets Method – Yield Method – Fair Value Method.

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

**Text Books**

1. R. L. Gupta and Radhaswamy, Corporate Accounting, S. Chand Publications, New Delhi, 2018.
2. M. Sumathy and G. Sasikumar, Advanced Corporate Accounting, Himalaya Publishing Pvt. Ltd., Mumbai, 2019.
3. S.P.Jain and K.L. Narang, Advanced Accounting, Kalyani Publications, New Delhi, 2018.

**Reference Books**

1. M.C. Shukla and T.S. Grewal, Advanced Accountancy, S. Chand Publishing Ltd, New Delhi, 2017.
2. Dr. M.A. Arulanandam, Dr. K.S. Raman, Advanced Accountancy, Part – I, Himalaya Publications, New Delhi, 2016.
3. T.S. Reddy and A. Murthy, Corporate accounting, Margham Publications, Chennai, 2020.

**Course Outcomes (COs)**

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Know about accounting treatment for shares issued at par, premium, discount, forfeiture and reissue of shares.	K1 & K2
CO2	Gain knowledge regarding redemption of preference shares.	K3 & K4
CO3	Learn about issue and redemption of debentures.	K4 & K5
CO4	Prepare the final accounts of joint stocks companies.	K5
CO5	Evaluation of goodwill and shares of Companies.	K6

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



**Mapping of COs with POs**

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

**S – Strong**

**M – Medium**

**L – Low**



Program: B.Com (CA)				
Core - VII		Course Code: 20UCC3C06		Course Title: Tally
Semester	Hours/Week	Total Hours	Credits	Total Marks
III	5	75	4	100

### Course Objectives

1. To develop skills in tally for accounting and maintenance of inventory.
2. To learn and practice systemized accounting in Tally.
3. To provide information regarding preparation of GST.

### **UNIT – I**

Introduction to Tally – Gateway of Tally – Company Creation – Alter – Display – Features of Company – Configurations of Company – Short Keys in Tally.

### **UNIT – II**

Accounts info – Ledger Creation – Voucher Creation – Bank Reconciliation Statement – Bill wise Details – Cost Centre and Cost Category – Multi Currency – Interest Calculation – Budgets and Credit Limits.

### **UNIT – III**

Inventory info – Stock Group – Stock Category – Stock Item – Unit of Measures – Godown – Inventory vouchers – Re-Order Level and Status – Batch Wise Details – Bill of Material.

### **UNIT – IV**

Goods and Service Tax – Security Control and Tally audit – Export and Import – Backup and Restore – Open Data Base Connectivity.

### **UNIT – V**

Reports: Reports: Day book - Trial Balance – Profit and Loss account – Balance Sheet – Bank Reconciliation Statement – Outstanding Statements (Bills Receivables and Payables) – Tax Returns – Invoice Preparation.

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



### Text Books

1. Alexis Leon and Mathew's Leon, Fundamentals of Computer Science and Communication Engineering, Vikas Publishing House, New Delhi, 2018.
2. Tally 9.0 – A complete Referencem, Tally Solutions (P) Limited, 2019.
3. Sowmya Ranjan Behera, Learn Tally.ERP 9 with GST, BK Publications, Odisa, 2017.

### Reference Books

1. Pradeep K. Sinha and Priti Sinha, Computers Fundamental, Sixth edition, BPB Publications, New Delhi, 2020.
2. Asok K Nadhani, Tally ERP 9 – A Complete Reference, 4<sup>th</sup> Edition, BPB Publication, New Delhi, 2018.
3. Shraddha Singh, Tally ERP 9 (Power of Simplicity), VS Publishers, Paper Back, 2017.

### Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	Co statement	Knowledge Level
CO1	Creation of company and know about basic accounting concepts in Tally.	K1 & K2
CO2	Prepare the accounting master and accounting vouchers.	K2 & K3
CO3	Know about working of inventory master and preparation of inventory vouchers.	K4
CO4	Learn about calculation of GST and working of Tally Audit.	K5
CO5	Know about creation of reports.	K6

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



**Mapping of COs with POs**

<b>PO CO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	M	M	M	S	S
<b>CO2</b>	M	M	S	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	S	S	S	S

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



Program: B.Com (CA)				
Allied - III		Course Code: 20UMX3A03		Course Title: Business Statistical Methods
Semester	Hours/Week	Total Hours	Credits	Total Marks
III	6	90	4	100

### Course Objectives

1. To facilitate students to understand fundamentals of statistics.
2. To promote skill of applying statistical techniques in business.
3. To enable students to apply the statistical tools in analysis and interpretation of data.

#### **UNIT – I**

Introduction – Meaning – Definition – Features – Scope – Collection and Tabulation of Statistical Data – Frequency Distribution – Measure of Central Tendency – Mean, Median, Mode, Harmonic Mean and Geometric Mean, Combined Mean.

#### **UNIT – II**

Measures of Dispersion – Range – Quartile Deviation – Mean Deviation – Standard Deviation and their Co-efficient – Measure of Skewness – Karl Pearson and Bowley's Co-efficient of Skewness.

#### **UNIT – III**

Correlation – Types of Correlation – Measures of Correlation – Karl Pearson's Co-efficient of Correlation – Spearman Rank Correlation Co-efficient. Simple Regression Analysis – Regression Equation, Fitting of Regression Lines – Relationship Between Regression Co-efficient and Correlation Co-efficient.

#### **UNIT – IV**

Index Number, Definition of Index Numbers, Uses – Problems in the Construction of Index Numbers, Simple and Weighted Index Numbers. Chain and Fixed Base Index – Cost of Living Index Numbers.

**UNIT – V**

Analysis of Time Series – Definition – Components of Time Series, Uses, Measures of Secular Trend, Measure of Seasonal Variation. (Method of Simple Average Only).

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

**Text Books**

1. S.P. Gupta, Statistical Methods, Sultan Chand and Sons, New Delhi, 2018.
2. P.A. Navaneethan, Business Statistics, Jai Publishers, Trichy, 2019.
3. Wilson .M, Business Statistics, Himalaya Publishing House Pvt. Ltd., Mumbai, 2018.

**Reference Books**

1. S.P. Rajagopalan and Sattanathan, Business Statistics, Vijay Nicole Imprints Pvt. Ltd, Chennai, 2019.
2. D.C. Sanchati and V.K. Kapoor, Statistics, Sultan Chand and Sons, New Delhi, 2018.
3. S. C. Gupta, Fundamental of Statistics, Himalaya Publishing House Pvt. Ltd., Mumbai, 2016.

**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 basic knowledge about statistics and measures of central tendency.	K1 & K2
<b>CO2</b>	Promote skill for calculation of measures of dispersion.	K3
<b>CO3</b>	Enable students to apply the statistical tools of correlation and regression analysis for interpretation of data.	K4
<b>CO4</b>	Gather information about index and construction of index number.	K5
<b>CO5</b>	Update knowledge of analysis of time series.	K6

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

**Mapping of COs with POs**

<b>PO CO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	M	M	M	S	S
<b>CO2</b>	M	S	S	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	S	S	S	S

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



Program: B.Com (CA)				
Core – VIII		Course Code: 20UCC4C07		Course Title: E - Commerce
Semester	Hours/Week	Total Hours	Credits	Total Marks
IV	5	75	5	100

### Course Objectives

1. To enable students to understand technology of E-Commerce for business application.
2. To make aware of students about techniques in application of E-Commerce.
3. To learn about online transaction and secured online transaction.

#### **UNIT – I**

E-Commerce – Framework – Classification of Electronic Commerce – Anatomy of E-Commerce Applications – Components of the I-Way – Network Access Equipment – Internet Terminology.

#### **UNIT – II**

Electronic Data Interchange – Benefits – EDI Legal, Security and Privacy Issues – DI Software Implementation – Value Added Network – Internal Information Systems – Customization and Internal Commerce.

#### **UNIT – III**

Network Security and Firewalls – Client Server Network Security – Emerging Client Server Security Threats – Firewalls and Network Security – Data and Message Security – Hypertext Publishing- Security and the Web.

#### **UNIT – IV**

Consumer Oriented Electronic Commerce: Consumer Oriented Applications – Mercantile Process Models – Mercantile Models from the Consumers Perspective – Mercantile Models From the Merchants Perspective.

**UNIT – V**

Electronic Payment Systems – Types – Digital Token Based Electronic Payment System – Smart Card & Credit Card Electronic Payment Systems – Risk – Designing Electronic Payment System.

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

**Text Books**

1. Ravi Kalakota and Andrew B. Whinston, Frontiers of Electronic Commerce, Dorling Kindersley (India) Pvt. Ltd, 2019.
2. Bharat Bhasker, Electronic Commerce, Tata McGraw Hill Publishing Co Ltd, New Delhi, 2017.
3. Janice Reynolds, The Complete E-Commerce Book, CRC Press, Second Edition, 2014.

**Reference Books**

1. Daniel Minoli and Emma Minoli, Web Commerce Technology Handbook, Tata McGraw Hill Publishing Co Ltd, New Delhi, 2018.
2. Dr. C.S. Rayudu, E-Commerce & E-Business, Himalaya Publishing House, New Delhi, 2018.
3. Kamallesh K Bajaj and Debjani Nag, E-Commerce – The Cutting Edge of Business, TMH, New Delhi, 2019.

**Course Outcomes (COs)**

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand technology of E-Commerce for business application.	K1 & K2
CO2	Gain knowledge about EDI and internet in commerce.	K3
CO3	Know about network security systems.	K4
CO4	Evaluate customer oriented applications.	K5
CO5	Create awareness of techniques in application of EPS.	K6

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

**Mapping of COs with POs**

<b>PO CO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	M	M	M	S	S
<b>CO2</b>	M	M	S	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	S	S	S	S

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



Program: B.Com (CA)				
Core – IX		Course Code: 20UCC4C08		Course Title : Corporate Accounting – II
Semester IV	Hours/Week 6	Total Hours 90	Credits 5	Total Marks 100

### Course Objectives

1. To expose students to practical aspects of accounting practiced by the companies.
2. To understand accounting procedure for amalgamation of companies in the nature of merger or purchase.
3. To help students prepare financial statements of special types of businesses like Banking and Insurance Companies.

#### **UNIT – I**

Amalgamation as per AS-14, Absorption and External Reconstruction – Types of Amalgamation – Methods of Accounting for Amalgamation – Computation of Purchase Consideration.

#### **UNIT – II**

Alteration of Share Capital – Meaning – Different Ways of Alteration of Share Capital – Internal Reconstruction – Meaning, Procedure for Reducing Share Capital – Liquidator's Final Statement of Accounts – Calculation of Liquidator's Remuneration.

#### **UNIT – III**

Accounting of Banking Companies – Meaning, Legal Requirements for Preparation of Profit and Loss Account – Guidelines for Profit and Loss Account – Balance Sheet Format As Per Form A (New Format) – Non-Performing Assets.

#### **UNIT – IV**

Accounting of Insurance Companies Life, Fire and Marine – (New format).



**UNIT – V**

Accounting of Holding Companies – Meaning, Definition, Capital Profit, Minority Interest, Revenue Profit, Capital Reserve, Goodwill, Unrealized profit (Excluding Inter Company Holdings).

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

**Text Books:**

1. R. L. Gupta and Radhaswamy, Corporate Accounting, S. Chand Publications, New Delhi, 2018.
2. M. Sumathy and G. Sasikumar, Advanced Corporate Accounting, Himalaya Publishing Pvt. Ltd., Mumbai, 2019.
3. S.P. Jain and K.L. Narang, Advanced Accounting, Kalyani Publications, New Delhi, 2018.

**Reference Books**

1. M.C. Shukla and T.S. Grewal, Advanced Accountancy, S. Chand Publishing Ltd, New Delhi, 2017.
2. Dr. M.A. Arulanandam, Dr. K.S. Raman, Advanced Accountancy, Part – I, Himalaya Publications, New Delhi, 2018.
3. T.S. Reddy and A. Murthy, Corporate Accounting, Margham Publications, Chennai, 2019.

**Course Outcomes (COs)**

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Develop the concept of amalgamation, absorption and external reconstruction of companies.	K3
CO2	Apply knowledge with the preparation of liquidator's final statement of account and internal reconstruction.	K3
CO3	Analyse accounting treatment of banking companies.	K4
CO4	Get deep insight into the accounting concept of insurance.	K5
CO5	Gain knowledge about accounting of holding company.	K6

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

**Mapping of COs with POs**

<b>PO CO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	M	M	S	S	S
<b>CO2</b>	M	S	S	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	S	S	S	S

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



Program: B.Com (CA)				
Core – X Practical		Course Code: 20UCC4P02		Course Title: Tally Practical
Semester IV	Hours/Week 5	Total Hours 75	Credits 4	Total Marks 100

### Course Objectives

1. To impart knowledge regarding concepts of financial accounting in Tally package.
2. To enable commerce students to get placements in different offices and companies.
3. To enable students to use tally package in wide range of business applications.

#### **1. Company Information**

- a. Company Creation
- b. Select Company
- c. Shut Company
- d. Alter Company
- e. Split Company Data
- f. Backup and Restore

#### **2. Gateway of Tally**

##### 2.1. Accounts info

- i. Groups
- ii. Ledgers
- iii. Voucher Types

##### 2.2. Inventory info

- i. Stock Group
- ii. Stock Category
- iii. Stock item
- iv. Unit of Measures
- v. Go down

##### 2.3. Accounting Vouchers

##### 2.4. Inventory Vouchers



### 3. Display

- a. Trial Balance
- b. Day Book
- c. Accounts Book
- d. Statement of Accounts
- e. Inventory Books
- f. Statement of Inventory
- g. Statutory Info
- h. Statutory Reports

#### Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Know about basics of tally.	K1 & K2
CO2	Gain knowledge about accounting and stock masters.	K3
CO3	Prepare the accounting vouchers.	K4
CO4	Create the inventory vouchers.	K5
CO5	Evaluate the financial reports.	K6

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

#### Mapping of COs with POs

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: B.Com (CA)				
<b>Allied – IV</b>	<b>Course Code: 20UMX4A04</b>		<b>Course Title: Business Mathematics and Statistical Techniques</b>	
<b>Semester IV</b>	<b>Hours/Week 6</b>	<b>Total Hours 90</b>	<b>Credits 4</b>	<b>Total Marks 100</b>

### Course Objectives

1. To provide advance statistical techniques for business data analysis.
2. To expose students in practical application of mathematical techniques in business.
3. To enable students to apply techniques of operations research in solving complex business problems.

#### **UNIT – I**

Matrix: Definitions – Operations on Matrix – Determinant of Matrix. Inverse of a Matrix (Ad–joint method only) – Application: Solving Linear Equations – Matrix Inverse Method; Crammers Method.

#### **UNIT – II**

Sequence and Series – Arithmetic Progression and Geometric Progression (Simple Problems Only) – Interpolation – Binomial Expansion Method – Newton's Forward and Backward Method – Lagrange's Method.

#### **UNIT – III**

Probability: Definition – Addition and Multiplication Theorems – Conditional Probability (Simple Problems Only).

#### **UNIT – IV**

Linear Programming: Formation of LPP, Solution to LPP – Graphical Simplex Method – BIG – M Method.

**UNIT – V**

Transportation Problem: North West Corner Method – Matrix Minima (or) Least Cost Method – Vogel's Approximation Method – MODI Method. Assignment Problem – Balanced Hungarian Assignment Method.

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

**Text Books**

1. P.A.Navaneethan, Business Statistics, Jai Publishers, Trichy, 2019.
2. Wilson .M, Business Statistics, Himalaya Publishing House Pvt. Ltd., Mumbai, 2019.
3. S.P. Gupta and Dr. P.A. Gupta, Business Statistics and Operation Research, Himalaya Publishing House Pvt. Ltd., Mumbai, 2018.

**Reference Books**

1. Mr. M. Wilson, Business Mathematics, Himalaya Publishing House Pvt.Ltd., Mumbai, 2019.
2. S.P. Rajagopalan and Sattanathan, Business Statistics, Vijay Nicole Imprints Pvt. Ltd, Chennai, 2018.
3. Dr. S.K. Sharma, Dr. Gurmeet Kaur, Business Mathematics, Sultan Chand and Sons, New Delhi, 2018.

**Course Outcomes (COs)**

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand introduction, basic concepts and working problems in matrix.	K2 & K3
CO2	Learn about sequence and series.	K4
CO3	Application of probability in business.	K4
CO4	Gain knowledge about techniques of liners programming operation research.	K5
CO5	Acquire knowledge about application of transportation problems.	K6

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

**Mapping of COs with POs**

<b>PO CO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	M	M	M	S	S
<b>CO2</b>	M	M	S	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	S	S	S	S

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



Program: B.Com (CA)				
Core – XI		Course Code: 20UCC5C09		Course Title: Cost Accounting
Semester IV	Hours/Week 6	Total Hours 90	Credits 5	Total Marks 100

### Course Objectives

1. To familiarize students with the importance of cost ascertainment, reduction and control.
2. To develop skills needed to apply costing technique for each element of business.
3. To help students to understand procedures to calculate cost of products and services.

#### **UNIT – I**

Cost Accounting – Meaning – Definition – Objectives – Importance – Scope – Advantages and Limitations – Difference Between Cost Accounting and Financial Accounting – Elements of Cost – Preparation of Cost Sheet.

#### **UNIT – II**

Material Management – Purchase Procedure – Various Stock Levels – Economic Order Quantity – Bin Card and Stores Ledger – Pricing of Issues – FIFO, LIFO, HIFO, Base Stock, Standard Price – Simple Average and Weighted Average Methods.

#### **UNIT – III**

Labour Cost – Importance – Various Methods of Labour Cost Control – Methods of Wage Payment (Taylor's Differential Pieces Rate System, Merrick's Bonus Plan, Gantt's Task Bonus Plan) – Various Incentive Schemes (Halsey Plan, Halsey Weir Plan, Rowan Plans) – Labour turnover.

#### **UNIT – IV**

Overheads – Classification – Apportionment of Overheads – Redistribution of overheads – Absorption of overheads – Calculation of machine hour rate.



**UNIT – V**

Process Costing – Normal loss – Abnormal Loss and Abnormal Gain (Excluding Inter Process Profit and Equivalent Production) – Joint Product and by Product.

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

**Text Books**

1. T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham Publications, Chennai, 2020.
2. Jain and Narang, Cost Accounting, Kalyani Publishers, Ludhiana, 2018.
3. Senthilkumar .K and Maruthamuthu .K, Advanced Cost Accounting, Vikas Publishing House, New Delhi, 2019.

**Reference Books**

1. Pillai and Bagavathi, Cost Accounting, Sultan Chand and Sons, New Delhi, 2017.
2. Bhattacharya, Cost Accounting, PHI Learning Pvt. Ltd, New Delhi, 2018.
3. Wilson, Cost Accounting, M. Himalaya Publishing House Pvt. Ltd., Mumbai, 2018.

**Course Outcomes (COs)**

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Develop skills needed to apply costing technique for each element of business.	K1 & K2
CO2	Gather the knowledge about materials management and inventory control techniques.	K3 & K4
CO3	Know about wage payment system.	K5
CO4	Classify the overheads and apportionment.	K5
CO5	Understand procedures to calculate cost of products and services.	K6

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

**Mapping of COs with POs**

<b>PO CO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	M	M	M	S	S
<b>CO2</b>	M	M	S	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	S	S	S	S

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



Program: B.Com (CA)				
SBEC – I		Course Code: 20UCC3S01		Course Title: Capital Market
Semester III	Hours/Week	Total Hours	Credits	Total Marks
	3	45	3	100

### Course Objectives

1. To understand basics of financial services, its various dimensions and benefits to the economy.
2. To identify importance of diverse facts of services in the development of Indian financial system.
3. To enlighten students the role of capital markets in India.

#### **UNIT – I**

Introduction: Indian Capital Market and its Functions – International Market – Financial Innovations in Indian and International Market.

#### **UNIT – II**

Investor's Protection – The Role of SEBI – Functions and Powers of SEBI – Investors Investment Attitude.

#### **UNIT – III**

Rating Agencies – Indian and Global – CRISIL, ICRA, CARE, ONICRA, FITCH & SMERA – Moody's Investors Service and Standard & Poor's (S&P), Fitch ratings, Egan Jones, DBRS.

#### **UNIT – IV**

Indian Capital Market Trade Practices – BSE, NSE, Sensex, Nifty, Option and Derivatives Market – Demat Trading and Role of Depositories.

#### **UNIT – V**

Fundamental Analysis – Economic Analysis, Industrial Analysis and Company Analysis – Technical Analysis, Assumption, Types of Chart and Moving Average.

NOTE: Question Paper Shall Cover 100% Theory

**Text Books**

1. Dr. Mahesh Kulkarni and Dr. Suhas Mahajan, Capital Market and Financial Services, Nirali Prakashan, New Delhi, 2018.
2. Clifford Gomez, Financial Markets, Institutions and Financial Services, PHI Learning Pvt. Ltd., New Delhi, 2019.
3. E.Gordan and K. Natarajan, Emerging Scenario of Financial Services, Himalaya Publishing House, Mumbai, 2019.

**Reference Books**

1. Dr. L. Natarajan, Financial Markets and Services, Margham Publications, Chennai, 2019.
2. Dr. L. Natarajan, Securities Laws and Market Operations, Margham Publications, Chennai, 2018.
3. Dr. S. Gurusamy, Merchant Banking and Financial services, Vijay Nicole Imprints Pvt Ltd, Chennai, 2019.

**Course Outcomes (COs)**

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand basics of financial services and its various dimensions.	K1 & K2
CO2	Gain knowledge about role and functions of SEBI.	K3
CO3	Identify the rating agencies and its services in India	K4
CO4	Gather information about Indian capital market trade practices.	K5
CO5	Create awareness about economic, industrial, company analysis	K6

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

**Mapping of COs with POs**

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	S
CO2	M	M	M	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

**S – Strong**

**M – Medium**

**L – Low**



Program: B.Com (CA)				
SBEC – II		Course Code: 20UCC3S02		Course Title: Marketing
Semester III	Hours/Week	Total Hours	Credits	Total Marks
	3	45	3	100

### Course Objectives

1. To highlight various marketing functions and to impart necessary skills that helps the students to choose a career in the field of Marketing.
2. To understand about transporting, product pricing and product life cycle.
3. To provide basic knowledge about the latest trends in marketing.

### **UNIT – I**

Marketing – Definition of Market and Marketing – Importance of Marketing – Modern Marketing Concept.

### **UNIT – II**

Marketing Functions – Buying – Selling – Transportation – Storage – Financing –Risk Bearing – Standardisation – Market Information

### **UNIT – III**

Marketing Mix – Product Mix – Meaning of Product – Product Life Cycle – Branding – Labeling.

### **UNIT – IV**

Price Mix – Importance – Pricing Objectives – Pricing Strategies – Personal Selling and Sales Promotion – Advertising – Place Mix – Importance of Channels of Distribution – Functions of Middleman

### **UNIT – V**

Global Marketing – E-Marketing and Tele Marketing – Meaning and Concepts – Marketing Ethics – Career Opportunities in Marketing – Green Marketing – Online Marketing.

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

**Text Books**

1. R.S.N. Pillai and Bhagavathi, Marketing, S. Chand and Co Ltd, New Delhi, 2017.
2. Senthilkumar .K and Sasikumar .G, Principles of Marketing, Himalaya Publishing House, Mumbai, 2018.
3. Rajan Nair, Marketing, Sultan Chand and Sons, New Delhi, 2018.

**Reference Books**

1. K. Sundar, Essentials of Marketing, Vijay Nicole Imprints Pvt. Ltd, Chennai, 2019.
2. J. Jayasankar, Marketing, Margham Publications, Chennai, 2019.
3. Dr. L. Natarajan, Marketing, Margham Publications, Chennai, 2018.

**Course Outcomes (COs)**

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Gain knowledge about basics of marketing and modern marketing.	K1 & K2
CO2	Enlighten students about marketing functions.	K3
CO3	Know about marketing mix and product life cycle.	K4
CO4	Highlight importance of pricing and its strategies and sales promotion.	K5
CO5	Update knowledge about recent trends of marketing.	K6

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

**Mapping of COs with POs**

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	S
CO2	M	M	M	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

**S – Strong**

**M – Medium**

**L – Low**



Program: B.Com (CA)				
SBEC – III		Course Code: 20UCC4S03		Course Title: Project Methods and Techniques
Semester IV	Hours/Week 3	Total Hours 45	Credits 3	Total Marks 100

### Course Objectives

1. To understand concepts of project management for planning and execution of projects.
2. To make students capable to Analyse, apply and appreciate contemporary project management tools and methodologies in Indian context.
3. To help students for preparation of research report.

#### **UNIT – I**

Introduction: Meaning and Definition of Research – Characteristics – Objectives – Types of Research – Process and Step of Research.

#### **UNIT – II**

Problem selection – Identification Sources of the Research Problems – Principles of Research Problem – Review of Literature

#### **UNIT – III**

Hypothesis – Meaning – Characteristics of Good Hypothesis - Types of Hypothesis – Sampling – Selection of sample – Collection of data.

#### **UNIT – IV**

Data analysis – Percentage and Trend Analysis – Interpretation, Needs, Techniques of interpretation

#### **UNIT – V**

Research Report Writing – Types of research report – Contents of report.

NOTE: Question Paper Shall Cover 100% Theory

**Text Books**

1. Senthil kumar. K and Sasikumar .G, Project Methodology, Himalaya Publishing House, Mumbai, 2019.
2. C.R. Kothari, Gourav Garg, Research Methodology – Methods and Techniques, New Age International Publishers, New Delhi, 2018.
3. K. Nagarajan, Project Management, New Age International Publishers, New Delhi, 2018.

**Reference Books**

1. Pratheep Pai, Project Management, Pearson Publishers, Chennai, 2019.
2. Dr. R. Ravilochanan , A Guide to Projects, Margham Publications, Chennai, 2019.
3. Arun Kanda, Project Management, PHI Learning Pvt Ltd, 2018.

**Course Outcomes (COs)**

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand about basics of research.	K1 & K2
CO2	Know about Identification of problem selections and collections of reviews.	K3
CO3	Gain knowledge about framing of hypothesis.	K4
CO4	Gather information about data collection and analysis.	K5
CO5	Learn about preparation of project report.	K6

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

**Mapping of COs with POs**

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

**S – Strong**

**M – Medium**

**L – Low**





Program: B.Com (CA)				
SBEC – IV		Course Code: 20UCC4S04		Course Title :
				Human Resource Management
Semester IV	Hours/Week 3	Total Hours 45	Credits 3	Total Marks 100

### Course Objectives

1. To highlight importance of HRM in an organization.
2. To familiarize students with the processes and mechanism of managing human resources.
3. To understand how human resources can become a competitive advantage in organizations.

#### **UNIT – I**

HRM & HRD – Meaning, Definition – Scope, Functions of HRM, Importance of HRM & HRD.

#### **UNIT – II**

Human Resource Planning – Functions of Human Resource Planning – Job Analysis, Job Evaluation.

#### **UNIT–III**

Recruitment – Sources of Recruitment – Selection Process.

#### **UNIT – IV**

Interview – Types of Interviews – Employees Training.

#### **UNIT – V**

International Human Resource Management – Meaning – Functions of HRM – Cultural Studies – Cultural Diversity and HRM Models.

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

**Text Books**

1. Venkataraman C.S. and Srivastava B.K, Human Resource Management, Tata McGraw Hill, New Delhi, 2018.
2. D.K. Bhattacharyya, Human Resource Management, Himalaya Publishing House, Mumbai, 2019.
3. S.S. Khanka, Human Resource Management, S. Chand, New Delhi, 2019.

**Reference Books**

1. C.B. Mamoria and S.V. Gankar, Personnel Management, Himalaya Publishing House, Mumbai, 2018.
2. J. Jayasankar, Human Resource Management, Margham Publications, Chennai, 2019.
3. P.C. Michael, Human Resource Management, Himalaya Publications, Mumbai, 2019.

**Course Outcomes (COs)**

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the meaning, definition and functions of HRM.	K1 & K2
CO2	Know about human resource planning.	K3
CO3	Learn about the sources of recruitment and selection process.	K4
CO4	Provide the information about types of interview and trainings.	K5
CO5	Highlight about the international human resource management.	K6

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

**Mapping of COs with POs**

PO \ CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	S
CO2	M	M	M	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

**S – Strong**

**M – Medium**

**L – Low**



Program: B.Com (CA)				
NMEC – I		Course Code: 20UCC3N01		Course Title: Marketing
Semester III	Hours/Week 2	Total Hours 30	Credits 2	Total Marks 100

### Course Objectives

1. To highlight various marketing functions and to impart necessary skills that helps the students to choose a career in the field of Marketing.
2. To understand about transporting, product pricing and product life cycle.
3. To provide basic knowledge about the latest trends in marketing.

#### **UNIT – I**

Marketing – Definition of Market and Marketing – Importance of Marketing – Modern Marketing Concept.

#### **UNIT – II**

Marketing Functions – Buying – Selling – Transportation – Storage – Financing –Risk Bearing – Standardisation – Market Information

#### **UNIT – III**

Marketing Mix – Product Mix – Meaning of Product – Product Life Cycle – Branding – Labeling.

#### **UNIT – IV**

Price Mix – Importance – Pricing Objectives – Pricing Strategies – Personal Selling and Sales Promotion – Advertising – Place Mix – Importance of Channels of Distribution – Functions of Middleman

#### **UNIT – V**

Global Marketing – E-Marketing and Tele Marketing – Meaning and Concepts – Marketing Ethics – Career Opportunities in Marketing – Green Marketing – Online Marketing.

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

**Text Books**

4. R.S.N. Pillai and Bhagavathi, Marketing, S. Chand and Co Ltd, New Delhi, 2018.
5. Senthilkumar .K and Sasikumar .G, Principles of Marketing, Himalaya Publishing House, Mumbai, 2018.
6. Rajan Nair, Marketing, Sultan Chand and Sons, New Delhi, 2019.

**Reference Books**

1. K. Sundar, Essentials of Marketing, Vijay Nicole Imprints Pvt Ltd, Chennai, 2018.
2. J. Jayasankar, Marketing, Margham Publications, Chennai, 2019.
3. Dr. L.Natarajan, Marketing, Margham Publications, Chennai, 2018.

**Course Outcomes (COs)**

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Gain knowledge about basics of marketing and modern marketing.	K1 & K2
CO2	Enlighten students about marketing functions.	K3
CO3	Know about of marketing mix and product life cycle.	K4
CO4	Highlight importance of pricing and its strategies and sales promotion.	K5
CO5	Update knowledge about recent trends in marketing.	K6

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

**Mapping of COs with POs**

PO \ CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	S
CO2	M	M	M	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

**S – Strong**

**M – Medium**

**L – Low**



Program: B.Com (CA)				
NMEC – II		Course Code: 20UCC4N02		Course Title : Human Resource Management
Semester IV	Hours/Week 2	Total Hours 30	Credits 2	Total Marks 100

### Course Objectives

1. To highlight importance of HRM in an organization.
2. To familiarize students with the processes and mechanism of managing human resources.
3. To understand how Human Resources can become a competitive advantage in organizations.

#### **UNIT – I**

HRM & HRD – Meaning, Definition – Scope, functions of HRM, Importance of HRM & HRD

#### **UNIT – II**

Human Resource planning – Functions of Human Resource planning – Job analysis, Job evaluation.

#### **UNIT–III**

Recruitment – Sources of Recruitment, Selection Process.

#### **UNIT – IV**

Interview – Types of Interviews, Employees Training.

#### **UNIT – V**

International Human Resource management – Meaning – Functions of HRM – Cultural studies – Cultural Diversity and HRM Models.

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



### Books for Study

1. Venkataraman C.S and Srivastava B.K, Human Resource Management, Tata McGraw Hill, New Delhi, 2018.
2. D.K. Bhattacharyya, Human Resource Management, Himalaya Publishing House, Mumbai, 2019.
3. S.S. Khanka, Human Resource Management, S. Chand, New Delhi, 2019.

### Reference Books

4. C.B. Mamoria and S.V. Gankar, Personnel Management, Himalaya Publishing House, Mumbai, 2018.
5. J. Jayasankar, Human Resource Management, Margham Publications, Chennai, 2019.
6. P.C. Michael, Human Resource Management, Himalaya Publications, Mumbai, 2019.

### Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the meaning, definition and functions of HRM.	K1 & K2
CO2	Know about the concept of human resource planning.	K3
CO3	Learn about sources of recruitment and selection process.	K4
CO4	Provide information about types of interview and trainings.	K5
CO5	Highlight about international human resource management.	K6

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

### Mapping of COs with POs

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	S
CO2	M	M	M	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: B.Com (CA)				
Core – XI		Course Code: 20UCC5C09		Course Title: Cost Accounting
Semester	Hours/Week	Total Hours	Credits	Total Marks
V	6	90	5	100

### Course Objectives

1. To familiarize students with the importance of cost ascertainment, reduction and control.
2. To develop skills needed to apply costing technique for each element of business.
3. To help students to understand procedures to calculate cost of products and services.

#### **UNIT – I**

Cost Accounting – Meaning – Definition – Objectives – Importance – Scope – Advantages and Limitations – Difference Between Cost Accounting and Financial Accounting – Elements of Cost – Preparation of Cost Sheet.

#### **UNIT – II**

Material Management – Purchase Procedure – Various Stock Levels – Economic Order Quantity – Bin Card and Stores Ledger – Pricing of Issues – FIFO, LIFO, HIFO, Base Stock, Standard Price – Simple Average and Weighted Average Methods.

#### **UNIT – III**

Labour Cost – Importance – Various Methods of Labour Cost Control – Methods of Wage Payment (Taylor's Differential Pieces Rate System, Merrick's Bonus Plan, Gantt's Task Bonus Plan) – Various Incentive Schemes (Halsey Plan, Halsey Weir Plan, Rowan Plans) – Labour turnover.

#### **UNIT – IV**

Overheads – Classification – Apportionment of Overheads – Redistribution of overheads – Absorption of overheads – Calculation of machine hour rate.

#### **UNIT – V**

Process Costing – Normal loss – Abnormal Loss and Abnormal Gain (Excluding Inter Process Profit and Equivalent Production) – Joint Product and by Product.

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

**Text Books**

1. T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham Publications, Chennai, 2020.
2. Jain and Narang, Cost Accounting, Kalyani Publishers, Ludhiana, 2018.
3. Senthilkumar .K and Maruthamuthu .K, Advanced Cost Accounting, Vikas Publishing House, New Delhi, 2019.

**Reference Books**

1. Pillai and Bagavathi, Cost Accounting, Sultan Chand and Sons, New Delhi, 2017.
2. Bhattacharya, Cost Accounting, PHI Learning Pvt. Ltd, New Delhi, 2018.
3. Wilson, Cost Accounting, M. Himalaya Publishing House Pvt. Ltd., Mumbai, 2018.

**Course Outcomes (COs)**

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Develop skills needed to apply costing technique for each element of business.	K1 & K2
CO2	Gather the knowledge about materials management and inventory control techniques.	K3 & K4
CO3	Know about wage payment system.	K5
CO4	Classify the overheads and apportionment.	K5
CO5	Understand procedures to calculate cost of products and services.	K6

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



**Mapping of COs with POs**

<b>PO CO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	M	M	M	S	S
<b>CO2</b>	M	M	S	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: B.Com (CA)				
Core – XII		Course Code: 20UCC5C10		Course Title: Practical Auditing
Semester V	Hours/Week 6	Total Hours 90	Credits 5	Total Marks 100

### Course Objectives

1. To appreciate role of auditing in accounting for business and to create interest in the minds of students towards auditing profession.
2. To familiarize with provisions of companies act relating to the appointment, conduct and liabilities of an auditor
3. To gain fair working knowledge of importance of vouching and internal check in practice to various organizations.

#### **UNIT – I**

Auditing – Meaning and Objectives of Audit – Difference Between Auditing and Accountancy – Techniques of Auditing – Qualities of an Auditor – Standards of Auditing – Kinds of Audit – Advantages and Limitations of Audit – Audit Programs – Audit Note Book and Working Papers.

#### **UNIT – II**

Auditor – Qualification, Appointment, Disqualification, Removal, Duties, Power, Liabilities and Remuneration – Share Capital and Share Transfer Audit – Audit Report – Contents and Types.

#### **UNIT – III**

Vouching – Meaning – Objects – Features of Good Voucher – Procedure and Importance – Vouching of Impersonal Ledger – Vouching of Cash Transactions – Verification of Assets and Liabilities.

#### **UNIT – IV**

Internal Control – Meaning and Object – Internal Check – Meaning and Object – Internal Control Regarding Cash Purchases, Sales, Payment of Wages – Internal Audit – Audit Evidence.

#### **UNIT – V**

Specialized audits – Charitable Institutions, Club, Cinema Theatre, Educational Institutions, Hospital, Hotel – Electronic Data Processing Audit (EDP) – Green Audit.



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

### Text Books

1. B.N. Tandon, A Text book of Practical Auditing, S. Chand Publishing Pvt. Ltd, New Delhi, 2018.
2. R.G. Saxena, Auditing, Himalaya Publishing House Pvt. Ltd., Mumbai, 2019.
3. Dinkar Pagare, Auditing, Sultan Chand and Sons, New Delhi, 2018.

### Reference Books

1. Vijay Nicole, Practical Auditing, Imprints Pvt. Ltd, Chennai, 2019.
2. S. Vengadamani, Practical Auditing, Margham Publication, Chennai, 2018.
3. Dr. Nanje Gowda, Principles of Auditing, Vision Book House, New Delhi, 2019.

### Course Outcomes (Cos)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the role of auditing in accounting for business.	K1 & K2
CO2	Familiarize with provisions of the companies act relating to appointment, duties and liabilities of an auditor.	K3
CO3	Gather knowledge of importance of vouching and internal check in practice of various organizations.	K4
CO4	Analyse the internal check and internal control of audit.	K5
CO5	Create interest in the minds of students auditing in different business.	K6

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

### Mapping of COs with POs

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

**S – Strong**

**M – Medium**

**L – Low**



Program: B.Com (CA)				
Core – XIII		Course Code: 20UCC5C11	Course Title: Income Tax Law and Practice – I	
Semester V	Hours/Week 6	Total Hours 90	Credits 5	Total Marks 100

### Course Objectives

1. To impart knowledge of basic principles of income tax law to the students.
2. To equip students with application of income tax under various heads of income.
3. To familiarize students with provisions of Income tax law for tax planning.

#### **UNIT – I**

Income Tax Act 1961 – Objectives of Taxation – Canons of Taxation – Tax System in India – Basic Concepts and Definitions – Assessee – Person – Previous Year – Assessment Year – Income – Casual Income – Gross Total Income – Total Income – Basis of Charge – Scope of Total Income – Residence and Tax Liability – Incomes Which do Not Form Part of Total Income.

#### **UNIT – II**

Heads of Income – Income Under the Head Salaries – Definition, Features – Computation of Salary Income – PF – Allowances – Perquisites.

#### **UNIT – III**

Other Items Included in Salary – Pension, Gratuity, Leave Salary, Profit in Lieu of Salary – Deduction Under Salary – Tax – Tax Rebate, Relief of Income Tax.

#### **UNIT – IV**

Income From House property – Definition – Basis of Charge – Exempted HP Incomes – Computation of Income From HP – Gross Annual Value (GAV) – Net Annual Value (NAV) – Deductions – Let Out and Self Occupied Houses.

#### **UNIT – V**

Business and Profession – Definition of Business and Profession – Profits and Gains in Business and Profession – Income Chargeable Under Profits and Gains – Deductions – Specific Allowances – Deemed Profit – Computation of Business Income and Professional Income – Depreciation.

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

**Text Books**

1. V.P. Gaur and Narang, Income Tax Law and Practice, Kalyani Publisher, New Delhi.
2. Dr. Sharma, Income Tax Law and Practice, Himalaya Publishing House Pvt. Ltd., Mumbai.
3. Dinkar Pagare, Income Tax Law and Practice, Sultan Chand and Sons, New Delhi.

**Reference Books**

1. A. Murthy, Income Tax Law and Practice, Vijay Nicole Imprints Pvt. Ltd, Chennai.
2. T.S. Reddy and Hari Prasad Reddy, Income Tax Theory, Law and Practice, Margham Publications, Chennai.
3. Dr. H.C. Mehrotra, Income Tax Law and Practice, Sahitya Bhawan Publications, Agra.

**Course Outcomes (COs)**

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the basic principles of income tax law and residential status.	K1 & K2
CO2	Application of knowledge for calculation of salary like basic, PF and allowance.	K3 & K4
CO3	Gain knowledge about different items include in the salary.	K5
CO4	Gather information about taxation procedure of self and let-out house property.	K6
CO5	Learn the taxable procedures of income from business and profession.	K6

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

**Mapping of COs with POs**

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	S
CO2	M	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

**S – Strong**

**M – Medium**

**L – Low**



Program: B.Com (CA)				
Core – XIV		Course Code: 20UCC5C12	Course Title: Web Designing	
Semester	Hours/Week	Total Hours	Credits	Total Marks
V	6	90	4	100

### Course Objectives

1. To understand client-side scripting by HTML and XML.
2. To give outline and history of web and technologies that makes the web page.
3. To make web pages more dynamic and interactive.

#### **UNIT – I**

Getting Started With HTML: Editing and Viewing HTML – Files Setting Up the Document Structure – Formatting Text by Using Tags – Using Lists and Backgrounds –Creating Hyperlinks and Anchors.

#### **UNIT – II**

Style Sheet and Graphics: Introduction to Style Sheet – Formatting Text by Using Style Sheets – Formatting Paragraphs by using Style Sheets – Display Graphics.

#### **UNIT – III**

Introduction to Web Technology: Web Pages – Tiers – Concept of a Tier – Comparison of Microsoft and Java Technologies – Web Pages – Static Web Pages – Plug-ins – Frames – Forms.

#### **UNIT – IV**

Dynamic Web Pages: Need – Magic of Dynamic Web Pages – Overview of Dynamic Web Page Technologies – XML: Basics of XML – XML Parsers – Need for a Standard.

#### **UNIT – V**

WAP: Limitations of Mobile devices – Emergence of WAP – WAP Architecture – WAP Stack –Concerns About WAP and its Future – Alternatives to WAP.

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

#### **Text Books**

1. C. Xavier, Web Technology and Design, 1<sup>st</sup> Edition, New Age International, 2017.
2. Jackson, Web Technologies A Computer Science Perspective, Pearson India, Chennai, 2015.



- Raj Kamal, Internet and Web technologies, Tata McGraw Hill, New Delhi, 2020.

### Reference Books

- M. Deitel, Internet and World Wide Web, Pearson Publication, Chennai, 3<sup>rd</sup> Edition, 2016.
- N.P. Goplan and J. Akilandeswari, Web Technology, PHI Publishers, 2014.
- Kalbag Laura. Accessibility for Everyone, Morgan Kaufmann, 2017.

### Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Learn about HTML Tags.	K1 & K2
CO2	Gain the knowledge about CSS Language.	K2 & K3
CO3	Application of knowledge in developing Web Pages.	K4
CO4	Know about XML Languages.	K5
CO5	Create the awareness about wireless technology.	K6

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

### Mapping of COs with POs

PO \ CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low

Program: B.Com (CA)



<b>Core – XV</b>		<b>Course Code: 20UCC6C13</b>		<b>Course Title: Management Accounting</b>	
<b>Semester VI</b>	<b>Hours/Week 6</b>	<b>Total Hours 90</b>	<b>Credits 5</b>	<b>Total Marks 100</b>	

### Course Objectives

1. To help students be aware of basic principles and techniques of management accounting.
2. To help learners to understand application of various management accounting tools in decision-making.
3. To acquire knowledge on budgetary control and how to prepare budgets.

#### **UNIT – I**

Management Accounting – Meaning – Objectives – Functions – Importance and Scope – Distinguish Between Management Accounting, Cost Accounting and Financial Accounting – Advantages and Limitations of Management Accounting. Financial Statement Analysis – Nature, Objectives, Tools – Methods – Comparative Statements, Common Size Statement and Trend Analysis

#### **UNIT – II**

Ratio Analysis – Uses and Limitations of Ratio Analysis – Types of Ratios – Analysis of Profitability – Solvency – Turnover ratios.

#### **UNIT – III**

Fund Flow Analysis: Uses, Significance and Importance of Fund Flow Statement – Cash Flow Analysis (New Format) – Comparison Between Fund Flow Analysis and Cash Flow Analysis.

#### **UNIT – IV**

Budgets and Budgetary Control – Definition – Importance – Essentials – Classification of Budgets – Master Budget – Preparation of Production Budget, Purchase Budget, Sales Budget, Cash Budget, Material Budget and Flexible Budget.

#### **UNIT – V**

Marginal Costing – Significance and Limitations of Marginal Costing – Absorption Costing – P/V ratio – BEP and Margin of Safety– Practical Application of Marginal Costing Technique to Different Situations.

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



**Text Books**

1. Dr. Ramachandran and Dr. R. Srinivasan, Management Accounting, Sri Ram Publication, Tiruchy, 2019.
2. T.S. Reddy and Y. Hari Prasad Reddy, Management Accounting, Margham Publication, Chennai, 2020.
3. J. Madagowda, Management Accounting, Himalaya Publishing Pvt. Ltd., Mumbai, 2018.

**Reference Books**

1. S.N. Maheswari, Management Accounting, Sultan Chand and Sons, New Delhi, 2016.
2. Dr. V.R. Palanivelu, Accounting for Management, University Science Press, New Delhi, 2019.
3. S.P. Jain and K.L. Narang, Cost and Management Accounting, Kalyani Publishers, New Delhi, 2018.

**Course Outcomes (COs)**

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Gain basic knowledge of management accounting.	K1 & K2
CO2	Interpret the financial statements through ratio analysis.	K3 & K4
CO3	Know the concepts of fund flow and cash flow analysis.	K4
CO4	Acquire knowledge on budgetary control and how to prepare budgets.	K5
CO5	Gain knowledge about computation of marginal costing.	K6

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

**Mapping of COs with POs**

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	S	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

**S – Strong**

**M – Medium**

**L – Low**



Program: B.Com (CA)				
Core – XVI		Course Code: 20UCC6C14		Course Title :
				Entrepreneurial Development
Semester VI	Hours/Week 6	Total Hours 90	Credits 5	Total Marks 100

### Course Objectives

1. To enable students to understand concept of entrepreneurship and to learn professional behavior about entrepreneurship.
2. To identify significant changes and trends to create business opportunities.
3. To provide conceptual exposure on converting idea to an entrepreneurial firm.

#### **UNIT – I**

Entrepreneur – Meaning – Types – Qualities of an Entrepreneur – Characteristics of Entrepreneur – Classification of Entrepreneur – Factors Influencing Entrepreneurship – Role of Entrepreneur in Economic Development.

#### **UNIT – II**

Problems of Entrepreneurs – Women entrepreneurs – Concept of Women Entrepreneurs – Features of Women Entrepreneurs – Women Entrepreneurship in India – Growth and Problems of Women Entrepreneurs – Suggestions to Promote Women Entrepreneurship – Entrepreneurial Development Programs (EDP).

#### **UNIT – III**

Business Idea Generation – Identification of Business Opportunities – Feasibility – Marketing – Financial – Economic – Technical – Managerial – Project appraisal – Project Report.

#### **UNIT – IV**

MSME – Meaning – Features – Role – Problems – Rural Entrepreneurship – Meaning – Need and Problems – Small Scale Sector in India – Rationale and Objective of SSI – Problems of SSI – Entrepreneurship Skill Development.

#### **UNIT – V**

Financial Assistance and Services; DIC – SIPCOT – TIIC – NSIC – SIDO – SIDC – KVIC – SIDBI – EDII – SFC – IDBI – ICICI – IFCI.

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

**Text Books**

1. Dr. Gordon and Natarajan, Entrepreneurial Development, HPH, Mumbai, 2018.
2. S.S. Kanka, Entrepreneurial Development, S. Chand and Co., New Delhi, 2019.
3. Renu Arora and S.K. Sooj, Fundamentals of Entrepreneurship and Small Business, Kalyani Publishers, New Delhi, 2019.

**Reference Books**

1. Raj Shankar, Entrepreneurial Development, Vijay Nicole Imprints Pvt. Ltd, Chennai, 2018.
2. Jayshree Suresh, Entrepreneurial Development, Margham Publications, Chennai, 2019.
3. S. Anil Kumar, S.C. Poornima, Mini K. Abraham and K. Jayasri, Entrepreneurial Development, New Age International Publishers, 2018.

**Course Outcomes (COs)**

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Develop conceptual background of entrepreneurship Competencies.	K1 & K2
CO2	Understand social responsibilities of entrepreneurs and problems and prospects of women entrepreneurs.	K3
CO3	Know about business idea generations.	K4
CO4	Gain knowledge about procedure to set up small scale industry and its challenges.	K5
CO5	Get exposures of financial institutions supporting tot the entrepreneurs.	K6

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

**Mapping of COs with POs**

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: B.Com (CA)				
Core – XVII		Course Code: 20UCC6C15	Course Title: Income Tax Law and Practice – II	
Semester VI	Hours/Week 6	Total Hours 90	Credits 5	Total Marks 100

### Course Objectives

1. To provide in depth knowledge of provisions of Income Tax Act.
2. To enable students to assess financial status of an organization and deductions for computing.
3. To help students for computation of tax liability of Individuals, HUF, Firms and Companies.

#### **UNIT – I**

Capital Gain – Basis of Charge – Capital Assets – Transfer of Capital Assets – Types of Capital Gain – Exemptions – Computation of Capital Gains – Capital Loss – Tax on Capital Gains.

#### **UNIT – II**

Income From Other Sources – General Income – Specific Income – Deductions in Computing Income From Other Sources – Computation of Income From Other Sources.

#### **UNIT – III**

Aggregation of income or Clubbing of income – Deemed incomes – Set off and Carry Forward of Losses.

#### **UNIT – IV**

Deduction From Gross Total Income (Chapter VI A – New Amendments) – Computation of Tax Liability – Rules of Income Tax – Surcharge – Tax Free Incomes – Tax Rebates – Tax Relief.

#### **UNIT – V**

Computation of Tax Liability of Individual, HUF and Firms – Income Tax Authorities – Powers – Assessment Procedure – Types of Assessment – Appeals and Revisions.

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

**Text Books**

1. V.P. Gaur and Narang, Income Tax Law and Practice, Kalyani Publisher, New Delhi, 2020.
2. Dr. Sharma, Income Tax Law and Practice, Himalaya Publishing House Pvt. Ltd, Mumbai, 2020.
3. Dinkar Pagare, Income Tax Law and Practice, Sultan Chand and Sons, New Delhi, 2020.

**Reference Books**

1. A. Murthy, Income Tax Law and Practice, Vijay Nicole Imprints Pvt. Ltd, Chennai, 2020.
2. T.S. Reddy and Hari Prasad Reddy, Income Tax Theory, Law and Practice, Margham Publications, Chennai, 2020.
3. Dr. H.C. Mehrotra, Income Tax Law and Practice, Sahitya Bhawan Publications, Agra, 2020.

**Course Outcomes (COs)**

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand about calculation of capital gain.	K3 & K4
CO2	Acquire knowledge about the income from other sources.	K5
CO3	Gain information about the set off and carry forward the losses.	K6
CO4	Gather the knowledge about general deductions and rules for tax liability.	K6
CO5	Develop the skills of the students to assess the tax liability of an Individuals, HUF, Firms and filing of returns.	K6

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

**Mapping of COs with POs**

<b>PO CO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	M	M	S	S	S
<b>CO2</b>	M	S	S	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	S	S	S	S

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



Program: B.Com (CA)				
Core – XVIII		Course Code: 20UCC6P03		Course Title: Commerce Practical
Semester VI	Hours/Week 6	Total Hours 90	Credits 5	Total Marks 100

### Course Objectives

1. To provide practical knowledge to fill forms like insurance, bank, loan application, membership form, income tax return forms etc.
2. To gather the knowledge about functions of different kinds of business.
3. To gain skills about preparation tax returns forms.

### List of Exercises for Commerce Practical

#### UNIT – I

1. Preparation of Invoice, Receipts, Vouchers, Delivery Challan, Entry Pass, Gate Pass, Debit Notes and Credit Notes.
2. Preparation of Application for Shares and Allotment – Letter of Shares Allotment – Transfer forms.

#### UNIT – II

3. Drawing, Endorsing and Crossing of Cheques – Filling Up of Pay in Slips Demand Draft Application and Preparation of Demand Drafts
4. Making Entries in the Passbook and Filling Up of Account Opening Forms for SB Account, Current Account and FDR's.
5. Drawing and Endorsing of Bills of Exchange and Promissory Notes.

#### UNIT – III

6. Filling Up of Application Forms for Admission in Cooperative Societies.
7. Filling Up of Loan Application Forms and Deposit Challan.
8. Filling Up of Jewel Loan Application Form, Procedure for Releasing of Jewellery in Jewel Loans and Repayment.

#### UNIT – IV

9. Preparation of Agenda and Minutes of Meetings – Both General Body and Board of



Directors. (Students are Asked to Write Agenda and Minutes of Their Own and Should Not Use Printed Format)

10. Using Bin Card and Inventories.
11. Using Cost Sheets.

#### UNIT – V

12. Filling Up of an Application Form for LIC Policy, Filling Up of the Premium Form – Filling up the Challan for Remittance of Premium.
13. Preparation of an Advertisement Copy, Collection of Advertisement in Dailies and Journals, Critically Evaluating the Advertisement Copy.
14. Filling Up Income– Tax Returns and Application for Permanent Account Number.

#### Note :

Students may be asked to collect original or Xerox copies of the documents and affix them on the record note book after having filled up. Drawing of the documents should not be insisted.

#### Distribution of marks for Practical is as follows :

Practical	:	50 Marks (5 questions x 10 Marks =50 Marks)
Record Note	:	25 Marks
Viva–Voce	:	25 Marks
<hr/>		
<b>Total</b>	<b>:</b>	<b>100 Marks</b>

---





### Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand preparation of business forms and applications.	K1 & K2
CO2	Make banking entries and fill the forms.	K3
CO3	Gather knowledge about filling of forms in co-operative societies.	K4
CO4	Prepare agenda and minutes of company meetings.	K5
CO5	Create the tax return forms.	K6

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

### Mapping of COs with POs

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

**S – Strong**

**M – Medium**

**L – Low**



Program: B.Com (CA)				
<b>Elective – I Group – A Project</b>		<b>Course Code: 20UCC5PR1</b>		<b>Course Title: Project Work</b>
<b>Semester</b> V	<b>Hours/Week</b> 6	<b>Total Hours</b> 90	<b>Credits</b> 5	<b>Total Marks</b> 100

### Course Objectives

1. To make students understand about preparation of project report.
2. To increase the skills of students to Analyse, apply and appreciate tools and methodologies for analysis of data.
3. To gain the knowledge about giving of suitable solution about the particular problems.

### **Organization of the Project**

The students have to take up a group project work (5 to 7 students in a group) for 100 marks.

### **Project Time Frame**

The students should choose a topic for the project in the beginning of the V semester and submit the report by the end of the V semester. This component will be included in the V semester itself.

### **Areas of the Project**

Commerce and its related applications.

### **Work Diary**

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

### **Monitoring of the Project**

The project work undertaken will be assessed in a phased manner on a regular basis.

### **SCHEME OF EVALUATION**

#### **CIA Mark Distribution**

I Review	Selection of the field of study, Topic & Research Design	10 Marks
II Review	Literature, Data Collection and Analysis	10 Marks
III Review	Work Diary	5 Marks
✕ <b>Total</b>		<b>25 Marks</b>

**End Semester Examination**

Evaluation of the Project	50 marks	(Jointly given by the External & Internal Examiner)
Viva-voce	25 marks	
Total	75 marks	

**Evaluation Process:**

Viva-voce will be conducted by a panel of external and internal examiners including the HOD and staff co-ordinator guiding the project.

**Course Outcomes (COs)**

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand basics of research report.	K1 & K2
CO2	Identification of problem and collections of reviews.	K2 & K3
CO3	Analyses of hypothesis.	K4
CO4	Gather information about data collection and analysis.	K5
CO5	Create the skills of the students to prepare the project report.	K6

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

**Mapping of COs with POs**

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: B.Com (CA)				
Elective – II Group – A		Course Code: 20UCC6E01		Course Title: Fundamentals of Insurance
Semester VI	Hours/Week 6	Total Hours 90	Credits 5	Total Marks 100

### Course Objectives

1. To understand nature of insurance and the principles that governs general insurance.
2. To gain an insight on nature of life insurance, fire insurance and marine insurance and to know procedures for making claims against different kinds of insurance policies.
3. To impart theoretical base on fundamental principles of insurance business.

#### **UNIT – I**

Introduction to Insurance – Meaning, Definition of Insurance – General principles of Insurance – Types of Insurance Life, Fire and Marine – Difference Between Life and Other Types of Insurance, Growth & Development of Indian Insurance Industry – Regulations of Insurance Business and the Emerging Scenario.

#### **UNIT – II**

Life Insurance – Introduction to Life Insurance – Features of Life Insurance –Essentials of Life Insurance, Different Types of Life Policies – Annuities, Formation of Life Insurance Contracts – Assignment and Nominations – Lapses and Revivals of Policies – Surrender Value, Paid Up Value, Loans – Claims – Procedure for Claims – Settlement of Claims – Death and Maturity.

#### **UNIT – III**

Fire Insurance – Fire Insurance Contracts – Fire Insurance Coverage – Policies for Stocks – Rate Fixation in Fire Insurance – Settlement of Claims.

#### **UNIT – IV**

Marine Insurance – Functions – Marine Perils – Types of Marine Policies – Clauses in General Use – Warranties and Conditions – Proximate Cause – Subrogation and Conciliation – Re-insurance – Doubt Insurance – Types of Marine Losses.

**UNIT – V**

Miscellaneous Insurance – Motor Insurance – Employer's Liability Insurance – Personal Accident and Sickness Insurance – Aviation Insurance – Burglary Insurance – Fidelity Guarantee Insurance – Engineering Insurance – Cattle Insurance – Crop Insurance.

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

**Text Books**

1. Dr. Periyasamy, Fundamentals of Insurance, Himalaya Publishing Pvt. Ltd, Mumbai, 2018.
2. M.N. Mishra, Insurance Principles and Practice, Sultan Chand and Sons, New Delhi, 2019.
3. Dr. P.K. Guptha, Fundamentals of Insurance, Margham Publications, Chennai, 2016.

**Reference Books**

1. Periasamy. P, Insurance Principles and Practice, Margham publications, Chennai, 2018.
2. Moorthy. A, Insurance Principles and Practice, Margham publications, Chennai, 2017.
3. Balu.V.and Premilan, Insurance Principles and Practice, Margham publications, Chennai, 2018.

**Course Outcomes (COs)**

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the nature and principles of insurance.	K1 & K2
CO2	Gain information about different types of life insurance and its procedure.	K2 & K3
CO3	Analyse the important theoretical concepts of fire insurance contract and settlement.	K4
CO4	Learn about the types of marine policies, reinsurance and double insurance.	K5
CO5	Creating the awareness about miscellaneous insurance.	K6

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

**Mapping of COs with POs**

<b>PO CO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	M	M	S	S	S
<b>CO2</b>	M	M	S	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: B.Com (CA)				
Elective – I Group – B		Course Code: 20UCC5E02		Course Title: Office Organization
Semester	Hours/Week	Total Hours	Credits	Total Marks
V	6	90	5	100

### Course Objectives

1. To understand management principles, techniques and their applications to the modern business office.
2. To emphasis on information systems and role of managerial personnel.
3. To enable students to learn office organization, types, office furniture and machines.

#### **UNIT – I**

Modern Office – Meaning, Importance – Function – Location of Office – Office Layout – Open and Private Offices – Office Environment, Lighting, Ventilation Freedom From Noise and Dust, Sanitary, Security and Secrecy.

#### **UNIT – II**

Office Organisation – Importance – Types – Organisation Chart – Office Manuals – Delegation of Authority and Responsibility – Centralization VS Decentralization – Records Management.

#### **UNIT – III**

Office Systems – Flow of work – Role of Office Manager – Office Forms – Forms of Control – Forms of Designing – Control of Correspondence – Handling Inward and Outward Mails.

#### **UNIT – IV**

Stationery – Importance – Control of Stationery Cost – Purchasing – Stationery Supplies – Filing – Importance – Functions – Characteristics of Good Filing System – Indexing – Meaning, Importance and Kinds.

#### **UNIT – V**

Office Furniture – Types of Furniture – Office Machine and Equipment – Object of Mechanization – Types Office Machines – Computers and its Uses in Office – Criteria for Selection.

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

**Text Books**

1. R.K. Chopra, Office Management, Himalaya Publishing Pvt Ltd, Mumbai, 2018.
2. Dr. T.S. Devanarayanan and N.S. Raghunathan, Office Management, Margham Publications, Chennai, 2018
3. Dr. I.M. Sahai, Office Management and Secretarial Practice, Sahitya Bhawan Publication, Agra, 2019.

**Reference Books**

1. R.S.N. Pillai and Bagavathi, Office Management, Sultan Chand and Sons, New Delhi, 2018.
2. Sharma .N.D, Modern Office Management, ABD Publications, Uttar Pradesh, 2018.
3. C. Agarwal, Dr. Piyush Shalya, Office Management, Sahitya Bhawan Publication, Agra, 2018.

**Course Outcomes (COs)**

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Learn the basic concept of modern office and its environment.	K1 & K2
CO2	Know about office organization, manual, authority and responsibility.	K2 & K3
CO3	Gather information of office system and correspondence.	K4
CO4	Gain knowledge about stationery management, filing system and indexing.	K5
CO5	Evaluate control and management office furniture's.	K6

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

**Mapping of COs with POs**

PO \ CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

**S – Strong**

**M – Medium**

**L – Low**





Program: B.Com (CA)				
Elective – II Group – B		Course Code: 20UCC6E03		Course Title: Secretarial Practice
Semester VI	Hours/Week 6	Total Hours 90	Credits 5	Total Marks 100

### Course Objectives

1. To understand nature of duties and responsibilities of a Secretary.
2. To develop essential skills in performing secretarial tasks.
3. To understand forms of organization structure.

#### **UNIT – I**

Company – Definition, Features, Kinds of Companies, Company Secretary – Appointment – Qualifications for Appointment as Secretary – General Legal Position – Duties – Rights – Liabilities and Types.

#### **UNIT – II**

Office Organisation and the Company Secretary – Maintenance of Records – Communication and Correspondence – Internal and External – Management and Staff.

#### **UNIT – III**

Depository and Dematerialisation: Introduction – Definition – Advantages – Procedure for Dematerialization of Shares – Transfer & Transmission of Shares – Windup and Secretarial Duties.

#### **UNIT – IV**

Role of Company Secretary in Conducting the Board Meetings – Frequency of Board Meetings – Notice for Agenda – Quorum – Resolution by Circulation – Procedure at Board Meetings – Minutes of the Board Meeting.

#### **UNIT – V**

Statutory Meetings – Procedure – Secretarial Duties Relating to Statutory Meeting – Annual General Meeting and Extra Ordinary General Meeting – Drafting of Notices, Agenda and Minutes of a Company Meeting.

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

#### **Text Books**

1. B.N. Tandon, Secretarial Practice, Chand Publishing Pvt Ltd, New Delhi, 2019.



2. P. Saravanavel, Secretarial Practice Himalaya Publishing Pvt Ltd, Mumbai, 2018.
3. Dr. I.M. Sahai, Office Management and Secretarial Practice, Sahitya Bhawan Publication, Agra, 2018.

### Reference Books

1. M.C. Shukla and Gulshan, Secretarial Practice, S. Chand and Co, New Delhi, 2018.
2. Sherlekar, Secretarial Practice, Himalaya Publishing Pvt Ltd, Mumbai, 2019.
3. M. C. Kuchhal, Secretarial Practice, S. Chand and Co, New Delhi, 2019.

### Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand about concept of company secretary, appointment and duties.	K1 & K2
CO2	Gather essential skills of maintenances of records, communication and management.	K2 & K3
CO3	Gain knowledge about depository and dematerialization.	K4
CO4	Evaluate the role of company secretary and contacting board meeting.	K5
CO5	Develop knowledge about statutory meeting.	K6

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

### Mapping of COs with POs

PO \ CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	S
CO2	M	M	M	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

**S – Strong**

**M – Medium**

**L – Low**



Program: B.Com (CA)				
Elective – I Group – C		Course Code: 20UCC5E04		Course Title: Human Resource Management
Semester	Hours/Week	Total Hours	Credits	Total Marks
V	6	90	5	100

### Course Objectives

1. To understand the objectives and importance of human resource management.
2. To acquire knowledge about motivation and leadership.
3. To gain knowledge about personality development and organizational climate.

#### **UNIT – I**

Human Resource Management – Definition – Objectives and Functions – Role and Qualities of HR Manger – Personnel Principles and Policies.

#### **UNIT – II**

Human Resource Planning – Characteristics – Need of Planning – HRP Process – Job Analysis – Job Design – Job Description – Job Specification.

#### **UNIT – III**

Recruitment and Selection Process – Placement and Induction – Training and Development – Promotion – Demotions – Transfers – Separation – Performance Appraisal.

#### **UNIT – IV**

Discipline – Meaning – Causes of Indiscipline – Acts of Indiscipline – Procedure for Disciplinary Action – Grievance – Meaning – Characteristics of Grievances – Causes of Grievance – Methods of Knowing Grievance – Grievance Redressal Procedure.

#### **UNIT – V**

Organisation Conflict – Conflict in Organisational Behaviours – Individual aspect of Conflict – Organisational Conflict – Leadership – LeadershipTheories.

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

#### **Text Books**

1. Venkataraman C.S and Srivastava B.K, Human Resource Management, Tata McGraw Hill, New Delhi, 2018.



2. D.K. Bhattacharyya, Human Resource Management, Himalaya Publishing House, Mumbai, 2019.
3. S.S. Khanka, Human Resource Management, S. Chand Publications, New Delhi, 2018.

### Reference Books

1. C.B. Mamoria and S.V. Gankar, Personnel Management, Himalaya Publishing House, Mumbai, 2018.
2. J. Jayasankar, Human Resource Management, Margham Publications, Chennai, 2019.
3. P.C. Michael, Human Resource Management, Himalaya Publications, Mumbai, 2019.

### Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand about the meaning, definition and functions of HRM.	K1 & K2
CO2	Know about the human resource of planning.	K3
CO3	Learn about the sources of recruitment and selection process.	K4
CO4	Provide information about Grievance Redressal Procedure.	K5
CO5	Gather the essential skills about management of conflicts.	K6

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

### Mapping of COs with POs

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	S
CO2	M	M	M	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S – Strong

M – Medium

L – Low



Program: B.Com (CA)				
Elective – II Group – C		Course Code: 20UCC6E05		Course Title: Indian Financial Services
Semester VI	Hours/Week 6	Total Hours 90	Credits 5	Total Marks 100

### Course Objectives

1. To understand basics of financial services, its various dimensions, evaluation and benefits to the economy.
2. To identify importance of diverse facts of services in the development of Indian financial system.
3. To enlighten students about the role of capital markets in India.

### **UNIT – I**

Indian Financial Services – Introduction – Concept – Objectives – Functions – Money Market – Capital Market – Difference Between Capital and Money Market

### **UNIT – II**

Merchant Banking – Meaning and Definition – Functions – Features – Types of Merchant Banking.

### **UNIT – III**

Factoring – Concept of Factoring – Types of Factoring – Salient Features of Factoring – Functions of Factoring

### **UNIT – IV**

Mutual Funds – Definition – Operations of Mutual Funds in India – Types – Features of Mutual Fund

### **UNIT – V**

Credit Rating – Indian Credit Rating Agencies – Role of Credit Rating Agencies in India – Functions of Credit Rating

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

### **Text Books**

1. Dr. S. Gurusamy, Financial Services, Vijay Nicole Imprints Private Limited, Chennai, 2018.



2. E. Gordan and K. Natarajan, Emerging Scenario of Financial Services, Himalaya Publishing House, Mumbai, 2018.
3. B. Santhanam, Financial Services, Margham Publications, Chennai, 2019.

### Reference Books

1. Dr. Mahesh Kulkarni, Dr. Suhas Mahajan, Capital Market and Financial Services, Nirali Prakashan, New Delhi, 2018.
2. Clifford Gomez, Financial Markets, Institutions and Financial Services, PHI Learning Pvt. Ltd., New Delhi, 2019.

### Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand basics of financial services.	K1 & K2
CO2	Gain knowledge about merchant banking.	K3
CO3	Update knowledge about factoring services.	K4
CO4	Know about mutual fund services.	K5
CO5	Create the awareness about rating agencies in India.	K6

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

### Mapping of COs with POs

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	M	S
CO2	M	M	M	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

**S – Strong**

**M – Medium**

**L – Low**



Program: B.Com (CA)				
Elective – I Group – D		Course Code: 20UCC5E06		Course Title: Campus to Corporate
Semester V	Hours/Week 6	Total Hours 90	Credits 5	Total Marks 100

### Course Objective

1. To ensure that new joiners understand requirements for Campus to Corporate transition.
2. To help students gain understanding and practice of attitude, behavior & skills required in the corporate environment.
3. To develop essentials dressing skills, grooming skills, listening skills time management and stress management

#### **UNIT – I**

Overview of Corporate – History of Corporate – Campus and Corporate – BPO Industry in India and World – Oral and Written Communication Merits and Demerits – Communication Through Letters – Layout of Letter – Business Letter Format.

#### **UNIT – II**

Business Letters – Enquiries and Reply – Orders and Execution – Claims and Adjustments – Collection – Sales Letters – Bank Correspondence – Application for Jobs – Preparation of Resume.

#### **UNIT – III**

Reports – Types, Preparation, Structure and Organization of Reports – Reports by Individuals and Committees – Meetings – Kinds of Meetings – Preparing Agenda & Minutes.

#### **UNIT – IV**

Fundamentals of English – Constructing Sentences – Correct Use of Tenses – Articles – International Phonetic Alphabet – Vowel and Consonant Sounds – Syllable Stress – Intonation – Listening – Principles of Good Listening – Accent Comprehension – Practical Exercise.

#### **UNIT – V**

Corporate Etiquette – Dressing and Grooming Skills – Workplace Etiquette – Business Etiquette – Email Etiquette – Telephone and Meeting Etiquette – Presentation Skills –



Professional Competencies : Analytical Thinking – Listening Skills – Time Management – Team Skills – Stress Management – Assertiveness – Facing Group Discussion and Interview.

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

### Text Books

1. Rajendra Pal, J.S. Korahilli, Essentials of Business Communication, Sultan Chand and Sons, New Delhi, 2018.
2. N.S. Raghunathan and B. Santhanam, Business Communication, Margham Publications, Chennai, 2019.
3. V.R. Palanivelu and N. Subburaj, Business Communication, Himalaya Publishing Pvt Ltd, Mumbai, 2018.

### Reference Books

1. M.S. Ramesh and Pattenshetty, Effective Business English and Correspondence, R. S. Chand and Co, Publishers, New Delhi, 2019.
2. R. S. N. Pillai and Bhagavathi, Commercial Correspondence, S. Chand Publications, New Delhi, 2018.
3. Sathya Swaroop Debasish, Bhagaban Das, Business Communication, PHI Learning Pvt. Ltd., New Delhi, 2010 Edition, 2018.

### Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the basics and over view of corporates.	K1 & K2
CO2	Know about business letters and preparations resumes.	K2 & K3
CO3	Preparation of reports.	K4
CO4	Learn the basics of English communication.	K5
CO5	Develop the personal skills.	K6

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





**Mapping of COs with POs**

<b>PO CO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	M	M	M	M	S
<b>CO2</b>	M	M	M	S	S
<b>CO3</b>	S	S	S	S	S
<b>CO4</b>	S	S	S	S	S
<b>CO5</b>	S	S	S	S	S

**S – Strong**

**M – Medium**

**L – Low**



Program: B.Com (CA)				
<b>Elective – II Group – D</b>	<b>Course Code: 20UCC6E07</b>		<b>Course Title: Customer Relationship Management</b>	
<b>Semester VI</b>	<b>Hours/Week 6</b>	<b>Total Hours 90</b>	<b>Credits 5</b>	<b>Total Marks 100</b>

### Course Objectives

1. To understand the methods that firms can create and enhance sources of value to customer through CRM
2. To enable students, learn impact of CRM on customer experience, satisfaction and loyalty.
3. To familiarize about ECRM.

#### **UNIT – I**

Relationship Marketing – Overview, Meaning – Basis of Building Relationship – Customer Lifetime Value – Conflict Management and Customer Retention.

#### **UNIT – II**

CRM – Evolution, Meaning, Definition, Objectives, and Benefits – Relationship Between CRM & Technology – Creating a CRM Culture – Building Blocks of CRM – CRM Strategies – Types of CRM.

#### **UNIT – III**

Planning CRM Project – General Business Goals and Objectives – Framework of Successful CRM – CRM: Implementation Steps – Role of CRM and Employees, the HCRM Model, Way Forward.

#### **UNIT – IV**

Sales Force Automation (SFA) – Overview, Strategic Advantages, Disadvantages, SFA at Inception and Today – Call Centre – Objectives, Classification, Functionality, Developments, CRM & Data Warehousing – Steps, Information Processing – Data Mining Technology and Process.

#### **UNIT – V**

CRM Marketing Initiatives – What is ECRM? – Levels, ECRM Tools – Difference between CRM and ECRM CRM: Opportunities, Challenges and Ways to avoid Pitfalls.



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

### Text Books

1. Dr. K. Govinda Bhat, Customer Relationship Management, Himalaya Publishing House, 2018.
2. Simon Knox, Customer Relationship Management, Taylor and Francis Publication, 2018.
3. R. K. Suganthi, Customer Relationship Management, New Age International Publication, 2019.

### Reference Books

1. S. Shajahan, Relationship Marketing, McGraw Hill, 2018.
2. Paul Green Berg, RCM, Tata Mc Graw Hill, 2019.

### Course Outcomes (COs)

On completion of the course, students should be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand about CRM and building of relationship.	K1 & K2
CO2	Learn about evolution of CRM and creating CRM culture.	K3
CO3	Gain knowledge about planning and implementation of CRM project.	K4
CO4	Overview the sales force automation.	K5
CO5	Evaluate marketing initiatives in ECRM.	K6

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

### Mapping of COs with POs

PO \ CO	PO1	PO2	PO3	PO4	PO5
CO1	M	M	M	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

**S – Strong**

**M – Medium**

**L – Low**