

# **Sri Kaliswari College (Autonomous), Sivakasi**

(Affiliated to Madurai Kamaraj University)

Re-Accredited with 'A' grade (CGPA 3.30) by NAAC



**Programme Scheme, Scheme of Examination and Syllabi**

(For those who join from June 2018 and afterwards)

## **Department of Commerce with Computer Applications**

**UG Programme – B.Com(CA)**

**Curriculum Design and Development Cell**

**Annexure D**

## Department of Commerce with Computer Applications

B.Com (CA) (Semester) - (2018-2021)

### Regulation

#### Programme Objectives:

- To provide Education to rural and urban students without any discrimination in caste, greed and religion.
- To generate employable graduates in the field of technology and commerce.
- To provide value based education for enlightening morale and moral values among the students

#### Programme Outcome

##### Knowledge

PO 1: Well grounded knowledge in chosen subjects.

PO 2: Updated knowledge related to the subjects.

##### Skills

PO 1: Acquisition of cognitive skills

PO 2: Acquisition of Life Skills for Employment.

##### Attitude

PO 1: Holistic Personality Development through Self-directed and lifelong learning.

PO 2: Eco Sensitivity, inclusive culture, moral uprightless and social commitment.

#### Program Specific Outcomes

- Build a strong foundation of knowledge in commerce and computer areas.
- Develop decision making skills at personal and professional levels
- Acquire higher level ability in technology in computer and commerce
- Pursue higher degree programs in respective subjects like MBA, M.Com., M.Com(CA),ACS,CA,MIB,MSW
- Provide career prospective to work us DTP Operator, Web developers, accountant, and specialist in designing work.

**Duration of the programme** : Three years (equivalent to six semesters)

#### Eligibility:

Candidate should have passed the higher secondary examinations conducted by the board of higher secondary education, Government of Tamilnadu or any other examinations accepted by the Syndicate of the Madurai Kamaraj University as its equivalent.

**Medium of Instruction** : English

#### Age Limit:

Max age limit : 21 Years

18UCP2

**Age Relaxation:**

SC/ST/OBC/MBC/DNC & Women : 3 years age relaxation

Differently Abled Students : 5 years age relaxation

**Transitory Permission:**

Students joined from 2018 - 2021 may be permitted to write their examinations in this pattern up to April 2026.

**Sri Kaliswari College (Autonomous), Sivakasi**  
**Department of Commerce with Computer Applications**  
**Choice Based Credit System**  
**UG Programme – B.Com(CA)**  
**2018 - 2021**

**Scheme of Examination / Question Paper Pattern**

**Theory**

The Internal and External marks should be allotted for external exam in the ratio 25:75.

**Internal Marks : (UG)**

- |                     |  |
|---------------------|--|
| i. Test             | : 15 Marks (Average of best two tests) |
| ii. Assignment      | : 5 Marks (Average of two)             |
| iii. Seminar / Quiz | : 5 Marks                              |
| <b>Total</b>        | <b>: 25 Marks</b>                      |

**External Question Paper Pattern :**

The question paper for external exam will have three parts.

Time: 3 Hours

Max.Marks: 75

Section – A (10 X 1 =10)

Question No.1 To 10 – All are Multiple Choices – 2 Questions from Each Unit.

Section – B (5 X 7 =35)

(Choosing Either (A) or (B) Pattern – Alternative Choice – One Question from One Unit.)

- Question No. 11. (a) or 11. (b)  
12. (a) or 12. (b)  
13. (a) or 13. (b)  
14. (a) or 14. (b)  
15. (a) or 15. (b)

Section – C (3 X 10 =30)

Answer any Three out of Five (One Question from Each Unit)

Question No. 16 – 20.

**Sri Kaliswari College (Autonomous), Sivakasi**  
**Department Of Commerce with Computer Applications**  
**Choice Based Credit System - Curriculum Pattern**  
**UG Programme – B.Com(CA)**  
**(2018 – 2021)**

	Part	Course Code	Title	Hours	Credits
<b>SEM - I</b>	I	18USPL11	Seyalar Panimuraihal	6	3
	II	18UENL11	General English - I	6	3
	III	18UCPC11	<b>Core Course - I :</b> Fundamentals of Accounting	5	5
		18UCPC1P	<b>Core Course - II :</b> PC Software LAB	5	3
		18UCPA11	<b>Allied Course - I:</b> PC software	4	3
	IV	18UCPN11	<b>Non-Major Elective Courses – I:</b> Principles of Accounting	2	1
		18UCPE11	<b>Enrichment Course - I :</b> Communication in Business	2	1
	<b>Total</b>				<b>30</b>
<b>SEM – II</b>	I	18UKKL21	Kappeddu Kotpattuhai	6	3
	II	18UENL21	General English - II	6	3
	III	18UCPC21	<b>Core Course - III:</b> Advanced Accountancy -I	5	5
		18UCPC2P	<b>Core Course - IV:</b> Business Applications Programming in C LAB	5	3
		18UCPA21	<b>Allied Course - II:</b> Business Applications Programming in C	4	3
	IV	18UCPN21	<b>Non-Major Elective Course - II:</b> Fundamentals of Marketing	2	1
		18UCPE21	<b>Enrichment Course - II :</b> Introduction to share markets	2	1
	<b>Total</b>				<b>30</b>
<b>SEM –III</b>	III	18UCPC31	<b>Core Course - V :</b> Applications of Multimedia	5	5
		18UCPC32	<b>Core Course - VI :</b> Advanced Accountancy- II	6	6
		18UCPC33	<b>Core Course - VII :</b> Cost Accounting	5	5
		18UCPC3P	<b>Core Course - VIII:</b> Applications of Multimedia LAB	6	3
		18UCPA31	<b>Allied Course - III:</b> Statistical Methods	4	3
	IV	18UCPS31	<b>Skill Based Course - I:</b> Entrepreneurial Skills	2	2
		18UCPV3P	<b>Value Based Course - I:</b> Computerised Accounting Lab	2	1

			<b>Total</b>	<b>30</b>	<b>25</b>	
<b>SEM-IV</b>	<b>III</b>	18UCPC41	<b>Core Course - IX :Introduction to DBMS</b>	5	5	
		18UCPC4P	<b>Core Course - X : DBMS LAB</b>	6	3	
		18UCPC42	<b>Core Course - XI : Advanced Accountancy -III</b>	6	6	
		18UCPC43	<b>Core Course - XII : Accounting for Managerial Decisions</b>	5	5	
		18UCPA41	<b>Allied Course - IV: Mathematical applications in Business</b>	4	3	
		18UCPO41 18UCPO42	<b>Major Elective Course - I :</b> 1.Consumer Affairs 2.Banking Theory	4	3	
	<b>V</b>		<b>Extension Activities</b>		1	
			<b>Total</b>	<b>30</b>	<b>26</b>	
<b>SEM-V</b>	<b>III</b>	18UCPC51	<b>Core Course - XIII: Advanced Accountancy- IV</b>	5	5	
		18UCPC52	<b>Core Course - XIV: Income Tax-I</b>	5	5	
		18UCPC53	<b>Core Course - XV: Visual Basic Programming</b>	5	5	
		18UCPC5P	<b>Core Course - XVI: Visual Basic Programming Lab</b>	5	3	
		18UCPO51 18UCPO52	<b>Major Elective Course - II :</b> 1.Mercantile Law 2.Marketing management	4	3	
	<b>IV</b>	18UCPS5P	<b>Skill Based Course - II: E- Commerce LAB</b>	2	1	
		18UCPS5Q	<b>Skill Based Course - III:DeskTop Publishing Lab</b>	2	1	
		18UVED51	Value education	1	1	
		18UDMG51	Disaster Management	1	1	
				<b>Total</b>	<b>30</b>	<b>25</b>
	<b>SEM-VI</b>	<b>III</b>	18UCPC61	Core Course - XVII:Advanced Accountancy - V	5	5
			18UCPC62	Core Course - XVIII: Income Tax - II	5	5
18UCPC63			Core Course - XIX: Web designing	5	5	
18UCPJ61			Core Course - XX: Project and Viva-voce	5	4	
18UCPO61 18UCPO62			<b>Major Elective Course - III:</b> 1.Human Resource Management 2.Labour Law	4	3	
<b>IV</b>		18UCPS61	Skill Based Course - IV: Employability Skills	2	2	
		18UCPV6P	Value Based Course - II: HTML Lab	2	1	
		18UESR61	Environmental Studies	2	1	
				<b>Total</b>	<b>30</b>	<b>26</b>

**EXTRA CREDIT COURSE:**

<b>Semester</b>	<b>Course Code</b>	<b>Course Name</b>	<b>Hours</b>	<b>Credits</b>
III	18UCPEXP	Pre-Press Designing	4	1
IV	18UCPEXQ	Event driven Programming	4	1
<b>Total</b>			<b>8</b>	<b>2</b>

**Certificate Course:**

<b>Semester</b>	<b>Course code</b>	<b>Title</b>	<b>Hours</b>
III	CAS01	Principles of Advertising	4
IV	CAS02	Salesmanship	4

<b>Semester</b>	<b>I</b>	<b>II</b>	<b>III</b>	<b>IV</b>	<b>V</b>	<b>VI</b>	<b>Total</b>
<b>Credits</b>	19	19	25	26	25	26	<b>140</b>

**Sri Kaliswari College (Autonomous), Sivakasi**  
**Department of Commerce (CA)**  
**UG Programme – B.Com (CA)**  
**Semester I**  
**(2018 - 2021)**

**Part – I: செயலர் பணிமுறைகள் (18USPL11)**  
**(For those who join from June 2018 and afterwards)**

<b>Credits</b>	<b>: 3</b>	<b>Int. Marks</b>	<b>: 25</b>
<b>Hours/Week</b>	<b>: 6</b>	<b>Ext. Marks</b>	<b>: 75</b>
<b>Duration</b>	<b>: 90 hrs</b>	<b>Max. Marks</b>	<b>: 100</b>

**குறிக்கோள் மற்றும் நோக்கங்கள்:**

- நிறுவன செயலர் பற்றி அடிப்படை அறிவை அறிதல்.
- நிறுவனத்தின் நிகழ்வுகள் பற்றி தெரிந்து கொள்ளுதல்.
- ஒரு நிறுவனத்தின் செயலரின் பங்கு பற்றி அறிதல்.
- நிறுவன நடத்துவதற்கான சட்டத்திட்டங்களை அறிந்து கொள்ளுதல்.

**கற்றலின் விளைவுகள்:**

1. நிறுவனம் பற்றிய அடிப்படையை அறிந்ததன் மூலம் நிறுவன மேலாண்மை அறிவினைப் பெற முடியும்.
2. நிறுவன சட்டவிதிகளைப் பற்றிய அடிப்படை அறிவினை பெற முடியும்.
3. நிறுவனம் பற்றிய தகவல்களை அறிவதன் வாயிலாக வேலை வாய்ப்பு பெறும் வழியை தெரிந்து கொள்ளலாம்.
4. நிறுவனத்தை அமைப்பதற்கான வழிமுறைகளை அறிந்து நிறுவனம் அமைக்கும் நடைமுறை அறிவு பெற்று பயனடைய முடியும்.
5. நிறுவனத்தின் கூட்ட நிகழ்வுகளை அறிந்ததன் மூலம் தொழில் கூட்டம் நடத்தும் முறையை அறிய முடியும்.

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**அலகு அ**

**(18 hrs)**

நிறுவனம் - இலக்கணம் - தன்மைகள் - வகைகள் - நன்மைகள் மற்றும் தீமைகள் - நிறுவனச் செயலரின் இலக்கணம் - தகுதி நிலை - நியமனம் - நீக்கம் - உரிமைகள் - கடமைகள்- பொறுப்புகள்.

**அலகு ஆ**

**(18 hrs)**

நிறுவனத்தை அமைப்பதற்கான முறைகள் - தோற்றுவித்தல் - பதிவு செய்தல் - மூலதனம் திரட்டுதல் - தொழிலைத் தொடங்குதல் - நிறுவனத்தைத் தோற்றுவித்தலில் நிறுவனச் செயலரின் கடமைகள் மற்றும் பொறுப்புகள் - நிறுவன அமைப்பு முறை - நிறுவன சட்டவிதிகள் - தகவலறிக்கை - தகவலறிக்கைக்கான பதில் அறிக்கை.

**அலகு இ**

**(18 hrs)**

நிறுவனக் கூட்டங்கள் - வகைகள் - இயக்குநரவைக் கூட்டம் - பங்குதாரர்களின் கூட்டம் - சட்டமுறைக் கூட்டம் - ஆண்டுப் பொதுக் கூட்டம் - அசாதாரணப் பொதுக் கூட்டம் - வகையினர் கூட்டம் - கூட்ட அழைப்பு - கூட்டம் நடத்தும் முறை - கூட்டம் நடத்தும் முறையில் செயலரின் பங்கு - கூட்டத்தலைவர் - நிகழ்ச்சி நிரல் - குறைவேண் - பதிலாள் - தீர்மானம் - வகைகள் - நிறைவேற்றும் விதம் - நிகழ்ச்சிக் குறிப்பு ஆவணங்கள் மற்றும் அறிக்கைகள் தயார் செய்தல் - செயலரின் கடமைகள்.



**அலகு ஈ****(18 hrs)**

இயக்குநரவை - இயக்குநர்கள் நியமனம் - அதிகாரங்களும், பணிகளும் - கடமைகள் - பொறுப்புகள் - பதவி நீக்கம் - நிர்வாக இயக்குநர்கள் - உரிமைகள் அதிகாரங்கள் மற்றும் கடமைகள் - தணிக்கையாளர் - கணக்காளர் - சட்ட ஆலோசகர் - தகுதிகள் நியமனம் - நீக்கம் - அதிகாரங்கள் - கடமைகள் மற்றும் பொறுப்புகள் - கூட்டம் நடத்துவதில் செயலரின் கடமைகள்.

**அலகு உ****(18 hrs)**

நிறுமக்கலைப்பு - பொருள் - நிறுமக் கலைப்பு முறைகள் - நிறுமக் கலைப்பு முறையின் படிநிலைகள் - கலைப்பாளர் - அதிகாரங்கள் - கடமைகள் - நிறுமக் கலைப்பும் நிறுமம் மூடப்படுதலும் - நிறும கலைப்பு செயலரின் கடமைகள்.

**பாடபுத்தகம்:**

1. முனைவர் பீர் முஹம்மது, முனைவர் சாசலி இப்ராஹீம், “செயலர் பணிமுறை”, பாஸ் பப்ளிகேசன்ஸ், 2016.

Unit	Chapters	Section	Page No.
I	1	-	1.1-1.19
	2	-	2.1-2.15
II	3	-	3.1-3.29
III	4	-	4.1-4.25
	5	-	5.1-5.15
IV	6	-	6.1-6.18
V	7	-	7.1-7.27

**பார்வையிட வேண்டிய புத்தகங்கள்:**

1. வி.சுதரகிரி, “செயலர் பணிமுறை”, பர்.மோட் பப்ளிகேசன்ஸ், 2008.
2. முனைவர் ராதா, “செயலர் பணிமுறை”, பிரசன்னா பப்ளிகேசன்ஸ், 2013.

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**UG Programme – B.Com (CA)**  
**Semester I**  
**(2018 – 2021)**

**Core Course – I: Fundamentals of Accounting (18UCPC11)**

**(For those who join from June 2018 and afterwards)**

**Credits : 5**

**Int.Marks : 25**

**Hours/Week : 5**

**Ext.Marks : 75**

**Duration : 75 hrs**

**Max.Marks : 100**

**Course Objectives:**

- To gain basic knowledge in Book-keeping.
- To know the various terms and concepts used in accountancy.
- To enable the student in preparing Final accounts.
- To impart a knowledge in conversion of Single entry system into Double entry system.

**Course Outcomes:**

1. Prepare financial statement in accordance with generally accepted accounting principles.
2. Recognise and understand ethical issues related to the accounting profession.
3. Identify the main financial statements and their purposes.
4. Describe the main elements of financial accounting information like assets, liabilities, revenue and expenses.
5. Connect knowledge and record business changes that are envisaged by the course syllabus.
6. Use information to support business process and practices, such as problem analysis and decision making.
7. Apply quantitative skills to help analyze and solve business problem and to take advantages of business opportunities.

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**UNIT I**

**(15 hrs)**

Introduction of accounting – Evolution of accounting - Book keeping – Accounting – Objectives - Functions – Advantages – Limitations – Difference between book keeping and accounting – Double entry system - Advantages – Limitations - Capital vs. revenue items – Accounting principles (Concepts and conventions).

**UNIT II**

**(15 hrs)**

Journal – Ledger – Difference between journal and ledger - Subsidiary books - Cash book and its types – Petty cash book – Imprest system - Trial balance – Objectives – Limitations.

**UNIT III**

**(15 hrs)**

Errors – Meaning of errors - Types of errors - Errors of omission – Errors of commission – Errors of principle – Errors of duplication – Compensating errors – Errors disclosed and not disclosed by trial balance – Suspense account - Rectification of errors.

**UNIT IV**

**(15 hrs)**

Final accounts for sole trading concern - Trading account - Individual items posted to the debited to trading account - Individual items and credited to trading account - Profit and loss account - Balance sheet (Simple problems only).

## UNIT V

(15 hrs)

Single entry system - Advantages - Difference between single entry system and double entry system - Net worth method - Conversion of single entry into double entry system (Simple problems only).

**Note: Theory-20%, Problems – 80%**

### **Text Book:**

1. R.S.N.Pillai and Bagavathy, “Advanced Accountancy”, Konark Publishers Pvt Ltd,2016.

Unit	Chapters	Section	Page No.
I	1	-	1 – 16
II	2 – 3	-	17 - 65
III	8	-	198 – 231
IV	6 – 7	-	120 – 169
V	12	-	314 – 380

### **Reference Books:**

1. T.S.Reddy and A.Murthy, “Advanced Accountancy”, Margam publications, 2016.
2. R.L.Gupta and M.Radhasamy, “Advanced Accountancy”, Sultan Chand and sons, 2012.
3. T.S.Grewal, “Double Entry Book keeping”, Sultan Chand and sons, 2002.

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**Semester I**

**(2018 – 2021)**

**Core Course – II: PC Software Lab (18UCPC1P)**

**(For those who join from June 2018 and afterwards)**

**Credits : 3**

**Int.Marks : 40**

**Hours/Week : 5**

**Ext.Marks : 60**

**Duration : 75 hrs**

**Max.Marks : 100**

**Course Objectives:**

- To understand microsoft applications.
- To know the operations of computer.
- To practice application oriented exercise.
- To gain more practical knowledge.

**Course Outcomes:**

1. Gain life-long learning of computer concepts and skills.
2. Develop skills in personal, academic and business documents.
3. Create presentation in microsoft power point that is interactive and legible content.
4. Develop skills to prepare documents, spreadsheets and presentations to compete with technology based world.
5. Use microsoft power point to create compelling presentations featuring text, tables, clip art, charts and animations.

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**List of Program**

**(a) MS Word Exercises :**

1. Preparing a business letter.
2. Using mail merge.
3. Inserting pictures and clipart in a word document.
4. Creating a table and manipulations.
5. Preparing a document with different font styles, size, paragraph formatting using header and footer.
6. Using drop cap, word wrap.
7. Design a company advertisement.
8. Using columns.
9. Using diagrams.
10. Using bullet and numbering, word art & water mark.

**(b) MS Excel Exercises:**

11. Prepare students mark list.
12. Calculate employee's salary.
13. Chart preparation.
14. EB bill preparation.
15. Usage of multiple worksheets.

16. Usage of functions and formulae.

**(c) MS Power Point Exercises:**

17. Preparing a business presentation.

18. Preparing a lecture presentation.

19. Hyperlink presentation using buttons.

20. Hyperlink presentation using buttons with different applications.

21. Preparing a presentation using different slides and different animation.

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**Semester I**

**(2018 – 2021)**

**Allied Course – I: PC Software (18UCPA11)**

**(For those who join from June 2018 and afterwards)**

**Credits : 3**

**Int.Marks : 25**

**Hours/Week : 4**

**Ext.Marks : 75**

**Duration : 60 hrs**

**Max.Marks : 100**

**Course Objectives:**

- To gain a basic knowledge about computer.
- To know the operations of computer.
- To give an opportunity to learn the basic computer components and software.
- To impart a knowledge about PC software.

**Course Outcomes:**

1. Identify and analyse computer hardware and software.
2. Use system development, word processing, spreadsheet and presentation software to solve basic information system.
3. Create documents for real time applications.
4. Acquire skills to use necessary tools for professional development.
5. Ability to learn different applications including word, power point and excel.

**UNIT I**

**(12 hrs)**

Computer - Introduction - Characteristics - Generation of computers - Block diagram - Types of computer system – Basic units of computer – Input device – Output device – Memory - Basic concepts in windows.

**UNIT II**

**(12 hrs)**

Software - System software – Applications software – Hardware - Programming language – Machine language – Assembly language – High level language –Types of networks-Types of topologies- Internet – Intranet.

**UNIT III**

**(12 hrs)**

Introduction to MS Word - Features of word processor - Word processing – Starting and exiting word - Opening, closing and saving a document – Page setup – Formatting text – Formatting paragraph – Bullet and numbering - Border and shading - Header and footer – Editing – Finding, replacing and go to – Tables – Using picture – Drop cap, columns, equation, symbol,word wrap,change cap and sort – Spelling & grammar checking – Mail merge – Printing a document.

**UNIT IV**

**(12 hrs)**

Introduction to MS Excel - Features of spread sheet - Starting and exiting excel - Opening,closing and saving a workbook – Entering and editing data in cell – Inserting, editing and deleting rows and columns - Cell alignment – Working with work sheet – Functions and formulae – Chart - Printing a work book.

**UNIT V**

**(12 hrs)**

Introduction to MS Power Point - Starting and exiting power point - Opening, closing and saving a presentation – Entering and editing text – Inserting, deleting and copying slides – Adding text to a slide – Adding clipart and other images – Adding sounds and movies - Transitions and animation – Saving a presentation in HTML format - Printing a presentation.

**Text Books:**

1. V.Ramesh Babu, S.Samyuktha, M.Mani Rathinam,” Fundamentals of Computing and Programming”, VRB Publishers Pvt Ltd, 2010.
2. Vikas Gupta, “Complex Computer Course Kit”, Dream Tech Press, 2007.

Unit	Text Book No.	Chapters	Section	Page No.
I	1	Unit I	1.1, 1.2,1.4,1.5,3.1	1.3 -1.4,1.6 - 1.8, 1.19 - 1.23
		Unit III	5.1 - 5.16,7.1 - 7.4,8.1 - 8.7, 2.1 - 2.7	3.28 - 3.36,3.42 - 3.48,3.10 - 3.15
II	1	Unit III	9.1 - 9.5,10.1 - 10.5, 11.1 - 11.8	3.48- 3.52,3.53 - 3.60,3.61 - 3.65
		Unit IV	9.2 - 9.10,11.1 -11.4	4.33 - 4.38,4.50 - 4.61
III	2	Microsoft office Word	2 -6	179 -275
IV	2	Microsoft Office Excel	1	280 - 297
		Microsoft Office Excel	2	308 - 330
		Microsoft Office Excel	3	298 - 307
V	2	Microsoft Office PowerPoint	1-2	352 - 384

**Reference Books:**

1. R.K.Taxali, “PC Software for Windows 98”, Tata McGraw Hill Publishing Company Limited, 2016.
2. Anita Goel, Ajay Mittal, “Computer Fundamentals and Programming in C”, Person, 2016.

**Sri Kaliswari College (Autonomous), Sivakasi**  
**Department of Commerce (CA)**  
**UG Programme –B.Com (CA)**  
**Semester I**  
**(2018 – 2021)**

**Non Major Elective Courses – I: Principles of Accounting (18UCPN11)**  
**(For those who join from June 2018 and afterwards)**

<b>Credit</b>	<b>: 1</b>	<b>Int. Marks</b>	<b>: 25</b>
<b>Hours/Weeks</b>	<b>: 2</b>	<b>Ext. Marks</b>	<b>: 75</b>
<b>Duration</b>	<b>: 30hrs</b>	<b>Max. Marks</b>	<b>: 100</b>

**Course Objectives:**

- To impart a basic accounting knowledge to non commerce students.
- To provide knowledge about posting of entries.
- To impart practical applications of accounting.

**Course Outcomes:**

1. Prepare financial statements in accordance with generally accepted accounting principles.
  2. Employ critical thinking skills to analyze financial data as well as the effects of differing financial accounting methods on the financial statements.
  3. Apply appropriate judgment derived from knowledge of accounting theory to financial analysis and decision making.
- 

**UNIT I** **(6 hrs)**

Introduction – Book keeping – Accounting - Definition – Classification - Double entry system – Rules - Merits – Demerits.

**UNIT II** **(6 hrs)**

Recording – Journal - Compound entry – Advantages of journal.

**UNIT III** **(6 hrs)**

Ledger – Objectives – Balancing the ledger accounts - Trial balance.

**UNIT IV** **(6 hrs)**

Subsidiary books- Purpose – Advantages – Purchase, sales and return books, cash book, Bills receivable & Bills payable (Simple problems only).

**UNIT V** **(6 hrs)**

Final accounts for sole traders with simple adjustments.



**Text Book:**

1. R.S.N.Pillai, Bagavathy and S.Uma, “Fundamentals of Advanced Accounting”, S.Chand& Company LTD, 2007.

<b>Unit</b>	<b>Chapters</b>	<b>Section</b>	<b>Page No.</b>
I	1	-	1-3, 6,7, 13,14
II	2	-	17-21
III	2	-	21-23
	3	-	49-57
IV	2	-	24-30, 32-38
V	7	-	134-139, 141,142, 147,148, 153-159

**Reference Books:**

1. R.L.Gupta and M.Radhasamy, “Advanced Accountancy”, Sultan Chand and sons, 2014.
2. M.Arulantham and K.S.Raman, “Advanced Accountancy”, Himalaya Publishing House, 2016.
3. M.C.Shukla, T.S.Grewal and S.C.Gupta,“Advanced Accountants”, S.Chand& Company LTD, 2013.

**Sri Kaliswari College (Autonomous), Sivakasi**

**Department of Commerce (CA)**

**UG Programme – B.Com (CA)**

**Semester I**

**(2018 – 2021)**

**Enrichment Course – I: Communication in Business (18UCPE11)**

**(For those who join from June 2018 and afterwards)**

<b>Credit</b>	<b>: 1</b>	<b>Int.Marks</b>	<b>: 25</b>
<b>Hours/Week</b>	<b>: 2</b>	<b>Ext.Marks</b>	<b>: 75</b>
<b>Duration</b>	<b>: 30 hrs</b>	<b>Max.Marks</b>	<b>: 100</b>

**Course Objectives:**

- To impart a knowledge about trade communication.
- To develop communication skills among students to groom them as effective management professionals.
- To communicate clearly in the day-to-day business world.

**Course Outcomes:**

1. Apply appropriate communication skills.
2. Demonstrate knowledge of communication theory & letters.
3. Build and maintain healthy and effective business relationship.

**UNIT I (6hrs)**

Business Communication – Meaning – Types - Importance - Layout of business letters.

**UNIT II (6 hrs)**

Letter of enquiry – Replies – Offer and quotation – Execution of order and cancellation of orders.

**UNIT III (6 hrs)**

Complaints and adjustments – Collection letters – Sales letters – Circular letters.

**UNIT IV (6 hrs)**

Banking correspondence – Insurance correspondence – Agency correspondence.

**UNIT V (6 hrs)**

Application letters – Resume preparation - Report writing.

**Text Book:**

1. Kathiresan and Dr.Ratha , “ Business communication”, Prasanna publishers,2007

<b>Unit</b>	<b>Chapters</b>	<b>Section</b>	<b>Page No.</b>
I	1	-	1-29
	3	-	36- 57
II	5	-	77- 89
	7	-	98 - 110
III	8 – 11	-	111- 158
IV	15 – 19	-	201 – 265
V	4	-	58 - 76
	23	-	296- 323

**Reference Books:**

1. Rajendra Pal Korahill, “Essentials of Business Communication”, Sultan Chand and sons, 2006.
2. M.S.Ramesh and C. C Pattanshetti, “Business Communication”, S.Chand and Co, 2003.
3. V.Rodriquez, “Effective Business Communication Concept”, Vikas Publishing House, 2003.

**Sri Kaliswari College (Autonomous), Sivakasi**  
**Department of Commerce (CA)**  
**UG Programme – B.Com (CA)**  
**Semester II**  
**(2018 – 2021)**

**Part - I: காப்பீடு கோட்பாடுகள் (18UKKL21)**  
**(For those who join from June 2018 and afterwards)**

<b>Credits</b> : 3	<b>Int.Marks</b> : 25
<b>Hours/Week</b> : 6	<b>Ext.Marks</b> : 75
<b>Duration</b> : 90 hrs	<b>Max.Marks</b> : 100

**குறிக்கோள் மற்றும் நோக்கங்கள்:**

- காப்பீட்டை பற்றி அடிப்படை அறிவை வளர்த்தல்.
- காப்பீடு ஒப்பந்தம் மற்றும் காப்பீடு பத்திரங்களின் வகைகளை தெரிந்துகொள்ளுதல்.
- நடைமுறையில் காப்பீட்டின் முக்கியத்துவத்தை அறிந்துகொள்ளுதல்.
- காப்பீட்டின் பல்வேறு வகைகளைப் பற்றி புரிந்துகொள்ளுதல்.

**கற்றலின் விளைவுகள்:**

1. ஆயுள் காப்பீடு மற்றும் பொது காப்பீட்டின் பயன்பாட்டை அறிந்துகொள்ளமுடியும்.
2. காப்பீட்டின் முனைமம் கணக்கிடும் முறைகளை அறிந்து ஆராயும் அறிவினை பெற முடியும்.
3. காப்பீட்டின் அடிப்படையை அறிவதன் மூலமாக காப்பீட்டு விதிகளை அறிந்து முகவராகும் வேலைவாய்ப்பினை அறிய முடியும்.
4. இந்திய ஆயுள் காப்பீட்டு முறையை அறிந்ததன் மூலம் எதிர்கால சேமிப்பு பற்றிய மனப்பான்மையைப் உருவாக்க முடியும்.
5. காப்பீடு தனியார்மயமாக்கல் பற்றிய அரசின் கொள்கையை தெரிந்துகொள்ளமுடியும்.

**அலகு அ**

**(18 hrs)**

காப்பீடு - இலக்கணம் - காப்பீட்டின் இயல்புகள் - இடர் - இன்னல்கள் - இடையூறு காப்பீட்டின் தோற்றம் - அமைப்பு - வகைகள் ஆயுள் மற்றும் பொது - காப்பீட்டின் முக்கியத்துவம் - காப்பீட்டு ஒப்பந்தம் - காப்பீட்டின் அடிப்படைக் கொள்கைகள் - ஒப்பந்தத்தின் வகைகள் - மறு காப்பீடு - இரட்டைக் காப்பீடு - காப்பீட்டின் பணிகளும் இன்றியமையாமையும்.

**அலகு ஆ**

**(18 hrs)**

ஆயுள் காப்பீடு - இலக்கணம் - நன்மைகள் - ஆயுள் காப்பீடு ஒப்பந்தத்தின் அடிப்படைகள் கூறுகள் - பத்திரங்களின் வகைகள் - முழு ஆயுள் பத்திரம் - குறித்தகால காப்பீட்டு பத்திரம் - பண மீட்புப் பத்திரம் - முனைமம் செலுத்தும் முறையின் அடிப்படையிலான வகைகள் - இலாபத்தில் பங்கேற்கும் அடிப்படையிலான வகைகள் - காப்பீடு செய்யப்பட்டவரின் எண்ணிக்கை அடிப்படையிலான வகைகள் - காலவரை காப்பீட்டு பத்திரங்கள் - காப்பீட்டு தொகை வழங்கப்படும் முறையில் அடிப்படையிலான பத்திரங்கள் - காப்பீட்டுத் தொகை வழங்கப்படும் முறையின் அடிப்படையிலான பத்திரங்கள் - காப்பீட்டின் பிற வகைகள் - ஆண்டுத்தொகை - பொருள் - ஒப்பந்தத்தின் இயல்புகள் - வகைகள்.

**அலகு இ**

**(18 hrs)**

முனைமம் கணக்கிடுதல் - முனைமத்தை நிர்ணயிக்கும் காரணிகள் - முனைமத் திட்டங்கள் - முனைமம் கணக்கிடுதலின் நிலைகள் - முனைமம் கணக்கிடும் முறைகள் - இறப்புவிதி

அட்டவணை - நிகரஒருதவணை முனைமம் கணக்கிடுதல் - நிதி முதலீடு முக்கியத்துவம் - நிதிக்கான ஆதாரங்கள் - முதலீட்டின் கோட்பாடுகள் - மதிப்பீடு - மதிப்பீடில் செய்முறை - எஞ்சும் பணம் - ஆதாரங்கள் - பகிர்ந்தளிக்கும் முறைகள் - ஆயுள் காப்பீட்டுப் பத்திரம் - நிபந்தனைகள் - இடர் துவங்குதல் - வயது நிரூபணம் முனைமம் செலுத்துதல் - சலுகைநாட்கள் - முனைம அறிவிப்பு - நியமனம் செய்தல் - உரிமை மாற்றம் செய்தல் - பத்திரம் உரிமை இழத்தல் - பத்திர உரிமை மீட்பு - சரண் மதிப்பு கேட்புரிமை தொடர்பான நிபந்தனைகள் - கேட்புரிமையை தீர்வு செய்தல்.

**அலகு ஈ**

**(18 hrs)**

ஒப்பந்தம் செய்வதற்கான செயல்முறை - முன் மொழிவுப் படிவம் - சொந்த அறிக்கை வயது நிரூபணம் மருத்துவ பரிசோதனை - முகவரின் இரகசிய அறிக்கை முன்மொழியை ஏற்றல் - முதல் முனைமம் செலுத்துதல் - இந்திய ஆயுள் காப்பீட்டுக் கழக அமைப்பு முறை - குறிக்கோள்கள் - முக்கியப் பணிகள் - இந்திய ஆயுள் காப்பீட்டுக் கழகத்தின் பங்கு - தனியார்மயமாக்கல் - காப்பீட்டு வணிகத்தில் சீர்திருத்தங்களின் அவசியம் - காப்பீட்டு ஒழுங்கு மற்றும் மேம்பாட்டு ஆணையம் - தனியார்மயமாக்கலுக்கு ஆதரவான கருத்துகள் - எதிரான கருத்துகள் - தற்போதைய நிலை.

**அலகு உ**

**(18 hrs)**

பொது காப்பீடு - தீக்காப்பீடு - இலக்கணம் - இன்னல்களின் தன்மை - தீக்காப்பீட்டின் முக்கியத்துவம் - சிறப்பியல்புகள் - பத்திரங்களின் வகைகள் - பத்திரத்தின் நிபந்தனைகள் - தீக்காப்பீட்டு ஒப்பந்தம் - அடிப்படைக் கொள்கைகள் - பத்திரம் எடுப்பதற்கான செயல்முறைகள் இழப்பீடு கோரல் - கடல்காப்பீடு - இலக்கணம் - கடல் காப்பீட்டின் வகைகள் - கடல் காப்பீட்டு ஒப்பந்தம் - அடிப்படைக் கொள்கைகள் - நிபந்தனைகள் - கடல் சார் இடர்கள் - கடல்சார் இழப்புகள் - கடல் காப்பீட்டுப் பத்திரத்தின் வகைகள் - பத்திரம் எடுக்கும் செயல்முறைகள் - இழப்பீடுகோரும் முறை.

**பாடபுத்தகம்:**

1.L.ரெங்கராஜன், "காப்பீடு கோட்பாடுகளும் நடைமுறைகளும்", M/s.ஸ்ரீரெங்கா பதிப்பகம், 2006.

Unit	Chapters	Section	Page No.
I	1	-	1 – 34
II	2	-	35- 64
III	3	-	65 – 96
IV	4	-	97 -116
V	5	-	117-158

**பார்வையிட வேண்டிய புத்தகங்கள்:**

1.எல்.பி.இராமலிங்கம், பி.மனோகரன் மற்றும் எம்.செல்வக்குமா", காப்பீடு கோட்பாடுகளும் நடைமுறைகளும்" - மெரிட் இந்தியா பப்ளிகேஷன்ஸ், 2006.

2.வி.எம்.செல்வராஜன், "பொதுகாப்பீடு", பவானி பப்ளிகேஷன்ஸ் வைகுண்டம், 2000.

3.பீர் முஹம்மது ஷாசலி இப்ராஹீம், "காப்பீடுகோட்பாடுகளும் நடைமுறைகளும்", பாஸ் பப்ளிகேஷன்ஸ், 2007.

**Sri Kaliswari College (Autonomous), Sivakasi**

**Department of Commerce (CA)**

**UG Programme – B.Com (CA)**

**Semester II**

**(2018 – 2021)**

**Core Course - III: Advanced Accountancy - I (18UCPC21)**

**(For those who join from June 2018 and afterwards)**

**Credits : 5**

**Hours/Week : 5**

**Duration : 75 hrs**

**Int.Marks : 25**

**Ext.Marks : 75**

**Max.Marks : 100**

**Course Objectives:**

- To get conceptual knowledge in accountancy.
- To extract thorough knowledge in accounting rules.
- To know the various methods of accounting.

**Course Outcomes:**

1. Gain knowledge to prepare income and expenditure account and receipts and payment account.
2. Gain familiarity with various accounting system maintained in financial sector.
3. Differentiate the capital nature of transaction from revenue nature.
4. Understanding the preparation and usage of inland and foreign bill of exchange.
5. Analysing the nature of discounting and endorsement system in bill of exchange.
6. Obtain full fledged knowledge in maintenance of fixed assets by using various depreciation methods.
7. Understand the ways of large scale business concern maintain accounts by using self-balancing and sectional balancing system.

**UNIT I**

**(15 hrs)**

Account current - Methods used in calculating interest – Product method – Red ink interest method – Interest table method - Average due date - Calculation of due date based on holiday intervention – Interest calculation - Bank reconciliation statement – Overdraft method – Cash book and pass book comparison method (Simple problems only).

**UNIT II**

**(15 hrs)**

Accounts of non - trading concerns - Preparation of income and expenditure account from given receipts and payments account - Preparation receipts and payment account given income and expenditure account – Income and expenditure Vs receipts and payments account – Treatment of Revenue items and Capital items - Preparation of balance sheet (Simple problems only).

**UNIT III**

**(15 hrs)**

Bill of exchange – Meaning of bill of exchange – Essentials of bills of exchange - Types of bills including Inland bills and Foreign bills – Accounting treatment – Drawing and accepting the bills – Discounting the bills – Endorsing the bills – Dishonouring the bills – Renewal of bills – Accommodation of bills (Simple problems only).

**UNIT IV****(15 hrs)**

Depreciation accounting – Concept of depreciation – Meaning of depreciation – Causes of depreciation – Objectives of depreciation - Methods of charging depreciation – Straight line method – Written down value method – Annuity method – Sinking fund method - Machine hour rate method – Depletion method – Revaluation method (Simple problems only).

**UNIT V****(15 hrs)**

Self balancing ledgers – Debtor’s ledger – Creditor’s ledger – General ledger – Procedure for self balancing system – Advantages of self balancing system – Limitations of self balancing system (Simple problems only).

**Note : Theory-20%, Problems – 80%**

**Text Book:**

1. R.S.N.Pillai and Bagavathy, “Advanced Accountancy”, Konark Publishers Pvt Ltd, 2016.

<b>Unit</b>	<b>Chapters</b>	<b>Section</b>	<b>Page No.</b>
I	20	-	630 – 649
II	11	-	271 - 313
III	4	-	66 – 90
IV	17	-	533 – 558
V	10	-	314 – 360

**Reference Books:**

1. T.S.Reddy and A.Murthy, “Advanced Accountancy”, Margam publications, 2016.
2. M.C Shukla, Grewal and S.C.Gupta, “Advanced Accountancy”, Sultan Chand Publications, 2002.
3. R.L.Gupta and M.Radha samy, “Advanced Accountancy”, Sultan Chand and sons, 2012.

**Sri Kaliswari College (Autonomous), Sivakasi**  
**Department of Commerce (CA)**  
**UG Programme – B.Com (CA)**  
**Semester II**  
**(2018 – 2021)**

**Core Course – IV: Business Applications Programming in C Lab (18UCPC2P)**  
**(For those who join from June 2018 and afterwards)**

<b>Credits</b>	<b>: 3</b>	<b>Int.Marks</b>	<b>: 40</b>
<b>Hours/Week</b>	<b>: 5</b>	<b>Ext.Marks</b>	<b>: 60</b>
<b>Duration</b>	<b>: 75 hrs</b>	<b>Max.Marks</b>	<b>: 100</b>

**Course Objectives:**

- To gain a basic knowledge about programming language.
- To know the functioning of C programming.
- To give an opportunity to learn the basic computer language.
- To know array and string in C program.
- To define the structure and union in C.

**Course Outcomes:**

1. Equipping critical thinking and problem solving skills.
2. Adequately use the different operations on arrays.
3. Use functions to solve the problem.
4. Understand the concepts of pointers.
5. Write the C program for simple applications of real life problem using structures and unions.

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**List of Program**

1. Calculation of depreciation under four methods
2. Simple and compound interest calculation
3. Salesman commission calculations
4. Pay roll preparation
5. Economic Ordering Quantity
6. Break even analysis
7. Stock level calculation
8. Electricity bill preparation
9. Cost sheet preparation
10. Sorting of employee names in alphabetical order
11. Bank pass book preparation



**Sri Kaliswari College (Autonomous), Sivakasi**  
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**Semester II**  
**(2018 – 2021)**

**Allied Course – II: Business Applications Programming in C (18UCPA21)**

**(For those who join from June 2018 and afterwards)**

<b>Credits</b>	<b>: 3</b>	<b>Int.Marks</b>	<b>: 25</b>
<b>Hours/Week</b>	<b>: 4</b>	<b>Ext.Marks</b>	<b>: 75</b>
<b>Duration</b>	<b>: 60 hrs</b>	<b>Max.Marks</b>	<b>: 100</b>

**Course Objectives:**

- To give an opportunity to learn the basic C language.
- To gain a basic knowledge about C programming language.
- To know the function of C programming.
- To impart skills in C programming.

**Course Outcomes:**

1. Adequately explain about C programming languages.
2. Design the solution for the given problem.
3. Write the code for the given problem.
4. Understand the use of arrays and pointers in C.
5. Write the C program for simple applications of real life problem using structures and unions.

**UNIT I**

**(12 hrs)**

C language – Introduction – History of C language –Importance of C language - Rules - Features -Basic structure of C program – Keywords – Identifiers – Constants – Data types – Variables - Declaration of variables – Assigning a value to variable – Operators and its types.

**UNIT II**

**(12 hrs)**

Control statement and looping structure – Decision making with if statement –Switch statement- Goto statement.

Looping statement – While statement – Do while statement – For statement – Break and continue statement.

**UNIT III**

**(12 hrs)**

Arrays and strings- Arrays - Features of array - Array initialization - One dimensional array – Two dimensional arrays – Multi dimensional arrays.

Strings- Handling of strings – Declaring and initializing string variables – Reading and writing string – Manipulation of string functions – Mathematical functions.

**UNIT IV****(12 hrs)**

Functions – Introduction – User defined function - Structure of function – Function prototypes – Need of user defined function - Calling and called function - Function call - Category of functions.

Pointers – Declaring and initializing pointers – Pointers expressions – Pointers and arrays.

**UNIT V****(12 hrs)**

Structures – Introduction - Meaning of structure - Declaration of structure - Giving values to members - The period operator - Structure initialization - Array of structures - Difference between array and structure.

Union – Declaration - Difference between structure and union.

**Text Book:**

1. E.Balagurusamy, “Programming in ANSI C”, Tata McGraw Hill Publishing Company Limited, 2013.

Unit	Chapters	Section	Page No.
I	1	1.1,1.2,1.8	1 -3,12 -13
	2	2.4 - 2.8,2.10	24 - 37,38 - 43
	3	3.2 - 3.9	52 - 63
II	5	5.2 - 5.6,5.9,5.7	112- 116,135 -138,127-131
	6	6.2 - 6.5	153 - 176
III	7	7.1 -7.7	194 - 216
	8	8.1,8.2,8.8	237 - 239,253 - 259
IV	9	9.1 - 9.5,9.7 - 9.14	270 - 294
	11	11.1 - 11.5,11.8,11.10	356 - 363,366 -372
V	10	10.1 - 10.5,10.7, 10.8,10.12	324 - 336,343 - 344

**Reference Books:**

1. V.Ramesh Babu, S.Samyuktha, M.Mani Rathinam, “Fundamentals of Computing and Programming”, VRB Publishers Pvt Ltd, 2009.
2. Anita Goel, Ajay Mittal, “Computer Fundamentals and Programming in C”, Person, 2016.

**Sri Kaliswari College (Autonomous), Sivakasi**

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**Semester II**

**(2018 – 2021)**

**Non Major Elective Course – II: Fundamentals of Marketing (18UCPN21)**

**(For those who join from June 2018 and afterwards)**

<b>Credit</b>	<b>: 1</b>	<b>Int.Marks</b>	<b>: 25</b>
<b>Hours/Week</b>	<b>: 2</b>	<b>Ext.Marks</b>	<b>: 75</b>
<b>Duration</b>	<b>: 30 hrs</b>	<b>Max.Marks</b>	<b>: 100</b>

**Course Objectives:**

- To introduce the fundamental concepts and theories in marketing.
- To understand the various terms used in marketing process.
- To assist the students in marketing decision making.
- To gain knowledge about product, pricing system, channels of distribution and advertising.

**Course Outcomes:**

1. Acquire an understanding of fundamental concepts of Marketing.
2. Develop knowledge about different pricing strategies a firm can utilize.
3. Analyse possible consequences of Promotion marketing decisions on company performance.

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**UNIT I**

**(6 hrs)**

Marketing – Definition – Nature – Scope – Concepts – Functions – Role of marketing in India- Market segmentation – Marketing mix.

**UNIT II**

**(6 hrs)**

Product – Product life cycle – Classification – Product mix - Planning – Modification – Diversification – Elimination – New product development.

**UNIT III**

**(6 hrs)**

Pricing – Meaning – Objectives – Factors influencing price determination – Kinds of pricing.

**UNIT IV**

**(6 hrs)**

Channels of distribution – Meaning - Functions – Types of channel of distribution. – Factors to be considered in channels selection.

**UNIT V**

**(6 hrs)**

Promotion – Personal selling – Sales promotion – Public relation – Advertising – Publicity - Objectives – Types.

**Text Book:**

1. Dr.C.B. Gupta and Dr. N. Rajan Nair, "Marketing Management", Sultan chand and Sons, 2012.

Unit	Chapters	Section	Page No.
I	1	1.2 - 1.3, 1.6, 1.1, 1.6, 1.4	1.6, 1.8, 1.12- 1.17, 1.4, 1.12 -1.17, 1.9 -1.10
	5	5.1,5.8	5.2 - 5.12, 5.16 - 5.19
II	7	7.1, 7.6, 7.3, 7.8	7.4, 7.10 - 7.8, 7.14,
	8	8.4, 8.6, 8.1,8.2	8.8 -8.9, 8.15, 8.2, 8.3 - 8.7
III	9	9.1, 9.3, 9.2, 9.5,	9.4, 9.9 - 9.11, 9.7 - 9.9, 9.15 - 9.18
IV	10	10.1,10.2.2, 10.3, 10.7	10.4, 10.8 - 10.10, 10.32 - 10.45,10.12 - 10.13
V	12	12.1, 12.3,12.4	12.4, 12.7, 12.8 -12.9
	13	13.1	13.2
	14	14.1	14.2
	15	15.1, 15.7	15.2, 15.12

**Reference Books:**

1. Dr. Vedprakash, "Marketing Management", Anmol Publication, 2011.
2. Phillip Kotler, "Marketing Management", International Edition, 2012.
3. Dr. Kathiresan and Dr. Radha, "Marketing Management", Prasanna Publications, 2010.

**Sri Kaliswari College (Autonomous), Sivakasi**

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**Semester II**

**(2018 – 2021)**

**Enrichment Course – II: Introduction to Share Markets (18UCPE21)**

**(For those who join from June 2018 and afterwards)**

<b>Credit</b>	<b>: 1</b>	<b>Int. Marks</b>	<b>: 25</b>
<b>Hours/Week</b>	<b>: 2</b>	<b>Ext. Marks</b>	<b>: 75</b>
<b>Duration</b>	<b>: 30 hrs</b>	<b>Max. Marks</b>	<b>: 100</b>

**Course Objectives:**

- To gain insight into structure of market for securities.
- To equip students with emerging trends in share market.
- To impart knowledge on listing procedures followed by stock exchanges.

**Course Outcomes:**

1. Able to understand the characteristics of financial assets.
2. Apply different valuation models to evaluate fixed income securities, stocks and how to use different derivative securities to manage their investment risks.
3. Develop a code of conduct for intermediaries such as brokers and underwriters.

**UNIT I**

**(6 hrs)**

The Financial system – Functions of the financial system – Financial concepts – Financial assets – Financial intermediaries – Financial markets – Financial rates of return – Financial instrument.

**UNIT II**

**(6 hrs)**

New issue market – Stock exchange – Functions of new issue markets – Players in new issue market.

**UNIT III**

**(6 hrs)**

Secondary market – Recognition of stock exchange - Listing of securities - Listing procedures – Stock brokers - Online trading – BSE-BOLT System – Mobile trading .

**UNIT IV**

**(6 hrs)**

OTCEI – Features – Participants – NSE – Objectives – Features – Commodities market.

**UNIT V**

**(6 hrs)**

SEBI – Objectives – Functions – SEBI and the central government – SEBI guidelines – Stock exchanges in various countries.

**Text Book:**

1. E.Gordon and K.Natarajan, “Financial Markets and Services”, Himalaya publishing house, 2016.

<b>Unit</b>	<b>Chapters</b>	<b>Section</b>	<b>Page No.</b>
I	1	-	1- 9
II	3	-	74 - 82, 95 – 97
III	4	-	106 -109, 111 - 124, 131- 135
IV	7	-	211 - 214, 219 – 221
V	5	-	177 – 198

**Reference books:**

1. Dr. L. Natarajan, “Securities Laws & Market operations”, Margham publications, 2016.
2. V.K.Bhalla, “Fundamental of Investment Management”, S.Chand Publications, 2005.
3. H.R.Machiraja, “Indian Financial System”, Vikas Publishing house, 2006.

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**Semester III**  
**(2018 – 2021)**

**Core Course – V: Applications of Multimedia (18UCPC31)**  
**(For those who join from June 2018 and afterwards)**

<b>Credits</b>	<b>: 5</b>	<b>Int.Marks</b>	<b>: 25</b>
<b>Hours/Week</b>	<b>: 5</b>	<b>Ext.Marks</b>	<b>: 75</b>
<b>Duration</b>	<b>: 75 hrs</b>	<b>Max.Marks</b>	<b>: 100</b>

**Course Objectives:**

- To gain basic knowledge about multimedia.
- To know the operations of multimedia.
- To give the opportunity to learn photoshop and flash.

**Course Outcomes:**

1. Identify the emerging technology in designing.
2. Understand of designing and development tool.
3. Adopt rapidly changing multimedia technology.
4. Use the wide variety of current media.
5. Apply effectively the techniques in photoshop.
6. Master in digital design graphic tool for earnings.
7. Evaluate the potential tool in flash.

**UNIT I**

**(15 hrs)**

Basis of multimedia – Meanings - Objectives - History of multimedia - Multimedia market-Content and copy right - Various resources for multimedia developer -Product and evaluation-Evaluation of multimedia product.

**UNIT II**

**(15 hrs)**

Multimedia computer architecture – Introduction - Specialised multimedia hardware - Multimedia software - Operating system - Digital audio and video - Elements of text - Hyper text - Elements of graphics - Images and colors.

**UNIT III**

**(15 hrs)**

Multimedia and internet – Internet - Internet tools - Internet backbone – Client/server technology- Communication protocols – Internet addressing - Internet function - Origin of the World Wide Web - Intranet - Extranet - Web browser - Internet languages.

**UNIT IV**

**(15 hrs)**

Flash – Introduction to flash - Frames – Creating frame by frame animation-Editing multiple frames-Time line – Adding sounds to timeline - Blur effect - Using multiple layer - Display object to web - Using ruler prime properties.

**UNIT V****(15 hrs)**

Adobe photoshop – Introduction to adobe photoshop - Getting started with photoshop - Photoshop working window - Tool box - Working with image and color - Making selection - Painting - Editing tool – Layer -Type - Filters.

**Text Books:**

1. David Hillman, "Multimedia Technology and Application", Galgotia Publications Private Ltd, 2002.
2. Robert Reinhardt and Snow Dowd, "Macromedia Flash MX 2004 Bible", Wiley Dreamtech India Ltd, 2005.
3. Robert Shufflebotham, "Photoshop CS in easy steps", Dreamtech Press, 2008.

Unit	Text Book No.	Chapters	Section	Page No.
I	1	1-2	-	1-41
II		3	-	56,63,50,59- 63
		4	-	67-71,79-80,83-87,89-93
III		10	-	194,194-195,196-197,202-204,199-202
IV	2	11	-	324-326,343-349
		12	-	368- 379
		21	-	644-646
		4	-	85
V	3	2	-	18- 19,20-21
		4	-	52 - 62
		5	-	64 -70
		8	-	100 -114
		6-7	-	71 - 98
		9-10	-	115 -142
		14	-	176 -189

**Reference Books:**

1. Tay Vaughan, "Multimedia: Making it work", Tata McGraw Hill Publishers, 2001.
2. Rahul Banerjee, "Internetworking Technologies : An Engineering Perspective", Prentice Hall of India Private Ltd, 2003.



**Sri Kaliswari College (Autonomous), Sivakasi**

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**UG Programme – B.Com (CA)**

**Semester III**

**(2018 – 2021)**

**Core Course – VI: Advanced Accountancy - II (18UCPC32)**

**(For those who join from June 2018 and afterwards)**

**Credits : 6**

**Hours/Week : 6**

**Duration : 90 hrs**

**Int.Marks : 25**

**Ext.Marks : 75**

**Max.Marks : 100**

**Course Objectives:**

- To create the in-depth knowledge about branch and departmental system of business.
- To assist the students in understanding lease business.
- To provide the knowledge relating to hire purchase and installment purchase system.

**Course Outcomes:**

1. Ability to understand the accounting treatment of branch accounts.
2. Gain knowledge about the nature of expenses and the allocation of tools to various departments.
3. Learn the procedure to maintain Insolvency accounts.
4. Clearly understand the method of fire insurance claim and application of average clause.
5. Familiarity with the accounting treatment of lessor and lessee in royalty account.
6. Know the hire purchase system and Installment purchase system and the accounting entries.
7. Gain familiarity with various accounting entries in Royalty accounts.
8. Obtain full fledged knowledge in Fire insurance Claim.

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**UNIT I**

**(18 hrs)**

Branch accounts – Types of branches [Excluding Foreign and Independent branches] – Accounting treatment – Debtors' system – Final account system – Goods invoiced to branch at selling price – Departmental accounts – Allocation of expenses – Inter-departmental transfers(Simple problems only).

**UNIT II**

**(18 hrs)**

Insolvency Accounts (Excluding partners) – Meaning– Individual –Insolvency Procedure – Insolvency Act in India – Presidency town's insolvency act, 1920 –Various types of creditors – Statement of affairs – Deficiency/ Surplus account (List H) – Priority of payments – (Simple problems only).

**UNIT III**

**(18 hrs)**

Fire Insurance claims (Excluding consequential loss) – Meaning – Procedure – Average clause – Loss of stock – Claim for loss of stock – Cost of goods sold – Gross profit is given – Gross profit is not given (Simple problems only) - Loss of profit (Theory only)

**UNIT IV****(18 hrs)**

Royalty accounts – Meaning – Minimum rent –Short workings – Recoupment of short working – Treatment of unrecouped short working Accounting treatment in the books of lessor – Accounting treatment in the book of lessee – Without minimum rent account is opened – With minimum rent account is opened – Sub lease(Simple problems only).

**UNIT V****(18 hrs)**

Hire purchase account – Meaning – Contents of hire purchase agreement – Importance terms – different methods of calculation of Interest – Accounting treatment in the books of hire purchaser and hire vendor – Default and repossession – Hire purchase trading account – Debtors method only – installment purchase system – Accounting entries (Simple problems only).

**Note : Theory-20%, Problems – 80%**

**Text Book:**

1. R.S.N Pillai, Bagavathi and S.Uma, “Advanced Accountancy”, S.Chand & company ltd, 2007.

<b>Unit</b>	<b>Chapters</b>	<b>Section</b>	<b>Page No</b>
I	15	-	451 – 511
II	21	-	656 – 677
III	19	-	607 – 629
IV	22	-	687 – 729
V	18	-	565 – 598

**Reference Books :**

1. R. L. Gupta and M. Radhaswamy, “Advanced Accountancy”, Sultan Chand & Sons, 2012.
2. M.A. Arulanandam and K.S.Raman, “Advanced Accountancy”, Himalaya publishing House, 2010.

**Sri Kaliswari College (Autonomous), Sivakasi**  
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**Semester III**  
**(2018 – 2021)**

**Core Course – VII: Cost Accounting (18UCPC33)**  
**(For those who join from June 2018 and afterwards)**

<b>Credits</b>	<b>: 5</b>	<b>Int.Marks</b>	<b>: 25</b>
<b>Hours/Week</b>	<b>: 5</b>	<b>Ext.Marks</b>	<b>: 75</b>
<b>Duration</b>	<b>: 75 hrs</b>	<b>Max.Marks</b>	<b>: 100</b>

**Course Objectives:**

- To gain basic knowledge about cost accounting.
- To know the ascertainment and controlling of cost.
- To provide opportunity to learn methods of cost accounting.

**Course Outcomes:**

1. Define and apply cost accounting concept.
2. Analyse the cost volume profit relationship.
3. Apply job costing and allocation of overhead.
4. Prepare and explain master budget and responsibility accounting.
5. Analyse and gain variances, flexible budgets and management control.
6. Identify and determine cost behavior.
7. Familiarizing the relevant information and analyse decision making.

**UNIT I** **(15 hrs)**

Cost Accounting - Meaning - Scope - Objectives - Importance - Advantages - Cost accounting vs. financial accounting - Cost accounting vs. management accounting - Classification and elements of cost - Preparation of cost sheet.

**UNIT II** **(15 hrs)**

Material - Purchase of materials - Purchase procedure – Storekeeping - Different levels of stock - Material issue procedure - Pricing of material.

Labour - Control of labour cost - Methods of remunerating labour - Incentive wage plans - Chargeable expenses - Meaning and examples.

**UNIT III** **(15 hrs)**

Overhead - Meaning – Allocation of overhead – Apportionment of overhead – Importance of overhead - Classification of overhead – Reapportionment of overhead - Repeated distribution of overhead – Direct method and simultaneous equitation methods (Simple problems only).

**UNIT IV** **(15 hrs)**

Methods of costing - Job costing - Contract costing – Profit on incomplete contract - Process costing – Feature of process costing – Loss and gain in process costing - Normal loss, abnormal loss and abnormal gain (Simple problems only).

**UNIT V****(15 hrs)**

Reconciliation of cost and financial accounting – Meaning – Reasons for reconciliation - Procedure for reconciliation of cost and financial accounting.

**Text Book:**

1. R.S.N.Pillai and V.Bagavathi, “Cost Accounting”, S.Chand and Sons, 2016.

<b>Unit</b>	<b>Chapters</b>	<b>Section</b>	<b>Page No.</b>
I	1	-	1 – 18
	2	-	20 – 43
II	3	-	67 – 72
	4	-	80 – 103
	5	-	108 – 134
	7	-	146 - 147, 159 – 161
	8	-	164 – 182
III	9	-	211 – 240
IV	18	-	427 - 431, 434 – 475
	19	-	482 – 504
V	15	-	334 – 366

**Reference Books:**

1. S.P. Jain and K.L.Narang, “Cost Accounting” , Kalyani Publishers, 2006.
2. M.C.Shukla, M.P.Gupta and T.S.Grewal, “Cost Accounting”, S.Chand and Sons, 2006.
3. S.P.Iyengar, “Cost Accounting principles and practices”, Sultan Chand and sons, 2004.  
Jawaharlal, “Cost Accounting”, Tata Mc Graw Hill, 2004.

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**Semester III**

**(2018 – 2021)**

**Core Course - VIII: Applications of Multimedia Lab (18UCPC3P)**

**(For those who join from June 2018 and afterwards)**

**Credits : 3**

**Hours/Week : 6**

**Duration : 90 hrs**

**Int.Marks : 40**

**Ext.Marks : 60**

**Max.Marks : 100**

**Course Objectives:**

- To gain basic knowledge about flash and photoshop.
- To equip the student with more practical knowledge in animations.
- To give the opportunity to learn photoshop and flash.
- To impart the basic knowledge in photoshop.
- To know the progress of various tools in flash and photoshop.
- To understand the various effect in flash.
- To Analyze various tools in photoshop.

**Course Outcomes:**

1. Identify the emerging technology in designing.
2. Understand of designing and development tool.
3. Acquire the conceptual knowledge of animation.
4. Develop animation applications.
5. Apply effectively the techniques in photoshop.

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**List of Program**

**(a) Flash Exercises :**

1. Text animation
2. Motion along a path using guide layer
3. Morphing technique
4. Text masking technique
5. Image and shape masking technique
6. Animate a ship using tweening technique
7. Spot light mask
8. Onion skin technique
9. Animate a bouncing ball using action script
10. Arithmetic calculation using action script

**(b) Photoshop Exercises :**

11. Design greeting cards for various occasions
12. Color a given black and white image
13. Apply different filter to the image
14. Create image cloning
15. Design product wrappers

16. Design colorful visiting card
17. Design banner
18. Design photo slide
19. Create photo with 3d effect
20. Design image with fire effect

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**Semester III**

**(2018 – 2021)**

**Allied Course – III: Statistical Methods (18UCPA31)**

**(For those who join from June 2018 and afterwards)**

**Credits : 3**

**Hours/Week : 4**

**Duration : 60 hrs**

**Int.Marks : 25**

**Ext.Marks : 75**

**Max.Marks : 100**

**Course Objectives:**

- To create an opportunity to learn the basics of statistics.
- To impart basic statistical knowledge to the students.
- To impart practical applications of statistics.

**Course Outcomes:**

1. Student recognises the function and scope of statistics.
2. Identify the primary data and the secondary data.
3. Understand various types of averages.
4. Independently calculate basic statistical parameters (measures of central tendency, dispersion, correlation and regression).
5. Learn various statistical methods and their application in different fields.

**UNIT I**

**(12 hrs)**

Statistics – Meaning – Functions – Scope – Data – Primary – Methods of collecting primary data - Secondary method – Sources of secondary data - Sampling-Classification – Tabulation – Presentation – Diagrammatic – Graphic – Limitations.

**UNIT II**

**(12 hrs)**

Measures of central tendency – Arithmetic mean – Combined mean – Weighted arithmetic mean – Geometric mean – Harmonic mean – Median – Mode.

Measures of dispersion – Range – Quartile deviation – Mean deviation – Standard deviation – Combined standard deviation – Co-efficient of variation.

**UNIT III**

**(12 hrs)**

Correlation – Methods of correlation – Scattered diagram – Graphic method – Karl Pearson's Co-efficient of correlation – Rank correlation – Rank is given – Rank is not given – Equal rank - Concurrent deviation method.

**UNIT IV**

**(12 hrs)**

Regression analysis – Methods of studying regression – Graphic method – Algebraic method - Regression line – Regression equation – Regression equation of X on Y – Regression equation of Y on X - Least square method.

**UNIT V****(12 hrs)**

Analysis of time series – Components – Secular trend – Seasonal variation – Cyclical variation – Irregular variation - Methods of determining trend – Graphic – Semi average – Moving average – Least square method.

**Text book:**

1. R.S.N.Pillai and V.Bagavathi,"Statistics", S.Chand and sons, 2013.

<b>Unit</b>	<b>Chapters</b>	<b>Section</b>	<b>Page No.</b>
<b>I</b>	1	-	3
	2	-	12-17
	4	-	27-32
	5	-	38-44
	6	-	50-70
	7	-	81-92
	8	-	100-119
	9	-	127-202
<b>II</b>	10	-	241-308
<b>III</b>	12	-	396-443
<b>IV</b>	13	-	465-505
<b>V</b>	15	-	591-631

**Reference books:**

1. S.P.Gupta, "Statistical Methods", Sultan Chand and Sons, 2013.
2. M.Manoharan and C.Elango, "Statistical Methods", Palani Paramount publication, 2009.



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**Semester III**  
**(2018-2021)**

**Skill Based Course – I: Entrepreneurial Skills (18UCPS31)**

**(For those who join from June 2018 and afterwards)**

<b>Credits</b>	<b>: 2</b>	<b>Int. Marks</b>	<b>: 25</b>
<b>Hours/Week</b>	<b>: 2</b>	<b>Ext. Marks</b>	<b>: 75</b>
<b>Duration</b>	<b>: 30 hrs</b>	<b>Max. Marks</b>	<b>: 100</b>

**Course Objectives:**

- To develop the entrepreneurial skills in the minds of the students.
- To motivate the students to start a business.
- To provide knowledge about SSI and help the learners to start a new business.

**Course Outcomes:**

1. Students will be able to apply knowledge of leadership concepts in an integrated manner.
  2. Analyze the internal/external factors affecting a business/organization to evaluate business opportunities.
  3. Use critical thinking skills in business situations.
  4. Apply an ethical understanding and perspective to business situations.
- 

**UNIT I**

**(6 hrs)**

Entrepreneurship - Meaning - Types of entrepreneurs - Role of entrepreneurs – Qualities of an entrepreneur.

**UNIT II**

**(6 hrs)**

Women entrepreneur – Concept – Function – Qualities – Problems of women entrepreneur - Entrepreneur development programme for men and women.

**UNIT III**

**(6 hrs)**

MSME – Meaning – Importance - Problems - Signal and symptoms of industrial sickness - Causes, measures to prevent sickness.

**UNIT IV**

**(6 hrs)**

Institutional arrangements for entrepreneurs – SSIB – SIDO – SISI – NSIC – NPC – KVIC – SIDCO – ITCOT – DIC – SFC – SIDBI – Commercial banks.

**UNIT V**

**(6 hrs)**

Project – Meaning and definition of Project – Importance – Steps in preparing project report – Project appraisal – Methods of project appraisal.

**Text Books:**

1. Dr.S.S.Khanka, “Entrepreneurial Development”, S.Chand & Company LTD, 2012
2. E.Gordon and K.Natarajan, “Entrepreneurship Development”, Himalaya publishing House, 2017

<b>Unit</b>	<b>Text Book No.</b>	<b>Chapters</b>	<b>Section</b>	<b>Page No.</b>
I	1	1	1.1, 1.3, 1.8,	3,4, 8-13, 23-25
		2	2.3	43-46
	2	1	-	2-4
II	1	3	3.1, 3.2, 3.4, 3.5	52, 53, 55-58
III	2	6	-	68 – 79
	1	34	34.3.2, 34.5.1, 34.6,34.7	668, 677, 679, 680
IV	2	13	-	172 – 181, 185 – 188
		14	-	190 - 197
V	2	8	-	92,93
	1	14	14.4,14.5	288-291
	1	15	15.4,15.5	306-310
	1	16	16.2	323-327

**Reference Books :**

1. C.B. Gupta and N.P. Srinivasan, “Entrepreneurial Development”, Sultan Chand & Sons, 2014.
2. Jayshree Suresh, “Entrepreneurial Development”, Margham Publications, 2011.

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**Semester III**  
**(2018 – 2021)**

**Value Based Course – I: Computerized Accounting Lab (18UCPV3P)**

**(For those who join from June 2018 and afterwards)**

<b>Credit</b>	<b>: 1</b>	<b>Int.Marks</b>	<b>: 40</b>
<b>Hours/Week</b>	<b>: 2</b>	<b>Ext.Marks</b>	<b>: 60</b>
<b>Duration</b>	<b>: 30 hrs</b>	<b>Max.Marks</b>	<b>: 100</b>

**Course Objectives:**

- To gain a basic knowledge about computerized accounts.
- To know the practical knowledge in accounting.
- To give an opportunity to learn the accounts through tally.

**Course Outcomes:**

1. Ability to create the company with tally vault password and security control.
2. Understand the responsibility of system Administrated in a company.
3. Develop the skill for maintaining the accounts in the system up to the preparation of final accounts.

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**List of Program**

1. Creating a new company with tally vault password.
2. Creating a new company with security control.
3. Group creation – Primary and sub groups.
4. Group creation - Single and multiple mode.
5. Creating Ledger accounts - Single and multiple mode.
6. Voucher entry.
7. Preparing ledger account.
8. Trading, profit & loss account.
9. Preparing monthly report.
10. Preparing balance sheet.

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**Semester IV**  
**(2018 – 2021)**

**Core Course – IX: Introduction to DBMS (18UCPC41)**  
**(For those who join from June 2018 and afterwards)**

<b>Credits</b>	<b>: 5</b>	<b>Int.Marks</b>	<b>: 25</b>
<b>Hours/Week</b>	<b>: 5</b>	<b>Ext.Marks</b>	<b>: 75</b>
<b>Duration</b>	<b>: 75 hrs</b>	<b>Max.Marks</b>	<b>: 100</b>

**Course Objectives:**

- To impart knowledge about DBMS.
- To gain a basic knowledge about DBMS.
- To know the operations of DBMS.
- To give an opportunity to learn the DBMS Software.

**Course Outcomes:**

1. Define the terminology, features, classifications, and characteristics embodied in database systems.
2. Analyze information storage problem and derive information model expressed in the form of an entity relation diagram and other optional analysis forms.
3. Demonstrate an understanding of the relational data model.
4. Transform information model into a relational database schema and to use a data definition language and/or utilities to implement the schema using a DBMS.
5. Formulate, using relational algebra, solutions to a broad range of query problems.
6. Formulate, using SQL, solutions to a broad range of query and data update problems.
7. Understanding of normalization theory and apply such knowledge to the normalization of acquire database.

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**UNIT I**

**(15 hrs)**

Introduction – Quality of information – Characteristics of data in a data base- Data base model – E-R Model – Integrity rules – Codd's rules.

**UNIT II**

**(15 hrs)**

Introduction to SQL – SQL Data types – Data Definition Language – Data Manipulation Language – Data Control Language – SQL Operators – Sub queries – Joins and unions – Aggregate function – Types of data base keys.

**UNIT III**

**(15 hrs)**

Introduction to normalization – First Normal Form – Second Normal Form – Third Normal Form – Boyce Codd Normal Form – Fourth Normal Form – Fifth Normal Form.

File Basic – Operations of file - File storage organization – Sequential file organization – Storage media – File Structure.

**UNIT IV****(15 hrs)**

If-Then statement – If-Then-Else statement – If-Then-Else If statement -Unconditional statement – For Loop statement – While statement.

**UNIT V****(15 hrs)**

PL\SQL Introduction – PL\SQL Blocks – PL\SQL Architecture – PL \ SQL Data types – Cursor – Function – Procedure & packages – Triggers – Exception handling.

**Text Book:**

1. Alexis Leon and Mathews Leon,“Data Base Management System”, Vikas Publishing house, 2003.

Unit	Chapters	Section	Page No
I	1	-	1, 3 - 4
	5	-	99,102 - 115
	7	-	160,162 - 168
	9	-	196 - 216
II	7	-	162 - 163
	12	-	273 - 276
	13	-	291 - 299
	14	-	301 - 310
	17	-	366 - 376
	21	-	413 - 427
III	3	-	41 - 55
	11	-	243 - 256
	27	-	500 - 501
IV	46	-	947 - 954
V	25	-	485 - 491
	46	-	933 - 936, 938 - 943, 949 - 951, 954 - 956, 970 - 976

**Reference Books:**

1. Sileberschatz, Korth and Sudarshan,“Data Base System Concepts”, Mc Grew Hills Higher Education ,2003.
2. Atul Kahate,“Introduction to Data Base Management System”, Pearson Education,2004.

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**Semester IV**

**(2018 – 2021)**

**Core Course – X: DBMS Lab (18UCPC4P)**

**(For those who join from June 2018 and afterwards)**

<b>Credits</b>	<b>: 3</b>	<b>Int.Marks</b>	<b>: 40</b>
<b>Hours/Week</b>	<b>: 6</b>	<b>Ext.Marks</b>	<b>: 60</b>
<b>Duration</b>	<b>: 90 hrs</b>	<b>Max.Marks</b>	<b>: 100</b>

**Course Objectives:**

- To gain a basic knowledge about DBMS.
- To give a good formal foundation on relational model of data.
- To present the concepts and techniques related to query processing by SQL engines.
- To retrieve information from database.
- To create user interfaces and generate reports.

**Course Outcomes:**

1. Understand DBMS concepts, data models and Architecture.
2. Use SQL for database management.
3. Understand ER concepts and ER mapping for relational model.
4. Apply the concepts of relational algebra and calculus.
5. Apply normalization process to construct the data base.

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**List of Program**

**(a)SQL PROGRAM:**

1. Route table
2. Ticket table
3. Employee table
4. Ticket header
5. Student details

**(b) PL/SQL PROGRAM:**

6. Arithmetic calculation
7. Basic pay calculation
8. Student mark calculation
9. Biggest & smallest of 3 numbers
10. Factorial number
11. Sum of digits
12. Telephone bill calculation
13. Stock details
14. Student mark statement using cursor
15. Employee details using cursor

16. Natural number
17. Perfect number
18. Even number calculation
19. Electricity bill calculation
20. Palindrome calculation
21. Reversing the number

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**Semester IV**

**(2018 – 2021)**

**Core Course - XI: Advanced Accountancy – III (18UCPC42)**

**(For those who join from June 2018 and afterwards)**

**Credits : 6**

**Hours/Week : 6**

**Duration : 90 hrs**

**Int. Marks : 25**

**Ext. Marks : 75**

**Max. Marks : 100**

**Course Objectives:**

- To know the fundamentals of partnership accounting.
- To gain knowledge in preparing accounts on admission, retirement and death of a partner.
- To know the valuation of goodwill and its accounting treatment.
- To know the procedures of dissolution of business and piecemeal distribution of proceeds.

**Course Outcomes:**

1. Understand the concepts of partnership deed.
2. Gain knowledge to prepare journal entries for the formation of partnership deed.
3. Know the valuation of goodwill and its accounting treatment.
4. Understand the method of maintaining partners capital account.
5. Get analytical thinking related to distributing profit / loss in partnership.
6. Know the procedures for dissolution of partnership.
7. Learn the procedure of amalgamation of partnership firm.
8. Understand the methods of piece-meal distribution.

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**UNIT I**

**(18 hrs)**

Partnership – Definition – Provisions relating to partnership accounting – Partners capital and current accounts – Fixed capital and fluctuating capital – Appropriation of profits – Past adjustments – Profit and loss adjustment account – Guarantees of profit to a partner.

**UNIT II**

**(18 hrs)**

Admission of partners – Treatment of goodwill – Calculation of sacrificing ratio – Revaluation of assets and liabilities – Accumulated profit, losses and reserves – Retirement of partners – Gaining ratio – Transfer of balances due to retired partner – Purchase of retiring partner's share by the remaining partners.

**UNIT III**

**(18 hrs)**

Death of a partner – Joint life policy – Accounting treatment of joint life policy – Settlement of amount due to legal representatives of deceased partner – Amalgamation of partnership firms – Reason for amalgamation of firms – Accounting treatment in the books of amalgamating firms.

**UNIT IV**

**(18 hrs)**



Dissolution of partnership firm – Realisation account – Realisation Vs Revaluation account – Accounting treatment for dissolution – Insolvency of a partner – Fixed capital and fluctuating capital – Insolvency of more than one partner – Garner Vs. Murray case – Insolvency of all partners.

## UNIT V

(18 hrs)

Piece-meal distribution – Basis for distribution – Surplus capital method or proportionate capital method – Maximum loss method or maximum possible loss – Sale to a company – Calculation of purchase consideration – Methods – Net asset method – Net payment method – Distribution of purchase price – Accounting treatment for sale to a company.

**Note : Theory-20%, Problems – 80%**

### Text Book:

1. R.S.N.Pillai, Bagavathi, S.Uma, “Fundamental of Advanced Accounting Volume - I”, S.Chand & Company Ltd, 2016.

Unit	Chapters	Section	Page No.
I	25	-	757 – 789
II	26 – 27	-	790 – 857
III	27 – 28	-	857 – 893
IV	29	-	911 – 940
V	29	-	941 – 967
	28	-	894 – 910

### Reference Books:

2. R. L. Gupta, M. Radhaswamy, “ Advanced Accountancy”, Sultan Chand and Sons, 2012.
3. S.P.Jain, K.L. Narang, “Advanced Accountancy”, Kalyani Publishers, 2013.
4. T.S.Reddy and A.Murthy, “Advanced Accountancy”, Margam Publications, 2016.

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**Semester IV**  
**(2018 – 2021)**

**Core Course - XII: Accounting for Managerial Decisions (18UCPC43)**

**(For those who join from June 2018 and afterwards)**

<b>Credits</b>	<b>: 5</b>	<b>Int.Marks</b>	<b>: 25</b>
<b>Hours/Week</b>	<b>: 5</b>	<b>Ext.Marks</b>	<b>: 75</b>
<b>Duration</b>	<b>: 75 hrs</b>	<b>Max.Marks</b>	<b>: 100</b>

**Course Objectives:**

- To introduce the fundamentals of management accounting.
- To provide the necessary information for management decision making.
- To familiarize with the presentation of the business information in nutshell.
- To Aid the planning of annual operation and evaluate the performance of Managers.

**Course Outcomes:**

1. Understand the cost, management accounting techniques for evaluation, analysis and application in managerial decision making.
2. Apply the managerial accounting concept.
3. Evaluate complex idea and tolerate ambiguity in managerial and organizational problem solving.
4. Explain the three primary purposes of management accounting namely, product costing, decision making and cost control.
5. Compare traditional and contemporary costing approaches for the stated purposes.
6. Develop and apply standards and budget for planning and controlling purposes.
7. Present and critically analyse information pertaining to accounting, management, ethical and social issues to assist management decisions.

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**UNIT I** **(15 hrs)**

Management accounting - Scope - Objectives - Management accounting vs. financial accounting - Management accounting vs. cost accounting - Analysis and interpretation of financial statements - Common size statements - Comparative statements - Trend analysis.

**UNIT II** **(15 hrs)**

Ratio analysis - Meaning - Classification of ratios - Solvency ratios - Short term solvency ratios and long term solvency ratios - Turnover ratios - Combined ratios - Advantage - Limitations of ratio analysis.

**UNIT III** **(15 hrs)**

Funds flow and cash flow statements - Importance - Steps in preparation of fund flow Statement – Statement of schedule of changes in working capital - Cash flow statement - Steps in preparation of cash flow statement - Flow of cash due to operation - Managerial uses.

**UNIT IV****(15 hrs)**

Marginal costing – Contribution - Break even analysis - Cost volume profit analysis - Profit volume ratio – Margin of safety - Applications of marginal costing in practical situation - Total cost techniques – Absorption costing – Difference between marginal costing and absorption costing (Simple problems only).

**UNIT V****(15 hrs)**

Budgets – Definition – Forecast and budget – objectives of budget - Budgetary control - Advantages – Limitations - Preparation of production budget - Sales budget - Flexible budget - Cash budget - Master budget (Simple problems only).

**Text Book:**

1. R.S.N.Pillai and V. Bagavathi, “Management Accounting”, S.Chand and sons, 2015.

<b>Unit</b>	<b>Chapters</b>	<b>Section</b>	<b>Page No.</b>
I	1	-	12 – 24
	2	-	41 – 51
II	3	-	55 – 104
III	4	-	176 – 249
	5	-	262 – 312
IV	7	-	362 – 433
V	10	-	564 – 590

**Reference Books:**

1. P. K. Jain and M. Y. Khan, “Management Accounting”, Tata Mcgraw - Hill Publishing Company Limited, 2002.
2. I.M. Pandey, “Management Accounting”, Vikas Publishing House Pvt. Ltd, 2004.
3. Jawaharlal, “Advanced Management Accounting”, S.Chand and Company Ltd, 2003.

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**Semester IV**  
**(2018 – 2021)**

**Allied Course - IV: Mathematical Applications in Business (18UCPA41)**

**(For those who join from June 2018 and afterwards)**

<b>Credits</b>	<b>: 3</b>	<b>Int.Marks</b>	<b>: 25</b>
<b>Hours/Week</b>	<b>: 4</b>	<b>Ext.Marks</b>	<b>: 75</b>
<b>Duration</b>	<b>: 60 hrs</b>	<b>Max.Marks</b>	<b>: 100</b>

**Course Objectives:**

- To learn basis of Mathematics and its application in business.
- To know how to simplify the mathematical calculations by using indices and logarithm.
- To facilitate students with mathematical knowledge in facing the competitive examinations successfully.

**Course outcomes:**

1. Solving problems in the language of sets and perform set operations and ability to apply the fundamental principle of counting.
2. Simplify the mathematical calculation by using indices and logarithms.
3. Acquire knowledge to analyse and problem in the area of business of simple interest, compound interest, depreciation and discounting of a bill.
4. Gain understanding in calculating calculus, matrices.
5. Gain mathematical knowledge in facing the competitive examination successfully.

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**UNIT I**

**(12 hrs)**

Element of set theory – Definition –Types of sets – Set operations – Intersection of sets – Union of sets – Difference of two sets – Complement of set - De-Morgan’s law – Venn diagram.

**UNIT II**

**(12 hrs)**

Indices – Positive – Negative - Fractional – Operation with power function - Logarithms – Laws of logarithm – Common logarithm - Natural logarithm.

**UNIT III**

**(12 hrs)**

Commercial arithmetic – Simple and Compound Interest – Depreciation – Present worth – Discounting of a bill – Face value of bills – Banker’s discount – Banker’s gain.

**UNIT IV**

**(12 hrs)**

Calculus - Differentiation –Rules – Power rule – Sum rule – Difference rule – Quotient rule - Maxima and Minima – Differentiation Applications in Business [Simple problems only]

**UNIT V****(12 hrs)**

Matrices – Types – Addition of matrices – Subtraction of matrices – Multiplication of matrices – Determinant of matrices – Transpose of matrices – Matrix inversion - Linear equation solving matrix – Rank of matrix – Matrix Applications in Business.

**Text Book:**

1. M.Manoharan and C.Elango, “Business Mathematics”, Palani Paramount Publication, 2009.

<b>Unit</b>	<b>Chapters</b>	<b>Section</b>	<b>Page No.</b>
I	1	1.0, 1.1, 1.6-1.12, 1.19	14-45
II	2	2.1-2.8	53-65
	3	3.1, 3.2, 3.2.1, 3.3, 3.4.1-3.4.4, 3.6	93-118
III	4	4.1, 4.1.1, 4.1.2, 4.4, 4.6, 4.6.3-4.6.7, 4.7	121-183
IV	5	5.0, 5.2.1-5.2.8	189-217
	6	6.1,6.2	257-277
V	13	8.1, 8.1.1	591-631

**Reference Books:**

1. P.R.Vital, “Business Mathematics and Statistics”, Margham Publication, 2012.
2. D.C.Sanchetti and V.K.Kapoor, “Business Mathematics”, Sultan Chand and Sons, 2014.

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**Semester IV**

**(2018 – 2021)**

**Optional/ Elective Course I: Consumer Affairs (18UBAO41)**

**(For those who join from June 2018 and afterwards)**

**Credits : 3**

**Int. Marks : 25**

**Hours/Week : 4**

**Ext. Marks : 75**

**Duration : 60 Hrs**

**Max. Marks : 100**

**Course Objectives:**

- To familiarize the learners with their rights and responsibilities as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights.
- To provide an understanding of the procedure of redress of consumer complaints, and the role of different agencies in establishing product and service standards.
- To enable the learners to comprehend the business firms' interface with consumers and the consumer related regulatory and business environment.

**Course Outcomes:**

1. The learners know about the need for consumer protection and the areas covered by consumer protection law
2. Learners will have a clear idea on legislative controls on unconscionable conduct, misleading or deceptive conduct, false or misleading representations and other unfair practices
3. The learners know the legal obligations of a supplier of goods or services
4. The learners know the obligations of manufacturers and the rights of consumers to compensation
5. The learners know the bodies available to protect the rights of the consumer and discuss their operations.

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**UNIT I**

**(12 hrs)**

Consumer – meaning, Consumer and markets – Whole sale, Retail and Online markets  
concept of price – Retail price including Maximum Retail Price (MRP) with Goods and Service Tax (GST)

Consumer problems – Consumer Complaints – defect in goods, spurious goods, deficiency service – unfair trade practices – Restrictive trade practices.

**UNIT II**

**(12 hrs)**

Consumer Rights and UN Guidelines on Consumer Protection – Consumer Protection Act, 1996, Consumer Protection Bill 2018.

Consumer Protection Council – Objectives – Dispute Redressal forums – Central, State and District lands – Composition, Powers and Jurisdiction.

**UNIT III**

**(12 hrs)**

Grievance Redressal Mechanism under the Indian Consumer Protection Law : Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy available; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties.

Recent Cases decided under Consumer Protection law by Supreme Court/National Commission.

**UNIT IV (12 hrs)**

Role of Industry Regulators in Consumer Protection: Banking: RBI and Banking Ombudsman - Insurance: IRDA and Insurance Ombudsman - Telecommunication: TRAI - Food Products: FSSAI - Electricity Supply: Electricity Regulatory Commission - Real Estate Regulatory Authority

**UNIT V (12 hrs)**

Contemporary Issues in Consumer Affairs: Consumer Movement in India: Evolution of Consumer Movement in India. Interest of consumer and Misleading Advertisements, National Consumer Helpline and Product testing.

Quality and Standardization: Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance.

**Text Books:**

1. "The Consumer Protection Act, 1986", Universal Law Publishing, New Delhi, 2017.
2. Dr. Francis Cherunilam, "Business Environment: Text and Cases", Himalaya Publishing House, Mumbai, 26<sup>th</sup> Revised Edition, 2017.
3. Swarup C. Sahoo and Suresh C. Das, "Insurance Management: Text and Cases", Himalaya Publishing House, Mumbai, 2<sup>nd</sup> Revised Edition, 2017.

Unit	Text Book No.	Chapter	Section	Page No.
I	1	1 & 2	-	3 - 14
II	2	10	-	188 - 206
III	1	3	-	14 - 36
IV	3	25 & 27	-	220 - 229, 244 - 249
V	1	4	-	40 - 54

**Reference Books:**

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi, "Consumer Affairs" - Universities Press, 2007
2. Choudhary, Ram Naresh Prasad, "Consumer Protection Law Provisions and Procedure" - Deep Publications Pvt Ltd, 2005.
3. G. Ganesan and M. Sumat, "Globalisation and Consumerism", - Regal Publications, 2012.
4. Rajyalaxmi Rao, "Consumer is King", - Universal Law Publishing Company, 2012.

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**Semester IV**

**(2018 – 2021)**

**Major Elective Course – II: Banking Theory (18UCPO42)**

**(For those who join from June 2018 and afterwards)**

**Credits : 3**

**Hours/Week : 4**

**Duration : 60 hrs**

**Int.Marks : 25**

**Ext.Marks : 75**

**Max.Marks : 100**

**Course Objectives:**

- To gain basic knowledge about banking.
- To impart knowledge about modern banking concept.
- To familiarize with the E-Banking systems.

**Course Outcomes:**

1. Describe the basic concepts and theories of banking.
  2. Understand the meaning and evolution of banking theory.
  3. Evaluate the functions of commercial banks and RBI.
  4. Demonstrate the procedure of negotiable instruments.
  5. Evaluate the duties and responsibilities of banker.
- 

**UNIT I**

**(12 hrs)**

Introduction – Definition of banking – Banker and customer relationship - Functions of commercial banks and RBI – Types of deposits – Current deposit account – Savings deposit account – Recurring deposit – Others deposits.

**UNIT II**

**(12 hrs)**

Negotiable instruments – Types of Negotiable instruments - Features of promissory note – Bill of exchange – Cheque – Crossing – Types of crossing - Endorsement – Kinds of endorsement – Rules – Types – Features.

**UNIT III**

**(12 hrs)**

Paying banker and collecting banker – Responsibilities - Statutory protection Duties of Paying and collecting banker –Negligence - Payment-in-due course - Holder-in-due course.

**UNIT IV**

**(12 hrs)**

Bank lending –Principles of lending – Types of bank lending including educational loan- Credit control measures by reserve bank of India – Repo rate – Reverse repo rate- Statutory liquidity ratio – Cash liquidity ratio.



**UNIT V****(12 hrs)**

E-banking – Meaning - Mode of execution – Core banking - Net banking - Mobile banking – ATM and cash dispensary system - Electronic payment system – EFT - RTGS – NEFT- SWEFT.

**Text Book:**

1. Gordon and Natarajan,“Banking theory law and practices”, Himalayan publishing house,2017.

<b>Unit</b>	<b>Chapters</b>	<b>Section</b>	<b>Page No</b>
I	1	-	1 - 24
	2	-	28 - 46
II	5	-	73 - 76
	6	-	82 - 96
	8-9	-	104 - 124
III	11 – 12	-	131 - 158
IV	14	-	167 - 174
	33	-	405 - 429
V	37	-	467 - 486

**Reference Books:**

1. P.K.Srivastava,“Banking theory and practices” , Himalayan publishing house, 2000.
2. Sundaram and Varshney,“Banking theory law and practices”, Sultan Chand and sons,2002.

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**Semester V**  
**(2018 – 2021)**

**Core Course - XIII: Advanced Accountancy - IV (18UCPC51)**

**(For those who join from June 2018 and afterwards)**

<b>Credits</b>	<b>: 5</b>	<b>Int.Marks</b>	<b>: 25</b>
<b>Hours/Week</b>	<b>: 5</b>	<b>Ext.Marks</b>	<b>: 75</b>
<b>Duration</b>	<b>: 75 hrs</b>	<b>Max.Marks</b>	<b>: 100</b>

**Course Objectives:**

- To know the accounting procedures for issue of shares and debentures.
- To know the different methods of valuation of goodwill and shares.
- To understand the terms of amalgamation, absorption, internal and external reconstruction.

**Course outcomes:**

1. Gain knowledge on different types of shares and its accounting procedures.
  2. Ability to understand the debenture and its accounting procedure.
  3. Understanding the procedure for underwriting of shares and debentures.
  4. Learn the different methods of valuation of goodwill.
  5. Familiarity with the final accounts of joint stock company.
  6. Understand the procedure for Amalgamation and absorption of Joint Stock Company.
  7. Gain the knowledge on internal and external reconstruction of Joint Stock Company.
- 

**UNIT I**

**(15 hrs)**

Shares - Definition - Types of shares - Issue of shares - Accounting procedure for issue of equity and preference shares at par, at discount and at premium - Calls in advance - Calls in arrears - Forfeiture and reissue – Redemption of preference Shares.

**UNIT II**

**(15 hrs)**

Debenture – Definition - Issue of debenture - Accounting procedure - Redemption of Debenture – Methods of redemption – Redemption out of profit – Redemption out of capital – Redemption out of provision – Redemption out of conversion - Purchase of own debenture - Ex-interest and cum interest.

**UNIT III**

**(15 hrs)**

Underwriting of shares and debentures – Types of underwriting – Complete underwriting – Partial underwriting - - Firm underwriting - Marked and unmarked applications - Acquisition of business - Profit prior to incorporation - Final accounts of Joint stock company.

**UNIT IV****(15 hrs)**

Valuation of goodwill – Methods of evaluating goodwill - Simple profit - Average profit - Super profit – Sliding scale valuation of super profit – Capitalisation of profit – Capitalisation of super profit – Capitalisation of average profit - Annuity – Valuation of shares - Net assets – Yield - Earning capacity valuation – Fair value method.

**UNIT V****(15 hrs)**

Amalgamation, absorption, reconstruction (internal and external) of joint stock companies – Purchase consideration – Lumpsum method – Net asset method – Net payment - Capital reduction – Liquidation - Statement of affairs - Deficiency account - Liquidator’s final statement of accounts.

**Note : Theory-20%, Problems – 80%**

**Text Book:**

1. R.S.N.Pillai & V.Bagavathy, “Advanced Accountancy”, S.Chand and sons, 2013.

Unit	Chapters	Section	Page No.
I	1 – 2	-	1- 87
II	4	-	131-184
III	5	-	185-249
IV	9	-	528-581
V	7	-	336- 472
	8	-	573-572

**Reference Books:**

1. S.P.Jain, K.L.Narang, “Advanced Accountancy”, Kalyani Publishers, 2014.
2. T.S.Reddy and Dr A.Murthy, “Corporate Accounting”, Sultan Chand and Sons, 2017.

**Sri Kaliswari College (Autonomous), Sivakasi**

**Department of Commerce(CA)**

**UG Programme - B.Com(CA)**

**Semester V**

**(2018 - 2021)**

**Core Course – XIV: Income Tax – I (18UCPC52)**

**(For those who join from June 2018 and afterwards)**

**Credits : 5**

**Int.Marks : 25**

**Hours/Week : 5**

**Ext.Marks : 75**

**Duration : 75 hrs**

**Max.Marks : 100**

**Course Objectives:**

- To gain a basic knowledge in income tax.
- To know the provisions and recent amendments in Income tax Act.
- To know about the computation procedures applicable for the different types of persons.

**Course Outcomes:**

1. Identify the ways and means of how the government procures necessary revenues from direct taxes.
  2. Understand thoroughly the residential status of a person for tax implication.
  3. Increase an awareness of the various benefits available to working class from employer.
  4. Understand the privileges available through paying taxes.
  5. Gain knowledge on tax implication of business and professional income.
  6. Understand the various aspects of dealing the capital gain income.
  7. Enables to bifurcate the different sources of income for tax calculation.
- 

**UNIT I**

**(15 hrs)**

Income tax – Income tax Act 1961 – Definitions – Income – Assessment – Assessment year – Previous year – Resident – Ordinary resident – Not ordinary resident – Nonresident - Incidence of tax for Ordinary resident, Not ordinary resident and Nonresident - Exempted incomes u/s 10.

**UNIT II**

**(15 hrs)**

Salary income – Computation of taxable income from salary – Meaning of salary - different terms of salary – Characteristics of salary – Basis of chargeability – Different forms of salary – Advance salary – Allowances – Perquisites – Perquisites Taxable for specified and unspecified employees – Provident fund and its types.

**UNIT III****(15 hrs)**

House property income – Computation of taxable income from House property – Meaning of house property income – Calculation of gross annual value – Net annual value – Standard deduction u/s 24 – Unrealized rent – Vacancy period calculation – Self-occupied house – Let out house – Deemed to be let out house.

**UNIT IV****(15 hrs)**

Business and professional Income – Computation of taxable income from Profits and gains from business and profession – Meaning of business and profession – Methods of accounting – Expenses expressly allowed – Allowed losses – Expenses expressly disallowed - Income and gain disallowed - Treatment of under-valuation and over-valuation of stock – Income from profession.

**UNIT V****(15 hrs)**

Capital gain income and income from other sources – Computation of Taxable income from capital gains – Meaning of capital assets – Short term assets and short-term gain – Long-term assets and long-term gain – Cost of acquisition and improvement – Cost of inflation index – Capital gains exempted u/s 10 – Computation of income under income from other sources – Tax treatment of various casual income.

**Text Book:**

1. Dr.H.C.Mehrotra and Dr.S.Goyal,“Income tax law and practice”, Sathiya bhawan Publications, (Current year’s edition ).

<b>Unit</b>	<b>Chapters</b>	<b>Section</b>	<b>Page No.</b>
I	1	-	1- 3,7,8
	2 – 3	-	15-62
II	4 – 5	-	63-143
III	6	-	144- 186
IV	7	-	187- 264
V	9 – 10	-	293- 381

**Reference Books:**

1. Dr.N.Harikaran, “Income tax law and practices”, Vijay Nicole imprints private limited, ( Current year’s edition ).
2. Mr.V. P.Gaur and D.B. Narang, “ Income tax law and practice”, Kalyani Publications, (Current year’s edition).

**Sri Kaliswari College (Autonomous), Sivakasi**

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**Semester V**

**(2018 – 2021)**

**Core Course - XVI: Visual Basic Programming Lab (18UCPC5P)**

**(For those who join from June 2018 and afterwards)**

<b>Credits</b>	<b>: 3</b>	<b>Int.Marks</b>	<b>: 40</b>
<b>Hours/Week</b>	<b>: 5</b>	<b>Ext.Marks</b>	<b>: 60</b>
<b>Duration</b>	<b>: 75 hrs</b>	<b>Max.Marks</b>	<b>: 100</b>

**Course Objectives:**

- To absorb and review the basics of visual program.
- To apply visual programming to software development by designing projects with menus and submenus.
- To use visual programming environment to create simple visual applications.
- To demonstrate fundamental skills in utilizing the tools of a visual environment in terms of the set of available command, menus and toolbars.
- To implement sequence, selection and iteration in constructing the design of solution.
- To able to analyses program coding and express in the form of event driven environment.

**Course Outcomes:**

1. Absorb and review the basics of visual program.
2. Apply visual programming to software development by designing projects with menus and submenus.
3. Use visual programming environment to create simple visual applications.
4. Demonstrate fundamental skills in utilizing the tools of a visual environment in terms of the set of available command, menus and toolbars.
5. Implement sequence, selection and iteration in constructing the design of solution.

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**List of Program**

1. Simple calculator
2. Picture animation
3. Color mixing
4. File operation
5. Load picture
6. Series of number
7. Menu creation
8. Rocket launching
9. Increasing font size
10. Electricity bill using DAO
11. Student mark statement using DAO control
12. Control array
13. Login page creation
14. Calculation using ADO control
15. Program using MDI

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**Semester V**

**(2018 – 2021)**

**Core Course - XV: Visual Basic Programming (18UCPC53)**

**(For those who join from June 2018 and afterwards)**

**Credits : 5**

**Hours/Week : 5**

**Duration : 75 hrs**

**Int.Marks : 25**

**Ext.Marks : 75**

**Max.Marks : 100**

**Course Objectives:**

- To gain a basic knowledge about visual basic.
- To know the operations of visual basic.
- To give an opportunity to learn the visual basic software.
- To impart a knowledge about visual basic.

**Course Outcomes:**

1. Design, create, build and debug visual basic applications.
2. Explore visual basic Integrated Development Environment (IDE).
3. Implement syntax rules in visual basic programs.
4. Gain familiarity with basic variables and data types used in program development.
5. Develop to apply decision structures for determining different operations.
6. Develop skills in windows applications using forms, controls and events.
7. Develop knowledge in application projects.

**UNIT I**

**(15 hrs)**

Introduction & file handling – VB overview -VB environment - Data types - Event driven programming - Forms - Procedures- File - File handling commands - File handling function - Sequential file - Error handling.

**UNIT II**

**(15 hrs)**

Tool box & menu creation – Text box - Command button - Rich text box - Radio button - Check box - Label box - Image control- Picture control - Timer control - Combo box - Frame tool - Pointer - Common dialog box- Menu creation – Adding menu commands- Adding sub menus – Adding codes to menus.

**UNIT III**

**(15 hrs)**

Control structure – Making decision - If statement – Combining condition in an if then – Block if then – Combining if then with loops - Nested if statement - Select case - Determinant loop - While loop - Do. . While loop - Goto statement.

**UNIT IV****(15 hrs)**

Functions & database – Function - String function - Like function - RND function - Numeric function - Date function - Time function – Using message box function – Using input box function-Data base - Data access object - Data report - ADODC.

**UNIT V****(15 hrs)**

MDI and active – Multiple document interface application (MDI) features – Loading MDI form – Window menu and arrange method - Active form property - User control - Properties - Activex document - Activex DLL vs Activex EXE .

**Text Book:**

1.Gary Cornell, “Visual Basic 6 from the Ground Up”, Tata McGraw Hill Publisher,2003.

Unit	Chapters	Section	Page No.
I	1	-	2 - 3,4 -15
	5	-	155 – 159
	3	-	99 - 100,94 – 96
	18	-	676 - 678,678 - 680,681 - 685
	12	-	451 – 452
II	4	-	119 - 122,108 – 112
	6	-	209 – 211
	14	-	499 - 503,503 - 504,508 - 512,497 - 499,512 - 514,542 - 550
	4	-	122 - 124,117 – 119
	11	-	404 – 406
III	7	-	242,251,249,220 - 228,239,253
IV	8	-	256,270,271,285,288,289
	4	-	125 – 128
	5	-	189 – 191
	22	-	806 - 840,818
V	14	-	550 - 551,
	23	-	842 - 843,845 – 847
	22	-	769

**Reference Books:**

1. Noel Jerke ,”The Complete Reference VB 6”, Tata McGraw Hill Publisher,2003.
2. N.Krishnan and N.Saravanan ,”Visual Basic 6.0 in 30 Days”, Scitech Publishers,2013.



**Sri Kaliswari College (Autonomous), Sivakasi**

**Department of Commerce (CA)**

**UG Programme – B.Com (CA)**

**Semester V**

**(2018 – 2021)**

**Major Elective Course - II: Mercantile Law (18UCPO51)**

**(For those who join from June 2018 and afterwards)**

**Credits : 3**

**Hours/Week : 4**

**Duration : 60 hrs**

**Int.Marks : 25**

**Ext.Marks : 75**

**Max.Marks : 100**

**Course Objectives:**

- To enrich the knowledge in commercial laws.
- To understand the practical applications of law.
- To be familiar with the contract Act and its activities.

**Course Outcomes:**

1. Review the relationships of ethics and law in business relevant legal terms in business.
2. Provide the brief idea about the frame work of Indian business law.
3. Familiarize to provide the students with case law studies related to business laws.
4. Describe the uniform commercial code and domestic sales and lease contracts, title risk and insurable interest.
5. Create an awareness of the incompleteness of law and the continuous state of development of legal principles.

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**UNIT I**

**(12 hrs)**

Introduction – Law – Nature of mercantile law – Objects – Law of contract – Indian contract Act 1872 – Definition – Essential elements of contract – Classification of contract – Offer and acceptance – Communication and revocation of offer and acceptance – Consideration.

**UNIT II**

**(12 hrs)**

Capacity of parties – Consent – Coercion – Undue influence – Misrepresentation – Fraud – Mistake – Legality of objects - Performance of contract – Discharge of contract – Breach – Remedies for breach of contract – Damages – Quasi contract.

**UNIT III**

**(12 hrs)**

Indemnity and guarantee – Contract of indemnity – Contract of guarantee – Kinds of guarantee – Rights and discharge of surety.

**UNIT IV****(12 hrs)**

Bailment – Classification of bailment – Rights and duties of bailor and bailee – Finder of goods – Termination

**UNIT V****(12 hrs)**

Contract of agency – Definition – Creation of agency – Rights and duties of agent and principal – Delegation of authority – Termination of agency.

**Textbook:**

1. N.D.Kapoor, “Elements of Mercantile Law”, Sultan Chand and Sons,2000.

Unit	Chapters	Section	Page No.
I	Part-I -1	-	5 – 16
	2 – 3	-	17 – 46
II	4	-	47 – 56
	5	-	57 – 78
	6	-	78 - 92
III	Part-II -1	-	157 – 174
IV	2	-	175 – 190
V	3	-	191 – 221

**Reference Books:**

1. M.C.Kuchhal, “Business Law”, Vikas Publishing House Pvt Ltd,1999.
2. M.C.Shukla, “Mercantile Law”, S.Chand and Sons,2002.
3. K.R.Bulchandani, “Business Law”, Himalaya Publishing House,2001.
4. P.P.S.Gogna, “Mercantile Law”, S.Chand and Sons,2002.
5. P.P.S.Gogna, “Principles of Business Law”, Himalaya Publishing House,2001.

**Sri Kaliswari College (Autonomous), Sivakasi**

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**Semester V**

**(2018 – 2021)**

**Major Elective Course – II: Marketing Management (18UCPO52)**

**(For those who join from June 2018 and afterwards)**

<b>Credits</b>	<b>: 3</b>	<b>Int.Marks</b>	<b>: 25</b>
<b>Hours/Week</b>	<b>: 4</b>	<b>Ext.Marks</b>	<b>: 75</b>
<b>Duration</b>	<b>: 60 hrs</b>	<b>Max.Marks</b>	<b>: 100</b>

**Course Objectives:**

- To introduce the fundamental concepts and theories in marketing.
- To understand the various terms used in marketing process.
- To gain knowledge about product, pricing system, channels of distribution and advertising.
- To assist the students in marketing decision making.

**Course Outcomes:**

1. Create a business plan, including business feasibility assessment and financial analysis projections, for an innovative new business, product or service.
2. Analyse marketing problems and provide solutions based on a critical examination of marketing information.
3. Gain knowledge of social, legal, ethical and technological forces on marketing decision-making.
4. Design a marketing research study that will act as a key resource in the development of a marketing plan.
5. Develop self leadership strategies to enhance personal and professional effectiveness.

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**UNIT I**

**(12 hrs)**

Marketing – Meaning and definition of Marketing – Nature –Scope –Concepts – Functions –Market Vs. Marketing – Selling Vs. Marketing – Market segmentation – Marketing mix – Marketing management and its functions – Marketing in India.

**UNIT II**

**(12 hrs)**

Product – Meaning and definition of a Product – Marketing characteristics of a product – Classification of goods or products – Product mix – Dimension of products mix – Planning – Reason for product failure - Modification – Diversification and simplification – Elimination – New product development.

**UNIT III**

**(12 hrs)**

Pricing – Meaning – Objectives – Factors influencing pricing decisions – Process of price determination of a product – Kinds of pricing – Basic pricing policies – Resale price maintenance – Pricing of new products.

**UNIT IV****(12 hrs)**

Channels of distribution – Meaning – Functions – Factors to be considered in channels selection – Types of channel of distribution – Middlemen – Agent Middlemen Vs. Merchant.

**UNIT V****(12 hrs)**

Promotional Methods – Advertising & Personal selling – Meaning– Objectives – Benefits - Kinds of Advertisings – Advertising copy – Factors to be consider while selling Advertising media and Advertising agency – Publicity – Meaning – Advertising Vs. Publicity.

**Text Book:**

1. Dr.C.B. Gupta and Dr. N. Rajan Nair, “Marketing Management”, Sultan chand and Sons, 2012.

Unit	Chapters	Section	Page No.
I	1	1.2 - 1.3, 1.6, 1.1, 1.6, 1.4	1.6, 1.8, 1.12 - 1.17, 1.4, 1.12 - 1.17, 1.9 - 1.10
	5	5.1,5.8	5.2 - 5.12, 5.16 - 5.19
II	7	7.1, 7.6, 7.3, 7.8	7.4, 7.10 - 7.8, 7.14
	8	8.4, 8.6, 8.1,8.2	8.8 - 8.9, 8.15, 8.2, 8.3 - 8.7
III	9	9.1, 9.3, 9.2, 9.5,	9.4, 9.9 - 9.11, 9.7 - 9.9, 9.15- 9.18
IV	10	10.1- 10.75	10.4 - 10.45
V	12	12.1, 12.3,12.4	12.4, 12.7, 12.8 -12.9
	13	13.1	13.2
	14	14.1	14.2
	15	15.1, 15.7	15.2, 15.12

**Reference Books:**

1. Dr. Vedprakash, “Marketing Management”, Anmol Publication, 2011.
2. Phillip Kotler, “Marketing Management”, Prentice Hall International Publishes, 2012.
3. Dr. Kathiresan and Dr. Radha, “Marketing Management”, Prasanna Publications, 2010.

**Sri Kaliswari College (Autonomous), Sivakasi**

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**Semester V**

**(2018 – 2021)**

**Skill Based Course– II: E– Commerce Lab (18UCPS5P)**

**(For those who join from June 2018 and afterwards)**

<b>Credit</b>	<b>: 1</b>	<b>Int. Marks</b>	<b>: 40</b>
<b>Hours/Week</b>	<b>: 2</b>	<b>Ext. Marks</b>	<b>: 60</b>
<b>Duration</b>	<b>: 30 hrs</b>	<b>Max. Marks</b>	<b>: 100</b>

**Course Objectives:**

- To acquire the basic knowledge of commerce practical.
- To make them to fill the online commerce and computer related forms.

**Course Outcomes:**

1. Gain basic knowledge and skill in internet usage.
2. Ability to analyze real business cases regarding their E- Business strategies.
3. Develop the ability to undertake E- Banking services.

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**List of Program**

1. Designing of forms for office purpose.
2. Filling of E- Returns.
3. Booking of E-Tickets.
4. Creation of E- Mail id.
5. Sending documents through E- Mail.
6. Sending multimedia document through E- Mail
7. Data entry operations.
8. Procedure for website creation
9. EDI forms preparation.
10. Issuing E- Cheques.
11. Opening savings account through internet.
12. Sending of voice mails through internet.
13. E- Shopping procedures.
14. Online recharge procedures.
15. Online support for students project.
16. E- Payment for electricity bill.

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**Semester V**  
**(2018 – 2021)**

**Skill Based Course – III: DeskTop Publishing Lab (18UCPS5Q)**

**(For those who join from June 2018 and afterwards)**

<b>Credit</b>	<b>: 1</b>	<b>Int.Marks</b>	<b>: 40</b>
<b>Hours/Week</b>	<b>: 2</b>	<b>Ext.Marks</b>	<b>: 60</b>
<b>Duration</b>	<b>: 30 hrs</b>	<b>Max.Marks</b>	<b>: 100</b>

**Course Objectives:**

- To develop skills to operate and use DTP application software.
- To enrich the knowledge about publication setup.

**Course Outcomes:**

1. Enrich knowledge about publication setup.
2. Develop skills to operate and use application software.
3. Ability to create job oriented skills.

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**List of Program**

**(a) Corel Draw Exercises:**

1. ID card preparation
2. Visiting card preparation
3. Certificate model
4. Banner designing
5. Wrapper designing
6. Monthly calendar

**(b) Page Maker Exercises:**

7. News paper preparation
8. Master page
9. Table of content

**Sri Kaliswari College (Autonomous), Sivakasi**  
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**Semester VI**  
**(2018 – 2021)**

**Core Course – XVII: Advanced Accountancy - V (18UCPC61)**  
**(For those who join from June 2018 and afterwards)**

<b>Credits</b>	<b>: 5</b>	<b>Int.Marks</b>	<b>: 25</b>
<b>Hours/Week</b>	<b>: 5</b>	<b>Ext.Marks</b>	<b>: 75</b>
<b>Duration</b>	<b>: 75 hrs</b>	<b>Max.Marks</b>	<b>: 100</b>

**Course Objectives:**

- To gain knowledge about holding, banking, insurance companies account, double account and inflation accounting.
- To know the preparation of various companies balance sheet.
- To understand the terms involved in insurance company accounts and to prepare insurance accounts.

**Course Outcomes:**

1. Understand to prepare final account of commercial banks.
2. Absorb to prepare final account of general insurance company and self government.
3. Encourage practice in accounting transactions and events related to investments.
4. Able to differentiate between single and double entry system, to ascertain profit and loss and to prepare opening and closing statements of affairs.
5. Gain understanding to prepare consolidated financial statements as of the date of acquisition and for periods subsequent to the date of acquisition.
6. Gain knowledge in techniques to be applied in single entry system.
7. Describe the conceptual framework of inflation accounting techniques.

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**UNIT I**

**(15 hrs)**

Holding company accounts - Preparation of consolidated balance sheet - Cost of control - Pre-acquisition reserves and profits - Post acquisition profits - Minority interest - Treatment of fictitious assets, goodwill, unrealized profit and contingent liabilities - Revaluation of assets and liabilities.

**UNIT II**

**(15 hrs)**

Banking company account - Legal requirements - Accounting treatment - Income recognition - Asset classification and provisioning for doubtful debts - Provision for taxation - Rebate on bills discounted - Preparation of profit and loss account and balance sheet.

**UNIT III**

**(15 hrs)**

Insurance company accounts - Introduction - Life insurance - Accounts of life insurance business - Revenue account and balance sheet - Determination of net liability - Ascertainment of

profit and loss - Accounts of general insurance business - Accounting treatment - Revenue account - Profit and loss account and balance sheet.

#### **UNIT IV**

**(15 hrs)**

Double account system – Meaning - Single account system vs double account system - Double entry system Vs double account system – Advantages - Replacement of an asset.

#### **UNIT V**

**(15 hrs)**

Inflation accounting/ price level Accounting - Meaning - Limitations of historic accounting - Methods of accounting of price level changes - Current purchasing power accounting - Current cost accounting - Social responsibility accounting (theory only) – Meaning – Need - Form of accounting.

**Note : Theory-20%, Problems – 80%**

#### **Text Book:**

1. R.S.N.Pillai & V.Bagavathy, “Advanced Accountancy”, S.Chand and sons, 2013.

<b>Unit</b>	<b>Chapters</b>	<b>Section</b>	<b>Page No</b>
I	11	-	626-722
II	13	-	830-906
III	12	-	723 -829
IV	14	-	907- 937
V	19	-	1221-1228

#### **Reference Books:**

1. S.P.Jain and K.L.Narang, “Advanced Accountancy” , Kalyani Publishers, 2014.
2. T.S.Reddy and Dr A.Murthy, “Corporate Accounting”, Sultan Chand and Sons, 2017.



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**Semester VI**  
**(2018 – 2021)**

**Core Course - XVIII: Income Tax-II (18UCPC62)**  
**(For those who join from June 2018 and afterwards)**

<b>Credits</b>	<b>: 5</b>	<b>Int.Marks</b>	<b>: 25</b>
<b>Hours/Week</b>	<b>: 5</b>	<b>Ext.Marks</b>	<b>: 75</b>
<b>Duration</b>	<b>: 75 hrs</b>	<b>Max.Marks</b>	<b>: 100</b>

**Course Objectives:**

- To enrich the knowledge in Income tax.
- To develop a practical knowledge in making assessment.
- To update and to apply the tax provisions according to current amendments.

**Course Outcomes:**

1. Creates ability to manage their family members' income for income tax purpose.
  2. Gain the knowledge for treatment of unabsorbed depreciation and loss in business .
  3. Familiarise with various benefits available to tax-payers in the name of deductions.
  4. Create ability to become income tax practitioner.
  5. Get more employment opportunities in private sector and public sector.
  6. Prepare income tax return and submission.
  7. Understand various deductions of tax at sources.
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**UNIT I**

**(15 hrs)**

Clubbing of income – Meaning of clubbing of income – Income of other persons included in the assessee's total income – Aggregation of incomes – Set off and carry forward of losses – Inter source adjustment – Inter head adjustment – Carry-forward provision for different heads of loss – Deductions from gross total income – Rebate u/s 87A.

**UNIT II**

**(15 hrs)**

Assessment of individual – Deductions available u/s 80 – Tax liability including surcharge and educational cess – Assessment of Hindu Undivided Family – Meaning of HUF – Types of schools – Income which are not treated as family income – Difference between a Hindu Undivided Family and a firm – Tax liability of HUF.

**UNIT III**

**(15 hrs)**

Assessment of partnership firm – Deduction available u/s 40b – Computation of book profit – Provision for partners remuneration and interest – Calculation of income of partners - Tax liability – Assessment of AOP – Assessment of Joint Stock Company – Types of companies – Minimum Alternative Tax – Calculation of tax liability.

**UNIT IV****(15 hrs)**

Return of income – Meaning – Compulsory return – Defective return – Belated return - Return of loss – Revised return – Return by other person – Rules for e –filing of income tax return – PAN – Case for PAN compulsory – Need for PAN – Procedure for Assessment – Types of assessment.

**UNIT V****(15 hrs)**

Deduction of Tax at Source – Meaning – TDS for different items – Rules for deduction of TDS – Rates of TDS – Collection of Tax at Source – Advance payment of Tax – Tax refunds – Recover of tax – Tax Clearance Certificate – collection of various ITR forms.

**Text Book:**

1. Dr. H.C.Mehrotra and Dr.S.Goyal, “Income tax law and practice”, Sathiya Bhawan Publications, (Current year’s edition)

<b>Unit</b>	<b>Chapters</b>	<b>Section</b>	<b>Page No.</b>
I	11 - 13	-	382-465
II	16 – 18	-	484-570
III	19 – 20	-	571- 671
IV	24	-	713- 738
V	25 – 27	-	739 -783

**Reference Books:**

1. Dr.N.Harikaran, “Income tax law and practices”, Vijay Nicole imprints private limited, ( Current year’s edition).
2. Mr.V. P.Gaur and D.B. Narang, “ Income tax law and practice”, Kalyani Publications, (Current year’s edition).

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**Semester VI**

**(2018 – 2021)**

**Core Course - XIX: Web Designing (18UCPC63)**

**(For those who join from June 2018 and afterwards)**

<b>Credits</b>	<b>: 5</b>	<b>Int.Marks</b>	<b>: 25</b>
<b>Hours/Week</b>	<b>: 5</b>	<b>Ext.Marks</b>	<b>: 75</b>
<b>Duration</b>	<b>: 75 hrs</b>	<b>Max.Marks</b>	<b>: 100</b>

**Course Objectives:**

- To get conceptual knowledge in internet.
- To extract thorough knowledge to learn the basics internet software.
- To impart a knowledge about web designing.

**Course Outcomes:**

1. Ability to develop a dynamic webpage by the use of java script and DHTML.
2. Write a well formed / valid XML document.
3. Connect a java program to a DBMS and perform insert, update and delete operations on DBMS table.
4. Design a server side java application called Servlet to catch form data sent from client, process it and store it on database.
5. Inculcate a server side java application called JSP to catch form data sent from client and store it on database.
6. Define modern protocols and systems used on the web (such as HTML, HTTP, URLs, CSS, XML).
7. Implement an interactive web site(s) with regard to issues of usability, accessibility and internationalization.

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**UNIT I**

**(15 Hrs)**

Introduction – History of internet -Internet services & accessibility -Uses of internet – Protocols -Web concepts – The client/server model of the web – Retrieving data from the web – How the web works – Web browsers – Searching information on the web - Internet standards.

**UNIT II**

**(15 Hrs)**

HTML – Introduction – SGML – DTD – DTD elements – Attributes – Outline of an HTML document - HTML document – Head section – Prologue – Link – Script – Style - Body section – Paragraphs – Text Formatting – Linking – Tables – Lists – Frames - HTML forms.

**UNIT III****(15 Hrs)**

VB script – Introduction – Embedding VB script code in an HTML document –Comments – Variables – Operators – Assignment operator – Numerical operator – String concatenation - Procedures – Conditional statement – Looping constructs – Object & VB scripts –Cookies.

**UNIT IV****(15 Hrs)**

Javascript – Introduction – Need of a scripting language -Language elements – Identifiers – Expressions – Keywords – Operators – Functions – Statements - Objects of java script – Window object – Document object – Form object – Select object – Math object.

**UNIT V****(15 Hrs)**

DHTML – Introduction – Cascading style sheet – DHTML document object model – Using the collections all – Moving object around the document - Event handling – Assigning event handlers – Event bubbling – Filters & transitions – Data binding.

**Text Book:**

1. N.P.Gopalan, J.Akilandeswari ,”Web Technology- A Developer’s Perspective”, PHI Learning Private Limited,2011.

Unit	Chapters	Section	Page No.
I	1	1.1 – 1.7	1 - 8
II	4	4.1 – 4.6	68 – 88
III	6	6.2 – 6.10.4	122 – 137
IV	5	5.1 - 5.1.1	95
		5.2 - 5.2.6	96 - 100
		5.3 -5.3.1	102 - 103
		5.3.3	106
		5.3.6	110
		5.4.2	112
V	7	7.1 – 7.6.4	139 – 167

**Reference Books:**

1. RajKamal ,”Internet & Web Technologies”, Tata McGraw Hill Publisher,2013.
2. L.Mathu krithigha venkatesh , “Web Technology”, Margham Publications,2016.

**Sri Kaliswari College (Autonomous), Sivakasi**  
**Department of Commerce (CA)**  
**UG Programme – B.Com (CA)**  
**Semester VI**  
**(2018 – 2021)**

**Core Course – XX: Project and Viva Voce (18UCPJ61)**  
**(For those who join from June 2018 and afterwards)**

<b>Credits</b>	<b>: 4</b>	<b>Int.Marks</b>	<b>: 25</b>
<b>Hours/Week</b>	<b>: 5</b>	<b>Ext.Marks</b>	<b>: 75</b>
<b>Duration</b>	<b>: 75 hrs</b>	<b>Max.Marks</b>	<b>: 100</b>

**Course Objectives:**

- Gain project management skill
- Increase, develop and apply computer knowledge.
- Work with others and on one's own to pursue a goal
- Develop skill at conveying activities and achievements.
- Get experience at meeting deadlines.
- Decide and agree with peers what work moves all towards a goal
- To become familiar with the development environment for visual basic.
- To work with programming objects and be able to identify them by their name properties.
- To introduce VB Integrated Design Environment (IDE) and to create a simple VB project.

**Course Outcomes:**

1. Formulate a research project complete with aims and goals.
2. Conduct thorough literature survey for research project and write a report.
3. Identify major problems and obstacles to be overcome in completing project.
4. Formulate project methodology and project milestones.
5. Write a scientific project report.
6. Strong oral communication skills essential for effectively presenting technical material to audience.

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**Semester VI**  
**(2018 – 2021)**

**Major Elective Course – III: Human Resource Management (18UCPO61)**  
**(For those who join from June 2018 and afterwards)**

<b>Credits</b>	<b>: 3</b>	<b>Int.Marks</b>	<b>: 25</b>
<b>Hours/Week</b>	<b>: 4</b>	<b>Ext.Marks</b>	<b>: 75</b>
<b>Duration</b>	<b>: 60 hrs</b>	<b>Max.Marks</b>	<b>: 100</b>

**Course Objectives:**

- To impart knowledge about the man power management.
- To know the various process of recruitment and selection.
- To develop the skills related to the training and development.
- To understand the appraisal techniques adopted in an organization.

**Course Outcomes:**

1. Contribute to the development, implementation, and evaluation of employee recruitment, selection, and retention plans and processes.
2. Design a training program using a useful framework for evaluating training needs and evaluating training results.
3. Interpret salary survey data and design a pay structure with appropriate pay grades and pay ranges.
4. Evaluate company's implementation of a performance-based pay system.
5. Demonstrate knowledge of employee benefit concepts, plan design, administrative considerations and regulations governing employee benefit practices.

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**UNIT I**

**(12 hrs)**

Human Resource Management & HRD – Meaning – Definition – Objectives -  
Distinguish between Human Resource management and Personnel management – Scope –  
Functions.

Human Resource Planning – Meaning – Definition – Objectives – Need and importance  
– Process.

**UNIT II**

**(12 hrs)**

Job analysis, Job Description and Recruitment – Meaning – Definition – Uses of Job  
analysis – Job description – Job specification and Job evaluation – Methods of job evaluation –  
Factors affecting recruitment – Sources of recruitment – Internal sources – External sources –  
Recruitment process.

**UNIT III**

**(12 hrs)**

Selection – Meaning– Definition – Steps in selection process – Interview – Types of  
Interview – Placement – Process of placement – Induction – Steps in induction programme – Types  
of induction programme – Out sourcing.

Training – Meaning – Definitions – Need and Importance – Steps in training programme – Types of training – Training methods.

#### **UNIT IV**

**(12 hrs)**

Wage and Salary Administration – Meaning– Definition – Objectives and principles of wage and salary administration – Components – Methods of Wage Payments – Incentives – Types of Incentives schemes – Monetary incentives – Non monetary incentives.

#### **UNIT V**

**(12 hrs)**

Performance Appraisal – Meaning – Definition – Process of performance appraisal – Methods of Performance Appraisal – Traditional methods of appraisal – Modern methods of appraisal – Advantages of performance appraisal– Performance evaluation.

#### **Text Book:**

1. K.Aswhappa, “Human Resource and Personnel Management”, MC Graw Hill Publishing Company Limited, 2015.

<b>Unit</b>	<b>Chapters</b>	<b>Section</b>	<b>Page No.</b>
I	1	1	9 -18
	4	2	99 -127
II	5	2	136 -186
	6	2	190 – 213
III	7	2	220 - 246
	8	3	253 -296
IV	11	4	390 – 420
	12-13	4	422 - 461
V	9	3	321 - 361

#### **Reference Books:**

1. C.B.Gupta, “Human Resource Management”, Sultan Chand and Sons, 2006.
2. N.G.Nair and Latha Nair, “Personnel Management and Industrial Relations”, S.Chand and Sons, 2004.

**Sri Kaliswari College (Autonomous), Sivakasi**

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**Semester VI**

**(2018 – 2021)**

**Major Elective Course - III: Labour Law (18UCPO62)**

**(For those who join from June 2018 and afterwards)**

<b>Credits</b>	<b>: 3</b>	<b>Int.Marks</b>	<b>: 25</b>
<b>Hours/Week</b>	<b>: 4</b>	<b>Ext.Marks</b>	<b>: 75</b>
<b>Duration</b>	<b>: 60 hrs</b>	<b>Max.Marks</b>	<b>: 100</b>

**Course Objectives:**

- To learn the various concepts prevailed in Factories Act.
- To understand the practical applications of Industrial law.
- To enrich the practical knowledge in Trade union Act.

**Course Outcomes:**

1. Understand the basic concepts and expertise in the labour industrial and employment laws.
2. Knowing the contemporary perspectives in the existing laws.
3. Ability to deal with legal and policy issues arising in labour law discipline.
4. Enrich the knowledge about exposers to legislations relating to welfare of workers such as payment of wages Act.
5. Familiarity with the critical labour and Industrial relatives practice.

**UNIT I**

**(12 hrs)**

Factories Act 1948 - Definition - Health - Safety - Welfare - Working hours of adults - Holidays - Employment of young persons and women - Annual leave with wages - Penalties and procedure.

Industrial Disputes Act 1947 - Objects - Definitions - Conciliation machinery - Adjudication machinery - Powers and duties - Strikes and lockouts - Retrenchment - Lay off - Unfair labour practices.

**UNIT II**

**(12 hrs)**

Industrial Employment Act 1946 - Objects - Definitions - Submission and certification of standing orders.

Trade Union Act 1926 - Trade unions - Registration and cancellation of trade unions - Rights and privileges of a registered trade union - Amalgamation and dissolution of trade unions - Penalties.

**UNIT III**

**(12 hrs)**

Payment of Wages Act 1936 - Definitions - Rules - Deductions from wages - Inspectors - Penalty.

Minimum Wages Act 1948 - Objects - Definitions - Fixation and revision of wages - Advisory boards – Penalties.



**UNIT IV****(12 hrs)**

Payment of Bonus Act 1966 - Definitions - Eligibility and disqualification for bonus - Determination of bonus - Provisions - Penalties.

Workmen's Compensation Act 1923 - Scope - Rules - Amount of compensation.

**UNIT V****(12 hrs)**

Employees Provident Fund Act 1952 - Definitions - Employees provident fund schemes - Employees pension schemes.

Employees State Insurance Act 1948 - Definitions - Contributions - Benefits - Adjudication of disputes and claims.

**Text Book:**

1. N.D.Kapoor, "Elements of Mercantile Law", Sultan Chand and Sons, 2016.

<b>Unit</b>	<b>Chapters</b>	<b>Section</b>	<b>Page No.</b>
I	Vol. III - 1	-	1 - 19, 23 - 38
	Vol. III - 9	-	200 - 247
II	Vol. III - 10	-	254 - 260
	Vol. III - 11	-	262 - 273
III	Vol. III - 7	-	168 - 180
	Vol. III - 8	-	184 - 196
IV	Vol. III - 12	-	274 - 293
	Vol. III - 2	-	40 - 67
V	Vol. III - 4	-	116 - 126, 133 - 134
	Vol. III - 3	-	71 - 112

**Reference Books:**

1. K.R.Bulchandani, "Business Law", Himalaya Publishing House, 2001.
2. P.P.S.Gogna, "Mercantile Law", S.Chand and Sons, 2002.

**Sri Kaliswari College (Autonomous), Sivakasi**

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**Semester VI**

**(2018-2021)**

**Skill Based Course – IV: Employability Skills (18UCPS61)**

**(For those who join from June 2018 and afterwards)**

**Credits : 2**

**Int. Marks : 25**

**Hours/Week : 2**

**Ext. Marks : 75**

**Duration : 30 hrs**

**Max. Marks : 100**

**Course Objectives:**

- To equip the students personality for job marketing.
- To develop the attitude of the students in their life.
- To develop the communication skills of the students.

**Course Outcomes:**

1. Able to design Curriculum Vitae for relevant employment opportunities.
  2. Acquire interview and telecommunication skills for improve communication.
  3. Nourish the positive attitude and promote the team work for employability.
  4. Augment the positive frame of mind and perform confidently in interviews to attain Prospective career.
- 

**UNIT I**

**(6 hrs)**

Developing Positive Attitude - Attitude - Meaning – Attitude in work place – Significance of developing positive attitude – Obstacles in developing positive attitude – Examples – Overcoming negative attitude.

**UNIT II**

**(6 hrs)**

Team Building and Team Work – Meaning – Aspects of team building – Skills needed – A model of team building – Characteristics of effective team – Role of team leader – Role of team members.

**UNIT III**

**(6 hrs)**

Preparing Curriculum Vitae / Resume – Introduction – Meaning – Difference among Bio – Data, Curriculum vitae and resume - Curriculum vitae preparation.

**UNIT IV**

**(6 hrs)**

Interview Skill – Dress code – Need for punctuality - How to present well interview – Job interview – Basic tips – How to search for job effectively.

**UNIT V**

**(6 hrs)**

Telecommunication Skill – Meaning - Importance of telecommunication skills - Dealing with receiving calls – Outgoing calls – Technical skills.

**Text Books:**

1. Dr.K.Alex, “Soft Skills”, S.Chand & Company Pvt. Ltd, 2014.
2. Jeff Butterfield, “Soft Skills for Everyone”, Cengage learning India Private Limited, 2015.

<b>Unit</b>	<b>Text Book No.</b>	<b>Chapters</b>	<b>Section</b>	<b>Page No.</b>
I	1	3	-	22, 23, 25-28, 30
II	1	13	-	140-142, 144-146
	2	4	-	460-463
III	1	16	-	189, 190,192-197
		17	-	222
		9	-	99, 100
IV	1	17	-	218-221
V	2	2	-	191-197

**Reference Books:**

1. S.Hariharan, N.Sundararajan and S.P.Shanmugapriya, “Soft Skills”,MJP Publishers, 2010.
2. G.R.K.Murthy, “ Soft Skills for Success”, Viva Books originals, 2016.

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**Semester VI**

**(2018 – 2021)**

**Value Based Course – II: HTML Lab (18UCPV6P)**

**(For those who join from June 2018 and afterwards)**

<b>Credit</b>	<b>: 1</b>	<b>Int.Marks</b>	<b>: 40</b>
<b>Hours/Week</b>	<b>: 2</b>	<b>Ext.Marks</b>	<b>: 60</b>
<b>Duration</b>	<b>: 30 hrs</b>	<b>Max.Marks</b>	<b>: 100</b>

**Course Objectives:**

- To develop skills on HTML tag.
- To impart the knowledge about scripts.
- To enrich the practical knowledge about tags.

**Course Outcomes:**

1. Develop skills to operate and use application software.
2. Understand relationship of HTML, VB Script & JavaScript.
3. Perform the validation and accessibility testing.

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**List of Program**

1. List tag
2. Using tables
3. Using frames
4. Marquee tags
5. Using hyperlink
6. Generate the days using VBScript
7. Validate the age and numeric value using VBScript
8. To copy the text from different field using Java Script
9. Form validation using Java Script

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**ODD Semester**  
**(2018-19)**

**ECC – I : PHP programming (18UCPEX1)**  
**(For those who join in 2018 onwards)**

**Credits : 2**

**Hours/Week : 4**

**Duration : 60 hrs**

**Int.Marks : 40**

**Ext.Marks : 60**

**Max.Marks : 100**

**Aim and Objectives:**

- To absorb and review the basics of PHP program.
- To apply PHP programming to software development by designing websites.
- To give the opportunity to learn PHP.

**Course Outcomes:**

1. Identify the emerging technology in web designing.
  2. Understand of designing and development tool.
  3. Develop website applications.
- 

**List of Program**

1. Design a Static Website for Ice Cream Parlor using HTML tags.
2. Design a Webpage for College Application Form using HTML tags and PHP.
3. Include date and time control in the existing college Application Form.
4. Upload an Image in Aadhar Card.
5. Perform String function while creating an E-Mail ID.
6. Generate Images (captcha) at E-Mail ID creation
7. Create and retrieve Cookie in E-Cart.

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**EVEN Semester**  
**(2018-19)**

**ECC – II : .NET programming (18UCPEX2)**  
**(For those who join in 2018 onwards)**

**Credits : 2**

**Hours/Week : 4**

**Duration : 60 hrs**

**Int.Marks : 40**

**Ext.Marks : 60**

**Max.Marks : 100**

**Aim and Objectives:**

- To gain basic knowledge about Visual Basic.NET.
- To know the basic structure of Visual Basic.NET and use main features of the integrated development environment (IDE).
- To Equip the student with more practical knowledge in application oriented programs.
- To impart a knowledge about Microsoft Windows forms.

**Course Outcomes:**

1. Explore web-based distributed applications.
2. Implement form validation with validation controls.
3. Gain familiarity with stand-alone applications in the .NET framework.

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**List of Program**

1. Home Page Creation Using Menu Strip in Vb.Net.
2. Design a simple calculator to implement Addition, Subtraction, Multiplication and Division in Vb.Net.
3. Write a program to input numbers in 1D array and print in ascending & descending order in Vb.Net.
4. Bank Operation Using Inheritance Check Odd or Even Number in Vb.Net.
5. Create Login Page Using Vb.Net through Database Access in Vb.Net.
6. Program using List Box and checked List box
7. Design & upload a file in Asp.Net.
8. Design an authentication process in Asp.Net.
9. Online shopping in Asp.Net.
10. Create a static or dynamic menu webpage in Asp.Net.

**Sri Kaliswari College (Autonomous), Sivakasi**  
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**UG Programme – B.Com (CA)**  
**Non Semester**  
**(2018-19)**  
**Certificate Course in Advertising and Salesmanship**  
**Principles of Advertising (18CAS01)**  
**(For those who join in 2018 afterwards)**

**Hours/Week : 4**

**Duration : 60 hrs**

**Int.Marks : 25**

**Ext.Marks : 75**

**Max.Marks : 100**

**Course Objectives:**

- To identify the scientific and creative aspects of advertising as a business discipline
- To familiar in principles of advertising.
- To develop a clear understanding of traditional advertising and promotional tools.

**Course Outcomes:**

1. Acquire an understanding of fundamental concepts of advertising
  2. Develop Knowledge about different types of advertising
  3. Create the employment opportunities in advertising sectors
  4. Develop self leadership strategies to enhance personal and professional effectiveness.
- 

**Unit I**

**(12 hrs)**

**Origin and Meaning of advertising**

Advertising - Definition- Characteristics –Nature and scope – Evolution – Development of Advertising in India – Present position of advertising in India- Various function of advertising: Commercial, social, economic, psychological, primary and secondary – Advantages of advertising: Advantages of advertising to manufacturers, wholesalers, retailers, salesman, consumers and society- Criticism and limitation of advertising: is advertng an economic waste.

**Unit II**

**(12 hrs)**

**Objectives and Classification of advertising**

Approaches for setting advertising objectives- DAGMAR method and AIDS method. Development of advertising objectives – General objectives – specific objectives. Classification of advertising: classification on the bases of prospects, products, geographical area, demand Creation, Objectives, Response, Appeal, and Advertising. Various types of advertising: consumer product advertising, service advertising, scientific Advertising, national advertising, trade advertising, Commercial and Non- commercial advertising. Distinction between advertising and

advertisement - Distinction between advertising and publicity- Distinction between advertising and sales promotion- Distinction between advertising and salesmanship.

### **Unit III**

**(12 hrs)**

#### **Advertising agencies and Advertising Copy**

Meaning- Role- Evolution – Importance- Types – Independent or in house advertising agency – Structure and function- agency compensation – Advertising agency in India.

Advertising copy - Meaning and purpose- Features of good advertisement copy – Classification of copy- Copy Elements- Trade mark and Brand Name.

### **Unit IV**

**(12 hrs)**

#### **Advertising Media and advertising Budget**

Meaning – Classification – planning and operations- Media planning – News paper advertising – Magazines advertising – Radio advertising- Cinema advertising – Transportation advertising – direct mail advertising –POP Advertising- Window display – Trade Shows.

Advertisement Budget - Meaning – Advertising as current or capital investment – Advertising as a current cost – Advertising as an investment- Factors influencing advertising budget appropriation.

### **Unit V**

**(12 hrs)**

#### **Economic social and Ethical aspects of advertising**

Economic effects of advertising –Economic benefits of advertising – Social issues in advertising – Responsibility of the advertiser- Positive and negative effects of advertisements- Ethical issues in advertising – Advertising harmful products – Where advertising is considered unethical – Effects of advertising on values and life styles – Improving advertising ethics – Advertisement and women – Recent trends in advertising.

#### **Text Book:**

1. P.Saravanvel and S.Sumathi, “Advertising and Salesmanship”, Margam publications, 2016.
2. R.C.Agarwal , “Salesmanship and Advertising ”, Lakshmi Narain edition, 2010

#### **Reference Books:**

1. U.C.Mathur , “Advertising Management”, New Age International (P) Ltd, Publishers ,New Delhi – 2009.
2. Dr.M.M.Varma & R.K.Agarwal “Kings Advertising Management”,King books educational Publishers, Delhi – 2009.



**Sri Kaliswari College (Autonomous), Sivakasi**  
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**Non Semester**  
**(2018-19)**  
**Certificate Course in Advertising and Salesmanship**  
**Salesmanship (18CAS02)**  
**(For those who join in 2018 afterwards)**

**Hours/Week : 4**  
**Duration : 60 hrs**

**Int.Marks : 25**  
**Ext.Marks : 75**  
**Max.Marks : 100**

**Course Objectives:**

- To equip the students with the knowledge of salesmanship and full fill the local need of people.
- To create more employment opportunity.

**Course Outcomes:**

1. Acquire an understanding of fundamental concepts of Salesmanship.
2. Provide knowledge about various employment opportunities in marketing field.
3. Create understanding relating qualities and qualification of salesmanship.
4. Develop self leadership strategies to enhance personal and professional effectiveness.

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**Unit I**

**(12 hrs)**

Salesmanship- Meaning - Definition – Characteristics – Objectives – Importance - Types: Order taking, creative and competitive salesmanship - Advantages – Producer , distributor , consumer, salesman and society – Limitations – Difference between personal selling and salesmanship.

**Unit II**

**(12 hrs)**

Salesmen – Meaning - Classification of salesmen – Functions – Duties and responsibilities – Qualities: physical, mental, social, moral, and additional qualities – Problems faced by salesmanship. Aggressive selling - Meaning – Defensive selling – Meaning – Difference between aggressive and defensive selling.

**Unit III**

**(12 hrs)**

Buyer behaviour – Meaning – Definition - Characteristics – Importance of buying motives – Classification of buying motives :Emotional and rational – Factors: Psychological, Economic and Sociological – Tracing of buying motives.

**Unit IV****(12 hrs)**

Sales quota: Meaning – Definition – Objectives – Types - Factors. Sales report: Meaning – Purpose - Types – Content. Cash memo – Order book –Tour Diary.

**Unit V****(12 hrs)**

Personal selling – Meaning – Definition – Components – Objectives: Qualitative and Quantitative – Functions – Advantages – Limitations – Steps in Personal selling process - AIDAS Model selling - Importance of personal selling in India.

**Text Book:**

- 1.P.Saravanvel and S.Sumathi, “Advertising and Salesmanship”, Margam publications, 2016.
- 2.R.C.Agarwal , “Salesmanship and Advertising ”, Lakshmi Narain edition, 2010

**Reference Books:**

- 1.U.C.Mathur , “Advertising Management”, New Age International (P) Ltd, Publishers ,New Delhi – 2009.
- 2.Dr.M.M. Varma&R.K.Agarwal “Kings Advertising Management” , King books educational Publishers, Delhi – 2009.