

**A.VEERIYA VANDAYAR MEMORIAL  
SRI PUSHPAM COLLEGE (AUTONOMOUS)**

**POONDI-613 503, THANJAVUR (DT)**



**SYLLABUS**  
*B.Com., (CA)*

**(From 2020 - 2021 onwards)**



### **Program Outcomes of B.Com (Computer Applications)**

On successful completion of the course the students are enabled with the practical knowledge of computer accounting , banking, entrepreneurship, audit assistant and other soft skill for critical decision making in the area of employability.

### **Program Specific Outcomes of B.Com (Computer Applications)**

Students are enabled with diverse application of different concepts in starting and managing business, realize the social responsibilities, social realities and inculcate an essential value system to enhance practical knowledge to prepare various financial records in the field of trade and commerce in order to meet the national requirements in a divergent way.

## B. Com (Computer Application) Syllabus under CBCS

(Applicable to the candidates admitted from the academic year 2020 -2021 onwards)

Sl. No.	Semester	Category	Paper Code	Title of the Paper	Maximum Marks			Minimum Marks For Pass			Hours Week	Credits
					CIA	E.E	Total	CIA	E.E	Total		
1.	<b>I</b>	Part – I	20U1CCAT1/H1	Tamil – I / Hindi – I	25	75	100	10	30	40	6	3
2.		Part – II	20U1CCAE1	English – I	25	75	100	10	30	40	6	3
3.		Core	20U1CCAC1	Principles of Accountancy	25	75	100	10	30	40	5	5
4.		Core	20U1CCAC2	Modern Marketing	25	75	100	10	30	40	5	4
5.		Allied	20U1CCAA1	Internet and Office Automation - Theory	25	75	100	10	30	40	5	3
6.		Allied	20U2CCAA2	Business Environment (NS)	-	-	-	-	-	-	3	-
7.		ES	20U1CCAES	Environmental Studies	-	100	100	-	40	40	-	1
8.	<b>II</b>	Part – I	20U2CCAT2/H2	Tamil - II/ Hindi – II	25	75	100	10	30	40	6	3
9.		Part – II	20U2CCAE2	English – II	25	75	100	10	30	40	6	3
10.		Core	20U2CCAC3	Introduction to Information Technology	25	75	100	10	30	40	5	4
11.		Core	20U2CCAC4	Business Management	25	75	100	10	30	40	4	5
12.		Allied	20U1CCAA2	Business Environment (NS)	25	75	100	10	30	40	3	4
13.		Allied	20U2CCAAP1	Office Automation – Lab	40	60	100	16	24	40	4	3
14.		SBE- I	20U2CCAS1	Skill Based Elective - Production Management	25	75	100	10	30	40	1	1
15.		VBE	20U2CCAVE	Value Based Education	-	100	100	-	40	40	-	-
16.	<b>III</b>	Part – I	20U3CCAT3/H3	Tamil – III / Hindi - III	25	75	100	10	30	40	6	3
17.		Part – II	20U3CCAE3	English – III	25	75	100	10	30	40	6	3
18.		Core	20U3CCAC5	Company Accounts – I	25	75	100	10	30	40	5	5
19.		Core	20U3CCACP2	Internet and Web Technology Lab	40	60	100	16	24	40	5	5
20.		Allied	20U3CCAMAA3	Mathematics & Statistics for Business Decisions	25	75	100	10	30	40	5	3
21.		Allied	20U4CCAA4	Merchant Banking and Financial Services (NS)	-	-	-	-	-	-	3	-
22.		GS Online	20U3CCAGS -----	Gender Studies Massive Open On Line Course(MOOC)	-	100	100	-	40	40	-	-
23.	<b>IV</b>	Part – I	20U4CCAT4/H4	Tamil –IV / Hindi – IV	25	75	100	10	30	40	6	3
24.		Part – II	20U4CCAE4	English– IV	25	75	100	10	30	40	6	3

Sl. No.	Semester	Category	Paper Code	Title of the Paper	Maximum Marks			Minimum Marks For Pass			Hours Week	Credits
					CIA	E.E	Total	CIA	E.E	Total		
25.		Core	20U4CCAC6	Company Accounts - II	25	75	100	10	30	40	5	5
26.		Core	20U4CCAC7	Business Law	25	75	100	10	30	40	4	4
27.		Allied	20U4CCAA4	Merchant Banking and Financial Services (NS)	25	75	100	10	30	40	3	4
28.		Allied	20U4CCAAP3	Java Programming Lab	40	60	100	16	24	40	4	3
29.		SBE – II Online	20U4CCAS2 -----	Skill Based Elective – Services Marketing Massive Open On Line Course(MOOC)	25	75	100	10	30	40	1	1
30.	V	Core	20U5CCAC8	Cost Accounting	25	75	100	10	30	40	5	5
31.		Core	20U5CCAC9	Auditing	25	75	100	10	30	40	5	5
32.		Core	20U5CCAC10	Income Tax Law and Practice	25	75	100	10	30	40	5	5
33.		Core	20U5CCACP4	Visual Basic.net LAB	40	60	100	16	24	40	4	5
34.		Major Elective–I	20U5CCAEL1A 20U5CCAEL1B	International Trade and Export Management / Business Ethics and Values	25	75	100	10	30	40	4	4
35.		Major Elective–II	20U5CCAEL2A 20U5CCAEL2B	Business Intelligence and Analytics Software Development with Visual Basic.Net	25	75	100	10	30	40	4	3
36.		NME	20U5CCANME	Business and Taxation	25	75	100	10	30	40	2	1
37.		LSD	20U5CCALSD	Life Skills Development	-	100	100	-	40	40	1	-
38.	VI	Core	20U6CCAC11	Management Accounting	25	75	100	10	30	40	5	5
39.		Core	20U6CCAC12	Financial Management	25	75	100	10	30	40	5	5
40.		Core	20U6CCACP5	Computerized Accounting - Lab	40	60	100	16	24	40	5	5
41.		Core	20U6CCAC13	Company Law and Secretarial Practice	25	75	100	10	30	40	5	4
42.		Major Elective–III	20U6CCAEL3A 20U6CCAEL3B	Principles of Insurance / Human Resource Management	25	75	100	10	30	40	5	4
43.		Major Elective–IV	20U6CCAEL4A 20U6CCAEL4B	Security Analysis and Portfolio Management / Entrepreneurial Development	25	75	100	10	30	40	5	3
44.		CN	20U6CCACN	Comprehensive Knowledge	-	100	100	-	40	40	-	1
45.		GK	20U6CCAGK	General Knowledge (NS)	-	100	100	-	40	40	-	-
				Extension Activity	-	-	-	-	-	-	-	1
Total							4300				180	140

### Abbreviations

ESE: Environmental studies	LSD: Soft Skill Development
VBE: Value Based Education	GK : General Knowledge
SBE: Skill Based Elective	NME: Non – Major Elective
GS: Gender Studies	EA: Extension Activities
ME: Major Elective	SS: Self Study
CC: Certificate Course	
MOOC-Massive open online course	

Parts	Total No. of course	Total Marks	Total Credits
<b>Part – I</b>	<b>04</b>	<b>400</b>	<b>12</b>
<b>Part – II</b>	<b>04</b>	<b>400</b>	<b>12</b>
<b>Part – III</b>		<b>2600</b>	
Core Major	16		76
Core Allied	06		20
Major	04		14
Elective	.....		.....
	<b>26</b>		<b>110</b>
	.....		.....
<b>Part – IV</b>			
E.S	01	100	01
VBE	01	100	00
SBE	02	200	02
SSD	01	100	00
NME	01	100	01
G.S	01	100	00
G.K	01	100	00
Comp Test	01	100	01
	.....	.....	.....
	<b>09</b>	<b>900</b>	<b>05</b>
	.....	.....	.....
<b>Part – V</b>	<b>-</b>	<b>-</b>	
<b>EA</b>			<b>01</b>
	<b>43</b>	<b>4300</b>	<b>140</b>

**Comprehensive Knowledge Test:** Objective type question pattern with 100 compulsory questions carrying 100 marks to be answered in 3 Hours with 2 Credits. The portion is entire core courses.

**MOOC:** Massive open online course is introduced in the third and fourth semester as an extra credit course from this academic year 2020-2021. Students can avail any one or more of the courses available in MOOC to equip their skill and knowledge themselves

Field Visit / Industrial Visit / Hands on training programme having minimum 15 hours of contact time as Extra Credit course is introduced for II year UG students to gain experiential learning

Evaluation of the visit report will be held at the end of IV Semester.

Components of Evaluation

Internal Marks	40
External marks	60
Total	100

Project is introduced for III year students to cater for the needs of advanced learners as extra credit course

Components of Evaluation

Internal Marks	40
External marks	60
Total	100

Soft skill development course prescribed in V semester is changed as Life Skill Development.

This course will be handled by both Internal Staff and External Experts.

Mode of Assessment for this course is oral examination.

Components of Evaluation

Internal Marks	40
External marks	60
Total	100

#### **Skill Based Elective Offered by the Commerce Department**

1. Production management
2. Services Marketing

#### **Non – Major Elective paper offered by the Commerce Department**

Business Taxation.

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**Question Pattern for UG and PG Programmes for students to be  
admitted during 2020 – 2021 and afterwards**

**Total Marks: 75**

**QUESTIONS PATTERN**

**SECTION – A  
(Question 1 to 10)**

**10 x 2 = 20 Marks**

1. Short Answer Questions
2. Two Questions from each unit (All are answerable)

**SECTION – B  
(Question 11 to 15)**

**5 x 5 = 25 Marks**

1. 5 Paragraph type questions with “either / or” type choice.
2. One question from each unit of the Syllabus.
3. Answer all the questions.

**SECTION – C  
(Question 16 to 20)**

**3 x 10 = 30 Marks**

1. 5 Essay type questions – any three are answerable.
2. One questions from each unit of the Syllabus

## B.Com - Computer Application

Semester	Subject Code	Title Of The Paper	Hours Of Teaching / Week	No. of Credits
I	20U1CCT1	<b>இக்கால இலக்கியம்</b> (செய்யுள் , உரைநடை, சிறுகதை, புதினம், நாடகம் இலக்கிய வரலாறு)	6	3

### நோக்கம்

1. இக்கால இலக்கிய வகைகளைக் கண்டறிவர்
2. எழுத்து, சொல் இலக்கணங்களின் அடிப்படைகளைக் கண்டறிவர்.
3. புதுக்கவிதை வாயிலாக வெளிப்படும் சமூக, அரசியல்விழுமியங்களை மதிப்பிடுவர்.
4. இக்கால இலக்கியத்தின் மீதான விருப்பத்தை மிகுவித்தல்.

### கூறு: 1 செய்யுள்

நேரம்:18

1. பாரதியார் : கண்ணன் என் காதலன், கண்ணம்மா என் காதலி (முதல்பாடல் மட்டும்)
2. பாரதிதாசன் : தமிழின் இனிமை, தமிழ் உணர்வு
3. கவிமணி : ஒற்றுமையே , உயர்நிலை-நாட்டுக்குழைப்போம்
4. சுரதா : சிக்கனம்

### கூறு: 2 செய்யுள்

நேரம்:18

1. பட்டுக்கோட்டை கல்யாணசுந்தரம்:நாட்டுக்கொரு வீரன்
2. கண்ணதாசன் : காலக்கணிதம்
3. மு.மேத்தா: கண்ணீர் பூக்கள் , ஊர்வலம், தாய் , வெளிச்சம் வெளியே இல்லை
4. அப்துல் ரகுமான் : தேவகானம் - தேர்ந்தெடுக்கப்பட்ட 5 பாடல்கள்

### கூறு: 3 சிறுகதை

நேரம்:18

1. கேட்டிவி : குரல்கொடுக்கும் வானம்பாடி (1-10 )
2. கேட்டிவி : மனோரஞ்சிதம் (1-10 )

### கூறு: 4 புதினம்

நேரம்:18

புதினம் : துணிந்தவன் - வல்லிக்கண்ணன்

### கூறு:5 நாடகம் ,இலக்கிய வரலாறு

நேரம்:18

- 1.நாடகம் : மாமன்னன் இராசராசன் - கு.வெ.பாலசுப்பிரமணியன்
- 2.இலக்கிய வரலாறு : இருபதாம் நூற்றாண்டு இலக்கியங்கள்

### பயன்கள்

1. தமிழ் இலக்கியத்தின் மீதான ஆர்வம் மிகும்.
2. புதிய இலக்கிய வளங்களை அறிவர்.
3. கவிதை, சிறுகதை ஆகியவற்றைப் படைக்க முயல்வர்.
4. போட்டித் தேர்வுகளுக்குச் செல்பவர்கள் பயன் பெறுவர்.
5. நாடகக் கலைத்திறனை அறிவர்



### B.Com - Computer Application

Semester	Course Code	Title of The Course	Hours of Teaching/ Week	No. of Credits
<b>I</b>	<b>20U1CCE1</b>	<b>PART – II - Prose, Poetry and Communication Skills</b>	<b>6</b>	<b>3</b>

#### Objective

- **To initiate the students to understand English through Prose, Poetry and Basic Communicative Grammar.**

#### Unit – I

- Shakespeare - Shall I Compare Thee to a Summer's Day?  
John Milton - On His Blindness  
William Wordsworth - The Solitary Reaper  
P.B.Shelley - Song to the Men of England  
Robert Frost - The Road not Taken  
Nissim Ezekiel - Night of the Scorpion

#### Unit – II

- 1) The Running Rivulets of Man,                      2) Parliament is Marking Time  
3) The Lady in Silver Coat,                              4) Mr. Applebaum at Play

#### Unit – III

- 1) The Feigning Brawl of an Impostor,              2) Thy Life Is My Lesson  
3) Solve the Gamble,                                      4) The Stoic Penalty

#### Unit – IV

- 1) Nobility in Reasoning,                              2) Malu the Frivolous Freak  
3) Bharath! Gird Up Your Loins!                      4) Honesty is the Cream Of Chastity

#### Unit – V

Parts of Speech, Nouns, Pronouns, Conjunctions, Adjectives, Articles, Verbs, Adverbs, Interjection – sentence.

#### Course outcomes:

**After the completion of this course, students will be able to**

- **understand and appreciate the English Prose, Poetry and basic functional communicative Grammar and study on style and substance.**
- **develop interest in appreciation of literature**
- **integrate the use of the four language skills: LSRW.**
- **communicate appropriately and use English effectively**
- **imbibe ethical, moral, national and cultural values**

#### Prescribed Texts:

K.T.V. *A Melodious Harmony*. Thanjavur: Rajendra Publishing House, 2017.  
Natarajan, K. *Flying Colours*. Chennai: New Century Book House (P) Ltd., 2017.  
*Advanced Grammar and Composition*. Chennai: New Century Publishing House, 2017.

## B.Com - Computer Application

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
I	20U1CCAC1	Principles of Accountancy	5	5
<b>Objective:</b> <ul style="list-style-type: none"><li>To provide knowledge on concepts and conventions of accounting and basic accounting framework.</li><li>Introduces students to the world of accounting and assumes no prior knowledge of the subject area.</li><li>To improve decision making and value for company stake holders.</li></ul>				

### Unit - I

Introduction to Accounting - Book-keeping Vs. Accounting - Accounting Methods - Advantages - Limitations - Accounting Concepts and Conventions - Journal - Ledger - Subsidiary Books - Trial Balance.

### Unit - II

Final Accounts of Sole Trader - Preparation of Trading Account, Profit & Loss Account and Balance Sheet with Adjustments.

### Unit - III

Single Entry System - Features - Defects - Single Entry Vs. Double Entry System - Statement of Affairs Method - Conversion Method.

### Unit - IV

Depreciation Accounting - Straight Line Method - Diminishing Balance Method - Annuity Method - Depreciation Fund Method - Difference Between Provisions and Reserves - Insurance Policy Methods.

### Unit - V

Sale or Return - Meaning - Purpose - Methods of Recording - Transactions of Few, Frequent and Large. Fire Insurance Claims - Needs - Types - Claims for Loss of Stock and Profits.

**Distribution of Marks:** Problem 80% Theory 20%

### Course Outcome:

After completion of this course students will be able to

- familiarize with the fundamental aspects of financial accounting and prepare final accounts and balance sheets.
- use information to support business processes and practices, such as problem analysis and decision making.
- apply quantitative skills to help analyze and solve business problems.
- apply oral and written communication skills.
- develop an understanding of internal control issues and the effects of the regulatory environment on financial reporting.

### Text book:

- Reddy TS and Murthy, Financial Accounting (2019), Margham Publications, Chennai.

### Reference Books

- R.L. Gupta & M. Radhaswamy (2018), Financial Accounting, Sultan Chand & Sons, New Delhi.
- Shukla MC, Grewal TS & Gupta SC, (2016), Advanced Accounts (Vol. I), S.Chand Company Ltd., New Delhi.
- Jain S.P. & K.L. Nearing, (2016), Advanced Accountancy Volume I, Kalyani Publishers, New Delhi.

## B.Com - Computer Application

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
I	20U1CCAC2	Modern Marketing	5	4
<b>Objective:</b> <ul style="list-style-type: none"><li>• To endow students with the understanding of the conceptual framework of marketing.</li><li>• To make the students acquainted with marketing functions in the modern era.</li><li>• To introduce the marketing concept and to identify, understand and satisfy the needs of customers and markets.</li><li>• To analyses companies and competitors and to introduce marketing strategy to increase awareness of the strategic decisions.</li></ul>				

### Unit - I

Marketing - Meaning - Definition - Objective - Classification of Markets -Importance - Evolution of the Concept of Marketing - Approaches to Study of Marketing - Selling Vs. Marketing - Marketing Mix - Marketing Functions.

### Unit - II

Buyer Behaviour - Consumer Vs Customer - Importance - Types of Buyer - Consumer Behaviour - Role of Consumer Behaviour - Determinants of Consumer Behaviour - Buying Decision - Buying Motives - Buying Decision Process - Market Segmentation - Bases - Benefits.

### Unit - III

Product - Concepts - Features - Classification - Importance of Product - New Product Planning and Development - Product Mix - Product Life Cycle - Branding and Packaging.

### Unit - IV

Pricing - Importance - Objectives - Procedure for Price Determination - Kinds of Pricing - Factors Affecting Pricing Policy - Pricing Decisions. Sales Promotion - Types - Need - Sales Promotion Mix - Advertising - Publicity - Personal Selling - Advantages - Limitations.

### Unit - V

Distribution Channels - Concept - Types - Functions - Choice of Distribution Channels - Retailers and Wholesalers - Innovative Marketing - Online Marketing - Recent trends in marketing: Customer Relationship Marketing - Online Marketing - Significance - Function - Types - E- Marketing - Direct Marketing - Tele Marketing - Green Marketing - Customer Delight Marketing - Health Care Social Marketing.

### Course Outcome:

After completion of this course students will be able to

- give Buying Decision Behaviour.
- explain The How To Develop New Product In Market.
- identify E-Marketing trends.
- how to make Know The Public Relations.
- make The student Recent Trends In Marketing, Digital And Virtual Marketing.

### Textbook

1. Pillai, R.S.N and Bagavathi, (2019) V, Marketing Management, S.Chand Co. Ltd., New Delhi.

### Reference Books

1. Gupta, C.B. and Rajan Nair, N, (2018) Marketing Management, Sultan Chand & Sons, New Delhi.
2. Memoria, C.B. Suri, R.K. and Satish Memoria, Marketing Management, Kitab Mahal Agencies, Allahabad.
3. Philip Kotler, (14<sup>th</sup> Edition) Marketing Management, Prentice-Hall Pvt. Ltd., New Delhi.  
Jayasankar J., Marketing Margham Publication, Chennai (2017)

## B.Com - Computer Application

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
I	20U1CCAA1	Internet and Office Automation - Theory	5	3
<b>Objective:</b> <ul style="list-style-type: none"><li>To provide the knowledge on internet and office automation.</li></ul>				

### Unit I:

What is Internet? The internet's underlying architecture - Communicating on the Internet - How the World Web works.

### Unit II:

Multimedia on the Internet - Intranet and shopping on the internet - Safeguarding the Internet

### Unit III:

Word: Features, Creating, Saving and Opening Documents in Word, Interface, Toolbars, Ruler, Menus, Keyboard Shortcut, Editing, Previewing, Printing & Formatting a Document, Advanced Features of MS Word, Find & Replace, Using Thesaurus, Using Auto- Multiple Functions, Mail Merge, Handling Graphics, Tables & Charts, Converting a word document into various formats like- Text, Rich Text format, Word perfect, HTML,PDF etc.

### Unit IV:

Worksheet - Excel: Worksheet basics, creating worksheet, entering into worksheet, heading information, data, text, dates, alphanumeric values, saving & quitting worksheet, Opening and moving around in an existing worksheet, Toolbars and Menus, Keyboard shortcuts, Working with single and multiple workbook, working with formulae & cell referencing, Auto sum, Copying formulae, Absolute & relative addressing, Worksheet with ranges, formatting of worksheet, Previewing & Printing worksheet, Graphs and charts, Database, Creating and Using macros, Multiple worksheets- concepts, creating and using.

### Unit V:

Power Point: Creating slide show with animations. Autocentnt Wizard, creating a lank presentation, auto layout, Power point screen: screen layout and Views, insert a new slide, applying design template, changing slide layout, reordering and hiding slides, slide show and editing custom slide. Resizing a text box, Text box properties, Delete a text box, Bulleted lists, Numbered lists, Adding notes, Video and Audio, Adding text Editing options, Formatting text, Replace fonts, Line spacing, Change case Spelling check, Color schemes, Adding clip art, Adding an image from a file Editing graphic, AutoShapes, WordArt, Backgrounds, Action buttons Slide animation - Animation preview Slide transitions Slide show options Slide master Header and footer Slide numbers Date and time.

### Course Outcome:

After completion of this course students will be able to

- understand various basic concept of computers in the minds of learner
- recollect the introduction, characters, functions and components of computers.
- understand use of computer for office automation.
- keep the types, functions and classifications of operating system
- study, features, data entry and mean, median, mode, standard deviation, growth rate and trend using of excel

### Reference Books

1. Preston Gralla, How the Internet Works, Techmedia, Millennium Edition.
2. Susan H Cooperman, Professional Office Procedure, Printice Hall.

## B.Com - Computer Application

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
I	20U2CCAA2	Business Environment (NS)	3	-
<b>Objective:</b> <ul style="list-style-type: none"><li>To comprehend the influence of micro and macro factors of environment on business.</li><li>To analyses and evaluate the various business components prevailing in the present environment.</li><li>To make aware of various stakeholders of the business and their role in the business environment.</li></ul>				

### Unit - I

Business Environment - Nature - Significance - Internal and External Environment -Elements of External Environment - Impact of Environment on Business and Strategic Decisions - Environmental Analysis - Process - Importance - Techniques - Approaches to Environment Analysis - Michael Porter's Five Forces Model - Coping with Environmental Changes.

### Unit - II

Economic Environment - Economic Systems - Characteristics - Types of Economic System - Economic Planning - Economic Policies - Monetary and Fiscal Policies - Foreign Trade Policy.

### Unit - III

Political Environment - Functions of the State - Economic Role of Government -Rationale of State Intervention - Extend of State Intervention - Government Business Relationship in India – Government and Regulatory Environment - Legal Environment - Industries Act- Competition Act- Consumer Protection Act - FEMA - Environment Production Act .

### Unit - IV

Social and Demographic Environment - Size of Population - Age Structure - Human Development. Cultural Environment - Culture and Business - Elements of Culture - Cultural Heritage - Cultural Adaptation - Cultural Transmission - Cultural Conformity - Cultural Lag - Cultural Traits - Impact of Foreign Culture on Business - Social Attitudes.

### Unit - V

Natural Environment - Components - Impact of Natural Environment on Business - Guidelines for Developing Natural Environment Resources. Technological Environment - Factors Governing Technological Environment - Impact of Technology - Technology Transfer.

### Course Outcome:

After completion of this course students will be able to

- analyse the recent developments in the economic, fiscal and monetary policies of the government.
- demonstrate sensitivity towards ethical and moral issues and have ability to address them in the course of business.
- evaluate the legal, social and economic environments of business.
- apply decision support tools to business decision making.
- Present a business environmental analysis and recommendations to reduce the risk of the identified issues.

### Text Book:

1. Gupta, C.B. (2019), Business Environment. Sultan Chand & Sons, New Delhi.

### Reference Books

1. Francis Cherunilam, J. (2019) Business Environment. Himalaya Publishing House, New Delhi.
2. Aswathappa, K. (2017) Business Environment. Himalaya Publishing House, New Delhi.
3. Ghosh, P.K. (2017) Business Environment. Sultan Chand & Sons, New Delhi.
4. Francis Cherunilam (2018), Business Environment, Himalaya Publishing House, Mumbai.

## B.Com - Computer Application

Semester	Subject Code	Title Of The Paper	Hours Of Teaching/ Week	No. of Credits
II	20U2CCT2	இடைக்கால இலக்கியம் - பயன்முறைத் தமிழ் -இலக்கண இலக்கிய வரலாறு,	6	3

### நோக்கம்

1. தமிழிலக்கிய வரலாற்றில் பக்தி இலக்கியங்கள் பெறும் சிறப்பை உணர்வர்.
2. சமய வழிச் சமூக மாற்றத்திற்குப் பெறுவர்.
3. சமய நல்லிணக்க உணர்வை மாணவர்கள் பெறுவர்.

### கூறு: 1

நேரம்:18

1. திருஞானசம்பந்தர் தேவாரம் : சீகாழி திருப்பதிகம்—  
அடலேற அமருங்கொடி அன்ன (பா.எ.360—370)
2. திருநாவுக்கரசர் தேவாரம் : திருவையாற்றுப் பதிகம்  
விடகிலேன், அடிநாயேன்; வேண்டியக் கால் யாதொன்றும் (பா.எ.124—133 )
3. சுந்தரர் தேவாரம் : திருமழபாடி பதிகம்  
பொன் ஆர் மேனியனே! புலித்தோலை அரைக்கு அசைத்து,(பா.எ.1-10 பாடல்கள் )
4. மாணிக்கவாசகர் : திருவாசகம் - பிடித்த பத்து

### கூறு: 2

நேரம்:18

1. பெரியாழ்வார் : திருமொழி - தாய்ப்பால் உண்ண அழைத்தல் 129—138 வரை  
10 பாசுரங்கள்
2. குலசேகர ஆழ்வார்: பெருமாள் திருமொழி- இராமர் தாலாட்டு - 719—729  
11 பாசுரங்கள்
3. ஆண்டாள் நாச்சியார்: நாச்சியார் திருமொழி - திருமணக்கனவை உரைத்தல்
4. திருப்பாணாழ்வார் : அமலனாதிபிரான் - 10 பாசுரங்கள்

### கூறு: 3

நேரம்:18

1. குமரகுருபரர் : வருகைப் பருவம் - 10 பாடல்கள்
2. திரிகூடராசப்பக்கவிராயர் :குற்றாலக் குறவஞ்சி - குறத்தி மலைவளம் கூறல்
3. வீரமாமுனிவர் : தேம்பாவணி - காட்சிப்படலம் முழுவதும்
4. உற்றுப்புலவர் : சீறாப்புராணம்-விலாதத்துக் காண்டம்-கதீஜா கனவு கண்ட படலம்

### கூறு: 4 பயன்முறைத்தமிழ்

நேரம்:18

எழுத்தியல்: உயிரெழுத்து, மெய்யெழுத்து, உயிர்மெய்யெழுத்து,முதலெழுத்து, சார்பெழுத்து, மொழிக்கு முதலாகவும் இறுதியாகவும் வரும்எழுத்துக்கள்,போலி. சொல்லியல்: இலக்கண, இலக்கிய வகையிலான சொற்கள். பொதுவியல் : எழுத்துப் பிழைகளை நீக்குதல்,எழுத்துப் பிழைகளும் திருத்தங்களும்,வலி மிகுதல்,வலிமிகாமை ,வாக்கிய அமைப்புக்கள், நிறுத்தற் குறியீடுகள்.

### கூறு:5இலக்கணஇலக்கிய வரலாறு

நேரம்:18

1. இலக்கண வரலாறு (தமிழ்த்துறை வெளியீடு)
2. தமிழ் இலக்கிய வரலாறு: இடைக்கால இலக்கியம்

### பயன்கள்

1. பல்வகை சமய இலக்கியப் போக்குகளை அறிந்து கொள்வர்.
- 2.சமயவழித் தமிழரின் வாழ்வியலை அறிவர்.
3. பல்வகை சமயக் கோட்பாட்டினை அறிந்துகொள்வர்.
4. பிழையின்றி எழுதப் பழகுவர்.
5. சமயங்களின் இன்றியமையாமையை உணர்வர்

### B.Com - Computer Application

Semester	Course Code	Title of The Course	Hours of Teaching/ Week	No. of Credits
<b>II</b>	<b>20U2CCE2</b>	<b>PART – II- Extensive Readers and Communicative Skills</b>	<b>6</b>	<b>3</b>

#### Objective

- **To impart language and communicative skills through short stories, one- act plays and communicative grammar.**

#### Unit – I

- Shakespeare – The Seven Stages of Man
- Longfellow – A Psalm of Life
- Nissim Ezakiel – Enterprise
- William Wordsworth – The world is too much with us

#### Unit – II

- Anton Chekhov - The Bear
- Cedric Mount - The Never-Never Nest
- Farrell Mitchell - The Case of the Stolen Diamonds
- M.V. Rama Sharma - The Mahatma

#### Unit - III

- Fyodor Dostoyevsky - The Christmas Tree and the Wedding
- The Duchess - The Jewelry
- O. Henry - The Romance of a Busy Broker

#### Unit – IV

Tense, Question Tag, Dialogue Writing, Paragraph Writing, Adjectives, Adverb

#### Unit – V

Voices, Degrees of Comparison, Direct and Indirect

#### Course outcomes

**After the completion of this course students will be able to**

- **promote the linguistic and communicative objectives through the study of poems, short stories and the communicative grammar.**
- **gain language and communicative skills through short stories**
- **identify and differentiate different forms of literature.**
- **engage in reflective writing after learning the prescribed lessons.**
- **enhance the communicative skills through LSRW**

#### Prescribed Texts:

- *Voices of Vision*, Board of Editors, NCBH, Chennai, 2016.
- *Communicative Grammar*, The Department of English Course Material.

## B.Com - Computer Application

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
<b>II</b>	<b>20U2CCAC3</b>	<b>Introduction to Information Technology</b>	<b>5</b>	<b>4</b>

**Objective:**

- To expose the students to the accounting procedure of allied aspects of accounting and partnership accounts.

**UNIT-I**

Computer Systems – Types of Computer systems- Importance of computers in business- Computer applications in various areas of business- Components of computers system – input, output and storage devices-Types of software.

**UNIT-II**

Operating systems – features – types – Number system – Conversion – programming Language – machine Language- Assembly language- Flow chart - Data and Information – data processing – Types of data processing systems.

**UNIT-III**

Internet Terminology- History of the Internet- architecture and components- Computer networks – LAN – Applications of LAN - WAN – Internet – Internet Applications.

**UNIT-IV**

The anatomy of E- commerce applications - E-commerce consumer applications – E – Com organizations applications– components of the I – way –network access equipment.

**UNIT – V**

System analysis and design – Computer based information system – Need – Transaction Processing system –Management Information System – Decision Support System – Expert Systems. Recent trends in IT –Blue tooth technology-wifi technology-cloud computing.

**Course Outcomes**

After completion of this course students will be able to

- ☐ Summarize the components of computers
- ☐ Classify programming languages and networks structures
- ☐ Identify e-commerce and Internet services
- ☐ Compare the computer based information systems
- ☐ Analyze the recent trends in IT.

**TEXT BOOKS:**

1. Introduction to Information Technology : V.Rajaraman.
2. Frontiers of electronic Commerce : Ravi Kalakota, Andrew Winston

**BOOKS FOR REFERENCE:**

1. Computers and Commonsense : Roger Hunt and John shellery
2. Using Microcomputers : Brightman and Dimsdale
3. Introduction to IT : ITL Education Solutions Ltd (Pearson Education)



## B.Com - Computer Application

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
II	20U2CCAC4	Business Management	4	5

### Objective:

- To provide expert knowledge on functions of management.
- The course aims to provide basic knowledge of organisation and management of business enterprises.
- To provide the basic knowledge to work in the companies under different culture.
- To help the students gain understanding of the functions and responsibilities of managers.
- To provide them tool and techniques to be used in the performance of the managerial job.

### Unit - I

Introduction to Management - Nature - Scope - Characteristics - Management and Administration - Levels of Management - Functions - Contributions of Henry Fayol and F.W.Taylor.

### Unit - II

Planning - Meaning - Definition - Features - Objectives - Nature of planning - Importance - Steps - Kinds - Elements - Planning process - Advantages - Limitations - Decision Making - Characteristics - Steps - Types. MBO - Definition - Features - Steps in MBO - Merits – MBE – Definition – Merits.

### Unit - III

Organisation - Types - Principles - Span of Control - Departmentation - Merits and Demerits - Delegation - Definition - Process - Types - Delegation - Barriers to Delegation - Centralization and Decentralization.

### Unit - IV

Direction - Principles - Essentials - Motivation - Importance - Theories of Motivation - Maslow's Theory, McGregor Theory and Z Theory. Leadership - Styles - Qualities - Functions of a leader - Communication - Nature - Process - Networks and Barriers - Effective Communication.

### Unit - V

Co-Ordination - Need - Types – Principles – Techniques. Control - Concept and Process Effective Control System – Techniques of Control - Characteristics - Need - Process - Control Devices - TQM - Six Sigma - Management Information System.

### Course Outcomes

After completion of this course students will be able to

- know the basic concepts, principles and theories of management and understand the elements of direction and practice the appropriate method of leadership.
- identify own strengths and develop areas for growth.
- demonstrate that challenges have been undertaken, developing new skills in the process.
- demonstrate the roles, based skills and functions of management.
- understand the concepts related to business.

### Text Book:

1. Dinkar Pagare, (2019), Business Management, Sultan Chand & Sons, New Delhi.

### Reference Books

1. Gupta, C.B, (2018) Business Organisation and Management, Sultan Chand & Sons, New Delhi.
2. Prasad LM, (2018), Principles & Practice of Management, Sultan Chand & Sons New Delhi.
3. Chandan, D, (2017) Management Concepts, Himalaya Publishing House, Mumbai.
4. Drucker Peter F, (2016), Practice of Management, Harper Collins Publishers of India Ltd., New Delhi

## B.Com - Computer Application

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
II	20U2CCAA2	Business Environment (NS)	3	-
<b>Objective:</b> <ul style="list-style-type: none"><li>To comprehend the influence of micro and macro factors of environment on business.</li><li>To analyses and evaluate the various business components prevailing in the present environment.</li><li>To make aware of various stakeholders of the business and their role in the business environment.</li></ul>				

### Unit - I

Business Environment - Nature - Significance - Internal and External Environment -Elements of External Environment - Impact of Environment on Business and Strategic Decisions - Environmental Analysis - Process - Importance - Techniques - Approaches to Environment Analysis - Michael Porter's Five Forces Model - Coping with Environmental Changes.

### Unit - II

Economic Environment - Economic Systems - Characteristics - Types of Economic System - Economic Planning - Economic Policies - Monetary and Fiscal Policies - Foreign Trade Policy.

### Unit - III

Political Environment - Functions of the State - Economic Role of Government -Rationale of State Intervention - Extend of State Intervention - Government Business Relationship in India – Government and Regulatory Environment - Legal Environment - Industries Act- Competition Act- Consumer Protection Act - FEMA - Environment Production Act .

### Unit - IV

Social and Demographic Environment - Size of Population - Age Structure - Human Development. Cultural Environment - Culture and Business - Elements of Culture - Cultural Heritage - Cultural Adaptation - Cultural Transmission - Cultural Conformity - Cultural Lag - Cultural Traits - Impact of Foreign Culture on Business - Social Attitudes.

### Unit - V

Natural Environment - Components - Impact of Natural Environment on Business - Guidelines for Developing Natural Environment Resources. Technological Environment - Factors Governing Technological Environment - Impact of Technology - Technology Transfer.

### Course Outcome:

After completion of this course students will be able to

- analyse the recent developments in the economic, fiscal and monetary policies of the government.
- demonstrate sensitivity towards ethical and moral issues and have ability to address them in the course of business.
- evaluate the legal, social and economic environments of business.
- apply decision support tools to business decision making.
- Present a business environmental analysis and recommendations to reduce the risk of the identified issues.

### Text Book:

Gupta, C.B. (2019), Business Environment. Sultan Chand & Sons, New Delhi.

### Reference Books

Francis Cherunilam, J. (2019) Business Environment. Himalaya Publishing House, New Delhi.

Aswathappa, K. (2017) Business Environment. Himalaya Publishing House, New Delhi.

Ghosh, P.K. (2017) Business Environment. Sultan Chand & Sons, New Delhi.

Francis Cherunilam (2018), Business Environment, Himalaya Publishing House, Mumbai

## B.Com - Computer Application

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
II	20U2CCAAP1	Office Automation - Lab	4	3

**Objective:**

- To provide practical knowledge on office automation.

**WORD**

1. Text Manipulations
2. Usage of Numbering, Bullets, Tools and Headers
3. Usage of Spell Check and Find and Replace
4. Text Formatting
5. Picture Insertion and Alignment
6. Creation of Documents Using Templates
7. Creation of Templates
8. Mail Merge Concept
9. Copying Text and Picture from Excel
10. Creation of Tables, Formatting Tables
11. Splitting the Screen
12. Opening Multiple Document, Inserting Symbols in Documents

**EXCEL**

1. Creation of Worksheet and Entering Information
2. Aligning , Editing Data in Cell
3. Excel Function (Date , Time, Statistical, Mathematical, Financial Functions)
4. Changing of Column Width and Row Height (Column and Range of Column)
5. Moving, copying, Inserting and Deleting Rows and Columns
6. Formatting Numbers and Other Numeric Formats
7. Drawing Borders Around Cells
8. Creation of Charts Raising Moving
9. Changing Chart Type
10. Controlling the Appearance of a Chart

**POWER POINT****Working with Slides**

1. Creating, saving, closing presentation
2. Adding Headers and footers
3. Changing slide layout
4. Working fonts and bullets
5. Inserting Clipart
  - 5.1 Working with Clipart
  - 5.2 Applying Transition and animation effects
6. Run and Slide Show

**Course Outcomes**

After completion of this course students will be able to

- create on mail merge concept
- explain the splitting the screen
- create of worksheet and entering information
- know the changing slide layout.
- understand the run and slide show.

## B.Com - Computer Application

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
II	20U2CCAS1	Skill Based Elective Production Management	1	1
<b>Objective:</b> <ul style="list-style-type: none"><li>To impart knowledge on the fundamentals of production management.</li><li>To understand the basic concepts and theories of the production management.</li><li>To anticipate issue in production and operations processes they may face during the careers.</li><li>To apply operation management concepts and their influence on business decisions.</li></ul>				

### Unit - I

Production Management - Historical Development - Components - Scope - Organisation for Production - Problems - Functions and Responsibilities of Production Manager - Production Strategies - Decisions Involved in Production Management -Production Procedures.

### Unit - II

Production System and Methods - Continuous Production - Mass Production - Process Production - Assembly Production - Continuous Production - Intermittent Production - Job Production - Batch Production.

### Course Outcomes

After completion of this course students will be able to

- gaining knowledge about managing production processes.
- how to run operations effectively.
- better understanding of modern production techniques.
  - better understanding of quality management.

### Text book:

- Saravanel. P, & Sumathi. S (2018), Production and Materials Management, Margham Publications, Chennai.

### Reference Books

- Gagan Deep Sharma, Mandeep Mahendra (2017), Production Management, Kalyani Publishers, Luthiyana.
- Alanmuhlemann, John Oakland (2018), Production and Operation Management, Dorling Kindersley (India) Pvt. Ltd., New Delhi.
- Panner Selvam (2017), Production and Operations Management, Sultan Chands & Sons, New Delhi.

**B.Com - Computer Application**

Semester	Subject Code	Title Of The Paper	Hours Of Teaching / Week	No. of Credits
<b>III</b>	<b>20U3CCT3</b>	<b>காப்பியங்கள், கட்டுரைகள், இலக்கிய வரலாறு</b>	<b>6</b>	<b>3</b>

**நோக்கம்**

1. காப்பியங்களின் உள்ளடக்கம், உத்திகளைக் கற்றுக்கொடுத்தல்.
2. காலந்தோறும் காப்பியங்களில் காணலாகும் பாடுபொருள்களின் மாற்றங்களை எடுத்துரைத்தல்.
3. காப்பியச்சுவையை மாணவர்கள் அறிந்து கொள்ளச் செய்தல்.

**கூறு: 1 காப்பியங்கள்****நேரம்:18**

1. சிலப்பதிகாரம்: மதுரைக்காண்டம்-வழக்குரைகாதை
2. மணிமேகலை; மலர்வனம் புக்ககாதை
3. சீவக சிந்தாமணி: சுரமஞ்சரியார் இலம்பகம்
4. கம்பராமாயணம்: கங்கைப் படலம்

**கூறு: 2 காப்பியங்கள்****நேரம்:18**

1. பெரியபுராணம் : மெய்ப்பொருள் நாயனார் புராணம்-முழுவதும்
2. அரிச்சந்திரபுராணம்: மயான காண்டம்
3. தேம்பாவணி: திருமணப் படலம்-1-10 பாடல்கள்
4. சீறாப்புராணம் : நபி அவதாரப் படலம்-1-10 பாடல்கள்

**கூறு: 3 கட்டுரைத் தொகுப்புகள்****நேரம்:18**

1. கேட்டிவி - இராகபாவம் (1-10 )
2. கேட்டிவி - பயணங்கள் தொடரும்

**கூறு:4 கட்டுரைக் கடிதங்கள் மொழிபெயர்ப்புப் பயிற்சிகள்****நேரம்:18**

பயிற்சிக்கட்டுரைகளும் கடிதங்களும் -பாவை வெளியீடு  
கட்டுரைப் பயிற்சி - 10 மதிப்பெண்கள்  
மொழிபெயர்ப்புப் பயிற்சி - 5 மதிப்பெண்கள்

**கூறு:5 இலக்கிய வரலாறு****நேரம்:18**

காப்பிய இலக்கியங்கள் - சிற்றிலக்கியங்கள்

**பயன்கள்**

1. காப்பியங்கள் வாயிலாக அக்காலச் சமுதாயச் சூழலை அறிவர்.
2. பல்வேறு காப்பியங்களையும் ஒப்பிட்டு அவற்றின் தனித்தன்மைகளை அறிந்துகொள்வர்.
3. மீட்டுருவாக்கச் சிந்தனைகளை அறிவர்.
4. கட்டுரை எழுதும் திறன் பெறுவர்.
5. கடிதங்கள் எழுதும் பயிற்சி பெறுவர்.

### B.Com - Computer Application

Semester	Course Code	Title of The Course	Hours of Teaching /Week	No. of Credits
<b>III</b>	<b>20U3CCE3</b>	<b>PART - II Shakespeare, Extensive Readers And Communicative Skills</b>	<b>6</b>	<b>3</b>

#### Objective

- To introduce the language and creativity of the world-renowned dramatists and novelists to enhance the communicative skills of the learners.

#### Unit – I

Julius Caesar  
The Merchant of Venice

#### Unit – II

Macbeth  
Twelfth Night

#### Unit – III

Romeo and Juliet  
Tempest

#### Unit – IV

Thomas Hardy – The Mayor of Casterbridge

#### Unit – V

Note making, Hints Developing, Expansion of Ideas and Proverbs, Clauses and Sentence, Structure: Simple, Compound and Complex.

#### Course outcomes

**After the completion of this course students will be able to**

- promote their communicative skills through the study of Shakespeare and modern communicative methods.
- expand their perception interacting with the culture across the world
- imbibe moral and ethical prescriptions
- appreciate the creative genius and affluent expressions of Shakespeare
- develop the creative and analytical faculty

#### Prescribed Texts:

Natarajan, K.ed. *Selected Scenes from Shakespeare*. Chennai: NCBH, 2017.  
Hardy, Thomas.*The Mayor of CasterBridge*.(abridged)Chennai: Macmillan Publishers,2012.  
*Communicative Grammar*.Department of English Edition. 2017.

## B.Com - Computer Application

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
III	20U3CCAC5	Company Accounts - I	5	5

**Objective:**

- To enable the students to be aware on the corporate accounting in conformity with the provision of the Companies Act.
- The Main objective of this subject to provide the knowledge of companies accounts.
- It also helps students to give practical knowledge of accounts.
- It provides the knowledge of issue of shares and issue of debentures etc.
- This subject of also differentiate profits & loss prior period to incorporation and post incorporation.

**Unit - I**

Issues of Shares - Legal Provisions regarding Issues of Shares - At Par, Premium and Discount - Forfeiture of Shares - Pro-rate of Allotment on Forfeiture of Shares - Reissue - Surrender of Shares - Right Issue - Underwriting Shares.

**Unit - II**

Issue of Debentures - Accounting Procedures - Debentures Issued as Collateral Security - Redemption of Debentures - Methods - Redemption of Preference Shares - Capital and Revenue Profits - Minimum Fresh Issue of Shares.

**Unit - III**

Final Accounts of Companies - Managerial Remuneration - Statement of Profit and Loss - Balance Sheet - Divisible Profits and Dividend - Bonus Shares.

**Unit - IV**

Profit Prior to Incorporation - Treatment of Profit or Loss of Pre and Post Incorporation. Valuation of Goodwill - Definition - Nature - Needs - Factors - Methods of Valuation - Valuation of Shares - Needs - Factors - Methods of Valuation.

**Unit - V**

Accounting for Price Level Changes - Financial Reporting Practices - Accounting Standards: AS 1, AS 2, AS 4, AS 5 and AS 10 - Human Resource Accounting - Social Responsibility Accounting - Environment Accounting and Reporting - Forensic Accounting - Government Accounting - Inflation Accounting (Theory only).

**Distribution of Marks:** Problem 80%      Theory 20%

**Course Outcome:**

After completion of this course students will be able to

- course Structure As Per Content.
- accounting provision related to share capital, debentures, purchase of business, final accounts of companies including Banking Companies And GIC And LIC.
- understand the regulatory environment in which the companies all formed and operate.
- understand the treatment regarding issue of bonus shares and treatment of prior period profits.
- value goodwill and shares under various methods

**Text book:**

1. Gupta R.L. and Radhasamy, M. (2013), Advanced Accountancy, Sulthan Chand & Sons, New Delhi.

**Reference Books**

1. Jain, S. P and Narang, K. (2014), Advanced Accountancy, Kalyani Publishers, New Delhi.
2. Shukla M.C., T.S. Grewal, Gupta S.C., (2016), Advanced Accounts, S Chand & Co Ltd, New Delhi.
2. Reddy, T.S. and Murthy, A. (2013), Corporate Accounting, Margham Publications, Chennai.

## B.Com - Computer Application

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
III	20U3CCACP2	INTERNET AND WEB TECHNOLOGY LAB	5	5

### Objective:

- To provide the knowledge on application of visual programming.

1. Create the personal home page using HTML
2. Design a E-greetings page which has properly aligned paragraphs with images along with it.
3. Implement a Web site for Information Technology department Using a) Frameset  
b) Tables c) Internal Linking d) Headers e) List Items f) Hyperlink for mailing
4. Using Style sheets:
5. Set the Background Image Fixed and Foreground Scrolling
6. Set the Background Image without tiles and at the center of the screen.
7. Set the Background Color for the text using all the 4 methods of Style sheets.
8. Display text with different colors using CSS
9. List fruits and vegetables using CSS.
10. Using JavaScript create a web page for Online Testing (Quantitative Aptitude)
11. Develop a JavaScript program to get Register Number as Input and print the Student's total mark and grades.
13. Develop a VBScript code to perform the functions of a Calculator.
14. Using VBScript, develop a web site for online counseling.
15. Create a Text Editor using VBScript.
16. Write a PHP script to display the values entered into a Web form that contains:
  - i. One text input field
  - ii. One text area
  - iii. One hidden field
  - iv. One password field
  - v. One selection list
  - vi. Two radio buttons
  - Two checkboxes.
17. Write a program in PHP for admin interface to add and delete users Using MySQL.

### Course Outcome:

After completion of this course students will be able to

- use fundamental skills to maintain web server services required to host a website.
- select and apply markup languages for processing, identifying, and presenting of information in web pages.
- use scripting languages and web services to transfer data and add interactive components to web pages.
- create and manipulate web media objects using editing software.
- conceptualize and plan an internet-based business that applies appropriate business models and web technologies.



## B.Com - Computer Application

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No.of Credits
III	20U3CCAMAA3	Allied – Mathematics and Statistics for decision making	5	3

### Objectives:

- To teach the strength of the linear relationship between two variables.
- To develop the student ability to deal with numerical and quantitative issues in business.
- To impart the knowledge of central tendency measures of dispersion correlation and regression analysis.

### Unit I

15 Hrs

**Matrices:** different types of matrices – addition and subtraction of matrices – Multiplication of matrices – Transpose of matrix - elementary operations – Determinants – solution of system of linear equation by Cramer's rule.

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### Unit II

15 Hrs

**Set Theory:** Definition – Notation – Description of sets – types of sets – Venn diagram – Set operations – Laws and properties of sets – Commutative laws – Associative Laws – Distributive Laws – De Morgan's Laws

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### Unit III

15 Hrs

**Collection of data:** Primary and Secondary – Methods of Primary data collection - Sources of Secondary Data – Classification and Tabulation.

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### Unit IV

15 Hrs

**Formation of Frequency distribution :** Presentation of data by Diagrams and Graphs – Bar diagram, Pie diagram, Pictogram and Cartogram – Histogram, Frequency polygon, Frequency curve and ogives.

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### Unit V

15 Hrs

**Correlation and Regression Analysis:** Correlation – Karl Pearson coefficient of correlation – Spearman's rank correlation – Simple linear regression – two regression lines.

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### Course Outcome:

After completion of this course students will be able to

- calculate and interpret the correlation relations between two variables.
- apply statistical data graphically using frequency distribution and cumulative frequency distribution.
- apply draw venn diagram and use venn diagram to solve problems.
- organize manage and interpret the data.
- conduct basic statistical analysis of data.

## **B.Com - Computer Application**

### **Text Book :**

***Business Mathematics and Statistics (Part - I Business Mathematics),***

*PA. Navaneethan, Jai Publishers, 2014*

Unit – I : Chapter 4 (Relevant portion only)

Unit – II : Chapter 3 (Pages : 104 -126)

***Business Mathematics and Statistics (Part - II Business Mathematics),***

*PA. Navaneethan, Jai Publishers, 2014*

Unit – III : Chapter 1 (Pages:28-40,60-80,83-91)

Unit – IV : Chapter 6 (Pages: 98 - 147)

Unit – V : Chapter. 12, 13 (Pages:506 – 521, 540 - 553)

### **Reference**

1. *S.P. Gupta – Statistical Methods – Sultan Chand & Sons*
2. *C.B. Gupta – Statistical Methods – Vikas Publications*

## B.Com - Computer Application

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
III & IV	20U4CCAA4	Merchant Banking and Financial Services (NS)	3	-

### Objective:

- To make the students to understand the Merchant banking and Financial Services.
- To import the knowledge about significant and various types factoring services in India.
- To promote savings.
- To raise fund.
- To help in economic development.

### Unit - I

Merchant Banking: Nature and scope of Merchant Banking - Regulation of Merchant Banking Activity - overview of current Indian Merchant Banking scene - structure of Merchant Banking industry - Primary Markets in India and Abroad - Professional Ethics and Code of Conduct - Current Development.

### Unit - II

Financial Services - Meaning and Definition, Role of Financial Services in a Financial System. Leasing - Meaning and Features. Introduction to Equipment Leasing: Types of Leases, Evolution of Indian Leasing Industry. Legal Aspects of Leasing - Present Legislative Framework. Hire Purchase - Concept and Characteristics of Hire Purchase - Difference Between Hire Purchase and Leasing.

### Unit - III

Factoring - Concept, Nature and Scope of Factoring - Forms of Factoring - Factoring vis-à-vis Bills Discounting - Factoring Vis-a-Vis Credit Insurance Factoring Vis-a-Vis Forfeiting-Evaluation of a Factor - Evaluation of Factoring - Factoring in India Current Developments.

### Unit - IV

Securitization and Mortgages - Meaning, Nature and Scope of Securitization, Securitization as a Funding Mechanism, Securitization of Residential Real Estate - Whole Loans - Mortgages – Graduated - Payment.

### Unit - V

Depository - Meaning, Evolution, Merits and Demerits of Depository. Process of Dematerialization and Dematerialization. Brief Description of NSDL and CDSL.

### Course Outcome:

After completion of this course students will be able to

- student understood about origin and regulatory authorities of financial services.
- elucidate the ideas of Registration and operation of Merchant Banking and Mutual funds.
- impart the knowledge about significant and various types factoring services in India.
  - familiarize in significance of Leasing, Hire purchase, Credit rating and Venture Capital in business development.
- provide the working knowledge of functioning of service offered by the financial service institutions operating in India.

### Text book:

1. V Gordon E. & Natarajan K, (2019) Indian Financial Market & Services, Himalaya Publishing House, New Delhi.

### Reference Books

1. Guruswamy S, (2018), "Financial Services", Tata Mc Graw-hill Education, New Delhi.

## B.Com - Computer Application

Semester	Subject Code	Title Of The Paper	Hours Of Teaching/ Week	No. of Credits
IV	20U4CCT4	சங்க இலக்கியம் - அறு இலக்கியம் - செம்மொழி தமிழ்- இலக்கிய வரலாறு	6	3

### நோக்கம்:

- 1.பழந்தமிழ் இலக்கியங்களின் திணைத்துறைக் கோட்பாடுகளை அறிதல்.
- 2.திணைசார் சமுதாய வாழ்வின் பல்வேறுபட்டப் பரிமாணங்களைப்
- 3.புலவர்கள் வாயிலாகவும் திணை இலக்கியத்தின் வாயிலாகவும் அறிதல்.
- 4.பழந்தமிழ் இலக்கியங்களின் உயர்தனித்தன்மை வாய்ந்த சிறப்பியல்புகளை அறிதல்.

### கூறு: 1 எட்டுத்தொகை

நேரம்:18

#### குறுந்தொகை

- 1.குறிஞ்சி : தலைவன் கூற்று-யாயும் ஞாயும் யாராகியரோ - பா.எ.-40
- 2.முல்லை : தலைவி கூற்று-கருங்கால் வேம்பின் ஒண்பூ யாணர் - பா.எ.-24
- 3.மருதம் : தோழி கூற்று-யாய் ஆகியளே விழவு முதலாட்டி - பா.எ.-10
- 4.நெய்தல் : தலைவி கூற்று :நள்ளன் றன்றே யாமம் - பா.எ.-6
- 5.பாலை: செவிலி கூற்று-பறைபடப் பணிலம் - பா.எ.-15

#### நற்றிணை

1. குறிஞ்சி-நின்ற சொல்லர் பா.எ. 1
2. முல்லை:இறையும் அருந்தொழில் -பா.எ.161
3. மருதம்:அறியாமையின் அன்னை - பா.எ.50
4. நெய்தல்:இவளே கானல் நண்ணிய - பா.எ.45
5. பாலை:புணரில் புணராது பொருளே-பா.எ.16

#### கலித்தொகை

1. பாலை: எறித்தரு கதிர் தாங்கி- பா.எ.9
2. குறிஞ்சி : காமர் கடும்புனல்- பா.எ.39

#### அகநானூறு

1. குறிஞ்சி:நீர்நிறம் கரப்ப-பா.எ.18
2. முல்லை: வந்துவினை- பா.எ.44

### கூறு: 2 எட்டுத்தொகை

நேரம்:18

1. ஐங்குறுநூறு : குறிஞ்சி -அன்னாய் வாழிப்பத்து -பா.எ.201-210
2. புறநானூறு : பாடல் எண்கள் - 9,16,20,51,109
3. பதிற்றுப்பத்து:ஆறாம் பத்து-  
பா.எ.1 வடுவடு நுண்ணுயிர், பா.எ.2.கொடி நுடங்கு நிலைய
4. பரிபாடல் : ஏழாம்பாடல் - வையை

### கூறு: 3 பத்துப்பாட்டு

நேரம்:18

1. குறிஞ்சிப்பாட்டு: முழுவதும்

### கூறு: 4 அறநூல்கள்

நேரம்:18

1. திருக்குறள்: செய்ந்நன்றியறிதல் ,வினைத்திட்டம்,நெஞ்சொடு கிளத்தல்
2. மூதுரை: 1-10 பாடல்கள்
- 3.நல்வழி: 11-20 பாடல்கள்
- 4.நீதிநெறி விளக்கம்: 51-60 பாடல்கள்

அ. செம்மொழித் தமிழ்— இலக்கிய வரலாறு :  
செம்மொழி வரலாறு : மொழி விளக்கம்-மொழிக்குடும்பங்கள்-உலகச் செம்மொழிகள் -இந்தியச் செம்மொழிகள் — செம்மொழித் தகுதிகள் - வரையறைகள் - தமிழின் தொன்மை -தமிழ்ச் செம்மொழி நூல்கள்.  
ஆ. இலக்கிய வரலாறு: சங்க இலக்கியங்கள் ,பதினெண் கீழ்க்கணக்கு நூல்கள்

**பயன்கள்**

- 1.பழந்தமிழ் இலக்கியங்களை ஆய்வியல் நோக்கில் அணுகுவதற்கான வழிமுறைகளை உணர்த்துதல்.
- 2.பண்டைத்தமிழரின் அக, புற வாழ்வியலை மாணவர்கள் அறியச் செய்தல்
- 3.அறத்தின் பெருமையை உணர்வார்
- 4.ஒழுக்க நெறிகளைப் பின்பற்றுவார்
- 5.தமிழ் செம்மொழியின் பண்புகளை உணருதல்
- 6.சங்க இலக்கியத்தின் தொன்மை உணர்தல்

### B.Com - Computer Application

Semester	Course Code	Title of The Course	Hours of Teaching/ Week	No. of Credits
<b>IV</b>	<b>20U4CCE4</b>	<b>PART - II English For Competitive Examinations</b>	<b>6</b>	<b>3</b>

#### Objective

- **To prepare the learners for competitive examinations and to teach the fundamentals of practical communication.**

#### Unit – I

**Grammar** – Number, Subject, Verb, Agreement, Articles, Sequence of Tenses, Common Errors

#### Unit – II

**Word Power** - Idioms & Phrases, one-word substitutes, Synonyms, Antonyms, Words we often confuse, foreign words & phrases, spelling.

#### Unit – III

Reading & Reasoning – Comprehension, Jumbled Sentences.

#### Unit – IV

**Writing Skills** – Paragraph, Précis Writing, Expansion of an idea, Report Writing, Essay, Letters, Reviews (Film & Book)

#### Unit – V

**Speaking**- Public speaking, Group Discussion, Interview, Spoken English.

#### Course outcomes

**After the completion of this course students will be able to**

- **develop English language skills by equipping themselves to face competitive exams**
- **improve English language abilities and gain the skills of writing and vocabulary building**
- **gain confidence to face competitive exams**
- **assimilate grammatical rule clearly and precisely**
- **hone their presentation and public speaking skills**

#### Prescribed Text:

*English for Competitive Examinations*, NCBH, Chennai, Dec. 2019.

## B.Com - Computer Application

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
IV	20U4CCAC6	Company Accounts - II	5	5

**Objective:**

- To enable the students to be aware on the advanced corporate accounting in conformity with the provision of the Companies Act.
- To maintain full and systematic records of business transactions.
- To depict financial position of the business.

**Unit - I**

Amalgamation - Purchase Consideration - Purchase and Merger Methods - Closing Entries in the Books of Vendor Company - Opening Entries in the Books of Buying Company as per AS14 - Absorption - External Reconstruction - Alteration of Share Capital - Kinds of Alteration - Journal Entries - Internal Reconstruction - Reduction of Share Capital.

**Unit - II**

Liquidation of Companies - Modes of Winding Up - Liquidator Final Statement of Accounts - Holding Companies - Consolidated Balance Sheets with Treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus Issue and Payment of Dividend (Excluding Chain and Cross Holding).

**Unit - III**

Banking Company Accounts - Calculation of Rebate on Bills Discounted - Accounting Treatment of Non-performing Assets - Preparation of Profit and Loss Account and Balance Sheet - Rebate of Bills Discounted - Classification of Advances and Investments.

**Unit - IV**

Insurance Companies Accounts - Life Insurance and General Insurance Under IRDA Act 2000.

**Unit - V**

Accounts of Electricity Companies - Features - Double Account System Vs. Double Entry System - Double Account System Vs. Single Account System - Advantages and Limitations - Revenue Accounts - Receipts and Expenditure Account - Replacement of Assets - Disposal of Surplus.

**Distribution of Marks:** Problem 80% Theory 20%

**Course Outcome:**

After completion of this course students will be able to:

- understand the regulatory environment in which the companies are formed and operate, have a solid foundation in accounting and reporting requirements of the companies act and relevant Indian accounting standards.
- account for mergers and amalgamations.
- understand the treatment regarding issue of bonus shares and treatment of prior period profits.
- draft final accounts for manufacturing concerns, banks and insurance companies.
- Perform computerized accounting using tally package.
- analysis the electricity companies,

**Text book:**

1. Gupta R.L. and Radhasamy, M, (2019). Advanced Accountancy, Sulthan Chand & Sons, New Delhi.

**Reference Books**

1. Jain, S. P and Narang, K(2018). Advanced Accountancy, Kalyani Publishers, New Delhi.
2. Shukla M.C., T.S. Grewal, Gupta S.C. (2018), Advanced Accounts, S Chand & Co Ltd, New Delhi.
3. Reddy, T.S. and Murthy, A. (2019) Corporate Accounting, Margham Publications, Chennai.

## B.Com - Computer Application

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
IV	20U4CCAC7	Business Law	5	4

**Objective:**

- To enable the students to understand the fundamentals of law relating to commercial activities.
- To provide the students with through knowledge of corporate laws.
- To explore in detail the major concepts and issues that are essential in today's business world.

**Unit - I**

Law - Meaning - Objects - Indian Contract Act, 1872 - Law of Contract - Formation of Contracts - Essentials of Valid Contract - Classification of Contracts. Offer, Acceptance, Legality of Object and Consideration - Void Agreement.

**Unit - II**

Capacity to Contract - Free Consent - Contingent Contracts - Performance of Contract - Discharge of Contract - Remedies for Breach of Contract - Quasi Contracts.

**Unit - III**

Contract of Indemnity and Guarantee - Essentials - Rights of Indemnity Holder - Right of Indemnifier - Contract of Guarantee - Essential - Invalid Guarantee - Difference between Contract of Indemnity and Contract of Guarantee – Kinds – Revocation of Continuing Guarantee - Surety - Rights and Liabilities of Surety - Discharge of Surety - Bailment - Rights and Duties of Bailor and Bailee - Particular Lien – General Lien – Particular and General Line Distinguished - Pledge Vs Pawn - Rights and Duties Pawnor and Pawnee- Pledge by Non-Owners- Rights and Liabilities of Finder of Lost Goods.

**Unit - IV**

Contract of Agency - Kinds of Agency - Rights and Liabilities of Principal and Agent - Termination of Agency. Indian Partnership Act 1932 - Rights and Liabilities of Partners - Dissolution of Partnership Firm - Limited Liability Partnership Act 2008.

**Unit - V**

Law of Sale of Goods - Caveat Emptor - Distinction Between Sale and Agreement to Sell - Conditions and Warranties to Sell - Transfer of Ownership - Transfer of Title by Non-owners - Performance of Contract of Sale - Rights and Duties of Buyer and Seller - Rights of Unpaid Seller.

**Course Outcome:**

after completion of this course students will be able to:

- demonstrate an understanding of the legal environment of business.
- communicate effectively using standard business and legal terminology.
- demonstrate recognition of transactions involving the sales of goods act.
- demonstrate recognition of consumer protection and intellectual property rights.
- understand the various provisions of company law.

**Text Book:**

1. Kapoor N.D., (2019), Business Laws, Sultan Chand & Son, New Delhi.

**Reference Books**

1. Kuchhal M.C., (2018), Mercantile Law, Vikas Publications Ltd,
2. Bulchandani K.R., (2018) Business Law, Himalaya Publishing House, New Delhi.
3. Pillai R.S.N. & Bagavathi V, (2019) Legal Aspects of Business, Sultan Chand & Company Ltd, New Delhi.
4. Garg K.C. & Sareen V.K., (2018) Commercial Law, Kalyani Publishers, New Delhi.



## B.Com - Computer Application

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
III & IV	20U4CCAA4	Merchant Banking and Financial Services (NS)	3	-

### Objective:

- To make the students to understand the Merchant banking and Financial Services.
- To import the knowledge about significant and various types factoring services in India.
- To promote savings.
- To raise fund.
- To help in economic development.

### Unit - I

Merchant Banking: Nature and scope of Merchant Banking - Regulation of Merchant Banking Activity - overview of current Indian Merchant Banking scene - structure of Merchant Banking industry - Primary Markets in India and Abroad - Professional Ethics and Code of Conduct - Current Development.

### Unit - II

Financial Services - Meaning and Definition, Role of Financial Services in a Financial System. Leasing - Meaning and Features. Introduction to Equipment Leasing: Types of Leases, Evolution of Indian Leasing Industry. Legal Aspects of Leasing - Present Legislative Framework. Hire Purchase - Concept and Characteristics of Hire Purchase - Difference Between Hire Purchase and Leasing.

### Unit - III

Factoring - Concept, Nature and Scope of Factoring - Forms of Factoring - Factoring vis-à-vis Bills Discounting - Factoring Vis-a-Vis Credit Insurance Factoring Vis-a-Vis Forfeiting-Evaluation of a Factor - Evaluation of Factoring - Factoring in India Current Developments.

### Unit - IV

Securitization and Mortgages - Meaning, Nature and Scope of Securitization, Securitization as a Funding Mechanism, Securitization of Residential Real Estate - Whole Loans - Mortgages – Graduated - Payment.

### Unit - V

Depository - Meaning, Evolution, Merits and Demerits of Depository. Process of Dematerialization and Dematerialization. Brief Description of NSDL and CDSL.

### Course Outcome:

after completion of this course students will be able to:

- understood about origin and regulatory authorities of financial services.
- elucidate the ideas of Registration and operation of Merchant Banking and Mutual funds.
- impart the knowledge about significant and various types factoring services in India.
  - familiarize in significance of Leasing, Hire purchase, Credit rating and Venture Capital in business development.
- provide the working knowledge of functioning of service offered by the financial service institutions operating in India.

### Text book:

1. V Gordon E. & Natarajan K, (2019) Indian Financial Market & Services, Himalaya Publishing House, New Delhi.

### Reference Books

1. Guruswamy S, (2018), "Financial Services", Tata Mc Graw-hill Education, New Delhi.

## B.Com - Computer Application

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
IV	20U4CCAAP3	<b>JAVA PROGRAMMING LAB</b>	4	3

### Objective:

- To apply the concept of java programming lab to solving accounting problems.

1. Write a Java Program to perform Arithmetic calculations.
2. Write a Java Program to find and replace a string.
3. Write a program to calculate Economic Order Quantity.
4. Write a java program to calculate Simple Interest and Compound Interest.
5. Write a Java program to calculate depreciation under Diminishing Balance Method.
6. Write a Java Program to calculate Margin of Safety.
7. Write a Java Program to calculate different Stock Level (Using Multiple Inheritance).
8. Write a Java Program to compute Gross pay and Net pay (Using Packages).
9. Write a Java Program to calculate Average Mark using Command Line Argument
10. Write a Java program to find factorial number.
11. Write a java program to find Average and Maximum mark using Array.
12. Write a java program to Sort a List of „n□ Numbers.
13. Write a java program to draw shapes at the window.
14. Write a java program with usual attributes of employee using Applet.
15. Write a java program to implement Exception Handling.

### Course Outcome:

after completion of this course students will be able to:

- have the competence in the use of Java Programming language.
- development of small to medium sized application programs that demonstrate professionally acceptable coding
- Create rich user-interface applications using modern API's such as JAVAFX.
- Apply the above to design, implement, appropriately document and test a Java application of medium complexity, consisting of multiple classes.
- Identify computer graphics applications common graphics APIs.

## B.Com - Computer Application

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
IV	20U4CCAS2	Skill Based Elective - Services Marketing	1	1

**Objective:**

- To impart the knowledge on various facets of services and to understand the marketing practices followed in service sector.
- Customer satisfaction, market share, Generation of profits.
- Creation of Goodwill and public image.

**Unit - I**

Concept of Services - Comparison of Goods and Services - Service Marketing - Features - Need - Significance - Behaviour Profile of Users of Services - Role of Culture in Services - Technology in Services - Customer Protection in Services. Marketing Mix in Services Marketing - Service Quality - Importance - Service Quality Gap - Reasons - Measurement - Gap Model of Service Quality.

**Unit - II**

Bank Marketing - Concept - Justification for Practicing Marketing Principles - Importance of Segmentation to Banking Organisations - Marketing Mix for Banking Organisation. Insurance Marketing - Users of Insurance Services - Formulation of Marketing Mix for Insurance Organisations. Mass Communication Marketing - Justification for Marketing of Mass Media - Marketing Mix for Communication Media.

**Course outcome:**

after completion of this course students will be able to:

- better exposure to students about the evolution and growth of service marketing sector
- understand the concept of services and intangible products.
- discuss the relevance of the services industry to industry.
- analyse the role and relevance of quality in services.
- visualise future changes in the services industry.

**Text Book:**

1. B.Balaji S.Chand & Co., (2019). Service Marketing and Management.

**Reference Books**

1. Christopher H.Lovelock and Jochen Wirtz, (2018). Services Marketing Pearson Education.  
Vasanthi Venugopal and Raghu V.N. (2019) Services Marketing Himalaya Publishing House.

## B.Com - Computer Application

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
V	20U5CCAC8	Cost Accounting	5	5

**Objective:**

- To enlighten the students on the various costing techniques adopted in practice.
- To make students understand the basics of cost accounting.
- To help them understand computation P7 cost.
- To Familiarize the tools of cost accounting.
- To make them understand usage of cost information in decision making.
- To provide a foundation for those students who pursue advanced courses in the procession courses.

**Unit - I**

Cost Accounting - Nature - Scope - Cost Concepts - Classification - Objectives, Advantages and Limitations - Methods and Techniques - Cost accounting Vs. Financial Accounting - Cost sheet - Tender and Quotation.

**Unit - II**

Materials - Purchase Procedure - Store Procedure - Receipt and Issue of Materials - Storage Organization and Layout - Inventory Control - Levels of Stock - EOQ - ABC Analysis - Stores Ledger - Pricing of Material Issues - Methods.

**Unit - III**

Labour Cost - Time Recording and Time Booking - Methods of Remuneration and Incentive Schemes. Overheads - Collection - Classification - Allocation - Apportionment and Reapportionment - Machine Hour Rate.

**Unit - IV**

Reconciliation of Cost and Financial Accounts - Needs - Causes - Procedure and Presentation. Job Costing - Features - Objectives - Merits and Limitations - Procedures - Contract Costing - Features - Job Vs. Contract Costing - Procedures of Contract Costing.

**Unit - V**

Operating Costing - Transport – Hospital Costing - Hotel - Process Costing - Costing Procedures - Process Loss (Excluding Inter Process, Joint and By-products and Equivalent Production).

**Distribution of Marks:** Problem 70% Theory 30%

**Course Outcome:**

After completion of this course students will be able to:

- familiar with cost accounting principles and concepts and prepare cost sheets.
- differentiate method of schedule costs as per unit of production.
- identify the specifics of different costing methods.
- analyze cost-volume-profit techniques to determine optimal managerial decisions.
- apply cost accounting methods for both manufacturing and service industry.

**Text book:**

1. Jain, S.P and Narang, K (2019), Cost Accounting, Kalyani Publishers, New Delhi.

**Reference Books**

1. Maheswari S.N., (2019) Cost Accounting, Sultan Chand & Sons, New Delhi
2. Reddy, T.S. and Hari Prasad Reddy, Y (2019). Cost Accounting, Margham Publication, Chennai.

## B.Com - Computer Application

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
V	20U5CCAC9	Auditing	5	5

**Objective:**

- To make the students gain adequate knowledge on principles and practice of auditing.
- To introduce the concept of auditing and to enable students to understand its various aspects.
- To enable student to understand the importance of audit planning and documentation and procedures involved in audit.

**Unit - I**

Auditing – Meaning – Definition – Differences between Book Keeping, Accountancy and Auditing , Auditing and Investigation - Scope – Objectives - Kinds of Audit - Role of Auditors in detecting errors and frauds - Basic Principles governing an audit - Advantages and Limitations of Audit - Audit Programme - Audit Note Book and Working Papers - Auditing and EDP Environment.

**Unit - II**

Internal Control - Meaning - Object - Characteristics - Benefits - Need for Evaluation of Internal Control - Internal Control and the Auditor - Limitations of Internal Control - Internal Check - Meaning - Object - Principles of Internal Check - Advantages - Disadvantages of Internal Check - Internal Check and the Auditor - Internal Check With Regarding Cash, Purchases, Sales and Payment of Wages - Internal Audit - Nature - Scope – Objectives - Functions – Internal Check Vs Internal Audit.

**Unit - III**

Vouching - Objects - Features of a Good Voucher - Vouching Procedure and Importance - Examination of Vouchers - Vouching of Cash Transactions - Vouching of Trading Transactions - Verification and Valuation of Assets and Liabilities.

**Unit - IV**

Audit of Joint Stock Companies - Requirements of CARO as per Companies Act – Qualification, Disqualification - Appointment of Auditor – Qualities– Rights, Duties and Powers of an Auditor - Rotation and Removal of Auditor - Remuneration of an Auditor- Liabilities of an Auditor - Liabilities of an Auditor to Third Parties - Audit Report - Characteristics - Types of Audit Report - Latest Trends in Auditing - Information System Audit.

**Unit - V**

Specialized Audits - Charitable Institutions, Club, Cinema, Educational Institutions, Hospital and Hotel. Special Features of the Audit of Trading Concerns, Bus Companies, Cinemas, Theatres, Circuses - Co-Operative Societies - Finance and Trust Companies - Railway Companies - New areas of Auditing - Cost Audit - Management Audit - Tax Audit - Environment (Green) Audit.

**Course Outcomes**

After completion of this course students will be able to:

- demonstrate an understanding of the nature and scope of auditing and related services.
- describe and discuss the regulatory framework of auditing and related services.
- show understanding and explain the ethical standards of an auditor.
- explain the stages of an audit and method of gathering audit evidence.
- show understanding and be able to interpret different types of audit reports.

**Text book:**

1. Dinker Pagare (2019), Principles and Practices of Auditing, Sultan Chand & Sons, New Delhi.

**Reference Books**

1. Tandan, B.N. (2019) , Practical Auditing, Sultan Chand & Sons, New Delhi.
2. Kamal Gupta, Auditing (2019) Tata McGraw Hill Publishing Company Ltd., New Delhi.
3. Krishnadwala, V.H and Shetty, M.V (2017), Auditing, Sultan Chand & Sons, New Delhi.
4. Ravinderkumar and Virender Sharma, (2018) Auditing Principles and Practice, PHI learning Pvt. Ltd. Revised Edition, New Delhi.

## B.Com - Computer Application

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
V	20U5CCAC10	Income Tax Law and Practice	5	5

**Objective:**

- To enable the students to acquire knowledge on the provisions of Income Tax.
- To expose the students to the latest provision of income tax act.
- To identify the tax planning and assessment procedures for individuals, firms and companies.
- To import knowledge about basic concepts pertaining to theory and practice of income tax.

**Unit - I**

Income Tax Act 1961 - Definitions - Agricultural Income, Assessee, Person, Income, Gross Total Income, Assessment Year, Previous Year, Capital and Revenue Receipts - Capital and Revenue Expenses - Basis of Charge - Resident - Ordinary and Not Ordinarily Resident - Non-Resident - Incidence of Taxation - Exempted Incomes.

**Unit - II**

Salaries - Allowances, Perquisites, Profit in lieu of Salary - Income from House Property - Annual Value, Determination of Annual Value in Different Situations, Deduction u/s 24.

**Unit - III**

Income from Profit and Gains of Business or Profession - Admissible Deductions, Deduction u/s 36, General Deductions, Expenses Expressly Disallowed Depreciation - Capital Gains - Short Term Capital Gains, Long term Capital Gains - Exempted Capital Gains - Tax on Capital Gains.

**Unit - IV**

Income from Other Sources - Income u/s 56(1), Income u/s 56(2), Expenses u/s 57 - Set off and Carry Forward Losses - Aggregation of Income - Deductions under Section 80.

**Unit - V**

Tax Administration - Income Tax Authorities - Powers - Appointment - CBDT - Powers - Assessing Officer - Powers Provisions Relating to Search and Seizure - Filing of Return - Prescribed Forms for Filing of Return - PAN - Electronic Filing of Tax Return - Modes of Filing - Procedure for Assessment - Self Assessment - Best Judgment Assessment.

**Distribution of Marks:** Problem: 70%    Theory: 30%

**Course Outcome:**

After completion of this course students will be able to:

- have knowledge of the basic concepts of income tax act, 1961 and analyze the components of taxable salary and compute it.
- understand the concept of exempted incomes.
- understand the provisions of agricultural income.
- calculate residential status of a person.
- compute income under the head “income from business”.

**Text book:**

1. Gaur, V.P and Narang, D.B. Income Tax Law and Practice. Kalyani Publishers, New Delhi.

**Reference Books**

1. Dr.Vinod K Singhanian, “Students Guide to Income Tax”, Taxmann Publications Pvt. Ltd., New Delhi, (Latest Edition).
2. Mehrotra H.C, Income Tax Law and Accounts, Sahitya Bhawan Publications, Agra.
3. T.S. Reddy & Y. Hari Prasad & Reddy (Latest edition), Income Tax Law and Practice, Margham Publications, Chennai.
4. Dinkar Pagare, Law & Practice of Income Tax, Sultan Chand and Sons, New Delhi.

## B.Com - Computer Application

V	20U5CCACP4	Visual Basic.net LAB	4	5
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**Objective:**

- To provide practical knowledge on VB.net and My SQL

1. Write a program to generate prime numbers.
2. Write a program for calculator using VB.Net
3. Write a VB.Net application to calculate Simple Interest
4. Write a VB.Net application to implement the font style properties like changing the font color, font size, bold, italic and underline formatting options using check box and text box.
5. Write a VB.Net program to implement For....Next loop for displaying only even numbers from n given numbers
6. Write a VB.Net program to implement do ... while loop for validating the age of vote for given number of persons
7. Write a VB.Net program to implement Menu Editor for displaying different types of shapes and its formulas
8. Write a VB.Net program to implement String Functions
9. Write a VB.net program to display the given date with different format
10. Create an Electricity Bill using VB.Net
11. Create a Student database and connect with the VB.Net application with basic manipulation operations
12. Create an Employee database using VB.Net & MS SQL

**Course Outcome:**

After completion of this course students will be able to:

- know the basic concepts of visual basic.
- acquire retell about the fundamentals of Visual Basic programming
- understand the properties and learning the use of various tools.
- Apply various controls and procedures in form designing and coding
- analyzing various functions and procedures of VB and preparing the data reports using links.

## B.Com - Computer Application

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
V	20U5CCAEL1A	International Trade and Export Management	4	4
<b>Objective:</b> <ul style="list-style-type: none"><li>To make the students about the basic knowledge on International Trade and Export Management.</li><li>Students will gain an understanding of international logistics and infrastructure.</li><li>Students will have practiced planning, developing and constructing a viable global supply chain.</li></ul>				

### Unit I

Introduction to International Trade: Meaning - Features - Objectives - Motives - Domestic Trade Vs. International Trade - Arguments for and Against International Trade - Trade Policy - Free Trade - Protection - Trade Barriers - Tariffs and its Types - Non-Tariff Barriers and its Types - Foreign Trade Policy - Exim Policy.

### Unit II

International Trading Environment: World Trade Organization (WTO) - Objectives and Functions of WTO - Salient Features of Uruguay Round Agreement - Concept of Balance of Trade and Balance of Payment - Foreign Exchange Market - Functions and Dealings on the Foreign Exchange Market - Exchange Rate Systems and Classifications.

### Unit III

Foreign Trade Policy and Regulation: The Foreign Trade (Development and Regulation) Act 1992- Foreign Trade Policy - Objectives, Strategies, Features and Promotional Measures - Export Promotion in India - Importance and Objectives - Export Promotion Measures - EOU, EPZ, TPs and SEZ.

### Unit IV

Export Finance: Institutional Finance for Export - Pre-Shipment Credit - Post Shipment Credit- EXIM Bank - ECGC - Quality Control and Pre- shipment Inspection - FEMA - IMF - IFC - World Bank - IBRD - IDA - ADP - UNCTAD - UNIDO.

### Unit V

Export procedures and Documentation: Procedures and Formalities in the Export of Goods - Exchange Control Formalities - Shipping of Goods - Export Documents - Documents Related to Goods - Certificates Related to Shipment - Documents related to Payment - Documents related to inspection - Documents related to Excisable Goods - Documents related to Foreign Exchange Regulation.

### Course Outcome:

After completion of this course students will be able to:

- on completion of this course the student shall have understood the basics of international trade and the theories of international trade and will be aware of international institutional support worldwide to make use of the foreign trade.
- explain the concepts in trade documentation in international business with respect to foreign trade.
- apply the current business phenomenon and to evaluate in terms of economic, social and legal aspects.
- analyse the principle of international business and strategies adopt by firms to expand globally.
- integrate concept in international business with functioning of global trade.

### Text Book:

- Francis Cherunilam, (2019) International Trade and Management, Himalaya Publishing House, Mumbai.

### Reference Books

- Aswathappa, K, (2018) International Business, Tata McGraw Hill Publishing Company Ltd., New Delhi.
- Bhalla. V.K. and Shiva Ramu. S, (2018) International Business, Anmol Publishers, New Delhi.
- Ajay Pataki (2015), Export Import Management (Practical Workbook), Educreation Publishing, New Delhi.



## B.Com - Computer Application

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
V	20U5CCAEL1B	Business Ethics and Values	4	4
<b>Objective:</b> <ul style="list-style-type: none"><li>To understand main types of ethics and consequence of its influence on business practice, economy and society in general.</li><li>To introduce students to ethics as an academic field of study.</li><li>To identify the various sources of ethical practices and behaviors and their specific roles in the business environment.</li></ul>				

### Unit - I

Ethics - Definition - Role of Ethics - Morality - Characteristics Features of Moral Standards - Value Systems - Categorisation of Values - Desired and Desirable Values - Changing Values - Indian Ethos in Ethic, Morality and Culture - Ancient Ethical Philosophy and Modern Philosophy of India.

### Unit - II

Business Ethics - Role and Importance - Historical Accountability - Importance of Ethics in Business - Arguments for and against business units - Impact of Ethics on Business Policies and Strategies - Role of CEOs - Qualities of CEOs - Role of CEO in Shaping Business Culture - Ethical Leadership - Characteristics - Transactional and Transformational Leadership - Differences in Leadership Approaches.

### Unit - III

Internal Ethics of Business: Hiring Employees - Screening Practices - Promotions - Wages - Job and Exploitation of Employees - Discipline - Concepts - Causes of Indiscipline - Suggestions for Implementing to Ensure More Discipline - Whistle Blowing.

### Unit - IV

External Ethics of Business: Consumer Rights - Unethical Practices in Marketing - Ethics of Competition and Fair Prices - Perfect Competition - Ethics of Perfectly Competitive Markets - Limitations - Monopoly Market - Features - Price Fixing in Monopoly Market - Ethics of Monopoly Market - Monopoly Price and Profit - Oligopolistic Market - Features - Ethics of Oligopolistic Market.

### Unit - V

Social Responsibilities of Business - Concept - Arguments for and Against Social Responsibility - Social Responsibility towards Shareholders, Employees, Customers, Community and Government - Social Audit - Social Responsibility in Business in India.

### Course Outcomes:

After completion of this course students will be able to:

- understand various types and theories of ethics and adopt and follow ethical principles in business activities as a responsible person
- understand different ethical perspective in business.
- understand business objective from an ethical perspective.
- Analysis ethics in workplace relationships.
- able to assess a current ethical issue in a business.

### Text book:

- Sankaran S., (2019) Business Ethics and Values, Margham Publications, Chennai

### Reference Books

- Parul Khanna & Rinku Sanjeev, (2015) Ethics and Values in Business Management, ANE Publications, New Delhi.
- Sekhar R.C., (2017) Ethical Choices in Business, Sage Publications Inc.

## B.Com - Computer Application

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
V	20U5CCAEL2A	<b>Business Intelligence and Analytics</b>	4	3

### Objective:

- To impart knowledge on Mobile business and Real time business intelligence.

### Unit I

**Hrs 12**

Introduction to Business Intelligence: Business Intelligence - Mobile Business Intelligence - Real-time Business Intelligence. Analytics: A Comprehensive Study: Business Analytics – Analytics - Software Analytics - Embedded Analytics - Learning Analytics - Predictive Analytics - Prescriptive Analytics - Social Media Analytics - Behavioral Analytics

### Unit II

**Hrs 12**

Data Mining: An Overview: Data Mining - Anomaly Detection - Association Rule Learning - Cluster Analysis - Statistical Classification - Regression Analysis - Automatic Summarization - Examples of Data Mining.

### Unit III

**Hrs 12**

Understanding Data Warehousing: Data Warehouse - Data Mart - Master Data Management - Dimension (Data Warehouse) - Slowly Changing Dimension - Data Vault Modeling - Extract, Transform, and Load - Star Schema.

### Unit IV

**Hrs 12**

Market Research: An Integrated Study: Market Research - Market Segmentation - Market Trend - SWOT Analysis - Marketing Research. Essential Aspects of Business Intelligence: Context Analysis - Business Performance Management - Information System - Organizational Intelligence - Data Visualization - Process Mining.

### Unit V

**Hrs 12**

Operational Intelligence: Technological Components: Operational Intelligence - Business Activity Monitoring - Complex Event Processing – Business Process Management – Metadata - Root Cause Analysis.

### Course Outcomes:

After completion of this course students will be able to

- describe the concepts and components of Business Intelligence (BI).
- critically evaluate use of BI for supporting decision making in an organisation
- understand and use the technologies and tools that make up BI
- understand and design the technological architecture that underpins BI systems
- plan the implementation of a BI system.

### Reference:

1. “Business Intelligence and Analytics”, Drew Bentley, Published by Library Press.

## B.Com - Computer Application

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
V	20U5CCAEL2B	<b>SOFTWARE DEVELOPMENT WITH VISUAL BASIC.NET</b>	4	3

**Objective:**

- To impart knowledge on basics of enterprise resource planning.

**UNIT I****(Hrs = 15)**

Introduction – Evolution of .NET - Starting Visual Basic .NET – Creating and Running the Very First Application – Using the Command Window – Setting in the Start Page – Creating a shortcut to Start VB.NET – IDE – Opening an Existing Project – Using the Auto Hide Facility – Resizing a Window –Creating a Useful Application – Placing the Controls on a form – Selecting a form and the Controls –Resizing a form the Controls – Using the Properties Window – Setting the Properties of Form and Controls- Using the Solution Explores – Setting the Startup Object – Writing an Event Procedure –Executing the Project Using Explorer – The Standard Toolbar

**UNIT II****(Hrs = 14)**

Visual Basic .NET Programming Controls – Text Box Control –Command Button - Radio Button Control – List Box Control – Check Box Control – Timer Control – Picture Box Control – Group Box Control – Combo – Box Control – Horizontal Scrollbar and Vertical Scrollbar Controls – Numeric Up Down, Track bar, Progress bar Controls.

**UNIT III****(Hrs = 14)**

Setting Properties Using the Properties Window: Classification of Properties – Various Properties of Form – Various Properties of Label. Setting Properties Using Event Procedures: Introduction – Setting the Text Property of Label and Button – Infinite Loop – Do while – Do loop while – Do Until – Do loop until – For next statement, For each statement – Nesting for loop – Arrays – Control Arrays.

**UNIT IV****(Hrs = 14)**

Visual Basic .NET Programming Language: Variables and Data Types – Using Imports Statements – Functions – The MsgBox() Function – Text Editor Toolbar – The Input Box() Function – MDI forms-Basic Elements of Menu – Creating a simple Menu Application – Enhancing a simple Menu Application – Modifying the Exiting Menu – Assigning and Removing Shortcut Keys – Pop Up Menus – Using Dialog Boxes., Built-in Functions: Mathematical functions – Strings functions – Date & Time function – Data type conversion functions – Financial functions – Option statements.

## **B.Com - Computer Application**

### **UNIT V**

**(Hrs = 14)**

Overview of ADO.NET - Connection Object - Command Object - Data Readers - Data set & Data Adapters – Execute Non Query, Execute Scalar – Execute Reader – Data Grid View Control

Course Outcomes:

After completion of this course students will be able to

- Design, formulate, and construct applications with VB.NET
- Integrate variables and constants into calculations applying VB.NET
- Determine logical alternatives with VB.NET decision structures
- Build integrated VB.NET solutions using files and structures with printing capabilities
- Implement lists and loops with VB.NET controls and iteration

### **Text Book**

1. Shirish Chavan Visual Basic .Net Pearson Education,Pvt. Ltd 2010,4th edition

### **Reference Book.**

1. Thearon Willis, Bryan Newsome Beginning Microsoft Visual Basic 2010 Wrox 1 st Edition, 2011.
2. Kogent Solutions Inc Visual Basic 2008 In Simple Steps Dreamtech Press 2009

## B.Com - Computer Application

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
V	20U5CCANME	<b>Non Major Elective - Business and Taxation</b>	<b>2</b>	<b>1</b>

**Objective:**

- To provide knowledge on basic concepts of commerce and taxation.

**Unit I:**

Business - Objective of Modern Business - Features - Qualities of a successful Businessman - Differences between Business and Profession - Industry - Commerce - Functions - Scope - Importance - Trade - Aids - Differences between Industry, Commerce and Trade - Establishment of a Business - Development or Growth of Various Forms of Business Organization - Business Ethics - Problems in Starting a Business.

**Unit II:**

Taxation - Meaning of Tax - History of Indian Tax System - Features of Income Tax - Agricultural Income - Assessee - Person - Income - Features - Rates of Tax - Assessment Year - Previous Year - Exempted Income - Differences Between Direct Tax and Indirect Tax - Tax Administration - Income Tax Authorities - Powers - Appointment - CBDT - Powers - Assessing Officer - Powers Provisions Relating to Search and Seizure - Filing of Return - Prescribed Forms for Filing of Return - PAN - Electronic Filing of Tax Return - Modes of Filing - Procedure for Assessment - Self Assessment - Best Judgment Assessment.

**Course outcomes:**

After completion of this course students will be able to

- follow the ethics pertaining to business transactions.
- understand the application of business knowledge in both theoretical and practical aspects.
- file Income tax return and compute the tax liability of individuals
- learn the basic skills for the effective utilization of funds.

**Text book:**

1. Bhushan. Y.K, (2018) Business Organization and Management, Sultan & Sons, New Delhi.
2. Gaur, V.P and Narang, D.B. (2019) Income Tax Law and Practice. Kalyani Publishers, New Delhi.

**Reference Books:**

1. Balaji. C.D, (2019) Business Organization and Management, Margam Publications, Chennai.
2. Hariharan (Latest Edition), Income Tax Law and Practice, Mcgraw-Hill Management, New Delhi.
3. T.S. Reddy & Y. Hari Prasad & Reddy (Latest edition), Income Tax Law and Practice, Margham Publications, Chennai.
4. Dinkar Pagare, Law & Practice of Income Tax, Sultan Chand and Sons, New Delhi.

## B.Com - Computer Application

Semester	Subject Code	Title of the Paper	Hours of Teaching / Week	No. of Credits
V	20U5---LSD	Life skill development	1	

### Course objectives

- To enhance one's ability to be fully self aware by helping oneself to overcome all fears and insecurities and to grow fully from inside out and outside in.
- To increase one's knowledge and awareness of emotional competency and emotional intelligence at place of study/work.
- To provide opportunity for releasing one's potential through practical experience.
- To develop interpersonal skills and adopt good leadership behaviour for empowerment of self and others.
- To set appropriate goals, manage stress and time efficiently.
- To manage competency- mix at all levels for achieving excellence with ethics.

### Unit – I (30 hrs)

#### Communication and Professional skills

1. Writing and different modes of writing. (4 hrs)
2. Digital Literacy. (4 hrs)
3. Effective use of social media. (3 hrs)
4. Non verbal communication. (2 hrs)
5. Resume skills. (3 hrs)
6. Presentation skills. (4 hrs)
7. Listening as a Team skill. (2 hrs)
8. Brainstorming. (2 hrs)
9. Social and cultural Etiquettes. (4 hrs)
10. Internal communication. (2 hrs)

### Unit – II (30 hrs)

#### Leadership, management and Universal Human Value

1. Leadership skills. (4 hrs)
2. Managerial skills. (4 hrs)
3. Entrepreneurial skills. (4 hrs)
4. Innovative Leadership and Design thinking. (4 hrs)
5. SWOT Analysis (4 hrs)
6. EQ (2 hrs)
7. Love and Compassion. (4 hrs)
8. Truth. (1 hr)
9. Non Violence. (1 hr)
10. Righteousness. (1 hr)
11. Ethic and Integrity. (1 hr)

### Course outcomes

At the end of the programme learners will be able to:

- Gain Self Competency and Confidence.
- Practice Emotional Competency.
- Gain Intellectual Competency.
- Gain an edge through Professional Competency.
- Aim for high sense of Social Competency.
- Be an integral Human Being.

## **B.Com - Computer Application**

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1. Bailey, Stephen, Academic Writing : A handbook for International Students, 2010 Rourlege.
2. Shlpa Sablok Bhardwaj (2018). Computer Applications for Class 9 MS Office Blueprint Education (Contributor).
3. [http:// WWW.lyfemarketing.com / blog / how-digital – marketing – works/](http://WWW.lyfemarketing.com/blog/how-digital-marketing-works/)
4. [http:// WWW.thoughtco.com/what-is-nnverbasl - communication - 1691351](http://WWW.thoughtco.com/what-is-nnverbasl-communication-1691351)
5. [http:// WWW.wikihow.com/Write-a-Neat-Resume](http://WWW.wikihow.com/Write-a-Neat-Resume)
6. [http:// WWW.gildabonanno.com/presentation-skill-coaching-videos](http://WWW.gildabonanno.com/presentation-skill-coaching-videos)
7. [http:// blog.vantagecircle.com/active-listening/](http://blog.vantagecircle.com/active-listening/)
8. Osborn, A.F. (1963) Applied imagination: Principles and procedures of creative problem solving (Third Revised Edition). New York, NY: Charles Scribner's Sons.
9. [http:// WWW.thespruce.com/what - is - etiquette – and – why – is- it- important – 1216650](http://WWW.thespruce.com/what-is-etiquette-and-why-is-it-important-1216650)
10. [http:// WWW.talkfreely.com/blog/internal-and-eternal-communication](http://WWW.talkfreely.com/blog/internal-and-eternal-communication)

## B.Com - Computer Application

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
VI	20U6CCAC11	Management Accounting	5	5

**Objective:**

- To provide knowledge on analyzing the financial statements and application of management accounting tools for business decisions.
- To acquaint the students with application of financial statement Analysis.
- To prepare the students in applying, analyzing and evaluating the financial and cost decisions.

**Unit - I**

Management Accounting - Nature and Scope - Objectives - Functions - Merits - Limitations - Management Accounting Vs. Financial Accounting and Cost Accounting - Financial Statement Analysis - Comparative and Common Size - Trend Percentages.

**Unit - II**

Ratio Analysis - Modes of Expression - Advantages and Limitations - Classifications - Liquidity - Solvency - Turnover - Profitability - Construction of Balance Sheet.

**Unit - III**

Funds Flow Statement - Preparation - Schedule of Changes in Working Capital - Funds From Operation - Sources and Applications. Cash Flow Statement - Funds Flow Vs. Cash Flow Statement - Preparation of Cash Flow Statement as per AS 3.

**Unit - IV**

Budget and Budgetary Control - Advantages - Classification - Sales Budget - Production Budget - Purchase Budget - Flexible Budget - ZBB. Standard Costing - Advantages and Limitations - Variance Analysis - Material Variance only.

**Unit - V**

Marginal Costing - CVP Analysis - Break Even Analysis - Managerial Applications - Make or Buy Decision - Selection of Suitable Product Mix - Key Factor - Profit Planning. Capital Budgeting - Importance and Methods - Pay back Period - Accounting rate of Return (ARR) - Method - Discounted Cash Flow (DCF) Method - Net present value (NPV) method - Internal rate of return method - Profitability Index Method.

**Distribution of Marks:** Problem 70% Theory 30%

**Course Outcome:**

After completion of this course students will be able to

- calculate accounting ratios and interpret them relevantly and prepare fund flow statement and cash flow statement as per as3.
- elaborate users of accounting information.
- give management accounting informs the decision making process.
- history of the development of management accounting.
- identify and explain the attributes of goods information.

**Text book:**

1. Sharma, R.K and Shasi, K (2005). Gupta, Management Accounting, Kalyani Publications, Ludhiana.

**Reference Books:**

1. Reddy, T.S and Hariprasad Reddy, Y (2019), Management Accounting, Margham Publications, Chennai.
2. Pillai, R.S.N. and Bhagavathi, V (2018), Management Accounting, S.Chand & Company Ltd., New Delhi.
3. Maheshwari, S.N (2018), Management Accounting, Sultan Chand & Sons, New Delhi.



## B.Com - Computer Application

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
VI	20U6CCAC12	Financial Management	5	5
<b>Objective:</b> <ul style="list-style-type: none"><li>To provide knowledge on intricacies in management of funds in business.</li><li>To analyze the company resources.</li><li>To analyze the types and sources of financing.</li><li>To identify the basic financial environment.</li></ul>				

### Unit - I

Financial Management - Nature - Scope - Objectives - Importance - Functions - Financial Planning and Forecasting - Factors Affecting the Financial Planning - Time Value of Money - Present Value and Compound Value Techniques (Theory Only).

### Unit - II

Cost of Capital - Concept - Significance - Types - Cost of Debt - Cost of Preference Shares - Cost of Equity - Cost of Retained Earnings - Combined and Weighted Average Cost of Capital.

### Unit - III

Capital Structure - Significance - Types - Determinants - Optimum Capital Structure - Theories of Capital Structure - Leverage - Financial, Operating and Composite Leverage.

### Unit - IV

Working Capital Management - Concept of working capital - Types of working Capital - Determinants of Working Capital Requirements - Forecasting of Working Capital Requirements - Operating Cycle Method - Cash Method - Cash Management - Receivables Management - Inventory Management.

### Unit - V

Dividend - Types - Dividend Policy - Nature - Objectives - Determinants of Dividend Policy - Types of Dividend Policy - Dividend Theories - Walter's Model - Gordon's Model - MM Model.

**Distribution of Marks:** Problem 60% Theory 40%

### Course Outcome:

After completion of this course students will be able to

- The student will be able to understand the overall importance of the finance function.
- Making importance decision through profit and loss analysis financial forecasting and ratio analysis.
- Utilizing available resources and ensuring that they fulfill an organizations needs and priorities.
- Ensuring that an organization funds and potential risks in the future make decisions after through consideration of available.

### Text book:

- Shashi K. Gupta and R.K. Sharma (2019) Financial Management: Theory and Practice. Kalyani Publishers, New Delhi

### Reference Books:

- Maheswari S.N (2019), Financial Management, Sultan Chand & Sons, New Delhi.
- M.Y.Khan and P.K.Jain, (2019) Financial Management, Tata McGraw Hill, New Delhi.
- Prasanna Chandra, (2019) Financial Management Theory and Practice - Tata McGraw Hill, New Delhi.
- Murthy, A. (2018) Financial Management, Margham Publications, Chennai.

## B.Com - Computer Application

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
<b>VI</b>	<b>20U6CCACP5</b>	<b>Computerized Accounting - Lab</b>	<b>5</b>	<b>5</b>

**Objective:**

- To impart the basic knowledge of Computers and Accounting Package.

**Unit I: Introduction to Tally**

- 1.1 Basic concept of Tally
- 1.2 Architecture and customization of Tally
- 1.3 F11 features of Tally
- 1.4 F12 configuration of Tally
- 1.5 Tally screen and menu

**Unit II : Ledger creation and Accounting Voucher Entries****2.1 Ledger creation**

- 2.1.1 Creation of company
- 2.1.2 Group creation
- 2.1.3 Ledger creation
- 2.1.4 Altering and deleting company, group and ledger Accounts

**2.2 Accounting voucher Entries**

- 2.2.1 Receipts voucher
- 2.2.2 Payment voucher
- 2.2.3 Purchase voucher
- 2.2.4 Sales voucher
- 2.2.5 Contra voucher
- 2.2.6 Journal voucher
- 2.2.7 Altering and Deleting voucher

**Unit III: Inventory and Voucher entries****3.1 Creation of Inventory**

- 3.1.1 Configuration and features of stock items
- 3.1.2 Create stock item
- 3.1.3 Create unit of measurement
- 3.1.4 Create stock group
- 3.1.5 Create stock category
- 3.1.6 Create Godown

**3.2 Creation of inventory vouchers (without tracking no)**

- 3.2.1 Create receipt note
- 3.2.2 Create delivery note
- 3.2.3 Create Rejection in
- 3.2.4 Create Rejection out
- 3.2.5 Stock Journal
- 3.2.6 Physical stock

## **B.Com - Computer Application**

### **Unit IV Cost Centers and voucher entries and advanced invoicing**

#### **4.1 Cost centers and cost category**

- 4.1.1 Creation of cost centers
- 4.1.2 Editing and deleting
- 4.1.3 Cost centers in voucher entry
- 4.1.4 Create Bill wise details
- 4.1.5 Create Tracking Number
- 4.1.6 Create Order Number
- 4.2 Advanced Invoicing

#### **4.2.1 Create receipt note**

- 4.2.2 Create delivery note
- 4.2.3 Create Rejection in
- 4.2.4 Create Rejection out
- 4.2.5 Create purchase order
- 4.2.6 Create sales order

### **Unit V Goods and Service Tax**

- 5.1 Creation of Company with GST (Goods & Service Tax)
- 5.2 Creating Master set GST
  - 5.2.1 Rates
- 5.3 Creating Tax Ledgers
- 5.4 Recording, GST Purchase Entry
- 5.5 Recording GST Sales Entry
- 5.6 Invoices
- 5.7 Report

#### **Course Outcome:**

After completion of this course students will be able to

- important tool in calculating monetary terms, accountancy, tax and GST calculating, managing commercial transactions effectively and efficiently.
- Analyze the student's accounting knowledge into practical performance through Tally
- familiarized with the statutory features of Tally like VAT, CST, TCS, TDS, FBT, and Service Tax
- familiarized with the Point of Sale and Payroll features of Tally.
- Tally helps in maintaining accounts in the different languages that are supported by Tally

#### **TEXT BOOK**

Business Computing , Published by Department of Commerce, Edition 2012.

#### **REFERENCE BOOKS:**

Tally Solution Materials

Genises Tally Academy Material

## B.Com - Computer Application

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
VI	20U6CCAC13	Company Law and Secretarial Practice	5	4

**Objective:**

- To enlighten the students on the provisions of the Companies Act, 2013 along with secretarial work relating to Corporate Entities.
- To enlighten the students' knowledge on companies act.
- To know the legal position of company secretary.
- To know the procedures of officials liquidators.

**Unit - I**

Company - Definition - Characteristics - Kinds - One-person Company - Differences between a Company and Partnership Firm - Differences between a Public Company and Private Company - Company Registration - Corporate Veil and its Exceptions - Formation of a Company - Electronic Filing of Forms - Incorporation of Company - Promoter - Memorandum of Association - Articles of Association.

**Unit - II**

Prospectus - Contents - Misstatements in Prospectus - Shares - Book Building - Share Capital and Debentures - Kinds - Differences between Shares and Debentures - Secretarial Duties and Procedure - Depository - Concept of Dematerialized Shares.

**Unit - III**

Company Management - Appointment of Directors - Rights and Duties, Powers of Directors - Register of director - Qualification - Disqualification - Vacation of Office Directors - Removal of Directors - Appointment and Remuneration of Managerial Personnel.

**Unit - IV**

Company Secretary - Who is a Secretary - Importance - Types of Secretaries - Position - Qualities - Qualification - Appointment - Powers - Rights - Duties - Liabilities - Legal Position - Dismissal of a Company Secretary.

**Unit - V**

Kinds of Meeting - Notice - Agenda - Minutes - Quorum - Chairman's speech - Types of Resolution - Secretarial Duties and Procedure - Winding up - Types - Procedures - Official Liquidator - Powers and Duties of Liquidator.

**Course Outcome:**

After completion of this course students will be able to

- knowledge on formation of company.
- explain, compare and contrast between the various types of companies.
- explain the legal nature of company.
- Gain the importance sections of new companies act 2013
- understand the various kinds of meeting of the company.

**Text book:**

1. Kapoor, N.D (2019), 'Elements of Company Law', Sultan Chand & Sons, New Delhi.

**Reference Books**

1. Gogna, P.P.S., (2019) Company Law. S.Chand & Sons, New Delhi.
2. Badri Alam, S and Saravanavel, P. (2017), Company Law. Himalaya Publications, New Delhi.
3. Tulsian, P.C (2017), Company Law, S.Chand & Co. Ltd., New Delhi.

## B.Com - Computer Application

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
VI	20U6CCAEL3A	Principles of Insurance	5	4

**Objective:**

- To acquire the basic knowledge on various types of insurance and to understand the importance of insurance to individuals and business.
- To provide a basic understanding of the insurance mechanism.
- To understand the risk.
- To know the different clauses of insurance.

**Unit - I**

Insurance - Meaning - Definition - Nature - Characteristics of Insurance Contract -Difference Between Contract and Wagering Agreement - Functions - Importance of Insurance - Principles - Uses of Insurance - Classification of Insurance - Recent Development in the Insurance Industry in India.

**Unit - II**

Life Insurance - Meaning - Definition - Characteristics of Life Insurance - Fundamental Principles of Life Insurance - Difference Between Insurance and Assurance - Features of Life Assurance - Classification of Policies - Assignment of Life Policies - Procedures -Nomination of Life Policy - Assignment Vs. Nomination - Surrender Value - Paid Up Value - Payment of Claim.

**Unit - III**

Fire Insurance - Meaning - Definition - Features - Scope - Principles - Distinction Between Life Insurance and Fire Insurance - Types of Fire Policies - Fire Insurance Claims - Types of Losses - Procedure for Calculating Claim.

**Unit - IV**

Marine Insurance - Characteristics - Elements - Types of Marine Insurance - Principles - Double Insurance - Reinsurance - Kinds - Clauses in Marine Policy - Marine Loss.

**Unit - V**

Miscellaneous Insurance - Personal Accident Insurance - National Agricultural Insurance Scheme - Property Insurance - Motor Vehicle Insurance - Mediclaim Insurance Policy (Individual) - Group Mediclaim Insurance Policy - Cattle Insurance - Social Sector Insurance.

**Course Outcome:**

After completion of this course students will be able to

- elucidate the insurance and their functions and basic principles of insurance.
- identify the relationship between insurers and their customers.
- an overview of fundamental principles of life insurance.
- identify the importance of insurance.
- analysis the GIC and motor vehicle insurance

**Text book:**

1. M.N. Mishra (2014), "Insurance Principles and Practice", S.Chand Chand & Company Ltd., 21<sup>st</sup> Edition.

**Reference Books**

1. P. Periasamy, (2013). Fundamentals of Insurance, Vijay Nicole Imprints Pvt Ltd
2. Mish, M.N (2019). Insurance. Sultan Chand & Sons, New Delhi.
3. Inderjit Singh and Rakesh Katyal (2019). Fundamentals of Insurance. Kalyani Publishers, Ludhiana.
4. Panda Ghanshyam (2019). Principles and Practice of Insurance. Kalyani Publishers, Ludhiana.

## B.Com - Computer Application

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
VI	20U6CCAEL3B	Human Resource Management	5	4

### Objective:

- To impart knowledge of students on understanding and managing human resources in organizations.
- To impart knowledge of students on understanding and managing human resources in organization.
- To achieve the organizational goal by proper utilization of human resources.
- To integrate individual and group goals within an organization.

### Unit - I

Human Resource Management (HRM) - Evolution - Nature - Scope - Significance - Functions - Objectives - HRM Vs. Personnel Management - HRM Policies and Procedures - HR Manager - Role - Qualities.

### Unit - II

Human Resource Planning - Characteristics - Importance - Objectives - Process. Recruitment - Process - Factors - Sources. Selection - Significance - Procedure - Tests - Interviews - Placement - Induction.

### Unit - III

Training - Need - Essentials - Benefits - Areas of Training - Methods. Performance Appraisal - Advantages - Methods - Problems - Promotion, Transfer and Demotion.

### Unit - IV

Wages and Salary Administration - Objectives - Principles - Components - Methods of Wage Payments - Incentives - Benefits - Requirements of a Sound Incentive Plan.

### Unit - V

Grievance - Causes - Grievance Redressal Procedure - Human Resource Audit - Objectives - Benefits - Areas - Recent Trends in HRM - Basics of E-HRM and IHRM - Employer's Brand - Knowledge Management - Talent Management - Quality of Work life.

### Course Outcome:

After completion of this course students will be able to

- gain exposure on the principles and practices of human resources management and understand various aspects of recruitment
- provide innovative solutions to problems in the fields of human resource management
- demonstrate an understanding of key terms there is concepts and practice within the field of human resources management
- identify and appreciate the significance resource management
- demonstrate competence in development and problem-solving in the area of human resources.

### Text book:

1. Gupta. C.B., (2019) Human Resource Management, Sultan Chand and Co. Ltd., New Delhi.

### Reference Books

1. Subba Rao. P, (2019) Human Resource Management and Industrial Relations, Himalaya Publishing House, Mumbai.
2. Aswathappa. K, (2019) Human Resource Management, Tata McGraw Hill Publishing Company Ltd., New Delhi.
3. Khanka.S.S, (2017) Human Resource Management, Sultan Chand and Co. Ltd., New Delhi.
4. Gupta. C.B., (2016) Human Resource Management, Sultan Chand and Co. Ltd., New Delhi.

## B.Com - Computer Application

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
VI	20U6CCAEL4A	Security Analysis and Portfolio Management	5	3

**Objective:**

- To impart knowledge about the various investment avenues and various tools of investment analysis.
- To creating wealth through capital appreciation.
- To protecting investors earnings from market volatility.

**Unit-I**

Investment - Meaning - Definition - concepts and goals -Objectives - Scope of investment Management - Classification of Investment - Investment Alternatives - Financial - Real - Business - Personal - Institutional - Features of an Investment Programme - Investment Process - Comparison of Investments - Criteria for Selecting Best Investment Proposals - Investment Vs. Speculation - Investment Vs. Gambling - Investment Portfolio Management - Principles of Portfolio Management - Factor affecting Investment Decisions - Security Analysis - Return on Investment.

**Unit - II**

Financial Markets in India - Structure of Money Market- Capital Market in India -Industrial Securities Market - Relationship between Primary Market and Secondary Market - New Issue market - Functions - Methods of Floating New Issues - Problems faced in New Issue Market - Stock Exchanges - Functions - Listing of Securities – The National Stock Exchange - Objectives - Features - Advantages - OTCEI.

**Unit - III**

Fundamental Analysis: Approaches to Security Analysis - Fundamental Analysis - Economic analysis - Industry analysis - Company Analysis – Company Financial Statements – Ratio Analysis – Advantages and Limitation of Ratio Analysis - Book Value - Market value of shares - Growth shares, Income shares - Analysis of Management - Fundamental Valuation Models.

**Unit - IV**

Technical Analysis: Basic Assumptions - Differences between Technical Analysis and Fundamental analysis - Theories, Techniques and Methods of Movements of Stock Prices - Dow Theory - Minor Trends - Chartist Method - Charts - Line Chart - Bar Chart - Japanese Candlestick Charts - Points and Figures Chart - Important Chart Patterns adopted in Technical Analysis - Head and Shoulders - Moving Averages Method - Oscillator - Triangles - Elliot Wave Theory - Short Selling - Odd Lot Trading.

**Unit - V**

Portfolio Management: Portfolio Construction and Choice - Objectives - Risk and Return for Portfolio of Securities - Principles of Portfolio Construction - Diversification - Methods - Portfolio Revision - Advantages - Principle and Process - Theories in Portfolio Management - Markowitz Model - Sharpe's Portfolio Model - Baumol's Model – Capital Asset Pricing Model(CAPM).

**Course Outcome:**

After completion of this course students will be able to

- analyze and evaluate financial markets and investors' behavior and understand the functions of stock market and practical aspects of share price movements.
- explain and analyze portfolio theory, including measures of risk.
- identify bond characteristics and compute bond prices and analysis.
- analyze options are futures market, future trading and market strategies.
- examine investment management practices, emphasizing risk-adjusted rate of return, international investing, and diversification.

**Text Book:**

1. Natarajan L, (2019), Investment Management, Security Analysis and Portfolio Management, Margham Publications, Chennai.

**Reference Books**

1. Punithavathy Pandian (2017), Security Analysis and Portfolio Management, Vikas Publishing House Private Ltd., Mumbai.
2. Preeti Singh (2018), Investment Management, Himalaya Publications, Mumbai.
3. Bhalla V.K., (2017). Investment Management, Sultan Chand & Sons, New Delhi.
4. Rustagi, R.P. (2017), Investment Management: Theory and Practice, Sultan Chand & Sons, New Delhi.

## B.Com - Computer Application

Semester	Subject Code	Title of the Paper	Hours of Teaching/ Week	No. of Credits
VI	20U6CCAEL4B	Entrepreneurship Development	5	3
<b>Objective:</b> <ul style="list-style-type: none"><li>To make the students to become a successful entrepreneur and to know the process involved in entrepreneurship.</li><li>To develop small and medium scale enterprises in order to generate employment.</li><li>To provide knowledge about Government plans and programmes.</li></ul>				

### Unit - I

Entrepreneurship - Nature and Characteristics of an Entrepreneur - Difference between Entrepreneur and Manager - Qualities, Types, and Functions of an Entrepreneur - Role of Entrepreneur in Economic Development.

### Unit - II

Business Ideas - Sources of Idea - Idea Processing and Selection - Start up Process - Project Identification and Selection - Project Formulation - Project Appraisal and Feasibility Plan.

### Unit - III

Factory Design and Layout - Importance - Factors affecting Factory Design - Factory Layout - Objectives - Types - Consideration in Designing Layout - Design Requirements.

### Unit - IV

Institutions Assisting to Entrepreneurs - NSIC - SIDO - SSIB - DIC - TIIC - MSMEDI - SIDCO - SSIC - ITCOT - IIC - KVIC and Commercial Banks - Venture Capital.

### Unit - V

Entrepreneurship Development Programmes - Need - Objectives – Role Relevance and Achievements - Institutional efforts in Developing Entrepreneurship - Role of SISI, SIPCOT and SIDBI – Role of Small Business - Strategies in Changing Economic Scenario – New Venture Expansion - Women Entrepreneurship - Need for Rural Entrepreneurship Problems - SHGs and Rural Development – Government Scheme – MUDRA Banking – MSME Loans.

### Course Outcome:

After completion of this course students will be able to

- appreciate the significance sources of idea and techniques used to generate them and know the procedure of drafting projects and evaluation of the same.
- students understood the nature of entrepreneurship.
- understand the function of the entrepreneurs in the successful, commercial application of innovation.
- confirm an entrepreneurial business idea.
- identify personal attribute that enable best use of entrepreneurial opportunities

### Text Book

1. Gupta C.B. & Srinivasan N.P., Entrepreneurial Development, Sultan Chand & Sons, New Delhi.

### Reference Books

1. Arya Kumar (2018), Entrepreneurship, Pearson, Delhi.
2. Poornima M.CH (2016), Entrepreneurship Development -Small Business Enterprises, Pearson, Delhi,
3. Khanka S.S., (2019) Entrepreneurial Development, S.Chand & Co, New Delhi.
4. Renu Arora, Sood S.K., (2018) Fundamentals of Entrepreneurship and Small Business, Kalyani Publications, Ludhiana.
5. Jayashree Suresh, (2016) Entrepreneurial Development, Margham Publications, Chennai.