19UCC101

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 - *Concepts and Conventions* (AS-09)- Final Accounts of a Sole Trader (AS-04).	15
Unit-2	**Depreciation Accounting (AS-06) and Single Entry System:** Depreciation Accounting – *Methods of Depreciation*- 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), Fianncial 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. Muthukumaran

	19UCC102

<table>
<tr><td>Programme Code:</td><td>BCCA</td><td>Programme Title :</td><td colspan="2">Bachelor of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">19UCC102</td><td>Course Title</td><td>Batch :</td><td>2019-’22</td></tr>
<tr><td rowspan="2">Core-II : Programming Laboratory – I : MS Office</td><td>Semester :</td><td>I</td></tr>
<tr><td>Hrs/Week:</td><td>5*</td><td>Credits:</td><td>3</td></tr>
</table>

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

<table>
<tr><th>Practical</th><th>Programs</th><th>Hours</th></tr>
<tr><td>MS Word</td><td>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. Create an Advertisement copy in MS Word to promote the sale of a durable product.
4. Send Diwali wishes to your friends using mail merge concept.</td><td>20</td></tr>
<tr><td>MS Excel</td><td>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:
<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</td><td>25</td></tr>
</table>

	7. Create a Student's Mark List in MS Excel by considering the following conditions: **Percentage** / **Class** / **Conditional Formatting (Font Color)** 40 – 49 III Blue 50 – 59 II Brown 0 & Above I Green **Subject Score** Score <40 Underline with Red Color Score >80 Underline with Green Color **Result** Pass Black Fail Red 8. *Design a Chart in MS Excel to show the sales performance of the Company.* 9. Prepare the Student's details and view the records by using the AutoFilter Option. 10. Develop a Pivot Table expressing the sales performance of salesmen for 3 months.	
MS PowerPoint	12. Create a PowerPoint show about our College. 13. Design an Organization Chart for a Company and College	10
MS Access	14. Create the following Tables: a) Student's Personal Details b) Student's Mark Details. Perform the following 1. Relate the Tables 2. Show the details of students who passed in all subjects. 3. Show the details of students whose subject score in all subjects are above 60. 4. Create a Form and Report for the Tables.	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

PSO / CO	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. Muthukumaran

19UCC1A1

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: *Market and Company Demand Forecasting*- 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. Muthukumaran
			

19UCC203

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- *Types* - 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 – *Revaluation of Assets and Liabilities*– 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), Fianncial 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

PSO / CO	**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

19UCC204

<table>
<tr><td>Programme Code:</td><td>BCCA</td><td>Programme Title :</td><td colspan="2">Bachelor of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">19UCC204</td><td>Course Title</td><td>Batch :</td><td>2019-'22</td></tr>
<tr><td rowspan="2">Core-IV : Programming Laboratory–II: HTML</td><td>Semester :</td><td>II</td></tr>
<tr><td>Hrs/Week:</td><td>5*</td><td>Credits:</td><td>3</td></tr>
</table>

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	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

PSO / CO	**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

<table>
<tr><td>Programme Code:</td><td>BCCA</td><td>Programme Title :</td><td colspan="2">Bachelor of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">19UCC2A2</td><td>Course Title</td><td>Batch :</td><td>2019-’22</td></tr>
<tr><td rowspan="2">Allied-II : Business Mathematics & Statistics</td><td>Semester :</td><td>II</td></tr>
<tr><td>Hrs/Week:</td><td>5</td><td>Credits:</td><td>4</td></tr>
</table>

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:** *Addition, Subtraction and Multiplication of Matrix*, Rank of a Matrix, Inverse of Matrix - Determinants and Solution of Simultaneous Linear Equations.	10
Unit – 2	**Mathematics of Finance**: *Simple and Compound Interest* – Annuities – Sinking Fund – Discounting.	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

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 – *Share Vs Stock* - 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 – *Need* – Methods of Valuing Shares. Valuation of Goodwill – Need – 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
			

19UCC306

<table>
<tr><td>Programme Code:</td><td>BCCA</td><td>Programme Title :</td><td colspan="2">Bachelor of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">19UCC306</td><td>Course Title</td><td>Batch :</td><td>2019-’22</td></tr>
<tr><td rowspan="2">Core VI:
Principles of Marketing</td><td>Semester :</td><td>III</td></tr>
<tr><td>Hrs/Week:</td><td>4</td><td>Credits:</td><td>4</td></tr>
</table>

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. *Branding: Features – Types – Functions.* *Packaging: Features – Types – Advantages – Brand Name and Trademark.*	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

PSO / CO	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

19UCC307

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 – *View of Data – Data Abstraction* – Instances and Schemas – Data Independence. Data Models: Object based Logical Models, Physical Data Models and Record based Logical Models –Transaction Management – Storage Management – DBA – Database Users.	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 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	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.

19UCC307

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

19UCC308

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
SQL 1. Create a table for employee details using DDL Commands. 2. Create a table for sales details using DML Commands. *3. Create a table for item details using DCL & TCL Commands.* 4. Create a table for student details and verify the following data constraints. (a) Primary Key (b) Reference Key (c) Default Key *5. Create a table for employee details and verify the following data constraints.* *(a) Not Null* *(b) Unique Key* *(c) Check* 6. Create a table for student attendance and mark details and combine the results of two queries using the set operators. 7. Create a table and perform SQL * Plus functions – Group and single row functions 8. Create a table and display the database objects in partition view	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

PSO / CO	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. Muthukumaran

19UCC3A3

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

PSO / CO	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. Muthukumaran

	19UCC309

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 – *Essential elements of a Valid Contract* – 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

19UCC309

Unit-5	**Contract of Agency:** *Classification* – 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

CO \ PSO	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
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

19UCC3N1

<table>
<tr><td>Programme Code:</td><td>BCCA</td><td>Programme Title :</td><td colspan="2">Bachelor of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">19UCC3N1</td><td>Course Title</td><td>Batch :</td><td>2019-’22</td></tr>
<tr><td rowspan="2">Non-Major Elective: Commerce Practical</td><td>Semester :</td><td>III</td></tr>
<tr><td>Hrs/Week:</td><td>1</td><td>Credits:</td><td>2</td></tr>
</table>

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

<table>
<tr><td>
<u>Commerce Practicals</u>
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. Fixing brand name
7. Unique Selling Proportion (USP)
8. Office layout
9. Pay-in-slip
10. Withdrawal slip
11. Cheque
12. DD chalan
13. Filling of post office RD form
14. Filling of share application form
15. Opening of Demat Account
</td><td>13</td></tr>
</table>

Teaching Methods

Power point Presentations, Assignment, Experience Discussion and Activity

Mapping

PSO / CO	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

19UCC3N2

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	*Demand Forecasting in a Supply Chain* - 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 - *Information Technology and Supply Chain* - 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 Editon, New Delhi: Pearson Education Limited.
3. Sahay, B.S. (2006), *Emerging Issues in Supply Chain Management*, 5th Edition, New Delhi, Macmillan India Limited.

Mapping

PSO / CO	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. Muthukumaran

19UCC410

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

19UCC410

Unit 5	**Holding Company Accounts:** Holding Company Accounts – Consolidation of Balance Sheets with Treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, *Bonus Issue and Payment of Dividend* (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

PSO / CO	**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

19UCC411

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:**	4

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, *Label*, *Text box*, 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

19UCC412

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
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. *Design a form to show the employee pay slip using if statement*. 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. *Create an employee database in Ms-Access and display the information in the VB form using data control. Perform various manipulations.*	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

19UCC413

<table>
<tr><td>Programme Code:</td><td>BCCA</td><td>Programme Title :</td><td colspan="2">Bachelor of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">19UCC413</td><td>Course Title</td><td>Batch :</td><td>2019-’22</td></tr>
<tr><td rowspan="2">Core-XIII: Programming Laboratory-V: Tally</td><td>Semester :</td><td>IV</td></tr>
<tr><td>Hrs/Week:</td><td>4</td><td>Credits:</td><td>2</td></tr>
</table>

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

<table>
<tr><td>1. Create a Company and display ledgers
2. Prepare the following Accounting Vouchers:
a) Payment Voucher b) Receipt Voucher c) Purchase Voucher
d) Sales Voucher e) Contra Voucher f) Journal Voucher
3. Make voucher alteration and deletion
4. Record the transactions of sample data for Trial Balance
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. Display final accounts of a Company
13. Computation of ratio analysis</td><td>52</td></tr>
</table>

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

PSO / CO	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

19UCC4A4

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 – *Significance.* 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 – *Types of Inventory* – 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

19UCC6E4

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

19UCC414

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

PSO / CO	**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

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
1. *Preparation of resume with and without using resume wizard* 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. *Create an advertisement in Power Point for a product* 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

19UCC4N4

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- *Choosing a Retail Location*.	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- *Importance and Applications of Information Technology in Retail*.	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

PSO / CO	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

19UCC515

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 – *Methods of Valuing Material Issues* –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 – *Comparison between Job Costing and Process Costing* – 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

PSO / CO	**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. Muthukumaran
K.S. Kavitha			

19UCC516

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

Course Objective

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

Course Outcomes (CO)

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

Syllabus

Unit	Content	Hours
Unit 1	Income Tax – Introduction –Definitions under Income Tax Act – Person – Assesses – Income – Gross Total Income – Total Income – Assessment Year – Previous Year – Exception to General Rule – *Residential Status* – 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. *Exempted Incomes*- Deductions from Gross Total Income - 80C to 80GG, 80QQB and 80U (Theory 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

PSO / CO	**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. Muthukumaran
			

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:	4

Course Objective

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

Course Outcomes (CO)

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

Syllabus

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

19UCC517

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 Anci 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

19UCC518

<table>
<tr><td>Programme Code:</td><td>BCCA</td><td>Programme Title :</td><td colspan="2">Bachelor of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">19UCC518</td><td>Course Title</td><td>Batch :</td><td>2019-’22</td></tr>
<tr><td rowspan="2">Core XVIII: Programming Laboratory –VI : C</td><td>Semester :</td><td>V</td></tr>
<tr><td>Hrs/Week:</td><td>4</td><td>Credits:</td><td>2</td></tr>
</table>

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. *Generate a program to calculate the electricity bill.* 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. *Create a program to find the length of a string using pointer.* 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

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

19UCC519

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

PSO / CO	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. Muthukumaran

19UCC5E1

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

<u>Commerce Practical</u> 1. Filling of forms: 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. Online Purchase and Settlement*	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

19UCC5E2

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 – *Types – Measurement of Motives – Consumer Perception*	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

PSO / CO	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

19UCC5S1

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	**Managemen**t - Meaning and Definition – Nature and Scope - Importance – *Functions of Management* – 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 – *Qualities of a Good Leader* - 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

PSO / CO	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
			

19UCC5S2

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	*Leadership – Characteristics - Leaderships Styles* –. 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*, 10^{th} Edition, Mumbai: Himalaya Publishing House Private Limited.

Books for Reference

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

19UCC620

<table>
<tr><td>Programme Code:</td><td>BCCA</td><td>Programme Title :</td><td colspan="2">Bachelor of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">19UCC620</td><td>Course Title</td><td>Batch :</td><td>2019-’22</td></tr>
<tr><td rowspan="2">Core XX:
Management Accounting</td><td>Semester :</td><td>VI</td></tr>
<tr><td>Hrs/Week:</td><td>6</td><td>Credits:</td><td>4</td></tr>
</table>

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 – *Sources of Working Capital* – 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 andNarang. 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

PSO CO	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. Muthukumaran

19UCC621

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 1. Reduce Picture Size 2. Replace colour in an Image 3. Merging of two Images *4. Add a pattern as background* 5. Make a simple book cover by using basic functionalities **Flash** 6. Raining Effect *7. Logo* 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

19UCC621

Teaching Methods

Power point Presentations, Assignment, Experience Discussion and Activity

PSO / CO	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

<table>
<tr><td>Programme Code:</td><td>BCCA</td><td>Programme Title :</td><td colspan="2">Bachelor of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">19UCC622</td><td>Course Title</td><td>Batch :</td><td>2019-’22</td></tr>
<tr><td rowspan="2">Core XXII: Indirect Taxation</td><td>Semester :</td><td>VI</td></tr>
<tr><td>Hrs/Week:</td><td>5</td><td>Credits:</td><td>4</td></tr>
</table>

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- *Direct Taxes Vs. Indirect Taxes* -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- *Types*-Levy and Collection from Customs duty- Exemption from Customs duty-Classification and Valuation of goods under Customs Law - Abatement of duty in Damaged or Deteriorated Goods-Remission on Duty on Lost, 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

19UCC6E3

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. *Types of Insurance: LIC, GIC, Marine – Merits and Demerits of Insurance.*	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

PSO / CO	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. Muthukumaran

19UCC6E4

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.

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

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

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

19UCC6E5

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 – *History of E-Commerce* – Framework of E-Commerce – E-Commerce Drivers – Adoption of E-Commerce – Traditional Vs Electronic Commerce – *Advantages and Disadvantages of E-Commerce.*	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

	Spoofing 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*, Cenage Learning, 4th Edition.

Mapping

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

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

19UCC6E5

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

19UCC6E6

<table>
<tr><td>Programme Code:</td><td>BCCA</td><td>Programme Title :</td><td colspan="2">Bachelor of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">19UCC6E6</td><td>Course Title</td><td>Batch :</td><td>2019-’22</td></tr>
<tr><td rowspan="2">Major Elective III: Advertising and Sales Promotion</td><td>Semester :</td><td>VI</td></tr>
<tr><td>Hrs/Week:</td><td>6</td><td>Credits:</td><td>5</td></tr>
</table>

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

PSO / CO	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

19UCC6S3

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 – *Difference between Money Market and Capital Market.*	3
Unit – 2	New Issues Market – Functions – Methods of Floating New Issues. Stock Exchange: Meaning – *Functions of Stock Exchange*.	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

19UCC6S3

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. Muthukumaran

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 – *Investment and Gambling – Source of Investment* – 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.

19UCC6S4

Books for Reference

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

Mapping

PSO / CO	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. Muthukumaran
			

19PCC101

<table>
<tr><td>Programme Code:</td><td>MCCA</td><td>Programme Title :</td><td colspan="2">Master of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">19PCC101</td><td>Course Title</td><td>Batch :</td><td>2019-’21</td></tr>
<tr><td rowspan="2">Core-I :
Advanced Corporate Accounting</td><td>Semester :</td><td>I</td></tr>
<tr><td>Hrs/Week:</td><td>8</td><td>Credits:</td><td>4</td></tr>
</table>

Course Objective

To impart the knowledge in the area of corporate accounting and its applications in banking, insurance and holding company

Course Outcomes (CO)

K1	**CO1**	To keep in mind the concepts of company accounts and accounting standards
K2	**CO2**	To understand the treatment of accounting in case of amalgamation, absorption, reconstruction and holding of company or companies
K3	**CO3**	To deploy the knowledge in preparing banking company accounts
K4	**CO4**	To analyze the treatment of insurance company accounts and inflation accounting in real business situations

Syllabus

Unit	Content	Hours
Unit – 1	Indian Accounting Standards: An Overview - Disclosure of Accounting Policies (AS1) – Valuation of Inventories (AS2) – Cash Flow Statements (AS3) – *Depreciation Accounting (AS6)* – Accounting for Amalgamation (AS14). Advanced problems in Amalgamation (AS14) of companies, Absorption and Reconstruction of Companies including adjustment regarding elimination of Unrealized Profit, Inter- Company Owings and Inter-Company Holdings.	22
Unit – 2	Preparation of financial statement of company– Treatment and Provision for Income Tax – Divisible Profit – Bonus Shares – Calculation of Managerial Remuneration.	20
Unit – 3	Holding Company Accounts: Calculation of Capital Profit – Revenue Profit – Cost of Control – Minority Interest – Revaluation of Assets – Issue of Bonus Shares – Treatment of Dividend - Preparation of Consolidated Balance Sheet (Excluding Inter-Company and Multiple-holdings).	22

Unit – 4	Banking Company Accounts: Treatment of Rebate on Bills Discounted Classification of Advances: Meaning – Treatment - Preparation of Profit and Loss Account and Balance Sheet.	20
Unit – 5	Insurance Company Accounts: Life Insurance – Computation of Correct Life Assurance Fund – Revenue Account – Profit and Loss Account and Balance Sheet. General Insurance– Revenue Account – Profit and Loss Account and Balance Sheet (Fire and Marine Insurance only). *Inflation Accounting – Meaning - Methods* (Theoretical Aspects only)	20

Note:

The question paper shall cover 20% theory and 80% problems

* *Italicized* texts are for self-study.

Teaching Methods

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

Book for Study

1. Jain, S.P. and K.L. Narang (2014), *Advanced Accountancy (Volume-II Corporate Accounting)*, 12th Edition, New Delhi: Kalyani Publishers.

Books for Reference

1. Reddy, T.S. (2015), *Corporate Accounting*, 6th Edition (Reprint), Chennai: Margham Publications.
2. Verma, K.K. (2010), *Corporate Accounting*, 1st Edition, New Delhi: Anuraj Jain for Excel Books.
3. Maheswari, S.N. and S.K. Maheswari (2009), *Corporate Accounting*, 5th Edition, Noida: Vikas Publishing House Private Limited.

Mapping

PSO / CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	L	L	M	H
CO2	H	M	M	M	H
CO3	S	M	M	H	H
CO4	S	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. P. Archanaa	Dr. P. Anitha	Dr. M. Durairaju	Dr. R. Muthukumaran
			

19PCC102

<table>
<tr><td>Programme Code:</td><td>MCCA</td><td>Programme Title :</td><td colspan="2">Master of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">19PCC102</td><td>Course Title</td><td>Batch :</td><td>2019-’21</td></tr>
<tr><td rowspan="2">Core II : Managerial Economics</td><td>Semester :</td><td>I</td></tr>
<tr><td>Hrs/Week:</td><td>6</td><td>Credits:</td><td>4</td></tr>
</table>

Course Objective

To impart the knowledge on application of economic principles in key management decisions within the firm

Course Outcomes (CO)

K1	**CO1**	To review the fundamental concepts of managerial economics and recollect the concept of national income
K2	**CO2**	To understand the concepts of demand and its application in forecasting.
K3	**CO3**	To implement the production function and to analyse the concept of cost in the growth of national economy
K4	**CO4**	To estimate the output and price considering the various market situations

Syllabus

Unit	Content	Hours
Unit – 1	**Managerial Economics:** Meaning - Nature and Scope – Role and Responsibilities of Managerial Economist - Relationship between Managerial Economics and Other Subjects – *Uses of Managerial Economics*.	15
Unit – 2	**Demand Analysis**: Demand Determinants - Demand Distinctions. Elasticity of Demand – Types – Methods – Applications - Factors Influencing Elasticity of Demand – Consumer Equilibrium *Demand Forecasting: Classification – Purpose – Methods*.	16
Unit – 3	**Production & Cost:** Law of Diminishing Returns and Law of Variable Proportions –Producers Equilibrium - Economies of Scale. Cost Theory - Cost Concept - Cost and Output Relationship - Break Even Analysis.	15

Unit - 4	**Pricing Decision:** Pricing and Output Decisions in Different Market Situations - Pricing under Perfect Competition – Monopoly - Monopolistic Competition - Duopoly and Oligopoly.	16
Unit - 5	**National Income:** Elements of National Income – National Income Concepts - Measurement of National Income – Difficulty of Measurement – Significance of National Income.	16

* *Italicized* texts are for self-study.

Teaching Methods

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

Book for Study

1. H.R Appanniah,S.Santhi and H.R.Ramath (2017), "Managerial Economics", 1st Edition, Himalaya publishing house. D.M Mithani,(2018).

Books for Reference

1. Mithani D.M (2018),"Principles of Economics" 1st Edition,Himalaya publishing house.
2. Mehta, P.L. (2014), *Managerial Economics*, 19th Edition, New Delhi: Sultan Chand and Sons.
3. Gupta, G.S. (2017), *Managerial Economics*, 3rd Edition, New Delhi: McGraw Hill Education.

Mapping

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

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

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

19PCC103

Programme Code:	MCCA	**Programme Title :**	Master of Commerce with Computer Applications	
Course Code:	19PCC103	**Course Title**	**Batch :**	2019-'21
		Core-III : Business Environment	**Semester :**	I
Hrs/Week:	6		**Credits:**	4

Course Objective

To expose the students to the environmental aspects of business

Course Outcomes (CO)

K1	**CO1**	To understand the elements that shapes the business and economic structure of India
K2	**CO2**	To comprehend the concept of LPG in business environment
K3	**CO3**	To analyze the environment of a business from political, technological and social perspectives
K4	**CO4**	To figure out the information relating to business environment in the present scenario

Syllabus

Unit	Content	Hours
Unit - 1	**Business Environment:** Objectives – Importance – Characteristics - Types of Environment – Nature and Scope – Relationship between Economic and Non-Economic Environment – Elements of Business Environment.	16
Unit - 2	**Economic Environment**: Industrial Policy 1991 – Liberalization – Privatization: Merits and Demerits – Forms of Privatization - Privatization in India – *Globalization: Pros and Cons of Globalization – Globalization in India.*	15
Unit - 3	**Political Environment**: Government and Business Relationship – Different Roles of Government in Indian Economy – State Intervention: Meaning - Objectives – Expansion. Indian Constitution – The Preamble Fundamental Rights.	16
Unit - 4	**Technological Environment:** Features – Impact of Technology on Society and Economy – Restraints on Technological Growth – Technology Policy.	15
Unit - 5	**Social Environment:** Social Responsibilities of Business – Business and Society - Women and Business Opportunities – Financial Support for Women Entrepreneur - Child Labour – Corporate Governance.	16

* *Italicized* texts are for self-study.

Teaching Methods

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

Book for Study

1. Francis Cherunilum (2017), *Business Environment: Text and Cases*, 25th Revised Edition, Mumbai: Himalaya Publishing House.

Books for Reference

1. Ashwathappa, K. (2017), *Essentials of Business Environment*, 14th Revised Edition, Mumbai: Himalaya Publishing House.
2. Sankaran, S. (2013), *Business Environment*, 3rd Revised Edition, Chennai: Margham Publications.
3. Premavathy, N. (2008), *Business Environment*, 3rd Revised Edition, Chennai: Sri Vishnu Publications.

Mapping

PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	L	L	M	H
CO2	H	M	M	M	H
CO3	S	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. Jayanthi	Dr. P. Anitha	Dr. M. Durairaju	Dr. R. Muthukumaran

19PCC104

<table>
<tr><td>Programme Code:</td><td>MCCA</td><td>Programme Title :</td><td colspan="2">Master of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">19PCC104</td><td>Course Title</td><td>Batch :</td><td>2019-'21</td></tr>
<tr><td rowspan="2">Core-IV : Relational Database Management System & Oracle</td><td>Semester :</td><td>I</td></tr>
<tr><td>Hrs/Week:</td><td>6</td><td>Credits:</td><td>4</td></tr>
</table>

Course Objective

To facilitate the students to be familiar with the concepts of database design

Course Outcomes (CO)

K1	**CO1**	To keep in mind the concepts of database systems
K2	**CO2**	To understand the RDBMS queries, object modelling and database design
K3	**CO3**	To implement the fundamentals of Oracle database
K4	**CO4**	To explore the concepts of error handling and creating simple forms and reports

Syllabus

Unit	Content	Hours
Unit - 1	DBMS: Introduction – Database Concepts - Purpose of Database – Disadvantages of file-based Management Systems – Advantages of Database – Benefits of DBMS – Components of DBMS. Data Dictionary – Benefits – Types. *Data Abstraction* – *Data Independence* – Physical and Logical Database Independence – Database Relationship and Associations – One-to-One Relationship – One-to-Many Relationship and Many-to-Many Relationship – Data Types.	16
Unit - 2	Data Models: Introduction - Conceptual, Physical and Logical Database Models – The Network Database Model – The Relational Model – Object Oriented Model – E-R Model – Components: Entities, Attributes and Relationships. Normalization – First Normal Form – 2NF – SNF – BCNF – Comparison – 4NF – MVD – 5NF.	15
Unit - 3	Introduction to Oracle – Tools of Oracle – Introduction to SQL – Oracle Internal Data Types – Divisions of SQL – Keys – Data Constraints - SQL * Plus Functions – SQL Operators - Set Operators – Relating Data through Join Concept - Usage of Sub-queries.	16

Unit - 4	Database Objects: Table - View – Synonym – Sequences – Index - Concept of Locking – Types of Locks – SQL * Plus Formatting Commands.	14
Unit - 5	PL/SQL – Introduction - Advantages of PL/SQL – Architecture of PL/SQL Block – Introduction to PL/SQL Block – Attributes – Control Structures – Concept of Error Handling – Functions – Procedures. Components of an Oracle Form – Simple Form Construction – Creating Reports.	17

* *Italicized* texts are for self-study.

Teaching Methods

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

Book for Study

1. Mathu Krithigha Venkatesh, L. (2012), *Database Management Systems,* 1st Edition, Chennai, Margham Publications.
2. Ivan Bayross (2010), *SQL, PL/SQL – The Programming Language of Oracle*, 4th Revised Edition, New Delhi: BPB Publication.

Books for Reference

1. Rajshekhar Sundarraman (2009), *Oracle 10g: First Impression*, 2nd Edition, New Delhi: Pearson Education Inc.
2. Kevin Loney & George Koch (2010), *Oracle Database 10g: The Complete Reference*, 9th Reprint, New Delhi: Tata Mc Graw Hill Publishing Company Limited.
3. Abraham Silber Schatz, Henry F. Korth and S. Sudharasan (2010), *Database System Concepts*, 6th Edition, New Delhi: McGraw Hill Publication.

Mapping

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

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

19PCC104

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr. T. Vijaya Chithra	Dr. P. Anitha	Dr. M. Durairaju	Dr. R. Muthukumaran

19PCC105

Programme Code:	MCCA	**Programme Title :**	Master of Commerce with Computer Applications	
Course Code:	19PCC105	**Course Title**	**Batch :**	2019-'21
		Core-V : Programming Laboratory – I : Oracle	**Semester :**	I
Hrs/Week:	4		**Credits:**	4

Course Objective

To design and implement a database schema

Course Outcomes (CO)

K1	**CO1**	To keep in mind the various queries in SQL
K2	**CO2**	To understand the divisions of SQL
K3	**CO3**	To apply PL/SQL blocks in real business solution
K4	**CO4**	To design a simple form and generate a report

Practicals	Programs	Hours
SQL	1. Generate a table for employee salary details and make use of DDL Commands 2. Build a table for employee salary details and make use of Select statement under DML commands *3. Build a table for employee salary details and make use of DCL & TCL Commands* 4. Create a table for student details and verify the following data constraints: (a) Primary Key (b) Reference Key (c) Default Key *5. Create a table for employee details and verify the following data constraints:* *(a) Not Null (b) Unique Key (c) Check* 6. Generate a program to demonstrate group and single row functions 7. Create a table for item details and sales details and combine	26

	the results of two queries using the set operators 8. Write a program to implement join view concept 9. Build a program to implement partition view concept 10. Create a table for item details and make use of SQL * Plus formatting commands.	
PL/SQL	1. Write a PL/SQL block to find whether the given number is armstrong or not *2. Generate a PL/SQL block to check whether the given string is palindrome or not* 3. Write a PL/SQL block and retrieve the records stored in the employee table 4. Write a PL/SQL block to do display the students mark details by using percentage attributes 5. Write a PL/SQL block to compute the bonus for the given salary 6. Build a PL/SQL block to determine the eligibility for voting. 7. Write a PL/SQL block to implement exception handling 8. Design a simple form and report for employee details 9. Create a simple form and generate the report showing student personal details. 10. Generate a report showing sales details of a product in a month.	26

* *Italicized* texts are for self-study.

Teaching Methods

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

Books for Reference

1. Rajshekhar Sundarraman (2009), *Oracle 10g: First Impression*, 2nd Edition, New Delhi: Pearson Education Inc.
2. Kevin Loney & George Koch (2010), *Oracle Database 10g: The Complete Reference*, 9th Reprint, New Delhi: Tata Mc Graw Hill Publishing Company Limited.
3. Abraham Silber Schatz, Henry F. Korth and S. Sudharasan (2010), *Database System Concepts*, 6th Edition, New Delhi: McGraw Hill Publication.

Mapping **19PCC105**

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

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

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr. T. Vijaya Chithra	Dr. P. Anitha	Dr. M. Durairaju	Dr. R. Muthukumaran

19PCC106

Programme Code:	MCCA	Programme Title :	Master of Commerce with Computer Applications	
Course Code:	19PCC206	Course Title	Batch :	2019-'21
		Core-VI : Financial Management	Semester :	II
Hrs/Week:	7		Credits:	4

Course Objective

To enhance the students' knowledge on various concepts in financial management and tools of investment analysis to take right financial decision in a business or firm

Course Outcomes (CO)

K1	**CO1**	To recollect the basic concepts in finance and financial management
K2	**CO2**	To comprehend the various avenues to raise capital to the business and its structure
K3	**CO3**	To apply the various techniques of capital budgeting in making the right investment decision
K4	**CO4**	To analyse the various sources to raise funds and its optimal utilization

Syllabus

Unit	Content	Hours
Unit - 1	Financial Management: Definition – Scope of Financial Management – Financial Decisions - Functional areas of Financial Management – Role of Financial Manager – Goals of Financial Management – Functions of Controller and Treasurers in India.	16
Unit - 2	Cost of Capital: Definition - Significance – Concepts of Cost of Capital – Cost of Debt Capital, Preference Capital, Equity Capital and Retained Earnings - Weighted Average Cost of Capital, Time Value of Money	17
Unit - 3	Capital Structure: Definition - Concept – Capital Structure Theories: Net Income Theory, Net Operating Income Theory – MM's Proposition on Capital Structure – Determinants of Optimal Capital Structure. Leverage: Definition - Financial, Operating and Combined Leverage. Dividend: Meaning – Dividend Policy – Determinants of Dividend Policy – Dividend Theories: Walter's Model – Gordon's Model – MM's Hypothesis.	20

Unit - 4	Capital Budgeting: Definition - Need and Importance - Investment Evaluation Criteria – Techniques of Capital Budgeting: Payback Method – ARR Method – NPV Method – IRR – Profitability Index. Risk Analysis in Capital Budgeting – Nature and Risk – *Conventional and Statistical Techniques to handle Risk* (Theory only).	20
Unit - 5	Management of Working Capital: Types of Working Capital – Sources of Working Capital - *Determinants of Working Capital*. Receivables Management – Inventory Management – Cash Management.	18

Note: The question paper shall cover 60% theory and 40% problems

* *Italicized* texts are for self-study.

Teaching Methods

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

Book for Study

1. Pandey, I.M. (2014), *Financial Management*, 11th Edition, Noida: Vikas Publishing House Pvt. Ltd

Books for Reference

1. Shashi K. Gupta and R.K. Sharma (2014), *Financial Management – Theory and Practice*, 7th Revised and Enlarged Edition, New Delhi: Kalyani Publishers.
2. Khan M.Y. and P.K. Jain (2014), *Financial Management-Text, Problems and Cases*, 7th Edition, New Delhi: McGraw Education (India) Private Limited.
3. Prasanna Chandra (2011), *Financial Management – Theory and Practices, 8th* Revised Edition, New Delhi: Tata McGraw – Hill Publishing Company Limited.

Mapping

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

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

19PCC106

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

19PCC207

Programme Code:	MCCA	Programme Title :	Master of Commerce with Computer Applications	
Course Code:	19PCC207	Course Title	Batch :	2019-'21
		Core-VII : Operations Research	Semester :	II
Hrs/Week:	6		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 transportation and assignment problems in making business decisions
K2	**CO2**	To understand the usage of quantitative methods and techniques for effective decision making
K3	**CO3**	To apply inventory controls and replacement methods to solve business problems
K4	**CO4**	To figure out networking techniques and queuing theory to improve decision making and develop critical thinking

Syllabus

Unit	Content	Hours
Unit - 1	Operations Research: Introduction – Definition - LPP - Graphical Solution Method – General Linear Programming Problem (Definition alone) – Simplex Method: Basic Solutions and Degenerate Solutions to Linear Equation – Simplex Method (Simple Problems)	15
Unit - 2	Assignment Problem: Definition – Assignment Algorithm – Hungarian Assignment – Unbalanced Assignment Method – Restricted Assignment. Sequencing Problems: Introduction – Problem with 'n' Jobs and 2 Machines – Problems with 'n' Jobs & '3' Machines - Problems with 'n' Jobs & 'k' Machines (Simple Problems only). Transportation Problem: Row Minimum – Column Minimum – NWC – LCM – VAM. Test of Optimality: MODI Method (Simple Problems only).	16

Unit - 3	Queuing Theory: Introduction - Queuing System – *Characteristics of Queuing System* – Symbols and Notations – Classification of Queues-Single Server Model (Finite Queue) Replacement Model: Introduction Model 1: Replacement of an Item whose maintenance cost increases with time and money value is not changed Model 2: Replacement of an item when maintenance cost increases with time and money value changes with time	16
Unit - 4	Inventory Control: Introduction – *Types of Inventory* – Economic Order Quantity: Case 1: EOQ with No Shortage Case 2: EOQ with Shortage EOQ with Price Breaks: Case 1: EOQ with 1 Price Break Case 2: EOQ with 2 Price Break (Simple Problems only)	15
Unit - 5	Network Scheduling: Introduction – Network and Basic Components – Rules of Network Constructions – Time. Calculations in Networks – Critical Path Method (CPM) - Program Evaluation and Review Technique (PERT) & PERT Calculations-Difference between CPM & PERT (Simple Problems only).	16

<u>Note:</u>

The question paper shall cover 20% theory and 80% problems

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Assignment and Brain Storming

Book for Study

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

Books for Reference

1. Kanti Swarup, P.K. Gupta & Manmohan (2013), *Problems in Operations Research*, 12th Edition, New Delhi: S. Chand & Sons.
2. Panneerselvam, R. (2011), *Operations Research*, 2nd Edition, New Delhi: Prentice Hall of India Pvt. Ltd.
3. Premkumar Gupta, D.S. Hira (2014), *Operations Research*, 7th Edition, New Delhi: S. Chand & Sons.

19PCC207

Mapping

PSO / CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	L	L	M	S
CO2	S	M	M	M	S
CO3	H	M	M	H	S
CO4	S	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. S. Poongodi	Dr. P. Anitha	Dr. M. Durairaju	Dr. R. Muthukumaran

19PCC208

Programme Code:	MCCA	**Programme Title :**	Master of Commerce with Computer Applications	
Course Code:	19PCC208	**Course Title**	**Batch :**	2019-'21
		Core-VIII : Digital Marketing	**Semester :**	II
Hrs/Week:	6		**Credits:**	4

Course Objective

To endow the students with the basic knowledge of marketing and its digitalization

Course Outcomes (CO)

K1	**CO1**	To recollect the basic concepts of marketing and digital marketing
K2	**CO2**	To get the idea about agricultural marketing in India
K3	**CO3**	To implement the digital marketing through various channels or media
K4	**CO4**	To analyze viable digital marketing in modern era and knowledge exchange effects

Syllabus

Unit	Content	Hours
Unit - 1	Marketing: Introduction – Definition – Meaning – Evolution of Marketing – Objectives – Importance – *Functions*. Market Segmentation: Meaning - Criteria – Bases - Benefits.	16
Unit - 2	Marketing Mix: Definition – Elements of Marketing Mix – Problems. Agricultural marketing: Introduction - Meaning – Characteristics of agricultural goods – Classification of agricultural goods- *Problems in the marketing of agricultural goods*.	16
Unit - 3	Digital Marketing: Introduction – Meaning – Definition – Characteristics – Importance – Advantages and Disadvantages – Strategies in Digital Marketing.	15
Unit - 4	Channels of Digital Marketing: Facebook – Online – Display Advertising – E-Mail Marketing – Social Media Marketing – Mobile Marketing – Search Engine Marketing (SEM).	15
Unit - 5	New rules of Marketing in a Digital Age - Online Selling Formats – Pricing Issues in Digital Marketing – Online Consumers Perspective. Knowledge Exchange: Goals of Knowledge Exchange – Effects of Knowledge Exchange in Digital Marketing.	16

19PCC208

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Group discussions, Seminar, Assignment, Activity and Case study

Book for Study

1. Pillai, R.S.N and V. Bagavathi (2014), *Modern Marketing Principles and Practices*, 4th Edition, New Delhi: S. Chand & Company Private Limited.
2. Ragaventra.k, Sarathi prabhakaran, (2016), Digital Marketing, 1st Edition, Himalaya Publishing house.

Books for Reference

1. Nirin Kamat,Chinmay Nitin Kamat, (2017), Digital Marketing, 1st Edition, Himalaya Publishing House.
2. Sanjith R. Nair and N. Rajan Nair (2014), *Marketing Management*, 7th Edition, New Delhi: Sultan Chand & Sons.
3. Sontakki, C.N. (2014), *Principles of Marketing*, 1st Edition, New Delhi: Kalyani Publishers.

Mapping

PSO / CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	H	M	H
CO2	H	L	L	M	H
CO3	H	H	H	M	H
CO4	H	M	L	M	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. Muthukumaran
K.S. Kavitha			

19PCC209

Programme Code:	MCCA	**Programme Title :**	Master of Commerce with Computer Applications	
Course Code:	19PCC209	**Course Title**	**Batch :**	2019-'21
		Core-IX : VB.Net	**Semester :**	II
Hrs/Week:	6		**Credits:**	4

Course Objective

To enlarge the students' knowledge in developing VB.Net application

Course Outcomes (CO)

K1	**CO1**	To recollect the overall concepts of .Net and to make remember the fundamentals of .Net framework
K2	**CO2**	To comprehend the usage of variables, constants, arrays and working with forms in VB.Net framework
K3	**CO3**	To apply the windows controls in developing a VB.Net program application
K4	**CO4**	To analyse the database concepts and the binding controls in storing of data given in through VB.Net framework

Syllabus

Unit	Content	Hours
Unit - 1	**.Net Framework: Introduction -** Origin of .Net – Common Language Runtime (CLR) – Integrated Development Environment (IDE) – Benefits of .Net Framework - .Net Security.	15
Unit - 2	Variables – Constants – Arrays – Variables as Objects – Flow Control Statements – Type Conversion – Boolean Operators – String Handling: Types and Usage of Strings.	15
Unit - 3	**Forms:** Appearance of Forms – Designing Menus – Multiple Document Interface. Basic Windows Controls: *Text Box – List Box* – Scroll Bar – Track Bar – Timers. Common Dialogue Controls: Rich Text Box – Tree View – List View.	16
Unit - 4	**Classes:** Meaning – Types - Modeling – Modularity – Inheritance – Interfaces: Implicit Interfaces – Explicit Interfaces – Explicit – Implementation – Exception Handling.	16
Unit - 5	**Databases**: Working with ADO.Net – Creating and Populating the Data Set – Data Binding: Simple Binding – Complex Binding. Data Binding with Databases – Data Form Wizard – Binding Data to Controls: Binding Text Boxes, Binding Check Boxes, Binding Combo Boxes and List Boxes.	16

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Seminar and Brain Storming

Book for Study

1. Jefrey R. Shapirpo (2015), *Visual Basic.Net: The Complete Reference*, 12th Edition, New Delhi, Tata McGraw Hill.

Books for References

1. Balagurusamy, E. (2013), *Object Oriented Programming with C++*, *6th* Edition, New Delhi: McGraw Hill Education (India) Private Limited.
2. Mathew MacDonald (2017), *ASP.Net: The Complete Reference*, 6th Edition, New Delhi: Tata McGraw Hill.
3. Evangelos Petroutsos (2010), *Mastering Microsoft Visual Basic*, 1st Edition, Mumbai: Sybex Inc.

Mapping

PSO / CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	H	S	M	H
CO2	M	H	H	M	H
CO3	L	S	S	S	S
CO4	M	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. T. Vijaya Chithra	Dr. P. Anitha	Dr. M. Durairaju	Dr. R. Muthukumaran

19PCC210

Programme Code:	MCCA	Programme Title :	Master of Commerce with Computer Applications	
Course Code:	19PCC210	Course Title	Batch :	2019-’21
		Core-X : Programming Laboratory-II: VB.Net	Semester :	II
Hrs/Week:	4		Credits:	4

Course Objective

To have practical exposure in application oriented programming

Course Outcomes (CO)

K1	**CO1**	To recollect the application concepts of VB.Net framework
K2	**CO2**	To picture out the application of concepts such as loops, string, array and nesting of functions in developing an application
K3	**CO3**	To deploy the various form controls in developing a program in VB.Net
K4	**CO4**	To sort out the functioning of database using ADO.Net and to interpret the binding of data concepts in successful application development and data storage

Syllabus

Programs	Hours
1. *Create a program to calculate the maximum and minimum re-order level using VB.Net application* 2. *Write a program to calculate the electricity charges using flow cont statements in VB.Net.* 3. .Develop an application to find out the labour turnover in an organization through additional methods 4. Design a form to enter the personal and mark details of a student. 5. Write a menu driven program to perform form operations. 6. Write a program to save the contents of the rich text book control to a file 7. Write a program to create a tic-tac game. 8. Write a database connectivity program to store the values of a form into a database. 9. Create an application for unit conversion (Gram to Kilogram, Litre to Millilitres, Metre to Kilometre)	52

10. Design a program to calculate the interest amount for a loan. 11. Generate a program to perform the simple interest calculation for the given data 12. Generate an application for students' attendance details. 13. Create an application to design the employee pay roll. 14. Design an application for maintaining student proctorial system. 15. Generate a program for electricity billing. 16. Generate a program to calculate the tax amount on annual income. 17. Create an application for library management system. 18. Create an application to check the users' attitude. 19. Design a program to check a given string is palindrome or not. 20. Create a program to find out the numerology of a person using if else statement.	

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Brain Storming and Activity

Books for References

1. Balagurusamy, E. (2013), *Object Oriented Programming with C++*, 6*th* Edition, New Delhi: McGraw Hill Education (India) Private Limited.
2. Mathew MacDonald (2017), *ASP.Net: The Complete Reference*, 6th Edition, New Delhi: Tata McGraw Hill.
3. Evangelos Petroutsos (2010), *Mastering Microsoft Visual Basic*, 1st Edition, Mumbai: Sybex Inc.

Mapping

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

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

19PCC210

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr. T. Vijaya Chithra	Dr. P. Anitha	Dr. M. Durairaju	Dr. R. Muthukumaran

19PCC2N1

Programme Code:	MCCA	**Programme Title :**	Master of Commerce with Computer Applications	
Course Code:	19PCC2N1	**Course Title**	**Batch :**	2019-'21
		Non-Major Elective : Commerce and Computer Application Practicals	**Semester :**	II
Hrs/Week:	1		**Credits:**	2

Course Objective

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

Course Outcomes (CO)

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

Syllabus

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

19PCC2N1

Computer Application Practical	
1. Preparation of Resume with and without using resume wizard 2. Invite board members for annual meeting using mail merge concept 3. Create students mark list with necessary information using access 4. Online insurance premium payment 5. Online employment registration and renewal	8

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Brain Storming and Activity

Mapping

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

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

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

19PCC2N2

Programme Code:	MCCA	**Programme Title :**	Master of Commerce with Computer Applications	
Course Code:	19PCC2N2	**Course Title**	**Batch :**	2019-'21
		Non-Major Elective: Financial Services	**Semester :**	II
Hrs/Week:	1		**Credits:**	2

Course Objective

To expose the students on the functioning of various financial intermediaries

Course Outcomes (CO)

K1	**CO1**	To remember the existence of various financial intermediaries
K2	**CO2**	To understand the functions of capital and money market
K3	**CO3**	To deploy the knowledge of various non-banking financial intermediaries
K4	**CO4**	To review the functions of merchant banking and role of SEBI

Syllabus

Unit	Content	Hours
Unit - 1	Financial Services: Meaning – Components – Activities in Financial Markets – Fund Based and Non-Fund Based Activities. Players in Financial Markets.	3
Unit - 2	Capital Market: Meaning – Classifications, Components and Functions Primary and Secondary Markets - Recent Trends in Capital Market Operations.	3
Unit - 3	Money Market: Meaning – Instruments – Borrowers – Lenders – *Difference between Capital Market and Money Market*.	2
Unit - 4	Non-Banking Financial Intermediaries: Definition – Chit Funds – NIDHIS – Benefit Societies. *Leasing: Meaning, Advantages, Types, Leasing Vs Hire Purchase*.	3
Unit - 5	Merchant Banking: Meaning and Functions – Regulatory Role of SEBI Credit Rating: Meaning – Functions – Advantages.	2

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Seminar, Assignment and Group discussions

19PCC2N2

Book for Study

1. Khan .M.Y. (2013), *Financial Services*, 7th Edition, New Delhi: Tata McGraw-Hill Education Private Limited.

Books for Reference

1. Nalini Prava Tripathy (2007), *Financial Services*, 1st Edition, Prentice-hall of India Private Limited.
2. Gurusamy, S. (2009), *Financial Services and Systems*, 2nd Edition, New Delhi: Tata McGraw-Hill Education Private Limited.
3. Viswanathan, R. (2010), *Industrial Finance*, 1st Reprint, New Delhi: MacMillan India Limited.

Mapping

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	L	L	M	H
CO2	H	M	M	M	H
CO3	S	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. S. Poongodi	Dr. P. Anitha	Dr. M. Durairaju	Dr. R. Muthukumaran

19PCC311

Programme Code:	MCCA	**Programme Title :**	Master of Commerce with Computer Applications	
Course Code:	19PCC311	**Course Title**	**Batch :**	2019-’21
		Core-XI : Applied Cost Accounting	**Semester :**	III
Hrs/Week:	6		**Credits:**	4

Course Objective

To expose the students with the basic concepts and techniques used in cost accounting

Course Outcomes (CO)

K1	**CO1**	To keep in mind the various concepts of cost accounting
K2	**CO2**	To understand the different methods of inventory and labour cost control
K3	**CO3**	To interpret the impact of different costing methods and its application
K4	**CO4**	To analyze the methods of overhead and its absorption

Syllabus

Unit	Content	Hours
Unit - 1	**Cost Accounting:** Meaning - Objectives - Importance – Limitations – Difference between Cost Accounting and Financial Accounting - Cost Accounting and Management Accounting. Methods of Costing – Elements of Cost – Preparation of Cost Sheet – Tender – Quotations.	15
Unit - 2	**Material Control:** Meaning – Objectives – Levels of Inventory – EOQ – Methods of Material Control - Methods of Valuing Material Issues – FIF0, LIFO and Weighted Average. **Labour:** Labour Cost Control – Importance – Systems of Wage Payment. *Methods of Payment by Result - Idle Time: Meaning – Normal and Abnormal Idle Time – Treatment – Control over Idle Time.* *Labour Turnover: Meaning – Methods and Computation.*	15
Unit - 3	**Overheads:** Meaning – Types of Overheads – Allocation – Apportionment: Preparation of Primary Overhead Distribution Summary – Reapportionment: Secondary Overhead Distribution Summary. Absorption of Overheads: Meaning - Methods and Computation.	16
Unit - 4	**Job Costing**: Meaning – Features – Pre-Requisites for Job Order Costing – Procedure for Job Order Cost System. **Contract Costing**: Meaning – Comparison between Job and Contract Costing – Types of Contracts – Computation of Contract Costing.	16

19PCC311

Unit - 5	**Applications of Costing**: Process Costing – Meaning - Features – General Principles - Process Losses: Normal Loss and Abnormal Loss – Abnormal Gain and their Treatments – Joint Product and By Product (Simple Problems only). Reconciliation of Cost and Financial Accounting.	16

Note:

The question paper shall cover 20% theory and 80% problems

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Seminar and Assignment

Book for Study

1. Jain .S.P. and K.L. Narang (2013), *Cost Accounting*, 23rd Edition, New Delhi: Kalyani Publishers.

Books for Reference

1. Pillai .R.S.N and Bagavathi (2014), *Cost Accounting*, 18th Edition, New Delhi: S. Chand and Company.
2. Maheswari, S.N. (2015), *Advanced Problems and Solutions in Cost Accounting*, 20th Revised Edition, New Delhi, Sultan Chand & Sons Pvt. Ltd.
3. Sharma, .R.K and Shashi K. Gupta (2009), *Cost and Management Accounting*, 11th Revised Edition, New Delhi: Kalyani Publishers.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	L	L	M	H
CO2	S	M	M	M	H
CO3	S	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. Jayanthi	Dr. P. Anitha	Dr. M. Durairaju	Dr. R.Muthukumaran

19PCC3E1

Programme Code:	MCCA	**Programme Title :**	Master of Commerce with Computer Applications	
Course Code:	19PCC3E1	**Course Title**	**Batch :**	2019-'21
		Major Elective I: Research Methodology	**Semester :**	III
Hrs/Week:	6		**Credits:**	5

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 transportation and assignment problems in making business decisions
K2	**CO2**	To understand the usage of quantitative methods and techniques for effective decision making
K3	**CO3**	To apply inventory controls and replacement methods to solve business problems
K4	**CO4**	To figure out networking techniques and queuing theory to improve decision making and develop critical thinking

Syllabus

Unit	Content	Hours
Unit - 1	Introduction to Research: Meaning - Definition – Functions – Components – Purpose – Types of Research - Significance – Qualities of a good research and researcher – Steps in Research. Research Problem: Meaning - Identification, Selection and Formulation of Research Problem. Research Design: Components of Research Design – Methods of Research Design.	16
Unit - 2	Sampling Design: Census and Sample Survey – Characteristics of a Good Sample Plan – Steps in Sampling – Types of Sampling – Advantages and Limitations of Sampling.	14
Unit - 3	Pre-testing and Pilot Study. Data Collection: Primary Data - Meaning – Significance. Methods of Collecting Data: Observation – Interview Schedule – Questionnaire. Secondary Data - *Sources of Secondary Data – Precautions while using Secondary Data*.	16
Unit - 4	Hypothesis: Characteristics of a good Hypothesis – Formulation of Hypothesis – Procedure for Testing of Hypothesis – T test, F test and	16

	Chi Square Test, Karl Pearson Correlation, Spearman Rank Correlation, Regression	
Unit - 5	Analysis and Interpretation of Data: Meaning – Need for Interpretation – Techniques of Interpretation. Report Writing: Types of Report – Layout of the Report – Steps in Writing the Report – Evaluation of Report.	16

Note:

The question paper shall cover 80% theory and 20% problems

* *Italicized* texts are for self-study.

Teaching Methods

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

Book for Study

1. Kothari, C.R. (2018), *Research Methodology – Methods and Techniques*, New Delhi: New Age International (P) Limited Publishers.

Books for Reference

1. Mittal, P.C. and Sushil Mehra (2010), *Business Research Methods and Techniques 1st Editon*, New Delhi: Vayu Education of India.
2. Krishnaswami, O.R. and M. Ranganatham (2011), *Methodology of Research in Social Sciences*, Mumbai: Himalaya Publishing House Pvt. Ltd.
3. Gupta, S.P. (2014), *Statistical Methods*, 44th Edition, New Delhi: Sultan Chand and Sons.

Mapping

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

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

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

19PCC3E2

Programme Code:	MCCA	**Programme Title :**	Master of Commerce with Computer Applications	
Course Code:	19PCC3E2	**Course Title**	**Batch :**	2019-'21
		Major Elective I: Entrepreneurship and Project Management	**Semester :**	III
Hrs/Week:	6		**Credits:**	5

Course Objective

To train the students in the field of entrepreneurship and in developing a real time projects

Course Outcomes (CO)

K1	**CO1**	To recollect the nature and functions of an entrepreneur
K2	**CO2**	To understand the entrepreneur development assistance given by various institutions
K3	**CO3**	To evaluate the roles as a project manager
K4	**CO4**	To implement the guidance in developing a project report

Unit	Content	Hours
Unit 1	Meaning of Entrepreneurship – Characteristics, Functions and Types of Entrepreneurship – Roll of Entrepreneurship in Economic Development.	16
Unit 2	Factors Affecting Entrepreneur Growth – Economic and Non-Economic. Entrepreneurship Development Programmes – Need – Objectives – Course Contents – Phases – Evaluation – Institutional Support to Entrepreneurs.	16
Unit 3	Project Management: Meaning of Project – Concepts – Categories – *Project Life Cycle Phases* – *Characteristics of a Project* – Project Manager – Role and Responsibilities of Project Manager.	16
Unit 4	Project Identification - Selection – Project Formulation – Contents of a Project Report – Planning Commission Guidelines for Formulating a Project – Specimen of a Project Report.	15

Unit 5	Source of Finance for a Project – Institutional Finance supporting Projects – Project Evaluation – Objectives – Types – Methods.	15

* *Italicized* texts are for self-study.

Teaching Methods

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

Book for Study

1. Abha Mathur (2019), *Entrepreneurship*, Taxmann's Publishing Pvt. Ltd,
2. K.Nagarajan (2017), *Project Management*, New Age International Pvt.Ltd,

Books for Reference

1. Neeta Baporikar (2013), *Entrepreneur Development and Project Management*, Himalaya Publishing House,

Mapping

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

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

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr. S. Loganayaki	Dr. P. Anitha	Dr. M. Durairaju	Dr. R. Muthukumaran

19PCC312

Programme Code:	MCCA	**Programme Title :**	Master of Commerce with Computer Applications	
Course Code:	19PCC312	**Course Title**	**Batch :**	2019-'21
		Core-XII : Security Analysis and Portfolio Management	**Semester :**	III
Hrs/Week:	5		**Credits:**	4

Course Objective

To enlighten the students on the fundamentals of security analysis and portfolio management

Course Outcomes (CO)

K1	**CO1**	To keep in mind the basic concepts of security analysis and portfolio management
K2	**CO2**	To deduce the types of analysis made on a security selection
K3	**CO3**	To implement the analysis of various securities in construction of an effective portfolio
K4	**CO4**	To analyse the various portfolio models in deciding the investment patterns in securities

Syllabus

Unit	**Content**	**Hours**
Unit – 1	Investment: Meaning and Definition - Nature & Scope – *Speculation Vs Investment – Gambling Vs Investment* – Features of an Investment Programme – Risks of Investment – Types of Risks.	12
Unit – 2	Security Analysis: Fundamental Analysis - Industry Analysis: Concept of Industry – Growth Cycle of Industry – Investment Classification of Industries - Company Analysis – Methods.	13
Unit – 3	Technical Analysis: Basic Technical Assumptions – Technical Vs Fundamental Analysis - Dow Theory – Elliot Wave Principle – Charting as a Technical Tool – Types of Charts – Limitations – Technical Indicators - Forms of Efficient Market Hypothesis.	14
Unit - 4	Portfolio Management: Meaning and Definition – Objectives - Nature and Scope of Portfolio Management – Basic Principles of Portfolio Management - Portfolio Construction – Kinds of Portfolio Analysis – Forms of Diversification of Investments – Portfolio Investment Process.	13
Unit - 5	Portfolio Models: Markowitz Model - Sharpe's Single Index Model – Capital Asset Pricing Model – Factor Model: Single and Multiple Factor Model.	13

* *Italicized* texts are for self-study.

19PCC312

Teaching Methods

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

Book for Study

1. Bhalla, V.K. (2018), *Investment Management*, 19th Edition, New Delhi: S. Chand & Company Private Limited.

Books for Reference

1. Preeti Singh (2018), *Investment Management*, 20h Edition, New Delhi: Himalaya Publishing House Pvt. Ltd.
2. Prasanna Chandra (2011), *Investment Analysis and Portfolio Management*, 7th Reprint, New Delhi: Tata McGraw Hill Education Private Limited.
3. Goplalakrishnan, C. (2004), *Investment Management*, 1st Edition, New Delhi: Kalyani Publishers.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	L	L	M	H
CO2	H	M	M	L	H
CO3	M	M	M	M	H
CO4	H	M	M	L	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	Dr. R. Muthukumaran

19PCC313

Programme Code:	MCCA	Programme Title :	Master of Commerce with Computer Applications	
Course Code:	19PCC313	Course Title	Batch :	2019-'21
		Core-XIII : Taxation	Semester :	III
Hrs/Week:	7		Credits:	5

Course Objective

To facilitate the students to expand their knowledge on direct taxes

Course Outcomes (CO)

K1	**CO1**	To keep in mind the basic terms and concepts used in direct tax
K2	**CO2**	To understand the elements relating to income from salary and house property
K3	**CO3**	To deploy skills in computation of income business or profession, capital gains and other sources
K4	**CO4**	To figure out expertise knowledge in assessment of individual income and to file returns

Syllabus

Unit	Content	Hours
Unit - 1	Income Tax System in India – Definitions Under Income Tax Act 1962 – Person – Assessee – Income – Gross Total Income – Total Income – Income that do not form part of Total Income – Assessment Year – Previous Year (Theory Only) Computation of Income from Salary	24
Unit - 2	Computation of Income from House Property - Computation of Profits and Gains of Business or Profession.	20
Unit - 3	Computation of Capital Gains – Income from other Sources Set Off and Carry Forward of Losses - *Deduction from Gross Total Income* (Theory Only)	18
Unit - 4	Basic Concepts: Concept and Features of Indirect Taxes – Genesis of GST in India – Need for GST in India – Benefit of GST – *GST Council* Changes of GST – Levy of GST on Intra-State Supply (CGST/SGST/UTGST) – Levy of GST on Inter-State Supply (IGST)	15
Unit - 5	Registration: Introduction – Person liable for Registration - Person not liable for Registration – Procedure for Registration – Effective date of Registration Exemption: Goods Exempt from GST – *List of Services Exempt from Tax*	14

Note: **19PCC313**

Problems - 60%   Theory - 40%

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Group discussions, Seminar and Assignment

Book for Study

1. Gaur, V.P., Narang, D.B., Puja Gaur, Rajeev Puri (2018), *Income Tax Law and Practice*, 45th Edition, New Delhi: Kalyani Publishers.
2. R. Parameswaran and CA. P. Viswanathan (2018), *Indirect Taxes, GST & customs Laws*, 1st Edition, Coimbatore: Kavin Publishers

Books for Reference

1. Mehrotra, H.C. and S.P. Goyal (2018), *Income Tax, Law and Accounts*, 58th Edition, Agra: Sahitya Bhawan Publications.
2. Pagre Dinkar (2018), *Income Tax Law and Practice*, 29th Edition, New Delhi: Sultan Chand & Sons Company Limited
3. Board of Studies (2017), *Taxation (Indirect Taxes) Module – 1and 2*, New Delhi: The Institution of Chartered Accountants of India

Mapping

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

19PCC3E3

Programme Code:	MCCA	**Programme Title :**	Master of Commerce with Computer Applications	
Course Code:	19PCC3E3	**Course Title**	**Batch :**	2019-’21
		Major Elective - II: International Business	**Semester :**	III
Hrs/Week:	5		**Credits:**	5

Course Objective

To provide global knowledge to students in managing a business

Course Outcomes (CO)

K1	**CO1**	To keep in mind the importance of doing business abroad and its trade policy
K2	**CO2**	To understand the recent trends in exports and imports
K3	**CO3**	To figure out the various exports and import procedures
K4	**CO4**	To analyse the various international financial institutions and exchange rates

Syllabus

Unit	Content	Hours
Unit - 1	International Business – Meaning - Nature and Scope - Role of Foreign Trade in the Economic Development in India – Highlights of Foreign Trade Policy (2015 to 2020) - International Business Environment. *Balance of Trade and Balance of Payment* – Adverse and Favor of Balance of Payment.	13
Unit - 2	Export: Meaning – Nature – Type – Registration Procedure for Export – Basic Documents - Procedure for Export - Current Export Trend of India - Future Exporting Opportunities – Project Export.	13
Unit - 3	Import – Meaning - Scope, Uses and Forms - Import Duty - Quota - Quantitative Restrictions – Anti-Dumping Duty - Documents involved in Import (Regulatory Documents, Basic Documents and Executory Documents) - Importing Benefits - Process involved in Import - Canalized Imports - *Current Scenario of Import.*	14
Unit - 4	Foreign Exchange: Meaning – Rate Determination – Factors Influencing Fluctuations in Foreign Exchange. Exchange Rates – Meaning – Types – Exchange Control in India.	12
Unit - 5	Foreign Investment: Foreign Direct Investment (FDI) – Portfolio Investment – FDI in Retail Sectors – Merits and Demerits. International Financial Institutions: WTO – World Bank Group – IMF – Exim Bank.	13

19PCC3E3

* *Italicized* texts are for self-study.

Teaching Methods

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

Book for Study

1. Subba Rao, P. (2014), *International Business, 4th Edition*, New Delhi: Himalaya Publishing House.

Books for Reference

1. Bhalla, V.K. (2013), *International Business*, 1st Edition, New Delhi: Sultan Chand & Company Private Limited.
2. Neelamegam, V. (2010), *International Trade*, 1st Edition, New Delhi: Vrinda Publication (P) Ltd.
3. Francis Cherunilam (2010), *International Business: Text and Cases*, 5th Edition, New Delhi: PHI Learning Private Limited.

Mapping

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

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

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

19PCC3E4

Programme Code:	MCCA	**Programme Title :**	Master of Commerce with Computer Applications	
Course Code:	19PCC3E4	**Course Title**	**Batch :**	2019-'21
		Major Elective - II: Strategic Management	**Semester :**	III
Hrs/Week:	5		**Credits:**	5

Course Objective

To enrich the students in the process of implementing and managing strategies in real time

Course Outcomes (CO)

K1	**CO1**	To remember the fundamentals involved in strategic management
K2	**CO2**	To understand about SWOT in the formulation of strategies
K3	**CO3**	To evaluate the role of top management in strategic implementation
K4	**CO4**	To apply the criteria to be followed in real time strategic management

Unit	Content	Hours
Unit 1	Strategic Management: Concepts – Difference between Strategy and Tactics – Three Levels of Strategy, Strategic Management Process – Benefits, TQM and Strategic Management Process, Social Responsibility, Social Audit	13
Unit 2	Strategic Formulation: Corporate Mission: Need – Formulation, Objectives: Classification – Guidelines, Goals: Features – Types, Environmental Scanning – Need – Approaches – SWOT Analysis – ETOP – Value Chain Analysis.	13
Unit 3	Choice of Strategy: BCG Matrix – The GE Nine Cell Planning Grid – Corporate Level Generic Strategies: Stability, Expansion, Retrenchment, Combination Strategies.	13
Unit 4	Strategic Implementation: Role of Top Management – Process – Approaches, Resource Allocation – Factors – Approaches, Mckinsey's 7's Framework, Strategic Positioning – Four Routes to Competitive Advantage.	13
Unit 5	Strategic Evaluation: Importance – Criteria – Quantitative and Qualitative Factors, Strategic Control, Process – Criteria – Types, Essential Features of Effective Evaluation and Control Systems.	13

19PCC3E4

* *Italicized* texts are for self-study.

Teaching Methods

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

Book for Study

1. John A Pearce, Richard B Robinson and Amita Mital (2017), *Strategic Management*, McGraw Hill Education

Books for Reference

1. . Adela Kazmi and Azhar Kazmi (2015), *Strategic Management*, McGraw Hill Publishers
2. Jacob Thomas (2015), *Strategic Management – Text and Cases*, Pearson Education India

Mapping

CO \ PSO	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	H	L	L	M	H
CO2	H	M	M	L	S
CO3	H	M	M	L	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. P. Archanaa	Dr. P. Anitha	Dr. M. Durairaju	Dr. R. Muthukumaran
			

19PCC414

Programme Code:	MCCA	**Programme Title :**	Master of Commerce with Computer Applications	
Course Code:	19PCC414	**Course Title**	**Batch :**	2019-'21
		Core-XIV: Accounting for Decision Making	**Semester :**	IV
Hrs/Week:	7		**Credits:**	4

Course Objective

To enlighten the students in making decisions in the area of managerial accounting

Course Outcomes (CO)

K1	**CO1**	To keep in mind the conceptual knowledge of the fundamentals of management accounting
K2	**CO2**	To get the idea about various ratios and its applications
K3	**CO3**	To apply fund flow, cash flow and marginal costing techniques in business
K4	**CO4**	To analyse the significance of budget preparation in business

Syllabus

Unit	**Content**	**Hours**
Unit - 1	Management Accounting – Nature – Scope – Objectives – Importance – Limitations - *Role of Management Accountant - Distinction between Management Accounting, Financial Accounting and Cost Accounting* - Analysis and Interpretation of Financial Statements – Methods: Comparative and Common Size Statements and Trend Analysis.	20
Unit - 2	Ratio Analysis: Meaning – Definition - Advantages and Disadvantages – Classification –Computation of Key Ratios - Preparation and Presentation of Financial Statements using Ratios.	18
Unit - 3	Fund Flow Analysis: Meaning - Uses – Preparation of Fund Flow Statement. Cash Flow Analysis - Meaning - Significance - Difference between Fund Flow and Cash Flow Statement - Preparation of Cash Flow Statement with AS3 (Revised Format).	17
Unit - 4	Marginal Costing: Meaning – Importance – Uses of Marginal Costing - Cost Volume Profit Analysis (CVP) - Break-Even-Analysis - Applications of Marginal Costing.	20

Unit - 5	Budget and Budgetary Control – Definition - Importance - Difference between Budget and Forecast - Classification of Budget: Fixed, Flexible, Production, Purchase, Material and Labour, Sales and Cash Budget – Master Budget - Zero Based Budgeting.	16

Note:

The question paper shall cover 20% theory and 80% problems

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Seminar and Assignment

Book for Study

1. Sharma, R.K. and Shashi. K. Gupta (2017), *Management Accounting*, 13th Edition, New Delhi: Kalyani Publishers.

Books for Reference

1. Pillai, R.S.N & Bagavathi (2015), *Management Accounting*, Revised Edition, New Delhi: S. Chand & Company.
2. Khan, M.Y. and P.K. Jain (2017), *Management Accounting*, 7busth Edition, Mumbai: Tata MC Graw Hill Publishing Company Limited.
3. Pandey, I.M. (2013), *Management Accounting*, 3rd Revised Edition, New Delhi: Dorling Kindersley (India) Private Limited.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	L	L	M	H
CO2	S	M	M	M	S
CO3	S	M	M	M	S
CO4	S	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. Jayanthi	Dr. P. Anitha	Dr. M. Durairaju	Dr. R. Muthukumaran

19PCC415

Programme Code:	MCCA	**Programme Title :**	Master of Commerce with Computer Applications		
Course Code:	19PCC415	**Course Title**	**Batch :**	2019-'21	
		Core-XV: Human Resource Management	**Semester :**	IV	
Hrs/Week:	6		**Credits:**	4	

Course Objective

To enable the students to learn the principles and practices of developing human resources

Course Outcomes (CO)

K1	**CO1**	To keep in mind the importance of human resource and their effective management
K2	**CO2**	To point out the different tools used in forecasting, planning and recruiting human resource
K3	**CO3**	To apply the training strategies and specifications for the delivery of training programmes
K4	**CO4**	To analyse the performance of employees and the promotion strategies

Syllabus

Unit	Content	Hours
Unit - 1	Human Resource Management: Meaning – Definition – Importance – Scope of Human Resource Development – Objectives - Functions – Activities – Managerial Skill and Roles – HRD Organisation and Responsibilities – Evolution and Environment.	16
Unit - 2	Human Resource Planning: Nature and Scope of HR Plan – Human Resource Forecast – Job Analysis – Job Description – Job Specification – Job Evaluation. Recruitment: *Sources of Recruitment – Recruitment Methods*. Selection: Procedure for Selection. Placement, Induction and Socialization.	15
Unit - 3	Employees Training: Training Process – Identification of Training Needs – Planning of Training Programme – Preparation of Trainees – Implementation of Training – Performance Evaluation of Training – Follow-up Training.	15
Unit - 4	Career Development: Concepts – Stages – Career Development Programme. Promotion, Transfers and Separations: Promotions – Promotion Policy – Promotion Plans – Promotion Programme – Problems in Promotion – Transfers – Demotion – Separations.	16

Unit - 5	Performance Appraisal and Merit Rating: Meaning - Concepts – Performance Standard - Appraisal Methods – Appraisal Errors - Method of Improving Performance Appraisal – Merit Rating – 360 Method of Appraising. HRM Audit and Research: Importance – Scope – Conduct of HR Audit – HR Research.	16

Note:

The question paper shall cover 20% theory and 80% problems

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Group discussions, Seminar and Assignment

Book for Study

1. Nair, N.G. and Latha Nair (2011), *Personnel Management and Industrial Relations*, 6th Edition, Chennai: S. Chand & Company Limited.

Books for Reference

1. Aswathappa, K. (2017), *Human Resource Management – Text and Cases*, 8th Edition, New Delhi: Tata McGraw Hill Education Private Limited.
2. Subba Rao, P. (2014), *Essentials of HRM and Industrial Relations Text, Cases and Games*, 5th Edition, Mumbai: Himalaya Publishing House.
3. Prasad, L.M. (2014), *Human Resource Management*, 3rd Edition, New Delhi: Sultan Chand & Sons.

Mapping

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

19PCC4E5

Programme Code:	MCCA	**Programme Title :**	Master of Commerce with Computer Applications	
Course Code:	19PCC4E5	**Course Title**	**Batch :**	2019-'21
		Major Elective-III : E-Commerce and Cyber Security	**Semester :**	IV
Hrs/Week:	5		**Credits:**	5

Course Objective

To provide knowledge on fundamentals of e-commerce and importance of cyber security

Course Outcomes (CO)

K1	**CO1**	To keep in mind the framework of E-Commerce
K2	**CO2**	To apprehend electronic payment systems and electronic data interchange
K3	**CO3**	To implement the impact of E-Commerce on business models and strategy
K4	**CO4**	To analyze the various threats in cyber security

Syllabus

Unit	Content	Hours
Unit - 1	Meaning and Definition of E-Commerce – Perspectives of E-Commerce – Scope – Drivers of E-Commerce – Myths of E-Commerce – Advantages and Limitations. E-Commerce Framework – Applications. *Integrating E-Commerce*: *B2C* – *B2B* – Supply Chain Management – *Business within Business.*	14
Unit - 2	Electronic Payment System (EPS): Introduction – Types. Electronic Fund Transfer (EFT) – Digital Token – E-Cash: Merits and Demerits – Essential Requirements of E-Payment Media – Issues and Implications of EPS. Electronic Data Interchange (EDI): Introduction – Definition – Benefits – Internet based EDI.	13
Unit - 3	M-Commerce – Definition – Benefits – Limitations – Difference between M-Commerce and E-Commerce – History – Generations – Emerging M-Commerce Scenario Services – Mobile Computing Networks – Infrastructure.	13
Unit - 4	Overview of Cyber Security: Confidentiality, Integrity and Availability. Threats: Malicious Software (Viruses, Trojans, Root kits, Worms, Botnets), Memory exploits (Buffer Overflow, Heap Overflow, Integer Overflow, Format String). Cryptography – Authentication, Password System – Windows Security.	13

Unit - 5	Network Security – Network Intrusion, Deduction and Prevention Systems, Firewalls. Software Security: Vulnerability Auditing, Penetration Testing, Sandboxing, Control Flow Integrity. Web Security: User Authentication. Legal and Ethical Issues: Cybercrime, Intellectual Property Rights, Copyright, Patent, Trade Secret, Hacking and Intrusion, Privacy, Identity Theft.	12

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 and Assignment

Book for Study

1. Pandey, U.S., Rahul Srivastava and Sairabh Shukla (2007), *E-Commerce and its Applications*, 1st Edition, New Delhi: S. Chand and Company Limited.

Books for Reference

1. Kamalesh N. Agarwala, Amitlal Beeksha Agarwala (2005), *Business on the Net - An introduction to the 'What's' and 'Hows' of E-Commerce*, New Delhi: Macmillan India Limited.
2. Jibitesh Mishra (2011), *E-Commerce*, 1st Edition, New Delhi: Macmillan Publishers India Limited
3. Kamlesh K. Bajaj, Debjani Nan (2011), *E-Commerce – The Cutting Edge of Business*, 2nd Edition – 10th Reprint, New Delhi: Tata McGraw Hill Education Private Limited.
4. Chwan-Hwa (John) Wu, J. David Irwin (2016), *Computer Networks & Cyber Security*, CRC Press

Mapping

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

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

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE

19PCC4E5

Ms. P. Archanaa	Dr. P. Anitha	Dr. M. Durairaju	Dr. R. Muthukumaran
			

19PCC4E6

<table>
<tr><td>Programme Code:</td><td>MCCA</td><td>Programme Title :</td><td colspan="2">Master of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">19PCC4E6</td><td>Course Title</td><td>Batch :</td><td>2019-’21</td></tr>
<tr><td rowspan="2">Major Elective-III :
Customer Relationship Management</td><td>Semester :</td><td>IV</td></tr>
<tr><td>Hrs/Week:</td><td>5</td><td>Credits:</td><td>5</td></tr>
</table>

Course Objective

To enrich the students with the conceptual framework of customer relationship management

Course Outcomes (CO)

K1	**CO1**	To keep in mind the basis of building the customer relationship
K2	**CO2**	To apprehend the strategies and the framework of CRM in India
K3	**CO3**	To apply the benchmarks and metrics in building and managing customer relationship
K4	**CO4**	To evaluate the best practices and technologies in building customer relationship

Unit	Content	Hours
Unit 1	Overview of Relationship Marketing – Basis of Building Relationship – Types of Relationship Marketing – Customer Life Cycle.	13
Unit 2	CRM – Overview and Evaluation of the Concept – CRM and Relationship Marketing – CRM Strategy – Importance of Customer Divisibility in CRM.	13
Unit 3	Sales Force Automation – Contact Management – Concept – Enterprise Marketing Management – Core Beliefs – CRM in India.	13
Unit 4	Value Chain – Concept – Integration Business Management – Benchmarks and Metrics – Culture Change – Alignment with Customer Eco System – Vendor Selection.	13
Unit 5	Database Marketing – Prospect Database – Data Warehouse and Data Mining – Analysis of Customer Relationship Technologies – Best Practices in Marketing Technology – Indian Scenario.	13

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Group discussions, Seminar and Assignment

Book for Study

1. H.Peeru Mahamed and A. Sagadevan (2003), *Customer Relationship Management – A Step by Step Approach*, Vikas Publication House Pvt Ltd

Books for Reference

1. N.H.Mullick (2016), *Customer Relationship Management*, Oxford University Press,
2. William G.Zikmund, Raymond McLeod, JR, Faye W.Gilbert (2010), Customer Relationship Management, Wiley Publishing Ltd

Mapping

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

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

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

19PCC416

Programme Code:	MCCA	**Programme Title :**	Master of Commerce with Computer Applications	
Course Code:	19PCC416	**Course Title**	**Batch :**	2019-'21
		Core-XVI : Programming Laboratory – III: Accounting & Statistical Package	**Semester :**	IV
Hrs/Week:	6*		**Credits:**	4

Course Objective

To provide knowledge on application of computerized accounting and statistical tools

Course Outcomes (CO)

K1	**CO1**	To recollect the application of accounting knowledge in Computer
K2	**CO2**	To understand the various statistical tools applied in research
K3	**CO3**	To implement the creativity in designing skills
K4	**CO4**	To analyse the accounting reports, research data and designing techniques

List of Practicals	**Hours**
1. *Create a Company and display ledgers* 2. Make the following Voucher entries: a) Purchase Voucher b) Sales Voucher c) Payment Voucher d) Receipt Voucher e) Contra Voucher f) Journal Voucher 3. Design Cost Centres and Cost Categories. 4. Prepare the following subsidiary books: a) Purchase b) Sales c) Purchase Return d) Sales Return 5. Display Cash Book 6. Display Bank Reconciliation Statement 7. Prepare Bill-wise details 8. Computation of Interest 9. Prepare Stock summary 10. Display Godown summary 11. Show the Final Accounts 12. Display Ratio Analysis 13. Prepare Cash Flow and Funds Flow Statement 14. Display Budget	48

15. Application of ‘t’ Test 16. Application of One-way-ANOVA (Analysis of Variance) 17. Application of Chi-square Test 18. *Application of Garrett Ranking* 19. Application of Friedman Rank Test	30

Note: * It includes Theory Class – 1 Hour (Total Theory Hours: 13)

Power point Presentations, 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	S	S	S	H
CO2	H	S	S	S	S
CO3	L	S	S	S	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. Anitha & Ms. T. Gowthami	Dr. P. Anitha	Dr. M. Durairaju	Dr. R. Muthukumaran

19PCC4P1

<table>
<tr><td>Programme Code:</td><td>MCCA</td><td>Programme Title :</td><td colspan="2">Master of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">19PCC4P1</td><td>Course Title</td><td>Batch :</td><td>2019-'21</td></tr>
<tr><td rowspan="2">Core-XVII:
Project Work and Viva-Voce</td><td>Semester :</td><td>IV</td></tr>
<tr><td>Hrs/Week:</td><td>6</td><td>Credits:</td><td>8</td></tr>
</table>

Course Objective

To enrich the students' knowledge in computer arena with commerce background

Course Outcomes (CO)

K1	**CO1**	To keep in mind the recent trends in computer field
K2	**CO2**	To understand various techniques in doing research
K3	**CO3**	To apply appropriate tools to collect, analyse and interpret data
K4	**CO4**	To figure out the solutions to the problem chosen

Instructions

- Individual Project
- Project topic can be related to applications of computer in business
- Student Evaluation: Internal and External Examiner
- Distribution of Marks (ESE):

  Project – 160

  Viva-voce Examination – 40

Method of Doing Research

Power point Presentations, Experience Discussion, Brain storming, Activity, Case study

Mapping

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

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

19PCC4P1

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
All Faculty Members	Dr. P. Anitha	Dr. M. Durairaju	Dr. R. Muthukumaran

UG DEPARTMENT OF COMMERCE(CA)

SYLLABUS 2020 – 2023 BATCH

(Outcome-Based Education)

BOARD OF STUDIES 2020

I to VI SEMESTER

NALLAMUTHU GOUNDER MAHALINGAM COLLEGE (AUTONOMOUS)

Re-Accredited by NAAC

An ISO 9001:2015 Certified Institution

POLLACHI - 642 001

Nallamuthu Gounder Mahalingam College

Vision

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

Mission

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

Department of Commerce (Computer Applications)

Vision

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

Mission

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

Scheme of Examination

(With effect from 2020-2023 Batch)

Part	Subject Code	Subject	Hrs. Hours Per Week	Exam				Credit
				Hours	CIA	ESE	Total	
Semester – I								
I	20UTL101	Tamil / Hindi / French Paper – I	6	3	30	70	100	3
II	20UEN101	English for Enrichment – I	5	3	30	70	100	3
III	20UCC101	CORE I : Financial Accounting	6	3	30	70	100	4
	20UCC102	CORE II : Programming Laboratory – I : Office Automation & Web Designing	6***	3	40	60	100	3
	20UCC1A1	ALLIED I : Business Economics	5	3	30	70	100	4
IV	20UHR101	Human Rights in India	1	2	-	50	50	2
	20HEC101	Human Excellence: Personal Values & Sky Yoga Practice-I	1	2	25	25	50	1
V	-	Extension Activities (List Enclosed)	-	-	-	-	-	-
Total			**30**	**-**	**185**	**415**	**600**	**20**
Semester – II								
I	20UTL202 / 20UHN202	Tamil / Hindi / French Paper – II	6	3	30	70	100	3
II	20UEN202	English for Enrichment – II	5	3	30	70	100	3
III	20UCC203	CORE III : Higher Financial Accounting	6	3	30	70	100	4
	20UCC204	CORE IV : Programming Laboratory – II : Tally	5**	3	40	60	100	3
	20UCC2A2	ALLIED II : Business Mathematics & Statistics	5	3	30	70	100	4
IV	20EVS201	Environmental Studies	2	2	-	50	50	2
	20HEC202	Human Excellence: Family Values & Sky Yoga Practice - II	1	2	25	25	50	1
V	-	Extension Activities (List Enclosed)	-	-	-	-	-	-
Total			**30**	**-**	**185**	**415**	**600**	**20**

Part	Subject Code	Subject	Ins. Hours Per Week	Exam				Credit
				Hours	CIA	ESE	Total	
Semester – III								
III	20UCC305	CORE V : Corporate Accounting	7	3	30	70	100	5
	20UCC306	CORE VI : Relational Database Management System and Oracle	6	3	30	70	100	4
	20UCC307	CORE VII : Programming Laboratory – III : Oracle	4	3	40	60	100	2
	20UCC3A3	ALLIED III : Executive Communication – Practical	5	3	40	60	100	4
	20UCC308	Core VIII : Company Law	6	3	30	70	100	4
IV	20HEC303	Human Excellence: Professional Values & Sky Yoga Practice-III	1	2	25	25	50	1
	20UCC3N1 /20UCC3N2	NME: Customer Relationship Management / Supply Chain Management	1	2	-	50	50	2
V	-	Extension Activities (List Enclosed)	-	-	-	-	-	-
Total			**30**	**-**	**195**	**405**	**600**	**22**
Semester – IV								
III	20UCC409	CORE IX : Cost Accounting	5	3	30	70	100	4
	20UCC410	CORE X : Visual Basic	4	3	30	70	100	4
	20UCC411	CORE XI : Programming Laboratory – IV : Visual Basic	4	3	40	60	100	2
	20UCC412	CORE XII : Business Law	5	3	40	60	100	4
	20UCC4A4	ALLIED IV : Principles of Management	5	3	30	70	100	4
	20UCC413	Core XIII : Principles of Marketing	5	3	30	70	100	4
IV	20HEC404	Human Excellence: Social Values: Sky Yoga Practice-IV	1	2	25	25	50	1
	20UCC4N3 / 20UCC4N4	NME: Commerce and Computer Application Practical / Retail Management	1	2	-	50	50	2
V	-	Extension Activities (List Enclosed)	-	-	-	50	50	1
Total			**30**	**-**	**225**	**525**	**750**	**26**

Part	Subject Code	Subject	Ins. Hours Per Week	Exam				Credit
				Hours	CIA	ESE	Total	
Semester – V								
	20UCC514	CORE XIV : Income Tax	6	3	30	70	100	5
III	20UCC515	CORE XV : Banking and Insurance Law	6	3	30	70	100	4
III	20UCC516	CORE XVI : Programming in C	6	3	30	70	100	4
III	20UCC517	CORE XVII : Programming Laboratory – V: C	4	3	40	60	100	2
III	20UCC518	CORE XVIII : Institutional Training	-	-	40	60	100	3
III	20UCC5E1 /20UCC5E2	Major Elective-I : Stock Market Operations / Consumer Behaviour	6	3	30	70	100	5
IV	20HEC505	Human Excellence: National Values: Sky Yoga Practice-	1	2	25	25	50	1
IV	20UCC5S1 / 20UCC5S2	SBE(Major): Practical Marketing / Organisational Behaviour	1	2	-	50	50	2
IV	20GKL501	General Knowledge and General Awareness (SBE)	*SS	2	-	50	50	2
Total			**30**	**-**	**225**	**525**	**750**	**28**
Semester – VI								
III	20UCC619	CORE XIX : Management Accounting	6	3	30	70	100	4
III	20UCC620	CORE XX : Programming Laboratory – VI: Multimedia	6**	3	30	70	100	3
III	20UCC621	CORE XXI : Auditing & Corporate Governance	6	3	40	60	100	4
III	20UCC6E3 /20UCC6E4	Major Elective-II : Entrepreneurial Development / Services Marketing	5	3	40	60	100	5
III	20UCC6E5 /20UCC6E6	Major Elective-III : E-Commerce and Information Security / Foreign Exchange Management	5	3	30	70	100	5
IV	20HEC606	Human Excellence: Global Values & Yoga Practice-VI	1	2	25	25	50	1
IV	20UCC6S3 / 20UCC6S4	SBE (Major) : Commerce and Computer Application Practical / Investment Management	1	2	-	50	50	2
Total			**30**	**-**	**195**	**405**	**600**	**24**
Grand Total			**180**	**-**	**1210**	**2690**	**3900**	**140**

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

2020 – '23 BATCH

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

S.No.	Subject Code	Subjects
1.	20UNC 401	NCC
2.	20UNS 402	NSS
3.	20USG 403	Sports and Games
4.	20URO 404	Rotract Club
5.	20URR 405	Red Ribbon Club
6.	20UYR 406	Youth Red Cross
7.	20UCA 407	Consumer Awareness Club
8.	20UED 408	Entrepreneurship Development Cell
9.	20UCR 409	Centre for Rural Development
10.	20USS 410	Student Guild of Service
11.	20UGS 411	Green Society
12.	20UEO 412	Equal Opportunity Cell
13.	20UFA 413	Fine Arts Club

Bloom's Taxonomy Based Assessment Pattern

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

1. Theory: 70 Marks

(i) TEST- I & II and ESE:

<table>
<tr><th colspan="2">Knowledge Level</th><th>Section</th><th>Marks</th><th>Description</th><th>Total</th></tr>
<tr><td rowspan="2">K1</td><td>1– 5</td><td rowspan="2">A(Answer all the questions)</td><td rowspan="2">10x1=10</td><td>MCQ</td><td rowspan="4">70</td></tr>
<tr><td>6 –10</td><td>Define</td></tr>
<tr><td>K2</td><td>11 - 15</td><td>B (Either or pattern)</td><td>5x4=20</td><td>Short Answers</td></tr>
<tr><td>K3 & K4</td><td>16 – 21</td><td>C (Answer 4 out of 6 and Question No.16 is compulsory)</td><td>4x10=40</td><td>Descriptive/ Detailed</td></tr>
</table>

2. Theory: 50 Marks

<table>
<tr><th colspan="2">Knowledge Level</th><th>Section</th><th>Marks</th><th>Description</th><th>Total</th></tr>
<tr><td rowspan="2">K1</td><td>1 – 5</td><td rowspan="2">A (Answer all the questions)</td><td rowspan="2">10x1=10</td><td>MCQ</td><td rowspan="3">50</td></tr>
<tr><td>6 – 10</td><td>Define</td></tr>
<tr><td>K2,
K3 & K4</td><td>11 –17</td><td>B (Answer 5 out of 8 and Question No. 11 is compulsory)</td><td>5 x 8=40</td><td>Descriptive/ Detailed</td></tr>
</table>

3. Practical Examinations:

<table>
<tr><th>Knowledge Level</th><th>Section</th><th>Marks</th><th>Total</th></tr>
<tr><td>K3</td><td rowspan="3">Practicals & Record work</td><td rowspan="2">60</td><td rowspan="3">100</td></tr>
<tr><td>K4</td></tr>
<tr><td>K5</td><td>40</td></tr>
</table>

4. Institutional Training and Viva-Voce:

<table>
<tr><th>Knowledge Level</th><th>Section</th><th>Marks</th><th>Total</th></tr>
<tr><td>K3</td><td rowspan="2">Work Diary</td><td rowspan="2">40</td><td rowspan="3">100</td></tr>
<tr><td>K4</td></tr>
<tr><td>K5</td><td>Viva-Voce</td><td>60</td></tr>
</table>

Components of Continuous Assessment

<table>
<tr><th colspan="2">Components</th><th>Calculation</th><th>CIA Total</th></tr>
<tr><td>Test 1</td><td>70</td><td rowspan="6">(70+70+40+40+ 40+40)/10</td><td rowspan="6">30</td></tr>
<tr><td>Test 2</td><td>70</td></tr>
<tr><td>Assignment</td><td>40</td></tr>
<tr><td>Seminar/Tutorial</td><td>40</td></tr>
<tr><td>Knowledge Enhancement</td><td>40</td></tr>
<tr><td>Information Acquisition</td><td>40</td></tr>
</table>

Programme Outcomes

PO1: To enhance the students to expertise in the various fields of Commerce and Computer Arena.

PO2: To equip them to meet the local and global challenges.

Programme Specific Outcomes

PS01: To intensify the knowledge in the fundamentals of accounting and computer package.

PS02: To enrich the acquaintanceship in various business related amendments.

PS03: To train them to utilize computers in various business operations.

PS04: To refine their ability in Communication and Soft Skill domain.

PS05: To gain practical knowledge to accommodate themselves in the real time situations.

20UCC101

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC101	Course Title	Batch :	2020-'23
		Core-I :Financial Accounting	Semester :	I
Hrs/Week:	6		Credits:	4

Course Objective

To enrich the students' knowledge in basic financial accounting

Course Outcomes (CO)

K1	**CO1**	To recollect knowledge on the fundamentals of accounting
K2	**CO2**	To understand the preparation of final accounts and depreciation accounting
K3	**CO3**	To implement the knowledge in rectifying accounting errors
K4	**CO4**	To analyze the bank reconciliation statement and preparation of branch and departmental accounting

Syllabus

Unit	Content	Hours
Unit – 1	Accounting: Basics - Principles - *Types of Accounts* – Accounting Rules - Journal - Ledger - Trial Balance - Subsidiary Books. Single Entry (Theory only)	18
Unit – 2	Final Accounts of a Sole Trader with Simple Adjustments. *Depreciation Accounting* – *Methods* (Theory only) - Straight Line and Diminishing Balance Methods including Changeover Method and Machine Hour Rate Method (Problems).	14
Unit – 3	Bank Reconciliation Statement – Pass Book – Cash Book – Preparation of Bank Reconciliation Statement – Rectification of Errors including Suspense Account (Simple Problems only).	14
Unit – 4	Branch Accounts: Meaning – Types of Branches - Preparation of Branch Accounts (Excluding Foreign Branch).	16
Unit – 5	Departmental Accounting – Meaning – Need for Departmental Accounting – Advantages - Methods and Techniques of Departmental Accounting. Hire Purchase and Installments. Repossession: Meaning – Partial and Complete.	16

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Seminar and Assignment

Books for Study

1. Reddy (2013), T.A. and A. Murthy, *Financial Accounting*, 7th Edition, Chennai: Margham Publications.

Books for Reference

1. Gupta, R.L. and M. Radhaswamy (2012), *Advanced Accounting*, 13th Revised Edition, New Delhi: Sultan Chand Company Limited.
2. Shukla, M.C. and T.S. Grewal (2014), *Advanced Accounts-I*, 48th Edition, New Delhi: Sultan Chand Company Limited.
3. Vinayagam, N. and B. Charumathi (2008), *Financial Accounting*, 1st Edition, New Delhi : Sultan Chand Company Limited.

Mapping

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

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

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

20UCC102

<table>
<tr><td>Programme Code:</td><td>BCCA</td><td>Programme Title :</td><td colspan="2">Bachelor of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">20UCC102</td><td>Course Title</td><td>Batch :</td><td>2020-’23</td></tr>
<tr><td rowspan="2">Core-II : Programming Laboratory – I : Office Automation and Web Designing</td><td>Semester :</td><td>I</td></tr>
<tr><td>Hrs/Week:</td><td>6*</td><td>Credits:</td><td>3</td></tr>
</table>

Course Objective

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

Course Outcomes (CO)

K1	**CO1**	To remember the various features of Ms-Word and functions of Ms-Excel
K2	**CO2**	To apply creativity in business presentation and to evaluate basic knowledge in database
K3	**CO3**	To apply the practical knowledge in creating HTML files
K4	**CO4**	To analyze and develop website designing skill in real business world

<table>
<tr><td></td><td></td><td></td></tr>
<tr><td>Office Automation</td><td>1. Design a Ms-Word document with all basic features.
2. Send Diwali wishes to your friends using mail merge concept.
3. 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
4. Design the Electricity Bill in MS Excel by considering the following conditions:
<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
5. Create a Student’s Mark List in MS Excel by considering the following conditions:
<u>Percentage</u> — <u>Class</u> — <u>Conditional Formatting (Font Color)</u>
40 – 49 — III — Blue
50 – 59 — II — Brown
0 & Above — I — Green
Subject Score
Score <40 — Underline with Red Color</td><td>39</td></tr>
</table>

	Score >80 Underline with Green Color **Result** Pass Black Fail Red 6. Prepare the Student's details and view the records by using the AutoFilter Option. 7. Develop a Pivot Table expressing the sales performance of salesmen for 3 months. 8. *Create a PowerPoint show about our College*. 9. Design an Organization Chart for a Company and College 10. Create the following Tables: a) Student's Personal Details b) Student's Mark Details. Perform the following 1. Relate the Tables 2. Show the details of students who passed in all subjects. 3. Show the details of students whose subject score in all subjects are above 60. Create a Form and Report for the Tables.	
Web Designing	1. Design a web page to show the subject covered in the first year 2. List out the various programmes offered in our college using ordered and unordered list 3. Design a web page using Nested list. 4. Develop a web page to show the definition list using HTML tags 5. Generate a web page using link within a web page 6. Develop a web page for NGM College using links for another web page 7. Generate a web page to display the weather report using table 8. Construct a HTML document to display mark statement using nested table *9. Prepare a resume using forms* 10. Create a website for a College using frames	39

Note: * It includes Theory – 2 Hours and Practical – 4 Hours

* *Italicized* texts are for self-study.

Teaching Methods

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

Mapping

PSO / CO	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. S. Poongodi	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumaran

20UCC1A1

Programme Code:	BCCA	**Programme Title :**	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC1A1	**Course Title**	**Batch :**	2020-'23
		Allied-I : Business Economics	**Semester :**	I
Hrs/Week:	5		**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 – Recent Trends in Business Economics - Roles and Responsibilities of Business Economist	12
Unit – 2	Demand Analysis: Demand Determinants - Law of Demand – Exceptions to Law of Demand – Factors affecting Demand Schedule - Demand Distinctions - Elasticity of Demand: Types and Measurement. Demand Forecasting: *Market and Company Demand Forecasting*- Purpose - Essentials of Good Forecasting - Method of Demand Forecasting.	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 - Economies of Scale: Internal and External Economies. 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
Dr. P. Archanaa	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumaran

20UCC203

<table>
<tr><td>Programme Code:</td><td>BCCA</td><td>Programme Title :</td><td colspan="2">Bachelor of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">20UCC203</td><td>Course Title</td><td>Batch :</td><td>2020-’23</td></tr>
<tr><td rowspan="2">Core-III :
Higher Financial Accounting</td><td>Semester :</td><td>II</td></tr>
<tr><td>Hrs/Week:</td><td>6</td><td>Credits:</td><td>4</td></tr>
</table>

Course Objective

To expose to the students the accounting procedure of partnership firms

Course Outcomes (CO)

K1	**CO1**	To keep in mind the essentials of partnership accounting
K2	**CO2**	To understand the accounting treatments for admission, retirement and death of a partner
K3	**CO3**	To apply the accounting treatments in settlement of partnership accounts
K4	**CO4**	To analyze the relevant cases and the accounting treatment for dissolution of a firm

Syllabus

Unit	Content	Hours
Unit – 1	Introduction to Partnership – *Interest on Capital* – Profit and Loss Appropriation Account – Capital Ratio - Past Adjustments and Guarantees.	18
Unit – 2	Admission of a Partner - Treatment of Goodwill - Revaluation of Assets and Liabilities - Calculation of Ratios for Distribution of Profits - Capital Adjustments.	16
Unit – 3	Retirement of a Partner - *Calculation of Gaining Ratio*- Revaluation of Assets and Liabilities-Treatment of Goodwill – Adjustment of Goodwill through Capital A/c only.	14
Unit – 4	Settlement of Accounts - Retiring Partner’s Loan Account – Admission cum Retirement.	15
Unit – 5	Death of a Partner - Dissolution of a Firm - Insolvency of Partners - Garner Vs Murray - Piecemeal Distribution (Proportionate Capital Method only).	15

Note:

Distribution of Marks : Theory - 20%; Problems - 80%

20UCC203

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Seminar and Assignment

Books for Study

1. Reddy, T.A. and A. Murthy (2013), *Financial Accounting*, 7th Edition, Chennai: Margham Publications.

Books for Reference

1. Gupta, R.L. and M. Radhaswamy (2012), *Advanced Accounting*, 13th Revised Edition, New Delhi: Sultan Chand Company Limited.
2. Shukla, M.C. and T.S. Grewal (2014), *Advanced Accounts-I*, 48th Edition, New Delhi: Sultan Chand Company Limited.
3. Vinayagam, N. and B. Charumathi (2008), *Financial Accounting*, 1st Edition, New Delhi: Sultan Chand Company Limited.

Mapping

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

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

Course Designed by	Verified by HOD	Checked by	Approved by COE
Ms. M. Nirmala	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumaran

20UCC204

Programme Code:	BCCA	**Programme Title :**	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC204	**Course Title**	**Batch :**	2020-'23
		Core-IV : Programming Laboratory–II: Tally	**Semester :**	II
Hrs/Week:	5*		**Credits:**	3

Course Objective

To enrich students' practical knowledge in accounting package 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

1. *Create a Company and display ledgers* 2. Prepare the following Accounting Vouchers: a) Payment Voucher b) Receipt Voucher c) Purchase Voucher d) Sales Voucher e) Contra Voucher f) Journal Voucher 3. Make voucher alteration and deletion 4. Record the transactions of sample data for Trial Balance 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. *Display final accounts of a Company* 13. Computation of ratio analysis 14. Display foreign gain or loss 15. Print a Bill with GST	65

Note: * Theory 1 hour; Lab 4 hours

* *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

PSO / CO	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. R. Ramya	Dr. P. Anitha	Prof. K. Srinivasan	R. Muthukumaran

20UCC2A2

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC2A2	Course Title	Batch :	2020-’23
		Allied-II : Business Mathematics and 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 and develop the knowledge of students in the application of statistical tools in business analysis

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: *Addition, Subtraction and Multiplication of Matrix*, Rank of a Matrix, Inverse of Matrix - Determinants and Solution of Simultaneous Linear Equations.	13
Unit – 2	Mathematics of Finance: Basic Concepts– *Simple Interest & Compound Interest* – Effective Rates & Nominal Rate of Interest - Annuities – Sinking Fund – Discounting.	11
Unit – 3	Statistics: Meaning and Scope – Characteristics and Limitations - Measures of Central Tendency:– Mean, Median, Mode, Geometric Mean and Harmonic Mean – Dispersion: Standard Deviation	14
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	14
Unit – 5	Regression: Meaning – Uses of Regression – Difference between Correlation and Regression – Methods of Forming the Regression Equation.	13

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

PSO / CO	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. M. Deepa Ms. & Ms. M.Shanmuga Priya	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumaran

20UCC305

Programme Code:	BCCA	**Programme Title :**	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC305	**Course Title**	**Batch :**	2020-'23
		Core V : Corporate Accounting	**Semester :**	III
Hrs/Week:	7		**Credits:**	5

Course Objective

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

Course Outcomes (CO)

K1	**CO1**	To recollect the basic concepts of corporate accounting
K2	**CO2**	To understand the accounting treatment of shares and debentures
K3	**CO3**	To apply the rules in the preparation of various company accounts
K4	**CO4**	To analyze the accounting treatments for amalgamation and absorption

Syllabus

Unit	Content	Hours
Unit – 1	Shares – Meaning – *Types of Shares* – Issue of Shares - Forfeiture and Reissue. Issue of Debentures – Redemption of Debentures.	15
Unit – 2	Preparation of Company Final Accounts.	15
Unit – 3	Amalgamation and Absorption of Companies (excluding Inter-Company Owings and Holdings) - External Reconstruction of Companies.	16
Unit – 4	Holding Company Accounts: Meaning – Mutual Owings - Contingent Liability - Unrealized Profit - Revaluation of Assets - Bonus Issue and Payment of Dividend - Preparation of Consolidated Balance Sheet (Revised Format) (Inter Company and Multiple-holdings excluded).	16
Unit – 5	Banking Company Accounts – Rebate on Bills Discounted – Treatment - Preparation of Profit and Loss Account and Balance Sheet. Insurance Company Accounts**:** *Life Insurance* – Calculation of Life Assurance Fund - General Insurance (Fire and Marine Insurance only).	16

Note: Distribution of Marks: Theory - 20% Problems-80%

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Assignment, Brain storming and Case study

Books for Study

1. Reddy T.S. and A. Murthy (2013), *Corporate Accounting*, 7th Revised Edition, Chennai: Margham Publications

Books for Reference

1. Jain, S.P. and K.L. Narang (2017), *Advanced Accountancy (Corporate Accounting)*, 21st Edition, New Delhi: Kalyani Publications.
2. Gupta, R.L. and M. Radhaswamy (2013), *Advanced Accountancy: Theory, Method and Application-Vol.-1*, 1st Edition, New Delhi: Sultan Chand & Sons.
3. Arulanandam, M.A. and K.S. Raman (2014), *Advanced Accountancy*, 6th Revised Edition, New Delhi: Himalaya Publications.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	L	L	M	H
CO2	S	M	M	M	H
CO3	S	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. P. Archanaa	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukuamaran

20UCC306

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC306	Course Title	Batch :	2020-'23
		Core-VI: Relational Database Management System and Oracle	Semester :	III
Hrs/Week:	6		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 – *View of Data – Data Abstraction* – Instances and Schemas – Data Independence. Data Models: Object based Logical Models, Physical Data Models and Record based Logical Models –Transaction Management – Storage Management – DBA – Database Users.	10
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.	10
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.	11
Unit – 4	**Sub-Queries:** Meaning - Usage of Sub-Queries. Database Objects: Table, View – Synonym – *Sequences – Index.* Concept of Locking – Types of Locks. SQL * Plus Formatting Commands: Compute Commands, Title Commands, Setting Page Dimensions and Storing and Printing Query Results.	11

Unit – 5	**PL/SQL:** Introduction - Advantages – Architecture of PL/SQL Block – Introduction to PL/SQL Block – Attributes. Control Structures – Concept of Error Handling, Cursor Management. Basic Concept of SQL* FORM – Components of an Oracle Form – Simple Form Construction.	10

* *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 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	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
Dr. P. Gomathi Devi	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumaran

20UCC307

Programme Code:	BCCA	**Programme Title :**	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC307	**Course Title**	**Batch :**	2020-'23
		Core-VII: 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**
<u>SQL</u> 1. Create a table for employee details using DDL Commands. 2. Create a table for sales details using DML Commands. *3. Create a table for item details using DCL & TCL Commands.* 4. Create a table for student details and verify the following data constraints. (a) Primary Key (b) Reference Key (c) Default Key *5. Create a table for employee details and verify the following data constraints.* *(a) Not Null* *(b) Unique Key* *(c) Check* 6. Create a table for student attendance and mark details and combine the results of two queries using the set operators. 7. Create a table and perform SQL * Plus functions – Group and single row functions 8. Create a table and display the database objects in partition view	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
Dr. P. Gomathi Devi	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumaran

20UCC3A3

Programme Code:	BCCA	**Programme Title :**	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC3A3	**Course Title**	**Batch :**	2020-'23
		Allied-III: Executive Communication – Practical	**Semester :**	III
Hrs/Week:	5		**Credits:**	4

Course Objective

To develop the oral and written communication skills of the students

Course Outcomes (CO)

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

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

9. Bank Correspondence 10. Insurance Correspondence 11. Agency Correspondence 12. Application Letters 13. *Preparation of Resume*	

* *Italicized* texts are for self-study.

Teaching Methods

Power Point Presentations, Group discussions, 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

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	Prof. K. Srinivasan	Dr. R. Muthukumaran

20UCC308

<table>
<tr><td>Programme Code:</td><td>BCCA</td><td>Programme Title :</td><td colspan="2">Bachelor of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">20UCC308</td><td>Course Title</td><td>Batch :</td><td>2020-’23</td></tr>
<tr><td rowspan="2">Core VIII: Company Law</td><td>Semester :</td><td>III</td></tr>
<tr><td>Hrs/Week:</td><td>6</td><td>Credits:</td><td>4</td></tr>
</table>

Course Objective

To provide basic knowledge on the provisions of the Companies Amendment Act, 2013

Course Outcomes (CO)

K1	**CO1**	To remember the basic characteristics of a company form of business
K2	**CO2**	To understand the legal structure and nature of a company
K3	**CO3**	To analyze the basic requirements of conducting company meetings
K4	**CO4**	To figure out the process followed in winding up of companies

Syllabus

Unit	Content	Hours
Unit – 1	Company– Meaning and Definition – Characteristics – *Kinds* – Privileges of Private Company – Conversion of a Private Company into a Public Company – Formation of a Company – Difference Between Companies Act 1956 and 2013	12
Unit – 2	Memorandum of Association – Meaning and Importance – Alteration – Doctrine of Ultravires – Effects – Articles of Association – Alteration – Doctrine of Indoor Management – Differences between Memorandum and Articles. Prospects – Meaning – Contents – Misstatements in the Prospects – Remedies for Misstatement.	14
Unit – 3	Management of a Company – Appointment of Directors – Removal of Directors – Legal Position of Directors – Powers, Duties and Liabilities of Directors – Managing Director – Manager – Independent Director.	14
Unit – 4	Share Capital – *Kinds of Shares* – Transfer and Transmission of Shares – Company Meetings – Statutory Meeting – Annual General Meetings – Extra-ordinary General Meetings – Requisition of a Valid Meeting: Notice, Quorum, Chairman, Proxy, Voting, Resolutions and Minutes.	13
Unit – 5	Winding up of Companies – Modes of winding up – Powers and Duties of Liquidator – National Company Law Tribunal Act (NCLT) – Functions - Advantages	12

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Group discussions, Seminar, Assignment and Case study

Books for Study

1. N.D. Kapoor (2016), *Company Law*, 31st Edition, Sultan Chand & Sons

Books for Reference

1. Kapoor, G.K. and Sanjay Dhamija (2019), *Company Law and Practice*, *24th* Edition, Mumbai: Taxmann Publications Private Limited.
2. PM S Abdul Gafoor & S. Thothadri (2016), Company Law, 2nd Edition, Vijay Nicole Imprints Private Limited, Chennai
3. Ashok K. Bakerial (2010), *Company Law*, 12th Edition, New Delhi: Vikas Publication House Private Limited.

Mapping

PSO / CO	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. K.S. Kavitha	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumaran

20UCC3N1

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC3N1	Course Title	Batch :	2020-'23
		Non-Major Elective: Customer Relationship Management	Semester :	III
Hrs/Week:	1		Credits:	2

Course Objective

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

Course Outcomes (CO)

K1	**CO1**	To recall the fundamentals of CRM
K2	**CO2**	To point out the consumer's future needs and expectations
K3	**CO3**	To implement the bonding of customer relationship through application of CRM strategy
K4	**CO4**	To design mechanism for enhancing customer retention

Unit	Content	Hours
Unit – 1	Concept of CRM - Characteristics and Peculiarities of CRM – Steps in CRM - Relevance of CRM –	3
Unit – 2	Customer Profile – Customer Values – Customer Life Cycle –– Characteristics of Outstanding Customer Service – *Managing Customer Satisfaction*	3
Unit – 3	Customer centric business - Customer Centric Marketing – *Bonding of Customer Relationship*.	2
Unit – 4	Customer defection – Contact centre's for CRM – CRM strategy	2
Unit – 5	Client Retention Programmes – Reorganization – Customer Loyalty – Customer Rewards Programmes – e-Solution	3

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Assignment, Experience Discussion and Activity

Books for Study

1. Alok Kumar Rai (2014), *Customer Relationship Management – Concepts and Cases*, New Delhi, PHI Learning Pvt. Ltd.

Books for References

1. Shanmuga Sundaram. S (2008), *Customer Relationship Management – Modern Trends and Perspectives*, New Delhi, Prantice Hall of India Pvt. Ltd.
2. V.Kumar & Werner Reinartz, Second Edition, "Customer Relationship Management – Concept, Strategy and Tools", New York, Springer Publishing Company

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. Prakalathan	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumaran

20UCC3N2

<table>
<tr><td>Programme Code:</td><td>BCCA</td><td>Programme Title :</td><td colspan="2">Bachelor of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">20UCC3N2</td><td>Course Title</td><td>Batch :</td><td>2020-’23</td></tr>
<tr><td rowspan="2">Non-Major Elective:
Supply Chain Management</td><td>Semester :</td><td>III</td></tr>
<tr><td>Hrs/Week:</td><td>1</td><td>Credits:</td><td>2</td></tr>
</table>

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	*Demand Forecasting in a Supply Chain* - 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 - *Information Technology and Supply Chain* - 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

2. 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 Editon, New Delhi: Pearson Education Limited.
3. Sahay, B.S. (2006), *Emerging Issues in Supply Chain Management*, 5th Edition, New Delhi, Macmillan India Limited.

Mapping

PSO / CO	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. M. Shanmuga Priya	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumaran

20UCC409

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC409	Course Title	Batch :	2020-'23
		Core-IX: Cost Accounting	Semester :	IV
Hrs/Week:	5		Credits:	4

Course Objective

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

Course Outcomes (CO)

K1	**CO1**	To keep in mind the basics of cost accounting
K2	**CO2**	To understand the various types of inventory and costing
K3	**CO3**	To apply the various methods in calculation of labour and overheads
K4	**CO4**	To analyse the principles used in process, contract and job costing

Syllabus

Unit	Content	Hours
Unit – 1	Cost Accounting: Definition - Meaning and Scope - *Relationship of Cost Accounting with Financial Accounting and Management Accounting* - *Costing as an Aid to Management* – Limitations and Objections against Cost Accounting - Elements of Cost - Cost Sheet.	13
Unit – 2	Inventory Control Techniques – Materials - Levels of Inventory – EOQ - Methods of Valuing Material Issues – FIFO – LIFO - Simple Average - Weighted Average.	12
Unit – 3	Labour – Methods of Payment Systems: Time Rate and Piece Rate System. Incentive Systems: Halsey and Rowan. Overheads: Meaning - Classification – Allocation, Apportionment & Absorption of Overheads – Computation of Labour Cost.	14
Unit – 4	Process Costing – Meaning - Features - General Principles - Process Losses - Normal Loss-Abnormal Loss - Abnormal Gain. (Excluding Equivalent Production)	14
Unit – 5	Contract and Job Costing – Reconciliation of Cost and Financial Accounts	12

Note: Theory – 20% Problems – 80%

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Seminar and Assignment

Books for Study

1. Jain, S.P. and K.L. Narang (2013), *Cost Accounting – Principles and Practice*, 23rd Edition, New Delhi, Kalyani Publishers.

Books for Reference

1. Pillai, R.S.N. and V. Bagavathi (2010), *Management Accounting, 5*th Revised Edition, New Delhi: S. Chand & Company Limited.
2. Jain, S.P. and K.L. Narang (2012), *Cost and Management Accounting*, 13th Revised Edition, New Delhi, Kalyani Publishers.
3. Saxena, V.K. and C.D. Vashist (2014), *Essentials of Cost Accounting*, 2nd Edition, New Delhi: Sultan Chand & Sons.

Mapping

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

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

Course Designed by	Verified by HOD	Checked by	Approved by COE
Dr. K. S. Kavitha	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumaran

20UCC410

<table>
<tr><td>Programme Code:</td><td>BCCA</td><td>Programme Title :</td><td colspan="2">Bachelor of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">20UCC410</td><td>Course Title</td><td>Batch :</td><td>2020-’23</td></tr>
<tr><td rowspan="2">Core-X: Visual Basic</td><td>Semester :</td><td>IV</td></tr>
<tr><td>Hrs/Week:</td><td>4</td><td>Credits:</td><td>4</td></tr>
</table>

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, *Label*, *Text box*, 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
Dr. P. Jayanthi	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumaran

20UCC411

Programme Code:	BCCA	**Programme Title :**	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC411	**Course Title**	**Batch :**	2020-’23
		Core-XI: 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**
1. Create a VB application to calculate simple and compound interest 2. Develop a quiz application in Visual Basic. 3. Create a VB application with File, Edit and Format Menus and perform its operations. 4. Develop a VB program to count number of words in a text. 5. Create a Program to select, add and delete a place in the List Box. 6. *Design a form to show the employee pay slip using if statement*. 7. Design a simple calculator. 8. Design a student Login Form using Functions 9. Prepare an advertisement banner using VB application. 10. Develop an Application to move an object using Timer Control 11. Design a super market bill using VB application 12. Create a VB application to prepare inventory control. 13. Create a student database in Ms-Access. Display the information in the VB form using data control. Perform various manipulations. 14. *Create an employee database in Ms-Access and display the information in the VB form using data control. Perform various manipulations.*	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. P. Jayanthi	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumaran

20UCC412

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC412	Course Title	Batch :	2020-'23
		Core-XII: Business Law	Semester :	IV
Hrs/Week:	5		Credits:	4

Course Objective

To provide basic knowledge on the provisions of the Indian Contract Act

Course Outcomes (CO)

K1	**CO1**	To keep in mind the fundamentals of Contract Act
K2	**CO2**	To understand the rights and duties of various persons involved in contract
K3	**CO3**	To apply the provision of Contract Act in real business
K4	**CO4**	To analyze the various provisions of Contract Act

Syllabus

Unit	Content	Hours
Unit – 1	Law – Meaning - Indian Contract Act, 1872 – Contract – Definition – *Classification of Contracts* – Essential Elements of Valid Contract. Offer – Types – Legal Rules relating to Offer – Acceptance – Essentials of Valid Acceptance – Communication of Offer and Acceptance – Revocation of Offer and Acceptance.	12
Unit – 2	Consideration – Essentials of a Valid Consideration – Stranger to Consideration – No Consideration No Contract – Exceptions. Capacity to Contract – Law relating to Minor, Unsound Mind Person – Persons Disqualified by Law – Free Consent – Coercion – Undue Influence – Fraud – Mistake and Misrepresentation.	14
Unit – 3	Contingent Contract – Rules regarding Contingent Contract – Performance of Contract – Modes of Performance – Quasi-Contract – Discharge of Contract – Modes of Discharge - Remedies for Breach of Contract.	14
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 – Classification – Creation of Agencies – Rights and Duties of an Agent – Liabilities of the Principal to the Third Parties – Personal Liability of an Agent – Contract of Sale of Goods Act 1930 – Rules regarding Delivery of Goods – *Rights and Duties of a Buyer and Seller*.	12

* *Italicized* texts are for self-study.

Teaching Methods

Power Point Presentations, Seminar, Assignment and Case study

Books for Study

1. Kapoor, N.D. (2014), *Elements of Mercantile Law*, 5th Edition, New Delhi: Sultan Chand & Sons Company Limited.

Books for Reference

1. Pillai, R.S.N. and Bagavathi (2011), *Business Law*, 3rd Edition, New Delhi: Sultan Chand & Company Limited.
2. Tulsian, P.C. (2011), *Business Law*, 2nd Edition, New Delhi: Sri Vishnu Publication.
3. Jane Mallor, A. James Barnes, L. Thomas Bowers (2014), *Business Law*, 7th Edition, New Delhi: McGraw Hill / Irwin Publication.

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. P. Anitha	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumaran

20UCC4A4

Programme Code:	BCCA	**Programme Title :**	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC4A4	**Course Title**	**Batch :**	2020-’23
		Allied IV: Principles of Management	**Semester :**	IV
Hrs/Week:	5		**Credits:**	4

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 of Management - Importance – Functions of Management – Management as an Art, Science and Profession - Role of manager.	14
Unit – 2	Planning - Meaning and Definition – Nature and purpose of Planning – Objectives - Process of Planning –types of planning - Advantages and Disadvantages of Planning - MBO (Management by objective strategies) - *Decision Making- Types of Decision Making*	11
Unit – 3	Organising – Meaning and Definition - Importance –Nature and Purpose of Organisation- Formal and Informal Organisation – Organization structure – Types - Line and Staff Authority – Departmentalization - Span of Control – Delegation of authority –Selection and Recruitment, Training, Carrier planning and performance appraisal	15
Unit – 4	Staffing – Sources of Recruitment - Merits and Demerits of Internal and External Sources - Motivation – Needs of Motivation – Maslow’s Theory of Motivation – Motivation Theories in Management – X, Y and Z theories - Communication – Types – Importance of Communication in an Organization- Barriers to effective communication	15

Unit – 5	Controlling: Process of control - Types of control – budgetary and non-budgetary control- Leadership - Type of leadership styles – Qualities of a Good Leader.	10

* *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
Mr. A. Prakalathan	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumaran

<table>
<tr><td>Programme Code:</td><td>BCCA</td><td>Programme Title :</td><td colspan="2">Bachelor of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">20UCC413</td><td>Course Title</td><td>Batch :</td><td>2020-’23</td></tr>
<tr><td rowspan="2">Core XIII:
Principles of Marketing</td><td>Semester :</td><td>IV</td></tr>
<tr><td>Hrs/Week:</td><td>5</td><td>Credits:</td><td>4</td></tr>
</table>

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	Introduction to Marketing: Marketing – Meaning – Definition – Evolution of Marketing - Importance – Functions of Marketing – Marketing Mix - Introduction to 4 Ps. Market Segmentation: Basis of Market Segmentation – Benefits of Market Segmentation.	13
Unit – 2	Product: Features – Classification of products – Product Planning and Development – Product Line and mix – Product Life cycle - Product Branding; Packaging and Containerisation. Pricing: Meaning – objectives – Factors influencing pricing –Procedure of price determination – Methods and Types of Pricing.	14
Unit – 3	Advertisement: Meaning– Kinds – Advertising Media. Personal Selling: Meaning - Personal selling – kinds – Functions – Qualities of a good salesman – *Personal selling Vs. Sales promotion* – Market research.	13
Unit – 4	Channels of Distribution: Definition- Functions- Importance – Types of Channels –Transportation- Meaning – Types Transportation –Storage and Warehousing. Consumer behaviour – Marketing and Government –Bureau of Indian Standards –Agmark –Consumerism – Consumer Protection – Rights of consumers	12

Unit – 5	Online marketing: Meaning – Importance – Kinds–Advantages – Disadvantages. Modern Marketing concept-Global Marketing –E-marketing – Tele marketing- Viral Marketing- Green Marketing - *Marketing Ethics.*	13

* *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 (2019), *Modern Marketing Principles and Practices*, 14^{th} Editon, New Delhi: S. Chand & Company Limited.

Books for Reference

1. Rajan Nair, N. and C.B. Gupta (2018), *Marketing Management – Text and Cases*, 19^{th} Edition, New Delhi: Sultan Chand & Sons.
2. Philip Kotler and Kevin Lane Keller (2012), *Marketing Management*, 14^{th} Global Edition, New Delhi: Prentice Hall of India.
3. Ravilochanan, P. (2010), *Principles of Marketing*, 2^{nd} 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
Dr. P. Gomathi Devi	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumaran

20UCC4N3

Programme Code:	BCCA	**Programme Title :**	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC4N3	**Course Title**	**Batch :**	2020-'23
		Non-Major Elective: Commerce and Computer Application Practical	**Semester :**	IV
Hrs/Week:	1		**Credits:**	2

Course Objective

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

Course Outcomes (CO)

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

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

20UCC4N3

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

* *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	S	L	L	M	H
CO2	M	H	S	M	H
CO3	M	S	S	S	S
CO4	S	H	H	H	S

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

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

20UCC4N4

Programme Code:	BCCA	**Programme Title :**	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC4N4	**Course Title**	**Batch :**	2020-'23
		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- *Choosing a Retail Location*.	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- *Importance and Applications of Information Technology in Retail.*	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

PSO / CO	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
Dr. K.S. Kavitha	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumaran

20UCC514

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC514	Course Title	Batch :	2020-’23
		Core XIV: Income Tax	Semester :	V
Hrs/Week:	6		Credits:	5

Course Objective

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

Course Outcomes (CO)

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

Syllabus

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

Note: 80% Problem and 20% Theory

* *Italicized* texts are for self-study

Teaching Methods

Group discussions, Seminar and Assignment

Books for Study:

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

Books for Reference:

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

Note:

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

Mapping

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

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

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

20UCC515

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC515	Course Title	Batch :	2020-'23
		Core XV: Banking and Insurance Law	Semester :	V
Hrs/Week:	6		Credits:	4

Course Objective

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

Course Outcomes (CO)

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

Syllabus

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

* *Italicized* texts are for self-study.

Teaching Methods

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

Books for Study

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

Books for Reference

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

Mapping

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

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

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

20UCC516

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC516	Course Title	Batch :	2020-'23
		Core XVI: Programming in C	Semester :	V
Hrs/Week:	6		Credits:	4

Course Objective

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

Course Outcomes (CO)

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

Syllabus

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

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

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Seminar, Assignment and Activity

Books for Study

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

Books for Reference

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

Mapping

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

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

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

20UCC517

Programme Code:	BCCA	**Programme Title :**	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC517	**Course Title**	**Batch :**	2020-'23
		Core XVII: Programming Laboratory –V : C	**Semester :**	V
Hrs/Week:	4		**Credits:**	2

Course Objective

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

Course Outcomes (CO)

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

Programs	**Hours**
1. Generate a program to calculate simple interest 2. Develop an application to find out the compound interest for the given data. 3. Create a program to get the percentage of depreciation for a machine using C Program. 4. *Generate a program to calculate the electricity bill.* 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. 14. *Create a program to find the length of a string using pointer.*	52

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

Power point Presentations, Assignment and Activity

Books for Reference

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

Mapping

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

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

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

<table>
<tr><td>Programme Code:</td><td>BCCA</td><td>Programme Title :</td><td colspan="2">Bachelor of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">20UCC518</td><td>Course Title</td><td>Batch :</td><td>2020-’23</td></tr>
<tr><td rowspan="2">Core XVIII:
Institutional Training</td><td>Semester :</td><td>V</td></tr>
<tr><td>Hrs/Week:</td><td>One Month Training</td><td>Credits:</td><td>3</td></tr>
</table>

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	Prof. K. Srinivasan	Dr. R. Muthukumaran

				20UCC5E1

Programme Code:	BCCA	**Programme Title :**	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC5E1	**Course Title**	**Batch :**	2020-'23
		Major Elective I: Stock Market Operations	**Semester :**	V
Hrs/Week:	6		**Credits:**	5

Course Objective

To inculcate the proficiency in building career opportunities in stock market

Course Outcomes (CO)

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

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

Unit - 5	Risk management system in BSE & NSE – Margins – Exposure limits – Surveillance system in – Circuit breakers - Inside Trading, Circular Trading, Price Rigging – market indices	15

* *Italicized* texts are for self-study.

Teaching Methods

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

Text Book:

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

Reference Books:

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

Mapping

PSO / CO	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	Prof. K. Srinivasan	Dr. R. Muthukumaran

20UCC5E2

Programme Code:	BCCA	**Programme Title :**	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC5E2	**Course Title**	**Batch :**	2020-'23
		Major Elective I: Consumer Behaviour	**Semester :**	V
Hrs/Week:	6		**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.	15
Unit – 2	Consumer Research – Paradigms – The Process of Consumer Research – Consumer Motivation – Dynamics – *Types – Measurement of Motives – Consumer Perception*	16
Unit – 3	Consumer Learning – Behavioural Learning Theories – Measures of Consumer Learning – Consumer Attitude – Formation – Strategies for Attitude Change.	16
Unit – 4	Social Class Consumer Behaviour – Life Style Profiles of Consumer Classes – Cross Cultural Customers Behaviour Strategies.	16
Unit - 5	Consumer Decision Making – Opinion Leadership – Dynamics – Types of Consumer Decision Making – A Model of Consumer Decision Making	15

* *Italicized* texts are for self-study.

Teaching Methods

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

Text Book:

1. Leon G. Schiffman, (2018), "*Consumer Behaviour", *Pearson Education

Reference Books:

1. Ramanuj Majumdar, (2012), "*Consumer Behaviour – Insights from Indian Market"*, New Delhi, PHI Learning Pvt. Ltd.
2. Rajneesh Krishna, (2014), "*Consumer Behaviour"*, Oxford University Press,

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. M. Nirmala	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumaran

20UCC5S1

Programme Code:	BCCA	Program	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC5S1	Course Title	Batch :	2020-’23
		Skill Based Major Elective: Practical Marketing	Semester :	V
Hrs/Week:	1		Credits:	2

Course Objective

To enable the students to enhance the marketing scenario

Course Outcomes (CO)

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

Syllabus

Practical Marketing	Hours
1. Prepare and Present the Development of Market Segmentation for any FMCG products 2. Give a presentation of the selection and distribution channel for Coconut Products 3. Present about the media of Advertisement for Agricultural products 4. How to develop online marketing for Agricultural Products? Present and Defend 5. Give a Brief Account on Social Marketing 6. Give a Presentation on the following a. Green Marketing b. Rural Marketing c. Service Marketing 7. Design a presentation on Consumer Exploitation – Food Products 8. Discuss in Group – “The Impact of Covd19 in India”	13

* *Italicized* texts are for self-study.

20UCC5S1

Teaching Methods

Power point Presentations, Group discussions, Seminar and Assignment

Text Book:

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

Reference Books:

1. Philip Kotler and Kevin Lane Keller (2012), *Marketing Management*, 14th Global Edition, New Delhi: Prentice Hall of India.

2. Ravilochanan, P. (2010), *Principles of Marketing*, 2nd Reprint, New Delhi: Vrinda Publications (P) Limited.

Mapping

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

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

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

<table>
<tr><td>Programme Code:</td><td>BCCA</td><td>Programme Title :</td><td colspan="2">Bachelor of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">20UCC5S2</td><td>Course Title</td><td>Batch :</td><td>2020-’23</td></tr>
<tr><td rowspan="2">Skill Based Major Elective: Organizational Behaviour</td><td>Semester :</td><td>V</td></tr>
<tr><td>Hrs/Week:</td><td>1</td><td>Credits:</td><td>2</td></tr>
</table>

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	*Leadership – Characteristics - Leaderships Styles* –. 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. Khanka, S.S, Organisational Behaviour, 11th Edition, New Delhi: S Chand & Co. Ltd., New Delhi

Mapping

PSO / CO	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. P. Divya Bharathi	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumaran

20UCC619

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC619	Course Title	Batch :	2020-'23
		Core XIX: Management Accounting	Semester :	VI
Hrs/Week:	6		Credits:	4

Course Objective

To enlighten the students on the different concepts of management accounting

Course Outcomes (CO)

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

Syllabus

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

20UCC619

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

Note: 80% Problem and 20% Theory

* *Italicized* texts are for self-study

Teaching Methods

Group discussions, Seminar and Assignment

Books for Study:

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

Books for Reference:

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

Mapping

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

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

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

20UCC620

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC620	Course Title	Batch :	2020-'23
		Core XX: Programming Laboratory – VI: Multimedia	Semester :	VI
Hrs/Week:	6**		Credits:	3

Course Objective

To promote the students' designing skills in multimedia application

Course Outcomes (CO)

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

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

Teaching Methods

Power point Presentations, Assignment, Experience Discussion and Activity

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

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

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

<table>
<tr><td>Programme Code:</td><td>BCCA</td><td>Programme Title :</td><td colspan="2">Bachelor of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">20UCC621</td><td>Course Title</td><td>Batch :</td><td>2020-'23</td></tr>
<tr><td rowspan="2">Core XXI: Auditing and Corporate Governance</td><td>Semester :</td><td>VI</td></tr>
<tr><td>Hrs/Week:</td><td>6</td><td>Credits:</td><td>4</td></tr>
</table>

Course Objective

To inculcate the students about auditing and corporate governance

Course Outcomes (CO)

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

Syllabus

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

* *Italicized* texts are for self-study.

Teaching Methods

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

Books for Study:

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

Books for Reference

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

Mapping

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

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

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

<table>
<tr><td>Programme Code:</td><td>BCCA</td><td>Programme Title :</td><td colspan="2">Bachelor of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">20UCC6E3</td><td>Course Title</td><td>Batch :</td><td>2019-’22</td></tr>
<tr><td rowspan="2">Major Elective – II: Entrepreneurial Development</td><td>Semester :</td><td>VI</td></tr>
<tr><td>Hrs/Week:</td><td>5</td><td>Credits:</td><td>5</td></tr>
</table>

Course Objective

To encourage students to become entrepreneurs.

Course Outcomes (CO)

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

Syllabus

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

* *Italicized* texts are for self-study

Teaching Methods

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

Books for Study

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

Reference Books

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

Mapping

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

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

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

20UCC6E4

<table>
<tr><td>Programme Code:</td><td>BCCA</td><td>Programme Title :</td><td colspan="2">Bachelor of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">20UCC6E4</td><td>Course Title</td><td>Batch :</td><td>2020-’23</td></tr>
<tr><td rowspan="2">Major Elective II: Services Marketing</td><td>Semester :</td><td>VI</td></tr>
<tr><td>Hrs/Week:</td><td>5</td><td>Credits:</td><td>5</td></tr>
</table>

Course Objective

To expose the students on the field of real world of 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	13
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	14
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.	15
Unit IV	Services from Sector Perspective – Hospitality – Travel and Tourism – Financial Logistics – Educational - Entertainment – Healthcare and Medical – Telecom Services	12
Unit V	Marketing the Financial Services – Devising of Strategies in Financial Services – Marketing Mix – Education as Service – Marketing of Educational Services – Strategies for Educational Marketing	11

* *Italicized* texts are for self-study

Teaching Methods

Group discussions, Seminar and Assignment.

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

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

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

20UCC6E5

Programme Code:	BCCA	**Programme Title :**	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC6E5	**Course Title**	**Batch :**	2020-’23
		Major Elective III: E-Commerce and Information Security	**Semester :**	VI
Hrs/Week:	5		**Credits:**	5

Course Objective

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

Course Outcomes (CO)

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

Syllabus

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

Unit – 5	Authentication – Password Management – E-Commerce Security – Windows Security. Network Security: Network Intrusion and Prevention Systems – Firewalls – Software Security. Web Security: User authentication, Authentication – Secret and Session Management, Cross Site Scripting, Cross Site Forgery, SQL Injection. Computer Forensics – Steganography.	13

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*, Cenage Learning, 4th Edition.

Mapping

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

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

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

20UCC6E6

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC6E6	Course Title	Batch :	2020-'23
		Major Elective III: Foreign Exchange Management	Semester :	VI
Hrs/Week:	5		Credits:	5

Course Objective

To get familiarize in the areas of foreign exchange management and to enrich various foreign exchange operations.

Course Outcomes (CO)

K1	**CO1**	To keep in mind the exchange rates and its types
K2	**CO2**	To get the idea of foreign exchange transactions
K3	**CO3**	To understand the administration of foreign exchange with RBI Regulation
K4	**CO4**	To review the foreign exchange rates with the contract of interbank deals

Syllabus

Unit	Content	Hours
Unit – 1	Foreign exchange and foreign trade- Exchange rate- Types -Administration of foreign exchange - RBI Regulations – FEDAI-FEMA-Role of banks in foreign exchange - FOREX department - Foreign currency accounts - Foreign exchange market.	14
Unit – 2	Purchase and sales transactions - Exchange quotations - Direct, Indirect and two way quotations - Spot and forward transaction Features of forward exchange contract - Exchange control methods and regulations.	11
Unit – 3	Buying and selling rate - Types – Cross rates on buying and selling rate - Future contract and option contract - *Forward contract* - Forward exchange rate based on cross rates.	13
Unit – 4	Interbank dealings - Cover deals – Trading - Swap deals - Arbitrage operations - *Foreign exchange risk management* - Transaction, Translation and Economic exposures.	12
Unit – 5	Permitted Currencies - ACU - Export Realization - Procedure & Related documents - *Trends in India's Export & Import*. Opening of NRI account - NRO account - NRE account.	15

* *Italicized* texts are for self-study.

20UCC6E6

Teaching Methods

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

Book for Study

1. C. Jeevanandam, *Foreign Exchange Management* –, (2012), Fifteenth Edition, Jain Book Publication

Books for Reference

1. Sa.L.Shapiro, *Multinational Financial Management*, (2009), Nineth Edition, Wiley Publication

2. P.G.Apte, *Multinational Financial Management*, (2008), Second Edition, Tata Mcgraw - Hill

Mapping

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

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

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

20UCC6S3

<table>
<tr><td>Programme Code:</td><td>BCCA</td><td>Programme Title :</td><td colspan="2">Bachelor of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">20UCC6S3</td><td>Course Title</td><td>Batch :</td><td>2020-’23</td></tr>
<tr><td rowspan="2">Skill Based Major Elective: Commerce and Computer Application Practical</td><td>Semester :</td><td>VI</td></tr>
<tr><td>Hrs/Week:</td><td>1</td><td>Credits:</td><td>2</td></tr>
</table>

Course Objective

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

Course Outcomes (CO)

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

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

20UCC6S3

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

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Assignment, Experience Discussion and Activity

Mapping

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

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

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

20UCC6S4

Programme Code:	BCCA	**Programme Title :**	Bachelor of Commerce with Computer Applications	
Course Code:	20UCC6S4	**Course Title**	**Batch :**	2020-'23
		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 – *Investment and Gambling – Source of Investment* – 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*, 5rd Edition, Chennai: Prentice Hall.

Mapping

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

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

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

<table>
<tr><td>Programme Code:</td><td>BCCA</td><td>Programme Title :</td><td colspan="2">Bachelor of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">18UCC101</td><td>Course Title</td><td>Batch :</td><td>2018-’21</td></tr>
<tr><td rowspan="2">Core- I : Financial Accounting</td><td>Semester :</td><td>I</td></tr>
<tr><td>Hrs/Week:</td><td>6</td><td>Credits:</td><td>4</td></tr>
</table>

Course Objective

To enrich the students’ knowledge in basic financial accounting

Course Outcomes (CO)

K1	**CO1**	To recollect knowledge on the fundamentals of accounting
K2	**CO2**	To understand the preparation of final accounts and depreciation accounting
K3	**CO3**	To implement the knowledge in rectifying accounting errors
K4	**CO4**	To analyze the bank reconciliation statement and preparation of branch and departmental accounting

Syllabus

Unit	Content	Hours
Unit – 1	Accounting: Basics - Principles - *Types of Accounts* – Accounting Rules - Journal - Ledger - Trial Balance - Subsidiary Books. Single Entry (Theory only)	18
Unit – 2	Final Accounts of a Sole Trader with Simple Adjustments. *Depreciation Accounting – Methods* (Theory only) - Straight Line and Diminishing Balance Methods including Changeover Method and Machine Hour Rate Method (Problems).	14
Unit – 3	Bank Reconciliation Statement – Pass Book – Cash Book – Preparation of Bank Reconciliation Statement – Rectification of Errors including Suspense Account (Simple Problems only).	14
Unit – 4	Branch Accounts: Meaning – Types of Branches - Preparation of Branch Accounts (Excluding Foreign Branch).	16
Unit – 5	Departmental Accounting – Meaning – Need for Departmental Accounting – Advantages - Methods and Techniques of Departmental Accounting. Hire Purchase and Installments. Repossession: Meaning – Partial and Complete.	16

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Seminar and Assignment

Books for Study

1. Reddy (2013), T.A. and A. Murthy, *Financial Accounting*, 7th Edition, Chennai: Margham Publications.

Books for Reference

1. Gupta, R.L. and M. Radhaswamy (2012), *Advanced Accounting*, 13th Revised Edition, New Delhi: Sultan Chand Company Limited.
2. Shukla, M.C. and T.S. Grewal (2014), *Advanced Accounts-I*, 48th Edition, New Delhi: Sultan Chand Company Limited.
3. Vinayagam, N. and B. Charumathi (2008), *Financial Accounting*, 1st Edition, New Delhi : Sultan Chand 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	H
CO4	S	M	M	H	S

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

Course Designed by	Verified by HOD	Checked by	Approved by
Ms. T. Gowthami	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

<table>
<tr><td>Programme Code:</td><td>BCCA</td><td>Programme Title :</td><td colspan="2">Bachelor of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">18UCC102</td><td>Course Title</td><td>Batch :</td><td>2018-’21</td></tr>
<tr><td rowspan="2">Core-II : Programming Laboratory – I : MS Office</td><td>Semester :</td><td>I</td></tr>
<tr><td>Hrs/Week:</td><td>5*</td><td>Credits:</td><td>3</td></tr>
</table>

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

<table>
<tr><th>Practicals</th><th>Programs</th><th>65 Hours</th></tr>
<tr><td>MS Word</td><td>1. Design the front page of a Newspaper in MS Word.
2. Build a table in MS Word projecting the details of the student’s in our department.
3. Create an Advertisement copy in MS Word to promote the sale of a durable product.
4. Send Diwali wishes to your friends using mail merge concept.</td><td>20</td></tr>
<tr><td>MS Excel</td><td>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:
<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</td><td>25</td></tr>
</table>

	7. Create a Student's Mark List in MS Excel by considering the following conditions: **Percentage** / **Class** / **Conditional Formatting (Font Color)** 40 – 49 / III / Blue 50 – 59 / II / Brown 0 & Above / I / Green **Subject Score** Score <40 / Underline with Red Color Score >80 / Underline with Green Color **Result** Pass / Black Fail / Red *8. Design a Chart in MS Excel to show the sales performance of the Company.* 9. Prepare the Student's details and view the records by using the AutoFilter Option. 10. Develop a Pivot Table expressing the sales performance of salesmen for 3 months.	
MS PowerPoint	12. Create a PowerPoint show about our College. 13. Create an Advertisement in PowerPoint for a product. 14. Design an Organization Chart for a Company and College	10
MS Access	15. Create the following Tables: a) Student's Personal Details b) Student's Mark Details. Perform the following 1. Relate the Tables 2. Show the details of students who passed in all subjects. 3. Show the details of students whose subject score in all subjects are above 60. 4. Create a Form and Report for the Tables.	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

PSO / CO	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	Approved by
Dr. P. Anitha	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

<table>
<tr><td>Programme Code:</td><td>BCCA</td><td>Programme Title :</td><td colspan="2">Bachelor of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">18UCC1A1</td><td>Course Title</td><td>Batch :</td><td>2018-’21</td></tr>
<tr><td rowspan="2">Allied-I : Business Economics</td><td>Semester :</td><td>I</td></tr>
<tr><td>Hrs/Week:</td><td>5</td><td>Credits:</td><td>4</td></tr>
</table>

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- Nature and Scope - *Micro and Macro Economics* - Differences - 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: *Market and Company Demand Forecasting*- 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 - Meaning of Market - 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 (2014), *Principles of Business Economics*, 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	Approved by
Ms. P. Archanaa	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

<table>
<tr><td>Programme Code:</td><td>BCCA</td><td>Programme Title :</td><td colspan="2">Bachelor of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">18UCC203</td><td>Course Title</td><td>Batch :</td><td>2018-’21</td></tr>
<tr><td rowspan="2">Core-III :
Higher Financial Accounting</td><td>Semester :</td><td>II</td></tr>
<tr><td>Hrs/Week:</td><td>6</td><td>Credits:</td><td>4</td></tr>
</table>

Course Objective

To expose to the students the accounting procedure of partnership firms

Course Outcomes (CO)

K1	**CO1**	To keep in mind the essentials of partnership accounting
K2	**CO2**	To understand the accounting treatments for admission, retirement and death of a partner
K3	**CO3**	To apply the accounting treatments in settlement of partnership accounts
K4	**CO4**	To analyze the relevant cases and the accounting treatment for dissolution of a firm

Syllabus

Unit	Content	Hours
Unit – 1	Introduction to Partnership – *Interest on Capital* – Profit and Loss Appropriation Account – Capital Ratio - Past Adjustments and Guarantees.	18
Unit – 2	Admission of a Partner - Treatment of Goodwill - Revaluation of Assets and Liabilities - Calculation of Ratios for Distribution of Profits - Capital Adjustments.	16
Unit – 3	Retirement of a Partner - *Calculation of Gaining Ratio*- Revaluation of Assets and Liabilities-Treatment of Goodwill – Adjustment of Goodwill through Capital A/c only.	14
Unit – 4	Settlement of Accounts - Retiring Partner’s Loan Account – Admission cum Retirement - Death of a Partner.	15
Unit – 5	Dissolution of a Firm - Insolvency of Partners - Garner Vs Murray - Piecemeal Distribution (Proportionate Capital Method only).	15

<u>Note:</u>

Distribution of Marks : Theory - 20%; Problems - 80%

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Seminar and Assignment

Books for Study

1. Reddy, T.A. and A. Murthy (2013), *Financial Accounting*, 7th Edition, Chennai: Margham Publications.

Books for Reference

1. Gupta, R.L. and M. Radhaswamy (2012), *Advanced Accounting*, 13th Revised Edition, New Delhi: Sultan Chand Company Limited.
2. Shukla, M.C. and T.S. Grewal (2014), *Advanced Accounts-I*, 48th Edition, New Delhi: Sultan Chand Company Limited.
3. Vinayagam, N. and B. Charumathi (2008), *Financial Accounting*, 1st Edition, New Delhi: Sultan Chand Company Limited.

Mapping

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

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

Course Designed by	Verified by HOD	Checked by	Approved by
Ms. T. Gowthami	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

<table>
<tr><td>Programme Code:</td><td>BCCA</td><td>Programme Title :</td><td colspan="2">Bachelor of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">18UCC204</td><td>Course Title</td><td>Batch :</td><td>2018-’21</td></tr>
<tr><td rowspan="2">Core-IV : Programming Laboratory–II: HTML</td><td>Semester :</td><td>II</td></tr>
<tr><td>Hrs/Week:</td><td>5*</td><td>Credits:</td><td>3</td></tr>
</table>

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

Practicals	Programs	Hours
HTML	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 Practicals – 4 Hours

* *Italicized* texts are for self-study.

Teaching Methods

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

Mapping

PSO / CO	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	Approved by
Ms. S. Poongodi	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

<table>
<tr><td>Programme Code:</td><td>BCCA</td><td>Programme Title :</td><td colspan="2">Bachelor of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">18UCC2A2</td><td>Course Title</td><td>Batch :</td><td>2018-’21</td></tr>
<tr><td rowspan="2">Allied-II : Business Mathematics & Statistics</td><td>Semester :</td><td>II</td></tr>
<tr><td>Hrs/Week:</td><td>4</td><td>Credits:</td><td>4</td></tr>
</table>

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

Syllabus

Unit	Content	Hours
Unit – 1	Matrix Algebra – *Addition, Subtraction and Multiplication of Matrix* – Rank of a Matrix – Inverse of Matrix; Determinants and Solution of Simultaneous Linear Equations.	10
Unit – 2	Mathematics of Finance: *Simple and Compound Interest* – Annuities – Sinking Fund – Discounting.	10
Unit – 3	Meaning and Scope of Statistics – Characteristics and Limitations - Measures of Central Tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean.	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. (2015), *Business Mathematics & Statistics*, Trichy, Jai Publishers.
2. Gupta, S.P. (2013), *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	Approved by
Ms. M. Yamunadevi	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	18UCC305	Course Title	Batch :	2018-'21
		Core V : Corporate Accounting	Semester :	III
Hrs/Week:	6		Credits:	4

Course Objective

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

Course Outcomes (CO)

K1	**CO1**	To recollect the basic concepts of corporate accounting
K2	**CO2**	To understand the accounting treatment of shares and debentures
K3	**CO3**	To apply the rules in the preparation of various company accounts
K4	**CO4**	To analyze the accounting treatments for amalgamation and absorption

Syllabus

Unit	Content	Hours
Unit – 1	Shares – Meaning – *Types of Shares* – Issue of Shares - Forfeiture and Reissue. Issue of Debentures – Redemption of Debentures.	15
Unit – 2	Preparation of Company Final Accounts (Revised New Format).	15
Unit – 3	Amalgamation and Absorption of Companies (excluding Inter-Company Owings and Holdings) - External Reconstruction of Companies.	16
Unit – 4	Holding Company Accounts: Meaning – Mutual Owings - Contingent Liability - Unrealized Profit - Revaluation of Assets - Bonus Issue and Payment of Dividend - Preparation of Consolidated Balance Sheet (Revised Format) (Inter Company and Multiple-holdings excluded).	16
Unit – 5	Banking Company Accounts – Rebate on Bills Discounted – Treatment - Preparation of Profit and Loss Account and Balance Sheet. Insurance Company Accounts**:** *Life Insurance* – Calculation of Life Assurance Fund - General Insurance (Fire and Marine Insurance only - New Format).	16

Note: Distribution of Marks: Theory - 20% Problems-80%

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Assignment, Brain storming and Case study

Books for Study

1. Jain, S.P. and K.L. Narang (2017), *Advanced Accountancy (Corporate Accounting)*, 21st Edition, New Delhi: Kalyani Publications

Books for Reference

1. Reddy, T.S. and A. Murthy (2013), *Corporate Accounting*, 7th Revised Edition, Chennai: Margham Publications.
2. Gupta, R.L. and M. Radhaswamy (2013), *Advanced Accountancy: Theory, Method and Application-Vol.-1*, 1st Edition, New Delhi: Sultan Chand & Sons.
3. Arulanandam, M.A. and K.S. Raman (2014), *Advanced Accountancy*, 6th Revised Edition, New Delhi: Himalaya Publications.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	L	L	M	H
CO2	S	M	M	M	H
CO3	S	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	Approved by
Dr. A. Karuppusamy	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	BCCA	**Programme Title :**	Bachelor of Commerce with Computer Applications	
Course Code:	18UCC306	**Course Title**	**Batch :**	2018-'21
		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 of Market - 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 Policy - Product Planning and Development - Product Life Cycle – Product Mix. Pricing: Importance – Objectives – Factors affecting Pricing Decisions - Types of Pricing. *Branding: Features – Types – Functions.* *Packaging: Features – Types – Advantages – Brand Name and Trademark.*	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*, 4^{th} Editon, New Delhi: S. Chand & Company Limited.

Books for Reference

1. Rajan Nair, N. and C.B. Gupta (2014), *Marketing Management – Text and Cases*, 15^{th} Edition, New Delhi: Sultan Chand & Sons.
2. Philip Kotler and Kevin Lane Keller (2012), *Marketing Management*, 14^{th} Global Edition, New Delhi: Prentice Hall of India.
3. Ravilochanan, P. (2010), *Principles of Marketing*, 2^{nd} 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	Approved by
Ms. P. Gomathidevi	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

<table>
<tr><td>Programme Code:</td><td>BCCA</td><td>Programme Title :</td><td colspan="2">Bachelor of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">18UCC307</td><td>Course Title</td><td>Batch :</td><td>2018-’21</td></tr>
<tr><td rowspan="2">Core-VII: Relational Database Management System and Oracle</td><td>Semester :</td><td>III</td></tr>
<tr><td>Hrs/Week:</td><td>5</td><td>Credits:</td><td>4</td></tr>
</table>

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	Introduction – Purpose of Database Systems – *View of Data – Data Abstraction* – Instances and Schemas – Data Independence. Data Models: Object based Logical Models, Physical Data Models and Record based Logical Models –Transaction Management – Storage Management – DBA – Database Users.	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	Introduction to Oracle – 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	Introduction to PL/SQL: Advantages of PL/SQL – 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 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	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	Approved by
Ms. T. Vijaya Chithra	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

<table>
<tr><td>Programme Code:</td><td>BCCA</td><td>Programme Title :</td><td colspan="2">Bachelor of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">18UCC308</td><td>Course Title</td><td>Batch :</td><td>2018-’21</td></tr>
<tr><td rowspan="2">Core-VIII: Programming Laboratory – III : Oracle</td><td>Semester :</td><td>III</td></tr>
<tr><td>Hrs/Week:</td><td>4</td><td>Credits:</td><td>3</td></tr>
</table>

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

<table>
<tr><th>Programs</th><th>Hours</th></tr>
<tr><td><u>SQL</u>
1. Create a table for employee details using DDL Commands.
2. Create a table for sales details using DML Commands.
3. Create a table for item details using DCL & TCL Commands.
4. Create a table for student details and verify the following data constraints.
(a) Primary Key
(b) Reference Key
(c) Default Key
5. Create a table for employee details and verify the following data constraints.
(a) Not Null
(b) Unique Key
(c) Check
6. Create a table for student attendance and mark details and combine the results of two queries using the set operators.
7. Create a table and perform SQL * Plus functions – Group and single row functions
8. Create a table and display the database objects in partition view</td><td>28</td></tr>
</table>

PL / SQL	
9. Create a PL/SQL block and retrieve the records stored in the employee table. 10. Create a PL/SQL program to reverse the given number. 11. Create a program to execute the simple and while loop structure in PL/SQL 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. Create a Pl/SQL block to check whether the given string is Palindrome or not. 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

Mapping

PSO / CO	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	Approved by
Ms. P. Gomathidevi	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

<table>
<tr><td>Programme Code:</td><td>BCCA</td><td>Programme Title :</td><td colspan="2">Bachelor of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">18UCC3A3</td><td>Course Title</td><td>Batch :</td><td>2018-’21</td></tr>
<tr><td rowspan="2">Allied-III:
Executive Communication – Practicals</td><td>Semester :</td><td>III</td></tr>
<tr><td>Hrs/Week:</td><td>4</td><td>Credits:</td><td>4</td></tr>
</table>

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

<table>
<tr><th>Content</th><th>Hours</th></tr>
<tr><td>Part – A (Written Communication)
1. Trade Letters : Enquiries - Orders and Execution
2. Credit and Status Enquiries
3. Claims and Adjustments
4. Collection Letters
5. Bank Correspondence
6. Insurance Correspondence
7. Agency Correspondence
8. Sales Letters
9. Complaint Letters
10. Circular Letters
11. Application Letters
12. Preparation of Resume
13. Drafting Agenda and Minutes</td><td>30</td></tr>
</table>

Part – B (Oral Communication)	
1. Self- Introduction 2. Listening 3. Reading 4. Group Discussion 5. Public Speaking. *6. Telephonic Conversation* 7. Mock Interview 8. Business Presentation 9. Role Play	22

* *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. Students Evaluation

Part A - Internal and External Examiner
Part B - Internal Examiner only

3. Distribution of Marks

End of Semester:
Part A - 40 Marks (Record - 5 & Practicals - 35)
Part B - 20 Marks

Continuous Assessment
Part A - 10 Marks
Part B - 30 Marks

Mapping

PSO / CO	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	Approved by
Dr. P. Anitha & Ms. R. Ramya	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

<table>
<tr><td>Programme Code:</td><td>BCCA</td><td>Programme Title :</td><td colspan="2">Bachelor of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">18UCC309</td><td>Course Title</td><td>Batch :</td><td>2018-’21</td></tr>
<tr><td rowspan="2">Core IX: Business Law</td><td>Semester :</td><td>III</td></tr>
<tr><td>Hrs/Week:</td><td>5</td><td>Credits:</td><td>4</td></tr>
</table>

Course Objective

To provide basic knowledge on the provisions of the Indian Contract Act

Course Outcomes (CO)

K1	**CO1**	To keep in mind the fundamentals of Contract Act
K2	**CO2**	To understand the rights and duties of various persons involved in contract
K3	**CO3**	To apply the provision of Contract Act in real business
K4	**CO4**	To analyze the various provisions of Contract Act

Syllabus

Unit	Content	Hours
Unit – 1	Law – Meaning - Indian Contract Act, 1872 – Contract – Definition – *Classification of Contracts* – Essential Elements of Valid Contract. Offer – Types – Legal Rules relating to Offer – Acceptance – Essentials of Valid Acceptance – Communication of Offer and Acceptance – Revocation of Offer and Acceptance.	12
Unit – 2	Consideration – Essentials of a Valid Consideration – Stranger to Consideration – No Consideration No Contract – Exceptions. Capacity to Contract – Law relating to Minor, Unsound Mind Person – Persons Disqualified by Law – Free Consent – Coercion – Undue Influence – Fraud – Mistake and Misrepresentation.	14
Unit – 3	Contingent Contract – Rules regarding Contingent Contract – Performance of Contract – Modes of Performance – Quasi-Contract – Discharge of Contract – Modes of Discharge - Remedies for Breach of Contract.	14
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 – Classification – Creation of Agencies – Rights and Duties of an Agent – Liabilities of the Principal to the Third Parties – Personal Liability of an Agent – Contract of Sale of Goods Act 1930 – Rules regarding Delivery of Goods – *Rights and Duties of a Buyer and Seller*.	12

* *Italicized* texts are for self-study.

Teaching Methods

Power Point Presentations, Seminar, Assignment and Case study

Books for Study

1. Kapoor, N.D. (2014), *Elements of Mercantile Law*, 5th Edition, New Delhi: Sultan Chand & Sons Company Limited.

Books for Reference

1. Pillai, R.S.N. and Bagavathi (2011), *Business Law*, 3rd Edition, New Delhi: Sultan Chand & Company Limited.
2. Tulsian, P.C. (2011), *Business Law*, 2nd Edition, New Delhi: Sri Vishnu Publication.
3. Jane Mallor, A. James Barnes, L. Thomas Bowers (2014), *Business Law*, 7th Edition, New Delhi: McGraw Hill / Irwin Publication.

Mapping

PSO / CO	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	Approved by
Ms. M. Yamunadevi	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

<table>
<tr><td>Programme Code:</td><td>BCCA</td><td>Programme Title :</td><td colspan="2">Bachelor of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">18UCC3N1</td><td>Course Title</td><td>Batch :</td><td>2018-’21</td></tr>
<tr><td rowspan="2">Non-Major Elective: Commerce Practicals</td><td>Semester :</td><td>III</td></tr>
<tr><td>Hrs/Week:</td><td>1</td><td>Credits:</td><td>2</td></tr>
</table>

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

Commerce Practicals 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. Fixing brand name* 7. Unique Selling Price (USP) 8. Office layout 9. Pay-in-slip 10. Withdrawal slip 11. Cheque *12. DD chalan* 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

PSO / CO	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	Approved by
Mr. A. Prahalathan	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

<table>
<tr><td>Programme Code:</td><td>BCCA</td><td>Programme Title :</td><td colspan="2">Bachelor of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">18UCC3N2</td><td>Course Title</td><td>Batch :</td><td>2018-’21</td></tr>
<tr><td rowspan="2">Non-Major Elective:
Supply Chain Management</td><td>Semester :</td><td>III</td></tr>
<tr><td>Hrs/Week:</td><td>1</td><td>Credits:</td><td>2</td></tr>
</table>

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	*Demand Forecasting in a Supply Chain* - 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 - *Information Technology and Supply Chain* - 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 Editon, New Delhi: Pearson Education Limited.
3. Sahay, B.S. (2006), *Emerging Issues in Supply Chain Management*, 5th Edition, New Delhi, Macmillan India Limited.

Mapping

PSO / CO	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	Approved by
Ms. M. Thilagavathi	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

<table>
<tr><td>Programme Code:</td><td>BCCA</td><td>Programme Title :</td><td colspan="2">Bachelor of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">18UCC410</td><td>Course Title</td><td>Batch :</td><td>2018-’21</td></tr>
<tr><td rowspan="2">Core X : Cost Accounting</td><td>Semester :</td><td>IV</td></tr>
<tr><td>Hrs/Week:</td><td>5</td><td>Credits:</td><td>4</td></tr>
</table>

Course Objective

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

Course Outcomes (CO)

K1	**CO1**	To keep in mind the basics of cost accounting
K2	**CO2**	To understand the various types of inventory and costing
K3	**CO3**	To apply the various methods in calculation of labour and overheads
K4	**CO4**	To analyse the principles used in process, contract and job costing

Syllabus

Unit	Content	Hours
Unit – 1	Cost Accounting: Definition - Meaning and Scope - *Relationship of Cost Accounting with Financial Accounting and Management Accounting - Costing as an Aid to Management* – Limitations and Objections against Cost Accounting - Elements of Cost - Cost Sheet.	13
Unit – 2	Inventory Control Techniques – Materials - Levels of Inventory – EOQ - Methods of Valuing Material Issues – FIFO – LIFO - Simple Average - Weighted Average.	12
Unit – 3	Labour – Methods of Payment Systems: Time Rate and Piece Rate System. Incentive Systems: Halsey and Rowan. Overheads: Meaning - Classification – Allocation, Apportionment & Absorption of Overheads – Computation of Labour Cost.	14
Unit – 4	Process Costing – Meaning - Features - General Principles - Process Losses - Normal Loss-Abnormal Loss - Abnormal Gain. (Excluding Equivalent Production)	14
Unit – 5	Contract and Job Costing – Reconciliation of Cost and Financial Accounts	12

Note: Theory – 20% Problems – 80%

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Seminar and Assignment

Books for Study

1. Jain, S.P. and K.L. Narang (2013), *Cost Accounting – Principles and Practice*, 23rd Edition, New Delhi, Kalyani Publishers.

Books for Reference

Pillai, R.S.N. and V. Bagavathi (2010), *Management Accounting, 5th* Revised Edition, New Delhi: S. Chand & Company Limited.

Jain, S.P. and K.L. Narang (2012), *Cost and Management Accounting*, 13th Revised Edition, New Delhi, Kalyani Publishers.

Saxena, V.K. and C.D. Vashist (2014), *Essentials of Cost Accounting*, 2nd Edition, New Delhi: Sultan Chand & Sons.

Mapping

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

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

Course Designed by	Verified by HOD	Checked by	Approved by
Ms. P. Gomathidevi	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	18UCC411	Course Title	Batch :	2018-'21
		Core-X1: Visual Basic	Semester :	IV
Hrs/Week:	5		Credits:	4

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 – Benefits of Client/Server – Downsizing – Upsizing – Right sizing – Client/Server Models – Client/Server Architecture**:** Technical Architecture – Application Architecture – Two Tier Architecture – Three Tier Architecture OLTP & n Tier Architecture.	14
Unit – 2	Introduction to Visual Basic – Steps in VB Application – Integrated Development Environment (IDE) - Properties, Methods and Events – Event Driven Programming - Variables – Scope of Variables – Constants – Data Types.	12
Unit – 3	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.	14
Unit – 4	Creating and Using Standard Controls: Form, *Label*, *Text box*, 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.	12

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.	13

* *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 (2001), *Visual Basic 6.0 in 30 Days*, 2nd Edition, Chennai: SciTech Publications (India) Private Limited.

Books for Reference

1. Steven Holzner (2007), *VB 6 Programming Black Book*, 3rd Edition, New Delhi: Dream Tech Press.
2. Gary Cornell (2007), *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	Approved by
Ms. P. Jayanthi	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

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<tr><td>Programme Code:</td><td>BCCA</td><td>Programme Title :</td><td colspan="2">Bachelor of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">18UCC412</td><td>Course Title</td><td>Batch :</td><td>2018-'21</td></tr>
<tr><td rowspan="2">Core-XII:
Programming Laboratory-IV:
Visual Basic</td><td>Semester :</td><td>IV</td></tr>
<tr><td>Hrs/Week:</td><td>4</td><td>Credits:</td><td>3</td></tr>
</table>

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
1. Develop an application to perform simple arithmetic operations. 2. Create a VB application to calculate simple and compound interest. 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. *Design a form to show the employee pay slip using if statement*. 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. *Create an employee database in Ms-Access and display the information in the VB form using data control. Perform various manipulations.*	52

15. Design a Electricity Bill using DAO / ADO Control by considering the following conditions:	

Units Consumed	Rate (Rs.)
Up to 100 units	1.00
101 units – 200 units	1.50
Above 200 units	2.00
Minimum Charge : Rs. 40	

* *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	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	Approved by
Dr. M. Deepa	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

<table>
<tr><td>Programme Code:</td><td>BCCA</td><td>Programme Title :</td><td colspan="2">Bachelor of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">18UCC413</td><td>Course Title</td><td>Batch :</td><td>2018-’21</td></tr>
<tr><td rowspan="2">Core-XIII:
Programming Laboratory-V:
Tally</td><td>Semester :</td><td>IV</td></tr>
<tr><td>Hrs/Week:</td><td>4</td><td>Credits:</td><td>3</td></tr>
</table>

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

<table>
<tr><td>1. Create a Company and display ledgers
2. Prepare the following Accounting Vouchers:
a) Payment Voucher b) Receipt Voucher c) Purchase Voucher
d) Sales Voucher e) Contra Voucher f) Journal Voucher
3. Make voucher alteration and deletion
4. Record the transactions of sample data for Trial Balance
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. Show trading and profit & loss account
12. Display final accounts of a Company
13. Computation of ratio analysis</td><td>52</td></tr>
</table>

14. Display foreign gain or loss 15. Print a cheque	

* *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	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	Approved by
Ms. M. Thilagavathi	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

<table>
<tr><td>Programme Code:</td><td>BCCA</td><td>Programme Title :</td><td colspan="2">Bachelor of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">18UCC4A4</td><td>Course Title</td><td>Batch :</td><td>2018-’21</td></tr>
<tr><td rowspan="2">Allied-IV:
Operations Research</td><td>Semester :</td><td>IV</td></tr>
<tr><td>Hrs/Week:</td><td>5</td><td>Credits:</td><td>4</td></tr>
</table>

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 – *Significance.* 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 – *Types of Inventory* – 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

<u>Note:</u>

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

PSO / CO	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	Approved by
Dr. K.S. Kavitha	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

<table>
<tr><td>Programme Code:</td><td>BCCA</td><td>Programme Title :</td><td colspan="2">Bachelor of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">18UCC414</td><td>Course Title</td><td>Batch :</td><td>2018-'21</td></tr>
<tr><td rowspan="2">Core XIV: Company Law</td><td>Semester :</td><td>IV</td></tr>
<tr><td>Hrs/Week:</td><td>5</td><td>Credits:</td><td>4</td></tr>
</table>

Course Objective

To provide basic knowledge on the provisions of the Companies Amendment Act, 2013

Course Outcomes (CO)

K1	**CO1**	To remember the basic characteristics of a company form of business
K2	**CO2**	To understand the legal structure and nature of a company
K3	**CO3**	To analyze the basic requirements of conducting company meetings
K4	**CO4**	To figure out the process followed in winding up of companies

Syllabus

Unit	Content	Hours
Unit – 1	Company – Meaning and Definition – Characteristics – *Kinds* – Privileges of Private Company – Conversion of a Private Company into a Public Company – Formation of a Company.	12
Unit – 2	Memorandum of Association – Meaning and Importance – Alteration – Doctrine of Ultravires – Effects – Articles of Association – Alteration – Doctrine of Indoor Management – Differences between Memorandum and Articles. Prospects – Meaning – Contents – Misstatements in the Prospects – Remedies for Misstatement.	14
Unit – 3	Management of a Company – Appointment of Directors – Removal of Directors – Legal Position of Directors – Powers, Duties and Liabilities of Directors – Managing Director – Manager – Independent Director.	14
Unit – 4	Share Capital – *Kinds of Shares* – Transfer and Transmission of Shares – Company Meetings – Statutory Meeting – Annual General Meetings – Extra-ordinary General Meetings – Requisition of a Valid Meeting: Notice, Quorum, Chairman, Proxy, Voting, Resolutions and Minutes.	13
Unit – 5	Winding up of Companies – Compulsory Winding up – Voluntary Winding up – Winding up subject to the Supervision of Court – Powers and Duties of Liquidator.	12

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Group discussions, Seminar, Assignment and Case study

Books for Study

1. N.D. Kapoor (2015), *Company Law*, 30th Edition, Sultan Chand & Sons

Books for Reference

1. PM S Abdul Gafoor & S. Thothadri (2016), Company Law, 2nd Edition, Vijay Nicole Imprints Private Limited, Chennai
2. Ashok K. Bakerial (2010), *Company Law*, 12th Edition, New Delhi: Vikas Publication House Private Limited.
3. Kapoor, G.K. and Sanjay Dhamija (2014), *Company Law and Practice*, 19th Edition, Mumbai: Taxmann Publications Private Limited.

Mapping

PSO / CO	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	Approved by
Dr. C. Balakrishnan	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

<table>
<tr><td>Programme Code:</td><td>BCCA</td><td>Programme Title :</td><td colspan="2">Bachelor of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">18UCC4N3</td><td>Course Title</td><td>Batch :</td><td>2018-’21</td></tr>
<tr><td rowspan="2">Non-Major Elective: Computer Application Practicals</td><td>Semester :</td><td>IV</td></tr>
<tr><td>Hrs/Week:</td><td>1</td><td>Credits:</td><td>2</td></tr>
</table>

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**
1. *Preparation of resume with and without using resume wizard* 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. *Create an advertisement in Power Point for a product* 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

PSO / CO	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	Approved by
Dr. P. Anitha	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

<table>
<tr><td>Programme Code:</td><td>BCCA</td><td>Programme Title :</td><td colspan="2">Bachelor of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">18UCC4N4</td><td>Course Title</td><td>Batch :</td><td>2018-’21</td></tr>
<tr><td rowspan="2">Non-Major Elective:
Retail Management</td><td>Semester :</td><td>IV</td></tr>
<tr><td>Hrs/Week:</td><td>1</td><td>Credits:</td><td>2</td></tr>
</table>

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- *Choosing a Retail Location*.	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- *Importance and Applications of Information Technology in Retail.*	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

PSO / CO	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	Approved by
Ms. S. Poongodi	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

<table>
<tr><td>Programme Code:</td><td>BCCA</td><td>Programme Title :</td><td colspan="2">Bachelor of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">18UCC515</td><td>Course Title</td><td>Batch :</td><td>2018-'21</td></tr>
<tr><td rowspan="2">Core XV:
Income Tax, Law and Practice</td><td>Semester :</td><td>V</td></tr>
<tr><td>Hrs/Week:</td><td>8</td><td>Credits:</td><td>4</td></tr>
</table>

Course Objective

To enable the students to gain adequate knowledge on direct tax

Course Outcomes (CO)

K1	**CO1**	To keep in mind the basic terms and concepts used in direct tax
K2	**CO2**	To understand the elements relating to income from salary and house property
K3	**CO3**	To deploy skills in computation of income business or profession, capital gains and other sources
K4	**CO4**	To figure out expertise knowledge in assessment of individual income

Syllabus

Unit	Content	Hours
Unit – 1	Tax System in India – *Definitions under Income Tax Act 1962* – Agricultural Income – Person – Assessee – Income – Gross Total Income – Total Income –Income that do not form part of Total Income - Assessment Year – Previous Year – Residential Status – *Scope of Total Income.*	20
Unit – 2	Income from Salaries:- Computation of Income from Salary	21
Unit – 3	Computation of Income from House Property – Computation of Profits and Gains of Business or Profession.	22
Unit – 4	Capital Gains – Mode of Computation – Exemption - Income from Other Sources.	21
Unit – 5	Set off and Carry Forward of Losses – Deduction from Gross Total Income – Aggregation of Income – Assessment of Individual.	20

<u>Note:</u>

Problems - 80%   Theory - 20%

* *Italicized* texts are for self-study.

Teaching Methods

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

Books for Study

1. Gaur, V.P., Narang, D.B., Puja Gaur, Rajeev Puri (2017), *Income Tax Law and Practice*, 44rd Edition, New Delhi: Kalyani Publishers.

Books for Reference

1. Mehrotra, H.C. and S.P. Goyal (2017), *Income Tax, Law and Accounts*, 57th Edition, Agra: Sahitya Bhawan Publications.
2. Pagre Dinkar (2017), *Income Tax Law and Practice*, 28th Edition, New Delhi: Sultan Chand & Sons Company Limited.
3. Redddy, T.S. and Y. Hari Prasad Reddy (2017), *Income Tax Theory, Law and Practice*, 14th Edition, Chennai: Margham Publications.

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	Approved by
Dr. P. Anitha & Ms. S. Poongodi	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	18UCC516	Course Title	Batch :	2018-'21
		Core XVI: Programming in C	Semester :	V
Hrs/Week:	7		Credits:	4

Course Objective

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

Course Outcomes (CO)

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

Syllabus

Unit	Content	Hours
Unit – 1	Introduction to C – 'C' Character Set – Tokens – Keywords – Identifiers – *Constants* – *Variables* – Rules for Defining Variables - Data Types – Declaring and Initializing Variables – Type Conversion– Operators and Expressions – Input / Output Operations. Decision Making and Branching –Decision making and Looping: If, If….else Statements, Else...if Ladder – Switch Statement – Go to Statement – While Statement – Do Statement – For Statement – Jumps in Loops.	17
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.	20
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.	17

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.	17
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.	20

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Seminar, Assignment and Activity

Books for Study

1. Balagurusamy, .E (2017), *Programming in Anci 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	Approved by
Ms. P. Jayanthi	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

<table>
<tr><td>Programme Code:</td><td>BCCA</td><td>Programme Title :</td><td colspan="2">Bachelor of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">18UCC517</td><td>Course Title</td><td>Batch :</td><td>2018-’21</td></tr>
<tr><td rowspan="2">Core XVII: Programming Laboratory –VI : C</td><td>Semester :</td><td>V</td></tr>
<tr><td>Hrs/Week:</td><td>4</td><td>Credits:</td><td>3</td></tr>
</table>

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. Write a program to find the area of circle. 2. Develop a program to check whether the given number is Amstrong or not. 3. Create a program to print the multiplication table. 4. *Generate a program to calculate the electricity bill.* 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. *Create a program to find the length of a string using pointer.* 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

Power point Presentations, Assignment and Activity

Mapping

PSO / CO	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	Approved by
Ms. T. Vijaya Chithra	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

<table>
<tr><td>Programme Code:</td><td>BCCA</td><td>Programme Title :</td><td colspan="2">Bachelor of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">18UCC518</td><td>Course Title</td><td>Batch :</td><td>2018-’21</td></tr>
<tr><td rowspan="2">Core XVIII:
Institutional Training</td><td>Semester :</td><td>V</td></tr>
<tr><td>Hrs/Week:</td><td>One Month Training</td><td>Credits:</td><td>3</td></tr>
</table>

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

PSO / CO	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	Approved by
Dr. P. Anitha	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

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<tr><td rowspan="2">Course Code:</td><td rowspan="2">18UCC519</td><td>Course Title</td><td>Batch :</td><td>2018-’21</td></tr>
<tr><td rowspan="2">Major Elective-I:
Banking and Insurance Law</td><td>Semester :</td><td>V</td></tr>
<tr><td>Hrs/Week:</td><td>7</td><td>Credits:</td><td>5</td></tr>
</table>

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 - Functions of Commercial Banks. Types of Accounts.	16
Unit – 2	Banker’s Duty: Special Types of Customers – Minor, Married Women, Lunatic and Partnership Firms and Companies. Cheque: Material Alteration – Crossing – Endorsement.	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 - Impact of LPG on Insurance Industry – *Types of Insurance: LIC, GIC, Marine – Merits and Demerits of Insurance*.	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 (2014), *Banking Theory, Law and Practice*, 24th 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

PSO / CO	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	Approved by
Ms. M. Yamunadevi	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

<table>
<tr><td>Programme Code:</td><td>BCCA</td><td>Programme Title :</td><td colspan="2">Bachelor of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">18UCC5S1</td><td>Course Title</td><td>Batch :</td><td>2018-’21</td></tr>
<tr><td rowspan="2">Skill Based Major Elective: Principles of Management</td><td>Semester :</td><td>V</td></tr>
<tr><td>Hrs/Week:</td><td>1</td><td>Credits:</td><td>2</td></tr>
</table>

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 – *Functions of Management* – 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 – *Qualities of a Good Leader* - 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. Jayashankar, J. (2009), *Principles of Management*, 1st Edition, Chennai: Margham Publications.

Books for Reference

1. Dinkar Pagare (2015), *Business Management*, 5th Edition, New Delhi: Sultan Chand & Sons.
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	Approved by
Ms. N. Ramya	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	18UCC5S2	Course Title	Batch :	2018-’21
		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	*Leadership – Characteristics - Leaderships Styles –*. 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	Approved by
Ms. M. Nirmala	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	BCCA	**Programme Title :**	Bachelor of Commerce with Computer Applications	
Course Code:	18UCC620	**Course Title**	**Batch :**	2018-'21
		Core XIX: Management Accounting	**Semester :**	VI
Hrs/Week:	7		**Credits:**	4

Course Objective

To make understand the application of accounting techniques for management decision making

Course Outcomes (CO)

K1	**CO1**	To keep in mind the difference in financial, cost and management accounting
K2	**CO2**	To get an idea about the analysis of various ratios and to understand the flow of fund and cash operations
K3	**CO3**	To apply the marginal costing techniques in real business
K4	**CO4**	To figure out the various types of budgets and variance analysis in planning and decision making

Syllabus

Unit	Content	Hours
Unit – 1	Management Accounting – Meaning – Definition – *Objectives* – Nature - Scope – Functions of Management Accounting - *Relationship between Management Accounting and Financial Accounting* - Management Accounting and Cost Accounting – Tools of Management Accounting – Limitations of Management Accounting.	13
Unit – 2	Ratio Analysis – Meaning – Uses – Limitations – Classification of Ratios – Computation of Ratios from Financial Statements – Preparation of Balance Sheet.	22
Unit – 3	Funds Flow Analysis: Meaning – Uses – Preparation of Fund Flow Statement. Cash Flow Analysis: Meaning – Uses – Difference between Fund Flow and Cash Flow Statement – Preparation of Cash Flow Statement (Revised Format).	20
Unit – 4	Marginal Costing – Break Even Analysis – Applications of Marginal Costing Techniques – Determination of Sales Mix – Key Factor – Make or Buy Decision (Simple Problems Only).	18

Unit – 5	Budget – Meaning - Budgetary Control – Flexible Budget –Production Budget: Materials Budget – Manufacturing Overheads Cost Budget. Sales Budget - Selling & Distribution Overheads Budget- Cash Budget – Master Budget – Zero Based Budgeting	18

NOTE

Distribution of Marks	**:**	Theory	-	20%
		Problems	-	80%

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Group discussions, Seminar and Assignment

Books for Study

1. Sharma, R.K. and Shashi K. Gupta (2014), *Management Accounting*, 13th Revised Edition, New Delhi: Kalayani Publishers.

Books for Reference

1. Pillai, R.S.N. and V. Bagavathy (2015), *Management Accounting*, 4th Edition, S. Chand and Company Private Limited.
2. Maheshwari, S.N. (2014), *Management Accounting and Financial Control*, 15th Revised Edition New Delhi: Sultan Chand and Sons.
3. Reddy, T.S. and Y. Hari Prasad Reddy (2011), *Management Accounting*, 5th Revised Edition, New Delhi: Margham Publications.

Mapping

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

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

Course Designed by	Verified by HOD	Checked by	Approved by
Ms. N. Ramya	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	BCCA	Programme Title :	Bachelor of Commerce with Computer Applications	
Course Code:	18UCC621	Course Title	Batch :	2018-'21
		Core XX: Indirect Taxes	Semester :	VI
Hrs/Week:	6		Credits:	4

Course Objective

To enable the students to gain adequate knowledge on Indirect tax

Course Outcomes (CO)

K1	**CO1**	To keep in mind relevant provisions of Indirect Tax
K2	**CO2**	To understand the basic concepts of GST
K3	**CO3**	To deploy skills in the tax registration procedures
K4	**CO4**	To figure out expertise knowledge in the latest amendments in connection with indirect taxation

Syllabus

Unit	Content	Hours
Unit – 1	Basic Concepts: Concept and Features of Indirect Taxes – Genesis of GST in India – Need for GST in India – Benefit of GST – *GST Council*	15
Unit – 2	Levy of Collection: Changes of GST – Levy of GST on Intra-State Supply (CGST/SGST/UTGST) – Levy of GST on Inter-State Supply (IGST) – Input Tax Credit (Basic) – Reverse Charge Mechanism.	16
Unit – 3	Supply: Meaning & Scope of Supply – Taxability of |Composite and Mixed Supply – Negative List under GST.	16
Unit - 4	Registration: Introduction – Person liable for Registration – Threshold limit for Registration – Compulsory Registration – Person not liable for Registration – Procedure for Registration – Effective date of Registration – Composition Levy.	15
Unit – 5	Exemption: Power to grant Exemption from GST Law – Goods Exempt from GST – List of Services Exempt from Tax	16

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Seminar, Assignment and Experience Discussion

Books for Study

1. R. Parameswaran and CA. P. Viswanathan (2018), *Indirect Taxes, GST & customs Laws*, 1st Edition, Coimbatore: Kavin Publishers

Books for Reference

1. Board of Studies (2017), *Taxation (Indirect Taxes) Module – 1 and 2,* New Delhi: The Institution of Chartered Accountants of India
2. K.M. Bansal (2018), *GST & Customs Law*, 1st Edition, Mumbai: Taxmann Publications Private Limited.
3. Ca. Ashok Batra (2017), *GST Rules & Forms with Referencer*, 2nd Edition, Wolters Kluwer Publications

Mapping

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

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

Course Designed by	Verified by HOD	Checked by	Approved by
Dr. P. Anitha	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

<table>
<tr><td>Programme Code:</td><td>BCCA</td><td>Programme Title :</td><td colspan="2">Bachelor of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">18UCC622</td><td>Course Title</td><td>Batch :</td><td>2018-’21</td></tr>
<tr><td rowspan="2">Core XXI: Programming Laboratory – VII: Multimedia</td><td>Semester :</td><td>VI</td></tr>
<tr><td>Hrs/Week:</td><td>5*</td><td>Credits:</td><td>3</td></tr>
</table>

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

<table>
<tr><th>Programs</th><th>Hours</th></tr>
<tr><td>Photoshop
1. Reduce Picture Size
2. Replace colour in an Image
3. Merging of two Images
4. Add a pattern as background
5. Make a simple book cover by using basic functionalities
Flash
6. Raining Effect
7. Logo
8. Bouncing ball
9. Drawing and creating text with effects
10. Transforming a shape into another Shape (Circle, Square and Triangle)</td><td>65</td></tr>
</table>

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

Teaching Methods

Power point Presentations, Assignment, Experience Discussion and Activity

PSO / CO	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	Approved by
Ms. T. Vijaya Chithra	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

<table>
<tr><td>Programme Code:</td><td>BCCA</td><td>Programme Title :</td><td colspan="2">Bachelor of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">18UCC623</td><td>Course Title</td><td>Batch :</td><td>2018-’21</td></tr>
<tr><td rowspan="2">Major Elective II: Commerce with Computer Application Practicals</td><td>Semester :</td><td>VI</td></tr>
<tr><td>Hrs/Week:</td><td>5*</td><td>Credits:</td><td>5</td></tr>
</table>

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

<table>
<tr><td>

<u>Commerce Practicals</u>

1. Preparation of application form for PAN Card
2. Pay roll
3. Pay slip
4. Fixing brand name
5. Unique Selling Price (USP)
6. Office Layout
7. Pay-in- Slip
8. Withdrawal Slip
9. Cheque
10. DD Chalan
11. Filling of Post Office RD Form
12. Share Application Form

</td><td>29</td></tr>
</table>

Computer Applications - Practicals	
1. Preparation of resume with and without using resume wizard 2. Invite board members for annual meeting using mail merge concept 3. Creation of Website using external link and frames 4. Create and send an official e-mail with document attachment 5. E-Ticket Reservation (Bus, Railways, Airways, etc.) 6. Online Insurance Premium Payment *7. Online Purchase and Settlement* 8. Online Employment Registration and Renewal	36

Note 1: * It includes Theory – 1 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	Approved by
Dr. P. Anitha	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

<table>
<tr><td>Programme Code:</td><td>BCCA</td><td>Programme Title :</td><td colspan="2">Bachelor of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">18UCC624</td><td>Course Title</td><td>Batch :</td><td>2018-’21</td></tr>
<tr><td rowspan="2">Major Elective III:
E-Commerce and Information Security</td><td>Semester :</td><td>VI</td></tr>
<tr><td>Hrs/Week:</td><td>5</td><td>Credits:</td><td>5</td></tr>
</table>

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

	Spoofing 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.	12

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,* Cenage Learning, 4th Edition.

Mapping

PSO / CO	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	Approved by
Ms. R. Ramya	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

<table>
<tr><td>Programme Code:</td><td>BCCA</td><td>Programme Title :</td><td colspan="2">Bachelor of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">18UCC6S3</td><td>Course Title</td><td>Batch :</td><td>2018-’21</td></tr>
<tr><td rowspan="2">Skill Based Major Elective: Financial Markets and Institutions</td><td>Semester :</td><td>VI</td></tr>
<tr><td>Hrs/Week:</td><td>1</td><td>Credits:</td><td>2</td></tr>
</table>

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 – *Difference between Money Market and Capital Market.*	3
Unit – 2	New Issues Market – Functions – Methods of Floating New Issues. Stock Exchange: Meaning – *Functions of Stock Exchange*.	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

PSO / CO	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	Approved by
Ms. N. Ramya	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	BCCA	**Programme Title :**	Bachelor of Commerce with Computer Applications	
Course Code:	18UCC6S4	**Course Title**	**Batch :**	2018-'21
		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 – *Investment and Gambling – Source of Investment* – 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*, 5rd Edition, Chennai: Prentice Hall.

Mapping

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

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

Course Designed by	Verified by HOD	Checked by	Approved by
Dr. A. Karuppusamy	Dr. P. Anitha	Dr. M. Durairaju (Coordinator)	COE

20PCC101

Programme Code:	MCCA	**Programme Title :**	Master of Commerce with Computer Applications	
Course Code:	20PCC101	**Course Title**	**Batch :**	2020-'22
		Core-I : Higher Corporate Accounting	**Semester :**	I
Hrs/Week:	8		**Credits:**	4

Course Objective

To impart the knowledge in the area of corporate accounting and its applications in banking, insurance and holding company

Course Outcomes (CO)

K1	**CO1**	To keep in mind the concepts of company accounts and accounting standards
K2	**CO2**	To understand the treatment of accounting in case of amalgamation, absorption, reconstruction and holding of company or companies
K3	**CO3**	To deploy the knowledge in preparing banking company accounts
K4	**CO4**	To analyze the treatment of insurance company accounts and inflation accounting in real business situations

Syllabus

Unit	Content	Hours
Unit – 1	Preparation of Company Final Accounts– Divisible Profit: Declaration of Dividend and Transfer of Reserve Rules 1975 - Managerial Remuneration - Bonus Shares. Indian Accounting Standards: An Overview - Disclosure of Accounting Policies (AS1) – Valuation of Inventories (AS2) – Cash Flow Statements (AS3) – *Depreciation Accounting (AS6)* – Accounting for Amalgamation (AS14).	22
Unit – 2	Amalgamation and Absorption of Companies (AS14) - Reconstruction of Companies (External and Internal).	20
Unit – 3	Holding Company Accounts: Calculation of Capital Profit – Revenue Profit – Cost of Control – Minority Interest – Revaluation of Assets – Issue of Bonus Shares – Treatment of Dividend - Preparation of Consolidated Balance Sheet (Excluding Inter-Company and Multiple-holdings).	22
Unit – 4	Banking Company Accounts: Treatment of Rebate on Bills Discounted – Provisions Required for Various Types of Assets – Performing and Non-Performing Assets (NPA): Meaning – Treatment - Preparation of Profit and Loss Account and Balance Sheet.	20

Unit – 5	Insurance Company Accounts: Life Insurance – Computation of Correct Life Assurance Fund - General Insurance (Fire and Marine Insurance only). *Inflation Accounting – Meaning - Methods* (Theoretical Aspects only)	20

Note:

The question paper shall cover 20% theory and 80% problems

* *Italicized* texts are for self-study.

Teaching Methods

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

Book for Study

1. Reddy, T.S. (2015), *Corporate Accounting*, 6th Edition (Reprint), Chennai: Margham Publications.

Books for Reference

1. Jain, S.P. and K.L. Narang (2014), *Advanced Accountancy (Volume-II Corporate Accounting)*, 12th Edition, New Delhi: Kalyani Publishers.
2. Verma, K.K. (2010), *Corporate Accounting*, 1st Edition, New Delhi: Anuraj Jain for Excel Books.
3. Maheswari, S.N. and S.K. Maheswari (2009), *Corporate Accounting*, 5th Edition, Noida: Vikas Publishing House Private Limited.

Mapping

PSO / CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	L	L	M	H
CO2	H	M	M	M	H
CO3	S	M	M	H	H
CO4	S	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. P. Archanaa	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumaran

20PCC102

Programme Code:	MCCA	**Programme Title :**	Master of Commerce with Computer Applications	
Course Code:	20PCC102	**Course Title**	**Batch :**	2020-'22
		Core II : Managerial Economics	**Semester :**	I
Hrs/Week:	6		**Credits:**	4

Course Objective

To impart the knowledge on application of economic principles in key management decisions within the firm

Course Outcomes (CO)

K1	**CO1**	To review the fundamental concepts of managerial economics and recollect the concept of national income
K2	**CO2**	To understand the concepts of demand and its application in forecasting.
K3	**CO3**	To implement the production function and to analyse the concept of cost in the growth of national economy
K4	**CO4**	To estimate the output and price considering the various market situations

Syllabus

Unit	Content	Hours
Unit – 1	**Managerial Economics:** Meaning - Nature and Scope – Role and Responsibilities of Managerial Economist - Relationship between Managerial Economics and Other Subjects – *Uses of Managerial Economics.*	15
Unit – 2	**Demand and Supply Analysis**: Demand Determinants - Elasticity of Demand – Types – Methods - Factors Influencing Elasticity of Demand. Supply Analysis: Meaning, Law of Supply, Elasticity of Supply, factors Influencing Supply. *Demand Forecasting: Classification – Purpose – Methods.*	16
Unit – 3	**Production & Cost:** Law of Diminishing Returns and Law of Variable Proportions –Producers Equilibrium - Economies of Scale. Cost Analysis: Cost Theory - Cost Concept - Cost and Output Relationship - Break Even Analysis.	15

Unit - 4	**Pricing Decision:** Pricing and Output Decisions in Different Market Situations - Pricing under Perfect Competition – Monopoly - Monopolistic Competition - Duopoly and Oligopoly.	16
Unit - 5	**National Income:** Elements of National Income – National Income Concepts - Measurement of National Income – Difficulty of Measurement – Significance of National Income.	16

* *Italicized* texts are for self-study.

Teaching Methods

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

Book for Study

1. R.L Varshney & K.L Maheshwari (2018) Managerial Economics, 19th edition, Sultan Chand Sons, New Delhi
2. H.R Appanniah,S.Santhi and H.R.Ramath (2017), "Managerial Economics", 1st Edition, Himalaya publishing house. D.M Mithani,(2018).

Books for Reference

1. Mithani D.M (2018),"Principles of Economics" 1st Edition,Himalaya publishing house.
2. Mehta, P.L. (2014), *Managerial Economics*, 19th Edition, New Delhi: Sultan Chand and Sons.
3. Gupta, G.S. (2017), *Managerial Economics*, 3rd Edition, New Delhi: McGraw Hill Education.

Mapping

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

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	Prof. K. Srinivasan	Dr. R. Muthukumaran

20PCC103

<table>
<tr><td>Programme Code:</td><td>MCCA</td><td>Programme Title :</td><td colspan="2">Master of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">20PCC103</td><td>Course Title</td><td>Batch :</td><td>2020-’22</td></tr>
<tr><td rowspan="2">Core-III :
Business Environment</td><td>Semester :</td><td>I</td></tr>
<tr><td>Hrs/Week:</td><td>6</td><td>Credits:</td><td>4</td></tr>
</table>

Course Objective

To expose the students to the environmental aspects of business

Course Outcomes (CO)

K1	**CO1**	To understand the elements that shapes the business and economic structure of India
K2	**CO2**	To comprehend the concept of LPG in business environment
K3	**CO3**	To analyze the environment of a business from political, technological and social perspectives
K4	**CO4**	To figure out the information relating to business environment in the present scenario

Syllabus

Unit	Content	Hours
Unit - 1	**Business Environment:** Objectives – Importance – Characteristics - Types of Environment – Nature and Scope – Relationship between Economic and Non-Economic Environment – Elements of Business Environment.	16
Unit - 2	**Economic Environment**: Industrial Policy 1991 – Liberalization – Privatization: Merits and Demerits – Forms of Privatization - Privatization in India – *Globalization: Pros and Cons of Globalization – Globalization in India.*	15
Unit - 3	**Political Environment**: Government and Business Relationship – Different Roles of Government in Indian Economy – State Intervention: Meaning - Objectives – Expansion. Indian Constitution – The Preamble Fundamental Rights.	16
Unit - 4	**Technological Environment:** Features – Status of Technology in India - Impact of Technology on Society and Economy – Restraints on Technological Growth – Technology Policy.	15
Unit - 5	**Social Environment:** Social Responsibilities of Business – Business and Society – Business Ethics - Women and Business Opportunities – Financial Support for Women Entrepreneur - Child Labour – Corporate Governance.	16

* *Italicized* texts are for self-study.

Teaching Methods

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

Book for Study

1. Francis Cherunilum (2017), *Business Environment: Text and Cases*, 25th Revised Edition, Mumbai: Himalaya Publishing House.

Books for Reference

1. Ashwathappa, K. (2017), *Essentials of Business Environment*, 14th Revised Edition, Mumbai: Himalaya Publishing House.
2. Sankaran, S. (2013), *Business Environment*, 3rd Revised Edition, Chennai: Margham Publications.
3. Premavathy, N. (2008), *Business Environment*, 3rd Revised Edition, Chennai: Sri Vishnu Publications.

Mapping

PSO / CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	L	L	M	H
CO2	H	M	M	M	H
CO3	S	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. Jayanthi	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumaran

20PCC104

Programme Code:	MCCA	**Programme Title :**	Master of Commerce with Computer Applications	
Course Code:	20PCC104	**Course Title**	**Batch :**	2020-'22
		Core-IV : Relational Database Management System & Oracle	**Semester :**	I
Hrs/Week:	6		**Credits:**	4

Course Objective

To facilitate the students to be familiar with the concepts of database design

Course Outcomes (CO)

K1	**CO1**	To keep in mind the concepts of database systems
K2	**CO2**	To understand the RDBMS queries, object modeling and database design
K3	**CO3**	To implement the fundamentals of Oracle database
K4	**CO4**	To explore the concepts of error handling and creating simple forms and reports

Syllabus

Unit	Content	Hours
Unit - 1	RDBMS: Introduction – Database Concepts - Purpose of Database – Disadvantages of file-based Management Systems – Advantages of Database – Benefits of DBMS – Components of DBMS. Data Dictionary – Benefits – Types - DBA. *Data Abstraction* – *Data Independence* – Physical and Logical Database Independence – Database Relationship and Associations – One-to-One Relationship – One-to-Many Relationship and Many-to-Many Relationship – Data Types.	16
Unit - 2	Data Models: Introduction - Conceptual, Physical and Logical Database Models – The Network Database Model – The Relational Model – Object Oriented Model – E-R Model – Components: Entities, Attributes and Relationships. Normalization – First Normal Form – 2NF – SNF – BCNF – Comparison – 4NF – MVD – 5NF.	15
Unit - 3	Introduction to Oracle – Tools of Oracle – Introduction to SQL – Oracle Internal Data Types – Divisions of SQL – Keys – Data Constraints - SQL * Plus Functions – SQL Operators - Set Operators – Relating Data through Join Concept - Usage of Sub-queries.	16

Unit - 4	Database Objects: Table - View – Synonym – Sequences – Index - Concept of Locking – Types of Locks – SQL * Plus Formatting Commands.	14
Unit - 5	PL/SQL – Introduction - Advantages of PL/SQL – Architecture of PL/SQL Block – Introduction to PL/SQL Block – Attributes – Control Structures – Concept of Error Handling – Functions – Procedures. Components of an Oracle Form – Simple Form Construction – Creating Reports.	17

* *Italicized* texts are for self-study.

Teaching Methods

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

Book for Study

1. Mathu Krithigha Venkatesh, L. (2012), *Database Management Systems*, 1st Edition, Chennai, Margham Publications.
2. Ivan Bayross (2010), *SQL, PL/SQL – The Programming Language of Oracle*, 4th Revised Edition, New Delhi: BPB Publication.

Books for Reference

1. Rajshekhar Sundarraman (2009), *Oracle 10g: First Impression*, 2nd Edition, New Delhi: Pearson Education Inc.
2. Kevin Loney & George Koch (2010), *Oracle Database 10g: The Complete Reference*, 9th Reprint, New Delhi: Tata Mc Graw Hill Publishing Company Limited.
3. Abraham Silber Schatz, Henry F. Korth and S. Sudharasan (2010), *Database System Concepts*, 6th Edition, New Delhi: McGraw Hill Publication.

Mapping

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

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

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

20PCC105

<table>
<tr><td>Programme Code:</td><td>MCCA</td><td>Programme Title :</td><td colspan="2">Master of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">20PCC105</td><td>Course Title</td><td>Batch :</td><td>2020-'22</td></tr>
<tr><td rowspan="2">Core-V : Programming Laboratory – I : Oracle</td><td>Semester :</td><td>I</td></tr>
<tr><td>Hrs/Week:</td><td>4</td><td>Credits:</td><td>4</td></tr>
</table>

Course Objective

To design and implement a database schema

Course Outcomes (CO)

K1	**CO1**	To keep in mind the various queries in SQL
K2	**CO2**	To understand the divisions of SQL
K3	**CO3**	To apply PL/SQL blocks in real business solution
K4	**CO4**	To design a simple form and generate a report

Practicals	Programs	Hours
SQL	1. Generate a table for employee salary details and make use of DDL Commands 2. Create a table for student details and make use of Select statement under DML commands *3. Build a table for employee salary details and make use of DCL & TCL Commands* 4. Create a table for student details and verify the following data constraints: (a) Primary Key (b) Reference Key (c) Default Key *5. Create a table for employee details and verify the following data constraints:* *(a) Not Null (b) Unique Key (c) Check* 6. Generate a program to demonstrate group and single row functions	26

	7. Create a table for item details and sales details and combine the results of two queries using the set operators 8. Write a program to implement join view concept 9. Build a program to implement partition view concept 10. Create a table for item details and make use of SQL * Plus formatting commands.	
PL/SQL	1. Write a PL/SQL block to find whether the given number is armstrong or not *2. Generate a PL/SQL block to check whether the given string is palindrome or not* 3. Write a PL/SQL block and retrieve the records stored in the employee table 4. Write a PL/SQL block to do display the students mark details by using percentage attributes 5. Write a PL/SQL block to compute the bonus for the given salary 6. Build a PL/SQL block to determine the eligibility for voting. 7. Write a PL/SQL block to implement exception handling 8. Design a simple form and report for employee details 9. Create a simple form and generate the report showing student personal details. 10. Generate a report showing sales details of a product in a month.	26

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Teaching Methods

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

Books for Reference

1. Rajshekhar Sundarraman (2009), *Oracle 10g: First Impression*, 2nd Edition, New Delhi: Pearson Education Inc.
2. Kevin Loney & George Koch (2010), *Oracle Database 10g: The Complete Reference*, 9th Reprint, New Delhi: Tata Mc Graw Hill Publishing Company Limited.
3. Abraham Silber Schatz, Henry F. Korth and S. Sudharasan (2010), *Database System Concepts*, 6th Edition, New Delhi: McGraw Hill Publication.

Mapping **20PCC105**

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

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

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

20PCC206

Programme Code:	MCCA	**Programme Title :**	Master of Commerce with Computer Applications	
Course Code:	20PCC206	**Course Title**	**Batch :**	2020-'22
		Core-VI : Financial Management	**Semester :**	II
Hrs/Week:	7		**Credits:**	4

Course Objective

To enhance the students' knowledge on various concepts in financial management and tools of investment analysis to take right financial decision in a business or firm

Course Outcomes (CO)

K1	**CO1**	To recollect the basic concepts in finance and financial management
K2	**CO2**	To comprehend the various avenues to raise capital to the business and its structure
K3	**CO3**	To apply the various techniques of capital budgeting in making the right investment decision
K4	**CO4**	To analyse the various sources to raise funds and its optimal utilization

Syllabus

Unit	Content	Hours
Unit - 1	Financial Management: Definition – Scope of Financial Management – Financial Decisions - Functional areas of Financial Management – Role of Financial Manager – Goals of Financial Management – Significance of Financial management - Functions of Controller and Treasurers in India – The Changing Scenario of Financial Management in India.	16
Unit - 2	Cost of Capital: Definition - Significance – Concepts of Cost of Capital – Cost of Debt Capital, Preference Capital, Equity Capital and Retained Earnings - Weighted Average Cost of Capital, Time Value of Money: Reasons for time preference of money.	17
Unit - 3	Capital Structure: Definition - Concept – Capital Structure Theories: Net Income Theory, Net Operating Income Theory – MM's Proposition on Capital Structure – Determinants of Optimal Capital Structure. Leverage: Definition - Financial, Operating and Combined Leverage. Dividend: Meaning – Dividend Policy – Determinants of Dividend Policy – Dividend Theories: Walter's Model – Gordon's Model – MM's Hypothesis.	20

Unit - 4	Capital Budgeting: Definition - Need and Importance - Investment Evaluation Criteria – Techniques of Capital Budgeting: Payback Method – ARR Method – NPV Method – IRR – Profitability Index. Risk Analysis in Capital Budgeting – Nature and Risk – *Conventional and Statistical Techniques to handle Risk* (Theory only).	20
Unit - 5	Management of Working Capital: Types of Working Capital – Sources of Working Capital - *Determinants of Working Capital*. Receivables Management – Inventory Management – Cash Management.	18

Note: The question paper shall cover 60% theory and 40% problems

* *Italicized* texts are for self-study.

Teaching Methods

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

Book for Study

1. Pandey, I.M. (2014), *Financial Management*, 11th Edition, Noida: Vikas Publishing House Pvt. Ltd

Books for Reference

1. Shashi K. Gupta and R.K. Sharma (2014), *Financial Management – Theory and Practice*, 7th Revised and Enlarged Edition, New Delhi: Kalyani Publishers.
2. Khan M.Y. and P.K. Jain (2014), *Financial Management-Text, Problems and Cases*, 7th Edition, New Delhi: McGraw Education (India) Private Limited.
3. Prasanna Chandra (2011), *Financial Management – Theory and Practices, 8th* Revised Edition, New Delhi: Tata McGraw – Hill Publishing Company Limited.

Mapping

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

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

20PCC206

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

20PCC207

Programme Code:	MCCA	**Programme Title :**	Master of Commerce with Computer Applications	
Course Code:	20PCC207	**Course Title**	**Batch :**	2020-'22
		Core-VII : Operations Research	**Semester :**	II
Hrs/Week:	6		**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 transportation and assignment problems in making business decisions
K2	**CO2**	To understand the usage of quantitative methods and techniques for effective decision making
K3	**CO3**	To apply inventory controls and replacement methods to solve business problems
K4	**CO4**	To figure out networking techniques and queuing theory to improve decision making and develop critical thinking

Syllabus

Unit	Content	Hours
Unit - 1	Operations Research: Introduction – Definition - LPP - Graphical Solution Method – General Linear Programming Problem (Definition alone) – Simplex Method: Basic Solutions and Degenerate Solutions to Linear Equation – Simplex Method (Simple Problems)	15
Unit - 2	Assignment Problem: Definition – Assignment Algorithm – Hungarian Assignment – Unbalanced Assignment Method. Sequencing Problems: Introduction – Problem with 'n' Jobs and 2 Machines – Problems with 'n' Jobs & '3' Machines - Problems with 'n' Jobs & 'k' Machines (Simple Problems only). Transportation Problem: Row Minimum – Column Minimum – NWC – LCM – VAM. Test of Optimality: MODI Method (Simple Problems only).	16

Unit - 3	Queuing Theory: Introduction - Queuing System – *Characteristics of Queuing System* – Symbols and Notations – Classification of Queues-Single Server Model (Finite Queue) Replacement Model: Introduction Model 1: Replacement of an Item whose maintenance cost increases with time and money value is not changed Model 2: Replacement of an item when maintenance cost increases with time and money value changes with time	16
Unit - 4	Inventory Control: Introduction – *Types of Inventory* – Economic Order Quantity: Case 1: EOQ with No Shortage Case 2: EOQ with Shortage EOQ with Price Breaks: Case 1: EOQ with 1 Price Break Case 2: EOQ with 2 Price Break (Simple Problems only)	15
Unit - 5	Network Scheduling: Introduction – Network and Basic Components – Rules of Network Constructions – Time Calculations in Networks – Critical Path Method (CPM) - Program Evaluation and Review Technique (PERT) & PERT Calculations- Difference between CPM & PERT (Simple Problems only).	16

Note:

The question paper shall cover 20% theory and 80% problems

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Assignment and Brain Storming

Book for Study

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

Books for Reference

1. Kanti Swarup, P.K. Gupta & Manmohan (2013), *Problems in Operations Research*, 12th Edition, New Delhi: S. Chand & Sons.
2. Panneerselvam, R. (2011), *Operations Research*, 2nd Edition, New Delhi: Prentice Hall of India Pvt. Ltd.
3. Premkumar Gupta, D.S. Hira (2014), *Operations Research*, 7th Edition, New Delhi: S. Chand & Sons.

Mapping **20PCC207**

PSO / CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	L	L	M	S
CO2	S	M	M	M	S
CO3	H	M	M	H	S
CO4	S	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. S. Poongodi	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumaran

20PCC208

Programme Code:	MCCA	Programme Title :	Master of Commerce with Computer Applications	
Course Code:	20PCC208	Course Title	Batch :	2020-'22
		Core-VIII : Digital Marketing	Semester :	II
Hrs/Week:	6		Credits:	4

Course Objective

To endow the students with the basic knowledge of marketing and its digitalization

Course Outcomes (CO)

K1	CO1	To recollect the basic concepts of marketing and digital marketing
K2	CO2	To get the idea about agricultural marketing in India
K3	CO3	To implement the digital marketing through various channels or media
K4	CO4	To analyze viable digital marketing in modern era and knowledge exchange effects

Syllabus

Unit	Content	Hours
Unit - 1	Marketing: Introduction – Definition – Meaning – Evolution of Marketing – Objectives – Importance – *Functions.* Market Segmentation: Meaning - Criteria – Bases - Benefits. Marketing Mix: Definition – Elements of Marketing Mix – Problems.	16
Unit - 2	Digital Marketing: Introduction – Meaning – Definition – Characteristics – Importance – Advantages and Disadvantages – Strategies in Digital Marketing.	16
Unit - 3	Channels of Digital Marketing: Facebook – Online – Display Advertising – E-Mail Marketing – Social Media Marketing – Mobile Marketing – Search Engine Marketing (SEM). Search Engine Optimisation: Strategy- SEO Reporting- SEO Technical Tools.	15
Unit - 4	Website Designing and Development: Content Writing- Blog Creation- Ad words and Keyword Selection- Navigating Ad Words. Recent Trends: Niche Marketing - Viral Marketing – Geo Marketing – You tube Marketing – Chain link Relationship Marketing.	15
Unit - 5	New rules of Marketing in a Digital Age - Online Selling Formats – Pricing Issues in Digital Marketing – Online Consumers Perspective. Knowledge Exchange: Goals of Knowledge Exchange – Effects of Knowledge Exchange in Digital Marketing.	16

20PCC208

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Group discussions, Seminar, Assignment, Activity and Case study

Book for Study

1. Pillai, R.S.N and V. Bagavathi (2014), *Modern Marketing Principles and Practices*, 4th Edition, New Delhi: S. Chand & Company Private Limited.
2. Ragaventra.k, Sarathi prabhakaran, (2016), Digital Marketing, 1st Edition, Himalaya Publishing house.

Books for Reference

1. Nirin Kamat,Chinmay Nitin Kamat, (2017), Digital Marketing, 1st Edition, Himalaya Publishing House.
2. Sanjith R. Nair and N. Rajan Nair (2014), *Marketing Management*, 7th Edition, New Delhi: Sultan Chand & Sons.
3. Sontakki, C.N. (2014), *Principles of Marketing*, 1st Edition, New Delhi: Kalyani Publishers.

Mapping

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

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	Prof. K. Srinivasan	Dr. R. Muthukumaran

20PCC209

Programme Code:	MCCA	**Programme Title :**	Master of Commerce with Computer Applications	
Course Code:	20PCC209	**Course Title**	**Batch :**	2020-'22
		Core-IX : VB.Net	**Semester :**	II
Hrs/Week:	6		**Credits:**	4

Course Objective

To enlarge the students' knowledge in developing VB.Net application

Course Outcomes (CO)

K1	**CO1**	To recollect the overall concepts of .Net and to make remember the fundamentals of .Net framework
K2	**CO2**	To comprehend the usage of variables, constants, arrays and working with forms in VB.Net framework
K3	**CO3**	To apply the windows controls in developing a VB.Net program application
K4	**CO4**	To analyse the database concepts and the binding controls in storing of data given in through VB.Net framework

Syllabus

Unit	Content	Hours
Unit - 1	**.Net Framework: Introduction -** Origin of .Net – Common Language Runtime (CLR) – Integrated Development Environment (IDE) – Benefits of .Net Framework - .Net Security.	15
Unit - 2	Variables – Constants – Arrays – Variables as Objects – Flow Control Statements – Type Conversion –Types of Operators– String Handling: Types and Usage of Strings.	15
Unit - 3	**Forms:** Appearance of Forms – Designing Menus – Multiple Document Interface. Basic Windows Controls: *Text Box* – *List Box* – Scroll Bar – Track Bar – Timers. Common Dialogue Controls: Rich Text Box – Tree View – List View.	16
Unit - 4	**Classes:** Meaning – Types - Modeling – Modularity – Inheritance – Interfaces: Implicit Interfaces – Explicit Interfaces – Explicit – Implementation – Exception Handling.	16
Unit - 5	**Databases**: Working with ADO.Net – Creating and Populating the Data Set – Data Binding: Simple Binding – Complex Binding. Data Binding with Databases – Data Form Wizard – Binding Data to Controls: Binding Text Boxes, Binding Check Boxes, Binding Combo Boxes and List Boxes.	16

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Seminar and Brain Storming

Book for Study

1. Jefrey R. Shapirpo (2015), *Visual Basic.Net: The Complete Reference*, 12th Edition, New Delhi, Tata McGraw Hill.

Books for References

1. Balagurusamy, E. (2013), *Object Oriented Programming with C++, 6th* Edition, New Delhi: McGraw Hill Education (India) Private Limited.
2. Mathew MacDonald (2017), *ASP.Net: The Complete Reference*, 6th Edition, New Delhi: Tata McGraw Hill.
3. Evangelos Petroutsos (2010), *Mastering Microsoft Visual Basic*, 1st Edition, Mumbai: Sybex Inc.

Mapping

PSO / CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	H	S	M	H
CO2	M	H	H	M	H
CO3	L	S	S	S	S
CO4	M	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. Nirmala	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumaran

20PCC210

Programme Code:	MCCA	Programme Title :	Master of Commerce with Computer Applications	
Course Code:	20PCC210	Course Title	Batch :	2020-'22
		Core-X : Programming Laboratory-II: VB.Net	Semester :	II
Hrs/Week:	4		Credits:	4

Course Objective

To have practical exposure in application oriented programming

Course Outcomes (CO)

K1	**CO1**	To recollect the application concepts of VB.Net framework
K2	**CO2**	To picture out the application of concepts such as loops, string, array and nesting of functions in developing an application
K3	**CO3**	To deploy the various form controls in developing a program in VB.Net
K4	**CO4**	To sort out the functioning of database using ADO.Net and to interpret the binding of data concepts in successful application development and data storage

Syllabus

Programs	Hours
1. *Create a program to calculate the maximum and minimum re-order level using VB.Net application* 2. *Write a program to calculate the electricity charges using flow cont statements in VB.Net.* 3. .Develop an application to find out the labour turnover in an organization through additional methods 4. Design a form to enter the personal and mark details of a student. 5. Write a menu driven program to perform form operations. 6. Write a program to save the contents of the rich text book control to a file 7. Write a program to create a tic-tac game. 8. Write a database connectivity program to store the values of a form into a database. 9. Create an application for unit conversion (Gram to Kilogram, Litre to Millilitres, Metre to Kilometre) 10. Design a program to calculate the interest amount for a loan. 11. Generate a program to perform the simple interest calculation for the given data	52

12. Generate an application for students' attendance details. 13. Create an application to design the employee pay roll. 14. Design an application for maintaining student proctorial system. 15. Generate a program for electricity billing. 16. Generate a program to calculate the tax amount on annual income. 17. Create an application for library management system. 18. Create an application to check the users' attitude. 19. Design a program to check a given string is palindrome or not. 20. Create a program to find out the numerology of a person using if else statement.	

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Brain Storming and Activity

Books for References

1. Balagurusamy, E. (2013), *Object Oriented Programming with C++*, 6*th* Edition, New Delhi: McGraw Hill Education (India) Private Limited.
2. Mathew MacDonald (2017), *ASP.Net: The Complete Reference*, 6th Edition, New Delhi: Tata McGraw Hill.
3. Evangelos Petroutsos (2010), *Mastering Microsoft Visual Basic*, 1st Edition, Mumbai: Sybex Inc.

Mapping

PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	H	S	M	H
CO2	M	H	H	M	H
CO3	L	S	S	S	S
CO4	M	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. Nirmala	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumaran

20PCC2N1

Programme Code:	MCCA	Programme Title :	Master of Commerce with Computer Applications	
Course Code:	20PCC2N1	Course Title	Batch :	2020-'22
		Non-Major Elective : Basics of Income Tax	Semester :	II
Hrs/Week:	1		Credits:	2

Course Objective

To enrich the students' knowledge in basics of income tax

Course Outcomes (CO)

K1	**CO1**	To remember the basic terms and concepts of income tax
K2	**CO2**	To understand the various sources of income tax
K3	**CO3**	To apply the regulations of income tax in tax calculation
K4	**CO4**	To evaluate the students' knowledge on computation of individual tax

Syllabus

Unit	Content	Hours
Unit - 1	Income Tax – Definition; *Agricultural Income* - Person- Assessee – Assessment Year – Previous Year – Gross total Income – Total Income	3
Unit - 2	Residential Status of Individual (Problem Only)	3
Unit - 3	Various heads of Income (Theory Only)	3
Unit - 4	Set-off and carry forward of losses	2
Unit - 5	Assessment of Individual	2

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Brain Storming and Activity

Books for Study

1. Gaur, V.P., Narang, D.B., Puja Gaur, Rajeev Puri (2019), *Income Tax Law and Practice*, 46th Edition, New Delhi: Kalyani Publishers.

Books for Reference

1. Mehrotra, H.C. and S.P. Goyal (2019), *Income Tax, Law and Accounts*, 59th Edition, Agra: Sahitya Bhawan Publications.
2. Pagre Dinkar (2019), *Income Tax Law and Practice*, 30th Edition, New Delhi: Sultan Chand & Sons Company Limited.
3. Redddy, T.S. and Y. Hari Prasad Reddy (2019), *Income Tax Theory, Law and Practice*, 16th Edition, Chennai: Margham Publications.

Mapping

PSO / CO	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	Approved by COE
Dr. P. Anitha	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumaran

20PCC2N2

Programme Code:	MCCA	**Programme Title :**	Master of Commerce with Computer Applications	
Course Code:	20PCC2N2	**Course Title**	**Batch :**	2020-'22
		Non-Major Elective: Financial Services	**Semester :**	II
Hrs/Week:	1		**Credits:**	2

Course Objective

To expose the students on the functioning of various financial intermediaries

Course Outcomes (CO)

K1	**CO1**	To remember the existence of various financial intermediaries
K2	**CO2**	To understand the functions of capital and money market
K3	**CO3**	To deploy the knowledge of various non-banking financial intermediaries
K4	**CO4**	To review the functions of merchant banking and role of SEBI

Syllabus

Unit	Content	Hours
Unit - 1	Financial Services: Meaning – Components – Activities in Financial Markets – Fund Based and Non-Fund Based Activities. Players in Financial Markets.	3
Unit - 2	Capital Market: Meaning – Classifications, Components and Functions Primary and Secondary Markets - Recent Trends in Capital Market Operations.	3
Unit - 3	Money Market: Meaning – Instruments – Borrowers – Lenders – *Difference between Capital Market and Money Market*.	2
Unit - 4	Non-Banking Financial Intermediaries: Definition – Chit Funds – NIDHIS – Benefit Societies. *Leasing: Meaning, Advantages, Types, Leasing Vs Hire Purchase.*	3
Unit - 5	Merchant Banking: Meaning and Functions – Regulatory Role of SEBI Credit Rating: Meaning – Functions – Advantages.	2

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Seminar, Assignment and Group discussions

Book for Study

1. Khan .M.Y. (2013), *Financial Services*, 7th Edition, New Delhi: Tata McGraw-Hill Education Private Limited.

Books for Reference

1. Nalini Prava Tripathy (2007), *Financial Services*, 1st Edition, Prentice-hall of India Private Limited.
2. Gurusamy, S. (2009), *Financial Services and Systems*, 2nd Edition, New Delhi: Tata McGraw-Hill Education Private Limited.
3. Viswanathan, R. (2010), *Industrial Finance*, 1st Reprint, New Delhi: MacMillan India Limited.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	L	L	M	H
CO2	H	M	M	M	H
CO3	S	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. T. Anish Fathima	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumaran

20PCC311

Programme Code:	MCCA	**Programme Title :**	Master of Commerce with Computer Applications	
Course Code:	20PCC311	**Course Title**	**Batch :**	2020-'22
		Core-XI : Applied Cost Accounting	**Semester :**	III
Hrs/Week:	6		**Credits:**	4

Course Objective

To expose the students with the basic concepts and techniques used in cost accounting

Course Outcomes (CO)

K1	**CO1**	To keep in mind the various concepts of cost accounting
K2	**CO2**	To understand the different methods of inventory and labour cost control
K3	**CO3**	To interpret the impact of different costing methods and its application
K4	**CO4**	To analyze the methods of overhead and its absorption

Syllabus

Unit	Content	Hours
Unit - 1	Cost Accounting: Meaning - Objectives - Importance – Limitations – Difference between Cost Accounting and Financial Accounting - Cost Accounting and Management Accounting. Methods of Costing – Elements of Cost – Preparation of Cost Sheet – Tender – Quotations.	15
Unit - 2	Material Control: Meaning – Objectives – Levels of Inventory – EOQ – Methods of Material Control - Methods of Valuing Material Issues – FIF0, LIFO and Weighted Average. Labour: Labour Cost Control – Importance – Systems of Wage Payment. *Methods of Payment by Result - Idle Time: Meaning – Normal and Abnormal Idle Time – Treatment – Control over Idle Time.* *Labour Turnover: Meaning – Methods and Computation.*	15
Unit - 3	Overheads: Meaning – Types of Overheads – Allocation – Apportionment: Preparation of Primary Overhead Distribution Summary – Reapportionment: Secondary Overhead Distribution Summary. Absorption of Overheads: Meaning - Methods and Computation.	16
Unit - 4	Standard Costing: Meaning – Preliminary to the establishment of standard cost Variance Analysis – Meaning – Elements of cost: Material Variance – Labor Variance – Overhead Variance – Sales Variance	16

Unit - 5	Contract Costing: Meaning – Comparison between Job and Contract Costing – Types of Contracts – Computation of Contract Costing Reconciliation of Cost and Financial Accounting	16

Note:

The question paper shall cover 20% theory and 80% problems

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Seminar and Assignment

Book for Study

1. Jain .S.P. and K.L. Narang (2013), *Cost Accounting*, 23rd Edition, New Delhi: Kalyani Publishers.

Books for Reference

1. Pillai .R.S.N and Bagavathi (2014), *Cost Accounting*, 18th Edition, New Delhi: S. Chand and Company.
2. Maheswari, S.N. (2015), *Advanced Problems and Solutions in Cost Accounting*, 20th Revised Edition, New Delhi, Sultan Chand & Sons Pvt. Ltd.
3. Sharma, .R.K and Shashi K. Gupta (2009), *Cost and Management Accounting*, 11th Revised Edition, New Delhi: Kalyani Publishers.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	L	L	M	H
CO2	S	M	M	M	H
CO3	S	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. M. Shanmuga Priya	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R.Muthukumaran

20PCC3E1

<table>
<tr><td>Programme Code:</td><td>MCCA</td><td>Programme Title :</td><td colspan="2">Master of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">20PCC3E1</td><td>Course Title</td><td>Batch :</td><td>2020-’22</td></tr>
<tr><td rowspan="2">Major Elective I:
Research Methodology</td><td>Semester :</td><td>III</td></tr>
<tr><td>Hrs/Week:</td><td>6</td><td>Credits:</td><td>5</td></tr>
</table>

Course Objective

To give exposure to the students on the basic research skills

Course Outcomes (CO)

K1	**CO1**	To keep in mind the significance of doing a research
K2	**CO2**	To get the idea on various steps in research process
K3	**CO3**	To apply the various statistical tools to analyse the real business situations
K4	**CO4**	To analyse the various methodology to carry out the research work successfully

Syllabus

Unit	Content	Hours
Unit - 1	Introduction to Research: Meaning - Definition – Functions – Components – Purpose – Types of Research - Significance – Qualities of a good research and researcher – Steps in Research. Research Problem: Meaning - Identification, Selection and Formulation of Research Problem. Research Design: Components of Research Design – Methods of Research Design.	16
Unit - 2	Sampling Design: Census and Sample Survey – Characteristics of a Good Sample Plan – Steps in Sampling – Types of Sampling – Advantages and Limitations of Sampling.	14
Unit - 3	Pre-testing and Pilot Study. Data Collection: Primary Data - Meaning – Significance. Methods of Collecting Data: Observation – Interview Schedule – Questionnaire. Secondary Data - *Sources of Secondary Data – Precautions while using Secondary Data*.	16
Unit - 4	Hypothesis: Characteristics of a good Hypothesis – Formulation of Hypothesis – Procedure for Testing of Hypothesis – T test, F test and Chi Square Test, Karl Pearson Correlation, Spearman Rank Correlation, Regression	16

Unit - 5	Analysis and Interpretation of Data: Meaning – Need for Interpretation – Techniques of Interpretation. Report Writing: Types of Report – Layout of the Report – Steps in Writing the Report – Evaluation of Report-Research Ethics.	16

<u>Note:</u>
The question paper shall cover 80% theory and 20% problems

* *Italicized* texts are for self-study.

Teaching Methods

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

Book for Study

1. Kothari, C.R. (2018), *Research Methodology – Methods and Techniques*, New Delhi: New Age International (P) Limited Publishers.

Books for Reference

1. Mittal, P.C. and Sushil Mehra (2010), *Business Research Methods and Techniques 1st Editon*, New Delhi: Vayu Education of India.
2. Krishnaswami, O.R. and M. Ranganatham (2011), *Methodology of Research in Social Sciences*, Mumbai: Himalaya Publishing House Pvt. Ltd.
3. Gupta, S.P. (2014), *Statistical Methods*, 44th Edition, New Delhi: Sultan Chand and Sons.

Mapping

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

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

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

20PCC3E2

Programme Code:	MCCA	Programme Title :	Master of Commerce with Computer Applications	
Course Code:	20PCC3E2	Course Title	Batch :	2020-'22
		Major Elective I: Entrepreneurship and Project Management	Semester :	III
Hrs/Week:	6		Credits:	5

Course Objective

To train the students in the field of entrepreneurship and in developing a real time projects

Course Outcomes (CO)

K1	**CO1**	To recollect the nature and functions of an entrepreneur
K2	**CO2**	To understand the entrepreneur development assistance given by various institutions
K3	**CO3**	To evaluate the roles as a project manager
K4	**CO4**	To implement the guidance in developing a project report

Unit	Content	Hours
Unit 1	Meaning of Entrepreneurship – Characteristics, Functions and Types of Entrepreneurship – Role of Entrepreneurship in Economic Development.	16
Unit 2	Factors Affecting Entrepreneur Growth – Economic and Non-Economic. Entrepreneurship Development Programmes – Need – Objectives – Course Contents – Phases – Evaluation – Institutional Support to Entrepreneurs.	16
Unit 3	Project Management: Meaning of Project – Concepts – Categories – *Project Life Cycle Phases* – *Characteristics of a Project* – Project Manager – Role and Responsibilities of Project Manager.	16
Unit 4	Project Identification - Selection – Project Formulation – Contents of a Project Report – Planning Commission Guidelines for Formulating a Project – Specimen of a Project Report.	15

Unit 5	Source of Finance for a Project – Institutional Finance supporting Projects – Project Evaluation – Objectives – Types – Methods.	15

* *Italicized* texts are for self-study.

Teaching Methods

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

Book for Study

1. Abha Mathur (2019), *Entrepreneurship*, Taxmann's Publishing Pvt. Ltd,
2. K.Nagarajan (2017), *Project Management*, New Age International Pvt.Ltd,

Books for Reference

1. Neeta Baporikar (2013), *Entrepreneur Development and Project Management*, Himalaya Publishing House,

Mapping

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

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

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

20PCC312

Programme Code:	MCCA	**Programme Title :**	Master of Commerce with Computer Applications		
Course Code:	20PCC312	**Course Title**	**Batch :**	2020-'22	
		Core-XII : Security Analysis and Portfolio Management	**Semester :**	III	
Hrs/Week:	6		**Credits:**	4	

Course Objective

To enlighten the students on the fundamentals of security analysis and portfolio management

Course Outcomes (CO)

K1	**CO1**	To keep in mind the basic concepts of security analysis and portfolio management
K2	**CO2**	To deduce the types of analysis made on a security selection
K3	**CO3**	To implement the analysis of various securities in construction of an effective portfolio
K4	**CO4**	To analyse the various portfolio models in deciding the investment patterns in securities

Syllabus

Unit	**Content**	**Hours**
Unit – 1	Investment: Meaning and Definition - Nature & Scope – *Speculation Vs Investment* – *Gambling Vs Investment* – Features of an Investment Programme – Risks of Investment – Types of Risks.	15
Unit – 2	Security Analysis: Fundamental Analysis - Industry Analysis: Concept of Industry – Growth Cycle of Industry – Investment Classification of Industries - Company Analysis – Methods.	15
Unit – 3	Technical Analysis: Basic Technical Assumptions – Technical Vs Fundamental Analysis - Dow Theory – Elliot Wave Principle – Charting as a Technical Tool – Types of Charts – Limitations – Technical Indicators - Forms of Efficient Market Hypothesis.	16
Unit - 4	Portfolio Management: Meaning and Definition – Objectives - Nature and Scope of Portfolio Management – Basic Principles of Portfolio Management - Portfolio Construction – Kinds of Portfolio Analysis – Forms of Diversification of Investments – Portfolio Investment Process.	16
Unit - 5	Portfolio Models: Markowitz Model - Sharpe's Single Index Model – Capital Asset Pricing Model – Factor Model: Single and Multiple Factor Model.	16

* *Italicized* texts are for self-study.

Teaching Methods

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

Book for Study

1. Bhalla, V.K. (2018), *Investment Management,* 19th Edition, New Delhi: S. Chand & Company Private Limited.

Books for Reference

1. Preeti Singh (2018), *Investment Management*, 20h Edition, New Delhi: Himalaya Publishing House Pvt. Ltd.
2. Prasanna Chandra (2011), *Investment Analysis and Portfolio Management*, 7th Reprint, New Delhi: Tata McGraw Hill Education Private Limited.
3. Goplalakrishnan, C. (2004), *Investment Management*, 1st Edition, New Delhi: Kalyani Publishers.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	L	L	M	H
CO2	H	M	M	L	H
CO3	M	M	M	M	H
CO4	H	M	M	L	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	Prof. K. Srinivasan	Dr. R. Muthukumaran

20PCC313

<table>
<tr><td>Programme Code:</td><td>MCCA</td><td>Programme Title :</td><td colspan="2">Master of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">20PCC313</td><td>Course Title</td><td>Batch :</td><td>2020-’22</td></tr>
<tr><td rowspan="2">Core-XIII : Taxation</td><td>Semester :</td><td>III</td></tr>
<tr><td>Hrs/Week:</td><td>7</td><td>Credits:</td><td>5</td></tr>
</table>

Course Objective

To facilitate the students to expand their knowledge on direct taxes

Course Outcomes (CO)

K1	**CO1**	To keep in mind the basic terms and concepts used in direct tax
K2	**CO2**	To understand the elements relating to income from salary and house property
K3	**CO3**	To deploy skills in computation of income business or profession, capital gains and other sources
K4	**CO4**	To figure out expertise knowledge in assessment of individual income and to file returns

Syllabus

Unit	Content	Hours
Unit - 1	Income Tax System in India – Definitions Under Income Tax Act 1962 – Person – Assessee – Income – Gross Total Income – Total Income – Income that do not form part of Total Income – Assessment Year – Previous Year (Theory Only) Computation of Income from Salary	24
Unit - 2	Computation of Income from House Property - Computation of Profits and Gains of Business or Profession.	20
Unit - 3	Computation of Capital Gains – Income from other Sources Set Off and Carry Forward of Losses - *Deduction from Gross Total Income* (Theory Only)	18
Unit - 4	Basic Concepts: Concept and Features of Indirect Taxes – Genesis of GST in India – Need for GST in India – Benefit of GST – *GST Council* Changes of GST – Levy of GST on Intra-State Supply (CGST/SGST/UTGST) – Levy of GST on Inter-State Supply (IGST)	15
Unit - 5	Registration: Introduction – Person liable for Registration - Person not liable for Registration – Procedure for Registration – Effective date of Registration Exemption: Goods Exempt from GST – *List of Services Exempt from Tax*	14

Note:

Problems - 60%   Theory - 40%

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Group discussions, Seminar and Assignment

Book for Study

4. Gaur, V.P., Narang, D.B., Puja Gaur, Rajeev Puri (2018), *Income Tax Law and Practice*, 45th Edition, New Delhi: Kalyani Publishers.
5. R. Parameswaran and CA. P. Viswanathan (2018), *Indirect Taxes, GST & customs Laws*, 1st Edition, Coimbatore: Kavin Publishers

Books for Reference

2. Mehrotra, H.C. and S.P. Goyal (2018), *Income Tax, Law and Accounts*, 58th Edition, Agra: Sahitya Bhawan Publications.
3. Pagre Dinkar (2018), *Income Tax Law and Practice*, 29th Edition, New Delhi: Sultan Chand & Sons Company Limited
4. Board of Studies (2017), *Taxation (Indirect Taxes) Module – 1and 2,* New Delhi: The Institution of Chartered Accountants of India

Mapping

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

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

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

20PCC3E3

Programme Code:	MCCA	**Programme Title :**	Master of Commerce with Computer Applications	
Course Code:	20PCC3E3	**Course Title**	**Batch :**	2020-'22
		Major Elective - II: International Business	**Semester :**	III
Hrs/Week:	5		**Credits:**	5

Course Objective

To provide global knowledge to students in managing a business

Course Outcomes (CO)

K1	**CO1**	To keep in mind the importance of doing business abroad and its trade policy
K2	**CO2**	To understand the recent trends in exports and imports
K3	**CO3**	To figure out the various exports and import procedures
K4	**CO4**	To analyse the various international financial institutions and exchange rates

Syllabus

Unit	Content	Hours
Unit - 1	International Business – Meaning - Nature and Scope - Role of Foreign Trade in the Economic Development in India – Highlights of Foreign Trade Policy (2015 to 2020) - International Business Environment. *Balance of Trade and Balance of Payment* – Adverse and Favor of Balance of Payment.	13
Unit - 2	Export: Meaning – Nature – Type – Registration Procedure for Export – Basic Documents - Procedure for Export - Current Export Trend of India - Future Exporting Opportunities – Project Export.	13
Unit - 3	Import – Meaning - Scope, Uses and Forms - Import Duty - Quota - Quantitative Restrictions – Anti-Dumping Duty - Documents involved in Import (Regulatory Documents, Basic Documents and Executory Documents) - Importing Benefits - Process involved in Import - Canalized Imports - *Current Scenario of Import.*	14
Unit - 4	Foreign Exchange: Meaning – Rate Determination – Factors Influencing Fluctuations in Foreign Exchange. Exchange Rates – Meaning – Types – Exchange Control in India.	12
Unit - 5	Foreign Investment: Foreign Direct Investment (FDI) – Portfolio Investment – FDI in Retail Sectors – Merits and Demerits. International Financial Institutions: WTO – World Bank Group – IMF – Exim Bank.	13

* *Italicized* texts are for self-study.

Teaching Methods

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

Book for Study

1. Subba Rao, P. (2014), *International Business, 4th Edition*, New Delhi: Himalaya Publishing House.

Books for Reference

1. Bhalla, V.K. (2013), *International Business*, 1st Edition, New Delhi: Sultan Chand & Company Private Limited.
2. Neelamegam, V. (2010), *International Trade*, 1st Edition, New Delhi: Vrinda Publication (P) Ltd.
3. Francis Cherunilam (2010), *International Business: Text and Cases*, 5th Edition, New Delhi: PHI Learning Private Limited.

Mapping

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

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

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

20PCC3E4

Programme Code:	MCCA	**Programme Title :**	Master of Commerce with Computer Applications	
Course Code:	20PCC3E4	**Course Title**	**Batch :**	2020-’22
		Major Elective - II: Strategic Management	**Semester :**	III
Hrs/Week:	5		**Credits:**	5

Course Objective

To enrich the students in the process of implementing and managing strategies in real time

Course Outcomes (CO)

K1	**CO1**	To remember the fundamentals involved in strategic management
K2	**CO2**	To understand about SWOT in the formulation of strategies
K3	**CO3**	To evaluate the role of top management in strategic implementation
K4	**CO4**	To apply the criteria to be followed in real time strategic management

Unit	Content	Hours
Unit 1	Strategic Management: Concepts – Difference between Strategy and Tactics – Three Levels of Strategy, Strategic Management Process – Benefits, TQM and Strategic Management Process, Social Responsibility, Social Audit	13
Unit 2	Strategic Formulation: Corporate Mission: Need – Formulation, Objectives: Classification – Guidelines, Goals: Features – Types, Environmental Scanning – Need – Approaches – SWOT Analysis – ETOP – Value Chain Analysis.	13
Unit 3	Choice of Strategy: BCG Matrix – The GE Nine Cell Planning Grid – Corporate Level Generic Strategies: Stability, Expansion, Retrenchment, Combination Strategies.	13
Unit 4	Strategic Implementation: Role of Top Management – Process – Approaches, Resource Allocation – Factors – Approaches, Mckinsey’s 7’s Framework, Strategic Positioning – Four Routes to Competitive Advantage.	13
Unit 5	Strategic Evaluation: Importance – Criteria – Quantitative and Qualitative Factors, Strategic Control, Process – Criteria – Types, Essential Features of Effective Evaluation and Control Systems.	13

* *Italicized* texts are for self-study.

Teaching Methods

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

Book for Study

1. John A Pearce, Richard B Robinson and Amita Mital (2017), *Strategic Management*, McGraw Hill Education

Books for Reference

1. Adela Kazmi and Azhar Kazmi (2015), *Strategic Management*, McGraw Hill Publishers
2. Jacob Thomas (2015), *Strategic Management – Text and Cases,* Pearson Education India

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	L	L	M	H
CO2	H	M	M	L	S
CO3	H	M	M	L	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. P. Archanaa	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumaran

20PCC414

<table>
<tr><td>Programme Code:</td><td>MCCA</td><td>Programme Title :</td><td colspan="2">Master of Commerce with Computer Applications</td></tr>
<tr><td rowspan="2">Course Code:</td><td rowspan="2">20PCC414</td><td>Course Title</td><td>Batch :</td><td>2020-’22</td></tr>
<tr><td rowspan="2">Core-XIV:
Accounting for Decision Making</td><td>Semester :</td><td>IV</td></tr>
<tr><td>Hrs/Week:</td><td>7</td><td>Credits:</td><td>4</td></tr>
</table>

Course Objective

To enlighten the students in making decisions in the area of managerial accounting

Course Outcomes (CO)

K1	**CO1**	To keep in mind the conceptual knowledge of the fundamentals of management accounting
K2	**CO2**	To get the idea about various ratios and its applications
K3	**CO3**	To apply fund flow, cash flow and marginal costing techniques in business
K4	**CO4**	To analyse the significance of budget preparation in business

Syllabus

Unit	Content	Hours
Unit - 1	Management Accounting – Nature – Scope – Objectives – Importance – Limitations - *Role of Management Accountant - Distinction between Management Accounting, Financial Accounting and Cost Accounting* - Analysis and Interpretation of Financial Statements – Methods: Comparative and Common Size Statements and Trend Analysis.	20
Unit - 2	Ratio Analysis: Meaning – Definition - Advantages and Disadvantages – Classification –Computation of Key Ratios - Preparation and Presentation of Financial Statements using Ratios.	18
Unit - 3	Fund Flow Analysis: Meaning - Uses – Preparation of Fund Flow Statement. Cash Flow Analysis - Meaning - Significance - Difference between Fund Flow and Cash Flow Statement - Preparation of Cash Flow Statement with AS3 (Revised Format).	17
Unit - 4	Marginal Costing: Meaning – Importance – Uses of Marginal Costing - Cost Volume Profit Analysis (CVP) - Break-Even-Analysis - Applications of Marginal Costing.	20

Unit - 5	Budget and Budgetary Control – Definition - Importance - Difference between Budget and Forecast - Classification of Budget: Fixed, Flexible, Production, Purchase, Material and Labour, Sales and Cash Budget – Master Budget - Zero Based Budgeting.	16

Note:

The question paper shall cover 20% theory and 80% problems

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Seminar and Assignment

Book for Study

1. Sharma, R.K. and Shashi. K. Gupta (2017), *Management Accounting*, 13th Edition, New Delhi: Kalyani Publishers.

Books for Reference

1. Pillai, R.S.N & Bagavathi (2015), *Management Accounting*, Revised Edition, New Delhi: S. Chand & Company.
2. Khan, M.Y. and P.K. Jain (2017), *Management Accounting*, 7busth Edition, Mumbai: Tata MC Graw Hill Publishing Company Limited.
3. Pandey, I.M. (2013), *Management Accounting*, 3rd Revised Edition, New Delhi: Dorling Kindersley (India) Private Limited.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	L	L	M	H
CO2	S	M	M	M	S
CO3	S	M	M	M	S
CO4	S	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. Jayanthi	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumaran

20PCC415

Programme Code:	MCCA	**Programme Title :**	Master of Commerce with Computer Applications	
Course Code:	20PCC415	**Course Title**	**Batch :**	2020-'22
		Core-XV: Human Resource Management	**Semester :**	IV
Hrs/Week:	6		**Credits:**	4

Course Objective

To enable the students to learn the principles and practices of developing human resources

Course Outcomes (CO)

K1	**CO1**	To keep in mind the importance of human resource and their effective management
K2	**CO2**	To point out the different tools used in forecasting, planning and recruiting human resource
K3	**CO3**	To apply the training strategies and specifications for the delivery of training programmes
K4	**CO4**	To analyse the performance of employees and the promotion strategies

Syllabus

Unit	**Content**	**Hours**
Unit - 1	Human Resource Management: Meaning – Definition – Importance – Scope – Objectives - Functions – Principles- Challenges-Activities – Managerial Skill and Roles – Evolution and Environment.	16
Unit - 2	Human Resource Planning: Importance, Objectives, Benefits, Factors Influencing HRP. Job Analysis – Job Description – Job Specification – Job Evaluation. Recruitment: *Sources of Recruitment – Recruitment Methods*. Selection: Procedure for Selection. Placement, Induction and Socialization.	15
Unit - 3	Employees Training – Goals, Methods, Advantages, Identifying Training Needs, Characteristics of Training Program, Implementation of Training, Assessing Effectiveness of Training.	15
Unit - 4	Career Development: Concepts – Importance – Types – Programs- Promotion, Transfers and Separations: Promotions – Purpose, Importance, Types. Promotion Policy – Problems in Promotion – Transfers – Demotion – Separations.	16
Unit - 5	Performance Appraisal and Merit Rating: Meaning - Concepts – Performance Standard - Appraisal Methods – Appraisal Errors - Method of Improving Performance Appraisal – Merit Rating – 360 Method of	16

	Appraising. HRM Audit and Research: Importance – Scope – Conduct of HR Audit – HR Research.	

Note:

The question paper shall cover 20% theory and 80% problems

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Group discussions, Seminar and Assignment

Book for Study

1. Dr.L.D. Balaji(2016), Human Resource Management, 1st edition, Margham Publications, Chennai

Books for Reference

1. Aswathappa, K. (2017), *Human Resource Management – Text and Cases*, 8th Edition, New Delhi: Tata McGraw Hill Education Private Limited.
2. Subba Rao, P. (2014), *Essentials of HRM and Industrial Relations Text, Cases and Games*, 5th Edition, Mumbai: Himalaya Publishing House.
3. Prasad, L.M. (2014), *Human Resource Management*, 3rd Edition, New Delhi: Sultan Chand & Sons.
4. Nair, N.G. and Latha Nair (2011), *Personnel Management and Industrial Relations*, 6th Edition, Chennai: S. Chand & Company Limited.

Mapping

PSO / CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	L	L	M	H
CO2	S	M	M	H	S
CO3	S	M	M	M	S
CO4	S	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	Prof. K. Srinivasan	Dr. R. Muthukumaran

				20PCC4E5

Programme Code:	MCCA	**Programme Title :**	Master of Commerce with Computer Applications	
Course Code:	20PCC4E5	**Course Title**	**Batch :**	2020-'22
		Major Elective-III : E-Commerce and Cyber Security	**Semester :**	IV
Hrs/Week:	5		**Credits:**	5

Course Objective

To provide knowledge on fundamentals of e-commerce and importance of cyber security

Course Outcomes (CO)

K1	**CO1**	To keep in mind the framework of E-Commerce
K2	**CO2**	To apprehend electronic payment systems and electronic data interchange
K3	**CO3**	To implement the impact of E-Commerce on business models and strategy
K4	**CO4**	To analyze the various threats in cyber security

Syllabus

Unit	Content	Hours
Unit - 1	Meaning and Definition of E-Commerce – Perspectives of E-Commerce – Scope – Drivers of E-Commerce – Myths of E-Commerce – Advantages and Limitations. E-Commerce Framework – Applications. *Integrating E-Commerce*: *B2C* – *B2B* – Supply Chain Management – *Business within Business.*	14
Unit - 2	Electronic Payment System (EPS): Introduction – Types. Electronic Fund Transfer (EFT) – Digital Token – E-Cash: Merits and Demerits – Essential Requirements of E-Payment Media – Issues and Implications of EPS. Electronic Data Interchange (EDI): Introduction – Definition – Benefits – Internet based EDI.	13
Unit - 3	M-Commerce – Definition – Benefits – Limitations – Difference between M-Commerce and E-Commerce – History – Generations – Emerging M-Commerce Scenario Services – Mobile Computing Networks – Infrastructure.	13
Unit - 4	Overview of Cyber Security: Confidentiality, Integrity and Availability. Threats: Malicious Software (Viruses, Trojans, Root kits, Worms, Botnets), Memory exploits (Buffer Overflow, Heap Overflow, Integer Overflow, Format String). Cryptography – Authentication, Password System – Windows Security.	13

		20PCC4E5
Unit - 5	Network Security – Network Intrusion, Deduction and Prevention Systems, Firewalls. Software Security: Vulnerability Auditing, Penetration Testing, Sandboxing, Control Flow Integrity. Web Security: User Authentication. Legal and Ethical Issues: Cybercrime, Intellectual Property Rights, Copyright, Patent, Trade Secret, Hacking and Intrusion, Privacy, Identity Theft.	12

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 and Assignment

Book for Study

1. Pandey, U.S., Rahul Srivastava and Sairabh Shukla (2007), *E-Commerce and its Applications*, 1st Edition, New Delhi: S. Chand and Company Limited.

Books for Reference

1. Kamalesh N. Agarwala, Amitlal Beeksha Agarwala (2005), *Business on the Net - An introduction to the 'What's' and 'Hows' of E-Commerce*, New Delhi: Macmillan India Limited.
2. Jibitesh Mishra (2011), *E-Commerce*, 1st Edition, New Delhi: Macmillan Publishers India Limited
3. Kamlesh K. Bajaj, Debjani Nan (2011), *E-Commerce – The Cutting Edge of Business*, 2nd Edition – 10th Reprint, New Delhi: Tata McGraw Hill Education Private Limited.
4. Chwan-Hwa (John) Wu, J. David Irwin (2016), *Computer Networks & Cyber Security*, CRC Press

Mapping

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

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

20PCC4E5

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

20PCC4E6

Programme Code:	MCCA	**Programme Title :**	Master of Commerce with Computer Applications	
Course Code:	20PCC4E6	**Course Title**	**Batch :**	2020-'22
		Major Elective-III : Customer Relationship Management	**Semester :**	IV
Hrs/Week:	5		**Credits:**	5

Course Objective

To enrich the students with the conceptual framework of customer relationship management

Course Outcomes (CO)

K1	**CO1**	To keep in mind the basis of building the customer relationship
K2	**CO2**	To apprehend the strategies and the framework of CRM in India
K3	**CO3**	To apply the benchmarks and metrics in building and managing customer relationship
K4	**CO4**	To evaluate the best practices and technologies in building customer relationship

Unit	**Content**	**Hours**
Unit 1	Overview of Relationship Marketing – Basis of Building Relationship – Types of Relationship Marketing – Customer Life Cycle.	13
Unit 2	CRM – Overview and Evaluation of the Concept – CRM and Relationship Marketing – CRM Strategy – Importance of Customer Divisibility in CRM.	13
Unit 3	Sales Force Automation – Contact Management – Concept – Enterprise Marketing Management – Core Beliefs – CRM in India.	13
Unit 4	Value Chain – Concept – Integration Business Management – Benchmarks and Metrics – Culture Change – Alignment with Customer Eco System – Vendor Selection.	13
Unit 5	Database Marketing – Prospect Database – Data Warehouse and Data Mining – Analysis of Customer Relationship Technologies – Best Practices in Marketing Technology – Indian Scenario.	13

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Group discussions, Seminar and Assignment

Book for Study

1. H.Peeru Mahamed and A. Sagadevan (2003), *Customer Relationship Management – A Step by Step Approach,* Vikas Publication House Pvt Ltd

Books for Reference

1. N.H.Mullick (2016), *Customer Relationship Management,* Oxford University Press,
2. William G.Zikmund, Raymond McLeod, JR, Faye W.Gilbert (2010), Customer Relationship Management, Wiley Publishing Ltd

Mapping

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

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

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

20PCC416

Programme Code:	MCCA	**Programme Title :**	Master of Commerce with Computer Applications	
Course Code:	20PCC416	**Course Title**	**Batch :**	2020-'22
		Core-XVI : Programming Laboratory – III: Accounting & Statistical Package	**Semester :**	IV
Hrs/Week:	6*		**Credits:**	4

Course Objective

To provide knowledge on application of computerized accounting and statistical tools

Course Outcomes (CO)

K1	**CO1**	To recollect the application of accounting knowledge in Computer
K2	**CO2**	To understand the various statistical tools applied in research
K3	**CO3**	To implement the creativity in designing skills
K4	**CO4**	To analyse the accounting reports, research data and designing techniques

List of Practicals	**Hours**
1. *Create a Company and display ledgers* 2. Make the following Voucher entries: a) Purchase Voucher b) Sales Voucher c) Payment Voucher d) Receipt Voucher e) Contra Voucher f) Journal Voucher 3. Design Cost Centres and Cost Categories. 4. Prepare the following subsidiary books: a) Purchase b) Sales c) Purchase Return d) Sales Return 5. Display Cash Book 6. Display Bank Reconciliation Statement 7. Prepare Bill-wise details 8. Computation of Interest 9. Prepare Stock summary 10. Display Godown summary 11. Show the Final Accounts 12. Display Ratio Analysis 13. Prepare Sales Bill with GST 14. Display Budget	48

15. Cheque Printing. 16. Application of independent 't' Test 17. Application of One-way-ANOVA (Analysis of Variance) 18. Application of Chi-square Test 19. *Application of Garrett Ranking* 20. Application of Factor Analysis	30

Note: * It includes Theory Class – 1 Hour (Total Theory Hours: 13)

Power point Presentations, 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	S	S	S	H
CO2	H	S	S	S	S
CO3	L	S	S	S	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. Anitha & Ms. R. Ramya	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Muthukumaran

20PCC4P1

Programme Code:	MCCA	**Programme Title :**	Master of Commerce with Computer Applications	
Course Code:	20PCC4P1	**Course Title**	**Batch :**	2020-'22
		Core-XVII: Project Work and Viva-Voce	**Semester :**	IV
Hrs/Week:	6		**Credits:**	8

Course Objective

To enrich the students' knowledge in computer arena with commerce background

Course Outcomes (CO)

K1	**CO1**	To keep in mind the recent trends in computer field
K2	**CO2**	To understand various techniques in doing research
K3	**CO3**	To apply appropriate tools to collect, analyse and interpret data
K4	**CO4**	To figure out the solutions to the problem chosen

Instructions

- Individual Project
- Project topic can be related to applications of computer in business
- Student Evaluation: Internal and External Examiner
- Distribution of Marks (ESE):

  Project – 160

  Viva-voce Examination – 40

Method of Doing Research

Power point Presentations, Experience Discussion, Brain storming, Activity, Case study

Mapping

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

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

20PCC4P1

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