

# **SRI KALISWARI COLLEGE, SIVAKASI**

(An Autonomous Institution, Affiliated to Madurai Kamaraj University,  
Reaccredited with 'A' Grade by NACC with CGPA 3.30)

## **DEPARTMENT OF COMMERCE (CA)**



**Programme Scheme of Examinations and Syllabi  
(with effect from June, 2015)**

**UG Programme – B.Com.(Computer Applications)**

**Sri Kaliswari College (Autonomous)- Sivakasi.**  
**Department Of Commerce (CA)**  
**Choice Based Credit System -Curriculum Pattern**  
**UG Programme- B.Com[Computer Applications]**  
**2015-2018**

Part	Course Code	Course Name	Hours	Credits
<b>Semester I</b>				
I	15USPL11	Seyalar Panimuraihal	5	3
II	15UENL11	English - I	6	3
III	15UCPC11	<b>Core - I:</b> Fundamentals of Accounting	5	4
	15UCPC1P	<b>Core - II:</b> PC Software LAB	5	5
	15UCPA11	<b>Allied Course - I:</b> PC software	5	3
IV	15UCPN11	<b>Non-Major Elective Course – I:</b> Principles of Accounting	2	1
	15UCPE1P	<b>Enrichment Course - I:</b> Computerised Accounting Lab	2	1
		<b>TOTAL</b>	<b>30</b>	<b>20</b>
<b>Semester II</b>				
I	15UKKL21	Kappeddu kotpattuhhal	5	3
II	15UENL21	English - II	6	3
III	15UCPC21	<b>Core - III:</b> Advanced Accountancy I	5	5
	15UCPC2P	<b>Core - IV:</b> Business Application Programming in C LAB	5	5
	15UCPA21	<b>Allied course – II:</b> Business Application Programming in C (Theory)	5	3
IV	15UCPN21	<b>Non-Major Elective Course - II:</b> Fundamentals of Marketing	2	1
	15UCPE21	<b>Enrichment course - II :</b> Introduction to share markets	2	1
		<b>Total</b>	<b>30</b>	<b>21</b>
<b>Semester III</b>				
III	15UCPC31	<b>Core - V:</b> Applications of Multimedia - Theory	5	4

	15UCPC32	<b>Core – VI:</b> Advanced Accounting II	6	4
	15UCPC33	<b>Core - VII:</b> Cost Accounting	5	4
	15UCPC3P	<b>Core - VIII:</b> Applications of Multimedia Lab	5	4
	15UCPA31	<b>Allied Course - III:</b> Statistical Methods	5	3
IV	15UCPS31	<b>Skill Based Course - I:</b> Communication in Business	2	2
	15UCPV3P	<b>Value Based Course - I:</b> Desk Top Publishing Lab	2	1
		<b>Total</b>	<b>30</b>	<b>22</b>
<b>Semester IV</b>				
III	15UCPC41	<b>Core - IX:</b> Introduction to DBMS - Theory	5	4
	15UCPC4P	<b>Core - X:</b> DBMS LAB	5	4
	15UCPC42	<b>Core - XI:</b> Advanced Accountancy III	6	4
	15UCPC43	<b>Core - XII:</b> Accounting for managerial decisions	5	4
	15UCPA41	<b>Allied Course - IV:</b> Mathematical applications in Business	5	3
		<b>Optional Course - I</b>	4	3
	15UCPO41	Banking Theory		
	15UCPO42	Customer Relationship Management		
V		Extension	-	1
		<b>Total</b>	<b>30</b>	<b>23</b>
<b>Semester V</b>				
III	15UCPC51	<b>Core - XIII:</b> Advanced Accounting IV	5	5
	15UCPC52	<b>Core - XIV:</b> Income Tax–I	5	5
	15UCPC53	<b>Core - XV:</b> Visual Basic Programming Theory	5	5
	15UCPC5P	<b>Core - XVI:</b> Visual Basic Programming LAB	5	5
		<b>Optional Course - II</b>	4	3
	15UCPO51	Mercantile Law		
	15UCPO52	Marketing Management		
IV	15UCPS5P	<b>Skill Based Course - II:</b> MS Access Lab	2	1
	15UCPS51	<b>Skill Based Course - III:</b> Entrepreneurial Skills	3	2
	15UVED51	<b>Value based Course - I:</b> Value education	1	1

		<b>Total</b>	<b>30</b>	<b>27</b>
<b>Semester VI</b>				
III	15UCPC61	<b>Core - XVII:</b> Advanced Accounting V.	5	5
	15UCPC62	<b>Core - XVIII:</b> Income Tax - II	5	5
	15UCPC63	<b>Core - XIX:</b> Web designing	5	5
	15UCPC6J	<b>Core - XX:</b> Project and viva voce	5	5
		<b>Optional Course - III</b>	4	3
	15UCPO61	Personnel Management		
	15UCPO62	Labour Law		
IV	15UCPS61	<b>Skill Based Course – IV:</b> Employability Skills	2	2
	15UCPV6P	<b>Value Based Course - II:</b> E- Commerce Practicals	2	1
	15UESR61	Environmental Studies	2	1
<b>Total</b>			<b>30</b>	<b>27</b>

<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>	20	21	22	23	27	27	140

## **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.

**Sri Kaliswari College (Autonomous)-Sivakasi**  
**Choice Based Credit Systems**  
**UG Programme – B.Com(CA)- 2015-2018**  
**Semester - I**

**Part – I : செயலர் பணிமுறைகள் - 15USPL11**

**Duration : 90 Hrs**

**Credit : 3**

**குறிக்கோள்கள் மற்றும் நோக்கங்கள்:**

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

**கற்றல் விளைவுகள்:**

- நிறுமம் பற்றிய அடிப்படையை அறிந்ததன் மூலம் நிறும மேலாண்மை அறிவினைப் பெற முடியும்.
- நிறுவன சட்டவிதிகளைப் பற்றிய அடிப்படை அறிவினை பெற முடியும்.
- நிறுமம் பற்றிய தகவல்களை அறிவதன் வாயிலாக வேலை வாய்ப்பு பெறும் வழியை தெரிந்து கொள்ளலாம்.
- நிறுமத்தை அமைப்பதற்கான வழிமுறைகளை அறிந்து நிறுமம் அமைக்கும் நடைமுறை அறிவு பெற்று பயனடைய முடியும்.
- நிறுவனத்தின் கூட்ட நிகழ்வுகளை அறிந்ததன் மூலம் தொழில் கூட்டம் நடத்தும் முறையை அறிய முடியும்.
- நிறுவன சட்ட ஆவணம் பற்றி தெரிந்ததன் மூலம் அதை பெறும் வழியை அறிந்து பயனடைய முடியும்.

**அலகு அ**

**(18 Hrs)**

நிறுமம் - இலக்கணம் - தன்மைகள் - வகைகள் - நன்மைகள் மற்றும் தீமைகள் - நிறுமச் செயலர் - இலக்கணம் - தகுதி நிலை - நியமனம் - நீக்கம் - உரிமைகள் - கடமைகள்- பொறுப்புகள்.

**அலகு ஆ**

**(18 Hrs)**

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

**அலகு இ**

**(18 Hrs)**

நிறுமக் 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 ௨**

**(18 Hrs)**

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

**பாடபுத்தகம்**

1.வி.சதுரகிரி - செயலர் பணிமுறை - பர்.மோட் பப்ளிகேஷன்ஸ் - 2008 -முதல் பதிப்பகம்

**பார்வையிட வேண்டிய புத்தகங்கள்**

- முனைவர் பீர் முஹம்மது முனைவர் ஷாசுலி இப்ராஹீம் - செயலர் பணிமுறை - பாஸ் பப்ளிகேஷன்ஸ் - 2007 -முதல் பதிப்பகம்

**Sri Kaliswari College (Autonomous)- Sivakasi**  
**Choice Based Credit System**  
**UG Programme – B.Com(CA) - 2015- 2018**  
**Semester – I**

**Core- I: Foundation Course - Fundamentals of Accounting -15UCPC11 Duration: 75 Hrs**  
**Credit : 4**

**Aim and Objective:**

- 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 Outcome:**

- Prepare financial statement in accordance with generally accepted accounting principles .
  - Recognize and understand ethical issues related to the accounting profession.
  - Get the basic knowledge of functions of accounting.
  - Define effectively the needs of the various users of accounting data.
  - Identify the main financial statements and their purposes.
  - Describe the main elements of financial accounting information - assets, liabilities, revenue and expenses.
  - Define the concept of accounting and book keeping.
  - Connect knowledge and record business changes that are envisaged by the course syllabus.
  - Use information to support business process and practices, such as problem analysis and decision making.
  - 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 – 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 – Types – Errors disclosed and not disclosed by trial balance – Suspense a/c – Rectification of errors

**Unit IV** ( 15 Hrs)

Final Accounts for Sole trading concern with Simple adjustment only

**Unit V** ( 15 Hrs)

Single Entry System - Advantages – Trial Balance – Objectives – Limitations - difference between Single Entry System and Double entry system – Net worth Method \_ Conversion of Single entry into Double entry system(Simple problems only)

**Text Books:**

1. R.S.N.Pillai and Bagavathy, Advanced Accountancy., Konark Publishers Pvt Ltd., Reprint 2000.
2. R.L.Gupta and M.Radha samy, Advanced Accountancy., Sultan Chand and sons \_ 2<sup>nd</sup> Edition, 2001 (3-5 Units)
3. T.S.Grewal., Double Entry Book keeping –Sultan Chand and sons- 2002.

**Reference Books:**

1. M.Arulantham and Raman, Advanced Accountancy., Himalaya Publishing House.,Vth Edition. 1999.
2. T.s.Reddy.,A.Murthy, Advanced Accountancy., Margam publications., 2<sup>nd</sup> Edition, 2011

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**Choice Based Credit System**  
**UG Programme – B.Com (CA) -2015 -2018**  
**Semester - I**

**Allied – I: PC Software -15UCPA11**

**Duration : 75 Hrs**

**Credit : 3**

**Aim and Objective:**

- 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 outcome:**

- Identify and analyze computer hardware and software
- Use system development, word processing, spreadsheet and presentation software to solve basic information system problems
- Create documents for real time applications
- Acquire skills to use tools necessary for professional development
- Learn the basic knowledge of computer and its application
- Ability to learn about different applications including word,powerpoint and excel

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**Unit I**

**(15 Hrs)**

Computer – Introduction - Characteristics - History of computers - Classifications of Computer – Block diagram - types of Computer system – Basic Units of Computer – Input device – Output device – Memory - Basic concepts in windows.

**Unit II**

**(15 Hrs)**

Software – system software – Applications software – Programming language – Machine language – Assembly language – High level language – Operating systems – DOS – Windows – Windows NT – Windows 2007- Internet – Intranet.

**Unit III**

**(15 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**

**(15 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**

**(15 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., Chennai.
2. Davinder Singh Minhas., Dynamic Memory Computer Course., Fusion Publishers., New Delhi.

#### **Reference Books:**

1. Vikas Gupta., “Complex Computer Course Kit”, Dream Tech Press, New Delhi.
2. R.K.Taxali., PC Software for Windows 98., Tata McGraw Hill Publishing Company Limited.

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**Semester- I**

**Core -II : PC Software Lab - 15UCPC1P**

**Duration : 75 Hrs**  
**Credit : 5**

**Aim and Objective:**

- To understand Microsoft applications
- To practice application oriented exercise
- To gain more Practical knowledge

**Course outcome:**

- Gain life-long learning of computer concepts and skills.
- Develop Skills in personal, academic and business documents
- Share data in Microsoft office Applications
- Practice application oriented exercises
- Use functions in Microsoft Excel to perform basic calculations and to convert number to text and text to number.
- Create presentation in Microsoft PowerPoint that is interactive and legible content
- Create document in Microsoft word
- Develop skills to prepare documents, spreadsheets and presentations to compete with technology based world
- Gain familiarity with fundamental software application skills in programs including Microsoft word, Excel, Powerpoint in support of basic business applications.
- Use Microsoft powerpoint to create compelling presentations featuring text, tables, clip art, charts and animations

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**Program Lists**

**MS Word Exercises**

**(25 Hrs)**

- Preparing a business letter.
- Using mail merge
- Inserting pictures and clipart in a word document
- Creating a table and manipulation

- Preparing a document with different font styles, size, paragraph formatting using header and footer.
- Using Drop Cap, Word Wrap.
- Design a Company advertisement.
- Using Columns
- Using Diagrams
- Using bullet and numbering, word art & Water mark

### **MS Excel Exercises**

**(25 Hrs)**

- Usage of multiple worksheets
- Usage of Functions and Formulae
- Prepare Students Mark list
- Calculate Employees' Salary
- Chart preparation.
- EB Bill Preparation

### **MS Power Point Exercises**

**(25 Hrs)**

- Preparing a Business presentation.
- Preparing a lecture presentation.
- Hyperlink presentation using buttons
- Hyperlink presentation using buttons with different applications
- Preparing a presentation using different slides and different animation.

**Sri Kaliswari College (Autonomous)- Sivakasi**  
**Choice Based Credit System**  
**UG Programme –B.Com (CA) -2015 – 2018**  
**Semester- I**

**Non Major Elective Course -I: Principles of Accounting - 15UCPN11      Duration: 30 Hrs**  
**Credit    : 1**

**Aim and Objective:**

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

**Course Outcome:**

- Prepare financial statements in accordance with Generally Accepted Accounting Principles.
  - Employ critical thinking skills to analyze financial data as well as the effects of differing financial accounting methods on the financial statements.
  - Effectively define the needs of the various users of accounting data and demonstrate the ability to communicate such data effectively, as well as the ability to provide knowledgeable recommendations.
  - Apply appropriate judgment derived from knowledge of accounting theory, to financial analysis and decision making.
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**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 (simple problems only)

**Unit V****(6 Hrs)**

Final accounts with simple adjustments

**Text Book:**

1. T.S.Grewal, Double Entry Book keeping., Sultan Chand and sons.,2002.

**Reference Books:**

1. R.S.N.Pillai and Bagavathy., Advanced Accountancy., Konark Publishers Pvt Ltd., Reprint 2000.
2. M.Arulantham and K.S.Raman, Advanced Accountancy., Himalaya Publishing House., Reprint 2001.
3. R.L.Gupta and M.Radha samy, Advanced Accountancy- Sultan Chand and sons., 2<sup>nd</sup> Edition, 2001.

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**Semester - I**

**Enrichment Course - I: Computerised Accounting Lab- 15UCPV1P**

**Duration: 30 Hrs**  
**Credit : 1**

**Aim and Objective:**

- 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 Outcome:**

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

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**List of Programs:**

- Creating a new company with tally vault password
- Creating a new company with security control
- Group creation – primary and sub groups
- Group creation - single and multiple mode
- Creating Ledger accounts - single and multiple mode
- Voucher entry
- Preparing ledger account
- Trading , profit & loss account
- Preparing monthly report
- Preparing balance sheet
- Inventory maintenance
- Ratio analysis
- Report preparation



**Sri Kaliswari College (Autonomous) - Sivakasi**  
**Choice Based Credit System**  
**UG Programme – B.Com (CA) - 2015 – 2018**  
**Semester – II**

**Part – I: காப்பீடு கோட்பாடுகள் - 15UKKL21**

**Duration : 90 Hrs**

**Credit : 3**

**குறிக்கோள்கள் மற்றும் நோக்கங்கள்:**

- காப்பீட்டை பற்றி அடிப்படை அறிவை வளர்த்தல்.
- காப்பீடு ஒப்பந்தம் மற்றும் காப்பீடு பத்திரங்களின் வகைகளை தெரிந்து கொள்ளுதல்.
- நடைமுறையில் காப்பீட்டின் முக்கியத்துவத்தை அறிந்து கொள்ளுதல்.
- காப்பீட்டின் பல்வேறு வகைகளை பற்றி புரிந்து கொள்ளுதல்.

**கற்றல் விளைவுகள் :**

- ஆயுள் காப்பீடு மற்றும் பொது காப்பீட்டின் பயன்பாட்டை அறிந்து கொள்ள முடியும்.
- காப்பீட்டின் முனைமம் கணக்கிடும் முறைகளை அறிந்து ஆராயும் அறிவினை பெற முடியும்.
- காப்பீட்டின் அடிப்படையை அறிவதன் மூலமாக காப்பீட்டு விதிகளை அறிந்து முகவராகும் வேலை வாய்ப்பினை அறிய முடியும்.
- இந்திய ஆயுள் காப்பீட்டு முறையை அறிந்ததன் மூலம் எதிர்கால சேமிப்பு பற்றிய மனப்பான்மையைப் உருவாக்க முடியும்.
- காப்பீடு தனியார் மயமாக்கல் பற்றிய அரசின் கொள்கையை தெரிந்து கொள்ள முடியும்.
- காப்பீட்டு ஒப்பந்தம் (மற்றும்) பத்திரங்களின் வகையை உணர முடியும்.

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**அலகு - அ**

**(18 Hrs)**

காப்பீடு - இலக்கணம் - காப்பீட்டின் இயல்புகள் - இடர் - இன்னல்கள் - இடையூறு காப்பீட்டின் தேற்றம் - அமைப்பு - வகைகள் - 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 - குறித்த கால காப்பீட்டு பத்திரம் - பணமீட்புப் 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 - இறப்பு விகித அட்டவணை - நிகர ஒரு தவணை 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 - சலுகை நாட்கள் - 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 - தனியார் மயமாக்கல் - காப்பீட்டு வணிகத்தில் சீர்திருத்தங்களின் அவசியம் - காப்பீட்டு ஒழுங்கு மற்றும் மேம்பாட்டு ஆணையம் - தனியார் மயமாக்கலுக்கு ஆதரவான கருத்துகள் - எதிரான கருத்துகள் - தற்போதைய நிலை.

**அலகு - உ**

**(18 Hrs)**

தீக்காப்பீட்டு - 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 - இழப்பீடு கோரும் முறை

**பாடபுத்தகம்**

1.L ரெங்கநாஜன் - காப்பீடு கோட்பாடுகள் நடைமுறைகளும் .M/s. ஸ்ரீரெங்கா பதிப்பகம் 2006.

**பார்வையிட வேண்டிய புத்தகங்கள்**

- பீர் முஹம்மது ஷாசலி இப்ராஹீம் - காப்பீடு கோட்பாடுகளும் நடைமுறைகளும் - பாஸ் பப்ளிகேஷன்ஸ் 2007.

**Sri Kaliswari College (Autonomous), Sivakasi**  
**Choice Based Credit System**  
**UG Programme – B.Com (CA) -2015 – 2018**  
**Semester- II**

**Core –III: Advanced Accountancy I - 15UCPC21**

**Duration: 75 hours**  
**Credit : 5**

**Aim and Objective:**

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

**Course Outcome:**

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

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**UNIT I**

**(15 Hrs)**

Average Due Date – Account current – Methods used in computing periods – Bank Reconciliation statement (Simple Problems only)

**Unit II**

**(15 Hrs)**

Accounts of Non trading concerns

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

Bill of exchange – Types of bills – Accounting treatment - Discounting - Endorsement – Dishonour – Renewal of the bills – Accommodation Bills

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

Depreciation accounting – Concept – Methods of charging depreciation – Straight line – Written down value - Annuity – Depreciation fund – Insurance policy – Revaluation method – Depletion method.

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

Self Balancing ledgers – Debtor's ledger – Creditor's ledger – General ledger – sectional balancing – Inter ledger transfers

**Text Books:**

1. R.L.Gupta and M.Radha samy. Advanced Accountancy., Sultan Chand and sons., 10<sup>th</sup> Edition, 2001
2. M.Arulantham and Raman, Advanced Accountancy, Himalaya Publishing House., Reprint 2001.
3. T.S.Grewal., Double Entry Boo keeping. Sultan Chand and sons- 2002.

**Reference Books:**

1. Mr. M.C Shukla, Grewal and S.C.Gupta ., Advanced Accountancy., Sultan Chand Publications, Edition 2002
2. Dr..S. N. Maheswari and Dr. S. K. Maheswari, Advanced Accountancy ., Vikas Publishing House, 2001

**Sri Kaliswari College (Autonomous), Sivakasi**  
**Choice Based Credit System**  
**UG Programme – B.Com (CA)- 2015 – 2018**  
**Semester- II**

**Allied Course - II: Business Applications Programming in C (Theory) - 15UCPA21**

**Duration: 75 hrs**  
**Credits : 3**

**Aims and Objective:**

- 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 impart knowledge about C programming.

**Course Outcome:**

- Identify the structure of programming styles
- Adequately explain about C Programming languages
- Explain the process of problem solving
- Design the solution for the given problem
- Write the code for the given problem
- Trace the codes step by step manually
- Write the C program for simple applications of real life problem using Structures and Unions
- Understand the use of Arrays and Pointers in C

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**UNIT I**

**(15 Hrs)**

Programming language - Introduction – types - C language – Rules - Features -History of ANSI C - Character set – 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**

**(15 Hrs)**

Input and output Functions : Formatted input and output – Decision making statements : if statement – nested if statement – Go to statement - switch statement. Looping statement – WHILE statement – Do while statement – For statement – Break and continue statements.

## **UNIT III**

**(15 Hrs)**

Arrays and Strings: Arrays - Features of Array - Array initialization - one – dimensional arrays – 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**

**(15 Hrs)**

Functions: Library Functions – 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**

**(15 Hrs)**

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

Union - Declaration - Difference between structure and union.

### **Text Books:**

1. V.Ramesh Babu, S.Samyuktha, M.Mani Rathinam., Fundamentals of Computing and Programming., VRB Publishers Pvt Ltd., Chennai., Edition 2009.
2. E.Balagurusamy., Programming in ANSI C., Tata McGraw Hill Publishing Company Limited, Delhi., 3<sup>rd</sup> Edition.

### **Reference Books:**

1. Herbert Schildt., The Complete Reference C., Tata McGraw Hill Publishing Company Limited., Delhi., 4<sup>th</sup> Edition.
2. Byron S.Gottfried., Theory and Problem of programming in C., Tata McGraw Hill Publishing Company Limited, Delhi., 2<sup>nd</sup> Edition.
3. D. Ravichandran., Programming in C., New Age International (P) Ltd, Delhi.

**Sri Kaliswari College (Autonomous), Sivakasi**  
**Choice Based Credit System**  
**UG Programme – B.Com (CA)- 2015 – 2018**  
**Semester- II**

**Core – IV: Business Applications Programming In C Lab - 15UCPC2P**

**Duration: 75 Hrs**  
**Credits : 5**

**Aims and Objective:**

- 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 Provide basic skills in C Language
- To know array and String in C program
- To define the structure and union in C

**Course Outcome:**

- Equipping critical thinking and problem solving skills
- Develop code in C programming for given problem
- Create the diversified solution in C
- Adequately use the different operations on Arrays
- Use functions to solve the Problem
- Design the solution for the given problem
- Understand the concepts of pointers
- Write the C program for simple applications of real life problem using Structures and Unions

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**Programs List**

1. Calculation of depreciation under five methods
2. Simple and compound interest calculation

3. Salesman commission calculations
4. Pay roll preparation
5. Economic order 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**  
**Choice Based Credit System**  
**UG Programme – B.Com (CA) -2015 – 2018**  
**Semester –II**

**Non Major Elective Course – II: Fundamentals Of Marketing- (15UCPN21)**

**Duration: 30 Hrs**  
**Credit : 1**

**Aim and objective**

- 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 Outcome**

- Acquire an understanding of fundamental concepts of Marketing
- Develop knowledge about different pricing strategies a firm can utilize
- Analyze possible consequences of Promotion marketing decisions on company performance.
- Ability to identify different marketing problems.
- Identify opportunities and challenges presented to organisations and subsequently develop marketing objectives and strategies based on integrating the key elements of marketing.
- Apply a range of theories to analyse opportunities in complex marketing contexts.

**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 – 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 Books:**

1. Dr. N. Rajan Nair and Sanjith R. Nair – Marketing, Sultan chand and Sons, Edition 1999
2. Marketing Management – Kathiresan and Dr., Radha Prasanna, Publications Edition 2000.

**Reference Books:**

1. Ved prakash – Marketing Management, Anmol Publication Pvt LTD, Edition 2005
2. C.B. Mamoria and R. L. Joshi – Principles and practice of marketing in India, Kitab Mahal Publication, Edition 1999

**Sri Kaliswari College(Autonomous)- Sivakasi**  
**Choice Based Credit System**  
**UG Programme – B.Com (CA) -2015 – 2018**  
**Semester –II**

**Enrichment course: II: Introduction To Share Markets -15UCPE21**

**Duration: 30 Hrs**

**Credit : 1**

**Aim and Objective**

- 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 companies

**Course Outcome:**

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

**UNIT I**

**(6 Hrs)**

Company – Meaning – Definition – Types – Financial concepts – sources of Finance - Shares – Debentures – Bonds

**UNIT II**

**(6 Hrs)**

New Issue Market –Stock Exchange – Functions of New Issue Markets – Players in New Issue Markets

**UNIT III**

**(6 Hrs)**

Secondary Market – Recognition of Stock Exchange -Listing of Securities - Listing Procedures – Stock Brokers

**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 books :**

1. Capital Market in India, E.Gordon and K.Natarajan, Himalaya publishing house,1999
2. Financial Markets and Services, E.Gordon and K.Natarajan, Himalaya publishing house,2005

**Reference books:**

1. Fundamental of Investment Management, V.K.Bhalla, S.Chand,2006
2. Indian Financial System, H.R.Machiraja, Vikas Publishing house,2005

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**Semester- III**

**Core -V : Applications Of Multimedia - 15UCPC31**

**Duration : 75 Hrs**  
**Credits : 4**

**Aims and Objective:**

- To gain basic knowledge about Multimedia.
- To know the operations of Multimedia
- To give the opportunity to learn Photoshop and Flash.

**Course Outcome:**

- Identify the emerging technology in designing
  - Acquire gain knowledge on understanding on designing and development tool
  - Adopt rapidly to changing Multimedia technology
  - Use the wide variety of current media
  - Apply effectively the techniques in Photoshop
  - Master in digital design graphic tool to become employable
  - Evaluate the potential tools in Flash
  - Implement the various tools in Photoshop
- 

**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)**

Multi Media Computer Architecture :Introduction-Specialized 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 - Communication Protocols - Intranet - Extranet - Web Browser - Internet Languages.

**UNIT IV**

**(15 Hrs)**

Flash : Introduction to Flash - Frames - Time Line - 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 Book:**

1. Judith Jeffcoate., Multimedia in Practice Technology and Application Prentice Hall of India - New Delhi., 2003

**Reference Books:**

1. David Hillman Multimedia Technology and Application - Galgotia Publications Private Ltd., New Delhi. 2002
2. Tay Vaughan Multimedia: Making it work Tata McGraw Hill Publishers, Fifth Edition

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**Semester- III**

**Core- VIII: Applications Of Multimedia Lab - 15UCPC3P      Duration: 75 Hrs**  
**Credit      : 4**

**Aim and Objective:**

- To gain basic knowledge about Flash and Photoshop.
- To Equip the students 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 Outcome:**

- Identify the emerging technology in designing
- Gain knowledge of designing and development tool
- Acquire the conceptual knowledge of animation
- Develop animation applications
- Apply effectively the techniques in Photoshop
- Evaluate the potential tools in Flash
- Implement the various tools in Photoshop
- Create a effective presentation in Flash

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**Flash Exercises**

**(40 Hrs)**

1. Text animation
2. Motion along a path
3. Morphing technique
4. Masking technique
5. Tweening technique
6. Spot light mask
7. Animate a bouncing ball using Action script.

**Photoshop Exercises**

**(35 Hrs)**

8. Design Greeting cards for various occasions
9. Color a given black and white image
10. Apply different filter to the image
11. Create image cloning
12. Design Product Wrappers
13. Design Colorful visiting card

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**Semester- III**

**Core – VI: Advanced Accountancy II - 15UCPC32**

**Duration: 90 Hrs**  
**Credits : 4**

**Aim and objective:**

- To provide the knowledge about contract, voyage and Farm accounts
- 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 Outcome:**

- Ability to understand the accounting treatment of branch accounts.
  - Gain knowledge about the nature of expenses and the allocation of tools to various departments.
  - Learn the procedure to maintain Insolvency accounts.
  - Clearly understand the method of fire insurance claim and application of average clause.
  - Familiarity with the accounting treatment of lessor and lessee in royalty account.
  - Know the hire purchase system and Installment purchase system and the accounting entries.
- 

**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.

**UNIT II** **(18 Hrs )**

Insolvency Accounts – Individual and firm – Statement of Affairs – Deficiency account (List H)

**UNIT III** **(18 Hrs )**

Fire Insurance claims (including consequential loss) – average clause – loss of stock and loss of profit.

**UNIT IV** **(18 Hrs )**

Royalty accounts (including sub-lease) – accounting treatment in the books of lessor and lessee.

**UNIT V** **(18 Hrs )**

Hire – purchase account – 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.

**Text Books:**

1. M. A. Arulanandam and K.S. Raman – Advanced Accountancy, Himalaya publication, Edition 2001
2. R. L. Gupta and M. Radhaswamy – Advanced Accountancy, Sultan Chand and sons, Edition 2002.

**Reference Books:**

1. M.C. Shukla and T.S. Grewal., Advanced Accountancy., S. Chand and company Ltd, Edition 2002.
2. Advance Accounting – S.P.Iyengar, Sulthan Chand and Sons, Edition 1994.



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**Semester- III**

**Core: VII -Cost Accounting - 15UCPC33**

**Duration: 75 Hrs**  
**Credit : 4**

**Aim and objective:**

- 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 Outcome:**

- Define and apply cost accounting concept.
- Analyse the cost volume profit relationship and solve.
- Apply job costing and allocation of overhead.
- Prepare and explain master budget and responsibility accounting.
- Analyse and gain variances, flexible budgets and management control.
- Analyse inventory costing and capacity.
- Identify and determine cost behavior.
- 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-classification-allocation-apportionment-absorption.

**UNIT IV**

**(15 hrs)**

Methods of costing-job costing-contract costing-process costing-normal and abnormal loss. (Simple problems only)

**UNIT V**

**(15 hrs)**

Reconciliation of cost and financial accounting-reasons-procedure for reconciliation.

**Text Books:**

1. R.S.N pillai and V.Bagavathi., Cost Accounting., S.Chand and Sons., II edition 2000
2. S.P.Iyengar., Cost Accounting principles and practices., Sultan Chand and sons ., 9<sup>th</sup> Edition 2004
3. Jawahar lal., Cost Accounting., Tata Mc Graw Hill., III edition., 2004
4. J.Made Gowda., Advanced cost accountin., Himalaya publishing house, New Delhi., I edition., 2001

**Reference Books:**

1. S.P.jain and K.L.Narang., Cost Accounting., Kalyani Publishers., 12<sup>th</sup> edition.
2. M.C.Shukla, M.P.Gupta, T.S.Grewal., Cost Accounting., S.Chand and Sons, 10<sup>th</sup> 2006.
3. Ashish K.Battachariya., Principles and practices of cost accounting., Wheeler publishing., I edition., 2000
4. M.N.Arora., Principles and practices of cost Accounting., Vikas publishing ., 7<sup>th</sup> edition., 2000.

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**Semester- III**

**Allied Course : III - STATISTICAL METHODS - 15UCPA31**

**Duration: 75 Hrs**  
**Credit : 3**

**Aim and Objective:**

- 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 Outcome:**

- Student Recognize the function and scope of statistics
- Identify the primary data and the secondary data
- Design and draw, diagram, graph, table and chart
- Understand various types of averages
- Independently calculate basic statistical parameters (measures of central tendency, dispersion, correlation and regression).
- Analyze the time series
- Learn various statistical methods and their application in different fields
- Gain rudimentary knowledge in statistics.

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**UNIT I**

**(15 Hrs)**

Statistics – Meaning – Functions – Scope – Data – Primary – Secondary method – Sampling – Classification – Tabulation – Presentation – Diagrammatic – Graphic – Limitations.

**UNIT II**

**(15 Hrs)**

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

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

**UNIT III**

**(15 Hrs)**

Correlation – Methods of correlation – Scattered diagram – Graphic method – Karl Pearson's Co-efficient of correlation – Rank correlation – Concurrent deviation method

**UNIT IV**

**(15 Hrs)**

Regression analysis – Regression line – Regression equation – Least square method

**UNIT V**

**(15 Hrs)**

Analysis of time series – Components – Methods of determining trend – Graphic – Semi average – Moving average – Least square method.

**Text books:**

1. M.Manoharan., Statistical methods., Palani Paramount publication.,2000.
2. Statistics., R.S.N.Pillai and V.Bagavathi., S.Chand and sons.,2007

**Reference books:**

1. S.P.Gupta and M.P.Gupts.,Business statistics., Sultan Chand and Sons,2001
2. D.C.Sancheti and V.K.Kapoor., Statistics., Sultan chand and sons

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**Semester- III**

**Skill Based Course I :COMMUNICATION IN BUSINESS - 15UCPS31 Duration: 30 Hrs**  
**Credit : 2**

**Aim and Objective**

- 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 Outcome:**

- Apply appropriate communication skills.
- Demonstrate knowledge of communication theory & letters.
- Build and maintain healthy and effective business relationship.
- Display competence in Oral and written communication
- Enrich the positive group communication exchanges.

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**UNIT I** **(6 Hrs)**

Business Communication: Meaning –Types– importance-layout of Business letters.

**UNIT II** **(6 Hrs)**

Letter of enquiry – Replies – offer and quotation – execution and cancellation.

**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.

**Text Books:**

1. P.N. Reddy and H.R. Appannaiah., Essentials of Business Communication., Himalaya Publishing House, Mumbai., 2002.
2. M.S.Ramesh and C.C.Pattanshetti ., Business Communication., R.Chand and Co., Delhi.
3. R.C.Bhatia., Business Communication., Ane Book India, Delhi., 2006.

**Reference Books:**

1. “Essentials of Business Communication”, Rajendra Pal Korahill., Sultan Chand and Sons., New Delhi, 2006.
2. Ramesh, MS, and C. C Pattanshetti, “Business Communication”, R.Chand and Co, New Delhi, 2003.
3. Rodriquez M V., “Effective Business Communication Concept” Vikas Publishing Company, 2003.

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**Semester - III**

**Value Based Course I - Desktop Publishing Lab - 12UCPV3P**

**Duration: 30 Hrs**

**Credit : 1**

**Aims and Objective:**

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

**Course Outcome:**

- Enrich knowledge about publication setup
  - Develop skills to operate and use application software
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**Coral Draw Exercises**

**(20 Hrs)**

1. ID Card Preparation
2. Visiting Card Preparation
3. Certificate Model
4. Designing a Home
5. Banner Designing
6. Wrapper Designing
7. Monthly Calendar
8. Wall post Preparation

**Page Maker Exercises**

**(10 Hrs)**

9. News Paper Preparation
10. Master Page
11. Table of Content

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**UG Programme – B.Com (CA) -2015 – 2018**  
**Semester- IV**

**Core- IX :Course: Introduction to DBMS - 15UCPC41**

**Duration: 75 Hrs**  
**Credit : 4**

**Aim and Objective:**

- 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 Softwares

**Course OutCome:**

- Define the terminology, features, classifications, and characteristics embodied in database systems.
- Analyze information storage problem and derive information model expressed in the form of an entity relation diagram and other optional analysis forms.
- Demonstrate an understanding of the relational data model.
- 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.
- Formulate, using relational algebra, solutions to a broad range of query problems.
- Formulate, using SQL, solutions to a broad range of query and data update problems.
- Understanding of normalization theory and apply such knowledge to the normalization of acquire database.
- Have a high-level understanding of major DBMS components and their function.
- Apply current techniques, skills, and tools necessary for computing practice.

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**UNIT I**

**(15 Hrs)**

**Information Processing** :Introduction – Quality of Information – Characteristics of data in a Data Base- Data Base Model – E-R Model – RDBMS Terminology – Integrity Rules – Codd's Rules

**UNIT II**

**(15 Hrs)**

**Query**:Introduction to SQL – SQL Data types – Data Definition Language – Data Manipulation Language – Data Control Language – SQL Operators – Sub Queries – Joins and Unions – Domine Relation Calculus – TUPLE Relational Calculus – Types of Data Base Keys.



### **UNIT III**

**(15 Hrs)**

**Normalization & Files** :Introduction to Normalization – First Normal Form – Second Normal Form – Third Normal Form – Fourth Normal Form – Fifth Normal Form.

File Basic – Operations of File - File storage Organization – Indexing – Storage Media – File Structure.

### **UNIT IV**

**(15 Hrs)**

**Control Structure:** 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. Data Base Management System– 2003 Alexis Leon and Mathews Leon– Vikas Publishing house. Chennai.

#### **Reference Books:**

1. Data Base System Concepts 4<sup>th</sup> edition -2002 – Sileberschatz, Korth, Sudarshan – Mc Grew Hills Higher Education
2. Introduction to Data Base Management System– 2004 Atul Kahate Pearson Education New Delhi
3. Data Base Management System Second Edition 2001 Raghu Ramakrishnan , Johannes Gehrke Mc Grew Hills Higher Education

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**Semester –IV**

**Core –X: Course: DBMS (Lab) - 15UCPC4P**

**Duration: 75 Hrs**

**Credits : 4**

**Aim and Objective:**

- 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 Outcome:**

- Understand DBMS concepts, data models and Architecture.
- Use SQL for database management.
- Understand ER concepts and ER mapping for relational model.
- Apply the concepts of relational algebra and calculus.
- Apply normalization process to construct the data base.
- Understand Concurrency and recovery strategies of DBMS.
- Apply procedures to program the data access and manipulation.

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**SQL PROGRAM**

Route Table

Ticket Table

Employee Table

Ticket Header

**PL/SQL PROGRAM**

Arithmetic Calculation

Basic pay Calculation

Student mark Calculation

Biggest & Smallest of 3 numbers

Factorial Number

Telephone Bill calculation

Stock details

Student mark statement using cursor

Employee details using cursor

Natural Number

Perfect Number

Even Number Calculation

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**Semester- IV**

**CORE XI: Advanced Accountancy III - 15UCPC42**

**Duration: 90 Hrs**  
**Credit s : 4**

**Aim and Objective:**

- 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 Outcome:**

- Understand the concepts of partnership deed.
- Gain knowledge to prepare journal entries for the formation of partnership deed.
- Know the valuation of goodwill and its accounting treatment
- Understand the method of maintaining partners capital account
- Get analytical thinking related to distributing profit / Loss in Partnership.
- Know the procedures for dissolution of partnership.
- Learn the procedure of amalgamation of partnership firm.

**UNIT I**

**(18 Hrs)**

Partnership Accounts: partnership – definition – provisions relating to partnership accounting – partners capital and current accounts – fixed and fluctuating – appropriation of profits – past adjustments – guarantees.

**UNIT II**

**(18 Hrs)**

Admission of partners – treatment of goodwill – revaluation of assets and liabilities – accumulated profit, losses and reserves – Retirement of partners – 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 – treatment of joint life policy – settlement of amount due to legal representatives of deceased partner – Amalgamation of partnership firms.

**UNIT IV**

**(18 Hrs)**

Dissolution of partnership – accounting treatment – insolvency of a partner – Garner Vs. Murray case – insolvency of all partners.

**UNIT V**

**(18 Hrs)**

Piece-meal distribution – proportionate capital method – maximum loss method – Sale to a company

**Text Books:**

1. M.A. Arulanandam, K.S. Raman., Advanced Accountancy., Himalaya publishing House, 2001.
2. R. L. Gupta, M. Radhaswamy., Advanced Accountancy., Sultan Chand and Sons., Edition 2002.
3. Reference Books
4. M.C. Shukla, T.S. Grewal., Advanced Accountancy., S. Chand and Company Ltd, Edition, 2002.
5. S.P. Iyengar., Advanced Accountancy., Sultan Chand and Sons., 1994.

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**Semester- IV**

**CORE – XII : Accounting For Managerial Decisions - 15UCPC43      Duration: 75 Hrs**  
**Credits : 4**

**Aim and Objective:**

- 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 Outcome:**

- Understand the cost, management accounting techniques for evaluation, analysis and application in managerial decision making.
- Apply the managerial accounting concept.
- Evaluate complex idea and tolerate ambiguity in managerial and organizational problem solving.
- Evaluate the cost and benefits of different conventional and contemporary costing systems.
- Explain the three primary purposes of management accounting namely, product costing, decision making and cost control.
- Compare traditional and contemporary costing approaches for the stated purposes.
- Develop and apply standards and budget for planning and controlling purposes.
- 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, turnover ratios, financial ratios – advantage – limitations of ratio analysis – inter-firm and intra-firm comparison.

**UNIT III**

**(15 Hrs)**

Funds flow and Cash flow statements – importance – steps in preparation – managerial uses.

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

Marginal costing and break-even analysis – Cost-volume-profit analysis –applications of marginal costing for managerial decisions.

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

Budgets – preparation of production budget, sales budget, flexible budget, cash budget, master budget – Budgetary control – advantages – limitations

**Text Books:**

1. P. K. Jain and M. Y. Khan., Management Accounting., Tata Mcgraw – Hill Publishing Company Limited., 2002.
2. R.S.N.Pillai and Bagavathi. Management Accounting. S.Chand and sons. 2008

**Reference Books:**

1. I.M. Pandey., Management Accounting., Vikas Publishing House Pvt. Ltd., 2004.
2. Jawaharlal., Advanced Management Accounting., S. Chand and Company Ltd, 2003.

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**Semester- IV**

**Optional Course I : Banking Theory -15UCP041**

**Duration : 60 Hrs**

**Credit : 3**

**Aim and Objective:**

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

**Course outcome**

- Describe the basic concepts and theories of banking
  - Understand the meaning and evolution of banking theory
  - Evaluate the functions of commercial banks and RBI
  - Demonstrate the procedure of negotiable instruments.
  - Evaluate the duties and responsibilities of banker
  - Identify the rules regarding partnership
  - Acquire knowledge about lending of funds.
  - Enrich the knowledge of credit control measures.
  - Gain knowledge about Electronic payment system.
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**UNIT I**

**(12 Hrs)**

Introduction – Definition of banking – Banker and Customer relationship - Functions of Commercial banks and RBI – Types of deposits

**UNIT II**

**(12 Hrs)**

Negotiable Instruments – Features of Promissory note – Bill of Exchange – Cheque – Crossing – Endorsement – Rules – Types – Features

**UNIT III**

**(12 Hrs)**

Paying Banker – Responsibilities- Statutory Protection —Payment-in-ducourseCollecting Banker - Responsibilities- Statutory Protection — Negligence- Holder-in-ducourse

**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 Banknig - Mobile Banking - ATM -Electronic Payment system – NEFT - RTGS - EFT



**Text Books**

1. Gordon and Natarajan., Banking theory law and practices., Himalayan publishing house., 2006.
2. P.N.Varshney., Banking theory law and practices, Sultan chand and sons., 1991.

**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
3. C.Jeevanandam., Banking theory law and practices., Learb tech.,2006.

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**Semester- IV**

**Allied Course –IV: Mathematical Applications In Business - 15UCPA41**

**Duration: 75 Hrs**  
**Credits : 3**

**Aim and Objective:**

- 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**

- Gain knowledge on mathematical application
- Solving problems in the language of sets and perform set operations and ability to apply the fundamental principle of counting
- Simplify the mathematical calculation by using indices and logarithms
- Acquire knowledge to analyze and problem in the area of business of simple interest , compound interest, depreciation and discounting of a bill
- Gain understanding in calculating calculus
- Gain mathematical knowledge in facing the competitive examination successfully
- Gain knowledge in matrices
- Obtain pragmatic knowledge in application for problem solving.

**UNIT I**

**(15 Hrs)**

Element of set theory – Definition –Types of sets – Set operations - De-Morgan's law – Venn diagram.

**UNIT II**

**(15 Hrs)**

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

**UNIT III**

**(15 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****(15 Hrs)**

Calculus : Differentiation –Rules - Maxima and Minima – Differentiation Applications in Business [ Simple problems only]

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

Matrices – Types – Linear equation solving matrix – Rank of matrix – Matrix Applications in Business

**Text Books :**

1. M.Manoharan and C.Elango., Business Mathematics., Palani Paramount Publication,2002.
2. D.C.Sanchetti and V.K.Kapoor., Business Mathematics., Sultan Chand and Sons., 2001

**Reference Books :**

1. P.R.Vital., Business Mathematics., Margham Publication, 2001
2. Jeeyaseelam and Sundaram., Business Mathematics, S.Chand and company Ltd,2002  
G.K.Rangananth., Business Mathematics., Himalaya publishing house,2006

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**Semester- IV**

**Optional course – II: Customer Relationship Management - 15UCPO42 Duration: 60 hrs**  
**Credit : 3**

**Aim and Objective:**

- To provide basic knowledge in customer relationship management
- To know the conceptual frameworks of E-CRM
- To gain the practical knowledge in CRM.

**Course outcome:**

- Able to Explain the value of Customer Relationship Management
- Assist groups in determining to measure the success of their relationship management efforts.
- Develop an understanding of the terms and benefits of CRM on a Company's bottom line.
- Analyze the different components of a CRM Plan.
- Develop their checklist for readiness and success in CRM.
- Identify developmental roles that have the greatest impact on CRM

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**UNIT I**

**(12 Hrs)**

Customer Relationship Management – Meaning – Definition – objectives of CRM - Customer acquisition – Requisites for effective acquisition – Customer interaction – Customer retention – Stages of retention process – Customer loyalty – Recovery of lapsed customers.

**UNIT II**

**(12 Hrs)**

CRM process – Objectives – Needs – Process selection procedure – CRM business transformation – Elements of CRM process – Choosing right CRM solution

**UNIT III**

**(12 Hrs)**

CRM implementation steps – Requirements – Proposal generation – Phase of CRM projects – Beta test and data import – Roll out and system Hand off – system optimization – Follow up – Client server CRM model.

## **UNIT IV**

**(12 Hrs)**

E-CRM – Evolution of E-CRM – meaning – features – Basic requirements of e CRM – E-CRM dimensions – E- CRM solutions – E-CRM tools.

## **UNIT V**

**(12Hrs)**

Call centre – Objectives – Features of call centers – Call centre architecture – technological components – Computer telephony Integration – Customer contact centre reporting – E- media solution.

### **Text Book:**

1. H. Peeru Mohamed, A. Sagadevan, Customer relationship management – Vikas Publishing House pvt ltd, 2002.
2. Mr. Kristin Anderson and Carol Kerr, Customer Relationship Management – Tata Mcgraw hill, Edition 2002.

### **Reference Book:**

1. Graham Robert Phelps -Customer relationship management – Viva books Pvt Ltd., 2004
2. Balasubramanium, Customer Relationship Management – GIGO Publishers, Edition 2002.

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**UG Programme –B.Com (CA) 2015 – 2018**  
**Semester-V**

**Core: XIII :Advanced Accountancy IV - 15UCPC51**

**Duration: 75 Hrs**

**Credits : 5**

**Aim and Objective:**

- 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 outcome:**

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

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**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.

**UNIT II**

**(15 Hrs)**

Debenture – Definition - Issue of debenture-accounting procedure- Redemption of Debenture - purchase of own debenture- Ex-interest and Cum interest.

**UNIT III**

**(15 Hrs)**

Underwriting of shares and debentures-marked and unmarked applications-firm underwriting-acquisition of business-profit prior to incorporation-final accounts of joint stock company.

**UNIT IV**

**(15 Hrs)**

Valuation of goodwill-methods-simple profit- average profit-super profit-annuity-capitalisation-valuation of shares-net assets-yield-earning capacity valuation.

## **UNIT V**

**(15 Hrs)**

Amalgamation, absorption, reconstruction (internal and external) of joint stock companies- capital reduction-liquidation-statement of affairs-deficiency account-liquidator's final statement of accounts

### **Text Books:**

1. R.S.N.Pillai, V.Bagavathy., Advanced Accountancy., Konark Publisher, Second Edition-2000.
2. Dr M.A.Arulanandam, K.S.Raman., Advanced Accountancy., Himalaya Publishing House, Fifth edition, 2001.
3. S.P.Iyengar., Advanced Accountancy., Sultan ChandandSons, Third edition, 1998.
4. Dr S.N.Maheshwari, Dr S.K.Maheshwari., Advanced Accountancy., Vikas Publishing House, Fifth edition, 2001.

### **Reference Books:**

1. S.P.Jain, K.L.Narang., Advanced Accountancy., Kalyani Publishers, Eleventh edition,2000
2. R.L.Gupta, M.Radhasamy., Advanced Accountancy., Sultan Chand and Sons, Fifteenth edition, 2006.
3. M.C.Shukla, T.S.Grewal, S.G.Gupta., Advanced Accounts., S.ChandandSons- Fifth edition 2002.
4. Dr S.kr Paul., Accountancy., New Central Book Agency., Third edition, 2001.

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**Semester-V**

**Core - XIV: INCOME TAX LAW AND PRACTICE - I - 15UCPC52   Duration: 90 Hrs**  
**Credits : 5**

**Aim and Objective:**

- 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 outcome:**

- Identify the ways and means of how the government procures necessary revenues from direct taxes.
- Understand thoroughly the residential status of a person for tax implication.
- Increase an awareness of the various benefits available to working class from employer.
- Understand the privileges available through paying taxes.
- Gain knowledge on tax concession available while starting business unit in Special Economic zone.
- Understand the various aspects of dealing the depreciation in business assets.
- Enables to bifurcate the different sources of income for tax calculation.

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**UNIT I** **(18 Hrs)**

Income tax Act, 1961 – Definitions – Income – Assessment – Assessment year – Previous year – Resident – Ordinary resident – Not ordinary resident – Non resident– Capital receipts and capital expenditure – Revenue receipts and revenue expenditure.

**UNIT II** **(18 Hrs)**

Exempted incomes u/s 10 – Exempted incomes of free trade Zone, Special economic Zone, and Export oriented Zones – Agricultural income.

**UNIT III** **(18 Hrs)**

Computation of taxable income – Income from salary – Income from House property.

**UNIT IV** **(18 Hrs)**

Profits and gains from business and profession – Depreciation and other deductions.

**UNIT V** **(18 Hrs)**

Capital gains – Income from other sources



**Text Books:**

1. Dr. H.C. Mehrotra and Dr. S. Goyal, Income tax law and practice- Sathiya bhawan Publications, 48<sup>th</sup> edition, 2007
2. Dr. Vinod Singhanian and Monica Singhanian, Students guide to Income Tax – Taxmann publications, 13<sup>th</sup> edition, 2006
3. Mr. V. P. Gaur and D.B. Narang, Income tax law and practice – Kalyani Publications, Edttion, 2005

**Reference Books:**

1. .Mr.B. B. Lal and N. Vashisht, Direct taxes – Pearson Education Publications, 1<sup>st</sup> edition, 2007
2. Mr. Kushal kumar and Agarwal, Insight into Income tax – Atlantic Publications, Edition, 2006

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**Semester- V**

**Core XV Visual Basic Programming (Theory) - 15UCPC53**

**Duration: 75 hrs**  
**Credits : 5**

**Aim and Objective:**

- 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 Outcome:**

- Gain knowledge to design, create, build and debug visual basic Applications.
  - Explore Visual Basic's Integrated Development Environment(IDE)
  - Implement syntax rules in visual basic programs
  - Gain Familiarity with basic variables and data types used in program development
  - Develop to apply decision structures for determining different operations
  - Develop skills in windows applications using forms, controls and events
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**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** Test 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 Cods to menus

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

**Control Structure** Making Decision - If statement - Nested If statement - Select case - Determine loop - While loop - Do. . While Loop - Go to 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 ActiveX** Multiple Document Interface Application (MDI): Features – Loading MDI Form – The Active form Property - User Control - Properties - ActiveX Document - ActiveX DLL Vs ActiveX EXE .

**Text Book :**

1. Programming in Visual Basic P K Mc Bride BPB Publication New Delhi

**Reference Books:**

1. The Complete Reference VB 6 Noel Jerke 2003 - Tata McGraw Hill Publishers.
2. Visual Basic 6.0 in 30 Days-N.Krishnan & N.Saravanan Scitech Publishers Chennai.

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**Semester- V**

**Core XVI -Visual Basic Programming (Lab) - 15UCPC5P**

**Duration: 75 Hrs**  
**Credits : 5**

**Aims and Objective:**

- 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
- Analyse program coding and express in the form of Event driven environment

**Course Outcome:**

- Absorb and review the basics of visual program
- Apply visual programming to software development by designing projects with menus and submenus
- Use visual programming environment to create simple visual applications
- Demonstrate fundamental skills in utilizing the tools of a visual environment in terms of the set of available command ,menus and toolbars
- Implement Sequence, Selection and Iteration in constructing the design of solution
- Ability to analyse program coding and express in the form of Event driven environment

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**Program List**

1. Simple Calculator
2. Picture Animation
3. Color Mixing
4. File Operation
5. Load Picture
6. Series 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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**UG Programme –B.Com (CA) -2015 – 2018**  
**Semester -V**

**Optional Course – III: Mercantile Law - 15UCPO51**

**Duration: 60 hrs**  
**Credits : 3**

**Aim and Objective:**

- 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 Outcome**

- Review the relationships of ethics and law in business relevant legal terms in business.
- Provide the brief idea about the frame work of Indian business law.
- Familiarize to provide the students with case law studies related to business laws.
- Describe the uniform commercial code and domestic sales and lease contracts, title risk and insurable interest.
- Create an awareness of the incompleteness of law and the continuous state of development of legal principles.
- Identify and analyze the requirements to form and terminate an agency relationship.

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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.

### **Textbooks:**

1. N.D.Kapoor., Elements of Mercantile Law –Sultan Chand and Sons., Ed:2000.
2. R.S.N.Pillai and Bhagwathi., Business Law., S.Chand and Co., Ltd., 2005

### **Reference Books:**

1. M.C.Kuchhal., Business Law –Vikas Publishing House Pvt, Ltd, New Delhi,1999.
2. K.R.Bulchandani., Business Law –Himalaya Publishing House, Mumbai, 2001.
3. P.P.S.Gogna., Mercantile Law – S.Chand and Sons., 2002.
4. P.P.S.Gogna., Principles of Business Law – Himalaya Publishing House, Bangalore, 2001.
5. Dr.Manmohan Prasad., Principles of Business Law and Management –Himalaya Publishing House, 2001
6. M.C.Shukla., Mercantile Law –S.Chand and Sons, New Delhi, 2002.

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**UG Programme - B.Com (CA) 2015 – 2018**  
**Semester - V**

**Optional - IV: Marketing Management - 15UCPO52**

**Duration: 60 Hrs**  
**Credits : 3**

**Aim and objective:**

- 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 Outcome:**

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

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**UNIT I**

**(12 Hrs)**

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)**

Meaning and definition of a Product – Marketing characteristics of a product - classification of Goods or products – product mix – Dimension of products mix - planning – 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 – 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 – meaning - objectives – Benefits - Kinds of Advertisings – Advertising copy – Advertising media – Advertising agency- publicity – meaning –Advertising Vs. Publicity

#### **Textbooks:**

1. Dr. N. Rajan Nair and Sanjith R. Nair., Marketing., Sultan Chand and Sons, Edition 1999
2. Kathiresan and Dr., Radha., Marketing Management., Prasanna Publications, 2000.

#### **Reference Books:**

1. Ved prakash , Marketing Management., Anmol Publication Pvt LTD, 2005
2. C.B. Mamoria and R. L. Joshi., Principles and practice of marketing in India., Kitab Mahal Publication, 1999



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**UG Programme-B.Com(CA) - 2015-2018**

**Semester-V**

**Skill Based – II: MS Access Lab - 15UCPS5P**

**Duration: 60 Hrs**

**Credits : 3**

**Aim and Objective:**

- To gain the basic knowledge about MS – Access
- To learn about creation of database with report

**Course Outcome:**

- Understand how access is used and how to navigate around it
  - Create simple access tables and forms
  - Create relationship between tables.
  - Modify the structure of an existing table.
  - Extract information from tables or queries.
  - Sort and filter records in a table
  - Create meaningful reports from tables.
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1. Table creation
  - a. Library details
  - b. Student Mark List
  - c. Employee Details
  - d. Ordering details
2. Create table using Form wizard
3. Programme using Queries
  - a. Select query for employee details
  - b. Update query for ordering details
  - c. Delete query for Library details
4. Sorting the student mark list table
5. Filtering the ordering table
6. Create single column report
7. Create group report
8. Create relationship between tables
9. Adding Picture

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**Semester - V**

**Skill Based Course – III: Entrepreneurial Skills - 15UCPS51**

**Duration: 30 Hrs**  
**Credit : 1**

**Aim and Objective:**

- 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 Outcome:**

- Ability to manage people, processes, and resources within a diverse organization.
- Gain knowledge to apply leadership concepts in an integrated manner.
- Analyze the internal/external factors affecting a business/organization to evaluate business opportunities.
- Critical thinking skills in business situations.
- Develop appropriate business model.
- Review the local business and global business environment.
- Apply an ethical understanding and perspective to business situations

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**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 –Development of women entrepreneurship – Problems of Women Entrepreneur.

**UNIT III**

**(6 Hrs)**

**Analysis for Project:** Market analysis , Technical analysis and Financial analysis.

**UNIT IV**

**(6 Hrs)**

**SSIs:** Meaning – Importance -problems faced by SSI - Signal and symptoms of Industrial Sickness. Causes, Measures to prevent sickness.

**UNIT V**

**(6 Hrs)**

**Report writing :** Format of report . Institutional arrangements for entrepreneurs – TIIC,SIDCO,DIC, Credit facilities from banks.

**Refernce Books:**

1. Entrepreneurial Development –Saravanel.
2. Entrepreneurship Development –Gorden.E & Natarajan., Himalaya publishing House.

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**Choice based credit system**  
**UG Programme –B.Com (CA) - 2015 – 2018**  
**Semester VI**

**Core- XVII: Advanced Accountancy-V - 15UCPC61**

**Duration: 75 Hrs**  
**Credit : 5**

**Aim and Objective:**

- 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 Outcome:**

- Understand to prepare final account of commercial banks
- Absorb to prepare final account of general insurance company and self government
- Encourage practice in accounting transactions and events related to investments
- Able to differentiate between single and double entry system, to ascertain profit and loss and to prepare opening and closing statements of affairs
- Gain understanding to prepare consolidated financial statements as of the date of acquisition and for periods subsequent to the date of acquisition.
- Gain knowledge in techniques to be applied in single entry system
- Describe the conceptual framework of inflation accounting techniques
- Ability to develop in explain revenue recognition criteria and describe accounting for operating expense.

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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-placement of an asset.

#### **UNIT V**

**(15 Hrs)**

**Inflation 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.

#### **Text Books:**

1. R.S.N.Pillai, V.Bagavathy., Advanced Accountancy - Konark Publisher-Second Edition-2000
2. Dr M.A.Arulanandam, K.S.Raman., Advanced Accountancy - Himalaya Publishing House, Fifth Edition-2001.
3. S.P.Iyengar., Advanced Accountancy- Sultan Chand and Sons, Third edition 1998.
4. Dr S.N.Maheshwari, Dr S.K.Maheshwari., Advanced Accountancy - Vikas Publishing House, Fifth edition – 2001.

#### **Reference Books:**

1. S.P.Jain, K.L.Narang., Advanced Accountancy - Kalyani Publishers, Eleventh edition, 2000.
2. R.L.Gupta , M.Radhasamy., Advanced Accountancy - Sultan Chand and Sons, Fifteenth edition, 2006
3. M.C.Shukla, T.S.Grewal, S.G.Gupta., Advanced Accounts- S.Chand and Sons- Fifth edition, 2002
4. Dr S.kr paul., Accountancy - New Central Book Agency, Third edition, 2001.

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**UG Programme – B.Com (CA) -2015 – 2018**  
**Semester –VI**

**Core - XVIII: Income Tax-II - 15UCPC62**

**Duration: 75 Hrs**  
**Credits : 5**

**Aim and Objective:**

- 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 outcome:**

- Creates ability to manage their family members' income for income tax purpose.
- Gain the knowledge for treatment of unabsorbed depreciation and loss in business .
- Familiarize with various benefits available to tax-payers in the name of deductions.
- Create ability to become income tax practitioner.
- Get more employment opportunities in private sector and public sector.
- Prepare income tax return and submission .
- Understand various deductions of tax at sources.
- Analysis facts related to advance payment of Tax and Tax refund.

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**UNIT I** **(15 Hrs)**

Clubbing of income – set off and carry forward of losses – Deductions from gross total income.

**UNIT II** **(15 Hrs)**

Assessment of individual – Assessment of Hindu Undivided Family

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

Assessment of partnership firm – Assessment of AOP – Assessment of Joint Stock Company.

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

Return of income — Types of return and forms – PAN – Procedure for Assessment

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

Deduction of Tax at Source and Collection of Tax at Source – Advance payment of Tax – Tax refunds – Tax Clearance Certificate – collection of various ITR forms (Practical only)

**Text Books:**

1. Dr. H.C. Mehrotra and Dr. S. Goyal, Income tax law and practice- Sathiya bhawan Publications, 53<sup>rd</sup> edition, 2015.
2. Dr. Vinod Singhanian and Monica Singhanian, Students guide to Income Tax – Taxmann publications,19<sup>th</sup> edition,2015.
3. Mr. V. P. Gaur and D.B. Narang, Income tax law and practice – Kalyani Publications, 2015.

**Reference Books:**

1. Mr.B. B. Lal and N. Vashisht, Direct taxes – Pearson Education Publications, 9<sup>th</sup> edition, 2012.
2. Dr. N.Harikaran, Income tax law and practices – Vijay Nicok imprints private limited,Chennai- 9<sup>th</sup> edition 2015.

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**Semester – VI**

**Core - XIX: Web Designing -15UCPC63**

**Duration: 75 Hrs**  
**Credits : 5**

**Aim and Objective:**

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

**Course Outcome:**

- Ability to develop a dynamic webpage by the use of java script and DHTML.
- Enable to write a well formed / valid XML document.
- Connect a java program to a DBMS and perform insert, update and delete operations on DBMS table.
- Design a server side java application called Servlet to catch form data sent from client, process it and store it on database.
- Inculcate a server side java application called JSP to catch form data sent from client and store it on database.
- Define modern protocols and systems used on the Web (such as HTML, HTTP, URLs, CSS, XML).
- Implement an interactive web site(s) with regard to issues of usability, accessibility and internationalization
- Justify and explain particular internet application concepts, relevant alternatives and decision recommendations, including design considerations for internet security

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**UNIT I**

**(15 Hrs)**

Introduction -History of Internet -Internet Services & Accessibility -Uses of Internet –protocols - Web concepts - Internet Standards.

**UNIT II**

**(15 Hrs)**

**HTML:** Introduction – SGML – HTML Document – Head Section – Body section – HTML Forms

**UNIT III**

**(15 Hrs)**

**VB Script:** Introduction – Embedding VB Script code in an HTML Document – Comments – Variables – Operators – Procedures – Conditional Statement – Looping Constructs – Object & VB scripts –Cookies



#### **UNIT IV**

**(15 Hrs)**

**JavaScript:** Introduction – Language Elements –Objects of Java Script – Window Object – Document Object – Form Object – Select Object – Math Object.

#### **UNIT V**

**(15 Hrs)**

**DHTML:** Introduction – CascadingStyleSheet – DHTML Document Object Model – Event Handling – Filters & Transitions – Data Binding.

#### **Text Book:**

1. Web Technology- A Developers Perspective - N.P.Gopalan, J.Akilandeswari. PHI Learning Private Limited

#### **Reference Book:**

- Internet & Web Technologies – RajKamal Tata McGraw Hill Publisher

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**Semester – VI**

**Optional Course -V: Human Resource Management-15UCPO6**

**Duration: 75 Hrs**  
**Credits : 3**

**Aim and Objective:**

- 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 organisation

**Course Outcome:**

- Contribute to the development, implementation, and evaluation of employee recruitment, selection, and retention plans and processes.
  - Design a training program using a useful framework for evaluating training needs and evaluating training results.
  - Interpret salary survey data and design a pay structure with appropriate pay grades and pay ranges.
  - Evaluate company's implementation of a performance-based pay system.
  - Demonstrate knowledge of employee benefit concepts, plan design, administrative considerations and regulations governing employee benefit practices.
  - Facilitate to align HR systems with the strategic business objectives of a firm
  - Facilitate and communicate the human resources component of the organization's business plan.
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**UNIT I**

**(15 Hrs)**

**Human Resource management:** Meaning – Definition – Objectives - Distinguish between Human Resource management and Personnel management– Scope – Functions. Human Resource Planning : Definition – Objectives – Need and Importance – Process.

**UNIT II**

**(15 Hrs)**

**Job analysis, Job Description:** Job Specification and Job evaluation- Methods of job evaluation - Recruitment : meaning - Factors affecting recruitment – sources of recruitment – recruitment process.

**UNIT III**

**(15 Hrs)**

**Selection:** Process of selection – Placement – Induction – Out sourcing - Training : Definitions – Need and Importance – Steps in training programme – Types of training – Training methods.

#### **UNIT IV**

**(15 Hrs)**

**Wage and Salary Administration** : Objectives and Principles of wage and salary administration – Components – Methods of Wage Payments - Incentives.

#### **UNIT V**

**(15 Hrs)**

**Performance Appraisal** : Meaning – Methods of Performance Appraisal – Merit Rating.

#### **Text Book:**

1. K.Aswathappa., Human Resource and Personnel Management – TATA MC Graw Hill Publishing Company Limited, New Delhi, 2006.

#### **Reference Books:**

1. C.B.Gupta., Human Resource Management –Sultan Chand and Sons, New Delhi,2006.
2. N.G.Nair, Latha Nair., Personnel Management and Industrial Relations – S.Chand and Sons, New Delhi, 2004.
3. Shasi K.Guptaand Rosy Joshi., Human Resource Management — Kalyani Publishers.
4. Tripathi and Reddy., Personnel Management and Industrial Relations – Himalaya Publishing House, New Delhi.

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**Semester – VI**

**Optional - VI: Labour Law-15UCPO62**

**Duration:60 Hrs**  
**Credits : 3**

**Aim and Objective:**

- 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 outcome:**

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

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**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 :** Object – 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 :** Object – 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, New Delhi, 2004.

#### **Reference Books:**

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

**Sri Kaliswari College (Autonomous) - Sivakasi**  
**Choice Based Credit System**  
**UG Programme – B.Com (CA) - 2015 – 2018**  
**Semester – VI**

**Value based course – II: E-Commerce Practicals-15UCPV6P**

**Duration :30 Hrs**  
**Credit : 1**

**Aims and Objective**

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

**Course Outcome:**

- Gain basic knowledge and skill in internet usage
  - Ability to analyze real business cases regarding their e-business strategies
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**LIST OF PRACTICALS**

1. Designing of forms for office purpose.
2. Filling of e>Returns.
3. Booking of e-Tickets
4. Creation of email id
5. Sending documents through email
6. Sending multimedia document through email
7. Data entry operations.
8. Website creation – Procedures
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 Procedure
15. Online support for students project
16. E –payment –Electricity bill

**Sri Kaliswari College (Autonomous) - Sivakasi**  
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**UG Programme – B.Com(CA)- 2015- 2018**  
**Semester – VI**

**Skill Based Course – IV: Employability Skills -15UCPS61**

**Duration : 60 hrs**  
**Credit : 1**

**Aim and Objective:**

- 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 Outcome:**

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

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**UNIT I**

**(15 Hrs)**

**Developing Positive Attitude:** Attitude -Meaning – Attitude in work place – Developing positive attitude – Obstracles in developing positive attitude – Examples – Overcoming negative attitude.

**UNIT II**

**(15 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 – Nine person a successful team should have.

**UNIT III**

**(15 Hrs)**

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

**UNIT IV**

**(15 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**

**(15 Hrs)**

**Telecommunication Skill:** Importance of telecommunication skills - Dealing with receiving calls – Outgoing calls.

**Textbook:**

1. Soft Skills - Know yourself and know the world - Dr.K.Alex, S.Chand Publishers., Edition 2014

**Reference Books:**

- How to face Interview Carefully - P.R.Ramji., Hi-Speed Publication, Rajapalayam



**Sri Kaliswari College (Autonomous) - Sivakasi**  
**Choice Based Credit System**  
**UG Programme – B.Com(CA)- 2015- 2018**  
**Semester – VI**

**Core – XX: Project and Viva Voce - 15UCPC6J**

**Duration : 75 Hrs**  
**Credit : 5**

**Aim and objective:**

- To gain project management skill
- To increase, develop and apply computer knowledge.
- To develop skills in conveying achievements and conducting activities.
- To get experience at meeting deadlines.
- To decide and agree with peers to move towards the goal
- To sustain diverse act with partners to complete a good project.
- 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 Outcome:**

- Formulate a research project complete with aims and goals
  - Conduct a thorough literature survey for research project and write a report
  - Identify major problems and obstacles to be overcome in completing project
  - Formulate project methodology and project milestones
  - Carry project through completion
  - Write a scientific project report
  - Provide a scientific project presentation
  - Gain understanding oral communication skills essential for presenting technical material effectively.
  - Equipping strong written communication skills and the ability to write technical documents that include specification, design, and implementation of a major project.
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