

KONGUNADU ARTS AND SCIENCE COLLEGE

(AUTONOMOUS)

COIMBATORE – 641 029



DEPARTMENT OF COMMERCE WITH CA

**CURRICULUM AND SCHEME OF EXAMINATIONS (CBCS)
(2018 – 2019 and Onwards)**

**KONGUNADU ARTS AND SCIENCE COLLEGE
(AUTONOMOUS)
Coimbatore – 641029**

Vision:

1. Developing the total personality of every student in a holistic way by adhering to the principles of **Swami Vivekananda and Mahatma Gandhi**.

Mission:

1. Imparting holistic and man-making education with emphasis on character, culture and value - moral and ethical.
2. Designing the curriculum and offering courses that transform its students into value added skilled human resources.
3. Constantly updating academic and management practices towards total quality management and promotion of quality in all spheres.
4. Extending the best student support services by making them comprehensive and by evolving a curriculum relevant to student community and society at large.
5. Taking steps to make education affordable and accessible by extending scholarships to the meritorious and economically disadvantaged students.
6. Moulding the teachers in such a way that they become the role models in promoting Higher Education.

DEPARTMENT OF COMMERCE WITH CA

Vision:

The Department of Commerce with Computer Applications envisions excelling in the field of higher education and catering to the scholastic and developmental needs of the individual, through continuous creation of critical knowledge base for the society's sustained and inclusive growth.

Mission:

1. To create educated individuals qualified in specialized knowledge in the field of Commerce with Computer Application.
2. To plan and implement academic programmes of the highest quality that would foster the holistic development of individuals who will be empowered to act as the conscience of society.

3. To help in the creation and development of manpower that would provide intellectual leadership to the community.
4. To provide skilled manpower to the professional, industrial and service sectors in the country so as to meet global demands.
5. To encourage the students for excellence in higher education and research.

PROGRAMME OUTCOME (PO)

- PO 1** These courses have opened the floodgates in the area of computers and other core industries, and other professional studies CA, ICWA etc.
- PO 2** This program courses consist of both theoretical as well as good practical exposures to the students in the relevant areas to meet the industries expectations.
- PO 3** Courses of this program provide bright future in the IT fields, Software, Banks, Companies and BPOs.
- PO 4** Learners will acquire the skills like effective communication, decision making, problem solving strategy in business environment.
- PO 5** Gear up with a fundamental knowledge of research techniques.
- PO 6** To inculcate entrepreneurship skills to establish and manage their business effectively
- PO 7** This curriculum gives ability to overcome digitalization changes independently
- PO 8** Attain the acquaintance in Marketing and apply the marketing skill after building the products

PROGRAMME SPECIFIC OUTCOME (PSO)

- PSO 1** To develop a broad range of business skills and knowledge, development of general and specific capabilities to meet the current and future expectation of business, industries and economy at the national and global level.
- PSO 2** Learners will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.
- PSO 3** Programme has opened the floodgates in the eve of software application jobs in the eve of trade Commerce, Business, Banking, Insurance and in related eve of business.
- PSO 4** Learners will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.
- PSO 5** Students will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals. Students will be able to demonstrate knowledge in setting up a computerized set of accounting books.

CURRICULUM AND SCHEME OF EXAMINATIONS (CBCS)

(APPLICABLE TO STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2018-2019 AND ONWARDS)

Semester	Part	Subject Code	Title of the Paper	Instruction Hours/Cycle	Exam. Marks			Duration of Exam. (Hrs)	Credits
					CIA	ESE	Total		
I	I	18TML1A1@	Lan - Tamil I/Hindi I/ French I/ Malayalam I/ Sanskrit I	6	25	75	100	3	3
	II	18ENG101	Lan - English I	6	25	75	100	3	3
	III	18UCC101	C. P. 1 - Principles of Accountancy	4	25	75	100	3	3
		18UCC102	C.P. 2 - Introduction to Information Technology	4	25	75	100	3	3
		18UCC1A1	ALLIED PAPER. 1 - Business Mathematics	6	25	75	100	3	5
		18UCC1CL	C.Pr. 1 - Computer Applications I - MS Office	2	20	30	50	3	1
	IV	18EVS101	Environmental Studies**	2	-	50	50	3	2
			Total	30			600		20
II	I	18TML2A2@	Lan - Tamil II/Hindi II/French II/ Malayalam II/Sanskrit II	6	25	75	100	3	3
	II	18ENG202	Lan - English II	6	25	75	100	3	3
	III	18UCC203	C.P. 3 - Financial Accounting	4	25	75	100	3	3
		18UCC204	C.P.4 - Indian Banking system	4	25	75	100	3	3
		18UCC2A2	ALLIED PAPER. 2 - Business Statistics	6	25	75	100	3	5
		18UCC2CM	C. Pr.2 -Computer Applications II - Accounting Package Tally	2	20	30	50	3	1
	IV	18VED201	Value Education - Moral & Ethics**	2	-	50	50	3	2
			Total	30			600		20
III	III	18UCC305	C.P.5 - Cost Accounting	6	25	75	100	3	5
		18UCC306	C.P. 6 - Direct Tax & GST	6	25	75	100	3	5
		18UCC307	C.P. 7- Database Management Systems	5	25	75	100	3	4
		18UCC3A3	ALLIED PAPER. 3 - Principles of Marketing	5	25	75	100	3	5
		18UCC3CN	C.Pr.3 -Computer Applications III - SQL	4	40	60	100	3	2
	IV	18UCC3S1	Skill based subject 1 - Managerial Economics	2	25	75	100	3	3
		18TBT301/ 18TAT301/ 18UHR 3N1	Basic Tamil*/Advanced Tamil**/ Non major Elective-I** Human Rights	2	-	75	75	3	2
			Total	30			675		26

IV	III	18UCC408	C.P. 8- Corporate Accounting	6	25	75	100	3	5
		18UCC409	C.P. 9- Principles of Auditing	5	25	75	100	3	4
		18UCC410	C.P. 10-Object Oriented Programming with C++	5	25	75	100	3	4
		18UCC4A4	ALLIED PAPER. 4 - Executive Business Communication	6	25	75	100	3	5
		18UCC4CO	C.Pr.4 -Computer Applications IV - C++ Programming	4	40	60	100	3	2
	IV	18UCC4S2	Skill based subject 2 - Principles of Management	2	25	75	100	3	3
		18TBT402/ 18TAT402/ 18UWR4N2	Basic Tamil*/Advanced Tamil**/ Non major Elective-II** Women rights	2	-	75	75	3	2
			Total	30			675		25
V	III	18UCC511	C.P.11- Management Accounting	6	25	75	100	3	5
		18UCC512	C.P. 12 Financial Management	6	25	75	100	3	4
		18UCC513	C.P.13- Programming in Visual Basic	6	25	75	100	3	5
		18UCC5E1	Elective Paper -I	6	25	75	100	3	5
		18UCC5CP	C.Pr.5 - Computer Applications V - Visual Basic	4	40	60	100	3	2
	IV	18UCC5S3	Skilled based subject 3 - Human Resource Management	2	25	75	100	3	3
		18UCC5IT	Institutional Training				GRADE****		-
			Total	30			600		24
VI	III	18UCC614	C.P.14- E-Commerce	6	25	75	100	3	4
		18UCC615	C.P.15- Internet and Web Designing	6	25	75	100	3	5
		18UCC6E2	Elective paper - II	6	25	75	100	3	5
		18UCC6CQ	C.Pr.6 - Computer Applications VI - HTML & Internet	4	40	60	100	3	2
		18UCC6Z1	Project Work & Viva-voce***	6	20	80	100	-	5
	IV	18UCC6S4	Skill based subject 4 - Cyber Law	2	25	75	100	3	3
	V	\$\$	Extension Activities	-	50	-	50		1
			Total	30			650		25
			GRAND TOTAL	180			3800		140

@ French/Hindi/Malayalam/Sanskrit

* No End of Semester Examinations (ESE). Only Continuous Internal Assessment (CIA).

** No Continuous Internal Assessment (CIA). Only End of Semester Examinations (ESE).

*** Project Report – 60 marks; Viva-voce – 20 marks; Internal – 20 marks

**** The students shall undergo an Internship training/field work for a minimum period of 2 weeks at the end of the fourth semester during summer vacation and submit the report in the fifth semester. The report will be evaluated for 100 marks along with the internal viva voce by the respective faculty. According to their marks, the grades will be awarded as given below.

Marks %	Grade
85-100	O
70-84	D
60-69	A
50-59	B
40-49	C
<40	U (Reappear)

\$\$ NCC/NSS/YRC/PYE/RRC/WEC/ECC

MAJOR ELECTIVE PAPERS

(Any 2 papers are to be chosen from the following 6 papers)

1.	Research Methodology
2.	Investment Management
3.	Management Information System
4.	Industrial Law
5.	Entrepreneurship Development
6.	Consumer affairs

LIST OF NON-MAJOR ELECTIVES

1. Human Rights (18UHR3N1)
2. Women's Rights(18UWR4N2)

Note: In core / allied subjects, no. of papers both theory and practical are included wherever applicable. However, the total credits and marks for core/allied subjects remain the same as stated below.

TALLY TABLE

S.No	Part	Subject	Marks	Credit
1.	I	Lan - Tamil / Hindi / French / Malayalam/ Sanskrit	200	6
2.	II	Lan - English	200	6
3.	III	Core/Practical / Project	2,100	77
		Allied	400	20
		Electives	200	10
4.	IV	Basic Tamil/Advanced Tamil/ Non - major Electives	150	4
		Skilled based subject	400	12
		Environmental studies	50	2
		Value Education	50	2
5.	V	Extension Activities	50	1
Total			3,800	140

Note:

LAN – Language

PYE – Physical Education

NCC – National Cadet Corps

RRC – Red Ribbon Club

NSS – National Service Scheme

WEC – Women Empowerment Cell

YRC – Youth Red Cross

ECC – Eco Club

- 25% CIA is applicable to all subjects except JOC, COP and Diploma Courses, which are considered as extra credit courses.

Note:

CBCS– Choice Based Credit System

CIA – Continuous Internal Assessment

ESE – End of Semester Examinations

JOC – Job Oriented Course

Subject Code	Title	Instruction Hours	CIA	ESE	Total	Duration	Credits
18UCC0J1	JOC(PRACTICALS):COMPUTER APPLICATION IN BUSINESS	3	-	100	100	3 Hrs	2

BLOOM'S TAXONOMY BASED ASSESSMENT PATTERN

K1-Remember; **K2**-Understanding; **K3**-Apply; **K4**-Analyze; **K5**-Evaluate

1. Theory Examination - Part I, II & III

(i) CIA I & II and ESE: 75 Marks

Knowledge Level	Section	Marks	Description	Total
K1 Q1 to 10	A (Answer all)	10 x 1 = 10	MCQ	75
K2 Q11 to 15	B (Either or pattern)	5 x 5 = 25	Short Answers	
K3 & K4 Q16 to 20	C (Either or pattern)	5 x 8 = 40	Descriptive / Detailed	

2. Practical Examination:

Knowledge Level	Section	Marks	Total
K3	Experiments	25	30
K4		05	
K5	Record Work		

Knowledge Level	Section	Marks	Total
K3	Experiments	50	60
K4		10	
K5	Record Work		

3. Project Viva Voce:

Project Viva voce:			
Knowledge Level	Section	Marks	Total
K3	Project Report	60	80
K4		Viva voce	
K5	20		

Components of Continuous Internal Assessment

Components			Marks		Total	
Theory	CIA 1	75	(75+75 = 150/10) 15		25	
	CIA 2	75				
	Assignment/Seminar		5			
	Attendance		5			
Practical	CIA Practical		10	25	20	40
	Observation Notebook		5	10		
	Attendance		5	5		
Project	Review		15		20	
	Regularity		5			

UCC 01

18UCC101

Programme Code: 14		COMMERCE WITH CA		
Course Code: 18UCC101		CORE PAPER.1 – PRINCIPLES OF ACCOUNTANCY		
Batch 2018-2019	Semester I	Hours / Week 4	Total Hours 60	Credits 3

Course Objectives

1. To enlighten the students on the basics of accountancy
2. To gain knowledge relating to accounting procedures and preparation of final statements.
3. To understand the rules of accounting used to enter the business transactions in a systematic manner to maintain books of accounts.

Course Outcomes (CO)

K1	CO1	Recollecting the basic concepts, conventions, methods and techniques underlying the accounting practices.
K2	CO2	Enabling students to understand the concept of accounting.
K3	CO3	Getting the ideas for preparing and presenting financial statement in accordance with generally accepted accounting principles.
K4	CO4	Analyzing and interpreting accounts related to transactions in accordance with accounting theory.

Syllabus

UNIT - I ACCOUNTING CONCEPTS

(12 Hours)

Fundamentals of Book Keeping – Accounting Concepts and Conventions – Assets, Liabilities – Accounting Standards- an overview - Journal –Ledger – Trial Balance(With Simple Adjustments)- Preparation of Final Accounts (With Simple Adjustments).

UNIT - II BANK RECONCILIATION STATEMENT

(12 Hours)

Rectification of Errors –Meaning-Types of Errors-Error of Principle –Error of Commission- Error of Compensating Errors- Bank Reconciliation Statement-Introduction-Definition-Need for Bank Reconciliation Statement-Preparation of Bank Reconciliation Statement.

UCC 02

18UCC101

UNIT - III NON- TRADING ACCOUNTS

(12 Hours)

Accounts of Non-Trading Concerns – Capital and Revenue Expenditure - Receipts and Payments Account- Income and Expenditure Account and Balance Sheet.

UNIT - IV CONSIGNMENT ACCOUNTS

(12 Hours)

Accounts of Consignments Meaning of Consignment – ***Distinction between a Consignment and a Sale** – Accounting Treatment In the books of Consignor and Consignee – Valuation of Unsold Consignment Stock- Goods at Cost Price and Invoice Price – Treatment of Normal Loss and Abnormal Loss.

UNIT - V JOINT VENTURE

(12 Hours)

Accounts of Joint Venture- Meaning of Joint Venture – ***Characteristics of a Joint Venture** – Difference between Joint Venture and Consignment – Accounting Treatments – Separate Set of Books Method – Not in Separate Set of Books Method .

*** Self-Study and Questions for Examinations may be taken from the Self Study Portions also.**

NOTE: Distribution of Marks for Theory and Problems shall be 20% and 80 %respectively.

Teaching Methods

Black Board, Seminars and Assignment

TEXT BOOKS

1. T.S.Reddy & Moorthy (2016), Financial Accounting, 4th Edition, Margham Publications.
2. S.P.Jain & K.L.Narang (2016), Advanced Accountancy, 14th Edition, Kalyani Publishers.

REFERENCE BOOKS

1. Suneel K. Maheshwari, Sharad K Maheshwari, S N Maheshwari (2015), Financial Accounting For B.Com, CA, CS, & ICWA (Foundation) Courses 5th Edition, Vikas Publishing House Pvt. Ltd.,.
2. N.Vinayakam & D.Charumathi (2014), Financial Accounting, 1stEdition, S.Chand & Co Ltd.,.
3. Dr.M.A.Arulanandam, Dr.K.S.Raman(2013), Advanced Accountancy, 7th Edition, Himalaya Publication.
4. R.S.N.Pillai, S.Uma, Bagavathi (2013), Advanced Accountancy, Kalayan Publication.
5. Shukla. M. C and Grewal. T. S and Gupta. S.L.,(2010) Advanced accountancy, New Delhi, S. Chand And Co..

UCC 03

18UCC101

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	M	S	S	M	S
CO2	H	S	M	M	S
CO3	S	S	M	S	M
CO4	M	S	S	H	S

S – Strong

H – High

M – Medium

L – Low

UCC 04

18UCC102

Programme Code: 14		COMMERCE WITH CA		
Course Code: 18UCC102		CORE PAPER. 2 -INTRODUCTION TO INFORMATION TECHNOLOGY		
Batch 2018-2019	Semester I	Hours / Week 4	Total Hours 60	Credits 3

Course Objectives

1. To gain the Knowledge about computers and their usage in business.
2. To understand the basic computer concepts and formulate the system problems.
3. To apply the system techniques to solve the modern business problems.

Course Outcomes (CO)

K1	CO1	Collecting the information regarding various operations of computers.
K2	CO2	Solving the problems related to numbering system.
K3	CO3	Knowing about the system configurations.
K4	CO4	Gaining knowledge about the various types of networks and system analysis.

Syllabus

UNIT - I COMPUTER BASICS (12 Hours)

Introduction to Computers – Characteristics- Generation of Computer – Computer applications in business – Classification of computers – Basic principles of operations of computer.

UNIT - II COMPUTER NUMBER SYSTEMS (12 Hours)

Memory Types of memory – Input and output devices – Computer number system-Decimal, Binary, Octal, Hexadecimal, Number System Conversations (Sample Problems only).

UNIT - III SOFTWARE AND ITS FUNCTIONS (12 Hours)

Software – Types of software – problem solving and programming – concept of program – programming tools – Operating system – Functions of Operating System - Types of Operating system – DOS – UNIX – LINUX – Windows – ***Windows XP** – Windows NT.

UCC 05

18UCC102

UNIT - IV NETWORK TOPOLOGIES

(12 Hours)

Network – Introduction to Network – types of network – Local Area Network (LAN) – Wide Area Network(WAN) – Metropolitan Area Network (MAN) – Wireless Local Area Network (WLAN) Network Topologies.

UNIT - V SYSTEM APPROACHES

(12 Hours)

System Life cycle – Problem Definition – System Analysis – Design – Coding – Testing and Communication the Solution – System Specification – ***Document Control** – Change – Implementation – Maintenance.

*** Self-Study and Questions for Examinations may be taken from the Self Study Portions also.**

Teaching Methods

PowerPoint presentation, Seminar, Discussion and Assignment

TEXT BOOKS

1. R.Saravana Kumar, R.Parameswaran, T.Jayalakshmi (2015), A Text Book of Information Technology, 1st Edition, S.Chand & Co. Ltd.
2. R.K.Taxali (2014), PC Software for Windows, 14th edition, Tata McGraw Hill Publishers Ltd.

REFERENCE BOOKS

1. Rajagopalan.S.P. (2014), Computer Applications in Business 1st Edition Vikas Publishing House (P) Ltd.
2. Henry C Lucas (2015), Information Technology for Management 14th Edition Mc Graw-Hill publications, New Delhi.
3. Alexis Leon & Mathews Leon (2014), Fundamentals of Information Technology 12th Edition, Vikas Publishing House (P) Ltd.
4. A.K.Gupta (2014), Management Information Systems, 10th Edition, Scand & Co.,
5. C.S.V. Murthy (2015), Management Information Systems, 12th Edition, Himalaya Publishing House.

UCC 06

18UCC102

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	M	S	M
CO2	M	S	S	S	S
CO3	S	M	S	M	S
CO4	S	S	M	S	S

S – Strong

H – High

M – Medium

L – Low

UCC 07

18UCC1CL

Programme Code: 14		COMMERCE WITH CA		
Course Code: 18UCC1CL		CORE PRACTICAL .1 - COMPUTER APPLICATIONS – I MS-OFFICE		
Batch 2018-2019	Semester I	Hours / Week 2	Total Hours 30	Credits 1

Course Objectives

1. Acquire hands-on training in MS-Office to meet out the requirements in an organization.
2. Write functions in Ms-Excel to perform basic calculations
3. Create a presentation in Ms-Power Point that is interactive and with legible contents.

Course Outcomes (CO)

K3	CO1	Gaining the skills relating to creation and modification of documents in MS-Office.
K4	CO2	Preparing resume and sending to different addresses using mail merge.
K5	CO3	Developing the required lists using MS-Excel, Interpreting the performance of a salesman through power point presentation.

Syllabus

LIST OF PRACTICALS

MS-WORD

1. Type a paragraph and perform the following changes Font size, Font style, Line spacing, Page setup, Background color etc.,
2. Type a document and perform the following
 - a. Insert page number on all pages at the bottom of the page with different types of alignments.
 - b. Insert header consisting date, time and headings and footer consisting of page number.
 - c. Underline a text.
3. Send an application to five companies for a suitable job using mail merge function.
4. Prepare the class timetable using table menu.

5. Type a document and perform the following
 - a. Check the spellings and grammar
 - b. Paragraph Alignment using lists
 - c. Bullets or numbering format

MS-EXCEL

1. With any data, draw various graphs and diagrams.
2. Create a worksheet of mark list of your class for each semester and calculate the total, average using auto sum option for those who have passed. Create a Chart.
3. Calculate the Simple Interest and Compound Interest for the data using Mathematical Function.
4. Prepare a balance sheet of a company.
5. Copy the contents from Sheet 1 to Sheet 2, Sheet 3 and Sheet 4.

MS-ACCESS

1. With the given data prepare a table (Using design view/Wizard view) in MS-Access.
2. Prepare a form (Using wizard view) from the given data in MS-Access.
3. Create a database and maintain the address of your classmates with the following Conditions
 - i) Roll No should be the primary key
 - ii) Maintain at least 10 addresses
 - iii) Recall information according to Name, Place, City and Pin code.
4. Create an item table and Query with Item number, Item name, Rate, Quantity, and Net Price and perform the following
 - i) Find the Net Price for all the records.
 - ii) Display only the item no., item name list for net price > 10,000
 - iii) Increase the rate by Rs. 100 for all records
 - iv) Display only the item no, item name = "Pen"
 - v) Display all the details for item no > 100 and quantity > 50.

UCC 09

18UCC1CL

5. Create a database on students mark list with Name and Subjects and perform the following

- i) Enter at least 10 records
- ii) Find the total and average
- iii) Sort it with total > 350
- iv) Sort it with marks > 90 & total > 350

MS-POWERPOINT

1. Prepare a power point presentation for your department inaugural function.
2. Design an advertisement for your company (imaginary) products using clip art and animation.
3. Prepare a Slide Show presentation for your organization (imaginary) to be presented by the General Manager.
4. Prepare a Graphical Slide Show to present the profile of your company product regarding the Product Sale as a Sales Manager by linking your document in MS-Excel.

Teaching Methods

Power point presentation, Discussion, observation

MAPPING

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	M	S	S	M	S
CO2	M	M	S	S	M
CO3	S	S	M	M	S
CO4	S	S	M	M	S

S – Strong

H – High

M – Medium

L – Low

UCC 10

18UCC203

Programme Code: 14		COMMERCE WITH CA		
Course Code: 18UCC203		CORE PAPER. 3 - FINANCIAL ACCOUNTING		
Batch 2018-2019	Semester II	Hours / Week 4	Total Hours 60	Credits 3

Course Objectives

1. To understand the Principles and Practices of Financial Accounting.
2. To solve the problems and analyze the financial arbitration cases related to company accounts and partnership accounts.
3. To understand the accounting procedures relating to Depreciation, Hire Purchases, Partnership, Branch accounting

Course Outcomes (CO)

K1	CO1	Knowing the accounting procedures relating to Various types of depreciation.
K2	CO2	Preparing hire purchase and installment accounts.
K3	CO3	Ascertaining the profit or loss during inter-department or inter-branch transfer.
K4	CO4	Knowing the treatment of goodwill in case of partnership accounts.

Syllabus

UNIT - I DEPRECIATION

(12 Hours)

Depreciation – Meaning and Definition – ***Characteristics of Depreciation** – Objectives of providing Depreciation - Causes of Depreciation -Methods of providing Depreciation - Straight line - Written Down Value – Annuity value and Depreciation fund method.

UNIT - II HIRE PURCHASE ACCOUNTING

(12 Hours)

Hire Purchase Systems – Meaning – Definition – Terms used in hire purchase agreement – Calculation of interest – Methods of computation of profit Debtors method - Stock and Debtors Method – Hire purchase trading account - Default and Repossession Account (Simple problems).

UCC 11

18UCC203

UNIT - III DEPARTMENTAL & BRANCH ACCOUNTING

(12 Hours)

Departmental Accounts Meaning – *Advantages of Departmental Accounting – Methods and techniques of departmental accounting – Departmental trading, Profit and loss account (excluding inter departmental transfer). Branch Accounts – Meaning – Features – Accounting in respect of dependent branch - Debtors System & Stock and Debtors system (excluding Foreign Branches and independent branch).

UNIT - IV PARTNERSHIP ACCOUNTS

(12 Hours)

Partnership Accounts - Division of Profits - Fixed and Fluctuating Capital - Treatment of Goodwill -Methods of Valuation goodwill - Factors Affecting the valuation of Goodwill - admission of partner-Retirement of a Partner.

UNIT - V DISSOLUTION OF PARTNERSHIP FIRMS

(12 Hours)

Dissolution - Insolvency of Partner-Garner vs Murray - Insolvency of two partners-Piecemeal distribution (Simple problems).

*** Self-Study and Questions for Examinations may be taken from the self study portions also.**

NOTE: Distribution of Marks for Theory and Problems shall be 20% and 80% respectively

Teaching Methods

Power point presentation/Seminar/Discussion/Assignment
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TEXT BOOKS

1. T.S. Reddy and A.Murty (2015), Financial Accounting, 4th Edition, Kalyani Publishers.
2. Manikandan.S and Rakesh Shankar.R (2015), Financial Accounting, 3rd Edition, SciTech Publications' (India) Pvt. Ltd Chennai.

REFERENCE BOOKS

1. Dr.Radha. V (2012), Financial Accounting, 1st edition, KB Printers, Chennai.
2. John Gabriel. S and Marcus. A (2010), Financial Accounting, Tata McGraw Hill Education Pvt. Ltd.
3. Dr.M.A.Arulanandam, Dr.K.S.Raman, Advanced Accountancy, 12th Edition, Himalaya Publication.
4. Jain and Narang (2015), Advanced Accountancy, 4th Edition, Himalaya Publishing House.
5. S.N.Maheswari (2014), Advanced Accountancy, 12th Edition, Vikas Publishing House.

UCC 12

18UCC203

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	M	S	M	S
CO2	H	S	M	S	M
CO3	M	S	S	M	S
CO4	S	H	M	S	S

S – Strong

H – High

M – Medium

L – Low

UCC 13

18UCC204

Programme Code: 14		COMMERCE WITH CA		
Course Code: 18UCC204		CORE PAPER. 4- INDIAN BANKING SYSTEM		
Batch 2018-2019	Semester II	Hours / Week 4	Total Hours 60	Credits 3

Course Objectives

1. To expose the students to various concepts in Indian banking systems
2. To gain practical cum theoretical knowledge about banking system in India.
3. To make the students understand the provisions of the banking regulation act 1949.

Course Outcomes (CO)

K1	CO1	Obtaining knowledge in banking system, classifications and economic developments of banks.
K2	CO2	Learning about the central banking functions.
K3	CO3	Gaining knowledge on loans and advance of commercial banks.
K4	CO4	Understanding the types of negotiable instruments and e-banking systems.

Syllabus

UNIT - I **BANKING CONCEPTS** (12 Hours)

Banking - Meaning and Definition - Development of Banking in India - Features of Banking - Classification of Banks - Banking System - Bank and Economic Development - Private Sector and Indigenous Banks in India.

UNIT - II **CENTRAL BANK & RRB** (12 Hours)

Central Banking- Definition, Nature- Central Bank vs. Commercial Banks- RBI- Functions - Regional Rural Banks (RRB) - Objectives- *NABARD

UNIT - III **COMMERCIAL BANKS AND SBI** (12 Hours)

Commercial Banks- Functions of Commercial banks - State Bank of India- Evolution- Nationalization of Imperial Bank- Functions - SBI and Small Scale Industries- SBI Assistance to Small Units.

UCC 14

18UCC204

UNIT – IV BANK CUSTOMER RELATIONSHIP & NEGOTIABLE INSTRUMENTS (12 Hours)

Bank Customer – Definition – Bank Customer Relationship-Negotiable Instruments – Meaning – Characteristics – Types of Negotiable Instruments – Similarities and Dissimilarities of Various Negotiable Instruments – Crossing of Cheque – Need for Crossing – Types of Crossing – Endorsement – Meaning – Types - Components of Endorsement – ***Opening of Bank Accounts-** Types of Accounts - Steps in Opening Accounts – Savings Vs Current Account

UNIT - V RECENT TRENDS IN INDIAN BANKING (12 Hours)

Recent Trends in Indian Banking -E-Banking –Meaning – E-Banking Vs Traditional Banking – Electronic delivery Channels Automated Teller Machine – Smart Cards – Tele Banking – Mobile Banking – Internet Banking – Dimensions of E- Banking –NEFT-RTGS–Benefits and Drawbacks of E-Banking. E-Cheque - Definition – Features – Advantages of E-Cheque - Credit Cards- Debit Cards- Practical class for filling bank forms-ECS

*** Self-Study and Questions for Examinations may be taken from the Self Study Portions also.**

Teaching Methods

PowerPoint Presentation, Seminar, Quiz and Assignment

TEXT BOOKS

1. S. Natarajan, R. Parameswaran (2016), Indian Banking, 5st Edition, S.Chand & Co Ltd.
2. K.P.M. Sundaram & P.N.Varshney (2015), Banking Theory Law and Practice, 13th Edition, Sultan Chand & Sons.

REFERENCE BOOKS

1. Shekhar (2015), Banking Theory Law and Practice, 18th Edition, Vikas Publishing House.
2. E.Gordon and Dr.K.Natarajan (2015), Banking Theory Law and Practice, 18th Edition, Himalaya Publishing house.
3. Dr. S. Gurusamy (2012), Banking Theory Law & Practice, Vijay Nicole Pvt Ltd, Chennai.
4. Maheshwari. S.N. (2015), Banking Law and Practice, 13th Revised and Enlarged Edition, Kalyani Publications.
5. Dr.K.M Battacharya and O.P. Agarwal (2010), Basics of Banking and Finance, Himalaya Publishing House.

UCC 15

18UCC204

MAPPING

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	M	M	S	S
CO2	S	S	S	M	S
CO3	M	H	S	S	M
CO4	M	S	S	M	H

S – Strong

H – High

M – Medium

L – Low

UCC 16

18UCC2CM

Programme Code: 14		COMMERCE WITH CA		
Course Code: 18UCC2CM		CORE PRACTICAL. 2 - COMPUTER APPLICATIONS II- ACCOUNTING PACKAGE TALLY		
Batch 2018-2019	Semester II	Hours / Week 2	Total Hours 30	Credits 1

Course Objectives

1. To help the students to work with accounting software
2. To learn to feed various voucher entries
3. To provide an opportunity for students to make connections across courses and institutional goals.

Course Outcomes (CO)

K3	CO1	Obtaining information relating to tally.
K4	CO2	Gaining the skills relating in creation of voucher entries.
K5	CO3	Preparing the final accounts, Interpreting various reports

Syllabus

LIST OF PRACTICALS

ACCOUNTING PACKAGE TALLY

1. Creation of a Company.
2. Creation of Stock Groups and Stock items.
3. Creation of Account Heads.
4. Generating Voucher Entries.
5. Display Trading, Profit and Loss Account and Balance Sheet.
6. Display Trail Balance & Ratio Analysis.
7. Preparation of Bank Reconciliation Statements.
8. Display Day books.
9. Display Subsidiary Books.
10. Preparation of cost center and cost category.

UCC 17

18UCC2CM

Teaching Methods

PowerPoint presentation, Observation and Test

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	M	S	S	M	S
CO2	M	M	S	S	M
CO3	S	S	M	M	S
CO4	S	S	M	M	S

S – Strong

H – High

M – Medium

L – Low

UCC 18

18UCC305

Programme Code: 14		COMMERCE WITH CA		
Course Code: 18UCC305		CORE PAPER. 5 – COST ACCOUNTING		
Batch 2018-2019	Semester III	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

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

Course Outcomes (CO)

K1	CO1	Knowing the concept of cost accounting and preparing cost sheet & suitable Apportionment of overheads
K2	CO2	Understanding the different methods in pricing the materials
K3	CO3	Applying appropriate methods to calculate labour cost
K4	CO5	Preparing the accounts relating to process costing

Syllabus

UNIT – I COST ACCOUNTING

(18 Hours)

Cost Accounting - Definition, Meaning and Scope – Relationship of Cost Accounting with Financial Accounting - Methods of Costing – Cost analysis, Concepts and Classifications - Elements of Cost, Preparation of Cost Sheet and Tender- ***Costing as an aid to Management** - Limitations and Objections against Cost Accounting - Reconciliation of Cost and Financial Accounts.

UNIT - II MATERIALS

(18 Hours)

Materials – Purchasing of Materials - ***Procedure and Documentation involved in Purchasing** - Requisition for Stores - Methods of Valuing Material Issues (FIFO,LIFO, Simple average and Weighted average) - Maximum, Minimum and Reordering levels – EOQ - Perpetual Inventory - Control over wastages, Scrap and Spoilage.

UCC 19

18UCC305

UNIT - III LABOUR COST (18 Hours)

Labour - Systems of Wage Payment, Idle Time, Control over Idle Time - Labour Turnover.

UNIT - IV ALLOCATION AND ABSORPTION OF OVERHEADS (18 Hours)

Overheads - Classification of Overheads – Allocation and Absorption of Overhead.

UNIT - V APPLICATION OF COSTING (18 Hours)

Process Costing Features of Process Costing – Process Loss, Waste, Scrap, Normal Process Loss, Abnormal Process Loss, Abnormal Gain, and Inter-process Profit (excluding equivalent production) – Operation costing (Transport costing only) and contract costing.

*** Self-Study and Questions for Examinations may be taken from the Self Study Portions also.**

Note: Distribution of marks for theory and problems shall be 40% and 60% respectively.

Teaching Methods

PowerPoint presentation, Blackboard, Discussion & Assignment
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TEXT BOOKS

1. S.P. Jain & K.L.Narang (2013), Cost Accounting, 8th Edition 2007, Kalyani Publishers.
2. R.S.N.Pillai and V. Bagavathi (2013), Cost Accounting principles and practices, S Chand & Co Ltd.

REFERENCE BOOKS

1. S.P.Iyengar (2014), Cost Accounting, 10st revised edition, Sultan Chand & Sons.
2. S.N Maheswari (2005), Fundamentals of Cost Accounting, 4th edition, Sultan Chand & Sons.
3. A.Murthy S.Gurusamy (2016), Cost Accounting, Vijay Nicole Imprints Pvt Ltd.
4. Dr. T.Ramasamy (2008), Cost Accounting, Gold Books Publishing House, Srivilliputhur.
5. T.S Reddy, Y.Hariprasad Reddy (2017), Cost Accounting, 4th Revised Edition, Margham Publications.

UCC 20

18UCC305

MAPPING

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	H	M	S
CO2	M	M	S	S	M
CO3	S	H	M	M	H
CO4	H	S	S	H	H

S- Strong

H- High

M-Medium

L- Low

UCC 21

18UCC306

Programme Code: 14		COMMERCE WITH CA		
Course Code: 18UCC306		CORE PAPER. 6 – DIRECT TAX & GST		
Batch 2018-2019	Semester III	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

1. To familiarize the students with basic concepts of Income tax.
2. To enable the students to learn and compute income under various heads of income.
3. To know about the deductions u/s 80 and GST.

Course Outcomes (CO)

K1	CO1	Recollecting the fundamental concepts of Income Tax Act 1961 and GST
K2	CO2	Getting the Ideas of the various sources of Incomes.
K3	CO3	Applying the income tax laws for computation of an individual's adjusted gross incomes.
K4	CO4	Computing the liability of an Individual & GST

Syllabus

UNIT – I BASICS OF TAX AND RESIDENTIAL STATUS (18 Hours)

Income Tax – Introduction - Definitions under Income Tax Act - Agricultural Income - Person-Assessee - Income-Gross Total Income - Total Income - Assessment Year - Previous Year- Residential Status - Incidence of Tax.

UNIT – II SALARY AND HOUSE PROPERTY (18 Hours)

Income under the head Salaries – Computation of Taxable Salary Income - Income from House Property – Computation of Taxable Income from House property.

UNIT – III BUSINESS AND PROFESSIONAL INCOME (18 Hours)

Profits and Gains of Business or Profession – ***Business Vs Profession** - Computation of Business Income and Professional Income (Doctors, Chartered Accountant and Lawyer).

UCC 22

18UCC306

UNIT – IV TAXABLE INCOMES & SET OFF,CARRY FORWARD (18 Hours)

Capital Gains Income – Types of Capital Gain – Computation - Income from Other Sources – Computation of Taxable Incomes under the head Other Sources. Set Off and Carry Forward and Set Off of Losses– Computation of Total Income (Simple Problems).

UNIT – V GOODS AND SERVICE TAX (18 Hours)

GST- Introduction-Meaning – Definition- Objectives - Effects-***Merits and Demerits**- Impact of GST on Various sectors in Indian Economy-procedure for registration of GST-Tax rate regime for different products under GST.

*** Self-Study and Questions for Examinations may be taken from the Self Study Portions also.**

Note: Distribution of marks for theory and problems shall be 20% and 80% respectively.

Teaching Methods

Blackboard, Discussion & Assignment

TEXT BOOKS

1. Dr.N.Hariharan (2018), Income Tax Law and Practice, 12th Edition, Vijay Nicole Imprints Pvt Limited.
2. V.P.Gaur and D.B.Narang (2017), Income Tax Law and Practice, Kalyani Publishers.
3. Parameshwaran (2017), Principles of Taxation.

REFERENCE BOOKS

1. Dr. Mehrotra.H.C. (2017), Income Tax Law and Practice .
2. M.Jeevarathinam & C.Vijay Vijayvishnu Kumar (2017), Income Tax Law and Practice.
3. Bhagawat Prasad (2017), Income Tax Law and practice Wishwa Prakashan Publishers.
4. B.B. Lal & N.Vashisht (2003), Income Tax Law and Practice I K International Publishing House.
5. T.S.Reddy and Y.Hariprasad Reddy (2018), Business Taxation, 10th Revised Edition, Margham Publications.

UCC 23

18UCC306

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
C01	M	S	S	S	M
C02	S	M	M	M	H
C03	H	S	H	H	H
C04	M	H	S	S	S

S- Strong

H- High

M-Medium

L- Low

UCC 24

18UCC307

Programme Code: 14		COMMERCE WITH CA		
Course Code: 18UCC307		CORE PAPER.7 - DATABASE MANAGEMENT SYSTEMS		
Batch	Semester	Hours / Week	Total Hours	Credits
2018-2019	III	5	75	4

Course Objectives

1. To understand the different issues involved in design and implementation of a database system.
2. To understand and use data manipulation language to query, update and manage a database.
3. To design and build a simple database system and demonstrate competence with the fundamental tasks involved in modeling, designing and implementing a DBMS.

Course Outcomes (CO)

K1	CO1	Defining the program-data independence, data models for database scheme and database instances.
K2	CO2	Identifying the methodology of relational model.
K3	CO3	Developing an understanding of the differences between first, second and third normal forms.
K4	CO4	Analyzing the Structured Query Language using Network and Hierarchical Models.

Syllabus

UNIT - I CONCEPTS OF DBMS

(15 Hours)

Basic concepts – records and files – abstraction and data integration – three level architecture proposal for DBMS- Components of DBMS – ***Advantages and Disadvantages of DBMS** – Data models – data associations – data models classification – entity – relationship model – relationship data model – network data model – hierarchical model.

UNIT - II RELATIONAL DATA MODELS

(15 Hours)

Relational model – relational database – relational algebra – basic concepts (operations).

UCC 25

18UCC307

UNIT - III NORMALISATION OF FORMS

(15 Hours)

Relational database manipulation- SQL- Data manipulation – Views – QBE – Normalization – Functional Dependencies – First, Second, Third Normal forms - Fourth, Fifth Normal forms.

UNIT - IV NETWORK DATA MODEL

(15 Hours)

Network model- the network data model- DBTG set construct and restrictions - Data Description in the network model- schema and sub schema- ***DBTG Data manipulation.**

UNIT - V HIERARCHICAL DATA MODEL

(15 Hours)

Hierarchical Data Model – The Hierarchical Data Model – Data definition – Data Manipulation – Updates – Query Processing – Introduction – General Strategies for Query Processing.

*** Self-Study and Questions for Examinations may be taken from the Self Study Portions also.**

Teaching Methods

PowerPoint presentation, Seminar, Blackboard, & Assignment
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TEXT BOOKS

1. Bipin C. Desai (2011), An Introduction to Database Systems, Galgotia Publications Pvt Ltd.
2. C.J. Dates (2010), An Introduction to Database Systems, Pearson Publication.

REFERENCE BOOKS

1. Abraham Silberschatz, Henry F Korth (2010), Database Systems concepts, Tata Mc.Graw Hill.
2. Alexis Leon, Mathews Leon (2009), Essentials of Database Management Systems.
3. R. Paneerselvam (2018), Database Management System, PHI Learning Pvt Ltd, Newdelhi.
4. Raghu Ramakrishnan, Johannes Gehrke (2003), Database Management System, Tata McGraw Hill.
5. Sandeep Kumar, Pragati Prakashan (2007), Database Management System.
6. Atul Kohate (2006), An Introduction to Database Management System, 1st Edition, Pearson Education.

UCC 26

18UCC307

MAPPING

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	H	M	S
CO2	H	M	S	S	M
CO3	S	H	H	M	M
CO4	H	S	S	H	H

S- Strong

H- High

M-Medium

L- Low

UCC 27

18UCC3A3

Programme Code: 14		COMMERCE WITH CA		
Course Code: 18UCC3A3		ALLIED PAPER. 3 - PRINCIPLES OF MARKETING		
Batch 2018-2019	Semester III	Hours / Week 5	Total Hours 75	Credits 5

Course Objectives

1. To make the students understand about the Modern Marketing.
2. To enable the students to understand the elements of marketing.
3. To educate the need of marketing science in the modern business world.

Course Outcomes (CO)

K1	CO1	Recollecting the concepts of marketing and its functions
K2	CO3	Understanding the techniques of advertising and analyze the factors determining consumer behavior and market segmentation
K3	CO4	Applying the various promotional strategies to promote the sales
K4	CO5	Analyzing about the role of Government in marketing

Syllabus

UNIT - I MARKETING CONCEPTS

(15 Hours)

Introduction to Marketing – Meaning and Definition of Marketing – Classification of Markets - Micro Marketing and Macro Marketing – Objectives of Marketing – Features and Importance of Marketing – Modern Marketing – Evaluation of Marketing Concepts – Benefits of Modern Marketing.

UNIT – II MARKETING MIX

(15 Hours)

Marketing Mix – Elements of Marketing Mix – Forces Affecting Marketing Mix – Function of Marketing – Buying and Selling – Kinds of Buyer – Elements of Buying – Methods of Buying – Types of Buying Policies – Transportation - Functions & Benefits of Transportation – Recent Developments of Transportation – *Factors Governing the Choice of the Mode of Transport - Storage – Standardization and Grading.

UCC 28

18UCC3A3

UNIT - III PRODUCT AND PRICING

(15 Hours)

Meaning and Definition of Product – Classification of Product – Product Policies - Product Life Cycle – Product Mix and Product Line - Branding – Packing and labeling – Pricing – Objectives – Factors influencing Pricing Decisions – Kinds of Pricing.

UNIT - IV MARKET SEGMENTATION & CONSUMER BEHAVIOUR (15 Hours)

Market Segmentation – Importance of Segmentation – Base for Market Segmentation – Consumer Behaviour – Factors Influencing Consumer Behavior – Maslow's Theory – Channels of Distribution – Market Intermediaries.

UNIT - V SALES PROMOTION & ADVERTISEMENT

(15 Hours)

Sales Promotion- Meaning and definition of sales promotion- Types of sales promotion program- Advantages of sales promotion- Advertising – Meaning and Definition – Elements of Advertising – Functions – Advantages – Kinds of Advertising – Advertisement Copy – Media of Advertisement – Classification - *E-Marketing.

* Self-Study and Questions for Examinations may be taken from the Self Study Portions also.

Teaching Methods

Power Point presentation, Blackboard, Group Discussion & Assignment

TEXT BOOKS

1. Dr. N. Rajan Nair (2012), Marketing Management, Sultan Chand & Sons.
2. R.S.N.Pillai & Bagavathi (2016), Marketing, S.Chand & Company Pvt Ltd.

REFERENCE BOOKS

1. Philip Kotler & Gary Armstrong (2010), Principles of Marketing.
2. C.B Memoria (2009), Marketing Management, Tata McGraw Hill.
3. Dr. Radha (2007), Marketing Management, Prasanna & co Publishers.
4. Kathiresan and Radha (2014), Marketing, Prasanna publishers.
5. Rajan Saxena (2009), Marketing Management, Tata McGraw Hills Education.

UCC 29

18UCC3A3

MAPPING

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	M	S	S	M	M
CO2	S	M	S	S	S
CO3	H	S	M	H	M
CO4	M	H	H	H	M

S- Strong

H- High

M-Medium

L- Low

UCC 30

18UCC3CN

Programme Code: 14		COMMERCE WITH CA		
Course Code: 18UCC3CN		CORE PRACTICAL. 3- COMPUTER APPLICATIONS III- SQL		
Batch	Semester	Hours / Week	Total Hours	Credits
2018-2019	III	4	60	2

Course Objectives

1. To understand the structured query language to communicate with the database.
2. To manipulate the data using SQL (To add, modify, delete and retrieve data).
3. To explore the basic commands and functions of SQL.
4. To extract information regarding the use of SQL to query a database.

Course Outcomes (CO)

K3	CO1	Familiarizing with the structured query language.
K4	CO3	Applying the theoretical knowledge to create database using SQL.
K5	CO4	Performing the basic calculation based upon the queries.

Syllabus

LIST OF PRACTICALS

SQL

1. Work out the **Comparison Operators** and view the result using employee table.
2. Work out the **Logical Operators** and view the result using employee table.
3. Work out the **Sorting Order** for the employee table.
4. **STUDENT RECORD**

Create a table “Student” with the fields sl.no., roll no., marks of 5 any Subjects

- Insert 15 records into the table.
- Display the structure of the table.
- Display all the fields from the “Student” table.
- Display name and marks in three subjects.
- Insert “Total” and “Average” fields into the Student table.

- Find the total and average marks of each student.
- Insert values into the “Total” and “Average” fields by using arithmetic operators.
- Find the total number of records in the table.
- Find the maximum total obtained by the students in all papers.
- Find the Minimum marks in each subject.
- Display the records of student who scored above 80 in all subjects.
- Display Student name scoring above 80 marks in any one of the subjects and whose age is 18.
- Display the records of student marks in ascending and descending order.
- Display students scoring above 80 marks in any one of the subjects.

5. COURSE TABLE

Create a Course table with the fields Sl.no., Name, Course, Duration, Marks, Percentage, and Residence.

- Insert into “Course” table 10 records.
- Display the structure of the table.
- Select the name of Students whose Course is B.Com(CA).
- Display all the details of the student whose cost exceeds 15,000.
- Display the student’s details who resides at Coimbatore and Ooty.
- Display the details of the student who undergo MBA courses.
- Display the names of the student whose name starts with character -‘C’.
- Count and Display the number of students whose course is MCA.

6. EMPLOYEE RECORD

Create a table “Employee” with fields Name, Department, Basic Pay, Designation, Date of Joining, Date of Retirement, Address, and City.

- Insert 10 records.
- Display all the records.
- Select the records of employees getting basic pay more than 5000.
- Display the records of employees who are situated in “Coimbatore”.
- Get the Name, Department and Date of Joining of employees whose basic pay is not equal to 3000.
- Calculate the total of basic pay.
- Get the records of employees who are situated in “Chennai” and whose basic pay is more than 5000.
- Calculate average basic pay.
- Select the number of persons having distinct salary.
- Display the number of records of employees who are in Accounts Department and have joined in 2015.
- Display Name, Department, and Date of Joining of employees of a particular department sort by name in ascending order.
- Display the Name, Date of Joining of Employees and basic pay who joined from 20010 to 2018.
- Display the records of employees who are in “Accounts” or “Sales” or “Production” departments using “in” clause.
- Get the details of employees in Production departments and who have joined in 2017.

7. ROUTE CHART

Create a table Route chart having the fields Route id number, route no, origin, destination, fare, distance, capacity and code.

- Enter 10 records in to the table.
- Select a particular where origin is Coimbatore.
- Select all vehicles with capacity > 10.
- Rename the table route chart1 to route chart2.
- Delete a particular record where origin is “Madurai” and destination is “Ooty”.
- Change the destination for a particular record.
- Display only those records that originate in “Coimbatore” and terminate in “Chennai”.
- Update the table to set the distance between “Coimbatore” and “Chennai” to be 450.
- Display only those rows whose origin begins with ‘C’.

8. STOCK RECORD

Create two tables orderlist1 and orderlist2 with fields part no, supplier, part name, quantity and city.

- Enter 10 records in to each table.
- Select the part field in both tables using “Union” without eliminating duplicate and with duplicate.
- Select all the parts from table2 which are not present in table1.
- Select the common part name from the two tables.
- Update table1 by setting the quantity to 500 where part no and city are 5 and Chennai respectively.
- Delete the record of a supplier “Menaka and Co” since he has discontinued his business.

9. Work out the **Count and Number Group Functions**.

10. Work out the **Date and Character Functions**.

Teaching Methods

PowerPoint presentation, Observation and Discussion

UCC 34

18UCC3CN

MAPPING

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	M	M	H	M	S
CO2	M	M	M	S	S
CO3	S	H	S	M	H
CO4	S	M	S	H	M

S- Strong

H- High

M-Medium

L- Low

Programme Code: 14		COMMERCE WITH CA		
Course Code: 18UCC3S1		SKILL BASED SUBJECT. 1 - MANAGERIAL ECONOMICS		
Batch	Semester	Hours / Week	Total Hours	Credits
2018-2019	III	2	30	3

Course Objectives

1. To learn the concept of economics.
2. To enable the students to know about the various determinants of demand.
3. To know about various factors this influences the production and market situations.

Course Outcomes (CO)

K1	CO1	Recollecting the various functional areas of economics.
K2	CO2	Understanding the basic tools applied in the managerial economics.
K3	CO3	Applying the various techniques for identifying the market conditions of the firm.
K4	CO4	Analyzing the concepts of various pricing methods.

Syllabus**UNIT -I MANAGERIAL ECONOMICS (6 Hours)**

Managerial Economics –Introduction- Meaning and Definition –Nature &Scope- Characteristics of managerial economics-Significance- Goals of a firm.

UNIT - II DEMAND ANALYSIS (6 Hours)

Demand Analysis – Meaning- features - Determinants of Demand – Law of Demand- Exceptions to law of Demand -Elasticity of Demand.

UNIT - III PRODUCTION FUNCTION (6 Hours)

Production function – Meaning- Definition - Type of cost of production – ***Factors of Production-**

UCC 36

18UCC3S1

UNIT - IV MARKET COMPETITIONS

(6 Hours)

Markets – Forms of Market – Characteristics – Perfect Competition, Monopoly, Monopolistic competition - Duopoly - Oligopoly.

UNIT – V PRICING POLICIES

(6 Hours)

Price Theory – Introduction – Pricing policy - Pricing Methods – *Objectives of pricing policies - Importance of pricing - Factors affecting pricing policy

* Self-Study and Questions for Examinations may be taken from the Self Study Portions also.

Teaching Methods

Seminar, Blackboard, & Assignment

TEXT BOOKS

1. S.Sankaran (2015), Managerial Economics, Margham Publications.
2. R.L.Varshney and K.L.Maheshwari (2011), Managerial Economics, Sulthan Chand and Sons.

REFERENCE BOOKS

1. Dr. V. Radha (2014), Managerial Economics, 1st Edition, Prasanna Publications.
2. D.Gopalakrishna (2012), Managerial Economics, Himalaya Publishing House.
3. V.P Gupta & M.C Sharma (2006), Managerial Economics, Research co Book centres Publications, New Delhi.
4. R.K. Lekhi (2006), Managerial Economics, Kalyani Publishers.
5. T. Aryamala (2014), Managerial Economics, 4th Reprint, Vijay Nicole.

MAPPING

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	M	S	H	M	S
CO2	H	H	H	H	H
CO3	S	S	M	M	H
CO4	H	S	M	M	S

S- Strong

H- High

M-Medium

L- Low

UCC 37

18UCC408

Programme Code: 14		COMMERCE WITH CA		
Course Code: 18UCC408		CORE PAPER. 8- CORPORATE ACCOUNTING		
Batch	Semester	Hours / Week	Total Hours	Credits
2018-2019	IV	6	90	5

Course Objectives

1. To prepare financial statements of special types of business viz. Banks, Insurance companies.
2. To understand the accounting treatment of special transactions of the above business.
3. To familiarize with the accounting treatment of shares and debentures.

Course Outcomes (CO)

K1	CO1	Recollecting the basic concepts and terms of Corporate Accounting.
K2	CO2	Understanding the procedures, conventions and rules of accounting pertaining to issue of shares and prepare ledger accounts.
K3	CO3	Applying the procedures and prospects for redemption of different types of shares and debentures.
K4	CO4	Analyzing the final accounts of a company after redemption of shares.

Syllabus

UNIT - I COMPANY ACCOUNTS (18 Hours)

Company Accounts Introduction - Meaning and Definition- Kinds - ***Formation of Company** - Share Capital - Allotment of Shares - Accounting Entries - Under subscription - Over Subscription - Use of Stock Invest - Call-in-advance - Calls-in-arrears - Issue of Shares and Debentures - at Premium and Discount - Underwriting.

UNIT - II REDEMPTION OF SHARES AND DEBENTURES (18 Hours)

Redemption of Preference Shares and Debentures.

UNIT - III FINAL ACCOUNTS (18 Hours)

Preparation and Presentation of Final Accounts of Joint Stock Companies as per Company Law Requirements - Calculation of Managerial Remuneration.

UNIT – IV INTERNAL RECONSTRUCTION & LIQUIDATION (18 Hours)

Internal reconstruction – Amalgamation and absorption – Introduction – Meaning - Types of Amalgamation - Liquidation of company

UNIT - V BANKING COMPANY ACCOUNTS (18 Hours)

Banking Company Accounts General – ***Objectives of Banking Company Accounts** - Legal Requirements- Preparation of Profit and Loss Account and Balance sheet (New format with Schedules).

*** Self-Study and Questions for Examinations may be taken from the Self Study Portions also.**

Note: Distribution of marks for theory and problems shall be 20% and 80% respectively.

Teaching Methods

Blackboard, Discussion & Assignment

TEXT BOOKS

1. T. S. Reddy & A. Murthy (2017), Corporate Accounting, 6th revised Edition, Margham Publications.
2. R.L. Gupta, M.Radhaswamy (2012), Corporate Accountancy, Sultan Chand & Sons.

REFERENCE BOOKS

1. S N Maheshwari, S K Maheshwari (2016), Corporate Accounting, 5th Edition, Vikas Publishing House.
2. Dr. M. Selvakumar, Dr. M. Anbalagan (2016), Corporate Accounting, Charulatha Publications.
3. M.C Shukla, T.S Grewal, S.C. Gupta (2014), Advanced Accounts, S.Chand publications.
4. R.L. Gupta, M.Radhaswamy (2012), Advanced Accountancy, Sultan Chand & Sons.
5. A.Mukharjee, M.Hanif (2016), Corporate Accounting, Tata McGraw Hills.

UCC 39

18UCC408

MAPPING

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	H	M	S
CO2	M	M	S	S	M
CO3	S	H	M	M	H
CO4	H	S	S	H	H

S- Strong

H- High

M-Medium

L- Low

UCC 40

18UCC409

Programme Code: 14		COMMERCE WITH CA		
Course Code: 18UCC409		CORE PAPER. 9 – PRINCIPLES OF AUDITING		
Batch	Semester	Hours / Week	Total Hours	Credits
2018-2019	IV	5	75	4

Course Objectives

1. To familiarize the students about the various concepts of Principles of Auditing.
2. To make the students to understand the importance of auditing and auditing reports.
3. To help the students to gain knowledge about vouching of documents in an organization.

Course Outcomes (CO)

K1	CO1	Knowing about the current Auditing Concepts, Standards and Procedures
K2	CO2	Understanding about Internal checks and Vouching
K3	CO3	Applying different audit process for valuing Assets and Liabilities
K4	CO4	Knowing the role on an Auditor in a company and to interpret the Audit Reports

Syllabus

UNIT - I AUDITING CONCEPTS

(15 Hours)

Auditing – Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Programmes.

UNIT - II INTERNAL AUDIT& VOUCHING

(15 Hours)

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

UCC 41

18UCC409

UNIT – III VERIFICATION AND VALUATION OF ASSETS & LIABILITIES (15 Hours)

Verification and Valuation of Assets and Liabilities – Auditor's position regarding the valuation and verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves.

UNIT - IV AUDIT OF COMPANIES (15 Hours)

Audit of Companies – Qualification – Disqualifications – Various modes of Appointment of Company Auditor – Rights and Duties of company Auditor – Liabilities of a Company Auditor – Share Capital and Share Transfer Audit – Audit Report – Contents and Types.

UNIT - V INVESTIGATION & ELECTRONIC AUDITING (15 Hours)

Investigation – Objectives of Investigation – Audit of Computerized Accounts – ***Electronic Auditing** – Investigation under the provisions of Companies Act.

* **Self-Study and Questions for Examinations may be taken from the Self Study Portions also.**

Teaching Methods

Powerpoint presentation/Discussion/Assignment

TEXT BOOKS

1. Dinkar Pagare (2005), Principles and practice of auditing, Sultan Chand & Sons, New Delhi.
2. B.N. Tandon (2014), A Hand Book Of Practical Auditing, S.Chand & Company Ltd, New Delhi.

REFERENCE BOOKS

1. Sundar & paari (2014), Practical Auditing, Vijay Nicole imprints pvt ltd.
2. V.Gurumoorthym, G.Selvaraj, R.Swarnalakshmi (2016), Practical Auditing, Charulatha Publications, Chennai.
3. Radha.V (2016), Practical Auditing, Charulatha Publications, Chennai.
4. Kamal Garg (2008), Professional approach to advanced auditing, Bharat Law House Pvt ltd, Newdelhi.
5. Pradeep kumar, Baldew Sachdeva, Dr.Jagwanth sing (2013), Auditing Principles and practices, Kalyani Publications, New Delhi.

UCC 42

18UCC409

MAPPING

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	M	S	M	M	S
CO2	M	S	S	S	H
CO3	H	M	S	M	S
CO4	S	S	M	M	H

S – Strong

H – High

M – Medium

L – Low

UCC 43

18UCC410

Programme Code: 14		COMMERCE WITH CA		
Course Code: 18UCC410		CORE PAPER. 10 - OBJECT ORIENTED PROGRAMMING WITH C++		
Batch 2018-2019	Semester IV	Hours / Week 5	Total Hours 75	Credits 4

Course Objectives

1. To familiarize with the practical knowledge of object oriented programming.
2. To acquire the knowledge of operators and functions in C++.
3. To learn how to design and implement generic classes with C++ templates.

Course Outcomes (CO)

K1	CO1	Solving the problem based upon different data structure and to know about the C++ program structure.
K2	CO2	Choosing an appropriate data structure for a particular problem.
K3	CO3	Providing the students with the knowledge of opening and closing a file.
k4	CO4	Implementing various concepts relating to the C++ language.

Syllabus

UNIT - I BASIC CONCEPT OF OOPS

(15 Hours)

Principles of Object - Oriented Programming – A look at Procedure and Object Oriented Paradigm – Basic concepts of Object-Oriented Programming – Benefits of OOPS – Object Oriented Languages – Applications of OOP – Beginning with C++ - Applications of C++ - C++ Statements – Structure of C++ Program.

UNIT - II DATA TYPES, CONTROL STRUCTURES AND FUNCTIONS (15 Hours)

Tokens, Expressions and Control Structures – Tokens – Keywords – Identifiers – Basic and User-Defined data types – Operators in C++ - Operator Overloading – Operator Precedence – Control Structures. Functions in C++ - The Main Function – Function Prototyping – Call by Reference – Return by Reference – Inline Functions – Function Overloading – Friend and Virtual Functions.

UNIT - III CLASSES AND OBJECTS**(15 Hours)**

Classes and Objects – Introduction – Specifying a Class – Defining Member Function – Nesting of Member Functions – Private Member Functions – Arrays within a Class – Static Data Members – Static Member Functions – Array of Objects – Objects as Function Arguments – ***Friendly Functions** – Pointers to Members – Constructors and Destructors – Constructors – Copy Constructors – Dynamic Constructors – Constructing Two-dimensional Arrays – Destructors.

UNIT - IV OPERATOR OVERLOADING & INHERITANCE**(15 Hours)**

Operator Overloading – Type Conversions – Introduction – Defining Operator Overloading – Overloading Unary and Binary Operators – Overloading Binary Operators using Friends – Manipulation of String using Operators – Rules for Overloading Operators – Types Conversions. Inheritance – Extending classes – Defining Derived Classes – Single, Multilevel, Multiple, Hierarchical and Hybrid Inheritance – Virtual Base Classes – Abstract Classes.

UNIT - V POLYMORPHISM & WORKING WITH FILES**(15 Hours)**

Pointers, Virtual Functions and Polymorphism – Pointers to Objects – Pointers to Derived Classes – Virtual Functions – Working with Files – Classes for File Stream Operations – ***Opening and Closing a File** – File Pointers and their Manipulations – Sequential I/O Operations.

*** Self-Study and Questions for Examinations may be taken from the Self Study Portions also.**

Teaching Methods

PowerPoint presentation, Seminar, Blackboard & Assignment

TEXT BOOKS

1. E. Balagurusamy (2016), Object Oriented Programming with C++, Tata Mc Graw Hill.
2. M.P Bhare, S.A, Patekar (2015), Object Oriented Programming with C++, Pearson Education.

REFERENCE BOOKS

1. D.Ravichandran (2010), Programming with C++, 1st Edition, Tata Mc Graw Hill.
2. K.R.Venugopal, Rajkumar buyya (2013), Mastering C++, Tata Mc.Graw Hill.
3. Rajesh K.Shukla (2008), OOP with C++, Wiley India Pvt.Ltd.
4. David Pearson (2010), OOP with C++, Continuum Pvt. Ltd.
5. Nabajyoti Barkakati (2001), OOP with C++, 3rd edition, Prentice Hall of India.

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18UCC410

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	H	S	H	M	S
CO2	M	H	S	S	M
CO3	S	H	M	H	H
CO4	H	S	S	H	H

S- Strong

H- High

M-Medium

L- Low

UCC 46

18UCC4A4

Programme Code: 14		COMMERCE WITH CA		
Course Code: 18UCC4A4		ALLIED PAPER. 4 – EXECUTIVE BUSINESS COMMUNICATION		
Batch 2018-2019	Semester III	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

1. To develop communication and interpersonal skills.
2. To enable the students to get an idea about personality development and body language.
3. To understand the significance of effective listening.

Course Outcomes (CO)

K1	CO1	Familiarizing the importance and methods of communication
K2	CO2	Understanding the procedures to write trade enquiry letters
K3	CO3	Applying the knowledge to prepare minutes for meetings
K4	CO5	Acquiring the skills to prepare the resume

Syllabus

UNIT - I INTRODUCTION TO COMMUNICATION (18 Hours)

Nature and scope of business communication - Introduction – Definition - Characteristics- Needs - Importance of effective communication - Process of communication - Principles of communication – Means of communication - Flow of communication - Types of communication- Barriers in communication.

UNIT - II BUSINESS CORRESPONDENCE (18 Hours)

Business Correspondence Importance of Business correspondence - Functions- Characteristics - Physical aspects of Business letter – Kinds of business letter - ***Components of business letter** – layout of the letter - Enquiries – Offers - Quotations - Tenders - Orders - Complains and Adjustments - Collection letters - Sales letters - Circular letter.

UCC 47

18UCC4A4

UNIT - III BANK CORRESPONDENCE AND INTERVIEWS

(18 Hours)

Special Business Correspondence Bank Correspondence - Insurance letters - Agency letters. Internal communication Memos, Circulars and Notes - Company meeting, Agenda and Minutes. Employment communication Application letter and Resume - Interview Meaning-Objectives - Steps in Interview process - Kinds of interview.

UNIT - IV PREPARATION OF REPORTS

(18 Hours)

Reports Introduction- Structure of a report- Characteristics of a Good report- Types of Report- Report by Individuals- Reports by Committees- ***Press Reports**- Listening- Significance of effective listening.

UNIT – V TRENDS IN COMMUNICATION TECHNOLOGY.

(18 Hours)

Trends and technologies in business communication Modern communication devices – Impact of technology - Aided Communication in business enterprise- Recent trends in Communication Technology.

*** Self-Study and Questions for Examinations may be taken from the Self Study Portions also.**

Teaching Methods

PowerPoint presentation, Seminar, Discussion & Assignment

TEXT BOOKS

- 1.Rajendra Pal & Kolahalli J.S (2013), Essentials of Business Communication, 11th Edition, Sultan Chand & Sons.
- 2.Varinder Kumar & Bodh Raj (2010), Business Communication, 1st Edition, Kalyani Publishing House.

REFERENCE BOOKS

- 1.K.Sundar, A. Kumara Raj (2017), Business Communication, Vijay Nicole Imprints Pvt. Ltd.
- 2.Urmila Rai & S.M Roy (2007), Business Communication, 9th revised Edition, Himalaya Publishing House.
- 3.R.S.N.Pillai & Bagavathi (2006), Modern Commercial Correspondence, S.Chand & Co.
- 4.Neera Jain, Shoma Mukherji (2012), Effective Business Communication, Tata McGraw Hill.
- 5.J.Priyadharshini (2016), Business Communication, Charulatha Publications.

UCC 48

18UCC4A4

MAPPING

CO \ PSO	PSO				
	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	M	M	H	M	H
CO2	S	M	M	S	M
CO3	S	H	M	M	H
CO4	M	S	S	H	H

S- Strong

H- High

M-Medium

L- Low

UCC 49

18UCC4CO

Programme Code: 14		COMMERCE WITH CA		
Course Code: 18UCC4C0		CORE PRACTICAL. 4- COMPUTER APPLICATIONS IV- C++ PROGRAMMING		
Batch 2018-2019	Semester IV	Hours / Week 4	Total Hours 60	Credits 2

Course Objectives

1. To gain a better understanding of object oriented design and program implementation by using object oriented language features.
2. To understand the use of programming techniques.
3. To understand the knowledge on commerce object oriented programming.

Course Outcomes (CO)

K3	CO1	Developing a new object based on programs.
K4	CO2	Analyzing the calculations of different functions.
K5	CO3	Obtaining the skills to manage the coding.

LIST OF PRACTICALS

1. Write a program to convert numbers into words.
2. Write a program to find whether a given number is odd or even.
3. Write a program to find the divisibility of number.
4. Write a program to compute Fibonacci series.
5. Write a program to swap two numbers.
6. Write a program to compute the number of days elapsed.
7. Write a program for temperature conversion.
8. Write a program to calculate simple and compound interest.
9. Write a program to calculate depreciation.
10. Write a program to calculate break-even point and PV ratio.
11. Write a program to calculate quick ratio.
12. Write a program to compare and calculate two numbers.

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18UCC4CO

Teaching Methods

Power point presentation, Discussion and Observation

MAPPING

CO \ PSO	PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
	CO					
CO1		M	S	S	H	S
CO2		M	M	H	H	M
CO3		H	H	M	M	H
CO4		S	S	M	S	S

S- Strong

H- High

M-Medium

L- Low

UCC 51

18UCC4S2

Programme Code: 14		COMMERCE WITH COMPUTER APPLICATIONS		
Course Code: 18UCC4S2		SKILL BASED SUBJECT. 2 - PRINCIPLES OF MANAGEMENT		
Batch	Semester	Hours / Week	Total Hours	Credits
2018-2019	IV	2	30	3

Course Objectives

1. To cover the basic concepts of management
2. To provide the students with the capability to apply theoretical knowledge in simulated and real life settings
3. To develop the students to work in teams

Course Outcomes (CO)

K1	CO1	Familiarizing with the basic concepts of Management and its functions
K2	CO2	Practicing the process of management's four functions planning, organizing, leading and controlling
K2,K3	CO3	Identifying the key skills required for the contemporary management practice
K3,k4	CO4	Identifying the key competencies needed to be an effective leader

Syllabus

UNIT I MANAGEMENT CONCEPTS

(6 Hours)

Management- Definition of Management- Management and administration- ***Nature and scope** - Functions of Management.

UNIT II PLANNING

(6Hours)

Planning- Meaning –Nature and importance of planning – Planning premises- Planning process- Methods and Types of plans- Decision making- Steps in decision making.

UNIT III ORGANISATION

(6 Hours)

Organization- Meaning, nature and importance – Process of Organization- Principles of sound organization- Organization structure- Span of control- Organization chart.

UCC 52

18UCC4S2

UNIT IV LEADERSHIP & MOTIVATION

(6 Hours)

Motivation- Need – Determinants of behavior- Maslow's theory of Motivation- Leadership Types of leadership.

UNIT V COORDINATION & CONTROL

(6 Hours)

Co-ordination- Meaning- Need and Techniques of Co-ordination - Control- Meaning – Definition- ***Nature of control** - Process of control - Techniques of control.

*** Self-Study and Questions for Examinations may be taken from the Self Study Portions also.**

Teaching Methods

Powerpoint presentation, Blackboard, Discussion & Assignment
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TEXT BOOKS

1. Dinkar Pagare (2016), Principles of Management, Sultan Chand & Co. Ltd.
2. R.N.Gupta (2016), Principles of Management, Sultan Chand & Co. Ltd.

REFERENCE BOOKS

1. Prasad L. M (2008), Principles and Practice of Management, Sultan Chand & Co. Ltd.
2. Sontakki C.N (2012), Principles of Management, Kalyani Publishers
3. Bhushan Y.K (2007), Business Organization & Management, Sultan Chand & Sons.
4. Kathiresan, Dr.Radha (2013), Business organization, Prasanna publications.
5. J.K.Mithra (2017), Principles of Management, Oxford University press.

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	M	S	S	M	S
CO2	M	M	S	S	H
CO3	S	M	S	M	S
CO4	S	S	M	M	S

S – Strong

H – High

M – Medium

L – Low

UCC 53

18UCC511

Programme Code: 14		COMMERCE WITH CA		
Course Code: 18UCC511		CORE PAPER. 11 – MANAGEMENT ACCOUNTING		
Batch 2018-2019	Semester V	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

1. To encourage the students to study the concept of Management Accounting.
2. To motivate the students to learn the techniques for managerial decision making.
3. To make the students to know about various budgeting techniques.

Course Outcomes (CO)

K1	CO1	Knowing the basic Concepts and relationships of various accounts
K2	CO2	Understanding about Ratios, Working capital and Budgeting.
K3	CO3	Preparing working capital, Fund flow, Cash Flow Statements and various Budgets.
K4	CO4	Analyzing cost volume profit and grasping knowledge about managerial application of Marginal Costing.

Syllabus

UNIT – I CONCEPTS OF MANAGEMENT ACCOUNTING

(18 Hours)

Management Accounting – Meaning, Objectives and Scope – ***Relationship between Cost Accounting and Financial Accounting** – Need and Significance of Management Accounting

UNIT – II RATIO ANALYSIS

(18 Hours)

Analysis and Interpretation of Financial Statements - Ratio Analysis –Meaning of Ratio & Ratio analysis – Liquidity ratio- Capital Gearing ratio- Turnover ratio– Profitability -Uses and Limitations of Ratios.

UNIT – III WORKING CAPITAL**(18 Hours)**

Working Capital – Concepts, Kinds, Importance of Working Capital – Working Capital requirements and their computation – Sources of Working Capital – Funds Flow and Cash Flow Analysis- Application of AS3.

UNIT - IV COST-VOLUME-PROFIT ANALYSIS**(18 Hours)**

Cost-Volume-Profit Analysis - Marginal Costing and Break-Even Analysis, Managerial Applications of Marginal Costing – Pricing decision – Profit planning and maintaining a desired level of profit – Buy or Make decision – Profitable sales mix - ***Significance and Limitations of Marginal Costing.**

UNIT - V BUDEGTING TEHCNIQUES**(18 Hours)**

Budgeting and Budgetary Control – Definition, Importance, Essentials, Classification of Budgets, Master Budget, Preparation of Different Budgets (Cash budget, production budget, Material budget, Purchase budget, Fixed and Flexible Budget) - ***Steps in Budgetary Control-** Zero Based Budgeting – Performance Budgeting.

*** Self-Study and Questions for Examinations may be taken from the Self Study Portions also.**

Note: Distribution of marks for theory and problems shall be 40% and 60% respectively.

Teaching Methods

Power point presentation/Discussion/Assignment
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TEXT BOOKS

1. Sharma and Shashi K.Gupta (2013), Management Accounting, 12th Revised Edition, Kalyani Publishers.
2. S.P. Jain & K.L. Narang (2010), Cost and Management Accounting, Tata Mc Graw Hill, New Delhi.

REFERENCE BOOKS

1. S.N. Maheswari (2010), Principles of Management Accounting, 16th Edition, Sultan Chand.
2. R.S.N Pillai & Bagavathi (2006), Management Accounting, 4th Edition, S.Chand & Co Ltd.
3. Dr.C.Eugine Franco (2016), Management Accounting, Charulatha Publications, Chennai.
4. Khan,M.Y, Jain.S.P (2014), Management Accounting – Text, Problems & Cases, Tata Mc Graw Hill, New Delhi.

UCC 55

18UCC511

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	M	S	S	M	S
CO2	M	M	S	S	H
CO3	S	M	S	M	S
CO4	S	S	M	M	S

S – Strong

H – High

M – Medium

L – Low

UCC 56

18UCC512

Programme Code: 14		COMMERCE WITH CA		
Course Code: 18UCC512		CORE PAPER. 12 – FINANCIAL MANAGEMENT		
Batch 2018-2019	Semester V	Hours / Week 6	Total Hours 90	Credits 4

Course Objectives

1. To enlighten the mind of the students about the concepts of Financial Management.
2. To make them understand about the theories of Financial Management
3. To study the techniques and Dividend policies in a company

Course Outcomes (CO)

K1	CO1	Knowing the basic Concepts of Financial Management, Capital structure and Dividend policies
K2	CO2	Understanding the importance of cost of capital and capital budgeting techniques
K3	CO3	Applying the theories of capital structures, financial leverages and the techniques of working capital management.
K4	CO4	Analyzing the Leverages, Capital structure and dividend policies of a company

Syllabus

UNIT – I FINANCIAL MANAGEMENT CONCEPTS

(18 Hours)

Nature and Scope of Financial Management – Objectives – Financial Decisions – Functional areas of financial management – ***Functions of a Financial Manager.**

UNIT – II COST OF CAPITAL

(18 Hours)

Cost of Capital – Meaning and Importance - Cost of Debt, Preference, Equity and Retained earnings – Weighted Average Cost of Capital – Capital Budgeting – Meaning and nature of capital budgeting – need and importance – capital budgeting process - ROI – Payback Period and Discounted Cash Flow.

UNIT – III CAPITAL STRUCTURE**(18 Hours)**

Financial Leverage – Measures – EBIT – EPS Analysis – Operating Leverage – Financial Leverage, Business and Operating risks – Theories of Capital Structure – Net Income Approach – Net-Operating Income Approach- MM Hypothesis – Determinants of Capital Structure.

UNIT – IV DIVIDEND THEORIES**(18 Hours)**

Dividend Theories –Dividend policy – Forms of Dividend – Determinants of Dividend Policy.

UNIT - V WORKING CAPITAL MANAGEMENT (Theory only)**(18 Hours)**

Working Capital Management: Cash Management – Nature of cash - Motives for Holding Cash- Managing Cash Flows – Investment of Surplus funds - Receivable Management – Introduction – Meaning – Cost of Maintaining Receivables – ***Factors influencing the size of receivables** – Forecasting the receivables – Dimensions of Receivables Management - Inventory Management – Introduction – Meaning and Nature of inventories – Benefits of Holding Inventories – Objects of Inventory Management – Tools and Techniques of Inventory Management.

*** Self-Study and questions for Examinations may be taken from the self study portions also.**

Note: Distribution of marks for theory and problems shall be 60% and 40% respectively.

Teaching Methods

Seminar/Discussion/Assignment/Black Board

TEXT BOOKS

1. Sharma and shashi K Gupta (2011), Financial Management, 7th revised edition, kalyani publishers, New Delhi.
2. S.N.Maheswari (2013), Financial Management, 14th Revised Edition, Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS

1. I.M.Pandey (2015), Financial Management, 10th Edition, Vikas Publishing House pvt ltd, New Delhi.
2. P.V.Kulakarni (2002), Financial Management, 11th Edition, Himalaya publishing house, 2002.
3. Khan and Jain (2014), Financial Management, 7th Edition, Tata Mc Graw Hill.
4. Dr.P.Reman (2017), Financial Management, Charulatha Publications, Chennai
5. Shanmugam.R (2011), Financial Management, Chennai Achagatholir Kutturavu Sangam ltd, Chennai.

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	H	S	H	M	S
CO2	M	H	S	H	H
CO3	S	M	S	H	S
CO4	H	S	H	M	M

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

UCC 59

18UCC513

Programme Code: 14		COMMERCE WITH CA		
Course Code: 18UCC513		CORE PAPER .13 – PROGRAMMING IN VISUAL BASIC		
Batch 2018-2019	Semester V	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

1. To provide intellectual knowledge to the students in windows programming
2. To make them to understand the concept of designing forms in Visual basic
3. To motivate the students to know about the various controls in visual basic

Course Outcomes (CO)

K1	CO1	Knowing the basic Concepts of Visual Basic
K2	CO2	Understanding the properties and learning the use of various tools
K3	CO3	Applying various controls and procedures in form designing and coding
K4	CO4	Analyzing various functions & procedures of VB and preparing the data reports using links.

Syllabus

UNIT – I **CONCEPTS OF VISUAL BASIC** **(18 Hours)**

VB Fundamentals Getting started – The Visual Basic Environment – Customizing a Form – First Step in Programming The Code Window, Variables, Data types, Constants, Strings, Numbers, Statements in Visual Basic The Comment and the End Statement

UNIT - II **BUILDING THE USER INTERFACE** **(18 Hours)**

First Steps in Building the User Interface The Tool Box – Creating Controls – The Name Property – Properties of Command Button – Simple Event Procedures for Command Buttons – Access Keys – Image Controls – Text Boxes – Labels – Navigating between Controls – Message Boxes – The Grid – ***Picture Box** – Rich Text Box.

UNIT – III LOOPS AND FUNCTIONS**(18 Hours)**

Controlling program flow – Determinate Loops – Indeterminate Loops – Making Decisions – Select Case – Nested If and then Statements – GO TO statement. Built – In Functions String Functions – Numeric Functions – Date and Time Functions – Financial Functions - * **Functions and Procedures Function Procedures and Sub Procedures.**

UNIT - IV ORGANIZING INFORMATION VIA CONTROLS**(18 Hours)**

Organizing Information via Controls Control Arrays – List and Combo Boxes – Flex Grid Controls – Frames – Option Buttons – Check Boxes – Scroll Bars – Timers – Image List Control – List View Control – Progress Bar Control – Slider Control – Status Bar Control – Menus –MDI Forms

UNIT - V DATA ACCESS OBJECTS**(18 Hours)**

Data controls – Data Access Objects (DAO) Accessing and Implementing Databases – Record Set – Types of Record Set – Creating, Modifying, Deleting, Finding Records – Data Report – Data Environment – Report Designer – Connection Object – Command Object – Selection of The Data Report Designer – Data Report Controls.

*** Self-Study and questions for Examinations may be taken from the self study portions also.**

Teaching Methods

PowerPoint presentation/Seminar/Assignment
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TEXT BOOKS

1. Gary Cornell (2009), Visual Basic 6 from the Ground UpTata McGraw Hill, New Delhi.
2. Mohammed Azam (2006), Visual basic 6 Programming guide, Vikash publishing house pvt ltd, Newdelhi.

REFERENCE BOOKS

1. Gary Cornell (2009), Visual Basic for Windows, Tata McGraw Hill, New Delhi.
2. Evangelos Petroutsios (2005), Mastering Visual Basic 6.0, BPB Publications, New Delhi.
3. Steven Holzner (2007), Visual basic 6 Programming Black book, Dreamtech Press, New Delhi.
4. Editorial Board (2006), Visual Basic 6.0, Law point, Kolkata.
5. Byron S.Gottfried (2005), Theory and Problems of Programming with Visual Basic, 1st Edition, Tata McGraw Hill, New Delhi.

UCC 61

18UCC513

MAPPING

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	M	S	H	M	M
CO2	M	M	S	M	S
CO3	S	M	S	H	M
CO4	H	S	M	M	S

S – Strong

H – High

M – Medium

L – Low

UCC 62

18UCC5CP

Programme Code: 14		COMMERCE WITH CA		
Course Cod: 18UCC5CP		CORE PRACTICAL .5 – COMPUTER APPLICATIONS V – VISUAL BASIC PROGRAMMING		
Batch 2018-2019	Semester V	Hours / Week 4	Total Hours 60	Credits 2

Course Objectives

1. To provide practical knowledge in Visual Basic Programming.
2. To help the students to understand the concept of designing forms.
3. To encourage the students to learn the application of various tools and properties.

Course Outcomes (CO)

K3	CO1	Knowing the form designing and application of various controls.
K4	CO2	Developing the skills to create MDI form and Menu Editor.
K5	CO3	Evaluating the results of Visual Basic Programs.

Syllabus

1. Create a Program to perform Arithmetic Calculation.
2. Create a Program to change fore color and back color of a label box and changing of font style.
3. Design a Sample Calculator using control arrays.
4. Create a Program in visual basic by converting numbers into words by using select case statement.
5. Calculate Depreciation by using check box control.
6. Create a Program to display list of products using list box.
7. Design a form to display tree view of folders and files.
8. Create Advertisement by using menu editor.
9. Manipulate string functions.

UCC 63

18UCC5CP

10. Create a form using common dialog box.
11. Create a mark sheet by using data control.
12. Create student database using ADODC control.

Teaching Methods

Power point presentation/Test/Observation

MAPPING

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	H	M	S	H	S
CO2	H	H	S	M	H
CO3	S	M	H	H	M

S – Strong

H – High

M – Medium

L – Low

UCC 64

18UCC5S3

Programme Code: 14		COMMERCE WITH CA		
Course Code: 18UCC5S3		SKILL BASED SUBJECT. 3 - HUMAN RESOURCE MANAGEMENT		
Batch 2018-2019	Semester V	Hours / Week 2	Total Hours 30	Credits 3

Course Objectives

1. To provide an over view of Human resource management to the students.
2. To provide emphasized knowledge to the students about work ethics in HRM.
3. To motivate the students to develop leadership qualities in them.

Course Outcomes (CO)

K1	CO1	Remembering the basic Concepts of Human Resource Management
K2	CO2	Understanding the concept of Job analysis and Recruitment Process
K3	CO3	Applying various motivational theories and selection process
K4	CO4	Analyzing the human resource by recruitment and selection

Syllabus

UNIT - I HUMAN RESOURCE MANAGEMENT (6 Hours)

Introduction to HRM – Functions and role of Human Resource Manager - Human Resource Planning - Process of Human Resource Planning.

UNIT - II JOB ANALYSIS AND DESCRIPTION (6 Hours)

Job Analysis – meaning - Job Description - Job Specification techniques

UNIT - III RECRUITMENT AND SELECTION (6 Hours)

Recruitment and Selection Sources of Recruitment - Selection Techniques- ***Recruitment and Selection Practices in India**

UCC 65

18UCC5S3

UNIT - IV TRAINING AND DEVELOPMENT

(6 Hours)

Training – Meaning – Training Process – Training techniques – Special purpose training – Career planning and development – Promotions and transfers.

UNIT – V PERFORMANCE APPRAISAL

(6 Hours)

Performance appraisal – Meaning – Definition – Needs of performance appraisal -

***Problems in performance appraisal** – Types of performance appraisal.

*** Self-Study and Questions for Examinations may be taken from the Self Study Portions also.**

Teaching Methods

Power point presentation / Discussion / Quiz
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TEXT BOOKS

1. L.M. Prasad (2010), Human Resource Management, 3rd edition, Sultan Chand & Sons.
2. Dr.N.Premavathy (2011), Human Resource Management and Development, Sri Vishnu Publications.

REFERENCE BOOKS

1. C.B.Gupta (2009), Human Resource Management, 11th Edition, Sulthan& sons.
2. Basava Raj (2009), Human Resource Management, 1st Edition, McGraw hill publications.
3. P.N.Subramani & Rajendra.G (2001), Human Resource Management & Industrial Relations, 1st Edition, Himalaya Publishing House.
4. Gary Dessler, Biju Varkey (2011) , Human Resource Management, 12th Edition, Pearson prentice Hall Pvt Ltd.
5. Dipak Kumar Bhattacharyya (2009), Human Resource Management, Excel Books, Newdelhi.

MAPPING

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	M	S	H	H	S
CO2	M	H	S	M	H
CO3	S	M	S	H	M
CO4	H	S	H	M	S
S – Strong	H – High	M – Medium	L – Low		

UCC 66

18UCC614

Programme Code: 14		COMMERCE WITH CA		
Course Code: 18UCC614		CORE PAPER.14 - E-COMMERCE		
Batch 2018-2019	Semester V	Hours / Week 6	Total Hours 90	Credits 4

Course Objectives

1. To Gain knowledge about E-commerce and various Internet terminologies.
2. To make the students to know about various security concepts in Electronic commerce.
3. To enlighten the minds of students about E-Payment system this is very essential in new era.

Course Outcomes (CO)

K1	CO1	Knowing the basic Concepts of E-Commerce
K2	CO2	Understanding the EDI Software implementation and the concepts of Electronic Payment systems
K3	CO3	Implementing the legal frame works and security concepts
K4	CO4	Analyzing various Business models of E-Commerce

Syllabus

UNIT - I CONCEPTUAL FRAMEWORK OF E-COMMERCE (18 Hours)

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

UNIT - II CONCEPT OF ELECTRONIC DATA INTERCHANGE (18 Hours)

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

UCC 67

18UCC614

UNIT - III NETWORK SECURITY AND FIREWALLS

(18 Hours)

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

UNIT - IV CONSUMER ORIENTED APPLICATIONS

(18 Hours)

Consumer Oriented Electronic Commerce Consumer Oriented Applications-Mercantile Process Models-Mercantile Models From the Consumers Perspective- Mercantile Models from the Merchants Perspective

UNIT - V ELECTRONIC PAYMENT SYSTEMS

(18 Hours)

Electronic Payment Systems-Types-Digital Token Based Electronic Payment System - ***Smart Cards** - Credit Card Electronic Payment Systems -Risk -Designing electronic payment system

* **Self-Study and Questions for Examinations may be taken from the Self Study Portions also.**

TEXT BOOKS

1. Ravi Kalakota, Andrew Winston (2009), Frontiers of Electronic Commerce, Addison Wesley.
2. David Whiteley, E-Commerce, 10th edition, Tata MC Graw hill Publications, New Delhi.

REFERENCE BOOKS

1. Dr.C.S.Rayudu (2004), E-Commerce & E-Business, Himalaya Publishing House, New Delhi.
2. Ridendra Goen (2011), E-Commerce, New Age international publishers.
3. Kamelesh K Bajaj (2008), E-Commerce the Cutting Edge of Business, Tata MC Graw hill Publications, New Delhi.
4. Dr.Ravi Kalakota (2005), E- Business Road Map for Success, Marcia Robinson.
5. Bharat Bhaskar (2008), E-Commerce, Tata MC Graw hill Publications, New Delhi.

Teaching Methods

Seminar/Discussion/Assignment

UCC 68

18UCC614

MAPPING

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	M	H	S	M	H
CO2	M	S	M	S	S
CO3	S	M	S	M	M
CO4	S	S	H	M	S

S – Strong

H – High

M – Medium

L – Low

UCC 69

18UCC615

Programme Code: 14		COMMERCE WITH CA		
Course Code: 18UCC615		CORE PAPER. 15 – INTERNET AND WEB DESIGNING		
Batch 2018-2019	Semester VI	Hours / Week 6	Total Hours 90	Credits 5

Course Objectives

1. To Familiarize the students about the concepts of Internet
2. To make the students to understand the concept of web designing
3. To help them to develop the skills to create Hyper Text Markup Language

Course Outcomes (CO)

K1	CO1	Remembering the basic concepts of internet and HTML
K2	CO2	Understanding the terminologies of Internet technologies, about table creation and application of its properties in HTML
K3	CO3	Learning the application of HTML tags and Frames
K4	CO4	Knowing the various uses of buttons in creating a web page

UNIT - I INTERNET

(18 Hours)

Introduction to internet – Networking – internet – E-mail – Resource sharing – Gopher – *WWW – Hyper text – Browser – search engine – Usenet – telnet – bulletin board service – WAIS.

UNIT – II INTERNET TECHNOLOGIES

(18 Hours)

Internet technologies – Modem – Internet addressing – Physical connections – Telephone Lines – Internet Browsers – Internet Explorer – Netscape navigator.

UCC 70

18UCC615

UNIT - III HTML

(18 Hours)

Introduction to HTML – Designing a home page – History of HTML – Generation – HTML Documents – Anchor Tag – Hyper Links – Head And Body Sections – Header Section – – Prologue -Links – Colorful Webpage – Comment Lines – Headings – Aligning The Headings – Horizontal Rule – Paragraph – Tab Setting – Images – Aligning an Image – Adding Space Around Image – Boarder For an Image.

UNIT - IV LISTS AND TABLES

(18 Hours)

Lists – Ordered And Unordered List – Nested List – Headings in a List – Tables – Table Creation in a HTML – Width of the Table and Cells – Cell Spanning – Coloring Cells – Column Specification.

UNIT - V FRAMES AND BUTTONS

(18 Hours)

Frames – Frameset definition – Frame Definition – Nested Framesets – Forms – Action Attribute – Method Attribute – Encrypt Attribute – Dropdown List – Check Boxes – Radio Buttons – Text Field – Text Area – ***Password** – Hidden Fields – Submit And Reset Buttons

*** Self-Study and Questions for Examinations may be taken from the Self Study Portions also.**

Teaching Methods

Power point presentation/Seminar/Assignment

TEXT BOOKS

1. C.Xavier (2006), World Wide Web design with HTML, Tata McGraw Hill Publishing company ltd, New delhi.
2. Sundarajan.K (2001), Internet, 10th Edition, Kannadhasan Phathipagam, Chennai.

REFERENCE BOOKS

1. Thomas A.Powell (2004), HTML – The Complete reference, Tata McGraw Hill Publishing company ltd, New delhi.
2. Dave Mercer (2004), HTML-Introduction to Web Page Designers & Development, Tata McGraw Hill Publishing company ltd, New delhi.
3. Steven Holzer (2006), HTML, Dreamtech Press, New Delhi.
4. Alexis Leon & Mathews Leon (2004), Internet for Everyone, Leon Tech World, Chennai.
5. Teodoru Gugoiu (2006), HTML, XHTML, CSS and XML by example – a practical guide, Firewall media.

UCC 71

18UCC615

MAPPING

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	H	M	S	H	S
CO2	M	H	H	M	H
CO3	S	M	S	H	M
CO4	H	H	H	M	S

S – Strong

H – High

M – Medium

L – Low

UCC 72

18UCC6CQ

Programme Code: 14		COMMERCE WITH CA		
Course Code: 18UCC6CQ		CORE PRACTICAL. 6 – COMPUTER APPLICATIONS VI – HTML AND INTERNET		
Batch 2018-2019	Semester VI	Hours / Week 4	Total Hours 60	Credits 2

Course Objectives

1. To provide the students about the practical knowledge in HTML programming.
2. To make the students to understand the concept of web designing.
3. To comprehend about Internet and know about various tags and buttons.

Course Outcomes (CO)

K3	CO1	Knowing the creation of web page and linking the web pages using Anchor tags.
K4	CO2	Learning the application of table creation properties and Buttons in designing a form.
K5	CO3	Evaluating the results of HTML Programs.

Syllabus

1. Create a webpage for changing the background and fore color for an application by using font tags.
2. Create a webpage for linking more documents by using anchor tag.
3. Create a webpage for marks statement by using caption, table tags.
4. Create a Sample invitation by using frame tag.
5. Create a sample webpage for advertising a product by using image and unordered list tags.
6. Create a Program using HTML to display the ordered list and unordered List of a Departmental Store.
7. Create a Program using HTML for on-line shopping.
8. Create a sample college website.

UCC 73

18UCC6CQ

9. Create a Registration form by using command button, radio button, text box, combo box and check box.
10. Program to display Image and link using HTML tags.
11. Create a program by using marquee tags.
12. Create a Resume using HTML Tag.

Teaching Methods

Power point presentation/Test

MAPPING

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	H	M	S	H	S
CO2	H	H	S	M	H
CO3	S	M	H	H	M

S – Strong

H – High

M – Medium

L – Low

UCC 74

18UCC6Z1

Programme Code: 14		COMMERCE WITH CA		
Course Code: 18UCC6Z1		PROJECT WORK AND VIVA-VOCE		
Batch 2018-2019	Semester VI	Hours / Week 6	Total Hours 90	Credits 4

Course Objectives

1. To find out and suggest the ideas related to the practical problems in the field of commerce.
2. To design a program for conversion of manual work into computerized format in various areas.
3. To make the students to understand the importance and needs of Research and Project for the benefit of the society.

COURSE OUTCOMES (CO)

K3	CO1	Identifying the practical problems in different areas and collecting data using various techniques.
K4	CO2	Applying and analyzing the data.
K5	CO3	Designing the computer based projects, suggest solution and concluding the project.

Group Project work will be assigned to students during the beginning of the VI Semester under the supervision and guidance of Faculty members. The submission of Report and Viva-voce examination will be at the end of the VI Semester. The Project work shall be related to Computer Applications in Business, Industry, Commerce and Administrative work or it may also involve Software Development. The Internal and External Examiners shall jointly evaluate the project report submitted and marks will be awarded on the basis as mentioned below

Project Report present	60 marks
Viva-voce	20 marks (Internal & External Examiners jointly)
CIA	20 marks (Project Guide / Supervisor)
Total	100 marks

UCC 75

18UCC6Z1

MAPPING

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	H	S	M	H	S
CO2	M	S	S	M	H
CO3	S	M	H	H	M

S – Strong

H – High

M – Medium

L – Low

UCC 76

18UCC6S4

Programme Code: 14		COMMERCE WITH CA		
Course Code: 18UCC6S4		SKILL BASED SUBJECT. 4 - CYBER LAW		
Batch 2018-2019	Semester VI	Hours / Week 2	Total Hours 30	Credits 3

Course Objectives

1. To help the students to familiarize the concept of Cyber law Computer Crimes.
2. To gain theoretical knowledge in the aspects of intellectual property and Information Technology Act.
3. To make them to know about various laws related to cyber crime and Security issues.

Course Outcomes (CO)

K1	CO1	Remembering the basic concepts of Cyber law and E-Commerce.
K2	CO2	Understanding the Security aspects in cyber law.
K3	CO3	Grasping the legal aspects regarding cyber crimes and IT Act.
K4	CO4	Understanding the legal frame work for EDI and analyze the case studies.

Syllabus

UNIT - I INTRODUCTION TO CYBER LAW (6 Hours)

Cyber Law Introduction- Concept of Cyberspace-E-Commerce in India-Privacy factors in E-Commerce cyber law in E-Commerce-Contract Aspects.

UNIT – II SECURITY ASPECTS & INTELLECTUAL PROPERTY ASPECTS (6 Hours)

Security Aspects Introduction-Technical aspects of Encryption-Digital Signature-Data Security. Intellectual Property Aspects WIPO-GII-ECMS-Indian Copy rights act on soft propriety works-Indian Patents act on soft propriety works.

UCC 77

18UCC6S4

UNIT - III EVIDENCE ASPECTS & CRIMINAL ASPECT

(6 Hours)

Evidence Aspects Evidence as part of the law of procedures –Applicability of the law of Evidence on Electronic Records-The Indian Evidence Act1872.Criminal aspect Computer Crime-Factors influencing Computer Crime- Strategy for prevention of computer crime- Amendments to Indian Penal code 1860.

UNIT - IV LEGAL FRAME WORK FOR EDI

(6 Hours)

Global Trends- Legal frame work for Electronic Data Interchange EDI Mechanism-
*Electronic Data Interchange Scenario in India.

UNIT – V INFORMATION TECHNOLOGY ACT

(6 Hours)

The Information Technology Act 2000 – Definitions - Authentication of Electronic Records
- *Electronic Governance - Digital Signature Certificates.

* Self-Study and Questions for Examinations may be taken from the Self Study Portions also.

Teaching Methods

Power point presentation/Discussion/Assignment
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TEXT BOOKS

1. Dr.P.Rizwan Ahmed (2016), Cyber Law, Margham Publications, Chennai.
2. Dr.B.Kirubhashini and P.Kavitha, Cyber Law .

REFERENCE BOOKS

1. Suresh T.Viswanathan (2010), The Indian Cyber Law, Bharat Law House, New Delhi.
2. Pavan Duggal (2014), Cyber laws 3.0, 1st Edition Universal law publishing pvt ltd, Newdelhi.
3. Mani.K (2012), A Practical Approach to Cyber law, 2nd Edition, Kamal Publishers, New Delhi.
4. Punia.C.K (2009), Cyber law, Sumit Enterprises, New Delhi.
5. Rajan Nagia (2009), Cyber law and Computer Crimes, 1st Edition, Cyber Tech Publications, New Delhi.

UCC 78

18UCC6S4

MAPPING

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	M	S	H	S
CO2	M	M	M	M	H
CO3	S	M	S	H	M
CO4	H	M	H	M	S

S – Strong

H – High

M – Medium

L – Low

UCC 79

Programme Code: 14		COMMERCE WITH CA
Batch 2018-2019	ELECTIVE PAPER. 1 – RESEARCH METHODOLOGY	Credits 5

Course Objectives

1. To enlighten the students about the basic research concepts
2. To help the students to learn about the implementation of research methods
3. To motivate the students in developing report writing skills about the research

Course Outcomes (CO)

K1	CO1	Knowing the basic concepts of research methodology.
K2	CO2	Understanding the procedure for research design and sample design.
K3	CO3	Knowing the application of different methods in data collection.
K4	CO4	Framing and analyzing the hypotheses to interpret the research report.

Syllabus

UNIT - I RESEARCH & RESEARCH PROBLEM

Meaning of Research – Objectives of Research - Types of research – Research process –
*Criteria of Good Research-Research Problem-Selecting the Problem-Techniques in Involving in Defining the Problem.

UNIT – II RESEARCH DESIGN & SAMPLE DESIGN

Meaning of Research Design – Important concept relating to Research Design. Sampling Design-Steps in Sampling Design –Criteria of selecting sampling Procedure-Characteristics of a Good Sample Design-Types of Sample Design.

UNIT – III COLLECTION OF DATA

Methods of data collection-collection of primary data-observation method-interview methods-questionnaires-schedules-collection of secondary data-selection of appropriate methods of data collection.

UCC 80

UNIT - IV FRAMING OF HYPOTHESES

Meaning of Hypotheses –Characteristics of Hypotheses –Procedures of Hypotheses-Flow Diagram of Hypotheses-Limitation of Hypotheses.

UNIT - V REPORT WRITING

Meaning of Interpretations –Technique of Interpretation – Signification of Report Writing –***Steps in Report Writing** –Layout of Research Report-Types of Report-Mechanics of Writing Report- Precautions for Writing Research Report.

*** Self-Study and Questions for Examinations may be taken from the Self Study Portions also.**

Teaching Methods

Power point presentation/Discussion/Assignment
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TEXT BOOKS

1. C.R. Kothari (2009), Research Methodology, 3rd Edition, New age International Publishers.
2. P.Saravanel (2003), Research Methodology, 14th Edition, Kital Mahal Agencies, Allagabad.

REFERENCE BOOKS

1. Zikmund,Babin,Carr,Adhikar,Griffin (2013), Business Research Methods.
2. C.Rajendra Kumar (2008), Research Methodology, 1st Edition, APH Publishing Corporations, New Delhi.
3. S.C.Sinha, A.K.Dhiman (2002), Research Methodology.
4. A.K.P.Swain (2010), A Text Book of Research Methodology, 2nd edition, Kalyani publishers, New Delhi.
5. R.Panneerselvam (2016), Research Methodology, Prentice Hall of India.

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MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	M	S	H	S
CO2	M	H	S	M	H
CO3	S	M	S	H	M
CO4	H	M	H	M	S

S – Strong

H – High

M – Medium

L – Low

UCC 82

Programme Code: 14		COMMERCE WITH CA
Batch 2018-2019	ELECTIVE PAPER. 2 INVESTMENT MANAGEMENT	Credits 5

Course Objectives

1. To give the practical knowledge and theoretical knowledge about investment
2. To make the students to understand about various portfolios available for investment
3. To educate the students to be aware of various investment alternatives

Course Outcomes (CO)

K1	CO1	Remembering the basic Concepts of Investment management.
K2	CO2	Understanding the markets for investment purpose, investment alternatives and Portfolios.
K3	CO3	Studying the application of fundamental analysis in Economy, Industry and Company.
K4	CO4	Analyzing the buying and selling signals using various theories and evaluating the risk and return of portfolio.

UNIT – I BASICS OF INVESTMENT

Nature, meaning and scope of investment – Elements – Speculation and Investment - Gambling and Investment - Importance of investment – Factors influencing investment – Features of investment programme – Investment Process – Risk in Investment – Investment Alternatives – bond – preference and equity shares – provident funds – mutual funds –* **Life Insurance Policies** – National Saving Scheme.

UNIT – II PRIMARY AND SECONDARY MARKETS

Capital market – Structure of capital market – New issue market – Stock Exchanges in India – Mechanics of Trading – Legal control of Stock Exchanges – SEBI and its role, guidance – NSE – OTCEI – Money Market – Definition – Money Market Vs Capital Market – Money Market Instruments In India.

UCC 83

UNIT - III FUNDAMENTAL ANALYSIS

Fundamental Analysis Economic analysis – State of Economy – Economic indicators – Industry analysis – Life Cycle of Industry – Company Analysis – Methods

UNIT – IV TECHNICAL ANALYSIS

Technical analysis– Scope – Basic theories - Portfolio analysis and management Scope – Markowitz theory – Sharpe Ideal Index – Efficient Frontier – Portfolio selection – ***Risk and Return** – Types of portfolio

UNIT - V PORTFOLIO REVISION

Portfolio revision – Needs and problems – Methods of revision – Formula plan for revision – Constant rupee value – Constant ratio and Variable ratio plans

*** Self-Study and Questions for Examinations may be taken from the Self Study Portions also.**

Teaching Methods

Power point presentation/Discussion/Seminar/Assignment
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TEXT BOOKS

1. Preethi Singh, Investment Management, 8rd Edition, Himalaya Publishing House, 2013.
2. Gopalakrishnan C Investment Management, , Kalyani Publishers, New Delhi, Reprinter 2004.

REFERENCE BOOKS

1. Dr.Radha, Parameswaran, Dr.Nedunchezian (2014), Investment Management, Prasanna Publishers, Chennai.
2. Khan .M.Y & P.K. Jain (2009), Investment Management.
3. V.K Bhalla (2013), Investment Management, S.Chand & Company, New Delhi.
4. Avadhani V.A (2014), Security Analysis and Portfolio Management, 8rd Edition, Himalaya Publishing House.
5. Francis K Reilly Keith C.Brown (2004), Investment Analysis and Portfolio management, 7th edition.

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MAPPING

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	M	H	H
CO2	M	S	S	M	S
CO3	S	M	H	H	M
CO4	H	H	S	M	S

S – Strong

H – High

M – Medium

L – Low

UCC 85

Programme Code: 14		COMMERCE WITH CA
Batch 2018-2019	ELECTIVE PAPER. 3 MANAGEMENT INFORMATION SYSTEM	Credits 5

Course Objectives

1. To familiarize the students about the concepts of information system
2. To help them to know the applications of information system in business
3. To encourage the students to understand about office automation

Course Outcomes (CO)

K1	CO1	Remembering the system concepts and importance of office automation in business
K2	CO2	Understanding the role, importance of MIS and the trends in tele-communication networks
K3	CO3	Knowing the application of various information systems in business and management
K4	CO5	Analyzing the importance of office automation in business

Syllabus

UNIT - I SYSTEM CONCEPTS

Systems Concepts Introduction – Elements of system – Characteristics of system - ***Types of System** – Classification of organizational system and MIS - System Approach. Management information system Data Vs Information - Information Resource management.

UNIT - II ROLE AND IMPORTANCE OF MIS

Introduction of MIS – Definition of MIS – An MIS Model – Components of MIS – Subsystems of an MIS Role and importance of MIS – Information systems development – Introduction – Linking information systems to the business plan – Prototyping – Stages in life cycle.

UCC 86

UNIT - III INFORMATION SYSTEMS IN BUSINESS AND MANAGEMENT

Information Systems in Business and Management Marketing information system – Human Resource information System – Production Information System – Inventory Control System – Sales order Processing System – Accounting Information System – Financial Information System - Transaction Processing System – Executive Information System – DSS-AI & Expert System.

UNIT - IV TELECOMUNICATIONS

Trends in Tele Communications – ***Tele Communications Alternatives** – DTP – Image Processing – Electronic Communication System – Electronic Meeting System.

UNIT - V OFFICE AUTOMATION

Office Automation – Introduction – Electronic communication systems – Enterprise collaboration systems – Electronic publishing systems – Office management systems.

*** Self-Study and Questions for Examinations may be taken from the Self Study Portions also.**

Teaching Methods

Power point presentation/Seminar/Assignment/chalk & talk
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TEXT BOOKS

1. Aman Jindal (2006), Management Information System, 2nd Revised Edition, Kalyani Publishers, New Delhi.
2. Gordon B.Davis, Margrethe H.Olson (2000), Management Information system, Tata MCgraw Hill Publications, New Delhi.

REFERENCE BOOKS

1. Jawadekar.W.S (2001), Management Information System, Tata MCgraw Hill Publications, New Delhi.
2. Kenneth.C.Lavdon,Jane P.Lavdon (2008), Management Information System, 10th edition, Prentice Hall of India Pvt Ltd., Newdelhi.
3. Waman S.Jawadekar (2002), Management Information System, 3rd Edition, Tata MCgraw hill Publications, New Delhi.
4. Mutthy C.S.V (2001), Management Information System, 2nd Edition, Himalaya Publications, Mumbai.
5. Gupta B.G (2001), Management Information System, Galgotia Publishing Company, New Delhi.

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MAPPING

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	H	S	M	H	H
CO2	M	H	S	M	S
CO3	S	M	S	H	M
CO4	H	S	S	M	S

S – Strong

H – High

M – Medium

L – Low

UCC 88

Programme Code: 14		COMMERCE WITH CA
Batch 2018-2019	ELECTIVE PAPER. 4 - INDUSTRIAL LAW	Credits 5

Course Objectives

1. To help the students to gain knowledge about the Industrial Law
2. To make them to understand about Labor Strike and Acts regarding Labor welfare
3. To Comprehend about insurance and various benefits to workers

Course Outcomes (CO)

K1	CO1	Knowing the basic Concepts of Industrial Law
K2	CO2	Understanding the laws regarding labor strike, trade unions and payment of wages
K3	CO3	Knowing the insurance benefits to workers and eligibility for bonus
K4	CO4	Grasping the knowledge about workmen compensation Act and Minimum wages act

Syllabus

UNIT - I FACTORIES ACT

Factories Act 1948 – provisions relating to health safety - Welfare – Employment of child, young men – adult workers – women workers.

UNIT - II INDUSTRIAL DISPUTES

Industrial Disputes Act 1947 – Provision relating to strike lockout retrenchment -Layoff – closure – Machinery to solve dispute.

UNIT – III TRADE UNIONS & PAYMENT OF WAGES

Trade unions Act 1926 – definitions registration - rights and privileges – cancellations of registration – political fund – payment of wages Act 1926 – permissible deductions – ***Time and Mode of payment.**

UCC 89

UNIT - IV PAYMENT OF BONUS

Payment of Bonus Act 1965 - meaning of gross profit- computation of available and allocable surplus – eligibility for bonus – minimum & maximum bonus – exemption – applicability of the act – employees state insurance Act of 1948 – definition –its medical board – purpose for which funds can be spent – benefits.

UNIT - V WORKMEN'S COMPENSATION

The Minimum wage Act 1948 – Workmen's compensation Act 1923 – ***Employers liability & non-liability**. Partial - permanent- total disablement – accusation diseases.

*** Self-Study and Questions for Examinations may be taken from the Self Study Portions also.**

Teaching Methods

Power point presentation/Discussion/Assignment
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TEXT & REFERENCE BOOKS:

1. N.D.Kapoor (2015), Industrial Law, Sultan Chand & Sons Publications, New Delhi.
2. Gogna.P.P.S (2007), A Text Book of Business Industrial Laws, Sultan Chand & Sons Publications, New Delhi.
3. Moshal B.S (2008), Business and Industrial Law, Ane Books, New Delhi.
4. Narayana .P.S, Row.PCK (2002), Personal Management & Industrial Law, Sultan Chand & Sons Publications, New Delhi.

MAPPING

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	M	H	S	M	H
CO2	M	M	H	S	S
CO3	S	M	S	M	M
CO4	S	H	M	M	S

S – Strong

H – High

M – Medium

L – Low

UCC 90

Programme Code: 14		COMMERCE WITH CA
Batch 2018-2019	ELECTIVE PAPER. 5 – ENTREPRENEURIAL DEVELOPMENT	Credits 5

Course Objectives

1. To expose the students to appreciate and understand the concepts and fundamentals of entrepreneurship
2. To understand the process of business idea generation and converting the idea into a business model.
3. To enlighten the students about the role of government and banks that renders support in terms of policies and assistances.

Course Outcomes (CO)

K1	CO1	Knowing the parameters to assess opportunities for new business ideas
K2	CO2	Understanding systematic process to select and screen a business idea.
K3	CO3	Implementing the strategies for successful implementation of ideas
K4	CO4	Analyzing the opportunities and challenges for new ventures and the benefits/drawbacks of entrepreneurship.

Syllabus

UNIT I CONCEPTS ENTERPRENEURSHIP

Meaning of Entrepreneurship – Definition, Characteristics and Functions of Entrepreneur -
***Types of Entrepreneurs** - Role of Entrepreneurs in Economic Development - Sickness and Survival - Need for Training and Development – Phases of EPD – Special Agencies – Development of women Entrepreneurs and Rural Entrepreneurs – Social Entrepreneurship.

UNIT II PROJECT IDENTIFICATION & CLASSIFICATION

Business Ideas: Meaning, Concept, Categories and Characteristics – Project manager, Role and Responsibilities – project identification & classification meaning of project identification – classification – Internal and External constraints, project objective, desk research and techno – economic survey, Project life cycle and phases.

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UNIT III PROJECT FORMULATION & PLANNING

Project formulation Need and significance of project formulation – evaluation – feasibility analysis - project reports – project selection – format planning commission's guidelines – checklist for feasibility reports – sources of finance for a project – institutional finance supporting project.

UNIT IV INSTITUTIONAL SUPPORT TO ENTREPRENEURSHIP

Institutional finance to entrepreneurs – ***Factors affecting entrepreneur growth** – ED programs – Need, objectives and courses- contents, phases and evaluation – SFC's – SIDCO's – TIIC – Commercial banks – Small industries development bank – Institutional support to entrepreneurship – Venture capital and its importance.

UNIT V FINANCIAL INSTITUTIONS

Institutional set up – DIC's, SIDO, NSIC, SISI's Indian investment centre – khadi and village industries commission.

Teaching Methods

Seminar / Discussion / Assignment

TEXT BOOKS

1. S.Sivasankari (2016), Entrepreneurial development, Charulatha publications.
2. S.S Khanka (2012), Entrepreneurial development, S.Chand publishing.

REFERENCE BOOKS

1. S. Anil kumar, S.C Poornima (2003), Entrepreneurial development, New age international Pvt. ltd publishers.
2. Gupta.S (2011), Entrepreneurial development, 1st edition, Abd Publishers.
3. J.S. Saini (2002), Entrepreneurship Development Programmes and Practices, Deep & Deep Publications.
4. Chandramani Singh (2009), Encyclopedia of Entrepreneurship Development, 2nd edition, Anmol Publisher.
5. P. Gopalkrishnan and V. E. Ramamoorthy (2014), Text book of Project Management , McMillin Publishers India Ltd, New Delhi.

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MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	M	H	S	M	H
CO2	M	S	M	S	S
CO3	S	M	S	M	M
CO4	S	S	H	M	S

S – Strong

H – High

M – Medium

L – Low

UCC 93

Programme Code: 14		COMMERCE WITH CA
Batch 2018-2019	ELECTIVE PAPER. 6 – CONSUMER AFFAIRS	Credits 5

Course Objectives

1. To familiarize the students with their rights and responsibilities as a consumer
2. To make the students to understand the social framework of consumer rights and legal framework of protecting consumer rights.
3. To provide an understanding of the procedure for redressal of consumer complaints

Course Outcomes (CO)

K1	CO1	Remembering the conceptual framework on consumer and markets.
K2	CO2	Understanding the important provisions of the consumer protection act
K3	CO3	Applying grievance redressal mechanism and leading case studies
K4	CO4	Analysing the business firms' interface with consumers and the consumer related regulatory and business environment

UNIT - I CONCEPTUAL FRAMEWORK

Consumer and Markets Concept of Consumer- Nature of markets Liberalization and Globalization of markets with special reference to Indian Consumer Markets-E-Commerce with reference to Indian Market- Concept of Price in Retail and Wholesale- Maximum Retail Price (MRP), Fair Price, GST, labeling and packaging along with relevant laws- Legal Metrology.

Experiencing and Voicing Dissatisfaction Consumer buying process, Consumer Satisfaction/dissatisfaction-Grievances -complaint, Consumer Complaining Behaviour Alternatives available to Dissatisfied Consumers; Complaint Handling Process ISO 10000 suite

UNIT - II CONSUMER PROTECTION LAW IN INDIA

Objectives and Basic Concepts Consumer rights and UN Guidelines on consumer protection, Consumer goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice, restrictive trade practice.

UCC 94

Organizational set-up under the Consumer Protection Act Advisory Bodies Consumer Protection Councils at the Central, State and District Levels; Adjudicatory Bodies District Forums, State Commissions, and National Commission Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA with important case law.

UNIT - III GRIEVANCE REDRESSAL MECHANISM UNDER THE INDIAN CONSUMER PROTECTION LAW

Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy available; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties.

Leading Cases decided under Consumer Protection law by Supreme Court/National Commission Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity and Telecom Services; Education; Defective Products; Unfair Trade Practices.

Unit - IV ROLE OF INDUSTRY REGULATORS IN CONSUMER PROTECTION

- i. Banking RBI and Banking Ombudsman
- ii. Insurance IRDA and Insurance Ombudsman
- iii. Telecommunication TRAI
- iv. Food Products FSSAI
- iv. Electricity Supply Electricity Regulatory Commission
- v. Real Estate Regulatory Authority

Unit - V CONTEMPORARY ISSUES IN CONSUMER AFFAIRS

Consumer Movement in India Evolution of Consumer Movement in India, Formation of consumer organizations and their role in consumer protection, Misleading Advertisements and sustainable consumption, National Consumer Helpline, Comparative Product testing, Sustainable consumption and energy ratings.

Quality and Standardization Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; Role of International Standards ISO an Overview

Note Unit 2 and 3 refers to the Consumer Protection Act, 1986. Any change in law would be added appropriately after the new law is notified

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Teaching Methods

Seminar / Discussion / Assignment

TEXT BOOKS

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. (2007), Consumer Affairs, Universities Press.
2. Choudhary, Ram Naresh Prasad (2005), Consumer Protection Law Provisions and Procedure, Deep and Deep Publications Pvt Ltd.

REFERENCE BOOKS

1. G. Ganesan and M. Sumathy. (2012), Globalisation and Consumerism Issues and Challenges Regal Publications.
2. Suresh Misra and Sapna Chadah (2012), Consumer Protection in India Issues and Concerns, IIPA, New Delhi
3. Rajyalaxmi Rao (2012), Consumer is King, Universal Law Publishing Company
4. Girimaji, Pushpa (2002), Consumer Right for Everyone Penguin Books.

MAPPING

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S

S – Strong

H – High

M – Medium

L – Low

UCC 96

18EVS101

Programme Code: 14		COMMERCE WITH CA		
Course Code: 18EVS101		PART IV – ENVIRONMENTAL STUDIES		
Batch	Semester	Hours / Week	Total Hours	Credits
2018-2019	I	2	30	2

Objectives

- To inculcate knowledge and create awareness about ecological and environmental concepts, issues and solutions to environmental problems.
- To shape students into good “eco citizens” thereby catering to global environmental needs.

UNIT - I MULTIDISCIPLINARY NATURE OF ENVIRONMENT (6 hours)

Definition scope and importance – Need for public awareness - Natural resources – Types of resources – Forest Resources – Water Resources – Mineral Resources – Food Resources – Energy Resources – Land Resources.

UNIT -II ECOSYSTEMS (6 hours)

Concept of an ecosystem – Structure and functions of an ecosystem – Procedures, consumers and decomposers – Energy flow in the ecosystem – Ecological succession – Food chains, food web and ecological pyramids – Structure and function of the following ecosystem – Forest Ecosystem – Grassland Ecosystem – Desert Ecosystem – Aquatic Ecosystem.

UNIT -III BIODIVERSITY AND ITS CONSERVATION (6hours)

Introduction – Definition – Genetic – Species and ecosystem diversity- Bio geographical classification of India – Value of biodiversity – Biodiversity at global, national and local levels – India as a mega - diversity Nation - Hot spot of biodiversity – Threats to biodiversity - Endangered and endemic species of India – Conservation of Biodiversity – insitu Conservation of Biodiversity – exsitu Conservation of Biodiversity

UNIT -IV ENVIRONMENTAL POLLUTION (6 hours)

Definition - Causes, effects and control measures of Air Pollution – Water Pollution – Soil Pollution – Marine Pollution – Noise Pollution – Thermal Pollution – Nuclear Pollution –

Solid Waste Management Causes, effects, control measures of urban and industrial wastes – Role of individual in prevention of pollution – Pollution case studies – domestic waste water, effluent from paper mill and dyeing, cement pollution – Disaster Management – Food, Drought, Earthquake, Tsunami, Cyclone and Landslide.

UNIT -V SOCIAL ISSUES AND THE ENVIRONMENT**(6 hours)**

Sustainable Development – Urban problems related to energy – Water Conservation Rain Water Harvesting and Watershed Management – Resettlement and rehabilitation of people, its problems and concerns, case studies Narmatha Valley Project – Environmental ethics, issues and possible solutions – Climate change, global warming, ozone layer depletion, acid rain, nuclear accidents and holocaust, case studies – Hiroshima and Nagasaki, Chernobyl – Consumerism and waste products – Environmental Protection Act – Air Pollution Act (Prevention and Control) – Water Pollution Act (Prevention and control) – Wild Life Protection Act – Forest Conservation Act – Issues involved in enforcement of environmental legislation – Public awareness – Human Population and the environment – Population Growth and Distribution – Population Explosion – Family Welfare Programme – Environment and Human Health – Human Rights – Value Education – HIV/ AIDS – Women and Child Welfare – Role of Information Technology in Environment and Human Health -.

Self Study (Questions may be asked from these topics also)

TEXT BOOK

1. P.Arul, A Text Book of Environmental Studies, Environmental Agency, No 27, Nattar street, Velacherry main road, Velacheery, Chennai – 42, First Edition, Nov.2004.

REFERENCE BOOKS

3. Purohit Shammi Agarwal, A text Book of Environmental Sciences, Publisher Mrs.Saraswati Prohit, Student Education , Behind Naswan Cinema Chopansi Road, Jodhpur.
4. Dr.Suresh and K.Dhameja, Environmental Sciences and Engineering , Publisher S.K.Kataria & Sons, 424/6, Guru Nanak Street, Vaisarak, Delhi -110 006.
5. J.Glynn Henry and Gary W Heinke, Environmental Science and Engineering, Prentice Hall of India Private Ltd., New Delhi – 110 001.

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18VED201

Programme Code: 14		COMMERCE WITH CA		
Course Code: 18EVS101		PART-IV VALUE EDUCATION : MORAL AND ETHICS		
Batch 2018-2019	Semester II	Hours / Week 2	Total Hours 30	Credits 2

OBJECTIVES

- To impart the value education in every walk of life.
- To make them understand the relationship between Moral and Ethics.
- To impart the right attitude by practicing self introspection.
- To make them realize about their hidden power within them.
- To develop a knowledge for the steps of upliftment.
- To know about their goal of life.
- To make them understand the importance of yoga and meditation.
- To realize what is the real peace.
- To understand what are the ways to contribute peace to the whole world.
- To goad youth to reach excellence and reap success.

UNIT - I (6 hours)

Introduction – Meaning of Moral and Ethics – Ethics and Culture – Aim of Education.

UNIT - II (6 hours)

Swami Vivekananda – A Biography.

UNIT - III (6 hours)

The Parliament of Religions – Teachings of Swami Vivekananda.

UNIT - IV (6 hours)

Steps for Human Excellence.

UNIT - V (6 hours)

Yoga & Meditation.

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18VED201

TEXT BOOK

1. Value Base Education – Moral and Ethics – Published by Kongunadu Arts and Science College (Autonomous), First Edition, 2015.

REFERENCE BOOK

1. Easy steps to Yoga by Swami Vivekananda, A Divine Life Society Publication, 2000.

Question paper pattern

(External only)

Duration 3 hrs

Total Marks 50

Answer all Questions (5 x 10 = 50 Marks)

Essay type, either or type questions from each unit.

UCC 100

18UHR3N1

Programme Code: 14		COMMERCE WITH CA		
Course Code: 18UHR3N1		PART IV -NON MAJOR ELECTIVE –I HUMAN RIGHTS		
Batch 2018-2019	Semester III	Hours / Week 2	Total Hours 30	Credits 2

Objectives

1. To prepare for responsible citizenship with awareness of the relationship between Human Rights, democracy and development.
2. To impart education on national and international regime on Human Rights.
3. To sensitive students to human suffering and promotion of human life with dignity.
4. To develop skills on human rights advocacy
5. To appreciate the relationship between rights and duties
6. To foster respect for tolerance and compassion for all living creature.

UNIT – I

Definition, Meaning, Concept ,Theories and Kinds of Human Rights- Evaluation and Protection of Human Rights in India- Development of Human Rights under the United Nations.

UNIT – II

United Nations Charter and Human Rights - U.N.Commission on Human Rights- Universal Declaration of Human Rights - International Covenant on

- Civil & Political Rights
- Economic, Social and Cultural Rights

UNIT – III

Human Rights and Fundamental Rights (Constitution) - Enactments regarding Human Rights Laws in India - National Human Rights Commission and State Human Rights Commission.

UCC 101

18UHR3N1

UNIT – IV

Aged persons and their Human Rights - Human Rights of Persons with Disabilities - Tribal Human Rights in India - Three Generation Human Rights.

UNIT – V

Rights of Women, Child, Refugees and Minorities - Media and Human Rights - NGO's in protection of Human Rights - Right to Election

BOOKS FOR STUDY

1. Human Rights - Compiled by Dr.V.Sugantha, Dean(Unaided), Kongunadu Arts and Science College, Coimbatore –29.

BOOK FOR REFERENCE

- 1.Human Rights - Jaganathan,MA.,MBA.,MMM.,ML.,ML.,
Humanitarian Law and Refugee Law -J.P.Arjun Proprietor,Usha Jaganathan law series, 1st floor, Narmatha Nanthi Street, Magathma Gandhi Nagar, Madurai – 625014.
2. Promoting Women's Rights publisher United Nations. As Human Right, New York., 1999.

Question Paper Pattern (External only)

Duration 3 hrs

Max 75 marks

Section A (5x5=25)

Short notes

Either – Or/ Type - Question from each unit

Section B (5X10=50)

Essay type

Either – Or/ Type - Question from each unit

UCC 102

18UWR4N2

Programme Code: 14		COMMERCE WITH CA		
Course Code : 18UWR4N2		NON MAJOR ELECTIVE-II WOMEN'S RIGHTS		
Batch	Semester	Hours / Week	Total Hours	Credits
2018-2019	IV	2	30	2

OBJECTIVES

- To know about the laws enacted to protect women against violence.
- To impart awareness about the hurdles faced by women.
- To develop a knowledge about the status of all forms of women to access to justice.
- To create awareness about women's rights.
- To know about laws and norms pertaining to protection of women.
- To understand the articles this enables the women's rights.
- To understand the Special Women Welfare laws.
- To realize how the violence against women puts an undue burden on health care services.

UNIT - I

(6 Hours)

Laws, Legal System & Change

Definition- Constitutional law, CEDAW and international human rights-law and norms-laws and social context-constitutional and legal frame.

UNIT - II

(6 Hours)

Politics of Land and Gender in INDIA

Introduction-faces of poverty-land as productive resources-locating identities-women's claim to land –rights of properties-case studies.

UNIT - III

(6 Hours)

Women's Rights Access to Justices

Introduction-criminal law-crime agent women-domestic violence-dowry related harassment and dowry deaths-molestation-sexual abuse and rape-loopholes in practice-laws enforcement agency.

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18UWR4N2

UNIT - IV

(6 hours)

Women's Right

Violence against-women-domestic violence-the protection of women from domestic violence act, 2005-The Marriage Validation Act, 1982-The Hindu Widow Re-marriage Act, 1856 - The Dowry Prohibition Act, 1961.

Unit V

6 hours

Special Women Welfare Laws

Sexual harassment at work place-rape and indecent representation-the indecent representation act, 1956-acts enacted for women development and empowerment-role of rape crisis center.

Book for study Published by Kongunadu Arts & Science College, 2011.

Books for reference

1. Good Women do not Inherit land - Nitya Rao, Social Science Press and Orient Blackswan (2008).
2. Knowing Our Rights - An Impart for Kali for Women (2006). International solidarity network.
3. Women Rights - P.D.Kaushik, Bookwell Publications (2007).
4. Violence Protective Measures for Women Development and Empowerment - Aruna Goal, Deep and Deep Publications Pvt. (2004).
5. Gender Justice - Monika Chawla, Deep and Deep Publications Pvt. (2006).
- 6.Domestic Violence Against Women - Preeti Mishra, Deep and Deep Publication Pvt.(2007).
7. Violence against Women - Clair M. Renzetti, Jeffrey L. Edleson, Raquel Kennedy Bergen, Sage Publications (2001).

QUESTION PAPER PATTERN

(External Only)

Duration 3 hrs

Max 75 Marks

Section A (5 x 5=25)

Short notes

Either – or / type – question from each unit.

Section B (5 x 10=50)

Essay type

Either – or / type – question from each unit.

JOC (PRACTICALS): COMPUTER APPLICATION IN BUSINESS**OBJECTIVES**

1. This course introduces some of the more advanced features of Microsoft Word, Excel and Power point specifically geared to accounting.
2. These features enable the delegate to make the most effective use of the Software when working with financial data, including the use of linked Workbooks and accounting functions.
3. On completion of the course, the student will be familiar with most of the main features of these programmes, including several features for accounting data analysis.

List of Programmes

1. How to create brochures, flyers, and even business cards using MS Word
2. How to create an index, bibliography
3. How to create even more impressive tables than ever before using new formatting tools
4. Add special effects to slide transitions to spice up your presentations
5. Set up slide shows and rehearse timings for your slides
6. Create a worksheet in Excel for accounting and effective spreadsheet design.
7. Create a Manage cell and range Names in range dialog box.
8. To manipulate the Date and time formulas related to accounting records.
9. To ensure accuracy of data input Using Data Validation.
10. Calculate depreciation of assets / cash flows using Accounting functions.
11. Varying cell content and format with If functions and Conditional Formats
12. Using Vlookup for Accounting Data and related functions
13. Use advanced filter, subtotals and database functions for Filtering & totaling data.
14. Create multiple workbooks for Linking and consolidating data.
15. Create accounting spreadsheets for error checking and auditing.
16. Financial Reporting: advanced graphs and charts
17. Summarizing accounting data with Pivot Tables and charts
18. Using Dynamic Data Ranges for extending the data selection automatically.
19. Forecasting and budgeting: moving averages and trend analysis.
20. Importing and Exporting Data using worksheets.