

Nallamuthu Gounder Mahalingam College (Autonomous)

Pollachi

UG DEPARTMENT OF COMMERCE (CA)



**NALLAMUTHU GOUNDER MAHALINGAM COLLEGE
(AUTONOMOUS)**

Re-Accredited by NAAC
An ISO 9001:2015 Certified Institution
POLLACHI - 642 001

Nallamuthu Gounder Mahalingam College

Vision

Our dream is to make the college an institution of excellence at the national level by imparting quality education of global standards to make students academically superior, socially committed, ethically strong, spiritually evolved and culturally rich citizens to contribute to the holistic development of the self and society.

Mission

Training students to become role models in academic arena by strengthening infrastructure, upgrading curriculum, developing faculty, augmenting extension services and imparting quality education through an enlightened management and committed faculty who ensure knowledge transfer, instil research aptitude and infuse ethical and cultural values to transform students into disciplined citizens in order to improve quality of life.

Department of Commerce (Computer Applications)

Vision

To provide quality education in Commerce with immense Computer background and to make the Students face the ever growing corporate challenges with moral values.

Mission

To empower the students by instilling the latest knowledge and skills in their study area and thereby make them not only employable but also socially, culturally and ethically a rich citizen.

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	21UCC515	Course Title	Batch :	2020-'23
		Core XI : Income Tax	Semester :	V
Hrs/Week:	6		Credits:	5

Course Objective

To facilitate the students to gain adequate knowledge in Income-Tax

Course Outcomes (CO)

K1	CO1	To recollect the fundamental concept of Income Tax Act 1961
K2	CO2	To get the idea of the various sources of incomes
K3	CO3	To apply the income tax laws for computation of an individual's adjusted gross incomes
K4	CO4	To evaluate individual income computation statement.

Syllabus

Unit	Content	Hours
Unit - 1	Income Tax – Introduction –Definitions under Income Tax Act – Person – Assesses – Income – Gross Total Income – Total Income – Assessment Year – Previous Year – Exception to General Rule – <i>Residential Status</i> – Scope of Total Income	15
Unit - 2	Income from Salaries - Computation of Income from Salary – Allowances – Perquisites - Profit in Lieu of Salary – Gratuity – Pension - Leave encashment - Retrenchment compensation - Deductions out of Gross Salary	18
Unit - 3	Profits and Gains of Business and Profession – Business Vs Profession - Computation of Profits and Gains of Business and Computation of Professional Income – Doctors, Chartered Accountant and Lawyer.	15
Unit - 4	Income from House Property – Annual Value Computation - Let out House and Self-Occupied House- Income from Capital Gains- Short - term and long- term Capital Gains – Exempted Capital Gains.	15
Unit - 5	Income from other Sources-General Income-Specific Income – Carry Forward and Set off of Losses. <i>Exempted Incomes</i> - Deductions from Gross Total Income - 80C to 80GG, 80QQB and 80U (Theory only). Calculation of Tax Liability of Individual	15

Note: 80% Problem and 20% Theory

* *Italicized* texts are for self-study

Teaching Methods

Group discussions, Seminar and Assignment

Books for Study:

1. Gaur and Narang, Income Tax Law and Practice, 44th Edition ,New Delhi, Current Edition Kalyani publishers.

Books for Reference:

1. Mehrotra, HC. Income-tax Law and Account, New Delhi, Current Edition Sahithya Bhavan Publisher
2. Bhagawathi Prasad, Law & Practice of Income Tax in India, New Delhi, Current Edition Navman Prakashan Aligarh.

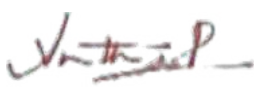
Note:

Problems shall be confined to Residential Status, Income from Salaries- Profits and Gains of Business or Profession, Income from House Property and Capital Gains, Other sources, Set Off, Carry Forward and Set Off of Losses and deductions applicable to individuals only.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H
CO2	M	H	M	H	H
CO3	H	H	H	S	H
CO4	H	H	S	M	H

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr. S. Poongodi	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumaran
			

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	21UCC516	Course Title	Batch :	2020-'23
		Core XII: Banking and Insurance Law	Semester :	V
Hrs/Week:	6		Credits:	4

Course Objective

To enrich the students' knowledge on the various provisions of banking and insurance law

Course Outcomes (CO)

K1	CO1	To keep in mind the basic law relating to banking and insurance
K2	CO2	To understand the functions of a banker
K3	CO3	To deploy the statutory protection for paying and collecting banker
K4	CO4	To analyse the various principles of insurance and its classification

Syllabus

Unit	Content	Hours
Unit – 1	Banking – Definition - Concepts of Banking Terms : Cash Reserve Ratio[CRR] – Statutory Liquidity Ratio[SLR] – Bank Rate – Prime Lending Rate[PLR] – Repo Rate[RR] – Reverse Repo Rate[RRR] – Marginal Standing Facility[MSF] - Relationship between Banker and Customer – Special Types of Customers .	16
Unit – 2	Cheque: Material Alteration – Crossing – Endorsement. Loans - Precautions while Lending Loans against Document of Title to Goods, Shares, Insurance Policies and Bank Receipts, Land and Buildings.	16
Unit – 3	Paying and Collecting Banker – Duties and Liabilities – Circumstances for refusing Payment of Cheque – Consequences of Wrong Dishonor – Statutory Protection for Paying and Collecting Banker.	16
Unit – 4	Insurance: Definition – Functions – Nature – Principles – Classification - Evolution of Insurance – Purpose & Need of Insurance – Role of Insurance in the development of Economy	16
Unit – 5	Insurance Contract – Utmost Good Faith – Insurable Interest - <i>Types of Insurance: LIC, GIC, Marine – Merits and Demerits of Insurance</i> - Insurance Regulatory and Development Authority Act (1999): Meaning – Importance.	14

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Group discussions, Seminar, Quiz and Assignment

Books for Study

2. Gordon, E. and K. Natarajan (2016), *Banking Theory, Law and Practice*, 25th Revised Edition, Chennai: Himalaya Publishing House.
3. Dr. A. Murthy (2018), *Elements of Insurance*, Chennai: Margham Publications

Books for Reference

1. Dr. V. Leela and Dr. R. Manikandan (2019), *Banking*. Chennai: Charulatha Publications
2. Sharma and Shashi K. Gupta (2013), *Banking Theory, Law and Practice*, 16th Edition, New Delhi: Deepa and Deepa Publications Private Limited.
3. Dr. P. Periyasamy (2015), *Principles and Practice of Insurance*, Mumbai: Himalaya Publishing House

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	L	L	M	H
CO2	H	M	M	M	S
CO3	H	M	M	M	H
CO4	H	M	M	M	S

S - Strong; H-High; M-Medium; L-Low.

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Ms. M. Shanmuga Priya	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumaran
			

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	21UCC517	Course Title	Batch :	2020-'23
		Core XIII: Programming in C	Semester :	V
Hrs/Week:	6		Credits:	4

Course Objective

To promote the students' knowledge in 'C' programming language

Course Outcomes (CO)

K1	CO1	To recollect the basic concepts of C language
K2	CO2	To apprehend the knowledge on loop structures and arrays
K3	CO3	To implement the concept of functional events and arguments in running a program
K4	CO4	To figure out the practical exposure in developing C programming using the various input / output operations

Syllabus

Unit	Content	Hours
Unit – 1	Introduction to C: 'C' Character Set – Tokens – Keywords – Identifiers – Constants – Variables – Rules for Defining Variables - Data Types – Declaring and Initializing Variables – Type Conversion– Operators and Expressions – Input / Output Operations. Decision Making and Branching –Decision making and Looping: If, If...else Statements, Else...if Ladder – Switch Statement – Go to Statement – While Statement – Do Statement – For Statement – Jumps in Loops.	16
Unit – 2	Arrays: One Dimensional Arrays – Two Dimensional Arrays – Multi Dimensional Arrays – Structures – Arrays within Structures – Structures within Structures – Structures and Functions - Union – Size of Structures. Characteristics of Arrays & String Manipulation: Introduction - Declaring & Initializing Variables – Reading String from Terminal, Writing String to Screen – Arithmetic Operations and Characters – String Handling Functions.	16
Unit - 3	Functions: User-defined Functions- A-Multi-function Programme - Elements of User Defined Function, Definition of Function - Return Value &their Types, Function Calls & Declarations - Category of Functions: No Arguments & No Return Values - Arguments that No Return Values – Arguments with Return Values - No Arguments that Return a Value - Nesting of Functions - Recursion & Passing Arrays & Strings to Functions. The scope, Visibility and Lifetime of Variables in Functions.	16

Unit – 4	Pointers: Introduction - Accessing, Declaring & Initializing Pointer Variables - Chain of Pointers - Pointer Expression, Increments - Pointer Arrays - Pointers and Character Strings - Array of Pointers - Pointers as Function arguments.	15
Unit – 5	Files: Defining and Opening a File – Closing a File –I/O Operations of File – Error Handling during I/O Operations – Random Access Files – Command Line Argument.	15

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Seminar, Assignment and Activity

Books for Study

1. Balagurusamy, .E (2017), *Programming in Anc C*, Seventh Edition, New Delhi, Tata McGraw-Hill Publishing Company Ltd.

Books for Reference

1. Herbert Schildt (2013), C – The Complete Reference, 4th Edition, New Delhi, Tata McGraw Hill Publishing Company Limited
2. Yashwant D. Kanetkar (2016), *Let us C*, 15th Edition, New Delhi, BPB Publication
3. Stephen G. Kochan (2010), *Programming in C*, Revised Edition, CBS Publisher and Distributors, New Delhi

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	M	M	H
CO2	H	H	H	H	H
CO3	H	S	H	S	H
CO4	H	S	H	S	S

S - Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr. P. Jayanthi	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumaran
			

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	21UCC519	Course Title	Batch :	2020-'23
		Programming Laboratory –V : C	Semester :	V
Hrs/Week:	4		Credits:	2

Course Objective

To equip the students to write programming language for developing a system based computer project for the business

Course Outcomes (CO)

K1	CO1	To remember the usage of basic concepts of C
K2	CO2	To understand the loop structures and arrays in application development
K3	CO3	To execute the functions and argument events in generating the applications
K4	CO4	To figure out the ability of developing applications in C using the theoretical exposure of the language

Programs	Hours
1. Generate a program to calculate simple interest 2. Develop an application to find out the compound interest for the given data. 3. Create a program to get the percentage of depreciation for a machine using C Program. 4. <i>Generate a program to calculate the electricity bill.</i> 5. Write a program to find the greatest number among three numbers. 6. Create a program to find the given number is palindrome or not. 7. Write a program to demonstrate the bitwise operator. 8. <i>Construct a program to find number of days in a month using switch case.</i> 9. Build a program to sort the numbers in ascending and descending order. 10. Design a program to find the square root of a given number using function. 11. Write a program to calculate factorial of a number using recursive. 12. <i>Generate a program to find students average using structure.</i> 13. Write a program to calculate the size of memory using union. 14. <i>Create a program to find the length of a string using pointer.</i>	52

15. Design a program to find the sum of all elements stored in an array using pointer.

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Teaching Methods

Power point Presentations, Assignment and Activity

Books for Reference

1. Herbert Schildt (2013), C – The Complete Reference, 4th Edition, New Delhi, Tata McGraw Hill Publishing Company Limited
2. Yashwant D. Kanetkar (2016), *Let us C*, 15th Edition, New Delhi, BPB Publication
3. Stephen G. Kochan (2010), Programming in C, Revised Edition, CBS Publisher and Distributors, New Delhi

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	M	M	H
CO2	H	H	H	H	H
CO3	H	S	H	S	S
CO4	H	S	H	S	S

S - Strong; H-High; M-Medium; L-Low.

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr. P. Jayanthi	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumaran
			

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	21UCC518	Course Title	Batch :	2020-'23
		Core XIV: Institutional Training	Semester :	V
Hrs/Week:	One Month Training		Credits:	3

Course Objective

To train the students in real business situations

Course Outcomes (CO)

K1	CO1	To recollect the practical knowledge in real business applications
K2	CO2	To understand the real applications in business
K3	CO3	To apply the theoretical knowledge in practical business
K4	CO4	To evaluate the outside business exposure

Instructions								
1. The student has to undergo training in financial institutions / companies for a period of 30 days in the fourth semester vacation 2. Work Diary should be maintained with Attendance Certificate 3. Maximum of two students are permitted to undergo training in the same institution. 4. Student Evaluation: Internal and External Examiner 5. Distribution of Marks (ESE)<table><tr><td>Work Diary Maintenance</td><td>–</td><td>40 (Internal Examiner)</td></tr><tr><td>Viva-voce Examination</td><td>–</td><td>60 (External Examiner)</td></tr></table>			Work Diary Maintenance	–	40 (Internal Examiner)	Viva-voce Examination	–	60 (External Examiner)
Work Diary Maintenance	–	40 (Internal Examiner)						
Viva-voce Examination	–	60 (External Examiner)						

Teaching Methods

Experience Discussion and Activity

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	L	L	M	H
CO2	H	M	M	M	S
CO3	H	M	M	M	S
CO4	H	M	M	M	S

S - Strong; H-High; M-Medium; L-Low.

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr. P. Anitha	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumaran
			

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	21UCC5E1			Course Title	Batch:	2021 - 2024
				Core Elective - I : Financial Markets and Services	Semester:	V
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-		Credits:	5

Course Objective

To inculcate the knowledge about the qualities and dynamics of consumers in the real world.

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Keep in mind the different financial system and financial markets in India	K1
CO2	Understand the new issue and secondary market structure in India.	K2
CO3	Apply the concepts of financial services in real situation	K3
CO4	Analyse the financial services offered by merchant banking.	K4
CO5	Determine the performance of venture capital and factoring services	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	H	H	H	M	M	M	M	H	L	M	M	H
CO2	H	H	M	L	H	H	M	H	M	M	M	H
CO3	H	H	M	L	H	H	M	H	H	H	M	H
CO4	H	H	M	L	H	H	M	H	M	H	H	H
CO5	M	H	H	M	H	H	M	H	L	H	H	M

Unit	Content	Hours
Unit – 1	The Financial System In India - Functions of the Financial System - Financial Concepts - Financial Assets - Financial Intermediaries - Financial Markets - Importance of Capital Market - Money Market - Foreign Exchange Market - Financial Rates of Return - Financial Instruments - Development of Financial System in India. Financial Markets: Money Markets - Meaning - Advantages. Call Money Market. Capital Market - Meaning - Importance - Difference between Money Market and Capital Market.	18

Unit – 2	New Issue Market - Meaning - Stock Exchange - Distinction between New Issue Market and Stock Exchange - Relationship between New Issue Market and Stock Exchange - Functions of New Issue Market. Secondary Market: Introduction - Functions/Services of Stock Exchanges - Recognition of Stock Exchanges - Procedure - Organization of Stock Exchanges in India	17
Unit – 3	Financial Services: Concept, Nature and Scope of Financial Services – Regulatory Framework of Financial Services – Growth of Financial Services in India –Mutual Funds: Concept and Objectives, Functions and Portfolio Classification, Organization and Management, Guidelines for Mutual Funds, Working of Public and Private Mutual Funds in India.	19
Unit – 4	Merchant Banking: Introduction – Definition – Origin – Merchant Banking in India Merchant Banking – Meaning-Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India..	18
Unit – 5	Venture Capital: Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital, Leasing – types of Leases – Evaluation of Leasing Option Vs. Borrowing, Credit Rating – Meaning & Functions, Insurance Services,– Factoring – Forfaiting - Discounting	18
	Total Contact Hrs	90

Pedagogy and Assessment Methods:

Power point Presentations, Group discussions, Seminar, Assignment, Experience Discussion and Activity

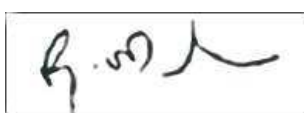
Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gordon and Natarajan	Financial Markets and Services	11 th Edition, Mumbai: Himalaya Publishing House Private Limited.	2019

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Avadhani.V.A.	Marketing of Financial Services	Himalaya Publishing House: 3rd Edition	2018

2	Dr. Gurusamy S	Financial Markets and Institutions	New Delhi: Tata McGraw Hill Company	2015
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Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Ms.P.Divyabharathi  Signature:	Dr. P. Anitha  Signature:	Prof.K.Srinivasan  Signature:	Dr.R.ManickaChezhian  Signature:

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	21UCC5E2			Course Title	Batch:	2021 - 2024
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	Core Elective – I: Principles of Management	Semester:	V
					Credits:	5

Course Objective

To familiarize the students with concepts and principles of management

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Keep in mind the fundamentals of management	K1
CO2	Comprehend about the various functions of management	K2
CO3	Apply the decision making principles in business	K3
CO4	Analyse the various motivational theories	K4
CO5	Evaluate and develop the various leadership qualities in real time	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	M	H	L	M	M	H	M	M	H	M	H	M
CO2	H	H	L	M	M	H	M	M	H	H	H	M
CO3	H	H	H	H	M	H	H	M	H	H	H	H
CO4	M	M	H	M	H	H	M	H	H	M	L	H
CO5	H	M	H	H	H	H	M	H	H	M	L	M

Unit	Content	Hours
Unit – 1	Management - Meaning and Definition – Nature and Scope of Management - Importance – Functions of Management – Management as an Art, Science and Profession - Role of manager.	17
Unit – 2	Planning - Meaning and Definition – Nature and purpose of Planning – Objectives - Process of Planning –types of planning - Advantages and Disadvantages of Planning - MBO (Management by objective strategies) - Decision Making- Types of Decision Making	18

Unit – 3	Organising – Meaning and Definition - Importance –Nature and Purpose of Organisation- Formal and Informal Organisation – Organization structure – Types - Line and Staff Authority – Departmentalization - Span of Control – Delegation of authority –Selection and Recruitment, Training, Career planning and performance appraisal	19
Unit – 4	Staffing – Sources of Recruitment - Merits and Demerits of Internal and External Sources - Motivation – Needs of Motivation – Maslow’s Theory of Motivation – Motivation Theories in Management – X, Y and Z theories - Communication – Types – Importance of Communication in an Organization- Barriers to effective communication	18
Unit – 5	Controlling: Process of control - Types of control – budgetary and non-budgetary control- Leadership - Type of leadership styles – Qualities of a Good Leader.	18
	Total Contact Hrs	90

Pedagogy and Assessment Methods:

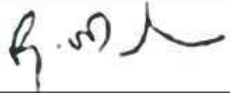
Power point Presentations, Group discussions, Seminar, Assignment, Experience Discussion and Activity

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dinkar Pagare	Business Management	6 th Edition, New Delhi: Sultan Chand & Son	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Jayashankar, J.	Principles of Management	3 rd Edition, Chennai: Margham Publications	2016
2	Tripathi, P.C. and P.N. Reddy	Principles of Management	Revised Edition, New Delhi: Tata McGraw Hill Publishing Co.y Ltd.	2017
3	Prasad, L.M.	Principles and Practice of Management	8 th Edition, NewDelhi: Sultan Chand & Sons.	2015

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Mr.A.Prakalathan  Signature:	Dr. P. Anitha  Signature:	Prof.K. Srinivasan  Signature:	Dr.R.ManickaChezhian  Signature:

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	21UCC5E3	Course Title	Batch :	2019-'22
		Major Elective – II: Entrepreneurial Development	Semester :	VI
Hrs/Week:	5		Credits:	5

Course Objective

To encourage students to become entrepreneurs.

Course Outcomes (CO)

K1	CO1	To understand the importance of becoming entrepreneurs
K2	CO2	To give knowledge on various agencies involved in entrepreneurship and formulating a Project
K3	CO3	To learn the various techniques and process for entrepreneurship
K4	CO4	To educate about women entrepreneurship and rural entrepreneurship

Syllabus

Unit	Content	Hours
Unit -1	Introduction – Concept of Entrepreneur- Characteristics – Qualities – Difference between an entrepreneur and a manager – Functions – Types of entrepreneurs. Entrepreneurship: Nature and characteristics of entrepreneurship – Scope – Factors affecting Entrepreneurial growth.	14
Unit - 2	Entrepreneurship Development Programme (EDP) – Need – Objectives – Course contents – Curriculum of EDPs – phases – Evaluation. Agencies involved: Commercial Banks – IDBI – IRBI – IFCI – ICICI – LIC – UTI – SFCs- SIDBI- EXIM.	13
Unit - 3	Project Identification and Selection – Meaning of project – Classification – Identification – Selection – Project Formulation. Project Report : Meaning – Significance – Contents – Formulation – Guidelines – Network Analysis –Project Appraisal.	13
Unit - 4	Plant Layout & Process Planning: Definition – Types of Plant Layout – Applicability- Objectives – Process Planning. Quality Assurance – Definition – Total Quality Management(TQM) – Benefits – Techniques.	12
Unit - 5	Women Entrepreneurship: Concept – Functions – Growth of Women Entrepreneurship – Problems – <i>Recent Trends</i> . Rural Entrepreneurship: Meaning – Need – Problems – Measures.	13

* *Italicized* texts are for self-study

Teaching Methods

Power point Presentations, Group discussions, Seminar ,Quiz and Assignment

Books for Study

1. Khanka. S.S, *Entrepreneurial Development*, Revised Edition(2012), S. Chand & Company Limited, New Delhi
2. Anil Kumar S, Poornima S.C, Mini K Abraham, Jayashree. K (2017), New Age International (P) Limited, Publishers, New Delhi

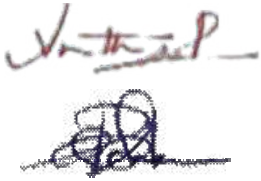
Reference Books

1. Gupta C.B, Srinivasan, N.P(2015), Entrepreneurship Development,Sultan Chand & Sons, New Delhi
2. Saravanel P, “Entrepreneurial Development” – Ess Pee Kay Publishing House

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	S	H	H	H
CO2	H	S	H	H	H
CO3	H	S	H	H	H
CO4	H	S	H	H	H

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr.P.Anitha & Dr. P. Archanaa	Dr. P. Anitha	Prof. K. Srinivasan	Dr. Muthukumaran
			

				21UCC5S1
Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	21UCC5S1	Course Title	Batch :	2020-'23
		Skill Based Major Elective I: Commerce and Computer Application Practical	Semester :	VI
Hrs/Week:	1		Credits:	2

Course Objective

To enrich the students' knowledge in basic form filling and to develop their skills in utilizing various online applications

Course Outcomes (CO)

K1	CO1	To recollect the filling of various forms in business
K2	CO2	To understand the new concepts used in Commerce and Computer arena
K3	CO3	To apply the knowledge of computer in various online business applications
K4	CO4	To evaluate the students' knowledge on real business operations

Commerce Practical	Hours
1. Preparation of application form for PAN Card 2. Pay roll & Pay slip 3. Fixing brand name 4. Pay-in-Slip 5. Withdrawal Slip and Cheque 6. RTGS and NEFT 7. DD Chalan 8. Filling of Post Office RD Form 9. Share Application Form 10. Demat Account Opening Form 11. GST Registration	8

Computer Application Practical	Hours
1. Preparation of Resume with and without using resume wizard 2. Invite board members for annual meeting using mail merge concept 3. Create students mark list with necessary information using access 4. Online insurance premium payment 5. Online employment registration and renewal	5

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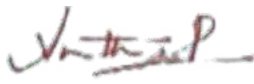
Teaching Methods

Power point Presentations, Assignment, Experience Discussion and Activity

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	L	L	M	H
CO2	M	H	S	M	H
CO3	M	S	S	S	S
CO4	S	H	H	H	S

S - Strong; H-High; M-Medium; L-Low.

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Ms. M. Shanmuga Priya	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumaran
			

			21UCC5S2	
Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	21UCC5S2	Course Title	Batch :	2020-'23
		Skill Based Major Elective I: Investment Management	Semester :	VI
Hrs/Week:	1		Credits:	2

Course Objective

To make the students to understand the fundamentals of investment management

Course Outcomes (CO)

K1	CO1	To keep in mind the basics of investment
K2	CO2	To understand the alternative forms of investment
K3	CO3	To implement the knowledge on risk and return analysis and role of Credit Rating Agencies
K4	CO4	To review the fundamental and technical analysis

Syllabus

Unit	Content	Hours
Unit - 1	Investment – Meaning – Investment and Speculation – Investment and Gambling – Source of Investment – Investment Media	3
Unit - 2	Alternative forms of investment–Primary Market–Secondary Market–NSE.	3
Unit - 3	Risk and Return concepts–Systematic Risk–Unsystematic Risk–Credit Rating.	3
Unit - 4	Fundamental Analysis– Economic–Industry–Company–Financial Statement Analysis	2
Unit - 5	Technical Analysis–Dow Theory–Eliot Wave–Theory–Types of Charts	2

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Seminar and Assignment

Books for Study

1. Preeti Singh (2011), *Investment Management*, 5th Revised Edition, Mumbai: Himalaya Publishing House.

Books for Reference

1. Avadhani, V.A. (2011), *Investment Management*, 5th Revised Edition, New Delhi: Himalaya Publishing House.
2. Prasanna Chandra (2008), *Investment Analysis and Portfolio Management*, 3rd Edition, New Delhi, Tata McGraw Hill Education Private Limited.
3. Frank J. Fabozzi (2011), *Investment Management*, 5rd Edition, Chennai: Prentice Hall.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	L	L	M	H
CO2	H	M	M	M	H
CO3	H	M	M	M	S
CO4	H	M	M	M	H

S - Strong; H-High; M-Medium; L-Low.

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. A. Prakalathan	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumaran
			

				21UCC619
Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	21UCC620	Course Title	Batch :	2020-'23
		Core XV: Management Accounting	Semester :	VI
Hrs/Week:	6		Credits:	4

Course Objective

To enlighten the students on the different concepts of management accounting

Course Outcomes (CO)

K1	CO1	To remember the concepts and importance of management accounting in decision making.
K2	CO2	To understand and analyze financial statement to help managerial decision making.
K3	CO3	To prepare statements like cash flow, funds flow, budgets so as to assist the management to take meaningful and correct decision.
K4	CO4	To learn the various tools and techniques in cost control like variance analysis and budgetary control.

Syllabus

Unit	Content	Hours
Unit-1	Basis of Management Accounting: Management Accounting – Meaning – Definition – Objectives and Scope –Advantages and Limitations - Tools - Relationship between Management Accounting and Financial Accounting – Management Accounting and Cost Accounting – Analysis and Interpretation of Financial Statements – Methods : Comparative & Common size Statements, Trend Analysis	13
Unit-2	Ratio analysis: Ratio Analysis – Meaning – Uses – Limitations – Classification of Ratios – Computation of Ratios from Financial Statements	20
Unit-3	Funds Flow and Cash Flow Statement: Funds Flow Analysis – Cash Flow Analysis (New format) (AS-03).	16
Unit-4	Budgetary Control: Budgetary Control – Flexible Budget – Sales Budget – Cash Budget – Production Budget – Purchase Budget. Working Capital – Sources of Working Capital – Estimation of Working Capital Requirements.	15

Unit-5	Marginal Costing Techniques: Marginal Costing – Break-Even Analysis – Applications of Marginal Costing Techniques – Determination of Sales Mix – Key Factor – Make or Buy Decision (Simple Problems Only)	14
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Note: 80% Problem and 20% Theory

* *Italicized* texts are for self-study

Teaching Methods

Group discussions, Seminar and Assignment

Books for Study:

1. Pillai R.S.N. & Bhagavathy (2015), “Management Accounting”, Revised Edition, New Delhi, S.Chand & Company

Books for Reference:

1. Sharma R.K and Shashi K. Gupta. (2017) “Management Accounting”, 13th Edition, New Delhi, Kalyani Publishers
2. Dr. Maheswari.S.N. (2017), Cost and Management Accounting”, 16th edition, New Delhi, Sultan Chand & Sons.
3. Jain.S.P and Narang. K L (2017), Cost and Management Accounting, New Delhi, Kalyani Publishers.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	H	H	M
CO2	M	M	H	S	H
CO3	H	H	S	M	S
CO4	H	H	S	H	S

S-Strong; H-High; M-Medium; L-Low

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr. S. Poongodi	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumaran
			

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	21UCC621	Course Title	Batch :	2020-'23
		Programming Laboratory – VI: Multimedia	Semester :	VI
Hrs/Week:	6**		Credits:	3

Course Objective

To promote the students' designing skills in multimedia application

Course Outcomes (CO)

K1	CO1	To keep in mind the application of multimedia
K2	CO2	To point out the effects of picturaization on Photoshop and flash applications
K3	CO3	To implement the multimedia effects in developing applications
K4	CO4	To review the application of audio, video and graphical representation practically

Programs	Hours
Photoshop 1. Reduce Picture Size 2. Replace colour in an Image 3. Merging of two Images 4. Add a pattern as background 5. Make a simple book cover by using basic functionalities 6. Panning shot of an image 7. Halloween Effect of an image	45
Flash 8. Raining Effect 9. Logo 10. Bouncing ball 11. Drawing and creating text with effects 12. Transforming a shape into another Shape (Circle, Square and Triangle)	33

Teaching Methods

Power point Presentations, Assignment, Experience Discussion and Activity

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H
CO2	H	S	S	S	S
CO3	H	S	S	S	S
CO4	H	S	S	S	S

S - Strong; H-High; M-Medium; L-Low.

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr. P. Archanaa & Dr. T. Vijayachithra	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumaran
 			

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	21UCC622	Course Title	Batch :	2020-'23
		Core XVI: Auditing and Corporate Governance	Semester :	VI
Hrs/Week:	6		Credits:	4

Course Objective

To inculcate the students about auditing and corporate governance

Course Outcomes (CO)

K1	CO1	To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements.
K2	CO2	To understand the duties of Auditor
K3	CO3	To deploy about Corporate Governance
K4	CO4	To give an overview of Business Ethics and Corporate Social Responsibility.

Syllabus

Unit	Content	Hours
Unit – 1	Introduction to Auditing: Definition - Basic Principles of Auditing - Objectives of Auditing - Types of Auditing -. Advantages of Auditing - Audit Planning - <i>Audit Programme</i> - Audit Procedure	16
Unit – 2	Concept of Auditing: Audit Notebook - Audit working papers - Internal Control – Internal Check - Distinction between Internal Check and Internal Control - Internal Audit - Vouching - Verification and Valuation of Assets & Liabilities.	15
Unit – 3	Audit of Limited Companies: Company Auditor - Qualification - Disqualification – Appointment –Removal – Remuneration - Rights - Duties and Liabilities of Statutory Auditors under the Companies Act 2013 - Audit Report- <i>Types</i> .	15
Unit – 4	Corporate Governance: Meaning - Need - Concept - Benefits - Elements - Theories - Models - Broad Committees - Corporate Governance Reforms in India - Factors Influencing Quality of Corporate Governance.	16
Unit – 5	Business Ethics: Business Values and Ethics - Approaches and Practices of Business Ethics - Corporate Ethics - Codes of Ethics. Corporate Social Responsibility (CSR): Meaning - Corporate Philanthropy - The Pyramid of CSR - Corporate Governance vs Corporate Social Responsibility - Corporate Social Responsibility (CSR) vs Business Ethics	16

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Group discussions, Seminar ,Quiz and Assignment.

Books for Study:

1. B.N.Tandon , S.Sudharsanam and S. Sundharabahu, A Handbook of Practical Auditing, (2006)
2. Sharma, J.P., Corporate Governance, Business Ethics, and CSR,(2011) Ane Books Pvt Ltd, New Delhi.

Books for Reference

1. Auditing and Corporate Governance, Anil Kumar, Lovleen Gupta, Jyotsna Rajan – taxmann's publications.
2. Gupta, Kamal and Ashok Arora, Fundamentals of Auditing, Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
3. Biswa Mohana Jena Braja Kishore Das Auditing And Corporate Governance Meena Pandey for Himalaya Publishing House Pvt. Ltd., First Edition : 2019.
4. Rani, Geeta D., and R.K. Mishra, Corporate Governance- Theory and Practice, Excel Books, New Delhi.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	M	H
CO2	H	S	S	H	H
CO3	H	S	S	H	H
CO4	H	S	H	H	H

S - Strong; H-High; M-Medium; L-Low.

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr.S.Poongodi & Ms.P.Divya Bharathi	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumaran
			

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	21UCC6E1			Course Title	Batch:	2021 - 2024
				Core Elective - II : Indirect Taxation	Semester:	VI
Lecture Hrs./ Week Or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-		Credits:	5

Course Objective

To impart basic knowledge about major Indirect Taxes.

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the rules and regulation of indirect taxation.	K1
CO2	Understand the rules for registrations and its exemptions in taxation.	K2
CO3	Implement GST and its working mechanisms.	K3
CO4	Analyze and resolve tax problems.	K4
CO5	Assess the knowledge on levying and collection of tax	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	H	H	L	M	H	H	L	H	L	M	H	L
CO2	H	L	L	H	H	L	M	M	M	M	M	M
CO3	M	H	M	L	L	H	H	H	M	H	H	H
CO4	H	L	H	M	L	M	H	H	H	H	M	H
CO5	M	H	M	H	M	H	M	M	H	H	L	M

Unit	Content	Hours
Unit-1	Indirect Taxes- Meaning and Nature- Special features of Indirect Taxes - Types -Objectives- Direct Taxes Vs. Indirect Taxes -Contribution to Government Revenues- Taxation under the Constitution- Advantages and Disadvantages of Indirect Taxes	15
Unit-2	Introduction and Scope of Customs Law in India-The Customs Act 1962- Types-Levy and Collection from Customs duty- Exemption from Customs duty- Classification and Valuation of goods under Customs Law - Abatement of duty in Damaged or Deteriorated Goods- Remission on Duty on Lost,	16

	Destroyed or Abandoned Goods- Customs Duty Draw Back.	
Unit-3	Goods and Service Tax-Introduction-Meaning-Need for GST-Features of GST- Advantages and Disadvantages of GST-Structure of GST in India- Dual Concepts-SGST-CGST-IGST-UTGST- Types of rates under GST- Taxes subsumed under State Goods and Services Tax Act 2017- Taxes subsumed under Central Goods and Services Tax Act 2017	14
Unit-4	Levy and Collection under SGST/CGST Acts- Meaning of Important Term: Goods, Services, Supplier, Business, Manufacture, Casual Taxable person, Aggregate Turnover. Input Tax and Output Tax. Concept of Supply- Composite and Mixed Supplies- Composition Levy- Time of Supply of Goods and Services- Value of Taxable Supply- . Input Tax Credit- Eligibility and Conditions for taking Input Credit- Registration procedure under GST- Filing of Returns	.16
Unit-5	Levy and Collection under the Integrated Goods and Service Tax Act 2017- Meaning of Important Terms: Integrated Tax, Intermediary, Location of the Recipient and Supplier of Services, Output Tax. Levy and Collection of Tax- Determination of Nature of supply- Inter-State Supply and Intra-State Supply- Place of Supply of Goods or Services- Zero-Rated Supply.	14
	Total Contact Hrs	75

Pedagogy and Assessment Methods:

Power point Presentations, Group discussions, Seminar, Assignment, Experience Discussion and Activity

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Datey, V.S.	Indirect Taxes	Mumbai, Taxmann Publications Private Limited	2021

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Balachandran, V	Indirect Taxation	New Delhi, Sultan Chand and Sons	2019

				21UCC6E1
2	Mittal, J.K.	Law Practice and Procedures of Service Tax	New Delhi, Jain Book Agency	2017
3	RadhaKrishnan, R	New Delhi, Kalyani Publishers	New Delhi, Kalyani Publishers	2017

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr.M.Deepa	Dr. P. Anitha	Prof. K. Srinivasan	Dr.R.ManickaChezhian
			
Signature:	Signature:	Signature:	Signature:

			21UCC6E2	
Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	21UCC6E2	Course Title	Batch :	2020-'23
		Major Elective I: Stock Market Operations	Semester :	V
Hrs/Week:	6		Credits:	5

Course Objective

To inculcate the proficiency in building career opportunities in stock market

Course Outcomes (CO)

K1	CO1	To identify the basic operations of stock market
K2	CO2	To comprehend the overview of stock exchange frame work
K3	CO3	To deploy the steps in listing and trading of securities
K4	CO4	To evaluate the practicality of stock market operations

Unit	Content	Hours
Unit – 1	Indian Securities Market - Meaning, Functions, Intermediaries - Role of Primary Market –New Issues Market – IPO's – Investor protection in primary market – Recent trends in primary market –SEBI measures for primary market. Current status of Indian securities market – perspective on market growth and technology	15
Unit – 2	Secondary Market - Meaning, Nature, Functions – Organisation and Regulatory framework for stock exchanges in India – Defects in working of Indian stock exchanges – <i>secondary market intermediaries -stock brokers, advisors</i> - regulations and code of conduct framed by SEBI-Dematerialisation.	17
Unit – 3	Listing of Securities – Meaning, Merits and Demerits – Listing requirements, procedure, fee – Listing of rights issue, bonus issue, further issue – Listing conditions of BSE and NSE – Delisting	15
Unit – 4	BSE, NSE & MCX – Different trading systems – Different types of settlements - Pay-in and Pay-out – Bad Delivery – Short delivery – Auction – Market types, Order types and books – De-mat settlement – Physical settlement – Practical sessions on stock market operations	16

Unit - 5	Risk management system in BSE & NSE – Margins – Exposure limits – Surveillance system in – Circuit breakers - Inside Trading, Circular Trading, Price Rigging – market indices	15
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* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Group discussions, Seminar, Assignment, Experience Discussion and Activity

Text Book:

1. Punithavathy Pandian, (2012), “*Security Analysis and Portfolio Management*”, New Delhi, Vikas Publishing House.

Reference Books:

1. Avadhani, (2009) *Investment and Securities Market in India*, Himalaya Publishing House,
2. Prasanna Chandra, (2010) “*Security Analysis and Portfolio Management*”, New Delhi, Tata McGraw Hill Publishing Company Limited
3. Sanjeev Agarwal, (2008) “*A Guide to Indian Capital Market*”, Bharat Publishers
4. Gurusamy S, (2012), “*Capital Markets*”, New Delhi, Tata McGraw Hill Publishing Company Limited

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H
CO2	H	H	H	H	S
CO3	H	S	S	S	S
CO4	H	S	S	S	S

S - Strong; H-High; M-Medium; L-Low.

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr.M.Deepa	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumaran
			

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	21UCC6E3			Course Title	Batch:	2021 - 2024
Lecture Hrs./ Week Or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Core Elective - II : ERP and Industry 4.0	Semester:	VI
					Credits:	5

Course Objective

To prepare the students to develop the basic understanding of how ERP enriches the business organization in achieving a multidimensional growth and to have knowledge on Industry 4.0

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Recall the basic concepts of ERP	K1
CO2	Understand the risks involved in ERP	K2
CO3	Make use of various ERP related technologies	K3
CO4	Analyze the necessity of Industry 4.0	K4
CO5	Determine the applications of IoT in various sectors	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	H	H	M	M	H	H	L	H	L	M	H	M
CO2	M	M	H	H	H	H	M	H	M	M	H	M
CO3	H	H	M	H	H	M	M	L	M	M	H	H
CO4	L	L	H	M	H	M	H	H	H	H	M	H
CO5	M	H	M	H	M	H	M	M	H	H	H	M

Unit	Content	Hours
Unit – 1	Enterprise Resource Planning: Meaning – Common Myths in ERP – History – Reasons for Growth of ERP in Market – Advantages – ERP architectures.	15
Unit – 2	Risks of ERP: People risks – Process risks – Technological risks - Implementation issues – Operation and Maintenance issues – Unique risks of ERP projects – Managing Risks.	15

Unit – 3	ERP and Related Technologies : Business process reengineering – business analytics – E-Commerce - M-Commerce – data warehousing – data mining – online analytical processing – intranets and extranets – technological advancements – computer crimes – ERP and security – computer and security – crime and security	16
Unit – 4	Industry 4.0 - Need – Reason for Adopting Industry 4.0 - Definition – Goals and Design Principles - Technologies of Industry 4.0 – Big Data – Artificial Intelligence (AI) – Industrial Internet of Things - Cloud – Augmented Reality	14
Unit – 5	Applications of IoT – Manufacturing – Healthcare – Education – Aerospace and Defense – Agriculture – Transportation and Logistics – Impact of Industry 4.0 on Society: Impact on Business, Government, People. Tools for Artificial Intelligence, Big Data and Data Analytics, Virtual Reality, Augmented Reality, IoT, Robotics	15
	Total Contact Hrs	75

Pedagogy and Assessment Methods:

Seminar, Power Point Presentation, Chalk and talk, Quiz, Assignments, Group Task.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Alexis Leon	Enterprise Resource Planning	4th Edition Tata McGraw Hill, Uttar Pradesh.	2019
2.	P. Kaliraj, T. Devi	Higher Education for Industry 4.0 and Transformation to Education 5.0	Bharathiar University	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Sinha P. Magal and Jeffery Word	Essentials of Business Process and Information System	Wiley India.	2009
2	. Vinod Kumar Garg and N.K. Venkitakrishnan	ERP	Concepts and Practice, 2 nd Edition Prentice Hall of India,	2004

3	Alasdair Gilchrist	Industry 4.0 (The Industrial Internet of Things)	Apress Media	2016
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Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr.P.Archanaa 	Dr. P. Anitha 	Prof.K. Srinivasan 	Dr.R.ManickaChezhian 
Signature:	Signature:	Signature:	Signature:

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	21UCC6E4			Course Title	Batch:	2021 - 2024
				Core Elective - III :	Semester:	VI
Lecture Hrs./ Week Or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Business Organization and Office Management	Credits:	5

Course Objective

To enable the students to develop an application oriented software

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the essentials of a Business	K1
CO2	Understand the different forms of organisation	K2
CO3	Implement Government policies and analyse the social responsibilities of a Business Concern.	K3
CO4	Analyse the structure of office layout and office environment features.	K4
CO5	Assess the elements of office management	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	H	H	L	M	H	H	L	H	L	M	H	L
CO2	H	M	L	H	H	L	M	H	M	M	H	M
CO3	H	H	M	L	L	M	H	H	M	M	H	H
CO4	H	L	H	M	L	M	H	H	H	H	M	H
CO5	M	H	M	H	M	H	M	M	H	H	L	M

Unit	Content	Hours
Unit – 1	Business: Meaning - Characteristics of Business – Divisions– Objectives– Requisites for success in Modern Business – Qualities of a business man. Industrial Revolution – Industrialization in India – Problems in Launching an Enterprise.	15
Unit – 2	Forms of Organisation: Sole Proprietorship, Partnership, Joint Stock Company and Co-operative Society	15

Unit – 3	Rationalisation: Features – Measures. Combinations: Causes – Forms. Government & Business: New Industrial Policy – Social Responsibilities of a business Firm	16
Unit – 4	Office Management – Elements – Functions – Office Manager – Characteristics – Qualification – Functions. Organisation: Principles – Forms. Centralization and Decentralization.	14
Unit – 5	Office Accommodation: Location – Office Building – Office Layout – Office Environment.	15
	Total Contact Hrs	75

Pedagogy and Assessment Methods:

Power point Presentations, Group discussions, Seminar ,Quiz, Assignment, Experience Discussion and Case study

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Bhushan.Y.K.	Fundamentals of Business Organisation and Management	19 th Edition, New Delhi: Sultan Chand & Sons.	2020
2.	Kathiresan. S and Dr.V.Radha	Office Management	Reprint, Chennai: Prasanna Publishers.	2011

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Reddy.P.N.	Principles of Business Organisation and Management	2 nd Reprint, New Delhi: S.Chand & Company	2010
2	Kumar. N and Mittal. R	Office Organisation and Management	Edition, New Delhi: Anmol Publications Pvt., Ltd.,	2002
3	Sherlekar. S. A and Sherlekar. V. S	Modern Business Organisation and Management Systems Approach	Reprint, Mumbai: Himalaya Publishing House	2018

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr. T. Vijayachithra  Signature:	Dr. P. Anitha  Signature:	Prof.K. Srinivasan  Signature:	Dr.R.ManickaChezhian  Signature:

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	21UCC6E5			Course Title	Batch:	2021 - 2024
				Core Elective - III :	Semester:	VI
Lecture Hrs./ Week Or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Legal Aspects of Marketing and Advertising	Credits:	5

Course Objective

To enrich the students' knowledge on the Laws governing marketing and advertising of products and services.

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Recall the Laws governing consumer protection and grievances redressal in real time	K1
CO2	Understand the remedies and safety measures for adulterations in essential commodities	K2
CO3	Implement rules adhered in patenting and trademarking of products and inventions.	K3
CO4	Analysis the regulatory framework of Standard Weights and Measures Act and Competition Act	K4
CO5	Determine the legal and ethical aspects governing advertising and sales promotion.	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	H	H	M	M	H	H	M	H	H	M	H	M
CO2	H	M	H	H	H	H	M	H	M	M	H	M
CO3	H	H	M	M	L	M	H	H	M	M	H	H
CO4	H	H	H	M	H	M	H	H	H	H	M	H
CO5	M	H	M	H	M	H	M	M	H	H	L	M

Unit	Content	Hours
Unit – 1	Consumer Protection Act 2019: Consumer: Definition - Characteristics, Rights and Responsibilities of Consumers, Redressal and Remedies. Environment Protection Act 1986: Objectives, Prevention and Control of Environmental Pollution. Essential Commodities Act 1955: Essential Commodities, Features of Essential Commodities (Amendment) Act 2020 - Control of Production, Supply and Distribution of Commodities.	15

Unit – 2	Food Safety and Standards Act 2006 – Statutory Powers, Objectives, Functions, Offences and Penalties. Drugs and Magic Remedies Act 1954: Objectives, Prohibitions. The Bureau of Indian Standards Act 2016: Functions, Procedure for BIS Standards, Offences and Penalties. The Agricultural Produce (Grading and Marking) Act 1937: Features, Offences and Penalties.	16
Unit – 3	The Trademarks Act 1999: Features, Objectives, Registration, Offences, Penalties and Legal Consequences. The Patents Act 1970: Salient Features, Offences, Penalties and reliefs. The Information Technology (Amendment) Act 2008: Rules, Features, Provisions.	14
Unit – 4	The Standards of Weights and Measures Act 1976: Features, Rules, Objectives, Penal Provisions. The Competition Act 2002: Features, Importance and Regulatory Framework.	15
Unit – 5	Legal and Ethical Aspects: Sales Promotion, Considerations in Public Relations, Advertising Ethics and Social Responsibility, Overview on Indian and Global Advertising Regulations.	15
	Total Contact Hrs	75

Pedagogy and Assessment Methods:

Power point Presentations, Seminar and Assignment

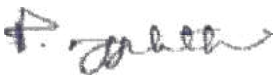
Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	N.D. Kapoor	Elements of Mercantile Law	Sultan Chand & Sons, New Delhi/ 38 th Edition	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dean K. Fueroghne	Law & Advertising: A Guide to Current Legal Issues	Rowman & Little field, 4 th Edition	2017
2	Mohammed Kamalun Nabi, Mohammed Irshadun Nabi, Kishore C. Raut	Consumer Rights & Protection in India	New Century Publications	2015

3	K.B.Agrawal, Neha Dixit	Commercial and Economic Law in India	Kluwer Law International B.V	2018
4	Abir Roy, Jayant Kumar	Competition Law in India	Eastern Law House	2018

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr.T.Vijayachithra 	Dr. P. Anitha 	Prof.K. Srinivasan 	Dr.R.ManickaChezhian 
Signature:	Signature:	Signature:	Signature:

				21UCC6E6
Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	21UCC6E6	Course Title	Batch :	2020-'23
		Major Elective III: E-Commerce and Information Security	Semester :	VI
Hrs/Week:	5		Credits:	5

Course Objective

To expose the students' on fundamentals of e-commerce and need for information security

Course Outcomes (CO)

K1	CO1	To keep in mind the basics of E-Commerce
K2	CO2	To understand the electronic data interchange and electronic payment systems
K3	CO3	To implement the various models of e-commerce in real business
K4	CO4	To analyze the need for information security and existence of various network securities

Syllabus

Unit	Content	Hours
Unit – 1	Introduction to E-Commerce – Meaning – Definition – Perspectives of E-Commerce – <i>History of E-Commerce</i> – Framework of E-Commerce – E-Commerce Drivers – Adoption of E-Commerce – Traditional Vs Electronic Commerce – <i>Advantages and Disadvantages of E-Commerce.</i>	12
Unit – 2	Models of E-Commerce: B2B - B2C – C2B – C2C – B2G. EDI – Meaning – Definition – Components – Future of EDI. EDI Standards: Data Standard in EDI. Mobile Commerce – Meaning – Definition – Architecture – Application – Advantages and Disadvantages.	13
Unit – 3	Electronic Payment System (EPS) – Meaning – Problems with Traditional Payment Systems – Features – Types of Electronic Payment Systems – Advantages and Disadvantages. Online Banking: Core Banking Solution (CBS) – Advantages and Disadvantages.	14
Unit – 4	Components of Communications System – Transmission Media. Protocol – Definition – Introduction to TCP / IP – Wireless Network – Basics of Internet. Types of Attack: Phishing, Spoofing, Impersonation, Dumpster diving – Information Security Goals. Information Security Threats and Vulnerability: Spoofing Identity, Tampering with data, Repudiation, Information Disclosure, Denial of Service, Elevation of Privilege.	13

Unit – 5	Authentication – Password Management – E-Commerce Security – Windows Security. Network Security: Network Intrusion and Prevention Systems – Firewalls – Software Security. Web Security: User authentication, Authentication – Secret and Session Management, Cross Site Scripting, Cross Site Forgery, SQL Injection. Computer Forensics – Steganography.	13
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Note: For Cyber Security, the Study Material will be available in our College Journal Website: www.ngmc.org.in in the form a e-book)

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Group discussions, Seminar ,Quiz, Assignment, Experience Discussion and Case study

Books for Study

1. Kamallesh N. Agarwala, Amitlal Beeksha Agarwala (2005), *Business on the Net - An Introduction to the 'What's' and 'Hows' of E-Commerce*, 2nd Edition, New Delhi: Macmillan India Limited.

Books for Reference

1. Bharat Bhaskar (2008), *E-Commerce*, 3rd Edition, New Delhi: McGraw Hill / Irwin Publication.
2. Kamlesh K. Bajaj (2008), *E-Commerce*, 3rd Edition, New Delhi: Tata McGraw Hill Publishing Company Limited.
3. Kenneth C.Laudon and Carol Guercio Traver (2011), *E-Commerce – Business Technology*, 4th Edition, Dorling Kindersley (India) Private Limited.
4. Michael E. Whitman, Herbert J. Mattord, *Principles of Information Security*, Cenage Learning, 4th Edition.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	H
CO2	H	H	H	H	H
CO3	H	S	S	S	S
CO4	H	S	S	S	S

S - Strong; H-High; M-Medium; L-Low.

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. A. Prakashan	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumar
			

Programme Code:	BCCA	Program	Bachelor of Commerce with Computer Applications	
Course Code:	21UCC6S1	Course Title	Batch :	2020-'23
		Skill Based Major Elective II: Practical Marketing	Semester :	V
Hrs/Week:	1		Credits:	2

Course Objective

To enable the students to enhance the marketing scenario

Course Outcomes (CO)

K1	CO1	To recollect the fundamentals of Marketing
K2	CO2	To understand about Marketing Segmentation
K3	CO3	To analyze about proper Distribution channels
K4	CO4	To review the media of Advertisement

Syllabus

Practical Marketing	Hours
1. Prepare and Present the Development of Market Segmentation for any FMCG products 2. Give a presentation of the selection and distribution channel for Coconut Products 3. Present about the media of Advertisement for Agricultural products 4. How to develop online marketing for Agricultural Products? Present and Defend 5. Give a Brief Account on Social Marketing 6. Give a Presentation on the following a. Green Marketing b. Rural Marketing c. Service Marketing 7. Design a presentation on Consumer Exploitation – Food Products 8. Discuss in Group – “The Impact of Covid19 in India”	13

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Group discussions, Seminar and Assignment

Text Book:

1. Rajan Nair, N. and C.B. Gupta (2018), *Marketing Management – Text and Cases*, 19th Edition, New Delhi: Sultan Chand & Sons.

Reference Books:

1. Philip Kotler and Kevin Lane Keller (2012), *Marketing Management*, 14th Global Edition, New Delhi: Prentice Hall of India.
2. Ravilochanan, P. (2010), *Principles of Marketing*, 2nd Reprint, New Delhi: Vrinda Publications (P) Limited.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	H	M	H	S
CO2	H	S	M	H	S
CO3	S	S	S	H	S
CO4	M	H	H	M	S

S - Strong; H-High; M-Medium; L-Low.

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr.P.Anitha & Dr.P.Archanaa	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumaran
			

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	21UCC6S2			Course Title	Batch:	2021 - 2024
Lecture Hrs./ Week Or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-	SBE – II: Naan Mudhalvan: Basics of Finance & Fintech	Semester:	VI
					Credits:	2

Course Objective

To prepare the students to improve the skills in finance

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Keep in mind the fundamental knowledge of Finance	K1
CO2	Understand the concept of financial eco system	K2
CO3	Apply the practical knowledge of technology in finance	K3
CO4	Analyze and develop financial designing skill in real business world	K4
CO5	Evaluate the creation of links between technology and organization	K5

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	M	H	H	H	M	M	H	M	M	H	M	H
CO2	M	H	M	H	M	H	H	M	M	H	H	H
CO3	H	H	H	H	H	H	H	M	H	H	H	H
CO4	H	H	H	H	M	H	H	H	H	H	H	H
CO5	M	M	M	H	M	M	H	H	M	H	M	H

Unit	Content	Hours
Unit - 1	Introduction to Finance – Types of Finance	6
Unit - 2	Financial Ecosystem – Players of Financial Ecosystem	6

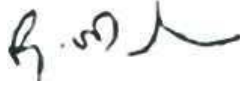
Unit - 3	Challenges of Financial Services Industry – Financial Technology (FinTech)	6
Unit - 4	FinTech Architecture - Applications of FinTech	6
Unit - 5	FinTech Technologies - Fintech startups	6
	Total Contact Hrs	30

Pedagogy and Assessment Methods:

Power point Presentations, Assignment, Experience Discussion

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Shashi K Gupta, R.K. Sharma	Financial Management Theory and Practice	Kalyani Publisher	2015
2	Dr. Komal Mistry	FinTech in India	Book Rivers Publication	2023

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Mr.S.Rajagopalan 	Dr. P. Archanaa 	Prof. K. Srinivasan 	Dr.R.ManickaChezhian 
Signature:	Signature:	Signature:	Signature:

UG DEPARTMENT OF COMMERCE (CA)

SYLLABUS 2022 – 2025 BATCH

(Outcome-Based Education)

BOARD OF STUDIES 2022

III to IV SEMESTER



**NALLAMUTHU GOUNDER MAHALINGAM COLLEGE
(AUTONOMOUS)**

Re-Accredited by NAAC
An ISO 9001:2015 Certified Institution

POLLACHI - 642 001

PG Department of Commerce with Computer Applications

B.Com(CA)

Vision : To provide quality education in Commerce with immense Computer background and to make the Students face the ever growing corporate challenges with moral values.

Mission : To empower the students by instilling the latest knowledge and skills in their study area and thereby make them not only employable but also socially, culturally and ethically a rich citizen.

Program Educational Objectives:

PEO1	Development of professional progression of the graduates
PEO2	Attainment of professional certification by seeking Higher Education
PEO3	Participation of graduates ethically in career and socialistic activities
PEO4	Positioning of graduates as a successful team leader in an organization
PEO5	Possession of technical competency in solving complex problems in specialized field of graduation

Program Outcomes:

PO1	To intensify the knowledge in the fields of accounting by applying the concepts and techniques of Commerce to meet out Industrial expectations
PO2	To enrich the acquaintanceship in various business related amendments
PO3	To refine the personal, interpersonal, intellectual and societal skills for career upliftment
PO4	To magnify the technical skillset of Computer in the field of Information Technology
PO5	To empower the employability skills through design and development of applications through software
PO6	To train with necessary competencies and decision making skills for a successful Entrepreneurship career option
PO7	To integrate the latest trends in Computer application software and packages
PO8	To replicate theoretical concepts in real time situations
PO9	To build ethical values and principles of Business to meet the expectations of the society

PO10	To nurture the interest to gain advanced knowledge through Higher Education
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Program Specific Outcomes:

PSO - 01	Enhance knowledge to expertise in various fields of Commerce and Computer arena
PSO - 02	Equip the technical skills to meet out the local and global challenges

				22UCC305	
Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications
Course Code:	22UCC305			Course Title	Batch: 2022 - 2025
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	4	Core - III: Corporate Accounting	Semester: III
				Credits:	4

Course Objective

To develop the students' knowledge on corporate accounting in conformity with the provision of the Companies Act 2013

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the basic concepts and the treatment of shares and debentures.	K1
CO2	Understand the principles of preparing final accounts of a company.	K2
CO3	Apply the accounting concepts for the companies undergoing Amalgamation and Absorption.	K3
CO4	Analyse the consolidated balance sheet of holding company accounts.	K4
CO5	Evaluate the accounting requirements of banking and insurance company	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	H	H	H	L	L	H	L	M	M	L	M	H
CO2	H	M	H	L	L	H	L	M	H	M	M	H
CO3	H	M	M	L	L	H	M	H	H	H	M	H
CO4	H	H	M	M	L	M	L	H	H	M	M	M
CO5	H	H	H	L	M	M	M	M	H	M	M	H

Unit	Content	Hours
Unit – 1	Shares – Meaning – Types of Shares – Issue of Shares - Forfeiture and Reissue. Issue of Debentures – Redemption of Debentures.	17
Unit – 2	Preparation of Company Final Accounts.	17

Unit – 3	Amalgamation and Absorption of Companies (excluding Inter-Company Owings and Holdings) - External Reconstruction of Companies.	17
Unit – 4	Holding Company Accounts: Meaning – Mutual Owings - Contingent Liability - Unrealized Profit - Revaluation of Assets - Bonus Issue and Payment of Dividend - Preparation of Consolidated Balance Sheet (Revised Format) (Inter Company and Multiple-holdings excluded).	17
Unit – 5	Banking Company Accounts – Rebate on Bills Discounted – Treatment - Preparation of Profit and Loss Account and Balance Sheet. Insurance Company Accounts: Life Insurance – Calculation of Life Assurance Fund - General Insurance (Fire and Marine Insurance only).	18
	Total Contact Hrs	86

Pedagogy and Assessment Methods:

Power point Presentations, Assignment, Brain storming and Case study

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Reddy T.S. and Murthy	Corporate Accounting	7 th Edition, Chennai: Margham Publications.	2015

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Jain, S.P. and K.L. Narang	Advanced Accountancy (Corporate Accounting)	21 st Edition, New Delhi: Kalyani Publications.	2017
2	Gupta, R.L. and M. Radhaswamy	Advanced Accountancy	Theory, Method and Application-Vol.-1, 1 st Edition, New Delhi: Sultan Chand & Sons.	2015
3	Arulanandam, M.A. and K.S. Raman	Advanced Accountancy	6 th Revised Edition, New Delhi: Himalaya Publications.	2019

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Ms.M.Nirmala 	Dr. P. Anitha 	Prof. K. Srinivasan 	Dr.R.ManickaChezhian 
Signature:	Signature:	Signature:	Signature:

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	22UCC306			Course Title	Batch:	2022 - 2025
Lecture Hrs./ Week Or Practical Hrs./Week	4	Tutorial Hrs./Sem.	-	Core - IV : RDBMS	Semester:	III
					Credits:	4

Course Objective

To enrich the knowledge on relational database management system

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the fundamentals of database management system	K1
CO2	Understand the relational database implementation using E-R model	K2
CO3	Interpret the divisions of SQL commands	K3
CO4	Analyze different forms of sub queries using SQL commands	K4
CO5	Execute PL/SQL architecture and to construct a simple form	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	M	M	H	M	M	H	L	M	H	M	M	H
CO2	M	H	M	H	M	H	L	M	H	H	H	H
CO3	M	H	L	H	M	H	L	M	H	M	M	M
CO4	M	H	M	H	H	H	M	M	H	H	M	H
CO5	H	M	H	M	H	H	M	M	M	M	H	H

Unit	Content	Hours
Unit – 1	Database Systems: Introduction – Purpose – View of Data – Data Abstraction – Instances and Schemas – Data Independence. Data Models: Object based Logical Models, Physical Data Models and Record based Logical Models – Transaction Management – Storage Management – DBA – Database Users.	13
Unit – 2	Entity: Relational Model – Basic Concepts – Entity Relationship Diagram – Structure of Relational Database – Relational Algebra – Extended Relational Algebra Operations – Modification of the Database – Integrity Constraints.	11

Unit – 3	Oracle: Introduction – Tools of Oracle – Introduction to SQL – Oracle Internal Data Types – Divisions of SQL: Data Definition Language, Data Manipulation Language, Data Control Language and Transaction Control Language. Keys: Primary Key, Foreign Key and Referential Key. SQL * Plus Functions: Date, Character, Numeric, Conversion, Miscellaneous and Group Functions. Set Operators – Relating Data through Join Concept.	13
Unit – 4	Sub-Queries: Meaning - Usage of Sub-Queries. Database Objects: Table, View – Synonym – Sequences – Index. Concept of Locking – Types of Locks. SQL * Plus Formatting Commands: Compute Commands, Title Commands, Setting Page Dimensions and Storing and Printing Query Results.	11
Unit – 5	PL/SQL: Introduction - Advantages – Architecture of PL/SQL Block – Introduction to PL/SQL Block – Attributes. Control Structures – Concept of Error Handling, Cursor Management. Basic Concept of SQL* FORM – Components of an Oracle Form – Simple Form Construction.	12
	Total Contact Hrs	60

Pedagogy and Assessment Methods:

Power point Presentations, Seminar, Assignment, Experience Discussion, Brain storming and Activity

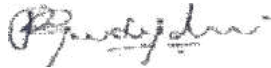
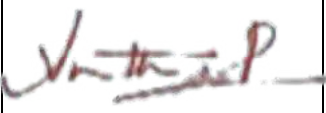
Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Ivan Bayross	SQL, PL/SQL the Programming Language of ORACLE	4th Edition, BPB Publications.	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Nilesh Shah	Database System Using Oracle-A Simplified Guide to SQL and PL/SQL	2nd Edition, Pearson Education.	2009
2	Jose Ramalho A.	Learn Oracle 8i	1 st Edition, New Delhi:BPB Publications.	2007

3	Naphtali Rische	Database Design Fundamentals	1 st Edition, New Delhi: Prentice Hall of India Private Ltd.	2007
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Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr.P.GomathiDevi	Dr. P. Anitha	Prof. K. Srinivasan	Dr.R.ManickaChezhian
			
Signature:	Signature:	Signature:	Signature:

				22UCC3A3	
Programme Code:	BCCA		Programme Title	Bachelor of Commerce with Applications Computer	
Course Code:	22UCC3A3		Course Title	Batch:	2022 - 2025
Lecture Hrs./ Week Or Practical Hrs./Week	4	Tutorial Hrs./Sem.	-	Semester:	III
			Allied - III : Executive Communication (Practical)	Credits:	4

Course Objective

To develop the oral and written communication skills of the students

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the structure of trade letters	K1
CO2	Understand the format of preparing resume, agenda and minutes	K2
CO3	Implement assignments for developing oral communication skills	K3
CO4	Analyze the students' communication skills in real world situation	K4
CO5	Evaluate students professional writing skill	K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	M	L	M	M	H	M	M	M	M	H	L	M
CO2	H	M	H	H	H	M	M	H	H	H	M	M
CO3	H	H	H	M	H	M	H	H	H	M	M	H
CO4	H	H	H	H	H	H	H	H	H	M	M	H
CO5	H	H	M	M	M	H	H	H	H	H	M	H

Unit	Content	Hours
Unit – 1	Part – A (Oral Communication) 1. Listening 2. Self- Introduction 3. Group Discussion 4. Public Speaking 5. Telephonic Conversation 6. Mock Interview	30
	7. Business Presentation	30

			22UCC3A3
	8. Role Play 9. Reading Part – B (Written Communication) 1. Trade Letters : Enquiries - Orders and Execution 2. Credit and Status Enquiries 3. Claims and Adjustments 4. Collection Letters 5. Sales Letters 6. Complaint Letters 7. Circular Letters 8. Drafting Agenda and Minutes 9. Bank Correspondence 10. Insurance Correspondence 11. Agency Correspondence 12. Application Letters Preparation of Resume		
	Total Contact Hrs		60

Pedagogy and Assessment Methods:

Power point Presentations, Seminar and Assignment

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Rajendra Korahill	Essentials of Business Communication	9 th Edition, New Delhi: Sultan Chand & Sons.	2012

Reference Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Ramesh, M.S., C.C. Pattanshetti and Madhumati M. Kulkarani	Business Communication	28 th Edition, New Delhi: Chand & Company.	2011
2	Rodriquez, M.V.	Effective Business Communication Concept	13 th Edition, Mumbai Vikas Publishing Company.	2003

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr. P. Anitha  Signature:	Dr. P. Anitha  Signature:	Prof. K. Srinivasan  Signature:	Dr.R.ManickaChezhian  Signature:

					22UCC307	
Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	22UCC307			Course Title	Batch:	2022 - 2025
				Core Lab - III : Oracle	Semester:	III
Lecture Hrs./ Week Or Practical Hrs./Week	4	Tutorial Hrs./Sem.	-			Credits:

Course Objective

To develop and manage the relational database design

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the various SQL commands in table creation	K1
CO2	Understand the usage of different DML & DCL commands	K2
CO3	Apply the database objects using SQL commands	K3
CO4	Analyse a database design using SQL and PL/SQL commands	K4
CO5	Evaluate the PL/SQL blocks in creating an oracle application	K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	M	L	M	M	H	M	M	M	M	H	L	M
CO2	H	M	H	H	H	M	M	H	H	H	M	M
CO3	H	H	H	M	H	M	H	H	H	M	M	H
CO4	H	H	H	H	H	H	H	H	H	M	M	H
CO5	H	H	M	M	M	H	H	H	H	H	M	H

Content	Hours
<u>SQL</u> - Create a table for employee details using DDL Commands. - Create a table for sales details using DML Commands. - Create a table for item details using DCL & TCL Commands. - Create a table for student details and verify the following data constraints. - Primary Key - Reference Key - Default Key	30

5. Create a table for employee details and verify the following data constraints. (a) Not Null (b) Unique Key (c) Check 6. Create a table for student attendance and mark details and combine the results of two queries using the set operators. 7. Create a table and perform SQL * Plus functions – Group and single row functions 8. Create a table and display the database objects in partition view	
<u>PL / SQL</u> 9. Create a PL/SQL block and retrieve the records stored in the employee table. 10. Create a PL/SQL program to calculate the bonus of employees based on their salary. 7. Develop PL/SQL block to check the availability of stock for the given product 8. Create a PL/SQL program to display the multiplication table 9. Create a table for student mark details by using percentage type under PL/SQL attribute concept. 10. Generate a program in PL/SQL to calculate the simple interest. 15. Write a program to calculate the discount on sales in PL/SQL.	30
Total Contact Hrs	60

Pedagogy and Assessment Methods:

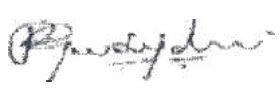
Power point Presentations, Experience Discussion, Brain storming and Activity

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Jose A. Ramalho.	Learn Oracle 8i	1 st Edition, New Delhi: BPB Publications.	2007

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	William G. Paye Jr	Oracle 8i	Prentice Hall of India Private Ltd, New Dehi, 1999	2011
2	Naphtali Rishe	Database Design Fundamentals	1 st Edition, New Delhi: Prentice Hall of India Private Ltd.	2007

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr.P.GomathiDevi  Signature:	Dr. P. Anitha  Signature:	Prof. K. Srinivasan  Signature:	Dr.R.ManickaChezhian  Signature:

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	22UCC3N1			Course Title	Batch:	2022 - 2025
				Non Major Elective	Semester:	III
Lecture Hrs./ Week Or Practical Hrs./Week	1	Tutorial Hrs./Sem.	-	- I : Customer Relationship Management	Credits:	2

Course Objective

To develop an understanding in the application of customer relationship management in real business world

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Recall the fundamentals of CRM	K1
CO2	Point out the consumer's future needs and expectations	K2
CO3	Implement the bonding of customer relationship through application of CRM strategy	K3
CO4	Analyse the impact of customer relationship and improve the relationships to maintain the CRM strategy	K4
CO5	Design a mechanism for enhancing customer retention	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	M	L	M	M	H	M	M	M	M	H	L	M
CO2	H	M	H	H	H	M	M	H	H	H	M	M
CO3	H	H	H	M	H	M	H	H	H	M	M	H
CO4	H	H	H	H	H	H	H	H	H	M	M	H
CO5	H	H	M	M	M	H	H	H	H	H	M	H

Unit	Content	Hours
Unit – 1	Concept of CRM - Characteristics and Peculiarities of CRM – Steps in CRM - Relevance of CRM –	3
Unit – 2	Customer Profile – Customer Values – Customer Life Cycle – Characteristics of Outstanding Customer Service – Managing Customer Satisfaction	3

			22UCC3N1
Unit – 3	Customer centric business - Customer Centric Marketing – Bonding of Customer Relationship.	3	
Unit – 4	Customer defection – Contact centre's for CRM – CRM strategy	3	
Unit – 5	Client Retention Programmes – Reorganization – Customer Loyalty – Customer Rewards Programmes – e-Solution	3	
	Total Contact Hrs	15	

Pedagogy and Assessment Methods:

Power point Presentations, Assignment, Experience Discussion and Activity

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Alok Kumar Rai	Customer Relationship Management	Concepts and Cases, New Delhi, PHI Learning Pvt. Ltd	2014

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Shanmuga Sundaram. S	Customer Relationship Management	Modern Trends and Perspectives, New Delhi, Prantice Hall of India Pvt. Ltd.	2008
2	V.Kumar & Werner Reinartz	Customer Relationship Management – Concept Strategy and Tools	2 nd Edition, New York, Springer Publishing Company	2012

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Ms. D. Saranya 	Dr. P. Anitha 	Prof. K. Srinivasan 	Dr.R.ManickaChezhian 
Signature:	Signature:	Signature:	Signature:

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	22UCC3N2			Course Title	Batch:	2022 - 2025
Lecture Hrs./ Week Or Practical Hrs./Week	1	Tutorial Hrs./Sem.	-	Non Major Elective - I : Supply Chain Management	Semester:	III
					Credits:	2

Course Objective

To improve the knowledge of students in the areas of product delivery system

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the significance of supply chain	K1
CO2	Understand the various distribution networks	K2
CO3	Apply the forecasting methods in supply chain	K3
CO4	Analyse the use of information technology in supply chain management.	K4
CO5	Decide the planning and sourcing decision in supply chain	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	M	L	M	M	H	M	M	M	M	H	L	M
CO2	H	M	H	H	H	M	M	H	H	H	M	M
CO3	H	H	H	M	H	M	H	H	H	M	M	H
CO4	H	H	H	H	H	H	H	H	H	M	M	H
CO5	H	H	M	M	M	H	H	H	H	H	M	H

Unit	Content	Hours
Unit – 1	Supply Chain – Introduction – Meaning – Definition - Decision Phases in a Supply Chain - Process View of Supply Chain – Importance - Supply Chain Performance - Supply Chain Drivers and Obstacles.	3
Unit – 2	Designing the Distribution Network in Supply Chain - Network Design in the Supply Chain - Network Design in an Uncertain Environment.	3
Unit – 3	Demand Forecasting in a Supply Chain - Aggregate Planning in the Supply Chain.	3

Unit – 4	Planning and Managing Inventories in a Supply Chain - Managing Economies of Scale in the Supply Chain - Managing Uncertainty in the Supply Chain: Safety Inventory.	3
Unit – 5	Sourcing Decisions in a Supply Chain - Transportation in a Supply Chain - Information Technology and Supply Chain - E-business and Supply Chain.	3
	Total Contact Hrs	15

Pedagogy and Assessment Methods:

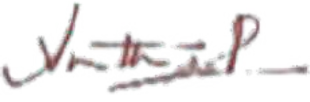
Power point Presentations, Group discussions, Seminar and Assignment

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Sunil Chopra and Peter Meindl.	Supply Chain Management	6 th Edition, New Delhi: Prentice Hall.	2016

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Raghuram, G. and N. Rangaraj	Logistics and Supply Chain Management Cases and Concepts	2 nd Edition, New Delhi: Macmillan India Limited.	2015
2	Sunil Chopra	Supply Chain Management: Strategy, Planning and Operation	5 th Edition, New Delhi: Pearson Education Limited.	2015
3	Sahay, B.S	Emerging Issues in Supply Chain Management	5 th Edition, New Delhi, Macmillan India Limited.	2018

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Ms.M.Kesavy  Signature:	Dr. P. Anitha  Signature:	Prof. K. Srinivasan  Signature:	Dr.R.ManickaChezhian  Signature:

				22UCC408	
Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications
Course Code:	22UCC408			Course Title	Batch: 2022 - 2025
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	4	Core - V : Cost Accounting	Semester: IV
					Credits: 4

Course Objective

To expose the students the basic concepts and tools used in cost accounting

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Keep in mind the basics of cost accounting	K1
CO2	Understand the various types of inventory and costing	K2
CO3	Apply the various methods in calculation of labour and overheads	K3
CO4	Analyse the general principles used in process costing.	K4
CO5	Evaluate the contract costing, job costing and reconciliation of cost and financial accounts used in managerial capacity.	K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	H	H	H	H	M	H	M	L	H	H	M	M
CO2	H	M	H	H	M	H	M	L	M	M	M	M
CO3	H	L	M	H	M	H	M	M	H	H	M	M
CO4	H	H	H	M	H	M	H	H	H	H	H	H
CO5	M	H	L	M	H	M	H	H	M	M	H	M

Unit	Content	Hours
Unit – 1	Cost Accounting: Definition - Meaning and Scope - Relationship of Cost Accounting with Financial Accounting and Management Accounting - Costing as an Aid to Management – Limitations and Objections against Cost Accounting - Elements of Cost - Cost Sheet.	18
Unit – 2	Inventory Control Techniques – Materials - Levels of Inventory – EOQ - Methods of Valuing Material Issues – FIFO – LIFO - Simple Average - Weighted Average	16
Unit – 3	Labour – Methods of Payment Systems: Time Rate and Piece Rate System. Incentive Systems: Halsey and Rowan.	17

	Overheads: Meaning - Classification – Allocation, Apportionment & Absorption of Overheads – Computation of Labour Cost.	
Unit – 4	Process Costing – Meaning - Features - General Principles - Process Losses - Normal Loss-Abnormal Loss - Abnormal Gain. (Excluding Equivalent Production) Service costing (Simple Problems only).	17
Unit – 5	Contract and Job Costing – Reconciliation of Cost and Financial Accounts	18
	Total Contact Hrs	86

Pedagogy and Assessment Methods:

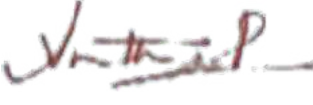
Power point Presentations, Seminar and Assignment

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Jain, S.P. and K Narang	Cost Accounting Principles and Practice	23 rd Edition, New Delhi, Kalyani Publishers.	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Pillai, R.S.N. and V. Bagavathi	Management Accounting	5 th Revised Edition, New Delhi: S. Chand Company Limited.	2015
2	Khan. M.Y and Jain. P.K	Cost Accounting and Financial Management	New Delhi, Tata MC Graw Hill Education Private Ltd.	2017
3	Saxena, V.K. and C.D. Vashist	Essentials of Cost Accounting	2 nd Edition, New Delhi: Sult Chand & Sons.	2014

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Ms.R.Ramya  Signature:	Dr. P. Anitha  Signature:	Prof. K. Srinivasan  Signature:	Dr.R.ManickaChazhian  Signature:

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	22UCC4A4			Course Title	Batch:	2022 - 2025
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	Allied - IV : Business Statistics	Semester	IV
					Credits:	4

Course Objective

To enable the students to apply statistical tools in business analysis

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the basic terms and concepts in statistics	K1
CO2	Acquire knowledge on methods to calculate median, Harmonic mean and Geometric mean.	K2
CO3	Apply basic statistical calculations in business problems	K3
CO4	Analyse the range of problems using the statistical techniques	K4
CO5	Determine the business conditions using correlation and regression analysis	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	H	M	H	L	M	M	H	H	M	H	M	H
CO2	H	M	M	L	M	M	H	H	M	M	M	H
CO3	H	H	H	M	M	H	M	H	M	H	H	H
CO4	H	H	H	M	L	M	L	H	L	H	H	M
CO5	H	H	H	L	L	L	M	H	L	H	H	M

Unit	Content	Hours
Unit – 1	Statistics: Meaning and Definition – Function – Characteristics - Scope and Uses – Limitations . Measures of Central Tendency : Arithmetic Mean : Raw Data – Discrete series – continuous series (Exclusive and inclusive class intervals).	18
Unit – 2	Methods of Finding Median : Discrete series – Continuous series . Mode: Discrete series – continuous series - Harmonic Mean - Geometric Mean	18
Unit – 3	Measures of Dispersion : Range – Quartile Deviation – Average Deviation - Standard Deviation : Discrete series – continuous series – combined standard	18

	deviation . Co – efficient of Variation : Variance – Discrete series – continuous series	
Unit – 4	Correlation: Definition Types of correlation, Karl Pearson's correlation. Rank correlation – Definition - Spearman's rank correlation coefficient .	18
Unit – 5	Regression: Definition – Uses – Difference between Correlation and Regression – Regression lines - simple problems	18
	Total Contact Hrs	90

Pedagogy and Assessment Methods:

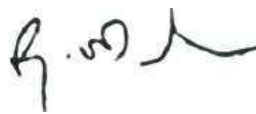
Power Point Presentations, Group discussions, Assignment, Experience Discussion, Brain storming and Activity

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Navaneetham, P.A	Business Mathematics & Statistics	Jai Publishers, Trichy	2019

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gupta, S.P.	Statistical Methods	42 nd Revised Edition, New Delhi: Sultan Chand & Sons Company Limited	2017
2	Pillai, R.S.N and Bagavathi	Statistics Theory and Practice	New Delhi: Sultan Chand & Sons Private Limited	2013
3	Sivathanu Pillai, M	Economic and Business Statistics	Chennai: Progress Corporation Ltd.	2017

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr.M.Deepa 	Dr. P. Anitha 	Prof. K. Srinivasan 	Dr.R.Manicka Chezian 
Signature:	Signature:	Signature:	Signature:

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	22UCC409			Course Title	Batch:	2022 - 2025
Lecture Hrs./ Week Or Practical Hrs./Week	4	Tutorial Hrs./Sem.	-	Core Lab - IV : Visual Basic	Semester:	IV
					Credits:	2

Course Objective

To develop the business application software using Visual Basic

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the fundamental concepts of visual basic programming	K1
CO2	Understand the significance of visual basic programming for software development	K2
CO3	Deploy multiple forms and arrays in generating VB applications.	K3
CO4	Analyse the integration of back end with front end tool using DAO control	K4
CO5	Execute the various control structures to create application software	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	L	M	H	H	H	H	H	M	M	H	M	H
CO2	L	M	H	H	H	M	H	L	M	H	M	H
CO3	L	M	H	H	H	M	H	L	M	H	M	H
CO4	M	M	M	H	H	H	H	M	M	H	M	H
CO5	M	M	H	H	H	H	H	L	M	H	M	H

Programs	Hours
1. Create a VB application to calculate simple and compound interest 2. Develop a quiz application in Visual Basic. 3. Create a VB application with File, Edit and Format Menus and perform its operations. 4. Develop a VB program to count number of words in a text. 5. Create a Program to select, add and delete a place in the List Box. 6. Design a form to show the employee pay slip using if statement.	60

7. Design a simple calculator.
8. Design a student Login Form using Functions
9. Prepare an advertisement banner using VB application.
10. Develop an Application to move an object using Timer Control
11. Design a super market bill using VB application
12. Create a VB application to prepare inventory control.
13. Create a student database in Ms-Access. Display the information in the VB form using data control. Perform various manipulations.
14. Create an employee database in Ms-Access and display the information in the VB form using data control. Perform various manipulations.
15. Design a Electricity Bill using DAO / ADO Control by considering the following conditions:

Unit Consumed	Rate Per Unit (Rs.)
Up to 100 Units	NIL
101 to 200 Units	3.50
200 to 500 Units	4.60
Above 500 Units	6.60

Pedagogy and Assessment Methods:

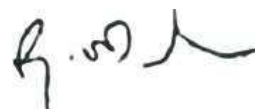
Power point Presentations, Assignment, Experience Discussion and Activity

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Steven Holzner	VB 6 Programming Black Book	3 rd Edition, New Delhi: Dream Tech Press	2012

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gary Cornell	Visual Basic-6	2 nd Edition, New Delhi: T McGraw Hill.	2017
2	Michael Halvorson	Microsoft Visual Basic 6.0 Professional	Revised Edition, New Delhi: PHI Learning Private Limited	2020

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr.P. Jayanthi  Signature:	Dr. P. Anitha  Signature:	Prof. K. Srinivasan  Signature:	Dr.R.ManickaChezhian  Signature:

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	22UCC414			Course Title	Batch:	2022 - 2025
Lecture Hrs./ Week Or Practical Hrs./Week	5 (1+4)	Tutorial Hrs./Sem.	-	Core Lab - V : Tally	Semester:	IV
					Credits:	2

Course Objective

To enrich students' practical knowledge in accounting package and to prepare them for job market

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Keep in mind the main features of Tally ERP.9 software	K1
CO2	Understand the steps in preparation of various accounting vouchers	K2
CO3	Apply the knowledge in preparing stock summary, ratio analysis and bank statements	K3
CO4	Analyse the preparation of bill wise statement	K4
CO5	Evaluate the knowledge in preparing final accounts	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	M	H	M	M	M	H	H	M	H	M	M	H
CO2	M	H	H	M	M	H	H	M	M	M	M	H
CO3	M	H	H	H	M	H	H	M	H	M	M	H
CO4	M	H	H	M	H	M	H	M	H	M	H	M
CO5	M	H	M	M	H	M	H	H	H	M	H	M

Content	Hours
1. Create a Company and display ledgers 2. Prepare the following Accounting Vouchers: a) Payment Voucher b) Receipt Voucher c) Purchase Voucher d) Sales Voucher e) Contra Voucher f) Journal Voucher 3. Make voucher alteration and deletion 4. Record the transactions of sample data for Trial Balance	75

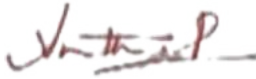
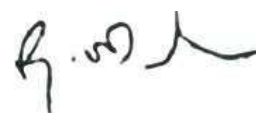
5. Display a cash book	22UCC410
6. Prepare stock summary	
7. Create godown summary	
8. Display Bank Reconciliation Statement	
9. Prepare cost centre and cost category	
10. Display bill-wise statements	
11. Calculation of interest	
12. Display final accounts of a Company	
13. Computation of ratio analysis	
14. Display foreign gain or loss	
15. Print a Bill with GST	
Total Contact Hrs	75

Pedagogy and Assessment Methods:

Power point Presentations, Assignment, Experience Discussion and Activity

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Rajesh Chheda	Learn Tally ERP9 with GST & E Way Bill	Ane Books Publications	2018
2	Dr.Namrata Agrawal Sh.Sanjay Kumar	Tally ERP 9	Dream Tech Publications	2019

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Ms. D. Saranya 	Dr. P. Anitha 	Prof.K. Srinivasan 	Dr.R.ManickaChezhian 
Signature:	Signature:	Signature:	Signature:

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	22UCC4N1			Course Title	Batch:	2021 - 2024
				Non Major Elective - II : Commerce & Computer Application Practical	Semester:	IV
Lecture Hrs./ Week Or Practical Hrs./Week	1	Tutorial Hrs./Sem.	-		Credits:	2

Course Objective

To enrich the students' knowledge in basic form filling and to develop their skills in utilizing various online applications

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the filling of various forms in business	K1
CO2	Understand the new concepts used in Commerce and Computer arena	K2
CO3	Apply practical experience in business transactions	K3
CO4	Analyse the knowledge of computer in various online business applications	K4
CO5	Assess the students' knowledge on real business operations	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	L	M	H	M	H	H	M	L	H	M	H	M
CO2	L	M	H	H	H	L	M	L	H	M	H	M
CO3	L	H	M	M	H	L	M	M	H	H	L	H
CO4	H	M	H	H	H	M	H	H	L	H	L	H
CO5	H	M	H	M	H	H	H	H	L	L	H	M

Commerce Practical	Hours
1. Preparation of application form for PAN Card 2. Pay roll & Pay slip 3. Fixing brand name 4. Pay-in-Slip 5. Withdrawal Slip and Cheque	10

6. RTGS and NEFT 7. DD Chalan 8. Filling of Post Office RD Form 9. Share Application Form 10. Demat Account Opening Form 11. GST Registration	
Computer Application Practical	Hours
1. Preparation of Resume with and without using resume wizard 2. Invite board members for annual meeting using mail merge concept 3. Create students mark list with necessary information using access 4. Online insurance premium payment 5. Online employment registration and renewal	5
Total Contact Hrs	15

Pedagogy and Assessment Methods:

Power point Presentations, Assignment, Experience Discussion and Activity

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Ms.D.Saranya  Signature:	Dr. P. Anitha  Signature:	Prof. K. Srinivasan  Signature:	Dr.R.ManickaChezhian  Signature:

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	22UCC4N2			Course Title	Batch:	2022 - 2025
Lecture Hrs./ Week Or Practical Hrs./Week	1	Tutorial Hrs./Sem.	-	Non Major Elective - II : Retail Management	Semester:	IV
					Credits:	2

Course Objective

To expose the students in the area of retail marketing management

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Keep in mind the essentials of retailing	K1
CO2	Understand the retail strategy and retail marketing mix	K2
CO3	Apply the pricing policies in retail market	K3
CO4	Analyse the benefits of retail sectors in the society to the learners.	K4
CO5	Judge the need of HRM and IT in retail market	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	H	H	L	M	H	H	L	H	L	M	H	L
CO2	H	M	L	H	H	L	M	H	M	M	H	M
CO3	L	H	M	L	L	M	H	H	M	M	H	H
CO4	L	L	H	M	L	M	H	H	H	H	M	H
CO5	M	H	M	H	M	H	M	M	H	H	L	M

Unit	Content	Hours
Unit – 1	Retailing: Meaning, Importance-Risk of Retailers- Challenges facing Global Retailers-Retail in India: Drivers of Retail changes-Challenges for Retail Development.	3
Unit – 2	Customer Decision Making Process- Retail Strategy: Meaning – Steps involved in Developing Strategy- Choosing a Retail Location.	3
Unit – 3	Retail Marketing Mix- STP Approach-Retail Communication Mix-Customers Service: GAP Model.	3

Unit – 4	Retail Merchandising: Meaning- Process of Merchandise Planning –Methods of Procuring Merchandise –Retail Pricing Policies/ Strategies.	3
Unit – 5	HRM in Retail – Measuring Retail Store, Spare Performance and Employee Productivity- Importance and Applications of Information Technology in Retail.	3
	Total Contact Hrs	15

Pedagogy and Assessment Methods:

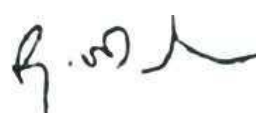
Power point Presentations, Group discussions, Seminar and Assignment

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Swapna Pradhan	Retailing Management	6 th Reprint, New Delhi: Tata McGraw Hill Education.	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Levin, I.M. and B.A. Weitz	Retailing Management	New Delhi: Tata Mc Graw Hill Publishing Company Limited.	2019
2	Chetan Bajaj, Rajnish Tuli and Nidhi V. Srivastava	Retail Management	2 nd Edition, New Delhi: Oxford University Press.	2005
3	Barry Berman and Joel R. Evans	Retail Management - A Strategic Approach	12 th Edition, Prentice Hall. Chennai	2012

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Mr.A.Prakalathan 	Dr. P. Anitha 	Prof. K. Srinivasan 	Dr.R.ManickaChezhian 
Signature:	Signature:	Signature:	Signature:

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	22UCC4S1			Course Title	Batch:	2022 - 2025
Lecture Hrs./ Week Or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-	SBE – I: Naan Mudhalvan: Basics of Finance & Fintech	Semester:	IV
					Credits:	2

Course Objective

To prepare the students to improve the skills in finance

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Keep in mind the fundamental knowledge of Finance	K1
CO2	Understand the concept of financial eco system	K2
CO3	Apply the practical knowledge of technology in finance	K3
CO4	Analyze and develop financial designing skill in real business world	K4
CO5	Evaluate the creation of links between technology and organization	K5

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	M	H	H	H	M	M	H	M	M	H	M	H
CO2	M	H	M	H	M	H	H	M	M	H	H	H
CO3	H	H	H	H	H	H	H	M	H	H	H	H
CO4	H	H	H	H	M	H	H	H	H	H	H	H
CO5	M	M	M	H	M	M	H	H	M	H	M	H

Unit	Content	Hours
Unit - 1	Introduction to Finance – Types of Finance	6
Unit - 2	Financial Ecosystem – Players of Financial Ecosystem	6

Unit - 3	Challenges of Financial Services Industry – Financial Technology (FinTech)	6
Unit - 4	FinTech Architecture - Applications of FinTech	6
Unit - 5	FinTech Technologies - Fintech startups	6
	Total Contact Hrs	30

Pedagogy and Assessment Methods:

Power point Presentations, Assignment, Experience Discussion

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Shashi K Gupta, R.K. Sharma	Financial Management Theory and Practice	Kalyani Publisher	2015
2	Dr. Komal Mistry	FinTech in India	Book Rivers Publication	2023

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Mr.S.Rajagopalan 	Dr. P. Archanaa 	Prof. K. Srinivasan 	Dr.R.ManickaChezhian 
Signature:	Signature:	Signature:	Signature:

PG DEPARTMENT OF COMMERCE (CA)

B.Com (CA)

SYLLABUS 2023 – 2026 BATCH

(Outcome-Based Education)

BOARD OF STUDIES 2023

I to II SEMESTER



**NALLAMUTHU GOUNDER MAHALINGAM COLLEGE
(AUTONOMOUS)**

Re-Accredited by NAAC
An ISO 9001:2015 Certified Institution

POLLACHI - 642 001

PG Department of Commerce with Computer Applications

B.Com (CA)

Vision : To provide quality education in Commerce with immense Computer background and to make the Students face the ever growing corporate challenges with moral values.

Mission : To empower the students by instilling the latest knowledge and skills in their study area and thereby make them not only employable but also socially, culturally and ethically a rich citizen.

Program Educational Objectives:

PEO1	Development of professional progression of the graduates
PEO2	Attainment of professional certification by seeking Higher Education
PEO3	Participation of graduates ethically in career and socialistic activities
PEO4	Positioning of graduates as a successful team leader in an organization
PEO5	Possession of technical competency in solving complex problems in specialized field of graduation

Program Outcomes:

PO1	Disciplinary Knowledge: To intensify the knowledge in the fields of accounting by applying the concepts and techniques of Commerce to meet out Industrial expectations
PO2	Professional Skills: To enrich the acquaintanceship in various business related amendments
PO3	Value for Life and Character Building: To refine the personal, interpersonal, intellectual and societal skills for career upliftment
PO4	Information/Digital Literacy: To magnify the technical skillset of Computer in the field of Information Technology
PO5	Application Skills: To empower the employability skills through design and development of applications through software
PO6	Decision Making Skills: To train with necessary competencies and decision making skills for a successful Entrepreneurship career option
PO7	Lifelong Learning: To integrate the latest trends in Computer application software and packages
PO8	Experiential Learning: To replicate theoretical concepts in real time situations

PO9	Moral and Ethical Awareness: To build ethical values and principles of Business to meet the expectations of the society
PO10	Self Directed Learning: To nurture the interest to gain advanced knowledge through Higher Education

Program Specific Outcomes:

PSO - 01	Interdisciplinary Expertise in Commerce & Technology: Enhance knowledge to expertise in various fields of Commerce and Computer arena
PSO - 02	Technical Skills: Equip the technical skills to meet out the local and global challenges

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	23UCC101			Course Title	Batch:	2022 - 2025
				Core - I : Financial Accounting	Semester:	I
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	4		Credits:	5

Course Objective

To enrich the students' knowledge in basic financial accounting

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect knowledge on the fundamentals of accounting	K1
CO2	Understand the preparation of final accounts and depreciation accounting	K2
CO3	Implement the knowledge in rectifying accounting errors	K3
CO4	Analyze the bank reconciliation statement and preparation of branch and departmental accounting	K4
CO5	Evaluate the critical thinking with problem solving skills while preparing the accounting statement of Hire purchase and instalments.	K5

Mapping

PO / PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO												
CO1	M	L	H	L	L	M	L	H	H	M	H	M
CO2	H	H	H	M	L	H	M	H	H	H	H	M
CO3	H	H	H	M	M	M	M	H	H	H	H	H
CO4	M	M	H	H	L	M	M	H	H	H	L	M
CO5	H	H	H	L	L	M	H	H	H	H	H	M

Unit	Content	Hours
Unit – 1	Accounting: Basics - Principles - Types of Accounts – Accounting Rules - Journal - Ledger - Trial Balance - Subsidiary Books. Single Entry (Theory only)	17
Unit – 2	Final Accounts of a Sole Trader with Simple Adjustments. Depreciation Accounting – Methods – Problems in Straight Line and Diminishing Balance Methods including Changeover Method, Machine Hour Rate Method.	18
Unit – 3	Bank Reconciliation Statement – Pass Book – Cash Book – Preparation of Bank Reconciliation Statement – Rectification of Errors including Suspense Account	17

	(Simple Problems only).	
Unit – 4	Branch Accounts: Meaning – Types of Branches - Preparation of Branch Accounts (Excluding Foreign Branch).	17
Unit – 5	Departmental Accounting – Meaning – Need for Departmental Accounting – Advantages - Methods and Techniques of Departmental Accounting. Hire Purchase and Instalments. Repossession: Meaning – Partial and Complete.	17
	Total Contact Hrs	86

Pedagogy and Assessment Methods:

Power point Presentations, Seminar and Assignment

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Reddy, T.A. and Murthy	Financial Accounting	8 th Edition (Reprint), Chennai: Margham Publications.	2021

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gupta, R.L. and M. Radhaswamy	Advanced Accounting	18 th Revised Edition, New Delhi: Sultan Chand Company Limited	2022
2	S.P.Jain K.L Narang	Financial Accounting	Kalyani Publications	2021
3	Larry M Walther	Financial Accounting	Independently publisher	2021

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Ms.M.Nirmala  Signature:	Dr. P.Archanaa  Signature:	Prof. K. Srinivasan  Signature:	Dr.R.ManickaChezhian  Signature:

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	23UCC1A1			Course Title	Batch:	2022 - 2025
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	Allied - I : Business Economics	Semester:	I
					Credits:	4

Course Objective

To enrich the students' knowledge in the area of Business Economics

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the basic concepts of business economics	K1
CO2	Understand the demand and supply analysis with relevant economic problems	K2
CO3	Analyse the importance of consumer sovereignty and know the Indifference curve analysis.	K3
CO4	Apply the law of variable proportions and economies of scale to an existing economic condition	K4
CO5	Evaluate the various markets structures and know the differences prevailing in each of them	K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	L	H	M	M	H	H	L	H	H	H	M	M
CO2	H	H	H	M	H	H	M	H	H	M	H	H
CO3	M	H	M	M	H	H	L	H	H	H	M	H
CO4	M	H	M	M	M	H	L	H	H	H	H	H
CO5	H	H	H	M	M	H	L	M	H	H	M	M

Unit	Content	Hours
Unit – 1	Business Economics: Meaning - Definition- Objectives- Concepts Nature and Scope – Recent Trends in Business Economics - Roles and Responsibilities of Business Economist	18
Unit – 2	Demand Analysis: Demand Determinants - Law of Demand – Exceptions to Law of Demand – Factors affecting Demand Schedule - Demand Distinctions - Elasticity of Demand: Types and Measurement. Demand Forecasting: Market and Company Demand Forecasting- Purpose - Essentials of Good Forecasting - Method of Demand Forecasting.	18

Unit – 3	Supply Analysis: Supply – Supply Function – Law of Supply – Market Equilibrium – Elasticity of Supply – Types. Indifference Curve Analysis: Properties - Price, Income and Substitution Effects - Consumer Surplus.	18
Unit – 4	The Law of Variable Proportions: Increasing, Diminishing and Constant Returns - Economies of Scale: Internal and External Economies. Cost Analysis: Meaning - Cost Concepts - Cost Output Relationship: Total Cost, Average Cost and Marginal Cost.	18
Unit – 5	Market Structure: Market Forms - Time Elements in Price Fixation - Equilibrium of Firm and Industry. Price and Output Determination under Perfect Competition, Monopoly, Monopolistic Competition, Discrimination Monopoly and Oligopoly.	18
	Total Contact Hrs	75

Pedagogy and Assessment Methods:

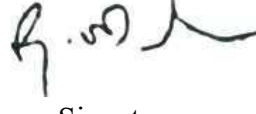
Power point Presentations, Seminar ,Quiz, Assignment, Experience Discussion and Brain storming

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr. S. Sankaran	Business Economics	4 th Edition, Margham Publications, New Delhi	2019

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
2	Reddy, P.N. and H.R. Appanniah	Principles of Business Economics	3 rd Edition, New Delhi: Sultan Chand & Company Limited.	2017
1	Chopra, P.N.	Business Economics	6 th Edition, New Delhi: Kalyani Publishers	2014
3	P.M. Salwan, Priyanka, Jindal	Business Economics	2 nd Edition, Delhi, Taxman Publication	2022

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Ms. T. Muthukannu  Signature:	Dr. P. Archanaa  Signature:	Prof. K. Srinivasan  Signature:	Dr.R.ManickaChezhian  Signature:

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	23UCC1A2			Course Title	Batch:	2023 - 2026
Lecture Hrs./ Week Or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	GE I - Allied : Managerial Economics	Semester:	I
					Credits:	4

Course Objective

To impart the knowledge of economic principles in management decisions.

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Recall the fundamental concepts of managerial economics	K1
CO2	Understand the production function and its law	K2
CO3	Apply the output and price considering the various market situations	K3
CO4	Analyze the capital budgeting and demand & supply of capital.	K4
CO5	Evaluate the concept, measurement and significance of national income	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	H	L	L	L	H	H	L	L	M	M	H	H
CO2	M	M	M	M	H	H	L	M	M	H	H	H
CO3	M	M	L	L	M	H	L	L	M	M	H	M
CO4	M	M	M	L	M	H	M	M	H	H	H	H
CO5	M	H	M	L	M	H	M	L	H	H	H	H

Unit	Content	Hours
Unit – 1	Managerial Economics: Meaning - Nature and Scope – Role and Responsibilities of Managerial Economist - Relationship between Managerial Economics and Other Subjects.	15
Unit – 2	Production Analysis: Production function- Isoquants—Producers Equilibrium – Law of production-law of supply.	15
Unit – 3	Pricing Decision: Pricing and Output Decisions in Different Market Situations - Pricing under Perfect Competition.	15
Unit - 4	Capital budgeting: Meaning- Need for capital budgeting-forms of capital budgeting- Demand for capital- supply of capital.	15

Unit - 5	National Income: Elements of National Income – National Income Concepts - Measurement of National Income – Difficulty of Measurement – Significance of National Income.	15
	Total	75

Pedagogy and Assessment Methods:

Power point Presentations, Group discussions, Seminar ,Quiz, Assignment, Experience Discussion

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	R.Cauvery, Dr.U.K.Sudha Nayak	Managerial Economics	19 th Edition, Sultan Chand Sons, New Delhi	2018
2	Dr. S. Sankaran	Managerial Economics	2 nd Edition, Margham Publications, New Delhi	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Mithani D.M	Principles of Economics	1 st Edition, Himalaya publishing house	2018
2	Mehta. P.L	Managerial Economics	19 th Edition, New Delhi: Sultan Chand and Sons	2014
3	Gupta. G.S	Managerial Economics	3 rd Edition, New Delhi: McGraw Hill Education	2017

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Ms.D.Saranya  Signature:	Dr. P. Archanaa  Signature:	Prof. K. Srinivasan  Signature:	Dr.R.ManickaChezhian  Signature:

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	23UCC102			Course Title	Batch:	2023 - 2026
Lecture Hrs./ Week Or Practical Hrs./Week	4	Tutorial Hrs./Sem.	-	CC II : Executive Communication (Practical)	Semester:	I
					Credits:	2

Course Objective

To develop the oral and written communication skills of the students

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the structure of trade letters	K1
CO2	Understand the format of preparing resume, agenda and minutes	K2
CO3	Implement assignments for developing oral communication skills	K3
CO4	Analyze the students' communication skills in real world situation	K4
CO5	Evaluate students professional writing skill	K5

Mapping

PO / PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO												
CO1	M	L	M	M	H	M	M	M	M	H	L	M
CO2	H	M	H	H	H	M	M	H	H	H	M	M
CO3	H	H	H	M	H	M	H	H	H	M	M	H
CO4	H	H	H	H	H	H	H	H	H	M	M	H
CO5	H	H	M	M	M	H	H	H	H	H	M	H

Unit	Content	Hours
Unit – 1	Part – A (Oral Communication) 1. Listening 2. Self- Introduction 3. Group Discussion 4. Public Speaking 5. Telephonic Conversation 6. Mock Interview 7. Business Presentation 8. Role Play	30

	9. Reading Part – B (Written Communication) 1. Trade Letters : Enquiries - Orders and Execution 2. Credit and Status Enquiries 3. Claims and Adjustments 4. Collection Letters 5. Sales Letters 6. Complaint Letters 7. Circular Letters 8. Drafting Agenda and Minutes 9. Bank Correspondence 10. Insurance Correspondence 11. Agency Correspondence 12. Application Letters 13. Preparation of Resume	30
	Total Contact Hrs	60

Pedagogy and Assessment Methods:

Power point Presentations, Seminar and Assignment

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Rajendra Pal Korahill	Essentials of Business Communication	9 th Edition, New Delhi: Sultan Chand & Sons.	2012

Reference Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Ramesh, M.S., C.C. Pattanshetti and Madhumati M. Kulkarani	Business Communication	28 th Edition, New Delhi: Chand & Company.	2011
2	Rodriquez, M.V.	Effective Business Communication Concept	13 th Edition, Mumbai: Vikas Publishing Company.	2003

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr. T. Vijaya Chithra  Signature:	Dr.P.Archanaa  Signature:	Prof. K. Srinivasan  Signature:	Dr.R.ManickaChezhian  Signature:

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	23UCC103			Course Title	Batch:	2022 - 2025
				Core Lab - I : Office Automation	Semester:	I
Lecture Hrs./ Week And Practical Hrs./Week	1/4	Tutorial Hrs./Sem.	-		Credits:	2

Course Objective

To prepare the students for document preparation, business calculations, presentation of information and database management

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the various features of Word	K1
CO2	Understand the several functions of Excel	K2
CO3	Apply the creativity in business presentation	K3
CO4	Analyze the basic knowledge in database	K4
CO5	Evaluate the creation of database system	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	M	H	H	H	M	M	H	M	M	H		
CO2	M	H	M	H	M	H	H	M	M	H		
CO3	H	H	H	H	H	H	H	M	H	H		
CO4	H	H	H	H	M	H	H	H	H	H		
CO5	M	M	M	H	M	M	H	H	M	H		

Unit	Content	Hours
Word:	1. Design a MS-Word document with all basic features. 2. Design the front page of a Magazine in MS Word. 3. Build a table in MS Word projecting the details of the student's in our department 4. Using Mail Merge concept send invitation for Board Meeting to all the members of the company.	20
	5. Design the Pay Roll of a company in MS Excel by considering the following conditions: Dearness Allowance - 40% on Basic Pay House Rent Allowance – Rs.400 Medical Allowance – Rs.100	30

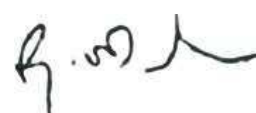
Excel	Provident Fund – 12% on Basic Pay+ Dearness Allowance												
	6. Design the Electricity Bill in MS Excel by considering the following conditions:												
	<table><tr><th>Unit Consumed</th><th>Rate Per Unit (Rs.)</th></tr><tr><td>Up to 100 Units</td><td>NIL</td></tr><tr><td>101 to 200 Units</td><td>3.50</td></tr><tr><td>200 to 500 Units</td><td>4.60</td></tr><tr><td>Above 500 Units</td><td>6.60</td></tr></table>	Unit Consumed	Rate Per Unit (Rs.)	Up to 100 Units	NIL	101 to 200 Units	3.50	200 to 500 Units	4.60	Above 500 Units	6.60		
	Unit Consumed	Rate Per Unit (Rs.)											
	Up to 100 Units	NIL											
	101 to 200 Units	3.50											
	200 to 500 Units	4.60											
	Above 500 Units	6.60											
	7. Create a Student’s Mark List in MS Excel by considering the following conditions:												
	<table><tr><th>Percentage</th><th>Class</th><th>Conditional Formatting (Font Color)</th></tr><tr><td>40 – 49</td><td>III</td><td>Blue</td></tr><tr><td>50 – 59</td><td>II</td><td>Brown</td></tr><tr><td>0 & Above</td><td>I</td><td>Green</td></tr></table>	Percentage	Class	Conditional Formatting (Font Color)	40 – 49	III	Blue	50 – 59	II	Brown	0 & Above	I	Green
Percentage	Class	Conditional Formatting (Font Color)											
40 – 49	III	Blue											
50 – 59	II	Brown											
0 & Above	I	Green											
Subject Score													
Score <40	Underline with Red Color												
Score >80	Underline with Green Color												
Result													
Pass	Black												
Fail	Red												
8. Prepare the Student’s details and view the records by using the AutoFilter Option.													
9. Design a Chart in MS Excel to show the sales performance of the Company.													
10. Develop a Pivot Table expressing the sales performance of salesmen for 3 months.													
Power Point	11. Design presentation slides for our College. The slides must include the history of various UG and PG courses offered by the college.	10											
	12. Design an Organization Chart for a Company to show the levels of hierarchy.												
Access	13. Create the following Tables:	15											
	a) Student’s Personal Details												
	b) Student’s Mark Details.												
	Perform the following												
	1. Relate the Tables												
	2. Show the details of students who passed in all subjects.												
	3. Show the details of students whose subject score in all subjects are above 60.												
	4. Create a Form and Report for the Tables.												
	Total Contact Hrs	75											

Pedagogy and Assessment Methods:

Power point Presentations, Assignment, Experience Discussion

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Sandra Cable, Steven M. Freund, Ellen Monk, Susan L. Sebok, Joy L. Starks, and Misty E. Vermaat	Microsoft Office 365 & Office 2019- An Introductory	CENAGE	2020
2	Matt vic	Microsoft Office 365	Independently Published	2021

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr. M.Deepa  Signature:	Dr. P. Archanaa  Signature:	Prof. K. Srinivasan  Signature:	Dr.R.ManickaChezhian  Signature:

				23UCC204	
Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications
Course Code:	23UCC204			Course Title	Batch: 2022 - 2025
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem	4	Core - II : Higher Financial Accounting	Semester: II
					Credits: 4

Course Objective

To expose to the students the accounting procedure of partnership firms

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Remembering the essentials of partnership accounting	K1
CO2	Understand the accounting treatments for admission, retirement and death of a partner	K2
CO3	Apply the accounting treatments in settlement of partnership accounts	K3
CO4	Analyze the relevant cases and the accounting treatment for dissolution of a firm	K4
CO5	Evaluate partnership account from admission to insolvency in real time	K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	H	M	H	M	L	M	H	M	H	M	L	M
CO2	H	H	M	M	M	M	M	M	H	H	M	M
CO3	H	M	H	M	H	M	M	M	H	H	H	M
CO4	H	M	H	M	H	M	M	H	H	H	H	H
CO5	H	H	L	H	M	M	H	H	H	H	H	H

Unit	Content	Hours
Unit – 1	Introduction to Partnership – Interest on Capital – Interest on Drawings - Profit and Loss Appropriation Account – Capital Accounts of Partners - Capital Ratio - Past Adjustments and Guarantees.	17
Unit – 2	Admission of a Partner - Calculation of Sacrificing Ratio – Valuation of Goodwill (Simple Problems) - Treatment of Goodwill - Revaluation of Assets and Liabilities - Calculation of Ratios for Distribution of Profits – Capital Adjustments.	18

Unit – 3	Retirement of a Partner - Calculation of Gaining Ratio- Revaluation of Assets and Liabilities -Treatment of Goodwill – Adjustment of Goodwill through Capital A/c only.	17
Unit – 4	Settlement of Accounts - Retiring Partner's Loan Account – Admission cum Retirement - Death of a Partner	17
Unit – 5	Dissolution of a Firm - Insolvency of Partners - Garner Vs Murray - Piecemeal Distribution (Proportionate Capital Method only).	17
	Total Contact Hrs	86

Pedagogy and Assessment Methods:

Power point Presentations, Seminar and Assignment

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Reddy, T.A. and A. Murthy	Financial Accounting	8 th Edition, Chennai: Margham Publications.	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gupta, R.L. and M. Radhaswamy	Advanced Accounting	18 th Revised Edition, New Delhi: Sultan Chand Company Limited	2022
2	S.P.Jain K.L Narang	Financial Accounting	Kalyani Publications	2021
3	Larry M Walther	Financial Accounting	Independently publisher	2021

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Ms.M.Gayathri  Signature:	Dr. P. Archanaa  Signature:	Prof.K. Srinivasan  Signature:	Dr.R.ManickaChezhian  Signature:

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	23UCC2A1			Course Title	Batch:	2022 - 2025
Lecture Hrs./ Week Or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Allied - II : Business Mathematics	Semester:	II
					Credits:	4

Course Objective

To enable the students to apply the basic mathematical knowledge to solve the real life business problems

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Remember to calculate simple linear equations for a set of data.	K1
CO2	Understand the concepts of mathematics in finance	K2
CO3	Apply the knowledge in mathematics in solving business problems	K3
CO4	Analyse the gained knowledge of set theory which helps to improve ability of mathematical thinking.	K4
CO5	Evaluate the knowledge of both present and future value by using an annuity	K5

Mapping

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	M	L	M	M	H	M	M	M	M	H	L	M
CO2	H	M	H	H	H	M	M	H	H	H	M	M
CO3	H	H	H	M	H	M	H	H	H	M	M	H
CO4	H	H	H	H	H	H	H	H	H	M	M	H
CO5	H	H	M	M	M	H	H	H	H	H	M	H

Unit	Content	Hours
Unit – 1	Mathematics of Finance: Simple Interest and Compound Interest: Basic concept – calculation of simple interest and compound interest- Effective Rates and Nominal rate of interest.	16
Unit – 2	Depreciation – Annuities – Present Value of an Immediate Annuity – Present Value of an Annuity Due – Amount of an Immediate Annuity – Amount of an Annuity Due – Discounting (problems only)	14

Unit – 3	Set theory: Definition – types of sets – set operations - Laws and properties of sets (without proofs) -Verification using Venn diagram only	15
Unit – 4	Matrices: Definition of matrix – types of matrix – matrix operations Determinants: Solving simultaneous equations in 3 variables using Cramer's rule.	14
Unit – 5	Inverse of a matrix: Definition- Inverse of a matrix- finding inverse of 3x3, 2x2 non-singular matrices- solving simultaneous linear equations by inverse matrix – Elementary transformation of matrix – Rank – Consistency of a system of Simultaneous Linear Equation.	16
	Total Contact Hrs	75

.Pedagogy and Assessment Methods:

Power point Presentations, Assignment and Brain storming

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Navaneetham. P.A	Business Mathematics & Statistics	Jai Publishers, Trichy	2019

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dharmapadam	Business Mathematics	Visvanathan.S Ltd.,	2016
2	Dr.P.R.Vittal	Business Mathematics and Statistics	Margham Publications	2018
3	Sanchetti.D.C & Kapoor. V.K	Business Mathematics	Sultan Chand & Sons, New Delhi	2020

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr.M.Deepa 	Dr. P. Archanaa 	Prof. K. Srinivasan 	Dr.RManickaChezhian 
Signature:	Signature:	Signature:	Signature:

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	23UCC2A2			Course Title	Batch:	2023 - 2026
Lecture Hrs./ Week Or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	GE II - Allied : Operations Research - I	Semester:	II
					Credits:	4

Course Objective

To enable the students to apply the mathematical knowledge to solve the real life business problems

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the basic concepts in Operations Research	K1
CO2	Understand the concepts of decision making theory	K2
CO3	Apply the knowledge of queueing theory in solving business problems	K3
CO4	Analyse the information which helps to improve the ability of <i>decision taking</i>	K4
CO5	Evaluate the concepts of inventory to solve the business problems	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO 1	PSO2
CO1	M	L	M	M	H	M	M	M	M	H	L	M
CO2	H	M	H	H	H	M	M	H	H	H	M	M
CO3	H	H	H	M	H	M	H	H	H	M	M	H
CO4	H	H	H	H	H	H	H	H	H	M	M	H
CO5	H	H	M	M	M	H	H	H	H	H	M	H

Unit	Content	Hours
Unit - 1	Basics – Definition – Characteristics - Scientific methods – Necessary of operation research in Industry - Scope of operation research in Modern Management – Uses and limitations of operation research	15

Unit - 2	Decision Making –Decision Making environment – Decisions under uncertainty – Decision under risk – Decision – Tree Analysis (Theory only)	14
Unit - 3	Queueing Theory – Introduction – Queueing system – Characteristics of Queueing system – Symbols and Notations – Classifications of queues (Theory only)	15
Unit - 4	Information Theory: Introduction- A measure of Information-Axiomatic Approach to Information- Entropy-The expected information- Some properties of entropy function-Joint and conditional entropies	16
Unit - 5	Inventory control – Types of inventories – Inventory costs – EOQ Problem with no shortages – Production problem with no shortages.	15
	Total Contact Hrs	75

.Pedagogy and Assessment Methods:

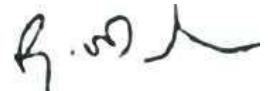
Power point Presentations, Assignment and Brain storming

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	P.K.Gupta & D.S. Hira	Problems in Operations Research	New Delhi: S. Chand & Company Ltd.,	2013

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Vittal P.R & V. Malini	Operations Research	1 st Edition, Chennai, Margham Publications	2012
2	Kanti Swarup, P.K. Gupta & Manmohan	Problems in Operations Research	12 th Edition, New Delhi, S.Chand & Sons	2019
3	Paneerselvam. R	Operations Research	2 nd Edition, New Delhi, Prentice Hall of India Pvt., Ltd.,	2016

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Ms.M.Shanmugapriya  Signature:	Dr. P. Archanaa  Signature:	Prof. K. Srinivasan  Signature:	Dr.RManickaChezhian  Signature:

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	23UCC204			Course Title	Batch:	2022 - 2025
Lecture Hrs./ Week And Practical Hrs./Week	1/4	Tutorial Hrs./Sem.	-	Core Lab - II : Web Designing	Semester:	II
					Credits:	2

Course Objective

To prepare the students for document preparation, business calculations, presentation of information, database management and designing website

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Keep in mind the fundamental knowledge of internet and web designing	K1
CO2	Understand the concept of designing web pages in web sites using various HTML tags	K2
CO3	Apply the practical knowledge in creating HTML files	K3
CO4	Analyze and develop website designing skill in real business world	K4
CO5	Evaluate the creation of links between web pages	K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	M	H	H	H	M	M	H	M	M	H		
CO2	M	H	M	H	M	H	H	M	M	H		
CO3	H	H	H	H	H	H	H	M	H	H		
CO4	H	H	H	H	M	H	H	H	H	H		
CO5	M	M	M	H	M	M	H	H	M	H		

Content	Hours
- Write a HTML code for designing a web page for system configuration - Create a HTML document to show the important HTML tags - Design a web page to show the subject covered in the first year - Create a web page to list out the features of mobile phones using DIV element - List out the names of software companies using ordered list - List out the educational website using unordered list - Design a web page using Nested list. - Develop a web page to show the definition list using HTML tags	75

9. Create an advertisement of a product using HTML tags	
10. Generate a web page using link within a web page	
11. Develop a web page for NGM College using links for another web page	
12. Generate a web page to display the weather report using table	
13. Construct a HTML document to display mark statement using nested table	
14. Prepare a resume using forms	
15. Create a website for a College using frames	
Total Contact Hrs	75

Pedagogy and Assessment Methods:

Power point Presentations, Assignment, Experience Discussion

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Jo Foster	Learn HTM for Beginner	Elluminet Press	2019
2	Jennifer Niederst Robbins	Learning Web Designing	O'Reilly	2012

Course Objective

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr. P. Archanaa 	Dr. P. Archanaa 	Prof. K. Srinivasan 	Dr.R.ManickaChezhian 
Signature:	Signature:	Signature:	Signature:

Programme Code:	BCCA			Programme Title	Bachelor of Commerce with Computer Applications	
Course Code:	23UCC2S1			Course Title	Batch:	2023 - 2026
Lecture Hrs./ Week Or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-	SBE – I: Naan Mudhalvan: Basics of Finance & Fintech	Semester:	II
					Credits:	2

Course Objective

To prepare the students to improve the skills in finance

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Keep in mind the fundamental knowledge of Finance	K1
CO2	Understand the concept of financial eco system	K2
CO3	Apply the practical knowledge of technology in finance	K3
CO4	Analyze and develop financial designing skill in real business world	K4
CO5	Evaluate the creation of links between technology and organization	K5

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	M	H	H	H	M	M	H	M	M	H	M	H
CO2	M	H	M	H	M	H	H	M	M	H	H	H
CO3	H	H	H	H	H	H	H	M	H	H	H	H
CO4	H	H	H	H	M	H	H	H	H	H	H	H
CO5	M	M	M	H	M	M	H	H	M	H	M	H

Unit	Content	Hours
Unit - 1	Introduction to Finance – Types of Finance	6
Unit - 2	Financial Ecosystem – Players of Financial Ecosystem	6
Unit - 3	Challenges of Financial Services Industry – Financial Technology (FinTech)	6

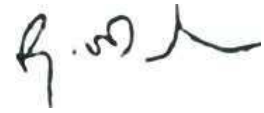
Unit - 4	FinTech Architecture - Applications of FinTech	6
Unit - 5	FinTech Technologies - Fintech startups	6
	Total Contact Hrs	30

Pedagogy and Assessment Methods:

Power point Presentations, Assignment, Experience Discussion

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Shashi K Gupta, R.K. Sharma	Financial Management Theory and Practice	Kalyani Publisher	2015
2	Dr. Komal Mistry	FinTech in India	Book Rivers Publication	2023

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Mr.S.Rajagopalan 	Dr. P. Archanaa 	Prof. K. Srinivasan 	Dr.R.ManickaChezhian 
Signature:	Signature:	Signature:	Signature:


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