

# VIVEKANANDHA COLLEGE OF ARTS & SCIENCES FOR WOMEN

(Autonomous)

ELAYAMPALAYAM, TIRUCHENGODE

**B.COM (Computer And Application) - REGULATIONS**

(Candidates admitted from 2020-2021 onwards)

## I. SCOPE OF THE COURSE

**B.Com (Computer And Application )** is an undergraduate programme aimed to create enhanced competence of career positioning tied up with opportunity to become corporate Human Resources with global accounting and management professionals. The program expects a serious commitment and involvement of the student to take up challenging study schedules and assignments. The course involves a blend of theoretical education and practical training which run concurrently for a period of three years and equips a student with knowledge, ability, skills and other required qualities for an accountant.

The uniqueness of the program is its content, topic coverage, the teaching methodology and the faculty. The syllabus has been designed at a level equal to that of professional courses. The teaching methodology includes classroom lectures, industrial visits, Commerce programme, group discussion , case study using audio visual aids like PowerPoint presentation through LCD, OHP projector, Conferencing , Modern methods of teaching and Research oriented education, practical and project work. Focus is also on developing the soft skills development programme for the benefit of the students. For Core subjects, Outsourcing Guest Lectures by Industrialists and Professionals will be invited to enable the students to get wider exposure and gain practical knowledge. Students joining in this program can also enroll for themselves in any one of the professional courses like CA, ICWA, and ACS etc.

## II. SALIENT FEATURES

- ✓ Course is specially designed for accounting professionals.
- ✓ Special Guest lecturers from Industrialists, Bankers, Insurance Companies, Company Secretaries and Auditors will be arranged for the benefit of the student.
- ✓ Exclusively this course caters to the students who are interested in pursuing professional courses like CA, ICWA, ACS, etc.
- ✓ Enables students to gain a professional knowledge simultaneously during their B.Com(CA) Degree.
- ✓ Project work is included in the syllabus to enhance conceptual, analytical & detective skills among the students

### ✓ III. OBJECTIVES OF THE COURSE

To impart knowledge in an advanced concepts and applications in various fields of commerce

1. To teach the recent developments in the various areas of commerce.
2. To orient the students in an applied aspect of different advance business practices.
3. To provide the students to learn new avenues introduced in professional courses and computer course.
4. To equip the students to occupy the important positions in business, industries, software companies and related organizations.
5. To inspire the students to apply the knowledge gained for the Development of society in general.

### PROGRAMME OUTCOME

**PO – 1:** After completing three years of Bachelors of Computer Applications in (B.ComCA) program, students would gain a thorough grounding in the fundamentals of Commerce and Finance.

**PO – 2:** The commerce focused curriculum offers a number of specializations and practical exposures which would equip the student to face the modern-day challenges in commerce and business.

**PO -3:** The all-inclusive view of the course offer a number of value based and job oriented skills ensures that students will be trained into up-to-date. In advanced accounting courses beyond the introductory level, effective development will also progress to the valuing and organization levels.

### Program Specific Outcome (PSO)

- **PSO – 1** Students will be able to demonstrate progressive learning of various accounting methods related to business. Students will be able to demonstrate knowledge in setting up a computerized set of accounting books
- **PSO – 2** Students will demonstrate progressive affective domain development of values, the role of accounting in society and business.
- **PSO – 3** Students will learn relevant financial accounting skills for preparing financial statements in various business organizations.
- **PSO – 4** Students will learn relevant accounting skills, applying both quantitative and qualitative knowledge to their future careers in business.
- **PSO – 5** Learners will gain thorough systematic and subject skills within various disciplines of accounting

- **PSO – 6** Learners will be able to recognize features and roles of businessmen, entrepreneur, managers, consultant, which will help learners to possess knowledge and other softskills and to react aptly when confronted with critical decision making.
- **PSO – 7** Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.
- **PSO – 8** Learners will acquire the skills like effective communication, decision making, problem solving in day to day business affairs
- **PSO – 9** Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.
- **PSO – 10** Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.
- **PSO - 11** Learners will be able to do higher education and advance research in the field of commerce and finance

#### **IV. ELIGIBILITY FOR ADMISSION**

Candidates seeking admission to the first year B.Com (**Computer And Application**) shall be required to have passed the Higher Secondary Examinations conducted by the Government of Tamilnadu with Mathematics or Business Mathematics or computer science or statistics or Business statistics as one of the subjects or an examination of any other university or authority accepted by the syndicate, subject to such conditions as may be prescribed there to.

## **REGULATIONS**

### **V. TRANSITORY PROVISIONS**

Candidates who have undergone the UG Course of study before 2018-19 shall be permitted to appear for the examinations under the same regulations for a period of three years i.e., upto and inclusive of the examination of April/May 2019-20. Thereafter, they will be permitted to appear for the examination only under the regulations then in force. Supplementary examinations will be conducted within a month. In case of failure she has to complete within 5 years.

#### **Choice Based Credit System**

Choice Based Credit System is a flexible system of learning. It allows different weightages in different courses based on the utility in the overall structure of curriculum. It permits the students to

- i. Choose electives from wide range of elective courses.
- ii. Undergo additional courses and acquire more than the required number of credits.
- iii. Adopt an inter-disciplinary approach in learning.

#### **Eligibility for Award of Degree**

A student is eligible for the award of the degree only if she has undergone the prescribed course of study in the college for a period of three academic years (UG) / two academic years (PG) and passed the examinations of all the semesters prescribed earning 140 credits for U.G. and 90 credits for P.G.

#### **Duration**

The total period of study for each programme is as below

U.G. Three years	-	6 semesters
P.G. Two years	-	4 semesters

Each academic year is divided into two semesters. The total number of working days is 90 days for each semester.

## Curriculum

### U.G. Programme

Part – I	-	Tamil / Hindi / Malayalam / any other
Part – II	-	English
Part – III	-	Core Subjects Allied Subjects Electives Project – Individual / Group Project
Part – IV	-	Skill Based Electives Non – Major Electives Environmental Studies Value Educations
Part – V	-	Extension activities

### Extension Activities

All students should enroll in **Part V Vivekanandha Outreach Programme** –to enable her to complete a degree course. Active participation of the student throughout the year in the extension activities choice is mandatory. **(1 Credit in VI Semester)**

### The medium of instruction and Examinations

The medium of instruction and examinations, for the papers under part I and II shall be in the language concerned. For part III and IV the medium of instruction and examinations shall be English.

### Evaluation of the students

The evaluation of the students in a particular course is based on their performance in (i) the Continuous Internal Assessment (CIA) and (2) the End Semester Examinations. (ESE)

For each theory paper the maximum marks for Continuous Internal Assessment and End Semester Examinations are 25 and 75 respectively and for **practical paper** the corresponding marks are 40 and 60 in both U.G. and P.G. courses.

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

For theory papers two CIA tests with duration of One hour each and one Model Examination with **Three hours** duration will be conducted every semester. **For practical**

**it is as decided by the respective Board of Studies.** CIA test and Model Examinations will be conducted as per End semester Examination pattern.

Schedule of Internal Assessment Tests and Model Examinations are decided in advance by the Principal in consultation with the Controller of Examinations and Heads of the departments and is given in the Hand book.

Every candidate is required to get prior permission (Before the test/model examination is conducted) from the Head of the Department and the Principal to write the test at a later date on valid reasons/ medical grounds. Where no such permission is obtained, the decision of the Head of the Department and the Principal, to hold or not to hold separate examination for any such candidate shall be final.

The valued answer script of CIA tests (1&2) and Model Examination shall be given to the candidates within 5 days after completion of the tests and examination for their personal verification during the class hours and collected back with the signature. The tests marks should be submitted to the office of the Controller of the Examinations immediately after getting the signature from the students.

### **Continuous Internal Assessment**

The weightage assigned to various components of the Continuous Internal Assessment is as follows.

		UG	PG
1. CIA Test I & II (Average)	-	5	5
2. Model Examination	-	10	5
3. Assignment	-	5	5
4. Seminar	-	0	5

- Attendance

Upto 75%	-	0		
76 – 80%	-	1		
81 – 85%	-	2	5	5
86 – 90%	-	3		
91 – 95%	-	4		

96 - 100%	-	5	----	----
<b>Total</b>	-		<b>25</b>	<b>25</b>
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CIA marks are calculated by the teacher concerned, entered in the register, signed by the candidates and approved by the Heads of Departments and the Principal.

The hard copy and the soft copy (through email) of the CIA marks are submitted to the office of the Controller of Examinations before the last working day of every semester.

### **End Semester Examinations**

End Semester Examinations will be conducted for both **theory** and **practical papers** at the end of each semester (in the month of November for odd semester and April - May for the even semester).

### **End Semester Examinations Schedule**

The schedule for End Semester Examinations is fixed by the Controller of Examinations in consultation with the Principal and Heads of the Departments and is displayed on the notice board and also is circulated to the staff and students through College website ([www.vicas.org](http://www.vicas.org)).

### **Attendance**

The guidelines of attendance requirement issued by the Periyar University are adopted by the college.

S.No	Percentage of Attendance	Remarks
1	Secured not less than 75% of attendance of the 90 working days during the semester. (67.5 days)	Students are permitted to take the End Semester Examinations of any semester
2	Secured attendance between 74% and 65%	Students can write the exam after paying the condo nation fee.

3	Secured attendance between 64% and 50%	Compensate the storage in attendance in the subsequent semester and appear for both semester papers together at the end of the latter semester with condonation fee.
4	Secured below 50% attendance	Not eligible to write the End semester examinations and she has to rejoin the same semester

### **Question Paper**

Question Papers for the End Semester Examinations theory papers are set by the external question paper setters and are scrutinized by a team of external experts in the discipline concerned.

**For End Semester Practical examinations, setting of question paper, conduct of examinations and valuations are done by both internal and external examiners.**

### **Hall Tickets and Instructions**

Hall Ticket which contains Subject code, title, Date, Session, Block name, Hall number & seat number for the End Semester Examinations will be issued to eligible students on time before the End Semester Examinations. Students must bring the Hall Ticket and the college ID Card to every session of the End Semester Examinations for verification.

No student enters the Examination Hall after ½ hour from the commencement of the Examination.

Students can bring to the examination hall only ordinary scientific calculator. They can use the mathematical, statistical or any other table (if required) provided by the college during the End Semester Examinations.

Students are not allowed to bring programmable calculators / Mobile phones or any other unwanted materials inside the Exam Hall.



## Malpractice

Any kind of malpractice during the End Semester Examinations / Practical Examinations is strictly prohibited. If it is found she will be debarred from writing that particular paper in that semester or all the papers in that semester based on the nature of the malpractice.

A Complaint regarding the End Semester Examinations Question Papers must be brought to the Controller of Examinations on the same day of the examination by the HOD concerned or the class teacher concerned.

## Valuation

After giving dummy numbers the answer scripts are valued by 100% external examiners. The End Semester Examinations results are published in the college website within 10 – 15 days from the date of last examination and it is also put up on the notice board.

## Revaluation and Transparency

Provision is available for Improvement / Retotalling / Revaluation /obtaining photo copy of the valued answer scripts for current semester papers.

Students can apply for obtaining photo copy of valued answer scripts to the Controller of Examinations through the Principal in the prescribed format along with the prescribed fee within five working days from the date of publication of results.

After scrutinizing the paper they can apply for revaluation within **three days** (after obtaining the photo copy)

If the marks scored in the revaluation are less than the original marks, original marks will be considered. If the mark scored in the revaluation is higher than the original marks the marks obtained in the revaluation shall stand.

If the difference in marks in the original valuation and the revaluation is more than 10, a third valuation will be done and the average of the nearest two marks shall be the final marks awarded.

### **PASSING MINIMUM**

There is no minimum pass marks for CIA

The minimum mark to obtain a pass in UG Programme is 40% in ESE and 40% in the aggregate of CIA+ESE.

The minimum mark to obtain a pass in PG Programme is 50% in ESE and 50% in the aggregate of CIA+ESE.

### **MODERATION**

A maximum of 8 marks shall be awarded as moderation to each candidate/per semester in the ESE Theory Papers as well as revaluation papers, subject to the following limits:

For a maximum of 100 marks - Not exceeding 5 marks/paper

For a maximum of 75 marks – Not exceeding 4 marks/paper

For a maximum of 50&55 marks – Not exceeding 3 marks/paper

### **Improvement**

A student who obtains a pass mark in a paper in the first attempt can appear for the same paper only in the immediate next semester. Reappearance for improvement is allowed only in theory papers. The highest marks whether the original or improvement will be considered as the final mark. However, the improvement marks will be considered only for classification and not for ranking. When there is no improvement there will not be any change in the original mark, already awarded.

### **Supplementary Examinations**

In order to provide an opportunity to the failed final U.G. and P.G. students to complete the programme in the same year without any loss of time supplementary examinations are conducted within 20 days from the date of publication of even semester results of the final year.

1. Student who has cleared all the papers of earlier semesters (First to fifth Semester U.G. / First to Third Semester P.G.) but has failed in one or two papers written in the final semester will be allowed.
2. Student who has cleared all the papers except only one paper in all the semesters can also apply to the supplementary examinations.
3. Student can apply for Supplementary Examinations to the Controller of Examinations through the Principal in the prescribed format along with prescribed fee within seven working days from the date of publication of results.

### **Reappearance of failed Students**

A student failed in the End Semester Examinations can appear for the papers in the subsequent End Semester Examinations.

Failure in any paper / papers in the ESE or absence from the ESE shall not cause detention of the candidate in that semester. All the registered candidates shall be promoted to the next semester.

### **Credit for U.G. Course**

Part	Particulars	Credit	
		B.A., /B.Sc.,	B.Com., / B.Com (CA) / B.B.A., / B.B.A (CA), / B.C.A.,
Part I	Foundation Tamil / Hindi / Malayalam	12	6
Part II	Foundation English	12	6
Part III	Core	63	75
	Allied/ Allied Practical (16+12)	28	28
	Electives (2)	6	6
Part IV	Skill Based Electives (4)	8	8
	Non-Major Electives (2)	4	4

	Environmental Studies/ Yoga	4+2	6
Part V	Extension Activities	1	1
<b>Total</b>		<b>140</b>	<b>140</b>

### **Credit for P.G. Course**

Particulars	Credit
Core, Elective and Project	90
Human Rights	1
<b>Total</b>	<b>91</b>

The only credit earned for Part V Extension Activities of a successful student shall not be taken into consideration for classification / Ranking / Distinction.

### **Mark Statement**

Mark Statement Issued at the end of each semester will indicate the credits and marks / grades obtained in each course.

### **Classification, Grade, Grade Point, GPA & CGPA**

The grades are given on the basis of the percentage of marks scored by the students as shown below:

CGPA	Grade	Classification of Final Result
9.5 – 10.0	O+	First Class – Exemplary *
9.0 and above but below 9.5	O	
8.5 and above but below 9.0	D++	First Class – Distinction *
8.0 and above but below 8.5	D+	
7.5 and above but below 8.0	D	
7.0 and above but below 7.5	A++	First Class
6.5 and above but below 7.0	A+	

6.0 and above but below 6.5	A	Second Class
5.5 and above but below 6.0	B+	
5.0 and above but below 5.5	B	
4.5 and above but below 5.0	C+	Third Class
4.0 and above but below 4.5	C	
0.0 and above but below 4.0	U	Re - appear

\* The candidates who have passed in the first appearance and within the prescribed semester of the U.G. & P.G. Programme (Major, Allied and Elective courses alone) are eligible.

# Only applicable to U.G. programme.

In the consolidated mark sheet issued, the class in which the candidate has passed will be given separately for Part I, II and III. Grade Point Average (GPA) will be given for Part III (Including only core & allied courses) as well as for all the components of the curriculum separately for UG Programme and for the PG programme based on all the subjects studied by the student.

The Grade Point Average (GPA) will be calculated as follows at the end of the Programme.

$C_i$  = Credits earned for course  $i$  in any semester

$G_i$  = Grade Point obtained for course  $i$  in any semester

$n$  refers to the semester in which such courses were credited

For a Semester :

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

Sum of the Multiplication of grade points by the credits of the courses

$$\text{GPA} = \frac{\text{Sum of the Multiplication of grade points by the credits of the courses}}{\text{Sum of the credits of the courses in a semester}}$$

Sum of the credits of the courses in a semester

For the entire programme:

$$\text{CUMULATIVE GRADE POINT AVERAGE [CGPA]} = \frac{\sum_n \sum_i C_{ni} G_{ni}}{\sum_n \sum_i C_{ni}}$$

$$\text{CGPA} = \frac{\text{Sum of the multiplication of grade points by the credits of the entire programme}}{\text{Sum of the credits of the courses of the entire programme}}$$

**Criteria for Rank**

1. Marks secured in all the papers are considered for P.G. programmes and marks secured in core and allied a course that is Part – III are considered for U.G. programme.
2. Student must have passed all papers in the first attempt in the respective semesters.
3. Student should have completed the courses with the minimum period prescribed for the course of study.
4. Improvement marks will not be considered for ranking but will be considered for classification.

**Transfer of Students**

Students seeking a transfer to the U.G. and P.G. degree course in VICAS have to fulfill the following conditions.

1. Seats must be available in the department concerned
2. The students should not have any arrear paper if they are coming from Non-Autonomous Colleges.
3. The student must write the papers which are offered in our college, if those papers are not included in the syllabus of the previous college.

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**B.COM (Computer Application)  
PROGRAMME EDUCATIONAL OBJECTIVES**

- 1) To enable the students to cope-up with the advancement in accounting practices with the help of computer systems.
- 2) To equip the women students to get employment opportunities in the locating of their residence.
- 3) To provide opportunities for higher educational and involve in research related to their areas of expertise.
- 4) To make the students to establish their business venture with the help of the acquired knowledge.

**PROGRAMME SPECIFIC OUTCOMES**

PSO NUMBER	PSO STATEMENT	KNOWLEDGE LEVEL
<b>PSO1</b>	Ability to manage the accounting practices of business organizations with the help of computer system.	<b>K6</b>
<b>PSO2</b>	Skills to compile reports of financial performance of business entities.	<b>K3</b>
<b>PSO3</b>	Investigating capability on issues relegated to accounting practices.	<b>K4</b>

**PO and Knowledge level**

PO	Programme Outcome	Knowledge Level
1	<b>Disciplinary knowledge:</b> Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate programme of study.	K2
2	<b>Communication Skills:</b> Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share ones views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.	K1

3	<b>Critical thinking:</b> Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.	K4
4	<b>Problem solving:</b> Capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply ones learning to real life situations.	K3
5	<b>Analytical reasoning:</b> Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyse and synthesise data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.	K5
6	<b>Research-related skills:</b> A sense of inquiry and capability for asking relevant/appropriate questions, problematising, synthesizing and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation.	K6
7	<b>Cooperation/Team work:</b> Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team.	K6
8	<b>Scientific reasoning:</b> Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.	K4
9	<b>Reflective thinking:</b> Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.	K2
10	<b>Information/digital literacy:</b> Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.	K3
11	<b>Self-directed learning:</b> Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.	K6
12	<b>Multicultural competence:</b> Possess knowledge of the values and beliefs of	K5



	multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.	
13	<b><i>Moral and ethical awareness/reasoning:</i></b> Ability to embrace moral/ethical values in conducting one’s life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of Demonstrating the ability to identify ethical issues related to one’s work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.	K3
14	<b><i>Leadership readiness/qualities:</i></b> Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.	K6
15	<b><i>Lifelong learning:</i></b> Ability to acquire knowledge and skills, including „learning how to learn“, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.	K6

**COURSE PATTERN  
B.COM (CA)  
(WITH EFFECT FROM 2020-2021 ONWARDS)**

Subject Code	Course	Subject Title	Hrs / Week	Credits	Int. Mark	Ext. Mark	Total Mark
<b>SEMESTER - I</b>							
18U1LT01	Languages	Tamil or anyone of the modern or Classical Language - I	6	3	25	75	100
17U1LE01B	Languages	English I	6	3	25	75	100
20U1CCC01	Core-1	Financial Accounting- I	5	4	25	75	100
20U1CCC02	Core-2	Management Process	4	4	25	75	100
20U1CCA01	Allied - I	Fundamentals of Computer Technology	4	4	25	75	100
20U1CCAP01	Practical - 1	MS Office-lab	3	3	40	60	100
18U1VE01	Value Based Education	Yoga	2	2	25	75	100
<b>Total</b>			<b>30</b>	<b>23</b>	<b>190</b>	<b>510</b>	<b>700</b>
<b>SEMESTER - II</b>							
20U2LT02	Languages	Tamil or anyone of the modern or Classical Language - II	6	3	25	75	100
17U2LE02B	Languages	English II	6	3	25	75	100
20U2CCC03	Core - 3	Financial Accounting- II	6	5	25	75	100
20U2CCC04	Core - 4	Indian Financial System	4	4	25	75	100
20U2CCA02	Allied-II	Tally	4	4	25	75	100
18U2ES01	Value Based Education	Environmental Studies	4	4	25	75	100
<b>Total</b>			<b>30</b>	<b>23</b>	<b>150</b>	<b>450</b>	<b>600</b>

Subject Code	Course	Subject Title	Hrs / Week	Credits	Int. Mark	Ext. Mark	Total Mark
<b>SEMESTER – III</b>							
20U3CCC05	Core – 5	Corporate Accounting – I	6	5	25	75	100
20U3CCC06	Core – 6	Business Law	6	4	25	75	100
20U3CCC07	Core – 7	Principles of Marketing	5	3	25	75	100
20U3 CCC08	Core – 8	E-Commerce	5	3	25	75	100
20U3MAA08	Allied – III	Business Statistics – I	4	4	25	75	100
20U3CCS01	SBEC – I	Project Methodology	2	2	25	75	100
20U3CCNO1	NMEC – I	Creative Advertisement	2	2	25	75	100
<b>Total</b>			<b>30</b>	<b>23</b>	<b>175</b>	<b>525</b>	<b>700</b>

Subject Code	Course	Subject Title	Hrs / Week	Credits	Int. Mark	Ext. Mark	Total Mark
<b>SEMESTER – IV</b>							
20U4CCC09	Core – 9	Corporate Accounting – II	5	4	25	75	100
20U4CCC10	Core – 10	Company Law And Secretarial Practices	5	4	25	75	100
20U4CCC11	Core – 11	Human Resource Management	4	3	25	75	100
20U4 CCC12	Core – 12	Data base management system	5	4	25	75	100
20U4MAA12	Allied – IV	Business Statistics – II	4	4	25	75	100
20U4CCCP03	Core Practical	Oracle-Lab	3	2	40	60	100
20U4CCS02	SBEC – II	In-plant Training	2	2	25	75	100
20U4CCNO2	NMEC – II	Principles of Commerce	2	2	25	75	100
<b>Total</b>			<b>30</b>	<b>25</b>	<b>215</b>	<b>585</b>	<b>800</b>

	Subject Code	Course	Subject Title	Hrs / Week	Credits	Int. Mark	Ext. Mark	Total Mark
<b>SEMESTER - V</b>								
V	20U5CCC13	Core –13	Cost Accounting	6	5	25	75	100
	20U5CCC14	Core – 14	Income Tax Law & Practice -I	6	5	25	75	100
	20U5CCC15	Core – 15	E-Banking	6	4	25	75	100
	20U5CCC16	Core – 16	Introduction to Information Technology	4	3	25	75	100
	20U5CCC17	Core – 17	Practical Auditing	4	3	25	75	100
	20U5CCE01	Elective:1	1.Capital Market	4	3	25	75	100
	20U5CCE02		2. Organizational Behaviour.					
	20U5CCE03		3. Principles of insurance.					
	20U5CCE04		4 . International Business.					
	<b>Total</b>			<b>30</b>	<b>23</b>	<b>150</b>	<b>450</b>	<b>600</b>
	Subject Code	Course	Subject Title	Hrs / Week	Credits	Int. Mark	Ext. Mark	Total Mark
VI	20U6CCC18	Core –18	Management Accounting	6	5	25	75	100
	20U6CCC19	Core – 19	Income Tax Law and Practices-II	6	5	25	75	100
	20U6CCC20	Core – 20	Commerce practical	6	5	25	75	100
	20U6CCC21	Core – 21	Entrepreneur Development	4	3	25	75	100
	20U6CCC22	Core – 22	Office Organization	4	3	25	75	100
	20U6CCE05	Elective:2	1. Industrial law	4	3	25	75	100
	20U6CCE06		2. Corporate law & Governance					
	20U6CCE07		3. Consumer behaviour					
	21U6CCEP01		4.Campus to corporate (Project)					
			Extension Activities		<b>1</b>			
			<b>TOTAL</b>	<b>30</b>	<b>25</b>	<b>150</b>	<b>450</b>	<b>600</b>
			<b>GRAND TOTAL</b>	<b>180</b>	<b>140</b>	<b>1070</b>	<b>3030</b>	<b>4000</b>

**V SEM-ELECTIVES:**

- |                  |                                     |
|------------------|-------------------------------------|
| <b>20U5CCE01</b> | <b>1.Capital Market.</b>            |
| <b>20U5CCE02</b> | <b>2. Organizational Behaviour.</b> |
| <b>20U5CCE03</b> | <b>3. Principles of insurance.</b>  |
| <b>20U5CCE04</b> | <b>4. International Business</b>    |

**VI SEM-ELECTIVES:**

- |                   |  |
|-------------------|--|
| <b>20U6CCE05</b>  | <b>5. Industrial law</b>                 |
| <b>20U6CCE06</b>  | <b>6. Corporate law &amp; Governance</b> |
| <b>20U6CCE07</b>  | <b>7. Consumer behavior</b>              |
| <b>20U6CCEP01</b> | <b>8.P1.Campus to corporate</b>          |

## FINANCIAL ACCOUNTING - I

SUBJECT CODE: 20U1CCC01		
SEMESTER - I	CREDIT: 5	HOURS: 90

### OBJECTIVES

1. To enable the Students to learn about the fundamentals about principles of accountancy
2. The students to learn how to provide depreciation for various assets

### ***Learning Outcome***

*Students will be able to pass journal entries and prepare ledger accounts to record double entry transactions*

*Students will be able to prepare trading, profit and loss account and balance sheet from incomplete records derived from single entry system.*

*Students will be able to pass journal entries and prepare ledger accounts to record different methods of depreciation.*

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
C01	To write the financial statements in accordance with appropriate Accounting Concepts & Conventions.	K1
C02	To Compare with legal formats of ledger accounts using double entry bookkeeping and recording journal entries.	K2
C03	Preparation of accounting information for planning and control and for the evaluation of assets by providing depreciation.	K4
C04	To Compare with Branch accounts and departmental accounts and know about the Allocation and Apportionment of Expenses.	K5
C05	To know and Practice about the Computerised Accounting System and Accounting Standards.	K3

Unit	Syllabus Content	No. of Hours
I	<b>Introduction to financial Accounting:</b> Basic terms and concepts, Objectives of Accounting, Functions of Accounting, Users of Accounting information, Limitations of Accounting, Accounting Principles, Accounting Concepts and Conventions, Accounting Equations, Methods of Accounting, Branches of Accounting, Accounting Cycle.	12
II	<b>Conversion of Single Entry into Double Entry:</b> Meaning of Single Entry - Features, Types, Advantages, Disadvantages - Difference Between Single Entry System and Double Entry System, Ascertainment of Profit - Methods - Net Worth Method, Conversion Method (Meaning, Objectives, Steps and Illustrations).	13
III	<b>Depreciation:</b> Meaning - Definition - Characteristics of depreciation - Causes of depreciation - Objectives of depreciation - Methods of depreciation (Straight line Method, Written down Value Method and Annuity Method of depreciation only).	11
IV	<b>Branch and Departmental Accounts:</b> Branch Account - Branches not keeping full system of Accounting - Branches keeping full system of Accounting - Foreign branches. Departmental Accounts: Methods of Departmental Accounts, Allocation and Apportionment of Expenses - Inter Department transfers.	12
V	<b>Computerized Accounting System:</b> Features, Significance, Grouping of Accounts, Ledger Hierarchy, Accounting Packages and the year selection criteria. Accounting Standards (AS -1, AS -2, AS -6, AS -7, AS -9, AS -10)	12

**NOTE:** The question paper shall cover 80% Problem and 20% practical.

**Content beyond the Syllabus:**

1. List out various accounting concepts and conventions (GAAP)
2. List out Various Accounting Standards
3. Collection & recording of Royalty agreement with regard to any suitable situation.
4. Collection and recording of Hire Purchase Agreement.
5. Ascertainment of Cash Price and Interest with imaginary figures under Hire Purchase System.

**TEXT BOOK**

Financial Accounting – S.P. Jain & K.L. Narang, Kalyani Publishers, Ludhiana, Fourth Edition 2014.

## REFERENCE BOOKS

1. Goyal, Bhushan Kumar and H.N. Tiwari, Financial Accounting, Taxmann
2. Kumar, Alok. Financial Accounting, Singhal Publication.
3. Lt Bhupinder. Financial Accounting – Concepts and Applications, Cengage
4. Monga, J R. Financial Accounting: concept and Applications. Mayur paper Backs, New Delhi
5. Tulsian, P C. Financial Accounting, Tata McGraw Hill New Delhi
6. Lal, Jawahar, Seema Srivastava & Abrol, Shivani. Financial Accounting Text and problems, Himalaya Publishing House, New Delhi.

## Additional Resources

1. Charles, T Horngren, Gart L. Sundem, John A Elliot and Donna R. Philbrick. Introduction to Financial Accounting, Pearson.
2. Leonardo, A. Robinson, James R. Qanis, C. Wayne Alderman, Accounting Information Systems: A cycle Approach. Publisher Wiley.
3. Marshall, B Romney and Paul, John Steinbart, Accounting Information Systems, Pearson Education Limited.
4. Robert, L. Hurt, Accounting Information Systems: Basic Concepts and Current Issues, McGraw Hill.

## Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	✓	-	✓	-	-	-	-	✓	✓	-	-	✓	-	-
CO2	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO3	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO4	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO5	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-



## MANAGEMENT PROCESS

<b>SUBJECT CODE: 20U1CCC02</b>		
<b>SEMESTER - I</b>	<b>CREDIT: 4</b>	<b>HOURS: 60</b>

### Objective:

1. To gain knowledge of Business Organization, management and its importance.
2. Acquire the knowledge about decision making in different situations

### *Learning Outcome*

*Students will be able to know the nature and various forms of business organization.*

*Students will be enhanced with various management functions and thoughts.*

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>C01</b>	To classify the clear idea about business organization.	K3
<b>C02</b>	To show them aware about different forms of business.	K1
<b>C03</b>	To estimate them understand the importance of Planning based on the objectives.	K2
<b>C04</b>	To compare awareness about Recruitment & Selection process.	K4
<b>C05</b>	To evaluate the knowledge about Motivation & Controlling process and also acquire insight in adopting the control mechanism and effective co-ordination.	K5

Unit	Syllabus Content	No. of Hours
I	<b>Fundamentals of Management:</b> Management – Introduction, meaning, nature and characteristics of management, scope and functional areas of management, management as a science art or profession, management & administration, principles of management, social responsibility of management and ethics.	12
II	<b>Planning and Organizing:</b> Management Process – Introduction; Planning – nature, importance and purpose of planning, planning process, objectives, types of plans (meaning only); Organization - purpose of organization, principles of organization, types of organization.	13
III	<b>Human Resource Management:</b> Human Resource Management - meaning of HRM, importance of HRM, objectives and functions, process of HRM, role of human resource manager, duties and responsibilities of human resource manager, typical organization set up of human resource department, recent trends in HRM.	11
IV	<b>HRM Process:</b> Human Resource planning; Recruitment; Selection and Placement - meaning and importance of human resource planning, benefits of human resource planning, meaning of recruitment, selection, placement and training, methods of recruitment and selection, uses of tests in selection, problems involved in placement.	12
V	<b>Leadership and Control:</b> Motivation Theories - Maslow's, Herzberg, McGregor's X & Y theory; Leadership Styles; Communication- meaning and importance, barriers to communication, types of communication; Controlling – meaning and steps in controlling, essentials of a sound control system & methods of establishing control (in brief).	12

**Content beyond the Syllabus:**

1. To understand the concepts of the business organization and the various forms of Business Organization.
2. To know the Planning, Organising, Staffing, Directing & Controlling Process in the organization

**TEXT BOOK:**

1. Principles of Management - Dinkar Pagare S.Chand & Co Ltd, Fourth edition 2015.

## REFERENCE BOOKS

1. Principles of Management -Tirupathi Tata McGrew Hill seventh Edition 2015.
2. Principles of Management - Chatterjee S.Chand& Co Ltd , sixth edition 2014.
3. Principles of Management - T.Ramasamy,The Himalayan Publications, Chennai,ThirdEdition 2010.
4. Principles of Management-C.B.Gupta,Sultan Chand Publications , Second Edition New Delhi-2010

## ONLINE SOURCES:

1. [https://www.university.youth4work.com/Study-Material/B\\_Com,Bachelor-of-Commerce-Lectures](https://www.university.youth4work.com/Study-Material/B_Com,Bachelor-of-Commerce-Lectures)
2. <http://gurukpo.com>
3. <http://www.taxmann.com/bookstore/academic/business-organization-and-management-b.com.-ist-year.aspx>

## Mapping

PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO															
CO1	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
CO2	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO4	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO5	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

<b>Subject Title</b>	<b>FUNDAMENTALS OF COMPUTER TECHNOLOGY</b>	<b>Semester</b>	<b>I</b>
<b>Subject Code</b>	<b>20U1CCA01</b>	<b>Specialization</b>	<b>NA</b>
<b>Type</b>	<b>Allied-I Theory</b>	<b>L:T:P:C</b>	<b>4:0:0:4</b>

**CREDIT-4**

**HOURS:60**

### **COURSE OBJECTIVE**

To learn about the I/O devices, Memory, Various components in system and the principles of computer system.

### **COURSE OUTCOMES AND ITS COMPETENCY LEVEL**

CO1: Recall the concept of computer system, its components and types of computers (K1)

CO2: To understand the Characteristics of Computers and parts of Computers (K2)

CO3: Analyze the different types of input, output and storage devices (K4)

CO4: Analyze the Concepts of Computer Networks and its types (K3).

CO5: To know about the structural design of Computer Network Architecture (K6)

CO6: Understand the MS-Office software (K7)

CO7: Understand the MS-Excel, Functions and Conditioning (K5).

### **MAPPING WITH PROGRAM OUTCOMES**

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>
<b>C01</b>	✓			
<b>C02</b>	✓			
<b>C03</b>	✓	✓	✓	✓
<b>C04</b>	✓	✓	✓	✓
<b>C05</b>	✓	✓		
<b>C06</b>	✓	✓		
<b>C07</b>	✓	✓	✓	

Unit	Syllabus Content	Number of Hours
I	Introduction to computers: Introduction – Characteristics of computers – Generation of computers - Classification of Digital computer systems: Introduction – Microcomputers- Minicomputers – Mainframes – Supercomputers – Network computers – Components of computer: Introduction – Parts of computer – Input devices – Output devices – Storage devices.	12
II	Input devices: Keyboard – Mouse – Trackball – Touchscreen – Scanners. Output devices: Monitor – Printer – Plotter – Multimedia Projector. Secondary storage devices: Magnetic Tape – Magnetic disk – Optical disk. Programming Languages, Compilers, and Interpreters.	12
III	Internet: Introduction – Internet Access – Internet Basics –Internet Protocols – URL – WWW – Search engines – E-mail	12
IV	Introduction to MS-Office: About MS Office – Why MS-Office.MS-word: Word basics -Formatting Features-Menus-Toolbars and their Icons-Word Formatting Toolbar-Working with text and formatting-Creating Tables-Mail Merge.	12
V	MS-EXCEL: Excel Basics-Introduction-Menus-Toolbars-Icons-Opening Excel-Cells-Entering and Editing Data-Creation of Chart-Entering Formulas-Functions-Sorting-Filtering-Conditional formatting.	12

### Learning Resources

<b>Text Books</b>	<ol style="list-style-type: none"> <li>1. “Computer Applications in Business”, “Alexis Leon, Mathew’s Leon, Vijay Nicole Imprints Pvt Ltd, 2013.</li> <li>2. Sanjay Saxena,”MS-OFFICE 2000 for Everyone”, Vikas Pub.House, NewDelhi.</li> </ol>
<b>Reference Books</b>	<ol style="list-style-type: none"> <li>1. Fundamentals of Information Technology, A and Leon M,Leon,Vikas 2002</li> <li>2. A first Course in Computers, Saxena, Sanjay, Vikas Publishing 1998</li> </ol>
<b>Web Sites / Links</b>	<ol style="list-style-type: none"> <li>1. <a href="http://www.allonlinefree.com/computer-applications-in-business-notes/">www.allonlinefree.com/computer-applications-in-business-notes/</a></li> <li>2. <a href="https://www.slideshare.net/adnanabdullah92/computer-application-to-business">https://www.slideshare.net/adnanabdullah92/computer-application-to-business</a></li> <li>3. <a href="https://en.wikipedia.org/wiki/Microsoft_Office">https://en.wikipedia.org/wiki/Microsoft_Office</a></li> </ol>

<b>Subject Title</b>	<b>MS OFFICE LAB</b>	<b>Semester</b>	<b>I</b>
Subject Code	<b>20U1CCAP01</b>	Specialization	NA
Type	<b>ALLIED LAB - I P - I - Practical</b>	L: T:P:C	0:0:4:4

**CREDIT:4**

**HOURS:4**

### **COURSE OBJECTIVE**

To provide the Computer Knowledge in MS Office software.

### **COURSE OUTCOMES AND ITS COMPETENCY LEVEL**

C01: Write a program to design different types of font styles, font sizes, headings.

C02: Write a program to apply an attractive advertisement view for a company.

C03: Write to create a table with rows and columns.

C04: Write a program to create a call letter.

C05: Write a program to make different visualization effects.

C06: Write a program to make different effects like animations, sounds etc.

### **MAPPING WITH PROGRAM OUTCOMES**

<b>CO/PO</b>	<b>P01</b>	<b>P02</b>	<b>P03</b>	<b>P04</b>
<b>C01</b>	✓	✓		
<b>C02</b>	✓	✓	✓	✓
<b>C03</b>	✓		✓	✓
<b>C04</b>			✓	✓
<b>C05</b>	✓		✓	✓
<b>C06</b>			✓	✓

### List of Programs

1	<p><b>Type a Bio – Data and do the following</b></p> <ol style="list-style-type: none"> <li>a. Heading should be in heading 1 style.</li> <li>b. The content in the page should be 12 in size and book man as font style.</li> <li>c. Set the position of the tab as 0.5 for each paragraph.</li> <li>d. Insert a header and type your Name and insert Date and Time.</li> <li>e. Insert footer with page number.</li> <li>f. Education qualification should be given in table format.</li> </ol>
2	<p><b>Prepare an advertisement to a company requiring software professionals with the following specifications.</b></p> <ol style="list-style-type: none"> <li>a) Give Attractive page border.</li> <li>b) Divide the page into two columns.</li> <li>c) One side of the column side contain company details in brief (use bullets if necessary).and other side vacancy position.</li> <li>d) Insert the name of the company in the header using different font style.</li> <li>e) Use at least one gallery.</li> <li>f) Mention number of vacancies in each category (Software Engineers, Data Operators, System Administrators, Managers etc., arranging the order appropriately), qualifications required etc.</li> </ol>
3	<p><b>Prepare a Time table of your class and do the following</b></p> <ol style="list-style-type: none"> <li>a) Heading should be provided and it should be 14 in size, bold and underlined.</li> <li>b) Insert a table which contains 9 rows and 6 columns.</li> <li>c) Within the table, cell should contain merging of cells and splitting of cells be done.</li> <li>d) Each subject should be differentiated using the background colour or font colour.</li> <li>e) Border should contain 1.00 pt.</li> <li>f) Content with in the table should be cantered.</li> </ol>
4	<p>Create an <b>Interview call letter</b> as the main document and create 5 records for 5 persons using MS-Word. Use Mail merge to create letters for 3 selected persons among 5.</p>
5	<p><b>Presentation and Visualization – graphs, charts, 2D, 3D</b></p> <ol style="list-style-type: none"> <li>a) Graphs and Charts in 2D, 3D using open source tools.</li> <li>b) Students mark list analysis using formula in Ms-Excel</li> <li>c) Calculation of salary in Ms-Excel</li> </ol>
6	<p><b>Create text and images with effects.</b></p>
7	<p><b>Create animation and sound effects.</b></p>

SUBJECT CODE: 20U2CCC03		
SEMESTER - II	CREDIT: 4	HOURS: 90

### FINANCIAL ACCOUNTING - II

#### Objective:

1. To gain a knowledge of accounting in general
2. To know the rules and regulations of partnership account

#### Learning Outcome

Students will be able to pass journal entries for maintaining branch and departmental accounts.

Students will be able to pass journal entries and prepare ledger accounts for hire purchase and instalment transactions.

Students will be able to pass journal entries and prepare ledger accounts for the transactions relating to dissolution, insolvency, conversion of partnership firms.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	To Compare the Final account System in Branch Accounts	K1
CO2	To Analysis the Inter departmental transfers at cost and selling price and Preparation of Departmental Final Account	K3
CO3	To Compute the skill in Hire purchaser and Hire Vendor – Default and Repossession – Hire Purchase Trading Account – Installment System	K2
CO4	To Create the Preparation of Admission, Retirement and Death of Partners- Goodwill to be treated as per AS10.	K6
CO5	Apply & Practice various Dissolution of Firm – & Settlement of Accounts	K5



## UNIT-I

**Accounting standards**-Meaning—Objectives-Benefits and limitation of accounting standards-list of accounting standards(AS1,AS2,AS5,AS7,AS8,AS10)(Theory Only).**Preparation of Final Accounts with adjustments:** Capital and Revenue – Classification of Income and Expenditure – Financial Statement of Companies – Trading account – Profit and Loss Account – Balance sheet with Adjustments. **(18 Hours)**

## UNIT—II

**Average Due Date:**-Meaning –types of problems –Determination of due date - Average due date as basis for calculation of interest. **Bank Reconciliation Statement:** -Causes for difference between cash book and pass book –Methods-Proforms of Bank reconciliation Statement. **(19 Hours)**

## UNIT - III

**Hire purchase system:** – Accounting treatment – Calculation of interest – Books of Hire purchaser and Hire Vendor – Default and Repossession – Hire Purchase Trading Account – Instalment System – Distinction between Hire purchase and Instalment purchase system – Accounting treatment – Books of buyer and seller (simple problem only). **(17 Hours)**

## UNIT-IV

**Partnership Accounting-I:** Admission - Retirement — Death of a partner. Partnership Accounts – Profit and Loss Appropriation Account – Admission, Retirement and Death of Partners-Goodwill to be treated as per AS10 – Adjustments in the Profit-Sharing Ratio – Adjustment for Revaluation of Assets and Liabilities – Treatment of goodwill. **(18 Hours)**

## UNIT-V

**Partnership Accounts – II:** Dissolution of Firm – Settlement of Accounts – Accounting Treatment for unrecorded Assets and Liabilities – Insolvency of partner – Garner Vs. Murray – All Partners insolvency. **(18 Hours)**

## NOTE:

**The question paper shall cover 80%Problem and 20%Theory**

### **Content beyond the Syllabus:**

1. Understand plant assets
2. Determine the cost of plant assets
3. Explain depletion and natural resources

## TEXT BOOK1.

Financial Accounting— S.P. Jain &K.L.Narang, Kalyani Publishers, Ludhiana. Fourth Edition 2015.

## REFERENCE BOOKS

1. Financial Accounting-P.C.Tulsian, Tata Mcgraw - Hill, 2010 New Delhi, Fourth Edition 2015.
2. Financial Accounting –R.L.Gupta&Radhaswamy, Sultan Chand & Sons, 2011,New Delhi, Third Edition 2015.
3. Financial Accounting-M.C.Shukla,Grewal and Gupta, S.Chand& Co Ltd, 2010,New Delhi, Third Edition 2016.
4. Financial Accounting — R.C. Gupta and V.K. Gupta, Sultan Chand & Sons, New Delhi, Third Edition 2016.

## ONLINE SOURCES:

1. <http://www.futureaccountant.com/accounting-process/study-notes/>
2. <http://www.freebookcentre.net/business-books-download/Financial-Accounting-Lecture-Notes.html>
3. <http://accountingexplained.com/financial/>

## Mapping

PO CO	PO 1	PO 2	P O 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
CO3	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO4	-	-	-	-	-	✓	✓	-	-	-	✓	-	-	✓	✓
CO5	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

SUBJECT CODE: 20U2CCC04		
SEMESTER - II	CREDIT: 4	HOURS: 60

### INDIAN FINANCIAL SYSTEM

#### Objectives:

1. To familiarize students with the Structure of Indian financial system
2. To identify the functions of Merchant Banking and Mutual Funds
3. To make awareness about the Financial Institutions

#### *Learning Outcome*

- *Students will be able to understand the Structure of Indian financial system*
- *Students will understand functions of Merchant Banking and Mutual Funds*
- *Students will gain knowledge about the financial institutions.*

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	To outline the Structure of Indian financial system.	K4
CO2	To prove the role of SEBI in Regulation of Merchant Banking.	K5
CO3	To create the Mutual fund-functions –leasing in India.	K6
CO4	To apply of venture capital funds in India	K4
CO5	To design the Reforms in secondary market and investor's protection.	K6

## **UNIT-I**

Structure of Indian financial system– its significance. Money market and capital market. New Financial Instruments – Commercial Paper, Treasury Bills, Certificate of Deposit, Inter – Bank Participation and Global Depository Receipt. **(12 Hours)**

## **UNIT-II**

Introduction to Financial Services. Meaning of Merchant Banking – Objectives – Functions. Organization – Latest Developments– Merchant Banking in India – Role of SEBI in Regulation of Merchant Banking. **(11 Hours)**

## **UNIT-III**

Mutual fund – Meaning - Types – Functions – Advantages – Institutions involved – Growth of Mutual Funds in India – SEBI Guidelines. Lease Financing– Definition – Types – merits and demerits – hire purchase and lease financing – leasing in India. **( 13 Hours)**

## **UNIT-IV**

Securitization – definition – benefits – Securitization Vs. factoring – concepts of factoring – types – factoring mechanism – factoring Vs. leasing – role of Indian banks in factoring. Meaning of venture capital – advantages – venture capital funds in India. **( 12 Hours)**

## **UNIT – V**

Reforms in secondary market and investor’s protection – New financial institutions – OTCEI – NSE – DFHI. Meaning of credit rating – functions and benefits - credit rating agencies in India: CRISIL – objectives – operations – ICRA – operations – other services – limitations of rating – future of credit rating in India. **( 12 Hours)**

### **Content beyond the Syllabus**

1. Recent SEBI guidelines and Stock Exchanges in India
2. Export and Import Documentation
3. Factoring services in India

**TEXT BOOK :**

1)Emerging Scenario of Financial Services, - E.Gordon& K. Natarajan, Himalaya Publishing House, Mumbai – 4.

2) Banking and Financial System - K.Nirmala Prasad &J.Chandradoss, , Himalaya Publishing House, Mumbai – 4.

**REFERENCE BOOKS:**

1.The Indian Financial System – Pearson Education (India) Ltd., 4<sup>th</sup> Edition,2017.

2.Financial System & Economic Reforms-Deep & Deep Publication Pvt Ltd. New-Delhi, 2018.

**ONLINE SOURCES:**

1. <http://www.bbamantra.com/indian-financial-system-introduction/>

2. <http://www.bankexamstoday.com/2017/04/overview-of-indian-financial-system.html>

3. <http://www.yourarticlelibrary.com/finance/structure-and-function-of-of-indian-financial-system/23478>

**Mapping**

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO3	-	-	-	-	-	✓	✓	-	-	-	✓	-	-	✓	✓
CO4	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO5	-	-	-	-	-	✓	✓	-	-	-	✓	-	-	✓	-

<b>Subject Title</b>	<b>TALLY</b>	<b>Semester</b>	<b>II</b>
<b>Subject Code</b>	<b>20U2CCA02</b>	<b>Specialization</b>	<b>NA</b>
<b>Type</b>	<b>Core-IV Theory</b>	<b>L:T:P:C</b>	<b>4:0:0:4</b>

COU

### RSE OBJECTIVE

To learn about the company creation, Accounting and Inventory features.

### COURSE OUTCOMES AND ITS COMPETENCY LEVEL

<b>CO Number</b>	<b>CO Statement</b>	<b>Knowledge Level</b>
<b>CO1</b>	Discussing the features and Components of Tally	<b>K2</b>
<b>CO2</b>	Able to create a Company and Groups in Tally	<b>K6</b>
<b>CO3</b>	Proficiency to generate Accounting Information	<b>K6</b>
<b>CO4</b>	Ability to develop the Inventory Information	<b>K6</b>
<b>CO5</b>	Able to implement VAT, TDS & TCS and Service Tax	<b>K3</b>

### UNIT – I

Introduction to Tally: Features and advanced features of tally. Components of Tally: Understanding Horizontal and vertical button bar- Tally Menu. **(12Hours)**

### UNIT – II

Company Creation in tally: Company information creation- Alter – Display. Groups-Sub groups: Alter- Display-Multiple Groups-Alter-Display. **(12 Hours)**

### UNIT – III

Accounts information: Ledger Creation –Alter- Display. Voucher Creation-Alter-Display. Voucher Entry. – Multi Currency – Interest calculation – Bill Wise Details-Day Book. **(12 Hours)**

### UNIT – IV

Inventory info – Stock Group – Stock Category – Stock Item – Unit of Measures- Godowns – Inventory vouchers – Re-order level and status – Batch-wise Details – Bill of Material. **(12Hours)**

### UNIT – V

Statutory and Taxation – Value Added Tax (VAT) – TaxDeducted at Source (TDS) – Tax Collected at Source (TCS) – Service Tax – Security Control and Tally audit – Backup and Restore.

(12 Hours)

**Text Books:**

1. Tally 9.0 – A complete Reference – Tally Solutions (P) Limited, 2010

**Reference Books**

1. Tally 9.0 – in simple steps- Kogent solutions Inc.

**Web Sites / Links**

4. <https://tallysolutions.com/>
5. <https://www.google.com/search+tally+erp+9+website>.

**MAPPING WITH PROGRAM OUTCOMES**

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	✓	✓	✓						✓						
CO2						✓	✓				✓				
CO3				✓	✓	✓	✓								
CO4					✓	✓	✓				✓				
CO5				✓						✓			✓		

SUBJECT CODE: 20U3CCC05		
SEMESTER - III	CREDIT :5	HOURS :90

## CORPORATE ACCOUNTING – I

### **OBJECTIVES**

1. To familiarize the Students with the different types of shares and preparation of journal entries.
2. The lay down the foundation and to learn how to treat redemption of shares and debentures, valuation of shares.

### ***Learning Outcome***

- *Students will be able to pass journal entries for issue shares and debentures and reissue of shares and debentures.*
- *Students will be able to understand various methods of redemption of shares and debentures.*
- *Students will be able to know the underwriting of shares and valuation of goodwill.*

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	To Illustrate the issue of equity shares with pro-rate allotment, par, premium and discount	K2
CO2	To Describe the knowledge in familiarizing various types of preference shares and methods of redemption of preference shares.	K1
CO3	To Demonstrate the knowledge in understanding Debentures and Issue and redemption of Debentures	K3
CO4	To Distinguish the underwriting of shares and valuation of goodwill.	K4
CO5	To Integrate the Final accounts according to companies, Act 2013 and Profit prior to incorporation.	K6



## **UNIT -I**

Shares – Meaning- Definition- Types of shares-Difference between Equity shares & Preference shares - Issue of Equity shares with pro rata allotment - par, premium and discount – Forfeiture and Re- issue of shares- par and discount.

***(18 Hours)***

## **UNIT –II**

Preference shares- Provisions - Types of Preference shares- – Redemption of Preference Shares - Various Methods of Redemption- redemption by fresh issues of shares- redemption by capitalization of undistributed profit/reserves.

***(17Hours)***

## **UNIT - III**

Debentures - Types of Debentures – Issue and Redemption of Debentures – Distinction between Debenture and Share - Methods of Debentures Redemption: out of profit- out of capital – redemption by conversion.

***(19 Hours)***

## **UNIT -IV**

Underwriting of Shares – Profits prior to Incorporation -Valuation of Goodwill: Average profit – super profit- capitalization of super profit-Annuity- **Valuation of Shares.**

***(17 Hours)***

## **UNIT-V**

Preparation of final accounts of companies Act 2013-Form of Statement of profit & loss-Content of profit & loss-Form of Balance Sheet-Content of Balance Sheet-**Computation of Managerial Remuneration.****(19 Hours)**

## **CONTENT BEYOND THE SYLLABUS**

1. Disclosure of Accounting Policies
2. Accounting for Fixed Assets
3. Revenue Recognition

**NOTE: The question paper shall cover 80% Problem and 20%Theory**

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VICAS B.COM (CA) SYLLABUS 2020-2021 ON WARDS.

**TEXT BOOK:**

1. Advanced Accountancy - S.P.Jain&K.L.Narang. kalyani Publications,  
Fifth Edition 2018.

**REFERENCE BOOKS**

1. Corporate Accounting - Reddy & Murthy, Margam Publications, Chennai – 17.  
Fourth Edition 2017
2. Advanced Accountancy - M.C.Shukla&T.S.Grewal.S.Chand Publications,  
Fifth Edition 2017
3. Advanced Accountancy - R.L.Gupta&Radhaswamy,  
Sultan & chand, Chennai – 17, Fifth Edition 2018.

**Mapping**

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO2	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
CO4	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO5	-	-	-	-	-	✓	✓	-	-	-	✓	-	-	✓	✓

<b>SUBJECT CODE: 20U3CCC06</b>		
<b>SEMESTER - III</b>	<b>CREDIT :4</b>	<b>HOURS :90</b>

### BUSINESS LAW

#### **OBJECTIVES**

This course is designed to provide the student with knowledge of the legal environment of business and legal principles.

#### **Learning Outcomes:**

- *Identify the fundamental legal principles behind contractual agreements.*
- *Examine how businesses can be held liable in tort for the actions of parties contract.*
- *Acquire knowledge about previous cases and real time issues,*
- *Understanding Negotiable Instruments and practical knowledge.*

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	To outline contract consideration and capacity and recognition of the genuineness of assent in contract formation.	K4
<b>CO2</b>	To prove legality and Statute of Frauds in contracts, Identify contract remedies	K5
<b>CO3</b>	To discuss Performance and Discharge of Contract of sale- Unpaid Seller, recognition of transactions involving the Sales of Goods Act.	K1
<b>CO4</b>	To apply Contract of Agency - Agent and Agency- kinds of Agencies.	K4
<b>CO5</b>	To create Negotiable Instruments and legal aspects.	K6

## **Unit I**

The Indian Contract Act, 1872: Contract – Meaning- definition- Characteristics and Kinds- offer and acceptance - Essentials of a Valid Contract - - Intention to create Legal Relations –Legal Consideration – Capacity to Contract. **(18 Hours)**

## **Unit II**

Misrepresentation -Free Consent – Coercion and undue Influence -Mistake — Fraud — Legality of Object – Agreement not declared Void – Legal Formalities- Contingent Contracts – Performance of Contract – Quasi Contracts - Discharge of a Contract – Remedies against Breach of Contract. **(17 Hours)**

## **Unit III**

The Sale of Goods Act, 1930: Contract of sale Meaning and Difference between Sale and Agreement to Sale - Conditions and Warranties Transfer of Ownership in Goods including Sale by a Non-owner- Performance of Contract of sale- Unpaid Seller – Meaning, Rights of an Unpaid Seller- remedies - GST applications. **Central Goods and Service tax.** **(19 Hours)**

**(19 Hours)**

## **Unit IV**

Contract of Indemnity and Guarantee -Contract of Bailment- Contract of Agency – introduction, Agent and Agency- kinds of Agencies – Classification of agent – duties and rights of agent- termination of agency **(17 Hours)**

## **Unit V**

The Negotiable Instruments Act 1881: Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bills of exchange, Cheque - Holder and Holder in Due Course, Privileges of Holder in Due Course - Negotiation - Types of Endorsements- Crossing of Cheque Bouncing of Cheque. **(19 Hours)**

## **Suggested Readings**

### **Text Book:**

1. Kapoor N.D.(2015), *Elements of Mercantile Law*, New Delhi. S.Chand& Co,

**Reference Books:**

1. Kuchhal, M.C. & Vivek Kuchhal (2018), *Business Law*, Vikas Publishing House, New Delhi.
2. SN Maheshwari & SK Maheshwari (2016), *Business Law*, New Delhi. National Publishing House
4. Agarwal S K, (2017), *Business Law*, New Delhi ,Galgotia Publishers Company,.
5. P C Tulsian& Bharat Tulsian (2018), *Business Law*, McGraw Hill Education
6. Sharma, J.P. &SunainaKanojia (2019), *Business Laws*, New Delhi, Ane Books Pvt. Ltd.,
7. P.P.Gogna, (2018),s.chand publications.

**Mapping**

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO2	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO3	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO4	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO5	-	-	-	-	-	✓	✓	-	-	-	✓	-	-	✓	✓

SUBJECT CODE: 20U3CCC07		
SEMESTER - III	CREDIT :3	HOURS :75

## PRINCIPLES OF MARKETING

### Objectives:

- To facilitate understanding the conceptual framework of marketing.
- To create the marketing knowledge and applications in decision making under various environmental constrains.

### Learning Outcomes:

- *Applying principles to create market strategy which optimizes the marketing.*
- *Develop a value proposition for a product life cycle demonstrating the market research..*
- *Identifying key components for launching a product and generating market demand for the product life cycle.*

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Compute of Market segmentation and capacity and recognition of the government policy.	K3
CO2	Describe of New product development process and branding strategies and positioning.	K1
CO3	Summarize Performance of psychological theories and market research information process.	K2
CO4	Examine of Channel of distribution and inter-mediataries.	K4
CO5	To estimate promotional decisions and mix advertising.	K5

### UNIT-I

Marketing management – Meaning – Definition- Nature and scope of marketing-Role of marketing in modern organization-Marketing process- Marketing functions- Marketing Mix- Market planning-organizing-environment-government policies. (15 Hours)

## **UNIT-II**

Product planning and policy-Product Mix-New product development process-Product life cycle-Grading-standardizing-packaging-Brand equity-Branding Strategies and positioning. **(14 Hours)**

## **UNIT-III**

Buying decision-consumer behaviour-Meaning-nature-factors-buyer behaviour theories-Marshallian model-Psychological theory-Psychoanalytic theories-social Psychological theories-Tools to study Buyer behavior-Buying decision process-Market segmentation-Need-types-group of segmentation-Marketing Research and Information process. **(16Hours)**

Pricing decision-Factors affecting price determination-pricing policy and strategies-Nature-functions-channel of distribution-Types of channels-intermediaries- duties and responsibility of intermediaries**(14 Hours)**

## **UNIT-V**

Promotional decisions-promotional Mix-Advertising and Salesmanship-public relation and publicity- Communication Process. **(16Hours)**

### **Text books:**

1.C.B. Gupta&Rajan Nair-Marketing Management-SulthanChand&Sons,New Delhi.2017.

### **References:**

- 1.Philip Kotler-Principles of marketing-Prentice-Hall India Pvt Ltd.2017.
- 2.Sherlekar- Marketing Management-Himalaya Publishing House Pvt Ltd.2018
- 3.Rajan Saxena-Marketing Management, MC,Graw Hill,Noida,U.P.2017
- 4.MM-Rajan Saxena-Tata Mc Graw-Hill Publishing co Ltd 2018

## Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
CO2	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO4	-	-	✓	-	-	-	-	-	✓	-	-	-	-	-	-
CO5	-	-	-	-	-	✓	✓	-	-	-	✓	-	-	✓	✓



**CREDIT:3**

**HOURS:75**

**COURSE OBJECTIVE**

To learn about the business over internet, and to promote and encourage use of computers.

**COURSE OUTCOMES AND ITS COMPETENCY LEVEL**

CO1: To understand the growth of internet, advantages and disadvantages of commerce. (K1)

CO2: To understand the Characteristics of address systemise (K2)

CO3: Analyse the concept of E-marketing and E-Advertising. (K4)

CO4: Analyse the Concepts of E-Security and firewall concept(K3).

CO5: To know about the mobile commerce(K6)

**MAPPING WITH PROGRAM OUTCOMES**

<b>CO/ PO</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>
<b>CO1</b>	✓			
<b>CO2</b>	✓			
<b>CO3</b>	✓	✓	✓	✓
<b>CO4</b>	✓	✓	✓	✓
<b>CO5</b>	✓	✓		

Unit	Syllabus Content	Number of Sessions
I	History of E-commerce: Emergence of the internet: Commercial use of internet –Growth of the Internet-Origins of the web-Advantages of E-commerce-Disadvantages of E-commerce-the information Technology ACT 2000. Business models for E-commerce: B2B, B2C, C2C, C2B E-business model: Brokerage model: characteristics –Advantages of the Brokerage model-price discovery mechanisms	9
II	Enabling Technologies of the World Wide Web: Internet client server Applications: Telnet –FTP-Chat on the web-IRC-ICQ-MIME. Networks and internet: Internet protocol suite-IP address system-Domain Name-URLs-Defining URLs-IPVs-TCP. Internet service Provider (ISP): Architecture of public access provide-NAPs and ISPs – terms related to ISPs-Broadband Technologies-Types of Broadband Technologies.	9
III	E-marketing: Traditional Marketing-Identifying Web presence Goals-Achieving web presence Goals-uniqueness of the web-site adhesion: Content, Format and Access-Maintaining a website-metrics defining internet units of measurement. E-advertising: Means of Advertising –Conductions Online Market research-market segmentation- Data mining &market research.	9
IV	E-security: Security on the internet-Network and security risks-How are sites hacked?-Security incidents on the internet –Security and E-mail- Network and web based security. Business risk management issues: The firewall concept-Firewall Components–Benefits of an Internet Firewall-Secure physical Infrastructure.E-Payment System: Classification of new payment system-Digital signature.	9
V	Information system for mobile commerce: Mobile Commerce-Wireless Applications –Wireless Spectrum-Technologies for mobile Commerce-Wireless Technologies.Legal and Ethical Issues: Computer as targets for crime-privacy is at risk in the internet age-cookies and privacy-Phishing – copyright-internet Gambling-Threats to children.	9

### Text Books

E-commerce An Indian Perspective P.T. Joseph, S.J., PHI, 4th Edition.

### Reference Books

“E-Commerce Strategy, Technologies and Applications” David Whiteley Tata Mc-Graw-Hill

### Web Sites / Links

1. <https://www.google.com/E-Commerce+Strategy>.
2. <https://www.google.com/search/E-Commerce>

SUBJECT CODE: 20U3CCS01		
SEMESTER - III	CREDIT : 2	HOURS : 30

### SBEC-I: PROJECT METHODOLOGY

#### Objectives:

- To provide basic knowledge about the project methodology.
- After the successful completion of the course the student will come to know how to carry out the project work.

#### Learning Outcome

- Students will be able to understand the Structure of project Methodology.
- Students will understand the objectives of project.
- students will gain knowledge about the Data analysis and interpretation.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Compute the Structure of Dissertation.	K3
CO2	Describe the role of project problems .	K1
CO3	Summarize the Review of literature-sampling.	K2
CO4	Examine Data analysis and interpretation-trend analysis.	K4
CO5	Estimate the project report writing.	K5

#### UNIT – I

Introduction: Project- Meaning- Features- Objectives of project- Difference between dissertation and Thesis. (7 Hours)

#### UNIT - II

Identification of project problems- Problems related to Finance, Marketing, HRM, EDP, Banking. (7 Hours)

#### UNIT - III

Review of Literature - Sampling- Selection of sample- Collection of data- Questionnaire (5 Hours)

#### UNIT - IV

Data analysis- Percentage and trend analysis- Numerical evaluation- Justification and interpretation. (7 Hours)

#### UNIT - V

Project Report Writing. (4 Hours)

**TEXT BOOKS:**

1. Project Methodology – Senthilkumar.K&Sasikumar.G, Himalaya Publishing House, Mumbai.
2. Research Methodology – Methods and Techniques, C.R.Kothari, Gourav Garg – New age international publishers, New Delhi.

**REFERENCE BOOKS:**

1. Project Management – K.Nagarajan, New age international publishers, New Delhi.
2. Elements of project management - K.Nagarajan,,New age international publishers, New Delhi.
3. A Guide to projects – Dr.R.Ravilochanan , Margham publications, Chennai.

**Mapping**

PO CO	PO 1	P O 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
CO2	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO4	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO5	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

SUBJECT CODE: 20U3CCN01		
SEMESTER - III	CREDIT: 2	HOURS: 30

### NMEC-I: 1. CREATIVE ADVERTISEMENT

#### Objectives:

1. To highlight the importance of advertising as a business strategy.
2. To explain how creativity can be incorporated in an advertisement.

To understand the communication process that takes place while advertising and to analyse it from the view point of a customer

#### Learning Outcomes:

- Applying principles to create marketing and advertising.
- Develop a value proposition for a Consumer Behaviour.
- Identifying key components for Creative process.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Understanding of marketing and advertising and human communication process.	K4
CO2	Understanding of consumer decision making process .	K5
CO3	To know Creativity in advertising .	K6
CO4	Understanding of choosing format.	K4
CO5	To Understand Media management Tools and techniques.	K6

#### UNIT-I CREATIVE ADVERTISING

Meaning – definition of marketing and advertising – functions of advertising – communication and persuasion process – human communication process – advertising exposure model – applying communication process to advertising. **(5 Hours)**

#### UNIT-II CONSUMER BEHAVIOUR

Consumer Behaviour – consumer decision making process – consumer perception process. **(5 Hours)**

### UNIT-III CREATIVE ADVERTISING

Creativity in advertising, creative thinking – Creative process – Appeals – Copy Writer – Copy Writing – Print Copy elements, Headlines – body Copy – Slogan elements of design and principles of design. (7 Hours)

### UNIT-IV DESIGNING

Designing Print Ad – choosing format – designing page – choosing type faces – working with visuals – lay-out ready for print.(7 Hours)

### UNIT-V MEDIA MANAGEMENT

Media management Tools and techniques- Recent trends in media management.(6 Hours)

#### COURSE TEXT:

1.Chunawalla & K.C.Sethia, Foundation of Advertising Theory & Practice, HimalayaPublishing House, New Delhi, 2000

#### COURSE REFERENCES:

1.William H. Bolew, Advertising, John Wiley & Sons, New York, 1995

2.Courtland Bovee John Thill & George Dovel, Advertising Excellence, Tata Mc Graw Hill Publications, New Delhi, 1995.

#### Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO3	-	-	-	-	-	✓	✓	-	-	-	✓	-	-	✓	✓
CO4	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO5	-	-	-	-	-	✓	✓	-	-	-	✓	-	-	✓	✓



<b>SUBJECT CODE: 20U4CCC09</b>		
<b>SEMESTER - IV</b>	<b>CREDIT : 4</b>	<b>HOURS :75</b>

**CORPORATE ACCOUNTING - II**

**Objectives:**

- 1.To gain accounting knowledge in advanced corporate accounting.
2. To help the students understand the techniques of restructuring and liquidating the corporate entities.

**Course outcomes:**

- To equip the students with accounting methods formatted from inception to liquidation and to have knowledge about Amalgamation , Absorption and Reconstruction.
- To lay down a foundation for drafting accounts for special corporate bodies such as banking

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Compute the concept of Amalgamation-Absorption-External Reconstruction.	K3
<b>CO2</b>	Describe the Alteration of Share capital –Internal Reconstruction- Liquidator final Statement.	K1
<b>CO3</b>	Summarize the Bank accounts- Preparation of Profit and Loss Account and Balance Sheet in Banking.	K2
<b>CO4</b>	Examine the Insurance accounts-Preparation of Revenue Account and Balance Sheet in Insurance companies.	K4
<b>CO5</b>	Estimate the Preparation of Consolidated Balance Sheet of holding companies.	K5



### **UNIT -I**

Amalgamation, Concepts and Accounting Treatment as per Accounting Standard: 14 (ICAI) - Absorption and External Reconstruction: Purchase Consideration – Methods – Amalgamation in the Nature of Merger and Purchase – Absorption – ASI4 (15Hours)

### **UNIT -II**

Alteration of share capital – Internal Reconstruction – capital reduction account- Liquidator's Final Statement of accounts- liquidator's remuneration (14Hours)

### **UNIT - III**

Bank Accounts: Introduction - Rebate on Bills Discounted Interest on Doubtful Debts, Preparation of Profit and Loss Account and Balance Sheet with Relevant Schedules (New Method). (16Hours)

### **UNIT -IV**

Insurance Company Accounts: Introduction – Salient Features – Types of Insurance - Life Insurance– Preparation of Revenue Account and Balance Sheet (New Method). (14Hours)

### **UNIT-V**

Holding Companies Accounts: Introduction – Legal requirements relating to presentation of accounts – Preparation of Consolidated Balance Sheet (Excluded Inter Company Investment). (16Hours)

**NOTE: The question paper shall cover 80% Problem and 20% Theory**

### **CONTENT BEYOND THE SYLLABUS**

1. An overview of Indian Accounting Standards
2. Issue of bonus shares-Provisions of company's Act and SEBI guide lines.
3. Contingencies & Events occurring after Balance Sheet Date

### **TEXT BOOK:**

Advanced Accountancy - S.P.Jain&K.L.Narang. S.Chand Publications. Fifth Edition 2012.

### **REFERENCE BOOKS:**

1. Corporate Accounting - Reddy & Murthy, Margam Publications, Chennai – 17. Fourth Edition 2013
2. Advanced Accountancy - M.C.Shukla&T.S.Grewal.S.Chand Publications, Fifth Edition 2012
3. Advanced L.Gupta&Radhaswamy Margam Publications, Chennai – 17, Fifth Edition.

### Mapping

<del>PO</del> CO	PO 1	P O 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
CO2	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO4	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO5	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

SUBJECT CODE: 20U4CCC10		
SEMESTER - IV	CREDIT : 4	HOURS :75

### COMPANY LAW

**Objective:**

1. To acquire knowledge and develop understanding of the regulatory framework of companies.
2. To know the students about rules, notifications, circulars and schedules of companies act.

**Course outcomes:**

1. Students will be able to understand the fundamental provisions of Company Law.
2. Students will understand the concept of regulatory framework of companies.
3. Students will come to case laws and secretarial standards.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Compute the concept of a Private Ltd. Company and a Public Ltd. Company.	K3
CO2	Describe the Certificate of incorporation and commencement of business.	K1
CO3	Summarize the Prospectus-Contents of Prospectus .	K2
CO4	Examine the Company management, Appointment, rights and duties of Managerial Personnel, Meetings-Resolutions .	K4
CO5	Estimate the Concept and modes of Winding up of company .	K5

**UNIT I**

**Introduction:** Meaning and Definition of a Company – Characteristics of a Company – Advantages – Limitations – Types of Companies – Distinction between a Private Ltd. Company and a Public Ltd. Company. (15Hours)

## UNIT II

**Formation of Corporate governance and business ethics:** Company formation – Promotion-Memorandum of Association and its contents-Articles of Association and its contents-Certificate of incorporation and commencement of business. **Various committees and provisions companies ACT2013** (14Hours)

## UNIT III

**Prospectus:** Contents of Prospectus -Statement in lieu of prospectus-Consequences of Misstatements in prospectus-Kinds of share and Debentures. (16Hours)

## UNIT IV

**Members of a Company:** Meaning and Definition – Who can become a Member? – Rights of the Members – Liabilities of the Members – Termination of Membership -Company management-Appointment, rights and duties of Managerial Personnel-Meetings-Resolutions **Directors-Meeting and resolutions.** (14 Hours)

## UNIT V

**Winding up:** Concept and modes of Winding up of company-Types of Winding up- Consequences of Winding up. Whistle blowing: Concept and Mechanism. (16Hours)

### **NOTES- 2013 AMENDIES ACT FOLLOWED.**

#### **Content: beyond the Syllabus**

1. On-line registration of a company.
2. National Company Law Tribunal (NCLT)
3. Analyze various case studies on all related topics.

#### **TEXT BOOK:**

1. N.D.Kapoor, Company Law – Sultan & Chand Publication, New Delhi, 2015.

#### **REFERENCE BOOKS**

1. GK Kapoor and Sanjay Dhamija, Company Law, Bharat Law House, Delhi, New Delhi, 2014.
2. MC Kuchhal, Modern Indian Company Law, Shri Mahaveer Book Depot, New Delhi, 2013.
3. Avtar Singh, Introduction to Company Law, Eastern Book Company New Delhi, 2013.

**ONLINE SOURCES:**

1. <http://www.taxmann.com/bookstore/academic/company-law -b.com.-2nd-year.aspx>
2. <https://sol.du.ac.in/solite/Courses/StudyMaterial.aspx?ID=02>
3. <http://gurukpo.com/>

**Mapping**

<del>PO</del> CO	PO 1	P O 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
CO2	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO4	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO5	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

**Subject code: 20U4CCC11**

**Semester: IV**

**Credit: 2**

**Hours: 60**

**B.COM (CA)  
HUMAN RESOURCE MANAGEMENT**

**Objectives:**

1. To study the nature and importance of human resource management for the organization
2. To familiarize students with the various techniques in HRM that contribute to the overall effectiveness of an Organization.

**Course outcomes:**

1. To bring the attention of the students subject to the latest trends in managing human resources in an organization.

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	To recall a knowledge about Human Resource management & to create HR managers.	K1
<b>CO2</b>	To analyze clear idea about Human Resource Planning.	K4
<b>CO3</b>	To apply them about Recruitment & Selection.	K3
<b>CO4</b>	To find about the Training & Development.	K2
<b>CO5</b>	To compare about Performance Appraisal & retention of employees.	K4

**UNIT-I**

Human Resource Management - Definition – Objectives – Functions - Evolution and Growth of HR– Difference between Personnel Management and HRM - Qualities of a good HR Manager – Roles and Responsibilities of a HR Manager - Problems and Challenges faced by HR Manager  
**(12 Hours)**

**UNIT-II**

Human Resources planning: Definitions – Objectives – Steps in Human Resources Planning – Man power Planning - Job Analysis – Job Description – Job Specification.-Job Rotation. **(11 Hours)**

**UNIT-III**

Recruitment & Selection: Meaning of Recruitment– Objectives of Recruitment – Sources of Recruitment – Recruitment Process- selection process – Induction programme –Computer Applications in Human Resource Management-Human Resource Accounting and auditing. **(13 Hours)**

#### UNIT IV

Training & Development – purpose –benefits - assessment of training needs – training methods – evaluating the effectiveness of training programmes-employee relationship-self development- carrier planning and carrier anchors  
(11 Hours)

#### UNIT V

Performance Appraisal: process – methods of performance appraisal – appraisal counselling – Reward System –Motivation:-theories-processof motivation– managing grievances and discipline-retention of employees.  
(13 Hours)

#### Content beyond the Syllabus

1. Loyalty management
2. Employment law

#### TEXT BOOK

1. Personnel Management - Tripathi , Sultan Chand & Sons, New Delhi, 2000
2. Human Resource Management - L M Prasad , Sultan Chand & Sons, New Delhi, 2005

#### REFERENCE BOOKS

1. Human Resource Management -Aswathappa, Tata Mc Graw Hill Publishing Company, New Delhi, 1899
2. Human Resource Management - Davis and Werther, Tata Mc Graw Hill Publishing Company, New Delhi, 2000

#### Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO3	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
CO4	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO5	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-

<b>SUBJECT CODE: 20U4CCC12</b>		
<b>SEMESTER - IV</b>	<b>CREDIT : 4</b>	<b>HOURS :75</b>

## **DATABASE MANAGEMENT SYSTEM**

### **COURSE OBJECTIVE**

1. Learn the difference between data and information.
2. How relationships between entities are defined, and how such relationships are incorporated into the database design process.
3. To learn the basic commands and functions of SQL

### **COURSE OUTCOMES AND ITS COMPETENCY LEVEL**

CO1: To understand the purpose of database(K1)

CO2: To understand the concept of E-R model and Mapping Constraints(K2)

CO3: To know the concept of SQL. (K4)

CO4: Analyze the Concepts of Transaction(K3).

CO5: To know about the Database Architecture(K6)

### **MAPPING WITH PROGRAM OUTCOMES**

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>
<b>CO1</b>	✓			
<b>CO2</b>	✓			
<b>CO3</b>	✓	✓	✓	✓
<b>CO4</b>	✓	✓	✓	✓
<b>CO5</b>	✓	✓		



<b>Unit</b>	<b>Syllabus Content</b>	<b>Number of Sessions</b>
<b>I</b>	Introduction: Database System Purpose –View of Data-Data models - Database Languages-Transaction Management – Storage management – Database Administrators- Database Users- SystemArchitecture.	<b>15</b>
<b>II</b>	E-R Model: Basic Concepts – Mapping constraints-E-R diagram- Weak Entity sets.Relational Model: Structure of relational database – Relational Algebra: Fundamentalsoperations-select operations-project operations-union operations-set difference operations-Renameoperations.	<b>15</b>
<b>III</b>	SQL: Basic structure-set operations-Aggregate function-null values-nested sub queries-views-Modification of database-Joined relations-Data Definition Language. Integrity Constraints: Assertions-Triggers.	<b>15</b>
<b>IV</b>	Transactions: Transactions Concept- Transactions state-Concurrent Execution- Serializability-Recoverability. Concurrency Control: Lock based protocols-Graph Based protocols.	<b>15</b>
<b>V</b>	Database System Architectures: Centralized Systems-Client-Server Systems-DistributedSystems-Network Types-Local area networks-Wide Area Networks.	<b>15</b>

### **Learning Resources**

<b>Text Books</b>	A.Silbescatz, N.F.Korth, S.Sudharshan,"Database System Concepts", 5th Edition-McGraw HillHigher Education, International Edition 2002.
<b>Reference Books</b>	1.Raghu Ramakrishna and Johannes gehrke, "Database management System", Mcgraw Hill, 2000. 2. Alexis Leon,MathewsLeon,"Essentials of Database management Systems", Vijay Nicoleimprints PVT LTD,2006.
<b>Web Sites / Links</b>	1. <a href="https://www.google.com/">https://www.google.com/</a> database system. 2. <a href="https://www.google.com/search/relational database system">https://www.google.com/search/relational database system</a> .

<b>Subject Title</b>	<b>Practical – Oracle Lab</b>	<b>Semester</b>	<b>IV</b>
<b>Subject Code</b>	<b>20U4CCCP03</b>	<b>Specialization</b>	<b>NA</b>
<b>Type</b>	<b>Practical - III</b>	<b>L:T:P:C</b>	<b>4:0:0:2</b>

### **COURSE OUTCOMES AND ITS COMPETENCY LEVEL**

CO1: Understand and Design a Program for using various commands in SQL.

CO2: Write SQL Query to implement views.

CO3: Write SQL Query to implement set operations.

CO4: Design a SQL Query for creating report.

CO5: Understand and design PL/SQL Commands.

### **MAPPING WITH PROGRAM OUTCOMES**

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>
<b>CO1</b>	✓	✓	✓	✓
<b>CO2</b>	✓	✓	✓	✓
<b>CO3</b>	✓	✓	✓	✓
<b>CO4</b>	✓	✓	✓	✓
<b>CO5</b>	✓	✓	✓	✓

<b>List of Programs</b>	
1	<p><b>Table Creation</b></p> <p>i) Create the table with the following attribute Table Name: Employee Attributes: Eno (PK), Ename, Dept, Design, Salary, Phone_Number</p> <p>ii) Alter the table employee, add the column age, community.</p>
2	<p><b>Data Manipulation</b></p> <p>i) Insert the values to the above table ii) Display the employee names who is working as “Lecturer” iii) Display the table in ascending order iv) Update the table employee; add 20% Bonus to each employee.</p> <p><b>QUERIES</b></p> <p>v) Select ename from employee table such that salary greater than 8000. vi) Select Eno, Ename from employee whose salary between 6000 and 15000.</p>
3	Simple queries using built in functions
4	Simple queries using set operations
5	Report creation using Simple queries

<b>SUBJECT CODE: 20U4CCN03</b>		
<b>SEMESTER - IV</b>	<b>CREDIT : 2</b>	<b>HOURS : 30</b>

### **NMEC-II: PRINCIPLES OF COMMERCE**

#### **Objectives:**

1. On Completion of this course the students will be familiar with the basic principles of Marketing and shall be able to practice the skills of marketing.

#### **Learning outcomes:**

- Students will be able to understand the Market Segmentation
- Students will understand Branding and Essentials of a good brand
- Students will gain knowledge about the Wholesaling..

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Compute the Classification of markets and Consumer behaviour.	K3
<b>CO2</b>	Describe the Product planning and development .	K1
<b>CO3</b>	Summarize the New Product -pricing strategy .	K2
<b>CO4</b>	Examine the Promotion Mix	K4
<b>CO5</b>	Estimate the Customer Relationship Marketing	K5

#### **UNIT – I INTRODUCTION TO MARKETING:**

Meaning-Objectives-Classification of markets -Evolution of the concept of marketing -Various approaches of marketing -Consumer behavior -Factors affecting consumer behavior-Buying decision Behaviour-Market Segmentation.(5 Hours)

#### **UNIT- II PRODUCT**

Meaning and Definition-Features-Classification-Product planning and development-Product life cycle-Branding-Essentials of a good brand-Functions of brand-Kinds of brands-Packaging-General functions-Kinds of packages (6 Hours)

#### **UNIT – III PRICING AND DISTRIBUTION**

Pricing Meaning-Objectives of Pricing-Factors affecting Pricing-New Product -pricing strategy-Price adjustment strategy-Physical distribution-Channels-Types-Channel functions Selection of channels-Wholesaling-Emerging trends in Retail trade-E-marketing portals. **7 Hours**)

**UNIT – IV PROMOTION**

Promotion-Promotion Mix-Advertising-Sales Promotional techniques-Personal selling Public relations..(7 Hours)

**UNIT – V RECENT TRENDS IN MARKETING**

Customer Relationship Marketing-E-Marketing-Online Marketing-Tele Marketing

**TEXT:**

1.Marketing Management- R.S.N.Pillai &Bagavathi, Sultan Chand & Sons

**REFERENCE:**

- 1.Marketing – Jayasankar, Margham Publications
- 2.Marketing – L.Natarajan,Margham Publications
- 3.Marketing : An Introduction - Phillip Kotler and Gary Armstrong, Pearson Ed., 12<sup>th</sup> Edition.
- 4.Fundamentals of Marketing - William J. Stanton, McGraw-Hill.

**Mapping**

PO CO	PO 1	P O 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
CO2	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO4	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO5	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

Subject code: 20U5CCC13

Semester: V

Credit: 5

Hours: 90

**B.COM (CA)  
COST ACCOUNTING**

**Objectives:**

1. To enlighten the students on the importance of cost ascertainment reduction and control.
2. To teach the students to calculate the element-wise and the total cost of product and services
3. To understand the methods of costing adopted by different types of industries.

**Learning Outcome:**

- Students will be able to pass cost sheet and cost per unit.
- Students will be able to understand various concepts of standard costing and difference in variance.
- Students will be able to know the Job, batch and Contract costing .

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Classify the concept of costs, analysis, classification, cost centers and profit centers	K3
<b>CO2</b>	Outline the importance of Cost sheet and applying the concept to prepare the cost sheet and know the cost per unit	K4
<b>CO3</b>	Prove the concept of standard costing and analyzing the variances in material costs, and finding out the difference in variances	K5
<b>CO4</b>	To Prove standard costing and analyzing the variances in labour costs, and finding out the difference in variances	K5
<b>CO5</b>	Make the absorption costing and applying the concept to find out how the common costs are absorbed in various departments and apportioned among them	K6

**UNIT - I**

Cost Accounting - Meaning, Scope, Objectives - Advantages and Disadvantages - Difference between Cost accounting and Financial Accounting, Cost and Management Accounting - Elements of cost - Preparation of Cost sheet – Reconciliation Statement of Cost and Financial Statement. **(18 Hours)**

**UNIT – II**

Material Management - Material Cost – Purchase Procedure – Various stock levels –Minimum, Maximum, Re-Order Level- Economic Order Quantity – Bin card and Stores ledger – Pricing of issues – FIFO , LIFO, HIFO, Base Stock Level - Simple Average and Weighted Average method - Treatment of Scrap, Spoilage, Wastage & Defectives. **(17Hours)**

### UNIT – III

Labour Costing & Control – Labour Turn Over – Payroll Accounting – Treatment of Idle time & Over time – Methods of Wage payments (Time Rate, Piece Rate, Taylor’s Differential piece rate, Merrick’s Multiple piece rate) – Incentive Methods (Halsey & Rowan Plan) – Group Incentive Scheme

(19 Hours) **UNIT – IV**

Overheads – Classification – Allocation and Apportionment of Overheads – Methods of Absorption - Redistribution of Overheads – Calculation of Machine hour rate. (17 Hours)

### UNIT – V

Job, batch and Contract costing (including estimated Profit Method) – Operating Costing (Transport only) – Process Costing – Treatment of Normal & Abnormal losses – Valuation of Work-in-progress–Accounting for Joint &By-products. (19 Hours)

### CONTENT BEYOND THE SYLLABUS

1. International Cost Control Systems.
2. Types of Operation Costing.
3. Variance Costing.

**Note:** Distribution of marks – Problem 70% and Theory 30%

### TEXT BOOK

1. Cost Accounting - R.S.N Pillai &V. Bhagavathi, Cost Accounting, S.ChandPublishing, New Delhi, 2008.
2. Cost Accounting- T.S.Reddy&Y.Hari Prasad Reddy, Margham Publications., Chennai.

### REFERENCE BOOKS

1. S.N.Maheswari, Cost Accounting, Sultan Chand Publications, New Delhi, 2002.
2. Jain & Narang, Cost Accounting, Kalyani Publications, New Delhi, 2002.

### Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	-	✓	-	-	-	-	-	-	✓	-	-	✓	-	-
CO2	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO3	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO4	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO5	-	-	-	-	-	✓	✓	-	-	-	✓	-	-	✓	✓

Subject code: 20U5CCC14

Semester: V

Credit: 5

Hours: 90

B.COM (CA)

**INCOME TAX LAW & PRACTICE -1**

**Objectives:**

1. To enable the students to compute income under various heads and also the total income subject to deductions.
2. To familiarize students with the procedure of assessment and filing of return.

**Learning Outcome:**

- Students will be able to understand Agricultural Income
- Students will be able to understand taxable salary income of an individual on a real time basis.
- Students will be able to know the assessment of the individual returns and the official proceeding .

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Write a critical understanding the residential status and the citizenship and its implication on the taxability the various persons	K1
<b>CO2</b>	Understand the various provisions and calculating the taxable salary income of an individual on a real time basi	K2
<b>CO3</b>	Compare the guidelines provided to calculate the various rental values and thereby income from house property	K4
<b>CO4</b>	To prove knowledge on the provisions regarding expenses, depreciation and other items to arrive at the income to be charged to tax for a business	K5
<b>CO5</b>	Apply and practice the assessment of the individual returns and the official proceeding	K3

**UNIT-I**

Basic Concepts- Agricultural Income – Assessee – Person – Income - Assessment Year -Previous Year - Gross Total income – Difference between Capital Expenditure & Revenue Expenditure. **(18 Hours)**

**UNIT-II**

Basis of Charges: Residential Status of Individuals -HUF –AOP -- Incidence of Tax (Scope of total income) tax liability - Exempted Incomes. **(17 Hours)**



### UNIT-III

Heads of Income - Income from salaries - Computation of salary income - Treatment of PF – Allowances – Perquisites – Gratuity – Pension - Leave encashment – Deduction u/s 16(i) (ii).  
(19 Hours)

### UNIT-IV

Income from House property – Definition - Deemed owner of House Property -Exempted Income from House Property -Types of Rental Values - Computation of income from HP -Let Out house Property - Self occupied House - Deduction U/S 24.  
(17 Hours)

### UNIT-V

Profit and gains of Business or Profession -Definition and meaning of Business and Profession Computation of Profit and Gains of Business or Profession - Deductions – Disallowed Expenses and Income – Valuation of Stock- Computation of Professional Income.  
(19 Hours)

### Content beyond the Syllabus

1. Consumption tax Vs Income Tax
2. Current trends in State taxation
3. Tax burden on Labour Income

**Note: Distribution of marks - Problems 70% and Theory 30%**

### TEXT BOOK:

1. Income tax Law and Practice - V.P.Gaur& Narang, Kalyani Publishers, Ludhiana, NewDelhi, 2013.

### REFERENCE BOOKS

1. Income Tax Law and Practice - A.Jayakumar&N.Hariharan,Vijay Nicole Imprints (P) Ltd., Chennai-37.Third Edition 2011.
2. Income Tax Law and Practice - Vinoth Sinhanian, Taxman Publications, NewDelhi, 2013.
3. Income Tax Theory, Law & Practice – T.S.Reddy& Hari Prasad Reddy, Margham Publications,Chennai.

### Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO3	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO4	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

CO5	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

Subject code: 20U5CCC15

Semester: V

Credit: 4

Hours: 90

**B.COM (CA)  
E-BANKING**

**Objective:**

To provide the students with the latest development in the field of Banking and Financial System.

**Learning Outcome:**

- Students will be able to understand the History of Banking , Banking System
- Students will be able to understand SBI Rural Finance, Cooperative Banks.
- Students will be able to know the Electronic Fund Transfer (EFT) , RBI Guidelines.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Indicate the Constituents of Indian money market.	K2
CO2	Analyzing the various Departments of RBI ,Achievements of RBI ,Challenges	K4
CO3	Prove the Knowledge about Achievements ,Pitfalls ,SBI Groups and Functions of SBI and Industrial finance ,SBI Rural Finance .	K5
CO4	Explain the Internet Banking Services, Credit Cards,Debit Card ,Smart Card ,Biometric Cards	K2
CO5	Explain the RBI.Analyzing the various Electronic Fund Transfer (EFT), Real Time Gross Settlement (RTGS)	K4

**UNIT-I**

Banking – Meaning – Definition – History of Banking – Banking System - Unit Banking Branch Banking - Mixed Banking –Commercial Banking – Functions - Credit Creation – Money Market – Characteristics – Constituents of Indian money market. . **(18 Hours)**

## UNIT-II

Central Banking – Functions – Credit Control Devices – RBI – Functions – Different Departments of RBI – Green Banking. (17 Hours)

## UNIT-III

Nationalizations of Commercial Banks – Causes – Achievements – Pitfalls – SBI – SBI Groups – Functions – SBI and Industrial finance – SBI Rural Finance – RRBs - Functions – Cooperative Banks – Co-operative Credit Structure – Achievements of Co-operative Banking – Challenges. (19 Hours)

## UNIT-IV

E-Banking – Meaning - Benefits – Internet Banking Services – Drawbacks – Mobile Banking – Features – Drawbacks – Call Centre Banking – Features – Challenges – ATM – Types - Features – Benefits – Challenges – Credit Cards – Benefits – Constraints – Debit Card – Benefits – Smart Card – Features – Biometric Cards – Features – MICR Cheques – Benefits – Cyber Crime. (17 Hours)

## UNIT-V

Electronic Fund Transfer (EFT) - RBI Guidelines – Benefits of Electronic Clearing Systems – E-Cheques – E-Money – Real Time Gross Settlement (RTGS) – Benefits to Banker and Customer – Cheque Transaction – Core Banking Solutions (CBS) – Benefits – Single Window Concepts – Features. (19 Hours)

### Content beyond the Syllabus

- 1.Repo Rate
2. Collateralised debt obligations (CDOs)
3. Anti-Money Laundering

### TEXT BOOK :

1. K.P.M.Sundaram and E.N.Sundaram, Modern Banking, Sultan Chand & Sons, New Delhi.
2. Shekhar & Shekhar, Banking and Financial System, Margham Publications, Chennai – 17.

### REFERENCE BOOKS:

1. Radhaswami and Vasudevan, A Text book of Banking (Law, Practice and Theory of Banking).
2. B.Santhanam, Banking and Financial System, Margham Publications, Chennai -17.
3. S.K. Baral, Modern Bank Management, Skylark publications - Delhi.

### Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-

C02	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
C03	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
C04	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
C05	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

**Subject Code :20U5CCC16**

**Semester : V**

**Credit : 3**

**Hours : 60**

**B.COM (CA)**

**INTRODUCTION TO INFORMATION TECHNOLOGY**

Unit	Syllabus Content	Number of Sessions
I	<b>DATA AND INFORMATION</b> Introduction - Types of Data – A simple model of a Computer – Data processing using a Computer – Desktop Computer – Internal representation of Numeric Data – Representation of Characters in Computers.	12
II	<b>DATA STORAGE</b> Introduction – Memory Cell – Random Access Memory: SRAM and DRAM – Read Only Memory: Flash Memory – Secondary Memory: Magnetic Disk Drive – Disk Interface.	11
III	<b>COMPUTER NETWORKS</b> Introduction – Local Area Network - Wide Area Network – Metropolitan Area Network – The OSI Reference Model.	13
IV	<b>INTERNET AND INTRANET</b> Introduction to Internet – Advantages and Disadvantages – Intranet and Applications – E-Mail – World Wide Web – Internet Protocols: TCP/IP - FTP – TFTP – SMTP.	11
V	<b>BUSINESS INFORMATION SYSTEMS</b> Introduction – Types of Information needed by Organizations – Why should we use Computers in Business? – Management Structure and their Information needs – Design of an Operational Information System – System Life Cycle – Computer System for Transaction Processing.	13

Learning Resources	
<b>Text Books</b>	V.Rajaraman, “Introduction to Information Technology”, PHI Learning Private Ltd, New Delhi, Second Edition, 2018.
<b>Reference Books</b>	Andrew S.Tanenbaum, “Computer Networks”, Prentice Hall of India Private Ltd, New Delhi, Fifth Edition, 2010.

**Subject code: 20U5CCC17**

**Semester: V**

**Credit: 3**

**Hours: 60**

**B.COM (CA)**

**PRACTICAL AUDITING**

**Objectives:**

1. To gain knowledge of the principles and practice of auditing.

2. To learn about the accounting principles with standards

**Learning Outcome:**

- Students will be able to understand the auditing and investigation and various methods of auditing.
- Students will be able to know about audit programme and vouching and kinds of verification.
- Students will be able to know qualification of auditor. .

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	To compare the concept of auditing, audit programme and internal control and applying the concepts to understand the scope of auditing	K2
<b>CO2</b>	To show the importance of vouching, the role played by vouching in auditing, and its implications in scope of auditing	K1
<b>CO3</b>	Analyzing the importance of depreciation and the reserves to be maintained for replacement of assets and accounting for depletion of assets	K4
<b>CO4</b>	To prove the scope of auditors, their appointment, the important role played by them in auditing the accounts of the company, through their qualification	K5
<b>CO5</b>	To change the concept of ERP, the impact of computerization on audit approach and online computer system audit	K3

**UNIT-I**

Meaning and Definition of Auditing – Nature and Scope of Auditing – Accountancy and Auditing, Auditing and Investigation – Objectives of Auditing – Limitations of Audit – Advantages of Audit – Classification of Audit- Auditing Standards. **(12 Hours)**

**UNIT-II**

Audit Programme - Meaning and Definition – Advantages and Disadvantages – Audit File, Audit Note Book, Audit Working Papers – Purposes and Importance of Working Papers – Internal Check – Meaning, Object of Internal Check – Features of Good Internal Check System – Auditors duty with regards to Internal Check System – Internal Check and Internal Audit-External Audit. **(11 Hours)**

**UNIT-III**

Vouching – Meaning – Objects – Importance of Vouching – Meaning of Voucher – Vouching of Cash Receipts and Vouching of Cash Payments – Vouching of Trading Transaction **(13 Hours)**

**UNIT-IV**

Verification and Valuation of assets and liabilities – Meaning and objects of verification – Vouching and verification – Verification and Valuation of different kinds of Assets and Liabilities. **(11 Hours)**

#### UNIT-V

The Audit of Limited Companies – Necessity of Company Audit – Qualification and Disqualification of Auditors – Appointment – Removal – Remuneration – Status of Auditors – Rights – Powers – Duties and Liability of Auditors – Auditor’s Report – Importance and Contents – E-Auditing.

**(13Hours)**

#### Content beyond the Syllabus

1. Reporting on Internal Financial Controls System
2. Potential Internal Auditor
3. Ethical Behaviour Auditing
- 4.

#### TEXT BOOK :

1. B.N. Tandon, Sultan Chand – A handbook of practical auditing
2. A Text book of Practical Auditing – B.N.Tandon, S. Chand Publishing Pvt Ltd, New Delhi.
3. Practical Auditing – Dr.V.Radha, Prasanna Publishers, Chennai.

#### REFERENCE BOOKS:

1. Practical Auditing - S.Vengadamani, Margham Publication, Chennai.
2. Dr.N.Premavathy, Practical Auditing, Sri Vishnu Publications, Chennai.
3. Dr.N.Premavathy, Practical Auditing (in Tamil), Sri Vishnu Publications, Chennai.

#### Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO2	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO4	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO5	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

Subject Code: 20U5CCE01

Semester: V

Credit: 3

Hours: 60

**B.COM (CA)**

**ELECTIVE-I:CAPITAL MARKET**

**Objectives:**

- To enlighten the students the role of capital markets in India
- To create awareness about the stock market among the students.
- 

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Knowledge about the: Indian capital market and its functions- International Market	K3
<b>CO2</b>	Understanding Investors protection .	K2
<b>CO3</b>	Analyzing the Rating agencies	K1
<b>CO4</b>	Understanding the Indian Capital market trade practices- BSE, NSE, Sensex, Nifty .	K4
<b>CO5</b>	Understanding the Stock price movement and Indian economy system- Inflation and GDP	K5

**UNIT – I**

Introduction: Indian capital market and its functions- International Market- Financial innovations in Indian and International Market. (12 Hours)

**UNIT - II**

Investors protection- The role of SEBI- Investors investment attitude. (11Hours)

**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 . (13 Hours)

**UNIT - IV**

Indian Capital market trade practices- BSE, NSE, Sensex, Nifty, fundamental and technical analysis- Demat Trading and Role of Depositories. (11 Hours)

**UNIT - V**

Stock price movement and Indian economy system- Inflation and GDP. (13 Hours)

**TEXT BOOK:**

1. Merchant Banking and Financial services – Dr.S.Gurusamy, Vijay Nicole Imprints Pvt Ltd, Chennai

**BOOKS FOR REFERENCE:**

1. Capital Market in India – Reforms and Regulations, Deepak Rathe.



2. Capital Market and Securities market - SangeethKedia.
3. Financial markets and services – Dr.L.Natarajan, Margham Publications, Chennai.
4. Securities Laws and Market operations - Dr.L.Natarajan, Margham Publications, Chennai.

### Mapping

PO CO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO3	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO4	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO5	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

**B.COM (CA)**  
**MANAGEMENT ACCOUNTING**

**Objectives:**

1. To enable the students to gain knowledge in the application of accounting to Management.
2. To access the financial status of the organization.
3. To learn about budgeting tactics and implementation.

**Learning Outcome:**

- Students will be able to understand scope of management accounting
- Students will be able to know about concepts of ratio and funds flow statement.
- Students will be able to marginal costing and managerial decision making.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Apply the concept of management accounting, and analyzing the difference between financial accounting and management accounting	K3
CO2	Outline of ratios, and applying the ratios to find out the solvency and profitability of a company, to make an forecasting regarding the future of the financial position of a company.	K4
CO3	Interpret the financial statements, and analyzing the financial statements to know the Fund Flow Statement and Cash Flow Statement	K2
CO4	Value the funds flow and cash flow of the company and analyzing to control the flow of cash and also use of budgetary control for effective means of control of funds.	K5
CO5	Solve the concept of marginal costing and applying the concept for managerial decisions like expansion of plant, foreign markets, make or buy decisions etc.	K4

**UNIT - I**

Management Accounting – Meaning - Objectives – Nature and Scope – Advantages and its limitations - Distinguish between Management Accounting, Cost Accounting and Financial accounting. **(18 Hours)**

**UNIT – II**

Financial Statement Analysis - Ratio analysis - Meaning -Classifications of ratio- Uses and Limitations. **(17 Hours)**

### UNIT – III

Fund Flow Statement – Meaning and Importance- Concept of Funds – Merits & Demerits  
- Cash Flow Statement -Meaning and Importance – Difference between Fund Flow and Cash  
Flow Statement. (19 Hours)

### UNIT – IV

Budget and Budgetary Control –Types of Budgets- Preparation of Production Budget,  
Purchase Budget, Sales Budget, Cash Budget and Flexible Budget – Capital Budgeting.

(17Hours)UNIT – V

Marginal Costing – Meaning– Definition of Marginal Costing - Scope and Importance –  
Salient features of Marginal Costing and its Limitations – P/V Ratio – Break Even Analysis and  
Margin of Safety - Profit Planning - Absorption Costing. (19 Hours)

**Note: Distribution of marks – Problems 70% and Theory 30%**

#### Content beyond the Syllabus

1. Responsibility Accounting
2. Position of Management accountant in the organization
3. DUPONT Control chart

#### TEXT BOOKS:

1. Management Accounting - R.S.N Pillai & V. Bhagavathi, Cost Accounting, S.Chand Publishing, New Delhi, 2008.
2. Management Accounting - Dr.Ramachandran and Dr.R.Srinivasan, Sri Ram Publication, Tiruchy.

#### REFERENCE BOOK:

1. Management Accounting - S.N.Maheswari, Sultan Chand & Sons, New Delhi.
2. Management Accounting - Dr.R.Ramachandran&Dr.R. Srinivasan, Sriram Publications- Trichy.
3. Management Accounting-Sharma&Shashi K.Gupta, Kalyani Publishers, NewDelhi.

### Mapping

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CO1	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
CO2	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO3	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO4	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO5	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-

**B.COM (CA)  
INCOME TAX LAW AND PRACTICE – II**

**Objectives:**

1. Income Tax law and practice - DinkarPagare, Sultan Chand & Sons, New Delhi.  
To enable the students to gain knowledge in the application of accounting to Management.
1. To access the financial status of the organization.
2. To learn about budgeting tactics and implementation.

**Learning Outcome:**

- Students will be able to understand capital gain and loan on capital gain.
- Students will be able to know about income from other sources.
- Students will be able to know computation of tax liability and income tax authority.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Demonstrate a critical understanding of the capital gains and working out the provisions regarding the capital gains	K2
CO2	Analyzing the various provisions and calculating the Income from other sources	K1
CO3	Using the guidelines provided to calculate the clubbing of income and set off and carry forward of losses	K4
CO4	Thorough knowledge on the provisions regarding deductions u/s 80	K5
CO5	Knowledge on the assessment of the individual returns and the official proceedings	K3

**UNIT- I**

Capital Gain – Basis of charge – Capital assets – Transfer of capital assets – Types of Capital Gain – Exempted Capital Gain-Deemed Capital Gain- Computation of Capital Gain – Capital Loss–Tax on Capital Gain (Sec 45). **(18 Hours)**

**UNIT- II**

Income from Other Sources – General Incomes – Specific Incomes – Deductions in computing Income from other sources – Computation of Income from Other Sources. **(17Hours)**

**UNIT -III**

Aggregation of Income – Deemed Incomes – Deduction from gross total income – Set off and carry forward of losses. **(19 Hours)**

**UNIT- IV**

Computation of tax liability –Surcharge – Tax free income – Assessment of Individual and firms. **(17 Hours)**

**UNIT –V**

Income Tax authorities – Powers and duties – Types of assessment – Appeals and Revisions. **(19 Hours)**

**Note: Distribution of marks – Problems 70% and Theory 30%**

**Content beyond the Syllabus**

1. Transfer Pricing
2. Wealth Tax Act 1856
3. Collection and Recovery of Tax

**TEXT BOOK:**

2. V.P.Gaur&D.B.Narang - Kalyani Publishers, New Delhi.2
3. IncomeTax Law and Practice I -Dr. Sha, Himalaya Publishing House Pvt Ltd., Mumbai.

**REFERENCE BOOKS**

1. Income Tax Law and Practice – Vinoth KSinhania, Taxman Publications, NewDelhi.
2. Income Tax Law and Practice – Hariharan, Tata Macro Hill Publications ,NewDelhi.
3. Student Guide to Income Tax- Vinod K Singhania& Monica Singhania, Taxmann PublicationsPVT LTD
4. Income Tax law and practice – Dr.A.Jayakumar and Dr.C.Dhanapal, Learn Tech Press.

**Mapping**

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CO2	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO4	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO5	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

**COMMERCE PRACTICAL****Objectives:**

1. To know the basic patterns of various forms in financial and banking sectors.
2. To study about the documentation modes of commercial activities in business.

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Compute the concept of Preparation of Invoice	K3
<b>CO2</b>	Describe the Drawings, Endorsing and Crossing of Cheques, Accountopening form for SB account	K1
<b>CO3</b>	Summarize the Models of Advertisement	K2
<b>CO4</b>	Examine the Share Application form	K4
<b>CO5</b>	Estimate the Preparation of audit programs and audit report	K5

**UNIT-I**

**Documents:** Preparation of Invoice – Receipts – Voucher - Delivery Challan - Entry cum Gate Pass - Debit and Credit Note-**Transactions:** Receipts – Vouchers –Debit Note – Credit Note. **(18 Hours)**

**UNIT-II**

**Banking:**Drawings, Endorsing and Crossing of Cheques - Filling up of pay in slips - Application and preparation of Demand Drafts –Pass Book - Account opening form for SB account, Current account and Term Deposits – Fixed Deposit account and FD Receipts, Bills of Exchange – Promissory Note. **(17 Hours)**

**UNIT-III**

Advertisement Copy -Models of Advertisement: Consumable goods – Durable – Non-Durable – Services – Automobiles-Loan application forms and deposit challan - Jewel loan application form, procedure for releasing of jewellery from jewel loans. **(19 Hours)**

**UNIT-IV**

Share Application form - Share Application Form - Letter of Allotment and Regret - Share Transfer Forms - Online Applications - Railway Reservation – NEFT Transfer-Filling up of an application form of LIC policy - premium form - premium notice and Challan for remittance receipts . **(18 Hours)**

**UNIT-V**

Procedure for lapsed policy - procedure for settling account while the insured is alive or dead-Preparation of audit programs and audit report - Filling up Income Tax Returns and Applications for Permanent Account Number – E-filing. **(19 Hours)**

**Note: Distribution of marks – Practical 75% and Record note book 25%**

### Content beyond the Syllabus

1. Application for investment in mutual funds
2. Online application for Passport
3. Online application for Voters ID

### Mapping

<del>PO</del> CO	PO 1	P O 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
CO2	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO3	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO4	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO5	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

**Subject Code:20U6CCC22**

**Semester: VI**

**Credit: 3**

**Hours: 60**

### **OFFICE ORGANISATION**

#### **Learning Outcome:**

- Students will be able to understand the office organization and centralization..
- Students will be able to know about modern office
- Students will be able to know office system ,office furniture &criteria for selection..

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Knowledge about the modern office and location and layout of an office..	K3
<b>CO2</b>	Understanding the Office Organization, Organizational chart ,Centralization , Centralization Vs Decentralization ,Types of Reports.	K2
<b>CO3</b>	Analyzing the office system and design of office form.	K1
<b>CO4</b>	Understanding the stationery and control of stationery system.	K4
<b>CO5</b>	Understanding the office furniture and criteria for selection.	K5

#### **UNIT: I**

Modern office – Meaning – Importance – Functions – Location and layout of an office – Open and Private – Physical conditions of the office **(12 Hours)**

#### **UNIT: II**

Office Organisation – Importance – Types – Organizational chart – Office manuals – Delegation of authority and responsibility – Centralisation – Centralisation Vs decentralization – Office Reports- Types of Reports – Essentials of a good report . **(11 Hours)**

#### **UNIT: III**

Office systems – Flow of work – Role of Office Manager – Office forms and their control – Objects and purpose of office forms – Advantages and disadvantages of office forms – Design of office forms – Office correspondence – Inward and outward correspondence. **(13 Hours)**

#### **UNIT: IV**

Stationery – Importance – Control of stationery cost – purchasing – stationery supplies – Filing – Importance – Functions- Characteristics of good filing system – Indexing – Meaning , Importance and kinds. **(11 Hours)**

#### **UNIT: V**

Office furniture – Types of furniture – Selection of furniture – Equipments and machines – types of office machines – Object of Mechanization – Advantages and disadvantages , Mechanization of office work – Criteria for selection.**(13 Hours)**



**Text book**

1. **B.N.Tandon**– Office management and correspondence –
2. **R.C.Bhatia** – Office management and commercial correspondence

**Reference Books:**

1. **P.k.Ghosh** – Office management
2. **Pillai and Baghavathi** – Office management and Organisation –

**Mapping**

PO CO\	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO3	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO4	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO5	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

**Subject Code: 20U6CCE02**

**Semester: VI**

**Credit: 3**

**Hours: 60**

**B.COM (CA)  
ELECTIVE-II: 1. INSURANCE PRACTICE**

**Objectives:**

1. To acquire specialized knowledge of practice relating to Insurance.
2. To Know about the growth and structure of Insurance in India

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Knowledge about the Insurance and economic development, Fundamentals/ Principles of Insurance.	K3
<b>CO2</b>	Understanding the Differentiation of Insurance and Guarantee	K2
<b>CO3</b>	Analyzing the Nominations and Assignment Practice in connection with collection of premium, revivals, loans, surrenders, claims, bonuses and annuity payments.	K1
<b>CO4</b>	Understanding the basic principles of Fire Insurance contracts.	K4
<b>CO5</b>	Understanding the agents and Procedure for Becoming an Agent	K5

**UNIT-I**

Introduction to Insurance: Purpose and need of insurance, Insurance as a social security tool; Insurance and economic development, Fundamentals/ Principles of Insurance. Contract of Insurance. **(12 Hours)**

**UNIT-II**

General Principles and Concepts of Insurance Insurable Interest - Indemnity - Uberrimae fidei - Proximate Cause - Subrogation and Contribution - Differentiation Insurance and Guarantee - Insurance and Wager - Disclosure – Moral Hazards. **(11 Hours)**

**UNIT-III**

Life Insurance – Principles and practice of life assurance. Life assurance contracts, their nature and characteristics, Parties to the contract and their rights and duties. Conditions and terms of policy and effects of non-compliance thereof. Nominations and Assignment Practice in connection with collection of premium, revivals, loans, surrenders, claims, bonuses and annuity payments. Mortality Table, Present structure & growth of Life insurance in India. **(13 Hours)**

**UNIT-IV**

Fire Insurance - The basic principles of Fire Insurance contracts. Fire Policy, conditions, Assignment of Policy, Claims. Marine Insurance – General Principles – Insurable interest and value disclosure Marine Policy and their conditions, Premium; double insurance; assignment of policy' warranties' the voyage. Loss and abandonment; partial losses and particular charges; salvage; total losses and measures of indemnity. Subrogation. An elementary knowledge of accident and motor insurance. **(11 Hours)**

## UNIT-V

Insurance Intermediaries – Agents and Procedure for Becoming an Agent; Pre requisite for obtaining a license; Duration of license; Cancellation of license. Revocation of suspension/ termination of agent. **(13 Hours)**

### Content Beyond the Syllabus

1. General Insurance Products.
2. Ethics and Corporate Governance Framework for Insurance Companies.
3. Regulatory Environment.

### TEXT BOOK:

1. Insurance Law and Practice - Rajiv Jain, Vidhi Publication Private Limited. Second Edition, 2014
2. M.N.Srinivasan – Principles of Insurance Law, Wadhwa Publication, Maharashtra, Third Edition 2012

### REFERENCE BOOKS:

1. Dr. Avatar Singh – Law of Insurance , Universal Publication Pvt. Limited, First Edition 2013
2. George E. Rejda - Principles of Risk Management and Insurance, Vidhi Publication Private Limited. First Edition, 2014

### Mapping

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CO2	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO3	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO4	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO5	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

**Subject code: 20U6CCE03**

**Semester: VI**

**Credit: 3**

**Hours: 60**

## **ELECIVE-II: 2. INDUSTRIAL RELATIONSHIP MANAGEMENT**

### **Objective:**

To provide a thorough understanding of industrial relationship and the ways to manage it.

<b>CO NUMBER</b>	<b>CO STATEMENT</b>	<b>KNOWLEDGE LEVEL</b>
<b>CO1</b>	Change the Concept of Industrial relations	K3
<b>CO2</b>	Simplify the Economic policy (NEP) and Industrial Relations, ILO	K4
<b>CO3</b>	Analyzing the INDUSTRIAL Disputes and conflict	K4
<b>CO4</b>	Prove the Labor Movement, Union and the Law, Grievances.	K5
<b>CO5</b>	Show the Key issues in International Industrial Relations.	K1

### **UNIT –I**

Concept of Industrial relations-Scope of Industrial Relations-Objectives- Importance- Approaches to Industrial Relations- Developing Sound Industrial Relations –Aspects of Industrial Relations Programme. **(8 Hours)**

### **UNIT II**

Industrial Relations in India- New Economic policy (NEP) and Industrial Relations- ILO (INTERNATIONAL LABOUR ORGANISATION) - Labor Legislation - Functional Requirements of a Successful Industrial Relations Programme –Various Indian acts.**(9 Hours)**

### **UNIT III**

INDUSTRIAL Disputes and conflict- Workers Participation in Management- WPM in International scene – Experts Committee reports on WPM. **(6 Hours)**

### **UNIT IV**

Collective Bargaining Process- Impasses, Mediation and Strikes –THE CONTRACT Agreement-The Labor Movement – Union and the Law-Grievances- Sources of Grievances- Grievance Procedure-Guidelines for handling grievances. **(12 Hours)**

### **UNIT V**

Key issues in International Industrial Relations – Trade union and International Industrial Relations- The response of trade unions to multinationals- The Issue of Social ‘dumping’-The Impact of the digital economy. (10 Hours)

**TEXT BOOKS :**

1. Memoria.c.b.”Dynamics of Industrial relations in india”,Himalaya Publishing House, Bombay 1892.
2. R.C.Saxena:”Labour Problems and Social Welfare”,K.Nath& Company Meerut,1890
3. A.M. Sharma “Aspects of labour Welfare and Social Security,”Himalaya Publishing House , Bombay.

**REFERENCE BOOKS:**

- 1.Personnel Management- c.b.M AMORIA, Himalaya Publishing House.
2. International Human Resource Management-Peter .j. Dowling, NELSON Education Ltd.

**Mapping**

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CO2	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO3	-	-	✓	-	-	-	-	✓	-	-	-	-	-	-	-
CO4	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-
CO5	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-

**Subject code: 20U6CCE04**

**Semester: VI**

**Credit: 3**

**Hours: 60**

### **ELECIVE-II:3PROJECT WORK**

#### **Organisation of the project :**

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

#### **Project timeframe:**

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:**

##### **Internal 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

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Total 25 Marks

##### **End Semester Examination**

Evaluation of the project 50 Marks (Jointly given by the )

Viva - Voce 25 Marks (external & internal examiner)

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Total 25 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.

**QUESTION PAPER PATTERN**  
**(For Theory & Problem oriented subjects)**

**Time: 3 Hours**

**Max. Marks: 75**

**PART – A (20 x1 = 20 Marks)**

**Answer All the Questions**  
**(From each unit two questions)**

**PART – B (5 x 5 = 25 Marks)**

**Answer All Questions (Either or Type)**  
**(From each unit one question)**

**PART – C (3 x 10 = 30 Marks)**

**Answer Any Three out of Five Questions**  
**(From each unit one questions)**

