Course Name: **Bachelor of Commerce**
Discipline: **Commerce Computer Application**
(FOR THOSE WHO JOIN IN JUNE 2022 AND AFTER)
COURSE OBJECTIVE:
    To provide basic knowledge on various Commerce subjects and to provide adequate skills on Book Keeping and Accounting.
    To enable the student to acquire required skills to hold responsible position in any organisation with paperless office and also to pursue Higher Education.
DURATION OF THE COURSE: Three Years
COURSE SCHEME:

SEMESTER I

Part	Subject	Hours	Credit	Int + Ext = Total	Local	Regional	National	Global	Professional Ethics	Gender	Human Values	Environment & Sustainability	Employability	Entrepreneurship	Skill Development	Subject Code	Revised / New / No Change / Interchanged & Percentage of revision
Part 1	காப்பீடு கோட்பாடுகளும் நடைமுறைகளும்	6	3	25+75 = 100	✔				✔				✔	✔	✔	**U22PC11**	Revised – 5%
Part 2	English - Paper I	6	3	25+75 = 100				✔	✔		✔					**U22PE11**	
Core 1	Financial Accounting – I	6	4	25+75 = 100	✔	✔	✔		✔						✔	**U22CCC11**	Revised – 5%
Core 2	LAB : Digital Image Editing Software	6	4	40+60= 100	✔	✔	✔	✔	✔				✔		✔	**U22CCCP11**	Paper Name changed & Revised – 50%
Allied I	Fundamentals of Computers	6	4	25+75 = 100	✔	✔	✔	✔	✔						✔	**U22CCA11**	Revised – 20%
Part IV SLC*	Value Education	-	3	-	✔	✔	✔		✔		✔					**U22VE11**	
		30	21														

SEMESTER II

Part	Subject	Hour	Credit	Int.+Ext.= Total	Local	Regional	National	Global	Professional Ethics	Gender	Human Values	Environment & Sustainability	Employability	Entrepreneurship	Skill Development	Subject Code	Revised / New / No Change / Interchanged & Percentage of revision
Part 1	அலுவலக முறைகள்	6	3	25+75= 100		✔			✔					✔	✔	**U22PC21**	Revised – 75%
Part 2	English – Paper II	6	3	25+75= 100				✔	✔		✔					**U22PE21**	
Core 3	Financial Accounting – II	6	4	25+75= 100	✔	✔	✔		✔						✔	**U22CCC21**	Revised – 40%
Core 4	LAB : C Programming	6	4	40+60= 100	✔	✔	✔	✔	✔						✔	**U22CCCP21/** U2CCC2P	No change
Allied II	C Programming	6	5	25+75= 100	✔	✔	✔	✔	✔						✔	**U22CCA21/** U2CCA2	No change
Part IV SLC*	Environmental Studies	-	2	25+75= 100	✔	✔	✔	✔	✔			✔				**U22ES21**	Revised – 75%
	Total	**30**	**21**														

VIRUDHUNAGAR HINDU NADARS' SENTHIKUMARA NADAR COLLEGE
(An Autonomous Institution Affiliated to Madurai Kamaraj University)
[Re-accredited with 'A' Grade by NAAC]
Virudhunagar – 626 001.

Year	Part	Subject	Credit	Int=Total	Code
I & II	Part V	NSS/ NCC/ Physical Education – Sports/YRC/RRC	3	100=100	U2NS4/ U2NC4/ U2PS4/ U1YR4/ **U22RR4**

காப்பீடு – கோட்பாடுகளும் நடைமுறைகளும்

Course Title:	காப்பீடு – கோட்பாடுகளும் நடைமுறைகளும்	**Total Hours : 90 Hours**
Course Code:	**U22PC11**	**Total Credits: 3**

COURSE OUTCOMES

COs	CO STATEMENT
CO1	காப்பீட்டின் பொருள், அடிப்படைக் கொள்கைகள், பயன்கள், பணிகள் போன்ற கருத்தை புரிந்து கொள்வார்கள்.
CO2	ஆயுள் காப்பீடு வகைகள், ஆண்டுத் தொகை ஒப்பந்தம் குறித்த அறிவினை பெறுவார்கள்.
CO3	முனைமம் - பொருள், வகைகள், கணக்கிடுதல், செலுத்துதல், சலுகை நாட்கள், பத்திரம் உரிமை இழத்தல், நடப்பிற்கு கொண்டு வருதல் போன்றவைகளை கற்றுக் கொள்வார்கள்.
CO4	ஆயுள் பத்திரம் எடுப்பதற்குரிய நடைமுறை திறன்களை வளர்த்துக் கொள்வார்கள்.
CO5	கடல் காப்பீடு மற்றும் தீக்காப்பீடுப் பத்திரங்களின் வகைகளை அறிந்து பொருத்தமான காப்பீடு பத்திரத்தினை தேர்வு செய்யும் திறனை பெறுவார்கள்.

அலகு – 1:   18 Hours

காப்பீடு - இலக்கணம் - இடர்பாடுகள் - இன்னல்கள் - இடையூறு – காப்பீடும் ஈட்டுறுதியும் - காப்பீட்டின் முக்கியத்துவம் - காப்பீட்டின் கூறுகள் - காப்பீட்டு ஒப்பந்தம் - காப்பீட்டு ஒப்பந்தத்தின் வகைகள் - காப்பீட்டின் அடிப்படை கொள்கைகள் - இரட்டைக் காப்பீடு – மறுகாப்பீடு – காப்பீட்டின் பணிகளும் இன்றியமையாமையும் - காப்பீடு ஒழுங்குமுறை வளர்ச்சி ஆணையத்தின் பணிகள்.

அலகு – 2:   18 Hours

ஆயுள் காப்பீடு – பொருள் - ஆயுள் காப்பீட்டு ஒப்பந்தத்தின் அடிப்படைக் கூறுகள் - காப்பீட்டு திட்ட வகைகள் - முழு ஆயுள் மற்றும் காலக் காப்பீடு – பண மீட்பு காப்பீடு – ஒருவருக்கு மேற்பட்ட நபர்களுக்குக் காப்பீட்டுக் காப்பீடு - இலாபம் இணைந்த காப்பீடு - இலாபம் இணையா காப்பீடு – காப்பீட்டின் பிற வகைகள் - ஆண்டுத் தொகை – பொருள் - ஆண்டுத்தொகை ஒப்பந்தம்.

அலகு - 3   18 Hours

முனைமம் கணக்கிடுதல் - வகைகள் - இறப்பு விகித மதிப்பீடு – நிதி முதலீடு – முக்கியத்துவம் - முதலீட்டின் கோட்பாடுகள் - எஞ்சும் பணம் மற்றும் அதனை பிரித்துக் கொடுத்தல் - ஆயுள் காப்பீடு செய்யும் முறைகள் - நிபந்தனைகள் - வயதுக்கான அத்தாட்சி – முனைமம் செலுத்துதல் - சலுகை நாட்கள் - பத்திரம் உரிமை இழத்தல்.

அலகு - 4   **18 Hours**

        ஆயுள் பத்திரம் எடுப்பதற்குரிய செயல்முறை – முன்மொழிப் பத்திரம் - நடைமுறை அறிவு – முகவரின் இரகசிய அறிக்கை – மருத்துவப் பரிசோதனை - இந்திய ஆயுள் காப்பீட்டுக் கழகம் - குறிக்கோள்கள் - இந்திய ஆயுள் காப்பீட்டுக் கழகத்தின் பங்கு – தனியார் மயமாக்கல் - ஆதரவும், எதிர்ப்பும் - தற்போதைய நிலை.

அலகு - 5   **18 Hours**

        கடல் காப்பீடு - இலக்கணம் - ஒப்பந்தத்தின் தன்மை – கடல் சார் காப்பீடு – நிபந்தனைகள் - கடல்சார் இடர்பாடுகள் - கடல் சார்ந்த காப்பீட்டின் வகைகள்.தீக்காப்பீடு - இலக்கணம் - தீக் காப்பீட்டின் இயல்புகள் - பல்வகையான காப்பீட்டுப் பத்திரங்கள் - காப்பீட்டு ஒப்பந்தத்தின் நிபந்தனைகள் - கடல் காப்பீடு மற்றும் தீக்காப்பீடு வேறுபாடுகள்.

TEXT BOOK:

1.   பீர் முஹமது மற்றும் முனைவர் 'ஈ அலி இப்ராஹிம் இ "காப்பீடு கோட்பாடுகளும் நடைமுறைகளும்",பாஸ் பப்ளிகேசன்ஸ், மதுரை, 2018

அலகு	பக்கம் எண்
1	1.1 – 2.32
2	3.4 – 4.30
3	5.1 – 6.21
4	7.1 – 8.13
5	9.1 – 10.22

REFERENCE BOOKS:

1-   திரு சொ.சொ.மீ. சுந்தரம் மற்றும் முனைவர் மு.முத்துப்பாண்டி, காப்பீடு கொள்கைகளும் நடைமுறைகளும்

2.   முனைவர் எல்.பி.இராமலிங்கம், பேராசிரியர் டி.எஸ்.ஜெயக்குமார் மற்றும் முனைவர் எம்.செல்வக்குமார், காப்பீடு கோட்பாடுகளும் நெறிமுறைகளும்

e-RESOURCES:

1. https://ta.wikipedia.org/wiki/%E0%AE%95%E0%AE%BE%E0%AE%AA%E0%AF%8D%E0%AE%AA%E0%AF%80%E0%AE%9F%E0%AF%81
2. https://tamil.goodreturns.in/news/2017/02/25/what-is-insurance-its-types-007160.html
3. https://www.hhrc.ac.in/ePortal/Economics/IIBA_18UECA3_Economic%20of%20Insurance%20Unit%201_AK.pdf

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FINANCIAL ACCOUNTING – I

Course Title : Financial Accounting – I	Total Hours : 90 Hours
Course Code : U22CCC11	Total Credits : 4

COURSE OUTCOMES

Cos	CO STATEMENT
CO1	Understand the concepts and conventions of accounting and accounting framework
CO2	Identify and analyze the reasons for the difference between cash book and pass book balances

CO3	Gain knowledge of accounting process and preparation of final accounts of sole trader
CO4	Understand the Concept of account current and average due date
CO5	Determine the useful life and value of the depreciable asset

Unit –I: **18 Hours**

Accounting – Definition, Users of Accounting, Concepts and conventions of Accounting; Basic Principles of Accounting – Journal, Ledger and Trial Balance

Unit – II: **18 Hours**

Preparation of Cash Book - Double column, Triple column, Petty cash book; Bank Reconciliation Statement – Meaning, Reasons for preparing Bank Reconciliation Statement, Preparation of Bank Reconciliation Statement.

Unit – III: **18 Hours**

Final Accounts- Trading Account, Profit & Loss Account, Balance Sheet; Basic Adjustments, Advanced Adjustments: Manager's Commission, Hidden Interest on Loan or Deposits and Loss by Fire.

Unit – IV: **18 Hours**

Account current – Methods: Product Method (Forward and Backward Method), Daily Balance Method, Red ink Interest; Average due date – Calculation of Interest, Mutual Indebtedness.

Unit – V: **18 Hours**

Depreciation–Meaning, Accounting for Depreciation, Provision for Depreciation;Methods of calculating Depreciation - Straight Line Method, Written Down Value Method, Annuity Method and Depreciation Fund Method; Accounting treatment on disposal of an asset (excluding problems on change of Depreciation methods).

TEXT BOOK:

1. T.S.Reddy&A.Murthy, "Advanced Accountancy", Margham Publications, 2020.

Unit No	Book Name	Page No
I	T.S. Reddy	1.1 – 1.11 2.3 – 2.11 3.1 – 3.10 3.22 – 3.54 4.1 – 4.12
II	T.S. Reddy	3.16 – 3.19 3.65 – 3.72 7.1 – 7.11 7.15 – 7.18
III	T.S. Reddy	12.3 – 12.8 12.11 – 12.18 12.28 – 12.36
IV	T.S. Reddy	15.1 – 15.6 15.8 – 15.9 14.1 – 14.6 14.12 – 14.14
V	T.S. Reddy	9.1 – 9.3 9.4 – 9.8 9.10 – 9.13 9.17 – 9.25 9.37 – 9.41

REFERENCE BOOKS:
1. Dr.M.A.Arulanandam&Dr.R.S.Raman, "Advanced Accountancy", Himalaya Publishing House,Mumbai, 2018.
2. S.P.Jain&K.L.Narang, "Advanced accountancy" Kalyani Publishers, New Delhi 2014.
3. Dr.S.N.Maheshwari&S.K.Maheshwari, "Advanced Accountancy", Vikas Publishing House Pvt. Ltd., 2011.

e-RESOURCES:
1. https://easynotes4u.com/journal-ledger-trial-balance-financial-accounting-practical-problems-and-solutions/
2. https://www.iedunote.com/cash-book
3. https:// //nios.ac.in/media/documents/SrSec320NEW/320_Accountancy_Eng/320_Accountancy_ Eng_Lesson10.pdf
4. https://www.vedantu.com/commerce/final-accounts
5. https://gacbe.ac.in/pdf/ematerial/18BIB13C-U3.pdf
6. https://www.nios.ac.in/media/documents/Seccour224New/ch_12.pdf

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LAB: DIGITAL IMAGE EDITING SOFTWARE

Course Title : Lab: Digital Image Editing Software	Total Hours : 90
Course Code : U22CCCP11	Total Credits : 4

COURSE OUTCOME

Cos	CO STATEMENT
CO1	Gain competency in identifying Photoshop interface elements.
CO2	Construct simple documents utilizing selections, layers, and blending modes.
CO3	Develop images using advance editing tools to create magazine covers.
CO4	Perform basic to intermediate image correction to existing images.
CO5	Work with layers and masks to manage projects efficiently.

List of Programs:
1. Design greeting cards for Birthday.
2. Color a given black and white image.
3. Create image cloning.
4. Apply different filters to the images.
5. Design monthly calendar.
6. Design a brochure
7. Create a digital banner.
8. Create Dispersion Effect.
9. Blending multiple images.
10. 3D Effects in Photoshop.
11. Make logo in Photoshop.
12. Create Cartoon effect in Photoshop.
13. Show Frost Effect in Photoshop.
14. Design Realistic smoke effect.

15.   Design Chilling decay effect.

Allied I - FUNDAMENTALS OF COMPUTERS

Course Title : Fundamentals of Computers	Total Hours : 90 Hours
Course Code : U22CCA11	Total Credits : 4

COURSE OUTCOME

COs	CO STATEMENT
CO1	Understand the concept of I/O devices
CO2	Know the terms of CPU, RAM, ROM and also distinguishes various computer types.
CO3	Familiarise programming languages, peripheral devices, networking and E-mail.
CO4	Understand binary, hexadecimal, octal and decimal number system.
CO5	Attain knowledge on E-mail works and File attachments.

Unit – I   **18 Hours**
Computers: Introduction – History of Computers – Generations of Computers – Characteristics of Computers – Components of Computers – Classification of Computers – Applications of Computers – Block Diagram of a Computer.

Unit - II   **18 Hours**
Programming Languages: Machine – Assembly – High Level – Very High-Level – Artificial Intelligence – **Language Translators**: Assembler, Interpreter and Compiler.
Number System: Decimal, Binary, Octal and Hexa-Decimal – **Conversion of Numbers:** Decimal to Binary, Decimal to Octal, Decimal to Hexa-Decimal, Binary to Decimal, Binary to Octal, Binary to Hexa-Decimal, Octal to decimal, Hexa-decimal to decimal.

Unit – III   **18 Hours**
Input Devices: Keyboard, Mouse, Track Ball, Light Pen, Joystick, Touch Screen, Scanner, OCR, OMR, MICR, Bar Code Reader, Voice Recognition.
Output Devices: Monitors – CRT, LCD, TFT – **Printers**: Impact, Non-Impact – Dot Matrix, Ink jet, Laser – Plotters – Projectors.

Unit – IV   **18 Hours**
Storage Devices: Primary Memory: RAM, ROM and its types – Secondary Storage Devices: Classification – Magnetic Tape – Magnetic Disk: Hard Disk, Optical Disk, SSD, USB Flash Drives – **Working with Windows**: Start Button – My Computer – Windows Explorer – **Accessories in Windows**: Calculator, Paint, Notepad, WordPad, Command Prompt.
Managing Files and Folders: File – Meaning – Creating a New File, Folder: Meaning – Creating a Folder, Viewing, Renaming, Copying, Moving and Deleting. **Control Panel:** Desktop and Folder Settings – Add/Removing Programmes – Shut down.

Unit - V   **18 Hours**
Computer Networks: Types of Networks: LAN, WAN, MAN – Architecture: Client/server, Peer to Peer – Network Topology: Bus, Ring, Star, Mesh and Hybrid – Applications of Network
E-Mail: Working of E-Mail – E-Mail Names and Addresses – Mailing Basics – Address Book – File Attachments – Signature.

TEXT BOOKS:
1) E – Balagurusamy, "Fundamentals of Computers", McGrew Hill Education 2018
2) R. Asokarajan, "Fundamentals of Computers", Shanlax Publications, Maduari 2019
3) Alexis Leon and Mathews Leon, "Computer Applications in Business", Vikas Publishing 2013

Unit	Book & Author	Page Number
1	Fundamentals of Computers - E.Balagurusamy	1 to 17, 20, 21, 27 to 30
2	Fundamentals of Computers - E.Balagurusamy	94 to 98, 110 to 119, 336 to 340, 218
3	Fundamentals of Computers - E.Balagurusamy	63 to 72, 74, 81 to 89
4	Computer Applications in Business - Alexis Leon and Mathews Leon	37 to 40, 99 to 101, 104 to 106, 109 to 115
4	Fundamentals of Computers - R. Asokarajan	48, 49, 52 to 69
5	Fundamentals of Computers - E.Balagurusamy	359 to 361, 363 to 368, 370
5	Computer Applications in Business - Alexis Leon and Mathews Leon	280 to 286

REFERENCE BOOKS:
1) ReemaThareja, "Fundamentals of Computers", Oxford University Press, 2019
2) Priti K Sinha, "Computer Fundamentals", BPB Publications, 2004
3) Anitha Goel, "Computer Fundamentals", Pearson Publications, 2010
4) V.Rajaraman, "Fundamentals of Computers", Prentice Hall India Learning Private Limited, 2014

e-RESOURCES:
1) https://www.javatpoint.com/computer
2) https://www.tutorialsmate.com/2020/04/computer-fundamentals-tutorial.html#What-is-Computer
3) https://www.tutorialspoint.com/computer_fundamentals/computer_overview.htm
4) https://byjus.com/govt-exams/computer-fundamentals/
5) https://edu.gcfglobal.org/en/computerbasics/what-is-a-computer/1/
6) http://gpnanakpur.ac.in/wp-content/uploads/2019/04/computerfundamentals-e-notes.pdf

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SEMESTER II
அலுவலக முறைகள்

Course Title:	அலுவலக முறைகள்	Total Hours : 90 Hours
Course Code:	**U22PC21**	Total Credits : 3

COURSE OUTCOMES

COs	CO STATEMENT
CO1	அலுவலக முறைகளின் அடிப்படை அறிவை வழங்குதல் மற்றும் கருத்துக்களை வெளிப்படுத்துதல்
CO2	அலுவலக தகவல் தொடர்பு மற்றும் மடலியல் பற்றி விவரித்தல்
CO3	பல்வேறு வகையான கோப்பீடு முறைகளை பற்றியும் முறையமைப்பு பற்றியும் அறிந்து கொள்ளுதல்
CO4	நவீன அலுவலகத்தில் உள்ள எந்திரங்கள் மற்றும் சாதனங்கள் பற்றி தெரிந்து கொள்ளுதல்
CO5	பல்வேறு வகையான அறிக்கைகள் மற்றும் அறிக்கைகள் தயாரிக்கும் போது பின்பற்ற வேண்டிய விதிகளை புரிந்து கொள்ளுதல்

அலகு – 1: 18 Hours

அலுவலகம் - பொருள், இலக்கணம்,முக்கியத்துவம்,பணிகள் அலுவலக மேலாண்மை - இலக்கணம்,அடிப்படைக் கூறுகள், பணிகள் அலுவலக மேலாளர் - நிலை, தகுதிகள், பணிகள் அலுவலக அமைப்பு – விளக்கம், இலக்கணம், தத்துவங்கள் அமைப்பின் வகைகள் - வரிசைஅமைப்புமுறை, வினைசார் அமைப்புமுறை, வரிசை பணியர்முறை, குழு அமைப்புமுறை அலுவலகமுறைமை – வரையறை, அடிப்படை கூறுகள், முக்கியத்துவம், நோக்கங்கள், கோட்பாடுகள் பணிகளை மையப்படுத்துதலுக்கும் பரவலாக்குதலுக்கும் உள்ள வேறுபாடுகள் அலுவலகக் கையேடு–பொருள், நன்மைகள் அலுவலக அமைப்புத் திட்டம் - இலக்கணம், குறிக்கோள்கள், காரணிகள் அலுவலக வகைகள் - திறந்த அலுவலகம், தனி அலுவலகம் அலுவலக சூழ்நிலை– உட்பிரிவுகள் அலுவலக மனைத்துணை பொருட்கள் - முக்கிய வகைகள்.

அலகு – 2: 18 Hours

அலுவலகதகவல் தொடர்பு - இலக்கணம், முறைகள், பிரச்சனைகள் மடலியல் - ஒருமுனைப்படுத்தப்பட்ட மடலியல், துறைவாரி மடலியல், வரப்பெறும் மடல்களைக் கையாளும் முறை, அஞ்சல் அனுப்பும் துறையின் பணிகள் அஞ்சல் துறையில் பயன்படும் இயந்திரங்கள் பதிவேடுகளின் பராமரிப்பு – குறிக்கோள்கள், முறைகள், அலுவலகப் படிவங்கள் - நோக்கங்கள், பயன்கள், வகைகள் படிவங்களின் கட்டுப்பாடு–நோக்கங்கள், நடவடிக்கைகள், காரணக்கூறுகள் படிவங்கள் அமைப்பு – கோட்பாடுகள் தொடர் எழுதுபொருள் - வகைகள், நன்மைகள், தீமைகள், எழுதுபொருள் கட்டுப்பாட்டுக்கு உதவும் காரணிகள், எழுதுபொருள்கள் கட்டுபாட்டில் ஏற்படக்கூடிய இடர்பாடுகள்.

அலகு – 3: 18 Hours

கோப்பிடல் - பணிகள், குணநலன்கள், பாகுபாட்டு முறைகள், சின்னங்கள் கோப்பீட்டுமுறைகள் - பழையமுறைகள், நவீனமுறைகள், மையக்கோப்புமுறை, பரவலாக்கப்பட்ட கோப்பு முறை முதற்குறிப்பு அட்டவணை தயாரித்தல் - பொருள், நோக்கங்கள் முறையமைப்பின் வகைகள் - பக்கமுறையமைப்பு, வெளித்தெரியும் அட்டை முறையமைப்பு, நிலைத்த முறையமைப்பு, செங்குத்து அட்டை முறையமைப்பு.

அலகு – 4: 18 Hours

அலுவலக எந்திரங்கள் மற்றும் சாதனங்கள் - பொருள், நன்மைகள், குறைபாடுகள், அலுவலக கருவிகளை தேர்ந்தெடுப்பதற்கு முன் கவனிக்க வேண்டிய காரணிகள் அலுவலக எந்திரங்களின் வகைகள் - தட்டெழுத்துப் பொறிகள், நகல் எடுக்கும் எந்திரம், அஞ்சல் பிரிவில் பயன்படும் எந்திரங்கள், கணித வேலைகளைச் செய்யும் எந்திரம், தொடர்புக் கருவிகள் கணிப்பொறி– பொருள், பணிகள், செயல்பாடு, அங்க உறுப்புகள், நன்மைகள், தீமைகள் நடமாடும் தொலைபேசிகள் செய்றகைக் கோள் தொலைபேசி.

அலகு - 5 18 Hours

அலுவலக அறிக்கைகள் - பொருள், நோக்கம், விதிமுறைகள் அறிக்கையின் வகைகள் - சாதாரண அறிக்கை, சிறப்பு அறிக்கை, முறையான அறிக்கை, முறைசாரா அறிக்கை, தொழில் நுட்பஅறிக்கை, கூட்டங்களின் அறிக்கை-

TEXT BOOK:

1. Dr. K. அன்பழகன் மற்றும் Dr. S. இராமர், "அலுவலகமேலாண்மை", Merit India Publications, 2015

அலகு-1	1 – 16
	19 – 26
	35, 36, 38, 43-45, 48-53, 61-63, 66, 67
அலகு-2	71-75
	79-81
	87-92
	95-97
	105-113, 116,117
அலகு-3	119-155
அலகு-4	156-184
அலகு-5	186-189

REFERENCE BOOK:
1. Dr. V. ராதா,"அலுவலகமேலாண்மை", Prasanna Publishers, 2009

e- RESOURCES:
1. https://youtu.be/1gChmbFfEVA
2. https://youtu.be/MgSlWArZ5aI
3. https://ta.vikaspedia.in/social-welfare/ba8b95bb0bbeb9fbcdb9abbf-ba8bbfbb0bcdbb5bbeb95ba4bcdba4bc1bb1bc8/b85bb2bc1bb5bb2b95-ba8bbfbb0bcdbb5bbeb95baebcd/%E0%AE%A8%E0%AE%B5%E0%AF%80%E0%AE%A9-%E0%AE%85%E0%AE%B2%E0%AF%81%E0%AE%B5%E0%AE%B2%E0%AE%95-%E0%AE%9A%E0%AE%BE%E0%AE%A4%E0%AE%A9%E0%AE%99%E0%AF%8D%E0%AE%95%E0%AE%B3%E0%AF%8D-b85bb2bc1bb5bb2b95-ba8bbfbb0bcdbb5bbeb95baebcd-2
4. https://alagappauniversity.ac.in/siteAdmin/dde-admin/uploads/4/__UG_B.Com_Tamil.pdf

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FINANCIAL ACCOUNTING – II

Course Title : Financial Accounting – II	Total Hours : 90 Hours
Course Code : U22CCC21	Total Credit : 4

20% Theory and 80% Problems
COURSE OUTCOMES

Cos	CO STATEMENT
CO1:	Understand the concept of Bill of Exchange.
CO2:	Understand the nuances of joint venture from accounting perspective.
CO3:	Able to prepare the branch account and departmental accounts.
CO4:	Ascertain profit or loss for the concerns adopting single entry book keeping system.
CO5:	Able to prepare the accounts of non-trading concern.

UNIT – I: **18 Hours**
Bill of Exchange : Meaning – Features – Parties to a bill of exchange – Advantages – Types – Bill of exchange Vs Promissory Note – Accounting for bill of exchange – Dishonour – Renewal – Rebate – Insolvency – Accommodation Bill.

UNIT – II: **18 Hours**
Joint venture : Meaning – Features - Partnership vs Joint venture – Joint venture vs consignment - Accounting treatment : Separate set of books and separate books are not kept.

UNIT – III: **18 Hours**
Branch Account : Meaning, objective - types of branch – Dependent branch : Debtors System only – **Departmental Accounts :** Meaning, Objective – Need for departmental accounting – Advantages of Departmental Accounting - Branch vs Departmental accounts – Allocation of expenses- Inter Departmental Transfers.

UNIT – IV: **18 Hours**
Accounts from Incomplete Records : Meaning – Features – Limitations – Difference between double entry system and single entry system – Methods of ascertainment of profit : Net worth method and conversion method.

UNIT – V: **18 Hours**
Accounts of Non-Profit Organization : Meaning – Receipt and Payments account - Income and Expenditure Account – Difference between Receipt and Payment account and Income and Expenditure Account – Balance Sheet.

TEXT BOOK :
1. T.S.Reddy and A.Murthy, "Advanced Accountancy", Margam Publication, Chennai, 2019.

Unit -1	T.S.Reddy and A.Murthy, "Advanced Accountancy", Margam Publication, Chennai, 2019.	6.1 – 6.4 6.5 – 6.6 6.8 – 6.16 6.24 – 6.46
Unit -2		27.1 – 27.12 27.16 – 27.23 27.29 – 27.37
Unit -3		25.1 – 25.7 25.17 – 25.25 24.1 – 24.16
Unit -4		13.1 – 13.34
Unit -5		28.1 – 28.31

REFERENCE BOOKS:
1. R.L.Gupta and M.Radaswamy, "Advanced Accountancy", Sultan Chand Publisher. Lolkatta,2013
2. M.A.Arulanandam & K.S. Raman, "Advanced Accountancy" Vol-1, Sixth Edition, Himalaya Publishing House, Mumbai, 2015.
3. S.N.Maheswari & Suneel K Maheshwari, "Financial Accounting", Fifth Edition, Vikas Publishing House,2012.
4. S.P.Jain and K.L Narang, Advanced Accountancy principles of Accounting " Volume – I", Kalyani Publishers, New Delhi, 2018

e-RESOURCES:
1. https://www.selfstudys.com/uploads/pdf/LNiz1VcZlh3JiTEWX1y9.pdf
2. https://www.selfstudys.com/books/rajasthan/state-books/class-12th/accountancy/7-joint-venture-accounts/391935

3. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper5-Revised.pdf
4. http://sdeuoc.ac.in/sites/default/files/sde_videos/Financial%20Accounting%20-%20B.Com%202019%20Admn(1).pdf
5. https://www.selfstudys.com/books/ncert-new-book/english/12th/accountancy-part-i/1-accounting-for-not-for-profit-organisation/143850

LAB: C PROGRAMMING

Course Title : LAB: C Programming	Total Hours : 90 Hours
Course Code : U22CCCP21/ U2CCC2P	Total Credits : 4

COURSE OUTCOME

Cos	CO STATEMENT
CO1	Able to develop programs using C language
CO2	Able to develop programs using control statements.
CO3	Gain knowledge on looping construct.
CO4	Gain Knowledge on effective usage of arrays, structure and functions
CO5	Able to implement Input/ Output operations on files

List of Programs:
1. Calculation of Simple Interest.
2. Preparation of Electricity bill.
3. Depreciation calculation using Straight line method.
4. Preparation of Grade using switch statement.
 5. Finding Sum of digits of a given number.
6. Checking whether a given number is Palindrome or not.
7. Generate Fibonacci series
8. Generate Multiplication table.
9. Sorting numbers (ascending / descending)
10. Finding Factorial of a given number using recursion.
11. Counting Number of words, characters and lines in a given text.
12. Preparation of pay bill at least for 5 employees.

Allied II - C PROGRAMMING

Course Title : C Programming	Total Hours : 90 Hours
Course Code : U22CCA21/ U2CCA2	Total Credits : 5

COURSE OUTCOMES

Cos	CO STATEMENT
CO1	Gain knowledge to develop and implement a program in the C language.
CO2	Identify solution to a problem using control structures and functions.
CO3	Able to construct and develop C programs.
CO4	Identify the data representation format.
CO5	Able to develop real time application.

Unit – I: **18 Hours**
        Basic structure of C Program – Character Set – Keywords and Identifiers – Constants – Variables – Data types – Defining Symbolic Constants – Operators and Expression.

Unit – II: **18 Hours**
          Managing Input & Output Operations: formatted input – formatted output –
Decision making and branching: if, if…else, nested if, else if, switch – Jumping: break, continue, go to, exit. – **Looping:** while, do, for.

Unit – III: **18 Hours**
          Arrays: Declaration and Initialization of One-dimensional and Two-dimensional arrays – working with arrays. **Strings:** Declaring and Initializing string variables – reading strings from terminal – writing strings to screen – String handling functions.

Unit – IV: **18 Hours**
          User-defined functions: Structure of C functions – Category of functions – Return values and their types – Nesting of functions – Recursion – Storage classes.

Unit – V: **18 Hours**
          Structures and Unions: Structure definition – Giving values to members – Structure Initialization – Arrays to structures – Unions. **File:** Defining and opening a file – Closing a file – I/O operations on files.

TEXT BOOK:
1. E. Balagurusamy, "Programming in ANSI C", VII Edition, 2017

Units	Book Title & Author Name	Page Numbers
I	Programming in ANSI C – E.Balagurusamy VII Edition	12- 70
II	Programming in ANSI C – E.Balagurusamy VII Edition	86-98,111-135,148-157,166-170
III	Programming in ANSI C – E.Balagurusamy VII Edition	189-205,234-251
IV	Programming in ANSI C – E.Balagurusamy VII Edition	267-292,298-307
V	Programming in ANSI C – E. Balagurusamy VII Edition	320-331,338-339,391-399

REFERENCE BOOKS:
1. Herbert Schildt, *"C* The Complete Reference*",* 4th Ed, 2017
2. Dean Miller and Greg Perry, "C Programming Absolute Beginner's Guide Book", 2013
3. Brian Kernighan and Dennis Ritchie, "The C Programming Language", 2nd Edition, 2015
4. Yashavant Kanetkar, "Let Us C Solutions", 2020

e- RESOURCES:
1. https://www.unf.edu/~wkloster/2220/ppts/cprogramming_tutorial.pdf
2. https://www.tutorialspoint.com/cprogramming/cprogramming_tutorial.pdf
3. https://www.w3schools.in/c-tutorial/
4. https://www.javatpoint.com/c-programming-language-tutorial
5. https://www.youtube.com/watch?v=8PopR3x-VMY
6. https://www.youtube.com/watch?v=KJgsSFOSQv0

VIRUDHUNAGAR HINDU NADARS' SENTHIKUMARA NADAR COLLEGE

(An Autonomous Institution Affiliated to Madurai Kamaraj University)

[Re-accredited with 'A' Grade by NAAC]

Virudhunagar – 626 001.

Course Name: **Bachelor of Commerce (Computer Application)**

Discipline: **Commerce**

CHOICE BASED CREDIT SYSTEM

(For those who joined in June 2018 and after)

COURSE SCHEME:

Semester	Part	Subject	Hours	Credit	Int + Ext = Total	Local	Regional	National	Global	Professional Ethics	Gender	Human Values	Environment & Sustainability	Employability	Entrepreneurship	Skill Development	Subject Code	Revised / New / No Change / Interchanged & Percentage of revision
III	III	Allied III – Business Statistics	6	5	25+75 = 100	✔	✔	✔		✔						✔	U3CCA3	Revised / 10%
	III	Elective – I – Database Management Systems	6	5	25+75 = 100	✔	✔	✔	✔	✔						✔	U2CCE3	No Change
	III	Advanced Accounting	6	4	25+75 = 100	✔	✔	✔		✔						✔	U3CCC31	Revised / 5%
	III	Banking Law & Practice	5	4	25+75 = 100	✔	✔	✔	✔	✔						✔	U3CCC32	Revised / 10%
	III	LAB: Oracle	5	3	40+60 = 100	✔	✔	✔	✔	✔						✔	U1CCC3P	No Change
	IV	SBE – I – LAB: Multimedia	2	2	40+60 = 100	✔	✔	✔	✔	✔						✔	U1CCS3P	No Change
IV	III	Allied IV – Business Mathematics	6	5	25+75 = 100	✔	✔	✔		✔						✔	U3CCA4	Revised / 10%
	III	Cost Accounting	5	4	25+75 = 100	✔	✔	✔		✔						✔	U3CCC41	Revised / 10%
	III	Visual Programming	5	5	25+75 = 100	✔	✔			✔						✔	U3CCC42	Revised / 10%
	III	LAB: Visual Basic	5	3	40+60 = 100	✔	✔			✔						✔	U2CCC4P	Revised / 10%
	III	Partnership Accounting	5	4	25+75 = 100	✔	✔	✔		✔						✔	U3CCC43	Revised / 5%
	IV	SBE – II Electronic Business Skills	2	2	25+75 = 100	✔	✔	✔	✔	✔					✔	✔	U3CCS4	New / 100%
	IV	SBE – III LAB: Office Data Processing Skills	2	2	40+60 = 100	✔	✔	✔	✔	✔					✔	✔	U3CCS4P	Revised / 10%

Year	Part	Subject	Credit	Int=Total	Code
I & II	Part V	NSS/ NCC/ Physical Education – Sports/YRC/RRC	1	100=100	U2NS4/ U2NC4/ U2PS4/ U1YR4/ U1RR4

Self-Learning Course:

Subject	Semester	Credit	Ext =Tot	Subject Code
Business Communication	V	5	100 = 100	U1CCSL51

III SEMESTER
BUSINESS STATISTICS

Hours: 6hrs/week 90 Hrs   Sub.Code: U3CCA3   Credits: 5

OBJECTIVE:

  To provide basic skills on the application of statistical tools to analyze business data.

UNIT – 1   **(18-Hours)**

  Statistics: Definition – Functions – Importance – Limitations – Methods of Collection of Data: Primary and Secondary – Sampling: Meaning – Methods – Classification and Tabulation: Meaning – Types of Classification – Tabulation of Data – Arithmetic Mean – Geometric Mean – Harmonic Mean – Median – Mode.

UNIT – 2   **(18-Hours)**

  Range – Quartile Deviation – Mean Deviation – Standard Deviation – Co-Efficient of Variation (Combined Standard Deviation excluded). Skewness – Methods – Karl Pearson's Co-Efficient of Skewness – Bowley's Co-Efficient of Skewness.

UNIT – 3   **(18-Hours)**

  Correlation – Scatter Diagram – Karl Pearson's Co-Efficient of Correlation – Rank Correlation (Concurrent Deviation Method excluded)

UNIT – 4   **(18-Hours)**

  Regression Analysis – Regression Equation – Least Square Method – Actual Mean Method. Index Number – Types – Tests – Consumer Price Index Number.

UNIT – 5   **(18-Hours)**

  Analysis of Time Series – Components – Methods of Determining Trend – Graphic – Semi Average – Moving Average – Least Square.

TEXT BOOKS

 1. R.S.N. Pillai And V. Bagavathi – Statistics, S. Chand & Company Ltd. Sultan Chand & Company (2010).
 2. K. Alagar - Business Statistics, Tata Mcgraw Hill Publishing Co. Ltd. (2014).

REFERENCE BOOKS

 1. S.P. Gupta- Business Statistics, Sultan Chand & Sons, (2015).
 2. Sancheti Kapoor - Statistics – Theory , Methods And Application, Sultan Chand & Sons (2014).

Note: Question paper should provide 80% credit to problems and 20% credit to theory.

DATABASE MANAGEMENT SYSTEMS

Hours: 6hrs/week 90 Hrs   Credits:5   Sub. Code: U2CCE3

OBJECTIVE

  To provide theoretical knowledge on the use, structure and technology relating to data base management

UNIT – 1   **(18-hours)**

  Introduction to Database Management System (DBMS) – Characteristics of data in a database – Database Management System –Need for database management system – Types of database management systems – Hierarchical model – Network model – Relational model – **RDBMS Terminology** – The Relational Data Integrity – Codd's Rules

UNIT – 2   **(18-hours)**

  Entity – Relationship (E-R) Modeling: – Components of an E-R model: Entity, Attribute, Relationship – E-R modeling symbols – **Data Normalization:** First Normal Form – Second Normal Form – Third Normal Form – Boyce-Codd Normal form – Fourth Normal Form – Fifth Normal Form.

UNIT – 3   **(18-hours)**
        SQL: Introduction – Types of SQL commands – **Tables:** Creating, Deleting and Modifying a Table – **Views**: Creating, Deleting view – advantages of view - **Indexes:** Creating Index – Types – Dropping Index.

UNIT – 4   **(18-hours)**
        Queries :Select, Insert, Update and Delete statement – **Sub Queries:** Nested – Parallel – Correlated – **Aggregate functions**: COUNT, COUNT(*), SUM(), AVG(), MAX(), MIN() – **Joins**: Qualities of good join – Types : Inner join, Outer join, Self join – **Unions**

UNIT – 5   **(18-hours)**
        PL/SQL Blocks – Architecture – Variables – data types – Control Structures – Cursors – Exceptions – Procedures and Functions

TEXT BOOKS
1. Alexis Leon & Mathews Leon – Database Management System.

Chapters:	Page numbers
5	99 – 112
7	159 – 168
9	195 – 212
11	241 – 254
14	300 – 301
15	319 – 324, 330 – 333
Chapters:	**Page numbers**
19	395 – 399
17	355 – 365
19	367 – 378
18	385 – 392
21	413 – 416, 418 – 426
46D	933 – 956, 970 - 971

REFERENCE BOOKS

1. Raghu Ramakrishnan / Johannes Gehrke – Database Management System
2. Fred R. McFadden, Jeffrey A. Hoffer & Mary B. Prescott – "Modern Database Management".

ADVANCED ACCOUNTING

Hours: 6hrs/week 90Hrs   **Sub.Code: U3CCC31**   **Credits: 4**
OBJECTIVE:
        To Provide Knowledge on Accounting for Fire Insurance Claims, Royalty, Insolvency, Contract Accounting and Hire Purchase.

Unit – 1   **(18-Hours)**
        Fire Insurance Claims – Loss of Stock Policy – Consequential Loss or Loss of Profit Policy – Application of Average Clause.

Unit – 2   **(18-Hours)**
        Royalty Accounts – Accounting Treatment in the Books of Lessor and Lessee – Sub-Lease.

Unit – 3   **(18-Hours)**
        Insolvency Accounts – Individual and Firm – Statement of Affairs – Deficiency Account.

Unit – 4   **(18-Hours)**
        Contract Accounting – Treatment for Profit on Incomplete Contract - Voyage Account: Completed and Incomplete Voyage.

Unit – 5   **(18-Hours)**
        Hire Purchase Accounting – Calculation of Interest – Cash Price – Accounting Treatment in the Books of Hire Purchaser and Hire Vendor – Default and Repossession – Installment Purchase System – Accounting

Treatment in the Books of Buyer and Seller.

Text Books

1. T.S.Reddy and A.Murthy - Advanced Accountancy, Margham Publications (2012).

REFERENCE BOOKS

1. S.P.Jain & K.L.Narang - Advanced Accounts, Kalyani Publishers; Kalyani Publishers, (2014)
2. P.C.Tulsian - Advanced Accountancy, S. Chand Publishing (2018).

Note: the questions should be asked in the ratio of 80% for problems and 20% for theory.

BANKING LAW AND PRACTICE

Hours: 5hrs/week 75 Hrs   **Sub.Code: U3CCC32**   **Credits:4**

OBJECTIVE:

To provide basic knowledge on the banking law and practice.

Unit - 1   **(15-Hours)**

Origin of Banking – Banker and Customer: General and Special Relationship – Types of Customers – Minor and Women – KYC – Different Types of Deposits – RBI - Functions of RBI.

Unit - 2   **(15-Hours)**

Cheques - Features, Types – Crossing – Endorsements – Material Alterations.

Unit – 3   **(15-Hours)**

Payment Banker – Holder –Holder in due Course – Payment in due Course – Statutory Protection – Duties – Collecting Banker – Statutory Protection – Duties.

Unit - 4   **(15-Hours)**

Bank Lending – General Principles of Sound Lending – Secured Vs Unsecured Advances – Types of Advances: Overdraft, CC, Hypothecation, Pledge and Mortgage.

Unit – 5   **(15-Hours)**

Internet Banking – Mobile Banking – ATM – Credit Card – Debit Card – NEFT – RTGS – PFMS.

TEXT BOOK

1. Gordon & Natarajan: Banking Theory Law and Practice, Himalaya Publishing House (2019).

REFERENCE BOOKS

1. Maheshwari.S.N: Banking Law and Practice, Kalyani Publishers (2014).
2. Varshaney; Banking Law and Practice, Sultan Chand (2017).

LAB: ORACLE

Hours: 5hrs/week 75 Hrs   **Sub. Code: U1CCC3P**

Credits:3

OBJECTIVE:

To provide practical knowledge to the students on creating and modifying database using Oracle.

List of Programs:

1. Create a table "Student Mark List" having the following fields:

Name, Reg_no, Mark1, Mark2, Mark3, Total, Average, Result.

1) Insert minimum 10 records.

2) Query to find the total, average and result.

3) Sort the table in the descending order of average.

4) Find the aggregate average of 'Passed' and 'Failed' separately.

2. Create a table "Electricity Bill" having the following fields:

Customer Name, Customer Number, Previous meter reading, Current meter reading, Units consumed, Type, Amount.

1) Insert minimum 10 records.

2) Query to find the units consumed.

3) Query to find the amount where

Type = "House Rs.5 per unit

Type = "Office Rs.8 per unit

Type = "Factory Rs.12 per unit.

4) Display the sum of units consumed and amount.

3. Create a table "Compound Interest" using sequence with the following fields:

Principal amount, No. of Years, Rate of Interest, Interest amount.

        1) Insert minimum 10 records.

        2) Principal amount varies from 5000 to 10000 in steps of 500

        3) Rate_of_interest = 12% and Number of Years = 5

        4) Calculate the compound interest

        5) Insert 'Total Amount' field and update it as 'Principal + Compound Interest'

4. Create a table "Personal Details" having the following fields.

      Name, Age, Sex, Qualification, Designation, Date_of_Birth, Basic_Pay

        1) Insert minimum 10 records.

        2) Query to select the records having names starting with the letter S.

        3) Sort the table in the ascending order of names.

        4) Display the records where the basic_pay between 15000 and 25000.

        5) Display the average basic_pay designation wise

5. Create a table "Course Details" having the following fields.

      Student name, Course name, Duration, Date_of_Joining, Course fees, Institute.

        1) Insert minimum 10 records.

        2) Convert the first letter of the student name in capital.

        3) Count the number of students studied in each institute.

        4) Display the course name where the course fee is greater than 5000 excluding duplication.

        5) Display only the three characters from the fourth character in the institute filed.

6. Create a table "Employee Details" having the following fields.

      Employee number, Employee name, Department id, Basic pay, HRA, Deductions, Tax.

        1) Insert minimum 10 records.

        2) Get the number of employees in the department "D1.

        3) Find the total pay for all the employees in the department "D1.

        4) Find the department-wise average pay of the employees.

        5) Find the name of the employee who gets the maximum basic pay.

7. PL/SQL program to calculate Depreciation using Straight Line method.

8. PL/SQL program to find the factorial of a given number using procedure.

9. PL/SQL program to generate Fibonacci series using function.

10.PL/SQL program for zero divide exception.

11. PL/SQL program to insert records into the item table.

12. PL/SQL program to fetch data using cursors

LAB: MULTIMEDIA

Hours: 2hrs/week 30 Hrs   **Sub. Code: U1CCS3P**

Credits: 2

OBJECTIVE:

To provide hands on training to the students on multimedia software.

List of Programs:

Motion Tween

      1. Flash movie for motion along a path using objects.

      2. Flash movie for slide show presentation using fade-in and fade-out effect.

      3. Flash movie for photo masking.

      4. Flash movie for deer running animation using movie clip.

      5. Flash movie for developing a gif file.

Tweening Shapes

      6. Flash movie for transforming shapes

      7. Flash movie for text morphing,

      8.Flash movie for changing text to object, and changing object to text

      9.Flash movie for jumbled text animation.

      10. Flash movie for number count animation.

Action script

      11. Designing an arithmetic calculator using Flash.

      12. Flash movie for bouncing ball animation using play and pause buttons.

IV SEMESTER
BUSINESS MATHEMATICS

Hours: 6hrs/week 90 Hrs   Sub.Code: U3CCA4   Credits:5

OBJECTIVE:

To provide computational skills on sets, indices, differential calculus, integral calculus and matrices and to apply them in solving business problems.

UNIT – 1 **(18-Hours)**

Theory of Sets: Definition – Finite and Infinite Sets – Description of Sets – Singleton Set – Null Set – Subset – Equality of Sets – Disjoint Sets – Set Operations: Union of Sets – Intersection of Sets – Difference of Sets – Complement of a Set – Venn Diagram – Law of Sets: Cumulative Law - Associate Law – Distributive Law – Demorgan's Laws (Properties excluded) – Number of Elements in a Set

UNIT – 2 **(18-Hours)**

Simple Interest – Compound Interest Calculations – Yearly – Half Yearly – Principal – Period – Rate of Interest – Quarterly.

UNIT – 3 **(18-Hours)**

Differential Calculus: Differentiation – Derivative of X^n, E^x, Log E^x, Sin X, Cos X, Tan X, Cot X, Sec X, Cosec X, A Constant, Ku, Where K is a Constant and U is a Function (Formulae Only) – Derivative of Sum of Two Functions – Product Rule – Quotient Rule (Formula Only) – Maxima and Minima: Definition – Criteria for Maxima and Minima – Working Rule.

UNIT – 4 **(18-Hours)**

Integral Calculus – Standard Results – Integrals of Function Containing Linear Function Of X (Formula Only) – (Standard Results of Sin X, Cos X, Etc. excluded) – Integration by Substitution.

UNIT – 5 **(18-Hours)**

Matrices: Definition – Order – Types (Skew Symmetric excluded) – Operations on Matrix: Addition, Subtraction – Product of Two Matrices.   Determinant of a Matrix: Definition – Expansion of a Determinant – (Minors and Cofactors – Singular – Non-Singular – Properties of Determinants excluded) – Inverse of Matrix – Simultaneous Linear Equations.

TEXT BOOKS

1. Dr. M.Manoharan, Dr. C.Elango, Prof. K.L.Eswaran   - Business Mathematics, Palani Paramount Publications.
2. Sancheti and Kapoor - Business mathematics, Sultan Chand Publications (2014).

REFERENCE BOOKS

1. P.R. Vittal - Business Mathematics, Margham Publications (2014).
2. V. Sundaresan and S. D. Jayaseelan - An Introduction to Business Mathematics , , Sultan Chand Publication (2014).
3. N.K. Nag, Business Mathematics, , Kalyani Publishers , (2014).
4. R.S.Aggarwal, Quantitative Aptitude for Competitive Examinations, S.Chand & Company Limited, (2016).

Note: Question paper should provide 80% credit to problems and 20% credit to theory.

COST ACCOUNTING

Hours: 5hrs/week 75 Hrs   Sub.Code: U3CCC41   Credits: 4

OBJECTIVE:

To provide knowledge on various elements of cost and process costing.

UNIT – 1 **(15-Hours)**

Introduction: Meaning, Objectives and Advantages of Cost Accounting, Difference between Cost Accounting and Financial Accounting. Cost Concepts and Classification - Cost Unit - Cost Centre - Cost Object – Cost Sheet.

UNIT – 2 **(15-Hours)**

Material: Issue of Materials – Bin Card - Methods of Pricing of Material Issues - FIFO, LIFO, Simple and Weighted Average, Inventory Control- Concept and Techniques like Fixing of Stock Levels, EOQ, ABC Analysis- Scrap, Spoilage, Wastage, Defectives.

UNIT – 3 **(15-Hours)**

Labour: Time Rate and Piece Rate System – Incentive Plans: Halsey, Rowan, Taylor and Merrick Plans – Labour Turnover: Causes and Methods.

UNIT – 4 **(15-Hours)**

Overheads: Meaning of Allocation, Apportionment and Absorption – Primary Distribution, Secondary Distribution: Simultaneous Equation Methods, Repeated Distribution Method – Methods of Absorption: Percentage on Direct Material, Wages, Labour Hour Rate, Machine Hour Rate - Treatment of Over and Under Absorption.

UNIT – 5 **(15-Hours)**

Process Costing – Normal Loss - Abnormal Loss – Abnormal Gain - Process Accounts – Reconciliation of Cost and Financial Statements (excluding Integral Accounts).

TEXT BOOKS

1. S.P. Jain and K.L. Narang - Cost Accounting, Principles and Methods, Kalyani Publishers, Jalandhar (2016).

REFERENCE BOOKS

1. RSN Pillai & Bagavathi - Cost accounting (2010).
2. S.P.Iyengar - Cost accounting principles & practice (2016).

Note: Question paper should provide 80% credit to problems and 20% credit to theory.

VISUAL PROGRAMMING

Hours: 5hrs/week 75 Hrs **Sub.Code: U3CCC42**

Credits: 5

OBJECTIVE:

To provide theoretical and programming knowledge in visual basic languages.

Unit – I

Starting & Exiting Visual Basic – Project Explorer – Working with Forms – Toolbox – Building & Running Applications – Code Window – Naming Conventions – Variable – Scope – Subroutines & Functions.

Unit – II

Visual Basic Controls: Label, Textbox, Command Button, Frame, Checkbox, Option Button, List Box, Combo Box – Tab Order.

Working with strings: Strings, Conversion, Concatenating, Formatting, Manipulation, Comparison.

Unit – III

Working with numbers – Numeric Values – Numeric Operators – Math Functions – Random Numbers

Control statements – If & IIF – Select Case – Do – For – Exit Statements.

Unit – IV

Dialog boxes: MsgBox – Input Box – Common Dialog Control: Open & Save as Dialog Boxes, Color Dialog Box, Font Dialog Box, Print Dialog Box

Menu Design: Creating Menus – Adding Code to Menu – Creating Shortcut Menu.

Unit – V

Using Files and Databases – Opening, Closing & Deleting Files – Reading and Writing to Files – ADO Data Control – Data Grid Control

Text Books

1) Scott Warner – Teach Yourself VB6 – Chapters: 1-8, 10.1, 10.2
2) Gary Cornell – Visual Basic 6 from the Ground up – Chapters 6 (page 206 – 214)

Reference Books:

1) Mastering Visual Basic 6 – Evangel Pertoutsos

LAB: VISUAL BASIC

Hours: 5hrs/week 75 Hrs **Credits: 3** **Sub.Code: U2CCC4P**

OBJECTIVE:

To provide hands on training to students on the application of visual programming techniques.

1. Performing Arithmetic Operations
2. Working with Shape and Button Controls
3. Preparing Student Mark List
4. Designing a Simple Font Dialog Box
5. Working with List Box Control
6. Performing String Functions
7. EB Bill
8. Biggest among three numbers

9. Factorial of a number
10. Creating Menu with Simple File, Edit and Format
11. Displaying the content of the text file.
12. Displaying Employee details using Data Grid Control.

PARTNERSHIP ACCOUNTING

Hours: 5hrs/week 75 Hrs   **Sub.Code: U3CCC43**   **Credits: 4**

OBJECTIVE:

To provide comprehensive knowledge on accounting for partnership firms.

UNIT – 1   **(15-Hours)**

Partnership – Definition – Partnership Deed – Registered Firm and Unregistered Firm Implication – Capital Accounts of Partners – Fixed and Fluctuating – Appropriation of Profits – Past Adjustments and Guarantee.

UNIT – 2   **(15-Hours)**

Admission of New Partners – Calculation of New Profit Sharing Ratio and Sacrificing Ratio – Adjustment of Undistributed Profits, Losses and Reserves – Revaluation of Assets and Liabilities – Treatment of Goodwill (As Per IndAS – 10) – Adjustment of Capitals of Partners after Admission of a Partner.

UNIT – 3   **(15-Hours)**

Retirement of Partners – Transfer of Balance due to Retired Partner – Gaining Ratio - Purchase of Retired Partner's Share by the Remaining Partners – Death of a Partner – Treatment of Joint Life Policy – Settlement of Amount due to Legal Representatives of Deceased Partner.

UNIT – 4   **(15-Hours)**

Dissolution of Partnership – Accounting Treatment – Amalgamation of Firms and Sale to a Company.

UNIT – 5   **(15-hours)**

Insolvency of a Partner – Decision in Garner Vs Murray Case – Insolvency of all Partners - Piecemeal Distribution – Proportionate Capital Method – Maximum Loss Method.

TEXT BOOKS

1. T.S.Reddy and A.Murthy - Advanced accountancy, (2012).

REFERENCE BOOKS

1. Advanced accountancy – R.L.Gupta & Radhaswamy (2013).
2. Advanced accounts – S.P.Jain & K.L.Narang , Kalyani Publishers (2016).

Note: Question paper should provide 80% credit to problems and 20% credit to theory.

ELECTRONIC BUSINESS SKILLS

Hours: 2 hrs/week   30Hrs   **Sub.Code: U3CCS4**   **Credits: 2**

OBJECTIVE:

To bring knowledge on basics of electronic business, security and payment

Unit-1   **(6-Hours)**

Electronic Commerce - Evolution – Meaning – Definition – Traditional Commerce and E-Commerce – Types – Business to Business (B2B) – Business to Consumers (B2C) – Consumer to Consumer (C2C) – Consumer to Business (C2B) – Peer to Peer (P2P) - Advantages – Disadvantages.

Unit-2   **(6-Hours)**

Security Threats – Implementing Security for E-Commerce – Encryption – Decryption – Protecting Client Computers – Communication Channel Protection – Web Server Encryption – SSL Protocol – Firewalls – Cryptography Methods – Virtual Private Network (VPN) - Protecting Networks.

Unit-3   **(6-Hours)**

Electronic Payments – Meaning – Credit Card – Debit Card – Online Stored Value Payment System – Digital Cash – Digital Wallets – Agile Wallet – Smart Cards – Digital Cheques.

Unit-4   **(6-Hours)**

Electronic Marketing – B2B Marketing – B2C Marketing – Branding Strategies – Web Transactions Log – Cookies – Shopping Cart Database – Cloud Storage – Permission Marketing - Affiliate Marketing – Viral Marketing.

Unit-5   **(6-Hours)**

Legal Aspects of E-Business – Internet Frauds / Crime – Reasons for Cyber Crime - Types – Cyber Laws – Need – Importance - IT Act, 2000 – Objectives – Features.

TEXT BOOK
1. E- Business – S. Nuralidhar, K.S. Sailaja, N.L. Vijaya, Sri. Harish H.R.

REFERENCE BOOKS
1. Kalakota Ravi and A. B. Whinston - Frontiers of Electronic Commerce, Addison Wesley.

LAB: OFFICE DATA PROCESSING SKILLS

Hours: 2hrs/week 30 Hrs   **Sub.Code: U3CCS4P**   **Credits: 2**

OBJECTIVE:

To provide practical knowledge on using Word, Excel, Power Point and in business applications.

Lab Practical List:
1. Create a Word document to prepare a Resume.
2. Create a macro for a lengthy title or an address.
3. Insert a Picture in a Word document to demonstrate text wrap.
4. Create a Word document using Mail Merge.
5. Create workers payroll using Excel.
6. Prepare an Excel sheet for sales analysis and draw a bar chart.
7. Filter customer records based on sales.
8. Design a slide show presentation to display an advertisement with audio effect.
9. Design a slide show presentation to introduce a course in your college.
10. Create a chart showing the product's price comparison for various periods.

SELF LEARNING
(For those who joined in June 2018 and after)
BUSINESS COMMUNICATION

Sub. Code: U1CMSL51 / U1CCSL51   **Credits: 5**

OBJECTIVES

To prepare students to know necessary concepts and skills of effective communication.

To equip students to present the matters efficiently.

Unit- 1

Communication in Business: Definition – Objectives - Elements of Communications -Characteristics of Communications - Barriers of Communications.

Unit-2

Types of Communications - Oral Communication - Group Communication – Interview - Speeches - Essentials of Written Communication - Job Application Letter and Resume.

Unit-3

Offer Letters – Quotations - Complaints and Adjustment Letters - Collection Letters-Drafting of Sales Letters.

Unit-4

Circular Letter - Bank Correspondence - Insurance Letters - Letters of Agency.

Unit-5

Electronic Communications in Business - Meaning, Importance, Types: E-Mail, Websites, Blogs, Text Messaging, Voice Mail, Video Conferencing.

TEXT BOOK
1. Rajendrapal, Korlahalli.J.S - Essentials of Business Communication, Sultan Chand&Sons.

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Program Name: **Bachelor of Commerce**
Discipline: **Commerce with Computer Applications**
 (For those who Join in 2018 and after)

Semester	Part	Subject	Hour	Credit	Int+Ext= Total	Local	Regional	National	Global	Professional Ethics	Gender	Human Values	Environment & Sustainability	Employability	Entrepreneurship	Skill Development	Subject Code	Revised/ New/ No Change/ Interchanged If Revised % of Change
V	III	Corporate Accounting	5	5	25 + 75 = 100	✔	✔	✔		✓				✓			U3CCC51	Name Changed and Revised- 30%
	III	Java Programming	5	4	25 + 75 = 100	✔	✔	✔	✔	✓				✓			U2CCC52	No Change
	III	LAB: Java Programming	5	4	40 + 60 = 100	✔	✔	✔	✔	✓						✓	U2CCC5P	No Change
	III	Business Law	5	4	25 + 75 = 100	✔	✔	✔		✓			✓		✓		U3CCC53	Revised – 40%
	III	Elective – II - Income Tax	6	5	25 + 75 = 100	✔	✔	✔		✓				✓			U3CCE51	Revised – 5%
	IV	SBS – IV – Employability Skills	2	2	25 + 75 = 100	✔	✔	✔	✔				✓			✓	U1PS51	No Change
	IV	NME – I – Business Accounting	2	2	25 + 75 = 100	✔	✔	✔		✓						✓	U2CCN51	No Change
VI	III	Management Accounting	6	5	25 + 75 = 100	✔	✔	✔		✓				✓			U3CCC61	Revised – 5%
	III	Internet and Web Technologies	6	4	25 + 75 = 100	✔	✔	✔		✓				✓			U2CCC62	No Change
	III	Special Accounts	6	4	25 + 75 = 100	✔	✔	✔	✔	✓				✓			U3CCC63	New-100%
	III	LAB: Web Design	6	4	40 + 60 = 100	✔	✔	✔		✓						✓	U2CCC6P	No Change
	IV	SBS – V – Project	2	2	100 + 0 = 100	✔	✔	✔	✔	✓						✓	U1CC6PR	New-100%
	IV	SBS – VI – LAB: Business Accounting Software	2	2	40 + 60 = 100	✔	✔	✔		✓				✓			U3CCS6P	Name Changed and Revised- 10%
	IV	NME – II – Principles of Marketing	2	2	25 + 75 = 100	✔	✔	✔		✓						✓	U3CCN61	Revised – 10%

B.Com. – V Semester

CORPORATE ACCOUNTING

Hours: 5hrs/week 75 Hrs   **Subject Code: U3CCC51**
Credits: 5

Course Outcomes:
Students, after successful completion of the course, will be able to
1. Understand the accounting procedure for Issue of Equity shares, Redemption of Preference Shares and Debentures Issue and Redemption.
2. Gain knowledge on the preparation of Final Accounts of Companies.
3. Acquire capacity to prepare the accounts of Liquidation, Amalgamation and Absorption of Companies.

UNIT – 1   **(15-hours)**
Shares – Meaning - Kinds of shares - Issue of Shares: At Par, At Premium, At Discount - Forfeiture – Reissue - Underwriting of Shares.

UNIT – 2   **(15-hours)**
Preference Shares - Redemption of Preference Shares - Debentures – Issue – Redemption: ex-interest and cum-interest quotations - Sinking Fund Method.

UNIT – 3   **(15-hours)**
Final Accounts of Companies - Provisions relating to preparation of final accounts (Excluding Calculation of Managerial Remuneration) - Profit Prior to Incorporation.

UNIT – 4   **(15-hours)**
Liquidation of Companies - Statement of Affairs - Deficiency a/c – Liquidators Final Statement of Accounts

UNIT – 5   **(15-hours)**
Amalgamation – Meaning - Types of Amalgamation: Amalgamation in the nature of merger, Amalgamation in nature of purchase – Absorption (Simple problems only)

Note: Distribution of marks - Theory - 20% and Problems - 80%
   Text Books
   1. Corporate accounting – T.S. Reddy and A. Murthy

   Reference Books
   1. Advanced accounts – S.P. Jain & K.L. Narang
   2. Advanced accountancy – S.N. Maheswari & S.K. Maheswari
   3. Advanced accountancy – P.C. Tulsian

JAVA PROGRAMMING

Hours: 5hrs/week 75 Hrs   **Sub. Code: U2CCC52**
Credits: 4
Course Outcomes:
Students, after successful completion of the course, will be able to
1. Understand the use of OOPS Concepts.
2. Understand the use of Packages and Interfaces in Java.
3. Design GUI based applications and develop applets for web applications.

UNIT – 1   **(15-hours)**
An overview of Java - Object oriented programming – Java features – Simple Java program – Java Program Structure – Java Tokens – Constants, Variables and Data types – Operators and Expressions.

UNIT – 2   **(15-hours)**
Control Statements - Decision Making and branching: Simple if – if…Else – Nesting of if…Else – Else if Ladder – Switch – Decision Making and Looping: While – Do – For. Jump Statements: break – continue. Arrays: one dimensional and two dimensional Arrays

UNIT – 3   **(15-hours)**
Classes and Objects - Classes, Objects and Methods: Defining a Class – Fields and Methods Declaration – Creating Objects – Accessing Class Members – Method Overloading – Nesting of Methods – Constructors – Inheritance: Single – Hierarchical – Multi Level – Multiple.

UNIT – 4   **(15-hours)**
Interfaces, Packages and Exceptions - Multiple Inheritance: Defining Interfaces – Implementing Interfaces – Packages: Creating Packages – Accessing Packages – Exception Handling: Types of errors – Try and Catch – Multiple Catch – Finally.

UNIT – 5   **(15-hours)**
The Applet Class - Basics – Building applet code – Applet Life Cycle – Creating an Executable Applet – Designing a Web Page – Running the Applet –Graphics programming: The Graphic Class – Lines and Rectangles – Circles and Ellipses.

Text Book
1. Programming with Java, 4th Edition, E. Balagurusamy, Tata McGraw Hill Pub. Ltd., New Delhi.

Reference Book
1. Java 2: The Complete Reference, 5th Edition, Herbert Schildt, Tata McGraw Hill Pub. Ltd., New Delhi.

LAB: JAVA PROGRAMMING

Hours: 5hrs/week 75 Hrs   **Sub. Cod: U2CCC5P**
Credits: 4
Course Outcomes:
Students, after successful completion of the course, will be able to
1. Implement Object Oriented programming concept using basic syntaxes of control Structures, strings and function for developing skills of logic building activity.
2. Demonstrate understanding and use of different exception handling mechanisms for robust faster and efficient application development.
3. Identify and describe common abstract user interface components to design GUI in Java using Applet

List of Programs
1) Write a Java program to find out the biggest number among the given three numbers using if...else statement.
2) Write a Java program to check whether the number is Palindrome or not.
3) Write a Java program to generate Fibonacci series.
4) Write a Java program to create Multiplication Table.
5) Write a Program to create an account with a Bank and Deposit 20,000. The minimum Balance in the account shall be 500. Use switch case statement for Deposit, Withdrawal and Balance enquiry.
6) Write a Java program for sorting an array.
7) Write a Java program to find the position of a given element in an array.
8) Write a Java program to perform multiplication of two given numbers using Nesting of Methods.
9) Write a Java program to perform string handling methods using packages.
10) Write a Java program to demonstrate built-in exceptions.
11) Write a Java program to create a window with three color options, red, green and blue. The applet should change the colors according to the selection.
12) Write a Java program to perform Arithmetic operations using Applet.

BUSINESS LAW

Hours: 5hrs/week 75 Hrs   **Subject Code: U3CCC53**
Credits: 4

Course Outcomes:
Students, after successful completion of the course, will be able to
1. Identify the fundamental legal principles behind contractual agreements.
2. Gain knowledge on various provisions of the business law.
3. Acquire capacity to understand the implication of business law in practice.

UNIT – 1   **(15 hours)**
Law of contracts: Definition – Nature of contract – Classification of contract - Essential elements of a valid contract – Offer – Types of offer – Essentials of a valid offer - Acceptance – Legal rules of a valid acceptance – Consideration – Essential parts of the consideration – Legal rules for a valid consideration - Capacity of parties.

UNIT – 2 **(15 hours)**

Performance of Contracts: Various modes of discharge of contracts- Breach of contracts- Types - Remedies for breach of contracts - Quasi contracts – Features – Types.

UNIT – 3 **(15 hours)**

Bailment: Definition – Essentials – Rights and duties of bailor and bailee -Bailee's lien– Finder of lost goods – Rights and duties of finder of goods - Discharge of bailment contracts.

UNIT – 4 **(15 hours)**

Sale of goods Act 1930 - Sale and Agreement to sell – Classification of goods – Rights and Duties of buyer – Rights and Duties of Seller – Rights of Unpaid seller – Sale by non-owners - Rules regarding delivery of goods.

UNIT – 5 **(15 hours)**

The Consumer Protection Act, 1986: Definition – Aims - Consumer Protection Council – Consumer disputes – Redressal – Agencies at various levels - District Forum, State Commission - National Commission – Penalties – Reasons for slow growth of consumer movement in India.

The Competition Act, 2002 - definition – Factors which cause adverse effect on competition – competition commission of India – duties, powers and functions of the commission.

Text Book:
1. Elements of Mercantile Law – N.D. Kapoor

Reference Books
1. Business law – R.S.N. Pillai & Bagawathi
2. Business law – S.N. Maheshwari & S.K. Maheshwari.
3. Business Law - D. Chandra Bose.

INCOME TAX

Hours: 6hrs/week 90 Hrs **Subject Code: U3CCE51**
Credits: 5

Course Outcomes:
Students, after successful completion of the course, will be able to
1. Understand provisions of Income Tax Act.
2. Gain knowledge on residential status and incidence of tax.
3. Acquire capacity to compute income from various heads and tax liability.

UNIT – 1 **(18-hours)**

Income Tax Act, 1961 – Definition – Income – Assessment – Assessment Year – Previous Year – Person – Assessee –Types of assessee – Residential status – Deemed income – Exempted Incomes U/s 10

UNIT – 2   **(18-hours)**

Income from Salary - meaning – Allowances - Taxable, Special and Exempted, Perquisites - Accommodation, Motor car and Leave Travel Allowance – Profit in lieu of salary.

Income from House property – GAV, NAV, Interest on loan- Computation of income from Self Occupied and let out properties.

UNIT – 3   **(18-hours)**

Profits and Gains from Business or Profession – Depreciation, allowable and disallowable deductions

UNIT – 4   **(18-hours)**

Capital gains – Short Term and Long Term - Income from Other Sources

UNIT – 5   **(18-hours)**

Clubbing of Income – Set-off and Carry forward of Losses – Deductions from Gross Total Income- Sec 80C, 80D, 80DD, 80E, 80G, 80TTA, 80U.

Note: Distribution of marks - Theory - 40% and Problems - 60%

Text Book
1. Income Tax Law and Practice – T.S. Reddy and A. Murthy

Reference Books
1. Income Tax Law and Practice – Bhagavathi Prasad
2. Students Guide to Income Tax – Vinod K. Singhania
3. Income Tax Law and Practice – H.C. Mahrotra
4. Income Tax Law and Practice – V.P. Gaur and D.B. Narang

SBE- EMPLOYABILITY SKILLS

Contact Hours per week: 2   **Subject Code: U1PS51**
Contact Hours per Semester: 30   **Credits: 2**
Objectives:

To enrich the Employability Skills by imparting Reasoning skills, Aptitude skills and General Knowledge.

Unit I : Quantitative Aptitude – Averages, Percentage, Profit & Loss, Ratio & Proportion, Time & Work, Time & Distance, Clock.   **(6-hours)**
Unit II : Quantitative Aptitude –Problems on Ages, Boat & Stream, Simple Interest, Compound Interest, Area, Partnerships.   **(6-hours)**
Unit III: Reasoning   **(6-hours)**
Verbal Reasoning - Analogy, Classification, Series, Coding & Decoding, Blood Relations, Direction Sense Test.
Unit IV: Reasoning   **(6-hours)**
Verbal Reasoning - Number Test, Ranking & Time sequence Test, Alphabet Test, Logical Venn Diagrams.

<u>**Unit V:**</u>   **(6-hours)**
General Knowledge: Abbreviations, Acronyms, Famous Personalities, Important Days, Capital Cities, Currencies, Books and Authors, Inventions.
<u>**Reference Books:**</u>
1. Verbal & Non Verbal Reasoning   -   R.S.Aggarwal
2. Quantitative Aptitude   -   R.S.Aggarwal
3. Subjective & Objective Quantitative Aptitude   -   R.S.Aggarwal
4. Malayala Manorama Year Book, 2014

NME: BUSINESS ACCOUNTING

Hours: 2hrs/week 30 Hrs   **Subject Code: U2CCN51**
Credits: 2
Course Outcomes:
Students, after successful completion of the course, will be able to
1. Understand basic principles of book-keeping.
2. Gain knowledge on the preparation of journal.
3. Acquire capacity to prepare subsidiary books and final accounts.

UNIT – 1   **(6 hours)**
        Introduction – Book keeping – Accountancy – Double entry system – Classification of accounts – Rules – Scope, Advantages and limitations of Double entry system

UNIT – 2   **(6 hours)**
        Books of original entry – Journal – Ruling of journal book – Advantages of Journal

UNIT – 3   **(6 hours)**
        Subsidiary books – Purpose – single and double column cash book– Purchase, sales and their returns books

UNIT – 4   **(6 hours)**
        Ledgers – posting – purpose – ruling and balancing of the ledger account – preparation of Trial Balance from the given balances

UNIT – 5   **(6 hours)**
        Final accounts of sole trading concerns with simple adjustments namely closing stock, outstanding expense, accrued income, depreciation.
Note: Distribution of marks - Theory - 40% and Problems - 60%

Text Books
1. Advanced Accountancy – T.S. Reddy and A. Murthy
2. Financial accounting – R.S.N. Pillai & Bagawathi

Reference Books
1. Advanced accounts – M.C. Shukla and T.S. Grewal
2. Principles and practice of accounting – R.L. Gupta and V.K. Gupta

B.Com. VI Semester
MANAGEMENT ACCOUNTING

Hours: 6hrs/week 90 Hrs   **Subject code: U3CCC61**
Credits: 5

Course Outcomes:
Students, after successful completion of the course, will be able to
  1. Understand the basic concepts of management accounting.
  2. Get clear knowledge about the preparation of various types of budgets.
  3. Gain knowledge on concepts of marginal costing.

UNIT – 1   **(18 hours)**
        Management accounting – meaning – definitions – characteristics – scope – objectives and functions – distinction between financial accounting and management accounting – distinction between management accounting and cost accounting – tools and techniques of management accounting – advantages and limitations.

UNIT – 2   **(18 hours)**
        Ratio analysis – meaning – advantages – limitations – classification of ratios – computation of profitability ratios – turnover ratios – solvency ratios.

UNIT – 3   **(18 hours)**
        Cash flow statement – meaning, importance and limitations - Calculation of cash from operations – Preparation of cash flow statement (indirect method only) as per Ind AS 7 – operating activities, financing activities and investment activities (simple problems only).

UNIT – 4   **(18 hours)**
        Marginal costing – meaning, assumptions, advantages and limitations - Break even analysis – PV ratio – Margin of safety (Excluding the application of marginal costing for managerial decisions)

UNIT – 5   **(18 hours)**
        Budgeting and budgetary control – meaning – objectives – advantages – limitations – essentials of successful budgetary control – classification of budget – preparation of sales budget, production budget, purchase budget, cash budget and flexible budget.

Note: Distribution of marks - Theory - 20% and Problems - 80%
Text Books
1. Management Accounting – R.S.N. Pillai & Bhavathi
2. Management Accounting – T.S. Reddy & Y. Hari Prasad Reddy

Reference Books
1. Management Accounting – M.Y. Khan and P.K. Jain
2. Management Accounting – S.N. Maheswari

INTERNET AND WEB TECHNOLOGIES

Hours: 6hrs/week 90 Hrs   **Sub. Code: U2CCC62**
Credits: 4
Course Outcomes:
Students, after successful completion of the course, will be able to
1. Analyze a web page and identify its elements and attributes.
2. Gain knowledge on developing a dynamic web page by the use of Java script and HTML.
3. Demonstrate Rich Internet Applications.

UNIT – 1   **(18-hours)**
        Introduction to Internet– Networking – Internet – Electronic Mail– Gopher– World Wide Web –Usenet –Telnet- Bulletin Boards ––Internet Addressing – Physical Connections - Modem –Telephone Lines–Internet Browsers: Internet Explorer, Firebox, Chrome.

UNIT – 2   **(18-hours)**
        HTML: Designing a home page – HTML Generations –HTML Documents – Anchor Tag – Hyper Links– Head and Body Section: Header Section –Title –Links – Colorful Web page – Comment Lines – Heading –Aligning the Headings – Horizontal Rule - Paragraph – Tab Settings – Images and Pictures – Embedding PNG Format Images.

UNIT – 3   **(18-hours)**
        Ordered and Unordered Lists - Nested Lists – Table Creation – Width of the Table and Cells - Cells Spanning Rows/Columns – Coloring Cells – Column Specification – Frames: Frameset definition – Nested Framesets.

UNIT – 4   **(18-hours)**
        Forms: Action Attribute – Method Attribute – Enctype Attribute – forms controls – DHTML and Style Sheets - Defining Styles – Elements of Styles – Linking a Style Sheet to HTML Document - In-Line Styles – External Style Sheets – Internal Style Sheets– Multiple Styles.

UNIT - 5   **(18-hours)**
        Java Script: Writing Java Script into HTML – Data Types and Literals –Type Casting – Creating Variables – Operators and Expressions – Programming Constructs – Conditional Checking – Looping – Functions.

Text Books
1. WWW with HTML – C. Xavier Tata McGraw Hill Education Pvt. Ltd. New Delhi, 2010.
2. Web Enabled Commercial Application Development using ….HTML, DHTML, Java Script, Perl CGI –Ivan Bayross BPB Publisher 4th Edition 2005.

Reference Books
1. Web Technology – N.P. Gopalan & J. Akilandeswari PHI Learning Pvt. Ltd. Delhi 2014.
2. Java Script Step by Step – Steve Suehring. Microsoft 3rd Edition
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SPECIAL ACCOUNTS

Hours: 6hrs/week 90 Hrs **Subject Code: U3CCC63**
Credits: 4

Course Outcomes:
Students, after successful completion of the course, will be able to
1. Understand the accounting procedure for Holding Company Account.
2. Gain knowledge on the preparation of accounts for Banking and Insurance Company.
3. Acquire capacity to prepare the accounts for various public utility concerns.

UNIT – 1 **(18 Hours)**
Holding Company Accounts - Preparation of Consolidated Balance Sheets with treatment of intercompany Owings, Unrealized Profit, Bonus issue (Inter Company Holdings excluded).

UNIT – 2 **(18 Hours)**
Banking Company Accounts – Rebate on Bills Discounted - Preparation of Profit and Loss Account and Balance Sheet (New format only)

UNIT – 3 **(18 Hours)**
Insurance Company accounts: Life Insurance and General Insurance- Final accounts and schedules (New format only)

UNIT – 4 **(18 Hours)**
Final of Accounts of public utility concerns - Electricity Companies, Railways – Replacement of an asset (Excluding Disposal of surplus).

UNIT – 5 **(18 Hours)**
Indian Accounting Standards: Meaning – Scope – Objectives - Advantages – Disadvantages - Framework for Preparation and Presentation of Financial Statements in accordance with Indian Accounting Standards (Theory only).

Note: Distribution of marks - Theory - 20% and Problems - 80%

Text Books
1. Corporate accounting – T.S. Reddy and A. Murthy

Reference Books
1. Advanced accounts – S.P. Jain & K.L. Narang
2. Advanced accountancy – S.N. Maheswari & S.K. Maheswari
3. Advanced accountancy – P.C. Tulsian

LAB: WEB DESIGN

Hours: 6hrs/week 90 Hrs   **Sub. Code: U2CCC6P**
                                                                       Credit : 4

Course Outcomes:
Students, after successful completion of the course, will be able to
1. Design a basic web site using HTML5 to demonstrate responsive web design.
2. Design, develop and host a user friendly website.
3. Implement dynamic web pages with validation using JavaScript objects by applying different event handling mechanism.

List of Programs
1. Create a web page to show the different attributes of font tags.
2. Create a web Page using HREF tag having the attribute LINK, ALINK and VLINK
3. Create a web page with appropriate contents inserting an image as anchor at the left hand side of the page to open another web page.
4. Create a HTML document containing a nested list showing the contents of a book.
5. Create the following table in HTML with Dummy Data

Name of the train	Place	Destination	Train No.	Time		Fare
				Arrival	**Departure**	

6. Create a web page for bike show room using frameset.
7. Create a simple form with submit button accepting name and register number.
8. Write a CSS script to change the background color of a web page.
9. Write a Java script program to find out the Square Root of a given number.
10. Write a Java Script program to prepare student mark list.
11. Write a Java Script program to perform arithmetic operations using functions.
12. Write a Java script program to find largest and the smallest integers in the group

PROJECT WORK

Hours: 2 hrs/week 30 Hrs   **Subject Code: U1CC6PR**
Credits:2

Course outcomes:
Students, after successful completion of the course, will be able to
1. Gain knowledge on analysing the business problems.
2. Understand the methodology of report writing.
3. Write project reports.

PROJECT TOPIC:
        Any Commerce and industry related topics.

GUIDELINES:
1. Combined project of 5 students each.

2. Project report should be typed in A4 size paper with a minimum of 30 pages.
3. Format: Font – Times New Roman, Size – 12, Single side typing, Double line spacing.
4. Binding – Spiral binding.

Evaluation: Internal evaluation only - Project – 50 marks; Viva-voce – 50 marks

THE COMPONENTS OF A PROJECT REPORT

The outcome of Project Work is the Project Report. A project report should have the following components:

1) Cover Page: This should contain the title of the project proposal, to whom it is submitted, for which degree, the name of the author, name of the supervisor, year of submission of the project work, name of the University.

2) Student's Declaration

3) Supervisor's Certificate

4) Acknowledgement: Various organizations and individuals who might have provided assistance /co-operation during the process of carrying out the study.

5) Table of Content: Page-wise listing of the main contents in the report, i.e., different Chapters and its main Sections along with their page numbers.

6) Body of the Report: The body of the report should have these four logical divisions

5) Bibliography or References: This section will include the list of books and articles which have been used in the project work, and in writing a project report.

6) Annexure: Questionnaires/Interview schedule (if any), relevant reports, etc.

LAB: BUSINESS ACCOUNTING SOFTWARE

Hours: 2hrs/week 30 Hrs   **Subject Code: U3CCS6P**
                                              Credits: 2

Course Outcomes:

Students, after successful completion of the course, will be able to

1. Understand the basic concepts of Tally.
2. Get clear knowledge about the preparation of various types of Vouchers.
3. Acquire capacity to prepare the sales invoices with GST Calculation.

List of Programs

1. Create a new company with ledger creation including opening balance.
2. Prepare journal entries and display the Day book, Trial Balance and Final accounts.
3. Prepare final accounts with the adjustments for :
   a. Closing stock
   b. Outstanding Expenses
   c. Prepaid expenses
   d. Depreciation
   e. Income received in advance
   f. Interest on capital
   g. Interest on drawings
4. Create a cost centre and cost category.
5. Creation of stock group, stock item and units of measure.

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6. Create Inventory vouchers.
7. New Voucher Creation.
8. Make sales and purchase invoice with GST Calculation.
9. Submission of GST returns.
10. Demonstrate Restore and Data Backup.

NME: PRINCIPLES OF MARKETING

Hours: 2 hrs/ week 30 hrs   **Subject code: U3CCN61**
                                                                    Credits: 2

Course Outcomes:
Students, after successful completion of the course, will be able to
1. Gain knowledge on basic principles of marketing.
2. Understand the components of marketing mix.
3. Obtain information on the pricing policies and promotional tools.

UNIT-1   **(6 Hours)**
   Marketing – Definition, meaning – types – Importance - Functions.

UNIT –2   **(6 Hours)**
   Product – Types - New Product Development - Product Life Cycle.

UNIT –3   **(6 Hours)**
   Pricing-Objectives — Determinants of Price - Methods of Pricing

UNIT- 4   **(6 Hours)**
   Physical Distribution - Types of Channels - Selection of Channel.

UNIT – 5   **(6 Hours)**
   Promotion - Advertising – Advertising media - Personal selling, Sales promotion - Types, Distinction between advertising and Personal selling.

Text Books:-
1. Principles of Marketing – R.S.N. Pillai
2. Principles of Marketing – Rajan Nair

Reference Books
1. Marketing – Philip Kotler
2. Marketing Management – C.B. Memoria

Course Name: **Bachelor of Commerce**
Discipline: **Commerce**
CHOICE BASED CREDIT SYSTEM
(For those who joined in June 2018 and after)

COURSE SCHEME:

Self-Learning Course:

Subject	Semester	Credit	Ext =Tot	Subject Code
Business Communication	V	5	100 = 100	U1CMSL51/ U1CCSL51

SELF LEARNING
(For those who joined in June 2018 and after)

BUSINESS COMMUNICATION

Sub. Code: U1CMSL51   **Credits: 5**

OBJECTIVES

   To prepare students to know necessary concepts and skills of effective communication.
   To equip students to present the matters efficiently.

Unit- 1

   Communication in Business: Definition – Objectives - Elements of Communications - Characteristics of Communications - Barriers of Communications.

Unit-2

   Types of Communications - Oral Communication - Group Communication – Interview - Speeches - Essentials of Written Communication - Job Application Letter and Resume.

Unit-3

   Offer Letters – Quotations - Complaints and Adjustment Letters - Collection Letters- Drafting of Sales Letters.

Unit-4

   Circular Letter - Bank Correspondence - Insurance Letters - Letters of Agency.

Unit-5

   Electronic Communications in Business - Meaning, Importance, Types: E-Mail, Websites, Blogs, Text Messaging, Voice Mail, Video Conferencing.

TEXT BOOK

Rajendrapal, Korlahalli.J.S - Essentials of Business Communication, Sultan Chand & Sons.

Course Name: **Bachelor of Commerce**
Discipline: **Commerce**
CHOICE BASED CREDIT SYSTEM
(For those who joined in June 2018 and after)

VALUE ADDED COURSES

Course Name	Internal Mark = Total Mark	Subject Code
CERTIFICATE COURSE IN GOODS AND SERVICES TAX	100=100	V1CM1
CERTIFICATE COURSE ON FINANCIAL ACCOUNTING USING TALLY – ERP 9	100=100	V1CM2
CERTIFICATE COURSE IN PRINCIPLES OF EVENT MANAGEMENT	100=100	V1CM3
CERTIFICATE COURSE ON EQUITY DERIVATIVES	100=100	V1CM4
CERTIFICATE COURSE ON CURRENCY MARKETS	100=100	V1CM5
CERTIFICATE COURSE ON MUTUAL FUND	100=100	V1CM6
CERTIFICATE COURSE IN CORPORATE SOCIAL RESPONSIBILITY	100=100	V1CM7
CERTIFICATE COURSE IN INTERNATIONAL BUSINESS	100=100	V1CM8
CERTIFICATE COURSE IN FINANCIAL ACCOUNTING USING ACCOUNTING SOFTWARE	100=100	V1CM9

CERTIFICATE COURSE IN GOODS AND SERVICES TAX
Hours: 2hrs/week 30 Hrs   **Sub.Code: V1CM1**

OBJECTIVE:
     To provide basic knowledge on the concept and structure of GST and registration under GST Act;
     To impart knowledge on laws relating to Taxability, Levy and computation of GST;
     To know the administration, filing returns and refund of GST.

Unit – I   **(8-hours)**
     Tax administration in India – Central and state taxes- Allocation of tax revenue between central and state governments - Constitutional amendments 2016 – Limitations of previous tax structure - Justification for GST – Evolution of GST -Goods and Services Act - Need – Concept - Highlights of GST - GST in other countries.

Unit – II   **(8 Hours)**
     Goods and Services Act - Overview of GST - Concepts - Comprehensive structure of GST model in India - Single, Dual GST - IGST, CGST, SGST - Principles of GST - Taxes and duties subsumed under GST - Taxes and duties outside GST - Registration – Types – Registration process.

Unit – III   **(8 Hours)**
     Supply of goods and Services – Meaning – Activities of supply - conditions of taxability – Components - Place of supply of Goods and Services – Time of supply of Goods and Services - Value of supply.

Unit – IV   **(8 Hours)**
     HSN Code - Levy of GST – Valuation under GST – Rules of valuation – Methods of valuation – Reverse charge mechanism –DSC - EVC- Slabs of GST Rates – Process of payment of GST.

Unit – V   **(8-hours)**
     GSTR1 – GSTR2A – GSTR3B – GSTR4 – Input Tax Credit – Electronic Credit Ledger – E-Way Bill - GST Council – Functions - Authorities - Rights - Administration of GST - Authorities – Rights.

TEXT BOOKS
1. Indirect taxes – V.Balachanadran – Sultan Chand & Sons, New Delhi (2019).
2. Indirect taxes – V.S.Datey, Taxmann Publications Pvt Ltd., New Delhi.

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CERTIFICATE COURSE ON FINANCIAL ACCOUNTING USING TALLY – ERP 9

Hours: 2hrs/week 30 Hrs   **Sub.Code: V1CM2**

OBJECTIVE:
    To provide working knowledge on the Tally – ERP 9

Unit - I
    Basics of Accountancy – Principles, Concepts and Conventions of Accounting – Recording Procedure in Accounting – Bank Reconciliation statement

Unit - II
    Preparation of Final Accounts – Concepts of Goods and Services Tax (GST)

Unit - III
    Computerized Accounting Using Tally .ERP 9 With GST – Company creation – Vouchers – GST billing - Account statements

Unit - IV
    Reporting – Balance sheet – Ratio analysis – Stock statements – GST returns filing

Unit - V
    Depreciation – Accounting for Joint Venture – Hire Purchase and Installment - Accounting for Inland Branches

Text Book
1. Tally ERP 9 With GST – BPB Publications (2018).

CERTIFICATE COURSE IN PRINCIPLES OF EVENT MANAGEMENT

Hours: 2hrs/week 30 Hrs   **Sub.Code: V1CM3**

OBJECTIVE:
    To provide exposure to the activities relating to the even management business

Unit – I INTRODUCTION TO EVENT MANAGEMENT   5 HOURS
    Event – Meaning – Importance of event management – Characteristics of event management – Analysis of events – Scope of event management – Classification of event – 5 C's of events.

Unit – II DECISION MAKERS   5 HOURS
    Decision making – Meaning and definition – Roles of event manager – Skills required for event manager – Technical skill for event manager – Qualities of good event manager – Establishing of policies and procedures – Developing record keeping system.

Unit – III EVENT MANAGEMENT PRINCIPLES   5 HOURS
    Principles for holding an event – Event planning – Significance, Principles, Event organizing – Importance – Event HR planning – Importance – Event co-ordination – Controlling of event activities.

Unit – IV EVENT MANAGEMENT PROCEDURE   5 HOURS
    Permissions – Policies – Event procedure – Role of government and local authorities – Phonographic performance licence - Utilities – Fire brigade – Ambulance – Catering – Electricity – Water – Taxes applicable.

Unit – V CONDUCT OF AN EVENT   10 HOURS

Preparing a planning schedule – Organising tables – Communication and budget of event – Checklist of an event – Computer aided event management.

Book recommended:

1. Principles Of Event Management – Neha Jain, Venkatesh Babu T.S., Archana M.N. – Vision Book House, New Delhi, 2018.

Reference Book:

1. Principles of Event Management – K.Ramachandran, S.Alla Bakash, S.Nagabhushana, Himalaya Publishing House (2017).

CERTIFICATE COURSE ON EQUITY DERIVATIVES

Hours: 2hrs/week 30 Hrs   Sub.Code: V1CM4

OBJECTIVE:

To provide knowledge on the concept and procedures relating to Equity derivatives.

Unit 1:   [9 Hrs]

Basics of Derivatives **-** Derivatives Market – History & Evolution- Indian Derivatives Market - Types of Derivatives Market - Significance of Derivatives -- Various risks faced by the participants in derivatives.

Introduction to Index --Significance of Index --Types of Stock Market Indices - Attributes of an Index - Index management - Major Indices in India - Application of Indices.

Unit 2:   [9 Hrs]

Introduction to forward and futures Contracts - Pay off Charts for Futures contract - Futures pricing - Commodity, Equity & Index Futures - Uses of futures

Introduction to Options**-** Basics of options - Pay off Charts for Options - Basics of Option Pricing and Option Greeks - Uses of Options

Unit 3:   [9 Hrs]

Option Trading Strategies - Option Spreads- Straddle - Strangle - Covered Call - Protective Put - Butterfly Spread.

Introduction to Trading Systems **-** Trading System - Selection criteria of Stocks for trading - Selection criteria of Index for trading - Adjustments for Corporate Actions - Position Limit - Using Daily Newspapers to Track Futures and Options.

Unit 4 :   [9 Hrs]

Introduction to Clearing and Settlement System - Clearing Members - Clearing Mechanism - Settlement Mechanism - Risk Management - Margining and mark to market under SPAN.

Legal and Regulatory Environment - Securities Contracts (Regulation) Act, 1956 - Securities and Exchange Board of India Act, 1992 - Regulation in Trading - Regulations in Clearing & Settlement and Risk Management .

Unit 5 :   [9 Hrs]

Accounting -Taxation of derivative transaction in securities.

Sales Practices and Investors Protection Services **-** Understanding risk profile of the client - Investors Grievance Mechanism.

REFERENCE BOOK:

1. Work Book for NISM – Series – VIII: Equity Derivatives Certification Examination, National Institute of Securities Markets Sep 2015.

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CERTIFICATE COURSE ON CURRENCY MARKETS

Hours: 2hrs/week 30 Hrs   **Sub.Code: V1CM5**

OBJECTIVE:

To provide knowledge on the concept and procedures relating to Currency markets.

Unit 1   **[9 Hrs]**

Introduction to Currency Markets **-** Brief history of foreign exchange markets - Overview of international currency markets - Basics of currency markets and peculiarities in India -Settlement date or Value date - OTC forward market - Exchange rate arithmetic - cross rate - Impact of economic factors on currency prices - Economic indicators

Foreign Exchange Derivatives **-** Definition - Derivative products - Growth drivers of derivatives - Market players - Key economic function of derivatives - Financial market stability: Exchange traded vs. OTC derivatives.

Unit 2   **[9 Hrs]**

Exchange Traded Currency Futures **-** Currency futures - Definition - Futures terminology - Rationale behind currency futures - Distinction between futures and forward contracts - Interest rate parity and pricing of currency futures.

Strategies Using Currency Futures **-** Market participants - Computing payoffs from a portfolio of futures and trade remittances- Using currency futures for hedging various kinds of FX exposures - Use of currency futures by speculators - Use of currency futures by arbitrageurs - Trading spreads using currency futures - Limitations of currency futures for hedgers.

Unit 3   **[9 Hrs]**

Trading in Currency Futures **-** Currency futures contract specification - Other terminologies with respect to contract specifications - Trader workstation screen (TWS) - Entities in the trading system -Types of orders - Price Limit Circuit Filter - Rules, Regulations and Byelaws of Exchange.

Clearing, Settlement and Risk Management in Currency Futures **-** Clearing vs. Settlement - Clearing entities - Clearing mechanism - Regulatory guidelines on open position limits - Settlement mechanism - Risk management measures - Margin requirements – Market toMarket Settlement - Margin collection and enforcement - Periodic Risk Evaluation Report - Surveillance -Unique Client Code (UCC)

Unit 4   **[9 Hrs]**

Exchange Traded Currency Options **-** Options – Definition, basic terms
Difference between futures and options -Options in financial market - Style of options - Moneyness of an option - Basics of option pricing and option Greeks - Option pricing methodology - Option pay offs - Option strategies - Uses of currency options - Contract Specification of Option Contracts.

Accounting and Taxation **-** Accounting - Name of accounts - Accounting entries for live positions - Accounting entries in case of default by a client - Disclosure requirements - Taxation of Currency Derivatives.

Unit 5   **[9 Hrs]**

Regulatory Framework for Currency Derivatives **-**Securities Contracts (Regulation) Act, 1956 [SC(R)A] – RBI - SEBI standing technical committee on exchange traded currency and interest rate derivatives - Foreign Exchange Management Act, 1999 - Provisions - Regulatory framework for exchanges - Regulatory framework for clearing corporations - Governing council of the exchange and clearing corporation - Eligibility criteria for members. Codes of Conduct and Investor Protection Measures **-** Adherence to SEBI codes of conduct for brokers/ sub-brokers - Adherence to codes of conduct specific to currency derivatives segment - Grievance redressal mechanism for investors.

REFERENCE BOOK:

1. Work Book for NISM – Series – I: Currency Derivatives Certification Examination, National Institute of Securities Markets Mar 2018.

CERTIFICATE COURSE ON MUTUAL FUND

Hours: 2hrs/week 30 Hrs   **Sub.Code: V1CM6**

OBJECTIVE:

To provide knowledge on the concept and procedures relating to Mutual funds.

UNIT 1:   **[9 Hrs]**

Concept and role of a Mutual Fund -Types of Funds - Fund structure and constituents **-** Legal Structure of Mutual Funds in India - Key Constituents of a Mutual Fund - Other Service Providers.

Legal and regulatory environment - Role of Regulators in India - Investment Restrictions for Schemes - Investors' Rights & Obligations.

UNIT 2   **[9 Hrs]**

Offer Document – NFO, SID, SAI - Key Information Memorandum.

Fund distribution and channel management practices **-** Distribution Channels - Channel Management Practices-Accounting.

UNIT 3   **[9 Hrs]**

Investor services **-** KYC Requirements for Mutual Fund Investors - PAN Exempt Investments in Mutual Funds- Additional Requirements applicable for Institutional Investors - Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standards (CRS)165 - Demat Account - Transactions with Mutual Funds - Transactions through the Stock Exchange - Investment Plans and Services.

UNIT 4   **[9 Hrs]**

Return, risk and performance of funds **-** Drivers of Returns and Risk in a Scheme - Measures of Returns- Drivers of Risk in a Scheme - Measures of Risk - Benchmarks and Performance - Quantitative Measures of Fund Manager Performance.

Scheme selection - Which is the Better Option - Sources of Data to track Mutual Fund Performance.

UNIT 5   **[9 Hrs]**

Selecting the right investment products for investors**-** Financial and Physical Assets - Gold – Physical or Financial?- Real Estate – Physical or Financial? - Using Mutual Funds to Meet Investor Goals - National Pension System (NPS) - Other Financial Products.

Helping investors with financial planning **-** Alternate Financial Planning Approaches-Life Cycle and Wealth Cycle in Financial Planning.

Recommending model portfolios and financial plans **-** Risk Profiling - Asset Allocation - Model Portfolios - Behavioral Biases in Investment Decision Making.

Reference Book:

1. Work Book for NISM – Series – V.A: Mutual Fund Certification Examination, National Institute of Securities Markets Feb 2017

CERTIFICATE COURSE IN CORPORATE SOCIAL RESPONSIBILITY
(For Postgraduate students only)

Hours: 2hrs/week 30 Hrs   **Sub.Code: V1CM7**

OBJECTIVES:
  ➢ To inculcate the nature of corporate social responsibility and provide knowledge on social and environmental issues

Unit – I

Corporate Social Responsibility (CSR) - Introduction – Definition – Justification of CSR – objectives of social responsibility - Social responsibility and Indian corporations.

Unit – II

Social Responsibility of business – Arguments for Social Responsibility – Business as Responsible person - Social Responsibility of Business Forwards Different Group.

Unit – III

Globalization and Corporate responsibility – The meaning of 'Globalization' – Influence of globalization on business - Corporate responsibility as a response to globalization – unmet challenges.

Unit – IV

Sustainable development - Introduction – Meaning of sustainability and sustainable development – Climate change and global warming – The challenge to business – New models of sustainable business.

Unit – V

Corporate responsibility - Trends affecting corporate responsibility – Embedding and integrating Corporate responsibility – Transition and transformation – Statutory obligations under Companies Act, 2013.

Book – Reference
  1. Unit – I: Corporate Governance – A.C.Fernando (2nd Edition) – Publisher year Dorling Kindersley (India) pvt.ltd-2012
  2. Unit – II: Business Ethics and Corporate Governance – SK. Bhatia publisher year – Deep & Deep publications pvt. Ltd, New Delhi - 2005
  3. Unit (III, IV, V): Corporate Responsibility-Michael Blowfied&Alan Murray (2nd Edition) - Publisher year OXFORD university press 2011

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CERTIFICATE COURSE IN INTERNATIONAL BUSINESS
(For Postgraduate students only)

Hours: 2hrs/week 30 Hrs   **Sub.Code: V1CM8**

OBJECTIVE

To acquaint the students with the theoretical foundations of international business

UNIT I

Introduction to International Business: Importance, Nature and Scope Of International Business - Modes Of Entry Into International Business

UNIT II

Balance Of Trade – Balance Of Payment – Balance Of Payment Equillibrium – Short Term And Long Term Adjustments – Instruments Of Trade Policy: Tariff And Non-Tariff Barriers – Exchange Control – Exchange Rate Adjustments

UNIT III

International Economic Institutions And Agreements: WTO, IMF, World Bank UNCTAD, Agreement On Textiles And Clothing (ATC)

UNIT IV

International Economic Institutions and Agreements: GSP, GSTP And Other International Agreements; International Commodity Trading And Agreements

UNIT V

Regional Economic Groupings In Practice: Regionalism Vs. Multilateralism, Structure And Functioning Of EC And NAFTA.

BOOKS FOR REFERENCE

1. Bennet, Roger, International Business, Financial Times, Pitman Publishing, London, 1999.
2. Bhattacharya, B., Going International: Response Strategies of the Indian Sector, Wheeler Publishing, New Delhi, 1996.

TEXT BOOKS

1. R.L.Varshney and B. Bhattacharyya, International Marketing Management, Sultan Chand & Sons, New Delhi, 2008
2. Francis Cherunilam, International Marketing, Himalaya Publishing House, Mumbai, 2010
3. S. Shiva Ramu, International Business, Anmol Publication, Chennai, 2005

FINANCIAL ACCOUNTING USING ACCOUNTING SOFTWARE

Hours: 30 Hrs   **Subject code: V1CM9**
Credits:

Course Outcomes:
Students, after successful completion of the course, will be able to
1. Understand the basic concepts of Tally.
2. Get clear knowledge about the preparation of various types of Vouchers.
3. Acquire capacity to prepare the sales invoices with GST Calculation.

UNIT – 1   **(6 Hours)**
Basic concepts of Accounting - Company Creation, Modification & other entries – Journal entries & creation/modification etc.

UNIT – 2   **(6 Hours)**
Ledger Creation - Group Creation - Preparation of Vouchers- (Payment, Receipt, Journal, Contra, Purchase, Sales Voucher) - Preparation of Vouchers Type.

UNIT – 3   **(6 Hours)**
Preparation of Trading Account, Profit & Loss Account, Balance Sheet.

UNIT – 4   **(6 Hours)**
Stock Management- Stock Group Creation, Stock category, Godown maintenance, Units of measurement creation, Stock ledger creation & maintenance etc.

UNIT – 5 (6 Hours)

Goods & Services Tax (GST)- Overview –Dealers types – HSN code/SAC code - Supply under GST, Charge of GST, Composition Levy, Tax Calculation- Computation of GST Liability, Tax Invoice, Tax Payment, Return filling, Exemptions etc.

Text Books :
1. Dr.Namrata Agarwal, Tally 9, Comdex

Reference Books :
1. Learn Tally. ERP 9 Computerized Accounting Made Easy
2. Tally.ERP 9 in simple steps.