

NALLAMUTHU GOUNDER MAHALINGAM COLLEGE (AUTONOMOUS)-POLLACHI

1.2.1 Percentage of new courses introduced out of the total number of courses across all programmes offered during the last five years				
S.No	Name of the programme	Name of the Course	Course Code	Year of introduction (during the last five years)
1	B.A. History	Indian Administration	18UHY2A2	2018
2	B.A. History	History of India from 1526 A.D to 1707 A.D	18UHY203	2018
3	B.A. History	Windows based office automation	18UHY512	2018
4	B.Sc. Botany	Major Paper IV- Anatomy and Embryology	18UBY304	2018
5	B.Sc. Botany	Major Paper V – Cytology, Biochemistry and Biophysics.	18UBY405	2018
6	B.COM IB	Modern Marketing	18UIB102	2018
7	B.COM IB	Cost and Management accounting	18UIB203	2018
8	B.COM IB	Economic Analysis	18UIB204	2018
9	B.COM IB	Statistics for Business	18UIB2A2	2018
10	BCA	PhP Programming Lab	18UBC418	2018
11	BCA	NME: DTP Programming Lab	18UBC3N2	2018
12	BCA	Computer Networks/ Grid Computing	18UBC521	2018
13	BCA	Current Trends and Technology	18UBC522	2018
14	BCA	Data Mining and Warehousing / Cloud Computing	18UBC627	2018
15	BCA	Mobile Application Development	18UBC628	2018
16	BCA	Mobile Application Development Lab	18UBC630	2018
17	B.Com	Consumer Affairs	18UCO4N4	2018
18	B.Com PA	Indirect Taxation	18UPA413	2018
19	B.Com PA	Information Technology and Security	18UPA621	2018
20	B.A. Tamil	Ikkala Illakiyam -II	18UTM102	2018
21	B.A. Tamil	Mozhi varalaru	18UTM511	2018

BOS
Highlighted



Metric : 1.2.1



New Course Introduced

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Coimbatore District

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Boards of Studies in Prof. Acc.

Saturday - 24-2-2018

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Sl.No	MEMBERS	SIGNATURE	MINUTES
1	Dr. S. B. Crayathari (Chairperson)	S. B. Crayathari	The Board of studies for B Com (PA) was held on 24 th February 2018 @ 11.00 am in the department.
2	Dr. Chellarasamy, Asst. Prof. in Commerce, Shanmugas University, Coimbatore (University Nominee)	ABSENT	The syllabus for the 2018-2021 batch was discussed for all six semesters and the board resolved the following suggestions.
3	Dr. T. M. Hemalatha Asst. Prof. in Commerce, Gokulam College of Arts & Science Coimbatore (Subject & Academic Expert)	T. M. Hemalatha 24/2/18	Semester I :- IS UPA 401 - Principles of Accountancy - A New topic 'NPA' has been included in 5 th unit
4	CA S. Rajesh, Auditor, Pollachi (Industrial Expert)	CA S. Rajesh 24/2/18	Semester III :- IS UPA 3A3 - Programming lab in Ms Office - A new concept, Pivot table and lookup has been added in Ms Excel as per suggestion given by Alumni. Sem IV :- IS UPA 413 - Indirect Taxation - Total Syllabus has been restructured as per present scenario
5	Mr. T. M. Imran (Alumni)	T. M. Imran 24/2/2018	IS UPA 4A4 - Programming lab in Tally - Unit 5 - VAT has been replaced by GST and TDS. IS UPA 4A3 - NME - Taxation - Syllabus has been restructured
6	Mr. D. Rajasekaran	D. Rajasekaran	Semester V :- IS UPA 515 - Auditing & Assurance - New topics, 'Green Auditing & E-Auditing' is included in 1 st unit.
7	Ms. V. Latha	V. Latha	IS UPA 516 - Banking Theory & Practice - Minor changes are done in 2 nd unit.
8	Ms. T. Bhuvanawari	T. Bhuvanawari	IS UPA 517 - Marketing - The paper name is changed as 'Marketing-Mgt' and Syllabus has been restructured
9	Ms. V. Ashwinprabha	V. Ashwinprabha	Semester VI :- IS UPA 621 - Information Technology & Security - The entire syllabus is redefined. Major Online course has been introduced as one of the Skill based elective for 6 th Semester.

SCHEME OF EXAMINATIONS
(Students admitted batch 2018-2021)

Part	Subject Code	Subject	Ins. Hours Per Week	Exam				Credit
				Hours	CIA	ESE	Total	
Semester – I								
I	18UTL101/ 18UHN101	Tamil / Hindi Paper – I	6	3	25	75	100	3
II	18UEN 101	English for Enrichment – I	5	3	25	75	100	3
III	18 UPA 101	CORE I : Principles of Accountancy	6	3	25	75	100	4
	18 UPA 102	CORE II : General Economics	5	3	25	75	100	3
	18 UPA 1A1	ALLIED I : Quantitative Aptitude - I	6	3	25	75	100	4
IV	18 UHR101	Human Rights in India	1	2	-	50	50	2
	18 HEC 101	Human Excellence : Personal Values and Sky Practice I	1	2	25	25	50	1
V		Extension Activities : NCC / NSS / Sports & Games	-	-	-	-	-	-
Total			30		160	450	600	20
Semester – II								
I	18UTL202/ 18UHN202	Tamil / Hindi Paper – II	6	3	25	75	100	3
II	18UEN 202	English for Enrichment – II	5	3	25	75	100	3
III	18UPA 203	CORE III : Financial Accounting	6	3	25	75	100	4
	18 UPA 204	CORE IV : Commercial Law	5	3	25	75	100	4
	18 UPA 2A2	ALLIED II : Quantitative Aptitude -II	5	3	25	75	100	4
IV	18 EVS 201	Environmental Studies	2	2	-	50	50	2
	18 HEC202	Human Excellence : Personal Values and Sky Practice II	1	2	25	25	50	1
V		Extension Activities : NCC / NSS / Sports & Games	-	-	-	-	-	-
Total			30		160	450	600	21



S B Gayan

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Part	Subject Code	Subject	Ins. Hours Per Week	Exam				Credit
				Hours	CIA	ESE	Total	
Semester – III								
III	18 UPA 305	CORE V : Partnership Accounting	5	3	25	75	100	4
	18 UPA 306	CORE VI : Industrial Law	4	3	25	75	100	4
	18 UPA 307	CORE VII : Executive Communication	4	3	25	75	100	3
	18 UPA 308	CORE VIII : Income Tax	5	3	25	75	100	4
	18 UPA 309	CORE IX : Business Management	4	3	25	75	100	3
	18 UPA 3A3	ALLIED III : Computer Applications – I: Programming Lab in MS Office	6*	3	40	60	100	4
IV	18 HEC 303	Human Excellence : Professional Values and Yoga Practice III	1	2	25	25	50	1
	18 UPA 3N1 / 18 UPA 3N2	Skill Based Non-Major Elective : Accounting and Auditing / Company Law	1	2	-	50	50	2
V		Extension Activities : NCC / NSS / Sports & Games	-	-	-	-	-	-
Total			30		190	510	700	25
Semester – IV								
III	18 UPA 410	CORE X : Corporate Accounting	6	3	25	75	100	4
	18 UPA 411	CORE XI : Company Law	5	3	25	75	100	4
	18 UPA 412	CORE XII : Financial Management	6	3	25	75	100	3
	18 UPA 413	CORE XIII: Indirect Taxation	6	3	25	75	100	4
	18 UPA 4A4	ALLIED IV : Computer Applications – II Programming Lab in Tally	5**	3	40	60	100	4
IV	18 HEC 404	Human Excellence : Social Values and yoga Practice IV	1	2	25	25	50	1
	18 UPA4N3 / 18 UPA4N4	Skill Based Non-Major Elective : Taxation / Contract Act	1	2	-	50	50	2
V	18UNC401 / 18UNS402 / 18USG403	Extension Activities : NCC / NSS / Sports & Games	-	-	-	50	50	1
Total			30		165	485	650	23

Note: * 4 hours Lab and 2 hours theory, ** 4 hours Lab and 1 hour theory



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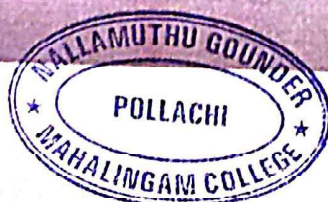
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Part	Subject Code	Subject	Ins. Hours Per Week	Exam				Credit
				Hours	CIA	ESE	Total	
Semester – V								
III	18 UPA 514	Core XIV : Higher Corporate Accounting	6	3	25	75	100	4
	18 UPA 515	Core XV : Auditing and Assurance	6	3	25	75	100	4
	18 UPA 516	Major ELECTIVE I: Banking Theory Law and Practice	6	3	25	75	100	5
	18 UPA 517	Core XVI : Marketing Management	5	3	25	75	100	3
	18 UPA 518	Major ELECTIVE II : Operations Research	5	3	25	75	100	5
IV	18 HEC 505	Human Excellence : National Values – yoga Practice V	1	2	25	25	50	1
	18 UPA551/ 18 UPA552	Skill Based Major Elective : Business Ethics/ Brand Management	1	2	-	50	50	2
	18GKL 501	Skill Based Subjects : General Knowledge and General Awareness*	*SS	2	-	50	50	2
Total			30		160	500	650	26
Semester – VI								
III	18 UPA 619	Core XVII : Management Accounting	6	3	25	75	100	4
	18 UPA 620	Core XVIII : Strategic Management	5	3	25	75	100	3
	18 UPA 621	Core XIX : Information Technology & Security	5	3	25	75	100	3
	18 UPA 622	Core XX : Cost Accounting	6	3	25	75	100	4
	18 UPA 623	Core XXI : Human Resource Management	4	3	25	75	100	3
	18 UPA 624	Major ELECTIVE III: Practical Auditing**	2	3	20	80	100	5
IV	18 HEC 606	Human Excellence : Global Values and Yoga Practice VI	1	2	25	25	50	1
	18 UPA6S3/ 18 UPA6S4	Skill Based Major Elective ;Entrepreneurial Development Programme/Supply Chain Management	1	2	-	50	50	2
Total			30		170	530	700	25
Grand Total			180		975	2925	3900	140

Note * self study paper

** 80 mark for report presentation and 20 for viva-voce examinations



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Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting))	
Course Code	18 UPA413	Title	Batch	2018-2021
Hrs/Week	6	ELECTIVE I: Indirect Taxation	Semester	IV
			Credits	4

Objective

To get a thorough knowledge on Indirect taxation

Outcomes (CO)

K1	CO1	To keep in mind the basic structure of indirect tax.
K2	CO2	To understand the tax procedures.
K3	CO3	To implement the various types of taxes and rules thereon.
K4	CO4	To get adopt new situation with the gained professional knowledge.

Syllabus

Unit-1(15 hours)

Indirect taxes-Meaning- and Nature- Special features of Indirect taxes- Types- Objectives- Direct Taxes- Contribution to Government Revenues- Taxation under the Constitution- Advantages and Disadvantages of Indirect taxes

Unit-2(16 hours)

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- Customs Duty drawback

Unit-3(16 hours)

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

Unit-4(16 hours)

Levy and Collection under TNGST/ CGST Acts- Meaning of Important Term: Goods, Services, Supplier, Business, Manufacture, Casual Taxable Person, Aggregate Turnover, Input Tax and Output Tax. Concept of Supply- Mixed and Composite 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.

Unit-5(15 hours)

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 Goods and 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. Self study : Maximum retail price , Levy of tax

Self study : Levy of tax

Teaching aids : Power point Presentations, Group discussions, Seminar , Assignment

Books for Study:

V.S.Datey(2012), "Indirect Taxes", Taxmann Publications (P) Ltd., New Delhi

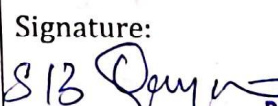
Books for Reference:

1. Balachandran, "Indirect Taxation", Sultan Chand & Co., New Delhi 2006.
2. Jain R K ,Customs Manual(2012), Central Tax Publications Pvt Ltd, New Delhi

Mapping

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

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

Course Designed by Name and Signature	Verified by HoD Name and Signature	Checked by CDC	Approved by COE
Name: Ms. T. Bhuvaneswari Signature: 	Name: Dr. S. B. Gayathri Signature: 	Name: Dr. M. Durairaju Signature: 	Name: Dr. R. Muthukumar Signature: 

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Programme code	B.Com PA	Programme Title	Bachelor of Commerce (Professional Accounting)	
Course Code	18 UPA 621	Title	Batch	2018-2021
Hrs/Week	5	Information Technology & Security	Semester	VI
			Credits	3

Objective

To develop understanding of Information Technology as a key enabler and facilitator of implementing Information Systems in enterprises and their impact on business processes and controls.

Outcomes (CO)

K1	CO1	To remember the information through technology
K2	CO2	To understand the computers software and hardware
K3	CO3	To execute the data through computer
K4	CO4	Cultivate the knowledge of cyber crime and cyber security

Syllabus

Unit I (10 hrs)

Information Technology - Introduction to Information technology – IT act 2000 – Advantages and disadvantages of IT – *Recent technologies in IT*

Unit II (15 hrs)

Components of communication 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, tempering with data, Repudiation, Information Disclosures, Denial of service, Elevation of privilege.

Unit III (10 hrs)

Authentication – password management – E-Commerce security – windows security – **Network security**: Network intrusion detection and prevention systems – Firewalls – software security – **web security**: User Authentication, Authentication – secret and session management, cross site scripting, cross site forgery. SQL Injection. Computer forencies – Steganography.

Unit IV (15 hrs)

Cyber law and cyber crime : Cyber law : Emerging trends – awareness – area of development - *cyber crime* : Prevention strategies – Law and Practices – Information technology act on cyber crime

Unit V (15 hrs)

Cyber security : cyber security – cyber security policy – Mission and vision of cyber security program – strategies for cyber security – International network on cyber security – Promotion of R& D on cyber security – Cyber safe plan – Guiding Principles.

Self Study : *Recent technologies in IT, cyber crime*

Teaching aids : Seminar , Assignment, Experience Discussion, Activity,

Books for Study:

1. Nirupama sekar.G, Sekar.G and saravana prakash.B(2014), *"Information technology and strategic management"*, Wolters kluwer(india) Pvt Ltd

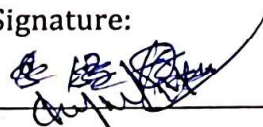
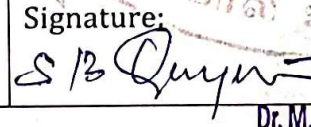
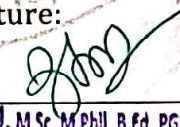
Books for Reference:

1. V.Rajaraman, *"Introduction to information technology"*, PHI Learning Materials
2. Atul Gupta(2011), *Information Technology*, Kitab mahal Distributors'
3. Eng K. Chew, Petter Gollschalk(2009), *Information Technology*, IGI Global snippet.

Mapping

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

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

Course Designed by	Verified by HoD	Checked by	Approved by
Name and Signature	Name and Signature	CDC	COE
Name: Mr. D. Rajasekaran	Name: Dr. S. B. Gayathri	Name: Dr. M. Durairaju	Name: Dr. R. Muthukumaran
Signature: 	Signature: 	Signature: 	Signature: 

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