VIVEKANANDA COLLEGE

College with Potential for Excellence

Residential & Autonomous – A Gurukula Institute of Life-Training
Re-accredited (3rd Cycle) with 'A' Grade (CGPA 3.59 out of 4.00) by NAAC
Affiliated to Madurai Kamaraj University
(Managed by Sri Ramakrishna Tapovanam, Tirupparaitturai, Trichy)

TIRUVEDAKAM WEST, MADURAI DISTRICT– 625 234

www.vivekanandacollege.ac.in

Department of Commerce Computer Applications

Programme**: B.Com (Computer Applications)**

Learning Outcomes based Curriculum Framework (LOCF)

(For those students admitted during the Academic Year 2018-19 and after)

Vision:

To promote a global centre of excellence focusing on commerce education with computer applications

Mission:

To prepare students with academic excellence and professionals and computer skills in commerce to face global challenges.

Objectives:

1. To impart holistic commerce education with professional excellence and experience
2. To educate students with computerized accounting knowledge, skills and training
3. To provide students with computer knowledge, skills and applications for better employment career.
4. To enhance the value system in the environment of life training and character building education.

Programme Educational Objectives (PEOs)

The B.Com Programme will make the graduates

PEO 1	To acquire and enhance accounting skills and to attain professional expertise by being competent, creative and ever ready to accept new and challenging roles in Industry and Academics.
PEO 2	To specialize in the courses and acquire practical exposures which would equip them to face the modern-day challenges in commerce and industry.
PEO 3	To demonstrate team spirit, soft skills and values to learn and adapt changes throughout their professional career.
PEO 4	To imbibe the entrepreneurial traits in order to embrace innovative opportunities by applying emerging technology, leadership in the process of startup business.
PEO 5	To demonstrate communicative skills and computer skills to update themselves for the competitive examinations

Programme Outcomes (POs)

On completion (after three years) of B.Com Programme, the students are expected to

PO 1	Complete professional courses like CA, CS, CMA and various business laws successfully
PO 2	Become managers, accountants, and sales representatives in multinational companies.
PO 3	Choose teaching and Computer oriented business as a career with the computer skills acquired.
PO 4	Become successful entrepreneurs with the innovative ideas and social responsibility
PO 5	Get through successfully in the competitive examinations conducted at the state level and national level for employment.

Mapping of PEO with PO

	PO 1	**PO 2**	**PO 3**	**PO 4**	**PO 5**
PEO 1	√				
PEO 2		√			
PEO 3			√		
PEO 4				√	
PEO 5					√

Mapping of PO with GA

	GA 1	GA 2	GA 3	GA 4	GA 5	GA 6	GA 7	GA 8	GA 9	GA 10	GA 11	GA 12	GA 13	GA 14	GA 15
PO 1	√	√		√		√	√			√		√		√	
PO 2	√		√			√	√			√	√	√		√	√
PO 3	√			√		√		√	√	√			√	√	√

PO 4	√				√	√			√	√		√	√	√	
PO 5	√					√			√	√		√		√	

Assessment

Under Graduate Programmes - Question Paper Pattern for Both CIA & End Semester Examinations

With Effect From: 2018-19 onwards

Part I (Tamil / Sanskrit/Hindi) and Part II

OBE Syllabus UG: Section A – Remembering (K1)
Section B – Remembering (K1)
Section C – Understandinging (K2)
Section D – Applyinging (K3)

CIA Test Question Paper Pattern (UG) – 3 Tests per Semester – 2 Hours

Section - A: MCQs (Compulsory)	10 X 1 =10 Marks
Section - B: VSA (5 out of 7)	5 X 2 = 10 Marks
Section - C: SA (3 out of 5)	3 X 6 = 18 Marks
Section - D: LA (1 out of 2)	1 X 12 =12 Marks

Total	**50 Marks**

End Semester Examinations Question Paper Pattern (UG) – 3 Hours

Section - A: MCQs	10 X 1 =10 Marks **(From Question Bank given by the Course Teacher)**
Section - B: VSA (5 out of 7)	5 X 2 =10 Marks
Section - C: SA (Either-or)	5 X 5 = 25 Marks
Section - D: LA (3 out of 5)	3 X 10 =30 Marks

Total	**75 Marks**

Part III (Core, Allied &Elective)

CIA Test Question Paper Pattern (UG) – 3 Tests per Semester – 2 Hours

Section - A: MCQs (Compulsory)	10 X 1=10 Marks
Section - B: VSA (5 out of 7)	5 X 2 = 10 Marks
Section - C: SA (3 out of 5)	3 X 6 = 18 Marks
Section - D: LA (1 out of 2)	1 X 12=12 Marks

Total	**50 Marks**

End Semester Examinations Question Paper Pattern (UG) – 3 Hours

Section - A: MCQs	10 X 1 =10 Marks **(From Question Bank given by the Course Teacher)**
Section - B: VSA (5 out of 7)	5 X 2 =10 Marks
Section - C: SA (Either-or)	5 X 5= 25 Marks
Section - D: LA (3 out of 5)	3 X 10 =30 Marks

Total	**75 Marks**

Part IV (SBS-Skills Based Subjects)

CIA Test Question Paper Pattern (UG) – 3 Tests per Semester at Department Level– 1 Hour

Section - A: MCQs	5 X 1 = 5Marks
Section - B: VSA (2 out of 4)	2 X 2 = 4 Marks
Section - C: SA (1 out of 2)	1 X 6 = 6 Marks
Section - D: LA (1 out of 2)	1 X 10=10 Marks

Total	**25 Marks**

For competitive exam questions Pattern (OMR with 4 options will be used) 50X1=50 (**1 hour**)

End Semester Examinations Question Paper Pattern (UG) – 2 Hours

Section - A: MCQs	10 X 1 = 10 Marks **(From Question Bank given by the Course Teacher)**
Section - B: VSA (5 out of 7)	5 X 2 = 10 Marks
Section - C: SA (Either-or)	3 X 9 = 27 Marks
Section - D: LA (2 out of 4)	2 X 14= 28 Marks

Total	**75 Marks**

For competitive exam questions Pattern (OMR with 4 options will be used) 75X1=75 (**2 hours**)

Part IV (Non Major Elective, Value Education and Environmental Studies)

CIA Test Question Paper Pattern (UG) – 1 Test per Semester – 2 Hours

Section - A: MCQs	10 X 1 = 10 Marks
Section -B: VSA (5 out of 7)	5 X 2 = 10 Marks
Section - C: SA (3 out of 5)	3 X 6 = 18 Marks
Section - D: LA (1 out of 2)	1 X 12= 12 Marks

Total	**50 Marks**

End Semester Examinations Question Paper Pattern (UG) – 2 Hours

Section - A: MCQs	10 X 1 = 10 Marks **(From Question Bank given by the Course Teacher)**
Section - B: VSA (5 out of 7)	5 X 2 = 10 Marks
Section - C: SA (Either-or)	3 X 9 = 27 Marks
Section - D: LA (2 out of 4)	2 X 14= 28 Marks

Total	**75 Marks**

Part V (End Semester Examinations only)

EXTENSION ACTIVITIES

End Semester Examinations Question Paper Pattern (UG) – 2 Hours

Section - A: MCQs	10 X 1 = 10 Marks
Section - B: VSA (5 out of 7)	5 X 2 = 10 Marks
Section - C: SA (Either-or)	3 X 9 = 27 Marks
Section - D: LA (2 out of 4)	2 X 14= 28 Marks

Total	**75 Marks**

Part VI (End Semester Examinations only) UG & PG

1. General Knowledge **– (One Examination per Semester– UG & PG) – 1 Hour**

Section – A: MCQs 50 X 1 =50 Marks (**OMR Sheet**)

Total **50** Marks

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2. Wit for Wisdom and Humour for Health – (One Examination per Year – UG & PG) – 1 Hour

Section – A: LA (5 out of 7) 5 X 20= 100 Marks

Total **100** Marks

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3. Spiritual Education– (One Examination per Year – UG & PG) – 1 Hour

Section – A: VSA 20 X 2= 40 Marks

Section – B: SA (3 out of 5) 3 X 5 = 15 Marks

Section –C: LA (2 out of 4) 2 X 10 =20 Marks

Total **75** Marks

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4. Physical Training– (One Examination for III Year UG & II Year PG Students) – 1 Hour

Section - A: MCQs 10 X 1 = 10 Marks

Section – B: SA ((Either-or)) 4 X 5 = 20 Marks

Section – C: LA (2 out of 4) 2 X 10 =20 Marks

Total **50** Marks

Continuous Internal Assessment (CIA) - Distribution of Marks

	UG		**PG**	
Part - I, II Part - III	Test (Best Two)	15 Marks	Test (Best Two)	15 Marks
	Cycle Test (5 × 1 = 5)	5 Marks	Quiz / Seminar	5 Marks
	Assignment (5 × 1 = 5)	5 Marks	Assignment	5 Marks
	Total	**25 Marks**	**Total**	**25 Marks**
Part- IV	Test (Best Two for SBS)	20 Marks		
	Assignment	5 Marks		
	Total	**25 Marks**		

Abbreviations:

MCQs: Multiple Choice Questions

SA : Short Answer

VSA: Very Short Answer

LA : Long Answer

VIVEKANANDA COLLEGE
DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)
Programme: B.Com. (Computer Applications) **(Under CBCS and OBE)**
SCHEME OF EXAMINATIONS
FIRST SEMESTER

Part	Study Component	Subject Code	Course Title	Hours	Credits	CIA Marks	ESE Marks	Total
I	Hindi	P1LH11	Hindi	2	*	--	--	--
II	English	P2CE11	General English - I	6	3	25	75	100
III	Core	11CT11	Financial Accounting - I	6	5	25	75	100
	Core	11CT12	Business Correspondence & Office Methods	5	4	25	75	100
	Core	11CP13	LAB-I: MS Office	4	4	40	60	100
	Allied	11AT11	Programming in C	5	5	25	75	100
IV	Non Major Elective	11NE11	PC Software	2	2	25	75	100
			TOTAL	**30**	**23**			

SECOND SEMESTER

Part	Study Component	Subject Code	Course Title	Hours	Credits	CIA Marks	ESE Marks	Total
I	Hindi	P1LH21	Hindi	2	*	--	--	--
II	English	P2CE21	General English - II	6	3	25	75	100
III	Core	11CT21	Financial Accounting - II	6	5	25	75	100
	Core	11CT22	Banking Theory, Law & Practice	5	4	25	75	100
	Core	11CP23	LAB – II: Object Oriented Programming With C++	4	4	40	60	100
	Allied	11AT21	Object Oriented Programming With C++	5	5	25	75	100
IV	Non-Major Elective	11NE21	Salesmanship	2	2	25	75	100
			TOTAL	**30**	**23**			

THIRD SEMESTER

Part	Study Component	Course Code	Course Title	Hours	Credits	CIA Marks	ESE Marks	Total
II		P1LH31	Business Hindi-I	3	3	100	--	100
	English		Spoken English	1	-	--	--	--
III	Core	11CT31	Advanced Accounting	7	5	25	75	100
	Core	11CT32	Income Tax Law & Practice - I	5	4	25	75	100
	Core	11CP33	LAB- III: Oracle	6	4	40	60	100
	Allied	11AT31	Relational Data Base Management System	6	5	25	75	100
IV	Skill Based	11SB31	Business Mathematics	2	2	25	75	100
			TOTAL	**30**	**23**			

FOURTH SEMESTER

Part	Study Component	Course Code	Course Title	Hours	Credits	CIA Marks	ESE Marks	Total Marks
I	Hindi	P1LH41	Business Hindi-II	4	3	25	75	100
	English		Spoken English – II	1	-	-	-	-
III	Core	11CT41	Corporate Accounting	7	4	25	75	100
	Core	11CT42	Income Tax Law & Practice - II	5	4	25	75	100
	Core	11CP43	LAB- IV : Tally ERP 9	6	4	40	60	100
	Allied	11AT41	Business Statistics	6	5	25	75	100
IV	Skill Based	11SB41	Coral Draw	2	2	25	75	100
			TOTAL	**30**	**22**			

FIFTH SEMESTER

Part	Study Component	Subject Code	Course Title	Hours	Credits	CIA Marks	ESE Marks	Total Marks
III	Core	11CT51	Cost Accounting	8	5	25	75	100
	Core	11CT52	Goods and Services Tax Law	6	4	25	75	100
	Core	11CP53	LAB-V: Visual Basic	6	4	40	60	100
	Elective	11EP1A/ 11EP1B	Java Programming / ERP	6	5	25	75	100
IV	ES	ESUG51	Environmental Studies	2	2	25	75	100
IV	Skill Based	11SB51	Commerce for Competitive Examinations	2	2	25	75	100
			TOTAL	**30**	**22**			

SIXTH SEMESTER

Part	Study Component	Subject Code	Course Title	Hours	Credits	CIA Marks	ESE Marks	Total Marks
III	Core	11CT61	Auditing	7	4	25	75	100
	Core	11CT62	Management Accounting	6	4	25	75	100
	Elective	11EP2A/ 11EP2B	Web Designing / Mobile Computing	8	5	25	75	100
	Elective	11PV61	Project & Viva-voce	1	5	50	50	100
IV	VE	VEUG61	Value Education	2	2	25	75	100
IV	Skill Based	11SB61	Advanced Excel Operations	2	2	25	75	100
	Skill Based	11SB62	Hardware & Networking	2	2	25	75	100
	Skill Based	11SB63	PHP and MYSQL	2	2	25	75	100
V	EA	EAUG61	Extension Activities	-	1	--	100	100
			TOTAL	**30**	**27**			
			TOTAL NUMBER OF HOURS	**180**				
			TOTAL NUMBER OF CREDITS		**140**			

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B.Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – I **: Language**		SEMESTER **- I**
Course Title **: Hindi-I**		
Course Code: **P1LH11**	Hours per week: 2	Credit: --

उद्देश्य:-

1 हमारीराष्टभाषाहिन्दीकोजानसकतेहै।
2 हमारेज्ञानकोवृदिध करसकतेहै।
3 उत्तरभारतमेंनौकरीपानेकेलिए बहुतउपयोगीभाषाहै ।

UNIT-I वर्णमालाएँ(Alphabets)स्वर(Vowels)
व्यंजन(Consouants)

UNIT-II आधाअक्षर(Half letters)बारहखडियॉ(Matharas)
बिंदु अक्षर(Bindu letters)

UNIT-III वारों के नाम(Name of Days)
महीनों के नाम(Name of Months)

UNIT-IV सुबोध हिन्दीबोधिनी-1
(Suhodh Hindi Bodhini -1
(Lesson No.1-10)

UNIT-V व्याकरण(Grammer)

1.विधि (Imperative)
2.सामान्य वर्तमानकाल(Simple Present Tense)
3.ताकालिकवर्तमानकाल(Present Continuous Tense)
4.सामान्य भविष्यत काल(Simple Future Tense)
5.सामान्य भूतकाल(Simple Past Tense)

Text Book

सुबोधहिन्दीपाठमाला–1 दक्षिणभारतहिन्दीप्रचारसभाटीनगरचेन्नै– 600017.

"Subodhhindi patmala-1",Dakshin Bharat Hindi PracharSabha,T.Nagar, Chennai – 600017

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B.Com (Computer Applications), CBCS and Outcome Based Education (OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – III **: Core Theory**		SEMESTER **- I**
Course Title **: FINANCIAL ACCOUNTING -I**		
Course Code: **11CT11**	Hours per Week: **6**	Credit: **5**
CIA Marks: **25 Marks**	ESE Marks: **75 Marks**	Total Marks: **100 Marks**

Preamble

To provide knowledge regarding basic accounting concepts and conventions and also to inculcate skills in preparing Final Accounts of both Trading and Non-trading concern, Errors and their Rectification, Depreciation and Bank Reconciliation Statement.

Course Outcomes:

At the end of the course, students would be able to

No.	Course Outcomes(COs)	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Explain the fundamental concepts and conventions of accounting	K1, K2,K3
CO 2	Prepare Bank Reconciliation Statement and Rectify errors	K1, K2,K3
CO 3	Give the accounting treatment for depreciation under various methods	K1, K2,K3
CO 4	Prepare the final accounts of sole traders.	K1, K2,K3
CO 5	Prepare the final accounts of Non-Trading concerns.	K1, K2,K3

K1- Remembering K2 – Understanding K3 – Applying

Syllabus

UNIT-I **[21 Hours]**

Book- Keeping – Accounting-Objectives-Methods of Accounting-Accounting Concepts and Conventions – Processing of Accounting - Journal – Ledger – Cash Books – Trial Balance.

UNIT-II **[21 Hours]**

Capital and Revenue items-Distinction between Capital and Revenue Receipts and Losses (Theory only) - Bank Reconciliation Statement - Errors and their Rectification

UNIT-III **[21 Hours]**

Depreciation - Straight Line Method-Written Down Value Method (Problems)–Annuity Method-Average Due Date (Simple Problems only)

UNIT-IV **[21 Hours]**

Final Accounts of Sole Trading Concerns.

UNIT-V **[21 Hours]**

Accounts of Non – Profitable Concerns- Receipts and Payments -
Income and Expenditure Account and Balance Sheet.

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

Text Book

T.S.Reddy and A. Murthy., "**Advanced Accountancy – Volume - I**", Margham Publications, Chennai, 2013.

Reference Books

1. M.C. Shukla, T.S. Grewal and S.C.Gupta., "**Advanced Accounts"**, S.Chand, New Delhi, 2013.
2. S.P. Jain and K.L Narang., "**Advanced Accountancy"**, Kalyani Publishers, New Delhi, 2013.
3. S.N. Maheshwari., "**Advanced Accountancy"**, Sultan Chand & Sons, New Delhi, 2013.
4. Arulanandam and Raman., "**Advanced Accountancy"**, Himalaya Publishing House, Mumbai, 2013.
5. R. L.Gupta and M.Radhaswamy., "**Advanced Accountancy"**, Sultan Chand & Sons, New Delhi, 2012.

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5
CO1	S	S	S	S	S
CO2	S	M	S	S	L
CO3	S	S	S	S	S
CO4	S	S	S	M	S
CO5	S	S	S	S	S

S-Strong; M-Medium; L-Low

- Passed in the Board of Studies Meeting held on 21th March 2018
- Approved in the Academic Council Meeting held on 11th April 2018

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B.Com (Computer Applications), CBCS and Outcome Based Education (OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – III **: Core Theory**		SEMESTER **- I**
Course Title **: BUSINESS CORRESPONDENCE& OFFICE METHODS**		
Course Code: **11CT12**	Hours per week: **5**	Credit: **4**
CIA Marks: **25 Marks**	ESE Marks: **75 Marks**	Total Marks: **100 Marks**

Preamble

To bring about effective writing skills in commercial world to understand the basic idea about correspondence.Students can be aware about communication, modern methods of communication and also procedure followed for writing various letters.

Course Outcomes:

At the end of the course, students would be able to

No.	Course Outcomes(COs)	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Learn the principles of business communication and prepare application for job.	K1, K2,K3
CO 2	Know the procedure for drafting various business letters.	K1, K2,K3
CO 3	Draft letters used in banking and insurance companies.	K1, K2,K3
CO 4	Understand the functions of an office and the importance of office equipments.	K1, K2,K3
CO 5	Maintain records and do filing in an office.	K1, K2,K3

K1- Remembering K2 – Understanding K3 – Applying

Syllabus

UNIT-I

General Principles: Business Correspondence – Meaning – Form - Characteristics of a Good Business Letter. Letters of Application –Application for a Situation **[15 Hours]**

UNIT-II

Trade Letters: Trade Enquiries and Replies – Offers and Quotations–Orders- Placing, Confirmation– Collection Letters– Circular Letters-Meaning of Circular Letter. Letter Relating to Admission – Retirement and Death of a Partner– Letters Informing Change of Business and Business Premises.Letter Announcing Clearance Sale. **[15 Hours]**

UNIT-III

*Banking Correspondence: C*orrespondence Between Banker and Customer –Relating to Opening and Closure of Accounts Letter Requesting Overdraft and Loan Facilities –Letter Ordering Stop Payment of a Cheque.

*Insurance Correspondence: C*orrespondence Between Insured and Insurer with Regard to Claims and Settlements–Letter of Complaints with Regard to Damage to Goods for Transit**.** **[15 Hours]**

UNIT-IV **[15 Hours]**

*Organisation of a Modern Office:*Office- meaning - Functions And Importance - Office System and Routines - Flow of Work - Office Manuals – meaning and types – *Office* Machines and Equipments - Necessity for Various Types of Equipments - Basic Principles in the Selection of Office Equipments

UNIT-V

Maintenance of Records: Making Records - Paper Work in the Modem Office - Office Rooms - Forms Control ¬ Design - Continuous Stationery.

Filing: Essentials of a Good Filing System - Classification and Arrangement - Filing Methods - Centralised and Decentralized Filing **[15 Hours]**

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

Text Book

R.S.N. Pillai&Bagavathi, **"Modern Commercial Correspondence",**S.Chand& Company Ltd, New Delhi, 2008.

Reference Books

1. Rajendra Pal Korahill, **"Essentials of Business Communication",** Sultan Chand & Sons, New Delhi, 2006.
2. Ramesh, MS, & C. C Pattanshetti, **"Business Communication",**R.Chand& Co, New Delhi, 2003.
3. R.S.N. Pillai&Bagavathi, **"Office Management"**,S.Chand& Company Ltd, New Delhi, 2003.
4. Dr.T.Ramasamy, **"Office Management",** Gold Books Publishing House, Srivillliputtur, 2010.

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5
CO1	S	S	S	S	S
CO2	S	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	M	L
CO5	S	S	S	S	S

S-Strong; M-Medium; L-Low

- Passed in the Board of Studies Meeting held on 21th March 2018
- Approved in the Academic Council Meeting held on 11th April 2018

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B.Com (Computer Applications), CBCS and Outcome Based Education (OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – III **: Core Lab**		SEMESTER **- I**
Course Title **: LAB-1:MS-OFFICE**		
Course Code: **11CP13**	Hours per week: **4**	Credit: **4**
CIA Marks: **40Marks**	ESE Marks: **60 Marks**	Total Marks: **100 Marks**

Preamble

To enlighten the students with the knowledge of various components of office automation package used in business.

Course Outcomes:

At the end of the course, students would be able to

No.	**Course Outcomes(COs)**	**Knowledge Level (According to Bloom's Taxonomy)**
CO 1	Prepare and format the word document, invitations, and greeting cards using MS Word.	K1, K2,K3
CO 2	Do mail merges for preparing office communication using MS Word.	K1, K2,K3
CO 3	Write Excel program to prepare Mark Statements, Electricity Bills, Pay Bills.	K1, K2,K3
CO 4	Prepare various charts and graphs for Marks details, Pay particulars, Sales and Profit details.	K1, K2,K3
CO 5	Design slides for Banking, Insurance, Accounting, Income Tax etc., to make Power Point Presentation.	K1, K2,K3

K1- Remembering K2 – Understanding K3 – Applying

LIST OF PRACTICAL LAB EXERCISES

MS-WORD

1. Using MS-WORD to perform the following.
   a) Format the text
   b) Insert date, picture, table
   e) Edit the text
2. Prepare Mail Merge
3. Design an invitation Card or Greetings Card using Word Art

MS-EXCEL

1. Excel Program to prepare Students Marks
2. Excel Program to prepare Electricity Bill
3. Excel Program to prepare List of Candidates selected for a job.
4. Excel Program to Calculate Income Tax
5. Excel Program to prepare Pay Bill
6. Prepare Chart using Marks details, Pay particulars, Sales and Profit details

MS-POWER POINT

1. Prepare slide show (with atleast 5 slides) for a topic in Banking, Insurance, Accountancy, Income Tax, Marketing, Statistics, Costing, and Management.
2. Prepare slide show (with atleast 5 slides) for a topic in Banking, Insurance, Accountancy, Income Tax, Marketing, Statistics, Costing, and Management using hyperlink.

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

Text Book

R.K.Taxali., **"PC Software for Windows Made Simple"**,MCGRaw-Hill Publishing Company Ltd., New Delhi, (Current Edition).

Reference Books

1. Sanjay Saxena ,**"MS-Office 2000"**,Vikas Publishing House Private Ltd., New Delhi. (Current Edition)
2. Timothy J.O'Leary and LindaiO'Leary ,**"MS-Office"**, IRWIN/McGraw Hill, New Delhi, (Current Edition).

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	M	S	S	S
CO5	S	S	S	L	S

S-Strong M-Medium L-Low

- Passed in the Board of Studies Meeting held on 21th March 2018
- Approved in the Academic Council Meeting held on 11th April 2018

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B.Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – III **: Allied Theory**		SEMESTER **- I**
Subject Title **: PROGRAMMING IN C**		
Course Code: **11AT11**	Hours per week: **5**	Credit: **5**
CIA Marks: **25 Marks**	ESE Marks: **75 Marks**	Total Marks: **100 Marks**

Preamble

To enlighten the students know the professional knowledge about the concepts, data types and to enable the students to write programs using C Language.

Course Outcomes:

After the completion of the course, students would be able to

No.	Course Outcome	Knowledge Level (According to Bloom's Taxonomy)
CO1	Define the basic concepts of computers and list out computer devices	K1, K2,K3
CO2	Describe the features of C language and write C program	K1, K2,K3
C03	Write C program using functions and arrays	K1, K2,K3
CO4	Write C program using structures	K1, K2,K3
CO5	Write C program using string and processor	K1, K2,K3

K1- Remembering K2 – Understanding K3 – Applying

Syllabus

UNIT: I **(13 Hours)**

Introduction to computers: Basic components and functioning of the computers– Evolution of computers – Types of computers – Hardware of a personal computer – Storage devices and media – Concept of files and Directories in MSDOS and Windows Operating System.

UNIT: II **(10 Hours)**

C language – Elementary Programming Declarations - Assignments and Variable – integers Arithmetic Expressions – more data types – Printf and scanf - escape sequences and control characters – conversions specification -relational and logical operations – break and continue – if and if- else statements while and do-while, For loop and statements.

UNIT: III **(17 Hours)**

Function: Overview of function-Defining a function-accessing a function-function prototypes-passing arguments to a function-recursion - user defined functions - local and global variables - parameters – Boolean functions - Arrays – strings and character arrays– conditional expression - multidimensional arrays – pointers and direction pointers – Address operator – arrays and pointers.

UNIT: IV **(22 Hours)**

Structure: Defining a structure-Declaring structure variable-Accessing Structure members-Structure Initialization-Copying and computing structure variables-arrays of structure-structure in function.

UNIT: V **(13 Hours)**

String and string functions: static and auto classes – printf, strcpy, strlen, malloc, size of, strcmp. Standard input and output - putchar, getchar – hearer files – getc, putc, file input and output – C preprocessor – define, undef, include, ifdef, ifndef, else-miscellaneous features – typedef – register and external variables - labels and go to.

Pedagogy

Power point presentations, Programming writing, Debugging, Mini Projects,Green Board, LCD Projector, Interactive White Board

Text Book

E.Balagurusamy, **"Programming in ANSI C"**, Edition 2.1, Tata McGraw Hill Publishing Company, 2013.

Reference Books

1. M.G. Venkateshmurthy, **"Programming Techniques through C"** – A Beginner's Companion, Pearson Education, New Delhi, 2002.
2. S.S. Khandare, **"Programming in C & C++"**, S. Chand & Company Ltd., New Delhi, 2002.

Mapping of CO with PO

	PO 1	**PO 2**	**PO 3**	**PO 4**	**PO 5**
CO 1	S	M	S	S	S
CO 2	S	M	M	S	S
CO 3	S	S	S	M	S
CO 4	S	S	M	S	S
CO 5	M	S	S	S	S
CO 6	S	S	S	M	S

S-Strong; M-Medium; L-Low

- Passed in the Board of Studies Meeting held on 21th March 2018
- Approved in the Academic Council Meeting held on 11th April 2018

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B.Com (Computer Applications), CBCS and Outcome Based Education (OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – I **: Language**		SEMESTER **- II**
Course Title **: Hindi - II**		
Course Code: **Hindi**	Hours per week: **2**	Credit: --

उद्देश्य:-

1 हमारीराष्टभाषाहिन्दीकोजानसकतेहै।
2 हमारेज्ञानकोवृदिध करसकतेहै।
3 उत्तरभारतमेंनौकरीपानेकेलिए बहुतउपयोगीभाषाहै ।

Syllabus

UNIT-I सुबोध हिन्दीपाठमाला–1
(SUBODH HINDI PATMALA-1) (Lesson:11-20)

UNIT-II गिन्तियॉ(Numericals)लिग(Gender)वचन(Number)
(1-50 with Fractions)

UNIT-III व्याकरण(Grammer)
1 अपूर्णभूतकाल(Past Continuous Tense)
2 आसन्नभूतकाल(Present Perfect Tense)
3 पूर्णभूतकाल(Past Perfect Tense)
4 The Use of "ने"
5 The Use of"सक"
6 The Use of"चुक"

UNIT-IV जानवरों के नाम(Name of Animals)
पक्षियों के नाम(Name of Birds)

UNIT-V तरकारियों के नाम(Name of Vegetables)
फलों के नाम(Name of Birds)

Text Book

सुबोधहिन्दीपाठमाला–1 दक्षिणभारतहिन्दीप्रचारसभाटीनगरचेन्नै– 600017.
"Subodh Hindi Patmala-1",Dakshin Bharat Hindi PracharSabha,T.Nagar, Chennai – 600017.

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B.Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – III **: Core Theory**		SEMESTER **- II**
Course Title **: FINANCIAL ACCOUNTING – II**		
Course Code: **11CT21**	Hours per week: **6**	Credit: **5**
CIA Marks: **25 Marks**	ESE Marks: **75 Marks**	Total Marks: **100 Marks**

Preamble

Provide knowledge regarding accounting treatment of department and branch accounts and also to inculcate skills in preparing Accounts under single entry system, joint venture and Insurance claims.

Course Outcomes:

At the end of the course, students would be able to

No.	**Course Outcomes(COs)**	**Knowledge Level (According to Bloom's Taxonomy)**
CO 1	Prepare the accounts for joint ventures	K1, K2,K3
CO 2	Calculate profits under single entry system	K1, K2,K3
CO 3	Give the accounting treatment for preparing branch accounts	K1, K2,K3
CO 4	Prepare departmental accounts	K1, K2,K3
CO 5	Compute Fire Insurance Claims and prepare Self Balancing Ledgers.	K1, K2,K3

K1- Remembering K2 – Understanding K3 – Applying

Syllabus

UNIT-I **[21 Hours]**

Joint venture-meaning- partnership Vs joint ventures- when a separate set of books is kept – when a separate books is not kept.

UNIT-II **[21 Hours]**

Single entry-Net worth method-Conversion Method.

UNIT-III **[21 Hours]**

Branch Accounts-Dependent Branches-Debtors System - Cost Price and Invoice Price.

UNIT-IV **[21 Hours]**

Departmental Accounts-Allocation of Expenditure-Trading and Profit and Loss Account.

UNIT-V **[21 Hours]**

Self Balancing Ledgers.

Fire Insurance Claims- Loss of Stock.

Average clause – Loss of Profit

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

TEXT BOOK

T.S.Reddy and A. Murthy., **"Advanced Accountancy – Volume - I"**, Margham Publications, Chennai, 2013.

Reference Books

1. M.C. Shukla, T.S. Grewal and S.C.Gupta.,**"Advanced Accounts"**, S.Chand, New Delhi, 2013.
2. S.P. Jain and K.L Narang., **"Advanced Accountancy"**, Kalyani Publishers, New Delhi, 2013.
3. S.N. Maheshwari., **"Advanced Accountancy"**, Sultan Chand & Sons, New Delhi, 2013.
4. Arulanandam and Raman.,**"Advanced Accountancy"**, Himalaya Publishing House, Mumbai, 2013.
5. R. L.Gupta and M.Radhaswamy.,**"Advanced Accountancy"**, Sultan Chand & Sons, New Delhi, 2012.

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	L	S
CO4	S	M	S	S	S
CO5	S	S	S	S	S

S-Strong; M-Medium; L-Low

- Passed in the Board of Studies Meeting held on 21th March 2018
- Approved in the Academic Council Meeting held on 11th April 2018

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B.Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – III **: Core Theory**		SEMESTER **- II**
Course Title **: BANKING THEORY, LAW & PRACTICE**		
Course Code: **11CT22**	Hours per week: **5**	Credit: **4**
CIA Marks: **25 Marks**	ESE Marks: **75 Marks**	Total Marks: **100 Marks**

Preamble

Enable the students to gain the basic knowledge about recent banking concepts.

Course Outcomes:

At the end of the course, students would be able to

No.	**Course Outcomes(COs)**	**Knowledge Level (According to Bloom's Taxonomy)**
CO 1	Recollect the knowledge about the structure and understand the functionsof commercial banks and RBI.	K1, K2,K3
CO 2	Understand the relationship between the banker and customer.	K1, K2,K3
CO 3	Apply the procedure in opening various deposit accounts.	K1, K2,K3
CO 4	Differentiate the various negotiable instruments and prepare such instruments.	K1, K2,K3
CO 5	Examine the Rights and Duties of paying and collecting bankers.	K1, K2,K3

K1- Remembering K2 – Understanding K3 – Applying

Syllabus

UNIT–I **[15 Hours]**

Definition of banking – kinds of banks – Unit banking Vs Branch banking – Deposit banking Vs Investment banking – Mixed banking – Commercial banks – Role of commercial banks for the economic development of a nation – Functions of commercial banks - innovative services (Credits Card, Debit Card, ATM) – Central banking – RBI and its functions – Techniques of Credits control.

UNIT-II **[15 Hours]**

Banker and Customer – Definition – General and Special relationship.

UNIT-III **[15 Hours]**

Types of deposit accounts with the banker – Current accounts – Savings bank accounts – Fixed deposit accounts - Different types of customers-precautions to be taken before opening an account in the name of a new customer.

UNIT-IV **[15 Hours]**

Negotiable instrument – Definition – Distinguishing features of a cheque, Bill and promissory Note – Endorsement – kinds of endorsement and their legal effects – Crossing of cheques – Different types of crossing – Marking of cheques.

UNIT-V **[15 Hours]**

Paying and Collecting Bankers – Rights and duties of paying and collecting bankers – precautions to be taken while paying and collecting cheques – Statutory protection.

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

Text Book

E.Gordon&K.Natarajan., **"Banking Theory, Law &Practice",**Himalaya Publishing House, Mumbai, 2013.

Reference Books

1. Sundharam K.P.M. &Varshney P.N., **"Banking Theory, Law & Practice",** Sultan Chand & Sons, New Delhi. 2012.
2. S.Gurusamy.,**"Banking Theory, Law & Practice",** Vijay NicleInpresents Ltd., Chenni, 2013.

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5
CO1	**S**	**S**	**S**	**S**	**S**
CO2	**S**	**S**	**S**	**S**	**L**
CO3	**S**	**S**	**M**	**S**	**S**
CO4	**S**	**S**	**S**	**S**	**S**
CO5	**S**	**S**	**S**	**S**	**S**

S-Strong M-Medium L-Low

- Passed in the Board of Studies Meeting held on 21th March 2018
- Approved in the Academic Council Meeting held on 11th April 2018

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B.Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – III **: Core Theory**		SEMESTER **- II**
Course Title **: OBJECT ORIENTED PROGRAMMING WITH C++**		
Course Code: **11AT21**	Hours per week: **5**	Credit: **5**
CIA Marks: **25 Marks**	ESE Marks: **75 Marks**	Total Marks: **100 Marks**

Preamble

Students to know the practical knowledge about the concepts, data types and to enable the students to write programs using C++ Language.

Course Outcomes:

After the completion of the course, students would be able to

No.	Course Outcome	Knowledge Level (According to Bloom's Taxonomy)
CO1	Explain the features of object oriented programming	K1, K2,K3
CO2	Write various programs in C++ using classes and functions	K1, K2,K3
CO3	Draft different types of programs in C++ using constructors and operator overloading	K1, K2,K3
CO4	Design various programs in C++ using inheritance extending classes	K1, K2,K3
CO5	Construct programs in C++ using pointers, virtual functions and polymorphism	K1, K2,K3

K1- Remembering K2 – Understanding K3 – Applying

Syllabus

UNIT: I **(15 Hours)**

Objected Oriented paradigm – Elements of Object Oriented Programming (OOP) – Merits and demerits of OPP – Introduction to C++ Program - identifiers -basic data types -user defined data types - derived data types -symbolic constants - declaration of variables -dynamic initialization of variables - reference variables - operators in C++ -scope resolution operators - manipulators type cast operator - implicit conversions - operator precedence -control structures

UNIT: II **(20 Hours)**

FUNCTIONS IN C++: Introduction -the main function -function prototyping call by reference - return by reference -inline functions -default arguments -const arguments -function overloading. CLASSES AND OBJECTS: Introduction - specifying a class -defining member functions -a C++ program with class - making an outside function inline -nesting of member functions -private member functions -arrays within a class -memory allocation for objects -static data members -static member functions -arrays of objects - objects as function arguments -friendly functions -returning objects -const member functions.

UNIT: III **(20 Hours)**

CONSTRUCTORS AND DESTRUCTORS Introduction -constructors -parameterized constructors - multiple constructors in class -constructors with default arguments -dynamic initializations of objects - copy constructor - destructors. OPERATOR OVERLOADING AND TYPE CONVERSIONS: Introduction -defining operator overloading -overloading unary operators -overloading binary operators - overloading binary operators using friends - manipulation of strings using operators.

UNIT: IV **(10 Hours)**

INHERITANCE EXTENDING CLASSES - Introduction -defining derived classes -single inheritance - making a private member inheritable -multilevel inheritance -multiple inheritance -hierarchical inheritance -hybrid inheritance -virtual base classes -abstract classes -constructors in derived classes

UNIT: V **(10 Hours)**

POINTERS, VIRTUAL FUNCTIONS AND POLYMORPHISM: Introduction -pointers of objects -this pointer -pointers to derived classes -virtual functions -pure virtual functions. MANAGING CONSOLE I/O OPERATIONS Introduction - C++ stream classes -unformatted I/O operations -formatted console I/O operations.

Pedagogy

Power point presentations, Programming writing, Debugging, Mini Projects,Green Board, LCD Projector, Interactive White Board

Text Book:

E. BalaguruSamy, "**OBJECT -ORIENTED PROGRAMMING WITH C++"**, Tata McGraw-Hill Publishing Company Ltd, 2013

Reference Books

1. Ira Pohl**, "Object oriented programming using C++"**, Pearson Education Asia, 2010.
2. BjareStroustrup, **"The C++ Programming Language"**, Addition Wesley, 2013.
3. John R.Hubbard, **"Programming with C++"**, Schaums outline series, TMH, 2003
4. Ira Pohl**, "Object oriented programming using C++"**, Pearson Education Asia, 2010.
5. BjareStroustrup, **"The C++ Programming Language"**, Addition Wesley, 2013.
6. John R.Hubbard, **"Programming with C++"**, Schaums outline series, TMH, 2003

Mapping of CO with PO

	PO 1	**PO 2**	**PO 3**	**PO 4**	**PO 5**
CO 1	S	S	M	S	M
CO 2	S	M	M	S	S
CO 3	M	S	M	S	S
CO 4	S	S	S	S	M
CO 5	S	S	M	S	M

S-Strong; M-Medium; L-Low

- Passed in the Board of Studies Meeting held on 21th March 2018
- Approved in the Academic Council Meeting held on 11th April 2018

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B.Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – III **: Core Lab**		SEMESTER **- II**
Course Title**: LAB-II :OBJECT ORIENTED PROGRAMMING WITH C++**		
Course Code: **11CP23**	Hours per week: **4**	Credit: **4**
CIA Marks: **40Marks**	ESE Marks: **60 Marks**	Total Marks: **100 Marks**

Preamble

Students to know indepth knowledge about the concepts, data types and to enable the students to write programs using C++ language.

Course Outcomes:

After the completion of the course, students would be able to

No.	Course Outcome	Knowledge Level (According to Bloom's Taxonomy)
CO1	Explain the features of object oriented programming with data types	K1,K2,K3
CO2	Write various programs in C++ using classes and functions and objects	K1,K2,K3
CO3	Draft different types of programs in C++ using constructors, destructors and operator overloading	K1,K2,K3
CO4	Design various programs in C++ using inheritance extending classes	K1,K2,K3
CO5	Construct programs in C++ using pointers, virtual functions and polymorphism	K1,K2,K3

K1- Remembering K2 – Understanding K3 – Applying

Syllabus

UNIT: I **(15 Hours)**

Objected oriented paradigm – Elements of Object Oriented Programming (OOP) – Merits and demerits of OPP – Introduction to C++ Program - identifiers -basic data types -user defined data types - derived data types -symbolic constants - declaration of variables -dynamic initialization of variables.

UNIT: II **(20 Hours)**

FUNCTIONS IN C++: Introduction -the main function -function prototyping call by reference - return by reference -inline functions -default arguments -const arguments -function overloading. CLASSES AND OBJECTS: Introduction - specifying a class -defining member functions -a C++ program with class - making an outside function inline -nesting of member functions -private member functions -arrays within a class.

UNIT: III **(20 Hours)**

CONSTRUCTORS AND DESTRUCTORS Introduction -constructors -parameterized constructors - multiple constructors in class -constructors with default arguments -dynamic initializations of objects -copy constructor - destructors. Operator overloading and Type Conversions: Introduction -defining operator overloading.

UNIT: IV **(10 Hours)**

INHERITANCE EXTENDING CLASSES - Introduction -defining derived classes -single inheritance -making a private member inheritable -multilevel inheritance -multiple inheritances -hierarchical inheritance.

UNIT: V **(10 Hours)**

POINTERS, VIRTUAL FUNCTIONS AND POLYMORPHISM: Introduction -pointers of objects - this pointer -pointers to derived classes -virtual functions -pure virtual functions. MANAGING CONSOLE

I/O OPERATIONS Introduction - C++ stream classes -unformatted I/O operations -formatted console I/O operations.

Practical Lab List

1. Program to print prime numbers between 1 to 10
2. Program to accept a number and find factorial of given number
3. Program to accept number and check the given number Armstrong or not
4. Program to print odd numbers from 1 to 10
5. Program to print naturals numbers from 1 to 10
6. Program to natural numbers from 1 to 10 by using while loop
7. Program to print 1 to 10 mathematical tables
8. Program to print Fibonacci series
9. Program to accept two number and print sum of numbers by using function
10. Program to print prime numbers between 1 to 50
11. Program to check whether a given number is prime number
12. Program to read two numbers and print sum of two numbers

Pedagogy

Power point presentations, Programming writing, Debugging, Mini Projects,Green Board, LCD Projector, Interactive White Board

Text Book:

E. BalaguruSamy, "**OBJECT -ORIENTED PROGRAMMING WITH C++"**, Tata McGraw-Hill Publishing Company Ltd, 2013

Reference Books

1. Ira Pohl**, "Object oriented programming using C++"**, Pearson Education Asia, 2010.
2. BjareStroustrup, **"The C++ Programming Language"**, Addition Wesley, 2013.
3. John R.Hubbard, **"Programming with C++"**, Schaums outline series, TMH, 2003
4. Ira Pohl**, "Object oriented programming using C++"**, Pearson Education Asia, 2010.
5. BjareStroustrup, **"The C++ Programming Language"**, Addition Wesley, 2013.
6. John R.Hubbard, **"Programming with C++"**, Schaums outline series, TMH, 2003

Mapping of CO with PO

	PO 1	**PO 2**	**PO 3**	**PO 4**	**PO 5**
CO 1	S	S	M	S	M
CO 2	S	M	M	S	S
CO 3	M	S	M	S	S
CO 4	S	S	S	S	M
CO 5	S	S	M	S	M

S-Strong; M-Medium; L-Low

- Passed in the Board of Studies Meeting held on 21th March 2018
- Approved in the Academic Council Meeting held on 11th April 2018

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B.Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – IV **: Non-Major Elective**		SEMESTER **- II**
Course Title**: SALESMANSHIP**		
Course Code: **11NE21**	Hours per week: **2**	Credit: **2**
CIA Marks: **25 Marks**	ESE Marks: **75 Marks**	Total Marks: **100 Marks**

Preamble

Students to know the basics of salesmanship, its types and qualities, channels of distribution and personal selling

Course Outcomes:

After the completion of the course, students would be able to

No.	Course Outcome	Knowledge Level (According to Bloom's Taxonomy)
CO1	Explain the meaning and nature of salesmanship	K1,K2,K3
CO2	Analyse the role of salesman in distribution and various channels of distribution	K1,K2,K3
CO3	Differenciate the various classes of salesman	K1,K2,K3
CO4	Understand the qualities of salesman, motives behind buying goods	K1,K2,K3
CO5	Identify the process of selling and nature of personal selling	K1,K2,K3

K1- Remembering K2 – Understanding K3 – Applying

Syllabus

UNIT: I

Origin, Evolution and Meaning of Salesmanship – Nature of Salesmanship

UNIT: II

Marketing Channels – Role of Salesman in distribution.

UNIT: III

Salesmanship – Classification of salesmanship.

UNIT: IV

Qualities of a good salesman – Knowledge of goods – Buying Motive – Customer

UNIT: V

Personal selling – Selling Process

Text Book

P.Saravanavel and S.Sumathi. "Adverting and Salesmanship",MarghamPublication, Chennai, 2013.

Reference Books

1. R.S.N.Pillai and Bagavathi. "Modern Marketing-Principles andPractice",S.Chand,New Delhi,2013.
2. C.N.Sontakki, "Advertising and Sales Management", KalyaniPublishers,New Delhi,2011.

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B.Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – I **: Hindi**		SEMESTER **- III**
Course Title **: BUSINESS HINDI-I**		
Course Code: **11LH31**	Hours per week: **3**	Credit: **3**
CIA Marks: **25 Marks**	ESE Marks: **75 Marks**	Total Marks: **100 Marks**

Preamble

यहपाठ्यक्रमदूसरीवर्ष के चिद्यार्थियोंकोहै

Course Outcomes(CO)

पाठ्यक्रमसफलतापूर्वकपूराहोने के बादचिद्यार्थियों की क्षमताहैकि

क सं	पाठ्यक्रमकाज्ञान	ज्ञान की स्थिति
CO 1	सभीहिन्दीवर्णमालाओंकोसीखनेसेहिन्दी अक्षरोंकोअच्छीतरहलिखतेहैं ।	K1, K2, K3
CO 2	गद्रय सीखते समय अर्थऔरउल्टेअर्थ्रवाले शब्दआदितमिलऔरअंग्रेजीमेंजानलेतेहैं।	K1, K2,K3
CO 3	पद्रय सीखते समय अर्थतमिलऔरअंग्रेजीमेंजानलेतेहैं ।	K1, K2, K3
CO 4	विभिन्नपत्रोंकीतरीकाकोहिन्दीमेंलिखनासीख लेतेहैं।	K1, K2, K3
CO 5	हिन्दीसेतमिल या अंग्रेजीमेंअनुवादकरतेहैंऔरतमिल या अंग्रेजीसेहिन्दीअनुवादकरतेहैं ।	K1, K2, K3

K1- Knowledge K2-Understand K3-Apply

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5
CO 1	S	M	M	S	S
CO 2	S	M	M	M	S
CO 3	S	M	S	S	S
CO 4	S	S	S	S	S
CO 5	S	S	M	S	S

S-Strong; M-Medium; L-Low

Syllabus

UNIT: 1 वर्णमालाएँ–स्वर–व्यंजन–शब्द–वाक्य–लिंग–वचन–गिनती–वारों के नाम–महीनों के नाम

नोट : 1–50 के साथ (ए)ए =

मूलभूतव्याकरण : सुबोध हिन्दी रचना–1 (पाठ 1 से 10 तक)

UNIT: 2 **गद्य:**सुबोध हिन्दी पाठमाला–1 (पाठ 1–5 तक)

UNIT: 3 **पद्य:**सुबोध हिन्दी पाठमाला–1 (पाठ 1–4 तक)

UNIT: 4 **चुनेहुए वाणिज्य पत्राचार के शब्द** : (1–90 मिलाना)

पत्र : 1.छुट्टी पत्र 2. पुस्तकों के लिए आदेश 3. आवेदन पत्र 4. षिकायती पत्र

UNIT: 5 **अनुवादअभ्यास**

सुबोध हिन्दी रचना–1 (पाठ 1–5) (हिन्दी सेतमिल या अंग्रेजी)

सुबोध हिन्दी रचना–1 (पाठ 1–5) (तमिल या अंग्रजीसे हिन्दी)

समझदारी (गद्यांष)

सुबोध हिन्दीपाठमाला–1 (कहानियों से) (पाठ 1–4)

पाठ्य पुस्तकें : **दक्षिण**प्रश्नोत्तरसहितप्राथमिकपाठ्य सामग्री) प्रकाशितवर्ष : 2010

1. सुबोध हिन्दी पाठमाला–1 (दक्षिणभारतहिन्दीप्रचारसभा, चेन्नै–17)
2. सुबोध हिन्दी रचना–1 (दक्षिणभारतहिन्दीप्रचारसभा, चेन्नै–17)

निर्देषीपुस्तकें

1. हिन्दीव्याकरण–भाग 1, प्रकाशितवर्ष : 2012
   लेखक : के.आर. गोपालन, जी.एम.वी. प्रकाशन, सेलम–636 001.
2. सुबोध हिन्दी रचना–2 (भारत–3) प्रकाशितवर्ष : 2010
   प्रकाषक : दक्षिणभारतहिन्दीप्रचारसभा, चेन्नै–17.
3. व्याकरणप्रवेषिका, प्रकाशितवर्ष : 2011
   प्रकाषक : दक्षिणभारतहिन्दीप्रचारसभा, चेन्नै–17
4. हिन्दीव्याकरण–भाग 2, प्रकाशितवर्ष : 2011
   लेखक : सी.एस. कामराज, जी.एम.वी. प्रकाशन, सेलम–636 001.

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B.Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – III **: Core Theory**		SEMESTER **- III**
Course Title **: ADVANCED ACCOUNTING**		
Course Code: **11CT31**	Hours per week: **7**	Credit: **5**
CIA Marks: **25 Marks**	ESE Marks: **75 Marks**	Total Marks: **100 Marks**

Preamble

To impart knowledge and skill in the preparationof various accounts relating to Partnership Firms, Royalty, Hire Purchase system and Insolvency of individuals.

Course Outcomes:

After the completion of the course, students will be able to

No.	Course Outcomes(COs)	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Prepare the accounts of Partnership Firms for admission and retirement	K1, K2, K3
CO 2	Give the accounting treatment for Joint Life Policy and dissolution of firm	K1, K2,K3
CO 3	Give the accounting treatment for Royalty Transactions	K1, K2, K3
CO 4	Prepare accounts under Hire Purchase System and Instalment System	K1, K2, K3
CO 5	Prepare accounts in the case of Insolvency of individuals.	K1, K2, K3

K1- Remembering K2 – Understanding K3 – Applying

Syllabus

UNIT-I **[21 Hours]**

Partnership Accounts – Past Adjustment and Guarantee – Admission of a New Partner – Retirement and Death of a Partner.

UNIT-II **[21 Hours]**

Joint Life Policy – Dissolution of Firms – Piecemeal Distribution of Assets.

UNIT-III **[21 Hours]**

Royalty Accounts – Accounting Records in the Books of Lessor and Lessee – Sub-Lease.

UNIT-IV **[21 Hours]**

Hire Purchase and Installment Accounts (Excluding Hire Trading Account and Stock and Debtors System)

UNIT-V **[21 Hours]**

Insolvency of Individuals – Statement of Affairs and Deficiency Account.

Pedagogy:

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

Text Book

T.S.Reddy and A. Murthy., "**Advanced Accountancy – Volume - I**", Margham Publications, Chennai, 2013.

Reference Books

1. M.C. Shukla, T.S. Grewal and S.C.Gupta.,**"Advanced Accounts"**, S.Chand, New Delhi, 2013.
2. S.P. Jain and K.L Narang., "**Advanced Accountancy"**, Kalyani Publishers, New Delhi, 2013.
3. S.N. Maheshwari., "**Advanced Accountancy"**, Sultan Chand & Sons, New Delhi, 2013.
4. Arulanandam and Raman., "**Advanced Accountancy"**, Himalaya Publishing House, Mumbai, 2013.
5. R. L.Gupta and M.Radhaswamy., "**Advanced Accountancy"**, Sultan Chand & Sons, New Delhi, 2012.

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	L	S
CO4	S	M	S	S	S
CO5	S	S	S	S	S

S-Strong M-Medium L-Low

- Passed in the Board of Studies Meeting held on 5th January 2019
- Approved in the Academic Council Meeting held on 5th April 2019

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B.Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – III **: Core Theory**		SEMESTER **- III**
Course Title **: INCOME TAX LAW & PRACTICE – I**		
Course Code: **11CT32**	Hours per week: **5**	Credit: **4**
CIA Marks: **25 Marks**	ESE Marks: **75 Marks**	Total Marks: **100 Marks**

Preamble

To enable the students to learn the provisions of the Income Tax Act, 1961 and to apply them to compute tax under different heads of income.

Course Outcomes:

After the completion of the course, students will be able to

No.	Course Outcomes(COs)	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Acquire knowledge about fundamental concepts and Definetheimportant concepts of Income Tax Act.	K1, K2, K3
CO 2	Understand the procedure for determining the Residential status and incidence of tax	K1, K2,K3
CO 3	Identify the various exempted incomes.	K1, K2, K3
CO 4	Analyse the computation of taxable income under salary.	K1, K2, K3
CO 5	Determine the taxable income under Income from house property and other sources. .	K1, K2, K3

K1- Remembering K2 – Understanding K3 – Applying

Syllabus

UNIT-I **[15 Hours]**

Introduction to Income Tax Act 1961 - Definitions: Assessee – Previous Year – Assessment Year – Income - Concept of Income – Assessee - Person – Agricultural Income – Gross Total Income – Total Income

UNIT-II **[15 Hours]**

Determination of Residential Status and Tax Liabilities – Incidence of Tax.

UNIT-III **[15 Hours]**

Incomes which do not form part of Total Income. (Exempted Incomes – u/s 10)

UNIT-IV **[15 Hours]**

Income from Salary.

UNIT-V **[15 Hours]**

Income from House Property – Income from Other Sources.

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

TEXT BOOK (Current Edition Relevant to the Assessment Year)

Dr. Mehrotra& Dr. Goyal., **"Income-tax Law and Accounts"**,SahityaBhavan Publication, Agra.

Reference Books (Current Edition Relevant to the Assessment Year)

1. T.S. Reddy &Y.Hari Prasad Reddy.,**"Income Tax Theory, Law & Practice"**, Margham Publications, Chennai.
2. Dr. Vinod K. Singhania., **"Direct Taxes – Law and Practice"**, Taxman publication, New Delhi.
3. B.B. Lal., **"Direct Taxes"**,Konark Publisher (P) ltd, New Delhi.
4. Bhagwathi Prasad., **"Direct Taxes – Law and Practice"**,WishwaPrakashana, New Delhi.
5. Gaur V.P., and Narang D.B., **"Income Tax Law and Practice"**, Kalyani Publishers, New Delhi.

Note:

- ***Questions shall be set as between theory and problems in the ratio of 40% and 60% respectively***
- ***Amendments made upto 6 months prior to the date of examination is to be followed***

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5
CO1	S	S	S	S	S
CO2	S	L	S	S	M
CO3	S	S	M	S	S
CO4	S	S	S	M	S
CO5	S	S	S	S	S

S-Strong M-Medium L-Low

- Passed in the Board of Studies Meeting held on 5th January 2019
- Approved in the Academic Council Meeting held on 5th April 2019

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B.Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – III **: Core Lab**		SEMESTER **- III**
Course Title **: LAB-III: ORACLE**		
Course Code: **11CP33**	Hours per week: **6**	Credit: **4**
CIA Marks: **40Marks**	ESE Marks: **60 Marks**	Total Marks: **100 Marks**

Preamble

Students will be able to learn fundamentals concepts of DBMS and SQL Queries

Course Outcomes:

After the completion of the course, students will be able to

No.	Course Outcome	Knowledge Level (According to Bloom's Taxonomy)
CO1	Define DBMS concepts and SQL commands	K1, K2, K3
CO2	Create SQL tables using DDL queries	K1, K2,K3
C03	Design SQL tables using DML queries	K1, K2, K3
CO4	Draft SQL tables using DCL queries	K1, K2, K3
CO5	Write SQL tables using TCL queries	K1, K2, K3

K1- Remembering K2 – Understanding K3 – Applying

Exercises:

1. Creating, modifying and droping tables.
2. Inserting, modifying and deleting rows.
3. Working with decode and case.
4. Creating tables with adding, droping, disabling /enabling constraints.
5. Retrieving rows with character functions.
6. Retrieving rows with number and date functions.
7. Retrieving rows with group functions and HAVING.
8. Retrieving rows with sub queries.
9. PL/SQL programs with control structures.
10. PL/SQL programs with cursors.
11. PL/SQL programs with exception handling.
12. Creating and calling procedures.
13. Creating and calling functions.
14. Creating and calling packages.
15. Overloading packages.
16. Working with sequences, synonyms, partition, index and clusters

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study,Green Board, LCD Projector, Interactive White Board

Text Book:

Alexis Leon & Mathews Leon, **"Database Management System"**, Leon Vikas Publishing, Chennai, 2002.

Reference Books

1. Raghu Ramakrishnan& Johannes Gehrke, **"Database Management Systems"**, 2nd Edition, McGraw Hill International Edition, 2000.

2. Fred R. McFadden, JefreyA.Hofer&Mary.B.Prescott, **"Modern Database Management"** 5th Edition, Pearson Education Asia, 2010.

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5
CO 1	S	S	M	S	M
CO 2	S	M	S	S	S
CO 3	M	S	M	S	S
CO 4	S	S	S	S	S
CO 5	S	S	S	S	S

S-Strong; M-Medium; L-Low

- Passed in the Board of Studies Meeting held on 21th March 2018
- Approved in the Academic Council Meeting held on 11th April 2018

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B.Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – III **: Allied Theory**		SEMESTER **- III**
Course Title **: RELATIONALDATA BASE MANAGEMENT SYSTEM**		
Course Code: **11AT31**	Hours per week: **6**	Credit: **5**
CIA Marks: **25 Marks**	ESE Marks: **75 Marks**	Total Marks: **100 Marks**

Preamble

To make the students to learn the basic concepts about database system, query language, relational database design and advanced topics in database.

Course Outcomes:

After the completion of the course, students will be able to

No.	Course Outcome	Knowledge Level (According to Bloom's Taxonomy)
CO1	Gain a good understanding of the about various Information processing and Secondary Storage Devices	K1, K2, K3
CO2	Obtain the knowledge regarding DBMS and file structure.	K1, K2,K3
C03	Familiarize with the various SDLC and DDLC processing and optimization techniques used in RDBMS.	K1, K2, K3
CO4	Provide information regarding various entity relationships modeling and data normalization used RDBMS.	K1, K2, K3
CO5	Understand the oracle data types and aggregate function	K1, K2, K3

K1- Remembering K2 – Understanding K3 – Applying

Syllabus

UNIT: I **(15 Hours)**

Data, Information and Information Processing, Secondary Storage Devices

UNIT: II **(15 Hours)**

Files file organization and file structure, introduction to Database Management System.

UNIT: III **(25 Hours)**

Software Development life Cycle (SDLC) and Database Development Cycle (DDLC), introduction to Relational database management system (RDBMS) Database architecture and data modeling

UNIT: IV **(20 Hours)**

Entity – Relationship (E-R) modeling, Data Normalization, Relational Algebra and Relational Calculus.

UNIT: V **(15 Hours)**

Oracle data types – Numbers, Strings, dates – Defining tables and column constraints – Creating and modifying tables – create, Alter, Drop – selection from and where clause – ordering, Group by having in update, Deletion – Aggregate function – Ave, min, max, sum & count.

Text Book:

Alexis Leon & Mathews Leon, **"Database Management System"**, Leon Vikas Publishing, Chennai, 2002.

Reference Books

3. Raghu Ramakrishnan& Johannes Gehrke, **"Database Management Systems"**, 2nd Edition, McGraw Hill International Edition, 2000.

4. Fred R. McFadden, JefreyA.Hofer&Mary.B.Prescott, **"Modern Database Management"** 5th Edition, Pearson Education Asia, 2010.

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study Green Board, LCD Projector, Interactive White Board

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5
CO1	**S**	**S**	**S**	**S**	**S**
CO2	**S**	**L**	**S**	**S**	**M**
CO3	**S**	**S**	**S**	**S**	**S**
CO4	**S**	**S**	**S**	**M**	**S**
CO5	**S**	**S**	**S**	**S**	**S**

S-Strong; M-Medium; L-Low

- Passed in the Board of Studies Meeting held on 5th January 2019
- Approved in the Academic Council Meeting held on 5th April 2019

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)
Programme: B.Com (Computer Applications), (Under CBCS and OBE)
(For those students admitted during the Academic Year 2018-19 and after)

PART – IV **: Skill Based Theory**		SEMESTER **- III**
Course Title **: BUSINESS MATHEMATICS**		
CourseCode: **11SB31**	Hours per week: **2**	Credit: **2**
CIA Marks: **25 Marks**	ESE Marks: **75 Marks**	Total Marks: **100 Marks**

Preamble

To enable the students to acquire the basic skills about Set Theory, Annuity, Simple Interest, Compound Interest, Discount on bills, Bankers discount, Matrix, Logarithms, Anti Logarithms and to face the various competitive examinations.

Course Outcomes

At the end of the course, students will be able to

No.	Course Outcome	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Recall the problems relating to Set Theory.	K1, K2, K3
CO 2	Summarise the problems on types of annuities, present value of Annuity	K1, K2,K3
CO 3	Examine the problems relating to simple interest, compound interest, discount on bills, true discount, bankers discount, bankers gain, present value.	K1, K2, K3
CO 4	Solve the problems on types of matrix, simultaneous equations by matrix inverse method.	K1, K2, K3
CO 5	Analyse the problems on logarithms, common logarithms and anti-logarithm.	K1, K2, K3

K1- Remembering K2 – Understanding K3 – Applying

Syllabus

UNIT: I **(4 Hours)**

Set theory – Set Definition – Operations on sets - Venn diagram- Laws of sets – Verification of laws by Venn Diagrams and examples – Solving problems using set theory.

UNIT: II **(4 Hours)**

Annuity- Definition – Types of Annuities – Present value of Annuity – Sinking fund - Amortization of principal.

UNIT: III **(4 Hours)**

Simple Interest – Compound Interest - Nominal Rate and Effective rate of Interest – Discount on Bills – True Discount – Bankers Discount – Bankers Gain – Present Value.

UNIT: IV **(4 Hours)**

Matrix – Definition – Types – Addition, Subtraction, Multiplication of Matrices – Matrix Equation – Transpose of Matrix - Inverse of Matrix – Solving Simultaneous Equations by Matrix inverse Method.

UNIT: V **(4 Hours)**

Logarithms – Introduction – Functions – Common Logarithms – Anti Logarithm.

Text Book

Dr.Peer Mohamed and Dr.Shazuli Ibrahim., **"Business Mathematics"**, Pass Publications, Madurai. 2013.

Reference Books

1. Sundaresan and Jayaseelan.,**"Introduction to Business Mathematics"**, Sultan Chand Co& Ltd, New Delhi, 2013.
2. Wilson M., **"Business Mathematics "**, Himalaya Publishing House, New Delhi, 2013.

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study,Green Board, LCD Projector, Interactive White Board

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5
CO1	S	S	S	S	S
CO2	S	L	S	S	M
CO3	S	S	M	S	S
CO4	S	S	S	M	S
CO5	S	S	S	S	S

S-Strong; M-Medium; L-Low

- Passed in the Board of Studies Meeting held on 5th January 2019
- Approved in the Academic Council Meeting held on 5th April 2019

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B.Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

Part-I: **Core Theory**		SEMESTER - **IV**
Course Title: **BUSINESS HINDI - II**		
Course Code: **P1LH41**	Hours per week: **4**	Credits: **3**
CIA: **25 Marks**	ESE: **75 Marks**	Total: **100 Marks**

उद्देष्यः–

1. हमारीराष्ट्रभाषाहिन्दीकोजानसकतेहैं।
2. हमारेज्ञानकोवृद्धि करसकतेहैं।
3. उत्तरभातरमेंनौकरीपाने के लिए बहुतउपयोगीभाषाहै।

Syllabus

UNIT 1. 1. **व्याकरण** :सुबोध हिन्दी रचना–1 (पाठ 11 से 20 तक)
2. वाक्योंकोजोडिए
3. वाच्य बदलिए (सिर्फ कर्तृवाच्य से कर्मवाच्य)
2. गिनती (51–100 के साथ¼, ½, ¾) **[12 Hours]**

UNIT 2. **गद्य :** सुबोध हिन्दी पाठमाला–1 (पाठ 6–9 तक) **[12 Hours]**

UNIT 3. **पद्य:** सुबोध हिन्दी पाठमाला–1 (पाठ 5–9 तक) **[12 Hours]**

UNIT 4. **पत्र**

1. साख परिपत्र
2. बैंक से ऋण पाने के लिए निवेदनपत्र
3. बीजक
4. नमूनामाँगतेहुए आवेदनपत्र

[12 Hours]

UNIT 5. **नोटों का विस्तारकरना**(पाठ 1–10 मिलाना)

अनुवादअभ्यास

सुबोध हिन्दी रचना–1 (पाठ 6–10) (हिन्दी से तमिल या अंग्रेजी)

सुबोध हिन्दी रचना–1 (पाठ 6–10) (तमिल या अंग्रजी से हिन्दी)

समझदारी (गद्यांष) : सुबोध हिन्दी पाठमाला–1 (कहानियों से) (पाठ 5–9)

पाठ्य पुस्तकें **[12 Hours]**

दक्षिण(प्रष्नोत्तर साहितप्राथमिकपाठ्य सामग्री)प्रकाषितवर्ष : 2010

1. सुबोध हिन्दी पाठमाला–1(दक्षिणभारतहिन्दीप्रचारसभा, चेन्नै–17)
2. सुबोध हिन्दी रचना–1 (दक्षिणभारतहिन्दीप्रचारसभा, चेन्नै–17)

निर्देषीपुस्तकें

1.हिन्दी व्याकरण–भाग 1, प्रकाषितवर्ष : 2012
लेखक : के.आर. गोपालन, जी.एम.वी. प्रकाषन, सेलम–636 001.

2. सुबोध हिन्दी रचना–3 (हिन्दी–3) प्रकाषितवर्ष : 2011
प्रकाषक : दक्षिणभारतहिन्दीप्रचारसभा, चेन्नै–17

3. व्याकरणप्रवेषिका, प्रकाषितवर्ष : 2011
प्रकाषक : दक्षिणभारतहिन्दीप्रचारसभा, चेन्नै–17

4. हिन्दीव्याकरण–भाग 2, प्रकाषिनवर्ष : 2011
लेखक : सी.एस. कामराज, जी.एम.वी. प्रकाषन, सेलम–636 001.

- Passed in the Board of Studies Meeting held on 5th January 2019
- Approved in the Academic Council Meeting held on 5th April 2019

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B.Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – III **: Core Theory**		SEMESTER **- IV**
Course Title **: CORPORATE ACCOUNTING**		
Course Code: **11CT41**	Hours per week: **7**	Credit: **4**
CIA Marks: **25 Marks**	ESE Marks: **75 Marks**	Total Marks: **100 Marks**

Preamble

To provide basic knowledge to the students about corporate accounting and its applications into the business per Companies Act, 2013.

Course Outcomes:

After the completion of the course, students will be able to

No.	**Course Outcomes(COs)**	**Knowledge Level (According to Bloom's Taxonomy)**
CO 1	Give accounting treatment for issue of equity shares, issue and redemption of preference shares and debentures	K1, K2, K3
CO 2	Calculate the Pre-Incorporation Profit and prepare financial statements of companies	K1, K2,K3
CO 3	Compute the value of Goodwill and Shares of companies.	K1, K2, K3
CO 4	Give the accounting treatment for Amalgamation and Reconstruction of Companies.	K1, K2, K3
CO 5	Prepare the Liquidator's final statement of account, statement of affairs and deficiency or surplus account.	K1, K2, K3

K1- Remembering K2 – Understanding K3 – Applying

Syllabus

UNIT-I **[21 Hours]**

Company Accounts – Issue, Forfeiture and Reissue of Shares – Redemption of Preference Shares – Issue and Redemption of Debentures as per Companies Act, 2013.

UNIT-II **[21 Hours]**

Pre-Incorporation Profit– Financial Statement of Companies as per Schedule III u/s 129 of Companies Act, 2013.(Excluding Managerial Remuneration).

UNIT-III **[21 Hours]**

Valuation of Goodwill and Shares.

UNIT-IV **[21 Hours]**

Amalgamations as per AS 14 and Internal Reconstruction of Companies.

UNIT-V **[21 Hours]**

Liquidation of Companies – Order of Payment - Preferential Creditsors – Statements of Affairs – Deficiency or Surplus Account – Liquidator's Final Statement of Account.

Pedagogy:

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

Text Book

T.S.Reddy and A. Murthy, "**Corporate Accounting",**Margham Publications, Chennai, 2013.

Reference Books

1. M.A. Arulanandam& K.S Raman , "**Advanced Accountancy"** , Himalaya Publishing House, New Delhi, 2013
2. S.P. Jain and K.L. Narang, **"Advanced Accountancy II"**, Kalyani Publishers, New Delhi, 2013
3. R.L. Gupta and M.Radhaswamy, **"Advanced Accountancy- Volume II"**, Sultan Chand & Sons, New Delhi, 2012
4. M.C.Shukla and T.S.Grewal, **"Advanced Accountancy"**, S.Chand, New Delhi, 2013.

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5
CO1	S	S	S	S	S
CO2	S	L	S	S	M
CO3	S	S	M	S	S
CO4	S	S	S	M	S
CO5	S	S	S	S	S

S-Strong M-Medium L-Low

- Passed in the Board of Studies Meeting held on 5th January 2019
- Approved in the Academic Council Meeting held on 5th April 2019

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B.Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – III **: Core Theory**		SEMESTER **- IV**
CourseTitle **: INCOME TAX LAW & PRACTICE – II**		
Course Code: **11CT42**	Hours per week: **5**	Credit: **4**
CIA Marks: **25 Marks**	ESE Marks: **75 Marks**	Total Marks: **100 Marks**

Preamble

To Enable the students to learn the various provisions of heads of income and assessment procedures of individuals and firm.

Course Outcomes:

After the completion of the course, students will be able to

No.	**Course Outcomes(COs)**	**Knowledge Level (According to Bloom's Taxonomy)**
CO 1	Computethe profits and gains from business / profession and capital gains.	K1, K2, K3
CO 2	Apply the provisions of clubbing of income and set-off and carry forward of losses.	K1, K2,K3
CO 3	Apply thevariousdeductions from Gross Total Income.	K1, K2, K3
CO 4	Assessthe income of individuals and firms.	K1, K2, K3
CO 5	Explain the powers ofvarious income tax authorities and assessment procedure.	K1, K2, K3

K1- Remembering K2 – Understanding K3 – Applying

Syllabus

UNIT-I **[15 Hours]**

Computation of Profits and Gains from Business / Profession – Capital Gains.

UNIT-II **[15 Hours]**

Income of other Persons including Assessee'sTotalIncome -Aggregation of Incomes and Set-off and Carry Forward of Losses.

UNIT-III **[15 Hours]**

Deductions from Gross Total Income.

UNIT-IV **[15 Hours]**

Assessment of Individual – Assessment of Firm.

UNIT-V **[15 Hours]**

Income Tax Authorities -Different Types of Assessments.

Pedagogy:

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

Text Book:(Current Edition Relevant to the Assessment Year)

Dr. Mehrotra and Dr. Goyal., **"Income-tax Law and Accounts"**,SahityaBhavan Publication, Agra.

Reference Books (Current Edition Relevant to the Assessment Year)

1. T.S. Reddy &Y.Hari Prasad Reddy, **"Income Tax Theory, Law & Practice"**, Margham Publications, Chennai.
2. Dr. Vinod K. Singhania., **"Direct Taxes – Law and Practice"**, Taxman publication, New Delhi.
3. B.B. Lal., **"Direct Taxes"**,Konark Publisher (P) ltd, New Delhi.
4. Bhagwathi Prasad., **"Direct Taxes – Law and Practice"**,WishwaPrakashana, New Delhi.
5. Gaur V.P., and Narang D.B., **"Income Tax Law and Practice"**, Kalyani Publishers, New Delhi.

Note:

- ***Questions shall be set as between theory and problems in the ratio of 40% and 60% respectively***
- ***Amendments made upto 6 months prior to the date of examination is to be followed***

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5
CO1	S	S	S	S	S
CO2	S	L	S	S	M
CO3	S	S	M	S	S
CO4	S	S	S	M	S
CO5	S	S	S	S	S

S-Strong M-Medium L-Low

- Passed in the Board of Studies Meeting held on 5th January 2019
- Approved in the Academic Council Meeting held on 5th April 2019

.**DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)**

Programme: B.Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – III **: Core Lab**		SEMESTER **- IV**
Course Title **: LAB-IV: TALLY ERP 9**		
Course Code: **11CP43**	Hours per week: **6**	Credit: **4**
CIA Marks: **40 Marks**	ESE Marks: **60 Marks**	Total Marks: **100 Marks**

Preamble

To enable the students to learn the basic principles of Accounting, Inventory and Taxation for practicing in computerized usage of TALLY ERP 9

Course Outcomes:

After the completion of the course, students would be able to

No.	**Course Outcomes(COs)**	**Knowledge Level (According to Bloom's Taxonomy)**
CO 1	Possess required skills to create a company with accounting and inventory features.	K1, K2, K3
CO 2	Work with the well known procedure for recording the transactions in accounting and inventory vouchers.	K1, K2,K3
CO 3	Prepare Bank reconciliation statement and debtors, creditors management	K1, K2, K3
CO 4	Examine the reports like Day Book, Trial Balance, Profit & Loss Account, Income and Expenditure Account, Balance Sheet & Printing option	K1, K2, K3
CO 5	Examine the legal aspects of GST and Income Tax calculations.	K1, K2, K3

K1- Remembering K2 – Understanding K3 – Applying

LIST OF PRACTICAL LAB EXERCISES

Lab - 1: ***Fundamentals of Accounting:*** Introduction – Accounting Terms – Accounting Principles – Concepts – Conventions – Double Entry System – Types of Accounts – Golden Rules of Accounting – Source Documents – Recording of Business Transactions – Ledger – Trial Balance – Subsidiary Books – Financial Statements.

Introduction of Tally ERP 9: Introduction – Getting Started with Tally ERP 9 – Mouse and Keyboard Conventions – Creation of Company – Shut a Company – Select a Company - Alter a Company –Delete a Company – Company Features (F11) – Configuration (F12) – Ledger Creation – Single Ledger Creation – Multiple Ledger Creation – Altering and Display of Ledger - Deleting Ledger – Group Creation – Single Group Creation – Multiple Group Creation – Altering and Display of Ledger Deleting Groups - Learning Shortcut Keys.

Lab – 2: Fundamentals of Inventory Management: Introduction –Inventory Management – Terms Used in Inventory Management – Inventory Valuation – Inventory Masters in Tally ERP 9 – Creating Inventory Master – Creation of Stock Group – Unit of Measurement - Stock Items – Creation of Godown – Defining of Stock Opening Balance - Learning Shortcut Keys.

Lab – 3: Recording of Day-to-Day Transactions: Introduction –Business Transactions – Recording Transactions in Tally ERP 9 - Accounting Vouchers – Receipt Voucher – Contra Voucher – Payment Voucher – Purchase Voucher – Sales Voucher – Debit Note Voucher – Credits Note Voucher – Journal Voucher – Creation of New Vouchers – Non-Accounting Voucher – Recording Provisional Entries.

Recording Inventory Voucher: Receipt Note Voucher – Delivery Note Voucher – Rejection in Voucher – Rejection Out Voucher – Stock Journal Voucher – Physical Verification of Stocks. Learning Shortcut Keys.

Lab - 4: Account Receivable and Payable Management: Introduction – Accounts Payable and Receivable – Maintaining Bill-wise Details – Activation of Marinating Bill-wise Details Feature – New Reference –

Against Reference – Advance Reference – On Account – Credits Limit – Payment Performance of Debtors – Changing Financial Year in Tally ERP 9 - Learning Shortcut Keys.

Lab - 5: Banking: Introduction – Banking Payments – Setting up Banking Features – Cheque Management – Cheque Printing – Cheque Register – Bank Reconciliation Statement - Learning Shortcut Keys.

Lab - 6: Allocation and Tracking of Expenses and Incomes: Introduction - Cost Centre and Cost Categories – Automation of Cost Centres and Cost Categories – Cost Centre Report - Learning Shortcut Keys.

MIS Reports: Introduction – Types of MIS Report in Tally ERP 9 – Trial Balance – Balance Sheet – Profit and Loss Account - Cash Flow Statement – Fund Flow Statement – Ratio Analysis – Day Book - Receipts and Payment – Purchase Register – Sales Register – Bills Receivables and Payable – Inventory Reports – Stock Summary – Stock Transfer - Learning Shortcut Keys.

Lab - 7: Getting Started with GST: Introduction - Enabling GST and Defining Tax Details – Transferring Input Tax Credits to GST – Intrastate Supply of Goods – Interstate Supply of Goods Return of Goods – Supply Inclusive of Tax – Defining Tax Rates at Master and Transactions Levels - GST Reports – Input Tax Credits Set Off – GST Tax Payment – Exporting GSTR-1 Return and Uploading in GST Portal – Exempted Goods – Accounting of Supply of Services – Exempted Services - Learning Shortcut Keys.

Lab - 8: Tax Deducted at Source (TDS): Introduction – Basic Concepts of TDS – TDS Process – TDS in Tally ERP 9 – Activation of TDS Feature in Tally ERP 9 – TDS Statutory Masters – Configuring TDS at Group Level – Configuring TDS at Ledger Level – Recording Transactions – TDS Reports - Learning Shortcut Keys.

Lab - 9: Tax Collected at Source (TCS): Introduction – Basic Concepts of TCS – Configuring Tally ERP 9 for TCS – Enabling TCS in Tally ERP 9 – Sales of TCS Goods at Lower Rate – Sales of TCS Goods at Nil Rate – TCS Report - Learning Shortcut Keys.

Lab - 10: Payroll, Income Tax, HR (Payroll): Introduction – Feature of Payroll –Activating Payroll – Processing Basic Payroll in Tally ERP 9 – Employee Setup – Creation of Payroll Units Attendance/ Production Types – Creation of Pay Heads – Payroll Reports – Income Tax – Employee Setup – Income Tax Pay Head Creation and Defining Salary – Provide Income Tax Details – Income Tax Reports - Learning Shortcut Keys.

Text Book

1. Tally Education Pvt. Ltd, **"Tally.ERP 9 - Tally PRO Vol-1" Sahaj Enterprise, Bengaluru, India, 2018.**
2. Tally Education Pvt. Ltd, **"Tally.ERP 9 - Tally PRO Vol-2" Sahaj Enterprise, Bengaluru, India, 2018.**
3. Tally Education Pvt. Ltd, **"Tally.ERP 9 - Tally GURU Vol-1" Sahaj Enterprise, Bengaluru, India, 2018.**
4. Tally Education Pvt. Ltd, **"Tally.ERP 9 - Tally GURU Vol-2" Sahaj Enterprise, Bengaluru, India, 2018.**
5. Tally Education Pvt. Ltd, **"GST using Tally.ERP 9" Sahaj Enterprise, Bengaluru, India, 2018.**
6. Tally Education Pvt. Ltd, **"Tally.ERP 9 - Tally ACE" Sahaj Enterprise, Bengaluru, India, 2018.**

Reference Books

1. SoumyaRanjanBehera, "**Learn Tally.ERP 9 with GST",**B.K.Publications Pvt. Ltd, 2017.
2. Shraddha Singh and NavneetMehra**"Tally ERP 9 (Power of Simplicity): Software for Business and Accounts"**, V&S Publishers, 2017
3. Parag Joshi, **"Tally .ERP 9 with GST with Solved Problems"** DnyansankoolPrakashan,2017
4. Asok K. Nadhani, **"Tally ERP 9 Training Guide"** BPB Publications, 2018
5.**Tally ERP 9**, Tally Solutions Pvt. Ltd., Bangalore, 2017.

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5
CO1	S	S	S	S	S
CO2	S	L	S	S	M
CO3	S	S	M	S	S
CO4	S	S	S	M	S
CO5	S	S	S	S	S

S-Strong M-Medium L-Low

- Passed in the Board of Studies Meeting held on 31th August 2019
- Approved in the Academic Council Meeting held on 22nd June 2020

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B.Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – III **: Allied Theory**		SEMESTER **- IV**
Course Title **: BUSINESS STATISTICS**		
Course Code: **11AT41**	Hours per week: **6**	Credit: **5**
CIA Marks: **25 Marks**	ESE Marks: **75 Marks**	Total Marks: **100 Marks**

Preamble

To provide basic knowledge and impart skill in the application of various statistical techniques

Course Outcomes:

After the completion of the course, students will be able to

No.	**Course Outcomes(COs)**	**Knowledge Level (According to Bloom's Taxonomy)**
CO 1	Explain the characteristics of Statistics and collection, classification and presentation of statistical data	K1, K2, K3
CO 2	Compute the various measures of central tendency	K1, K2,K3
CO 3	Calculate the various measures of dispersion and correlation coefficient	K1, K2, K3
CO 4	Apply the various components of time series.	K1, K2, K3
CO 5	Construct the various index numbers	K1, K2, K3

K1- Remembering K2 – Understanding K3 – Applying

Syllabus

UNIT-I **[18 Hours]**

Meaning and Definition of Statistics, Characteristics and Limitations - Methods of Collection of data – Presentation of Data, Primary and Secondary data – Classification and Tabulation of statistical data – Diagrams and Graphs - Types and Uses of diagram.

UNIT-II **[18 Hours]**

Measures of Central Tendency – Mean – Median – Mode – Quartiles – Deciles – Geometric Mean – Harmonic Mean – Weighted Average Mean.

UNIT-III **[18 Hours]**

Measures of Dispersion – Range – Quartile Deviation – Mean Deviation – Standard Deviation – Lorenz Curve – Measures of Skewness - Correlation Analysis – Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Simple Regression Analysis.

UNIT-IV **[18 Hours]**

Analysis of Time Series – Components of Time Series – Methods of estimating Trend – Semi – Average Method – Moving Average Method – Method of Least Square.

UNIT-V **[18 Hours]**

Index Numbers – Meaning – Utility – Methods – Construction of Wholesale Index Number – Unweighted Index Number – Simple Aggregative Method – Average of Price Relatives Method – Weighted Index Number – Weighted Average of Price Relatives – Weighted Aggregative Index Number – Mathematical Test of Consistency for Index Numbers – Time Reversal Test – Factor Reversal Test.

Pedagogy:

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

Text Book

R.S.N. Pillai and Bagavathi.,**"Statistics"**, S.Chand& Co., New Delhi, 2013.

Reference Books

1. Gupta S.P., **"Statistical Methods"**, Sultan Chand &Sons, New Delhi, 2013.
2. Vittal P.R., **"Business Statistics"**, Margham Publications, Chennai, 2013.
3. Gupta, S.C. and Kapoor., V.K., **"Fundamentals of Applied Statistics"**, Sultan Chand and Sons Publishers, New Delhi, 2013.

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5
CO1	S	S	S	S	S
CO2	S	L	S	S	M
CO3	S	S	M	S	S
CO4	S	S	S	M	S
CO5	S	S	S	S	S

S-Strong M-Medium L-Low

- Passed in the Board of Studies Meeting held on 5th January 2019
- Approved in the Academic Council Meeting held on 5th April 2019

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B.Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – IV **: Skill Based Theory**		SEMESTER **- IV**
Course Title **: COREL DRAW**		
Course Code: **11SB41**	Hours per week: **2**	Credit: **2**
CIA Marks: **25 Marks**	ESE Marks: **75 Marks**	Total Marks: **100 Marks**

Preamble

Students will be able to learn, create page designing, flex designing, logo creation and image editing.

Course Outcomes

At the end of the course, students will be able to

No.	Course Outcome	Knowledge Level
CO 1	Define the fundamental concepts of Corel Draw	K1, K2, K3
CO 2	Create curve, page outline and arrowhead.	K1, K2,K3
CO 3	Describe objects, Curve and filling object color	K1, K2, K3
CO 4	Explain Text effects and Curve command	K1, K2, K3
CO 5	Understand image editing and designing	K1, K2, K3

K1-Remembering; K2 – Understanding; K3 - Apply

Syllabus

UNIT- I **(6 hours)**

Corel Draw: Introduction-Getting started with Corel Draw-Exploring the workspace of Corel Draw-Drawing basic geometric figures-Saving and opening an existing document-Previewing the drawing-working with page layout-Closing the drawing and quitting Corel Draw.

UNIT-II **(6hours)**

Working with lines: Drawing a curve-Drawing calligraphic outline tool-Defining lines and outlines setting-Creating a calligraphic outline-Adding an Arrowhead.

UNIT –III **(6 hours)**

Working with Objects: Selecting and Deselecting Objects, Deleting, Sizing, Rotating, Combining Objects-Groping in Corel Draw ,Grouping object, Ungrouping object-Applying convert to curve command on objects-Selecting colour for an object-Filling objects.

UNIT-IV **(6hours)**

Working with Text: Types of text-Converting text from one type to another changing the appearances of text-Applying effects to the text-wrapping paragraph text around objects-Filling Text to an object path-Converting Text to an object using curve Command.

UNIT-V **(6 hours)**

Working with Bitmaps: About vector-Bitmap Images-Changing vector Images into Bitmap Images-Importing a Bitmap into a Drawing- Cropping, Resampling & Resizing a Bitmap-Special Effects to Bitmap-Tracing Bitmaps.

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

Teaching Aids

Green Board, LCD Projector, Interactive White Board

Text Book

Vikas Gupta, "**Comdex 9-in-1 DTP Course Kit**", Dream Tech Publication, New Delhi, 2015.

Reference Books

1. Gary David Bouton, "**Coreldraw! 5: The Professional Reference/Book and 2 Cd-Roms"** New Riders Publication 2012.
2. Gary David Bouton,**"CorelDRAW X6 The Official Guide "**August 14, 2012 Mixed mediaPublishers"August 14, 2012

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5
CO1	**S**	**S**	**S**	**S**	**S**
CO2	**S**	**L**	**S**	**S**	**M**
CO3	**S**	**S**	**M**	**S**	**S**
CO4	**S**	**S**	**S**	**M**	**S**
CO5	**S**	**S**	**S**	**S**	**S**

S-Strong; M-Medium; L-Low

- Passed in the Board of Studies Meeting held on 5th January 2019
- Approved in the Academic Council Meeting held on 5th April 2019

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B.Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – III **: Core Theory**		SEMESTER **- V**
Course Title **: COST ACCOUNTING**		
Course Code: **11CT51**	Hours per week: **8**	Credit: **5**
CIA Marks: **25 Marks**	ESE Marks: **75 Marks**	Total Marks: **100 Marks**

Preamble

To enable the students to acquire the basic knowledge about the estimation of cost and cost per unit through various methods and techniques of costing.

Course Outcomes:

After the completion of the course, students would be able to

No.	Course Outcomes(COs)	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Recall the various concepts and elements of cost.	K1, K2, K3
CO 2	Summarise the purchasing procedure and various methods of issuing materials.	K1, K2,K3
CO 3	Apply the skills to Allocate, Apportion and Absorptionof the overhead charges.	K1, K2, K3
CO 4	Familiarize the various methods of Job and Contract costing.	K1, K2, K3
CO 5	Compute the cost through ProcessCosting.	K1, K2, K3

K1- Remembering K2 – Understanding K3 – Applying

Syllabus

UNIT-I **[18 Hours]**

Costing: Definition of Costing – Objects and Advantages of Costing – Differences between Cost Accounting and Financial Accounting – Installation of a Costing System – Classification of Cost – Elements of Cost – Preparation of Cost Sheet.

UNIT-II **[18 Hours]**

Material: Purchase Procedure – Methods of Pricing Material Issues – Economic Order Quantity – Inventory Control – Stock Levels – Stock Turnover – Ratio – ABC Analysis.

Labour: Time Keeping and Pay Roll Accounting – Methods of Wage Payment – Treatment of Overtime, Bonus, Holiday Pay and Idle Time – LabourTurnover Ratio.

UNIT-III **[18 Hours]**

Overheads :Classification - Production Overhead – Allocation and Apportionment – Primary and Secondary including Inter Departmental Transfers – Methods of Absorption – Under Absorption and Over Absorption of Overheads – Control of Administrative, Selling and Distribution Overhead - Reconciliation of Cost and Financial Books.

UNIT-IV **[18 Hours]**

Job Costing and Contract Costing.

UNIT-V **[18 Hours]**

Process Costing – Normal Loss, Abnormal Loss and Abnormal Gain.

Text Book

Reddy T.S. &Hari Prasad Reddy Y., **"Cost Accounting"**,Margham Publications, Chennai, 2014.

Reference Books

1. S.P.Jain and Narang, **"Cost Accounting"**,Kalyani Publishers, New Delhi. 2013.
2. S.N.Maheswari, **"Principles of Cost Accounting"**, Sultan Chand & sons, New Delhi, 2013.
3. R.S.N. Pillai and V. Bagavathi, **"Cost Accounting"**, S. Chand and Company Ltd., New Delhi.2012.

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5
CO1	**S**	**S**	**S**	**S**	**S**
CO2	**S**	**L**	**S**	**S**	**M**
CO3	**S**	**S**	**M**	**S**	**S**
CO4	**S**	**S**	**S**	**M**	**S**
CO5	**S**	**S**	**S**	**S**	**S**

S-Strong M-Medium L-Low

- Passed in the Board of Studies Meeting held on 31th August 2019
- Approved in the Academic Council Meeting held on 22nd June 2020

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B.Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – III **: Core Theory**		SEMESTER **- V**
Course Title **: GOODS AND SERVICES TAX LAW**		
Course Code: **11CT52**	Hours per week: **6**	Credit: **4**
CIA Marks: **25 Marks**	ESE Marks: **75 Marks**	Total Marks: **100 Marks**

Preamble

- To enable the students to acquire the basic knowledge about the implementation of various provisions of GST Act 2017.

Course Outcomes:

After the completion of the course, students would be able to

No.	Course Outcomes(CO_S)	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Recollect the provisions of GST Law & Practice	K1, K2, K3
CO 2	Apply the provisions regarding Levy of and Exemption from GST	K1, K2,K3
CO 3	Initiate the procedure for registration of dealers and claim Input Tax Credits under GST	K1, K2, K3
CO 4	Fill and filethe various returns for dealers under GST	K1, K2, K3
CO 5	Make the payment of GST, claim refund of GST and maintain accounts under GST.	K1, K2, K3

K1- Remembering K2 – Understanding K3 – Applying

Syllabus

UNIT-I

Introduction to GST: Short Title, Extent and Evolution of GST, Definitions, Meaning, Why GST and Scope of Supply – Structure of GST – Why is Dual GST Required – Highlights of GST. - How GST does Eliminate Tax on Tax.

Administration: Classes of officers under the Central Goods and Services Tax Act and State Goods and Services Tax Act - Appointment of officers under the Central Goods and Services Tax Act and State Goods and Services Tax Act - Powers of officers under the Central Goods and Services Tax Act and State Goods and Services Tax Act. **(18 Hours)**

UNIT-II

Levy of and Exemption from Tax:Tax Rate Structure - Levy and Collection of Central/State Goods and Services Tax - Composition Levy - Taxable person - Power to grant exemption from tax.

Time, Value and Place of Supply: Time of supply of goods - Time of supply of services - Change in rate of tax in respect of supply of goods or services - Value of taxable supply. **(18 Hours)**

UNIT-III

Input Tax Credits: Eligibility and conditions for taking input tax Credits - Apportionment of Credits and blocked Creditss - Availability of Credits in special circumstances - Recovery of Input Tax Credits and Interest thereon - Taking input tax Credits in respect of inputs sent for job work - Manner of distribution of Credits by Input Service Distributor - Manner of recovery of Credits distributed in excess.

Registration: Registration - Registration Forms and Process - Special provisions relating to casual taxable person and non-resident taxable person - Amendment of registration - Cancellation of registration - Revocation of cancellation of registration. **(18 Hours)**

UNIT-IV

Tax Invoice, Credits and Debit Notes: Tax invoice - Tax not to be collected by unregistered taxable person - Amount of tax to be indicated in tax invoice and other documents - Credits and debit notes.

Returns: Furnishing details of outward supplies - Furnishing details of inward supplies -Returns - First Return - Claim of input tax Credits and provisional acceptance thereof - Matching, reversal and reclaim of input tax Credits - Matching, reversal and reclaim of reduction in output tax liability - Annual return - Final return - Notice to return defaulters - Levy of late fee - Tax Return Preparers .

(18 Hours)

UNIT-V

Payment of Tax: Payment of tax, interest, penalty and other amounts - Interest on delayed payment of tax - Tax deduction at source - Transfer of input tax Credits.

Refunds: Refund of Tax - Refund in certain cases - Interest on delayed refunds - Consumer Welfare Fund - Utilization of the Fund. **(18 Hours)**

Accounts and Records: Accounts and other records - Period of retention of accounts.

Text Book:(Current Edition)

1. S.S. GUPTA and V.S. DATEY., **"GUIDE TO NEW MODEL GST LAW"**, Taxmann Publication Pvt Ltd, New Delhi.

Reference Books (Current Edition)

1. S.S.Gupta, **"GST Law & Practice"**, Taxmann Publication Pvt Ltd, New Delhi.
2. V.S.DATEY., **"ALL About GST"**, Taxmann Publication Pvt Ltd, New Delhi.

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5
CO1	S	S	S	S	S
CO2	S	L	S	S	M
CO3	S	S	M	S	S
CO4	S	S	S	M	S
CO5	S	S	S	S	S

S-Strong M-Medium L-Low

- Passed in the Board of Studies Meeting held on 31th August 2019
- Approved in the Academic Council Meeting held on 22nd June 2020

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B.Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – III **: Core Lab**		SEMESTER **- V**
Course Title **: Visual Basic**		
Course Code: **11CP53**	Hours per week: **6**	Credit: **4**
CIA Marks: **40 Marks**	ESE Marks: **60 Marks**	Total Marks: **100 Marks**

Preamble

- To enable the students to acquire the basic knowledge about the Visual Basic Properties and Commands

Course Outcomes

At the end of the course, students would be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Define Visual Basic concepts and properties	K1, K2, K3
CO 2	Create Visual Basic forms with using properties	K1, K2,K3
CO 3	Draft Visual Basic forms with using functions	K1, K2, K3
CO 4	Prepare Visual Basic forms with using control array and tools	K1, K2, K3
CO 5	Design Visual Basic forms with using graphics and control system	K1, K2, K3

K1-Remembering K2 – Understanding K3 – Apply

Syllabus

UNIT: I

Starting a new project -The properties of window -common form properties -Scale properties -Color properties -Making a form responsive -Printing a visual representation of a form -Types -Creating stand-alone windows programs -The tool box -Creating Controls -The name (Control Name) Property -Properties of command buttons -Simple event procedures for command buttons -Access Keys -Image Controls -Text Boxes -labels -Navigating between controls -Message boxes -The Grid -The ASCII representation of forms.

UNIT: II

Statements in Visual Basic -Variables -Setting properties with code –data Types -Working with variables -More on strings -More on numbers -Constants -Input Boxes -Displaying infom1ation on a fom1-The fom1at function-Picture boxes -Rich Text Boxes -The Printer Object -Detem1ine loops -Indeterminate loops -Making decisions -Select case -Nested If-Then's The Go To -String Functions -Numeric functions -Date and Time functions -financial functions.

UNIT: III

Function procedures -sub procedures -Advanced uses or producers and functions using the Object Browser to Navigate among your subprograms -List: One-dimensional arrays-Arrays with more than one dimension -Using Lists and Arrays with functions and procedures -The new array-based string -Records (User-Defined Types).

UNIT: IV

The With Statement -Enums -Control arrays -list and Combo Boxes -The Flex grid control -Code Modules: global Procedures-The Do Events Function and Sub Main -Accessing Windows functions -Error Trapping -Creating an Object in Visual Basic -Building your own classes.

UNIT: V

Fundamentals of graphics -Screen Scales -The line and shape controls -Graphics via code -Lines and Boxes -Circles, Ellipses, and Pie Charts. The Mouse even procedures -Dragging and dropping operations -File commands -Sequential files -Random access files -Binary files -Sharing files -File System Controls -The file system objects -The Clip Board -Running another windows programs from within.

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study, Green Board, LCD Projector, Interactive White Board

Text Book

Gray Cornell, "VISUAL BASIC 6 from the GROUND UP", Tata McGraw Hill Edition, 1999.

Reference Books

1.Peter Norton's & Michael Groh, "Guide to Visual Basic 6 Techmedia", 1998.
2. Paul Sheriff, "Visual Basic", PHI -1999.
3. EvangelusPetroutsos, "Mastering Visual Basic 6", BPB Puhlnata.4.David lung and Jeff Kent, "Visual Basic", Annotated archives TMH, 1999.

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5
CO1	S	S	S	M	S
CO2	S	S	M	S	M
CO3	S	S	S	M	S
CO4	S	M	S	L	S
CO5	M	S	S	S	S

S-Strong; M-Medium; L-Low

- Passed in the Board of Studies Meeting held on 21th March 2018
- Approved in the Academic Council Meeting held on 11th April 2018

DEPARTMENT OF COMMERCE (COMPUTER APPLICATION)

Programme: B.Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – III **: Core Theory**		SEMESTER **- V**
Course Title **: JAVA PROGRAMMING**		
Course Code: **11EP1A**	Hours per week: **6**	Credit: **5**
CIA Marks: **25 Marks**	ESE Marks: **75 Marks**	Total Marks: **100 Marks**

Preamble

To enlighten the students know indepth knowledge about the concepts, data types and to enable the students to write programs using Java Programming.

Course Outcomes:

After the completion of the course, students would be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO1	Define the basic concepts of Object oriented programming	K1,K2,K3
CO2	Describe the Class fundamental and its objects	K1,K2,K3
C03	Explain use of Inheritance and Exception handling	K1,K2,K3
CO4	Describe the importance of Multithreaded programming	K1,K2,K3
CO5	Explain the concept of String handling methods	K1,K2,K3

K1-Remembering K2 – Understanding K3 – Apply

Syllabus

UNIT: I **(15 Hours)**

An overview of Java: Object oriented programming-Two control statements-using blocks of code-lexical issues-the java class libraries. Data types variables and arrays: The simple types-integers-floating point types-characters-Booleans-a closer look at literals-variables-type conversion and casting-automatic type promotion in expressions-arrays. Operators: Arithmetic operators-the bitwise operators-relational operators-boolean logical operators-the assignment operator-the operator precedence-using parentheses. Control statements: Java selection statement-iteration statement-jump statement.

UNIT: II **(15 Hours)**

Introducing classes: Class fundamentals-declaring objects-assigning objects reference variables-introducing methods-constructors-the this key word-garbage collection-the finalize () method. A closer look at method and classes: Overloading methods-using objects as parameters-a closer look at argument passing-returning objects-recursion-introducing access control-understanding static-introducing final-arrays revisited-introducing nested and inner classes-exploring the string class-using command-line argument.

UNIT: III **(15 Hours)**

Inheritance: Inheritance basics-using super-creating a multilevel hierarchy-when constructor are called-method overriding-dynamic method dispatch-using abstract classes-using final with inheritance-the object class. Packages and interfaces: Packages-access production-importing packages-interfaces. Exception handling: Exception handling fundamentals-expression types-uncaught exceptions-using try and catch-multiple catch clauses-nested try statement-throw-throws-finally-java's built-in expressions-creating your own exception subclasses-using exceptions.

UNIT: IV **(15 Hours)**

Multithreaded programming: The java thread model-the main thread-creating a thread-creating multiple threads-using is alive () and join ()-thread priorities-synchronization-inter thread communication-suspending, resuming and stopping thread- using multithreading. I/O applets and other topics:

UNIT: V **(15 Hours)**

String handling: The string constructors-string lengths-special string operators-character extraction-string comparison-searching strings-modifying a string-data conversion using value of ()-changing the case of characters within a string-string buffer

Pedagogy

Power point presentations, Programming writing, Debugging, Mini Projects,Green Board, LCD Projector, Interactive White Board.

Text Book

Patrick Naughton& Herbert Schidt, **"The complete reference of Java 2"**, Tata McGraw Hill P Ltd. ND, 2012.

Reference Books

1. Balagurusamy(E), **"Programing with JAVA"**, Tata McGraw Hill P Ltd. ND, 2008.
2. S. Horstmann, Garucornell, **"Core java volume II Advanced features"**, Climatic Press, First Edition 2000.
3. Vardtanpiroumian, **"Java GUI development"**, Climatic Press, First Edition 2000.
4. Jasonhunter, O, **"Java servlet programming",** Tata McGraw Hill Publication Ltd. ND, 2008.

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5
CO1	S	S	S	S	S
CO2	S	L	S	S	M
CO3	S	S	M	S	S
CO4	S	S	S	M	S
CO5	S	S	S	S	S

S-Strong; M-Medium; L-Low

- Passed in the Board of Studies Meeting held on 21th March 2018
- Approved in the Academic Council Meeting held on 11th April 2018

DEPARTMENT OF COMMERCE (COMPUTER APPLICATION)

Programme: B.Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

SEMESTER – V

(For those who joined in June 2018 and after)

Part – IV : Common Course Theory		
Course Title : **Environmental Studies**		
Course Code: **ESUG51**	Hours per week: **2**	Credit**:** **2**
CIA: 25 Marks	**ESE: 75 Marks**	Total Marks: **100**

Objectives

- Disseminate information of Environment of national and international issues
- Environmental consciousness creation among the students
- Facilitation of environmental leadership among students

Syllabus

Unit-I **[6 Hours]**

Introduction – Nature, scope and importance of Environmental studies – Natural Resources and conservation – forest, water and energy.

Unit-II **[6 Hours]**

Ecosystem – concept – structure and function, energy flow, food chain, food web and ecological pyramids

Unit-III **[6 Hours]**

Biodiversity – definition, types – values – India, a mega diversity zone – Hotspots – Endangered and endemic species – threat to biodiversity and conservation

Unit-IV **[6 Hours]**

Environmental pollution – Air pollution- causes and effect – Ozone depletion – Global warming – acid rain – Water pollution – Noise pollution – Solid waste management – Nuclear hazard

Unit-V **[6 Hours]**

Human population and the environment – Population growth – variation among nations – effects of population explosion – family welfare programme – environment and human health.

Text Book

Environment studies – R.Murugesan (2009), Milleneum Pub. Madurai-16

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B.Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – IV **: Skill Based Theory**		SEMESTER **- V**
Course Title **: Commerce for Competitive Examinations**		
Course Code: **11SB51**	Hours per week: **2**	Credit: **2**
CIA Marks: **25 Marks**	ESE Marks: **75 Marks**	Total Marks: **100 Marks**

Preamble

To create awareness among the Student, about the fundamentals of various competitive examinations.

Course Outcomes:

At the end of the course, students would be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Solve the problems on a Time & Distance, Trains, interest calculation, Areas, Calendar Clocks, Stocks & Shares and Odd Man Out & Series.	K1, K2, K3
CO 2	Discuss the procedure for solving problems on verbal and non-verbal reasoning.	K1, K2, K3
CO 3	Explain the various issues in marketing and banking.	K1, K2, K3
CO 4	Analyze the various applications of information and computer technology.	K1, K2, K3
CO 5	Describe the general knowledge on history, geography, constitution, science and Technology.	K1, K2, K3

K1-Remembering K2 – Understanding K3 – Apply

Syllabus

UNIT: I **(6 Hours)**

Verbal Reasoning: Alphabet test-Mathematical operations test-Series test -Odd Man out – Classification -Blood relations -Number, ranking and time sequence -Direction sense test -Sitting arrangement -Decision making.

UNIT: II: **(6 Hours)**

Non-Verbal Reasoning: Series test –Analogy -Odd figures -Miscellaneous tests.

UNIT: III **(6Hours)**

Quantitative Aptitude: Number system, HCF & LCM -Number series -Decimal fractions -Square root and cube root –Simplifications –Partnerships –Percentage -Ratio and proportions, Average & Ages Ratio & Proportion -Profit and loss -Simple interest and compound interest

UNIT: IV **(6 Hours)**

General Awareness: Indian Economy -International Economy -Books & Their Authors -Banking Terms –RBI -Fiscal Monetary Policies etc. -Social

58Function of Banks -UNO, Marketing -Awards & Honors Sports -Finance -Agriculture etc.

UNIT: V **(6 Hours)**

Computer:Basic computer terminology -Software & Hardware questions -Computer abbreviation -Microsoft-office -Basic knowledge of Internet use etc.

Text Book

Materials Prepared bythe Department of Commerce (CA).

Reference Books

1. IBPS Common written examination, unique publishers, New Delhi, 2015.
2. IBPS CWE-V, Kiran Institute of Career Excellence Pvt.Ltd.,New Delhi, 2015
3. ArchanaJaiswal.,"Text Book of Quickest Mathematics", KiranPrakashanPvt.Ltd, New Delhi, 2013.

- Passed in the Board of Studies Meeting held on 21th March 2018
- Approved in the Academic Council Meeting held on 11th April 2018

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B.Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – III **: Core Theory**		SEMESTER **- VI**
Course Title **: AUDITING**		
Course Code: **11CT61**	Hours per week: **7**	Credit: **4**
CIA Marks: **25 Marks**	ESE Marks: **75 Marks**	Total Marks: **100 Marks**

Preamble

Enable the students to learn the various provisions of auditing like internal control, internal check, vouching, verification and valuation of assets and liabilities and the preparation of auditing report

Course Outcomes

At the end of the course, students would be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Recall the Objectives, Auditor's Qualification and Disqualification, Duties, Rights, Status, Appointment and the components of audit programme.	K1, K2, K3
CO 2	Identify the system of internal control including internal check.	K1, K2,K3
CO 3	Examine the various aspects of vouchers and vouching of cash and credit transactions.	K1, K2, K3
CO 4	Evaluate the components of verification and valuation of Assets and Liabilities	K1, K2, K3
CO 5	List out the provisions of liabilities of an auditor under various circumstances.	K1, K2, K3

K1-Remembering K2 – Understanding K3 – Apply

Syllabus

UNIT-I **[21 Hours]**

Auditing: Meaning – Objectives – Auditor's Qualification and Disqualification – Duties – Rights – Status – Appointment – Removal – Preliminaries before beginning of audit work.

Conduct of Audit : Audit programme – Meaning – Merits and Demerits – Audit Notes – Working papers (Preparation of Audit Programmes not required)

UNIT-II **[21 Hours]**

Internal control: Internal check – Meaning Definition – objects – Procedure of Internal check – Advantages – Duties an auditor – Internal Check in respect of Cash Book – Credit Purchases – Credit Sales Payment of wages – Closing stock.

UNIT-III **[21 Hours]**

Vouching: Meaning – Objectives – importance – voucher – Requisites of a valid voucher – Vouching of different receipts and payments – receipts from debtors, bad debts recovered, cash and credit sales-payments in respect of wages, salaries, rent, cash and credit purchases.

UNIT-IV **[21 Hours]**

Verification and valuation of Assets and Liabilities:Verification: Meaning – Valuation – Principles – Classification of assets – Fixed assets and current assets and intangible assets-classification of liabilities – Reserves & Surplus.

UNIT-V **[21 Hours]**

Liabilities of Auditor: Basis for liabilities – Civil – Criminal & Contractual Liabilities – Liabilities under I.P.C- Liabilities to Third Parties – Legal cases and their applicability – Preparation of Audit report.

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

Text Book

Tandon B.N., **"Practical Auditing"**, S.Chand Publishers, New Delhi, 2013.

Reference Books

1. Tandon, B. N., S. Sudharsanam, and S. Sundharabahu., **"A Handbook of Practical Auditing"**, S. Chand and Co. Ltd., New Delhi, 2013.
2. JagadishPrakash., **" Auditing Principles, Practices and Problems",** Kalyani Publishers Ltd., New Delhi, 2012
3. D.D.Sharma., **" Auditing ",**SahityaBhavan., New Delhi., 2013

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5
CO1	S	S	S	S	S
CO2	S	L	S	S	M
CO3	S	S	M	S	S
CO4	S	S	S	M	S
CO5	S	S	S	S	S

S-Strong; M-Medium; L-Low

- Passed in the Board of Studies Meeting held on 21th March 2018
- Approved in the Academic Council Meeting held on 11th April 2018

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B.Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – III : **Core Theory**		SEMESTER - **VI**
Course Title : **MANAGEMENT ACCOUNTING**		
CourseCode: **11CT62**	Hours per week: **6**	Credit: **4**
CIA Marks: **25 Marks**	ESE Marks: **75 Marks**	Total Marks: **100 Marks**

Preamble

Enhance the students with basic knowledge about the various provisions of management accounting that are useful for managerial decision making.

Course Outcomes

At the end of the course, students would be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Recall the various concepts of management accounting and financial statement analysis.	K1,K2, K3
CO 2	Prepare the various statements under funds flow and cash flow analysis.	K1,K2, K3
CO 3	Evaluate the applications of marginal costing techniques.	K1,K2, K3
CO 4	Solve the problems based on standard costing techniques	K1,K2, K3
CO 5	Summarize the various budgets.	K1,K2, K3

K1-Remembering K2 – Understanding K3 – Apply

Syllabus

UNIT-I **[24 Hours]**

Management Accounting: Meaning and Definitions – Nature And Scope - Functions – Limitations – Relationship Between Cost Financial And Management Accounting Of Management Accounting.

Analysis and Interpretation of Financial Statements (Theory Only) – Accounting Ratios – Meaning - Significance, Utility and Limitations - Liquidity, Profitability and Solvency Ratios.

UNIT-II **[24 Hours]**

Funds Flow and Cash Flow Analysis: (According to AS 3) – Sources of Working Capital - Estimation of Working Capital.

UNIT-III **[24 Hours]**

Marginal Costing: Meaning, Objects, Advantages, and Limitations – Break Even Analysis.

UNIT-IV **[24 Hours]**

Standard Costing and Variance Analysis – Material Variances.

UNIT-V **[24 Hours]**

Budget and Budgetary Control: Objectives; Advantages and Limitations – Master Budget – Functional Budgets, Flexible and Cash Budget – Preparation thereof.

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study Green Board, LCD Projector, Interactive White Board

Text Book

R.Ramachandran and R.Srinivasan.,**"Management Accounting"**, Sriram Publications, Tiruchy, 2013

.

Reference Books

1. Reddy T.S.&Hari Prasad Reddy.Y., **"Management Accounting"**, Margham Publications, 2014.
2. Maheshwari S.N., **"Management Accounting"**, Sultan Chand & Sons, New Delhi 2014.

Sharma and S.K.Gupta., **"Management Accounting"**, Kalyani Publishers, New Delhi,2012.

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5
CO1	S	S	S	S	S
CO2	S	L	S	S	M
CO3	S	S	M	S	S
CO4	S	S	S	M	S
CO5	S	S	S	S	S

S-Strong; M-Medium; L-Low

- Passed in the Board of Studies Meeting held on 21th March 2018
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DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B.Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – III **: Elective Theory**		SEMESTER **- VI**
Course Title **: WEB DESIGNING**		
CourseCode: **11EP2A**	Hours per week: **8**	Credit: **5**
CIA Marks: **25 Marks**	ESE Marks: **75 Marks**	Total Marks: **100 Marks**

Preamble

To enable the students to acquire the basic knowledge about HTML tags and Website designing Skills.

Course Outcomes

After the completion of the course, students would be able to

No.	Course Outcome	Knowledge Level (According to Bloom's Taxonomy)
CO1	Define the basic concepts, History and generations of HTML Tags	K1,K2.K3
CO2	List out the various HTML tags and Image format	K1,K2.K3
C03	Design the table using HTML tags	K1,K2.K3
CO4	Create frameset using frameset concepts	K1,K2.K3
CO5	Design the DHTML and Style sheets	K1,K2.K3

K1-Remembering K2 – Understanding K3 – Apply

Syllabus

UNIT: I **(15 Hours)**

Introduction of Web Design: Introduction to HTML: Designing a Home Page – History of HTML – HTML Generations – HTML Documents Anchor Tag – Hyper links.

UNIT: II **(15 Hours)**

Head and Body Section: Header section – Title – Prologue – Links – Colorful Web Page background – colors – background color – text color – link colors – Comment Lines. Designing the Body Section: Heading aligning the headings – Horizontal Rule – Paragraph – Tab Settings – Images – Pictures – Embedding PNG Format images.

UNIT: III **(13 Hours)**

Ordered and Unordered Lists: Unordered lists – Heading in a list –Ordered lists – Type attribute – Nested lists. Table Handling: Tables – Table Creation in HTML – Width of the table and Cells – Cells spanning multiple rows and columns – Coloring cells – Column Specification.

UNIT: IV **(20 Hours)**

Frames: Frameset Definition – pixel unit – percentage unit – fraction unit – Frame definition – Src, name, margin, scrolling and noresize attributes – Nested Framesets.

Forms: Action attribute – method attribute – enctype attribute – Dropdown list – Check boxes – radio buttons – text field – text area – password – hidden files – submit and reset buttons.

UNIT: V **(20 Hours)**

DHTML and Style sheets: Definition – elements of styles – linking a style sheet to an HTML document – In – line styles- External style sheets – internal style sheets – multiple styles. A Web Page Design Project: Frameset Definition – animals – Birds – Fish.

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study,Green Board, LCD Projector, Interactive White Board

Text Book:

C. Xavier – "**World Wide Web Design with HTML**", Tata McGraw – Hill Edition 2013.

Reference Books

1. FiruzaAibara, "**HTML for beginners**", SPD, February 2013 Edition.
2. Daniel Gra, "**Web Design Fundamentals Hand Book**" Climatic Press, First Edition 2000.

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5
CO1	S	S	S	S	S
CO2	S	S	L	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S-Strong; M-Medium; L-Low

- Passed in the Board of Studies Meeting held on 21th March 2018
- Approved in the Academic Council Meeting held on 11th April 2018

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B.Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – III **: Elective Theory**		SEMESTER **- VI**
Course Title **: PROJECT & VIVA-VOCE**		
Course Code: **11PV61**	Hours per week: **1**	Credit: **5**
CIA Marks: **50 Marks**	ESE Marks: **50 Marks**	Total Marks: **100 Marks**

Objectives:

- To provide skills to identify a problem to be automated with social relevance.
- To develop skills in analyzing real world problems and prepare problem statements
- To design with various design representation including architectural design, database design and GUI design
- To apply the coding skills and develop the system
- To prepare test cases and test he system through unit testing, integration testing and acceptance testing
- Apply proper validation to the system developed.
- To prepare user manual and maintenance guidelines
- To provide documentation and presentation skills

- Passed in the Board of Studies Meeting held on 21th March 2018
- Approved in the Academic Council Meeting held on 11th April 2018

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B.Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – IV **: Skill Based Theory**		SEMESTER **- VI**
Course Title **: ADVANCED EXCEL OPERATIONS**		
Course Code: **11SB61**	Hours per week: **2**	Credit: **2**
CIA Marks: **25 Marks**	ESE Marks: **75 Marks**	Total Marks: **100 Marks**

Preamble

To enlighten the students with the knowledge of various components of office automation package used in business.

Course Outcomes

At the end of the course, students would be able to

No.	Course Outcome	Knowledge Level (According to Bloom's Taxonomy)
CO 1	Explain Advanced Excel and Workbook Window	K1,K2.K3
CO 2	Create Formulas and Simple Formula Syntax	K1,K2.K3
CO 3	Format Worksheets and Worksheet Tools	K1,K2.K3
CO 4	Create 3DFormulas - 3D Formula Syntax	K1,K2.K3
CO 5	Prepare conditional formatting and cell styles	K1,K2.K3

K1-Remembering; K2 – Understanding; K3 - Apply

Syllabus

UNIT- I **(6 hours)**

About Excel- The Excel Environment -The Title Bar-The Ribbon-Scroll Bars-The Microsoft Office Button - The Quick Access Toolbar - The Formula Bar-The Workbook Window - The Status Bar-The Workbook View Buttons - The Zoom Slider

UNIT-II **(6 hours)**

Creating Formulas-Ranged Formula Syntax - Simple Formula Syntax – Writing Formulas- Using AutoSum- Inserting Functions - Editing a Range- Formula AutoCorrect-Auto Calculate-Columns &Rows: Selecting Columns and Rows- Adjusting Column Width and Row Height - Hiding and Unhanding Columns and Rows

UNIT -III **(6 hours)**

Formatting Worksheets: Formatting Cells- The Format Cells Dialog Box- Clearing all formatting from Cells- Copying All Formatting from Cells to another area. Worksheet Tools: Selecting Multiple Worksheets- Inserting and Deleting Worksheets – Renaming Worksheets- Coloring Worksheet Tabs-Copying or Moving Worksheets

UNIT-IV **(6 hours)**

Worksheet Tools: Moving between Worksheets - Selecting Multiple Worksheets- Inserting and Deleting Worksheets – Renaming Worksheets- Coloring Worksheet Tabs-Copying or Moving Worksheets. Printing Worksheets: Using Print Preview - PrintingWorksheets-3DFormulas- Creating 3DFormulas - 3D Formula Syntax

UNIT-V **(6 hours)**

Conditional Formatting And Cell Styles: Conditional Formatting- Finding Cells with Conditional Formatting – Creating Charts- Selecting Charts- Moving and Resizing Charts- Changing the Chart Type - Changing the Data Range- Deleting Charts- Creating PivotTables and Pivot Charts–Excel Macros

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study Green Board, LCD Projector, Interactive White Board

Text Book

Timothy J.O. Leary and Lindai O Leary, "MS Office", IRWIN/MS GRAW Hill,New Delhi,2015

Reference Books

1. R.K.Taxali., "PC Software For Windows Made Simple".,MCG Raw – Hill Publicating Company LTD, New Delhi,2015
2. Sanjay Saxena, "MS –Office 2000",Vikas Publishing House Private Ltd,New Delhi-2015
3. Robert De Levie, "Advanced Excel for Scientific Data Analysis", 3rd Edition Wiley Publishing, Cananda, 2012.

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5
CO1	S	S	S	S	S
CO2	S	S	L	S	M
CO3	S	M	S	S	S
CO4	S	S	S	L	S
CO5	S	S	S	S	S

S-Strong; M-Medium; L-Low

- Passed in the Board of Studies Meeting held on 21th March 2018
- Approved in the Academic Council Meeting held on 11th April 2018

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B.Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – IV **: Skill Based Theory**		SEMESTER **- VI**
Course Title **: HARDWARE & NETWORKING**		
Course Code: **11SB62**	Hours per week: **2**	Credit: **2**
CIA Marks: **25 Marks**	ESE Marks: **75 Marks**	Total Marks: **100 Marks**

Preamble

To enhance the students with the basic knowledge of various computer hardware components, software and networking.

Course Outcomes:

After the completion of the course, students would be able to

No.	Course Outcome	Knowledge Level (According to Bloom's Taxonomy)
CO1	Define the basic concepts of computers and list out the computer devices	K1,K2.K3
CO2	Explain different types of RAM	K1,K2.K3
CO3	Describe the uses of Input Devices	K1,K2.K3
CO4	Explain the different types of Networks	K1,K2.K3
CO5	Describe Modem and its functioning	K1,K2.K3

. K1-Remembering K2 – Understanding K3 – Apply

Syllabus

UNIT I **(6 hours)**

Computer Hardware - Components of mother boards - Types- Ports – Slots – Connectors - add on cards - Power supply units - Cabinet types - Storage devices - Primary & secondary storage medium.

UNIT II **(6 hours)**

Magnetic disc - RAM -ROM – PROM – EPROM –CD ROM – CDRW – DVD – Blu-ray Disc (BD, BRD) - Virtual memory - Cache memory - Linear & Physical memory - video memory.

UNIT III **(6 hours)**

Input devices: Keyboard - Mouse - Types of Mouse - Joy stick – web cam-barcode reader-**Output devices**: Monitors- Different types of Monitors, - Printers - Types – Projectors.

UNIT IV **(6 hours)**

Networks: Why networks - Basic network concepts - applications - uses of computer networks - different layers in networks - internet & web concepts - network security - **Data & its design issues:** Protocol & its basics - Different types of protocols - Available services.

UNIT V **(6 hours)**

Modern Network Techniques: Basic modern network mediums - basic modern Modem – Ethernet - Switch – Repeater-NIC (network interface card)-Bridge- Hub-Routers- Hardware & software issues of modern networking mediums - Basic network simulations.

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

Text Books

1. D.Balasubramanian, **Computer Installation and Servicing**, Tata McGraw Hill, New Delhi, 2013
2. Andrew S.Tanenbaum, **Computer Networks**, Prentice-Hall of India, New Delhi, 2013
3. Govindarajulu, **IBM PC and Clones**, TMH Publishing Company, New Delhi.

Reference Books

1. AchyutGodbole, **Computer Networks**, Tata Mc-Graw Hill -New Delhi, 2015
2. KavehPahlavan and PrashantKrishnamurty, **Principles of Wireless Networks– A unified Approach**, Pearson Education, 2002
3. Stephen J. Bigelow, Troubleshooting**, Maintaining & Repairing PCs**, TMH Publishing Company

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5
CO1	S	S	S	S	S
CO2	S	S	L	S	M
CO3	S	M	S	S	S
CO4	S	S	S	L	S
CO5	S	S	S	S	S

S-Strong; M-Medium; L-Low

- Passed in the Board of Studies Meeting held on 21th March 2018
- Approved in the Academic Council Meeting held on 11th April 2018

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Programme: B.Com (Computer Applications), (Under CBCS and OBE)

(For those students admitted during the Academic Year 2018-19 and after)

PART – IV **: Skill Based Theory**		SEMESTER **- VI**
Course Title **: PHP AND MYSQL**		
Course Code: **11SB63**	Hours per week: **2**	Credit: **2**
CIA Marks: **25 Marks**	ESE Marks: **75 Marks**	Total Marks: **100 Marks**

Preamble

To enlighten the students know the basic knowledge about the PHP concepts, Database and to enable the students to write programs using PHP.

Course Outcomes

After the completion of the course, students would be able to

No.	Course Outcome	Knowledge Level (According to Bloom's Taxonomy)
CO1	Explain the basic concepts of PHP and HTML	K1,K2.K3
CO2	Write PHP program using functions and arrays	K1,K2.K3
CO3	Design the HTML document using Functions	K1,K2.K3
CO4	Explain the importance of Cookies and Sessions	K1,K2.K3
CO5	Write PHP program with My SQL data base Connection	K1,K2.K3

K1-Remembering K2 – Understanding K3 – Apply

Syllabus

UNIT- I **(6 hours)**

Introduction: History of PHP -Basic PHP Syntax- PHP Data Types-Basic Program in PHP-Operators and Variable -String Handling Functions- Condition Statements and Loops- Embedding PHP and HTML -Executing PHP and viewing in Browser

UNIT-II **(6 hours)**

Functions-Meaning-creating a function-User Defined Function-**Arrays**-Meaning -arrays-One Dimensional Arrays-Two Dimensional Arrays-Accessing Array-Getting the Size of an Array

UNIT -III **(6 hours)**

File handling-Creating and deleting a file-Reading and Writing Text Files-Working with Directories in PHP- File Upload .**Forms**-Meaning-Importing User Input-Accessing User Input-Combine Html and PHP Code

UNIT-IV **(6 hours)**

Cookies –Meaning- Setting Time in Cookie With PHP-Deleting A Cookie-Creating Session Cookie-Working with the Query String. **Session-Meaning** -Starting Session-Registering Session Variables-Working with Session Variables-Destroying Session

UNIT-V **(6 hours)**

MY SQL-Meaning -Connecting to the MYSQL-Selecting a Database-Adding Data to a Table-Types of Tables in MYSQL-Query in MYSQL- Select, Insert, Update, Delete, Truncate ,Alias, Order By-Database and Connectivity of PHP with MYSQL

Pedagogy

Power point presentations, Group Discussion, Seminar, Quiz , Assignment, Experience Discussion, Brain storming, Activity, Case Study

Text Book

"PHP and MYSQL in Easy Steps", Mike McGrath, Easy Steps Limited, 2015

Reference Books

1. "PHP and MYSQL for dynamic web sites", Larry Ullman 4th edition Berkeley, 2013
2. "The Complete Reference PHP", by SteverHolzner McGraw Hill UK, 2014.
3. "PHP 5 and MYSQL", Tim converse, Joyce Park and Bible Wiley, 2014.
4. "Web Database Applications with PHP and MYSQL", by Hugh E Williams, David Lane.O'Reilly UK. April, 2014.
5. "PHP 5 and MYSQL Web Development", Lucky Welling Laura Thomson 5th edition UK, 2015.

Mapping of CO with PO

	PO 1	PO 2	PO 3	PO 4	PO 5
CO1	S	S	S	S	S
CO2	S	S	S	M	S
CO3	S	M	S	S	S
CO4	S	S	M	S	S
CO5	S	S	S	S	S

S-Strong; M-Medium; L-Low

- Passed in the Board of Studies Meeting held on 21th March 2018
- Approved in the Academic Council Meeting held on 11th April 2018

SEMESTER – VI

(For those who joined in June 2014 and After)

PART – IV : Common Course Theory		
Course Title **: Value Education**		
Course Code: **VEUG61**	Hours per week: **2**	Credit: **2**
CIA: 25 Marks	**ESE: 75 Marks**	Total Marks: **100**

Syllabus

UNIT I: The heart of Education:

Introduction – Eternal Value – Integrated approach to value education - one for all and all for one – Responsibilities of a citizen – Habit Vs wisdom – purifying mind pollution – Respect for all Religions – Parents, teachers and fellow students – The need and benefit of exercise and meditation for students.

UNIT II: The Value of Body and Life Energy

Introduction – what are the causes for paid, Disease and death? Three Basic needs for all living Beings – Personal Hygeine Five Factors of Balance in Life – The need and benefits of physical Exercise – The value and Base of Life energy – The value and Base of Bio-magnetism - You are your own best caretaker.

The Marvelous nature of mind

Introduction- Bio-magnetism – The base of the mind – characterisation of the Genetic Centre – metal frequency – practice for a creative mind - benefits of meditation.

UNIT III: Analysis of Thought

Introduction – An Explosition on the nature of thought– six roots for thoughts – Introspection for analysis of thoughts-practical techniques for analysis of thoughts. Benefits of Blessings

Effects of good vibrations – Make Blessing a Daily Habit

UNIT IV: Moralisation of Derive

Introduction – moralization of desire - Analyse your desires – Summary of practice.

Neutralision of Anger:

Introduction – meaning – characteristics of Anger – Anger is a Destructive emotion – Anger spoils our relationship with others – Some common misconception about anger – will power and method success through awareness – method of neutralisation of anger.

UNIT V: Eradication of Worries

Worry is a mental disease – Nature's Law of cause and effect – factors beyond our control – How to deal with problems – analyse your problem and eradicate worry Harmonious Relationships

Introduction – Three angles of life – The value of harmony in personal relations – Love and Compassion – pleasant face and loving words – appreciation and gratitude to parents and teachers – Bringing needed reforms in educational institutions Why should we serve others? Brotherhood – A scientific Basis for Universal Brotherhood protection of the environment – non-violence and the five fold moral culture.

Text Book: Value Education for Health, Happiness and Harmony

Based on the Philosophy and Teachings of Swami Vethanthiri Maharisi) Published By: Brain Trust, Aliyar A Wing of World Community Service Centre

SEMESTER – VI
(For those who joined in June 2008 and after)

PART – V : Common Course Theory		
Course Title **: EXTENSION ACTIVITIES**		
Course Code: **EAUG61**	Hours per week:	Credit: **1**
CIA: 25 Marks	**ESE: 75 Marks**	Total Marks: **100**

Syllabus

UNIT-I:

Community Development-I: definition – structure and composition – community based issues – need for awareness – Developmental Programmes.

UNIT – II:

Community Development–II: Rural Scenario – need of the Community – need for the community service – role of youth in community building – communal harmony – literacy – Educational Recreation.

UNIT – III:

Volunteer Empowerment: Women's Emancipation – formation of Youth Clubs – Self-Help Groups – Youth and Development.

UNIT – IV:

Social Analysis: Social issues – cultural invasion – media infiltration – human rights Education/Consumer Awareness – Adolescents Reproductive – HIV/AIDS/STD – Social harmony/National integration – Blood Donation.

UNIT – V:

Introduction to NSS: Basic Concepts – profile – aims – objectives – symbol – Motto – structure – Regular activities – Special Camping Programme – Adventure Programme – National Days and Celebrations.(Applicable to NSS Students)

(OR)

NCC- Origin – Organisation – Ministry of Defence – Armed forces – commands – Defence establishments in Tamil Nadu

Civil Defence – Aid to civil authorities – Disaster management – Leadership – Man management – Adventure activities – Social service

Reference:

National Service Scheme Manual (Revised), Ministry of Human Resources Development, government of India.