Dr. N.G.P.ARTS AND SCIENCE COLLEGE (Autonomous)

REGULATIONS 2019-20 for Under Graduate Programme
(Outcome Based Education model with Choice Based Credit System)
B.Com (CA)

(For the students admitted during the academic year 2019-20 and onwards)

Programme: B.COM (CA)

Eligibility: A pass in Higher Secondary Examination with any Academic stream or Vocational stream as one of the subject and as per the norms set by the Government of Tamilnadu or an Examination accepted as equivalent thereto by the Academic Council, subject to such conditions as may be prescribed thereto are permitted to appear and qualify for the **Bachelor of Commerce in Computer Applications Degree Examinations** of this College after a course of study of three academic years.

Programme Educational Objectives:

On successful completion of the course, students will have the ability to:

- To demonstrate business knowledge and apply that knowledge in problem Solving.

- To provide right skills, attitude and values among the students by training them in practical situation in modern business organizations.

- To understand the social and ethical dimensions in their chosen discipline.

- To enable students to carryout action oriented research in Commerce and Computer Applications.

- To enable professional competence in the application of computer in a globalised environment.

- To understand the business implications with computer applications.

PROGRAMME OUTCOMES:

On the successful completion of the program, the following are the expected outcomes.

PO Number	POStatement
PO1	To provide conceptual knowledge and application skills in the domain of Commerce studies with Computer Applications to sharpen students' analytical and decision making skills.
PO2	To emphasis the students with problem solving in the real business environment by way of Industrial training, case studies and projects.
PO3	To enable professional skill in the application of computer in a globalised environment with effective use of IT tools.
PO4	To facilitate skills and abilities to become competent and competitive to be assured of good careers and job placements.
PO5	To develop skilled manpower in the various areas like Banking, Accounting, Marketing Taxation, Entrepreneurship, Finance, Human Resources, Management, Computer and Management Information System, Communication, Business Law, mathematics, statistics etc.,

Guidelines for Programmes offering Part I& Part II for Two Semesters:

Part	Subjects	No.of Papers	Credit	Semester No.
I	Tamil / Hindi / French/Malayalam	2	2 x 3 = 6	I & II
II	English	2	2 x 3 = 6	I & II
III	Core (Credits 2,3,4)	21	70	I to VI
	Inter Departmental Course (IDC)	4	16	I to IV
	Discipline Specific Elective (DSE)	3	3 x 4 =12	V & VI
	Skill Enhancement Course(SEC)	4	4 x 3=12	III ,IV,V& VI
	Generic Elective(GE)	2	2 x 2=4	III & IV
	Lab on Project (LoP)	1	1	III to V
IV	Environmental Studies(AECC)	1	2	I
	Value Education (VE) (Human Rights, Womens' Rights) (AECC)	2	4	II and III
	General Awareness(On-Line Exam) (AECC)	1	2	IV
	RM (AECC)	1	2	V
	Innovation, IPR, Entrepreneurship (AECC)	1	2	VI
V	Extension Activity NSS / Sports / Department Activity	-	1	I to VI
TOTAL CREDITS			**140**	

CURRICULUM

B.Com.(CA) PROGRAMME

Course Code	Course Category	Course Name	L	T	P	Exam (hours)	Max Marks			Credits
							CIA	ESE	Total	
First Semester										
Part – I										
191TL1A1TA	Language - I	Tamil-I	4	1	-	3	25	75	100	3
191TL1A1HA		Hindi-I								
191TL1A1MA		Malayalam-I								
191TL1A1FA		French – I								
Part – II										
191EL1A1EA	Language - II	English – I	4	-	1	3	25	75	100	3
Part – III										
195CM1A1CA	Core - I	Financial Accounting	5	1		3	25	75	100	4
195CM1A1CB	Core II	Information Technology	4	-	-	3	25	75	100	4
195CM1A1CP	Core-III Practical	Computer Applications-I (MS- word, Power point, Access and Internet)	-	-	4	3	40	60	100	2
192MT1B1IC	IDC – I	Business Mathematics	4	-	-	3	25	75	100	4
Part – IV										
193MB1A1AA	AECC – I	Environmental Studies	2	-	-	3	-	50	50	2
Total			23	2	5	-	-	-	650	22

M. ~~Jalogu~~ 4/04/2019
BoS Chairman/HoD
Department of Commerce (CA)
Dr. N. G. P. Arts and Science College
Coimbatore – 641 048

Dr.NGPASC

COIMBATORE | INDIA

B.Com. CA (Students admitted during the AY 2019-20)

Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Second Semester										
Part – I										
191TL1A2TA	Language – I	Tamil-II	4	1	-	3	25	75	100	3
191TL1A2HA		Hindi-II								
191TL1A2MA		Malayalam-II								
191TL1A2FA		French – II								
Part – II										
191EL1A2EA	Language– II	English – II	4	-	1	3	25	75	100	3
Part – III										
195CM1A2CA	Core – IV	Advanced Accounting	5	1	-	3	25	75	100	4
195CM1A2CB	Core V	Modern Banking	4	-	-	3	25	75	100	3
192MT1B2IC	IDC - II	Business Statistics	4	-	-	3	25	75	100	4
195CM1A2CP	Core -VI Practical	Computer Applications - II (Advanced Excel)	-	-	4	3	40	60	100	2
Part - IV										
196BM1A2AA	AECC - II	Human Rights	2	-	-	3	-	50	50	2
		Total	**23**	**2**	**5**				**650**	**21**

Course Code	Course Category	Course Name	L	T	P	Exam (h)	CIA	ESE	Total	Credits
Third Semester										
195CM1A3CA	Core-VII	Modern Marketing	4	-	-	3	25	75	100	4
195CM1A3CB	Core-VIII	Cost Accounting	5	1	-	3	25	75	100	4
195CM1A3CC	Core-IX	Database Management System	5	-	-	3	25	75	100	4
195CM1A3CP	Core-X Practical	Computer Applications - III Oracle &Tally.ERP 9(Basic Concepts)	-	-	4	3	40	60	100	2
195PA1A3IA	IDC-III	Business Economics	4	-	-	3	25	75	100	4
195CM1A3SA	SEC- I	Commercial Law	3	-	-	3	25	75	100	3
	GE- I		2	-	-	3	-	50	50	2
	LoP	Lab on Project	-	-	-	-	-	-	-	-
Part - IV										
191TL1A3AA		Basic Tamil	2	-	-	3	-	50	50	2
191TL1A3AB	AECC - III	Advanced Tamil								
195CR1A3AA		Women's Rights								
Total			**25**	**1**	**4**				700	25

Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Fourth Semester										
195BA1A4CA	Core-XI	Management Accounting	5	1	-	3	25	75	100	4
195CM1A4CA	Core-XII	Commercial Correspondence	4	-	-	3	25	75	100	3
195CM1A4CB	Core-XIII	Object Oriented Programming language with C++	5	-	-	3	25	75	100	4
195CM1A4CP	Core-XIV Practical	Computer Application-IV C++ and Tally.ERP 9(Advanced concepts)	-	-	4	3	40	60	100	2
195PA1A4IA	IDC -IV	Business Management	4	-	-	-	25	75	100	4
195CM1A4SA	SEC - II	Company law and secretarial practices	3	-	-	3	25	75	100	3
	GE - II		2	-	-	3	-	50	50	2
	LoP									
Part - IV										
191TL1A4AA		Basic Tamil								
191TL1A4AB	AECC - IV	Advanced Tamil	2	-	-	3	-	50	50	2
192PY1A4AA		General Awareness								
		Total	**25**	**1**	**4**				**700**	**24**

Course Code	Course Category	Course Name	L	T	P	Exam (h)	CIA	ESE	Total	Credits
Fifth Semester										
Part – III										
195CI1A5CA	Core-XV	Corporate Accounting	5	1	-	3	25	75	100	4
195PA1A5CC	Core - XVI	Income Tax Law & Practice	5	1	-	3	25	75	100	4
195CM1A5CA	Core - XVII	Software Development With Visual Basic	4	-	-	3	25	75	100	4
195CM1A5CP	Core – XVIII Practical	Computer Applications –V Visual Basic	-	-	4	3	40	60	100	2
195CM1A5SA	SEC -III	Auditing	3	-	-	3	25	75	100	3
195CM1A5DA	DSE -I	E-Commerce Technology								
195CM1A5DB		Entrepreneurial Development	5	-	-	-	25	75	100	4
195CM1A5DC		Python Programming								
195CM1A5TA	IT	Industrial Training	**Grade A to C**							
195CM1A5LA	LoP	Lab on Project	-	-	-	-	50	-	50	1
Part - IV										
192MT1A5AA	AECC-V	Research Methodology	2	-	-	-	-	50	50	2
Total			24	2	4	-	-	-	700	24

Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks CIA	Max Marks ESE	Max Marks Total	Credits
Sixth Semester										
Part-III										
195CM1A6CA	Core-XIX	Internet & Web Designing	5	-	-	3	25	75	100	4
195CM1A6CV	Core-XX Project	Project Work	-	-	8	3	40	60	100	4
195CM1A6CP	Core – XXI Practical	Computer Applications – VI - HTML	-	-	4	3	40	60	100	2
195CM1A6SA	SEC -IV	Cyber Crimes and Cyber Law	3	-	-	3	25	75	100	3
195CM1A6DA	DSE-II	Indirect Tax	4	-	-	3	25	75	100	4
195CM1A6DB		Brand Management								
195CM1A6DC		Supply Chain Management								
195CM1A6DD	DSE-III	Management Information System	4	-	-	3	25	75	100	4
195CM1A6DE		Financial Markets								
195CM1A6DF		Business Finance								
Part - IV										
195BI1A6AA	AECC - VI	Innovation and IPR	2	-	-	3	-	50	50	2
Part-V										
195CM1A6EX		Extension Activity	-	-	-	-	50	-	50	1
Total			**18**	**-**	**12**				**700**	**24**
Grand Total									**4100**	**140**

DISCIPLINE SPECIFIC ELECTIVE

Students shall select the desired course of their choice in the listed elective course during
Semesters V & VI

Semester V (Elective I)

List of Elective Courses

S. No.	Course Code	Name of the Course
1.	195CM1A5DA	E-Commerce Technology
2.	195CM1A5DB	Entrepreneurial Development
3.	195CM1A5DC	Python Programming

Semester VI (Elective II)

List of Elective Courses

S. No.	Course Code	Name of the Course
1.	195CM1A6DA	Indirect Tax
2.	195CM1A6DB	Brand Management
3.	195CM1A6DC	Supply Chain Management

Semester VI (Elective III)

List of Elective Courses

S. No.	Course Code	Name of the Course
1.	195CM1A6DD	Management Information System
2.	195CM1A6DE	Financial Markets
3.	195CM1A6DF	Business Finance

Generic Elective Courses (GE)

The following are the courses offered under Generic Elective Course

Semester III (GE-I)

S. No.	Course Code	Course Name
1	195CM1A3GA	Introduction to Accounting

Semester IV (GE-II)

S. No.	Course Code	Course Name
1	195CM1A4GA	E-Commerce Applications

EXTRA CREDIT COURSES

The following are the courses offered under self study to earn extra credits:

S. No.	Course Code	Course Name
1	195CM1ASSA	Financial Services
2	195CM1ASSB	Business Ethics

CERTIFICATE PROGRAMMES

The following are the programme offered to earn extra credits:

S. No.	Programme Code	Course Code	Course Name
1	5CM5A Certificate Course in Online Business Techniques	195CM5A1CA	Computerized Accounting package-Theory
2	5CM5B Certificate Course in Computerized Accounting Package-Practical	195CM5B1CP	Computerized Accounting package-Practical

MOOC (NPTEL/SWAYAM/ SPOKEN TUTORIAL)

The following are the online courses offered:

Please refer the following link to select the courses

www.swayam.org

www.nptel.ac.in

[**www.spoken-tutorial.org**](http://www.spoken-tutorial.org)

<p align="center">**REGULATION 2019-20**</p>

Effective from the academic year 2019-20 and applicable to the students admitted to the Degree of Bachelor of Science / Commerce/Arts.

1. NOMENCLATURE

1.1 Faculty: Refers to a group of programmes concerned with a major division of knowledge are. Eg. Faculty of Computer Science consists of disciplines like Departments of Computer Science, Information Technology, Computer Technology and Computer Applications.

1.2 Programme: Refers to the Bachelor of Science / Commerce /Arts Stream that a student has chosen for study.

1.3 Batch: Refers to the starting and completion year of a programme of study. Eg. Batch of 2015–2018 refers to students belonging to a 3 year Degree programme admitted in 2015 and completing in 2018.

1.4 Course Refers to a component (a paper) of a programme. A course may be designed to involve   lectures / tutorials / laboratory work / seminar / project work/ practical training / report writing / Viva voce, etc or a combination of these, to meet effectively the teaching and learning needs and the credits may be assigned suitably.

a) **Core Courses**

   A course, which should compulsorily be studied by a candidate as a core requirement is termed as a Core course.

b) **Inter Disciplinary Course (IDC)**

   A course chosen generally from a related discipline/subject, with an intention to seek exposure in the discipline relating to the core domain of the student.

c) **Discipline Specific Elective (DSE) Course**: DSE courses are the courses offered by the respective disciplinary/ interdisciplinary programme.

d) **Skill Enhancement Courses (SEC):** SEC courses are value-based and/or skill-based and are aimed at providing hands-on-training, competencies, skills, etc.

e) **Ability Enhancement Courses (AEC):** AECC courses are the courses based upon the content that leads to Knowledge enhancement. These are mandatory for all disciplines. Environmental Science, Human Rights, Women's Rights, General Awareness, IPR and Innovation, Entrepreneurship Development and Research Methodology.

All these courses should be taught according to Outcome based Education.

1.5 Lab on Project (LoP)

To promote the undergraduate research among all the students, the LoP is introduced beyond their regular class hours. LoP is introduced as group project consisting of not more than five members. It consist of four stages namely Literature collection, Identification of Research area, Execution of research and Reporting / Publication of research reports/ product developments. These four stages spread over from III to V semester.

1.6 Project work

Itis considered as a special course involving application of knowledge in problem solving / analyzing /exploring a real life situation / difficult problem. The Project work will be given in lieu of a Core paper.

Extra credits

Extra credits will be awarded to a student for achievements in co-curricular activities carried out outside the regular class hours. The guidelines for the award of extra credits are given in section- these credits are not mandatory for completing the programme.

Advanced Learner Course (ALC):

ALC is doing work of a higher standard than usual for students at that stage in their education. Research work carried out in University/ Research Institutions/ Industries of repute in India or abroad for a period of 15 to 30 days will be considered as Advanced Learners Course.

2. STRUCTURE OF PROGRAMME

2.1 PART – I: LANGUAGE

Tamil or any one of the languages namely Malayalam, Hindi and French will be offered under Part – I in the first two / four semesters.

2.2 PART – II : ENGLISH

English will be offered during the first two / four semester.

2.3 PART – III :

- Core course
- Inter Departmental Course (IDC)
- Discipline Specific Elective (DSE)
- Skill Enhancement Course (SEC)
- Generic Elective (GE)
- Lab on Project (LoP)
- Industrial Training (IT)

2.4 PART IV

2.4.1 Ability Enhancement Compulsory Course

The ability enhancement courses such as i)Environmental Studies, ii) Human Rights, iii) Womens' Rights, iv) General Awareness, v) Research Methodology, vi) Intellectual Property Rights(IPR), Innovation and Entrepreneurship or IPR and Innovation from I to VI Semester.

a) Those who have not studied Tamil up to XII Std and taken a non-Tamil language under Part-I shall take Tamil comprising of two courses.

<div align="center">(OR)</div>

b) Those who have studied Tamil up to XII std and taken a non-Tamil language under Part-I shall take Advanced Tamil comprising of two courses in the third and fourth semesters.

<div align="center">(OR)</div>

c) Students who come under the above a+b categories are exempted from Women's Rights and General awareness during III and IV semester respectively.

2.5 PART V: EXTENSION ACTIVITIES

The following co-curricular and extracurricular activities are offered under institutional / department Association/ club/ extension programmes for the students under extension activities from I to IV semester.

a) Institutional

- National Service Scheme (NSS)

  Participation in any one of the camps organized by NSS unit.

- Friends of Police(FoP)

  Active participation in traffic regulation and other extension activities

- Sports

  Active participation in any one of the sports activities

- Youth Red Cross (YRC)

  Active participation in YRC programmes

b) Department Association

Membership and active participation in the department association activities.

c) Clubs

Membership and active participation in any one club activities.

1. CREDIT ALLOTTMENT
The following is the credit allotment:

- **Lecture Hours (Theory)** : Max.1 credit per lecture hour per week,

  1 credit per tutorial hour per week

- **Laboratory Hours** : 1 credit for 2 Practical hours per week.

- **Project Work** : 1 credit for 2 hours of project work per week

2. DURATION OF THE PROGRAMME

- A student is normally expected to complete the B.Sc. /B.com. /BA Programme in 6 semesters. However, in any case not more than 7 consecutive semesters. Failing which the concern BoS will identify suitable / equivalent course.

3. REQUIREMENTS FOR COMPLETION OF A SEMESTER

Candidate shall be permitted to appear for the End Semester examinations for any semester(practical/theory) if

i) He/she secures **not less than 75%** of attendance in the number of working days during the semester.

ii) He/she earns a progress certificate from the Head of the institution, of having satisfactorily completed the course of study prescribed in the scheme of examinations for that semester as required by these regulations, and

iii) His/her conduct / character is satisfactory.

- Provided that it shall be open to the Academic council, or any authority delegated with such powers by the Academic council, to grant exemption to a candidate who has failed to earn 75% of the attendance prescribed, for valid reasons, subject to usual conditions. (Refer the **Ordinance No.1 of 1990 of the Bharathiar University)**
- A candidate who earned 75% of attendance and more in the current semester are eligible to write the examination in current semester subjects.
- A candidate who has secured **less than 65% but 55%** and above attendance in any semester has to compensate the shortage in attendance in the subsequent semester besides earning the required percentage of attendance in that semester and appear for both semester papers together at the end of the later semester.
- A candidate who has secured **less than 55%** of attendance in any semester shall not be permitted to appear for the regular examinations and to continue the study

in the subsequent semester. He/she has to rejoin the semester in which[8] the attendance is less than 55%.

- A candidate who has secured **less than 65%** of attendance in the final semester has to compensate his/her attendance shortage in a manner as decided by the concerned Head of the department after rejoining the same course.

4. EXAMINATIONS

- The end semester examinations shall normally be conducted after completing 90 working days for each semester.
- The maximum marks for each theory and practical course (including the project work and Viva-Voce examination in the final Semester) shall be 100 with the following breakup.

(i) Theory Courses

Continuous Internal Assessment (CIA)   : **25** Marks

End Semester Exams (ESE)   : **75** Marks

(ii) For Practical/ Courses

Continuous Internal Assessment (CIA)   : **40** Marks

End Semester Exams (ESE)   : **60** Marks

a. The following are the distribution of marks for the **Continuous Internal Assessment** in **Practical, Project / Industrial Training Courses**.

Continuous Internal Assessment for Practical Courses:

S.No	For - UG practical courses	Distribution of Marks					
1	Minimum 10 experiments to be conducted/practical paper/semester	20	15	10	8	5	4
2	Tests : Two tests out of which one shall be during the mid semester and the other to be conducted as model test at the end of the semester.)	16	10	10	8	6	6
3	Observation Note Book	4	5	5	4	4	-
	TOTAL MARKS	**40**	**30**	**25**	**20**	**15**	**10**

Project viva-voce / Industrial Training

The following are the distribution of marks for the continuous Internal assessment in UG Project/Industrial Training courses.

S.no	For - UG Project courses//Industrial Training	Distribution of Marks	
1	Review-I	5	10
2	Review-II	5	10
3	Review-III	5	10
4	Document, Preparation and Implementation	10	10
	TOTAL MARKS	**25**	**40**

b. Following are the distribution of marks for the **External Examination** in UG Project /Industrial Training courses

S.no	For - UG Project //Industrial Training courses	Distribution of Marks	
1	Record Work and Presentation	35	40
2	Viva-Voce	15	20
	TOTAL MARKS	**50**	**60**

Part – IV

The courses offered under Part – IV shall have only End Semester Examinations (ESE) for a maximum of 50 Marks. However, Students who select "Tamil" under Part IV, will be assessed only by Continuous Internal Assessment (CIA). The marks shall be furnished to the COE by the concerned Course teacher through the Head of the Department.

6.1CONTINUOUS ASSESSMENT EXAMS

6.1 Theory courses

a)Continuous Internal Assessment test (CIA)

There will be a Minimum of two Continuous Assessment Exams, for each Theory course. The first and Second Assessment Exams will be conducted for a Maximum of 50 Marks and 75 marks respectively. The total marks secured in the Two Assessment Exams will be converted to 15 Marks.

b) Utilization of Library

Marks will be awarded to the student based on the hours spent in the library after the working hours and submission of report by the student.

Hours spent in Library	Marks	Type of Document submitted
2	1	Report/ Assignment/ Class presentation
4	2	
6	3	
8	4	
10	5	
12	6	

- During the Library hour, the student must spend time in reading the articles, books, journals of their subject of interest
- Each student should borrow minimum three books during the semester
- **Student is expected to submit one Report / Assignment/ Class Presentation per Course.**

c) Class Participation

Active participation in classroom discussion by the student will be evaluated based on Integration of knowledge, Interaction and Participation and demonstration of knowledge.

d)PAPERS / REPORTS/ ASSIGNMENTS/ CLASS PRESENTATION

The student will be evaluated based on his ability to do analysis of application of theory to real world problems or creative extension of class room learning and his/her ability to communicate the given topic effectively and clearly.

Continuous Assessment OBE Rubrics Score Sheet

Degree: _____   Branch: _____   Semester: _____

Course Code: _____   Course: _____

Max. Marks: Internal:_____   External: _____   Total: _____

S.No.	REG.NO	THEORY / PRACTICAL & LIBRARY CLASS PARTICIPATION (15) (Compulsory)				RUBRICS ASSESSMENT (SELECT ANY ONE)									Total Marks out of : 30	Total Marks out of :: 16 / 10 / 08 / 04
						PAPERS / REPORTS (15)			ASSIGNMENTS (15)			CLASS PRESENTATION (15)				
		Library	Integration of Knowledge	Interaction & Participation	Demonstration of Knowledge	Organization & Knowledge	Format & Spelling	Reference / Experiments	Demonstration of Knowledge	Format & Spelling	Reference	Content & Coherence	Creativity and Speaking Skills	Duration of Presentation		
		6	3	3	3	5	5	5	5	5	5	5	5	5		
1																

The following are the distribution of marks for the continuous internal assessment in UG practical courses

S.No	For - UG Practical Courses	Distribution of Marks					
1	Minimum 10 experiments to be conducted/practical paper/semester	20	15	10	8	5	4
2	Tests : Two tests out of which one shall be during the mid semester and the other to be conducted as model test at the end of the semester.)	16	10	10	8	6	6
3	Observation Note Book	4	5	5	4	4	-
	TOTAL MARKS	**40**	**30**	**25**	**20**	**15**	**10**

Dr.NGPASC
_____
COIMBATORE | INDIA

B.Com. (CA) (Students admitted during the AY 2019-20)

7.FOR PROGRAMME COMPLETION

Programme Completion (for students admitted in the A.Y.2019-20 and Onwards)

Student has to complete the following:

i) **Part I,II,III,IV,V as mentioned in the scheme**

ii) **Industrial/ Institutional training**

Students must undertake industrial / institutional training for a minimum of 15 days and not exceeding 30 days during the IV semester summer vacation. The students will submit the report for evaluation during V semester.

Based on the performance Grade will be awarded as follows:

Marks Scored	Grade to be awarded
75 and above	A
60-74	B
40-59	C
< 40	Re-Appearance

iii) **Skill Enhancement Training**

Student must undergo Skill Enhancement training on Communication skills (I and II Semester) and Quantitative aptitude (III and IV Semester) respectively each for 40h.

8. EXTRA CREDITS

- Earning extra credit is mandatory. However, it is not essential for programme completion

- Extra Credits will be awarded to a student for achievement in co-curricular/ extracurricular activities carried other than the regular class-hours.

- The detailed guidelines for the award of extra credits are as follows:

- A student is permitted to earn a maximum of **five** extra Credits during the programme duration of UG from I to V Semester.

- Candidate can claim a maximum of 1 credit under each category listed.

The following are the guidelines for the award of Extra credits:

8.1 Proficiency in foreign language

Qualification	Credit
A pass in any foreign language in the examination conducted by an authorized agency	1

8.2 Proficiency in Hindi

Qualification	Credit
A pass in the Hindi examination conducted by Dakshin Bharat Hindi PracharSabha	1

Examination passed during the programme period only will be considered for extra credit

8.3 Self study Course

Qualification	Credit
A pass in the self study courses offered by the department	1

- The candidate shouldregister the self study course offered by the department only in the III semester

8.4 Typewriting/Short hand
- A Pass in short hand /typewriting examination conducted by Tamil Nadu Department of Technical Education (TNDTE) and the credit will be awarded.

Qualification	Credit
A pass in the type writing / short hand examination offered by TNDTE	1

8.5 Diploma/Certificate

Courses offered by any recognized University / NCVRT

Qualification	Credit
A pass in any Certificate course/ Diploma / PG Diploma	1

8.6 CA/ICSI/CMA

Qualification	Credit
Qualifying foundation / Inter level / Final in CA/ICSI/CMA / etc.,	1

8.7 Sports and Games

The Student can earn extra credit based on their Achievement in sports as given below:

Qualification	Credits
Achievement in University/ State / National/ International	1

8.8 Online Courses

Pass in any one of the online courses

Qualification	Credit
SWAYAM/NPTEL/Spoken Tutorial etc.,	1

8.9 Publications /Conference Presentations (Oral/Poster)/Awards

Qualification	Credit
Research Publications in Journals/ oral/poster presentation in Conference	1

8.10 Innovation / Incubation / Patent / Sponsored Projects / Consultancy

Qualification	Credit
Development of model/ Products /Prototype /Process/App/Registration of Patents/ Copyrights/Trademarks/Sponsored Projects /Consultancy	1

8.11 Representation

Qualification	Credit
State / National level celebrations such as Independence day, Republic day Parade,National Integration camp etc.,	1

195CM1A1CA	CORE:FINANCIALACCOUNTING	SEMESTER I

TotalCredits: 4
TotalInstructionsHours: 72H

Syllabus

UnitI ACCOUNTINGCONCEPT 15H

Accounting– Meaning– Objectives– Functions– AccountingConceptsand Conventions-Advantages-Limitations– Fundamentals ofBookKeeping– AccountingStandards(AS-1andAS-27)-Journal–Ledger–Subsidiarybooks– Trial balance.

UnitII FINAL ACCOUNTANDERROR 14H

Final Accounts of a Sole Trader – Trading Account, Profit and Loss Account, Balancesheetwithadjustments–DifferencesbetweenTrialBalanceandBalance sheet– Rectification oferrors:Types-Rectification.

UnitIII BILLSOFEXCHANGE ANDAVERAGEDUEDATE 14H

Bills of Exchange – Promissory notes and bills of exchange – Recording of transactionsrelatingtobills–Renewalof bills–Retiringofbillsunderrebate– Average Due Date–Meaning–Advantages – Calculation of Average DueDate.

UnitIV BANKRECONCILITATIONSTATEMENT 15H

BankReconciliationStatement– Need–Reasonsfordifferencebetweencashbook andpassbookbalances– PreparationofBankReconciliationStatement– Accounting forNon-Tradingconcerns-Receiptsand PaymentsAccount- Income and ExpenditureAccount-DifferencesbetweenReceipts andPaymentsandIncomeand Expenditure Accounts–Balancesheet.

UnitV DEPRECIATION 14H

Depreciation– Meaning– Causes– objectivesofdepreciation–Factorsaffecting depreciation– AccountingTreatment– Methods ofdepreciation.–Straightline method – Diminishing Balance Method–Annuity Method–Sinkingfund method.

Text Books

1. Reddy,T.S. andMurthy,A. 2014. Financial Accounting[Sixth Edition]. MarghamPublications,Chennai.

2. Nagarajan.K.L.,Vinayakam.NandMani P.L. 2009. Principlesof Accountancy [FirstEdition]. Sultan Chand& CompanyLtd, NewDelhi.

References

1. Jain,S.P., and Narang,K. 2014. Financial Accounting. [Fifth Edition]. Kalyani Publishers, NewDelhi.

2. Hanif., and Mukherjee,2015. Modern Accountancy,(Volume I)[Second Edition].Tata McgrawHill PublishingCo.Ltd.,Chennai

3. Arulandam. M.A and Ramaan.K.S, 2012. Advanced Accountancy. [Revised Edition]. Himalaya Publishing House,Mumbai.

4. Pillai. R.S.N and Bagavathi, Uma.S. 2012. Fundamentalsof Advanced Accounting(VolumeI).[ThirdRevisedEdition].SultanChand&Company Ltd,NewDelhi.

Course Code	Course Name	Category	L	T	P	Credit
195CM1A1CB	CORE : INFORMATION TECHNOLOGY	CORE	4	-	-	4

PREAMBLE

This course hasbeendesigned forstudentstolearn and understand

- Togainoverall knowledge about computeranditsvariouscomponents.

- To acquire knowledge onsoftwarepackages

- Toprovideapplicationorientedknowledge

COURSE OUTCOMES

On the successfulcompletion of the course, students willbe able to

CO Number	COStatement	Knowledge Level
CO1	Define the fundamentalsof information technologyand core concepts of computingand modern systems	K1
CO2	Learn Different types of programming languages and to know the concept of computer systems	K2
CO3	Classifying documents, Develop worksheets, Derive forms and reports from queryinga database and widen the presentationskills	K3
CO4	Relatehowcomputershavechanged the waysociety interacts withbusiness, government,educationand other aspectsof our life.	K2
CO5	Find career opportunitiesinthe computerindustrywith required preparation and certifications.	K1

MAPPINGWITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	M	S	S	M	S
CO5	S	S	S	S	S

S   Strong   M   Medium   L   Low

195CM1A1CB	CORE :INFORMATIONTECHNOLOGY	SEMESTER I

TotalCredits: 4

TotalInstructionsHours: 48H

Syllabus

UnitI ComputerandTypes10H

Computer– Meaning– features–Generations– Classifications-Micro,mini,mainframeandsupercomputers.Analog,digitaland Hybridcomputers,business and scientific computer systems- Computer Applications in various Areas of business.

UnitII ComponentsandProgramming09H

Components ofComputerSystem-InputUnit–OutputUnit-CPU– Hardware– Software-SystemSoftware-ApplicationSoftware– Programming:Machine Language–AssemblyLanguage-Higherlevel-ProgrammingTools-Algorithm- Flowchart.

UnitIII Data ProcessingandNetworking10H

DataProcessing-Concept– DataProcessingCycle– Steps–Operations– Methods-BatchProcessing– Multiprogramming– OnlineProcessing– DistributedProcessing –Networking-LocalAreaNetwork–WideAreaNetwork-–Internet–Intranet–UsesofE-Mail.

UnitIV MS-WordandExcel09H

MS-Word-Creatinga newdocument-Editing-Workingwith margins, pages and linespaces-AddingHeaders, Footers andpagenumbering-Printingdocuments- MS-Excel- Creatinganew Workbook- Enteringdataintoworksheets-Editing worksheets-Addingcellborderand shadingworkingwith ranges- Managingand PrintingWorkbook- simple calculations-copyingformulae-creatingcharts.

UnitV MS-AccessandPowerPoint10H

MsAccess-Creatinganewdatabase- Creatingandeditingtable-Creating relationship between tables – Creating and modifying a form – PowerPoint - Creatinga newpresentation-workingwithslidesindifferentviews-Printing presentations–Inserting,Deletingandcopyslides-Rearrangingslides –Adding andModifyingslide text-Adding graphics toslide.

Text Books

1 Sarvanakumar,R., Parameswara,R., and Jayalakshmi,T. 2013. Information Technology[FirstEdition].SultanChand&CompanyLtd,NewDelhi.

2 AlexisLeon and MathewsLeon. 2014. Fundamentalsof Information Technology[SecondEdition]. Vikas Publishing House Pvt. Ltd, NewDelhi.

References

1 Chetan and Srivastava.2014. FundamentalsofInformationTechnology, [First Edition].KalyaniPublishers, NewDelhi.

2 Nagpal,D.P. 2013. Computer Fundamentals[FirstEdition].Sultan Chand& CompanyLtd, NewDelhi.

3 Rizwan Ahmed.P, 2017.Introduction to Information Technology. [Revised Edition]. MarghamPublications,Chennai.

4 Murthy .C.S.V, 2001.Information Technology.[First Edition]. Himalaya Publishing House,Mumbai.

195CM1A1CP	CORE PRACTICAL :COMPUTER APPLICATIONS(MSWORD, POWER POINT, ACCESSANDINTERNET)	SEMESTER I

TotalCredits: 2
TotalInstructionsHours: 48H

S.No **Contents**

MS-Word

1   Preparation of Chairman'sspeech/Auditor'sreport /Minutes/ Agenda and perform the followingoperations:
Bold, Underline, Font Size, style, Background color, Text color, Line spacing,SpellCheck,Alignment,Header&Footer,Insertingpagesand page numbers, Find and Replace.

2   Preparation of invitation for the collegefunction usingText boxesand cliparts.

3   Preparation of InvoiceandAccountsalesbyusing
Drawing tool bar, ClipArt, Word Art, Symbols, Bordersand Shading.

Preparation of ClassTime Table using the following operations:

4   Inserting the table, Data Entry, Alignmentof RowsandColumns, InsertingandDeletingtheRowsandColumnsandChangeofTable Format

5   Preparation of Shareholders meetingletterfor10 membersusing mail mergeoperation

6   Preparation of Bio–Data byusingWizard/Templates.

MS-PowerPoint

Preparation of PowerPointpresentation foraproductAdvertisement.

7   The slides should include name, brand name, type of product, characteristics, specialfeatures, price, special offer etc. Add voiceif possibletoexplainthefeaturesoftheproduct.Thepresentationshould workinmanualmode.

8   Preparation of PowerPointpresentation fororganizationchart

Presentation of   slidesfor the Seminar/Lecture Presentation using animation effectsandperformthe followingoperations:

9   Creationof different slides, changingbackground color, font colorusing wordart.

MS -Access

10	Preparationofapayrolldatabaseofanorganizationwiththefollowing Details: Employee id, Employee name, Date of Birth, Department and Designation, Dateof appointment, Basic pay, Dearness Allowance, HouseRentAllowanceandotherdeductionsifany.Performqueriesfor differentcategories.
11	Preparation of mailinglabelsforstudent database which should include atleastthreeTablewithatleasttwofieldswiththefollowingdetails: RollNumber,Name,Course,Year,CollegeName,University,Address, Phone Number.
12	Preparation of productinvoice in formdesign view and get report. Gatherprice, quantityandotherdescriptionsforfive productsandenter inthe Accesstable.

Internet

13	Write a PoliteorProfessionalE-Mail byfollowingrulesof E-mail etiquette. Use Subjectline, greeting, Body, ClosingandSignature.
14	Visit Wikipedia and National Digital Libraryof India tocollect required information.

Course Code	Course Name	Category	L	T	P	Credit
192MT1B1IC	IDC : BUSINESSMATHEMATICS	IDC	4	-	-	4

PREAMBLE

This course hasbeendesigned forstudentstolearn and understand

- Togainthe basic mathematics conceptsandformulate the mathematical problems.
- Applymathematical techniquestosolve themodern businessproblems.
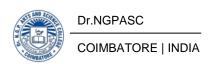- TodevelopMathematical knowledgeinBankingArea

COURSE OUTCOMES

On the successfulcompletion of the course, students willbe able to

CO Number	COStatement	Knowledge Level
CO1	Learn basic conceptsof set theoryandVenn diagrams.	K1
CO2	Use mathematical logictofindthe termsof seriesand sequence.	K2
CO3	Performbasicoperationsin matricesandsolve the linear equations.	K2
CO4	Understanding the basictermsandindependently solving of businessproblem.	K3
CO5	Develop and solve the unknown values using interpolation.	K3

MAPPINGWITHPROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	M	M	M	S
CO4	S	S	S	M	S
CO5	S	S	S	M	M

S   Strong   M   Medium   L   Low

Dr.NGPASC

COIMBATORE | INDIA

B.Com. (CA) (Students admitted during the AY 2019-20)

192MT1B1IC	IDC : BUSINESSMATHEMATICS	**SEMESTER I**

TotalCredits: 4

TotalInstructionsHours: 48H

Syllabus

UnitIPermutationandCombination12H

Introduction– Fundamentalrulesforcounting– Results onpermutation– Results on Combination –AdditionalExamples.

UnitIISetTheory10H

Sets– MethodsofSetrepresentationandnotation– Types ofsets–VennDiagram– Setoperations–union– intersection–complement– difference–examples onset operations –Lawsof Algebra of sets–Duality.

UnitIIIBinomialTheorem12H

Introduction– BinomialTheorem–Generaltermof$(a+x)^n$– Middletermof $(a+x)^n$– Logarithmicseries: Introduction –Definitionoflogarithm –lawsoflogarithm – AdditionalExamples.

UnitIVCompoundInterest13H

Introduction–Definition of importantterms– Simple Interest–Compoundinterest – InterestCompoundedContinuously– Amountatthechangingrates ofinterest– Nominalandeffectiverate ofinterest– Growthanddepreciation– Additional examples.

UnitVAnnuities   13H

Introduction–Amountofimmediateannuity orordinary annuity –Presentvalue ofimmediateannuityorordinaryAnnuity–AmountofAnnuitydue – Present valueofAnnuitydue– AmountofadeferredAnnuity–Presentvalueofdeferred Annuity– PerpetualAnnuityorPerpetuity– Amortization–SinkingFund– Additionalexamples.

Text Books

1. N G Das,J K Das, 2012. BusinessMathematicsand Statistics, McGrawHill Education (I) PrivateLimited.

2. AsiKumar Manna,2018.Business Mathematicsand Statistics, McGrawHill Education(I) PrivateLimited.

References

1. RanganathG.K, sampamgiramC.SandRajanY.2006, A TextBookBusiness Mathematics. Himalaya PublishingHouse

2. Sundaresan andjayaseelan.2008. IntroductiontobusinessMathematics. Sultan chandCo&Ltd,Newdelhi

3. Sanchetti, D.C and Kapoor, V.K," BusinessMathematics" ,Sultanchand Co& Ltd,Newdelhi

4. Navnitham, PA. 2013. BusinessMathematicsand Statistics, Jai publishers,Trichy.

Course Code	Course Name	Category	L	T	P	Credit
191TL1A2TA	தமிழ்த்தாள் - II	Theory	4	1	-	3

PREAMBLE

This course has been designed for students to learn and understand

- மொழிப் பாடங்களின் வாயிலாக தமிழரின் பண்பாடு, பகுத்தறிவு ஆகியவற்றை அறியச் செய்தல்
- கலை மற்றும் மரபுகளை அறியச் செய்தல்
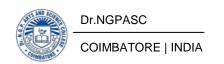- மாணவர்களின் படைப்பாக்கத் திறன்களை ஊக்குவித்தல்

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	வாழ்க்கைத்திறன்கள் (Life Skills)- மாணவனின் செயலாக்கத்திறனை ஊக்குவித்தல்	K1,K2,K3
CO2	மதிப்புக்கல்வி (Attitude and Value education)	K2,K4
CO3	பாட இணைச் செயல்பாடுகள் (Co-curricular activities)	K2,K3,K4
CO4	சூழலியல் ஆக்கம் (Ecology)	K4
CO5	மொழி அறிவு (Tamil knowledge)	K5, K6

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	M	M	M	M
CO3	S	M	M	M	M
CO4	S	M	M	M	M
CO5	S	M	M	M	M

S   Strong   M   Medium   L   Low

191TL1A2TA	தமிழ்த்தாள் - II	**SEMESTER II**

Total Credits: 3
Total Instruction Hours: 60 h

Syllabus

Unit I   அற இலக்கியம்   **12 h**

1. திருக்குறள்

   அ.அறன் வலியுறுத்தல் (அ. எண்: 04)

   ஆ.நட்பாராய்தல்   (அ. எண்: 80)

   இ.சான்றாண்மை   (அ. எண்: 99)

   ஈ.குறிப்பறிதல்   (அ. எண்: 110)

2. மூதுரை - ஒளவையார் (10 பாடல்கள் - 6,7,9,10,14,16,17,23,26,30)

Unit II   அற இலக்கியம்   **10 h**

1. நாலடியார்   - அறிவுடைமை

2.பழமொழி நானூறு - வீட்டு நெறி

3. கார்நாற்பது   - தோழி பருவங்காட்டி தலைமகளை வற்புறுத்திய பாடல்கள்

     (1முதல் - 18பாடல்கள்)

Unit III   உரைநடை   **10 h**

1. பெற்றோர்ப் பேணல்   - திரு.வி.க.

2. உள்ளம் குளிர்ந்தது   - மு.வரதராசனார்

3. சங்கநெறிகள்   - வ.சுப.மாணிக்கம்

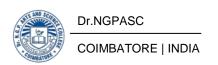**Unit IV**   உரைநடை   **13 h**

1.பெரியார் உணர்த்தும் சுயமரியாதையும் சமதர்மமும் - வே. ஆனைமுத்து

2. வீரவணக்கம்   - கைலாசபதி

3.மொழியும்நிலமும்   - எஸ். ராமகிருஷ்ணன்

Unit V   இலக்கிய வரலாறு, இலக்கணம் மற்றும் பயிற்சிப்பகுதி   **15 h**

அ.இலக்கிய வரலாறு

1. பதினெண் கீழ்க்கணக்கு நூல்கள்

2. தமிழ் உரைநடையின் தோற்றமும் வளர்ச்சியும்

ஆ. இலக்கணம்

1. வழு, வழுவமைதி, வழாநிலை

இ. பயிற்சிப்பகுதி

1. நூல் மதிப்பீடு மற்றும் திரைக்கதை திறனாய்வு

2. தன்விவரக் குறிப்பு எழுதுதல்

Text Books

1 தொகுப்பு: தமிழ்த்துறை, டாக்டர் என்.ஜி.பி. கலை மற்றும் அறிவியல் கல்லூரி (தன்னாட்சி) செய்யுள் மற்றும் உரைநடைத் திரட்டு. (முதல்பதிப்பு.) சென்னை: நியூ செஞ்சுரி புக்ஹவுஸ் (பி) லிட்.

References

1 பேராசிரியர் புலவர் இளவரசு, சோம. (ஜூலை2012). தமிழ் இலக்கிய வரலாறு. (எட்டாம் பதிப்பு) சென்னை: மணிவாசகர் பதிப்பகம்.

2 பேராசிரியர் முனைவர் பாக்கியமேரி (2013). இலக்கணம் இலக்கிய வரலாறு மொழித்திறன். (முதல் பதிப்பு) சென்னை பூவேந்தன் பதிப்பகம்.

3 தமிழ் இணையக் கல்விக்கழகம் <http://www.tamilvu.org/>

Course Code	Course Name	Category	L	T	P	Credit
191TL1A2HA	HINDI-II	Theory	4	1	-	3

PREAMBLE

This course has been designed for students to learn and understand

- To develop the writing ability and develop reading skill.
- To learn various concepts and techniques for criticizing literature
- To learn the techniques for expansion of ideas and translation process.

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Learn the fundamentals of novels and stories	K1
CO2	Understand the principles of translation work	K2
CO3	Apply the knowledge writing critical views on fiction	K3
CO4	Build creative ability	K3
CO5	Expose the power of creative reading	K2

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	S
CO2	S	M	M	M	S
CO3	S	M	M	M	S
CO4	S	M	S	M	S
CO5	S	M	S	M	S

S   Strong   M   Medium   L   Low

191TL1A2HA	HINDI-II	**SEMESTER II**

Total Credits: 3
Total Instruction Hours: 60 h

Syllabus

Unit I   15 h

आधुनिकपद्य – शबरी(श्रीनरेशमेहता)

प्रकाशक: लोकभारतीप्रकाशन

पहलीमंजिल, दरबारीबिल्डिंग,

महात्मागाँधीमार्ग, इलाहाबाद-211001

Unit II   15 h

उपन्यास: सेवासदन-प्रेमचन्द

प्रकाशक: सु मत्रप्रकाशन

204 लीलाअपार्ट्मेंट्स, **15** हेस्टिंग्सरोड'

अशोकनगरइलाहाबाद-211001

Unit III   15 h

अनुवादअभ्यास-III (केवलहिन्दीसेअंग्रेजीमें)

(पाठ1 to 10)

प्रकाशक: द क्षणभारतप्रचारसभाचेनैई-17

Unit IV   15 h

पत्रलेखन: (औपचारिकयाअनौपचारिक)

Course Code	Course Name	Category	L	T	P	Credit
191TL1A2FA	FRENCH- II	Theory	4	1	-	3

PREAMBLE

This course has been designed for students to learn and understand

- To Acquire Competence in General Communication Skills – Oral + Written – Comprehension & Expression
- To Introduce the Culture, life style and the civilization aspects of the French people as well as of France
- To help the students to acquire Competency in translating simple French sentences into English and vice versa

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Learn the Basic verbs, numbers and accents	K1
CO2	To learn the adjectives and the classroom environment in France	K2
CO3	Learn the Plural, Articles and the Hobbies	K3
CO4	To learn the Cultural Activity in France	K3
CO5	To learn the Sentiments, life style of the French people and the usage of the conditional tense	K2

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	S
CO2	S	M	M	M	S
CO3	S	M	S	M	S
CO4	S	M	S	M	S
CO5	S	M	S	M	S

S   Strong   M   Medium   L   Low

Dr.NGPASC

COIMBATORE | INDIA

B.Com. (CA) (Students admitted during the AY 2019-20)

191TL1A2FA	FRENCH- II	**SEMESTER II**

Total Credits: 3
Total Instruction Hours: 60 h

Syllabus

Unit I – Super! 13 h

•Compétenc e Culturelle

L'égalitéhomme/femme

Compétence De communication

INTERACTION:

Exprimer des sentiments, exprimer la joie, le plaisir, le bonheur

• RÉCEPTION ORALE:

Comprendre un jeuradiophonique

• RÉCEPTION ÉCRITE:

Comprendre des announces

• PRODUCTION ÉCRITE:

Écrire des cartespostales •

Compétencegrammaticale

Les noms de professions masculine/feminine

• Le verb finir et less

Verbes du groupe

 en-ir

• Le present de l'impératif

• Savoir(present)

• Le participle passé:

Fini, aimé, arrive, dit,écrit

• Quel(s), quelle(s)..:

InterrogatifetExclamatif

• À + infinitive

• Les articles: n,une,des

Unit II Quoi? 13 h

Compétenc e Culturelle

•Dr.N20PASGcle:

COIMBATORE | INDIA

B.Com. (CA) (Students admitted during the AY 2019-20)

Petitsprogrés Grand progrés

Compétence De communication

- INTERACTION:

Decrirequelque   chose, unepersonne

- RECEPTION ORALE:

Comprendre un message publicitaire

- RÉCEPTION ÉCRITE:

Comprendre un   déplianttouristique

- PRODUCTION

ÉCRITE: Écrire des petites announces

Compétence grammatical

- On

- Plus, moins

- Le verbealler:

- Present, impératif

- Aller + infinitife

- Le pluriel en –x

Unit III   – Et aprés   12 h

Compétenc e Culturelle

Nouvelles du jour

Compétence De communication

INTERACTION:

Raconteur,situer un récitdans le temps

RÉCEPTION ORALE:

Comprendreune description

RÉCEPTION ÉCRITE:

Comprendre un test

PRODUCTION ÉCRITE:

écrire des cartespostales

Compétencegrammaticale

L'imparfait:: quel-Ques forms pour introduire le récit:Ilfaisait, il y avait, ilÉtait

Un peu, beaucoup, trop,Assez

Trés

Le verbevenir:

Présent, impératif

En Suisse, auMaroc, aux Etats-Unis

Unit IV   Maisoui!   12 h

Compétenc e Culturelle

La génération des20-30 ans

Compétence De communication

INTERACTION:

Donner son opinion,

Expliquerpourquoi

RÉCEPTION ORALE:

Comprendre des informations à la radio

RÉCEPTION ÉCRITE:

Comprendre un texteinformatif

PRODUCTION ÉCRITE:

éncrire un mél de protestation

Compétencegrammaticale

Répondre, prendre:

Présent, impératif, part Passé

Parcequepourquoi

Tout/tous, toute/s

Tous/toutes les…

(répétition action)

Unit V   Maisnon!   10 h

•Compétenc e Culturelle

De la ville à la campagne

Compétence De communication

INTERACTION:

Débat:: exprimerl'accord, exprimer le Désaccord

RECEPTION ORALE:

Comprendre un message sur un répondeurtéléphonique

 RÉCEPTION ÉCRITE:

Comprendre un   témoignage

PRODUCTION ECRITE: Rediger des petites Announces immobilieres

Dr.NGPASC

COIMBATORE | INDIA

B.Com. (CA) (Students admitted during the AY 2019-20)

Compétencegrammaticale

Le verbedevoir:Present et participe passé

Le verbe vivre, present

Aller + infinitive

Venir+ infinitive

Etre pour/contre

Text Books

1   Marcella Di Giura Jean-Claude Beacco, AlorsINew Delhi – 110007:Goyal Publishers Pvt Ltd86, University Block Jawahar Nagar (Kamla Nagar).

Course Code	Course Name	Category	L	T	P	Credit
191TL1A2MA	MALAYALAM-II PROSE: NON-FICTION	Theory	4	1	-	3

PREAMBLE

This course has been designed for students to learn and understand

- To develop the writing ability and develop reading skill.
- To learn various concepts and techniques for criticizing literature.
- To learn the techniques for expansion of ideas and translation process.

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Learn the fundamentals of novels and stories	K1
CO2	Understand the principles of translation work	K2
CO3	Apply the knowledge writing critical views on fiction	K3
CO4	Build creative ability	K3
CO5	Expose the power of creative reading	K2

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	S
CO2	S	M	M	M	S
CO3	S	M	S	M	S
CO4	S	M	S	M	S
CO5	S	M	S	M	S

S   Strong   M   Medium   L   Low

191TL1A2MA	MALAYALAM-II PROSE: NON-FICTION	**SEMESTER II**

Total Credits: 3
Total Instruction Hours: 60 h
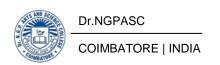
Syllabus

Unit I 12 h

Biography

Unit II 12 h

Biography

Unit III 12 h

Travelogue

Unit IV 12 h

Travelogue

Unit V 12 h

Travelogue

Text Books

1   Unit III, IV &V:Pottakkadu,S.K. KappirikaludeNattil. Kottayam: D.C. Books.

2   Bhatathirippadu,V.T.KannerumKinavum. Kottayam: D.C. Books.

References

1   Dr. George,K.M.(). Jeevacharitrasahithyam. (Edn.) Kottayam: N.B.S.

2   Dr.   NaduvattomGopalakrishnan.JeevacharitrasahithyamMalayalathil. Trivandrum:Kerala BhashaInstitute.

3   Dr. VijayalamJayakumar. AthmakathasahithyamMalayalathil. (Kottayam:N.B.S.

4   Prof. Ramesh Chandran.SancharasahithyamMalayalathil. (10 Edn.) Trivandrum: Kerala Bhasha Institute.

Course Code	Course Name	Category	L	T	P	Credit
191EL1A2EA	ENGLISH - II	Language - II	4	0	1	3

PREAMBLE

This course has been designed for students to learn and understand

- To experience the effect of dialogue, the brilliance of imagery and the magnificence of varied genres
- To strengthen the student's English vocabulary and understanding of English sentence structure
- To communicate effectively and acquire knowledge on the transactional concept of English language

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Interpret skills in communication and to shape their attitude	K2
CO2	Develop oral and written language skills in a business context	K3
CO3	Analyze to gain key strategies and expressions for communicating with professionals	K4
CO4	Inspect the knowledge to the corporate needs	K4
CO5	Formulate Inter and Intrapersonal skills	K6

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	S
CO2	S	S	S	S	S
CO3	M	S	S	S	M
CO4	S	S	M	S	M
CO5	S	S	S	S	M

S   Strong   M   Medium   L   Low

191EL1A2EA	ENGLISH - II	SEMESTER II

Total Credits: 3
Total Instructions Hours: 60

Syllabus

Unit I   Technical English   10

Communication: Process- Methods- Channels- Barriers of Communications

Phonetics: Basics of phonetics - Consonants and Vowel sounds - Pronunciation Guidelines- Problem Sounds and Differences in Pronunciation

Reading Skills: Skimming and Scanning- Reading Different Kinds of Texts- Types- Developing a Good Reading Speed

Writing Skills: Note- Making and note taking, Summarizing and Paraphrasing- Paragraph Writing: Structure and principles

Unit II   Business English   11

Structure and Planning of Letters: Elements of Structure- Forms of Layout- Style- Importance and Steps for Planning- Writing Business Letters

Quotation, Order and Tender: Inviting - Sending Quotation letter - Placing Orders- Inviting Tenders

E-mail Correspondence: Structure- Procedure- Style- Guidelines- Jargon and Acronyms- Security Precaution

Seminar and Meetings: Introduction- Organizing a Seminar- Sample Brochure- Conducting and Participating in a Meeting

Unit III   Professional English   14

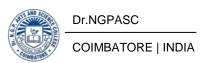Report Writing: Importance- Process- Types- Structure

Memo: Importance- Structure

Notice, Agenda and Minutes: Meeting- Notice- Agenda- Minutes: Preparation- Structure- Delivery

Brochures: Purpose- Audience- Qualities

Unit IV   Employment Communication   11

Resume Writing : Elements of Resume - difference between CV and Resume - Writing Job Application Art of Conversation: Small Talk- Body Language- Principles of Good Conversation Interview: Organizational role- Goals- Types- Interview Process

Group Discussion: Importance- Features- Strategies- Barriers

Unit V   Soft Skills   14

Self - Discovery and Goal Setting: Self - Discovery - What Comprises It?- Goals and Types- Benefits, Areas and Clarity of Goal Setting - Critical thinking

Positive Thinking (PT) and Attitude: Benefits of PT and Attitude- Develop Positive Attitude and Thinking- Drive out Negative Thinking and Attitude

Etiquettes and Manners: Home, Table and Business- Time Management: Nature and Characteristics- Objectives and Significance

Developing Emotional Intelligence (EI): Salient Features- Components of EI- Intrapersonal Development

Text Books

1 Prabha, Dr. R. Vithya & S. Nithya Devi. 2019. Sparkle. (1st Edn.) McGraw - Hill Education. Chennai.

2 Rizvi, Ashraf. M. 2018. Effective Technical Communication. McGraw - Hill Education, Chennai.

References

1 Ghosh, B.N. Editor. 2017. Managing Soft Skills for Personality Development. McGraw - Hill Education, Chennai.

2 Adams, Katherine L. and Gloria I. Galanes. 2018. Communicating in Groups- Applications and Skills. McGraw - Hill Education, Chennai.

3 Koneru, Aruna. 2017. Professional Communication. McGraw - Hill Education, Chennai.

4 Koneru, Aruna. 2011. English Language Skills. McGraw - Hill Education, Chennai.

5 Sharma, R.C. and Krishna Mohan. 2016. Business Correspondence and Report Writing. 5th Edn. McGraw - Hill Education, Chennai.

Course Code	Course Name	Category	L	T	P	Credit
195CM1A2CA	CORE - ADVANCED ACCOUNTING	CORE	5	1	-	4

PREAMBLE

This course has been designed for students to learn and understand

- To understand the procedure for different kinds of Businesses like Consignment and Joint venture
- To understand accounting knowledge relating to Hire purchase and Installment System
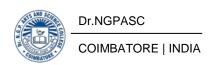- To expose the Accounting procedure and aspects of Partnership Firm.

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Retrieve the concept of Consignment and Joint Venture	K1
CO2	Apply the functions and methods of Branch accounts, Hire purchase and Installment Accounts	K3
CO3	Carry out the partnership transactions such as formation and Admission of Partners.	K2
CO4	Construct partnership transactions such as Retirement, Death	K3
CO5	Apply the different methods in Dissolution of partnerships.	K3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	S	M	S	S
CO3	S	S	M	S	S
CO4	S	S	M	S	S
CO5	S	M	M	S	M

S   Strong   M   Medium   L   Low

195CM1A2CA	CORE : ADVANCED ACCOUNTING	SEMESTER II

Total Credits: 4
Total Instruction Hours: 72 h

Syllabus

Unit I Consignment Accounts and Joint venture Accounts 15 h

Consignment: Features – Proforma invoice – Account sale – Delcredere commission – Accounting treatment in the books of the consignor and the consignee –Valuation of consignment stock – Normal Loss. Joint venture: Features – Difference between joint venture and consignment, Accounting Procedure – Methods of recording Joint venture Transactions – When one of the co-ventures is appointed to manage the joint venture only.

Unit II Branch and Hire Purchase 13 h

Branch accounts – Dependent Branches – Features –Accounting in respect of Dependent Branches – Debtors System only – Cost Price and Invoice Price – Independent branches theory only – Hire purchase and Installment system – Difference between Hire Purchase System and Installment System – Calculation of Interest – Accounting Procedure – Hire purchase trading accounts (Debtors Method only).

Unit III Partnership Accounts - Fundamentals and Admission 15 h

Partnership Accounts – Division of Profits – Capital Accounts – Fixed and Fluctuating Capital – Guarantee of Profits – Admission of a Partner - Calculation of Ratios – Goodwill: Need for valuation of goodwill - Treatment of Goodwill. Revaluation of Assets and Liabilities
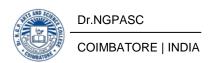
Unit IV Retirement and Death of Partner 15 h

Retirement (Excluding Retirement cum admission) and Death of a Partner: Calculation of New Profit sharing Ratio – Treatment of Goodwill on Retirement/Death of a partner – Adjustment of capital after retirement. Death of a Partner: Mode of payment – Special Treatments.

Unit V Dissolution of Partnership Firm 14 h

Dissolution: Insolvency of Partners- Garner Vs Murray- Insolvency of all Partners - Deficiency A/c - Piecemeal Distribution - Proportionate Capital Method only.

Note: Note: Distribution of Marks: 80% Problems and 20%Theory.

Text Books

1. Reddy T.S and Murthy A, (2017). Financial Accountancy. (6th Edn.) Chennai : Margham Publication .

2. Jain S.P and Narang K, (2017). Advanced Accountancy Volume 1. (19th Edn.) New Delhi : Kalyani Publishers.

References

1. Shukla M.C, Gupta S.C and Grewal, (2016). Advanced Accounting Volume 2. (16th Edn.) New Delhi : Sultan Chand and Sons.

2. Gupta R.L Ramaswamy M, (2014). Advanced Accounting. (10th Edn.) New Delhi: Sultan Chand & Company Ltd.

3. Narayanasamy.,R. (2017). Financial Accounting. (6th Edn.) New Delhi: PHI Publishers.

4. Maheswari S.N and Maheswari. S.K,A. (2009). Advanced Accounting Volume-I. (10th Edn.) New Delhi: Vikas Publishing House Private Ltd.

Course Code	Course Name	Category	L	T	P	Credit
195CM1A2CB	**CORE :** Modern Banking	CORE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- The functions and role of banking specifically the recent trends in Banking sector
- Understanding the E-Banking concepts to meet out the challenges in the competitive business world.
- Identify how to use E-banking Technology such as RTGS, NEFT, and Cheque Truncation for easy transfer of funds.
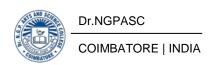
COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the concepts of banking system and the functions of banking.	K2
CO2	Outline theRole of RBI in regulating and controlling banks.	K3
CO3	Explain the concepts and significance of E-Banking.	K3
CO4	Identify the types and latest trends in Payment System.	K4
CO5	Analyze and evaluate the concepts of Fund Transfer and E-banking Technology.	K5

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	S	M
CO3	S	S	M	S	S
CO4	S	M	S	M	S
CO5	S	M	S	M	S

S   Strong   M   Medium   L   Low

195CM1A2CB	CORE :MODERN BANKING	**SEMESTER II**

Total Credits: 3
Total Instruction Hours: 48 h

Syllabus

Unit I Banking System 9 h

Origin of banks – Definition of banking – Classification of banks – Banking system – Unit banking – Branch banking- Universal banking -Commercial banks- Functions of Modern Commercial Banks.

Unit II RBI And Function 9 h

Central banks – Nature-Functions – Credit control measures –Meaning-Advantages and Problem of credit creation-Methods of credit control - Quantitative and Qualitative credit control measures – Role of RBI in regulating and controlling banks.

Unit III E-Banking 10 h

Electronic Banking: Concept of Electronic Banking - Advantages of Electronic Banking - Constraints of Electronic Banking - Forms of Electronic Banking - Significance of Electronic Banking.
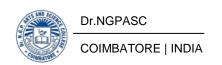
Unit IV Types of Payment system 10 h

Electronic payment system: Smart cards and Electronic payment system-Debit and Credit card based Electronic payment system- Types - Advantages and Disadvantages - Risk and Electronic payment systems.

Unit V Fund Transfer and Technology 10 h

Electronic fund transfers system – Real Time Gross Settlement (RTGS), National Electronic Fund Transfer (NEFT) - cheque truncation, National Settlement System (NSS), Structured Financial Messaging System (SFMS) and Society for the Worldwide Interbank Financial Telecommunication (SWIFT).

Banking Technology: Current trends -Banknet - RBInet -Demat - Nicnet -I-net, etc.

Text Books

1. Parameswaran and Natarajn, R and S (2013). Indian Banking. (1st Edn.) New Delhi: S.ChandPublications.

2. Gordon, S. (2014). Banking Theory Law And Practices. (24thEdn.) Delhi:Abhijeet Publications Delhi.

References

1. Jagroop Singh, I. (2014). Indian Banking System. (1st Edn.) New Delhi: Kalyani Publishers.

2. Santhanam, (S). 2018. (Banking Theory Law and Practices 7th Edn.) Chennai:Margham Publications:.

3. Sinha. V,C. (2015). Indian Banking System. (1st Edn.) UttarPradesh: BPD Publishing House.

4. Rao, Arunajatesan, C, S and S. (2011). Technology in Banking. (1st Edn.) Chennai: Margham Publications.

195CM1A2CP	CORE PRACTICAL : COMPUTER APPLICATIONS - II(ADVANCED EXCEL)	**SEMESTER II**

Total Credits: 2
Total Instructions Hours: 48 h

S.No	List of Programs
1	Prepare a data entry form for product details
2	Create a student mark list to calculate grade using conditional formatting.
3	Prepare a MIS ageing report for an accounts receivable statement and calculate the outstanding amount for the past due dates.
4	Calculate simple and compound interest.
5	Prepare a salary statement to maintain the daily attendance and calculate the PF, ESI of the employees.
6	Create an approximate match, exact match and arrangement of data usingV – Look up and H – Look up.
7	Create a pivot table to analyze the sales report.
8	Print an address label using simple logical condition and reference function.
9	Calculate Mean, Median, Mode and Standard Deviation to analyze the data
10	Perform Regression, Time Series and Rank analysis using data analysis in Excel.
11	Perform parametric tests using data analysis in Excel.
12	Perform non-parametric tests using data analysis in Excel

Note: Completion of first 8 programs is mandatory. Any two programs from 9 to 12 to be completed.

Course Code	Course Name	Category	L	T	P	Credit
192MT1B2IC	IDC: BUSINESS STATISTICS	IDC	3	1	-	4

PREAMBLE

This course has been designed for students to learn and understand

- To Solve requirements of a good average and differentiate between average and Dispersion
- To Know Importance and uses of Correlation and Regression Analysis
- To enhance student knowledge in Test of Significance and Chi-Square Test
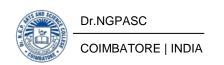
COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Learn and know as to how Statistics can be used	K1
CO2	Discuss the main concepts of Measure of Central Tendency and Measure of Dispersion	K2
CO3	Uses of Correlation and Regression	K3
CO4	Demonstrate different components of a Time series	K3
CO5	Analyzing the concept of Test of Significance	K4

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	M
CO2	S	M	S	M	S
CO3	M	S	S	S	M
CO4	M	M	S	S	S
CO5	S	S	S	S	S

S   Strong   M   Medium   L   Low

192MT1B2IC	IDC : BUSINESS STATISTICS	**SEMESTER II**

Total Credits: 4
Total Instruction Hours: 48 h

Syllabus

Unit I   Statistics   9 h

Introduction-Origin and Growth of Statistics-Statistics as Data- Collection of Data-Primary and Secondary Data – Methods of Collecting Primary Data and Secondary Data - Classification and Tabulation of Data - Meaning and Objective of Classification-Types of Classification - Diagrammatic and Graphic Presentation - General Rules for Constructing Diagrams-Types of Diagrams-Graphs of Frequency Distributions

Unit II   Measures of Central Tendency and Dispersion   9 h

Function of an Average – Characteristics of Typical Average - Limitations -Properties - Mean - Calculation of Mean - Merits of - Mean - Demerits of Mean - Median – Calculation of Median - Merits of Median - Demerits of Median - Mode - Calculation of Mode -Merits of Mode - Demerits of Mode - Range - Quartile Deviation – Standard Deviation

Unit III   Correlation and Regression   9 h

Types of Correlation – Scatter diagram Method - Coefficient of Correlation -Karl Pearson's Coefficient of Correlation - Merits and Demerits of Correlation– Rank Correlation - Regression - Uses - Difference between Correlation and Regression - Method of Studying Regression – Regression Equations - Regression equation of Y on X - Regression equation of X on Y

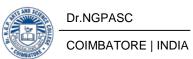**Unit IV**   Analysis of Time Series   9 h

 Uses - Time Series Models - Secular Trend - Seasonal Variation - Cyclical Variation - Irregular Variation - Measurement of Secular Trend – Graphic Method - Semi Average Method - Moving Average Method – Method of Least Squares - Method of Simple Averages

Unit V   Test of Significance and Chi-Square Test   12 h

Testing of Hypothesis - Standard Error - Test of Significance for Attributes - Test for Proportion of Success - Test for Difference in Proportions - Test of Significance for Large Samples - The Standard error of mean - Testing the difference between means of Two Samples - Test of Significance for Small Samples - Students' t- Distribution - Chi Square Test -Characteristics of Chi Square Test - Degree of Freedom - Chi Square Test of goodness of fit - Chi Square as a test of independence

Text Book

1   Pillai , R.S.N. and Bagavathi (2002). Statistics . (14th Edn.) New Delhi : S. Chand and Company Ltd .

References

1   Gupta , S.P (2014). Statistical Methods. (34th Edn.) New Delhi : Sultan chand and sons Educational Publishers .

2   Ken Black., (2009). Business Statistics for Contemporary Decision Making . (4th Edn.) New Delhi : John Wiley and sons Pvt.Ltd.

3   Beri , G.C . (2010). Business Statistics . (6th Edn.) Chennai : McGraw Hill Education Pvt. Ltd .

4   Frank , S Budnick (2010). Applied Mathematics for Business, Economics and the Social Sciences . (4th Edn.) Chennai : McGraw Hill Education Pvt. Ltd .

Course Code	Course Name	Category	L	T	P	Credit
196BM1A2AA	AECC : HUMAN RIGHTS	AECC	2	-	-	2

PREAMBLE

This course has been designed for students to learn and understand

- To study how human values and personality traits help to develop the characteristics of each individual
- Understanding the moral values towards the enrichment of the society
- Identify the impact of ethics and values on the global development of the current scenario
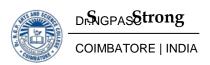
COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the concept of human values, personality traits and character formation.	K2
CO2	Acquire the knowledge through value education towards national and global development.	K1
CO3	Introduce the basic concepts of conflict, emotions and adolescent emotions.	K1
CO4	Illustrate the techniques in therapeutic measures like yoga and meditation.	K2
CO5	Learn the concepts of human rights, rights for women and children and domestic violence.	K3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	M	S	S	S
CO3	S	S	M	S	S
CO4	S	S	S	S	M
CO5	S	S	M	S	S

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

196BM1A2AA	AECC : HUMAN RIGHTS	SEMESTER II

Total Credits: 2
Total Instruction Hours: 24 h

Syllabus

Unit I   Introduction to human values   05   h

Concept of Human Values - Value Education Towards Personal Development - Aim of education and value education - Evolution of value oriented education - Concept of Human values - Types of values - Components of value education - Personal Development: Self analysis and introspection - Sensitization towards gender equality - Physically challenged - Intellectually challenged - Respect to age - Experience - Maturity - Family members - Neighbours - Co-workers - Character Formation towards Positive Personality: Truthfulness - Constructivity - Sacrifice - Sincerity - Self Control - Altruism - Tolerance - Scientific Vision.

Unit II   Value education and Social values   05   h

Value Education Towards National and Global Development National and International Values: Constitutional or national values - Democracy - Socialism - Secularism - Equality - Justice - Liberty - Freedom and fraternity -Social Values - Pity and probity - Self control - Universal brotherhood - Professional Values - Knowledge thirst - Sincerity in profession - Regularity - Punctuality and faith - Religious Values - Tolerance - Wisdom - Character - Aesthetic values - Love and appreciation of literature and fine arts and respect for the same - National Integration and international understanding.

Unit III   Global Development on Ethics and Values   04   h

Impact of Global Development on Ethics and Values: Conflict of cross-cultural influences - Mass media - Cross-border education - Materialistic values - Professional challenges and compromise - Modern Challenges of Adolescent Emotions and behave or Sex and spirituality: Comparison and competition - Positive and negative thoughts - Adolescent Emotions - Arrogance - Anger - Sexual instability - Selfishness - defiance.

Unit IV   Yoga and Meditation   05   h

Therapeutic Measures: Control of the mind through - Simplified physical exercise - Meditation – Objectives - Types - Effect on body - Mind - Soul - Yoga – Objectives - Types - Asanas - Activities: Moralisation of Desires -Neutralisation of Anger - Eradication of Worries - Benefits of Blessings.

Unit V   Human Rights and Rights of Women and Children   05   h

Human Rights - Concept of Human Rights – Indian and International Perspectives - Evolution of Human Rights - Definitions under Indian and International

documents - Broad classification of Human Rights and Relevant Constitutional Provisions - Right to Life - Liberty and Dignity - Right to Equality - Right against Exploitation - Cultural and Educational Rights - Economic Rights - Political Rights - Social Rights - Human Rights of Women and Children - Social Practice and Constitutional Safeguards - Female Foeticide and Infanticide - Physical assault and harassment - Domestic violence - Conditions of Working Women - Institutions for Implementation - Human Rights Commission - Judiciary - Violations and Redressel Violation by State - Violation by Individuals - Nuclear Weapons and Terrorism Safeguards.

References

1. Brain Trust Aliyar, 2008, Value Education for health, happiness and harmony. Vethathiri publications, Erode.

2. Grose. D. N, 2005, A text book of Value Education. Dominant Publishers and Distributors, New Delhi.

3. Yogesh Kumar Singh & Ruchika Nath, 2005, Value Education, P. H Publishing Corporation, New Delhi.

4. Venkataram & Sandhiya. N, 2001, Research in Value Education, APH Publishing Corporation, New Delhi.

5. Seetharam. R. (Ed), 1998, Becoming a better Teacher Madras Academic Staff College.

6. Brain Trust Aliyar, 2004, Value Education for Health, Happiness and Harmony. Vethathiri publications, Erode.

7. Swami Vivekananda, 2008, Personality Development. Advaita Ashrama, Kolkata.

8. Dey A. K, 2002, Environmental Chemistry. New Delhi – Vile Dasaus Ltd

BoS Chairman/HoD
Department of Commerce (CA)
Dr. N. G. P. Arts and Science College
Coimbatore – 641 048

07/11/2019

Dr.V. Rajendran
CHAIRMAN

Course Code	Course Category	Course Name	L	T	P	Exam (h)	CIA	ESE	Total	Credits
								Max Marks		
Third Semester										
195CM1A3CA	Core	Modern Marketing	4	-	-	3	25	75	100	4
195CM1A3CB	Core	Cost Accounting	5	1	-	3	25	75	100	4
195CM1A3CC	Core	Database Management System	5	-	-	3	25	75	100	4
195CM1A3CP	Core Practical	Computer Applications - III Oracle &Tally.ERP 9(Basic Concepts)	-	-	4	3	40	60	100	2
195PA1A3IA	IDC	Business Economics	4	-	-	3	25	75	100	4
195CM1A3SA	SEC	Commercial Law	3	-	-	3	25	75	100	3
195CM1A3GA	GE	Introduction to Accounting	2	-	-	3	-	50	50	2
	LoP	Lab on Project	-	-	-	-	-	-	-	-
Part - IV										
191TL1A3AA	AECC - III	Basic Tamil	2	-	-	3	-	50	50	2
191TL1A3AB		Advanced Tamil								
195CR1A3AA		Women's Rights								
		Total	25	1	4				700	25

EXTRA CREDIT COURSES

The following are the courses offered under self study to earn extra credits:

S. No.	Course Code	Course Name
1	195CM1ASSA	Financial Services
2	195CM1ASSB	Business Ethics

Dr.NGPASC
COIMBATORE | INDIA

BoS Chairman/HoD
Department of Commerce (CA)
Dr. N. G. P. Arts and Science College
Coimbatore – 641 048

B.Com. CA (Students admitted during the A Y 2019-20)

Course Code	Course Name	Category	L	T	P	Credit
195CM1A3CA	MODERN MARKETING	CORE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- Updated marketing scenario.
- The marketing behavior of consumer
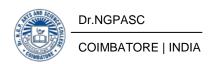- Updated digital marketing

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understanding the concepts of marketing and the role of marketing in business and society.	K1,K2
CO2	Demonstrate effective understanding of relevant functions of marketing.	K2
CO3	Demonstrate the understanding of all components of a marketing mix.	K2
CO4	Apply the skills gained to analyze the behavior of consumer and identify the purposeof market segmentation.	K3
CO5	Analyze the key concepts related to green marketing and digital marketing.	K4

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	M	S	S
CO4	S	S	S	S	M
CO5	S	M	S	M	S

S   Strong   M   Medium   L   Low

195CM1A3CA	MODERN MARKETING	SEMESTER III

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I   Introduction to Marketing   9 h

Modern Marketing – Meaning - Definition - Evolution - Objectives - Nature - Importance- Classifications - Concept - Factors - Approaches to the Study of Marketing - Comparison between Marketing and Selling - Role of Marketing in Economic Development.

Unit II   Marketing Functions   10 h

Marketing Functions - Buying – Selling - Assembling – Transportation – Storage – Financing - Risk Bearing – Standardization – Grading – Market Information.

Unit III   MarketingMix   10 h

Marketing Mix: Product Mix – Meaning of Product – Product Life Cycle –Branding - Labeling – Packaging - Price Mix – Importance - Pricing objectives - Pricing strategies – Promotion Mix - Personal Selling and Sales Promotion – Advertisement – Media of Advertisement - Place mix- Importance of channels of Distribution – Functions of Middlemen.

Unit IV   Consumer Behavior and Market Segmentation   9 h

Consumer Behavior: Meaning – Need for studying Consumer Behavior - Factors influencing Consumer Behavior - MarketSegmentation: Meaning - Criteria for Market Segmentation-Benefits - Bases of Segmentation.

Unit V   Recent trends in Marketing   10 h

Recent trends in Marketing: Green marketing – Objectives - Importance of Green Marketing in India-Challenges - E-Marketing- Meaning - Benefits - Traditional Marketing Vs E-Marketing - Tele Marketing - Meaning - Concept - Digital Marketing: Meaning - Objectives - Features – Advantages and Disadvantages.

Note: Case Studies related to the above topics to be examined

Text Books

1 Pillai.R.S.N. and Baghavathy.N, 2017. Modern Marketing, Sultan Chand and sons Publishers.

2 Ramasamy.R. V.S and Namakumari, 2018. Marketing Management, (Sixth Edition), MacMillan India. Limited, New Delhi

References

1 Phlip Kotler., and Gary Armstrong. 2017. Principles of Marketing [Seventeenth Edition]. Pearson Education Publication, Chennai..

2 RajanSaxena, 2017. Marketing Management [Fifth Edition]. Tata McGraw-Hill Publishing Company Limited, New Delhi)

3 Dr.Karunakaran.K,2017 . Marketing Management, (Third Edition),Himalaya Publishing House

4 Dr. RushenChaha,Prof.JayantaChakraborti. 2018 Digital Marketing 2.0 [First Edition]. Himalaya Publishing House Pvt. Ltd

Course Code	Course Name	Category	L	T	P	Credit
195CM1A3CB	COST ACCOUNTING	CORE	5	1	-	4

PREAMBLE

This course has been designed for students to learn and understand

- The Costing Terms in business
- process of Cost Accounting Practice
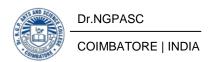- The concept of Contract and Job costing

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Discuss the methods of cost accounting and know about cost sheet.	K2
CO2	Apply different method to analysis level material control	K3
CO3	Use different methods of wages & incentives to labour and Absorption of overhead	K3
CO4	Explain a process costing system and compute theCost of each process of finished produced	K2
CO5	Retrieve the concept of Contract costing and Job costing	K1

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S   Strong   M   Medium   L   Low

195CM1A3CB	COST ACCOUNTING	SEMESTER III

Total Credits: 4

Total Instruction Hours: 72 h

Syllabus

Unit I   Cost Concept and cost sheet   12 h

Cost Accounting – Definition– Meaning and Scope – Concept and Classification – Costing an aid to Management – Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet and Tender.

Unit II   Material Control and issue   16 h

Material: Levels of material Control – Need for Material Control – Techniques of inventory control -Perpetual inventory – Periodic Inventory– Purchase and stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue – LIFO – FIFO – Simple Average - Weighted Average.

Unit III   Labour Costing and Overheads   15 h

Labour: System of wage payment – Idle time – Control over idle time – Labour turnover –Methods of Remuneration and incentive systems – Halsey Plan – Rowan Plan only –Overhead – Classification of overhead – Allocation of overhead and Absorption of overhead – Computation of Machine Hour Rate .
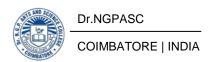
Unit IV   Process Costing   14 h

Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production)

Unit V   Contract Costing and Reconciliation   15 h

Contract costing –Meaning and Features of Contract Costing, Contract v/s Job Costing, Treatment of Profit on Incomplete Contracts as Credited Profit and Reserve Profit, Value of Work–in–progress and Practical Problems on Preparation of Contract Account and Balance Sheet. Reconciliation of Cost and Financial accounts

Note: Distribution of Marks: 60% problems and 40% theory.

Text Books

1 Reddy T.S., and Hari Prasad Reddy Y. 2017.Cost Accounting, Margham Publications, Chennai.

2 Jain S.P and Narang K.L. 2014. Cost Accounting, Kalyani Publishers, New Delhi.

References

1 S. P. Iyengar, 2010. Cost Accounting Principles and Practice. Sultan Chand & Sons, New Delhi.

2 Pillai.R.S.N. and Bagavathi 2014.Cost Accounting. Sultan Chand and CompanyLtd., New Delhi.

3 Saxena V, Vashist C 2014.Advanced Cost Accounting. Sultan Chand and CompanyLtd.,New Delhi.

4 M.N.Arora& Priyanka Katyal 2019. Cost Accounting. Vikas Publishing House, New Delhi.

Course Code	Course Name	Category	L	T	P	Credit
195CM1A3CC	DATABASE MANAGEMENT SYSTEM	CORE	5		-	4

PREAMBLE

This course has been designed for students to learn and understand

- About computer and its various components.
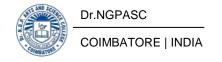- software packages availability
- The different data models

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Demonstrating the fundamentals of Database System Architecture and Storage Structure	K1,K2
CO2	Explain in detail about Relational Approaches and its Operations	K2,K3
CO3	Make use of QBE and Normalization concept	K1,K3
CO4	Analyze IMS Data structure and its manipulation.	K4,K5
CO5	Evaluate knowledge on Architecture of DBTG System	K5,K6

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	S	S	S	S	M
CO3	S	M	S	S	S
CO4	M	S	S	S	S
CO5	S	S	S	S	S

S   Strong   M   Medium   L   Low

195IB1A3CC	DATABASE MANAGEMENT SYSTEM	SEMESTER III

Total Credits: 4

Total Instruction Hours: 60 h

Syllabus

Unit I   Database System Architecture   13 h

Database System Architecture – Basic Concepts: Database System - Operational Data - Data Independence - Architecture for a Database System - Distributed Databases. Storage Structures: Representation of Sample Data. Data Structures and Corresponding Operators: Introduction - Relation Approach - Hierarchical Approach - Network Approach.

Unit II   Relational Approach   11 h

Relational Approach: Relational Data Structure – Relation – Domain - Attributes - Keys – Types. Relational Algebra: Introduction - Traditional Set Operation– Special Relational Operations.Embedded SQL: Introduction – Operations not involving cursors - involving cursors –Dynamic statements.

Unit III   Normalization   11 h

Query by Example: Introduction – Retrieval operations - Built–in Functions - update operations – QBE Dictionary. Normalization: Functional dependency – First - Second - Third normal forms.

Unit IV   Hierarchical Approach andIMS Data manipulation   13 h

Hierarchical Approach: IMS data structure – Physical Database - Database Description– Hierarchical sequence. External level of IMS: Logical Databases - Program communication block. IMS Data manipulation: DL/I Operations - DL / I Examples

Unit V   Network Approach&DBTG System   12 h

Network Approach: Architecture of DBTG System. DBTG Data Structure: The set construct – Hierarchical and Network Examples - Singular sets - Sample Schema. – DBTG Data Manipulation.

Text Books

1 Bipin,C Desai. 2012. An introduction to Database Systems [Revised Edition]. GalgotiaPublications,New Delhi.

2 Date,C.J. 2006. An Introduction to Database Systems [Third Edition]. Narosa Publication House, New Delhi.

References

1 Smita Vaze,SubhalaxmiJoshi. 2017. Computer Fudamentals and RDBMS [First   Edition]. Himalaya Publication ,Mumbai

2 Rajivchopra. 2010.Database Management System (DBMS)A Practical Approach[fifth Edition]. S.Chand publishing Company, New Delhi

3 AtulKahate. 2008. Introduction to Database Management System [Second Edition]. Pearson Education , New Delhi.

4 Date,C.J. 2006. An Introduction to Database Systems [Eight Edition]. Narosa Publication House, New Delhi.

195CM1A3CP	Computer Applications - III Oracle &Tally.ERP 9 (Basic Concepts)	SEMESTER III

Total Credits: 2
Total Instructions Hours: 48 h

S.No   Oracle &Tally.ERP 9 (Basic Concepts)

Preparation of table "Company" with the following fields and insert the values for 10 employees.

Field Name	Field Type	Field size
Company Name	Character	15
Proprietor	Character	15
Address	Character	25
Supplier Name	Character	15
No of employees	Number	4
GP Percent	Number	6 with 2 decimal places

1

Queries:

1.Displaying all the records of the company which are in the ascending order of GP percent.

2.Displaying the name of the company whose supplier name is "Telco".

3.Displaying the details of the company whose GP percent is greater than 20 and order by GP Percent.

4.Displaying the detail of the company having the employee ranging from 300 to 1000.

5.Displaying the name of the company whose supplier is same as the Tata's.

Preparation of table named "Employee" with the following fields and insert the values.

2

Field Name	Field Type	Field Size
Employee Name	Character	15

Dr.NGPASC

COIMBATORE | INDIA

B.Com. (CA) (Students admitted during the AY 2019-20)

Employee Code	Number	6
Address	Character	25
Designation	Character	15
Grade	Character	1
Date of Join	Date	–
Salary	Number	10 with 2 decimal places

Queries

1.Displaying the name of the employee whose salary is greater than Rs.10,000

2.Displaying the details of employees in ascending order according g to Employee Code.

3.Displaying the total salary of the employees whose grade is "A"

4.Displaying the details of the employee earning the highest salary.

5.Displaying the names of the employees who earn more than "Ravi"

Preparation of table "Student" with the following fields and insert the values:

Field Name	Field Type	Field Size
Student Name	Character	15
Gender	Character	6
Roll No	Character	10
Department Name	Character	15
Address	Character	25
Percentage	Number	4 with 2 decimal places

Queries:

1.Calculating the average percentage of students.

2.Displaying the names of the students whose percentage is greater than 80.

3.Displaying the details of the student who got the highest percentage.

4.Displaying the details of the students whose percentage is between 50 and 70.

5.Displaying the details of the students whose percentage is greater than the percentageof the roll no=12CA01.

Preparation of table "Product" with the following fields and insert the values:

Field Name	Field Type	Field Size
Product No	Number	6
Product Name	Character	15
Unit of Measure	Character	15
Quantity	Number	6 with decimal places
Rate	Number	4 with decimal places
Total Amount	Number	8 with decimal places

4

Queries:

1.Using update statements calculate the total amount and then select the record.

2.Selecting the records whose unit of measure is "Kg".

3.Selecting the records whose quantity is greater than 10 and less than or equal to 20.

4.Calculating the entire total amount by using sum operation.

5.Calculating the number of records whose unit price is greater than 50 with count operation.

Preparation of table PAYROLL with the following fields and inserts the values:

Field Name	Field Type	Field Size
Employee No	Number	8
Employee Name	Character	8
Department	Character	10
Basic Pay	Number	8 with 2 decimal places
HRA	Number	6 with 2 decimal places
DA	Number	6 with 2 decimal places
PF	Number	6 with 2 decimal places
Net Pay	Number	with 2 decimal places

5

Queries:

1.Updating the records to calculate the net pay.

2.Arranging the records of the employees in ascending order of their net pay.

3.Displaying the details of the employees whose department is "Sales".

4.Selecting the details of employees whose HRA>= 1000 and DA<=900.

5.Selecting the records in descending order.

Preparation of Table Publisher and Book with the following fields:

Field Name	Field Type	Field Size
Publisher Code	Var Char	5
Publisher Name	Var Char	10
Publisher city	Var Char	12
Publisher State	Var Char	10
Title of book	Var Char	15
Book Code	Var Char	5
Book Price	Var Char	5

6

Queries:

1.Inserting the records into the table publisher and book.

2.Designing the structure of the tables.

3.Displaying the details of the book with the title "DBMS".

4.Displaying the details of the book with price>300.

5.Displaying the details of the book with publisher name "Kalyani".

6.Selecting the book code, book title, publisher city is "Delhi".

7.Selecting the book code, book title and book price sort by book price.

8.Counting the number of books of publisher starts with "Sultan chand".

9.Search the name of the publisher starting with "S".

7 Creation of a new company, group, voucher and ledger. Record minimum 10 transactions and display Cash book, Purchase book, Sales book and Day book.

8 Display Trading, Profit and Loss A/c and Balance Sheet (with minimum of any five adjustments).

9	Display Trial Balance with minimum 10 transactions.
10	Generate Inventory statement by using the following methods. a) FIFO b) LIFO c) Average cost Method d) Standard cost Method.
11	Display Receipts and Payments A/c and Income and Expenditure A/c for Non-Trading Organisation.
12	Generate Cash flow statement, Fund flow statement and statement of Ratio Analysis by passing minimum 10 transactions.

Note: work out 10 programmes out of 12 program

Course Code	Course Name	Category	L	T	P	Credit
195PA1A3IA	BUSINESS ECONOMICS	IDC	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- Therelationship between economics and business
- Economic theories in modern business.
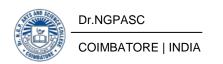- Concepts relating to national income

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Discuss the relationship between economics and business and to analyze the application of economic theories in modern business.	K1
CO2	Analyze the demand and supply conditions and to give outline on both elasticity of demand and supply.	K4
CO3	Compare various cost concepts and identify the cost output relationships.	K2
CO4	Evaluate pricing and output relationships to adopt appropriate pricing methods under different market situations.	K5
CO5	Make use of the concepts relating to national income and estimation of national income using various methods.	K3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	M	S	S
CO3	S	S	S	S	S
CO4	S	M	M	S	S
CO5	S	S	S	S	S

S   Strong   M   Medium   L   Low

195PA1A3IA	**BUSINESS ECONOMICS**	**SEMESTER III**

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I   Business Economics   8 h

Business Economics: Meaning – Definition - Scope - Micro and Macro Economics – Concepts Applied in Business Economics - Role and Responsibilities of a Business Economist.

Unit II   Demand and supply   10 h

Demand:Meaning–Types - Determinants and Distinctions of demand - Law of Demand - Elasticity of Demand - Demand Forecasting. Supply: Meaning of Supply – Supply factor - Law of Supply - Elasticity of Supply - Factors Determining Elasticity of Supply.

Unit III   Cost Concepts   8 h

Cost Concepts - Cost Output Relationship - Production Function – Iso-quants - Law of Variable Proportions - Returns to Scale - Producer's Equilibrium.

Unit IV   Market Structure   12 h

Market Structure – Kinds of Market - Features - Price and Output Determination - Perfect Competition – Monopoly – Monopolistic Competition- Oligopoly.

Unit V   National Income   10 h

National Income : Definition – Concept – Uses - Methods of Calculating National Income – Difficulties in Estimation of National Income - National Income and Economic Welfare.

Note: Case Studies related to the above topics to be examined

Dr.NGPASC

COIMBATORE | INDIA

B.Com. (CA) (Students admitted during the AY 2019-20)

Text Books

1 Shankaran. S, 2013 Business Economics, Margham Publication Chennai.(4th edition 1991 Reprint 2013).(Unit I-V)

2 Sundaram. K.P.M and Sundaram. E.N, 2010 Business Economics. Sultan Chand and Sons Publishers New Delhi. . (4th edition 1997 Reprint 2010). Unit (I, II,IV,V

References

1 Ahuja. H.L,Business economics (Reprint 2009) S.Chand publications. New Delhi.

2 Shankaran. S, 2013 Economic Analysis, Margham Publication Chennai.(7th edition)(Unit I-V)

3 Lekhi. R. K, 2010. Business Economics [First Edition]. Kalyani Publishers, New Delhi

4 Cauvery R, Girija M, SudhaNayak U K and Meenakshi R, 2013. Managerial Economics [Third Edition]. S.Chand Publishing

Course Code	Course Name	Category	L	T	P	Credit
195CM1A3SA	COMMERCIAL LAW	SEC	3	-	-	3

PREAMBLE

This course has been designed for students to learn and understand

- the basic Business Law
- Fundamental concepts of Law of Contract and relevant laws.
- Law relating to sale of goods

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	State the law relating to Indian Contract Act and define the concept of contract.	K1
CO2	Understand the different essential of valid consideration, disqualified by law.	K2
CO3	Understand the performance of contract and different modes of discharge of contract	K2
CO4	Understand the indemnity and guarantee	K3
CO5	Explain the concept of special contracts	K3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	S	S
CO3	S	S	S	M	S
CO4	S	S	M	S	S
CO5	S	S	S	S	S

S   Strong   M   Medium   L   Low

195CM1A3SA	COMMERCIAL LAW	SEMESTER III

Total Credits: 3

Total Instruction Hours: 36 h

Syllabus

Unit I   Law of Contract   6 h

Law – Meaning – Law of Contract – Essential Elements of Valid Contract – Type of Contracts – Offer – Legal Rules relating to Offer – Acceptance – Essentials of Valid Acceptance – Revocation of Offer and Acceptance.

Unit II   Capacity to Contract   7 h

Consideration – Essentials of Valid Consideration – Capacity to Contract – Law relating to Minor, Persons of Unsound Mind – Persons Disqualified by Law.

Unit III   Execution of Contract   7 h

Performance of Contract – Modes of Performance - Essentials of a valid Tender– Time as the essence of the contract – Quasi–Contract –Features– Differences between Quasi contract and Contract– Types – Discharge of Contract – Modes of Discharge – Remedies for Breach of Contract.

Unit IV   Indemnity and Guarantee   8 h

Contract of Indemnity and Guarantee –Rights of an indemnity holder, Essentials of a valid contract of Indemnity and guarantee – Differences between Indemnity and guarantee – Bailment and Pledge– Kinds– Rights and duties of Bailor and Bailee

Unit V   Sale of Goods Act   8 h

Sale of Goods Act – Goods – Classification of Goods – Sale and Agreement to Sell – Conditions and Warranties – Distinguish between Condition and Warranty– Law of Carriage of Goods - Doctrine of Caveat Emptor

Note: Case Studies related to the above topics to be examined

Text Books

1 Kapoor,N.D. 2018. Business Law [Second Edition]. Sultan Chand &Company Ltd ., New Delhi.

2 Pillai,R.S.N., and Bagavathi,V. 2017. Business Law [Third Edition]. Sultan Chand & Company Ltd ., New Delhi.

References

1 Kapoor, N. D. 2015. Elements of Mercantile Law [Twenty–Eighth Edition]. Sultan Chand & Company Ltd ., New Delhi

2 Kuchhal, M. C. 2013. Merchanthile Law [Eighth Edition]. Vikas Publications, New Delhi.

3 Jayasankar J, 2018. Business Law [Third Edition]. Margham Publications, Chennai

4 Joy Dhingra, 2015. Business Law (Fifth Edition). Kalyani Publishers, New Delhi.

195CM1A3GA	INTRODUCTION TO ACCOUNTING	SEMESTER III

Total Credits: 2

Total Instruction Hours: 24 h

Syllabus

Unit I   Accounting Concepts   4 h

Accounting – Definition - Concepts and Conventions - Fundamentals of Book Keeping - Double Entry System- Differences between Single Entry System and Double Entry System

Unit II   Journal and Subsidiary Books   6 h

Rules of accounting- Journal – Ledger - Subsidiary Books – Types - Purchase Book-Purchase Return Book-Sales Book- Sales Return Book (Excluding Cash Book

Unit III   Trial Balance and Errors   5 h

Trial Balance – Rectification of Errors

Unit IV   Final Accounts   6 h

Final Accounts of a Sole Trader with simple adjustments

Unit V   Cost and Management Accounting   3 h

Cost Accounting – Management accounting – Differences between Financial Accounting, Cost Accounting and Management Accounting.(theory only)

Text Books

1. T.S. Reddy and Murthy,A. 2012. Financial Accounting [Sixth Edition]. Margham Publishers, Chennai.

2. T.S. Reddy and Y. Hari Prasad Reddy. 2000. Cost and management accounting. Margham Publishers, Chennai.

References

1. Pillai, R.S.N., and Bagavathi,V. 2010. Cost Accounting [Seventh Edition]. S Chand Publishing, New Delhi.

2. Vinayakam, N., Maniam,P.L., and Nagarajan,K.L. Principles of Accountancy Sultan Chand & Company Ltd., New Delhi.

3. S.N.Maheswari 2006. Management Accounting. Sultan Chand and Company Ltd., New Delhi.

4. M.N.Arora 2012. Cost Accounting [Twelfth edition]. Vikas Publishing House, New Delhi.

195CM1ASSA	FINANCIAL SERVICES	SEMESTER III

Total Credit: 1

Syllabus

Unit I   Financial Services: An Overview

Financial Services: Concept – functions – financial services market – growth of financial services in India – Credit cards: origin and history – concept – features, facilities and services – classification of credit cards – credit card frauds – credit cards and e-commerce – Credit Information Bureau (CIB) – benefits and drawbacks of credit cards – Debit Cards: concept and mechanism – dangers and precautions in the use of debit cards – smart cards

Unit II   Credit ratingand consumer finance

Credit rating: concept – origin – features and advantages – growth factors for credit rating system – major issues – credit rating agencies – regulatory framework – major factors in credit rating – equity rating .Consumer finance: meaning – types – mode – factors – consumer finance practice in India – pricing of consumer finance – marketing of consumer finance – consumer credit scoring – case for and case against consumer finance – hire-purchase and installment credit system

Unit III   Insurance

Insurance: concept – principles – reinsurance – life insurance – general insurance – insurance services – regulatory framework

Unit IV   Factoring

Factoring: definition – mechanism – characteristics – types – advantages and disadvantages – players in factoring services – functions of a factor – factoring costs –factoring Vs bills discounting – RBI guidelines on factoring – cost-benefit analysis of factoring – forfaiting – factoring Vs forfaiting

Unit V   Leasing

Leasing: concept – characteristics – types – financial lease Vs financial lease – tests for financial lease – myths about leasing – participants in leasing – leasing process – services of a lessor – advantages – limitations – tax aspects of leasing – funding aspects of leasing – MPBF

Text Books

1 GURUSAMY S, Financial Services, Tata McGraw Hill

2 GURUSAMY S, Merchant Banking and Financial Services, Tata McGraw Hill

References

1 Khan M Y, Financial Services, Tata McGraw Hill

2 Kothari, Vinod Lease financing & Hire Purchase including consumer credit, Wadhwa and Company

195CM1ASSB	BUSINESS ETHICS	SEMESTER III

Total Credit: 1

Syllabus

Unit I   Business Ethics

Business ethics: Meaning – Definition – Nature – Importance – Ground Rules – myths – Methodology – Characteristics of ManagerialEthics..

Unit II   Ethics Management

Ethical Dilemma – Ethical Decision Making – Ethical Reasoning – Ethical issues – Ethics Management – Key roles and responsibilities – Ethics Management Programmes – Benefits of Managing Ethics in Work Place – Organisation Ethics Development System (OEDS) – Organizational culture – Ethics Tools: Code of ethics – Guidelines for developing code of ethics – Value basedleadership

Unit III   Ethical Values

Work Ethics – Work Culture – Ethical Theories – Ethical Values- Environmental Ethics – Consumer Protection.

Unit IV   Indian Ethics in Management

Basic Principles of Management as per ancient Indian wisdom and insight – Work life in Indian philosophy – Indian ethos for the work life – Quality of Work Life – Strategies for Work Life

Unit V   Corporate Governance and Business Ethics

Corporate governance and the good company- Corporate governance and the social responsibility of business - Corporate governance and the environment responsibility of business - corporate governance and business ethics - Business Ethics Sustainability.

Text Books

1   Bhatia, S.K., Business Ethics and CorporateGovernance

2   Bowie Norman, Business Ethics, PrenticeHall

References

1   Chakraborty, S.K., Management by Values, Oxford Univ.Press.

191TL1A3AA	பகுதி – 4 : அடிப்படைத்தமிழ்தாள் : 1(Basic Tamil)	SEMESTER III

Total Credits: 2

Total Instruction Hours: 24 h

இளங்கலை 2019–20ஆம் கல்வியாண்டு முதல் சேர்வோர்க்குரியது (10 மற்றும் 12 – ஆம் வகுப்பு வரை தமிழ் மொழிப்பாடம் பயிலாதவர்களுக்கு) (பருவத் தேர்வு உண்டு)

அலகு : 1   தமிழ் மொழியின் அடிப்படைக் கூறுகள்   12 h

அ) எழுத்துகள் அறிமுகம் :
   1. உயிர் எழுத்துக்கள் - குறில் , நெடில் எழுத்துகள்
   2. மெய் எழுத்துக்கள் - வல்லினம், மெல்லினம், இடையினம்
   3. உயிர்மெய் எழுத்துக்கள்

ஆ) சொற்களின் அறிமுகம்: பெயர்ச்சொல், வினைச்சொல் – விளக்கம் (எ.கா.)
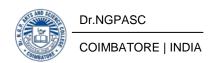
அலகு : 2   குறிப்பு எழுதுதல்   12 h

   1. பெயர், முகவரி, பாடப்பிரிவு , கல்லூரியின் முகவரி
   2. தமிழ் மாதங்கள்(12), வாரநாட்கள்(7),
   3. எண்கள் (ஒன்று முதல் பத்து வரை), வடிவங்கள், வண்ணங்கள்
   4. ஊர்வன, பறப்பன, விலங்குகள், மனிதர்களின் உறவுப்பெயர்கள்
   5. ஊர்களின்பெயர்கள் (எண்ணிக்கை 10)
   6. பயிற்சிப் பகுதி (உரையாடும் இடங்கள்) : வகுப்பறை, பேருந்து நிலையம், சந்தை

வினாத்தாள் அமைப்பு முறை   -   மொத்த மதிப்பெண்கள் - 50

பகுதி –அ

சரியான விடையைத் தேர்வு செய்தல்   10x2=20

பகுதி –ஆ

அரைப்பக்க அளவில் விடையளிக்க   03x5=15

பகுதி-இ

இரண்டு பக்க அளவில் விடையளிக்க   01x15=15

குறிப்பு:
   • அனைத்து அலகுகளில் இருந்தும் வினாக்கள் அமைதல் வேண்டும்
   • பகுதி ஆ மற்றும் இ –க்கான வினாக்கள் இது அல்லது அது என்ற அடிப்படையில் அந்தந்த அலகுகளில் அமைதல் வேண்டும்

Text Books

1 அடிப்படைத் தமிழ். 2019. தொகுப்பு : தமிழ்த் துறை, டாக்டர் என். ஜி.பி. கலை மற்றும் அறிவியல் கல்லூரி, நியூ செஞ்சுரி புக் ஹவுஸ்(பி)லிட். சென்னை

References

1 ஒன்றாம் வகுப்பு பாடநூல் - தமிழ்நாடு அரசு பாடநூல் கழகம்

2 வலைதள முகவரி : http://tamilvu.org

191TL1A3AB	பகுதி – 4 : சிறப்புத் தமிழ் தாள் : 1 (Advanced Tamil)	SEMESTER - III

Total Credits: 2

Total Instruction Hours: 24 h

இளங்கலை 2019– 2020 ஆம் கல்வியாண்டு முதல் சேர்வோர்க்குரியது (10 மற்றும் 12 – ஆம் வகுப்புகளில் தமிழ் மொழிப்பாடம் பயின்றவர்களுக்கு உரியது)(பருவத் தேர்வு உண்டு)

அலகு – 1 மரபுக் கவிதைகள் 05 h

அ) பாரதியார் கவிதைகள்

- தமிழ்நாடு
- மனதில் உறுதி வேண்டும்
- வருகின்ற பாரதம் (பா.எண்.5-8)

ஆ) பாரதிதாசன் கவிதைகள்

- இன்பத்தமிழ்
- நீங்களே சொல்லுங்கள்
- வாளினை எடடா!

இ) தாராபாரதி கவிதைகள்

- வேலைகளல்ல வேள்விகள்

அலகு – 2 புதுக்கவிதைகள் 05 h

- கம்பன் கவியரங்கக் கவிதை - மு.மேத்தா
- தமிழா! நீ பேசுவது தமிழா! - காசியானந்தன்
- நட்புக் காலம் (10 கவிதைகள்) - அறிவுமதி கவிதைகள்

அலகு – 3 இலக்கணம் 04 h

- வல்லினம் மிகும் மற்றும் மிகா இடங்கள்
- ர, ற,- ல, ழ, ள - ந, ண, ன - ஒலிப்பு நெறி, பொருள் வேறுபாடு அறிதல்
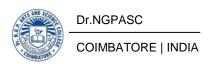
அலகு – 4 கடிதங்கள் எழுதுதல் 05 h

- பாராட்டுக் கடிதம்
- நன்றிக் கடிதம்
- அழைப்புக் கடிதம்
- அலுவலக விண்ணப்பங்கள்

அலகு – 5 பாடம் தழுவிய வரலாறு 05 h

- பாரதியாரின் இலக்கியப் பணி
- பாரதிதாசனின் இலக்கியப்பணி
- மரபுக்கவிதை, புதுக்கவிதை - விளக்கம்

வினாத்தாள் அமைப்பு முறை - மொத்த மதிப்பெண்கள் - 50

பகுதி -அ

சரியான விடையைத் தேர்வு செய்தல் 10x1=10

பகுதி -ஆ

அரைப்பக்க அளவில் விடையளிக்க 05x3=15

பகுதி-இ

இரண்டு பக்க அளவில் விடையளிக்க 05x5=25

குறிப்பு:

- பகுதி -அ அனைத்து அலகுகளில் இருந்தும் இரண்டு வினாக்கள் அமைதல் வேண்டும்
- பகுதி ஆ மற்றும் இ –க்கான வினாக்கள் இது அல்லது அது என்ற அடிப்படையில் அந்தந்த அலகுகளில் அமைதல் வேண்டும்

Text Books

1 சிறப்புத் தமிழ் . 2019. தொகுப்பு : தமிழ்த் துறை, டாக்டர் என். ஜி.பி. கலை மற்றும் அறிவியல் கல்லூரி, நியூ செஞ்சுரி புக் ஹவுஸ்(பி)லிட். சென்னை

References

1 புலவர் சோம. இளவரசு - 2014. இலக்கிய வரலாறு, மணிவாசகர் பதிப்பகம், சென்னை – 108

2 வலைதள முகவரி : http://tamilvu.org

195CR1A3AA	**WOMEN'S RIGHTS**	**SEMESTER III**

Total Credits: 2

Total Instruction Hours: 24h

Syllabus

Unit I   **Rights to Infant & Child**   4 h

Issues for women in India- Law relating to Female infanticide-Rights to the survival of a child-Child Labour- Child trafficking –Child Marriage- Protection of Children against Sexual Offences Act 2012 (POCSO)

Unit II   **Rights to women**   5 h

Matrimonial protection-Protection against dowry-Protection to pregnancy-Sexual offences-Law relating to work Place- Directive principles of Constitution (Article 39 a, d, e & Article 42, 43 & 46) - Trafficking of women

Unit III   **Laws for Senior Citizen women**   5 h

Constitutional Rights –Personal Laws- The Tamil Nadu Maintenance and Welfare of Parents and Senior Citizens Rules in 2009- The National Council for Older person- Government Provisions for elderly persons

Unit IV   **Civil and Political Rights of Women**   5 h

Right of inheritance-Right to live with decency and dignity-The Married women's Property Act 1874-Personl law women's right to property-Women Reservation Bill-National Commission for Women-Political participation Pre independent political participation of women-Participation of Women in post independent period

Unit V   **International convention on Womens' Right**   5 h

Convention on the Elimination of All Forms of Discrimination against Women(CEDAW)-United Nations population Fund(UNFPA)-Protocol to the African Charter on the rights of women in Africa-Convention on the Nationality of Married women-Convention on the political rights of women- Inter-American convention on granting of civil and political rights for women-Universal declaration of Human rights

82

Text Books

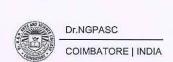1   Women & Law(2009)-Krishna Pal Malik-Allahabad Law University, Delhi

References

1   Women's Human Rights in India(2019)-Christian Foster and Jaya Sagade- Routledge India
     Justice for Women: Concerns and Expressions (2008)-Anand AS –Universal Law
2   Publishing Co.

BoS Chairman/HoD
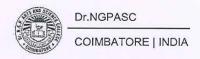Department of Commerce (CA)
Dr. N. G. P. Arts and Science College
Coimbatore – 641 048

Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Fourth Semester										
195BA1A4CA	Core	Management Accounting	5	1	-	3	25	75	100	4
195CM1A4CA	Core	Commercial Correspondence	4	-	-	3	25	75	100	3
195CM1A4CB	Core	Object Oriented Programming language with C++	5	-	-	3	25	75	100	4
195CM1A4CP	Core Practical	Computer Application-IV C++ and Tally.ERP 9(Advanced concepts)	-	-	4	3	40	60	100	2
195PA1A4IA	IDC -IV	Business Management	4	-	-	-	25	75	100	4
195CM1A4SA	SEC - I	Company law and secretarial practices	3	-	-	3	25	75	100	3
195CM1A4GA	GE - I		2	-	-	3	-	50	50	2
	LoP									
Part - IV										
191TL1A4AA		Basic Tamil								
191TL1A4AB	AECC - IV	Advanced Tamil	2	-	-	3	-	50	50	2
192PY1A4AA		General Awarness								
		Total	25	1	4				700	24

BoS Chairman/HoD 28/11/20
Department of Commerce (CA)
Dr. N. G. P. Arts and Science College
Coimbatore – 641 048

Dr.NGPASC

COIMBATORE | INDIA

B.Com. CA (Students admitted during the AY 2019-20)

Course Code	Course Name	Category	L	T	P	Credit
195BA1A4CA	MANAGEMENT ACCOUNTING	CORE	5	1	-	4

PREAMBLE

This course has been designed for students to learn and understand

- To reveal the knowledge on utilization of fund and management of fund.

- To analyses the various concepts and techniques for better financial decision.

- To understanding of the relationship between the components.

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Discuss the objectives of management accounting and know about tools and techniques.	K2
CO2	Apply different formula to analysis the balance sheet	k3
CO3	Prepare analyses of various special decisions, using relevant cash flow and fund flow	K2
CO4	Analyse cost-volume-profit techniques to determine optimal managerial decisions	k4
CO5	Prepare a budget and demonstrate an understanding of the relationship between the components.	K3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S   Strong   M   Medium   L   Low

195BA1A4CA	MANAGEMENT ACCOUNTING	SEMESTER IV

Total Credits: 4

Total Instruction Hours: 72 h

Syllabus

Unit I   Introduction of Management accounting   10 h

Management accounting - Meaning-Definition – Characteristics - Scope-Objectives and functions - Distinction between financial accounting and management accounting - Distinction between management accounting and cost accounting - Tools and techniques of management accounting - Advantages and limitations.

Unit II   Ratio analysis and Working Capital Computation   15 h

Ratio Analysis – Meaning-Advantages - Limitations-Classification of ratios-Analysis of liquidity, Solvency and Profitability.

Working Capital – Working capital requirements and its computation..

Unit III   Fund flow and Cash flow Statement   17 h

Fund Flow Analysis and Cash Flow Analysis. Fund flow statement –Importance-Limitations – Preparation of schedule of changes in working capital-Calculation of funds from operation - fund flow statement.

Cash flow statement –Meaning –Importance –Difference between fund flow and cash flow analysis –Advantages –Limitations –Computations of cash from operations –Cash flow statement.

Unit IV   Marginal costing and Break Even Analysis   15 h

Marginal costing and Break Even Analysis – Managerial applications of marginal costing – Significance and limitations of marginal costing. Key factors: Make or Buy- Pricing decision –Effect of changes in sales price.

Unit V   Budgeting and Budgetary Control   15 h

Budgeting and Budgetary control – Definition – Importance - Essentials – Classification of Budgets – Master Budget – material budget -purchase budget- -sales budget - cash budget - flexible budget.

Text Books

1 Sharma and S.K.Gupta. 2006."Management Accounting", Kalyani Publishers, New Delhi..

2 Ramachandran & Srinivasan. R. 1998. Management Accounting. Sriram Publications, Trichy. .

References

1 S.P. Jain and K.L. Narang, 2016. "Cost and Management Accounting",

Kalyani Publishers, New Delhi. .

2 Dr. S.N. Maheswari. 2014. "Management Accounting", Sultan Chand & Sons, New Delhi..

3 Reddy T.S and Reddy H.P, 2013, "Management Accounting", Margham

Publications, VIII Edition.]

4 M Y Khan, P. K Jain, 2017, "Management Accounting" 7th Edition,McGraw Hill Education India

Course Code	Course Name	Category	L	T	P	Credit
195CM1A4CA	**COMMERCIAL CORRESPONDENCE**	CORE	4	-	-	3

PREAMBLE

This course has been designed for students to learn and understand

- To develop the written and oral Business Communication Skills
- To develop bank and insurance correspondence
- To adapt to the present needs of the business world in correspondence

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Define the importance of Effective Business Communication and able to use Modern Communication Methods.	K1
CO2	Outline the models of various trade enquiry letters, collection letters, sales letters and circular letters.	K2
CO3	Take part in correspondence with banks for the business purpose.	K4
CO4	Classify the different types of insurance correspondence and able to communicate with those companies.	K5
CO5	Construct Application Letters , Resume and to know how to present different business reports	K3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	M	S	S
CO4	S	S	S	S	M
CO5	S	S	S	S	S

S   Strong   M   Medium   L   Low

Dr.NGPASC

COIMBATORE | INDIA

B.Com. (CA) (Students admitted during the AY 2019-20)

195CM1A4CA	**COMMERCIAL CORRESPONDENCE**	**SEMESTER IV**

Total Credits: 3

Total Instruction Hours: 48 h

Syllabus

Unit I   Business Communication and letters   8 h

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

Unit II   Trade enquiries   10 h

Trade Enquiries –Offers and Quotation- Orders and their Execution –Defective order-Delay in execution- Credit and Status Enquiries –Trade and bank reference – Complaints and Adjustments - Collection Letters - Collection series – Sales Letters – Objectives and functions – Circular Letters.

Unit III   Banking Correspondence   10 h

Banking Correspondence-Correspondence with the customers –Opening of Bank account –Requisition letters - Stop payment –Overdraft facilities –ATM Password- Safety Locker - Correspondence with other banks.

Unit IV   Insurance and Agency Correspondences   10 h

Insurance Correspondence –Fire, Marine and Life Insurance – Agency

Correspondence.

Unit V   Applications and Reports   10 h

Application Letters – Preparation of Resume – Group Discussions - Public Speech – Characteristics of a good speech- Business Report Presentations.

Note: Case Studies related to the above topics to be examined

Text Books

1. NamitaGopal,2009. Business Communication [First Edition].New Age International Publishers,NewDelhi.

2. RajendraPal and Korlahalli, 2009, "Essentials of Business Communication.[Twelth Edition] Sultan Chand & Sons, New Delhi.

References

1. Ramesh, M.S, &Pattanshetti C. C, 2011. Business Communication [Twenty eighth Edition]R.Chand& Co, NewDelhi.

2. Rodriques M V,2003 Effective Business Communication [First Edition] Vikas Concept PublishingCompany, NewDelhi.

3. Pillai R.S.N,1997.Commercial correspondence and Office Management, (11th Edition) Sultan Chand & Sons, New Delhi

4. Sharma R.C.,2008 ., Business correspondence and report writing,(3th edition)TMH New Delhi.

Course Code	Course Name	Category	L	T	P	Credit
195CM1A4CB	OBJECT ORIENTED PROGRAMMING LANGUAGE WITH C++	CORE	5	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- To stimulate the knowledge of OOPS Concepts through C++

- The students must be able to construct an Application with C++

-

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Infer the concept of OOPS language and methodologies	K2
CO2	Illustrate the Structure of C++, Basic Data Types and Control Structures	K2,k3
CO3	Make use of Functions , Constructor, Destructor and Operator Overloading with Arguments	K3,k4
CO4	Developing the concept of inheritance and its types	K3,k4
CO5	Assessing the Console and unformatted I/O Operations	K5

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	S	S	S	S	S
CO3	M	S	S	S	S
CO4	M	S	S	S	S
CO5	S	M	S	S	S

S   Strong   M   Medium   L   Low

195CM1A4CB	**OBJECT ORIENTED PROGRAMMING LANGUAGE WITH C++**	**SEMESTER IV**

Total Credits: 4

Total Instruction Hours: 60 h

Syllabus

Unit I Introduction to C++ 12 h

Introduction to C++ : Evaluation of Programming Paradigm – Key Concept of OOP'S - Objects – Classes – Data Abstraction and Encapsulation– Inheritance – Polymorphism - Message Communication – Popular OOPS Languages. Merits and Demerits of OOPs –Application of OOPs.

Unit II Declaration of Variables and Control Structures 14 h

C++ Declarations : Structure of C++ Program – Types of Tokens - Data Types in C++ – Declaration of Variables - Reference Variables – Operators in C++ – ScopeResolution Operator – Control Structures : If - If ... Else – Switch Case – Goto – Break - For - While – Do While. Classes and Objects: Classes in C++ - Declaring Objects – Defining Member Functions – Static Member Function.

Unit III Constructors and Destructors 11 h

Functions in C++ : Structure of Function - Call by Reference – Call by Value – Inline Functions –Array of Objects – Friend Function – Returning Objects. Constructors and Destructors: Constructor - Constructors with Default Arguments – Copy Constructor – Dynamic Constructor – Destructor – Operator Overloading and Type Conversions: Rules for Operator Overloading – Unary and Binary Operator Overloading.

Unit IV Inheritance and it types 12 h

Inheritance: Public – Private – Protected Inheritance - Types of Inheritance: Single Inheritance – Multiple Inheritance– Hierarchical Inheritance -Multilevel Inheritance – Hybrid Inheritance – Multipath Inheritance - Virtual Functions – Pure Virtual Functions.

Unit V Input/output Operations 11 h

Managing Console I/O Operations – C++ Streams – Stream Classes – istreams, ostreams, ioStream, fstream, ifstream, ofstream, filebuff, istrstream, ostrstream – Unformatted I/O Operation – Classes for File Stream Operations – Opening and Closing a file.

Dr.NGPASC

COIMBATORE | INDIA

B.Com. (CA) (Students admitted during the AY 2019-20)

Text Books

1 Balagurusamy,E. 2018. Object Oriented Programming with C++. [Seventh Edition]. Tata McGraw–HillPublishing Company Limited, New Delhi.

2 Ashok,NKamthane. 2003.ANSI and Turbo C++ [Third Edition]. Pearson Education .,New Delhi.

References

1 Ravichandran, D. 2011. Programming with C++. (Third Edition.) New Delhi.: Tata Mc Graw - Hill Publishing Company Ltd..

2 Venugopal,K.R., Rajkumar., and Ravishankar,T. 2006. Mastering in C++. [Fourth Edition]. Tata McGraw HillPublishing Company Limited., New Delhi

3 Robert Lafore. 2001. Object Oriented Programming with C++[Third EditionGoldotia Publications-New Delhi]

4 John Hubbard,2006. Programming with C++ [Second Edition], TMH -New Delhi

Dr.NGPASC

COIMBATORE | INDIA

B.Com. (CA) (Students admitted during the AY 2019-20)

195CM1A4CP	CORE PRACTICAL-IV: COMPUTER APPLICATIONS C++ & TALLY.ERP9 (ADVANCED CONCEPTS)	SEMESTER IV

Total Credits: 2
Total Instructions Hours: 48h

S.No	List of Experiments
1	Program to calculate depreciation under Straight Line method (using class, defining member functions outside the class).
2	Program to calculate depreciation under Diminishing Balance method (Using class, defining member function inside the class).
3	Program to print the Employees' Payroll statement (using control structures).
4	Program to calculate Simple Interest and Compound Interest (Using nested class).
5	Program to print the book list of library (Using array of objects).
6	Program to prepare Cost sheet (Using inheritance).
7	Program to calculate Margin of Safety (Using multilevel inheritance).
8	Program for Bank Transaction (Using constructor and destructor).
9	Program to calculate increase or decrease in working capital using operator overloading.
10	Preparation of Bill wise details using F11, contact details, references, credit bill and Settlement features.
11	Prepare Batch wise details using Different, Actual and Billed Quantity.
12	Create a price list and point of sales for simplified billing system.
13	Prepare Bill of Materials for finished goods using manufacturing journal.
14	Prepare a purchase invoice and sales invoice with SGST and CGST

Note: Any five programs from 1 to 9 to be completed, Completion of last 5 programs is mandatory.

Course Code	Course Name	Category	L	T	P	Credit
195PA1A4IA	**BUSINESS MANAGEMENT**	IDC	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- The theories and concepts about management
- The Functions of Management, such as Planning, Decision making and Organization
- The Motivation Theories and Communication in Management.

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the different management contributions	K1
CO2	Develop the skills in planning and decision making	K2
CO3	Comprehend the methods of organization	K3
CO4	Demonstrate the theories of motivation and leadership style	K3
CO5	Acquire techniques of control	K2

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	S	M	M	M
CO2	M	M	M	S	M
CO3	M	M	S	M	M
CO4	S	M	M	S	M
CO5	M	S	M	M	S

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

195PA1A4IA	BUSINESS MANAGEMENT	SEMESTER IV

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Management 10 h

Management – Meaning - Definition – Nature – Scope – Functions - Contribution of F.W. Taylor – Henry Fayol – Mary Parker Follet – McGregor and Peter F. Drucker.

Unit II Planning and Decision Making 10 h

Planning – Meaning – Nature - Importance – Advantages - Disadvantages –Types of planning – Process – Steps in Decision Making.

Unit III Organization 12 h

Organization – Meaning – Definition - Nature - Importance – Types - Process – Principles of Sound Organization – Organization Structure – Span of Control – Organization Chart - Departmentation – Delegation and Authority .

Unit IV Motivation and Leadership 8 h

Motivation – Need – Determinants of behaviour – Theory of Motivation - Maslow's Theory – X, Y and Z Theories – Leadership – Types – Qualities – Functions.

Unit V Communication and Control in Management 8 h

Communication – Effectiveness of good Communication – Control – Nature – Process – Techniques.

Text Books

1	T. Ramasamy, 2019, "Principles of Management", Himalaya Publication, New Delhi.
2	Sharma, R. K. and Shashi, K., 2015, "Business Management", Kalyani Publishers, NewDelhi.

References

1	Dinkar Pagare, 2015, "Principles of Management", Sultan Chand & Sons, New Delhi.
2	Jayasankar, J, 2016, "Principles of Management", 3rd Edition, Margham Publications, Chennai.
3	P.C.Tripathi& P.N. Reddy, 2017, "Principles of Management", McGraw Hill Publications, New Delhi.
4	Prasad L.M., 2015 , "Principles and Practice of Management", Sultan Chand & Sons, New Delhi.

Course Code	Course Name	Category	L	T	P	Credit
195CM1A4SA	**COMPANY LAW AND SECRETARIAL PRACTICES**	**SEC**	**3**	**-**	**-**	**3**

PREAMBLE

This course has been designed for students to learn and understand

- To enlighten the students' knowledge on Companies Act.

- To have a thorough knowledge on formation of company, documents required and   acts pertaining to it.

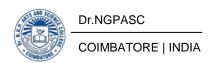- To enlighten the students' related to provisions of Companies

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Define the formation and kinds of companies	K1
CO2	Outline the basic documents in a company.	K2
CO3	Analyze the various methods of raising capital and the guidelines of SEBI.	K4
CO4	Examine the qualification, disqualification, appointment and removal of company secretary along with duties and responsibilities.	K4
CO5	Explain the provisions of Companies Act relating to meetings, resolutions and Company Management	K5

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	S	S
CO3	S	S	S	M	S
CO4	S	S	M	S	S
CO5	S	S	S	S	S

S   Strong   M   Medium   L   Low

195CM1A4SA	**COMPANY LAW AND SECRETARIAL PRACTICES**	**SEMESTER IV**

Total Credits: 3

Total Instruction Hours: 36 h

Syllabus

Unit I   Formation of a Company   7 h

Company – Definition – Characteristics –Difference between Company and partnership – Kinds – Privileges of Private Company – Difference between Private Limited company and Public Limited Company - Formation of a Company– Procedure of Incorporation– Certificate of Incorporation.

Unit II   Memorandum and Articles of Association   7 h

Memorandum of Association – Meaning – Purpose – Contents – Articles of Association – Meaning – Forms – Contents.

Unit III   Prospectus, Shares and Debentures   7 h

Prospectus – Definition – Contents – Deemed Prospectus – Misstatement in Prospectus – Kinds of Shares and Debentures– Preference shares– Equity shares– Sweat Equity shares– Bonus shares– Rights issue

Unit IV   Directors and Company Secretary   8 h

Director – Qualification and Disqualification – Appointment – Removal – Remuneration – Secretary - Powers - Duties - Liabilities.

Unit V   Meeting   7 h

Meetings – Requisites of Valid Meeting – Types of Meeting – Agenda – Meaning - Procedures - Minutes - Meaning - Procedures.

Text Books

1   Kapoor, N.D.2015. Company Law [Twenty Ninth Edition]. Sultan Chand & Company Ltd , New Delhi.

2   Bagrial,A.K. 2013. Company Law [Twelth Edition]. Vikas Publishing House, NewDelhi.

References

1   Gosh,P.K., BalaChandran.V., and CGower L.C.B. 2000. Company Law and Practice[Fourth Edition]. Sultan Chand & Company Ltd , New Delhi.

2   Avtar Singh. 2015. Company Law, [First Edition].Eastern Book Company, U.P.

3   Singhal A.K. 2012.Text book of Company Law, first edition ,Vayu Educations of India, New Delhi

4   Gulshan S.S.2014 Business Law,16 Edition, NEW AGE new delhi.

195CM1A4GA	**GENERIC ELECTIVE: E-COMMERCE APPLICATIONS**	**SEMESTER IV**

Total Credits: 2

Total Instruction Hours: 24 h

Syllabus

Unit I   E-Commerce and Classifications   5 h

E–Commerce–Benefits of E-Commerce-Traditional Commerce Vs E-Commerce - Classification of Electronic Commerce.

Unit II   Electronic Data Interchange   5 h

E- Commerce Applications-Electronic Data Interchange – Benefits

Unit III   E-Business   6 h

E-Commerce Applications–E-Banking-E-Shopping-E-Booking-Electronic Agents.

Unit IV   Electronic and it types   4 h

Electronic Advertising- types- E-Contract -Video on Demand- Electronic Mail.

Unit V   Electronic Payment System   4 h

Electronic Payment Systems–Types of EPS- NEFT- RTGS- IMPS- Mobile banking-UPI- BHIM-SWIFT- E.Wallet.

Dr.NGPASC

COIMBATORE | INDIA

B.Com. (CA) (Students admitted during the AY 2019-20)

Text Books

1. Bharat Bhasker. 2009. Electronic Commerce[Third Edition]. Tata Mc GrawHill Publishing Co Ltd.,New Delhi.

2. Ravi Kalakota, Andrew B.Whinston, (2009). Frontiers of Electronic Commerce-. (9th Edn.) New Delhi:Diane Publishing Company.

References

1. Winfield Treese G, Lawrence C. Stewart,. (2003). Designing Systems for Internet Commerce. (2nd Edn.) New Delhi:Hill Publishing Company Ltd

2. Kamelesh K Bajaj,. (2005). E-Commerce the Cutting Edge of Business. (2nd Edn.) New Delhi:TataMegraw-Hill Publishing Company Ltd.

3. Abirami Devi.K,Alagammai.M, (2012). E-Commerce. (1st Edn.) Chennai:MarghamPublication

4. Kamlesh N Agarwal,I.N. (2003). Business on the net of E-Commerce-. (1st Edn.) New Delhi:Mac Milan India Ltd.

191TL1A4AA	பகுதி – 4 : அடிப்படைத்தமிழ் - தாள் : II (Basic Tamil)	SEMESTER IV

Total Credits: 2

Total Instruction Hours: 24 h

இளங்கலை 2019–20ஆம் கல்வியாண்டு முதல் சேர்வோர்க்குரியது

(10 மற்றும் 12 – ஆம் வகுப்பு வரை தமிழ் மொழிப்பாடம் பயிலாதவர்களுக்கு)

(பருவத் தேர்வு உண்டு)

அலகு : 1   12 h
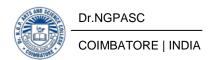
நீதி நூல்கள்

I.ஆத்திசூடி   - "அறம் செய விரும்பு" முதல் "ஒளவியம் பேசேல்"வரை -12 பாடல்கள்

II.கொன்றைவேந்தன் - "அன்னையும் பிதாவும் முன்னறி தெய்வம்" முதல்

                                "எண்ணும் எழுத்தும் கண் எனத் தகும்" வரை -7 பாடல்கள்

III.திருக்குறள் - 6 பாடல்கள்

1. அகர முதல 1
2. மனத்துக் கண்.........................34
3. இனிய உளவாக 100
4. தீயவை தீய பயத்தலான்...........202
5. கற்க கசடற 391
6. கண்ணொடு கண்ணினை...........1100

அலகு : 2   12 h

I. எளிய நீதிக்கதைகளும் வாழ்க்கை முறைகளும்

1. நீதிகாத்த மன்னன்
2. சிங்கமும் முயலும்
3. புத்திசாலி உழவனும் போக்கிரிப் பூதமும்
4. தேனீயும் புறாவும்
5. முயல் கூறிய தீர்ப்பு

II. தமிழகப் பண்பாடுகள்

1. தமிழர் விழாக்கள் - பொங்கல், ஆடிப்பெருக்கு
2. தமிழர் கலைகள்   - தெருக்கூத்து, ஓவியம், சிற்பம்
3. தமிழர் விளையாட்டுகள்- ஏறுதழுவுதல், சடுகுடு

Dr.NGPASC

COIMBATORE | INDIA

B.Com. (CA) (Students admitted during the AY 2019-20)

III . பயிற்சிப் பகுதி

1. படத்திற்கு ஏற்ற சொற்களை எழுதுதல்.
2. சொற்களைத் தொடராக்குதல்.
3. பொருத்துதல்,
4. உரையாடல் பகுதி

Note: பயிற்சிப் பகுதியில் வினாக்கள் அமைத்தல் கூடாது

வினாத்தாள் அமைப்பு முறை - மொத்த மதிப்பெண்கள் - **100**

பகுதி – அ

சரியான விடையைத் தேர்வு செய்தல்   10x2=20

பகுதி – ஆ

சரியா? தவறா? தேர்ந்தெடுத்து எழுதுக .   10x2=20

பகுதி - இ

ஒரு பக்க அளவில் விடையளிக்க   03x20=60

குறிப்பு:

• அனைத்து அலகுகளில் இருந்தும் வினாக்கள் அமைதல் வேண்டும்
• பகுதி இ –க்கான வினாக்கள் இது   அல்லது அது என்ற அடிப்படையில் அந்தந்த அலகுகளில் அமைதல் வேண்டும்

Text Books

1   அடிப்படைத்தமிழ் -   20-21. தொகுப்பு : தமிழ்த்துறை   , டாக்டர் என்.ஜி.பி. கலை அறிவியல் கல்லூரி, நியூ செஞ்சுரி புக் ஹவுஸ்(பி)லிட். சென்னை-600 098

References

1   ஒன்றாம் வகுப்பு பாடநூல் - தமிழ்நாடு அரசு பாடநூல் கழகம்

2   வலைதள முகவரி : http://tamilvu.org

191TL1A4AB	பகுதி – 4 : சிறப்புத்தமிழ் - தாள் : II (Advanced Tamil)	SEMESTER - IV

Total Credits: 2

Total Instruction Hours: 24 h

இளங்கலை 2019– 2020 ஆம் கல்வியாண்டு முதல் சேர்வோர்க்குரியது

(10 மற்றும் 12 – ஆம் வகுப்புகளில் தமிழ் மொழிப்பாடம் பயின்றவர்களுக்கு உரியது
(பருவத் தேர்வு உண்டு)

அலகு – 1   05 h

திருக்குறள்

I அறத்துப்பால்

    1. இனியவை கூறல்   - அதிகார எண் : 10

    2. அடக்கமுடைமை   - அதிகார எண் : 13

II பொருட்பால்

    1. கல்வி   - அதிகார எண் : 40

    2. உழவு   - அதிகார எண் : 104

III இன்பத்துப்பால்

    1. தகையணங்குறுத்தல்   - அதிகார எண் :109

    2. பிரிவாற்றாமை   - அதிகார எண் : 116

அலகு – 2   05 h
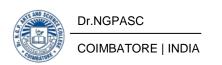
கட்டுரைத் தொகுப்பு

I நல்வாழ்வு - டாக்டர் மு.வரதராசன்

    1. நம்பிக்கை

    2. புலனடக்கம்

    3. பண்பாடு

II இளைஞர்களின் ஒளிமயமான எதிர்காலத்திற்கு - கு.வெ. பாலசுப்பிரமணியம்

    1. காலக்கணக்கு

    2. நற்பழக்கமே செல்வம்

அலகு – 3   05 h

I காப்பியங்கள் - குறிப்பு எழுதுதல்

    1. சிலப்பதிகாரம்

    2. மணிமேகலை

    3. கம்பராமாயணம்

    4. பெரியபுராணம்

II ஊடகம் - காட்சி ஊடகங்கள்

1. தொலைக்காட்சி
2. திரைப்படம்
3. இணையம்
4. முகநூல்
5. கீச்சகம்
6. கட்செவி அஞ்சல்

அலகு – 4   05 h

இலக்கணம் - வழக்கறிதல்

1. இயல்பு வழக்கு
2. தகுதி வழக்கு

அலகு – 5   04 h

I படைப்பாற்றல் பகுதி

கவிதை,கட்டுரை எழுதச்செய்தல் - பொதுத் தலைப்பு

II பயிற்சிப் பகுதி

தமிழில் தட்டச்சு செய்தல் - யூனிகோடு எழுத்துருவில்.

Note: பயிற்சிப் பகுதியில் வினாக்கள் அமைத்தல் கூடாது

வினாத்தாள் அமைப்பு முறை - மொத்த மதிப்பெண்கள் - 100

பகுதி −அ

சரியான விடையைத் தேர்வு செய்தல்   10x2=20

பகுதி −ஆ
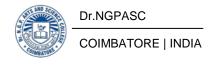
கோடிட்ட இடங்களை நிரப்புக   10x2=20

பகுதி −இ

இரண்டு பக்க அளவில் விடையளிக்க   4x15=60

குறிப்பு :

- அனைத்து அலகுகளில் இருந்தும் இரண்டு வினாக்கள் அமைதல் வேண்டும்
- பகுதி இ −க்கான வினாக்கள் இது   அல்லது அது   என்ற வகையில் அந்தந்த அலகுகளிலிருந்து அமைதல் வேண்டும்.

Text Books

1. *சிறப்புத்தமிழ் 20-21. தொகுப்பு : தமிழ்த் துறை, டாக்டர் என்.ஜி.பி. கலை அறிவியல் கல்லூரி, நியூ செஞ்சுரி புக் ஹவுஸ்(பி) லிட். சென்னை- 600 098*

References

1. பேராசிரியர் புலவர் சோம . இளவரசு, எட்டாம் பதிப்பு - 2014, தமிழ் இலக்கிய வரலாறு – மணிவாசகர் பதிப்பகம், சென்னை – 600 108.

2. பேராசிரியர் முனைவர் பாக்கியமேரி, முதற் பதிப்பு - 2013, இலக்கணம் - இலக்கிய வரலாறு - மொழித்திறன் -பூவேந்தன் பதிப்பகம், சென்னை-600 004.

3. வலைதள முகவரி : http://tamilvu.org

192PY1A4AA	AECC : GENERAL AWARENESS	SEMESTER IV

Total Credits: 2
Total Instructions Hours: 24 h

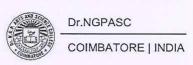| S.No	Contents
1	Current Events
2	General Science
3	Geography of India
4	Tamil and Other Literature
5	Inventions and Discoveries
6	Numerical and Mental Aptitude
7	Verbal and Non Verbal Reasoning
8	Socio- Culture and Heritage of India
9	Indian Economy and Political System
10	History of India and Freedom Struggle

References

1   Majid Hussain, Arrora N D, 2019, "General Studies -TNPSC Group -I ", G.K.Publications (P) Ltd. New Delhi

2   Aggarwal R S, 2014, "Verbal and Non Verbal Reasoning" S Chand & Company, New Delhi

3   Competition Success Review, Competitive Success Publisher, New Delhi

4   Pratiyogita Darpan, Pratiyogita Darpan Publishers, Agra.

BoS Chairman/HoD
Department of Commerce (CA)
Dr. N. G. P. Arts and Science College
Coimbatore – 641 048

Dr.NGPASC

COIMBATORE | INDIA

B.Com. CA (Students admitted during the AY 2019-20)

Course Code	Course Category	Course Name	L	T	P	Exam (h)	CIA	ESE	Total	Credits
							Max Marks			
Fifth Semester										
Part – III										
195CI1A5CA	Core-XV	Corporate Accounting	5	1	-	3	25	75	100	4
195PA1A5CC	Core - XVI	Income Tax Law & Practice	5	1	-	3	25	75	100	4
195CM1A5CA	Core - XVII	Software Development With Visual Basic	4	-	-	3	25	75	100	4
195CM1A5CP	Core – XVIII Practical	Computer Applications –V Visual Basic	-	-	4	3	40	60	100	2
195CM1A5SA	SEC -III	Auditing	3	-	-	3	25	75	100	3
195CM1A5DA	DSE -I	E-Commerce Technology	5	-	-	-	25	75	100	4
195CM1A5DB		Entrepreneurial Development								
195CM1A5DC		Python Programming								
195CM1A5TA	IT	Industrial Training	**Grade A to C**							
195CM1A5LA	LoP	Lab on Project	-	-	-	-	50	-	50	1
Part - IV										
192MT1A5AA	AECC-IV	Research Methodology	2	-	-	-	-	50	50	2
Total			**24**	**2**	**4**	**-**	**-**	**-**	**700**	**24**

Course Code	Course Name	Category	L	T	P	Credit
195CI1A5CA	CORPORATE ACCOUNTING	CORE	5	1	-	4

PREAMBLE

This course has been designed for students to learn and understand

- The knowledge about capital structure and final accounts of the company.

- Amalgamation and absorption procedures.

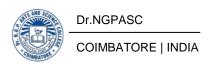- The various concepts and techniques for valuation of shares and goodwill.

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	List out the types of shares and what basis to issue Shares	K1
CO2	Outline the redemption of preference and debentures	K2
CO3	Explain the procedure and standards of final accounts as per revised schedule to measure performance of business.	K2
CO4	Explain the corporate practice in amalgamation, absorption and reconstruction of companies	K3
CO5	Apply different methods to find out value of goodwill and value of share.	K4

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	L	M	S
CO2	M	S	L	M	M
CO3	S	S	L	S	S
CO4	S	S	L	M	M
CO5	S	S	L	S	M

S   Strong   M   Medium   L   Low

195CI1A5CA	CORPORATE ACCOUNTING	SEMESTER V

Total Credits: 4

Total Instruction Hours: 72 h

Syllabus

Unit I   Shares   12 h

Introduction - Types of shares - Issue of Shares at par, Premium and at Discount –
Forfeiture and Reissue of Shares–Rights issue –Underwriting of Issue of Shares

Unit II   Redemption of shares and debentures   15 h

Redemption of Preference Shares - Debentures –Issue and Redemption of
Debentures –Redemption out of profits –Sinking fund method/Recording of
transactions

Unit III   Final Accounts   15 h

Final Accounts of Companies (New Format) –Preparation of Final Accounts –
Provisions relating to preparation of final accounts –Profit and loss account and
balance sheet Calculation of Managerial remuneration

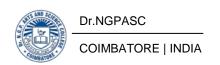**Unit IV**   Amalgamation, Absorption and Reconstruction   15 h

Amalgamation: types of amalgamation- preparation of balance sheet after
amalgamation (excluding intercompany holdings). Absorption - Internal and
External reconstruction.

Unit V   Valuation of Goodwill and Shares   15 h

Valuation of Goodwill and Shares – Need – Methods of valuation of Good will and
Shares – Normal Profit Method, Super Profits Method, Capitalization Method,
Valuation of shares – Need for Valuation – Methods of Valuation – Net assets
method- Yield basis method-Fair value method

Note:80% Problem 20% Theory

Text Books

1. Reddy.T.S& Murthy.A.,2013, Corporate Accounting, Margham Publications,Chennai.

2. Jain S.P. &Narang. K.L, Vol.-II, 2014, Advanced Accounting. Kalyani Publications, New Delhi

References

1. Gupta R.L. & Radhaswamy M. 2018. Corporate Accounts, Sultan Chand & Co., New Delhi.

2. Dr.Arulanandam M. A, Dr. Raman K.S., (2015). Advanced Accountancy, Part–I, Himalaya Publications, New Delhi.

3. N. Maheshwari, Suneel K Maheshwari and Sharad K Maheshwari,(2018).

   Corporate Accounting, Sixth Edition, Vikas Publishing House, New Delhi.

4. Dr. Ashok Sehgal., (2012). Fundamentals of Corporate Accounting, Third Edition, Taxmann Publications Private Limited, New Delhi.

Course Code	Course Name	Category	L	T	P	Credit
195PA1A5CC	INCOME TAX LAW AND PRACTICE	CORE	4	2	-	4

PREAMBLE

This course has been designed for students to learn and understand

- the basic concepts of Income Tax Act 1961
- the provisions related to income from salaries, income from house property and capital gains
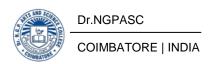- the computation of income from other sources and set off and carry forward of losses

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Define the basic concepts of Income Tax Act 1961 and find the residential status of all assesses.	K1
CO2	Outline the provisions of computation of Salaries and determination of Annual value of house property.	K2
CO3	Apply the provisions related to Profits and Gains of Business or Profession.	K3
CO4	Analyse the computation of Capital Gain, Exempted Capital Gain and Deductions from Gross Total Income.	K4
CO5	Obtain knowledge about Income from other sources, Set off and Carry forward of losses.	K5

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	M	S
CO3	S	S	S	S	M
CO4	M	S	S	S	S
CO5	S	S	S	S	S

S   Strong   M   Medium   L   Low

Dr.NGPASC

COIMBATORE | INDIA

B.Com. (CA) (Students admitted during the AY 2019-20)

195PA1A5CC	INCOME TAX LAW AND PRACTICE	SEMESTER V

Total Credits: 4

Total Instruction Hours: 72 h

Syllabus

Unit I   Income Tax Act   12 h

Income Tax Act 1961– Definition of Income – Assessment year – Previous Year – Assessee - Scope of Income – Charge of Tax – Residential Status – Exempted Income u/s 10.

Unit II   Income from Salaries and Income from House Property   15 h

Heads of Income- Income from Salaries: Definition- characteristics – computation of salary – Provident fund - Allowances - perquisites –Profit in lieu of salary - Deduction under section 16.

Income from House Property: Definition - Exempted Income from House property - Annual value – let out – self occupied – Deduction out of Net annual value.

Unit III   Profit and Gains of Business or Profession   15 h

Profit and Gains of Business or Profession: Definition – allowable expenses – Disallowed expenses – Depreciation –Rates of depreciation - Computation of business income –Professional Receipts -Professional Expenses – Computation of professional income.

Unit IV   Capital Gains   15 h

Capital Gains: Capital assets – Basis of charge – Transfer of capital assets – Computation of Capital gain – Cost of acquisition – Exempted Capital gain u/s 10(36) to 10(40) and u/s 54 to 54G .
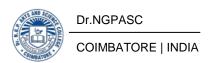
Deductions from Gross Total Income: Deduction u/s 80C to GGA, 80IA to 80U.

Unit V   Income from Other Sources and Set off and Carry forward of losses   15 h

Income from Other Sources: General Income   u/s 56 (1) – Specific Income u/s 56 (2) –Deductions u/s 57 – Expenses disallowed u/s 58.

Set off and Carry forward of losses – Speculation loss - Capital losses – Carry forward of losses. Computation of Tax liability – Relief and Rebates - Assessment of Individuals.

Note:60% Problem 40% Theory

Text Books

1. Gaur and Narang, 2021-2022. "Income Tax Law and Practice" Kalyani Publishers, New Delhi.

2. Mehrotra H.C, 2021-2022. "Income-tax Law and Accounts" Sahithya Bhavan publishers, New Delhi

References

1. Hariharan .N, 2021-2022. Income Tax Law and Practice, Tata McGraw Hill Education Private Limited, New Delhi.

2. Reddy. T.S and Hariprasad Reddy A.Y, 2021-2022. Income Tax Theory, Law and Practice, Margham Publications, Chennai.

3. Dr.Vinod K. Singhania A.Y, 2021-2022 & 2022-23. Direct Taxes Ready Reckoner, Taxmann Publications (P) Ltd. New Delhi.

4. M.Jeevarathinam and Vijay Vishnu kumar, 2021-2022. Income tax law and practice, SciTech publication (INDIA) Pvt. Ltd, Chennai.

Course Code	Course Name	Category	L	T	P	Credit
195CM1A5CA	SOFTWARE DEVELOPMENT WITH VISUAL BASIC	CORE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- The front end tool for Customer Interaction in Business.

- An application using to develop Visual Basic.

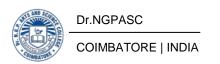- The data store in the database using Database connectivity tools

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Illustrate Integrated Development Environment And Visual Basic Applications	K2,K3
CO2	Make Use Of Control Structures, Data Types, Variables And Control Flow Statements	K2,K3
CO3	Applying Intrinsic Controls To Develop Visual Basic Applications	K3,K4
CO4	Analyzing The Concept of Menu Editor and Data Controls	K4,K5
CO5	Developing Data Environment and Data Report using Designer Tools	K5,K6

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	M

S   Strong   M   Medium   L   Low

195CM1A5CA	**SOFTWARE DEVELOPMENT WITH VISUAL BASIC**	**SEMESTER V**

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I Introduction to VB   08 h

Introduction to Visual Basic – Steps in VB Application – Event Driven Programming- Integrated Development Environment (IDE)– Menu Bar – Tool Bar – Project Explorer Window – Property Window – Toolbox – Properties, Methods and Events – Introduction to Forms - Working with Forms

Unit II Data types and Control Structure   10 h

Variables: Variable Declaration – Scope and lifetime of Variables – Data Types - User Defined Data Types - Data Type Conversions - Constants Operators. Functions and Procedures: Built in Function – User Defined Function - Procedures - Control Structure: If – Switch – Select – For – While – Do While – Arrays – String Functions – Date and Time Functions.

Unit III Common controls in VB   10 h

Creating and Using Standard Controls: Form, Label box, Text box, Command Button, Check Box, Option Button, List Box, Combo Box, Picture Box, Image Controls, Scroll Bars – Drive List Box – Directory List Box – Time Control, Frame, Shape and Line Controls – Control Arrays – Dialog Boxes .
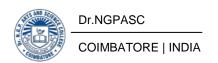
Unit IV Menu and Database connectivity   10 h

Single Document Interface (SDI) – Multiple Document Interface (MDI) – Menus: File– Edit – View – Project – Debug – Run – Add Ins – Help. Menu Editor: Menu creation –Create new menu– Create sub menu– Create shortcut menu. Data Controls: Data Access Objects (DAO) – Accessing and Manipulating Databases.

Unit V ADO-DC and Report   10 h

Record set: Types of Record set – Creating a Record set – Modifying, Deleting Records – Finding Records – Data Report: Data Environment – Report – Designer – Connection Object – Command Object – Section of the Data Report Designer – Data Report Controls.

Dr.NGPASC

COIMBATORE | INDIA

B.Com. (CA) (Students admitted during the AY 2019-20)

Text Books

1. Murugan,A, Shyamala and Grasha Jacop, 2011,"Visual Basic Programming A Step by Step Approach" ,First Edition, Margham publications, Chennai.

2. Sabarigirivasan, J.2006."Visual Basic 6.0 an Interactive Approach", Second Edition, HSI Publication.

References

1. Parteek Bhatia., Ranjit Singh., Sanjeev Dutta., and Ravneet Kaur Bhatia,2014.

   "Simplified Approach to Visual Basic", Kalyani publisher New Delhi.

2. Steven Holzner. 2002.,"VB 6 Programming Black Book", First Edition, Dream Tech Press, New Delhi.

3. Krishnan,N& Saravanan,N. 2001,"Visual Basic 6.0 in 30 days", First Edition, Scitech Publications, India Pvt Ltd.,Chennai.

4. Noel Jerke, 2009,"The complete reference", Tata Mc-Graw hill Publications.

195CM1A5CP	CORE PRACTICAL: COMPUTER APPLICATIONS (VISUAL BASIC)	SEMESTER V

Total Credits: 2
Total Instructions Hours: 48 h

S.No	Contents
1	Preparation of form with text box to perform the alignment and format function.
2	Preparation of form to display the list of products by declaring array function.
3	Preparation of form to calculate capital budgeting technique by declaring finance unction and variable declaration using option button (Radio/Check box).
4	Preparation of form to display an advertisement banner using image box control with string function.
5	Preparation of form to compute cost of capital using finance function in visual basic using check box.
6	Preparation of form to perform working capital analysis by declaring finance function using flexes grid control.
7	Preparation of form to present product details like purchases, sales, profit etc by declaring array functions and presents the details in a rich text box(RTF)
8	Preparation of form to display Product Life Cycle using slider control.
9	Preparation of Pay Slip for an organization and create a data base using SQL and Data Control.
10	Preparation of form to display the highlights of the budget using option button and animation.
11	Preparation of form to create a bank customer database by declaring simple array and multiple arrays using Data Control.
12	Preparation of form to calculate minimum, maximum, reorder, reorder quantity, EOQ and display the inventory control records using data object.

Note: Work out 10 programs out of 12 programs

Course Code	Course Name	Category	L	T	P	Credit
195CM1A5SA	AUDITING	SEC	3	-	-	3

PREAMBLE

This course has been designed for students to learn and understand

- The various duties and responsibilities of an Auditor.
- The various procedures of internal audit and the vouching procedures followed
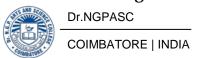- How the audit is conducted in computerized concern

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	To describe the basics of auditing and the qualities required for an auditor.	K2
CO2	Interpret the various procedures of internal audit and the vouching procedures followed in a concern.	K3
CO3	Identify the auditors position at the time of valuation of assets and liabilities	K3
CO4	Examine the qualification and disqualification of an auditor along with duties and responsibilities	K4
CO5	Explain the procedures to be followed at the time of investigation in computer based accounting system.	K5

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	M	S
CO4	S	S	M	S	M
CO5	S	S	S	S	S

S   Strong   M   Medium   L   Low

Dr.NGPASC

COIMBATORE | INDIA

B.Com. (CA) (Students admitted during the AY 2019-20)

195CM1A5SA	AUDITING	SEMESTER V

Total Credits: 3

Total Instruction Hours: 36 h

Syllabus

Unit I   Introduction of Audit   6 h

Auditing- Definition - Objectives – Book Keeping, Accounting, Auditing and Investigation-Distinction between Auditing and Investigation- Types - Advantages and Limitations - Qualities of an Auditor - Audit Programme.

Unit II   Internal Control and Vouching   7 h

Internal Control - Internal Check and Internal Audit - Audit Note Book - Working Papers. Vouching - Voucher - Vouching of Cash Book - Vouching of Trading Transactions - Vouching of Impersonal Ledger.

Unit III   Verification and valuation of assets and liabilities   5 h

Verification and valuation of assets and liabilities – auditors position regarding the valuation and verifications of assets and liabilities – depreciation – reserves and provisions – secret reserves.

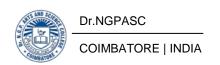**Unit IV**   Company Auditor- Rights and Duties   9 h

Audit of Joint Stock Companies - Qualification - Dis-qualifications - Various modes of Appointment of Company Auditor - Rights and Duties - Liabilities of a Company Auditor - Share Capital and Share Transfer Audit - Audit Report - Contents and Types.

Unit V   Audit of Computerized Accounts   7 h

Audit of Computerized Accounts – Computer based Accounting Vs Conventional Accounting System-Computer assisted auditing techniques Electronic Auditing - Investigation under the provisions of Companies Act.

Text Books

1　Tandon B.N, 2005, "Practical Auditing", S. Chand Company Ltd, New Delhi.

2　DinkarPagare, 2014, "Principles & Practice of Auditing", Sultan Chand & Sons, New Delhi.

References

1　Kishnadwala V.H and Kishnadwala N.H, "Principles and Practice of Auditing", Sultan Chand & Sons, New Delhi.

2　Jagdish Prakash, 2014, "Auditing- Principles, Practices and Problems", Kalyani Publishers, New Delhi

Course Code	Course Name	Category	L	T	P	Credit
195CM1A5DA	E–COMMERCE TECHNOLOGY	DSE	5	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- The technology of E–Commerce for Business Application

- The awareness on the Application of E–Commerce.
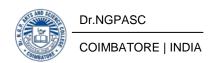
- The securities to protect data

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Classification of E-Commerce and its Applications	K2
CO2	Utilize the Electronic Data Interchange and Software Implementation	K2
CO3	Outline of Network Security and Firewalls	K3
CO4	Experiment With Electronic Payment System	K4
CO5	Comparison of Consumer Oriented Application and Mercantile Process Models	K5

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	M
CO3	S	S	M	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S   Strong   M   Medium   L   Low

195CM1A5DA	**E-COMMERCE TECHNOLOGY**	**SEMESTER V**

Total Credits: 4

Total Instruction Hours: 60 h

Syllabus

Unit I   E-Commerce models and its applications   10 h

E–Commerce–Framework–Classification of electronic commerce –Anatomy of e-Commerce Applications– Components of the I way–Network Access Equipment–Internet Terminology.

Unit II   Process of EDI and VAN   12 h

Electronic Data Interchange– Benefits–EDI Legal, Security & privacy issues– EDI software implementation– Value added networks–Internal Information Systems–Work flow atomization and Coordination–Customization and Internal Commerce.

Unit III   Network security   12 h

Network security and firewalls– Client Server Network Security– Emerging client server security threats– Firewalls and network security– Data and message security– Encrypted documents and electronic mail– Hypertext publishing–Technology behind the web– Security and the web.

Unit IV   Payment System   13 h

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

Unit V   Marketing and Advertising   13 h

Consumer Oriented Electronic Commerce: Consumer Oriented Applications–Mercantile Process Models–Mercantile Models From the Consumers Perspective–Mercantile Models from the Merchants Perspective – E-Marketing: Electronic Agents– Electronic Advertising.

Text Books

1. Bharat Bhasker, 2009. "Electronic Commerce", Third Edition, Tata McGraw Hill Publishing Co Ltd., New Delhi.

2. Ravi Kalakota and Andrew B, Whinston, 2013, "Frontiers of Electronic Commerce", Fourteenth Edition, Dorling Kindersley, India Pvt.Ltd.

References

1. Daniel Minoli and Emma Minoli, 2007, "Web Commerce Technology Handbook", Thirteenth Edition, Tata McGraw Hill Publishing, New Delhi.

2. Elias M Awad, 2009, "E–Commerce From vision to Fulfillment", Third Edition, PHI Publishing, New Delhi.

Course Code	Course Name	Category	L	T	P	Credit
195CM1A5DB	ENTREPRENEURIAL DEVELOPMENT	DSE	5	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- The concept of Entrepreneurship

- Available financial institutions and preparation of project report process

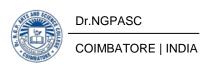- Incentives and subsidies in field of in export promotion and import substitution

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Define the concept and development of women and rural entrepreneurship.	K2
CO2	Understanding the different process in preparing the project reports.	K3
CO3	Explain the different functions of institutional services provided to entrepreneur.	K3
CO4	Analyzing the different sources of institutional finance available to entrepreneur.	K4
CO5	List out the incentives and subsidies provided to the SSI entrepreneur.	K5

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	S	S
CO3	S	S	S	M	S
CO4	S	S	M	S	S
CO5	S	S	S	S	S

S   Strong   M   Medium   L   Low

Dr.NGPASC

COIMBATORE | INDIA

B.Com. (CA) (Students admitted during the AY 2019-20)

195CM1A5DB	ENTREPRENEURIAL DEVELOPMENT	SEMESTER V

Total Credits: 4

Total Instruction Hours: 60 h

Syllabus

Unit I   Function and type of entrepreneurship   12 h

Concept of entrepreneurship: Definition Nature and characteristics of entrepreneurship – function and type of entrepreneurship phases of EDP. Development of women entrepreneur & rural entrepreneur – including self-employment of women council scheme.

Unit II   Start-up Process   12 h

The start-up process, Project identification – selection of the product – project formulation evaluation – feasibility analysis, Project Report.

Unit III   Institutional service to entrepreneur   12 h

Institutional service to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KUIC and commercial bank.

Unit IV   Institutional finance to entrepreneurs   12 h

Institutional finance to entrepreneurs: IFCI, SFC, IDBI, ICICI, TIIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI commercial bank venture capital.

Unit V   Incentives and subsidies   12 h

Incentives and subsidies – Subsidies services – subsidy for market. Transport – seed capital assistance - Taxation benefit to SSI role of entrepreneur in export promotion and import substitution.

Text Books

1. Gupta,C.B., and Srinivasan,N.P.2015,"Entrepreneurial Development", First Edition, Sultan chand and Sons, New Delhi.

2. Khanka,S.S., 2016, "Entrepreneurial Development", First Edition, Sultan chand and Sons, New Delhi.

References

1. Vasant desai. 2007, "Dynamics of Entrepreneurial Development and Management", Fourth Edition, Himalaya publishing House, Mumbai.

2. Jayashree Suresh. 2018, "Entrepreneurial Development", Fifth Edition, Margham Publications, Chennai.

3. Radha.V. 2008, "Entrepreneurial Development", First Edition, Prasanna & Co, Chennai.

4. Renu Arora., and Sood,S.K., 201, ".Fundamentals of Entrepreneurship and Small Business", Revised Edition, Kalyani Publishers, Ludhiana.

Course Code	Course Name	Category	L	T	P	Credit
195CM1A5DC	PYTHON PROGRAMMING	DSE	5	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- The concept of OOPs through python

- The emerging applications of relevant field using Python
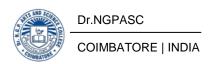
- The data using python packages

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Outline the principles of Python and acquire skills in programming in python	K1
CO2	Illustrate the process of structuring the data using lists, dictionaries, tuples and sets.	K2,K3
CO3	Make use of Class, Inheritance, method overriding, data encapsulation	K3
CO4	Analyzing the usage of packages and Dictionaries	K4
CO5	Accessing and cleaning dataset and using the visualization techniques	K5

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	M	S
CO2	S	S	S	S	S
CO3	M	S	S	S	S
CO4	S	S	M	S	S
CO5	S	M	S	S	S

S   Strong   M   Medium   L   Low

195CM1A5DC	**PYTHON PROGRAMMING**	**SEMESTER V**

Total Credits: 4

Total Instruction Hours: 60 h

Syllabus

Unit I   Introduction to Python   11 h

Python Basic: Introduction - Python Overview - Getting Started With Python: Comments-Identifier-Keywords- Data Types- Operators- Statement and Expression- String – Control Structure

Unit II   Function, List and Tuples   13 h

Functions: Build In Function – User Defined Function – Parameters And Arguments – Function Calls – Return Statement – Anonymous Function - Wring Python Script – List – Tuples and Dictionary. Files: Text File – Directories.

Unit III   OOPs Concepts   11 h

Overview Of OOP : Class Definition – Creating Objects – Object as Arguments – Object as Return Values - Build In Class Attributes – Inheritance – Method Overriding - Data Encapsulation- Data Hiding

Unit IV   Data Analysis Using Python   13 h

Python For Data Analysis: Essential Python Libraries: Numpy – Pandas – Matplotlip – Ipython And Jupyter –Scipy –Scikit. Installation and Setup. Ipython Basics: Executing code from clipboard. Getting Started With Pandas: Series - data frames. Data Loading Storage And File Format: Reading text files in pieces - Writing Data out to Text Format.

Unit V   Data Cleaning and Visualization   12 h

Data Cleaning And Preparation: Data Transformation – Removing Duplicates – Transforming Data Using Function Or Mapping. Plotting And Visualization: matplotlip configuration. Plotting functions in Pandas: Line Plots – Bar Plots-Scatter Plots.

Dr.NGPASC

COIMBATORE | INDIA

B.Com. (CA) (Students admitted during the AY 2019-20)

Text Books

1 E.Balagurusamy . 2018, "Problem Solving And Python Programming", First Edition, Tata Mc-Graw Hill Publication..

2 Wes Mckinney . 2018. "Python For Data Analysis", First Edition, O'Reilly Publication.

References

1 Anurag Gupta , G.P Biswas . 2020, "Python Programming", First Edition, Tata Mc-Graw Hill Publication..

2 Timothy A. Budd . 2018, "Exploring Python", Reprint, Tata Mc Graw Hill Publication..

3 Charles Dierbach Wiley.2018, "Introduction To Computer Science Using Python", Reprint, Wiley India Edition Publications.

4 Daniel Y. Chen. 2020, "Pandas For Everyone Python Data Analysis", Fourth Edition, Pearson Publication..

Course Code	Course Name	Category	L	T	P	Credit
192MT1A5AA	RESEARCH METHODOLOGY	AECC	2	-	-	2

PREAMBLE

This course has been designed for students to learn and understand

- The art of using different research methods and techniques
- Planning and writing of research proposals and dissertations, as well as a thesis
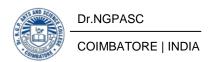- The necessity for research ethics and guidelines to pursue research

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Learn the basics of the research methods and techniques	K1
CO2	Remember the hypothesis, laws related to research problem	K1
CO3	Understand the limitations of experimentation in research	K2
CO4	Illustrate the concept of interdisciplinary and multidisciplinary research	K3
CO5	Analyze the ethics and responsibilities of research	K3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	M
CO2	M	S	S	S	S
CO3	S	S	M	S	S
CO4	S	M	M	M	M
CO5	S	S	M	M	S

S   Strong   M   Medium   L   Low

192MT1A5AA	RESEARCH METHODOLOGY	SEMESTER V

Total Credits: 2

Total Instruction Hours: 24 h

Syllabus

Unit I Introductionto Research 4 h

Research: Introduction- Basic, Applied and Evaluation research – multidisciplinary and interdisciplinary Research – value of research skills – formulating a research problem – Research in relation to Teaching and Publishing

Unit II Hypotheses, Theories and Laws 6 h

Hypotheses – Theories – Laws. Scientific statements: their justification and acceptance: verification – Falsification – Acceptance – Peer review

Unit III Experimentationand research 5 h

The roles and limitations of experimentation – Experimentation and research – conducting experiments - validity and reliability in experimentation – Design of experiments

Unit IV Scientific method and Research Design 4 h

Introduction to Scientific method – Research Design - Components - research design and proposal -checklist in the preparation of proposals

Unit V Ethics and Responsibility in Scientific Research 5 h

Ethics – guidelines for Ethical practices in research - unethics to ethics in research - responsibility of Scientists and of Science as an Institution

Text Books

1   Perter Pruzan, (2016), Research Methodology: The Aims, Practices and Ethics of Science. Springer, Switzerland

References

1   Thomas, C.G. (2015) Research Methodology and Scientific Writing. Ane Books Pvt. Ltd.: New Delhi.

2   Locharoenrat, K. (2017) Research Methodologies for Beginners.Pan Stanford Publishing: Singapore.

3   Ranjit Kumar, (2014) Research Methodology: A Step-by-Step Guide for Beginners. SAGE Publications Ltd.: Singapore.

4   Kothari, C.R. Garg, G. (2009) Research Methodology Methods and Techniques. New Age International Publishers, New Delhi..

Course Code	Course Category	Course Name	L	T	P	Exam (h)	Max Marks			Credits
							CIA	ESE	Total	
Sixth Semester										
Part-III										
195CM1A6CA	Core-XIX	Internet & Web Designing	5	-	-	3	25	75	100	4
195CM1A6CV	Core-XX Project	Project Work	-	-	8	3	40	60	100	4
195CM1A6CP	Core – XXI Practical	Computer Applications – VI - HTML	-	-	4	3	40	60	100	2
195CM1A6SA	SEC -IV	Cyber Crimes and Cyber Law	3	-	-	3	25	75	100	3
195CM1A6DA	DSE-II	Indirect Tax	4	-	-	3	25	75	100	4
195CM1A6DB		Brand Management								
195CM1A6DC		Supply Chain Management								
195CM1A6DD	DSE-III	Management Information System	4	-	-	3	25	75	100	4
195CM1A6DE		Financial Markets								
195CM1A6DF		Business Finance								
Part - IV										
195BI1A6AA	AECC - VI	Innovation and IPR	2	-	-	3	-	50	50	2
Part-V										
195CM1A6EX		Extension Activity	-	-	-	-	50	-	50	1
		Total	18	-	12				700	24
		Grand Total							4100	140

Course Code	Course Name	Category	L	T	P	Credit
195CM1A6CA	INTERNET AND WEB DESIGNING	CORE	5	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- the working of Internet, internet protocol to develop the network
- the uses of search engines and procedure to develop a web page.
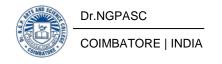- HTML Tags to design a Web Page.

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Illustrate the fundamentals of Internet Terminologies	K2
CO2	Explain the concepts of Internet Protocols and features of E-Mail	K3
CO3	Developing A webpage using HTML Tags	K3
CO4	Interpret links with web pages and Creating Tables	K4
CO5	Construction of Web applications using image and Frames	K5

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	S	S
CO3	S	S	S	M	S
CO4	S	S	M	S	S
CO5	S	S	S	S	S

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

195CM1A6CA	**INTERNET AND WEB DESIGNING**	**SEMESTER VI**

Total Credits: 4

Total Instruction Hours: 60 h

Syllabus

Unit I   Overview of Internet   11 h

Introduction to Internet – Internet Access / Dial–Up Connection – Internet Services Features – World Wide Web (WWW) – Web Page – Hyper Text – HTML Tags – Net Surfing – Internet/Web Browsing – Browser – Internet Addressing – IP Address – Domain Name – Electronic Mail – Uniform Resource Locator (URL) – Internet Protocols –TCP/IP – FTP – HTTP – Telnet – Gopher – WAIS.

Unit II   Search Engine & E-Mail   12 h

Searching the Web – Web Index – Web Search Engine – Web Meta – Searcher – Search Functions – Search Engines – Meta Search Sites – Directories and Indexes – Specialized Directories – Electronic Mail (E–Mail) – E–Mail Message – Customizing E–Mail Programs – Managing Mails – Zen of E–mailing – Address Book – Signature Feature – File Attachment Facility – Setting priority – Advantages and Disadvantages of E–Mail.

Unit III   Introduction to HTML and HTML Tags   13 h

Introduction to HTML – Web Page Basics – Set up a Web Page – Display a Web Page in a Web Browser – Start a New Paragraph – Start a New Line – Insert Blank Spaces – Header tags – Pre–format Text – Comment – Special Characters – Format Text – Emphasize – Superscript and Subscript – Font Style and Size – Color – Margins – Mono Spaced Font – Block Quote – Lists – Ordered List – Unordered List – Nested List – Definition List .

Unit IV   Links and Table   12 h

Links – Link to another Web Page – Link within a Web Page – Link to an Image – Link to a File – E-mail Link – Link to an FTP Site – Change Link Colors – Create Keyboard Shortcuts – Change the Tab Order – Tables – Create a Table – Add a Border – Caption – Column Groups – Row Groups – Color – Background Images – Aligning Data – Size of a Table – Size of a Cell – Span Cells – Cell Spacing and Cell Padding – Borders – Text Wrapping – Nested Tables – Wrap Text around a Table.

Unit V   Frames and Forms   12 h

Introduction to Frames – Creating Frames – Frame Considerations – Provide Alternative Information – Link to a Frame – Scroll Bars – Resizing Frames – Frame Borders – Frame Margins – Nested Framesets – Inline Frame. Designing a forms Images – Add an Image – Background Image – Border – Wrap Text Around an Image – Aligning the Image – Horizontal Rule – Use Images in List – Convert an Image to GIF or JPEG.

Text Books

1 Alexis Leon., and Mathews Leon2012.Internet for Everyone [Second Edition].Leon Tech World, New Delhi.

2 Xavier,C. 2009. World Wide Web Design with Html [Ninth Edition].Tata McGraw–Hill Publishing Company Limited, New Delhi

References

1 Steven Holzner, 2008.Html Black Book [First Edition]. Dream tech Publication.

2 David Mercer, 2004. Html Introduction to web page design and development [Fifth Edition].Tata McGraw Hill Publishing Company Limited, New Delhi.

3 Firuza Aibara. 2012. HTML 5 for Beginners. Shroff Publications and Distributor Private Limited.

4 https://www.tutorialspoint.com/html/index.htm

195CM1A6CV	PROJECT WORK	SEMESTER VI

Total Credits: 4

Total Instructional Hours 96 h

GUIDELINES:

1. A Guide has been allotted to each student by the department. Student can select any topic in discussion with the supervisor. Students should maintain a work diarywere in weekly work carried out has to be written. Guide should review the workevery week and put his/her signature. The work diary along with project reportshould be submitted at the time of viva voce.

2. CA Marks Distribution: A minimum of three reviews have to be done, one at the time finalizing the project title, second at framing questionnaire/identifying the primary data and the third review at the time of commencement of report writing. They should be asked to present the work doneto the respective guide in the three reviews. The guide will give the marks for CIA asper the norms stated below:

First Review	10 Marks
Second Review	10 Marks
Third Review	10 Marks
Document, Preparation and Implementation	10 Marks
Total	**40 Marks**

3. End Semester Examination: The evaluation for the end semester examination should be as per the norms Given Below:

Record work and Presentation	40 Marks
Viva-Voce	20 Marks
Total	**60 Marks**

Note: (End Semester Examination marks jointly given by the external and internal examiner).

195CM1A6CP	**CORE PRACTICAL : COMPUTER APPLICATIONS –VI- HTML**	**SEMESTER VI**

Total Credits: 2
Total Instructions Hours: 48 h

S.No	Contents
1	Preparation of web pages for a business organization using HTML Frames.
2	Preparation of Program using HTML to display the ordered list and unordered list of a Departmental Store.
3	Program to display Image and text using HTML tag for an advertisement of a Company Product.
4	Preparation of table to display list of products using HTML Tag.
5	Preparation of document using Formatting and alignment to display Sales Letter.
6	Preparation of Resume using HTML Tag.
7	Preparation of website of your department with minimum five links using HTML.
8	Preparation of document using Form to support Local Processing of Order form.
9	Preparation of Form of the Customer Survey for the user to enter General name and address information
10	Preparation of Form of the Customer Survey for the user to enter General name and address information.

Course Code	Course Name	Category	L	T	P	Credit
195CM1A6SA	CYBER CRIMES AND CYBER LAW	SEC	3	-	-	3

PREAMBLE

This course has been designed for students to learn and understand

- the basic application of Cyber Law in e– Commerce in India.
- The basic concepts which lead to the formation and execution of electronic contracts.
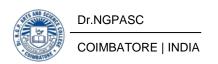- About the Information Technology Act 2000

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Spell the cyber law concepts and privacy factors in E-Commerce	K2
CO2	Outline the different security aspects for data, copy right and patent.	K3
CO3	Analyze the law of procedures in evidence aspects.	K3
CO4	Identifying the Electronic Data Interchange mechanism in Indian scenario	K4
CO5	Explain the Information Technology Act 2000 regarding authentication of electronic records, electronic governance and digital signature.	K5

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	S	S
CO3	S	S	S	M	S
CO4	S	S	M	S	S
CO5	S	S	S	S	S

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

195CM1A6SA	**CYBER CRIMES AND CYBER LAW**	**SEMESTER VI**

Total Credits: 3

Total Instruction Hours: 36 h

Syllabus

Unit I   Cyber Law   7 h

Introduction– Concept of Cyberspace–E–Commerce in India–Privacy factors in E–Commerce–cyber law in E–Commerce–Contract Aspects.

Unit II   Security Aspects   7 h

Introduction–Technical aspects of Encryption–Digital Signature– Data Security. Intellectual Property Aspects: WIPO–GII–ECMS–Indian Copy rights act on soft propriety works–Indian Patents act on soft propriety works.

Unit III   Evidence Aspects   8 h

Evidence as part of the law of procedures –Applicability of the law of Evidence on Electronic Records–The Indian Evidence Act1872.Criminal aspect: Computer Crime–Factors influencing Computer Crime– Strategy for prevention of computer crime–Amendments to Indian Penal code 1860.

Unit IV   Electronic Data Interchange   7 h

Global Trends– Legal frame work for Electronic Data Interchange :Features - Types of EDI Documents – Process of EDI - EDI Mechanism–Electronic Data Interchange Scenario in India

Unit V   Information Technology Act 2000   7 h

The Information Technology Act 2000–Definitions–Authentication Of Electronic Records– Electronic Governance–Civil offences Under IT Act 2000 - Criminal Offences

Text Books

1   Kirubashini,B., andKavitha,P. 2013. Cyber Law [First Edition].Nandhini Pathipagam, Coimbatore..

2   Vakul Sharma. 2008 .Handbook of Cyber Laws [First Edition]. MacMillan India

References

1   Suresh, Viswanathan.T. 2000. The Indian Cyber Law.Bharat Law House, New Delhi.

2   Rizwan Ahmed P. 2016.Cyber Law [First Edition] Maragam Publications Chennai.

3   Farouq Ahmed, 2017. Cyber Law in India, New Era publications, New Delhi

4   Justice Yatindra Singh, 2020-2021. Cyber Laws [Sixth Edition], Universal Law Publications, Delhi

Course Code	Course Name	Category	L	T	P	Credit
195CM1A6DA	INDIRECT TAX	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- About the provisions of indirect taxation
- About the levy of tax at different rates of GST
- About the prevailing indirect tax.

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Know the features of indirect tax laws and its impact	K2
CO2	Classify the benefits and limitations of GST	K3
CO3	Understand the procedure for registration under GST	K3
CO4	Calculate the tax payable and amount of tax refund	K4
CO5	Acquire the knowledge in types of customs duties and remission of tax	K5

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	L	M	L	M
CO2	L	M	M	M	S
CO3	M	S	S	S	L
CO4	S	S	S	M	L
CO5	S	M	M	M	M

S   Strong   M   Medium   L   Low

195CM1A6DA	INDIRECT TAX	SEMESTER VI

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I   10 h

Indirect tax- Meaning-Definition-Features - Contribution to Government Revenues - Taxation under the Constitution - Advantages and Disadvantages of Indirect Taxes.

Unit II   10 h

Goods and Service Tax (GST): Meaning - Objectives – Constitutional Amendment of GST- Salient features of GST- Models of GST: Central GST- State GST- Integrated GST – Benefits of GST – Limitations of GST in India- Previous indirect taxes Vs GST.

Unit III   10 h

Registration Procedure for GST- Input Tax Credit in GST -– Exemptions under GST – Impact of GST in various Sectors – Supply – Meaning and Types- Return filing under GST.

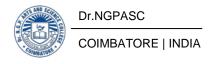### Unit IV   9 h

GST on Export and Import – Valuation of Goods under Import and Export- Determination of Sale Value of Imported Goods- Export of Goods under LUT(Letter of Undertaking)/Payment of IGST Model- Refund Calculations.

Unit V   9 h

Customs Duty - Types - Abatement of duty in Damaged or Deteriorated Goods - Remission on duty on lost, Destroyed or abandoned goods - Customs Tariff Act 1985 -VAT (Value Added Tax).

Note: Case Studies related to the above topics to be examined internally

Text Books

1   Balachandran.V, 2014. "Indirect Taxation", Sultan Chand &Co., New Delhi.

2   Gupta.S.S, 2017 ."GST Laws and Practice" Taxman Publication, New Delhi.

References

1   Datey V.S., 2018. "GST Ready Reckoner", (6th edition) Taxman Publications (P) Ltd., New Delhi.

2   Vishal Saraogi and Roshan Lodha,2017. "Goods & Service Tax Law the Ultimate Guide", Law point Publication Pvt Ltd.

3   Dr. H.C. Mehrotra, Prof. V.P. Agarwal, 2018 .Indirect Taxes, Sathiya Bhawan Publications

4   https://www.gst.gov.in

Course Code	Course Name	Category	L	T	P	Credit
195CM1A6DB	BRAND MANAGEMENT	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- The importance of brand and its impacts among the customers.
- The knowledge of Brand Rejuvenation and brand Strategies.
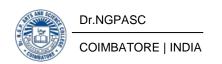- The importance of brand associations and its functions.

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understanding the concepts and process in branding decisions.	K2
CO2	Outline the brand associations and its functions.	K3
CO3	Analyze the impact of branding on buyers, competitors and the relationship with manufactures.	K3
CO4	Examine and monitoring the brand performance over the product life cycle and its co-branding.	K4
CO5	Assess the brand strategies and its implementation.	K5

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	S	S
CO3	S	S	S	M	S
CO4	S	S	M	S	S
CO5	S	S	S	S	S

S   Strong   M   Medium   L   Low

195CM1A6DB	BRAND MANAGEMENT	SEMESTER VI

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I   Concepts and Types of Brand   9 h

Introduction- Basic understanding of brands – concepts and process – significance of a brand –brand mark and trade mark – different types of brands – family brand, individual brand, private brand – selecting a brand name – functions of a brand – branding decisions –influencing factors.

Unit II   Associations of Brand   9 h

Brand Associations: Brand vision – Brand ambassadors – Brand as a personality, as trading asset, Brand extension – Brand positioning – Brand image building.

Unit III   Brand Impact   10 h

Brand Impact: Branding impact on buyers – competitors, Brand loyalty – loyalty programmes – brand equity – role of brand manager – Relationship with manufacturing – marketing finance - purchase and R & D – brand audit.

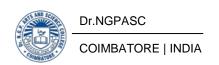**Unit IV**   Brand Rejuvenation   10 h

Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle-Co-branding

Unit V   Brand Strategies   10 h

Brand Strategies: Designing and implementing branding strategies – Case studies.

Text Books

1. Kevin Lane Keller. 2018. Strategic Brand Management [Fourth Edition]. Person Education, New Delhi.

2. Jean Noel., Kapferer.2010.Strategic Brand Management [First Edition], The Free Press, New York.

References

1. Natrajan.L 2018. Brand Management [First Edition].Margham Publications, Chennai.

2. Ramesh Kumar,S 2010.[Fourth Edition].Managing Indian Brands[First Edition]. Pearson Education, New Delhi.

3. Mahim Sagar 2012. Brand Management [First Edition].Any Books Publications, New Delhi.

4. Roy K, 1 January 2012.Brand Management [First Edition]. Vrinda Publications P Lt-Delhi

Course Code	Course Name	Category	L	T	P	Credit
195CM1A6DC	SUPPLY CHAIN MANAGEMENT	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- the components and processes of supply chain
- the supply chain activities taken in order to deliver the goods
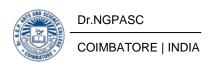- awareness on Procurement , Outsourcing and dimensions of customer value

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Define the Supply Chain Management and inventory management	K2
CO2	Explain the Supply chain Integrates and its impact on grocery and retail industry.	K3
CO3	Identify the Frame work of Strategic Alliances and its merits and demerits.	K3
CO4	Outline the Procurement and Outsourcing benefits and risks related with framework for make or buy decision and e-procurement.	K4
CO5	Assess the dimension of customer Value and its measures.	K5

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	S	S
CO3	S	S	S	M	S
CO4	S	S	M	S	S
CO5	S	S	S	S	S

S   Strong   M   Medium   L   Low

Dr.NGPASC

COIMBATORE | INDIA

B.Com. CA (Students admitted during the AY 2019-20)

195CM1A6DC	**SUPPLY CHAIN MANAGEMENT**	**SEMESTER VI**

Total Credits: 4

Total Instruction Hours: 60 h

Syllabus

Unit I Supply Chain Management & Contracts 12 h

Supply Chain Management – Global Optimisation – importance – key issues – Inventory management – economic lot size model. Supply contracts – centralized vs. decentralized system

Unit II Supply Chain Integrates 12 h

Supply chain Integrates- Push, Pull strategies – Demand driven strategies – Impact on grocery industry – retail industry – distribution strategies

Unit III Strategic Alliances 12 h

Strategic Alliances: Frame work for strategic alliances – 3PL – merits and demerits – retailer –supplier partnership – advantages and disadvantages of RSP – distributor Integration.

Unit IV Outsourcing and E-Procurement 12 h

Procurement and Outsourcing: Outsourcing – benefits and risks – framework for make/buy decision – e-procurement – frame work of e-procurement.

Unit V Price and Brand 12 h

Dimension of customer Value – conformance of requirement – product selection – price and brand – value added services – strategic pricing – smart pricing – customer value measures.

Text Books

1   Rushton,A., Oxley,J., and Croucher,P. 2010.Handbook of Logistics and Distribution[Fourth Edition]. Management. Kogan Page

2   David Simchi-Levi., Kamisnsky., Philip and Simchi-Levi Edith. 2004.Designing and Managing the Supply Chain: Concepts, Strategies and Case Studies [Second Edition].Mc Graw Hill Publication.

References

1   Agrawal.D. K.2009.Textbook of Logistics and Supply Chain Management [First Edition]. Macmillan Publishers India limited

2   Harald-Dyckhoff, 2008.Supply Chain and Reverse Logistics [Second Edition]. Springer-New Delhi

3   Peter nyhuis, 2009.Fundamentals of Production [First Edition]. Springer-New Delhi

4   Peter Meindl and Sunil Chopra, 2019. Supply chain management. Strategy, planning, and operation [Fifth Edition], Pearson Education,New York.

Course Code	Course Name	Category	L	T	P	Credit
195CM1A6DD	**MANAGEMENT INFORMATION SYSTEM**	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- The Integration of Business Information through Computers
- of utilization of business information for decision making.
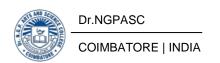- the process of Database Management System

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Interpretation of Management Information System Roles and Its Importance.	K2
CO2	Classification of Management Information Systems and Their Importance	K3
CO3	Extend the Concept of Executive information system and Resource Planning system	K3
CO4	Make use of Data Base Management Systems for Business process.	K4
CO5	Functional of individual departments in Management system.	K5

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	S	S
CO3	S	S	S	M	S
CO4	S	S	M	S	S
CO5	S	S	S	S	S

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

195CM1A6DD	MANAGEMENT INFORMATION SYSTEM	SEMESTER VI

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I   Components of Management Information System   9 h

Management Information System : Meaning – Features – Requisites of an effective MIS – MIS Model – Components –Inputs–Outputs–Subsystems of an MIS – Role and Importance – Corporate Planning for MIS – Growth of MIS in an Organization – Management Role – Level of Management - Limitations of MIS.

Unit II   Concepts of MIS   10 h

System Concepts – Elements of a System– Characteristics of a system – MIS Structures–Types of System– Operations Support System–Management Support System–Categories of Information System – System Development Life Cycle – System Enhancement.

Unit III   TPS and ERP   9 h

Information Systems in Business and Management: Transaction Processing System: Information Repeating and Executive Information System–Enterprise Resource Planning Systems.

Unit IV   Database Management Systems   10 h

Database Management Systems – Data Communications System–Conceptual Presentation – Client Server Architectures Networks – Business Process Re–Engineering [BPR]

Unit V   Management Information System Functions   10 h

Functional Management Information System : Financial Accounting – Marketing–Planning Systems–Sales and Marketing Control Systems–Production – Human resource – Training and Development - Business Process Outsourcing

Text Books

1. Amanjindal, 2010. Management Information System[First Edition].Kalyani Publishers New Delhi

2. Gorden,B Davis., and Margrethe,HOlson2004, Management Information System, [First Edition]. Tata Mc. Graw Hill Publications, New Delhi.

References

1. Gupta,A.K. 2014.Management Information System[Third Edition].Sultan Chand & Company Ltd., New Delhi.

2. Kenneth Laudon. 2012. Essentials of Management Information Systems [First Edition]. Pearson, New Delhi.

3. Mittal A.K. 2000. Management Information Systems [First Edition]. Sanjeeva prakasham - meerut.

4. Robert .S. Chuletis. 1999. Management Information Systems [First Edition]. TMH - New Delhi.

Course Code	Course Name	Category	L	T	P	Credit
195CM1A6DE	**FINANCIAL MARKETS**	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- the role and importance of Corporate Financing
- the functioning of Indian Financial Markets and Institutions.
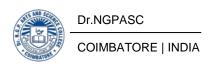- The students to know New modes of financing and it helps in development of new business.

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Define and Relate the structures of financial markets both money market and capital market	K2
CO2	Interpret the functions of merchant banking and underwriting.	K3
CO3	Identify the role of SEBI in regulating speculative transactions	K3
CO4	Analyze the role of various banks in financing business.	K4
CO5	Distinguish the new modes of financing and how it helps in development of new business.	K5

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	S	S
CO3	S	S	S	M	S
CO4	S	S	M	S	S
CO5	S	S	S	S	S

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

195CM1A6DE	**FINANCIAL MARKETS**	**SEMESTER VI**

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I   Financial Markets and Classification   8 h

Financial Markets – Structure of Financial Markets – Financial Investment – Money Market in India – Indian Capital Markets – Difference between Money Market and Capital Market –Classification and object of Indian Money Markets - Structure of Capital Markets

Unit II   Corporate Securities in Markets   10 h

Markets for Corporate Securities – New Issue Markets – Functions - Issue Mechanism – Merchant Banking - Role and Functions of Merchant Bankers- Recent Trends in Merchant banking in India-– Under writing

Unit III   Secondary Markets   9 h

Secondary Markets – Stock Exchange- Importance- Functions- – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions – Role and Regulations of SEBI.
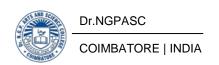
Unit IV   Intermediaries in Finance   11 h

Financial Intermediaries – Commercial Banks - IDBI – IFCI – LIC – GIC – UTI – Mutual Funds – Investment Companies- Role and Functions of Financing

Unit V   Modes of Financing   10 h

New Modes of Financing – Leasing as Source of Finance – Forms of leasing – Venture Capital – Dimension -Functions – Venture Capital in India – Factoring – Types – Modus Operandi of Factoring – Factoring as Source of Finance – Securitization of assets – Mechanism - Utility– Securitization in India.

Text Books

1   Gurusamy,S. 2010. Financial Market and Institutions [Third Edition]. Tata Mc Graw-Hill Publishing Company Ltd., New Delhi.

2   Shasi,K.Gupta., and Nisha Aggarwal 2013. Financial Institutions and Markets [Fourth Edition], Kalyani Publishers, Ludhiana.

References

1   Punithavathy pandian. 2013. Financial Services and Markets [First Edition].Vikas publishing house Pvt., Ltd.,

2   Clifford Gomez. 2010. Financial Markets, Institutions and Financial Services, [Third Edition]. PHI Learning Pvt Ltd., New Delhi.

3   Frederic S. Miskin 2010. Financial Markets Institutions [Sixth Edition]. Pearson, New Delhi.

4   Shashi K Gupta, Nisha Aggarwal and Neeti Gupta, 2015. Financial Institutions and Markets [Eleventh Edition]. Kalyani Publishers. New Delhi.

Course Code	Course Name	Category	L	T	P	Credit
195CM1A6DF	BUSINESS FINANCE	DSE	4	-	-	4

PREAMBLE

This course has been designed for students to learn and understand

- the student understand the concept of Business Finance.
- the student understand the concept of the Application of Finance to Business
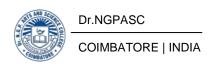- the forms and Sources of finance

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Define the business finance concepts and its functions in traditional and modern concepts	K2
CO2	Outline the financial planning and its concepts.	K3
CO3	Applying the different theories in over capitalization and under capitalization.	K3
CO4	Examine the different approaches in capital structure and Analyze the cost of capital.	K4
CO5	Explain the different sources and forms of finance	K5

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	S	S
CO3	S	S	S	M	S
CO4	S	S	M	S	S
CO5	S	S	S	S	S

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

195CM1A6DF	BUSINESS FINANCE	SEMESTER VI

Total Credits: 4

Total Instruction Hours: 48 h

Syllabus

Unit I   Concept of Business Finance   8 h

Business Finance: Introduction – Meaning – Concepts – Scope –Objectives of Financial Management–Profit Maximization and Wealth Maximization–Function of Finance–Traditional and Modern Concepts –Role of a Finance Manager.

Unit II   Financial Planning   10 h

Financial Plan: Meaning – Concept – Objectives –Characteristics of Financial Plan– Types of Financial Plan – Steps in Financial Planning – Significance of Financial Planning – Estimating long term and short term financial needs–Limitations of Financial Planning.

Unit III   Concept of Capitalization   10 h

Cost Theory – Earning Theory – Over Capitalization –Meaning- Causes -Bases- Effects - Remedies – Under Capitalization – Meaning -Causes - Bases– Effects– Remedies -Modern Concept of Capitalization –Watered Stock – Causes -Watered Stock Vs. Over Capitalization – Over Trading and Under Trading.

Unit IV   Capital Structure   10 h

Capital Structure – Principles of Capital structure – Trading on Equity –Theories of Capital Structure–Net income approach–Net operating income approach– Traditional approach–Modigliani and Miller approach–Factors determining the Capital Structure.

Unit V   Cost of Capital   10 h

Cost of Capital – Concept – Importance –Classification of Cost– Calculation- Cost of debt, Preference, Equity and Retained earnings - Composite Cost of Capital with Problems.

Dr.NGPASC

COIMBATORE | INDIA

B.Com. CA (Students admitted during the AY 2019-20)

Text Books

1. Shashi,K.Gupta., and Anuj Gupta. 2011.Business Finance[First Edition].Kalyani Publishers, New Delhi

2. Murthy, A., 2017.Financial Management [First Edition].Margham Publication, Chennai.

References

1. Khan,M.Y., and Jain,P.K. 2015. Financial Management [Seventh Edition]. The Mcgraw Hill Companies

2. Maheshwari, S.N.2014. Financial Management Principles and Practice[Fourteenth Edition].Sultan Chand & Company Ltd., New Delhi

3. Prasanna Chandra, 2017. Financial Management Theory And Practice [Nineth Edition]. Tata McGraw-Hill Publishers, New Delhi.

4. Pandey I.M. 2015 Financial Management [Eleventh Edition]. Vikas Publication, New Delhi

Course Code	Course Name	Category	L	T	P	Credit
195BI1A6AA	**INNOVATION AND IPR**	AECC	2	-	-	2

PREAMBLE

This course has been designed for students to learn and understand

- basics of Intellectual Property Rights, Copy Right Laws Trade Marks and Patents
- ethical and professional aspects related to intellectual property law context
- Intellectual Property(IP) as an career option

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the concept of Creativity, Invention and innovation	K2
CO2	Know the value , purpose and process of Patent	K2
CO3	Understand the basics of trademarks and industrial designs	K2
CO4	Acquire knowledge about copyright and copyright law	K2
CO5	Identify Geographical Indications	K2

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	M	M
CO2	S	M	M	M	M
CO3	S	M	M	M	M
CO4	S	M	M	M	M
CO5	S	M	M	M	M

S   Strong   M   Medium   L   Low

195BI1A6AA	INNOVATION AND IPR	SEMESTER VI

Total Credits: 2

Total Instruction Hours: 24 h

Syllabus

Unit I Introduction 05 h

Meaning of Creativity, Invention and innovation - Types of Innovation - Relevance of Technology for Innovation - Introduction and the need for Intellectual Property Right (IPR) - Kinds of IPR – National IPR Policy.

Unit II Patents 05 h

Introduction and origin of Patent System in India- Conceptual Principles of Patent Law in India - Process for obtaining patent - Rights granted to a Patentee - Infringement of Patent.
Case Study: When Google was sued for Patent Infringement.

Unit III Trademarks 05 h

Origin of Trade Marks System - Types - Functions - Distinctiveness and Trademarks - Meaning of Good Trademark - Rights granted by Registration of Trademarks - Infringement of trademark.
Case Study: Trademark mismanagement by Cadbury's.

Unit IV Copyright 05 h

Introduction and Evolution of Copyright - Objectives and fundamentals of Copyright Law - Requirements for Copyrights - Works protectable under Copyrights - Authorship and Ownership - Rights of Authors and Copyright owners - Infringement of Copyright.
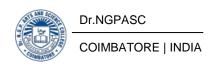Case Study: Copyright Case of Napster and Grokster.

Unit V Geographical Indications 04 h

Introduction and Concept of Geographical Indications - History - Administrative Mechanism - Benefits of Geographical Indications - Infringement of registered Geographical Indication.
Case Study: The story of the Tirupati Laddu.

Note: Case studies related to the above topics to be discussed (Examined internal only)

Dr.NGPASC

COIMBATORE | INDIA

B.Com. CA (Students admitted during the AY 2019-20)

Text Book

1 Nithyananda, K V. 2019, "Intellectual Property Rights" Protection and Management. India, IN: Cengage Learning India Private Limited.

References

1 Ahuja, V K. 2017, "Law relating to Intellectual Property Rights" India, IN: Lexis Nexis.

2 Neeraj, P., &Khusdeep, D. 2014, "Intellectual Property Rights" India, IN: PHI learning Private Limited.

3 http://www.bdu.ac.in/cells/ipr/docs/ipr-eng-ebook.pdf.

4 https://knowledgentia.com/knowledgeate

BoS Chairman/HoD
~rtment of Commerce (CA)
 ᵖ Arts and Science College
   .. ~~ ᴜ₄1 ᴜ48

Dr.NGPASC

COIMBATORE | INDIA

B.Com. CA (Students admitted during the AY 2019-20)