ARUMUGAM PILLAI SEETHAI AMMAL COLLEGE
(Re-accredited with 'B+' Grade by NAAC)
Thiruppattur -630 211, Sivagangai District

PG & RESEARCH DEPARTMENT OF COMMERCE

ALAGAPPA UNIVERSITY
B.Com CA – SYLLABUS

2022-2023 to 2023-2024

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ALAGAPPA UNIVERSITY, KARAIKUDI
SYLLABUS UNDER CBCS PATTERN FOR AFFILIATED COLLEGES
WITH EFFECT FROM THE ACADEMIC YEAR 2022-23 ONWARDS

B.Com. (COMPUTER APPLICATION)
Programme Structure

Sem.	Part	Course Code	Courses	Title of the Paper	T/P	Credit	Hours/Week	Max. Marks Int.	Ext.	Total
I	I	2211T	T/OL	Tamil/Other Languages-I	T	3	6	25	75	100
	II	712CE	E	Communicative English -I	T	3	6	25	75	100
	III	22BCC1C1	CC	Advanced Accountancy - I	T	5	5	25	75	100
		22BCC1C2	CC	Fundamental of Computer	T	4	4	25	75	100
		22BBAA1	AL-IA	Business Environment	T	5	5	25	75	100
	IV	22BVE1	SEC -I	Value Education	T	2	2	25	75	100
		71BEPC		Professional English for Commerce and Mangement I						
				Library			2			
				Total		**22**	**30**	**150**	**450**	**600**
II	I	2221T	T/OL	Tamil/Other Languages-II	T	3	6	25	75	100
	II	722CE	E	Communicative English-II	T	3	6	25	75	100
	III	22BCC2C1	CC	Advanced Accountancy – II	T	5	5	25	75	100
		22BCC2C2	CC	Office Automation	T	4	4	25	75	100
		22BBAA2	**AL-IB**	Banking Practices	T	5	5	25	75	100
	IV	22BES2	SEC –	Environmental Studies	T	2	2	25	75	100
				Library		--	2	--	--	--
				Total		**22**	**30**	**150**	**450**	**600**
III	III	2231T	CC	Tamil/Other Languages-III	T	3	6	25	75	100
		2232E	CC	English for Enrichment-I	T	3	6	25	75	100
		22BCC3C1	CC	Advanced Accountancy –III	T	4	4	25	75	100
		22BCC3C2	CC	Business Statistics	T	3	3	25	75	100
		22BCOA3		Office Management	T	3	3	25	75	100
		22BE3	SEC-	Entrepreneurship	T	2	2	25	75	100
			NME-I	IT skills for Employment	T	2	2	25	75	100
				Total		**24**	**30**	**175**	**525**	**700**
IV	III	2241T	CC	Tamil/Other Languages-IV	T	3	6	25	75	100
		2242E	CC	English for Enrichment-II	T	3	6	25	75	100
		22BCC4C1	CC	Programming in C	T	4	**4**	25	75	100
		22BCC4C2	CC	Business Mathematics	T	3	**5**	25	75	100
		22BCC4IV		Industry Visit report	T	2	**2**	25	75	100
		22BCOA4		Principles of Insurance	T	3	**4**	25	75	100
			NME-II	Small Business Management	T	2	3	25	75	100
				Total			**24**	**30**	**175**	**525**

Sem	Part	Course Code	Type	Title of the Paper		Credit	Hours/Week	Int.	Ext.	Total
V	III	22BCC5C1	CC	Corporate Accounting	T	4	6	25	75	100
		22BCC5C2	CC	E – Commerce and Internet	T	5	6	25	75	100
		22BCC5C3	CC	Web Technologies	T	5	5	25	75	100
		22BCC5C4	CC	Cost Accounting	T	5	5	25	75	100
		22BCC5C5	CC	Goods and Service Tax (GST)	T	5	5	25	75	100
			Others	Library/Yogaetc.		-	3	-	-	-
				Total		**24**	**30**	**125**	**375**	**500**
VI	III	22BCA6I		Internship		**24**	**30**	**150**	**250**	**400**
				Or (Any four papers)						
		22BCC6E1	DSE	Java Programming	T	6	6	25	75	100
		22BCC6E2		Special Accounts	T	6	6	25	75	100
		22BCC6E3		Income Tax – Law and practice	T	6	6	25	75	100
		22BCC6E4		Management Accounting	T	6	6	25	75	100
		22BCC6E5		Dot Net programming	T	6	6	25	75	100
		22BCC6E6		Industrial Law	T	6	6	25	75	100
			Others	Library/ Yoga etc.		-	2	-	-	-
				Career development /employability skills/Field trip		-	4	-	-	-
				Total		24	30	**100**	**300**	**400**
				Or (Any three papers)						
				Project (Compulsory)		6	10	25	75	100
		22BCC6E1	DSE	Java Programming	T	6	6	25	75	100
		22BCC6E2		Special Accounting	T	6	6	25	75	100
		22BCC6E3		Income Tax – Law and practice	T	6	6	25	75	100
		22BCC6E4		Management Accounting	T	6	6	25	75	100
		22BCC6E5		Dot Net programming	T	6	6	25	75	100
		22BCC6E6		Industrial Law	T	6	6	25	75	100
			Others	Library/ Yoga etc.		-	2	-	-	-
				Total		**24**	**30**	**100**	**300**	**400**
				Grand Total		**140**	**--**	**--**	**--**	**3500**

Sem.	Part	Course Code	Title of the Paper	Credit	Hours/ Week	Max. Marks		
						Int.	Ext.	Total
I	III	71BEPC	Professional English for Commerce and Management-I	4	5	25	75	100
II		72BEPC	Professional English for Commerce and Management-II	4	5	25	75	100
III		*	Professional English for Commerce and Management-III	4	5	25	75	100
IV			Professional English for Commerce and Management-IV	4	5	25	75	100

*The Syllabus of Professional English for III & IV Semester will be provided after
 Receiving the syllabus from TANSCHE.

As per TANSCHE, the Professional English book will be taught to all four streams apart from the existing hours of teaching/additional hours of teaching (1hour/day) as a 4-creditpaper as an add on course on par with Major paper and completion of the paper is a must to continue his/her studies further.

TOL-Tamil/Other Languages,

E–English

CC-Core course–Core competency, critical thinking, analytical reasoning, research skill &teamwork

Allied –Exposure beyond the discipline

AECC—Ability Enhancement Compulsory Course (Professional English & Environmental Studies) -Additional academic knowledge, psychology and problem solving etc.,

SEC-Skill Enhancement Course-Exposure beyond the discipline(ValueEducation,EntrepreneurshipCourse,Computerapplication for Science, etc.,

NME -Non-Major Elective–Exposure beyond the discipline

DSE– Discipline specific elective –-Student choice– either or

Internship

If internship–
Marks=Internal=150(75+75)twomidtermevaluationthroughVivavoceandExternal250 marks(Report=150+VivaVoce=100)=Total400marks

Theory papers or

Project +3 theory papers.

MOOCs–Massive Open Online Courses

T-Theory, P-Practical

பாடக்குறியீட்டுஎண்: 2211T	பொதுத் தமிழ்	T/P	C	H/W
	தற்காலக் கவிதையும் உரைநடையும்	T	3	6
நோக்கம் :	➢ கவிதை, உரைநடை வடிவங்களை வெளிப்படுத்தல். ➢ படைப்பாளர்கள்வெளிப்படுத்தும்சமூகவிழுமியப்பதிவுகளைஎடுத்தியம்புதல்.			
அலகு - 1	அ. மரபுக் கவிதை 1. பாரதியார் -பாரததேசமென்றுபெயர்சொல்லுவார்(பாரதேதசம்) 2. பாரதிதாசன் - கனியிடைஏறியசுளையும்முற்றல்கழையிடைஏறியசாறும், 3. நாமக்கல் கவிஞர் - காந்தியக் கவிஞர் (காந்தியஞ்சலி) 4. கண்ணதாசன் - மனிதரைப் பாட மாட்டேன் (கவிதைகள்) 5. முடியரசன் -தொழிலாளி 6. ஜீவானந்தம் -"காலுக்குசெருப்புமில்லை...கால்வயிற்றுகூழுமில்லை..," ஆ. புதுக்கவிதை 1. அப்துல் ரகுமான் - வீட்டுக்கொரு மரம் (கூடு துறக்கும் பறவை) 2. மு.மேத்தா - கண்ணீர் பூக்கள் 3.சக்திஜோதி - தேடித்தீராததெரு
அலகு - 2	உரைநடை 1. சவால் விடு - சாதனை செய் - இராமையா இ.ஆ.ப., தாமரைபதிப்பகம், சென்னை - 98.
அலகு - 3	இலக்கணம் எழுத்திலக்கணம் : எண் - பெயர் - முறை - பிறப்பு - வடிவம் - மாத்திரை – மொழி முதல்எழுத்துக்கள் - மொழிஇறுதிஎழுத்துக்கள் - மெய்மயக்கம் – உருபு இலக்கணம்.
அலகு - 4	இலக்கிய வரலாறு மரபுக்கவிதை, புதுக்கவிதை தொடர்பான இலக்கிய வரலாறு.
அலகு - 5	படைப்பும் பயிற்சியும் கட்டுரைஎழுதுதல்

Semester -I				
Course code: **712CE**	**General English**	**T/P**	**C**	**H/W**
	COMMUNICATIVE ENGLISH-I	**T**	**3**	**6**

Unit - 1	**1. Listening and Speaking**
	   a. Introducing self and others
	   b. Listening for specific information
	   c. Pronunciation (without phoneticsymbols)
	      i. Essentials of Pronunciation
	      ii. American and British Pronunciation
	2. Reading and Writing
	  a. Reading short articles – newspaperreports / fact based articles
	     i. Skimming and Scanning
	     ii. Diction and Tone
	     iii. Identifying Topic Sentences
	  b. Reading aloud: Reading an article/report
	  c. Journal (Diary) Writing
	3. Study Skills - 1
	  a. Using dictionaries, Encyclopaedias, Thesaurus
	4. Grammar in Context:
	    Naming and Describing
	     Nouns & Pronouns, Adjectives			

Unit - 2	**1. Listening and Speaking**
	  a. Listening with a Purpose
	  b. Effective Listening
	  c. Tonal Variation
	  d. Listening for Information
	  e. Asking for Information
	  f. Giving Information
	
	2. Reading and Writing
	  1. a. Strategies of Reading:
	       Skimming and Scanning
	    b. Types of Reading : Extensive and Intensive Reading
	    c. Reading a prose passage
	    d. Reading a poem
	    e. Reading a short story
	
	  2.Paragraphs: Structure and Types
	    a.What is a Paragraph?
	    b.Paragraph structure
	    c.Topic Sentence
	    d.Unity
	    e.Coherence
	    f. Connections between Ideas: UsingTransitional words and expressions
	    g.Types of Paragraphs
	
	3. Study Skills II:
	  Using the Internet as a Resource			

	a. Online search
	b. Know the keyword
	c. Refine your search
	d. Guidelines for using the Resources
	e. e-learning Resources of Government of India
	f. Terms to know
	4. Grammar in Context
	Involving Action-I
	    a.Verbs
	    b.Concord

Unit - 3	**1. Listening and Speaking**
	    a. Giving and following instructions
	    b. Asking for and giving directions
	    c. Continuing discussions with connectingideas
	2. Reading and writing
	    a. Reading feature articles (fromnewspapers and magazines)
	    b. Reading to identify point of view and perspective (opinion pieces, editorialsetc.)
	    c. Descriptive writing – writing a shortdescriptive essay of two to three paragraphs.
	3.Grammar in Context:
	    Involving Action – II
	        Verbals - Gerund, Participle,Infinitive
	        Modals

Unit - 4	1. **Listening and Speaking**
	    a. Giving and responding to opinions
	2. **Reading and writing**
	    a.Note taking
	    b. Narrative writing – Writing Narrative Essays of Two to Three Paragraphs
	3.**Grammar in Context**:
	    Tense
	        Present
	        Past
	        Future

Unit - 5	**1. Listening and Speaking**
	    a. Participating in a Group Discussion
	2. Reading and writing
	    a. Reading diagrammatic information
	       – interpretations maps, graphs and pie charts
	    b. Writing short essays using the language of comparison and contrast
	3. **Grammar in Context**: Voice (showing ther elationship between Tense and Voice)

Semester – I					
Course code: 22BCC1C1	**Core Course - I**		**T/P**	**C**	**H/W**
	Advanced Accountancy - I		**T**	**5**	**5**
Objectives	To provide knowledge about concepts and conventions and accounting standards.				
Unit -I	Accounting Principles – Conventions and process – Double entry system – Rules – scope – limitations – collection and recording of financial data – Journal – Ledger – sub-division of journal – Trial balance.				
Unit-II	Errors – Types – Rectification of errors – suspense Account – Bank Reconciliation Statement.				
Unit- III	Depreciation accounting – meaning-causes-objectives-Straight line method-Written down value method-Annuity Method-Sinking fund method.				
Unit -IV	Final accounts of sole trading concerns – bill of exchange – Trading and accommodation bills– renewals – Dishonour due to Insolvency – Retiring of bills.				
Unit -V	Fire Insurance Claims – Average Clause – Loss of Stock				

Textbook:

GuptaR.L. and M. Radhasamy, 2016 *Advanced Accountancy,* Sultan Cnand & Sons.

Books for Reference:

Arulanandam M.A.and K.S.Raman, 2013 *Advanced Accountancy*, Himalaya Publishing House.

Jain S.P. and K.L.Narang, 2021 *Advanced Accountancy*, Kalyani Publishers.

Maheswari S.N, 2016 *An Introduction to Accountancy* S.CHAND.

Shukla M.C. and T.S.Grewal, 2017 *Advanced Account,* S. Chand Publishing.

Note: The Question paper must contain 60% problems and 40% Theory

Outcomes	After completing this course the students will be able to state the uses and users of accounting information Explain and apply accounting concepts, principles and conventions.

	Semester – I			
Course code: 22BCC1C2	**Core Course - II**	**T/P**	**C**	**H/W**
	Fundamentals of Computer	**T**	**4**	**4**
Objectives	To enable the meaning and basic components of a computer system.			
Unit -I	Introduction to computers: Basic components and functioning of the computers – Evolution of computers – Characteristics and uses of computers – Types of computers – Hardware – Storage device of Media – software evolution – concepts – files and directories.			
Unit-II	Computer and communication: Types – needs – communication Media – Network topologies– protocols – LAN – interconnecting network – TCP/IP.			
Unit- III	Operating system – function of operating system – classification of operating system – Batch operating System- Multi programming operating system-Online and Real time system			
Unit- IV	Overview of UNIX operating system – UNIX files system – working with files, file permissions, file security and directories			
Unit- V	Introduction to windows – windows GUI – Multitasking format of window – Icons selecting, moving, and sizing – windows menu – help menu – windows explorer – salient features of window 95, 98, NT and XP			

Textbook
    V.Raja Raman, 2015 *Fundamentals of computers* PHI (6th Edition).
Reference
    R.K.Taxali, 2001 *PC software for windows made simple,* TMH.				

Outcomes	After completing this course the students will be able to Understand the concept of input, output and software of computer in detail			

CODE: 22BVE1 - VALUE EDUCATION

Objectives
- To impart humanism values among the student under various religious thoughts
- To make them awareness of ethics and civil rights
- To familiarities the students with basic features of extracurricular activities such NSS and NCC and relevance of Abdul Kalam and Mother Teresa efforts to teach values
- To impart skills by preparing project works such as writing poems and stories

Unit -I
Definition – Need for Value Education – How Important Human Values are – Humanism and
Humanistic Movement in the World and in India – Literature on the Teaching of Values Under Various Religions Like Hinduism, Buddhism, Christianity, Jainism, Islam, Etc. Agencies for Teaching Value Education in India – National Resource Centre for Value Education – NCERT– IITS and IGNOU.

Unit-II
Vedic Period – Influence of Buddhism and Jainism – Hindu Dynasties – Islam Invasion – Moghul Invasion – British Rule – Culture Clash – Bhakti Cult – Social Reformers – Gandhi –
Swami Vivekananda – Tagore – Their Role in Value Education.

Unit- III
Value Crisis – After Independence: Independence – Democracy – Equality – Fundamental Duties – Fall of Standards in All Fields – Social, Economic, Political, Religious and Environmental – Corruption in Society. Politics Without Principle – Commerce Without Ethics – Education Without Character – Science Without Humanism – Wealth Without Work
– Pleasure Without Conscience – Prayer Without Sacrifice – Steps Taken by The Governments – Central and State – To Remove Disparities on the Basis of Class, Creed, Gender.

Unit -IV
Value Education on College Campus: Transition from School to College – Problems – Control – Free Atmosphere – Freedom Mistaken for License – Need for Value Education – Ways of Inculcating It – Teaching of Etiquettes – Extra-Curricular Activities – N.S.S., N.C.C., Club Activities – Relevance of Dr.A.P.J. Abdual Kalam's Efforts to Teach Values – Mother Teresa.

Unit -V
Project Work
1. Collecting Details about Value Education from Newspapers, Journals and Magazines.
2. Writing Poems, Skits, Stories Centering on Value-Erosion in Society.
3. Presenting Personal Experience in Teaching Values.
4. Suggesting Solutions to Value – Based Problems on the Campus.

Reference and Textbooks: -
Chakrabarti, M. (1997). *Value education: changing perspectives*. Kanishka Publishers.
Eknath Ranade (1991). *Swami Vivekananda's Rousing Call to Hindu Nation*. Centenary Publication
Karabi Kakoti, *Value Education – Need of the Hour*.
Radhakrishnan, S. (1968). *Religion and culture*. Orient Paperbacks, New Delhi

Outcomes After studied, the student will be able to
Knowledge about Humanism and Humanistic Movement in the World and in India
Understand the Social Reformers and Their Role in Value Education
Explore the theories of Fundamental Duties, Ethics, Extra-Curricular Activities – N.S.S., N.C.C

71BEPC   Professional English for Commerce and Management-I

UNIT 1: COMMUNICATION
Listening: Listening to audio text and answering questions   Listening to Instructions
Speaking: Pair work and small group work.
Reading: Comprehension passages –Differentiate between facts and opinion
Writing: Developing a story with pictures**.**
Vocabulary: Register specific - Incorporated into the LSRW tasks

UNIT 2: DESCRIPTION

Listening: Listening to process description- Drawing a flow chart.
Speaking: Role play (formal context)
Reading: Skimming/Scanning-Reading passages on products, equipment and gadgets.
Writing: Process Description –Compare and Contrast Paragraph-Sentence Definition and Extended definition- Free Writing.
Vocabulary: Register specific -Incorporated into the LSRW tasks.

UNIT 3: NEGOTIATION STRATEGIES

Listening: Listening to interviews of specialists / Inventors in fields
(Subject specific)
Speaking: Brainstorming (Mind mapping). Small group discussions (Subject-   Specific)
Reading: Longer Reading text.
Writing: Essay Writing (250 words)
Vocabulary: Register specific - Incorporated into the LSRW tasks
UNIT 4: PRESENTATION SKILLS
Listening: Listening to lectures.
Speaking: Short talks.
Reading: Reading Comprehension passages
Writing: Writing   Recommendations
Interpreting Visuals inputs
Vocabulary: Register specific -Incorporated into the LSRW tasks

UNIT 5: CRITICAL THINKING SKILLS

Listening: Listening comprehension- Listening for information.
Speaking: Making presentations (with PPT- practice).
Reading: Comprehension passages –Note making.
                    Comprehension: Motivational   article   on
                    Professional Competence, Professional Ethics
                    and Life Skills)
Writing: Problem and Solution essay– Creative writing –Summary writing
Vocabulary: Register specific - Incorporated into the LSRW tasks

பருவம் - 02				
பாடக்குறியீட்டுஎண்: 2221T	பொதுத் தமிழ்	T/P	C	H/W
	இடைக்கால இலக்கியமும் சிறுகதையும்	T	3	6

நோக்கம் :	➤ இடைக்கால இலக்கியத்தின் வடிவங்களும் சிந்தனையும் வெளிப்படுத்தல். ➤ சிறுகதைப் படைப்பாளர்கள் வெளிப்படுத்தும் சமூக விழுமியப் பதிவுகளை எடுத்தியம்புதல்.

அலகு - 1	அ. திருஞானசம்பந்தர் - திருமறைக்காடு (முதல் இரண்டு பாடல்கள்)
	 ஆ. திருநாவுக்கரசர் - திருவதிகை வீரட்டானம் (முதல் இரண்டு பாடல்கள்)
	 இ. சுந்தரர் - திருவெண்ணைநல்லூர் பதிகம் (முதல் இரண்டு பாடல்கள்)
	 ஈ. மாணிக்கவாசகர் - திருவெம்பாவை (முதல் பாடல்)
	 உ. குலசேகர ஆழ்வார் - பெருமாள் திருமொழி (முதல் இரண்டு பாடல்கள்)
	 ஊ. ஆண்டாள் - திருப்பாவை (முதல் பாடல்)
	 எ. சிற்றிலக்கியம்
	     1. நந்திக்கலம்பகம் - முதல் ஐந்து பாடல்கள்
	     2. கலிங்கத்துப்பரணி - முதல் ஐந்து பாடல்கள்

அலகு - 2	**சிறுகதை** நவரத்தினக் கதைகள் - அறிவுப் பதிப்பகம், தொகுப்பு - முனைவர் சூ.நயினார் அறிவுப் பதிப்பகம், சென்னை - 14.
அலகு - 3	**இலக்கணம்.** சொல்வகை - பெயர்ச்சொல் - வினைச்சொல் - இடைச்சொல் - உரிச்சொல் வேற்றுமை மயக்கம் - ஆகுபெயர்.
அலகு - 4	**இலக்கிய வரலாறு** பக்தி இலக்கியம் மற்றும் சிற்றிலக்கியம் தொடர்பான இலக்கிய வரலாறு
அலகு - 5	**படைப்பாற்றல்** சிறுகதை படைத்தல்.
பயன்கள் :	➤ சமயச் சிந்தனையின் பங்கு மற்றும்சிறுகதைப் படைப்பாக்கச் சிந்தனை. ➤ சமூகச் சிந்தனை வாயிலாக மாணவர் மேம்படுதல்.

Course code: 722CE - General English T/P C H/W
COMMUNICATIVE ENGLISH-II T 3 6

Unit - 1

1. Listening and Speaking

a. Listening and responding to complaints (formal situation)

b. Listening to problems and offering solutions (informal)

2. Reading and writing

a. Reading aloud (brief motivational anecdotes)

b. Writing a paragraph on a proverbial expression/motivational idea.

3. Word Power/Vocabulary

a. Synonyms & Antonyms

4. Grammar in Context

Adverbs , Prepositions

Unit - 2

1. Listening and Speaking

a. Listening to Famous Speeches and Poems

b. Making Short Speeches- Formal: welcome speech and vote of thanks.

Informal Occasions- Farewell party, Graduation Speech

2. Reading and Writing

a. Writing Opinion Pieces (could be on travel, food, film / book reviews or on any contemporary topic)

b. Reading poetry

i) Reading aloud: (Intonation and Voice Modulation)

ii) Identifying and using figures of speech - Simile, Metaphor,

Personification etc.

3. Word Power

a. Idioms & Phrases

4. **Grammar in Context**

Conjunctions and Interjections

Unit - 3

1. Listening and Speaking

a. Listening to Ted talks

b.Making Short Presentations – Formal Presentation with PPT, Analytical

Presentation of Graphs and Reports of Multiple kinds

c. Interactions during and after the Presentations

2. Reading and writing

a. Writing e-mails of Complaint

b. Reading aloud Famous Speeches

3. Word Power

a. One Word Substitution

4. Grammar in Context: Sentence Patterns

Unit - 4

1. Listening and Speaking

a. Participating in a meeting: face to face and online

b. Listening with courtesy and adding ideas and giving opinions during the meeting and making concluding remarks.

2. Reading and Writing

a. Reading visual texts – advertisements

b. Preparing first drafts of short assignments

3. Word Power

a. Denotation and Connotation

4. **Grammar in Context**: Sentence Types

Unit - 5

1. Listening and Speaking

a. Informal interview for feature writing

b. Listening and responding to questions at a formal interview

2. Reading and Writing

a. Writing letters of application

b. Readers' Theatre (Script Reading)

c. Dramatizing everyday situations/social issues through skits. (writing scripts and performing)

3. Word Power

a. Collocation

4. **Grammar in Context**: Working With Clauses

Semester – II					
Course code: 22BCC2C1	**Core Course -III**		**T/P**	**C**	**H/W**
	Advanced Accountancy - II		**T**	**5**	**5**
Objectives	To enable the students to learn principles and concepts of accountancy.				
Unit –I	Accounts of Non-trading concerns				
Unit-II	Average due date – calculation of interest – Account current – Red ink interest – forward and backward method – daily balance method.				
Unit- III	Consignment account – normal loss – abnormal loss – calculation of unsold stock – cost price, invoice price and selling price effects – goods returned – loading factors.				
Unit- IV	Joint venture accounts – methods – individual venture's book – memorandum method separate set of books method.				
Unit -V	Single entry – methods – net worth method – conversion of single entry into double entry – missing information: debtors, creditors, B/R, B/P, Capital, cash purchase, sales, stock.				

Books for Study:

   Arulanandam M.A.& K.S.Raman, *Advanced Accountancy*

   Batliboi J.R. *Advanced Accountancy*

   Gupta R.L.& M.Radhasamy, *Advanced Accountancy*

   Shukla M.C.& T.S.Grewal, *Advanced Accountancy*

   Singharaj V. *Advanced Accountancy*

Note: The question paper must contain 60% problems and 40% Theory.

Outcomes	After Completing this course student will be able to Demonstrate the accounts of non-profit organization and bill of exchange. Explain and overview of Consignment and Ventures.

Semester – II					
Course code: 22BCC2C2	**Core Course -IV**		**T/P**	**C**	**H/W**
	Office Automation		**T**	**4**	**4**
Objectives	To provide knowledge about Microsoft excel, Microsoft word and Microsoft power point.				
Unit -I	Introduction to computers – Meaning – Definition – Brief History of computers – Generation of computers – Classification of computers – Components of computer – Computers Vs Human Beings – Advantages of computers – Limitation of computers.				
Unit-II	Introduction to MS Word – Working with word documents – Formatting Documents: Moving– Printing and Editing Documents – Using Undo and Redo features – Spell checking– Formatting text – Inserting page numbers – Header and Footer – Using Tables and Graphics.				
Unit- III	Micro Soft Excel – Building a spread sheet – Using Auto fill – Add and Remove Rows and Columns – Undo and Redo – Copying and moving Fields – Creating and copying formula – Naming ranges using functions – creating a chart.				
Unit -IV	Microsoft Access – creating a new database – creating a new table – creating a primary key – adding fields – Editing fields – Deleting fields – Changing the views and moving fields – Reports and Queries.				
Unit- V	Micro Soft Power Point – creating Basic presentation – Building presentation – modifying visual Elements – Formatting and Checking Text, Adding object – Applying Transitions – Animation Effects – Slide show				

Reference Book

Balagurusamy, *Office Automation and word processing*

Bajaj K.K, *Office Automation*, Macmilan

Krishnan N. *Windows and Ms-Office 2000 with Database Concepts*, Sintech publication

Stephen L.Nelson, *Office 2000, the complete Reference*, Tata McGraw Hill publishing Company Limited.

Outcomes	After Completing this course student will be able to
	    Create a working platform with MS word, MS Excel, MS Power point.
	    Apply this for major projects.

Course code:	ALLIED - I B	T/P	C	H/W
22BBAA2	**BANKING PRACTICES**	T	5	5

Objectives	Make the students: To understand the Modern Banking System and Practices. To develop an in-depth knowledge of the operational processes of modern banking system. To familiarize with the vital banking functions and various banking operations required for smooth functioning of a bank.
Unit-I	Banking – An overview -Nature and functions of commercial banks and RBI – credit creation – nationalization of banks – scheduled and non-scheduled banks - village adoption scheme – unit banking – branch banking– deposit banking – investment banking – correspondent banking.
Unit-II	Banker, customer –meaning, definition-relationship between banker and customer – duties and rights of banker and customer –Negotiable instruments-cheque -Legal characteristics of a Cheque – endorsement, material alteration, crossing of cheques – collection and payment of Cheque.
Unit- III	Types of Customers and Account holders: Procedure and practice in opening and operating the accounts of customers -individuals including minors - joint account holders -Partnership firms - joint stock companies - executors and trustees-clubs and associations- Pass book -its features.
Unit- IV	Paying banker- his duties-collecting banker and statutory protection to the collecting banker Innovations in Banking-ATMs, E-Banking, mobile alerts-Credit cards, Online & Offshore Banking.
Unit- V	Loans and advances -Secured and unsecured loans and advances – principles of lending – kinds of lending-modes of securing loans and advances-lien, pledge, mortgage and hypothecation.

SUGGESSTED READING:

Cordan and Natarajan, *Banking theory, law & practice*, Himalaya Publishers

Sultan Chand Sekar, *Banking theory & practice,* Vikas Publishing House

Varshney and Sundaram, *Banking and financial system of India*

Outcomes	This course will familiarize the students with all aspects of bank operations including savings, loans, operations and audit functions. The program would encapsulate all the key aspects of modern banking system among the students.

Semester - II					
Course code:		**SEC-II**	**T/P**	**C**	**H/W**
22BES2		**ENVIRONMENTAL STUDIES**	**T**	**2**	**2**
Objectives	➤ To understand the multidisciplinary nature of environmental studies such as forest, water, mineral and energy and land resources. ➤ To portray the eco system bio diversity and its conservation. ➤ To impart the knowledge of environmental pollution ➤ To know the importance of field work to study common plants, insects and birds and visit local areas to document environmental assets.				
Unit -I	**The Multidisciplinary Nature of Environmental Studies:** Definition, Scope and importance - Need for public awareness				
Unit-II	**Natural Resources:** Renewable and non-renewable resources A). **Forest Resources:** Use and Over-Exploitation, Deforestation, Case Studies, Timber Extraction, Mining, Dams and Their Effect on Forests and Tribal People. B). **Water Resources:** Use and Over-Utilization of Surface and Ground Water, Floods, Drought, Conflicts over Water, Dams- Benefits and Problems. C). **Mineral Resources:** Use and Exploitation, Experimental Effects of Extracting and Using Mineral Resources, Case Studies. D). **Food Resources:** World Food Problems, Changes Caused by Agriculture and Overgrazing, Effects of Modern Agriculture, Fertilizer-Pesticide Problems, Water Logging, Salinity, Case Studies. E). **Energy Resources:** Growing Energy Needs, Renewable and Non-Renewable Energy Sources, Use of Alternate Energy Resources, Case Studies. F). **Land Resources:** Land as a Resource, Land Degradation, Main Induced Landsides, Soil-Erosion and Desertification. ➤ Role of Individual in Conservation of Natural Resources ➤ Equitable Use of Resources for Sustainable Lifestyle				
Unit- III	**ECOSYSTEMS, BIO-DIVERSITY AND ITS CONSERVATION** **Ecosystems:** Concept of an Ecosystem, Structure and Function of an Ecosystem, Energy Flow in The Ecosystem, Food Chains, Food Webs and Ecological Pyramids. **Biodiversity and Its Conservation:** Introduction- Definition: Genetic, Species and Ecosystem Diversity, Bio-Geographical Classification of India, Value of Biodiversity: Consumptive Use, Productive Use, Social Ethical, Aesthetic and Option Values. Biodiversity at Global, National and Local Levels, India as a Mega-Diversity Nation, Hot Spots of Biodiversity, Threats to Biodiversity: Habitat Loss, Poaching of Wildlife, Man-Wildlife Conflicts, Endangered and Endemic Species of India, Conservation of Biodiversity: In-Situ And Ex-Situ Conservation of Biodiversity.				
Unit -IV	**Environmental Pollution:** Causes, Effects And Control Measures of: A).Air Pollution, B). Water Pollution, C). Soil Pollution, D). Marine Pollution, E). Noise Pollution, F). Thermal Pollution, G). Nuclear Hazards.				
Unit -V	**Field Work** ➤ Visit to a Local Area to Document Environmental Assets–River/ Forest/ Grassland/ Hill/ Mountain ➤ Visit to a Local Polluted Site- Urban/Rural/Industrial/Agricultural ➤ Study of Common Plants, Insects, Birds ➤ Study of Simple Ecosystem-Pond, River, Hill Slopes, etc.,				

Semester – III					
Course code: 22BCC3C1	**Core Course – V**		**T/P**	**C**	**H/W**
	Advanced Accountancy - III		**T**	**4**	**4**
Objectives	To understand the concept of partnership accounts and allocation of common expenses.				
Unit -I	Partnership Accounts – General, profit and loss appropriation – fixed and fluctuating capital –past adjustment and guarantees.				
Unit-II	Admission of a partner – Goodwill Treatment – Revaluation of assets and liabilities – accumulated profits, losses and reserves.				
Unit -III	Retirement of a partner – Retirement and admission – Death of a partner – settlement of amount due to legal representative – life insurance policy amalgamation of firm.				
Unit- IV	Dissolution – accounting treatment for un-recorded asset and liability – continuance of firm by partners after dissolution – insolvency of partners – Garner Vs Murray case – Insolvency of all partners				
Unit -V	Piece meal distribution – proportionate capital method – maximum loss method – sale to a company.				
Books Recommended:					
Arulanandam M.A & K.S.Raman, *Advanced Accountancy*					
Batliboi J.R. *Advanced Accountancy*					
Gupta R.L.& M.Radhasamy, *Advanced Accountancy*					
Jain & Narang, *Advanced Accountancy*					
Shukla M.C. & T.S.Grewal, *Advanced Accountancy*					
Singharaj V. *Advanced Accountancy*					
Note: The question paper must contain 60% problems and 40% Theory.					
Outcomes	After completing this course the student will be able to Paraphrase on Partnership Accounts Evaluate Partnership form dissolution and sale of firm to a company				

Semester – III					
Course code: 22BCC3C2		**Core Course – VI**	**T/P**	**C**	**H/W**
		Business Statistics	**T**	**3**	**3**
Objectives	To develop the ability to deal with numerical and quantitative values.				
Unit -I	Definition – Importance – Application Limitations and Distrust statistical Survey – Planning and design of survey – Collection of data – Primary and Secondary Data – Questionnaire and Schedules – Sampling design – Types of samples – Statistical Errors – Classification of data –Tabulation – Presentation of Data – Diagrams.				
Unit-II	Measures of Central tendency – Mean – Median – Mode – Geometric Mean – Harmonic Mean – Measures of dispersion – Range – Quartile Deviation – Mean Deviation – Standard Deviation.				
Unit -III	Correlation – meaning – types – Scatter diagram – Karl Pearson's co-efficient of correlation –Rank correlation – concurrent deviation method – Bi-variate frequency distribution. Regression analysis – uses – methods of studying regression – regression lines.				
Unit- IV	Index numbers – meaning – construction of index numbers – its problems – methods of construction – test of consistency – fixed base – chain base conversion and shifting –consumer price index – formula.				
Unit -V	Time series–components – moving average – methods of least squares – measurement of seasonal variations – simple average, ratio-to-trend method, ratio-to-moving average method– link relative method.				

Textbook:

Dr.S.P.GuptaSultan, *Statistical methods,* chand & sons, New Delhi.

Books for Reference:

Beri G.C. Business Statistics Tata Megraw-Hill Edition.

Pillai R.S.N. & Baghavathy Statistics, Theory & Practice S.Chand & Company Ltd. New Delhi.

Sanchetti Kapoor, Statistical Methods

Wilson M., Business Statistics, Himalaya Publishing House, Mumbai.

Note: The question paper must contain 60% problems and 40% Theory.

Outcomes	After completing this course the student will be able to
	    Acquire the conceptual knowledge of statistical tools
	    Understand the concepts and enable to use them in business performance

Semester – III					
Course code: 22BCOA3		**Core Course – VIII**	**T/P**	**C**	**H/W**
		OFFICE MANAGEMENT			
Objectives	To understand the functions of Office management and the effective management techniques. To portray the objectives of administrative management and scientific management. To impart the knowledge of layout of office and Essentials of Forms and Forms control. To know the importance of Records management. To manage the office correspondence				
Unit -I	Office management – Meaning – Definition – Nature – Office automation – Functions of office – Importance of office management - Office correspondence - Communication management in an office - Mail services in an office				
Unit-II	Office manager – Functional manager – Role of the office manager – Essential qualities of an efficient office manager – Leadership qualities – Managerial qualities – Administrative qualities – Supervision and supervisors – Office Work - Reasons for measuring office work.				
Unit- III	Office organization – Objectives of business enterprises – Organizing the office – Principles of organization – Organizational chart – Line and staff authority – Factors to be taken care in office organization - Office working environment - and furniture – Ventilation – Air conditioning – Lighting.				
Unit -IV	Office manual – Qualities required of an office manual – Benefits of an office manual – Office systems – Objectives of office systems – Operations – Computer based systems in offices - Management of office stationery - Maintenance of records.				
Unit -V	Office layout - Need for office layout – Factors in Layout - Types of Layouts – office accommodation – location of office – Factors in choosing Location - Office Building – Factors in choosing building - Mechanization and Office Automation - Office machines and equipment.				

Reference and Textbooks: -

Bhushan, Y.K. *Business Organization and Management*. Sultan Chand and Sons, New

Delhi. Gupta, C.B. (2013). *Business Organization*. Jain Book Agency, New Delhi.

Outcomes	On successful completion of the subject, the students acquired knowledge about: Functions of the Office management. Pre-requisites of effective administrative functions. Complete layout of the office. Records management. Handling correspondence in the office.

Semester - III					
Course code: **22BE3**	**SEC-III**		**T/P**	**C**	**H/ W**
	ENTREPRENEURSHIP		**T**	**2**	**2**
Objectives	To enable the students to understand the concept of Entrepreneurship and to learn the professional behaviour about Entrepreneurship. To identify significant changes and trends which create new business opportunities? To analyse the institutional arrangement for potential business opportunities. To provide conceptual exposure on converting ideas to an women entrepreneurship				
Unit -I	Entrepreneur – Meaning – Importance – Definition – Types – Functions – Qualities of an Entrepreneur – Entrepreneurship as a career.				
Unit-II	Business Promotion – Product selection – Form of ownership – Plant location – land, building, water and power, raw material, machinery, power and other infrastructural facilities– Licensing, registration and local bye laws.				
Unit- III	Institutional arrangements for entrepreneurship development – DIC, SIDCO, NSIC, SISI – Institutional finance to entrepreneurs – TIIC, SIDBI, Commercial banks – Incentives to small scale industries.				
Unit -IV	Project report – Meaning and importance – Project report – Format of a report (as per requirements of financial institutions) – Project appraisal – Market feasibility – Technical feasibility – Financial feasibility and economic feasibility – Break even analysis.				
Unit -V	Entrepreneurship development in India – Women entrepreneurship in India – Sickness in small scale industries and their remedial measures.				

Reference and Textbooks: -

Entrepreneurship and Management of Small business – Centre for Entrepreneurship Development, Madurai

Joseph Paul, N. Ajit kumar and T.Mampilly. *Entrepreneurship development*. Himalayan Publishing House.

Khan, M.A. *Entrepreneurship Development Programmes in India*. Kanishka Publishing House, Delhi

Saravanavel, P. (1997). *Entrepreneurial Development. Ess Pee kay Publishing House, Chennai*.

Vasant Desai. *Dynamics of Entrepreneur Development and Management*. Himalayan Publishing House.

Outcomes	After studied, the student will be able to
	    To understand the significance of entrepreneurship and entrepreneur qualities.
	    To know about the developing ideas and techniques of business.
	    To understand about the procedures of startup.
	    To identify the institutional support provided to entrepreneurs.
	    To analyse the women entrepreneurship development

Semester III				
Course Code	**NME**	**T/P**	**C**	**H/W**
22NME3C	**IT Skills for Employment** **(Common to all UG programmes)**	T	2	2

Objectives:
> ➢ Understand the components of computer
> ➢ Understand Internet and its terminology
> ➢ Understand basic cyber safety and security norms

Unit- 1	Introduction to Computers –Types of Computer - Hardware – Motherboard-Processor-RAM –ROM – SMPS – Graphics Card– Storage Devices – Hard Disc – SSD – DVD – CD – Pen drive- – Input/Output Devices – Keyboard – Mouse – Mic- Monitor-Camera-Types of Printer, Scanner, Projector.Basic of Computer network-Modem, Hub, Switch, Bridge, Routers-Wi-Fi – Bluetooth. Introduction to Free and Open Source Software(FOSS) – Need of Open Sources – Advantages of Open Sources– Copy rights- Software piracy.
Unit- 2	Basics of Operating System –Difference between various operating systems-User Interface of windows 10 OS - create , Copy ,Move and delete files and folders -Use of pen drive -CD-DVD Burning -Windows tools and features-Disk Space management-Disk Clean up-Managing Recycle Bin-Disk defragmentation -Add/ remove software's and programs.
Unit- 3	Basic operating of word processing - Creating, opening and closing documents- Use of shortcuts-Creating and Editing of Text - Formatting the text - Find and replace - Drawing Table-Page layout-Header / Footer - Setting page number-Creating simple applications like - resume - letter writing ,job application ets- Printing document. Basics of Excel worksheet & its importance-creating simple worksheets- formulas-conditional formatting-sort-filter- chart. Introduction to PowerPoint-understand various views of presentation, animations, transitions, header, footer etc.
Unit -4	Internet – ISP- Word wide web (www)- web browser-search engine- creating & using an email account like gmail or any other- checking email and composing Email-Attaching documents- Usage of CC & BCC. Understanding IP address-Bandwidth -Storing and retrieving file through google drive –sharing files and folders-google docs - language translation -voice to text, text to voice application-Google Meet-Zoom-Social media merits and demerits. Online educational websites (Moocs-nptel - Swayam Central- spoken-tutorial.org)-Video tutorials-Step to use Government portals like aadhaar-Election commission website-Eservices(eservices.tn.gov.in) etc-- Job Portals - Online Bill payment- Online fund transfer using UPI gateway.
Unit- 5	Internet Safety concerns: (Digital Footprints, Threats, Virus, Worm, Trojan Horse, Spam, Malware,Adware, Spyware, Snooping)-Security Measures :(Antivirus, Firewall)- Cyber Crime: (Phishing, Pharming, Spoofing, Hacking, Cracking, Identity Theft)Cyber Safety (IT Act, Cyber Laws).

Semester – IV					
Course code:			**T/P**	**C**	**H/W**
22BCC4C1		**Programming in C**	**T**	**4**	**4**
Objectives	To develop the students to an extensive study of the C programming language.				
Unit -I	Introduction: Special features of C – Characteristics of C – Structure of C – Program – Data Types – Integer Date type – Integer Variable – Rules for naming a variable – Data declaration and expressions – Arithmetic operators – Integer division – priority of arithmetic operators: The parentheses – The modules operator – The unary operator –key words in C.				
Unit-II	Control statements: The scanf, printf function – decision making statements – The if, if else statements and Nesting of if statements – updating assignment operator – Increment – decrement operator –while loop – do while loop – and for loop –switch case- Boolean values.				
Unit- III	Arrays: Introduction to arrays – Declaring an array – Initializing on array – Types of arrays -strings and character arrays – The conditional arrays - Introduction to functions – Printf, scanf functions – user defined functions – local and global variable –parameter for argument – functions with multiple parameters built in C library functions.				
Unit -IV	Pointers: Introduction to pointers and indirection – concept of pointer – strings static and auto classes – strcat, strlen, strrev, strcmp, toupper, tolower functions – size of operator – structures – period operator – passing a structure by reference.				
Unit -V	Input and output – putchar, getchar , getc, putc, file input and output – C preprocessor: define undef, include – miscellaneous features – type def – register and external variables.				

Exercise:
1. Create a C program to add, subtract, Multiple the Numbers.
2. Create a C program to display the Multiplication table.
3. Write a program to find the given numbers is Armstrong or not.
4. Write a program to display the student grade using structure.
5. Develop a program to do EB bill calculation using structure.
6. Develop a program to find length of the string and concatenate two strings.
7. Write a program to find the given string is palindrome (or) not.
8. Write a program to find factorial of given value.

Textbook
   Rajaram R., *C programming made Easy*
Reference Book
   Balagurusamy E., ANSI in C Programming

   Venkateshmurthy M.G. 2002 "*Programming techniques through C*", Pearson Education New Delhi.

Outcomes	After Completing this course student will be able to
	  Understand the fundamentals in C programming, Data Types, Operation and Expressions.
	  Illustrate the concepts of functions, Arguments and no return values- arrays and String handling Functions.

Semester – IV					
Course Code: 22BCC4C2	**Core Course – X**		**T/P**	**C**	**H/W**
	Business Mathematics		**T**	**3**	**3**
Objectives	To understand the major concepts of arithmetic's, logarithms and probability.				
Unit -I	Common Arithmetic: Interest Simple, Compound Normal Rate – effective – Depreciation, Growth and fall of population – present value – Discounting of bills – Face value of bills discount – Banker's gain, Nominal due date – Legal due date – Calculation of period for banker's discount and true discount – Annuities – Types of Annuities – present value of annuity – sinking fund – Acceptability of projects percentage, profit and loss.				
Unit-II	Logarithms: Definition – Exponential forms – Laws of Logarithms – Change of base formula– common Logarithms and Natural Logarithms – Montissa of the Logarithm – Anti – Logarithm – Application of common Logarithms.				
Unit -III	Elements of set Theory: Definitions – symbols – Roster method and rule method types of sets– union – intersection – subsets compliments – Difference of two sets – Family of sets – Venn diagrams – Demorgan's law.				
Unit- IV	Theory of probability – various schools of thoughts – Theorems – conditions of probability – Baye's Theorem – mathematical expectations – Theoretical distribution – Binomial, poisson and normal distributions.				
Unit -V	Binomial Theorem – Binomial expansion – Binomial theorem for positive integral index				

Textbook:

M.Manoharan and C.Elango, *Business Mathematics*

Books for Reference:

Sanchetti D.C. and V.K.Kapoor, Business Mathematics

Stafford, Business Mathematics

Prem Narian, Mathematics of Students of Commerce

Sanchetty D.C.and B.M.Agarwal, Business Mathematics

Vittal P.R. Business Mathematics

Outcomes	After Completing this course student will be able to
	    know concepts of mantissa logarithm and Anti-logarithm.
	    Baye's theorem, Binomial, poisson and normal distribution.

	Semester – IV			
Course Code: **22BCOA4**	**Core Course – XII**	**T/P**	**C**	**H/W**
	Principles of Insurance	**T**	**4**	**4**
Objectives	To understand the nature of Insurance and the principles those govern insurance in general. To gain an insight on the nature of Life Insurance, Fire Insurance and Marine Insurance and to know the procedure for making claims against different kinds of Insurance policies.			
Unit -I	Origin of insurance – Definitions of Risk, Peril, Hazard – Methods of treating risk – Types of insurance organizations. Main forms of insurance – Essentials of a sound insurance plan – Contract of insurance – Classification of insurance - Contracts – Personal, property, liability, and guarantee Fundamental principles – good – faith, insurable interest, indemnity, subrogation,double insurance, reinsurance – Functions and importance of insurance.			
Unit-II	Life insurance – fundamentals of life contract – principles – types – annuity contract insurance & annuity compared – Various types of annuity Theory of insurance – Theory of probability – Theorem of large numbers. Premium computation – Assessment plan – Natural premium plan – Mortality tables – Construction of mortality tables for annuities – Life fund valuation – Investment of fund – Suitability of various types of investment – Surplus and its distribution			
Unit- III	Procedure for taking a life policy – Proposal, agents' report, medical examination, hazards of residence, occupation, war risks – financial position, past history etc.			
Unit- IV	Policy conditions – Proof of age – Payment of premiums – Days of grace – Commencement ofrisk – Ante dating – Critical expenses – Hazardous occupation – Alteration – Additional assurance – Suicide – Lost policies – Assignment – Nomination – Incontestable clause – Settlement of claim – Lapsing of policy – Revival of policies – Redating – Surrender value – Paid up value – Role of L.I.C. of India – Case for and against privatization of L.I.C. – Present scenario.			
Unit- V	Nature of marine insurance contract – Marine policies – Conditions of marine losses – Payment of claims. Nature and use of fire insurance – contract – Kinds of polices – Rate fixing in fire insurance – Payment of claim – Reinsurance. Emerging trends in insurance.			
Reference and Textbooks: - Manoharan, M. *Insurance: Principles and Practic.* Palani Paramounts Publications. Mishra, M.N. *Insurance - Principles and Practice.* Himalaya Publications.				
Outcomes	To know the overall aspects of Life Insurance and General Insurance. To understand the classification of Life Insurance. To understand the concept of Fire Insurance. To understand the concept and progress of Marine Insurance in India. To ascertain the principles of reinsurance and its trends			

Semester – V				
Course Code: 22BCC5C1	**Core Course – XIV**	**T/P**	**C**	**H/W**
	Corporate Accounting	**T**	**4**	**6**
Objectives	To impart basic knowledge Corporate Accounting Procedures.			
Unit -I	Issue of shares – Issue of debentures – Underwriting of shares and debentures – Redemption of debentures – Redemption of preference shares			
Unit-II	Acquisition of business – Profit prior to incorporation			
Unit- III	Final accounts of companies			
Unit -IV	Amalgamation, Absorption and Reconstruction (External) of Companies – Internal Reconstruction and capital reduction.			
Unit- V	Company account – liquidation – statement of affairs and efficiency – surplus account – Liquidators final statement of account.			
Textbook: Gupta R.L. and M.Radhasamy, *Advanced Accountancy* **Books for Reference:** Shukla M.C. & T.S.Grewal, *Advanced Accountancy* Arulanandam M.A. & K.S.Raman, *Advanced Accountancy* Jain and Narang, *Advanced Accountancy* Maheswari S.N. *An introduction to Accountancy*				
Outcomes	After completing this course the students will be able to Develop in depth knowledge of shares and issue of share at par, at a premium and at a discount. Enable the students to understand and evaluate in amalgamation , absorption and external Reconstruction of a company.			

	Semester – V			
Course Code: 22BCC5C2	**Core Course – XV**	**T/P**	**C**	**H/W**
	E-Commerce and Internet	**T**	**5**	**6**
Objectives	To facilitate an understanding of internet and how to apply in E-Commerce.			
Unit -I	Introduction to E-Commerce – Application of E-Commerce – E-Commerce and Media convergence – Market forces influencing I-way – components of I-way – network Access Equipment – Global Information Distribution Networks.			
Unit-II	Architectural Framework of Electronic Commerce – World Wide Web (WWW) as the Architecture – Web Background – Hypertext Publishing – Technology behind the Web – security and the web type of electronic payment system (EPS) – Digital token Based EPS – Smart cards and EPS credit card Based EPS – Risk and EPS – Designing EPS.			
Unit- III	Electronic data interchange – EDI applications in Business – EDI legal, security and privacy issues – EDI and E-commerce– Internal Information systems – macro – forces and Internal commerce – supply chain Management (SCM) – Dimension of internal electronic commerce systems – making a business case for a document Library – Types of Digital documents – corporate data warehouses.			
Unit-IV	Introduction to Internet – History and resources of Internet – Hardware and software requirement of Internet –Internet Architecture – Internetworking Protocol - Internet service providers (ISP)– Connecting to Internet - Internet connection Dial-up access, leased line, ISDN, DSL, cable modem – Internet Addressing.			
Unit- V	Internet Services: E-Mail – WWW – FTP – Telnet – News – Internet Relay Chat -Introduction to web – URLs schemes, host names and port numbers – Web browser – Search Engines - Web pages protocol – Adding website to favourites – Customizing options.			

Textbooks:
   Frontiers of Electronic Commerce   –   By Kalkjala
   The complete internet   –   Markerat Lenine Young Millennium

Books for Reference:

 Ravi Kalakota, *Frontiers of Electronic Commerce* Andrew Winston

 Joseph P.T, *E-Commerce- A Managerial perspective*

 Designing Systems for Internet Commerce- Winfield Treese G. & Lawrence C.Stewart

 Anita Goel, 2010 *Computer Fundamentals,* Pearson Education India.

Outcomes	After completing this course the students will be able to
	       Remember the basic concepts of E-Commerce
	       Summarize on the Implementation of EDI.
	       Determine the concepts of EPS and e-cash.

Semester – V					
Course Code: 22BCC5C3	**Core Course – XVI**		**T/P**	**C**	**H/W**
	Web Technologies		**T**	**5**	**5**
Objectives	To impart basic knowledge about working with web.				
Unit -I	WWW Fundamental: History of the web – Understanding URL's – History of the internet – Services available on the internet – Accessing the internet – what is multimedia – Hypertext – CDROMS and WWW – online communications and the web.				
Unit-II	Getting connected to the web: Web access – Internet service Providers – RCO/IP and windows learning about SLIP and PPP – Bandwidth – Dedicated connection Modems and the web – About the Web Browsers – Netscape Navigator.				
Unit- III	Working with E-mail: Accessing Internet Mail – Electronic Mail and online services – Finding funds in Cyberspace – using mailing list – accessing other services in internet.				
Unit- IV	Web Server Hardware and Software: About setting up a web server – Hardware requirements– Dedicated Phone lines – Web Server Software – Working with windows – HTTPD – Getting up and running with HTTPD – Managing.				
Unit- V	Learning HTML: About Home Pages – About Hypertext Markup Language – Using HTML – Structural formatting – Paragraph formatting – List – Specification formatting – Formatting hyperlinks – HTML and Multimedia.				

Exercise
1. using Internet utilities, TELNET, FTP, E-MAIL
2. HTML Programs using tags
   a. Simple web page
   b. Hyper linked web page <A></A>
   c. Web page with image <IMG SRC='''''>
   d. Web page with applet <APPLET>
   e. Web page with table<TB>

Textbooks

Paul.J.Perry, "*World Wide Web Secrets, Comdex computer Publishing* 1996.

Rajkamal 2002 "*Internet and WEB Technologies*" Tata McGraw Hill Publishing Company Ltd., New Delhi.

Reference Books

Daniel Minoili 1999 "*Internet & Internet Engineering Technologies*, Protocols and application" Tate McGraw Hill Publishing Co. Ltd.,

Daniel Minoili, Emma Minoli, "*Web commerce technology Handbook*" Tata McGraw Hill publishing Co., Ltd.,

Douglas E.Corner*, the Internet*, III Edition, Pearson Education Asia, 2001.

Outcomes	After Completing this course student will be able to
	      enable the students to understand web server and client
	      establish knowledge in HTML, HTTPD.

	Semester – V			
Course Code: 22BCC5C4	**Core Course – XVII**	**T/P**	**C**	**H/W**
	Cost Accounting	**T**	**5**	**5**
Objectives	To create an understanding of the cost concept and the methods for ascertainment of costs for different types of products.			
Unit -I	Definition of Costing – Importance – Uses of costing – Objectives - advantages – Differences between Cost and Financial accounts – Installation of costing system – Analysis and classification of costs – Preparation of cost sheet.			
Unit-II	Materials: Purchase procedures – Requisition for materials – Issue of materials: First In First Out, Last In First Out – Simple Average – Weighted Average – Recording and controlling of materials – Maintenance of stores: minimum level, maximum level, reorder level, Economic Ordering quantity – Perpetual inventory – Control over wastage, scrap and spoilage.			
Unit- III	Methods of remunerating labour: Incentive schemes – Idle time – Control over idle time – Job evaluation – Merit rating – Time study – Labour turnover – Meaning and measurement.			
Unit -IV	Accounting overheads – Fixed and variable overheads – Basis of charging overheads – Allocation – Apportionment and Absorption – Distinction between works overhead, administration overhead, selling overhead and distribution overhead – Distribution of service overheads			
Unit- V	Job costing – Process costing – Normal loss, abnormal loss and abnormal gains – Effectiveness – Equivalent – Production (excluding By – products and joint products).			

Books for Reference:

Jain SP. and KL. Narang, *Cost accounting*, Kalyani Publishers.

Das Gupta, *Cost accounting*, Sultan Chand &Sons

Pillai R.S.N. and Bhagvathi, *Cost accounting* S.Chand &Co.,

Iyengar S.P., *Cost accounting* Sultan Chand &Sons

Reddy T.S., *Cost accounting* Margham Publications.

Rao V.S.P., *Cost accounting* Vrinda Publications

Arora M.N., *A Text Book of cost and Management Accounts* Vikas Publications.

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

Outcomes	After completing this course the student will be able to
	   Describe the basics of costing used for decision making of performance
	   evaluation.
	   Presses how materials and inventory cost planning solve the issues in
	   decision making.

	Semester – V			
Course Code: 22BCC5C5	**Core Course – XVIII**	**T/P**	**C**	**H/W**
	Goods and Service Tax (GST)	**T**	**5**	**5**
Objectives	To provide the knowledge of Goods and Service Tax.			
Unit -I	Introduction – Indirect Tax levies- Distinction between Direct and Indirect Taxes – Special features of Indirect Tax levies – All pervasive nature, contribution to Government revenues- Reforms in Indirect Taxation- Constitutional provisions authorising the levy and collection of GST.			
Unit-II	Meaning and benefits of GST- salient features of dual GST – Taxes subsumed under CGST Act 2017 – GST council – administration – proper officers – supply of Goods and Services or both under CGST/SGST.			
Unit- III	Levy and collection of CGST/SGST – composition scheme-exemptions – time and valuation of taxable supply- input tax- input service distributor – registration under GST- migration- tax invoice, credit and debit notes- accounts and record keeping.			
Unit -IV	Inward and Outward supplies under CGST- filing of returns – payment processes – refund- assessment procedures- audit of taxpayers- inspection, search and seizure – demand and recovery- liability to pay tax – advance ruling – offences, penalties, appeal and revision-anti profiteering – transitional provisions- treatment of unveiled CEVAT.			
Unit -V	Integrated GST Act 2017: special features – admin-levy and collection of IGST- Union Territory GST Act 2017 salient features -levy and collection of UTGST – exemptions - application of provisions of CGST-GST (Compensation to States) Act 2017 : salient features -levy and collection of cess – compensation.			

References:

Dr.V.Balachandran, 2017 *GST Law and Practice* Sultan Chand & Sons, New Delhi.

Reddy T.S. & Y. Hari Prasath Reddy, *Business Taxation (Indirect Taxes)*, Margham Publications

Sekar G., B.Saravana prasath, M.Saravana Prabhu, TR.Srinivasan & R.S. Baiaji, *GST self-learning.*

Vashishtha Chaudhary, Ashu Dalmia, Girdharwal 2017, *GST – A practical Approach* Taxmann

Anoop Modi, Mahesh Gupta, July 2017 *GST Practical Manual*

Dr.Awdhesh Singh, July 2017, *GST made simple*, Centax Publications

Outcomes	After completing this course the students will be able to Get the knowledge of Goods and Service Tax.

Semester – VI					
Course Code: 22BCC6E1	**DSE- I**		**T/P**	**C**	**H/W**
	JAVA Programming		**T**	**6**	**6**
Objectives	This course comprehends the concepts of core java and the knowledge will be enhanced to the client and server side programming.				
Unit -I	Java – Introduction – Fundamentals of OOP – Java evolution –Features, comparison between C, C++ and Java – Internet – World wide web – Web browsers – H/W and S/W requirement – supports system – Java environment – JDK – JVM – APJ – DE.				
Unit-II	Start-up Java basics – Data type – Variables – Arrays – Simple Programs – Operators – Expression – precedence of Arithmetic operators – Type conversion – statement – control statements – conditional statements – Looping statements.				
Unit -III	Classes and object – Method – Defining a class – Adding Methods, Variables – Creating objects – Assessing members – Constructors, Methods overloading static Members – Nesting of methods – Inheritance – Multiple inheritance – overriding method final variable and methods – Final classes – Abstract Variables and classes.				
Unit- IV	Packages: System packages – definition – using system packages – naming convention – creating packages – accessing package – using a package – adding a class to a package – binding – classes – Multi thread programming: Thread definition – creating threads – extending thread class – stopping and blocking a thread – life cycle of a thread – using thread methods – thread exception – thread priority – synchronization – implementing the run able interface – Types of Errors – Exceptions, Syntax – Catch statement – Throwing our own exceptions.				
Unit -V	Preparing and building Applet code – Applet life cycle – creating, designing a web page – Applet Tag – Adding Applet to HTML file – Running the Applet – Passing parameters to Applet – Aligning the display – more about HTML tags – Displaying Numerical values – Getting input from the user – Graphics class – Lines and rectangles, Circles and ellipse – Drawings arcs and polygons – Line graphs.				

Textbook:

E . Balagurusamy,2010 Programming with JAVA : A Primer(4th Edition), TATA McGraw Hill Publishing company Limited, New Delhi.

Books for Reference:

Ken Amold and James Gosling, *The Java programming Language*, Addison Wesley.

Stephen R. Segacy, *Software engineering with JAVA* Tata McGraw Hill.

Exercise:
1. Array and Flow control statements.
2. Runtime exception and I/O exception.
3. Multi-threading.
4. Layout Management.
5. GUI components (Label, Check box, Menus, Text etc)
6. **Event handling (Four events, Key events Task events, Window events etc)**

Outcomes	After Completing this course student will be able to
	        Describes about multithread programming, looping statements.
	        Understand applet code, try-catch statements.

Semester – VI					
Course Code: 22BCC6E2	**DSE- II**		**T/P**	**C**	**H/W**
	Special Accounts		**T**	**6**	**6**
Objectives	To create an understanding of the bank accounts, Insurance accounts and Double accounts.				
Unit -I	Bank Accounts – preparation of profit and loss accounts – balance sheet (new forms)				
Unit-II	Insurance accounts – life insurance – General insurance – revenue account, profit and loss account and balance sheet.				
Unit- III	Double accounts – nature – features – receipt and expenditure on capital accounts – general balance sheet – revenue account – net revenue account Difference between single account system and double account system – replacement of an asset – account of electricity companies.				
Unit- IV	Holding companies – preparation of consolidated balance sheet – minority interest – pre- acquisition proof – its cost of control – intercompany balances – unrealized inter company profits revaluation of assets and liabilities Bonus – treatment of dividend.				
Unit- V	Valuation of good will and shares of companies, miscellaneous accounts – voyage – farm accounts – investment accounts.				
Books for Reference:					

Books for Reference:

   Arulanandam M.A. and K.S.Raman, *Advanced Accountancy*

   Batliboi J.R. *Advanced Accountancy*

   Gupta R.L. and M.Radhasamy, *Advanced Accountancy*

   Jain S.P. and K.L.Narang. *Advanced Accountancy*

   Shukla M.C. and T.S.Grewal, *Advanced Accountancy*

   Singharaj V. *Advanced Accountancy*

Note: The question paper must contain 60% problems and 40% Theory

Outcomes	After completing this course the student will be able to update knowledge about Bank accounts know about general balance sheet and revenue account.

Semester – VI					
Course Code: 22BCC6E3		**DSE-III**	**T/P**	**C**	**H/W**
		Income Tax - Law and Practice	**T**	**6**	**6**
Objectives	To understand the basic rules and regulations of income tax in India.				
Unit -I	Historical background of Indian Income Tax – Income Tax Act.1961.				
Unit-II	Definitions: Agricultural income – Previous year – Assessee – Assessment year – person – principal officer – Residential status – Deemed income – Capital and Revenue – Tax liability.				
Unit -III	Income exempt from tax – Depreciation				
Unit -IV	Salary Income– Income from house property				
Unit -V	Profits and Gains from Business or profession -Capital gains – Income from other sources				

Text Book:

Mehrotra and Goyal, *Income Tax Law and Accounts,* Sahitya Bhawan publication

Books for Reference:

Bhagwati Prasad and Vishnu prakashan, *Income Tax*

Girish and Ravi Gupta, *Income Tax*

Lal B.B., *Income Tax*

Vinod K.Sighania Taxman, *Income Tax*

Outcomes	After completing this course the student will be able to
	    Update the tax rates in the salaried class people.
	    Have updated knowledge about the calculation of income from house property.

Semester – VI					
Course Code: 22BCC6E4		**DSE- IV**	**T/P**	**C**	**H/W**
		Management Accounting	**T**	**6**	**6**
Objectives	To understand the use of accounting tools for generating information for managerial decision making.				
Unit -I	Management Accounting: Meaning – Definition – Objectives – Relationship between Cost, Financial and Management Accounting.				
Unit-II	Financial statements analysis and interpretation: Accounting ratio, their significance; utility and limitations, Analysis for Liquidity, profitability and Solvency.				
Unit- III	Fund flow and Cash flow analysis – Forecasting of funds requirements				
Unit- IV	Budget and Budgetary Control: Objectives and advantages, Limitations – Master Budget and Financial Budget – Flexible budget and cash budget – preparation of types of budgets.				
Unit- V	Standard Costing and Variance Analysis (Simple Problem only) Marginal Costing: Meaning, Object and Advantages and Limitation – Break-Even point (simple problems only)				
Textbook: S.N.Maheswari, *Principles of Management Accountancy* **Books for Reference:** R.K.Gupta, *Financial Statement Analysis* Prof. Saravanavel, *Principles of Management Accounting* **Note:** The question paper shall contain 60% problems and 40% theor					
Outcomes	After completing this course the student will be able to Understand the concept, and importance of Management Accounting. Calculate the financial Statement analysis and ratios. Analysis Funds Flow and Cash Flow and Methods of Accounting for Price level changes.				

**Semester – VI**
Course Code: 22BCC6E5		**DSE- V**	**T/P**	**C**	**H/W**
		DOT NET PROGRAMMING	**T**	**6**	**6**
Objectives		This course comprehends the concepts of .Net and the knowledge will be enhanced to the client and server side programming.
Unit -I		The .Net Frame work – CLR – Namespace – Assemblies – Class Library – Basic Terminology - .Net Component - .Net garbage collection.
Unit-II		Visualbasic.Net – Data types – Operators – Arrays – Dynamic arrays – String Handling – Conditional and Looping Statement – Sub-procedures and functions – Scope – Structures – Modules – Exception Handling – Windows Forms – MDI Forms – events – Msgbox – Inputbox – working with Multiple forms – Dialogboxes – Passing Forms – Anchoring and Docking Controls – Event Handling.
Unit- III		**Windows Controls:** Text boxes – RichText Boxes – Labels – Link Labels – Buttons – Checkboxes – Radio Buttons – Panels – List Boxes – Combo Boxes – Scroll Bars – Splitters – Track Bars – Pickers – Notify Icons – Timers – Menus – Built in Dialog Boxes – Toolbars – Status Bars – Progress Bars – Tab Controls.
Unit- IV		**ASP.Net** – File Types – Importing Namespaces – usage of Global.asax file – The page class – HttpRequest – HttpResponse – Server Utility – Basic Web Controls – List Controls – Validation and Rich Controls – Data Controls – HTML Server controls – Custom Controls – State Management – Tracing – Logging and Error Handling – Overview of AJAX Controls – Implementing Security – Security model – Forms Authentication – Windows Authentication.
Unit- V		**ADO.Net:** Overview of ADO.Net – Database Access in the internet world – Characteristics of ADO.Net – Data Objects – Data Namespace – SQL Basics – Data Binding Controls – DataSet – Data Table – Data row – Data column – Data List – Data Grid – Repeater.
**Textbook:** Steven Holzner, *Visual Basic .Net Programming* Matthew MacDonald, *The Complete Reference for ASP.Net*.

Outcomes		After completing this course the student will be able to
		    Understand the concepts of windows controllers like textboxes, scroll bars etc.
		    Work with AJAX programming tools.

Semester – VI					
Course Code: 22BCC6E6		**DSE- VI**	T/P	C	H/W
		Industrial Law	T	6	6
Objectives		To enable the students to learn the concepts of Industrial Law including trade unions and various labour enactments.			
Unit -I		**The Factories Act, 1948(SEC.16 To 84):** Preliminary – inspecting staff – health, safety and welfare of the workers – working hours of adults – employment of the young person – leave with wages.			
Unit-II		**Trade Unions Act, 1926:** Definition – Registration of trade unions – rghts and liabilities of trade unions – fund for political purpose – general funds – amalgamation of trade unions – immunity from civil and criminal liability – books and returns – penalties – dissolution -, Minimum wages act 1948 – interpretation – minimum wages – procedure for fixing wages – committee and adversary boards - wages in kind – payment of minimum wages.			
Unit -III		**The Industrial Disputes Act, 1947:** Definition of authorities – procedure and power of authorities – reference to arbitration – strikes and lock outs – lay off and retrenchments.			
Unit- IV		**The Workmen's Compensation Act, 1923:** Nature and Scope – Definitions – workmen's compensation – employer's liability – meaning of accident – compensation – permanent, partial and temporary disablement – compensation of half monthly payment(Table not necessary)			
Unit -V		**The Employee's Provident Fund Act, 1952:** Preliminaries – provident fund scheme – provisions regarding contribution to the fund – The Employee's State Insurance Act, 1948. Nature and scope – Contribution – benefits – disputes and claims.			
Textbook: N.D.Kapoor, *Mercantile law* **Books for Reference:** Bose R.N. *Labor legislations in India* Shukla M.C. *Mercantile law*. Venkatesan E. *Hand Book of Mercantile law*.					

Outcomes		After completing this course the student will be able to
		   Understand the concepts of payment of minimum wages, working hours
		    etc.
		   Clear cut clarification about the Employee's State insurance benefits and
		    disputes.			

B.Com CA

ODD SEMESTER

SYLLABUS 2023 -2024

ALAGAPPA UNIVERSITY, KARAIKUDI
SYLLABUS UNDER CBCS PATTERN FOR AFFILIATED COLLEGES
WITH EFFECT FROM THE ACADEMIC YEAR 2023-24 ONWARDS
B.Com. (Computer Applications)
Programme Structure

Sem	Part	Course Code	Courses	Title of the Course	T/P	Credit	Hours/Week	Int.	Ext.	Total
				FIRST YEAR						
				FIRST SEMESTER						
	I	2311T	T/OL	TAMIL	T	3	6	25	75	100
	II	2312E	E	General English- I	T	3	6	25	75	100
	III	23BCC1C1	CC-I	Financial Accounting I	T	5	5	25	75	100
	III	23BCC1C2	CC-II	Principles of Management	T	5	5	25	75	100
		23BCOA1	AL1	Programming in C and Lab	T	3	4	25	75	100
I	IV	23BCCS1	SEC	IT Skills for Employment	T	2	2	25	75	100
		23BCCFC	FC	Fundamentals of Office Management	T	2	2	25	75	100
				TOTAL		23	30	175	525	700

↗ TOL-Tamil/Other Languages,

↗ E – English

↗ CC - Core course –Core competency, critical thinking, analytical reasoning, research skill & teamwork

↗ Generic Elective (Allied)

↗ SEC-Skill Enhancement Course

↗ FC-Foundation Course

T- Theory, P-Practical

Chairperson details: Dr.K.Naina Mohamed, Dr.Zakir Husain College, Ilayankudi.
Mobile No: 9942767486

CORE – I: FINANCIAL ACCOUNTING I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCC1 C1	5				5	5	25	75	100

	Learning Objectives								
LO1	To understand the basic accounting concepts and standards.
LO2	To know the basis for calculating business profits.
LO3	To familiarize with the accounting treatment of depreciation.
LO4	To learn the methods of calculating profit for single entry system.
LO5	To gain knowledge on the accounting treatment of insurance claims.

Prerequisites: Should have studied Accountancy in XII Std

	Contents	No. of Hours
Unit- I	Fundamentals of Financial Accounting Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation	15
Unit- II	Final Accounts Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.	15
Unit- III	Depreciation and Bills of Exchange Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate	15
Unit -IV	Accounting from Incomplete Records – Single Entry System Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.	15

Unit -V	Royalty and Insurance Claims Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only)	15
	TOTAL	75

THEORY 20% & PROBLEM 80%

CO	Course Outcomes
CO1	Remember the concept of rectification of errors and Bank reconciliation statements
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns
CO3	Analyse the various methods of providing depreciation
CO4	Evaluate the methods of calculation of profit
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.

	Textbooks
1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2.	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3.	Shukla Grewal and Gupta, "Advanced Accounts", volume 1, S.Chand and Sons, New Delhi.
4.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5.	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.

	Reference Books
1.	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2.	Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.

NOTE: Latest Edition of Textbooks May be Used

	Web Resources
1.	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2.	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3.	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

MAPPING WITH PROGRAMME OUTCOMES

CORE – II: PRINCIPLES OF MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCC1C2	5				5	5	25	75	100

Learning Objectives	
LO1	To understand the basic management concepts and functions
LO2	To know the various techniques of planning and decision making
LO3	To familiarize with the concepts of organisation structure
LO4	To gain knowledge about the various components of staffing
LO5	To enable the students in understanding the control techniques of management

Prerequisites: Should have studied Commerce in XII Std

	Contents	No. of Hours
Unit -I	**Introduction to Management** Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.	15
Unit-II	**Planning** Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.	15
Unit-III	**Organizing** Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.	15
Unit -IV	**Staffing** Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].	15

Unit-V	Directing Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision. Co-ordination and Control Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].	15	
	Total	75	

Course Outcomes	
CO1	Demonstrate the importance of principles of management.
CO2	Paraphrase the importance of planning and decision making in an organization.
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.
CO4	Enumerate the various methods of Performance appraisal
CO5	Demonstrate the notion of directing, co-coordination and control in the management.

Textbooks	
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.
2	DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
4	L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.

Reference Books	
1	K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3	Grifffin, Management principles and applications, Cengage learning, India.
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.
5	Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.

NOTE: Latest Edition of Textbooks May be Used

Web Resources	
1	http://www.universityofcalicut.info/sy1/management

B.Com Allied 2023-24

FIRST YEAR – SEMESTER – I

PROGRAMMING IN C AND LAB

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCOA1	2		2		3	4	25	75	100

Learning Objectives	
LO1	Describe the core syntax and semantics of C programming language.
LO2	Discover the need for working with the strings and functions.
LO3	Illustrate the process of structuring the data using matrix, struct .

Prerequisites: Should have studied Commerce in XII Std

	Contents	No. of Hours
Unit I	Introduction to C Language:C Language Introduction-Features of C Language-Benefits of C over other languages-Compilation of C Program-First Program in CPre-processor in CPre-processor directives	
Unit II	Variables, Data Types & Operators:Variables and Keywords in C-Scope rules in C-Data Types in C-Operators & Its Types-Typecasting in C	
Unit III	Control Flow Statements:Decision Making Statements-Switch Statement in C-C Loops & Control Structure Practice problems-Continue Statement , Break Statement Array & String Handling in C:Arrays in C-Strings in C	

Unit IV	Multidimensional Arrays in C-String functions in C- Practice problems	
	Functions in C:Function Prototype-Parameter Passing Techniques in C-Storage Classes in C-Recursion Concept - Functions in CPractice problems	
Unit V	Pointers, Structures, and Unions:Pointers in C-Structures- Union - Enumeration (or enum) in C- Pointer vs Array in C – C application programs (Sorting, Matrix manipulations, student's mark list preparation)	
	Total	

	Course Outcomes
CO1	Apply the concept of Control Structures to solve any given problem.
CO2	Apply the concept of single and multi-dimensional arrays to solve problems related to searching, sorting and matrix operations.
CO3	Apply the concept of Strings for writing programs related to character array.
CO4	Write programs using concept of user defined and recursive functions.
CO5	Apply concept of structures to write programs.

	Textbooks
1	E. Balaguruswamy, "Programming in ANSI C", 8th Edition, 2019, McGraw Hill Education, ISBN:978-93-5316-513-0.
2	Pradip Dey, Manas Ghosh, "Programming in C", 2nd Edition, 2018, Oxford University Press, ISBN: 978-01-9949-147-6.
3	Kernighan B.W and Dennis M. Ritchie, "The C Programming Language", 2nd Edition, 2015, Pearson Education India, ISBN: 978-93-3254-944-9.

	Reference Books
1	Yashavant P. Kanetkar, "Let Us C", 16th Edition, 2019, BPB Publications, ISBN: 978- 93-8728-449-4.

IT SKILLS FOR EMPLOYMENT

Subject Code	Category	L	T	P	S	Credits	Inst. Hours	Marks		
								CIA	External	Total
23BCCS1	SEC	2				2	2	25	75	100

Learning Objectives	
LO1	To understand the components of computer
LO2	To understand Internet and its terminology
LO3	To understand basic cyber safety and security norms

Prerequisites: Should have studied Commerce in XII Std

	Contents	No. of Hours
Unit I	Basic of Computer network – Modem, Hub, Switch, Bridge, Routers – Wi-Fi- Bluetooth. Introduction to Free and open source software (FOSS) – Need of Open Sources – Advantages of Open sources – copyrights – Software piracy.	6
Unit II	Basic operating of word processing – Creating, opening and Closing documents – Use of shortcuts – Creating and Editing of text – Formatting the text – Find and replace – Drawing Table-Page layout- Header/Footer – Setting page number – Creating simple applications.	6
Unit III	Basic of Excel worksheet and its importance – Creating simple worksheets – formulas – conditional formatting – sort – filter – chart. Introduction to PowerPoint – Understand various views of presentation, animations, transitions, header, footer etc.	6
Unit IV	Online educational websites (MOOC's – nptel – Swayam Central – Spoken – Tutorial.org) – Video tutorials – Step to use Government portals like aadhar – Election Commission website – Eservices.	6
Unit V	Internet Safety concerns: (Digital Footprints, Threats, Virus, Worm, Trojan Horse, Spam, Malware, Adware, Spyware, Snooping) – Security Measures – Cyber crime (Spoofing, Hacking) – Cyber Safety.	6
	Total	30

Course Outcomes	
CO1	Skills to work efficiently with windows, word, excel, PowerPoint presentation.
CO2	Skills to use internet for various purpose with safe and secure.

Reference Books	
1	Vikas B.Agarwal Jyoti P. Mirani, Computer Fundamentals – Publisher: Nirali Prakashan (1 august 2019)

FUNDAMENTALS OF OFFICE MANAGEMENT

Subject Code	Category	L	T	P	S	Credits	Inst. Hours	Marks		
								CIA	External	Total
23BCC FC	FC	2				2	2	25	75	100

Learning Objectives	
LO1	To understand the Elements of Office Management
LO2	To understand Functions of an office administrator
LO3	To understand the Modern method of filing

Prerequisites: Should have studied Commerce in XII Std

	Contents	No. of Hours
Unit-I	Office Management – Meaning – Elements of Office Management – Functions of Office Management.	6
Unit-II	Office organisation – Definition, Characteristics and steps – Types of organisation – Functions of an office administrator.	6
Unit-III	Office record management – Importance – Filing essentials – Classification and arrangement of files – Modern method of filing – Modern filing devices.	6
Unit-IV	Office communication – Correspondence and report writing - Meaning of Office communication and mailing.	6
Unit-V	Form Letters – Meaning, Principles and factors to be considered in designing office forms – types of report writing.	6
	Total	30

Course Outcomes	
CO1	Skills to work efficiently with report writing
CO2	Skills in designing various office forms

Reference Books	
1	Fundamentals of Office Management – by J.P. Mahajan.
2	Office Management – by S.P.Arrora
3	Office Management – R.S.N.Pillai & Bagavathi – S.Chand.