

UG DEPARTMENT OF COMMERCE(CA)

SYLLABUS 2019 – 2022 BATCH

(Outcome-Based Education)

BOARD OF STUDIES 2019

I to VI SEMESTER



**NALLAMUTHU GOUNDER MAHALINGAM COLLEGE
(AUTONOMOUS)**

Re-Accredited with 'A' Grade by NAAC

An ISO 9001:2015 Certified Institution

POLLACHI - 642 001

NGM 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.

**Scheme of Examination
(With effect from 2019-2022 Batch)**

| Part | Subject Code | Subject | Irs. Hours Per Week | Exam | | | | Credit |
|----------------------|---------------------|---|---------------------|----------|------------|------------|------------|-----------|
| | | | | Hours | CIA | ESE | Total | |
| Semester - I | | | | | | | | |
| I | 19UTL101 | Tamil / Hindi / French Paper – I | 6 | 3 | 25 | 75 | 100 | 3 |
| II | 19UEN101 | English for Enrichment – I | 5 | 3 | 25 | 75 | 100 | 3 |
| III | 19UCC101 | CORE I : Financial Accounting | 6 | 3 | 25 | 75 | 100 | 4 |
| | 19UCC102 | CORE II : Programming Laboratory – I : MS – Office | 5** | 3 | 40 | 60 | 100 | 3 |
| | 19UCC1A1 | ALLIED I : Business Economics | 6 | 3 | 25 | 75 | 100 | 4 |
| IV | 19UHR101 | Human Rights in India | 1 | 2 | - | 50 | 50 | 2 |
| | 19HEC101 | Human Excellence: Personal Values & Sky Yoga Practice-I | 1 | 2 | 25 | 25 | 50 | 1 |
| V | - | Extension Activities (List Enclosed) | - | - | - | - | - | - |
| Total | | | 30 | - | 165 | 435 | 600 | 20 |
| Semester - II | | | | | | | | |
| I | 19UTL202 / 19UHN202 | Tamil / Hindi / French Paper – II | 6 | 3 | 25 | 75 | 100 | 3 |
| II | 19UEN202 | English for Enrichment – II | 5 | 3 | 25 | 75 | 100 | 3 |
| III | 19UCC203 | CORE III : Higher Financial Accounting | 6 | 3 | 25 | 75 | 100 | 4 |
| | 19UCC204 | CORE IV : Programming Laboratory – II : HTML | 5** | 3 | 40 | 60 | 100 | 3 |
| | 19UCC2A2 | ALLIED II : Business Mathematics and Statistics | 5 | 3 | 25 | 75 | 100 | 4 |
| IV | 19EVS201 | Environmental Studies | 2 | 2 | - | 50 | 50 | 2 |
| | 19HEC202 | Human Excellence: Family Values & Sky Yoga Practice-II | 1 | 2 | 25 | 25 | 50 | 1 |
| V | - | Extension Activities (List Enclosed) | - | - | - | - | - | - |
| Total | | | 30 | - | 165 | 435 | 600 | 20 |

| Part | Subject Code | Subject | Thrs. Hours Per Week | Exam | | | | Credit |
|-----------------------|---------------------|---|----------------------|----------|------------|------------|------------|-----------|
| | | | | Hours | CIA | ESE | Total | |
| Semester - III | | | | | | | | |
| III | 19UCC305 | CORE V : Corporate Accounting | 6 | 3 | 25 | 75 | 100 | 4 |
| | 19UCC306 | CORE VI : Principles of Marketing | 4 | 3 | 25 | 75 | 100 | 4 |
| | 19UCC307 | CORE VII : Relational Database Management System and Oracle | 5 | 3 | 25 | 75 | 100 | 4 |
| | 19UCC308 | CORE VIII : Programming Laboratory – III : Oracle | 4 | 3 | 40 | 60 | 100 | 2 |
| | 19UCC3A3 | ALLIED III : Executive Communication – Practical | 4 | 3 | 40 | 60 | 100 | 4 |
| | 19UCC309 | Core IX : Commercial Law | 5 | 3 | 25 | 75 | 100 | 4 |
| IV | 19HEC303 | Human Excellence: Professional Values & Sky Yoga Practice-III | 1 | 2 | 25 | 25 | 50 | 1 |
| | 19UCC3N1 /19UCC3N2 | NME: Commerce Practical / Supply Chain Management | 1 | 2 | - | 50 | 50 | 2 |
| V | - | Extension Activities (List Enclosed) | - | - | - | - | - | - |
| Total | | | 30 | - | 205 | 495 | 700 | 25 |
| Semester - IV | | | | | | | | |
| III | 19UCC410 | CORE X : Higher Corporate Accounting | 6 | 3 | 25 | 75 | 100 | 4 |
| | 19UCC411 | CORE XI : Visual Basic | 4 | 3 | 25 | 75 | 100 | 4 |
| | 19UCC412 | CORE XII : Programming Laboratory – IV : Visual Basic | 4 | 3 | 40 | 60 | 100 | 2 |
| | 19UCC413 | CORE XIII : Programming Laboratory – V :Tally | 4 | 3 | 40 | 60 | 100 | 2 |
| | 19UCC4A4 | ALLIED IV : Operations Research | 5 | 3 | 25 | 75 | 100 | 4 |
| | 19UCC414 | Core XIV : Company Law & Secretarial Practice | 5 | 3 | 25 | 75 | 100 | 4 |
| IV | 19HEC404 | Human Excellence: Social Values: Sky Yoga Practice-IV | 1 | 2 | 25 | 25 | 50 | 1 |
| | 19UCC4N3 / 19UCC4N4 | NME: Computer Application Practical / Retail Management | 1 | 2 | - | 50 | 50 | 2 |
| V | - | Extension Activities (List Enclosed) | - | - | - | 50 | 50 | 1 |
| Total | | | 30 | - | 205 | 545 | 750 | 24 |

| Part | Subject Code | Subject | Thrs. Hours Per Week | Exam | | | | Credit |
|----------------------|------------------------|---|----------------------|----------|-------------|-------------|-------------|------------|
| | | | | Hours | CIA | ESE | Total | |
| Semester – V | | | | | | | | |
| | 19UCC515 | CORE XV : Cost Accounting | 6 | 3 | 25 | 75 | 100 | 4 |
| III | 19UCC516 | CORE XVI : Income Tax | 7 | 3 | 25 | 75 | 100 | 4 |
| | 19UCC517 | CORE XVII : Programming in C | 6 | 3 | 25 | 75 | 100 | 4 |
| | 19UCC518 | CORE XVIII : Programming Laboratory – VI : C | 4 | 3 | 40 | 60 | 100 | 2 |
| | 19UCC519 | CORE XIX : Institutional Training | - | - | 40 | 60 | 100 | 3 |
| | 19UCC5E1/ 19UCC5E2 | Major Elective-I : Commerce & Computer Applications Practical / Consumer Behaviour | 5**/ 5 | 3 | 25 | 75 | 100 | 5 |
| IV | 19HEC505 | Human Excellence: National Values: Sky Yoga Practice-V | 1 | 2 | 25 | 25 | 50 | 1 |
| | 19UCC5S1 / 19UCC5S2 | SBE(Major): Principles of Management / Organisational Behaviour | 1 | 2 | - | 50 | 50 | 2 |
| | 19GKL501 | General Knowledge and General Awareness (SBE) | *SS | 2 | - | 50 | 50 | 2 |
| Total | | | 30 | - | 170 | 470 | 650 | 27 |
| Semester – VI | | | | | | | | |
| III | 19UCC620 | CORE XX : Management Accounting | 6 | 3 | 25 | 75 | 100 | 4 |
| | 19UCC621 | CORE XXI : Programming Laboratory – VII: Multimedia | 6*** | 3 | 40 | 60 | 100 | 3 |
| | 19UCC622 | CORE XXII : Indirect Taxation | 5 | 3 | 25 | 75 | 100 | 4 |
| | 19UCC6E3/ 19UCC6E4 | Major Elective-II : Banking & Insurance Law/ Services Marketing | 6 | 3 | 40 | 60 | 100 | 5 |
| | 19UCC6E5/ 19UCC6E6 | Major Elective-III : E-Commerce and Information Security/ Advertising and Sales Promotion | 5 | 3 | 25 | 75 | 100 | 5 |
| IV | 19HEC606 | Human Excellence: Global Values & Yoga Practice-VI | 1 | 2 | 25 | 25 | 50 | 1 |
| | 19UCC6S3 / 19UCC6S4 | SBE (Major) : Financial Markets and Institutions / Investment Management | 1 | 2 | - | 50 | 50 | 2 |
| Total | | | 30 | - | 170 | 420 | 600 | 24 |
| Grand Total | | | 170 | - | 1080 | 2820 | 3900 | 140 |

Note:-

* Self-study Paper ; ** Theory 1 hour & Lab 4 hours ; *** Theory 2 hours & Lab 4 hours

2019 - '22 BATCH

LIST OF PART - V SUBJECTS INCLUDED IN SEMESTER I, II, III & IV

| S.No. | Subject Code | Subjects |
|--------------|---------------------|-----------------------------------|
| 1. | 19UNC 401 | NCC |
| 2. | 19UNS 402 | NSS |
| 3. | 19USG 403 | Sports and Games |
| 4. | 19URO 404 | Rotract Club |
| 5. | 19URR 405 | Red Ribbon Club |
| 6. | 19UYR 406 | Youth Red Cross |
| 7. | 19UCA 407 | Consumer Awareness Club |
| 8. | 19UED 408 | Entrepreneurship Development Cell |
| 9. | 19UCR 409 | Centre for Rural Development |
| 10. | 19 USS 410 | Student Guild of Service |
| 11. | 19UGS 411 | Green Society |
| 12. | 19UEO 412 | Equal Opportunity Cell |
| 13. | 19UFA 413 | Fine Arts Club |

Bloom's Taxonomy Based Assessment Pattern

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

1. Theory: 75 Marks

(i) TEST- I & II and ESE:

| Knowledge Level | | Section | Marks | Description | Total |
|-----------------|---------|--|---------|--------------------------|-------|
| K1 | 1- 5 | A(Answer all the questions) | 10x1=10 | MCQ | 75 |
| | 6 -10 | | | Define | |
| K2 | 11 - 15 | B (Either or pattern) | 5x5=25 | Short Answers | |
| K3 & K4 | 16 - 21 | C (Answer 4 out of 6 and Question No.16 is compulsory) | 4x10=40 | Descriptive/ Detailed | |

2. Theory: 50 Marks

| Knowledge Level | | Section | Marks | Description | Total |
|-----------------|--------|---|----------|--------------------------|-------|
| K1 | 1 - 5 | A (Answer all the questions) | 10x1=10 | MCQ | 50 |
| | 6 - 10 | | | Define | |
| K2, K3 & K4 | 11 -17 | B (Answer 5 out of 8 and Question No. 11 is compulsory) | 5 x 8=40 | Descriptive/ Detailed | |

3. Practical Examinations:

| Knowledge Level | | Section | Marks | Total |
|-----------------|--|-------------------------|-------|-------|
| K3 | | Practical & Record work | 60 | 100 |
| K4 | | | | |
| K5 | | | 40 | |

4. Institutional Training and Viva-Voce:

| Knowledge Level | | Section | Marks | Total |
|-----------------|--|------------|-------|-------|
| K3 | | Work Diary | 40 | 100 |
| K4 | | | | |
| K5 | | Viva-Voce | 60 | |

Components of Continuous Assessment

| Components | | Calculation | CIA Total |
|--------------------|----|--------------|-----------|
| Test 1 | 75 | (75+75+25)/7 | 25 |
| Test 2 | 75 | | |
| Assignment/Seminar | 25 | | |

Programme Outcomes

- P01** To enrich the students' knowledge and skills that are necessary to meet the challenges in academic, career and social environment
- P02** To train them to be successful in a rapidly changing world

Programme Specific Outcomes

- PS01** To enhance the students' knowledge in general business principles and required accounting
- PS02** To develop their knowledge and skills in the computer arena
- PS03** To train them to utilise computers in various business operations
- PS04** To develop their ability on computer based solutions to real corporate and business problems
- PS05** To make them capable in decision making at personal and professional level

| | | | | |
|------------------------|----------|------------------------------|---|----------|
| Programme Code: | BCCA | Programme Title : | Bachelor of Commerce with Computer Applications | |
| Course Code: | 19UCC101 | Course Title | Batch : | 2019-'22 |
| | | Core-I :Financial Accounting | Semester : | I |
| Hrs/Week: | 6 | | Credits: | 4 |

Course Objective

To impart knowledge to the students for the preparation of various accounting statements

Course Outcome

| | | |
|----|-----|---|
| K1 | CO1 | To recollect the basic concepts, conventions, methods and techniques underlying the accounting practices. |
| K2 | CO2 | To get the idea for preparing and presenting financial statements in accordance with generally accepted accounting principles. |
| K3 | CO3 | To apply skills in critical-thinking and problem-solving |
| K4 | CO4 | To evaluate conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions. |

| Unit | Content | Hours |
|--------|--|-------|
| Unit-1 | Introduction to Accounting Cycle: Accounting – Definition - <i>Concepts and Conventions</i> (AS-09)- Final Accounts of a Sole Trader (AS-04). | 15 |
| Unit-2 | Depreciation Accounting (AS-06) and Single Entry System: Depreciation Accounting – <i>Methods of Depreciation</i> - Straight Line and Diminishing Balance Methods – Annuity Method. Single Entry system - Meaning and Salient Features - Statement of Affairs Method-Conversion Method. | 15 |
| Unit-3 | Consignment Accounts: Consignment Accounts- Meaning – Features- Distinction between sale and consignment-Account sales –Non-Recurring Expenses –Recurring Expenses – Accounting Treatment of Consignment Transactions (Including normal and abnormal loss). | 16 |
| Unit-4 | Joint Venture Account (AS-11): Joint Venture Account - Meaning- Features- Distinction between Joint Venture and Partnership-Accounting for Joint Venture- Separate set of books-Separate set of books is not kept | 16 |
| Unit-5 | Royalty Accounting: Royalty Accounting (Excluding Sub-Lease) - Fire Insurance Claims - Computation of claim to be lodged for loss of stock- Gross profit ratio - Abnormal items-Average clause with stock policy (Excluding Consequential loss) | 16 |

Group discussions, Seminar and Assignment

- Italics denotes self study topics

Note:

Problems – 80% Theory – 20%

Books for Study:

1. Dr.V.Radha revised edition (2016), Financial Accounting, Prasanna Publishers and Distributors
2. Gupta. R.L and Radhaswamy,M. (2017), Financial Accounts, Theory Methods and Applications,13th Revised Edition, New Delhi, Sultan Chand and Sons.

Books for Reference:

1. Jain and Narang (2017), Financial Accounting. Chennai, Kalyani Publishers.
2. Vinayakam. N and Charumathi,B. (2017), Financial Accounting. New Delhi, Sultan Chand and Sons.

Mapping

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

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

| Course Designed by | Verified by HoD | Checked by CDC | Approved by COE |
|--------------------|-----------------|------------------|-------------------|
| Ms. T. Gowthami | Dr. P. Anitha | Dr. M. Durairaju | Dr. R. Muthukumar |
| | | | |

| | | | | |
|------------------------|----------|---|---|-----------------|
| Programme Code: | BCCA | Programme Title : | Bachelor of Commerce with Computer Applications | |
| Course Code: | 19UCC102 | Course Title | Batch : | 2019-'22 |
| | | Core-II : Programming Laboratory – I : MS Office | Semester : | I |
| Hrs/Week: | 5* | | | Credits: |

Course Objective

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

Course Outcomes (CO)

| | | |
|-----------|------------|---|
| K1 | CO1 | To remember the various features of Ms-word for document preparation |
| K2 | CO2 | To understand various functions of Ms-Excel |
| K3 | CO3 | To apply creativity in business presentation |
| K4 | CO4 | To evaluate basic knowledge in database and to create a database system |

| Practical | Programs | Hours | | | | | | | | | | |
|-----------------------------|--|-----------------------------|-----------------------------------|-----------------|-----|------------------|------|------------------|------|-----------------|------|----|
| MS Word | 1. Design the front page of a Magazine in MS Word. 2. Build a table in MS Word projecting the details of the student's in our department. 3. <i>Create an Advertisement copy in MS Word to promote the sale of a durable product.</i> 4. Send Diwali wishes to your friends using mail merge concept. | 20 | | | | | | | | | | |
| MS Excel | 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 Provident Fund – 12% on Basic Pay + Dearness Allowance 6. Design the Electricity Bill in MS Excel by considering the following conditions: <table border="0" style="width: 100%;"> <tr> <td style="text-align: left;"><u>Unit Consumed</u></td> <td style="text-align: right;"><u>Rate Per Unit (Rs.)</u></td> </tr> <tr> <td>Up to 100 Units</td> <td style="text-align: right;">NIL</td> </tr> <tr> <td>101 to 200 Units</td> <td style="text-align: right;">3.50</td> </tr> <tr> <td>200 to 500 Units</td> <td style="text-align: right;">4.60</td> </tr> <tr> <td>Above 500 Units</td> <td style="text-align: right;">6.60</td> </tr> </table> | <u>Unit Consumed</u> | <u>Rate Per Unit (Rs.)</u> | Up to 100 Units | NIL | 101 to 200 Units | 3.50 | 200 to 500 Units | 4.60 | Above 500 Units | 6.60 | 25 |
| <u>Unit Consumed</u> | <u>Rate Per Unit (Rs.)</u> | | | | | | | | | | | |
| Up to 100 Units | NIL | | | | | | | | | | | |
| 101 to 200 Units | 3.50 | | | | | | | | | | | |
| 200 to 500 Units | 4.60 | | | | | | | | | | | |
| Above 500 Units | 6.60 | | | | | | | | | | | |

| | <p>7. Create a Student's Mark List in MS Excel by considering the following conditions:</p> <table border="0"> <thead> <tr> <th><u>Percentage</u></th> <th><u>Class</u></th> <th><u>Conditional Formatting (Font Color)</u></th> </tr> </thead> <tbody> <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> </tbody> </table> <p>Subject Score Score <40 Underline with Red Color Score >80 Underline with Green Color</p> <p>Result Pass Black Fail Red</p> <p>8. <i>Design a Chart in MS Excel to show the sales performance of the Company.</i></p> <p>9. Prepare the Student's details and view the records by using the AutoFilter Option.</p> <p>10. Develop a Pivot Table expressing the sales performance of salesmen for 3 months.</p> | <u>Percentage</u> | <u>Class</u> | <u>Conditional Formatting (Font Color)</u> | 40 – 49 | III | Blue | 50 – 59 | II | Brown | 0 & Above | I | Green | |
|-------------------|---|--|--------------|--|---------|-----|------|---------|----|-------|-----------|---|-------|--|
| <u>Percentage</u> | <u>Class</u> | <u>Conditional Formatting (Font Color)</u> | | | | | | | | | | | | |
| 40 – 49 | III | Blue | | | | | | | | | | | | |
| 50 – 59 | II | Brown | | | | | | | | | | | | |
| 0 & Above | I | Green | | | | | | | | | | | | |
| MS PowerPoint | <p>12. Create a PowerPoint show about our College.</p> <p>13. Design an Organization Chart for a Company and College</p> | 10 | | | | | | | | | | | | |
| MS Access | <p>14. Create the following Tables: a) Student's Personal Details b) Student's Mark Details.</p> <p>Perform the following</p> <ol style="list-style-type: none"> 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. | 10 | | | | | | | | | | | | |

Note: * It includes Theory – 1 Hour and Practical – 4 Hours

* *Italicized* texts are for self-study.

Teaching Methods

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

Mapping

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|-----------------|-------------|-------------|-------------|-------------|-------------|
| CO1 | M | S | S | H | S |
| CO2 | M | S | H | H | S |
| CO3 | M | S | S | H | S |
| CO4 | M | S | S | H | 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 | Dr. M. Durairaju | Dr. R. Muthukumar |
| | | | |

| | | | | |
|------------------------|----------|-------------------------------|---|----------|
| Programme Code: | BCCA | Programme Title : | Bachelor of Commerce with Computer Applications | |
| Course Code: | 19UCC1A1 | Course Title | Batch : | 2019-'22 |
| | | Allied-I : Business Economics | Semester : | I |
| Hrs/Week: | 6 | | Credits: | 4 |

Course Objective

To prepare the students to examine the importance and applications of economic analysis to make business decision

Course Outcomes (CO)

| | | |
|-----------|------------|---|
| K1 | CO1 | To recollect the basic concepts of business economics |
| K2 | CO2 | To understand the demand and supply analysis with relevant economic problems |
| K3 | CO3 | To apply the law of variable proportions and economies of scale to an existing economic condition |
| K4 | CO4 | To analysis the various markets structures and know the differences prevailing in each of them |

| Unit | Content | Hours |
|----------|---|-------|
| Unit – 1 | Business Economics: Meaning - Definition- Objectives- Concepts Nature and Scope - Roles and Responsibilities of Business Economist. | 12 |
| Unit – 2 | Demand Analysis: Demand Determinants - Law of Demand – Exceptions to Law of Demand - Demand Distinctions - Elasticity of Demand: Types and Measurement. Demand Forecasting: <i>Market and Company Demand Forecasting</i> - Purpose - Essentials of Good Forecasting - Method of Demand Forecasting. | 12 |
| Unit – 3 | Consumption: Importance - Consumer Sovereignty - Factors Affecting Consumer Sovereignty in the Modern World. Indifference Curve Analysis: Properties - Price, Income and Substitution Effects - Consumer Surplus. | 14 |
| Unit – 4 | The Law of Variable Proportions: Increasing, Diminishing and Constant Returns - Economics of Scale: Internal and External Economics. Cost Analysis: Meaning - Cost Concepts - Cost Output Relationship: Total Cost, Average Cost and Marginal Cost. | 13 |

| | | |
|----------|--|----|
| 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. | 14 |
|----------|--|----|

* *Italicized* texts are for self-study.

Teaching Methods

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

Books for Study

1. Reddy, P.N. and H.R. Appanniah (2017), *Principles of Business Economics*, 3rd Edition, New Delhi: S. Chand & Company Limited.


Books for Reference

1. Chopra, P.N. (2013), *Business Economics*, 1st Edition, New Delhi: Kalyani Publishers.
2. Leki R. K. Agarwal (2010), *Business Economics*, 3rd Edition, Bangalore, Kalyani Publishers.
3. Chaudry Rimu (2012), *Business Economics*, 1st Edition, Chennai: Kalyani Publishers

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 |
|---|-----------------|------------------|-------------------|
| Ms. P. Archanaa | Dr. P. Anitha | Dr. M. Durairaju | Dr. R. Muthukumar |
|  | | | |

| | | | | |
|------------------------|----------|---|---|----------|
| Programme Code: | BCCA | Programme Title : | Bachelor of Commerce with Computer Applications | |
| Course Code: | 19UCC203 | Course Title | Batch : | 2019-'22 |
| | | Core-III : Higher Financial Accounting | Semester : | II |
| Hrs/Week: | 6 | | Credits: | 4 |

Course Objective

To familiarize the fundamental concepts of higher financial Accounting.

Course Outcomes (CO)

| | | |
|----|-----|---|
| K1 | CO1 | To recollect the rules for admission, retirement and death of a partner in a firm. |
| K2 | CO2 | To get the idea about computation of various methods of goodwill and settlement of accounts to retiring partners. |
| K3 | CO3 | To apply the relevant rule for settlement of accounts among partners after dissolution. |
| K4 | CO4 | To analyses the procedures involved in accounting processes and its application. |

| Unit | Content | Hours |
|--------|--|-------|
| Unit-1 | Admission and Retirement of Partner Partnership- Introduction- <i>Types</i> - Admission of a Partner – Methods of valuation of Goodwill - Treatment for Goodwill – Revaluation of Assets and Liabilities – Calculation of Ratios for Distribution Profits – Capital Adjustments. Retirement of Partner – Calculation of Gaining Ratio – <i>Revaluation of Assets and Liabilities</i> – Memorandum Revaluation Account - Treatment of Goodwill – Adjustment of Goodwill (Through Capital Account Only) – Settlement of Accounts – Retiring Partner’s Loan Account (with Equal Installments only) | 15 |
| Unit-2 | Death of a partner and Dissolution of firm Death of a Partner - Executor’s Account - Dissolution of firm | 15 |
| Unit-3 | Insolvency of partner and Sale of firm Insolvency of a Partner – Garner Vs Murray - Insolvency of all Partners -Deficiency Account – Piecemeal Distribution (Proportionate Capital Method only) - Sale of firm to company | 15 |
| Unit-4 | Branch and Departmental accounts Branch Accounts- Dependent Branch-Stock and Debtors System (Excluding Foreign Branch) – Departmental Accounts – Inter-Departmental Transfer | 15 |
| Unit-5 | Hire Purchase and Installment accounting Hire Purchase and Installment- Hire Purchase Accounting - Default and Repossession-Installment Accounting. | 15 |

Note:

Problems – 80% Theory – 20%

* *Italicized* texts are for self-study

Teaching Methods

Group discussions, Seminar and Assignment

Books for Study:

1. Dr.V.Radha revised edition (2016), Financial Accounting, Prasanna Publishers and Distributors
2. Jain and Narang (2017) Advanced Accounting, Chennai, Kalayani Publishers.

Books for Reference:

1. Reddy and Murthy (2017), Financial Accounting, Chennai, Margham Publications .
2. Shukla, M.C, Grewal, T.S and Gupta, S.L. (2017), Advanced Accountancy, New Delhi, S.Chand and Company.

Mapping

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

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

| Course Designed by | Verified by HoD | Checked by CDC | Approved by COE |
|---------------------|-----------------|------------------|---------------------|
| Ms. M. Thilagavathy | Dr. P. Anitha | Dr. M. Durairaju | Dr. R. Muthukumaran |
| | | | |

| | | | | |
|------------------------|----------|---|---|----------|
| Programme Code: | BCCA | Programme Title : | Bachelor of Commerce with Computer Applications | |
| Course Code: | 19UCC204 | Course Title | Batch : | 2019-'22 |
| | | Core-IV : Programming Laboratory-II: HTML | Semester : | II |
| Hrs/Week: | 5* | | Credits: | 3 |

Course Objective

To enrich the students' knowledge in website designing

Course Outcomes (CO)

| | | |
|-----------|------------|---|
| K1 | CO1 | To keep in mind the fundamental knowledge of internet and web designing |
| K2 | CO2 | To understand the concept of designing web pages in web sites using various HTML tags |
| K3 | CO3 | To apply the practical knowledge in creating HTML files |
| K4 | CO4 | To analyze and develop website designing skill in real business world |

Syllabus

| Practical | Programs | Hours |
|------------------|---|--------------|
| HTML | <ol style="list-style-type: none"> 1. Write a HTML code for designing a web page for system configuration 2. Create a HTML document to show the important HTML tags 3. Design a web page to show the subject covered in the first year 4. Create a web page to list out the features of mobile phones using DIV element 5. List out the names of software companies using ordered list 6. List out the educational website using unordered list 7. Design a web page using Nested list. 8. Develop a web page to show the definition list using HTML tags 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 | 65 |

Note: * It includes Theory – 1 Hour and Practical – 4 Hours

* *Italicized* texts are for self-study.

Teaching Methods

Powerpoint Presentations, Seminar, Quiz, Assignment, Experience Discussion, Brain storming and Activity


Books for Reference:

1. C.Xavier (2017), World Wide Web Design with HTML, Mc. Graw Hill Education Pvt. Ltd.
2. Thomas A. Powell (2013), HTML & CSS, Tata Mc. Graw Hill Education Pvt. Ltd.

Mapping

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------|------|------|------|------|------|
| CO1 | H | H | H | H | H |
| CO2 | H | S | S | S | S |
| CO3 | H | S | H | H | H |
| 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 |
|---|-----------------|------------------|---------------------|
| Ms. S. Poongodi | Dr. P. Anitha | Dr. M. Durairaju | Dr. R. Muthukumaran |
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|------------------------|----------|---|---|----------|
| Programme Code: | BCCA | Programme Title : | Bachelor of Commerce with Computer Applications | |
| Course Code: | 19UCC2A2 | Course Title | Batch : | 2019-'22 |
| | | Allied-II : Business Mathematics & Statistics | Semester : | II |
| Hrs/Week: | 5 | | Credits: | 4 |

Course Objective

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

Course Outcomes (CO)

| | | |
|-----------|------------|--|
| K1 | CO1 | To keep in mind the application of mathematics and statistics in business analysis |
| K2 | CO2 | To understand the concepts of mathematics in finance |
| K3 | CO3 | To apply basic statistical calculations in business problems |
| K4 | CO4 | To evaluate the business conditions using correlation and regression analysis |

| Unit | Content | Hours |
|----------|---|-------|
| Unit – 1 | Matrix Algebra: <i>Addition, Subtraction and Multiplication of Matrix, Rank of a Matrix, Inverse of Matrix - Determinants and Solution of Simultaneous Linear Equations.</i> | 10 |
| Unit – 2 | Mathematics of Finance: <i>Simple and Compound Interest – Annuities – Sinking Fund – Discounting.</i> | 10 |
| Unit – 3 | Statistics: Meaning and Scope – Characteristics and Limitations - Measures of Central Tendency:– Mean, Median, Mode, Geometric Mean and Harmonic Mean – Dispersion: Standard Deviation | 10 |
| Unit – 4 | Correlation: Meaning – Types of Correlation – Pearson’s Co-efficient of Correlation – Interpretation of Co-efficient of Correlation – Spearman’s Rank Correlation Co-efficient | 11 |
| Unit – 5 | Regression: Meaning – Uses of Regression – Difference between Correlation and Regression – Methods of Forming the Regression Equation. | 11 |

Note: Theory questions shall be restricted to Section A and B of the Question Paper.

* *Italicized* texts are for self-study.

Teaching Methods

| |
|--|
| Power point Presentations, Assignment and Brain storming |
|--|

Books for Study

1. Navaneetham, P.A. (2018), *Business Mathematics & Statistics*, Trichy, Jai Publishers.
2. Gupta, S.P. (2017), *Statistical Methods*, 42nd Revised Edition, New Delhi: Sultan Chand & Sons Company Limited.

Books for Reference

1. Pillai, R.S.N and Bagavathi (2013), *Statistics Theory and Practice*, New Delhi: Sultan Chand & Sons Private Limited.
2. Ranganath, G.K., C.S. Sampamgiram and Y. Rajan (2006), *A Text book for Business Mathematics*, New Delhi: Himalaya Publishing House.
3. Srivastava, T.N. and Shailaja Rego (2008), *Statistics for Management*, 2nd Edition, New Delhi: Tata MC Graw Hill Publishing Company Limited.

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 | 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 | Dr. M. Durairaju | Dr. R. Muthukumaran |
| | | | |

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|------------------------|----------|----------------------------------|---|----------|
| Programme Code: | BCCA | Programme Title : | Bachelor of Commerce with Computer Applications | |
| Course Code: | 19UCC305 | Course Title | Batch : | 2019-'22 |
| | | Core V : Corporate Accounting | Semester : | III |
| Hrs/Week: | 6 | | Credits: | 4 |

Course Objective

To inculcate knowledge among the students about corporate accounting and its implication

Course Outcomes (CO)

| | | |
|----|-----|--|
| K1 | CO1 | To recollect the basic concepts and terms of the corporate accounting. |
| K2 | CO2 | To familiarize students with the accounting treatment adopted for raising funds and redeeming them |
| K3 | CO3 | To understand the basis in preparing financial statements of joint stock company. |
| K4 | CO4 | To apply the knowledge in evaluating goodwill & share of a company |

Syllabus

| Unit | Content | Hours |
|--------|---|-------|
| Unit 1 | Share capital: Share – Meaning – Types – <i>Share Vs Stock</i> - Issue of Shares- at Par, Premium, Discount – Allotment of Shares on Pro-rata Basis - Forfeiture and Reissue of Shares- Full and Partial Re-issue-Capital Reserve on Forfeiture | 15 |
| Unit 2 | Preference share and Debentures: Preference shares- Meaning – Types- Methods of Redemption of Preferences Shares -Capital Redemption Reserve- Conditions of redemption of Preference share. Debentures-Meaning –Types- Issue-Redemption (Sinking Fund Method only) . | 15 |
| Unit 3 | Financial Statement of Companies: Financial Statement of Companies - Statement of profit and loss - Statement of Balance Sheet (Vertical Form) Calculation of Managerial Remuneration (Basic adjustments). | 16 |
| Unit 4 | Valuation of Shares and Goodwill: Valuation of Shares – <i>Need</i> – Methods of Valuing Shares. Valuation of Goodwill – <i>Need</i> – Methods of Valuing Goodwill | 16 |
| Unit 5 | Liquidation of Companies: Liquidation of Companies - Preparation of Statement of Affairs and Deficiency Accounts – Preparation of Liquidators Final Statement of Account | 16 |

Note:

Problems – 80% Theory – 20%

* *Italicized* texts are for self-study

Teaching Methods

Group discussions, Seminar and Assignment

Books for Study:

1. Jain S.P and Narang K.L (2017), Advanced Accountancy ,New Delhi, Kalyani Publications


Books for Reference:

1. Gupta R.L and Radha Swamy. M. (2017), Corporate Accounts, Theory Method and Applications, 13th edition, New Delhi ,Sultan Chand and Company.
2. Reddy and Murthy(2017), Corporate Accounting, Chennai, Margham Publications.

Mapping

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

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

| Course Designed by | Verified by HoD | Checked by CDC | Approved by COE |
|---|-----------------|------------------|---------------------|
| Dr. A. Karuppusamy | Dr. P. Anitha | Dr. M. Durairaju | Dr. R. Muthukumaran |
|  | | | |

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|------------------------|----------|-------------------------------------|---|----------|
| Programme Code: | BCCA | Programme Title : | Bachelor of Commerce with Computer Applications | |
| Course Code: | 19UCC306 | Course Title | Batch : | 2019-'22 |
| | | Core VI: Principles of Marketing | Semester : | III |
| Hrs/Week: | 4 | | Credits: | 4 |

Course Objective

To endow students with the knowledge of principles of marketing

Course Outcomes (CO)

| | | |
|-----------|------------|--|
| K1 | CO1 | To remember the basic principles of marketing |
| K2 | CO2 | To get the idea about new product designing, branding, packing and pricing |
| K3 | CO3 | To apply the distribution strategy in marketing and to expose the concepts of personal selling, recruitment, selection and training of sales force |
| K4 | CO4 | To analyze the standardization, trading and agricultural marketing in India |

Syllabus

| Unit | Content | Hours |
|----------|---|-------|
| Unit – 1 | Market: Meaning - Classification - Marketing – Meaning – Difference between Marketing and Selling – Objectives of Marketing – Importance of Marketing – Evolution of Concepts of Marketing – Functions of Marketing. | 11 |
| Unit – 2 | Product: Product Policy - Product Planning and Development - Product Life Cycle – Product Mix. Pricing: Importance – Objectives – Factors affecting Pricing Decisions - Types of Pricing. <i>Branding: Features – Types – Functions.</i> <i>Packaging: Features – Types – Advantages – Brand Name and Trademark.</i> | 10 |
| Unit – 3 | Distribution Channels: Types of Channels – Factors Affecting Choice of Distribution. Personal Selling – Objectives – Features – Process of Personal Selling – Recruitment and Selection of Sales Force. Training - Methods of Training – Advertisement – Functions – Advantages. | 10 |

| | | |
|----------|--|----|
| Unit – 4 | Market Segmentation: Basis of Market Segmentation – Benefits of Market - Segmentation. Retail Marketing: Methods – Problems – Retail Marketing in India. | 10 |
| Unit – 5 | Standardization - Types of standard- Trading - Types of Trading Agricultural Goods: Classification – Characteristics - Problems in Marketing of Agricultural Goods. Distinction between Manufacturing Goods and Agricultural Goods. | 11 |

* *Italicized* texts are for self-study.

Teaching Methods

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

Books for Study

1. Pillai, R.S.N. and V. Bagavathi (2013), *Modern Marketing Principles and Practices*, 4th Editon, New Delhi: S. Chand & Company Limited.

Books for Reference

1. Rajan Nair, N. and C.B. Gupta (2018), *Marketing Management – Text and Cases*, 19th Edition, New Delhi: Sultan Chand & Sons.
2. Philip Kotler and Kevin Lane Keller (2012), *Marketing Management*, 14th Global Edition, New Delhi: Prentice Hall of India.
3. Ravilochanan, P. (2010), *Principles of Marketing*, 2nd Reprint, New Delhi: Vrinda Publications (P) Limited.

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 | H |

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

| Course Designed by | Verified by HoD | Checked by CDC | Approved by COE |
|--------------------|-----------------|------------------|---------------------|
| Ms. P. Gomathidevi | Dr. P. Anitha | Dr. M. Durairaju | Dr. R. Muthukumaran |
| | | | |

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|------------------------|----------|--|---|----------|
| Programme Code: | BCCA | Programme Title : | Bachelor of Commerce with Computer Applications | |
| Course Code: | 19UCC307 | Course Title | Batch : | 2019-'22 |
| | | Core-VII: Relational Database Management System and Oracle | Semester : | III |
| Hrs/Week: | 5 | | Credits: | 4 |

Course Objective

To enrich the knowledge on relational database management system

Course Outcomes (CO)

| | | |
|-----------|------------|---|
| K1 | CO1 | To recollect the fundamentals of database management system |
| K2 | CO2 | To understand the divisions of SQL commands |
| K3 | CO3 | To apply PL/SQL architecture and block and to construct a simple form |
| K4 | CO4 | To analyze various commands in SQL and PL/SQL to develop a database |

Syllabus

| Unit | Content | Hours |
|----------|---|-------|
| Unit – 1 | Database Systems: Introduction – Purpose – <i>View of Data</i> – <i>Data Abstraction</i> – 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. | 12 |
| 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. | 12 |
| 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. | 14 |

| | | |
|----------|---|----|
| 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. | 14 |
| Unit – 5 | PL/SQL: Introduction - Advantages – Architecture of PL/SQL Block – Introduction to PL/SQL Block – Attributes. Control Structures – Concept of Error Handling. Basic Concept of SQL* FORM – Components of an Oracle Form – Simple Form Construction. | 13 |

* *Italicized* texts are for self-study.

Teaching Methods

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

Books for Study

1. Kevin Loney & George Koch (2002), *Oracle 8i – The Complete Reference*, 11th Reprint, New Delhi: Tata Mc Graw Hill Publishing Company Limited.
2. Date, C.J. (2001), *An Introduction to Database Systems*, 8th Edition, New Delhi: Addison Wesley Longman Private Limited.

Books for Reference

1. Jose A. Ramalho (2007), *Learn Oracle 8i*, 1st Edition, New Delhi: BPB Publications.
2. William G. Paye Jr, *Oracle 8/8i*, Prentice Hall of India Private Ltd, New Dehi, 1999.
3. Naphtali Rische (2007), *Database Design Fundamentals*, 1st Edition, New Delhi: Prentice Hall of India Private Ltd..

Mapping

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------|------|------|------|------|------|
| CO1 | H | H | H | H | H |
| CO2 | H | S | S | S | S |
| CO3 | H | H | 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 |
|---------------------------|------------------------|-----------------------|------------------------|
| Ms. T. Vijaya Chithra | Dr. P. Anitha | Dr. M. Durairaju | Dr. R. Muthukumaran |
| | | | |

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|------------------------|----------|--|---|----------|
| Programme Code: | BCCA | Programme Title : | Bachelor of Commerce with Computer Applications | |
| Course Code: | 19UCC308 | Course Title | Batch : | 2019-'22 |
| | | Core-VIII: Programming Laboratory – III : Oracle | Semester : | III |
| Hrs/Week: | 4 | | Credits: | 2 |

Course Objective

To develop and manage the relational database design

Course Outcomes (CO)

| | | |
|-----------|------------|---|
| K1 | CO1 | To recollect the various SQL commands in table creation |
| K2 | CO2 | To understand the usage of different data constraints |
| K3 | CO3 | To apply the PL/SQL blocks in creating an oracle application |
| K4 | CO4 | To figure out a database design using SQL and PL/SQL commands |

| Programs | Hours |
|---|--------------|
| <p style="text-align: center;"><u>SQL</u></p> <ol style="list-style-type: none"> 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. <ol style="list-style-type: none"> Primary Key Reference Key Default Key Create a table for employee details and verify the following data constraints. <ol style="list-style-type: none"> Not Null Unique Key Check Create a table for student attendance and mark details and combine the results of two queries using the set operators. Create a table and perform SQL * Plus functions – Group and single row functions Create a table and display the database objects in partition view | 28 |

PL / SQL

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.
11. Develop PL/SQL block to check the availability of stock for the given product
12. Create a PL/SQL program to display the multiplication table
13. Create a table for student mark details by using percentage type under PL/SQL attribute concept.
14. Generate a program in PL/SQL to calculate the simple interest.
15. Write a program to calculate the discount on sales in PL/SQL.

24

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Experience Discussion, Brain storming and Activity

Books for Reference

1. Jose A. Ramalho (2007), *Learn Oracle 8i*, 1st Edition, New Delhi: BPB Publications.
2. William G. Paye Jr, Oracle 8/8i", Prentice Hall of India Private Ltd, New Dehi, 1999.
3. Naphtali Rishe (2007), *Database Design Fundamentals*, 1st Edition, New Delhi: Prentice Hall of India Private Ltd.

Mapping

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

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

| Course Designed by | Verified by HoD | Checked by CDC | Approved by COE |
|--------------------|-----------------|------------------|-------------------|
| Ms. P. Gomathidevi | Dr. P. Anitha | Dr. M. Durairaju | Dr. R. Muthukumar |
| | | | |

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|------------------------|----------|---|---|----------|
| Programme Code: | BCCA | Programme Title : | Bachelor of Commerce with Computer Applications | |
| Course Code: | 19UCC3A3 | Course Title | Batch : | 2019-'22 |
| | | Allied-III: Executive Communication – Practical | Semester : | III |
| Hrs/Week: | 4 | | Credits: | 4 |

Course Objective

To develop the oral and written communication skills of the students

Course Outcomes (CO)

| | | |
|-----------|------------|---|
| K1 | CO1 | To recollect the structure of trade letters |
| K2 | CO2 | To understand the format of preparing resume, agenda and minutes |
| K3 | CO3 | To deploy assignments for developing oral communication skills |
| K4 | CO4 | To analyze the students' communication skills in real world situation |

| Content | Hours |
|--|--------------|
| <p>Part – A (Oral Communication)</p> <ol style="list-style-type: none"> 1. Listening 2. Self- Introduction 3. Group Discussion 4. Public Speaking 5. <i>Telephonic Conversation</i> 6. Mock Interview 7. Business Presentation 8. Role Play 9. Reading | 22 |

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

* *Italicized* texts are for self-study.

Teaching Methods

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

Books for Study

1. Rajendra Pal Korahill (2012), *Essentials of Business Communication*, 9th Edition, New Delhi: Sultan Chand & Sons.
2. Ramesh, M.S., C.C. Pattanshetti and Madhumati M. Kulkarani (2011), *Business Communication*, 28th Edition, New Delhi: R Chand & Company.
3. Rodriquez, M.V. (2003), *Effective Business Communication Concept*, 13th Edition, Mumbai: Vikas Publishing Company.

Note:

1. Practical Examination will be conducted at the end of semester.

2. Distribution of Marks

End of Semester

Part B - 60 Marks (Record 10 & Practical 50 Marks)

Continuous Assessment


Part A - 40 Marks (Internal Assessment only)

Mapping

19UCC3A3

| 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 | S |

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

| Course Designed by | Verified by HoD | Checked by CDC | Approved by COE |
|--|------------------------|-----------------------|------------------------|
| Dr. P. Anitha & Ms. R. Ramya | Dr. P. Anitha | Dr. M. Durairaju | Dr. R. Muthukumar |
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|------------------------|----------|--------------------------|---|----------|
| Programme Code: | BCCA | Programme Title : | Bachelor of Commerce with Computer Applications | |
| Course Code: | 19UCC309 | Course Title | Batch : | 2019-'22 |
| | | Core IX: Commercial Law | Semester : | III |
| Hrs/Week: | 5 | | Credits: | 4 |

Course Objective

To make the students to understand the fundamentals of Commercial Laws.

Course Outcomes (CO)

| | | |
|----|-----|--|
| K1 | CO1 | To remember rules and issues relating to the business. |
| K2 | CO2 | To understand the fundamentals of commercial law. |
| K3 | CO3 | To apply the knowledge and skills in the elective area of the business law. |
| K4 | CO4 | To evaluate the principles and legal techniques to resolve practical problems in the area of commercial law. |

| Unit | Content | Hours |
|--------|--|-------|
| Unit-1 | Indian Contract Act 1872: Contract – Definition – Classification of Contracts – <i>Essential elements of a Valid Contract</i> – Offer – Acceptance- Types – Legal Requirements- Legal Rules Relating to Offer and Acceptance – Essentials of Valid Acceptance – Communication of Offer and Acceptance – Revocation of Offer and Acceptance. | 13 |
| Unit-2 | Consideration: Essentials of Valid Consideration – Stranger to Consideration – No Consideration No Contract – Exceptions. Capacity to Contract: Law Relating to Minor, Unsound Mind – Persons Disqualified by Law - Free Consent – Coercion – Undue Influence – Fraud – Mistake and Misrepresentation. | 13 |
| Unit-3 | Contingent Contract: Rules Regarding Contingent Contract - Performance of Contract-Modes of Performance – Essentials of Valid Tender –Quasi Contract – Discharge of Contract – Modes of Discharge - Remedies for Breach of Contract | 13 |
| Unit-4 | Contract of Indemnity and Guarantee: Rights of Indemnity Holder – Rights and Liabilities of Surety – Bailment and Pledge – Essentials of Bailment – Rights and Duties of Bailor and Bailee – Pledge – Essentials – Rights and Duties of Pawnor and Pawnee. | 13 |

| | | |
|--------|--|----|
| Unit-5 | Contract of Agency: <i>Classification</i> – Creation of Agencies – Rights and Duties of an Agent – Liabilities of the Principal to the Third Parties – Personal Liability of an Agent – Termination of Agency – The Sale of Goods Act 1930. | 13 |
|--------|--|----|

* *Italicized* texts are for self-study

Teaching Methods

Group discussions, Seminar , Assignment and Case study

Books for Study:

Kapoor. N.D. (2017), Business Law, New Delhi, Sultan Chand and Sons.

Books for Reference:

1. Pillai and Bhavathi, R.S.N (2017), Business Law, New Delhi, Sultan Chand and Company.
2. Arun Kumar Sen. (2017), Commercial Law, Kolkata, The world press Pvt. Ltd.

Mapping

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

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 | Dr. M. Durairaju | Dr. R. Muthukumaran |
| | | | |

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|------------------------|----------|---|---|----------|
| Programme Code: | BCCA | Programme Title : | Bachelor of Commerce with Computer Applications | |
| Course Code: | 19UCC3N1 | Course Title | Batch : | 2019-'22 |
| | | Non-Major Elective: Commerce Practical | Semester : | III |
| Hrs/Week: | 1 | | Credits: | 2 |

Course Objective

To enrich the students' knowledge in basic form filling

Course Outcomes (CO)

| | | |
|-----------|------------|---|
| K1 | CO1 | To recollect the filling of various forms in business |
| K2 | CO2 | To understand the new concepts used in Commerce |
| K3 | CO3 | To apply the knowledge in preparing business letters and fixing prices for products |
| K4 | CO4 | To evaluate the students' creativity in preparing office layout and fixing brand name |

| | |
|--|----|
| <p><u>Commerce Practicals</u></p> <ol style="list-style-type: none"> 1. Preparation of sales report 2. Letter to editor on current issues 3. Preparation of application form for PAN Card 4. Pay roll 5. Pay slip 6. <i>Fixing brand name</i> 7. Unique Selling Proportion (USP) 8. Office layout 9. Pay-in-slip 10. Withdrawal slip 11. Cheque 12. <i>DD chalan</i> 13. Filling of post office RD form 14. Filling of share application form 15. Opening of Demat Account | 13 |
|--|----|

Teaching Methods

Power point Presentations, Assignment, Experience Discussion and Activity

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 | S |

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

| Course Designed by | Verified by HoD | Checked by CDC | Approved by COE |
|---------------------------|------------------------|-----------------------|------------------------|
| Mr. A. Prahalathan | Dr. P. Anitha | Dr. M. Durairaju | Dr. R. Muthukumaran |
| | | | |

| | | | | |
|------------------------|----------|--|---|----------|
| Programme Code: | BCCA | Programme Title : | Bachelor of Commerce with Computer Applications | |
| Course Code: | 19UCC3N2 | Course Title | Batch : | 2019-'22 |
| | | Non-Major Elective: Supply Chain Management | Semester : | III |
| Hrs/Week: | 1 | | Credits: | 2 |

Course Objective

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

Course Outcomes (CO)

| | | |
|-----------|------------|--|
| K1 | CO1 | To keep in mind the significance of supply chain |
| K2 | CO2 | To understand the various distribution networks |
| K3 | CO3 | To apply the forecasting methods in supply chain |
| K4 | CO4 | To evaluate the planning and sourcing decision in supply chain |

Syllabus

| 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. | 2 |
| Unit – 3 | <i>Demand Forecasting in a Supply Chain</i> - Aggregate Planning in the Supply Chain. | 2 |
| 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 - <i>Information Technology and Supply Chain</i> - E-business and Supply Chain. | 3 |

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Group discussions, Seminar and Assignment

Books for Study

1. Sunil Chopra and Peter Meindl (2012), *Supply Chain Management*, 5th Edition, New Delhi: Prentice Hall.

Books for References

1. Raghuram, G. and N. Rangaraj (2011), *Logistics and Supply Chain Management Cases and Concepts*, 1st Edition, New Delhi: Macmillan India Limited.
2. Sunil Chopra (2013), *Supply Chain Management: Strategy, Planning and Operation*, 5th Edition, New Delhi: Pearson Education Limited.
3. Sahay, B.S. (2006), *Emerging Issues in Supply Chain Management*, 5th Edition, New Delhi, Macmillan India Limited.

Mapping

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------|------|------|------|------|------|
| CO1 | H | L | L | M | M |
| CO2 | H | M | M | M | H |
| CO3 | H | M | M | M | H |
| 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 |
|----------------------|-----------------|------------------|-------------------|
| Ms. T. Anish Fathima | Dr. P. Anitha | Dr. M. Durairaju | Dr. R. Muthukumar |
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|------------------------|----------|-------------------------------------|---|----------|
| Programme Code: | BCCA | Programme Title : | Bachelor of Commerce with Computer Applications | |
| Course Code: | 19UCC410 | Course Title | Batch : | 2019-'22 |
| | | Core-X: Higher Corporate Accounting | Semester : | IV |
| Hrs/Week: | 6 | | Credits: | 4 |

Course Objective

To enable the students understand Higher Corporate Accounting System.

Course Outcomes (CO)

| | | |
|----|-----|---|
| K1 | CO1 | To understand the accounting procedures of amalgamation and absorption of companies |
| K2 | CO2 | To prepare financial statement of special type of business such as Banking companies, Insurance companies. |
| K3 | CO3 | To apply skills for preparing accounting for reconstruction of companies. |
| K4 | CO4 | To evaluate the steps involved in preparation of consolidated balance sheet of holding and subsidiary company |

Syllabus

| Unit | Content | Hours |
|--------|---|-------|
| Unit 1 | Amalgamation Absorption of companies: Accounting for Amalgamation (AS14) and Absorption of Companies. | 15 |
| Unit 2 | Reconstruction of Companies: Accounting for Reconstruction of Companies- External and Internal (Excluding preparation of scheme) | 15 |
| Unit 3 | Banking Company Accounts (Banking Regulation Act 1949): Banking Company Accounts – Rebate on Bills Discounted – Classification of Advances – Classification of Investments – Preparation of Profit and Loss Account and Balance sheet. | 16 |
| Unit 4 | Insurance Company Accounts (IRDA Act 1999): General Insurance – Revenue account- Net Revenue Account- Profit and loss account- Balance sheet. Life Insurance – Valuation Balance Sheet – Revenue Account – Net Revenue Account and Balance Sheet. | 16 |

| | | |
|--------|--|----|
| Unit 5 | Holding Company Accounts: Holding Company Accounts – Consolidation of Balance Sheets with Treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, <i>Bonus Issue and Payment of Dividend</i> (excluding inter-company holdings) | 16 |
|--------|--|----|

Note:

Problems – 80% Theory – 20%

* *Italicized* texts are for self-study

Teaching Methods

| |
|---|
| Group discussions, Seminar and Assignment |
|---|

Books for Study:

Jain, S.P and Narang.K.L, (2017), Advanced Accountancy, Kalayani Publishers.

Books for Reference:

1.Gupta,R.L and Radhaswamy.M (2017) , Corporate Accounts Theory Method and Applications, 13th Revised Edition, New Delhi, Sultan Chand And company.

2.Reddy and Murthy(2017), Corporate Accounting, Chennai, Margham Publications.

Mapping

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

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

| Course Designed by | Verified by HoD | Checked by CDC | Approved by COE |
|--------------------|-----------------|------------------|---------------------|
| Ms. S. Loganayaki | Dr. P. Anitha | Dr. M. Durairaju | Dr. R. Muthukumaran |
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| | | | | |
|------------------------|----------|--------------------------|---|-----------------|
| Programme Code: | BCCA | Programme Title : | Bachelor of Commerce with Computer Applications | |
| Course Code: | 19UCC411 | Course Title | Batch : | 2019-'22 |
| | | Core-X1: Visual Basic | Semester : | IV |
| Hrs/Week: | 4 | | | Credits: |

Course Objective

To enable the students to develop an application oriented software

Course Outcomes (CO)

| | | |
|-----------|------------|--|
| K1 | CO1 | To keep in mind the fundamentals of client / server architecture |
| K2 | CO2 | To understand the concepts of Integrated Development Environment |
| K3 | CO3 | To apply the procedures and functions to create application software |
| K4 | CO4 | To analyse the Data Access Objects and generate data reports |

Syllabus

| Unit | Content | Hours |
|----------|---|-------|
| Unit – 1 | Client/Server Architecture: Benefits – Downsizing – Upsizing – Right sizing –Models – Architecture: Technical Architecture, Application Architecture, Two Tier Architecture, Three Tier Architecture, OLTP & n Tier Architecture. | 10 |
| Unit – 2 | Visual Basic: Introduction – Steps in VB Application – Integrated Development Environment (IDE) - Properties, Methods and Events – Event Driven Programming - Variables – Scope of Variables – Constants – Data Types. | 11 |
| Unit – 3 | Control Functions: Procedures – Control Structure: If - Select – For – While – Do While - Arrays – User Defined Data Types – Data Type Conversions - Operators – String Functions – Date and Time Functions. | 10 |
| Unit – 4 | Tools: Creating and Using Standard Controls: Form, <i>Label</i> , <i>Text box</i> , Command Button, Check Box, Option Button, List Box, Combo Box, Picture Box, Image Controls, Scroll Bars – File List Box - Drive List Box – Directory List Box - Timer Control, Frame, Shape and Line Controls – Control Arrays – Dialog Boxes - Single Document Interface (SDI) – Multiple Document Interface (MDI) – Menus – Menu Editor – Menu Creation. | 11 |

| | | |
|----------|---|----|
| Unit – 5 | Data Controls: Data Access Objects (DAO) – Accessing and Manipulating Databases – Record set – Methods of Record set – Creating a Record set – Modifying, Deleting Records – Finding Records - Data Report – Data Environment – Report - Designer – Connection Object – Command Object – Section of the Data Report Designer – Data Report Controls. | 10 |
|----------|---|----|

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Group discussions, Seminar and Experience Discussion

Books for Study

1. Krishnan, N. and N. Saravanan (2015), *Visual Basic 6.0 in 30 Days*, 2nd Edition, Chennai: SciTech Publications (India) Private Limited.

Books for Reference

1. Steven Holzner (2012), *VB 6 Programming Black Book*, 3rd Edition, New Delhi: Dream Tech Press.
2. Gary Cornell (2017), *Visual Basic-6*, 2nd Edition, New Delhi: Tata McGraw Hill.
3. Michael Halvorson (2010), *Microsoft Visual Basic 6.0 Professional*, 2nd Edition, New Delhi: PHI Learning Private Limited.

Mapping

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------|------|------|------|------|------|
| CO1 | M | H | H | H | H |
| CO2 | M | H | H | H | H |
| CO3 | M | 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 |
|--------------------|-----------------|------------------|---------------------|
| Ms. P. Jayanthi | Dr. P. Anitha | Dr. M. Durairaju | Dr. R. Muthukumaran |
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|------------------------|----------|---|---|----------|
| Programme Code: | BCCA | Programme Title : | Bachelor of Commerce with Computer Applications | |
| Course Code: | 19UCC412 | Course Title | Batch : | 2019-'22 |
| | | Core-XII: Programming Laboratory-IV: Visual Basic | Semester : | IV |
| Hrs/Week: | 4 | | Credits: | 2 |

Course Objective

To develop the business application software using Visual Basic

Course Outcomes (CO)

| | | |
|-----------|------------|---|
| K1 | CO1 | To recollect the fundamental concepts of visual basic programming |
| K2 | CO2 | To understand the significance of visual basic programming for software development |
| K3 | CO3 | To implement the integration of back end with front end tool using DAO control |
| K4 | CO4 | To execute the various control structures to create application software |

| Programs | Hours |
|---|--------------|
| <ol style="list-style-type: none"> 1. Create a VB application to calculate simple and compound interest 2. Develop an application to perform to compute EOQ. 3. Develop a quiz application in Visual Basic. 4. Create a VB application with File, Edit and Format Menus and perform its operations. 5. Develop a VB program to count number of words in a text. 6. Create a Program to select, add and delete a place in the List Box. 7. <i>Design a form to show the employee pay slip using if statement.</i> 8. Design a simple calculator. 9. Prepare an advertisement banner using VB application. 10. Create a VB application to list the product life cycle 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. <i>Create an employee database in Ms-Access and display the information in the VB form using data control. Perform various manipulations.</i> | 52 |

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 |

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Assignment, Experience Discussion and Activity

Books for Reference

1. Steven Holzner (2012), *VB 6 Programming Black Book*, 3rd Edition, New Delhi: Dream Tech Press.
2. Gary Cornell (2017), *Visual Basic-6*, 2nd Edition, New Delhi: Tata McGraw Hill.
3. Michael Halvorson (2010), *Microsoft Visual Basic 6.0 Professional*, 2nd Edition, New Delhi: PHI Learning Private Limited

Mapping

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------|------|------|------|------|------|
| CO1 | M | H | H | H | H |
| CO2 | M | H | H | S | S |
| CO3 | M | 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 | Dr. M. Durairaju | Dr. R. Muthukumaran |
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|------------------------|----------|--|---|----------|
| Programme Code: | BCCA | Programme Title : | Bachelor of Commerce with Computer Applications | |
| Course Code: | 19UCC413 | Course Title | Batch : | 2019-'22 |
| | | Core-XIII: Programming Laboratory-V: Tally | Semester : | IV |
| Hrs/Week: | 4 | | Credits: | 2 |

Course Objective

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

Course Outcomes (CO)

| | | |
|-----------|------------|---|
| K1 | CO1 | To keep in mind the main features of Tally ERP.9 software |
| K2 | CO2 | To understand the steps in preparation of various accounting vouchers |
| K3 | CO3 | To apply the knowledge in preparing stock summary, ratio analysis and bank statements |
| K4 | CO4 | To evaluate the knowledge in preparing final accounts |

| | |
|---|----|
| <ol style="list-style-type: none"> 1. <i>Create a Company and display ledgers</i> 2. Prepare the following Accounting Vouchers: <ol style="list-style-type: none"> 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 5. Display a cash book 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. Calculate interest for purchase and sales Bills 12. <i>Display final accounts of a Company</i> 13. Computation of ratio analysis | 52 |
|---|----|

14. Display foreign gain or loss

15. Print a Bill with GST

* *Italicized* texts are for self-study.**Teaching Methods**

Power point Presentations, Assignment, Experience Discussion and Activity

Books for Reference:

1. Rajesh Chheda (2018), Learn Tally ERP9 with GST & E Way Bill, Ane Books publications .

Mapping

| CO \ PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|----------|------|------|------|------|------|
| CO1 | H | H | H | H | H |
| CO2 | S | 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 |
|---------------------|-----------------|------------------|-----------------|
| Ms. M. Thilagavathi | Dr. P. Anitha | Dr. M. Durairaju | R. Muthukumaran |
| | | | |

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|------------------------|----------|--------------------------------|---|----------|
| Programme Code: | BCCA | Programme Title : | Bachelor of Commerce with Computer Applications | |
| Course Code: | 19UCC4A4 | Course Title | Batch : | 2019-'22 |
| | | Allied IV: Operations Research | Semester : | IV |
| Hrs/Week: | 5 | | Credits: | 4 |

Course Objective

To develop the knowledge of students in the application of mathematical tools in decision making

Course Outcomes (CO)

| | | |
|-----------|------------|---|
| K1 | CO1 | To keep in mind the fundamentals of Linear Programming Techniques |
| K2 | CO2 | To get the idea about the transportation and assignment problems in making business decisions |
| K3 | CO3 | To implement inventory controls in solving business problems |
| K4 | CO4 | To analyse networking techniques to improve decision-making and develop critical thinking |

Syllabus

| Unit | Content | Hours |
|----------|---|-------|
| Unit – 1 | Operations Research – Meaning – Definition – <i>Significance</i> . LPP: Framing Linear Equation - Graphical Solution Method – General Linear Programming Problem (Definition alone). Simplex Method (Initial Basic Feasible Solution only). | 13 |
| Unit – 2 | Transportation Problem: Row Minimum – Column Minimum – NWC – LCM – VAM (Initial Basic Feasible Solution only). | 12 |
| Unit – 3 | Assignment Problems: Definition – Assignment Algorithm – Hungarian Assignment – Unbalanced Assignment Method. Sequencing Problems: Introduction – Problem with n Jobs & 2 Machines – Problems with n Jobs & k Machines (Simple Problems Only). | 14 |
| Unit – 4 | Inventory Control: Introduction – <i>Types of Inventory</i> – Economic Order Quantity (EOQ): Case 1: EOQ with No Shortage & Case 2: EOQ with Shortage. | 12 |
| Unit – 5 | Network Scheduling: Introduction – Network & Basic Components - Rules of Network Constructions - Time Calculations in Networks - Critical Path Method (CPM) – Program Evaluation Review Technique (PERT) & PERT Calculations- Difference between CPM & PERT (Simple Problems only). | 14 |

Note:

Problems – 80% Theory – 20%

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Group discussions, Seminar, Assignment, Experience Discussion and Brain storming

Books for Study

1. Vittal, P.R. and V. Malini (2012), *Operations Research*, 1st Edition, Chennai: Margham Publications.

Books for Reference

1. Kalavathy, S. (2013), *Operations Research*, 4th Edition, Noida: Vikas Publishing House Private Limited.
2. Mariappan (2013), *Operations Research: An Introduction*, 1st Edition, Chennai: Pearson Education Services Private Limited.
3. Kanti Swarup, Gupta, P.K. and Man Mohan (2010), *Operations Research*, 7th Edition, New Delhi: Sultan Chand & Sons.

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. K.S. Kavitha | Dr. P. Anitha | Dr. M. Durairaju | Dr. R. Muthukumaran |
| <i>K.S. Kavitha</i> | | | |

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|------------------------|----------|--|---|----------|
| Programme Code: | BCCA | Programme Title : | Bachelor of Commerce with Computer Applications | |
| Course Code: | 19UCC414 | Course Title | Batch : | 2019-'22 |
| | | Core XIV: Company Law & Secretarial Practice | Semester : | IV |
| Hrs/Week: | 5 | | Credits: | 4 |

Course Objective

To provide the student with basic knowledge and understanding the law relating the provisions of the Companies Act, 2013 and Secretarial Practice

Course Outcomes (CO)

| | | |
|----|-----|--|
| K1 | CO1 | To recollect the concept about Company and its promotions under Companies Act 2013. |
| K2 | CO2 | To understand legal reasoning and analysis through study of statutes and regulatory practice relating to Company Secretary. |
| K3 | CO3 | To prepare the documents maintained under Companies Act 2013. |
| K4 | CO4 | To prepare the correspondence relating to meeting and evaluate the process from formation of company to winding up of the company under company law. |

Syllabus

| Unit | Content | Hours |
|--------|--|-------|
| Unit 1 | Company: Meaning, Definition – Characteristics – Types of companies including One Person Company –Private company Vs Public Company- Privilege of a Private Company – Formation of Companies- Promotion- Meaning – Promoters- Legal Status and Functions – Duties of Promoters – Remuneration to Promoters – Registration - Capital Subscription - Commencement of Business – Appointment of company Secretary - Duties of the Secretary Before Incorporation | 13 |
| Unit 2 | Memorandum & Articles: Memorandum of Association – Meaning – Purpose – Contents – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association – Meaning – Contents – Alteration of Articles – Duties of the company secretary in the alteration of Memorandum & Articles – Doctrine of Indoor Management – Exceptions to Doctrine of Indoor Management | 13 |
| Unit 3 | Prospectus: Definition – Types of prospectus - Contents – Statement in Lieu of Prospectus - Misstatements in Prospectus – | 13 |

| | | |
|--------|--|----|
| | Remedies - Duties of the company secretary related to commencement stage | |
| Unit 4 | Meeting: Meeting – Law Governing Meetings – Requisites of a valid Meeting - Kinds of Company Meetings – Board of Directors Meeting – Share holders Meeting – Statutory Meeting – Annual General Meeting – Extraordinary General Meeting – Agenda - Quorum – Minutes – Notice - Duties of a Company Secretary relating to the Meetings - Drafting of Correspondence relating to the meetings | 13 |
| Unit 5 | Winding up of Company: Meaning and Modes of Winding up – Meaning of Liquidation - Liquidator – Powers and Duties -Duties of a Company Secretary in winding up | 13 |

* *Italicized* texts are for self-study

Teaching Methods

Group discussions, Seminar and Assignment

Books for Study:

1. Ashok K, and Bagrial, A.K (2017), Company Law, New Delhi, Vikas Publishing House.
2. Kapoor N.D (2013), “Company Law and Secretarial Practice”, 13th Edition, New Delhi, Sultan Chand & Sons.

Books for Reference:


1. Kapoor M.D. (2017), Guide to the Companies Act, Nagpur Wadhwa And Company.
2. Avtar Singh (2017), Company Law, Lucknow, Eastern Book Company.

Mapping

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

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

19UCC414

| Course Designed by | Verified by HoD | Checked by CDC | Approved by COE |
|---|------------------------|-----------------------|------------------------|
| Ms. R. Ramya | Dr. P. Anitha | Dr. M. Durairaju | Dr. R. Muthukumaran |
|  | | | |

19UCC4N3

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|------------------------|----------|--|---|----------|
| Programme Code: | BCCA | Programme Title : | Bachelor of Commerce with Computer Applications | |
| Course Code: | 19UCC4N3 | Course Title | Batch : | 2019-'22 |
| | | Non-Major Elective: Computer Application Practical | Semester : | IV |
| Hrs/Week: | 1 | | Credits: | 2 |

Course Objective

To develop the students' skills in utilizing various business applications

Course Outcomes (CO)

| | | |
|-----------|------------|--|
| K1 | CO1 | To keep in mind the applications of MS Office |
| K2 | CO2 | To understand the new concepts used in 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 |

| Exercises | Hours |
|---|--------------|
| <ol style="list-style-type: none"> 1. <i>Preparation of resume with and without using resume wizard</i> 2. Invite board members for annual meeting using mail merge concept 3. Design pay roll for a Company in MS Excel by considering the following conditions: Dearness Allowance – 40% on Basic Pay House Rent Allowance – Rs.1000; Medical Allowance – Rs.200 and Provident Fund – 12% 4. Prepare students' mark details and show the records using Auto filter option 5. <i>Create an advertisement in Power Point for a product</i> 6. Create a student database in Access 7. Create the following tables in Access: a) Student Personal Details b) Student Mark Details and Perform the following: (i) Relate the table (ii) Show the details of students: a) those who passed in all subjects b) those who score above 60 marks in all subjects. | 13 |

| | |
|---|--|
| 8. List out the names of educational website using ordered and unordered list | |
| 9. E-Ticket Reservation (Bus, Railways, Airways, etc.) | |
| 10. Online Electricity Bill Payment | |
| 11. Online Insurance Premium Payment | |
| 12. Online Employment Registration and Renewal | |

* *Italicized* texts are for self-study.

Teaching Methods

| |
|---|
| Power point Presentations, Assignment, Experience Discussion and Activity |
|---|

Mapping

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

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

| Course Designed by | Verified by HoD | Checked by CDC | Approved by COE |
|-----------------------|-----------------|------------------|---------------------|
| Dr. K.S. Kavitha | Dr. P. Anitha | Dr. M. Durairaju | Dr. R. Muthukumaran |
| <i>Dr. K. Kavitha</i> | | | |

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|------------------------|----------|--|---|----------|
| Programme Code: | BCCA | Programme Title : | Bachelor of Commerce with Computer Applications | |
| Course Code: | 19UCC4N4 | Course Title | Batch : | 2019-'22 |
| | | Non-Major Elective: Retail Management | Semester : | IV |
| Hrs/Week: | 1 | | Credits: | 2 |

Course Objective

To expose the students in the area of retail marketing management

Course Outcomes (CO)

| | | |
|-----------|------------|--|
| K1 | CO1 | To keep in mind the essentials of retailing |
| K2 | CO2 | To understand the retail strategy and retail marketing mix |
| K3 | CO3 | To apply the pricing policies in retail market |
| K4 | CO4 | To evaluate the need of HRM and IT in retail market |

Syllabus

| 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- <i>Choosing a Retail Location.</i> | 2 |
| Unit – 3 | Retail Marketing Mix- STP Approach-Retail Communication Mix- Customers Service: GAP Model. | 2 |
| 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- <i>Importance and Applications of Information Technology in Retail.</i> | 3 |

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Group discussions, Seminar and Assignment

Books for Study

1. Swapna Pradhan (2009), *Retailing Management*, 2nd Reprint, New Delhi: Tata McGraw Hill Education.

Books for Reference

1. Levy, I.M. and B.A. Weitz (2007), *Retail Management*, New Delhi: Tata Mc Graw Hill Publishing Company Limited.
2. Chetan Bajaj, Rajnish Tuli and Nidhi V. Srivastava (2005), *Retail Management*, 2nd Edition, New Delhi: Oxford University Press.
3. Barry Berman and Joel R. Evans (2012), *Retail Management: A Strategic Approach*, 12th 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 | H |
| 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 |
|---------------------------|------------------------|-----------------------|------------------------|
| Ms. T. Anish Fathima | Dr. P. Anitha | Dr. M. Durairaju | Dr. R. Muthukumaran |
| | | | |

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|------------------------|----------|---------------------------|---|----------|
| Programme Code: | BCCA | Programme Title : | Bachelor of Commerce with Computer Applications | |
| Course Code: | 19UCC515 | Course Title | Batch : | 2019-'22 |
| | | Core XV : Cost Accounting | Semester : | V |
| Hrs/Week: | 6 | | Credits: | 4 |

Course Objective

To enlighten the student's on the importance of cost ascertainment, reduction and control.

Course Outcomes (CO)

| | | |
|----|-----|---|
| K1 | CO1 | To understand the costing system, cost management system and the concept of labour and overhead cost. |
| K2 | CO2 | To apply skills in preparing cost sheet |
| K3 | CO3 | To evaluate problems in the allocations and apportionment of overheads. |
| K4 | CO4 | To analyze the elements of cost involved in various processes. |

Syllabus

| Unit | Content | Hours |
|--------|--|-------|
| Unit-1 | Cost concepts: Cost Accounting – Definition - Meaning and Scope - Objectives and Functions- Relationship of Cost Accounting with Financial Accounting and Management Accounting- Costing as an Aid to Management – Limitations and Objections against Cost Accounting - Cost sheet - Tender and Quotation | 16 |
| Unit-2 | Material Control: Materials – Levels of Inventory(AS-02) – EOQ – <i>Methods of Valuing Material Issues</i> –FIFO – LIFO – Base Stock – Standard Price – Simple Average – Weighted Average Methods – Perpetual Inventory – ABC – VED Analysis – Control Over Wastages –Scrap and Spoilage | 16 |
| Unit-3 | Labour and Overheads: Labour – Systems of Wage Payment – Time Rate – Piece rate – Taylor, Merrick, Piece Rate System – Incentive Schemes-Halsey – Rowan – Idle Time – Labour Turnover. Overheads – Classification – Allocation Apportionment and Absorption of Overheads – Methods of Absorption of Factory overheads | 16 |

| | | |
|--------|---|----|
| Unit-4 | Process Costing: Process Costing – Features – <i>Comparison between Job Costing and Process Costing</i> – Process Losses – Normal Loss- Abnormal Loss – Abnormal Gain. | 15 |
| Unit-5 | Unit, Job, Batch and Transport Costing: Unit Costing – Job Costing and Batch costing – Transport Costing | 15 |

Note:

Problems – 80% Theory – 20%

* *Italicized* texts are for self-study

Teaching Methods

Group discussions, Seminar and Assignment

Books for Study:

Jain. S.P and Narang.K.L (2017), Cost Accounting Principles and Practices, Kalyani Publishers.

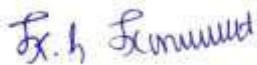
Books for Reference:

1. Reddy, T.S, and Hari Prasad Reddy. V. (2017), Cost Accounting, Margham Publications.
2. Khan. M.Y and Jain. P.K, (2017), Cost Accounting and Financial Management, 4rd Edition, Tata MC Graw Hill Education Private Ltd.

Mapping

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

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

| Course Designed by | Verified by HoD | Checked by CDC | Approved by COE |
|---|-----------------|------------------|-------------------|
| Dr. K.S. Kavitha | Dr. P. Anitha | Dr. M. Durairaju | Dr. R. Muthukumar |
|  | | | |

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|------------------------|----------|--------------------------|---|----------|--|
| Programme Code: | BCCA | Programme Title : | Bachelor of Commerce with Computer Applications | | Course Objective To facilitate |
| Course Code: | 19UCC516 | Course Title | Batch : | 2019-'22 | |
| | | Core XVI: Income Tax | Semester : | V | |
| Hrs/Week: | 7 | | Credits: | 4 | |

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 | 17 |
| 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 | 20 |
| 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. | 18 |
| 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. | 19 |
| Unit 5 | Income from other Sources-General Income-Specific Income – Set Off, Carry Forward and Set off of Losses. <i>Exempted Incomes</i> - Deductions from Gross Total Income - 80C to 80GG, 80QQB and 80U (TI only). Calculation of Tax Liability of Individual | 17 |

Note: 80 % Problem and 20% Theory

* *Italicized* texts are for self-study

Teaching Methods

| |
|---|
| Group discussions, Seminar and Assignment |
|---|

Books for Study:

Gaur and Narang), Income Tax Law and Practice, 43rd 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 |
|---|-----------------|--------------------------|---|
| Ms. S. Poongodi | Dr. P. Anitha | Dr. M. Durairaju | Dr. R. Muthukumar |
|  | | | 19UCC517 |
| Programme Code: | BCCA | Programme Title : | Bachelor of Commerce with Computer Applications |

| | | | | |
|---------------------|----------|-----------------------------|-------------------|-----------------|
| Course Code: | 19UCC517 | Course Title | Batch : | 2019-'22 |
| | | Core XVII: Programming in C | Semester : | V |
| Hrs/Week: | 6 | | | Credits: |

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 Ancı 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 |
|---------------------------|------------------------|-----------------------|------------------------|
| Ms. P. Jayanthi | Dr. P. Anitha | Dr. M. Durairaju | Dr. R. Muthukumaran |
| | | | |

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|------------------------|----------|--|---|----------|
| Programme Code: | BCCA | Programme Title : | Bachelor of Commerce with Computer Applications | |
| Course Code: | 19UCC518 | Course Title | Batch : | 2019-'22 |
| | | Core XVIII: Programming Laboratory –VI : 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. Construct a program to find number of days in a month using switch case. 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. Generate a program to find students average using structure. 13. Write a program to calculate the size of memory using union. | 52 |

- | | |
|--|--|
| 14. <i>Create a program to find the length of a string using pointer.</i> | |
| 15. Design a program to find the sum of all elements stored in an array using pointer. | |

* *Italicized* texts are for self-study.

Teaching Methods

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|--|
| 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 |
|--------------------|-----------------|------------------|---------------------|
| Ms. P. Jayanthi | Dr. P. Anitha | Dr. M. Durairaju | Dr. R. Muthukumaran |
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|------------------------|--------------------|-------------------------------------|---|----------|
| Programme Code: | BCCA | Programme Title : | Bachelor of Commerce with Computer Applications | |
| Course Code: | 19UCC519 | Course Title | Batch : | 2019-'22 |
| | | Core XIX: 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)

| | | |
|------------------------|---|------------------------|
| 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 | Dr. M. Durairaju | Dr. R. Muthukumar |
| | | | |

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|------------------------|----------|---|---|----------|
| Programme Code: | BCCA | Programme Title : | Bachelor of Commerce with Computer Applications | |
| Course Code: | 19UCC5E1 | Course Title | Batch : | 2019-'22 |
| | | Major Elective I: Commerce with Computer Application Practical | Semester : | V |
| Hrs/Week: | 5* | | Credits: | 5 |

Course Objective

To develop 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 execute the knowledge of computer in various online business applications |
| K4 | CO4 | To review the students' knowledge on real business operations |

| | |
|---|----|
| <p><u>Commerce Practical</u></p> <ol style="list-style-type: none"> 1. Filling of forms: <ol style="list-style-type: none"> i. Pay in slip ii. Withdrawal slip iii. Cheque iv. DD Chalan v. NEFT & RTGS vi. Share Application vii. Opening of DMAT A/c 2. Preparation of Pay roll & Pay slip 3. Product Launch - PPT 4. Office Layout 5. Online Banking 6. Create and send a official e-mail with document attachment 7. E-Ticket Reservation (Bus, Railways, Airways, etc.) 8. Online Insurance Premium Payment 9. <i>Online Purchase and Settlement</i> | 65 |
|---|----|

| | |
|--|--|
| 10. Online Employment Registration and Renewal | |
| 11. E-Wallet | |
| 12. Online PAN Application | |

Note 1: * It includes Theory – 2 Hour and Practicals – 4 Hours

Note 2:

1. Practical Examination will be conducted at the end of semester and students will be evaluated by both Internal and External Examiners

2. Distribution of Marks

End of Semester : 60

Continuous Assessment : 40

* *Italicized* texts are for self-study.

Teaching Methods

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

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 |
|--------------------|-----------------|------------------|---------------------|
| Mr. A. Prahalathan | Dr. P. Anitha | Dr. M. Durairaju | Dr. R. Muthukumaran |
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|------------------------|----------|--|---|----------|
| Programme Code: | BCCA | Programme Title : | Bachelor of Commerce with Computer Applications | |
| Course Code: | 19UCC5E2 | Course Title | Batch : | 2019-'22 |
| | | Major Elective I: Consumer Behavior | Semester : | V |
| Hrs/Week: | 5 | | Credits: | 5 |

Course Objective

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

Course Outcomes (CO)

| | | |
|-----------|------------|---|
| K1 | CO1 | To recollect the basics of consumer behaviour |
| K2 | CO2 | To get an idea about behavioral theories and ethics |
| K3 | CO3 | To evaluate the consumers' perception through consumer research |
| K4 | CO4 | To apply the models of consumer decision making in reality |

| Unit | Content | Hours |
|-------------|---|--------------|
| Unit – 1 | Consumer Behaviour: Introduction – Definition – Scope of Consumer Behaviour – Discipline of Consumer Behaviour – Customer Value Satisfaction – Retention – Marketing Ethics. | 13 |
| Unit – 2 | Consumer Research – Paradigms – The Process of Consumer Research – Consumer Motivation – Dynamics – <i>Types – Measurement of Motives – Consumer Perception</i> | 13 |
| Unit – 3 | Consumer Learning – Behavioural Learning Theories – Measures of Consumer Learning – Consumer Attitude – Formation – Strategies for Attitude Change. | 13 |
| Unit – 4 | Social Class Consumer Behaviour – Life Style Profiles of Consumer Classes – Cross Cultural Customers Behaviour Strategies. | 13 |
| Unit - 5 | Consumer Decision Making – Opinion Leadership – Dynamics – Types of Consumer Decision Making – A Model of Consumer Decision Making | 13 |

* *Italicized* texts are for self-study.

Teaching Methods

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

Text Book:

1. Consumer Behaviour – Leon G. Schiffman, Pearson Education, 2018 Edition.

Reference Books:

1. Consumer Behaviour – Insights from Indian Market – Ramanuj Majumdar, PHI Learning Pvt. Ltd, 2012 Edition.

2. Consumer Behaviour – Rajneesh Krishna, Oxford University Press, 2014 Edition

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 |
|--------------------|-----------------|------------------|---------------------|
| Ms. P. Jayanthi | Dr. P. Anitha | Dr. M. Durairaju | Dr. R. Muthukumaran |
| | | | |

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|------------------------|----------|---|---|----------|
| Programme Code: | BCCA | Programme Title : | Bachelor of Commerce with Computer Applications | |
| Course Code: | 19UCC5S1 | Course Title | Batch : | 2019-'22 |
| | | Skill Based Major Elective: Principles of Management | Semester : | V |
| Hrs/Week: | 1 | | Credits: | 2 |

Course Objective

To familiarize the students with concepts and principles of management

Course Outcomes (CO)

| | | |
|-----------|------------|---|
| K1 | CO1 | To keep in mind the fundamentals of management |
| K2 | CO2 | To comprehend about the various functions of management |
| K3 | CO3 | To apply the decision making principles in business |
| K4 | CO4 | To analyse and develop the various leadership qualities |

Syllabus

| Unit | Content | Hours |
|----------|---|-------|
| Unit – 1 | Management - Meaning and Definition – Nature and Scope - Importance – <i>Functions of Management</i> – Management as an Art, Science and Profession. | 3 |
| Unit – 2 | Planning - Meaning and Definition – Nature – Objectives – Advantages and Disadvantages of Planning - Process of Planning. | 2 |
| Unit – 3 | Organisation – Meaning and Definition - Importance – Principles of Sound Organisation – Key Elements of Organisation Process - Departmentation - Delegation and Decentralization, Line, Functional and Staff Organisation – Span of Control. | 3 |
| Unit – 4 | Staffing – Sources of Recruitment - Merits and Demerits of Internal and External Sources - Motivation - Factors of Motivation. Communication – Types – Importance of Communication in an Organization. | 3 |
| Unit – 5 | Leadership – Types of Leadership Styles – <i>Qualities of a Good Leader</i> - Controlling – Process of Control. | 2 |

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Group discussions, Seminar and Assignment

Books for Study

1. Dinkar Pagare (2015), *Business Management*, 5th Edition, New Delhi: Sultan Chand & Sons


Books for Reference

1. Jayashankar, J. (2009), *Principles of Management*, 1st Edition, Chennai: Margham Publications
2. Tripathi, P.C. and P.N. Reddy (2012), *Principles of Management*, 5th Edition, New Delhi: Tata McGraw Hill Publishing Company Ltd.
3. Prasad, L.M. (2012), *Principles and Practice of Management*, 8th Edition, New Delhi: Sultan Chand & Sons.

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 | 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 |
|---|-----------------|------------------|---------------------|
| Dr. A. Karuppusamy | Dr. P. Anitha | Dr. M. Durairaju | Dr. R. Muthukumaran |
|  | | | |

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|------------------------|----------|---|---|----------|
| Programme Code: | BCCA | Programme Title : | Bachelor of Commerce with Computer Applications | |
| Course Code: | 19UCC5S2 | Course Title | Batch : | 2019-'22 |
| | | Skill Based Major Elective: Organizational Behaviour | Semester : | V |
| Hrs/Week: | 1 | | Credits: | 2 |

Course Objective

To expose the students to understand the organization structure and maintain relationships

Course Outcomes (CO)

| | | |
|-----------|------------|--|
| K1 | CO1 | To keep in mind the structure of organization |
| K2 | CO2 | To understand the various stages in personality development and theories of group dynamics |
| K3 | CO3 | To deploy leadership styles and motivational theories in real business |
| K4 | CO4 | To analyse the factors leading to change in organization |

Syllabus

| Unit | Content | Hours |
|-------------|--|--------------|
| Unit – 1 | Organisational Behaviour – Meaning and Definition - Importance- Organisation as a Social System –Socio -Technical System- Constraints over Organisation and Managerial Performance. | 3 |
| Unit – 2 | Stages of Personality Development - Determinants of Personality-Learning – Perception – Factors - Influencing Perception - Perceptual Distortion-Values – Attitudes –Attitude Formation-Role of Behaviour Status. | 2 |
| Unit – 3 | Group and Group Dynamics- Reasons for the Formations of Groups- Characteristics of Groups-Theories of Group Dynamics-Types of Groups in Organisations - Group Cohesiveness-Factors Influencing Group Cohesiveness-Group Decision Making. | 3 |
| Unit – 4 | <i>Leadership – Characteristics - Leaderships Styles –</i> Motivation – Concepts and Importance Theories of Motivation. | 2 |

| | | |
|----------|--|---|
| Unit – 5 | Management of Change: Meaning - Importance - Resistance to Change – Causes – Dealing with Resistance to Change – Concepts of Social Change & Organisational Change- Factors Contributing to Organisational Change. | 3 |
|----------|--|---|

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Group discussions, Seminar and Assignment

Books for Study

1. Aswathappa, K. (2012), *Organisational Behaviour*, 10th Edition, Mumbai: Himalaya Publishing House Private Limited.

Books for Reference

1. Udai Pareek and Sushama Khanna (2011), *Understanding Organisational Behaviour*, 3rd Edition, New Delhi: Oxford University Press.
2. Stephen P. Robbins (2011), *Organisational Behaviour*, 11th Edition, New Delhi: Prentice Hall of India.
3. Khanna, S.S, *Organisational Behaviour*, 11th Edition, New Delhi: S Chand & Co. Ltd., New Delhi

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 | S |

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

| Course Designed by | Verified by HoD | Checked by CDC | Approved by COE |
|--------------------|-----------------|------------------|---------------------|
| Ms. M. Nirmala | Dr. P. Anitha | Dr. M. Durairaju | Dr. R. Muthukumaran |
| | | | |

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|------------------------|----------|-----------------------------------|---|----------|
| Programme Code: | BCCA | Programme Title : | Bachelor of Commerce with Computer Applications | |
| Course Code: | 19UCC620 | Course Title | Batch : | 2019-'22 |
| | | Core XX: 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 | 20 |
| Unit-2 | Ratio analysis: Ratio Analysis – Meaning – Uses – Limitations – Classification of Ratios – Computation of Ratios from Financial Statements | 22 |
| Unit-3 | Funds Flow and Cash Flow Statement: Funds Flow Analysis – Cash Flow Analysis (New format) (AS-03). | 20 |
| Unit-4 | Budgetary Control: Budgetary Control – Flexible Budget – Sales Budget – Cash Budget – Production Budget – Purchase Budget. Working Capital – <i>Sources of Working Capital</i> – Estimation of Working Capital Requirements. | 22 |

| | | |
|--------|--|----|
| 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) | 20 |
|--------|--|----|

Note: 80% Problem and 20% Theory

* *Italicized* texts are for self-study

Teaching Methods

Group discussions, Seminar and Assignment

Books for Study:

Dr. Maheswari.S.N. (2017), Cost and Management Accounting”, 16th edition, New Delhi, Sultan Chand & Sons.

Books for Reference:

1. Jain.S.P and Narang. K L (2017), Cost and Management Accounting, New Delhi, Kalyani Publishers.
2. Sharma and Gupta. S.K (2017) “Management Accounting”, 13th Edition, 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 |
|--------------------|-----------------|------------------|-------------------|
| Ms. P. Jayanthi | Dr. P. Anitha | Dr. M. Durairaju | Dr. R. Muthukumar |
| | | | |

19UCC621

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|------------------------|----------|--|---|----------|
| Programme Code: | BCCA | Programme Title : | Bachelor of Commerce with Computer Applications | |
| Course Code: | 19UCC621 | Course Title | Batch : | 2019-'22 |
| | | Core XXI: Programming Laboratory – VII: 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 picturization 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 <ol style="list-style-type: none"> 1. Reduce Picture Size 2. Replace colour in an Image 3. Merging of two Images 4. <i>Add a pattern as background</i> 5. Make a simple book cover by using basic functionalities Flash <ol style="list-style-type: none"> 6. Raining Effect 7. <i>Logo</i> 8. Bouncing ball 9. Drawing and creating text with effects 10. Transforming a shape into another Shape (Circle, Square and Triangle) | 91 |

Note: * It includes Theory – 3 Hours and Practical – 4 Hours

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 |
|---------------------------|------------------------|-----------------------|------------------------|
| Ms. T. Vijaya Chithra | Dr. P. Anitha | Dr. M. Durairaju | Dr. R. Muthukumaran |
| | | | |

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|------------------------|----------|------------------------------|---|----------|
| Programme Code: | BCCA | Programme Title : | Bachelor of Commerce with Computer Applications | |
| Course Code: | 19UCC622 | Course Title | Batch : | 2019-'22 |
| | | Core XXII: Indirect Taxation | Semester : | VI |
| Hrs/Week: | 5 | | Credits: | 4 |

Course Objective

To impart basic knowledge about major Indirect Taxes.

Course Outcomes (CO)

| | | |
|----|-----|---|
| K1 | CO1 | To remember the rules and regulation of indirect taxation. |
| K2 | CO2 | To understand the rules for registrations and its exemptions in taxation. |
| K3 | CO3 | To implement GST and its working mechanisms. |
| K4 | CO4 | To analyze and resolve tax problems. |

Syllabus

| Unit | Content | Hours |
|--------|---|-------|
| Unit-1 | Indirect Taxes- Meaning and Nature- Special features of Indirect Taxes - Types -Objectives- <i>Direct Taxes Vs. Indirect Taxes</i> -Contribution to Government Revenues- Taxation under the Constitution- Advantages and Disadvantages of Indirect Taxes | 13 |
| Unit-2 | Introduction and Scope of Customs Law in India-The Customs Act 1962- <i>Types</i> -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, Destroyed or Abandoned Goods- Customs Duty Draw Back. | 13 |
| 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 | 13 |

| | | |
|--------|---|-----|
| 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 | .13 |
| 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. | 13 |

* *Italicized* texts are for self-study

Teaching Methods

Group discussions, Seminar and Assignment.

Books for Study:

Datey, V.S. (2017). *Indirect Taxes*. Mumbai, Taxmann Publications Private Limited.

Simplified Approach to GST – A Ready Reference.

Books for Reference:

1. Balachandran, V. (2017). *Indirect Taxation*. New Delhi, Sultan Chand and Sons.
2. Mittal, J.K. (2017). *Law Practice and Procedures of Service Tax*. New Delhi, Jain Book Agency.
3. RadhaKrishnan, R. (2017). *Indirect Taxation*. New Delhi, Kalyani Publishers.
4. Sethurajan (2017). *Indirect Taxation including Wealth Tax*. Speed Publications

Mapping

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

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

19UCC622

| Course Designed by | Verified by HoD | Checked by CDC | Approved by COE |
|---------------------------|------------------------|-----------------------|------------------------|
| Dr. P. Anitha | Dr. P. Anitha | Dr. M. Durairaju | Dr. Muthukumaran |
| | | | |

| | | | | |
|------------------------|----------|---|---|----------|
| Programme Code: | BCCA | Programme Title : | Bachelor of Commerce with Computer Applications | |
| Course Code: | 19UCC6E3 | Course Title | Batch : | 2019-'22 |
| | | Major Elective-II: Banking and Insurance Law | Semester : | VI |
| Hrs/Week: | 6 | | Credits: | 5 |

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 - Relationship between Banker and Customer – Special Types of Customers – Minor, Married Women, Lunatic and Partnership Firms and Companies. | 16 |
| Unit – 2 | Cheque: Material Alteration – Crossing – Endorsement. Meaning 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]. | 18 |
| Unit – 3 | Loans - Precautions while Lending Loans against Document of Title to Goods, Shares, Insurance Policies and Bank Receipts, Land and Buildings. | 17 |
| Unit – 4 | Paying and Collecting Banker – Duties and Liabilities – Circumstances for refusing Payment of Cheques – Consequences of Wrong Dishonour – Statutory Protection for Paying and Collecting Banker. | 20 |
| Unit – 5 | Insurance: Meaning – Functions – Nature - Principles – Classification. Insurance Regulatory and Development Authority Act (1999): Meaning – Importance. <i>Types of Insurance: LIC, GIC, Marine – Merits and Demerits of Insurance.</i> | 20 |

* *Italicized* texts are for self-study.

Teaching Methods

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

Books for Study

1. Gordon, E. and K. Natarajan (2016), *Banking Theory, Law and Practice*, 25th Revised Edition, Chennai: Himalaya Publishing House.

Books for Reference

1. Jagroop Singh and Sarita (2012), *Banking and Insurance Law*, 8th Edition, New Delhi: Sultan Sons and Company Limited.
2. Sharma and Shashi K. Gupta (2013), *Banking Theory, Law and Practice*, 16th Edition, New Delhi: Deepa and Deepa Publications Private Limited.
3. Bodla, B.S., M.C. Garg and K.P. Singh (2011), *Insurance-Fundamentals*, 1st Edition, New Delhi: Deepa and Deepa Publications Private Limited

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 | Dr. M. Durairaju | Dr. R. Muthukumar |
| | | | |

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|------------------------|----------|--|---|----------|
| Programme Code: | BCCA | Programme Title : | Bachelor of Commerce with Computer Applications | |
| Course Code: | 19UCC6E4 | Course Title | Batch : | 2019-'22 |
| | | Major Elective II: Services Marketing | Semester : | V |
| Hrs/Week: | 6 | | Credits: | 5 |

Course Objective

To expose the students on the field of real world Service Marketing.

Course Outcome

| | | |
|-----------|------------|---|
| K1 | CO1 | To remember the fundamentals of Service Marketing |
| K2 | CO2 | To understand the service marketing mix and its growth |
| K3 | CO3 | To evaluate the service quality in the area of service marketing |
| K4 | CO4 | To apply the strategies of service marketing in the real world scenario |

| Unit | Content | Hours |
|-----------------|--|--------------|
| Unit I | Services – Introduction – Meaning – Characteristics – Importance – Classification – Players in Service Sector - Service Sectors in Indian Economy – Components of Service Economy – Evolution and Growth of Service Sector | 16 |
| Unit II | Service Marketing System – Importance – Service Marketing Mix – Service Product Planning – Service Pricing Strategy – Service Distributions – Employees’ and Customers’ Role in Service Delivery – Service Promotion – Physical Evidence – Role of Technology in Service Marketing | 18 |
| Unit III | Service Quality – Understanding Customer Expectations and Perceptions – Measuring Service Quality – Gap Model of Service Quality – Service Quality Function Development – Service Quality Management – Quality Function Deployment for Services. | 17 |
| Unit IV | Services from Sector Perspective – Hospitality – Travel and Tourism – Financial Logistics – Educational - Entertainment – Healthcare and Medical – Telecom Services | 20 |
| Unit V | Marketing the Financial Services – Devising of Strategies in | 20 |

| | | |
|--|--|--|
| | Financial Services – Marketing Mix – Education as Service – Marketing of Educational Services – Strategies for Educational Marketing | |
|--|--|--|

* *Italicized* texts are for self-study

Teaching Methods

| |
|--|
| Group discussions, Seminar and Assignment. |
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Books for Study:

1. R. Srinivasan, (2014), *Services Marketing: The Indian Context*, PHI Learning Private Ltd,

Books for Reference:

1. Valarie A. Zeithami, Mary Jo Bitner and Dwayne (2018), *Service Marketing*, McGraw Hill Publishing Company.
2. Christopher H. Lovelock and Jochen Wirtz, (2016), *Service Marketing: People, Technology, Strategy*, World Scientific Publishers.

Mapping

| CO | PSO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|-----|-----|------|------|------|------|------|
| CO1 | | H | S | H | S | H |
| CO2 | | H | H | H | S | H |
| CO3 | | H | S | S | H | S |
| CO4 | | S | 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. Gomathi Devi | Dr. P. Anitha | Dr. M. Durairaju | Dr. Muthukumaran |
| | | | |

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|------------------------|----------|--|---|----------|
| Programme Code: | BCCA | Programme Title : | Bachelor of Commerce with Computer Applications | |
| Course Code: | 19UCC6E5 | Course Title | Batch : | 2019-'22 |
| | | 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> . | 15 |
| 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. | 15 |
| 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. | 16 |
| 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: | 16 |

| | | |
|----------|--|----|
| | Spoofting Identity, Tampering with data, Repudiation, Information Disclosure, Denial of Service, Elevation of Privilege. | |
| 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. | 16 |

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. Kamalesh 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*, Cengage 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 |
|---|------------------------|-----------------------|------------------------|
| Ms. R. Ramya | Dr. P. Anitha | Dr. M. Durairaju | Dr. R. Muthukumaran |
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|------------------------|----------|---|---|----------|
| Programme Code: | BCCA | Programme Title : | Bachelor of Commerce with Computer Applications | |
| Course Code: | 19UCC6E6 | Course Title | Batch : | 2019-'22 |
| | | Major Elective III: Advertising and Sales Promotion | Semester : | VI |
| Hrs/Week: | 6 | | Credits: | 5 |

Course Objective

To expose the students in the field of advertising and sales promotion activities

Course Outcomes (CO)

| | | |
|-----------|------------|--|
| K1 | CO1 | To keep in mind the various forms of advertising modes |
| K2 | CO2 | To understand the process of advertisement creation |
| K3 | CO3 | To evaluate the selection and training methods in sales force |
| K4 | CO4 | To apply the promotional strategies and process of personal selling in real time |

| Unit | Content | Hours |
|-------------|---|--------------|
| Unit 1 | Advertising: Meaning – Importance – Objectives – Media – Forms of Media – Press, Newspaper, Trade Journal, Magazines – Outdoor Advertising – Poster – Banners – Neon Signs, Publicity Literature Booklets, Folders, House Organs – Direct Mail Advertising – Cinema and Theatre programme – Radio and Television Advertising – Exhibition – Trade Fair – Transportation Advertising | 15 |
| Unit 2 | Advertising Agencies – Advertising Budget – Advertising Appeals – Advertising Organisation – Social Effects of Advertising – Advertising copy – Objectives – Essentials – Types – Elements of Copy writing: Headlines, Body copy, Illustration – Catch Phrases and Slogans – Identification Marks | |
| Unit 3 | Advertising Layout – Functions – Design of Layout – Typography Printing Process – Lithography – Printing Plates and Reproduction and Cloth – Size of Advertising – Repeat Advertising – Advertising Campaign – Steps in Campaign Planning. | |
| Unit 4 | Sales Force Management – Importance – Sales Force Decision – Sales Force Size – Recruitment and Selection – Training – Methods – Motivating Salesman. Controlling – Compensation and Incentives – | |

| | | |
|--------|--|--|
| | Fixing Sales Territories – Quota – Evaluation. | |
| Unit 5 | Sales Promotion: Meaning – Methods – Promotional Strategy – Marketing Communication and Persuasion – Promotional Instruments: Advertising – Techniques of Sales Promotion – Consumer and Salesmanship – Process of Personal Selling – Types of Salesman. | |

* *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. Advertising and Sales Promotion – Sanjay & Sahitya Bhawan – SBPD Publishing House – 2015 Edition


Books for Reference:

1. Advertising Management – Ranjeev Batra, John G. Myers & David A. Aaker – Pearson Education, 2002 Edition.
2. Advertising and Promotion – George E. Belch, Michael A. Belch & Keyoor Purani – McGraw Hill Education – 2017 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 |
|---|-----------------|------------------|-------------------|
| Ms. R. Ramya | Dr. P. Anitha | Dr. M. Durairaju | Dr. R. Muthukumar |
|  | | | |

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|------------------------|----------|---|---|----------|
| Programme Code: | BCCA | Programme Title : | Bachelor of Commerce with Computer Applications | |
| Course Code: | 19UCC6S3 | Course Title | Batch : | 2019-'22 |
| | | Skill Based Major Elective: Financial Markets and Institutions | Semester : | VI |
| Hrs/Week: | 1 | | Credits: | 2 |

Course Objective

To enable the students to develop awareness on the various financial markets and institutions

Course Outcomes (CO)

| | | |
|-----------|------------|--|
| K1 | CO1 | To keep in mind the different market structures |
| K2 | CO2 | To understand the various functions of New Issue Market and stock exchange |
| K3 | CO3 | To apply the knowledge on the regulatory authority and process of trading |
| K4 | CO4 | To evaluate the performance of various financial institutions |

Syllabus

| Unit | Content | Hours |
|----------|---|-------|
| Unit – 1 | Structure of Financial Markets: – Money Markets – Meaning – Advantages. Brief Description of Call Money Market – Defects of Indian Money Market. Capital Market – Meaning – Importance – <i>Difference between Money Market and Capital Market.</i> | 3 |
| Unit – 2 | New Issues Market – Functions – Methods of Floating New Issues. Stock Exchange: Meaning – <i>Functions of Stock Exchange.</i> | 3 |
| Unit – 3 | Securities and Exchange Board of India (SEBI) - Meaning – Objectives – Functions – Investors Protection of SEBI in India. | 3 |
| Unit – 4 | Process of Trading – Types of Trade – Types of Account – Dematerialization – Rematerialization – Advantages - Depository System – Depository Participant, Account Holder. | 2 |
| Unit – 5 | Financial Institutions: Types – Objectives - Functions – Performance of IDBI – SIDBI, LIC, GIC, UTI. | 2 |

* *Italicized* texts are for self-study.

Teaching Methods

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

Books for Study

1. Gordon and Natarajan (2011), *Financial Markets and Institutions*, 8th Edition, Mumbai: Himalaya Publishing House Private Limited.


Books for References

1. Frederic S. Mishkin and Stanley G. Eakins (2014), *Financial Markets and Institutions*, 8th Edition, Chennai: Pearson Education.
2. Bhole (2009), *Financial Institutions and Markets: Structure, Growth and Innovations*, 5th Edition, New Delhi: McGraw Hill Education (India) Private Limited.
3. Frank J. Fabozzi (2009), *Foundations of Financial Markets and Institutions*, 4th Edition, Mumbai: 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 | 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. P. Anitha | Dr. M. Durairaju | Dr. R. Muthukumar |
|  | | | |

19UCC6S4

| | | | | |
|------------------------|----------|--|---|----------|
| Programme Code: | BCCA | Programme Title : | Bachelor of Commerce with Computer Applications | |
| Course Code: | 19UCC6S4 | Course Title | Batch : | 2019-'22 |
| | | Skill Based Major Elective: 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 – <i>Investment and Gambling</i> – <i>Source of Investment</i> – Investment Media. | 3 |
| Unit - 2 | Alternative Forms of Investment. | 3 |
| Unit - 3 | Return and Risk – Credit Rating. | 3 |
| Unit - 4 | Fundamental Analysis. | 2 |
| Unit - 5 | Technical Analysis. | 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*, 5th 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 |
|---|-----------------|------------------|-------------------|
| Dr. A. Karuppusamy | Dr. P. Anitha | Dr. M. Durairaju | Dr. R. Muthukumar |
|  | | | |